

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF JACKSON)	
PURCHASE ENERGY CORPORATION FOR)	CASE NO.
GENERAL ADJUSTMENT OF RATES)	2021-00358
AND OTHER GENERAL RELIEF)	

**RESPONSES TO ATTORNEY GENERAL'S INITIAL REQUEST FOR
INFORMATION TO JACKSON PURCHASE ENERGY CORPORATION
DATED NOVEMBER 15, 2021**

Filed: November 28, 2021

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 1

RESPONSIBLE PERSON: John Wolfram and Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 1. Provide a copy of all schedules and workpapers used to develop the Company's revenue requirement, including all schedules and workpapers that provide inputs into the final schedules and workpapers, in live Excel format with all formulas intact.

Response 1. Please see the Excel spreadsheets that were uploaded separately into the Commission's electronic filing system with Jackson Purchase's Application and Responses to Commission Staff's First Request for Information in this proceeding.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 2

RESPONSIBLE PERSONS: Jeff Williams and John Wolfram

COMPANY: Jackson Purchase Energy Corporation

Request 2. Provide a copy of all exhibits in the Company's witness testimonies in live Excel format with all formulas intact.

Response 2. Please see the Excel spreadsheets that were uploaded separately into the Commission's electronic filing system with the Application and with Jackson Purchase's Responses to Commission Staff's First Request for Information.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 3

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 3. Provide a trial balance with all balance sheet and income statement accounts and subaccounts for each month from January 2019 through October 2021 and each month thereafter for which actual information is available and as actual information for each subsequent month is available throughout the pendency of this proceeding.

Response 3. Please see attached.

Jackson Purchase Energy
 Case No. 2021-00358
 Trial Balance - 12-months ending December 2019
 AG 1 - 3

	Beg. Balance (or Dec. 2018)	Ending Balances											
		January	February	March	April	May	June	July	August	September	October	November	December
142.98 Acct Rec-Conversion Differences	(24,619.36)	(24,619.36)	(24,619.36)	(24,619.36)	(24,619.36)	(24,619.36)	(24,619.36)	(24,619.36)	(24,619.36)	(24,619.36)	(11,698.60)	(24,619.36)	(24,619.36)
142.99 AR - Electric - Credit Refunds	(2,524.87)	(1,134.55)	(678.42)	(5,534.81)	(958.46)	(2,776.97)	(753.25)	(1,476.48)	(49.41)	475.42	1,954.05	(1,888.95)	(1,103.36)
143.0 A/R-Other	211,191.56	586,545.26	589,648.58	554,282.24	477,831.29	286,890.38	161,626.33	162,347.04	161,084.17	166,326.94	167,013.60	186,128.39	169,255.92
143.098 VULCAN ACCRUED EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.1 A/R-Aid to Construction	115,978.65	276,197.43	276,595.45	299,662.22	276,766.14	283,532.05	292,610.79	360,868.14	293,551.58	173,584.55	168,501.53	304,100.38	143,518.16
143.2 OTHER ACCTS REC - EMPLOYEE LTD	0.00	40.02	14.52	56.13	12.81	11.83	10.89	9.90	27.43	53.23	25.93	8.51	0.00
143.21 A/R OTHER-CHILD SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.215 Accounts Receivable - Garnishments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.22 A/R OTHER-TOOL PURCHASE	212.17	173.69	135.21	87.11	48.63	0.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.23 A/R OTHER-COMPUTER PURCHASE	4,362.55	4,951.66	4,624.75	4,213.01	3,924.58	4,547.16	4,220.25	4,637.11	4,864.26	4,463.74	4,063.22	3,562.57	3,013.14
143.24 A/R OTHER - SUPPLEMENT LIFE - EE	0.00	54.27	29.42	53.52	(1.65)	(3.13)	(9.86)	(19.08)	(19.21)	(1.13)	(6.70)	(4.08)	0.00
143.25 A/R OTHER-CHARITABLE CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.255 A/R OTHER-CHARITABLE - Community Project	(910.00)	(910.00)	(910.00)	(910.00)	(910.00)	(910.00)	(910.00)	(910.00)	(910.00)	(910.00)	(910.00)	(1,942.00)	(1,454.50)
143.256 A/R OTHER-CHARITABLE - ACRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.26 A/R OTHER-EMP PAID LIFE INSURANCE -AFLAC	(2,202.07)	(2,202.07)	(2,202.07)	(2,123.81)	(2,123.81)	(2,123.81)	(2,123.81)	(2,123.81)	(2,123.81)	(2,123.81)	(2,141.72)	(2,052.18)	(2,052.18)
143.263 A/R OTHER -Liberty Employee Paid Ins.	0.00	(909.63)	(909.63)	(877.63)	(877.63)	(877.63)	(877.63)	(857.55)	(857.55)	(857.55)	(804.55)	(804.55)	(1,216.99)
143.265 A/R OTHER - MetLife Employee Paid Ins.	(256.20)	(256.20)	(256.20)	(256.20)	(256.20)	(256.20)	(256.20)	(256.20)	(256.20)	(256.20)	(225.70)	(225.70)	0.00
143.27 A/R OTHER - EE PRE-TAX HEALTH INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.28 A/R OTHER - EE PREPAID HEALTH INS.	5,725.60	6,029.61	6,618.00	5,934.77	13,251.73	11,716.76	11,417.68	11,223.70	9,225.58	8,963.65	8,923.11	7,485.81	7,616.40
143.29 A/R-Retiree Ins	338.31	338.31	338.31	338.31	338.31	338.31	338.31	338.31	338.31	338.31	338.31	338.31	338.31
143.291 Retirees - Life Ins. - Contra Accou	(767.76)	(547.49)	(347.22)	(767.76)	(557.49)	(347.22)	(767.76)	(557.49)	(767.76)	(547.49)	(347.22)	(767.76)	(767.76)
143.3 OTHER ACC REC/EMPLOYEES & DIRECTORS	255.96	335.18	1,657.60	826.55	77.61	85.89	82.81	193.86	1,067.25	47.69	47.69	745.65	908.46
143.305 OTHER A/R - EMPLOYEE MISC	(71.90)	(66.40)	(60.90)	(72.00)	(66.50)	(77.60)	(72.10)	(66.60)	(77.70)	(72.20)	(66.70)	(77.80)	(71.90)
143.31 ACCTS. RECEIVABLE-BIG RIVERS	273,188.09	117,923.88	68,402.25	80,134.04	87,532.12	73,711.68	68,596.23	66,793.94	65,458.13	65,487.39	127,659.24	128,424.80	166,658.38
143.315 A/R - BIG RIVERS INCENTIVE PROGRAM	97,136.08	103,169.58	104,484.08	96,898.08	8,908.79	36,217.49	26,431.75	0.00	103.35	103.35	103.35	103.35	103.35
143.317 A/R Other - Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.318 A/R - Big Rivers - IT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.32 A/R - DUE FROM FEMA -'08 WIND STORM	0.00	0.00	0.00	0.00	0.00	0.00	(5,492.11)	(5,492.11)	(5,492.11)	(5,492.11)	(5,492.11)	(5,492.11)	0.00
143.321 A/R -DUE FROM FEMA STORM RESTORATION	41,541.76	41,541.76	41,541.76	43,135.06	43,135.06	19,230.00	24,722.11	25,232.11	25,550.74	25,550.74	25,550.74	45,737.26	45,737.26
143.322 A/R - STORM ASSISTANCE - MUTUAL AID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,250.65	0.00	0.00
143.323 STORM ASSISTANCE - Mutual Aid Coops	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.324 DUE FROM FEMA - 2012 BALLARD STORM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.325 A/R - Due from FEMA - Storm June 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
143.33 ACCOUNTS REC. - BIG RIVERS UNWIND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.37 A/R - CALVERT CITY PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.41 OTHER ACCOUNTS REC/EMP 401K PRETAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.42 ACCOUNTS RECEIVABLE - ROTH IRA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.5 EMPLOYEE PRE-DEDUCT UNION DUES	(1,122.63)	(1,058.00)	(1,102.51)	(1,075.94)	(1,075.90)	(1,052.50)	(1,028.20)	(1,028.20)	156.77	0.00	0.00	(940.80)	0.00
143.7 OTHER ACCTS REC/EMPLOYEE CASH PYMTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,387.79)	0.00	0.00	0.00	0.00
144.0 Written Off Accounts	3,845,240.76	3,847,027.64	3,836,658.61	3,837,543.10	3,857,161.41	3,898,972.61	3,934,214.24	3,941,923.21	3,951,009.96	3,958,725.34	3,964,650.73	3,976,357.96	3,981,914.40
144.1 ACCUM PROV FOR UNCOLLECTIBLE ACCTS	(4,019,963.00)	(4,040,052.19)	(4,059,818.38)	(4,079,817.38)	(4,100,604.11)	(4,122,516.87)	(4,143,917.24)	(4,164,385.41)	(4,184,651.95)	(4,204,939.61)	(4,225,187.28)	(4,245,573.72)	(4,265,864.77)
154.0 Plant Material & Operating Supplies	1,987,072.32	1,999,278.51	2,032,429.69	2,105,701.18	2,099,579.72	2,147,428.77	2,344,505.99	2,215,483.11	2,279,048.49	2,244,065.94	2,242,692.58	2,266,538.89	1,517,257.79
154.2 PLANT MATERIAL SUBSTATION EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154.3 PLANT MATERIAL AMI SPARE MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
156.0 OTHER MATERIAL AND SUPPLIES	0.00	0.00	93.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163.0 Stores Expense - Undistributed	0.00	0.00	0.00	0.00	586.96	0.00	6.29	0.00	0.00	0.00	0.00	0.00	0.00
165.1 PREPAYMENTS - INSURANCE	236,840.48	207,714.91	177,823.42	143,518.85	114,163.24	283,842.68	252,496.87	218,890.80	188,736.82	153,711.72	122,824.78	89,791.80	84,360.40
165.15 PREPAID HEALTH INSURANCE-BENEFIT	70,824.80	72,885.12	81,215.84	77,565.51	73,553.91	62,612.27	67,893.70	76,767.60	68,821.42	71,774.56	76,415.26	68,938.56	71,343.60
165.2 PREPAYMENTS - OTHER	78,860.09	89,296.98	143,869.22	120,535.17	99,485.03	111,292.98	97,388.33	205,674.88	187,293.67	162,033.00	139,232.98	129,245.99	83,433.55
165.21 PREPAID RETIREMENT FUND/CO PD BENE	10,906.89	54,182.64	90,810.64	96,587.51	132,708.08	153,436.87	188,321.85	222,187.08	243,809.53	190,404.57	137,188.18	74,199.68	23,825.86
165.211 PREPAID LIFE INSURANCE/CO PAID BEN	0.00	143.88	230.17	50.41	(11.85)	(313.24)	(211.74)	(108.45)	(371.90)	(185.67)	(14.40)	(212.07)	0.00
165.22 PREPAID L T D FUND/CO. PD. BENEFIT	0.00	196.19	261.82	108.01	134.21	(167.18)	(85.84)	(261.34)	(83.24)	(31.01)	83.24	(153.97)	0.00
165.24 PREPAID SAVINGS PLAN/CO PD BENEFIT	(70.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165.25 RETIREMENT FUND-IBEW/BARG CO PD BEN	0.00	0.00	(190.14)	(207.56)	(149.50)	(149.50)	0.02	0.01	0.01	0.00	0.00	101.52	0.00
165.26 PAST SERVICE LIABILITY FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165.27 PREPAID 401K LOAN REPAYMENTS	(1,206.12)	(1,224.91)	(1,224.91)	(1,229.71)	(1,558.90)	(1,640.93)	(1,403.61)	(1,403.61)	(1,492.49)	(1,551.09)	(1,866.61)	(1,339.71)	(1,369.56)
165.28 PREPAID INSURANCE - RETIREES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
171.0 INTEREST RECEIVABLE	11,697.06	15,638.43	19,198.37	23,139.75	3,814.23	7,755.60	11,569.83	15,511.10	19,452.47	23,266.89	3,941.37	7,755.69	11,697.06
171.1 CFC INTEREST RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
173.0 ACCRUED UTILITY REVENUES	3,612,505.31	3,902,960.32	3,107,589.46	2,720,776.42	1,873,031.63	2,522,632.82	2,983,864.02	3,285,103.17	3,466,546.88	3,258,242.47	2,324,075.06	2,719,902.71	3,190,125.52
183.0 PRELIMINARY SURVEY & INVEST. CHGS	6,784.16	17,728.32	31,416.03	58,767.94	28,356.35	59,656.35	71,864.06	100,696.24	154,495.66	237,195.40	259,634.86	264,232.20	289,159.19
184.0 PAYROLL CLEARING ACCOUNT	0.00	(450.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184.1 TRANSPORTATION EXPENSE /CLEARING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184.11 DIESEL FUEL INVENTORY - TANK #1	6,674.54	6,941.55	6,316.64	7,221.71	8,497.25	6,513.57	6,900.59	4,916.64	7,083.93	5,924.37	4,956.08	5,753.17	7,081.78
184.													

Jackson Purchase Energy
Case No. 2021-00358
Trial Balance - 12-months ending December 2019
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	Beg. Balance (or Dec. 2018)	Ending Balances													
		January	February	March	April	May	June	July	August	September	October	November	December		
224.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
224.305	(20,761,549.48)	(20,761,549.48)	(20,761,549.48)	(20,509,491.90)	(20,509,491.90)	(20,509,491.90)	(20,257,434.32)	(20,257,434.32)	(20,257,434.32)	(20,005,376.74)	(20,005,376.74)	(20,005,376.74)	(20,005,376.74)	(19,753,319.16)	
224.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
224.6	6,402,440.03	6,429,628.47	6,454,290.06	6,481,374.22	6,508,010.00	6,535,646.76	6,562,169.43	6,590,036.18	6,618,021.26	6,644,870.74	6,673,088.68	6,700,512.34	6,728,614.32		
228.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
228.305	(2,032,819.92)	(2,045,165.42)	(2,055,214.17)	(2,070,204.55)	(2,081,468.99)	(2,096,773.00)	(2,109,929.38)	(2,122,823.44)	(2,138,997.55)	(2,151,839.06)	(2,164,685.70)	(2,179,647.70)	(2,185,878.92)		
228.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
228.315	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)
231.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231.1	(5,000,000.00)	(4,500,000.00)	(4,300,000.00)	(4,300,000.00)	(3,700,000.00)	(3,700,000.00)	(4,200,000.00)	(5,000,000.00)	(2,000,000.00)	(1,200,000.00)	(1,700,000.00)	(1,600,000.00)	(1,600,000.00)	(3,400,000.00)	
231.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232.1	(5,228,437.99)	(5,604,559.15)	(4,546,502.32)	(4,987,781.80)	(3,497,291.30)	(4,432,427.21)	(5,677,839.04)	(6,007,982.96)	(5,937,284.85)	(5,571,408.43)	(4,470,945.84)	(4,966,934.00)	(5,003,468.51)		
232.11	(4,951.29)	(6,367.90)	(6,367.90)	(4,497.64)	2,425.50	(353.00)	(4,817.43)	(10,949.34)	(6,870.12)	(5,571,408.43)	(4,470,945.84)	(4,966,934.00)	(5,003,468.51)		
232.15	0.00	1,788.00	(539.33)	0.00	(12,068.86)	(1,683.16)	(19,138.41)	(19,918.46)	(3,392.38)	(534.89)	0.00	0.00	0.00	0.00	0.00
232.175	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235.0	(2,499,650.19)	(2,512,783.19)	(2,513,406.85)	(2,549,253.19)	(2,567,923.92)	(2,586,635.42)	(2,607,509.26)	(2,643,072.76)	(2,675,682.59)	(2,728,305.57)	(2,749,837.34)	(2,766,212.86)	(2,789,538.02)		
235.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235.1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235.11	(160.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
236.1	(35,093.94)	(107,611.62)	(180,211.62)	(218,307.34)	(290,907.34)	(363,507.34)	(436,107.34)	(508,707.34)	(304,920.71)	(377,520.71)	(450,120.71)	(155,966.08)	(35,000.00)		
236.2	(120.74)	(2,213.88)	(2,925.62)	(2,213.88)	(14.38)	(61.27)	(130.64)	(287.18)	(315.52)	(345.74)	(109.15)	(109.15)	(109.15)	(109.15)	(109.15)
236.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
236.4	(117.14)	(1,287.26)	(2,033.62)	(2,301.28)	(42.61)	(55.42)	(86.25)	30.12	(257.00)	(296.87)	33.73	33.73	33.73	33.73	33.73
236.5	(58,470.83)	(55,571.47)	(44,145.66)	(44,431.83)	(40,430.77)	(52,125.04)	(48,577.37)	(60,804.84)	(56,665.76)	(48,982.13)	(46,294.10)	(45,501.48)	(48,577.09)		
237.0	(16,937.12)	(18,057.16)	(17,535.48)	(19,022.21)	(19,787.00)	(21,730.33)	(19,787.00)	(20,804.84)	(27,390.47)	(28,500.95)	(30,258.12)	(32,358.26)	(34,916.48)		
237.1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237.105	0.00	(67,429.32)	(128,333.22)	2,175.13	(62,296.71)	(128,889.74)	2,182.00	(62,486.23)	(129,281.86)	0.00	(65,949.16)	(129,770.92)	0.00	0.00	0.00
237.2	(171.50)	(343.01)	0.00	(514.51)	(229.59)	0.00	(57.62)	(115.26)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237.205	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237.3	(1,761.99)	(13,707.19)	(26,167.46)	2,410.96	(9,194.52)	(21,764.38)	1,041.10	(13,928.77)	(24,675.33)	(3,328.77)	(7,231.51)	(11,036.99)	106.85		
237.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237.375	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237.6	(52,576.14)	(52,220.06)	(46,819.03)	(51,416.16)	(49,415.69)	(50,640.98)	(48,639.30)	(49,891.70)	(48,290.02)	(47,614.65)	(48,874.29)	(46,974.90)	(48,201.38)		
238.2	(924,095.50)	(923,822.34)	(923,776.73)	(923,338.63)	(923,338.63)	(923,338.63)	(923,338.63)	(923,313.94)	(923,313.94)	(923,313.94)	(923,313.94)	(923,313.94)	(923,313.94)	0.00	0.00
238.999	0.00	0.00	0.00	(219.05)	0.00	(219.05)	(219.05)	(219.05)	(219.05)	(219.05)	(219.05)	(219.05)	(219.05)	0.00	0.00
241.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241.1	(9,197.36)	(9,106.58)	(4,949.05)	(11,416.98)	(9,532.75)	(14,180.92)	(10,982.54)	(11,335.29)	(15,816.32)	(10,558.12)	(9,914.12)	(10,137.42)	(10,220.09)		
241.15	(1,244.18)	0.00	0.00	0.00	(226.79)	(226.79)	(226.79)	(226.79)	(226.79)	(226.79)	(226.79)	(226.79)	(226.79)	0.00	0.00
241.2	(12,730.59)	(3,570.52)	(7,256.57)	(12,362.00)	(3,826.80)	(8,643.52)	(12,942.55)	(4,437.29)	(9,903.05)	(14,387.65)	(14,555.57)	(9,237.71)	(14,807.60)		
241.21	(927.61)	(242.46)	(501.39)	(853.94)	(232.78)	(552.75)	(830.80)	(393.43)	(732.15)	(1,006.19)	(290.22)	(613.95)	(935.60)		
241.22	(175.20)	(66.10)	(115.97)	(158.57)	(39.54)	(96.39)	(137.05)	(69.46)	(122.09)	(167.79)	(51.91)	(106.49)	(170.56)		
241.23	(3,567.97)	(935.29)	(1,935.11)	(3,358.99)	(961.46)	(2,188.01)	(3,300.02)	(1,505.26)	(2,844.55)	(3,953.20)	(1,064.81)	(2,326.84)	(3,528.83)		
241.24	(1,073.01)	(827.89)	(600.54)	(1,043.94)	(287.04)	(650.03)	(495.52)	(429.48)	(831.48)	(1,163.74)	(337.88)	(692.19)	(1,033.85)		
241.25	(778.62)	(196.82)	(412.22)	(727.47)	(210.76)	(478.75)	(746.22)	(334.79)	(648.83)	(899.68)	(241.06)	(529.07)	(786.41)		
241.26	(1,298.45)	(339.87)	(692.85)	(1,185.61)	(335.08)	(769.92)	(1,165.04)	(530.35)	(1,040.34)	(1,436.76)	(383.42)	(673.99)	(1,319.69)		
241.27	(149.48)	(40.87)	(84.17)	(142.69)	(41.78)	(97.33)	(146.39)	(115.36)	(226.66)	(316.13)	(97.80)	(205.33)	(312.62)		
241.3	(14,969.27)	(14,661.86)	(15,009.99)	(12,450.16)	(11,277.40)	(9,243.77)	(8,910.84)	(12,274.98)	(14,240.90)	(14,571.63)	(13,982.76)	(10,166.53)	(13,320.07)		
241.31	(2,974.69)	(3,009.11)	(2,998.57)	(2,612.92)	(2,331.38)	(1,900.66)	(2,110.82)	(2,768.13)	(3,340.73)	(3,444.70)	(3,111.14)	(2,215.44)	(2,667.18)		
241.32	(11,902.62)	(12,320.50)	(13,063.46)	(9,611.41)	(9,423.81)	(8,008.56)	(8,691.69)	(11,162.65)	(12,363.35)	(11,180.97)	(8,740.25)	(11,144.59)	(11,144.59)		
241.33	(34,493.62)	(38,329.46)	(35,565.27)	(31,761.32)	(25,235.00)	(24,120.51)	(30,443.58)	(35,161.32)	(34,275.07)	(33,489.95)	(27,354.41)	(29,932.35)	(33,408.76)		
241.34	(81,667.29)	(81,082.93)	(86,401.15)	(77,718.60)	(69,219.43)	(64,139.53)	(75,437.75)	(99,707.57)	(99,230.07)	(92,100.29)	(85,651.32)	(63,436.38)	(78,821.80)		
241.35	(28,823.63)	(31,850.04)	(29,557.53)	(29,874.67)	(17,507.22)	(21,694.73)	(26,988.79)	(32,162.57)	(31,857.82)	(30,892.01)	(25,279.32)	(23,490.62)	(27,974.15)		
241.36	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83
242.1	0.00	(396,926.45)	(359,381.77)	(331,329.77)	(294,515.35)	(257,700.93)	(220,886.51)	(184,072.09)	(147,257.67)	(110,443.25)	(73,628.83)	(36,814.41)	0.00		
242.2	(151,288.97)	(226,232.57)	(244,734.83)	(226,232.57)	(178,247.17)	(136,046.72)	(232,532.23)	(167,198.39)	(158,540.61)	(143,738.71)	(136,564.55)	(177,042.57)	(177,042.57)		
242.3	(325,381.51)	(370,351.96)	(390,544.14)	(414,714.06)	(410,949.81)	(429,276.25)	(435,550.47)	(440,144.06)	(454,970.96)	(499,686.85)	(477,003.15)	(487,313.95)	(345,854.65)		

Jackson Purchase Energy
 Case No. 2021-00358
 Trial Balance - 12-months ending December 2019
 AG 1 - 3

	Beg. Balance (or Dec. 2018)	Ending Balances											
		January	February	March	April	May	June	July	August	September	October	November	December
393.0	GEN PLT - STORES EQUIPMENT	99,882.37	99,882.37	99,882.37	99,882.37	99,882.37	99,882.37	99,882.37	99,882.37	99,882.37	99,882.37	99,882.37	99,882.37
394.0	GEN PLT - TOOLS, SHOP, GARAGE EQUIP	746,909.74	746,909.74	748,833.64	748,833.64	748,833.64	748,833.64	748,833.64	748,833.64	750,937.82	758,808.21	761,009.82	761,009.82
395.0	GEN PLT - LABORATORY EQUIPMENT	247,090.45	247,090.45	247,090.45	247,090.45	247,090.45	247,090.45	247,090.45	247,090.45	247,090.45	247,090.45	247,090.45	247,090.45
396.0	GEN PLT - POWER OPERATED EQUIPMENT	654,504.95	654,504.95	654,504.95	654,504.95	654,504.95	654,504.95	654,504.95	654,504.95	654,504.95	654,504.95	654,504.95	654,504.95
397.0	GEN PLT - COMMUNICATIONS EQUIPMENT	977,630.60	977,630.60	929,348.12	925,838.46	925,838.46	925,838.46	961,563.68	962,343.41	964,337.06	964,493.10	964,551.35	970,717.64
397.1	GEN PLT - COMMUNICATIONS EQUIP. - FIBER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
398.0	GEN PLT - MISCELLANEOUS EQUIPMENT	214,216.19	215,756.90	225,614.40	223,031.97	224,818.47	230,465.63	230,618.21	233,240.35	233,240.35	236,605.41	236,799.27	238,133.64
403.6	DEPR. EXP. - DISTRIBUTION PLANT	5,695,561.28	4,819,914.81	965,080.68	1,449,124.94	1,934,076.87	2,419,843.45	2,906,978.26	3,395,439.56	3,885,358.46	4,376,455.20	4,868,773.51	5,363,850.38
403.7	DEPR. EXP. - GENERAL PLANT	144,211.48	12,578.89	24,877.49	37,212.29	49,648.55	62,077.27	74,686.40	87,309.32	99,953.35	112,624.35	125,515.09	141,487.21
408.7	PUBLIC SERV. COMM.(PSC) ASSESSMENT	86,860.68	7,396.85	14,793.70	22,190.55	29,587.40	36,984.25	44,381.10	52,027.26	59,673.40	67,319.58	74,965.74	82,611.90
411.6	GAINS FROM DISPOSITION OF UTILITY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
415.0	REV/POWER PLUS CR CARD ROYALTIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416.0	COST & EXPENSES/POWER PLUS CR CARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.0	Misc Income - Material Sales	0.00	0.00	0.00	0.00	0.00	(9.32)	(9.32)	(9.32)	(9.32)	(9.32)	(9.32)	(9.32)
417.1	EXPENSES OF NONUTILITY OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.11	CUSTOMER SERVICE COSTS-LONG DIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.12	ADMIN & GENERAL COSTS-LONG DIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418.0	EXPENSES OF NON-UTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418.05	REVENUES FROM NON-UTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418.1	EQUITY IN EARNINGS- SUB. COMPANIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419.0	INTEREST INCOME	(74,021.51)	(7,340.41)	(14,521.03)	(22,185.63)	(32,084.54)	(40,671.53)	(47,808.92)	(55,235.18)	(62,299.41)	(69,765.67)	(77,224.10)	(83,705.79)
419.01	INTEREST INCOME - ACCIDENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419.6	INTEREST INCOME - CUSHION OF CREDIT	(332,295.61)	(27,188.44)	(51,850.03)	(78,934.19)	(105,569.97)	(133,206.73)	(159,729.40)	(187,596.15)	(215,581.23)	(242,430.71)	(270,648.65)	(298,072.31)
421.0	MISCELLANEOUS NON-OPERATING INCOME	(13,357.17)	(24.75)	(24.75)	(41.45)	(41.45)	(41.45)	(870.45)	(870.45)	(870.53)	(1,732.89)	(1,732.89)	(935,403.44)
421.1	GAINS ON DISPOSITION OF PROPTY	(5,500.00)	0.00	(300.00)	(300.00)	(14,035.94)	(18,535.94)	(29,035.94)	(29,035.94)	(29,035.94)	(29,035.94)	(29,035.94)	(935,403.44)
421.11	LOSS ON DISPOSITION OF PROPERTY	36,990.23	0.00	29,969.62	29,969.62	30,217.19	30,217.19	30,217.19	30,217.19	30,217.19	30,217.19	30,217.19	30,217.19
424.0	OTHER CAP. CRS. & PATR. CAP. ALLOC	(254,410.69)	0.00	0.00	(148,711.43)	(148,711.43)	(148,711.43)	(148,711.43)	(148,711.43)	(148,711.43)	(163,826.89)	(163,826.89)	(179,415.39)
426.1	MISC INCOME DEDUCTIONS - DONATIONS	1,935.46	200.00	600.00	600.00	700.00	700.00	700.00	700.00	800.00	1,249.71	2,249.71	2,249.71
426.3	Penalty Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	546.60	546.60	546.60	546.60
426.5	MISC INCOME DEDUCTIONS - WRITE OFFS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427.1	INTEREST ON LONG TERM DEBT - RUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427.105	INT. ON LONG TERM DEBT - RUS/IFFB	799,952.66	67,429.32	128,333.22	195,762.53	260,234.37	326,827.40	394,317.94	458,986.17	525,781.80	592,577.41	658,526.37	722,348.33
427.5	INTEREST ON LONG-TERM DEBT - CFC	598,596.30	50,100.06	95,347.63	145,602.92	193,378.39	243,045.44	290,974.54	340,935.13	389,720.77	437,320.98	486,369.79	533,769.77
427.505	INTEREST ON LONG-TERM DEBT - SBA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427.6	INT. ON LTD - COBANK	643,257.10	52,220.06	99,039.09	150,455.25	199,870.94	250,511.92	299,151.22	349,042.92	397,332.94	446,179.38	495,053.67	542,028.57
431.0	INTEREST EXP-SHORT TERM- COBANK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.01	INTEREST EXP-SHORT TERM - CFC	42,163.36	11,945.20	24,405.47	35,693.48	47,298.96	59,868.82	70,992.10	85,961.97	96,708.53	106,407.16	110,309.90	114,115.38
431.02	INTEREST EXP-SHORT TERM - GMAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.1	INTEREST EXPENSE/CUSTOMER DEPOSITS	33,114.10	2,896.44	5,795.89	9,877.18	15,416.61	21,021.42	26,649.91	32,301.84	37,996.18	43,820.54	49,753.89	55,731.23
431.15	INTEREST EXP - RATE REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.2	INTEREST EXP - PAST SERVICE LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.3	INTEREST EXPENSE - TAXES	3,144.26	0.00	36.66	36.66	36.66	36.66	36.66	36.66	36.66	37.50	37.50	37.50
440.1	RESIDENTIAL SALES	(46,111,526.38)	(4,559,102.74)	(7,958,835.84)	(11,069,447.92)	(13,253,183.90)	(16,267,158.00)	(19,938,399.07)	(24,246,412.56)	(28,745,166.67)	(32,708,003.45)	(35,540,191.99)	(38,591,948.65)
440.105	RESIDENTIAL SALES - GREEN POWER	(63.00)	(5.25)	(10.50)	(15.75)	(11.55)	(15.75)	(12.60)	(15.75)	(18.90)	(22.05)	(25.20)	(28.35)
441.0	IRRIGATION SALES	(11,326.67)	(207.28)	(741.10)	(1,333.51)	(2,064.09)	(2,566.61)	(3,387.02)	(5,824.73)	(9,480.62)	(12,461.63)	(13,950.61)	(14,454.06)
441.005	IRRIGATION SALES - GREEN POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442.1	SMALL COMMERCIAL (UNDER 1000 KVA)	(21,777,012.81)	(1,792,129.46)	(3,386,525.96)	(4,927,254.85)	(6,325,590.92)	(8,027,054.85)	(9,707,185.60)	(11,593,859.97)	(13,519,920.80)	(15,328,691.29)	(16,965,154.55)	(18,578,816.75)
442.105	SMALL COMMERCIAL - GREEN POWER	(37.80)	(3.15)	(6.30)	(9.45)	(12.60)	(15.75)	(12.60)	(22.05)	(25.20)	(28.35)	(31.50)	(34.65)
442.2	LARGE COMMERCIAL (OVER 1000 KVA)	(4,286,127.08)	(349,763.95)	(737,922.62)	(1,124,560.17)	(1,499,446.14)	(1,851,122.78)	(2,198,695.33)	(2,542,460.53)	(2,890,878.64)	(3,216,652.64)	(3,578,901.87)	(3,925,315.52)
442.205	LARGE COMMERCIAL - GREEN POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442.21	INDUSTRIAL - SHELL PIPELINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442.22	INDUSTRIAL-VULCAN MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444.0	PUBLIC STREET & HIGHWAY LIGHTING	(124,890.93)	(11,008.31)	(19,872.96)	(30,711.04)	(39,826.62)	(67,688.53)	(77,969.05)	(77,585.25)	(84,333.47)	(94,407.01)	(103,368.18)	(117,387.36)
444.005	PUBLIC STREET/HWY LGTNG - GREEN PWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
445.0	OTHER SALES TO PUBLIC AUTHORITIES	(775,153.54)	(58,406.78)	(107,343.53)	(157,710.44)	(198,744.90)	(267,321.31)	(336,139.53)	(409,060.66)	(501,880.15)	(578,348.53)	(630,803.37)	(674,152.57)
445.005	SALES-PUBLIC AUTHORITY-GREEN PWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450.0	PENALTIES (ACCT. REC. - ELECTRIC)	(532,760.02)	(47,098.38)	(97,957.19)	(143,404.70)	(179,034.50)	(208,714.53)	(237,034.86)	(273,162.57)	(321,703.38)	(362,316.01)	(402,539.75)	(454,824.66)
451.0	MISC SERV REV. - CONNECT & RECONNECT FEE	(131,815.00)	(8,425.00)	(17,550.00)	(31,400.00)	(42,900.00)	(57,000.00)	(69,650.00)	(84,475.00)	(97,750.00)	(111,120.00)	(122,795.00)	(140,530.00)
451.1	MISC SERVICE REVENUE-COLLECTIONS	(46,665.00)	(1,540.00)	(4,940.00)	(10,920.00)	(14,540.00)	(19,240.00)	(21,940.00)	(27,680.00)	(31,660.00)	(37,000.00)	(39,700.00)	(41,800.00)
451.2	MISC SERV REV-NOT USED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.21	MISC SERV REV - AFTER HR CONNECTION	(15,570.00)	(1,175.00)	(2,300.00)	(4,075.00)	(6,400.00)	(8,250.00)	(8,975.00)	(10,250.00)	(10,450.00)	(10,825.00)	(10,900.00)	(10,900.00)
451.3	MISC SERVICE REVENUE-RET CHECKS	(9,900.00)	(700.00)	(1,600.00)	(2,060.00)	(2,720.00)	(3,260.00)	(3,800.00)	(4,760.00)	(5,580.00)	(6,360.00)	(7,185.00)	(8,570.00)
451.4	MISC SERV REV-LATE Pymt-ERC LOANS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.5	MISC SERV REV - AMR INSTALLATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.6	MISC SERV REV - AMR MONTHLY CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.7	MISC SERV - REV SEC. LIGHT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454.0	RENT FROM ELECTRIC PROPERTY	(650,147.68)	(53,509.41)	(108,499.24)	(162,748.83)	(217,143.55)	(271,538.27)	(325,932.99)	(382,407.84)	(434,722.43)	(491,197.28)	(550,148.89)	(602,463.48)
456.0	OTHER ELECTRIC REVENUES	(776.74)	(70.00)	(120.00)	(170.00)	(230.00)	(290.00)	(340.00)	(400.00)	(450.00)	(530.00)	(580.00)	(680.00)
456.1	OTHER ELECTRIC REVENUES-LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.0	PURCHASED POWER	55,114,358.50	4,952,916.78	8,919,014.21	12,865,510.28	15,863,137.89	19,737,413.78	24,021,373.34	28,901,526.97	33,841,796.24	38,484,759.72	42,282,266.81	46,418,066.14
555.1	PURCHASED POWER (COOP USAGE)	15											

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	Beg. Balance (or Dec. 2018)	Ending Balances													
		January	February	March	April	May	June	July	August	September	October	November	December		
588.45 MISC. DIST. EXP. - STORM REGULAR HR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
588.8 MISC DIST-LABOR & OH NISC TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590.0 MAINTENANCE SUPERVISION & ENGINEER	44,190.60	4,188.59	8,227.11	13,413.67	19,509.93	26,481.02	32,148.00	38,973.58	44,726.38	50,120.05	54,601.97	56,561.56	58,696.47	58,696.47	58,696.47
592.0 MAINTENANCE OF STATION EQUIPMENT	130,212.06	4,323.73	6,192.56	7,841.01	33,180.79	38,256.25	41,550.27	42,958.71	53,909.31	70,554.67	74,802.97	80,364.07	86,131.90	90,313.90	103,113.90
592.1 STATION MAINT. - SCADA COMM. EQUIP.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592.2 MAINTENANCE OF STATION EQUIPMENT - Storm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
593.0 MAINTENANCE OF OVERHEAD LINES	1,638,178.51	86,239.11	199,992.37	283,727.87	382,900.47	528,762.03	646,983.60	819,767.03	962,160.12	1,064,091.44	1,189,078.99	1,321,921.17	1,460,119.35	1,601,119.35	1,660,119.35
593.1 MAINT OF OVERHEAD LINES - STORMS	1,068.84	0.00	40,897.62	20,707.05	20,707.05	44,612.11	(669,935.36)	(556,071.86)	(555,872.94)	(555,872.94)	(555,872.94)	(576,059.46)	(576,059.46)	(576,059.46)	(576,059.46)
593.2 Not Used-OAH LINES - SECURITY LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
593.3 MAINT OF OH LINES - TREE TRIMMING	1,377,314.10	35,956.89	152,849.52	222,470.36	282,297.30	373,091.34	497,391.40	631,183.42	662,349.02	706,168.34	755,238.01	839,568.55	1,102,914.74	1,102,914.74	1,102,914.74
593.305 MAINT OH LINES - TREE TRIM - STORM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
593.5 MAINT OF OVERHEAD LINES-LINE PATROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
593.6 MAINT OH - POLE INSPECTIONS/TRMMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594.0 MAINTENANCE OF UNDERGROUND LINES	149,745.70	6,852.12	18,868.58	26,876.31	28,889.26	34,546.91	43,674.06	56,813.14	60,809.92	71,123.76	82,353.80	99,812.92	117,856.76	117,856.76	117,856.76
594.1 MAINTENANCE OF UNDERGROUND LINES - Storm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
595.0 MAINTENANCE OF LINE TRANSFORMERS	101,981.90	930.00	930.00	930.00	930.00	930.00	930.00	930.00	930.00	1,365.00	1,440.00	1,440.00	1,440.00	1,440.00	1,065.00
596.0 MAINTENANCE OF STREET LIGHTING	4,381.12	1,525.83	2,027.77	5,465.31	7,528.73	13,721.07	13,721.07	13,721.07	14,446.81	15,090.42	15,476.58	17,694.07	18,940.75	18,940.75	18,940.75
597.0 MAINTENANCE OF METERS	18,880.25	0.00	3,046.28	3,113.97	3,113.97	3,113.97	3,868.19	4,939.73	5,428.24	23,376.91	23,544.75	24,736.67	24,950.79	24,950.79	24,950.79
597.1 MAINTENANCE OF AMI METERS	76,924.56	4,846.43	7,482.86	11,721.03	13,819.60	16,276.69	18,653.44	19,796.36	20,342.99	20,956.30	28,731.58	29,265.77	30,519.23	30,519.23	30,519.23
597.2 MAINTENANCE OF AMI EQUIPMENT	6,432.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	421.24	1,989.17	1,989.17	1,989.17	1,989.17	1,989.17	1,989.17
597.25 AMI Maintenance-Tracking	5,694.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
598.0 Maint of MISC Distribution Plant	309,960.05	31,790.32	62,673.74	94,978.94	118,873.25	147,850.99	169,297.73	194,809.81	225,114.46	252,312.62	283,965.71	310,696.95	342,947.02	342,947.02	342,947.02
598.1 MAINT OF MSC DIST PLANT-TELE.LINES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
598.2 MAINTENANCE OF FIBER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
901.0 SUPERVISION OF CUSTOMER ACCOUNTS	132,644.95	9,967.44	17,670.85	22,395.16	29,964.19	39,046.71	47,011.89	55,730.05	66,534.74	73,921.66	81,402.39	88,925.95	98,759.48	98,759.48	98,759.48
902.0 METER READING EXPENSES	48,370.65	176.79	377.12	377.12	377.12	377.12	377.12	377.12	377.12	377.12	1,527.18	2,222.54	2,222.54	2,222.54	2,222.54
902.1 METER READING EXPENSES-SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
903.0 CUSTOMER RECORDS & COLLECTION EXP.	287,798.73	25,884.97	52,775.61	80,790.44	107,423.28	139,072.35	165,859.03	202,516.36	243,226.76	275,401.83	310,050.20	345,376.45	376,335.21	376,335.21	376,335.21
903.1 CUSTOMER RCDs & COLL.-OVER & SHORT	402.73	(160.00)	(284.20)	(249.10)	(249.10)	(249.10)	(189.18)	(189.18)	(189.18)	(89.18)	(78.43)	(75.67)	(69.67)	(69.67)	(69.67)
903.2 CUST RCDs & COLL. - COMPLAINTS, ADJ	66,524.01	6,375.84	11,428.38	14,154.41	16,930.40	18,395.37	19,899.36	20,935.40	20,935.40	22,323.49	23,479.84	24,888.95	26,485.02	26,485.02	26,485.02
903.3 CUST RCDs & COLL. - CONNECTS & DISC	75,420.31	5,854.70	12,005.18	19,100.14	26,069.95	31,144.08	35,243.87	40,061.47	43,877.56	48,894.95	54,749.21	60,798.48	67,248.56	67,248.56	67,248.56
903.4 CUST RCDs & COLL. - DELINQUENT ACCTS	215,141.27	10,934.48	25,550.26	46,969.96	67,215.45	92,344.03	107,502.10	124,912.98	136,905.28	150,730.89	164,189.41	172,392.27	180,956.65	180,956.65	180,956.65
903.41 DELINQUENT ACCTS OVER 30 DAYS	8,247.64	541.65	916.96	916.96	916.96	916.96	916.96	1,075.86	1,139.00	1,139.00	1,189.74	1,189.74	1,189.74	1,189.74	1,189.74
903.5 CUST RECORDS - DOCUMENT SCANNING	7,318.96	179.32	179.32	179.32	179.32	179.32	179.32	179.32	179.32	179.32	179.32	179.32	179.32	179.32	179.32
903.6 CREDIT CARD FEES	154,494.16	11,812.65	25,032.81	38,760.92	52,559.85	65,749.77	79,517.84	92,609.75	107,083.65	123,191.10	138,525.32	153,517.29	167,221.94	167,221.94	167,221.94
903.65 CUSTOMER RECORDS - BANK DRAFT EXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
903.7 CUSTOMER RECORDS - AMI	203,820.50	5,832.93	9,510.71	13,255.35	17,502.30	24,700.00	34,210.13	44,300.09	54,041.16	64,393.66	73,589.75	85,216.45	96,203.61	96,203.61	96,203.61
903.8 CUSTOMER RECORDS - NISC TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
904.0 UNCOLLECTIBLE ACCOUNTS EXPENSES	334,000.00	20,000.00	40,000.00	61,392.02	80,000.00	100,000.00	120,000.00	140,000.00	160,000.00	180,000.00	200,000.00	220,000.00	240,000.00	240,000.00	240,000.00
904.1 UNCOLLECTIBLE ACC EXP-CREDIT BUREAU	14,054.58	0.00	4,637.68	4,939.18	7,085.58	8,300.17	10,005.28	11,960.14	12,774.19	13,514.46	15,358.66	16,805.18	16,805.18	16,805.18	16,805.18
907.0 CUSTOMER SERVICE - SUPERVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
908.0 CUSTOMER ASSISTANCE EXPENSES	624.17	48.04	85.08	128.80	167.60	214.52	269.46	326.65	389.29	434.41	487.41	555.71	599.76	599.76	599.76
908.51 CUSTOMER ASSISTANCE EXPENSE-FOOD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
908.56 CUSTOMER ASSISTANCE EXPENSE-PRIZES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
908.64 CUST ASST EXP-PRINTING-APPLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.0 INFORMATION & INSTRUCTIONAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.4 MEDIA AD EXPENSE - MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.41 Adv. - SAFETY OR CONSV - NEWSPAPER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.42 Adv. - SAFETY OR CONSV - RADIO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.43 ADVERTISING - SAFETY OR CONSV. - TV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.44 Adv. - SAFETY OR CONSV - PERIODICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.45 Adv. - SAFETY OR CONSV - DIRECTORIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.6 ADVERTISING - SAFETY OR CONSV-MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
909.61 Adv.-SAFETY OR CONSV - BROCHURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
910.0 MSC CUSTOMER SVC & INFORMATION EXP	80,606.39	6,971.37	12,967.66	18,781.77	24,353.72	32,064.48	36,113.72	36,113.72	36,113.72	36,113.72	40,066.87	40,066.87	40,066.87	40,066.87	40,066.87
911.0 CUSTOMER SERVICE-SUPERVISOR SALES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.0 DEMONSTRATING & SELLING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.1 INCENTIVE - Touchstone Home	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.15 INCENTIVE - PILOT COMMERCIAL EE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912.16 INCENTIVE-COMMERCIAL-HI-EFFCNCY LIGHTS	158,125.54	5,813.50	7,003.50	7,003.50	7,003.50	7,003.50	7,003.50	7,003.50	7,003.50	7,003.50	7,003.50	7,003.50	7,003.50	7,003.50	7,003.50
912.165 INCENTIVE-COMMERCIAL/INDUSTRIAL GENERAL	1,425.00	0.00	0.00	0.00	0.00	28,753.46	28,753.46	28,753.46	28,753.46	28,753.46	28,753.46	28,753.46	28,753.46	28,753.46	28,753.46
912.2 INCENTIVE - HVAC REPLACEMENT	9,950.00	0.00	400.00	400.00	400.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
912.3 INCENTIVE - ELECTRIC WATER HEATER	0.00	0.00</													

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	Beg. Balance (or Dec. 2018)	Ending Balances											
		January	February	March	April	May	June	July	August	September	October	November	December
921.1 OFFICE SUPPLIES & EXP. - MANAGER	62,839.90	1,973.84	15,127.60	17,581.45	20,758.77	23,440.84	24,402.75	25,473.06	27,991.56	30,164.53	31,385.48	33,709.00	45,250.72
923.0 OUTSIDE SERVICES	176,447.78	18,588.78	33,731.60	58,033.62	66,081.16	69,738.70	75,054.74	86,242.58	90,716.12	91,754.63	99,106.27	105,310.61	121,820.15
923.2 OUTSIDE SERVICES-ECONOMIC DEVELOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
923.201 OUTSIDE SERVICES - SECURITY	1,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
924.0 PROPERTY INSURANCE	24,249.90	2,129.75	4,259.50	6,389.25	8,519.00	10,648.75	12,806.75	14,964.75	17,122.75	19,280.75	21,438.75	23,596.75	25,754.75
925.0 INJURIES AND DAMAGES	184,744.55	20,080.29	38,991.89	55,158.51	66,830.23	78,837.95	95,162.42	105,620.71	113,987.00	129,452.64	137,277.82	146,723.39	161,254.93
926.0 EMPLOYEE PENSIONS & BENEFITS-HOSP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
926.1 EMPLOYEE UNIFORM EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
926.2 OTHER EMPLOYEE PENSIONS & BENEFIT	87,980.88	6,769.05	10,946.14	16,020.12	22,567.37	27,156.19	32,273.92	38,492.46	42,631.06	47,051.22	53,075.49	57,740.36	61,165.51
928.0 REGULATORY COMMISSION EXPENSES	63,506.00	0.00	0.00	10,625.05	17,099.45	18,968.35	111,219.88	112,882.88	119,083.46	119,767.84	129,952.72	121,190.84	123,952.72
930.1 GENERAL ADVERTISING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.2 MISCELLANEOUS GENERAL EXPENSES	152,271.00	8,795.52	23,762.15	44,862.19	65,316.36	90,243.21	106,823.47	127,265.63	149,590.91	170,218.06	195,978.51	207,139.00	228,194.63
930.201 ECONOMIC DEVELOPMENT-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.202 ECONOMIC DEVELOPMENT-BALLARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.203 ECONOMIC DEVELOPMENT-GRAVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.204 ECONOMIC DEVELOPMENT-LIVINGSTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.205 ECONOMIC DEVELOPMENT-MARSHALL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.206 ECONOMIC DEVELOPMENT-MCCRACKEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.208 MISC. GEN EXPENSES - SCHOLARSHIPS	5,738.00	796.00	1,296.00	1,296.00	1,296.00	3,296.00	3,296.00	5,296.00	6,296.00	6,296.00	7,531.00	7,413.50	7,413.50
930.209 YOUTH TOUR EXPENSES	4,899.71	0.00	820.00	2,094.72	2,094.72	2,094.72	2,094.72	5,594.72	5,594.72	5,594.72	5,594.72	5,594.72	5,594.72
930.21 DIRECTOR'S FEES AND EXPENSES	111,152.40	5,925.20	20,623.62	29,990.25	39,681.16	47,725.22	55,005.81	60,657.24	74,846.53	80,602.41	93,199.11	97,864.42	116,616.30
930.219 SPECIAL BALLOT MAILING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.22 ANNUAL MEETING - OTHER EXPENSES	56,358.43	0.00	964.00	2,047.26	2,099.76	8,790.22	41,513.11	47,758.47	47,758.47	47,758.47	47,758.47	47,758.47	47,758.47
930.224 ADVERTISING - ANNUAL MEETING	2,452.00	0.00	0.00	0.00	0.00	0.00	1,083.00	1,083.00	1,083.00	1,083.00	1,083.00	1,083.00	1,083.00
930.225 ANNUAL MEETING - PRIZES	4,470.00	0.00	0.00	0.00	0.00	0.00	5,120.00	5,120.00	5,120.00	5,120.00	5,120.00	5,120.00	5,120.00
930.226 ANNUAL MEETING - PRINTING	6,523.67	0.00	0.00	0.00	0.00	1,158.58	1,158.58	3,181.96	3,181.96	3,181.96	3,181.96	3,181.96	3,181.96
930.23 MEMBER NEWSLETTER EXPENSE	3,186.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.3 CORP. SPONSORSHIPS & MEMBERSHIPS	9,400.00	3,490.50	4,290.50	4,731.30	5,131.30	9,151.30	11,576.30	15,844.30	12,949.30	14,009.30	15,694.30	15,976.80	17,966.80
930.39 ADVERTISING PRODUCTION - COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.4 ADVERTISING - MISCELLANEOUS	1,095.08	537.30	787.30	1,037.30	1,287.30	1,537.30	1,787.30	2,037.30	2,434.38	2,984.38	3,735.20	4,422.29	5,406.29
930.41 ADVERTISING - NEWSPAPER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	340.00	340.00	340.00	340.00	340.00
930.42 ADVERTISING - RADIO	0.00	0.00	250.00	500.00	750.00	1,000.00	1,250.00	1,500.00	1,750.00	2,000.00	2,250.00	2,500.00	2,750.00
930.43 ADVERTISING - TELEVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.44 ADVERTISING - PERIODICALS	0.00	0.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	1,600.00
930.45 ADV. - DIRECTORIES (INCL TELEPHONE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.6 ADVERTISING - PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.61 ADVERTISING - HOME EXPO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.62 HOME EXPO OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.66 ADVERTISING - PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.9 BIG RIVERS REIMB - ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.91 BIG RIVERS REIMB - SPONSORSHIPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.92 BIG RIVERS REIMB - EE INCENTIVES	40.00	(10.00)	10.00	10.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
935.0 MAINTENANCE OF GENERAL PLANT	29,263.00	8,447.00	9,671.00	10,569.79	18,568.11	24,886.55	25,783.77	26,522.53	26,688.57	31,036.25	31,628.36	31,722.01	40,436.00
935.1 MAINT OF G/P- MAINT. AGREEMENTS	36,055.40	1,587.78	4,517.33	10,039.96	15,944.78	28,681.82	37,722.90	47,227.89	55,833.62	64,245.07	73,998.68	83,807.57	64,356.29
935.2 MAINT G/P-REPAIRS & SERVICE CALLS	11,708.35	55.70	397.20	808.63	1,260.25	1,971.43	4,475.81	10,396.27	10,759.46	10,759.46	10,844.90	10,964.75	10,964.75
935.3 MAINT OF G/P - SUPPLIES	0.00	0.00	0.00	0.00	0.00	306.36	685.84	685.84	745.30	1,542.41	1,542.41	1,542.41	1,542.41
935.4 MAINT OF G/P-BUILDINGS & GROUNDS	55,352.80	3,822.22	5,857.06	14,720.68	22,090.09	30,657.29	35,824.57	40,516.58	44,475.27	49,675.98	54,157.51	58,356.85	62,688.85
935.401 MAINT BLDG & GROUND-WOOD DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
935.5 MAINT OF G/P- MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
998.0 998 CLEARING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
998.1 PROFIT CLEARING OPERATING	226,589.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
998.2 PROFIT CLEARING NON-OPERATING	679,584.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,559,796.07
999.0 999 CLEARING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999.999 RAIN DELAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Jackson Purchase Energy
 Case No. 2021-00358
 Trial Balance - 12-months ending December 2020
 AG 1 - 3

	Beg. Balance (or Dec. 2019)	Ending Balances											
		January	February	March	April	May	June	July	August	September	October	November	December
102.0 WIP - ELECTRIC PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.1 WIP - CONSTRUCTION CONTRACTORS	515,108.54	580,932.46	623,034.33	572,813.62	928045.68	1,304,190.23	1,523,844.10	1,614,005.24	2,122,074.95	4,016,592.74	4,259,715.31	7,004,927.07	10,174,713.06
107.12 WIP - FUTURE SUBSTATIONS	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26
107.13 WIP - LONG RANGE WORK PLAN	18,073.65	17,697.12	17,320.59	16,944.06	16,567.53	16,191.00	15,814.47	15,437.94	15,061.40	14,684.86	14,308.33	13,931.79	13,555.26
107.15 WIP - NEW SUBSTATIONS CONTRACTORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.2 WIP - CONSTRUCTION JPEC CREWS	1,495,338.14	1,719,336.96	5,025,971.77	5,242,483.78	5248164.23	1,616,803.21	1,538,189.33	2,105,647.85	2,209,730.12	1,427,370.54	1,423,811.53	1,502,019.22	2,782,766.80
107.231 WIP - CONTRIBUTIONS IN AID-CONSTRUCTION	(737,725.87)	(782,890.18)	(737,024.36)	(678,091.70)	(909471.28)	(1,086,805.49)	(857,364.01)	(878,699.54)	(862,329.80)	(944,947.90)	(934,234.84)	(895,998.82)	(1,521,136.28)
107.3 WIP - SPECIAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.4 WIP - STORM DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.45 WIP - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.6 ACCUM DEPR-DISTRIBUTION PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.662 ACCUM DEPR-STATION EQUIPMENT	(3,933,927.62)	(3,960,672.83)	(3,987,418.94)	(4,004,414.31)	(4030722.01)	(4,057,579.77)	(4,069,094.53)	(4,095,979.93)	(4,095,395.95)	(4,089,155.22)	(4,109,266.88)	(4,138,276.07)	(4,167,285.25)
108.664 ACCUM DEPR-POLES, TOWERS, & FIXTURE	(20,090,826.06)	(20,143,375.52)	(20,165,862.78)	(20,240,425.90)	(20275187.11)	(20,359,017.51)	(20,354,417.71)	(20,393,162.71)	(20,370,223.75)	(20,367,189.86)	(20,366,732.82)	(20,425,269.38)	(20,519,837.62)
108.665 ACCUM DEPR-OH CONDUCTOR & DEVICES	(11,171,223.28)	(11,214,359.31)	(11,225,959.38)	(11,239,843.23)	(11267033.70)	(11,302,915.60)	(11,327,569.41)	(11,343,056.09)	(11,370,501.62)	(11,397,030.70)	(11,425,632.32)	(11,459,269.29)	(11,489,882.64)
108.666 ACCUM DEPR-UNDERGROUND CONDUIT	(1,667,203.04)	(1,674,150.53)	(1,681,098.84)	(1,688,105.16)	(1695111.80)	(1,702,118.44)	(1,709,076.55)	(1,716,002.71)	(1,720,943.23)	(1,727,948.20)	(1,734,957.12)	(1,741,970.84)	(1,732,955.88)
108.667 ACCUM DEPR-LRD CONDUCTOR & DEVICES	(6,621,520.38)	(6,658,609.45)	(6,687,907.85)	(6,716,841.84)	(675634.36)	(6,792,118.60)	(6,820,380.73)	(6,851,984.66)	(6,889,652.65)	(6,920,046.63)	(6,957,128.60)	(6,992,315.18)	(7,028,202.90)
108.668 ACCUM DEPR-LINE TRANSFORMERS	(11,503,771.26)	(11,592,177.56)	(11,675,634.96)	(11,688,223.06)	(1175628.48)	(11,864,029.29)	(11,905,084.05)	(11,992,951.49)	(12,078,383.27)	(12,166,558.65)	(12,255,371.57)	(12,345,139.04)	(12,268,034.41)
108.669 ACCUM DEPR-SERVICES	(3,555,089.55)	(3,558,175.56)	(3,568,718.12)	(3,578,209.11)	(3588265.33)	(3,600,077.20)	(3,600,749.11)	(3,608,129.86)	(3,614,205.41)	(3,623,086.68)	(3,632,881.57)	(3,642,042.50)	(3,649,277.80)
108.67 ACCUM DEPR-METERS	(479,102.39)	(485,952.06)	(492,801.73)	(496,429.79)	(50301.16)	(510,173.68)	(514,087.27)	(520,962.30)	(527,859.87)	(536,707.28)	(546,583.44)	(546,692.60)	(546,692.60)
108.671 ACCUM DEPR-INSTALLATIONS ON CUST PR	(2,256,091.86)	(2,271,174.34)	(2,284,773.28)	(2,298,892.24)	(2313218.10)	(2,331,838.40)	(2,349,265.39)	(2,364,126.16)	(2,380,995.33)	(2,398,498.37)	(2,417,644.46)	(2,439,092.59)	(2,459,258.46)
108.672 ACCUM DEPR-LEASED PROP CUST PREMISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.673 ACCUM DEPR-STREET LIGHT & SIGN	(318,809.47)	(320,678.60)	(316,101.53)	(316,197.17)	(318064.83)	(319,932.49)	(321,877.25)	(319,766.73)	(321,699.77)	(323,639.69)	(325,579.61)	(327,519.53)	(329,459.45)
108.674 ACCUM DEPR-AMI METERS	(2,864,392.09)	(2,925,110.31)	(2,992,000.83)	(2,925,110.31)	(2954163.20)	(2,983,216.09)	(2,982,822.69)	(3,011,754.01)	(3,040,685.33)	(3,052,572.05)	(3,081,423.06)	(3,114,274.07)	(3,114,494.44)
108.675 ACCUM DEPR-AMI HARDWARE	(111,410.97)	(112,990.93)	(114,570.89)	(116,150.85)	(117730.81)	(119,310.77)	(120,890.73)	(122,470.69)	(124,050.65)	(125,630.61)	(127,210.57)	(128,790.53)	(130,370.49)
108.676 ACCUM DEPR-AMI SOFTWARE	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)
108.677 ACCUM DEPR-AMI SUB & OTHER EQUIPMNT	(732,673.54)	(740,801.27)	(748,929.00)	(757,056.73)	(765184.46)	(773,312.19)	(781,439.92)	(789,567.65)	(797,695.38)	(805,823.11)	(813,950.84)	(822,078.57)	(830,288.62)
108.678 ACCUM DEPR-SUBSTATION SCADA HARDWRE	(19,192.92)	(19,192.92)	(19,192.92)	(19,192.92)	(19,192.92)	(19,192.92)	(19,192.92)	(19,192.92)	(19,192.92)	(19,192.92)	(19,192.92)	(19,192.92)	(19,192.92)
108.679 ACCUM DEPR-SUBSTATION SCADA SOFTWARE	(13,281.04)	(13,419.38)	(13,557.72)	(13,696.06)	(13834.40)	(13,972.74)	(14,111.08)	(14,249.42)	(14,387.76)	(14,526.10)	(14,664.44)	(14,802.78)	(14,941.12)
108.71 ACCUM DEPR FOR OFFICE FURN. & EQUIP	(288,309.41)	(288,580.37)	(288,850.90)	(289,121.43)	(289254.96)	(289,523.90)	(289,787.81)	(290,051.38)	(290,314.95)	(290,578.36)	(290,836.63)	(291,096.36)	(290,290.91)
108.711 ACC DEPR FOR COMPUTER EQUIP/SOFTWARE	(340,002.97)	(344,551.26)	(349,099.55)	(353,748.89)	(358397.98)	(363,041.17)	(367,772.70)	(372,550.96)	(377,420.40)	(382,461.35)	(387,558.46)	(392,641.21)	(398,183.48)
108.715 CONTRA ACCUM DEPR - OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.716 CONTRA ACCUM DEPR - COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.72 ACCUM DEPR - UTILITY TRANSP. EQUIP.	(1,963,697.98)	(1,985,464.23)	(2,007,365.19)	(2,029,266.15)	(1920631.85)	(1,943,860.83)	(1,967,174.31)	(1,991,723.18)	(1,857,578.45)	(1,880,915.27)	(1,904,252.06)	(1,927,588.88)	(1,950,925.66)
108.721 ACCUM DEPR - LIGHT DUTY TRANS EQUIP	(462,844.67)	(473,331.11)	(483,817.57)	(494,304.01)	(504790.47)	(515,276.91)	(525,763.37)	(490,219.50)	(479,980.11)	(492,944.93)	(505,909.78)	(518,874.60)	(531,839.44)
108.723 ACCUM DEPR - CONTRA TRANSP. EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.73 ACCUM DEPR FOR STRUCTURES & IMPROVE	(1,808,520.48)	(1,812,170.95)	(1,815,821.42)	(1,819,471.89)	(1823122.36)	(1,826,772.83)	(1,830,423.30)	(1,834,073.77)	(1,837,724.24)	(1,841,374.71)	(1,845,025.18)	(1,848,675.65)	(1,852,326.12)
108.731 ACCUM DEPR FOR STRUCTURES & IMPROVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.735 CONTRA - ACCUM DEPR - STRUCT & IMPRV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.74 ACCUM DEPR FOR SHOP EQUIPMENT	(575,721.16)	(577,809.37)	(579,899.47)	(581,917.19)	(583954.98)	(585,982.69)	(588,056.80)	(590,155.23)	(592,259.99)	(592,008.97)	(594,135.60)	(596,263.43)	(598,383.23)
108.745 CONTRA - ACCUM DEPR - TOOLS, SHOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.75 ACCUM DEPR FOR LABORATORY EQUIPMENT	(203,311.31)	(203,776.28)	(204,241.25)	(204,712.83)	(205181.18)	(205,657.12)	(206,397.59)	(206,904.66)	(207,411.73)	(207,795.68)	(208,305.96)	(208,816.24)	(209,326.52)
108.755 CONTRA ACCUM DEPR - LABORATORY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.76 ACCUM DEPR FOR COMMUNICATIONS EQUIP	(332,706.54)	(336,710.03)	(340,713.52)	(344,717.01)	(348720.50)	(352,723.99)	(356,727.48)	(360,749.73)	(364,783.65)	(368,817.57)	(372,851.49)	(376,885.41)	(380,827.49)
108.761 ACCUM DEPR FOR COMMUN. EQUIP - FIBER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.765 CONTRA ACCUM DEPR - COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.77 ACCUM DEPR FOR STORES EQUIPMENT	(85,468.43)	(85,679.42)	(85,890.41)	(86,101.34)	(86301.12)	(86,492.74)	(86,660.50)	(86,828.24)	(86,995.98)	(87,163.72)	(87,331.46)	(87,504.80)	(87,678.14)
108.775 CONTRA ACCUM DEPR - STORES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.78 ACCUM DEPR FOR MISCELLANEOUS EQUIP	(161,425.23)	(162,435.15)	(163,625.69)	(164,815.84)	(166082.07)	(167,348.30)	(168,334.45)	(169,558.06)	(170,754.98)	(171,962.58)	(173,227.22)	(174,491.86)	(175,767.86)
108.785 CONTRA - ACCUM DEPR - MISC EQUIP.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.79 ACCUM DEPR FOR POWER OPERATED EQUIP	(476,495.11)	(480,206.90)	(483,769.49)	(487,346.63)	(492035.50)	(459,949.80)	(461,352.89)	(464,946.49)	(468,540.10)	(472,133.70)	(475,727.31)	(479,556.14)	(493,196.52)
108.791 ACCUM DEPR - PWR EQUIP TRENCHER,ETC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.795 CONTRA ACCUM DEPR - POWER OPERATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.8 WIP - RETIREMENT JPEC CREWS	107,057.52	123,847.68	101,264.86	107,352.54	111473.41	107,851.09	108,408.01	108,114.52	109,699.53	110,012.25	108,821.45	91,293.90	42,455.43
108.81 WIP - RETIREMENT CONTRACTORS	112,564.18	97,933.72	78,811.67	103,835.02	106933.58	121,995.78	119,880.27	140,905.22	117,583.20	98,181.33	88,061.07	84,281.66	111,964.79
121.0 NON-UTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122.0 ACCUM. DEPR. - NONUTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123.1 PATRONAGE CAPITAL FROM ASSOC. COOPS	1,771,836.07	1,771,836.07	1,767,159.52	1,792,222.52	1792222.52	1,792,222.52	1,782,092.52	1,782,092.52	1,797,200.52	1,798,203.69	1,798,203.69	1,798,203.69	1,808,051.73
123.101 PATRONAGE CAPITAL - BIG RIVERS EC	280,525,069.00	280,525,069.00	280,525,069.00	280,525,069.00	280525069.00	280,525,069.00	280,525,069.00	280,525,069.00	280,525,069.00	280,525,069.00	280,525,069.00	280,525,069.00	280,525,069.00
123.102 VALUATION ALLOW - BRECC PATR CAPITAL	(280,525,069.00)	(280,525,069.00)	(280,525,069.00)	(280,525,069.00)	(280525069.00)	(280,525,069.00)	(280,525,069.00)	(280,525,069.00)	(280,525,069.00)	(280,525,069.00)	(280,525,069.00)	(280,525,069.00)	(280,525,069.00)
123.22 INVESTMENTS IN CAP TERM CERT - CFC	928,929.00	928,929.00	928,929.00	928,929.00	928929.00	928,929.00	928,929.00	928,929.00	928,929.00	928,929.00	928,929.00	928,929.00	928,929.00
123.23 OTHER INVEST IN ASSOC ORGANIZATIONS	1,140.00												

Jackson Purchase Agency
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	Beg. Balance (or Dec. 2019)	Ending Balances													
		January	February	March	April	May	June	July	August	September	October	November	December		
224.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
224.305	(19,753,319.16)	(19,753,319.16)	(19,753,319.16)	(19,501,261.58)	(19,501,261.58)	(19,501,261.58)	(19,249,204.00)	(19,249,204.00)	(19,249,204.00)	(12,099,486.70)	(12,099,486.70)	(33,006,912.25)	(32,867,931.07)		
224.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
224.6	6,728,614.32	6,757,187.89	6,783,879.79	6,812,262.39	6,840,181.50	6,869,149.48	6,896,950.35	6,926,158.75	6,955,490.84	6,984,990.00	7,014,489.16	7,043,988.32	7,073,487.48	7,102,986.64	7,132,485.80
228.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
228.305	(2,185,878.92)	(2,199,988.94)	(2,211,216.38)	(2,222,091.65)	(2,230,226.84)	(2,244,385.91)	(2,254,907.54)	(2,268,814.01)	(2,275,901.12)	(2,285,244.23)	(2,297,921.66)	(2,307,062.69)	(2,323,505.92)		
228.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
228.315	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)	(491,216.00)
231.0	(5,000,000.00)	(5,000,000.00)	(5,000,000.00)	(5,000,000.00)	(6,900,000.00)	(6,800,000.00)	(7,400,000.00)	(8,700,000.00)	(10,000,000.00)	(10,000,000.00)	(9,998,441.50)	0.00	0.00	0.00	0.00
231.05	0.00	(3,700,000.00)	(3,700,000.00)	(3,700,000.00)	(3,700,000.00)	(4,263,784.00)	(4,831,970.18)	(4,831,970.18)	(4,857,343.18)	(5,788,632.18)	(7,721,856.41)	(1,500,000.00)	(3,000,000.00)		
231.1	(3,400,000.00)	(3,400,000.00)	(3,400,000.00)	(3,400,000.00)	0.00	0.00	0.00	0.00	0.00	(800,000.00)	(1,000,000.00)	(1,000,000.00)	0.00	0.00	0.00
231.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232.1	(5,003,468.51)	(4,961,767.19)	(4,825,591.86)	(4,041,152.35)	(3,999,099.64)	(4,360,198.72)	(5,342,669.20)	(6,282,916.91)	(6,524,766.70)	(7,042,784.82)	(3,648,476.30)	(4,212,516.88)	(8,924,813.71)		
232.11	0.00	0.00	0.00	(16,789.08)	(22,986.35)	(23,756.55)	(13,100.52)	(34,999.01)	(101,434.52)	(93,891.52)	(62,508.16)	(62,508.16)	0.00	0.00	0.00
232.15	0.00	0.00	0.00	(362.00)	12,033.32	(11,575.20)	0.00	0.00	0.00	160.00	30.06	30.06	0.00	0.00	0.00
232.175	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235.0	(2,789,538.02)	(2,793,079.35)	(2,807,671.85)	(2,815,692.34)	(2,821,347.34)	(2,837,058.69)	(2,844,941.69)	(2,871,034.54)	(2,868,885.54)	(2,870,809.54)	(2,863,150.84)	(2,855,539.19)	(2,849,852.84)		
235.001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235.1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
236.1	(35,000.00)	(107,600.00)	(180,200.00)	(220,457.50)	(293,057.50)	(365,657.50)	(438,257.50)	(510,857.50)	(300,461.13)	(373,061.13)	(445,642.35)	(344,618.45)	(42,300.00)		
236.2	0.00	(2,599.01)	(2,962.40)	(2,599.01)	0.00	0.00	(15.50)	(25.88)	(33.27)	(33.27)	(28.20)	(35.23)	(35.23)		
236.3	0.00	0.00	0.00	0.00	0.00	0.00	(3,013.82)	(3,013.82)	(3,013.82)	(3,013.82)	(2,955.22)	(3,013.82)	0.00	0.00	0.00
236.4	33.73	(1,991.17)	(2,773.91)	(2,962.13)	14.40	14.40	4.07	36.44	22.13	16.31	34.89	19.85	(38.68)		
236.5	(48,577.09)	(49,047.52)	(47,966.50)	(42,369.09)	(28,543.92)	(40,226.46)	(52,595.80)	(53,325.11)	(48,901.54)	(46,447.39)	(44,621.62)	(37,541.45)	(46,970.44)		
237.0	(34,916.48)	(35,276.10)	(32,874.00)	(31,992.79)	(28,223.78)	(26,929.26)	(26,791.30)	(25,843.98)	(24,800.98)	(23,502.29)	(23,025.29)	(22,814.81)	(24,814.81)		
237.1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237.105	0.00	(65,102.68)	(125,660.92)	0.00	(62,013.53)	(126,094.18)	(21,624.45)	(55,944.33)	(111,888.66)	0.00	0.00	(27,020.16)	(75,376.20)		
237.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237.205	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237.3	106.85	(9,278.08)	(18,007.90)	0.00	(1,509.56)	(1,509.56)	0.00	0.00	(375.89)	(637.67)	(1,765.34)	(1,966.71)	0.00	0.00	0.00
237.35	(13,537.50)	(13,319.46)	(12,990.27)	(10,113.89)	(15,830.32)	(12,279.78)	(12,785.28)	(16,498.87)	(18,133.67)	(18,500.00)	(21,113.58)	(2,044.12)	0.00	0.00	0.00
237.375	0.00	(1,567.36)	(6,571.61)	(7,484.28)	(6,550.80)	(8,195.89)	(9,526.15)	(10,302.84)	(10,326.46)	(11,224.86)	(14,723.34)	(2,193.69)	(1,499.03)		
237.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237.6	(48,201.38)	(47,879.71)	(44,481.15)	(47,191.78)	(45,348.38)	(46,512.15)	(44,762.29)	(45,826.91)	(45,485.95)	(43,700.09)	(44,789.89)	(43,014.70)	(44,099.31)		
237.7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
238.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
238.999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241.1	(10,220.09)	(14,629.89)	(9,634.54)	(9,799.23)	(9,488.27)	(9,147.82)	(10,101.92)	(14,887.59)	(10,483.50)	(10,435.22)	(16,507.67)	(12,123.06)	(9,785.63)		
241.15	0.00	0.00	0.00	0.00	(272.71)	(272.71)	(272.71)	(272.71)	(272.71)	(272.71)	(272.71)	(272.71)	0.00	0.00	0.00
241.2	(14,807.60)	(5,124.72)	(9,240.34)	(13,352.63)	(4,077.96)	(9,068.41)	(13,302.19)	(5,374.29)	(9,631.73)	(13,803.98)	(5,263.40)	(10,049.91)	(15,031.12)		
241.21	(935.60)	(319.92)	(560.35)	(822.04)	(264.03)	(580.14)	(320.48)	(617.46)	(893.47)	(617.46)	(375.63)	(645.61)	(917.32)		
241.22	(170.56)	(52.78)	(97.50)	(141.41)	(43.37)	(104.36)	(148.43)	(56.86)	(113.20)	(158.30)	(67.49)	(119.82)	(167.32)		
241.23	(3,528.83)	(1,169.05)	(2,061.16)	(2,989.40)	(933.60)	(2,035.66)	(3,033.73)	(1,222.60)	(2,259.51)	(3,248.44)	(1,402.74)	(2,385.25)	(3,442.34)		
241.24	(1,033.85)	(338.13)	(596.81)	(869.11)	(272.19)	(584.59)	(885.45)	(359.32)	(667.90)	(956.21)	(428.44)	(720.06)	(1,010.58)		
241.25	(786.41)	(270.23)	(472.30)	(687.21)	(232.06)	(479.47)	(700.01)	(288.94)	(514.93)	(335.48)	(559.64)	(776.60)	(786.60)		
241.26	(1,319.69)	(435.51)	(758.44)	(1,099.93)	(355.20)	(772.84)	(1,164.63)	(468.57)	(831.86)	(1,212.38)	(537.06)	(909.36)	(1,298.06)		
241.27	(312.62)	(109.32)	(189.68)	(276.15)	(86.46)	(186.63)	(269.56)	(113.10)	(207.39)	(298.03)	(158.05)	(261.91)	(364.79)		
241.3	(13,320.07)	(14,044.93)	(14,010.78)	(12,903.10)	(10,120.09)	(9,598.16)	(9,379.62)	(12,411.10)	(13,854.53)	(14,184.64)	(12,373.07)	(9,996.14)	(10,848.42)		
241.31	(2,667.18)	(2,746.96)	(2,628.99)	(2,746.96)	(2,201.03)	(2,109.87)	(1,993.06)	(2,644.66)	(3,193.24)	(3,399.23)	(2,836.50)	(1,984.45)	(2,200.50)		
241.32	(11,144.59)	(11,044.20)	(11,649.59)	(10,652.51)	(8,489.21)	(8,508.39)	(8,357.54)	(10,615.33)	(13,031.41)	(12,018.56)	(9,514.52)	(8,400.79)	(8,661.03)		
241.33	(33,408.76)	(32,935.62)	(34,893.98)	(27,798.00)	(25,025.60)	(23,018.93)	(29,666.20)	(32,804.97)	(34,827.97)	(30,574.81)	(25,311.76)	(27,087.33)	(30,060.24)		
241.34	(78,821.80)	(81,880.84)	(83,053.99)	(74,132.06)	(61,676.03)	(61,827.52)	(71,441.18)	(89,121.79)	(96,528.59)	(88,319.17)	(71,535.41)	(62,563.39)	(64,158.13)		
241.35	(27,974.15)	(26,379.02)	(28,521.46)	(23,874.73)	(21,295.05)	(20,152.05)	(26,010.35)	(31,603.41)	(27,903.51)	(21,688.91)	(21,941.53)	(23,745.13)			
241.36	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83		
242.1	0.00	(413,222.94)	(375,657.21)	(338,091.48)	(300,525.75)	(262,980.02)	(225,394.29)	(177,714.80)	(142,171.80)	(106,628.80)	(71,085.80)	(35,542.80)	0.00	0.00	0.00
242.2	(177,042.57)	(122,083.64)	(124,313.46)	(180,773.49)	(225,538.85)	(147,817.52)	(181,978.15)	(131,034.16)	(161,746.01)	(241,882.85)	(128,875.45)	(158,427.45)	(238,794.75)		
242.3	(345,85														

Jackson Energy
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 Trial Balance - 12-months ending December 2020
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	Beg. Balance (or Dec. 2019)	Ending Balances											
		January	February	March	April	May	June	July	August	September	October	November	December
392.1	GEN PLT - LIGHT DUTY TRANSPORTATION	838,745.85	838,745.85	838,745.85	838,745.85	838,745.85	838,852.69	828,812.51	939,573.71	940,954.88	940,954.88	940,954.88	940,954.88
393.0	GEN PLT - STORES EQUIPMENT	99,882.37	99,882.37	99,882.37	99,882.37	99,882.37	99,882.37	99,882.37	99,882.37	99,882.37	99,882.37	99,882.37	99,882.37
394.0	GEN PLT - TOOLS, SHOP, GARAGE EQUIP	761,009.82	761,698.76	762,933.72	766,700.78	766,700.78	777,285.19	786,932.04	789,424.68	784,669.88	783,496.46	785,820.62	796,822.07
395.0	GEN PLT - LABORATORY EQUIPMENT	247,090.45	247,090.45	248,280.54	248,280.54	249,648.92	255,251.02	255,251.02	255,251.02	255,827.96	255,827.96	255,827.96	255,827.96
396.0	GEN PLT - POWER OPERATED EQUIPMENT	654,504.95	654,504.95	836,898.09	838,630.36	837,003.38	935,228.82	803,797.72	803,797.72	803,797.72	803,797.72	803,797.72	803,797.72
397.0	GEN PLT - COMMUNICATIONS EQUIPMENT	970,177.64	974,193.16	974,193.16	975,300.56	975,300.56	975,300.56	975,300.56	984,196.22	987,233.12	987,233.12	987,233.12	987,233.12
398.1	GEN PLT - COMMUNICATIONS EQUIP. - FIBER		0.00	0.00	0.00	0.00	2,244.02	21,231.27	21,245.98	21,245.98	26,441.94	30,033.11	83,599.61
398.0	GEN PLT - MISCELLANEOUS EQUIPMENT	238,133.64	245,951.73	268,482.45	268,482.45	278,070.77	278,070.77	272,955.99	273,674.67	274,150.59	275,504.36	278,266.49	278,266.49
403.6	DEPR. EXP. - DISTRIBUTION PLANT	0.00	496,765.70	994,519.56	1,493,917.44	1,994,961.66	2,496,905.55	2,999,523.01	3,503,416.70	4,008,388.30	4,514,258.90	5,023,319.09	5,533,573.85
403.7	DEPR. EXP. - GENERAL PLANT	0.00	16,036.31	32,224.70	48,507.98	64,853.38	81,189.35	97,639.48	114,183.14	130,809.29	147,579.07	164,522.39	199,100.60
408.7	PUBLIC SERV. COMM.(PSC) ASSESSMENT	0.00	7,646.16	15,292.32	22,938.48	30,584.64	38,230.80	45,876.96	53,527.51	60,578.06	67,928.61	75,278.16	82,629.71
411.6	GAINS FROM DISPOSITION OF UTILITY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
415.0	REVP/POWER PLUS CR CARD ROYALTIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416.0	COST & EXPENSES/POWER PLUS CR CARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.0	Misc Income - Material Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.1	EXPENSES OF NONUTILITY OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.11	CUSTOMER SERVICE COSTS-LONG DIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.12	ADMIN & GENERAL COSTS-LONG DIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418.0	EXPENSES OF NON-UTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418.05	REVENUES FROM NON-UTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418.1	EQUITY IN EARNINGS-SUB. COMPANIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419.0	INTEREST INCOME	0.00	(7,776.65)	(14,749.37)	(22,406.37)	(27,003.44)	(31,307.25)	(35,500.82)	(39,932.88)	(44,262.19)	(48,337.66)	(52,644.02)	(57,109.09)
419.01	INTEREST INCOME - ACCIDENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419.6	INTEREST INCOME - CUSHION OF CREDIT	0.00	(28,573.57)	(55,285.47)	(83,648.07)	(115,567.18)	(140,535.16)	(168,336.03)	(197,544.43)	(228,876.52)	(241,828.12)	(241,828.12)	(241,828.12)
421.0	MISCELLANEOUS NON-OPERATING INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,631,421.10)
421.1	GAINS ON DISPOSITION OF PROPTY	0.00	0.00	0.00	0.00	(200.00)	(200.00)	(7,810.00)	(8,796.02)	(14,348.96)	(14,348.96)	(14,348.96)	(14,348.96)
421.11	LOSS ON DISPOSITION OF PROPERTY	0.00	0.00	0.00	(19,885.00)	38,222.76	38,222.76	38,222.76	55,903.18	55,903.18	55,903.18	55,903.18	56,310.25
424.0	OTHER CAP. CRS. & PATR. CAP. ALLOC	0.00	0.00	0.00	(171,647.62)	(171,647.62)	(171,647.62)	(171,647.62)	(190,532.62)	(197,913.50)	(197,913.50)	(197,913.50)	(207,761.54)
426.1	MSC INCOME DEDUCTIONS - DONATIONS	0.00	400.00	600.00	600.00	16,730.18	16,730.18	22,341.19	22,341.19	22,341.19	22,491.19	22,491.19	22,491.19
426.3	Penalty Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
426.5	MSC INCOME DEDUCTIONS - WRITE OFFS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427.1	INTEREST ON LONG TERM DEBT - RUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427.105	INT. ON LONG TERM DEBT - RUS/IFFB	0.00	65,102.88	125,660.92	190,585.71	252,599.24	316,679.89	378,693.42	413,013.30	468,957.63	510,243.85	537,264.01	585,620.05
427.5	INTEREST ON LONG-TERM DEBT - CFC	0.00	48,745.63	94,297.66	142,840.09	189,734.54	238,072.91	284,762.86	332,896.30	380,926.95	427,327.02	475,117.66	521,295.27
427.505	INTEREST ON LONG-TERM DEBT - SBA	0.00	0.00	0.00	0.00	354.34	1,727.40	3,056.17	4,429.23	6,000.00	7,625.00	9,250.00	10,875.00
427.6	INT. ON LTD - COBANK	0.00	47,879.71	92,360.86	139,552.64	184,901.02	231,413.17	276,175.46	321,949.41	367,435.36	411,135.45	455,925.34	498,940.04
431.0	INTEREST EXP-SHORT TERM- COBANK	0.00	13,319.46	25,609.72	35,723.61	51,553.93	63,833.71	76,618.99	93,117.86	111,251.53	129,759.56	150,873.14	152,917.26
431.01	INTEREST EXP-SHORT TERM - CFC	0.00	9,384.93	18,114.75	27,549.31	29,058.97	29,058.97	29,063.01	29,438.90	30,076.57	31,204.24	31,405.61	31,338.45
431.02	INTEREST EXP-SHORT TERM - GMAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.1	INTEREST EXPENSE/CUSTOMER DEPOSITS	0.00	4,118.51	7,954.73	11,791.44	15,647.96	19,512.61	23,391.49	27,297.21	31,230.74	35,146.95	39,079.42	42,992.61
431.15	INTEREST EXP - RATE REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.2	INTEREST EXP - PAST SERVICE LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.3	INTEREST EXPENSE - TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440.1	RESIDENTIAL SALES	0.00	(3,850,493.94)	(7,334,886.50)	(10,236,258.94)	(12,880,447.67)	(15,604,019.08)	(19,389,261.57)	(24,175,001.51)	(28,765,893.40)	(32,125,686.92)	(34,257,037.01)	(36,963,367.21)
440.105	RESIDENTIAL SALES - GREEN POWER	0.00	(3.15)	(6.30)	(9.45)	(12.60)	(15.75)	(18.90)	(22.05)	(25.20)	(28.35)	(31.50)	(34.65)
441.0	IRRIGATION SALES	0.00	(434.84)	(927.06)	(1,359.06)	(1,880.05)	(2,401.04)	(2,922.03)	(3,443.02)	(3,964.01)	(4,485.00)	(4,996.00)	(5,517.00)
441.005	IRRIGATION SALES - GREEN POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442.1	SMALL COMMERCIAL (UNDER 1000 KVA)	0.00	(1,656,385.02)	(3,244,400.01)	(4,620,023.21)	(5,860,670.79)	(7,191,456.22)	(8,805,644.60)	(10,574,144.36)	(12,283,652.19)	(13,914,449.18)	(15,459,646.47)	(16,906,122.45)
442.105	SMALL COMMERCIAL - GREEN POWER	0.00	(3.15)	(6.30)	(9.45)	(12.60)	(15.75)	(18.90)	(22.05)	(25.20)	(28.35)	(31.50)	(34.65)
442.2	LARGE COMMERCIAL (OVER 1000 KVA)	0.00	(384,064.81)	(773,255.28)	(1,127,911.45)	(1,448,383.77)	(1,763,236.88)	(2,098,319.87)	(2,429,135.00)	(2,775,631.57)	(3,129,903.17)	(3,507,992.92)	(3,853,811.62)
442.205	LARGE COMMERCIAL - GREEN POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442.21	INDUSTRIAL - SHELL PIPELINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442.22	INDUSTRIAL-VULCAN MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444.0	PUBLIC STREET & HIGHWAY LIGHTING	0.00	(11,075.01)	(20,101.55)	(29,882.40)	(41,330.77)	(52,447.71)	(64,866.21)	(74,893.95)	(84,976.85)	(94,878.02)	(105,595.81)	(117,680.92)
444.005	PUBLIC STREET/HWY LGTNG - GREEN PWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
445.0	OTHER SALES TO PUBLIC AUTHORITIES	0.00	(50,764.45)	(96,142.08)	(138,021.96)	(170,158.92)	(207,610.05)	(261,017.41)	(337,314.49)	(408,453.39)	(461,287.90)	(497,467.02)	(534,001.26)
445.005	SALES-PUBLIC AUTHORTIE -GREEN PWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450.0	PENALTIES (ACCT. REC. - ELECTRIC)	0.00	(41,223.29)	(82,457.53)	(91,735.59)	(91,735.59)	(91,735.59)	(91,735.59)	(91,735.59)	(91,735.59)	(91,735.59)	(92,354.51)	(96,354.42)
451.0	MISC SERV REV. - CONNECT & RECONNECT FEE	0.00	(9,550.00)	(18,420.00)	(26,200.00)	(34,175.00)	(42,725.00)	(51,750.00)	(60,650.00)	(69,325.00)	(78,075.00)	(88,370.00)	(95,290.27)
451.1	MISC SERVICE REVENUE-COLLECTIONS	0.00	(2,280.00)	(3,320.00)	(4,300.00)	(4,300.00)	(4,300.00)	(4,300.00)	(4,300.00)	(4,300.00)	(4,325.00)	(4,505.00)	(4,625.00)
451.2	MISC SERV REV-NOT USED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.21	MISC SERV REV - AFTER HR CONNECTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.3	MISC SERVICE REVENUE-RET CHECKS	0.00	(1,200.00)	(1,800.00)	(2,430.00)	(2,790.00)	(3,190.00)	(3,350.00)	(4,130.00)	(4,150.00)	(4,570.00)	(5,110.00)	(5,590.00)
451.4	MISC SERV REV-LATE PYMT-ERC LOANS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.5	MISC SERV REV - AMR INSTALLATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.6	MISC SERV REV - AMR MONTHLY CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.7	MISC SERV - REV SEC. LIGHT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454.0	RENT FROM ELECTRIC PROPERTY	0.00	(57,249.18)	(110,338.10)	(165,507.15)	(220,676.20)	(275,845.25)	(331,014.30)	(371,991.41)	(425,133.06)	(478,274.71)	(531,416.36)	(584,558.01)
456.0	OTHER ELECTRIC REVENUES	0.00	(50.00)	(100.00)	(150.00)	(210.00)	(280.00)	(360.00)	(450.00)	(550.00)	(660.00)	(780.00)	(910.00)
456.1	OTHER ELECTRIC REVENUES-LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.0	PURCHASED POWER	0.00	4,152,774.40	8,198,787.95	11,414,590.56	14,249,460.70	17,572,106.82	21,908,581.77	27,074,199.42	31,989,223.35	35,976,364.97	38,859,166.63	42,

	Beg. Balance (or Dec. 2019)	Ending Balances												
		January	February	March	April	May	June	July	August	September	October	November	December	
921.0	OFFICE SUPPLIES AND EXPENSES	0.00	21,067.24	50,304.19	82,862.82	105680.73	122,181.58	139,554.85	161,803.96	179,474.44	204,763.04	225,621.86	242,588.43	293,020.61
921.1	OFFICE SUPPLIES & EXP. - MANAGER	0.00	5,185.41	6,630.18	10,306.94	10882.81	11,706.75	12,618.61	13,500.80	16,336.29	19,090.07	16,896.65	18,493.77	31,939.93
923.0	OUTSIDE SERVICES	0.00	3,734.39	8,055.93	13,678.47	21168.01	25,640.55	28,701.09	32,066.83	36,096.37	40,567.91	43,441.45	70,797.68	77,529.08
923.2	OUTSIDE SERVICES-ECONOMIC DEVELOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
923.201	OUTSIDE SERVICES - SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
924.0	PROPERTY INSURANCE	0.00	2,158.00	5,004.00	7,162.00	9320.00	11,478.00	13,683.42	15,888.84	18,094.26	20,299.68	22,505.10	24,710.52	26,915.94
925.0	INJURIES AND DAMAGES	0.00	11,305.85	19,170.05	27,653.02	35777.01	44,512.38	53,708.32	67,687.63	79,409.81	89,704.08	99,187.72	110,784.71	120,694.25
926.0	EMPLOYEE PENSIONS & BENEFITS-HOSP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
926.1	EMPLOYEE UNIFORM EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
926.2	OTHER EMPLOYEE PENSIONS & BENEFIT	0.00	5,814.58	10,020.92	16,770.31	23571.24	28,018.66	33,550.23	41,275.99	47,784.59	53,708.18	52,703.07	57,853.50	71,275.78
928.0	REGULATORY COMMISSION EXPENSES	0.00	0.00	943.00	1,103.00	1487.00	1,647.00	1,647.00	1,711.00	2,371.00	2,378.17	2,570.17	3,146.17	3,961.17
930.1	GENERAL ADVERTISING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.2	MISCELLANEOUS GENERAL EXPENSES	0.00	20,677.94	41,310.04	63,453.57	85594.37	108,020.00	130,138.29	153,622.69	155,404.45	178,274.35	199,897.22	222,148.84	246,141.40
930.201	ECONOMIC DEVELOPMENT-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.202	ECONOMIC DEVELOPMENT-BALLARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.203	ECONOMIC DEVELOPMENT-GRAVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.204	ECONOMIC DEVELOPMENT-LIVINGSTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.205	ECONOMIC DEVELOPMENT-MARSHALL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.206	ECONOMIC DEVELOPMENT-MCCRACKEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.208	MISC. GEN EXPENSES - SCHOLARSHIPS	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	4,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
930.209	YOUTH TOUR EXPENSES	0.00	0.00	0.00	5.74	5.74	5.74	5.74	5.74	5.74	5.74	5.74	5.74	5.74
930.21	DIRECTOR'S FEES AND EXPENSES	0.00	5,205.24	10,973.00	21,985.56	26752.11	31,518.66	36,622.38	41,598.14	47,059.14	56,602.73	62,388.16	68,321.09	74,554.02
930.219	SPECIAL BALLOT MAILING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.22	ANNUAL MEETING - OTHER EXPENSES	0.00	942.00	942.00	982.76	982.76	2,763.56	2,763.56	2,763.56	41,571.94	62,369.45	55,765.62	55,765.62	62,432.00
930.224	ADVERTISING - ANNUAL MEETING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.225	ANNUAL MEETING - PRIZES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,520.00	3,520.00	3,520.00	3,520.00
930.226	ANNUAL MEETING - PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	265.01	265.01	540.61	704.91	429.31
930.23	MEMBER NEWSLETTER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.3	CORP. SPONSORSHIPS & MEMBERSHIPS	0.00	1,500.00	2,425.00	3,270.00	3,270.00	3,270.00	3,270.00	3,270.00	950.00	2,400.00	8,459.00	9,576.00	9,476.00
930.39	ADVERTISING PRODUCTION - COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.4	ADVERTISING - MISCELLANEOUS	0.00	750.00	1,300.00	1,925.00	2,515.00	3,246.26	4,811.26	5,311.26	6,642.79	7,517.79	8,317.79	9,117.79	9,742.79
930.41	ADVERTISING - NEWSPAPER	0.00	927.00	1,275.00	1,275.00	1,275.00	1,473.00	1,473.00	1,473.00	1,473.00	1,473.00	1,473.00	1,473.00	1,473.00
930.42	ADVERTISING - RADIO	0.00	250.00	500.00	750.00	1000.00	1,250.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
930.43	ADVERTISING - TELEVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.44	ADVERTISING - PERIODICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.45	ADV. - DIRECTORIES (INCL TELEPHONE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.6	ADVERTISING - PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.61	ADVERTISING - HOME EXPO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.62	HOME EXPO OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.66	ADVERTISING - PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.9	BIG RIVERS REIMB. - ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.91	BIG RIVERS REIMB. - SPONSORSHIPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
930.92	BIG RIVERS REIMB. - EE INCENTIVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
935.0	MAINTENANCE OF GENERAL PLANT	0.00	514.04	2,320.50	6,390.59	23945.47	31,397.75	31,397.75	31,397.75	31,873.05	32,364.99	28,604.96	28,604.96	33,655.80
935.1	MAINT OF G/P- MAINT. AGREEMENTS	0.00	5,536.05	11,070.94	15,035.54	17705.09	18,808.00	25,422.99	29,677.25	32,284.63	35,019.60	38,782.27	43,336.90	45,874.94
935.2	MAINT G/P-REPAIRS & SERVICE CALLS	0.00	1,806.55	2,889.43	2,889.43	2,889.43	3,009.28	8,033.16	8,209.66	8,354.56	11,142.24	13,262.65	14,382.50	14,803.00
935.3	MAINT OF G/P - SUPPLIES	0.00	0.00	84.15	84.15	169.88	169.88	486.60	486.60	486.60	486.60	486.60	486.60	402.45
935.4	MAINT OF G/P-BUILDINGS & GROUNDS	0.00	3,357.42	8,511.52	12,129.87	17533.22	22,971.01	27,318.87	32,170.41	36,579.86	41,538.87	46,668.92	50,954.93	54,483.50
935.401	MAINT BLDG & GROUND-WOOD DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
935.5	MAINT OF G/P- MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
998.0	998 CLEARING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
998.1	PROFIT CLEARING OPERATING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
998.2	PROFIT CLEARING NON-OPERATING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,018,669.59)
999.0	999 CLEARING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,156,807.16
999.999	RAIN DELAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Jackson Purchase Energy
 Case No. 2021-00358
 Trial Balance - Ending September 2021
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	Beg. Balance (or Dec. 2020)	Ending Balances														
		January	February	March	April	May	June	July	August	September	October	November	December			
102.0	WIP - ELECTRIC PLANT PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.1	WIP - CONSTRUCTION CONTRACTORS	10,174,713.06	11,103,697.02	11,096,542.50	12,178,324.38	13,710,105.49	14,850,505.79	16,062,652.37	16,105,854.80	1,235,181.53	1,494,480.79	1,235,181.53	1,494,480.79	1,235,181.53	1,494,480.79	1,235,181.53
107.12	WIP - FUTURE SUBSTATIONS	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26	27,089.26
107.13	WIP - LONG RANGE WORK PLAN	13,555.26	13,178.72	12,802.18	12,425.65	12,049.12	11,672.58	11,296.05	10,919.51	10,542.98	10,166.44	10,542.98	10,166.44	10,542.98	10,166.44	10,166.44
107.15	WIP - NEW SUBSTATIONS CONTRACTORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.2	WIP - CONSTRUCTION JPEC CREWS	2,782,766.80	2,599,901.14	2,525,183.47	2,686,372.66	2,837,328.85	2,974,965.51	3,024,659.05	3,217,110.11	4,055,387.37	4,031,921.38	4,055,387.37	4,031,921.38	4,055,387.37	4,031,921.38	4,031,921.38
107.231	WIP - CONTRIBUTIONS IN AID-CONSTRUCTION	(1,521,136.28)	(1,658,892.58)	(1,538,910.57)	(1,535,288.16)	(1,532,433.43)	(1,568,366.02)	(1,578,834.78)	(1,120,029.89)	(1,089,167.17)	(1,127,512.14)	(1,089,167.17)	(1,127,512.14)	(1,089,167.17)	(1,127,512.14)	(1,127,512.14)
107.3	WIP - SPECIAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.4	WIP - STORM DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107.45	WIP - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.6	ACCUM DEPR-DISTRIBUTION PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.662	ACCUM DEPR-STATION EQUIPMENT	(4,167,285.26)	(4,148,278.74)	(4,136,697.03)	(4,141,766.54)	(4,153,491.07)	(4,183,145.95)	(4,207,021.29)	(4,236,625.77)	(4,266,245.97)	(4,295,866.17)	(4,266,245.97)	(4,295,866.17)	(4,266,245.97)	(4,295,866.17)	(4,295,866.17)
108.664	ACCUM DEPR-POLES, TOWERS, & FIXTURE	(20,519,837.62)	(20,561,286.92)	(20,653,818.79)	(20,737,190.91)	(20,809,932.12)	(20,850,808.60)	(20,887,806.18)	(20,932,271.01)	(20,994,501.20)	(21,073,691.72)	(20,994,501.20)	(21,073,691.72)	(20,994,501.20)	(21,073,691.72)	(21,073,691.72)
108.665	ACCUM DEPR-OH CONDUCTOR & DEVICES	(11,489,882.64)	(11,524,143.42)	(11,568,410.14)	(11,609,384.27)	(11,660,940.37)	(11,700,898.42)	(11,749,536.30)	(11,716,688.84)	(11,775,552.91)	(11,749,208.34)	(11,775,552.91)	(11,749,208.34)	(11,775,552.91)	(11,749,208.34)	(11,749,208.34)
108.666	ACCUM DEPR-UNDERGROUND CONDUIT	(1,732,965.88)	(1,739,949.26)	(1,746,992.08)	(1,748,176.12)	(1,752,129.25)	(1,762,282.97)	(1,769,348.05)	(1,776,313.45)	(1,783,379.29)	(1,784,849.38)	(1,783,379.29)	(1,784,849.38)	(1,783,379.29)	(1,784,849.38)	(1,783,379.29)
108.667	ACCUM DEPR-URD CONDUCTOR & DEVICES	(7,028,202.90)	(7,047,966.04)	(7,089,239.90)	(7,131,257.72)	(7,116,620.22)	(7,158,103.34)	(7,194,843.30)	(7,227,914.22)	(7,261,421.38)	(7,296,455.83)	(7,261,421.38)	(7,296,455.83)	(7,261,421.38)	(7,296,455.83)	(7,296,455.83)
108.668	ACCUM DEPR-LINE TRANSFORMERS	(12,268,034.41)	(12,362,523.82)	(12,421,906.48)	(12,516,706.09)	(12,637,848.60)	(12,727,734.87)	(12,364,046.22)	(12,462,587.66)	(12,554,217.12)	(12,541,615.91)	(12,554,217.12)	(12,541,615.91)	(12,554,217.12)	(12,541,615.91)	(12,541,615.91)
108.669	ACCUM DEPR-SERVICES	(3,649,277.80)	(3,660,118.49)	(3,670,898.94)	(3,682,377.19)	(3,694,624.85)	(3,704,706.41)	(3,717,120.98)	(3,726,384.62)	(3,737,421.54)	(3,743,652.01)	(3,737,421.54)	(3,743,652.01)	(3,737,421.54)	(3,743,652.01)	(3,743,652.01)
108.67	ACCUM DEPR-METERS	(546,692.60)	(553,692.06)	(560,696.30)	(563,869.02)	(570,882.11)	(577,895.20)	(580,276.09)	(587,284.65)	(594,303.04)	(598,221.67)	(594,303.04)	(598,221.67)	(594,303.04)	(598,221.67)	(598,221.67)
108.671	ACCUM DEPR-INSTALLATIONS ON CUST PR	(2,459,258.46)	(2,478,377.94)	(2,495,343.67)	(2,511,147.57)	(2,530,155.75)	(2,523,720.36)	(2,520,368.36)	(2,524,830.21)	(2,525,191.49)	(2,513,407.19)	(2,525,191.49)	(2,513,407.19)	(2,525,191.49)	(2,513,407.19)	(2,513,407.19)
108.672	ACCUM DEPR-LEASED PROP CUST PREMISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.673	ACCUM DEPR-STREET LIGHT & SIGN	(329,459.45)	(331,399.37)	(333,339.29)	(335,279.21)	(336,185.66)	(338,123.26)	(340,060.86)	(336,841.87)	(338,574.95)	(334,325.14)	(338,574.95)	(334,325.14)	(338,574.95)	(334,325.14)	(334,325.14)
108.674	ACCUM DEPR-AMI METERS	(3,111,494.44)	(3,140,208.93)	(3,168,923.42)	(3,167,474.86)	(3,196,035.89)	(3,224,596.92)	(3,246,722.24)	(3,275,264.06)	(3,303,805.88)	(3,315,625.85)	(3,303,805.88)	(3,315,625.85)	(3,303,805.88)	(3,315,625.85)	(3,315,625.85)
108.675	ACCUM DEPR-AMI HARDWARE	(130,370.49)	(130,448.83)	(130,448.83)	(130,448.83)	(130,448.83)	(130,448.83)	(130,448.83)	(130,448.83)	(130,448.83)	(130,448.83)	(130,448.83)	(130,448.83)	(130,448.83)	(130,448.83)	(130,448.83)
108.676	ACCUM DEPR-AMI SOFTWARE	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)	(111,193.55)
108.677	ACCUM DEPR-AMI SUB & OTHER EQUIPMNT	(830,288.62)	(838,498.67)	(846,708.72)	(854,918.77)	(863,128.82)	(871,338.87)	(879,548.92)	(887,758.97)	(895,969.02)	(904,179.07)	(895,969.02)	(904,179.07)	(895,969.02)	(904,179.07)	(904,179.07)
108.678	ACCUM DEPR-SUBSTATION SCADA HARDWRE	(21,591.96)	(21,791.88)	(22,191.72)	(22,391.64)	(22,591.56)	(22,791.48)	(22,991.40)	(23,191.32)	(23,391.24)	(23,591.16)	(23,191.32)	(23,391.24)	(23,191.32)	(23,391.24)	(23,391.24)
108.679	ACCUM DEPR-SUBSTATION SCADA SOFTWARE	(14,941.12)	(15,079.46)	(15,217.80)	(15,356.14)	(15,494.48)	(15,632.82)	(15,771.16)	(15,909.50)	(16,047.84)	(16,186.18)	(16,047.84)	(16,186.18)	(16,047.84)	(16,186.18)	(16,186.18)
108.71	ACCUM DEPR FOR OFFICE FURN. & EQUIP	(290,290.91)	(290,542.27)	(290,793.19)	(289,709.13)	(289,938.42)	(290,167.66)	(290,396.90)	(290,626.14)	(290,855.38)	(291,084.62)	(290,626.14)	(291,084.62)	(290,626.14)	(291,084.62)	(291,084.62)
108.711	ACC DEPR FOR COMPUTER EQUIP/SOFTWARE	(398,183.48)	(403,777.21)	(409,388.72)	(414,971.67)	(420,634.92)	(426,298.17)	(432,000.00)	(437,752.00)	(443,504.00)	(449,256.00)	(443,504.00)	(449,256.00)	(443,504.00)	(449,256.00)	(449,256.00)
108.715	CONTRA ACCUM DEPR - OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.716	CONTRA ACCUM DEPR - COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.72	ACCUM DEPR - UTILITY TRANSP. EQUIP.	(1,950,925.66)	(1,974,262.48)	(1,997,599.26)	(2,023,324.81)	(2,049,050.32)	(2,076,489.41)	(2,105,071.45)	(1,810,132.20)	(1,835,571.55)	(1,861,010.92)	(1,835,571.55)	(1,861,010.92)	(1,835,571.55)	(1,861,010.92)	(1,861,010.92)
108.721	ACCUM DEPR - LIGHT DUTY TRANS EQUIP	(531,839.44)	(544,332.57)	(557,006.87)	(568,427.47)	(580,757.75)	(593,088.00)	(605,418.28)	(617,748.53)	(628,577.14)	(639,405.73)	(628,577.14)	(639,405.73)	(628,577.14)	(639,405.73)	(639,405.73)
108.723	ACCUM DEPR - CONTRA TRANSP. EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.73	ACCUM DEPR FOR STRUCTURES & IMPROVE	(1,852,326.12)	(1,855,976.59)	(1,859,627.06)	(1,863,277.53)	(1,866,928.00)	(1,870,578.47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.731	ACCUM DEPR FOR STRUCTURES & IMPROVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.735	CONTRA - ACCUM DEPR - STRUCT & IMPRV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.74	ACCUM DEPR FOR SHOP EQUIPMENT	(598,383.23)	(600,490.87)	(602,828.76)	(605,256.66)	(607,759.55)	(610,262.44)	(612,765.33)	(615,268.22)	(617,771.11)	(620,274.00)	(617,771.11)	(620,274.00)	(617,771.11)	(620,274.00)	(620,274.00)
108.745	CONTRA - ACCUM DEPR - TOOLS, SHOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.75	ACCUM DEPR FOR LABORATORY EQUIPMENT	(209,326.52)	(209,836.80)	(210,347.08)	(210,859.64)	(211,372.20)	(211,884.76)	(36,843.89)	(37,257.32)	(37,670.61)	(38,081.10)	(37,670.61)	(38,081.10)	(37,670.61)	(38,081.10)	(38,081.10)
108.755	CONTRA ACCUM DEPR - LABORATORY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.76	ACCUM DEPR FOR COMMUNICATIONS EQUIP	(380,827.49)	(384,863.37)	(388,899.25)	(392,935.13)	(396,971.01)	(401,006.89)	(218,158.18)	(221,174.13)	(224,190.08)	(227,216.49)	(224,190.08)	(227,216.49)	(224,190.08)	(227,216.49)	(227,216.49)
108.761	ACCUM DEPR FOR COMMUN. EQUIP - FIBER	(325.31)	(710.62)	(1,129.05)	(1,586.26)	(2,033.47)	(2,498.40)	(2,995.63)	(3,492.53)	4,784.65	4,281.36	(3,492.53)	4,784.65	(3,492.53)	4,281.36	4,281.36
108.765	CONTRA ACCUM DEPR - COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.77	ACCUM DEPR FOR STORES EQUIPMENT	(87,678.14)	(87,851.48)	(88,024.82)	(88,206.02)	(88,387.22)	(88,568.42)	(6,265.05)	(6,787.23)	(7,309.41)	(7,831.59)	(6,787.23)	(7,309.41)	(6,787.23)	(7,309.41)	(7,831.59)
108.775	CONTRA ACCUM DEPR - STORES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.78	ACCUM DEPR FOR MISCELLANEOUS EQUIP	(175,767.86)	(177,066.82)	(178,365.78)	(177,141.02)	(178,376.61)	(180,242.08)	(51,173.30)	(52,286.25)	(53,902.66)	(55,519.07)	(53,902.66)	(55,519.07)	(53,902.66)	(55,519.07)	(55,519.07)
108.785	CONTRA - ACCUM DEPR - MISC EQUIP.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.79	ACCUM DEPR FOR POWER OPERATED EQUIP	(493,196.52)	(498,074.81)	(503,030.25)	(508,674.48)	(514,318.72)	(519,962.95)	(525,607.18)	(531,251.41)	(536,895.64)	(542,539.87)	(536,895.64)	(542,539.87)	(536,895.64)	(542,539.87)	(542,539.87)
108.791	ACCUM DEPR - PWR EQUIP TRENCHER,ETC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.795	CONTRA ACCUM DEPR - POWER OPERATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.8	WIP - RETIREMENT JPEC CREWS	42,455.43	28,998.28	65,256.31	84,232.52											

Jackson Purchase Energy
Case No. 2021-00358
Trial Balance - Ending September 2021
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	Beg. Balance (or Dec. 2020)	Ending Balances											
		January	February	March	April	May	June	July	August	September	October	November	December
392.1	GEN PLT - LIGHT DUTY TRANSPORTATION	940,954.88	940,954.88	960,916.43	960,916.43	1015495.70	1,015,495.70	1,015,495.70	1,015,495.70	1,015,495.70	1,015,495.70	1,015,495.70	1,015,495.70
393.0	GEN PLT - STORES EQUIPMENT	101,226.45	101,226.45	103,113.25	103,113.25	103113.25	223,933.87	128,647.82	128,647.82	128,647.82	128,647.82	128,647.82	128,647.82
394.0	GEN PLT - TOOLS, SHOP, GARAGE EQUIP	796,822.07	797,606.45	850,676.89	867,195.57	880790.07	880,790.07	512,148.58	512,148.58	517,426.32	520,245.92	520,245.92	520,245.92
395.0	GEN PLT - LABORATORY EQUIPMENT	255,827.96	255,827.96	256,238.44	256,238.44	256238.44	256,238.44	76,627.50	76,627.50	76,627.50	76,627.50	76,627.50	76,627.50
396.0	GEN PLT - POWER OPERATED EQUIPMENT	964,643.82	964,643.82	973,900.80	1,056,556.42	1056556.42	953,648.44	953,648.44	953,648.44	1,014,066.32	1,014,066.32	1,014,066.32	1,014,066.32
397.0	GEN PLT - COMMUNICATIONS EQUIPMENT	987,702.29	987,702.29	987,702.29	987,702.29	987702.29	987,702.29	719,502.90	719,502.90	723,766.86	723,766.86	723,766.86	723,766.86
397.1	GEN PLT - COMMUNICATIONS EQUIP. - FIBER	83,599.61	83,599.61	100,804.48	105,224.02	105224.02	109,392.86	116,993.09	118,091.93	118,091.93	118,091.93	118,091.93	118,091.93
398.0	GEN PLT - MISCELLANEOUS EQUIPMENT	278,266.49	281,021.43	281,021.43	272,378.19	279854.72	279,854.72	130,282.89	142,685.95	142,685.95	142,685.95	142,685.95	142,685.95
403.6	DEPR. EXP. - DISTRIBUTION PLANT	6,044,098.81	5,099,918.35	1,021,988.75	1,534,679.39	2048466.43	2,563,233.37	3,077,184.39	3,592,570.40	4,109,362.53	4,626,518.52	4,626,518.52	4,626,518.52
403.7	DEPR. EXP. - GENERAL PLANT	199,100.60	17,803.63	35,927.97	54,061.31	72338.45	91,263.14	104,346.21	117,583.94	131,324.11	145,098.66	145,098.66	145,098.66
408.7	PUBLIC SERV. COMM.(PSC) ASSESSMENT	89,980.26	7,350.55	14,701.10	22,051.65	29402.20	36,752.75	44,103.30	51,091.21	58,079.12	65,067.03	65,067.03	65,067.03
411.6	GAINS FROM DISPOSITION OF UTILITY PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
415.0	REV/POWER PLUS CR CARD ROYALTIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416.0	COST & EXPENSES/POWER PLUS CR CARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.0	Misc Income - Material Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.1	EXPENSES OF NONUTILITY OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.11	CUSTOMER SERVICE COSTS-LONG DIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417.12	ADMIN & GENERAL COSTS-LONG DIST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418.0	EXPENSES OF NON-UTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418.05	REVENUES FROM NON-UTILITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418.1	EQUITY IN EARNINGS- SUB. COMPANIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419.0	INTEREST INCOME	(61,447.44)	(4,371.03)	(8,313.75)	(12,758.75)	(17008.16)	(21,183.39)	(25,386.90)	(29,819.24)	(34,155.51)	(38,528.50)	(38,528.50)	(38,528.50)
419.01	INTEREST INCOME - ACCIDENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419.6	INTEREST INCOME - CUSHION OF CREDIT	(241,828.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
421.0	MISCELLANEOUS NON-OPERATING INCOME	(1,631,421.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
421.1	GAINS ON DISPOSITION OF PROPERTY	(14,348.96)	0.00	0.00	0.00	0.00	0.00	(500.00)	(12,859.43)	(12,859.43)	(12,859.43)	(12,859.43)	(12,859.43)
421.11	LOSS ON DISPOSITION OF PROPERTY	56,610.25	0.00	0.00	20,902.23	20902.23	25,718.65	580,052.25	580,959.29	581,630.12	581,630.12	581,630.12	581,630.12
424.0	OTHER CAP. CRS. & PATR. CAP. ALLOC	(207,761.54)	0.00	0.00	0.00	0.00	0.00	0.00	(249,767.62)	(249,767.62)	(309,335.77)	(309,335.77)	(309,335.77)
426.1	MSC INCOME DEDUCTIONS - DONATIONS	22,491.19	100.00	300.00	600.00	600.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
426.3	Penalty Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
426.5	MSC INCOME DEDUCTIONS - WRITE OFFS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427.1	INTEREST ON LONG TERM DEBT - RUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427.105	INT. ON LONG TERM DEBT - RUS/IFB	639,768.74	54,115.99	102,994.95	157,110.95	214903.97	274,623.43	332,416.98	391,780.76	451,144.53	508,593.36	508,593.36	508,593.36
427.5	INTEREST ON LONG-TERM DEBT - CFC	568,862.95	47,455.82	90,294.48	137,525.83	183142.89	230,148.76	275,539.83	322,319.20	368,984.94	414,055.77	414,055.77	414,055.77
427.505	INTEREST ON LONG-TERM DEBT - SBA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427.6	INT. ON LTD - COBANK	543,039.35	43,738.34	82,965.15	126,003.57	167294.01	209,594.69	250,198.61	291,773.66	332,987.28	372,523.99	372,523.99	372,523.99
431.0	INTEREST EXP-SHORT TERM- COBANK	152,917.26	0.00	0.00	0.00	0.00	0.00	0.00	956.00	1,115.33	1,115.33	1,115.33	1,115.33
431.01	INTEREST EXP-SHORT TERM - CFC	31,338.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.02	INTEREST EXP-SHORT TERM - GMAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.1	INTEREST EXPENSE/CUSTOMER DEPOSITS	46,907.28	1,329.53	1,613.55	1,897.28	2182.87	2,468.89	2,756.95	3,045.47	3,334.02	3,622.64	3,622.64	3,622.64
431.15	INTEREST EXP - RATE REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.2	INTEREST EXP - PAST SERVICE LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431.3	INTEREST EXPENSE - TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440.1	RESIDENTIAL SALES	(40,849,823.88)	(4,414,897.96)	(8,888,626.86)	(11,549,415.16)	(13951587.49)	(16,635,803.77)	(20,477,768.17)	(25,026,036.07)	(29,774,106.09)	(33,279,716.91)	(33,279,716.91)	(33,279,716.91)
440.105	RESIDENTIAL SALES - GREEN POWER	(37.80)	(3.15)	(6.30)	(9.45)	(12.60)	(15.75)	(18.90)	(22.05)	(25.20)	(28.35)	(28.35)	(28.35)
441.0	IRRIGATION SALES	(10,285.00)	(761.22)	(688.67)	(872.00)	(2195.93)	(2,425.82)	(4,926.71)	(7,551.15)	(10,476.95)	(11,919.68)	(11,919.68)	(11,919.68)
441.005	IRRIGATION SALES - GREEN POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442.1	SMALL COMMERCIAL (UNDER 1000 KVA)	(18,485,586.16)	(1,573,947.10)	(3,180,621.31)	(4,554,950.61)	(5912106.33)	(7,353,586.52)	(9,007,549.52)	(10,826,214.85)	(12,718,216.97)	(14,445,630.18)	(14,445,630.18)	(14,445,630.18)
442.105	SMALL COMMERCIAL - GREEN POWER	(37.80)	(3.15)	(6.30)	(9.45)	(12.60)	(15.75)	(18.90)	(22.05)	(25.20)	(28.35)	(28.35)	(28.35)
442.2	LARGE COMMERCIAL (OVER 1000 KVA)	(4,209,163.67)	(393,372.13)	(744,570.45)	(1,132,462.62)	(1479421.57)	(1,819,573.78)	(2,170,586.67)	(2,543,729.10)	(2,920,262.59)	(3,288,669.46)	(3,288,669.46)	(3,288,669.46)
442.205	LARGE COMMERCIAL - GREEN POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442.21	INDUSTRIAL - SHELL PIPELINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
442.22	INDUSTRIAL-VULCAN MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
444.0	PUBLIC STREET & HIGHWAY LIGHTING	(131,199.06)	(6,714.74)	(18,392.79)	(24,515.65)	(37789.49)	(50,286.75)	(63,675.02)	(72,193.62)	(83,547.17)	(92,144.79)	(92,144.79)	(92,144.79)
444.005	PUBLIC STREET/HWY LGTNG - GREEN PWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
445.0	OTHER SALES TO PUBLIC AUTHORITIES	(577,928.78)	(46,025.02)	(96,090.05)	(134,577.35)	(173189.39)	(214,525.62)	(279,073.78)	(358,557.02)	(441,775.11)	(501,212.44)	(501,212.44)	(501,212.44)
445.005	SALES - PUBLIC AUTHORITY - GREEN PWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450.0	PENALTIES (ACCT. REC. - ELECTRIC)	(103,116.56)	(6,897.70)	(13,204.01)	(54,452.11)	(84003.23)	(102,862.16)	(124,591.74)	(153,165.38)	(189,930.09)	(229,902.60)	(229,902.60)	(229,902.60)
451.0	MISC SERV REV. - CONNECT & RECONNECT FEE	(102,160.27)	(10,950.00)	(21,280.00)	(42,866.00)	(58766.00)	(71,391.00)	(85,841.00)	(97,591.00)	(109,416.00)	(120,216.00)	(120,216.00)	(120,216.00)
451.1	MISC SERVICE REVENUE-COLLECTIONS	(6,025.00)	(4,060.00)	(20,000.00)	(20,000.00)	(20,000.00)	(31,380.00)	(36,485.00)	(40,285.00)	(44,105.00)	(48,785.00)	(48,785.00)	(48,785.00)
451.2	MISC SERV REV-NOT USED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.21	MISC SERV REV - AFTER HR CONNECTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.3	MISC SERVICE REVENUE-RET CHECKS	(6,010.00)	(300.00)	(1,080.00)	(1,765.00)	(2165.00)	(2,705.00)	(3,350.00)	(3,755.00)	(4,615.00)	(5,375.00)	(5,375.00)	(5,375.00)
451.4	MISC SERV REV-LATE PYMT-ERC LOANS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.5	MISC SERV REV - AMR INSTALLATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.6	MISC SERV REV - AMR MONTHLY CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
451.7	MISC SERV - REV SEC. LIGHT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
454.0	RENT FROM ELECTRIC PROPERTY	(644,188.94)	(56,382.83)	(112,736.62)	(169,090.41)	(225444.20)	(281,797.99)	(338,151.78)	(394,505.57)	(452,939.49)	(507,213.15)	(507,213.15)	(507,213.15)
456.0	OTHER ELECTRIC REVENUES	(650.00)	(60.00)	(110.00)	(160.00)	(210.00)	(260.00)	(310.00)	(360.00)	(410.00)	(460.00)	(460.00)	(460.00)
456.1	OTHER ELECTRIC REVENUES-LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.0	PURCHASED POWER	46,385,330.22	4,228,649.49	9,090,269.84	12,121,095.41	14990889.84	18,504,808.71	23,015,928.34	28,041,242.30	33,078,635.27	37,242,790.14	37,242,790.14	37,242,790.14
555.1	PURCHASED POWER (COOP USAGE)	12,213.50	1,602.67	3,579.92									

	Beg. Balance (or Dec. 2020)	Ending Balances											
		January	February	March	April	May	June	July	August	September	October	November	December
921.0	OFFICE SUPPLIES AND EXPENSES	293,020.61	20,216.74	41,988.69	82,644.45	164,155.46	220,331.00	257,287.55	310,310.26	283,168.60	350,338.82		
921.1	OFFICE SUPPLIES & EXP. - MANAGER	31,939.93	645.82	2,398.93	4,504.93	5,729.47	7,028.07	7,703.56	8,423.37	10,601.20	13,620.01		
923.0	OUTSIDE SERVICES	77,529.08	6,195.50	16,606.04	38,176.68	79,093.04	96,595.08	124,653.14	140,986.43	144,764.47	193,078.20		
923.2	OUTSIDE SERVICES-ECONOMIC DEVELOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
923.201	OUTSIDE SERVICES - SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
924.0	PROPERTY INSURANCE	26,915.94	2,205.42	4,410.84	6,616.26	8,821.68	11,027.10	13,231.85	15,436.60	17,641.35	19,846.10		
925.0	INJURIES AND DAMAGES	120,694.25	10,052.31	18,280.96	27,749.70	38,514.91	49,505.36	66,813.25	76,988.42	92,185.65	100,554.68		
926.0	EMPLOYEE PENSIONS & BENEFITS-HOSP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
926.1	EMPLOYEE UNIFORM EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
926.2	OTHER EMPLOYEE PENSIONS & BENEFIT	71,275.78	10,308.97	16,274.32	22,597.27	30,686.97	36,000.62	41,667.30	50,795.18	56,281.42	61,894.77		
928.0	REGULATORY COMMISSION EXPENSES	3,961.17	1,578.00	7,023.00	11,860.98	16,649.58	18,913.08	18,549.10	18,549.10	18,549.10	18,693.60		
930.1	GENERAL ADVERTISING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.2	MISCELLANEOUS GENERAL EXPENSES	246,144.40	26,396.45	45,614.48	63,938.55	82,174.83	100,406.24	118,861.98	138,367.73	163,011.47	182,632.69		
930.201	ECONOMIC DEVELOPMENT-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.202	ECONOMIC DEVELOPMENT-BALLARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.203	ECONOMIC DEVELOPMENT-GRAVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.204	ECONOMIC DEVELOPMENT-LIVINGSTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.205	ECONOMIC DEVELOPMENT-MARSHALL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.206	ECONOMIC DEVELOPMENT-MCCRACKEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.208	MISC. GEN EXPENSES - SCHOLARSHIPS	5,000.00	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	4,000.00	7,000.00	8,000.00		
930.209	YOUTH TOUR EXPENSES	5.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.21	DIRECTOR'S FEES AND EXPENSES	74,554.02	6,307.06	12,905.60	19,961.99	26,643.98	33,014.90	44,790.87	55,573.36	62,552.48	69,553.85		
930.219	SPECIAL BALLOT MAILING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.22	ANNUAL MEETING - OTHER EXPENSES	62,432.00	0.00	0.00	0.00	16,544.45	14,448.65	36,337.57	47,960.97	47,960.97	47,960.97		
930.224	ADVERTISING - ANNUAL MEETING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.225	ANNUAL MEETING - PRIZES	3,520.00	0.00	0.00	0.00	0.00	0.00	3,400.00	3,400.00	3,400.00	3,400.00		
930.226	ANNUAL MEETING - PRINTING	429.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.23	MEMBER NEWSLETTER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.3	CORP. SPONSORSHIPS & MEMBERSHIPS	9,476.00	1,200.00	1,200.00	2,525.00	3,121.95	10,321.95	11,171.95	13,246.95	14,913.62	17,330.29		
930.39	ADVERTISING PRODUCTION - COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.4	ADVERTISING - MISCELLANEOUS	9,742.79	1,295.91	2,095.91	4,951.91	9,951.91	9,951.91	9,951.91	9,951.91	9,951.91	9,951.91		
930.41	ADVERTISING - NEWSPAPER	1,473.00	496.00	496.00	1,192.00	1,192.00	3,438.00	3,438.00	3,939.00	3,939.00	3,939.00		
930.42	ADVERTISING - RADIO	1,500.00	0.00	0.00	2,475.00	3,275.00	4,075.00	4,950.00	5,750.00	6,550.00	7,050.00		
930.43	ADVERTISING - TELEVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.44	ADVERTISING - PERIODICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.45	ADV. - DIRECTORIES (INCL TELEPHONE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.6	ADVERTISING - PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.61	ADVERTISING - HOME EXPO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.62	HOME EXPO OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.66	ADVERTISING - PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.9	BIG RIVERS REIMB. - ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.91	BIG RIVERS REIMB. - SPONSORSHIPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
930.92	BIG RIVERS REIMB. - EE INCENTIVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
935.0	MAINTENANCE OF GENERAL PLANT	33,655.80	0.00	16,667.41	16,937.84	23,421.81	127,493.77	154,392.23	168,199.58	183,418.37	192,597.82		
935.1	MAINT OF G/P- MAINT. AGREEMENTS	45,874.94	11,521.46	17,607.19	22,550.06	27,036.68	35,990.11	43,644.43	49,616.48	57,785.54	65,487.43		
935.2	MAINT G/P-REPAIRS & SERVICE CALLS	14,803.00	254.92	1,529.01	1,952.98	2,052.09	2,177.10	2,337.00	2,507.00	2,529.58	2,735.15		
935.3	MAINT OF G/P - SUPPLIES	402.45	0.00	955.93	955.93	1,113.87	1,239.36	2,288.08	2,421.72	2,421.72	2,421.72		
935.4	MAINT OF G/P-BUILDINGS & GROUNDS	54,483.50	4,696.25	11,976.26	19,350.64	25,218.08	29,155.96	43,796.38	49,804.20	52,766.91	55,597.32		
935.401	MAINT BLDG & GROUND-WOOD DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
935.5	MAINT OF G/P- MISCELLANEOUS	0.00	0.00	0.00	37,486.69	41,966.85	43,216.85	48,480.84	49,230.84	61,060.34	61,060.34		
998.0	998 CLEARING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
998.1	PROFIT CLEARING OPERATING	(1,018,669.59)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
998.2	PROFIT CLEARING NON-OPERATING	2,156,807.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
999.0	999 CLEARING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
999.999	RAIN DELAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 4

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 4. Provide a schedule of all debt issues outstanding at December 31, 2019 and each month thereafter for which actual information is available and as actual information for each subsequent month is available throughout the pendency of this proceeding.

Response 4. Please see attached which has information through September 2021. Jackson Purchase will supplement this response with the information for October 2021 once the information is finalized and approved by Jackson Purchase's Board of Directors. Jackson Purchase will continue to update this response throughout the pendency of this proceeding.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 5

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 5. Refer to paragraph 6 of the Commission's Order in Case No. 2007-00116, which states:

The rates for electric service agreed to in the Settlement Agreement will result in a TIER greater than the 1.25 TIER required by Rural Utility Service ("RUS"), Jackson Purchase's primary funding agency. The purpose for the higher TIER is to allow Jackson Purchase an opportunity to build equity. Therefore, Jackson Purchase should develop a written plan to manage this equity and file it with the Commission no later than June 30, 2010. The plan should establish, at a minimum, long-term financial goals, a plan to meet those financial goals, a capital credit rotation program, and a provision for an annual review of the equity and capital management performance.

- a. Provide a copy of the written plan filed in response to the preceding requirement. Describe what action(s) the Commission took in response to the filing of the written plan, if any.
- b. Provide a copy of all subsequent written plans, including the most recent written plan, to manage equity. Indicate if, and if so, when, each such written plan was filed with the Commission. In addition, describe what

action(s) the Commission took in response to the filing of each such subsequent written plan, if any.

- c. Describe the annual process adopted and employed by the Company for the “annual review of the equity and capital management performance.” Provide the dates of each such annual review since the Order in Case No. 2007-00116, a copy of all filings, if any, a copy of all handout and all other materials developed and/or compiled for the annual review, a copy of all resolutions, determinations, task lists, action plans, and a copy of all other written documents developed in response to the annual review.

Response 5.

(a) Please refer to the Equity Management Plan which was filed in the post-case correspondence folder for Case No. 2007-00116 located on the Commission’s website.

(b) Jackson Purchase’s Board of Directors enacted a Board policy addressing equity management in 2019. This Board Policy is attached to this response. To Jackson Purchase’s knowledge no subsequent action was taken by the Commission in response to this Board Policy.

(c) Jackson Purchase’s management team manages the equity/total capitalization and equity/assets on a continuous basis. Per its Board policy, Jackson Purchase strives to maintain an equity/assets ratio in the 30-50% range.



POLICY NO. 118

CAPITAL MANAGEMENT POLICY

I. OBJECTIVE:

The objective of the capital management policy is prudent equity and debt capital management.

POLICY STATEMENTS

A. Equity and Debt Capital Levels

The corporation should strive to maintain an equity to assets level between 30% and 50%. If a 2.0 TIER is exceeded, management and the Board will review whether or not to pay capital credits to its members.

B. Equity Capital Retirement

The corporation should strive to retire equity capital on a systematic basis, assuring equitable treatment for all members. These retirements should be made in the best interests of the members while avoiding jeopardy to the financial security of the corporation. The early retirement of capital credits to estates of deceased members shall be on a discounted basis.

C. Debt Capital

The corporation should explore and take advantage of all debt capital sources, seeking always to mitigate risks associated with debt capital by utilizing interest rate and debt composition strategies. Any financing shall be approved by the Board.

D. Long-Range Financial Forecast

Management should develop and update as needed a ten-year financial forecast incorporating specific recommendations for achieving to the maximum possible extent the objectives of this policy and all other corporate strategies.

CHAIRPERSON

10/24/2019

DATE

APPROVED: 10/24/2019
REVISED

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 6

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 6. Provide a list of all loan agreements that the Company had outstanding with each of its lenders and provide a copy of each agreement in 2019, 2020, and 2021. For each agreement and lender, identify and provide the formula/calculation for each required financial metrics, e.g., TIER, DSC, equity ratio, etc. necessary for the Company to remain in compliance with the terms of the agreement.

Response 6. Please refer to the Jackson Purchase's response to AG 1 – 4 for a list of all agreements (notes) with CoBank, CFC and RUS/FFB. CoBank requires a 27.5% equity-to-assets ratio, and DSCR of 1.25x. CFC requires a 20% equity-to-assets ratio and a MDSCR of 1.35x. RUS requires TIER and DSCR of 1.25 and an OTIER of 1.10. Each of the ratio's formulas are included in the attachments to AG 1 – 13(b).

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 7

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation**

Request 7. Refer to the immediately preceding question and the financial metrics required by each agreement and lender. Provide a schedule showing each of the financial metrics actually achieved for each calendar year starting with 2007 and continuing through 2020, for the most recent twelve months ending October 2021, and forecast for the calendar year 2021 based on the first 10 months of actual and the final two months of budget.

Response 7. Please refer to the testimony of Mr. Williams and specifically Exhibit JRW-1 which contains the ratios from 2008 to 2020. For additional information, please see the attachment to this response. This information is current through September 2021. Forecast numbers are available for statement of operations accounts, however there is no budget for balance sheet accounts, so a DSCR and equity-to-assets ratio projection is not available.

Jackson Purchase Energy
Case No. 2021-00358
AG 1 - 7

	12 months ended September 2021	Forecast 2021 9 months actual + 3 forecast
TIER	1.90	0.80
OTIER	1.06	0.92
2007 OTIER	1.08	

**JACKSON PURCHASE ENERGY COOPERATIVE
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 8

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation**

Request 8. Provide a copy of the Company's 2019, 2020, and 2021 budgets/forecasts and the Company's actual results in a side-by-side comparison for each income statement and balance sheet account by trial balance account on a monthly basis and year to date basis. Provide an explanation for significant variances.

Response 8. Please see attached for the Operating Budget for 2019, 2020, and 2021. Jackson Purchase budgets on a Statement of Operations line basis and not summarized by account and balance sheet accounts are not budgeted for. Please also refer to the attachments in AG 1-27 and Filing Requirement 23 of the Application. In 2019 there was a favorable \$2.7 million in margins due to the unclaimed capital credits of \$0.9 million, the FEMA reserve reversal of \$0.7 million and the effects of the streamlined rate case of \$0.7 million. In 2020 there was a favorable \$0.5 million in margins due to the forgiveness of the PPP loan of \$1.6 million. Otherwise, declining gross margins would have created a loss for the year. This year, 2021, currently has a favorable \$0.8 million margin due to timing variances in maintenance expenses. The Gross Margin is an unfavorable \$0.7 million, and Jackson Purchase will likely end the year with negative margins.

Jackson Purchase Energy Corporation
Proposed Operating Budget – 2019

Wholesale Power Cost as % of Sales	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%	75.00%
	January	February	March	April	May	June	July	August	September	October	November	December	2019 Budget	
1. Operating Revenue and Patronage Capital	\$ 7,185,694	\$ 6,417,592	\$ 5,575,972	\$ 4,572,710	\$ 5,644,788	\$ 7,006,806	\$ 7,579,362	\$ 7,393,052	\$ 6,181,907	\$ 4,764,637	\$ 5,304,896	\$ 6,362,748	\$ 73,944,163	
2. Power Production Expense													\$ -	
3. Cost of Purchased Power	\$ 5,374,271	\$ 4,813,194	\$ 4,181,979	\$ 3,429,532	\$ 4,233,591	\$ 5,250,605	\$ 5,684,522	\$ 5,544,789	\$ 4,621,430	\$ 3,573,478	\$ 3,978,672	\$ 4,772,061	\$ 55,458,122	
4. Transmission Expense													\$ -	
5. Regional Market Expense													\$ -	
6. Distribution Expense - Operation	\$ 282,692	\$ 290,952	\$ 285,132	\$ 290,897	\$ 283,227	\$ 287,727	\$ 280,712	\$ 279,932	\$ 288,777	\$ 296,242	\$ 281,196	\$ 285,966	\$ 3,433,452	
7. Distribution Expense - Maintenance	\$ 329,462	\$ 329,462	\$ 345,912	\$ 392,062	\$ 373,512	\$ 375,612	\$ 369,401	\$ 342,151	\$ 325,751	\$ 335,251	\$ 318,156	\$ 318,156	\$ 4,154,888	
8. Consumer Accounts Expense	\$ 92,115	\$ 92,115	\$ 92,115	\$ 92,115	\$ 92,115	\$ 92,115	\$ 93,443	\$ 93,443	\$ 93,493	\$ 93,393	\$ 93,713	\$ 93,713	\$ 1,114,038	
9. Customer Service and Informational Expense	\$ 7,714	\$ 7,714	\$ 7,714	\$ 7,714	\$ 7,714	\$ 7,714	\$ 7,889	\$ 7,889	\$ 7,889	\$ 7,889	\$ 7,942	\$ 7,942	\$ 93,724	
10. Sales Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ 1,200	
11. Administrative and General Expense	\$ 312,693	\$ 307,888	\$ 327,601	\$ 320,496	\$ 298,181	\$ 316,171	\$ 298,444	\$ 301,579	\$ 289,839	\$ 292,624	\$ 290,770	\$ 305,578	\$ 3,661,859	
12. Total Operation & Maintenance Expense (2 thru 11)	\$ 6,398,947	\$ 5,841,324	\$ 5,240,453	\$ 4,532,816	\$ 5,288,389	\$ 6,330,043	\$ 6,734,410	\$ 6,569,783	\$ 5,627,179	\$ 4,600,076	\$ 4,970,448	\$ 5,783,415	\$ 67,917,283	
13. Depreciation & Amortization Expense	\$ 492,213	\$ 493,044	\$ 493,875	\$ 494,709	\$ 495,544	\$ 496,380	\$ 497,217	\$ 498,056	\$ 498,897	\$ 499,739	\$ 500,582	\$ 501,427	\$ 5,961,682	
14. Tax Expense - Property													\$ -	
15. Tax Expense - Other	\$ 7,397	\$ 7,397	\$ 7,397	\$ 7,397	\$ 7,397	\$ 7,397	\$ 7,397	\$ 7,397	\$ 7,397	\$ 7,397	\$ 7,397	\$ 7,397	\$ 88,764	
16. Interest on Long-Term Debt	\$ 171,700	\$ 171,700	\$ 171,700	\$ 171,700	\$ 171,700	\$ 171,700	\$ 171,700	\$ 171,700	\$ 171,700	\$ 171,700	\$ 171,700	\$ 171,700	\$ 2,060,400	
17. Interest Charged to Construction (Credit)													\$ -	
18. Interest Expense - Other	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 48,000	
19. Other Deductions	\$ 500	\$ 200	\$ 300	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ 1,500	
20. Total Cost of Electric Service (12 thru 19)	\$ 7,074,757	\$ 6,517,665	\$ 5,917,725	\$ 5,210,822	\$ 5,967,030	\$ 7,009,520	\$ 7,414,725	\$ 7,250,936	\$ 6,309,472	\$ 5,282,912	\$ 5,654,127	\$ 6,467,939	\$ 76,077,630	
21. Patronage Capital & Operating Margins (1 minus 20)	\$ 90,938	\$ (100,073)	\$ (341,753)	\$ (638,112)	\$ (322,242)	\$ (8,714)	\$ 164,638	\$ 142,116	\$ (147,566)	\$ (518,275)	\$ (349,232)	\$ (105,191)	\$ (2,133,467)	
22. Non Operating Margins - Interest	\$ 34,333	\$ 34,333	\$ 34,333	\$ 34,333	\$ 34,333	\$ 34,333	\$ 34,333	\$ 34,333	\$ 34,333	\$ 34,333	\$ 34,333	\$ 34,333	\$ 411,996	
23. Allowance for Funds Used During Construction													\$ -	
24. Income (Loss) from Equity Investments													\$ -	
25. Non Operating Margins - Other													\$ -	
26. Generation & Transmission Capital Credits													\$ -	
27. Other Capital Credits & Patronage Dividends	\$ -	\$ -	\$ 207,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 210,000	
28. Extraordinary Items													\$ -	
29. Patronage Capital or Margins (21 thru 28)	\$ 125,271	\$ (65,740)	\$ (100,420)	\$ (603,779)	\$ (287,909)	\$ 25,619	\$ 198,971	\$ 176,449	\$ (110,233)	\$ (483,942)	\$ (314,899)	\$ (70,858)	\$ (1,511,471)	

Jackson Purchase Energy Corporation
Proposed Operating Budget - 2020

Wholesale Power Cost as % of Sales	73.48%	73.31%	73.07%	72.67%	73.09%	73.45%	73.56%	73.53%	73.25%	72.70%	72.98%	73.30%	73.24%
	January	February	March	April	May	June	July	August	September	October	November	December	2020 Budget
1. Operating Revenue and Patronage Capital	\$ 7,449,855	\$ 6,701,752	\$ 5,860,132	\$ 4,856,870	\$ 5,928,948	\$ 7,284,967	\$ 7,863,523	\$ 7,677,212	\$ 6,446,067	\$ 4,920,343	\$ 5,589,056	\$ 6,648,908	\$ 77,225,632
2. Power Production Expense													\$ -
3. Cost of Purchased Power	\$ 5,474,271	\$ 4,913,194	\$ 4,281,979	\$ 3,529,532	\$ 4,333,591	\$ 5,350,605	\$ 5,784,522	\$ 5,644,789	\$ 4,721,430	\$ 3,577,137	\$ 4,078,872	\$ 4,872,061	\$ 56,561,781
4. Transmission Expense													\$ -
5. Regional Market Expense													\$ -
6. Distribution Expense - Operation	\$ 270,428	\$ 274,964	\$ 271,231	\$ 264,546	\$ 264,076	\$ 269,963	\$ 268,729	\$ 265,749	\$ 266,094	\$ 274,364	\$ 269,862	\$ 269,998	\$ 3,230,008
7. Distribution Expense - Maintenance	\$ 308,474	\$ 308,474	\$ 339,514	\$ 367,014	\$ 307,014	\$ 308,114	\$ 307,643	\$ 341,143	\$ 334,543	\$ 304,543	\$ 309,580	\$ 309,580	\$ 3,845,636
8. Consumer Accounts Expense	\$ 62,207	\$ 62,207	\$ 62,207	\$ 62,207	\$ 62,207	\$ 62,207	\$ 64,023	\$ 64,023	\$ 64,023	\$ 64,023	\$ 64,023	\$ 64,023	\$ 757,380
9. Customer Service and Informational Expense	\$ 32,038	\$ 32,038	\$ 32,038	\$ 32,038	\$ 32,038	\$ 32,038	\$ 32,799	\$ 32,799	\$ 32,799	\$ 32,799	\$ 33,134	\$ 33,134	\$ 389,692
10. Sales Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
11. Administrative and General Expense	\$ 357,847	\$ 370,803	\$ 356,801	\$ 362,661	\$ 353,271	\$ 336,246	\$ 334,813	\$ 331,898	\$ 337,323	\$ 325,058	\$ 321,681	\$ 336,572	\$ 4,124,974
12. Total Operation & Maintenance Expense (2 thru 11)	\$ 6,505,265	\$ 5,961,680	\$ 5,343,770	\$ 4,617,999	\$ 5,352,197	\$ 6,359,173	\$ 6,792,529	\$ 6,680,401	\$ 5,756,212	\$ 4,578,924	\$ 5,076,952	\$ 5,885,368	\$ 68,910,471
13. Depreciation & Amortization Expense	\$ 492,213	\$ 493,044	\$ 493,875	\$ 494,709	\$ 495,544	\$ 496,380	\$ 497,217	\$ 498,056	\$ 498,897	\$ 499,739	\$ 500,582	\$ 501,427	\$ 5,961,682
14. Tax Expense - Property													\$ -
15. Tax Expense - Other	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 86,400
16. Interest on Long-Term Debt	\$ 159,479	\$ 159,479	\$ 159,479	\$ 159,479	\$ 159,479	\$ 159,479	\$ 159,479	\$ 159,479	\$ 139,479	\$ 139,479	\$ 165,479	\$ 165,479	\$ 1,885,750
17. Interest Charged to Construction (Credit)													\$ -
18. Interest Expense - Other	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 192,000
19. Other Deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20. Total Cost of Electric Service (12 thru 19)	\$ 7,187,157	\$ 6,644,403	\$ 6,027,325	\$ 5,302,387	\$ 6,037,420	\$ 7,045,232	\$ 7,479,426	\$ 7,368,137	\$ 6,403,788	\$ 5,227,342	\$ 5,752,213	\$ 6,561,474	\$ 77,036,303
21. Patronage Capital & Operating Margins (1 minus 20)	\$ 262,697	\$ 57,349	\$ (167,193)	\$ (445,516)	\$ (108,472)	\$ 239,735	\$ 384,097	\$ 309,076	\$ 42,279	\$ (306,999)	\$ (163,157)	\$ 85,434	\$ 189,329
22. Non Operating Margins - Interest	\$ 33,708	\$ 33,708	\$ 33,708	\$ 33,708	\$ 33,708	\$ 33,708	\$ 33,708	\$ 33,708	\$ 6,000	\$ 12,000	\$ 15,000	\$ 15,000	\$ 317,664
23. Allowance for Funds Used During Construction													\$ -
24. Income (Loss) from Equity Investments													\$ -
25. Non Operating Margins - Other													\$ -
26. Generation & Transmission Capital Credits													\$ -
27. Other Capital Credits & Patronage Dividends	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000
28. Extraordinary Items													\$ -
29. Patronage Capital or Margins (21 thru 28)	\$ 296,405	\$ 91,057	\$ 26,515	\$ (411,808)	\$ (74,764)	\$ 273,443	\$ 417,805	\$ 342,784	\$ 48,279	\$ (294,999)	\$ (148,157)	\$ 100,434	\$ 666,993

Jackson Purchase Energy Corporation
Proposed Operating Budget - 2021

Wholesale Power Cost as % of Sales	72.50%	72.50%	72.50%	72.50%	72.50%	72.50%	72.50%	72.50%	72.50%	72.50%	72.50%	72.50%	72.50%	72.50%
	January	February	March	April	May	June	July	August	September	October	November	December	2021 Budget	
1. Operating Revenue and Patronage Capital	\$ 7,208,733	\$ 6,469,885	\$ 5,638,677	\$ 4,647,826	\$ 5,706,641	\$ 7,045,885	\$ 7,617,284	\$ 7,433,278	\$ 6,217,383	\$ 4,710,513	\$ 5,370,954	\$ 6,415,720	\$ 74,482,759	
2. Power Production Expense													\$ -	
3. Cost of Purchased Power	\$ 5,226,331	\$ 4,690,667	\$ 4,088,041	\$ 3,369,674	\$ 4,137,315	\$ 5,108,266	\$ 5,522,531	\$ 5,389,127	\$ 4,507,568	\$ 3,415,122	\$ 3,893,942	\$ 4,651,397	\$ 54,000,000	
4. Transmission Expense													\$ -	
5. Regional Market Expense													\$ -	
6. Distribution Expense - Operation	\$ 278,347	\$ 284,762	\$ 273,149	\$ 271,919	\$ 274,349	\$ 281,956	\$ 281,431	\$ 278,526	\$ 279,446	\$ 282,771	\$ 281,457	\$ 280,368	\$ 3,348,481	
7. Distribution Expense - Maintenance	\$ 380,813	\$ 380,813	\$ 400,313	\$ 397,813	\$ 403,813	\$ 423,287	\$ 432,169	\$ 444,169	\$ 268,669	\$ 226,669	\$ 231,713	\$ 231,713	\$ 4,221,954	
8. Consumer Accounts Expense	\$ 58,568	\$ 58,568	\$ 58,568	\$ 58,568	\$ 58,568	\$ 58,568	\$ 60,539	\$ 60,539	\$ 60,539	\$ 60,539	\$ 60,564	\$ 60,564	\$ 714,692	
9. Customer Service and Informational Expense	\$ 32,618	\$ 32,618	\$ 32,618	\$ 32,618	\$ 32,618	\$ 32,618	\$ 33,655	\$ 33,655	\$ 33,655	\$ 33,655	\$ 33,987	\$ 33,987	\$ 398,302	
10. Sales Expense	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200	
11. Administrative and General Expense	\$ 360,840	\$ 358,208	\$ 373,469	\$ 378,964	\$ 365,024	\$ 349,439	\$ 358,149	\$ 357,384	\$ 354,109	\$ 356,394	\$ 350,361	\$ 364,652	\$ 4,326,986	
12. Total Operation & Maintenance Expense (2 thru 11)	\$ 6,337,617	\$ 5,805,733	\$ 5,226,257	\$ 4,509,655	\$ 5,271,786	\$ 6,254,234	\$ 6,688,573	\$ 6,563,499	\$ 5,504,106	\$ 4,375,250	\$ 4,852,123	\$ 5,622,780	\$ 67,011,615	
13. Depreciation & Amortization Expense	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ 580,000	\$ 580,000	\$ 580,000	\$ 580,000	\$ 580,000	\$ 580,000	\$ 580,000	\$ 6,660,000	
14. Tax Expense - Property													\$ -	
15. Tax Expense - Other	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 86,400	
16. Interest on Long-Term Debt	\$ 134,000	\$ 134,000	\$ 134,000	\$ 134,000	\$ 134,000	\$ 154,000	\$ 154,000	\$ 154,000	\$ 154,000	\$ 154,000	\$ 154,000	\$ 154,000	\$ 1,748,000	
17. Interest Charged to Construction (Credit)													\$ -	
18. Interest Expense - Other	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ 44,000	
19. Other Deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20. Total Cost of Electric Service (12 thru 19)	\$ 7,002,484	\$ 6,470,600	\$ 5,891,124	\$ 5,174,522	\$ 5,936,653	\$ 6,999,101	\$ 7,433,440	\$ 7,308,386	\$ 6,248,973	\$ 5,120,117	\$ 5,596,990	\$ 6,367,643	\$ 75,550,015	
21. Patronage Capital & Operating Margins (1 minus 20)	\$ 206,249	\$ (715)	\$ (252,447)	\$ (526,696)	\$ (230,012)	\$ 46,784	\$ 183,843	\$ 124,912	\$ (31,610)	\$ (409,603)	\$ (226,036)	\$ 48,076	\$ (1,067,256)	
22. Non Operating Margins - Interest	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 72,000	
23. Allowance for Funds Used During Construction													\$ -	
24. Income (Loss) from Equity Investments													\$ -	
25. Non Operating Margins - Other						\$ (368,000)							\$ (368,000)	
26. Generation & Transmission Capital Credits													\$ -	
27. Other Capital Credits & Patronage Dividends	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000	
28. Extraordinary Items													\$ -	
29. Patronage Capital or Margins (21 thru 28)	\$ 212,249	\$ 5,285	\$ (66,447)	\$ (520,696)	\$ (224,012)	\$ (315,216)	\$ 189,843	\$ 130,912	\$ (25,610)	\$ (403,603)	\$ (220,036)	\$ 54,076	\$ (1,183,256)	

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 9

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 9. Provide a copy of the depreciation study that was filed by the Company in Case No. 2007-00116 and provide a copy of Exhibit P referenced in the Commission's Order in Case No. 2007-00116 to the extent there are any differences and/or additional pages when compared to the depreciation study itself.

Response 9. Please refer to Jackson Purchase's response to Commission Staff's First Request for Information Item No. 13 in this proceeding.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 10

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 10. Confirm that the depreciation rates presently used and reflected in the Company's per book and adjusted depreciation expense in the filing are those depreciation rates approved in Case No. 2007-00116.

Response 10. Confirmed.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 11

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation**

Request 11. Provide a copy of all analyses performed by or for the Company to determine whether the present depreciation rates should be updated. If none, then so state.

Response 11. Please refer to Jackson Purchase's response to the Attorney General's First Request for Information Item No. 14 in Case No. 2019-00053, *The Electronic Application of Jackson Purchase Energy Corporation for a General Adjustment of Rates Pursuant to Streamlined Procedure Pilot Program Established in Case No. 2018-00407*. Nothing has changed since the above referenced response was provided.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE

AG’S INITIAL REQUEST FOR INFORMATION—11/15/21
REQUEST 12

RESPONSIBLE PERSONS: **John Wolfram**

COMPANY: **Jackson Purchase Energy Corporation**

Request 12. In its Application in this proceeding, the Company states:

Jackson Purchase bases its proposed rates on a twelve-month historical test period ending December 31, 2019. Included in this approval request is an increase of the monthly residential customer charge from \$16.40 to \$21.25. These rates are appropriately adjusted for known and measurable changes, and Jackson Purchase proposes that its revised tariff schedules become effective as of November 14, 2021.

Provide, describe, and source all guidelines relied on to determine the scope and specific calculation requirements of the “known and measurable changes,” including all citations to prior Commission Orders relied on as precedent in concept or practice for this purpose.

Response 12. 807 KAR 5:001 Section 16 (5) states that “Upon good cause shown, a utility may request pro forma adjustments for known and measurable changes to ensure fair, just, and reasonable rates based on the historical test period.” The practice of utilities adjusting for ‘known and measurable changes’ in order arrive at ‘fair, just and reasonable rates’ is a bedrock principle of ratemaking which has been utilized for decades by the

Commission and the utilities it regulates in exercising the rate-making authority delegated to the Commission by the Kentucky General Assembly. All sources, guidelines, and citations to prior Commission Orders ultimately rely upon this regulation coupled with many years of Commission rate-making experience.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE

AG’S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 13

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 13. In its Application in this proceeding, the Company asserts that there has been a “continued decline in energy sales” since its streamlined case in 2019.

- a. Provide a copy of all source data relied on for this statement.
- b. Provide a schedule showing revenues, kWh sales, and kWh purchases by month and annually since January 2007 and continuing through October 2021 by base, FAC, PPA, and each other form of recovery and by account/subaccount in an Excel workbook in live format and with all formulas intact.

Response 13. (a) Residential energy sales have been declining, as a trend, for the last several years. At our last case in 2019, residential sales have declined from 2018 to current each year as follows:

RESIDENTIAL SALES in KWh	
2018	391,938,632
2019	367,295,646
2020	349,995,056

(b) Please see attached Form 7s for 2007 through September 2021, which have been uploaded as Excel spreadsheets separately into the Commission's electronic filing system. October 2021 is not available currently. The Form 7s provide the revenues, kWh sales, purchases by month and annually as requested. Jackson Purchase does not possess the information readily available to break down each rider sold and purchased.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

**AG’S INITIAL REQUEST FOR INFORMATION—11/15/21
REQUEST 14**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 14. In its Order in Case No. 2019-00326, the Commission cites to Company statements that “its new headquarters building will allow Jackson Purchase Energy to save approximately 35 percent to 45 percent off its current power bill with Paducah Power System.”

- a. Provide a copy of the analysis developed by the Company used to quantify these savings.
- b. Indicate when the Company terminated its electric service with Paducah Power System.
- c. Indicate how the Company obtains electric service at its new headquarters building.

- d. Indicate whether the Company's electric service at its new headquarters building is metered.

- e. Describe how the cost of the Company's electric service is determined and how the Company recovers that cost, e.g., as "Company use" or "losses" through its fuel adjustment clause rider.

- f. Provide a schedule showing the cost of electric service at its old headquarters building by month starting January 2018 through the most recent month for which actual cost is available. Indicate the FERC account used to record this expense.

- g. Provide a schedule showing the cost of electric service at its new headquarters building by month starting January 2018 through the most recent month for which actual cost is available. Indicate the FERC account used to record this expense. If the Company does not record this cost separately in its accounting system, then so state and explain why it does not do so.

Response 14.

(a) Please refer to Jackson Purchase's response to Commission Staff's First Request for Information Item 14 in Case No. 2019-00326, *The Electronic Application of Jackson Purchase Energy Corporation for a Certificate of Public Convenience and Necessity to Construct a New Headquarters Facility*. Jackson Purchase used a very conservative savings number in 35%. Please compare the attachments to parts (f) and (g) of this response.

(b) The last bill with Paducah Power was for June 2021, as Jackson Purchase terminated service as of 6-7-21.

(c) Jackson Purchase's new headquarters facility is on its own distribution lines. Its G&T provider Big Rivers provides the power and transmission to the substation.

(d) Yes, it is metered.

(e) Jackson Purchase meters its headquarters facility and pays Big Rivers the wholesale price for the power used. This is booked into a 555 account for purchased power.

(f) Please see attachment.

(g) Please see attachment.

Jackson Purchase Energy Corporation
Case No. 2021-00358
AG 1 - 14(f)
Paducah Power System Invoices
January 2018 - June 2021

Date	Amount	Account #							
01/2018	\$ 16,342.62	588.1	921	921.1	925	903	163	184.1	
02/2018	\$ 14,009.39	588.1	921	921.1	925	903	163	184.1	
03/2018	\$ 10,295.97	588.1	921	921.1	925	903	163	184.1	
04/2018	\$ 10,019.43	588.1	921	921.1	925	903	163	184.1	
05/2018	\$ 7,993.99	588.1	921	921.1	925	903	163	184.1	
06/2018	\$ 8,207.59	588.1	921	921.1	925	903	163	184.1	
07/2018	\$ 7,815.97	588.1	921	921.1	925	903	163	184.1	
08/2018	\$ 8,207.59	588.1	921	921.1	925	903	163	184.1	
09/2018	\$ 7,851.58	588.1	921	921.1	925	903	163	184.1	
10/2018	\$ 6,691.96	588.1	921	921.1	925	903	163	184.1	
11/2018	\$ 10,093.90	588.1	921	921.1	925	903	163	184.1	
12/2018	\$ 11,960.57	588.1	921	921.1	925	903	163	184.1	
01/2019	\$ 12,650.06	588.1							
02/2019	\$ 13,866.25	588.1							
03/2019	\$ 11,250.02	588.1							
04/2019	\$ 9,134.87	588.1							
05/2019	\$ 8,406.43	588.1							
06/2019	\$ 8,775.20	588.1							
07/2019	\$ 8,134.43	588.1							
08/2019	\$ 8,410.19	588.1							
09/2019	\$ 8,750.98	588.1							
10/2019	\$ 8,369.79	588.1							
11/2019	\$ 12,873.82	588.1							
12/2019	\$ 13,187.70	588.1							
01/2020	\$ 14,564.45	588.1							
02/2020	\$ 15,557.68	588.1							
03/2020	\$ 11,347.36	588.1							
04/2020	\$ 9,752.61	588.1							
05/2020	\$ 8,111.68	588.1							
06/2020	\$ 8,352.68	588.1							
07/2020	\$ 8,463.72	588.1							
08/2020	\$ 8,574.73	588.1							
09/2020	\$ 8,814.83	588.1							
10/2020	\$ 9,238.04	588.1							
11/2020	\$ 9,091.12	588.1							
12/2020	\$ 13,777.22	588.1							
01/2021	\$ 17,146.44	588.1							
02/2021	\$ 21,967.38	588.1							
03/2021	\$ 11,466.65	588.1							
04/2021	\$ 10,189.02	588.1							

05/2021	\$	7,663.78	588.1
06/2021	\$	4,379.20	588.1

Jackson Purchase Energy Corporation
Case No. 2021-00358
AG 1 - 14(g)

Month	Amount	Account	KWH
21-Jun	\$ 15,254.75	555	201,250
21-Jul	\$ 5,271.60	555	69,000
21-Aug	\$ 4,934.40	555	64,250
21-Sep	\$ 4,223.75	555	54,500
21-Oct	\$ 5,134.38	555	66,250

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 15

RESPONSIBLE PERSON: Greg Grissom

COMPANY: Jackson Purchase Energy Corporation

Request 15. Refer to the Direct Testimony of Greg Grissom at 4 wherein he states that “Additionally, Jackson Purchase has sold the old headquarters building, as approved in Case No. 2020-00339.”

- a. Indicate when the Company sold the old headquarters building and the sales price.
- b. Provide the accounting entries used to record the sales transaction on the accounting books.
- c. Indicate how the Company used the proceeds from the sale of the old headquarters building. If used to pay down debt, detail which loans were affected and for what amounts.

Response 15.

(a) Please refer to Case No. 2020-00339, *The Electronic Application of Jackson Purchase Energy Corporation for Approval under KRS 278.218 to Transfer Ownership of Existing Headquarters Facility*. The amount, which was originally redacted, but which now is a matter of public record was \$600,000 and was approved by the Commission in its final Order dated February 23, 2021. Title to the property transferred from Jackson Purchase to the buyer on May 25, 2021

(b) Please see attached.

(c) The proceeds were placed in Jackson Purchase's general fund.

11/17/2021 4:52:30 pm

GENERAL LEDGER JOURNAL DETAIL

Page: 1

Journal : 85349
Description : Cash Register
Created Date : 06/01/2021
Created By : D8
Status : Approved

Approved/Rejected Date : 06/01/2021
Approved/Rejected By : D8
Module : Cash Register
Journal Activity : Cash Register

Line	Div Account	Description	Dept	Actv	BU Project	Jrnl Code Reference	Date	Debit	Credit
1	0 131.6	CASH - DEPOSIT HOLDING ACCO	0	0		1 Cash Register	06/01/2021	611,290.20	
2	0 142.11	ACCTS. REC. ELECTRIC	0	0		1 Cash Register	06/01/2021		12,920.20
3	0 421.11	LOSS ON DISPOSITION OF PROPE	0	865		1 Cash Register	06/01/2021		598,370.00
Total for Journal Number 85349:								611,290.20	611,290.20

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 16

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation**

Request 16. Refer to the Direct Testimony of Greg Grissom at 5 wherein he discusses the use of \$7.0 million in RUS Cushion of Credit to prepay higher interest long-term debt.

- a. Provide the principal loan amounts prepaid by loan number and debt provider. In addition, provide the interest rate applicable to each affected loan.

- b. Provide the interest rate(s) applicable to the RUS Cushion of Credit.

- c. Confirm that there is no more RUS Cushion of Credit remaining.

- d. Provide a copy of the workpaper used to determine the \$0.3 million in interest savings derived from prepaying the higher interest long-term debt. Provide in electronic format with all formulas in place.

Response 16.

(a) Please see attached communication (pages 1-2) from the USDA/RUS on the notes to be paid off. The estimated year-one savings is on page three.

(b) Please refer to Jackson Purchase's response to PSC 2-24(a) in this proceeding.

(c) Please refer to Jackson Purchase's response to PSC 2-24(b) in this proceeding.

(d) Please refer to part (a) of this response.



United States Department of Agriculture

Rural Development Business
Center
Chief Financial Officer

Tuesday, 9/15/2020

National Finance and
Accounting Operations Center

Jackson Purchase Energy Corp
P.O. Box 4030
Paducah, KY 42002-4030

4300 Goodfellow
Boulevard
St. Louis, MO 63120

Final Paydown Due for JCKSNPEC / 21 (KY) 0020 on September 16, 2020

Jeff Williams:

Attached is a detailed listing of accounts in support of the paydown amount shown below. This is the final quote from FFB on your paydown amount due on **September 16, 2020**. We have also attached a spreadsheet calculation for your fees which are due for the accounts you're paying down. Please submit \$ **71,612.11** using the Fed Wire system at your financial institution. Failure to remit the total amount due on the due date will result in the accrual of additional penalty interest. Because of your commitment to paydown, please refer to the Prepayment section of your promissory note(s) and be aware that your organization has a legal obligation to make full payment.

Principal	\$	6,970,442.44
Interest		69,755.23
Premiums Charged		0.00
Discounts Given		0.00
Note Section 9 Fees		1,856.88
Annual Fees		0.00
Accounts Receivable Unpaid		0.00
TOTAL DUE =	\$	7,042,054.55
Less Cushion of Credit Applied:		6,970,442.44
TOTAL AMOUNT to WIRE =	\$	71,612.11

Fed Wire payment(s) are required to ensure receipt and so, we request that your financial institution complete transmission **no later than 1:00 PM Eastern time**. It is essential to make payment by this time to meet your legal obligation and ensure payment on the exact paydown date. After the Fed Wire payment has been sent, please immediately e-mail the confirmation number(s) to: rd.nfaoc.tesb@usda.gov. If there are any issues which prevent the wire, contact us by phone call to: 314-457-4049. Otherwise, the confirmation by e-mail is sufficient.

Thank You,

Telephone and Electric Services Branch

National Finance and Accounting Operations Center (NFAOC) - St. Louis, MO
USDA Rural Development

USDA is an equal opportunity provider and employer.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form (PDF) found online at http://www.ascr.usda.gov/complaint_filing_cust.html or at any USDA office or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or e-mail at program.intake@usda.gov.

Final

JCKSNPEC: Jackson Purchase Energy Corporation

PREPAY DATE 09/16/2020 YIELD CURVE DATE 09/14/2020

SEQ #	LOAN ID	DISBURSE DATE	MATURITY DATE	FACE RATE	AMOUNT OUTSTANDING	TNIC YIELD	NET PURCHASE PRICE	ACCRUED INTEREST	PREMIUM OR (DISCOUNT)	TOTAL PURCHASE PRICE	RLS ACCOUNT NUMBERS
1	3	6/17/2004	12/31/2035	5.16%	\$ 1,107,143.04	0.64%	\$ 1,477,774.75	\$ 12,170.22	\$ 370,631.71	\$ 1,489,944.97	FFB-1-3
1	4	9/29/2005	12/31/2035	4.41%	\$ 2,777,887.87	0.65%	\$ 3,604,041.25	\$ 26,101.67	\$ 774,623.67	\$ 3,630,521.53	FFB-1-4
1	5	3/7/2006	12/31/2035	4.79%	\$ 3,085,411.53	0.64%	\$ 4,033,079.10	\$ 31,483.34	\$ 947,667.57	\$ 4,064,562.44	FFB-1-5

PAYDOWN ACCOUNT FFB-1-4

\$ 6,970,442.44 \$ 9,114,895.10 \$ 69,755.23 \$ 2,092,922.95 \$ 9,185,028.94

Principal \$ 6,970,442.44 COC
Interest \$ 69,755.23 CASH
Fees \$ 1,856.88 CASH
Total \$ 7,042,054.55

COC as of Payoff Date \$ 6,970,442.44
COC Used for Payoff \$ 6,970,442.44

RUS/FFB Notes to payoff with Cushion of Credit

	Amount outstanding	Interest Rate	Savings of Annualized interest
1-3	1,107,143.04	5.283%	\$ 58,490
1-4	2,777,887.87	4.534%	\$ 125,949
1-5	3,085,411.53	4.913%	\$ 151,586
			<hr/>
			\$ 336,026

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

**AG'S INITIAL REQUEST FOR INFORMATION—11/15/21
REQUEST 17**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 17. Refer to Exhibit_JRW-4, which provides the calculation details for the Company's Right-of-Way proforma adjustment depicted on Schedule 1.18.

- a. Provide the actual circuit miles trimmed and the amounts incurred by FERC account/subaccount for each year 2010 through 2020 and for each month in 2021 with available information.
- b. If the 358 average circuit miles being trimmed per year being requested in this proceeding is substantially more than in prior years, explain in detail all reasons for the increase.
- c. Explain why the projected 2021 circuit miles trimming amounted to only 80.6 miles compared to the average 358 circuit miles being requested in this proceeding.

- d. Describe the Company's circuit trimming plan in effect for each year 2015 through 2021. If different from the 5-year cycle approach being requested in this proceeding, explain why in detail.
- e. Explain all known reasons why bid pricing is listed for only three of the eight separate circuit tranches identified in this exhibit.
- f. Since the bid pricing received and depicted in Exhibit_JRW-4 relates to only 80.6 circuit miles and specific lines, describe all commitments from the winning bid contractor that it can perform similar services for the same or similar pricing for an average of 358 miles per year. If none, then so state. Provides copies of all communications that memorialize such commitments.

Response 17.

(a) Due to turnover in the engineering department, we do not have history of miles for 2010 – 2019. In 2020, we trimmed 213 miles and in 2021, we plan to finish with 81 miles.

(b) The amount of 358 circuit miles is standard for a 5-year right-of-way program at Jackson Purchase and is not an annual amount. Due to a drastic price increase

in right-of-way maintenance resulting in budgetary limitations, a fewer number of right-of-way miles were cut in 2020.

(c) Jackson Purchase's contractor informed it in 2019 that it could not proceed with the same pricing in 2020, therefore new bids were put out. At the conclusion of that process, it was deemed that fewer miles had to be cut due to the drastic price increases in the market.

(d) Please see attachment from Jackson Purchase in response to AG 1 – 40 which is the Company's procedure on right-of-way management.

(e) Please see Jackson Purchase's response to part (b) and (c) of this data request.

(f) The contractor can perform the work with current pricing, but not with pricing in place in 2019. The 80-mile restriction is Jackson Purchase's response to a drastic increase in right-of-way maintenance market pricing.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 18

RESPONSIBLE PERSON: **Jeff Williams**

COMPANY: **Jackson Purchase Energy Corporation.**

Request 18. Refer to Exhibit_JRW-3, which is the detailed general ledger activity for Activity 468 – Maintenance Tree Trimming and Activity 530 – Right of Way Expense for 2019.

a. Distinguish the types of expenses that are recorded in these two separate activity classifications in account 593.3.

b. Provide the annual expense recorded in each of these two separate activity classifications in account 593.3 for each year 2010 through 2020 and for each month in 2021 with available information.

c. Provide the same level of detailed general ledger activity for 2020 and for 2021 to date.

d. Indicate whether the Company expects savings in the level of 2019 expense in future periods for Activity 468 – Maintenance Tree Trimming due to the increase of tree trimming projected for Activity 530 – Right of Way Expense. If so, how much in annual savings could be expected? If not, explain why not.

e. The vast majority of the tree trimming activity amounts for 2019 references the tree trimming of various individuals. Are the individuals listed employees of Townsend Tree or some other company or are they separate 1099 individual contractors? If individual contractors, did they continue to perform services in 2020 and 2021 and does the Cooperative expect that pattern to continue into 2022 and beyond?

Response 18.

(a) Activity 468 is typically hot spot trimming and member requests trimming, whereas 530 is circuit trimming by Jackson Purchase's contractor.

(b) Please see attached. Jackson Purchase only has data from 2013 to present.

(c) Please see attached Activity report for January 2020 through September 2021.

(d) Jackson Purchase does not expect any savings in activity 468. Those costs will likely go up as well, due to the increase in rates. However, Jackson Purchase is only seeking an adjustment to the circuit trimming.

(e) These are foremen that run Jackson Purchase's contract crews.

Jackson Purchase Energy
Case No. 2021-00358
AG 1 8(b)

	Activity	Activity
	468	530
2013	\$ 158,860.46	\$ 960,152.78
2014	268,459.14	805,468.17
2015	341,041.30	850,057.12
2016	310,225.05	1,163,919.54
2017	264,315.61	912,201.95
2018	308,581.04	885,717.79
2019	322,062.46	535,752.58
2020	351,650.98	1,426,653.72
Jan-21	53,700.31	3,280.32
Feb-21	40,509.48	8,326.26
Mar-21	56,480.55	7,289.60
Apr-21	73,954.00	9,112.00
May-21	39,722.24	55,159.60
Jun-21	21,642.02	74,815.30
Jul-21	18,656.55	10,009.44
Aug-21	12,610.85	68,126.95
Sep-21	46,419.07	237,222.15

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**GENERAL LEDGER
ACTIVITY**

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Detail From JAN 2020 To SEP 2021

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 468 - Maint Tree Trimming							
0 593.3	50	01/31/2020	66601 AP	AUTHORIZED	Return-Chainsaw Chain for Unit #4		23.15
0 593.3	50	01/31/2020	66601 AP	AUTHORIZED	16-inch Chainsaw Chain Unit #4	23.15	
0 593.3	50	01/06/2020	66684 AP	AUTHORIZED	Permitting Linda Hollan	546.60	
0 593.3	50	01/06/2020	66684 AP	AUTHORIZED	Tree Trimming Gary Hale	3,065.60	
0 593.3	50	01/06/2020	66794 AP	AUTHORIZED	Chainsaw Repair Unit #4	44.52	
0 593.3	50	01/06/2020	66826 AP	AUTHORIZED	Chainsaw Repair Unit #4	54.57	
0 593.3	50	01/17/2020	67368 AP	AUTHORIZED	Permitting Linda Hollan	364.40	
0 593.3	50	01/17/2020	67368 AP	AUTHORIZED	Permitting Linda Hollan	184.85	
0 593.3	50	01/17/2020	67368 AP	AUTHORIZED	Tree Trimming Gary Hale	1,532.80	
0 593.3	50	01/17/2020	67368 AP	AUTHORIZED	Tree Trimming Gary Hale	983.52	
0 593.3	50	01/17/2020	67368 AP	AUTHORIZED	Tree Trimming Gary Hale	3,674.64	
0 593.3	50	01/23/2020	67501 AP	AUTHORIZED	Tree Trimming Marty James	3,882.20	
0 593.3	50	01/29/2020	67618 AP	AUTHORIZED	Bar & Chain for Unit 17	360.35	
0 593.3	50	01/29/2020	67618 AP	AUTHORIZED	Tree Trimming Marty James	3,990.80	
0 593.3	50	02/04/2020	67794 AP	AUTHORIZED	Chainsaw Repair Unit #35	93.27	
0 593.3	50	02/04/2020	67794 AP	AUTHORIZED	Chainsaw Repair Unit #25	36.24	
0 593.3	50	02/06/2020	67837 AP	UNASSIGNED	Bar & Chain for Unit 17		360.35
0 593.3	50	01/31/2020	67850 AP	AUTHORIZED	Bar & Chain for Unit 17	360.35	
0 593.3	50	02/06/2020	67901 AP	AUTHORIZED	Tree Trimming Gary Hale	3,703.20	
0 593.3	50	01/31/2020	68066 GL	UNASSIGNED	Pruning Saw - Unit 17	688.94	
0 593.3	50	02/13/2020	68355 AP	AUTHORIZED	Tree Trimming Gary Hale	3,403.05	
0 593.3	50	02/21/2020	68410 AP	AUTHORIZED	Tree Trimming Gary Hale	3,889.20	
0 593.3	50	02/26/2020	68688 AP	AUTHORIZED	Tree Trimming Gary Hale	3,889.20	
0 593.3	50	02/26/2020	68703 AP	UNASSIGNED	Tree Trimming Gary Hale		3,889.20
0 593.3	50	02/26/2020	68843 AP	AUTHORIZED	Tree Trimming Gary Hale	3,889.20	
0 593.3	50	03/05/2020	68843 AP	AUTHORIZED	Tree Trimming Gary Hale	3,889.20	
0 593.3	50	01/31/2020	68908 GL	UNASSIGNED	Reverse Accrual of Townsend Invoices		1,532.80
0 593.3	50	01/31/2020	68908 GL	UNASSIGNED	Reverse Accrual of Townsend Invoices		364.40
0 593.3	50	01/31/2020	68908 GL	UNASSIGNED	Reverse Accrual of Townsend Invoices		546.60
0 593.3	50	01/31/2020	68908 GL	UNASSIGNED	Reverse Accrual of Townsend Invoices		3,065.60
0 593.3	50	02/29/2020	68913 GL	MONTHLYJE43	Accrue Tree Trimming Costs	3,889.20	
0 593.3	50	03/11/2020	69040 AP	AUTHORIZED	Tree Trimming Gary Hale	3,889.20	
0 593.3	50	03/19/2020	69310 AP	AUTHORIZED	Tree Trimming Gary Hale	3,889.20	
0 593.3	50	03/30/2020	69877 AP	AUTHORIZED	Tree Trimming Gary Hale	3,317.04	
0 593.3	50	04/06/2020	70102 AP	AUTHORIZED	Tree Trimming Gary Hale	3,603.12	
0 593.3	50	04/14/2020	70248 AP	AUTHORIZED	Chains & Air Filter	353.85	
0 593.3	50	04/16/2020	70330 AP	AUTHORIZED	Chain for Unit 25	25.95	
0 593.3	50	03/01/2020	70355 GL	68913R	Rev. Accrual Tree Trimming Costs		3,889.20
0 593.3	50	04/17/2020	70621 AP	AUTHORIZED	Tree Trimming Gary Hale	3,889.20	
0 593.3	50	04/24/2020	70621 AP	AUTHORIZED	Shear & Lopper Greg Vied #35	86.90	
0 593.3	50	04/22/2020	70763 AP	AUTHORIZED	Tree Trimming Gary Hale	3,703.20	

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Detail From JAN 2020 To SEP 2021

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 468 - Maint Tree Trimming							
0 593.3	50	04/30/2020	71021 AP	AUTHORIZED	Tree Trimming Gary Hale	3,460.08	
0 593.3	50	05/05/2020	71021 AP	AUTHORIZED	Tree Trimming Gary Hale	2,333.52	
0 593.3	50	05/18/2020	71405 AP	AUTHORIZED	Tree Trimminmg Marty James	804.05	
0 593.3	50	05/19/2020	71405 AP	AUTHORIZED	Tree Trimming Gary Hale	3,674.64	
0 593.3	50	05/31/2020	71923 AP	AUTHORIZED	Chainsaw, Bar & Chain, Spool	205.40	
0 593.3	50	05/26/2020	71977 AP	AUTHORIZED	Tree Trimming Gary Hale	3,889.20	
0 593.3	50	05/31/2020	71977 AP	AUTHORIZED	Tree Trimming Gary Hale	3,111.36	
0 593.3	50	06/08/2020	72022 AP	AUTHORIZED	Tree Trimming Gary Hale	2,559.30	
0 593.3	50	06/10/2020	72144 AP	AUTHORIZED	Pole Saw Repair for Unit #17	66.78	
0 593.3	50	05/31/2020	72171 AP	AUTHORIZED	Ret- Spool Invoice 914218		20.12
0 593.3	50	06/15/2020	72277 AP	AUTHORIZED	Tree Trimming Gary Hale	3,631.68	
0 593.3	50	06/24/2020	72621 AP	AUTHORIZED	Tree Trimming Gary Hale	3,166.44	
0 593.3	50	06/24/2020	72621 AP	AUTHORIZED	Tree Trimming Mark Embry	603.76	
0 593.3	50	06/25/2020	72621 AP	AUTHORIZED	Saw Chaps for #30	95.39	
0 593.3	50	06/30/2020	72895 AP	AUTHORIZED	Tree Trimming Gary Hale	4,252.00	
0 593.3	50	06/30/2020	72895 AP	AUTHORIZED	Tree Trimming Jacob Blanton	3,766.68	
0 593.3	50	06/30/2020	72917 AP	UNASSIGNED	Tree Trimming Gary Hale		4,252.00
0 593.3	50	06/30/2020	73143 AP	AUTHORIZED	Tree Trimming Gary Hale	3,554.19	
0 593.3	50	07/06/2020	73143 AP	AUTHORIZED	Tree Trimming Gary Hale	4,096.92	
0 593.3	50	07/08/2020	73143 AP	AUTHORIZED	Chainsaw Repair for Unit #30	51.25	
0 593.3	50	07/08/2020	73143 AP	AUTHORIZED	Tree Trimming Jacob Blanton	3,976.00	
0 593.3	50	06/30/2020	73164 GL	68066R	Pruning Saw - Unit 17		688.94
0 593.3	50	06/30/2020	73293 AP	AUTHORIZED	Replaced oil Tank & Gasket on Chain Saw	62.02	
0 593.3	50	07/23/2020	73687 AP	AUTHORIZED	Tree Trimming Vincent Schaeffer	3,292.20	
0 593.3	50	07/24/2020	73687 AP	AUTHORIZED	Tree Trimming Gary Hale	3,111.42	
0 593.3	50	07/28/2020	73725 AP	AUTHORIZED	Tree Trimming Gary Hale	4,545.96	
0 593.3	50	07/28/2020	73725 AP	AUTHORIZED	Tree Trimming Gary Hale	2,928.32	
0 593.3	50	07/28/2020	73945 AP	AUTHORIZED	HT Attachment for Chainsaw	211.95	
0 593.3	50	07/31/2020	74033 AP	AUTHORIZED	Super Top Tie PO #6764	55.65	
0 593.3	50	07/31/2020	74067 AP	AUTHORIZED	Tree Trimming Gary Hale	3,941.84	
0 593.3	50	08/11/2020	74361 AP	AUTHORIZED	Tree Trimming Gary Hale	3,088.86	
0 593.3	50	08/12/2020	74361 AP	AUTHORIZED	Tree Trimming Vincent Schaeffer	3,189.72	
0 593.3	50	08/12/2020	74512 AP	AUTHORIZED	Tree Trimming Gary Hale	3,457.67	
0 593.3	50	08/25/2020	74734 AP	AUTHORIZED	Tree Trimming Marty James	4,186.40	
0 593.3	50	09/10/2020	75350 AP	AUTHORIZED	Tree Trimming Marty Jones	3,598.88	
0 593.3	50	09/10/2020	75350 AP	AUTHORIZED	Permitting Mark Embry	3,581.50	
0 593.3	50	09/10/2020	75350 AP	AUTHORIZED	Permitting Mark Embry	5,052.00	
0 593.3	50	09/11/2020	75350 AP	AUTHORIZED	Tree Trimming Gary Hale	2,235.96	
0 593.3	50	09/18/2020	75548 AP	AUTHORIZED	Carburetor Box Cover	30.20	
0 593.3	50	09/29/2020	75948 AP	AUTHORIZED	Twist Lock for Chainsaw	5.87	
0 593.3	50	09/29/2020	76043 AP	AUTHORIZED	Tree Trimming Marty James	2,978.56	

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Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 468 - Maint Tree Trimming							
0 593.3	50	09/29/2020	76043 AP	AUTHORIZED	Tree Trimming Gary Hale	2,772.24	
0 593.3	50	09/30/2020	76135 AP	AUTHORIZED	Chainsaw Repair	68.66	
0 593.3	50	10/12/2020	76322 AP	AUTHORIZED	Chainsaw Repair	18.54	
0 593.3	50	10/16/2020	76557 AP	AUTHORIZED	Chainsaw Repair	81.20	
0 593.3	50	09/30/2020	76664 AP	AUTHORIZED	Tree Trimming Marty James	4,219.20	
0 593.3	50	09/30/2020	76664 AP	AUTHORIZED	Tree Trimming Gary Hale	4,252.00	
0 593.3	50	10/23/2020	76875 AP	AUTHORIZED	Tree Trimming Marty James	1,360.62	
0 593.3	50	10/23/2020	76875 AP	AUTHORIZED	Tree Trimming Gary Hale	3,341.54	
0 593.3	50	10/23/2020	76875 AP	AUTHORIZED	Tree Trimming Gary Hale	4,252.00	
0 593.3	50	10/31/2020	77158 AP	AUTHORIZED	Tree Trimming Marty James	3,069.31	
0 593.3	50	10/31/2020	77158 AP	AUTHORIZED	Tree Trimming Gary Hale	3,889.20	
0 593.3	50	10/31/2020	77275 AP	AUTHORIZED	Tree Trimming Marty James	4,064.12	
0 593.3	50	10/31/2020	77275 AP	AUTHORIZED	Tree Trimming Gary Hale	4,252.00	
0 593.3	50	10/31/2020	77275 AP	AUTHORIZED	Tree Trimming John Embry	3,348.04	
0 593.3	50	12/11/2020	78661 AP	AUTHORIZED	Tree Trimming Gary Hale	3,111.36	
0 593.3	50	12/11/2020	78661 AP	AUTHORIZED	Tree Trimming John Embry	764.72	
0 593.3	50	12/11/2020	78661 AP	AUTHORIZED	Tree Trimming Tim Edwards	6,861.44	
0 593.3	50	12/11/2020	78661 AP	AUTHORIZED	Tree Trimming Gary Hale	3,889.20	
0 593.3	50	12/11/2020	78685 AP	AUTHORIZED	Tree Trimming Marty James	3,958.00	
0 593.3	50	12/11/2020	78685 AP	AUTHORIZED	Tree Trimming Marty James	3,166.40	
0 593.3	50	12/11/2020	78685 AP	AUTHORIZED	Tree Trimming Marty James	3,772.00	
0 593.3	50	12/11/2020	78685 AP	AUTHORIZED	Tree Trimming Gary Hale	3,889.20	
0 593.3	50	12/11/2020	78685 AP	AUTHORIZED	Tree Trimming Tim Edwards	8,576.80	
0 593.3	50	12/11/2020	78685 AP	AUTHORIZED	Tree Trimming Tim Edwards	5,146.08	
0 593.3	50	12/15/2020	78722 AP	AUTHORIZED	Tree Trimming Marty James	3,177.82	
0 593.3	50	12/16/2020	78722 AP	AUTHORIZED	Tree Trimming Tim Edwards	8,576.80	
0 593.3	50	12/16/2020	78722 AP	AUTHORIZED	Tree Trimming Marty James	3,958.00	
0 593.3	50	12/16/2020	78722 AP	AUTHORIZED	Tree Trimming Gary Hale	1,553.64	
0 593.3	50	12/16/2020	78722 AP	AUTHORIZED	Tree Trimming Tim Edwards	7,646.80	
0 593.3	50	12/16/2020	78722 AP	AUTHORIZED	Tree Trimming Gary Hale	2,372.88	
0 593.3	50	12/22/2020	78883 AP	AUTHORIZED	Tree Trimming Marty James	3,586.00	
0 593.3	50	12/22/2020	78883 AP	AUTHORIZED	Tree Trimming Marty James	3,772.00	
0 593.3	50	12/22/2020	78883 AP	AUTHORIZED	Tree Trimming Gary Hale	591.84	
0 593.3	50	12/22/2020	78883 AP	AUTHORIZED	Tree Trimming Tim Edwards	7,320.40	
0 593.3	50	12/22/2020	78883 AP	AUTHORIZED	Tree Trimming Tim Edwards	8,576.80	
0 593.3	50	12/22/2020	78883 AP	AUTHORIZED	Tree Trimming Gary Hale	3,746.16	
0 593.3	50	12/22/2020	78974 AP	AUTHORIZED	Tree Trimming Marty James	3,958.00	
0 593.3	50	12/22/2020	78974 AP	AUTHORIZED	Tree Trimming Tim Edwards	8,576.80	
0 593.3	50	12/22/2020	78974 AP	AUTHORIZED	Tree Trimming Gary Hale	3,889.20	
0 593.3	50	12/30/2020	79211 AP	AUTHORIZED	Chainsaw Repair	43.22	
0 593.3	50	12/30/2020	79211 AP	AUTHORIZED	Tree Trimming Marty James	2,930.72	

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Detail From JAN 2020 To SEP 2021

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 468 - Maint Tree Trimming							
0 593.3	50	12/30/2020	79211 AP	AUTHORIZED	Tree Trimming Tim Edwards	6,861.44	
0 593.3	50	12/30/2020	79211 AP	AUTHORIZED	Tree Trimming Gary Hale	3,111.36	
0 593.3	50	01/07/2021	79529 AP	AUTHORIZED	Tree Trimming Marty James	3,166.40	
0 593.3	50	01/07/2021	79529 AP	AUTHORIZED	Tree Trimming Tim Edwards	6,861.44	
0 593.3	50	01/07/2021	79529 AP	AUTHORIZED	Tree Trimming Gary Hale	3,111.36	
0 593.3	50	12/31/2020	80071 AP	AUTHORIZED	Tree Trimming Marty James	3,375.36	
0 593.3	50	12/31/2020	80071 AP	AUTHORIZED	Tree Trimming Gary Hale	3,401.60	
0 593.3	50	01/20/2021	80071 AP	AUTHORIZED	Tree Trimming Marty James	4,544.53	
0 593.3	50	01/21/2021	80071 AP	AUTHORIZED	Tree Trimming Tim Edwards	9,097.68	
0 593.3	50	01/21/2021	80071 AP	AUTHORIZED	Tree Trimming Gary Hale	4,438.88	
0 593.3	50	01/22/2021	80251 AP	AUTHORIZED	Tree Trimming Tim Edwards	9,263.82	
0 593.3	50	01/25/2021	80251 AP	AUTHORIZED	Tree Trimming Marty James	3,677.64	
0 593.3	50	01/25/2021	80251 AP	AUTHORIZED	Tree Trimming Gary Hale	2,415.04	
0 593.3	50	12/31/2020	80292 AP	AUTHORIZED	Tree Trimming Marty James	3,270.16	
0 593.3	50	12/31/2020	80292 AP	AUTHORIZED	Tree Trimming Mark Embry	1,802.28	
0 593.3	50	12/31/2020	80292 AP	AUTHORIZED	Tree Trimming Gary Hale	4,041.60	
0 593.3	50	12/31/2020	80292 AP	AUTHORIZED	Tree Trimming Gary Hale	3,401.60	
0 593.3	50	12/31/2020	80292 AP	AUTHORIZED	Tree Trimming Mark Embry	3,812.25	
0 593.3	50	01/28/2021	80365 AP	AUTHORIZED	Tree Trimming Marty James	4,627.60	
0 593.3	50	01/28/2021	80365 AP	AUTHORIZED	Tree Trimming Tim Edwards	9,319.20	
0 593.3	50	01/28/2021	80365 AP	AUTHORIZED	Tree Trimming Gary Hale	4,660.40	
0 593.3	50	12/31/2020	80439 AP	AUTHORIZED	Tree Trimming Marty James	590.76	
0 593.3	50	12/31/2020	80439 AP	AUTHORIZED	Tree Trimming Gary Hale	1,684.44	
0 593.3	50	02/04/2021	80618 AP	AUTHORIZED	Tree Trimming Marty James	3,520.00	
0 593.3	50	02/05/2021	80618 AP	AUTHORIZED	Tree Trimming Tim Edwards	4,839.40	
0 593.3	50	02/05/2021	80618 AP	AUTHORIZED	Tree Trimming Gary Hale	4,142.24	
0 593.3	50	02/11/2021	80906 AP	AUTHORIZED	Tree Trimming Marty James	3,316.00	
0 593.3	50	02/11/2021	80907 AP	AUTHORIZED	Tree Trimming Tim Edwards	9,319.20	
0 593.3	50	02/11/2021	80908 AP	AUTHORIZED	Tree Trimming Gary Hale	3,909.52	
0 593.3	50	12/31/2020	81182 WO	UNASSIGNED	Exp WIP \$ to OH Maintenance 15011667	818.31	
0 593.3	50	12/31/2020	81197 WO	UNASSIGNED	Exp WIP \$ to OH Maintenance 16013636	177.22	
0 593.3	50	12/31/2020	81268 GL	UNASSIGNED	Accrue December Tree Trimming	2,715.88	
0 593.3	50	01/01/2021	81269 GL	81268R	Accrue December Tree Trimming		2,715.88
0 593.3	50	12/31/2020	81270 GL	UNASSIGNED	Accrue December Tree Trimming	6,003.76	
0 593.3	50	01/01/2021	81271 GL	81270R	Accrue December Tree Trimming		6,003.76
0 593.3	50	12/31/2020	81272 GL	81270R	Accrue December Tree Trimming	2,764.04	
0 593.3	50	01/01/2021	81273 GL	81272R	Accrue December Tree Trimming		2,764.04
0 593.3	50	02/17/2021	81302 AP	AUTHORIZED	Tree Trimming Marty James	2,545.18	
0 593.3	50	02/17/2021	81302 AP	AUTHORIZED	Tree Trimming Tim Edwards	4,659.60	
0 593.3	50	02/17/2021	81302 AP	AUTHORIZED	Tree Trimming Gary Hale	2,507.84	
0 593.3	50	02/25/2021	81427 AP	AUTHORIZED	Tree Trimming Marty James	919.80	

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Detail From JAN 2020 To SEP 2021

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 468 - Maint Tree Trimming							
0 593.3	50	02/25/2021	81427 AP	AUTHORIZED	Tree Trimming Gary Hale	830.70	
0 593.3	50	03/04/2021	81934 AP	AUTHORIZED	Tree Trimming Marty James	3,520.00	
0 593.3	50	03/04/2021	81934 AP	AUTHORIZED	Tree Trimming Tim Edwards	4,114.00	
0 593.3	50	03/04/2021	81934 AP	AUTHORIZED	Tree Trimming Gary Hale	4,660.04	
0 593.3	50	03/15/2021	82296 AP	AUTHORIZED	Chains for Unit #17 & 25	75.11	
0 593.3	50	03/18/2021	82484 GL	UNASSIGNED	Chainsaw Chains	68.84	
0 593.3	50	03/22/2021	82682 AP	AUTHORIZED	Tree Trimming Marty James	3,886.04	
0 593.3	50	03/22/2021	82682 AP	AUTHORIZED	Tree Trimming Tim Edwards	7,659.42	
0 593.3	50	03/22/2021	82682 AP	AUTHORIZED	Tree Trimming Gary Hale	3,872.28	
0 593.3	50	03/04/2021	82746 AP	UNASSIGNED	Tree Trimming Gary Hale		4,660.04
0 593.3	50	03/26/2021	82751 AP	AUTHORIZED	Tree Trimming Ryan Elko	3,472.58	
0 593.3	50	03/26/2021	82751 AP	AUTHORIZED	Tree Trimming Tim Edwards	4,112.36	
0 593.3	50	03/26/2021	82751 AP	AUTHORIZED	Tree Trimming Gary Hale	4,611.34	
0 593.3	50	03/04/2021	82919 AP	AUTHORIZED	Tree Trimming Gary Hale	4,660.40	
0 593.3	50	03/31/2021	83206 AP	AUTHORIZED	Tree Trimming Marty James	4,580.18	
0 593.3	50	03/31/2021	83206 AP	AUTHORIZED	Tree Trimming Tim Edwards	7,495.74	
0 593.3	50	03/31/2021	83206 AP	AUTHORIZED	Tree Trimming Gary Hale	4,352.26	
0 593.3	50	04/09/2021	83452 AP	AUTHORIZED	Tree Trimming Marty James	4,627.60	
0 593.3	50	04/09/2021	83452 AP	AUTHORIZED	Tree Trimming Tim Edwards	9,319.20	
0 593.3	50	04/09/2021	83452 AP	AUTHORIZED	Tree Trimming Gary Hale	4,660.40	
0 593.3	50	04/15/2021	83825 AP	AUTHORIZED	Tree Trimming Marty James	4,627.60	
0 593.3	50	04/15/2021	83825 AP	AUTHORIZED	Tree Trimming Tim Edwards	5,757.44	
0 593.3	50	04/15/2021	83825 AP	AUTHORIZED	Tree Trimming Gary Hale	3,121.00	
0 593.3	50	04/22/2021	83917 AP	AUTHORIZED	Tree Trimming Marty James	4,627.60	
0 593.3	50	04/22/2021	83917 AP	AUTHORIZED	Tree Trimming Gary Hale	4,401.32	
0 593.3	50	04/22/2021	83917 AP	AUTHORIZED	Tree Trimming Tim Edwards	4,114.00	
0 593.3	50	04/29/2021	84147 AP	AUTHORIZED	Tree Trimming Marty James	4,627.60	
0 593.3	50	04/29/2021	84147 AP	AUTHORIZED	Tree Trimming Tim Edwards	4,982.96	
0 593.3	50	04/29/2021	84147 AP	AUTHORIZED	Tree Trimming Gary Hale	4,401.32	
0 593.3	50	04/30/2021	84538 AP	AUTHORIZED	Tree Trimming Marty James	4,580.18	
0 593.3	50	04/30/2021	84538 AP	AUTHORIZED	Tree Trimming Tim Edwards	4,994.44	
0 593.3	50	04/30/2021	84538 AP	AUTHORIZED	Tree Trimming Gary Hale	4,611.34	
0 593.3	50	05/14/2021	84825 AP	AUTHORIZED	Tree Trimming Marty James	4,627.60	
0 593.3	50	05/14/2021	84825 AP	AUTHORIZED	Tree Trimming Tim Edwards	4,114.00	
0 593.3	50	05/14/2021	84825 AP	AUTHORIZED	Tree Trimming Gary Hale	4,660.40	
0 593.3	50	05/20/2021	85150 AP	AUTHORIZED	Tree Trimming Marty James	3,936.72	
0 593.3	50	05/20/2021	85150 AP	AUTHORIZED	Tree Trimming Gary Hale	1,896.88	
0 593.3	50	05/27/2021	85386 AP	AUTHORIZED	Tree Trimming Marty James	4,580.18	
0 593.3	50	05/27/2021	85386 AP	AUTHORIZED	Tree Trimming Gary Hale	4,086.60	
0 593.3	50	06/07/2021	85734 AP	AUTHORIZED	Tree Trimming Marty James	4,627.60	
0 593.3	50	06/07/2021	85734 AP	AUTHORIZED	Tree Trimming Gary Hale	4,693.20	

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Detail From JAN 2020 To SEP 2021

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 468 - Maint Tree Trimming							
0 593.3	50	06/11/2021	86051 AP	AUTHORIZED	Tree Trimming Marty James	1,919.78	
0 593.3	50	06/14/2021	86051 AP	AUTHORIZED	Tree Trimming Gary Hale	1,238.90	
0 593.3	50	05/31/2021	86161 AP	AUTHORIZED	Tree Trimming Marty James	3,520.00	
0 593.3	50	05/31/2021	86161 AP	AUTHORIZED	Tree Trimming Tim Edwards	4,114.00	
0 593.3	50	05/31/2021	86161 AP	AUTHORIZED	Tree Trimming Gary Hale	4,185.86	
0 593.3	50	06/17/2021	86288 AP	AUTHORIZED	Tree Trimming Marty James	3,245.84	
0 593.3	50	06/17/2021	86288 AP	AUTHORIZED	Tree Trimming Gary Hale	319.92	
0 593.3	50	06/29/2021	86750 AP	AUTHORIZED	Tree Trimming Marty James	2,263.16	
0 593.3	50	06/29/2021	86750 AP	AUTHORIZED	Tree Trimming Gary Hale	3,278.64	
0 593.3	50	06/30/2021	87012 AP	AUTHORIZED	Chainsaw repair #35	54.98	
0 593.3	50	07/02/2021	87012 AP	AUTHORIZED	Tree Trimming Marty James	951.68	
0 593.3	50	07/02/2021	87012 AP	AUTHORIZED	Tree Trimming Gary Hale	3,710.44	
0 593.3	50	07/12/2021	87358 AP	AUTHORIZED	Tree Trimming Marty James	1,978.14	
0 593.3	50	07/12/2021	87358 AP	AUTHORIZED	Tree Trimming Gary Hale	3,909.22	
0 593.3	50	07/12/2021	87565 GL	UNASSIGNED	Pole Pruner Saw	688.99	
0 593.3	50	07/16/2021	87585 AP	AUTHORIZED	Tree Trimming Marty James	2,027.52	
0 593.3	50	07/29/2021	88330 AP	AUTHORIZED	Tree Trimming Gary Hale	2,933.20	
0 593.3	50	07/29/2021	88653 AP	AUTHORIZED	Tree Trimming Marty James	2,457.36	
0 593.3	50	08/09/2021	88653 AP	AUTHORIZED	Tree Trimming Marty James	2,792.94	
0 593.3	50	08/09/2021	88653 AP	AUTHORIZED	Tree Trimming Gary Hale	530.20	
0 593.3	50	08/12/2021	88653 AP	AUTHORIZED	Tree Trimming Marty James	1,469.87	
0 593.3	50	08/12/2021	88653 AP	AUTHORIZED	Tree Trimming Gary Hale	98.43	
0 593.3	50	08/12/2021	88832 AP	AUTHORIZED	Chainsaw Repair	239.00	
0 593.3	50	08/19/2021	89168 AP	AUTHORIZED	Tree Trimming Gary Hale	1,097.16	
0 593.3	50	08/19/2021	89168 AP	AUTHORIZED	Tree Trimming Marty James	925.52	
0 593.3	50	08/24/2021	89253 AP	AUTHORIZED	Chainsaw Repair Unit #17	66.61	
0 593.3	50	08/26/2021	89398 AP	AUTHORIZED	Tree Trimming Gary Hale	1,825.60	
0 593.3	50	08/26/2021	89398 AP	AUTHORIZED	Tree Trimming Marty James	3,565.52	
0 593.3	50	09/03/2021	89641 AP	AUTHORIZED	Tree Trimming Gary Hale	3,552.80	
0 593.3	50	09/03/2021	89641 AP	AUTHORIZED	Tree Trimming Marty James	4,113.28	
0 593.3	50	09/09/2021	89702 AP	AUTHORIZED	Tree Trimming Gary Hale	2,594.40	
0 593.3	50	09/09/2021	89702 AP	AUTHORIZED	Tree Trimming Marty James	4,627.60	
0 593.3	50	09/16/2021	90243 AP	AUTHORIZED	Tree Trimming Gary Hale	1,839.20	
0 593.3	50	09/16/2021	90243 AP	AUTHORIZED	Tree Trimming Marty James	3,702.08	
0 593.3	50	09/27/2021	90637 AP	AUTHORIZED	Tree Trimming Gary Hale	2,782.28	
0 593.3	50	09/29/2021	90743 AP	AUTHORIZED	Tree Trimming Marty James	2,727.68	
0 593.3	50	09/30/2021	91098 AP	AUTHORIZED	Tree Trimming George Barton	1,465.63	
0 593.3	50	09/30/2021	91098 AP	AUTHORIZED	Tree Trimming Marty James	1,864.08	
0 593.3	50	09/30/2021	91695 AP	AUTHORIZED	Tree Trimming Gary Hale	2,020.88	
0 593.3	50	09/30/2021	91788 WO	UNASSIGNED	Exp WIP \$ to Tree Trimming	345.84	
0 593.3	50	09/30/2021	91789 WO	UNASSIGNED	Exp WIP \$ to Tree Trimming 14011612	354.44	

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Detail From JAN 2020 To SEP 2021

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 468 - Maint Tree Trimming							
0 593.3	50	09/30/2021	91792 WO	UNASSIGNED	Exp WIP \$ to Tree Trimming 16006868	10,483.90	
0 593.3	50	09/30/2021	91823 WO	UNASSIGNED	Exp WIP \$ to Tree Trimming 18017622	309.86	
0 593.3	50	09/30/2021	91827 WO	UNASSIGNED	Exp WIP \$ Tree Trimming 19005453	423.24	
0 593.3	50	09/30/2021	92048 AP	AUTHORIZED	Tree Trimmimg Marty James	2,295.88	
0 593.3	50	09/30/2021	92048 AP	AUTHORIZED	Tree Trimming Gary Hale	743.28	
0 593.3	50	09/30/2021	92058 WO	UNASSIGNED	Exp WIP \$ Tree Trimming 21030347	172.72	
Total For Account:						0 593.3	
Dept:						50	
						749,622.13	34,776.08
Total For Activity - 468:						749,622.13	34,776.08
Activity: 530 - Right of Way Expense							
0 593.3	50	01/09/2020	66975 AP	AUTHORIZED	Smithland 14.67 Miles Less Retention	33,483.25	
0 593.3	50	01/09/2020	66975 AP	AUTHORIZED	Smithland 14.48 Miles Less retention	33,049.59	
0 593.3	50	01/29/2020	67618 AP	AUTHORIZED	Hampton/Burna 10.15 Miles Completed	60,779.00	
0 593.3	50	01/31/2020	68908 GL	UNASSIGNED	Reverse Accrual of Townsend Invoices		33,049.59
0 593.3	50	01/31/2020	68908 GL	UNASSIGNED	Reverse Accrual of Townsend Invoices		33,483.25
0 593.3	50	02/29/2020	69226 AP	AUTHORIZED	Tree Service Linda McClain	1,704.40	
0 593.3	50	02/29/2020	69226 AP	AUTHORIZED	Right of Way Expense Linda McClain	8,181.12	
0 593.3	50	03/13/2020	69226 AP	AUTHORIZED	Smithland 39.51 Miles Less 10% Retainage	41,972.72	
0 593.3	50	03/13/2020	69226 AP	AUTHORIZED	Smithland 39.51 Miles 10% Less Retainage	41,972.72	
0 593.3	50	03/17/2020	69226 AP	AUTHORIZED	Smithland 39.51 Miles 10% Retainage	41,972.72	
0 593.3	50	03/17/2020	69226 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,704.40	
0 593.3	50	03/17/2020	69226 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,704.40	
0 593.3	50	03/24/2020	69722 AP	AUTHORIZED	Smithland 39.51 Miles 10% Retainage	41,972.72	
0 593.3	50	03/30/2020	70102 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,704.40	
0 593.3	50	04/03/2020	70102 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,704.40	
0 593.3	50	04/07/2020	70102 AP	AUTHORIZED	Smithland 39.51 Miles 10% Retainage	41,972.72	
0 593.3	50	04/13/2020	70248 AP	AUTHORIZED	Smithland 39.51 Miles Lump Sum Bid	20,000.00	
0 593.3	50	04/13/2020	70248 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,704.40	
0 593.3	50	04/09/2020	70296 AP	AUTHORIZED	Lovlaceville-Cunningham 22.05 Miles Les	83,875.11	
0 593.3	50	03/31/2020	70498 GL	UNASSIGNED	Lovlaceville-Cunningham 22.05 Miles	83,875.11	
0 593.3	50	04/01/2020	70499 GL	70498R	Reverse Townsend Accrual		83,875.11
0 593.3	50	04/24/2020	70621 AP	AUTHORIZED	Right Of Way Expense Linda McClain	3,408.80	
0 593.3	50	04/23/2020	70653 AP	AUTHORIZED	Lovlaceville-Cunni 11.9 Miles Less Ret	45,265.93	
0 593.3	50	04/30/2020	70763 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,704.40	
0 593.3	50	05/05/2020	71021 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,704.40	
0 593.3	50	05/11/2020	71124 AP	AUTHORIZED	Smithland 39.51 Miles 10% Retainage	7,701.98	
0 593.3	50	05/14/2020	71238 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,704.40	
0 593.3	50	05/15/2020	71305 AP	AUTHORIZED	Blandville/Lov 8.8 Miles Less 10% Ret	33,162.26	
0 593.3	50	05/15/2020	71305 AP	AUTHORIZED	Lovlaceville-Cunn 11.41 Miles Less Ret	43,401.96	
0 593.3	50	05/15/2020	71405 AP	AUTHORIZED	Lovlaceville 3.5 Miles Less 10% Retent	27,640.48	
0 593.3	50	05/28/2020	71743 AP	AUTHORIZED	Tree Removals Smithland	129,608.25	

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Detail From JAN 2020 To SEP 2021

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 530 - Right of Way Expense							
0 593.3	50	05/31/2020	71843 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,704.40	
0 593.3	50	05/31/2020	71843 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,704.40	
0 593.3	50	06/15/2020	72277 AP	AUTHORIZED	Love-Bland 6.44 Miles Less 10% Retention	24,268.74	
0 593.3	50	06/15/2020	72277 AP	AUTHORIZED	Lovellaceville 9.1 Miles Less 10% Retenti	71,865.25	
0 593.3	50	06/15/2020	72277 AP	AUTHORIZED	Right of Way Expense Linda McClain	3,067.92	
0 593.3	50	06/16/2020	72450 AP	AUTHORIZED	Salem 65.54 Miles Less 10% Retainage	32,751.26	
0 593.3	50	06/26/2020	72450 AP	AUTHORIZED	Smithland 39.51 Miles	419.74	
0 593.3	50	06/19/2020	72480 AP	AUTHORIZED	Right of Way Linda McClain	1,704.40	
0 593.3	50	06/24/2020	72588 AP	AUTHORIZED	Salem Circuit 65.64 Miles 10% Retainage	32,751.26	
0 593.3	50	06/30/2020	72820 AP	AUTHORIZED	Salem Circuit 65.54 Miles less 10% Retai	32,751.26	
0 593.3	50	06/29/2020	72895 AP	AUTHORIZED	Right of Way Linda McClain	1,704.40	
0 593.3	50	07/03/2020	73098 AP	AUTHORIZED	Salem Circuit 65.54 Miles less 10% Retai	32,751.26	
0 593.3	50	06/30/2020	73293 AP	AUTHORIZED	Right of Way Linda McClain	1,704.40	
0 593.3	50	07/06/2020	73319 AP	AUTHORIZED	Lovellaceville 13.65 Miles Less 10% Reten	107,797.87	
0 593.3	50	07/13/2020	73422 AP	AUTHORIZED	Salem Circuit 65.54 Miles Less 10% Retai	32,751.26	
0 593.3	50	07/01/2020	73570 AP	AUTHORIZED	Salem Circuit 65.54 Miles less 10% Retai	87,979.77	
0 593.3	50	06/30/2020	73571 AP	AUTHORIZED	Salem Circuit 65.54 Miles Less 10% Retai	32,751.26	
0 593.3	50	07/21/2020	73687 AP	AUTHORIZED	Salem circuit 65.54 Miles Less 10% Retai	32,751.26	
0 593.3	50	07/28/2020	73725 AP	AUTHORIZED	Salem circuit 65.54 Miles Less 10% Reten	32,751.26	
0 593.3	50	07/28/2020	73725 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,363.52	
0 593.3	50	07/28/2020	73725 AP	AUTHORIZED	Right Of Way Linda McClain	1,704.40	
0 593.3	50	07/28/2020	73725 AP	AUTHORIZED	Right of Way Linda McClain	1,704.40	
0 593.3	50	08/03/2020	73975 AP	AUTHORIZED	Salem Circuit 65.54 Miles Less 10% Retai	25,911.62	
0 593.3	50	07/31/2020	74007 AP	AUTHORIZED	Right of Way Linda McClain	1,704.40	
0 593.3	50	08/07/2020	74067 AP	AUTHORIZED	Right Of Way Linda McClain	1,704.40	
0 593.3	50	08/10/2020	74210 AP	AUTHORIZED	Salem Circuit 65.54 Miles less 10% Retai	25,911.62	
0 593.3	50	08/17/2020	74433 AP	AUTHORIZED	Right of Way Linda McClain	1,704.40	
0 593.3	50	08/28/2020	74873 AP	AUTHORIZED	Lovellaceville 10.63 Miles less 10% Reten	79,999.40	
0 593.3	50	08/31/2020	74908 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,704.40	
0 593.3	50	08/31/2020	74908 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,704.40	
0 593.3	50	09/04/2020	75162 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,704.40	
0 593.3	50	09/14/2020	75350 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,704.40	
0 593.3	50	09/14/2020	75397 AP	AUTHORIZED	Chainsaw Bars	106.90	
0 593.3	50	09/23/2020	75774 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,363.52	
0 593.3	50	09/25/2020	75948 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,704.40	
0 593.3	50	09/30/2020	76043 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,704.40	
0 593.3	50	10/13/2020	76336 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,704.40	
0 593.3	50	10/23/2020	76682 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,704.40	
0 593.3	50	10/30/2020	77050 AP	AUTHORIZED	Right of Way Expense	1,704.40	
0 593.3	50	10/31/2020	77275 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,704.40	
0 593.3	50	11/19/2020	77922 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,704.40	

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Detail From JAN 2020 To SEP 2021

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 530 - Right of Way Expense							
0 593.3	50	11/20/2020	77922 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,704.40	
0 593.3	50	11/30/2020	78215 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,704.40	
0 593.3	50	11/30/2020	78215 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,022.64	
0 593.3	50	12/11/2020	78602 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,704.40	
0 593.3	50	12/21/2020	78883 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,704.40	
0 593.3	50	12/31/2020	79117 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,022.64	
0 593.3	50	12/31/2020	79301 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,704.40	
0 593.3	50	01/22/2021	80071 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,457.92	
0 593.3	50	01/29/2021	80251 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,822.40	
0 593.3	50	02/05/2021	80618 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,594.60	
0 593.3	50	02/12/2021	80854 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,457.92	
0 593.3	50	02/14/2021	80975 AP	AUTHORIZED	Chainsaw Files	18.94	
0 593.3	50	02/19/2021	81302 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,093.44	
0 593.3	50	02/28/2021	81626 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,093.44	
0 593.3	50	03/05/2021	81748 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,822.40	
0 593.3	50	03/15/2021	82296 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,822.40	
0 593.3	50	03/22/2021	82682 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,822.40	
0 593.3	50	03/26/2021	82751 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,822.40	
0 593.3	50	02/28/2021	83206 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,363.52	
0 593.3	50	02/28/2021	83206 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,704.40	
0 593.3	50	04/07/2021	83206 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,822.40	
0 593.3	50	04/09/2021	83452 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,822.40	
0 593.3	50	04/16/2021	83825 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,822.40	
0 593.3	50	04/30/2021	84323 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,822.40	
0 593.3	50	04/30/2021	84323 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,822.40	
0 593.3	50	05/07/2021	84323 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,822.40	
0 593.3	50	05/14/2021	84678 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,822.40	
0 593.3	50	05/21/2021	85150 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,822.40	
0 593.3	50	05/24/2021	85150 AP	AUTHORIZED	Removals Little Union Airport	4,754.50	
0 593.3	50	05/27/2021	85386 AP	AUTHORIZED	Little Union 4.85 Miles Less 10% Reten	43,115.50	
0 593.3	50	05/28/2021	85386 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,822.40	
0 593.3	50	06/08/2021	85859 AP	AUTHORIZED	Polesaw Repair for Unit 35	44.93	
0 593.3	50	06/11/2021	85859 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,457.92	
0 593.3	50	06/14/2021	86051 AP	AUTHORIZED	Little Union 7.8 Miles Less 10% Retentio	69,340.40	
0 593.3	50	06/21/2021	86348 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,822.40	
0 593.3	50	06/25/2021	86679 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,822.40	
0 593.3	50	06/14/2021	86750 AP	AUTHORIZED	Removals Little Union Airport	327.25	
0 593.3	50	07/07/2021	87107 AP	AUTHORIZED	Right Of Way Expense Linda McClain	1,822.40	
0 593.3	50	07/09/2021	87226 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,822.40	
0 593.3	50	07/16/2021	87358 AP	AUTHORIZED	Right of Way Expense	1,549.04	
0 593.3	50	07/23/2021	87585 AP	AUTHORIZED	Right of Way Expense	2,047.80	

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Detail From JAN 2020 To SEP 2021

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit		
Activity: 530 - Right of Way Expense									
0 593.3	50	07/30/2021	88330 AP	AUTHORIZED	Right of Way Expense Linda McClain	2,407.80			
0 593.3	50	08/06/2021	88653 AP	AUTHORIZED	Right of Way Expense Linda McClain	2,407.80			
0 593.3	50	07/31/2021	88696 AP	UNASSIGNED	Right of Way Expense		2,047.80		
0 593.3	50	07/31/2021	88832 AP	AUTHORIZED	Right of Way Expense	2,407.80			
0 593.3	50	08/13/2021	88832 AP	AUTHORIZED	Right of Way Expense Linda McClain	2,232.18			
0 593.3	50	08/20/2021	89168 AP	AUTHORIZED	Right of Way Expense Linda McClain	2,056.56			
0 593.3	50	08/09/2021	89253 AP	AUTHORIZED	Removals Little Union Airport	27,336.25			
0 593.3	50	08/27/2021	89398 AP	AUTHORIZED	Right of Way Expense Linda McClain	2,407.80			
0 593.3	50	09/07/2021	89641 AP	AUTHORIZED	Right of Way Expense Linda McClain	2,407.80			
0 593.3	50	08/31/2021	89702 AP	AUTHORIZED	Little Union 1.9 Miles 10 % Retention	16,890.61			
0 593.3	50	09/10/2021	89986 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,939.48			
0 593.3	50	09/09/2021	90243 AP	AUTHORIZED	New York Wickliffe 12.1 Miles Less 10%	131,205.97			
0 593.3	50	08/31/2021	90445 AP	AUTHORIZED	Removals Little Union Airport	14,795.75			
0 593.3	50	09/09/2021	90445 AP	AUTHORIZED	Removals New York Wickliffe	5,488.75			
0 593.3	50	09/23/2021	90743 AP	AUTHORIZED	Right of Way Expense Linda McClain	1,685.72			
0 593.3	50	09/24/2021	90743 AP	AUTHORIZED	Right of Way Expense Linda McClain	2,202.92			
0 593.3	50	09/30/2021	91098 AP	AUTHORIZED	Right of Way Expense Linda McClain	2,290.72			
0 593.3	50	09/30/2021	91695 AP	AUTHORIZED	New York Wickliffe 8.3 Miles Less 10% Re	90,000.79			
Total For Account:						0 593.3	Dept: 50	2,052,451.09	152,455.75
Total For Activity - 530:								2,052,451.09	152,455.75
Grand Total:								\$ 2,802,073.22	\$ 187,231.83
Net Of Grand Total:									2,614,841.39

11/19/2021 2:13:40 pm

**GENERAL LEDGER
ACTIVITY**

Witness: Jeff Williams Page: 11

Net Activity Summary From JAN 2020 To SEP 2021

Actv	Description	Debit	Credit
0	Unassigned Activity	0.00	0.00
101	Salaries	0.00	0.00
201	Health Insurance	0.00	0.00
205	LTD & Life Insurance	0.00	0.00
207	Worker Compensation Insurance	0.00	0.00
210	Taxes - FICA & Unemployment	0.00	0.00
216	D-Expenses-Marshall	0.00	0.00
220	Post Retirement Benefits	0.00	0.00
223	Retirement - 401K	0.00	0.00
225	Retirement - RS&I	0.00	0.00
227	Retirement Benefits- Bargaining	0.00	0.00
300	Annual Audit	0.00	0.00
303	Big Rivers Meetings	0.00	0.00
306	Bank Charges/Courier Expense	0.00	0.00
309	Board/Management Workshop	0.00	0.00
312	Business Meetings-Lunches, Etc.	0.00	0.00
315	Cellular Phone Expense	0.00	0.00
318	Computer & Printer Supplies/Software	0.00	0.00
321	Direct Mail Advertising	0.00	0.00
324	Director & Officers Liability Insurance	0.00	0.00
327	Director Training	0.00	0.00
330	Donations & Sponsorships	0.00	0.00
333	Economic Development	0.00	0.00
336	Employee Job Training/Travel	0.00	0.00
339	Equipment Maint/Agreement	0.00	0.00
342	Injuries and Damages	0.00	0.00
345	Internal Audit	0.00	0.00
348	KAEC Annual MTG/Summer MTG	0.00	0.00
351	KAEC Departmental Conferences	0.00	0.00
352	KAEC Directors Expense	0.00	0.00
354	KAEC Dues	0.00	0.00
357	KAEC Managers' Meeting	0.00	0.00
360	Legal Fees	0.00	0.00
363	Membership Dues/Donation	0.00	0.00
366	MISC Travel Exp	0.00	0.00
369	Miscellaneous	0.00	0.00
372	MODL Insurance	0.00	0.00
375	NISC Training - Meals, Materials, Etc.	0.00	0.00
378	NRECA Annual Meeting	0.00	0.00
381	NRECA Dues	0.00	0.00

11/19/2021 2:13:40 pm

**GENERAL LEDGER
 ACTIVITY**

Witness: Jeff Williams Page: 12

Net Activity Summary From JAN 2020 To SEP 2021

Actv	Description	Debit	Credit
384	NRECA Legislative	0.00	0.00
387	NRECA Managers Conference	0.00	0.00
390	NRECA Regional Meeting	0.00	0.00
393	NRECA Rural Electric Update	0.00	0.00
396	NRECA/CFC Mgmt Training	0.00	0.00
399	Office Supplies	0.00	0.00
402	Outside Services	0.00	0.00
405	Postage Expenses	0.00	0.00
408	Preprinted Supplies/Printing	0.00	0.00
411	Professional Dues	0.00	0.00
414	Property Insurance	0.00	0.00
417	Property Tax Expense	0.00	0.00
420	PSC Administrative Hearings	0.00	0.00
423	PSC Conference	0.00	0.00
426	Scanning	0.00	0.00
429	Special Equip-Labor Clear	0.00	0.00
432	Staff Development	0.00	0.00
435	Subscriptions/Publications	0.00	0.00
438	Telephone Directory Listings	0.00	0.00
441	Temporary Help-Outside Agency	0.00	0.00
444	Transportation	0.00	0.00
447	Umbrella and General Insurance	0.00	0.00
450	Uniform Expense	0.00	0.00
453	Utilities	0.00	0.00
456	Worker's Compensation Deductible Expense	0.00	0.00
459	Chemicals - ROW	0.00	0.00
462	Line Patrol	0.00	0.00
465	Maint Overhead Lines	0.00	0.00
468	Maint Tree Trimming	714,846.05	0.00
471	Maint URD Lines	0.00	0.00
472	URD Line Expense	0.00	0.00
473	Maintenance of Fiber	0.00	0.00
474	Major Storm Outages (FEMA)	0.00	0.00
476	AMI Equipment Maintenance	0.00	0.00
477	Mapping Costs	0.00	0.00
478	Fiber Maintenance	0.00	0.00
480	Meter Expense	0.00	0.00
483	Misc Dist Expenses	0.00	0.00
486	Oil Spill Cleanup	0.00	0.00
489	Overhead Line Exp	0.00	0.00

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**GENERAL LEDGER
 ACTIVITY**

Witness: Jeff Williams
 Page: 13

Net Activity Summary From JAN 2020 To SEP 2021

<u>Actv</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
492	PCB Disposal	0.00	0.00
495	PCB Field Testing	0.00	0.00
498	Pest Control	0.00	0.00
501	Pole Testing/INSPT/Treating	0.00	0.00
504	Reg/OCR/Transformer Main	0.00	0.00
507	Rent Fees	0.00	0.00
510	Rodeo Expenses	0.00	0.00
513	SCADA Maint/Software	0.00	0.00
516	SCADA Maintenance/Radio Expense	0.00	0.00
519	SCADA Maintnace/Fiber Expense	0.00	0.00
522	Substation Ground Spray	0.00	0.00
525	Substation Maintenance	0.00	0.00
528	Tools	0.00	0.00
530	Right of Way Expense	1,899,995.34	0.00
531	Trade a Tree	0.00	0.00
534	Truck Stock	0.00	0.00
537	Custodian Supplies	0.00	0.00
540	Maint General Plant & Other Expenses	0.00	0.00
543	Maint Grounds/Bldgs	0.00	0.00
546	D-Fees-Bearden	0.00	0.00
547	D-Expenses-Bearden	0.00	0.00
548	D-Fees-Birney	0.00	0.00
549	D-Expenses-Birney	0.00	0.00
550	D-Fees-Crouch	0.00	0.00
551	D-Expenses-Crouch	0.00	0.00
552	D-Fees-Elliott	0.00	0.00
553	D-Expenses-Elliott	0.00	0.00
554	D-Fees-Harris	0.00	0.00
555	D-Expenses-Harris	0.00	0.00
556	D-Fees-Joiner	0.00	0.00
557	D-Expenses-Joiner	0.00	0.00
558	D-Fees-Marshall	0.00	0.00
559	D-Expenses-Marshall	0.00	0.00
560	D-Fees-Thompson	0.00	0.00
561	D-Expense-Thompson	0.00	0.00
562	D-Expenses-Spears	0.00	0.00
563	D-Fees-Spears	0.00	0.00
564	D-Expenses-Walker	0.00	0.00
565	D-Fees-Mullen	0.00	0.00
566	D-Expenses-Mullen	0.00	0.00

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**GENERAL LEDGER
 ACTIVITY**

Witness: Jeff Williams Page: 14

Net Activity Summary From JAN 2020 To SEP 2021

<u>Actv</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
567	D-Fees-Barnes	0.00	0.00
568	D-Expenses-Barnes	0.00	0.00
569	D-Fees-Bell	0.00	0.00
570	D-Expenses-Bell	0.00	0.00
571	D-Fees-Teitloff	0.00	0.00
572	D-Expenses-Teitloff	0.00	0.00
600	Building Safety	0.00	0.00
602	First Aid & CPR Training	0.00	0.00
604	Personal Protective Equipment	0.00	0.00
606	Safety Incentive Program	0.00	0.00
607	Safety	0.00	0.00
608	Safety Testing	0.00	0.00
610	System Safety	0.00	0.00
612	Truck Safety Equipment	0.00	0.00
670	Industrial Recruitment	0.00	0.00
671	NU-NRECA Departmental Conferences	0.00	0.00
672	NU-Cellular Phone Expense (not used)	0.00	0.00
673	NU-Communication-Telephone Lease (not us	0.00	0.00
674	NU-Congressional Breakfast (no longer us	0.00	0.00
675	NU-Internet Access (not used)	0.00	0.00
676	NU-Uniforms (Supervisors) (not used)	0.00	0.00
677	NU-Wholesale/Retail Rate Exp.(not used)	0.00	0.00
678	NU-Wireless Service Plan (no longer used	0.00	0.00
679	NU-Boundary Research (no longer used)	0.00	0.00
680	Key Accounts	0.00	0.00
681	NU-Unbundling costs (not used)	0.00	0.00
682	NU-Tree Growth Regulator (not used)	0.00	0.00
683	NU-Weather Center (not used)	0.00	0.00
684	NU-Electrical Test Trucks	0.00	0.00
685	NU-New Service Stakes	0.00	0.00
686	NU-Truck Maps	0.00	0.00
701	Chamber Activities	0.00	0.00
703	Children's Christmas Party	0.00	0.00
705	Community Events	0.00	0.00
707	Comps Review/Manpower Study	0.00	0.00
709	CO-OP Month Expense	0.00	0.00
711	Cooperative Information	0.00	0.00
713	DOT/CDL	0.00	0.00
715	Drug & Alcohol Testing - CDL	0.00	0.00
717	Drug & Alcohol Testing - Non CDL	0.00	0.00

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**GENERAL LEDGER
 ACTIVITY**

Witness: Jeff Williams
 Page: 15

Net Activity Summary From JAN 2020 To SEP 2021

Actv	Description	Debit	Credit
719	Dual Fuel New Home	0.00	0.00
721	Electric Home Incentives	0.00	0.00
723	Employee Assistance Program	0.00	0.00
725	Employee Benefit/Coffee Supplies	0.00	0.00
727	Employee Benefits/Misc.	0.00	0.00
729	Employee Christmas Party	0.00	0.00
731	Employee Handbook	0.00	0.00
732	Employee Incentive	0.00	0.00
733	Employee Meeting	0.00	0.00
735	Employee Photos/ID Badges	0.00	0.00
737	Employee Events	0.00	0.00
739	Employee Service Awards	0.00	0.00
741	Energy Efficiency Program Costs	0.00	0.00
743	Homebuilders	0.00	0.00
745	Immunizations	0.00	0.00
747	In-House Training (Outside Consultants)	0.00	0.00
749	JPEC Annual Meeting	0.00	0.00
751	Marketing (New Projects)	0.00	0.00
753	Newsletter	0.00	0.00
755	Pre-Employment Physicals - Non DOT	0.00	0.00
757	Printing (New Projects)	0.00	0.00
759	Recruitment Expense	0.00	0.00
761	Retirement Functions	0.00	0.00
763	Scholarships	0.00	0.00
765	Service Related Promotional Item	0.00	0.00
767	Surveys/Market Research	0.00	0.00
769	Touchstone	0.00	0.00
771	Tuition Aid Program	0.00	0.00
773	Water Heater Incentives	0.00	0.00
775	Youth Tour (Frankfort/Washington)	0.00	0.00
777	Employee Civic Membership	0.00	0.00
779	NU-McCracken Events	0.00	0.00
801	Irrigation	0.00	0.00
803	Large Commercial	0.00	0.00
805	Residential	0.00	0.00
807	NU-Shell Oil	0.00	0.00
808	Small Commercial	0.00	0.00
811	Street & Highway Lighting	0.00	0.00
813	After Hour Connection Fees	0.00	0.00
815	Collection Fees	0.00	0.00

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**GENERAL LEDGER
ACTIVITY**

Witness: Jeff Williams Page: 16

Net Activity Summary From JAN 2020 To SEP 2021

Actv	Description	Debit	Credit
817	Connection & Reconnection Fees	0.00	0.00
819	Returned Check Fees	0.00	0.00
821	Penalties	0.00	0.00
851	Interest Income	0.00	0.00
853	Interest Income - Cushion of Credit	0.00	0.00
855	Fee Income - Paducah Water Works	0.00	0.00
856	Miscellaneous Income	0.00	0.00
857	Rental Income - Fiber Optics Lease	0.00	0.00
859	Depreciation - Nonutility Property	0.00	0.00
861	Depreciation-Distribution	0.00	0.00
863	Depreciation-General	0.00	0.00
865	Gain/Loss on Disposal of Property	0.00	0.00
867	Consumer Deposits Interest	0.00	0.00
869	Interest-Long Term-CFC	0.00	0.00
870	Interest Long Term - SBA Loan	0.00	0.00
871	Interest-Long Term-CoBank	0.00	0.00
873	Interest-Long Term-RUS	0.00	0.00
875	Interest on Taxes	0.00	0.00
877	Interest-Past Service Liability	0.00	0.00
879	Interest-Short Term-CFC	0.00	0.00
881	Interest-Short Term-CoBank	0.00	0.00
883	Regulatory Assessment Tax (PSC)	0.00	0.00
885	JPEC Own Use Power	0.00	0.00
887	G & T Capital Credits	0.00	0.00
889	Other Capital Credits	0.00	0.00
890	Bad Debt Expense	0.00	0.00
891	Cash Short/Over	0.00	0.00
892	Collection Expense	0.00	0.00
896	System Meter Reading	0.00	0.00
897	NU-Long Distance - Expenses (no longer u	0.00	0.00
898	Misc Income - Material Sales	0.00	0.00
899	NU- Power Plus Credit Card (no longer us	0.00	0.00
980	Buildings & Improvements	0.00	0.00
981	Office Furniture & Equipment	0.00	0.00
982	Computers/Software	0.00	0.00
983	Transportation	0.00	0.00
984	Stores Equipment	0.00	0.00
985	Tools/Shop/Garage Equipment	0.00	0.00
986	Lab Equipment	0.00	0.00
987	Power Equipment	0.00	0.00

11/19/2021 2:13:40 pm

**GENERAL LEDGER
 ACTIVITY**

Witness: Jeff Williams Page: 17

Net Activity Summary From JAN 2020 To SEP 2021

<u>Actv</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
988	Communication Equipment	0.00	0.00
989	Miscellaneous General Assets	0.00	0.00
999	Accounting Department Use Only	0.00	0.00
	Activity Total:	2,614,841.39	0.00
	Net Activity Total:		2,614,841.39

11/19/2021 2:13:40 pm

GENERAL LEDGER ACTIVITY

Witness: Jeff Williams Page: 18

PARAMETERS ENTERED:

Account: All
Department: All
Activity: 468, 530
BU Project: All
Date Selection: Period Range
Period: JAN 2020 To SEP 2021
Date: To
Net Activity Totals Only: No
Format: Detail
Activities With No Transactions: Yes
Extended Reference: No
Interface Detail: No

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG’S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 19

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 19. Refer to the Direct Testimony of Greg Grissom at 5 wherein he discusses the recognition of federal payroll protection program (“PPP”) loan forgiveness as non-operating income in 2020. Provide the amount of the PPP forgiveness that was recorded as non-operating income in 2020.

Response 19. The amount of the PPP forgiveness that was recorded as non-operating income in 2020 was \$1,621,100.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

**AG'S INITIAL REQUEST FOR INFORMATION—11/15/21
REQUEST 20**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 20. Refer to Schedule 1.09 Interest Expense.

a. Confirm that the Company's proforma interest expense is based on its outstanding debt at December 31, 2020, a date that is 12 months after the end of the test year.

b. Confirm that the total long-term debt outstanding shown on this schedule at December 31, 2020 is \$60.970 million.

c. Refer to the Mr. Williams' direct testimony of at 8 wherein he states: "A detailed summary of Jackson Purchase's current debt portfolio is provided in the 2019 Audited Financial Statements attached hereto as Exhibit JRW-2." Confirm that the amounts shown on Exhibit JRW-2 are the balances as of December 31, 2019. In addition,

confirm that the balances as of December 31, 2019 do not constitute the Company's "current" debt portfolio.

d. Refer to Exhibit JRW-2 at 5 of 21. Confirm that the total long-term debt outstanding at December 31, 2019 was \$42.799 million, consisting of \$40.239 million (long term debt, less current maturities) and \$2.560 (current maturities).

e. Provide a schedule that reconciles the long-term debt outstanding, including current maturities, by issue at December 31, 2019 to the amounts outstanding by issue at December 31, 2020. Provide a description and the reason for each maturity and redemption and for each issuance during that twelve-month period.

Response 20.

(a) Confirmed. The schedule properly states the date as December 31, 2020.

(b) Confirmed. This amount agrees to the long-term debt on the December 31, 2020, RUS Form 7.

(c) Confirmed. The 2019 Audited financial statements show the long-term debt as of December 31, 2019. Confirmed. The amounts shown are not the current long-term debt portfolio.

(d) Confirmed.

(e) Please see Jackson Purchase's response to AG 1 - 4. The current maturity amount is \$2,560,000 for 2019 and \$2,537,000 for 2020. The only new notes in 2020 were from RUS/FFB, whereby Jackson Purchase borrowed on its construction work plan. These notes are shown on AG 1 - 4 and the maturity date is 2054 for all of these notes. Interest rates are determined by RUS and fluctuate daily.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 21

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation.

Request 21. Refer to Exhibit 17 at 5 of 23 to the Company's application, which provides the audited balance sheets for 2020 and 2019.

a. Describe the Notes Payable shown as \$3.0 million at December 31, 2020 and \$8.4 million at December 31, 2019.

b. Provide a reconciliation showing all activity with respect to the reduction of \$5.4 million in the Notes Payable during 2020. Describe all sources of funds, including, but not limited to, each new issuance of long-term debt, used to pay off the \$5.4 million. Refer to the Application, Direct Testimony of Jeff Williams (Williams Testimony), page 12, lines 6-18.

Response 21.

(a) The notes payable amounts listed are year-end balances on Jackson Purchase's lines of credit with CFC and CoBank for 2020 and 2019.

(b) Jackson Purchase used loan funds from RUS to pay down its lines of credit. Please refer to Jackson Purchase's response and attachment for Commission Staff's First Request for Information Item 3 in this proceeding and specifically to Line Nos. 9-10, which show the two issues of long-term debt in 2020.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

**AG'S INITIAL REQUEST FOR INFORMATION—11/15/21
REQUEST 22**

RESPONSIBLE PERSON: **John Wolfram**

COMPANY: **Jackson Purchase Energy Corporation**

Request 22. Confirm that no witness provided any support in his testimony for the requested TIER of 2.00 used to calculate the revenue requirement. If confirmed, then explain why the Company chose not to provide testimony on this issue. If denied, then provide the specific cite(s) to the testimony (page and lines) wherein the witness provided support for the requested TIER of 2.00.

Response 22. Confirmed. The cooperative did not elect to provide testimony in support of a 2.00 TIER because the Commission has accepted a TIER of 2.00 for distribution cooperative traditional rate cases (i.e., not streamlined rate cases) for several recent filings, including Big Sandy RECC (Case No. 2017-00374), Farmers RECC (Case No. 2016-00365), and Kenergy Corp. (Case No. 2015-00312). The Commission's streamlined rate pilot program requires an OTIER of 1.85 which can produce a TIER greater than 2.00. In its last filing two years ago in 2019, Jackson Purchase Energy requested and the Commission awarded an increase corresponding to a 2.00 TIER.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 23

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation.

Request 23. Refer to Exhibit JRW-1 and the column entitled TIER (1.25 Benchmark). Provide the source for the 1.25 benchmark, including a copy of all authorities relied on for this benchmark.

Response 23. These benchmarks or targets are based upon Jackson Purchase's mortgage with RUS and are very standard for distribution cooperatives.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 24

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation.

Request 24. Refer to Exhibit JRW-1 and the column entitled OTIER (1.10 Benchmark). Provide the source for the 1.10 benchmark, including a copy of all authorities relied on for this benchmark.

Response 24. These benchmarks or targets are based upon Jackson Purchase's mortgage with RUS and are very standard for distribution cooperatives.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 25

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation.

Request 25. Refer to Exhibit JRW-1 and the column entitled DSC (1.25 Benchmark). Provide the source for the 1.25 benchmark, including a copy of all authorities relied on for this benchmark.

Response 25. These benchmarks or targets are based upon Jackson Purchase's mortgage with RUS and are very standard for distribution cooperatives.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

**AG’S INITIAL REQUEST FOR INFORMATION—11/15/21
REQUEST 26**

RESPONSIBLE PERSONS: Jeff Williams and John Wolfram

COMPANY: Jackson Purchase Energy Corporation

Request 26. Refer to Schedule 1.11 YearEndCust.

a. Refer to column (1) entitled “Year.” Describe the meaning of the “Year” reference and explain why it ranges from 2015 through 2017 instead of referring to 2019, the test year, for each of the months shown in column (2) entitled “Month.”

b. Provide schedule in the same format and with the same level of detail and calculations, but populated with 2018 data instead of 2019 data.

c. Explain why the Commission should use the number of customers at the end of the test year and the average usage per customer for the entire test year for all customer classes.

d. Explain why the Commission should use the number of customers at the end of the test year and the average usage per customer for the entire test year for all customer classes.

e. Explain why the Company proposes the expense adjustment based on the non-FAC PPA.

f. Explain why and how the average revenue per kWh for the C&I-D class (column 6) is less than the average adjusted purchase expense per kWh for that class. In other words, if the average adjusted purchase expense per kWh is \$0.0801, then explain how it is possible that the average revenue per kWh for this class is only \$0.06125. If the reason is that the allocation of purchased power expense in base rates is on something other than a kWh basis, then why did the Company simply assume that it was allocated on a kWh basis for purposes of the year end customer adjustment?

g. Provide a calculation of the purchased power expense included in base rates by class and billing determinant used to calculate the billed base revenues by month in the test year and in 2018. Provide the calculations and assumptions in an Excel workbook in live format with all formulas intact.

Response 26.

(a) This is an inadvertent clerical error; all of the values in the “Year” column should read “2019.”

(b) The requested analysis was not performed because it is outside the test period of the case.

(c) The Commission has accepted this calculation for a normalized year-end customer adjustment in numerous prior cases, including several cases for LG&E and KU but also numerous distribution cooperative rate filings. The average usage captures the seasonal variations that occur over a twelve month period, and the number of customers at the end of the test year is more representative of the number of customers expected to be taking service when the rates are placed into effect.

(d) See Response 26.c.

(e) The expense adjustment is based on the total purchased power expense less the amounts of all riders, including not only the Non-FAC PPA but also the FAC, the ES, and the MRSM. This is consistent with the historic calculation accepted by the Commission in KU and LG&E rate filings.

(f) The total base rate revenue for the C&I-D class inadvertently excluded the demand revenue of \$5,581,647. The correction will resolve this issue and result in an average revenue per kWh that exceeds the average adjusted purchased power expense for the class. This is corrected in the attachment and in the revised revenue requirements file uploaded to the Commission's website with these responses.

(g) The requested analysis was not performed because it is outside the test period of the case.

Reference Schedule: 1.11
Revised 11-29-2021

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2019

Year-End Customers

Line #	Year (1)	Month (2)	Res - R (3)	Com - C1 (4)	Com - C3 (5)	C&I - D (6)	Total (7)
1	2019	Jan	25,428	3,437	485	614	
2	2019	Feb	25,436	3,426	483	614	
3	2019	Mar	25,423	3,416	484	613	
4	2019	Apr	25,409	3,429	485	611	
5	2019	May	25,378	3,437	483	610	
6	2019	Jun	25,398	3,430	483	611	
7	2019	Jul	25,422	3,420	486	608	
8	2019	Aug	25,401	3,437	489	610	
9	2019	Sep	25,381	3,433	491	613	
10	2019	Oct	25,380	3,443	491	630	
11	2019	Nov	25,386	3,461	492	631	
12	2019	Dec	25,353	3,470	494	631	
13	Average		25,400	3,437	487	616	
14							
15	End of Period Increase over Avg		(47)	33	7	15	
16							
17	Total kWh		358,325,499	32,376,820	11,275,679	176,065,127	
18	Average kWh		14,107	9,420	23,153	285,820	
19	Year-End kWh Adjustment		(663,043)	310,863	162,073	4,287,300	4,097,193
20							
21	(continued)						
22	Revenue Adjustment						
22	Current Base Rate Revenue		\$ 41,110,682	\$ 3,984,454	\$ 1,239,498	\$ 16,365,980	
23	Average Revenue per kWh		\$ 0.11473	\$ 0.12307	\$ 0.10993	\$ 0.09295	
24	Year End Revenue Adj		\$ (76,071)	\$ 38,256	\$ 17,816	\$ 398,522	378,524
25							
26	Expense Adjustment						
27	Avg Adj Purchase Exp per kWh		0.08010	0.08010	0.08010	0.08010	
28	Year End Expense Adj		\$ (53,112)	\$ 24,901	\$ 12,983	\$ 343,429	328,201
29							
30							
31			Revenue	Expense			Net Rev
32	Test Year Amount		\$ -	\$ -			\$ -
33							
34	Pro Forma Year Amount		\$ 378,524	\$ 328,201			\$ 50,323
35							
36	Adjustment		\$ 378,524	\$ 328,201			\$ 50,323
37							
38							
39	For Expense Adjustment:		Test Period Total				
40	Total Purchased Power Expense		\$ 50,688,769				
41	Less Fuel Adjustment Clause		\$ (553,082)				
42	Less Environmental Surcharge		\$ (4,091,656)				
43	Less MRSM & NonFAC PPA		\$ 4,484,355				
44	Adjusted Purchased Power Expense		\$ 50,528,386				
45	Total Purchased Power kWh		630,786,798				

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

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 27

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

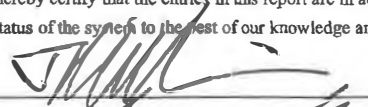
Request 27. Refer to Exhibit 23 to the Application. Provide the monthly management reports for each month January 2020 through the most recent month available and as each subsequent month is available throughout the pendency of this proceeding.

Response 27. Please see attached.


FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE January 31, 2020

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.



Signature of Office Manager or Accountant



Signature of Manager

3-18-20

Date

3-18-20

Date

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	6,883,145	6,064,777	7,449,855	6,064,777
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	4,954,937	4,154,581	5,474,271	4,154,581
4. Transmission Expense				
5. Distribution Expense - Operation	278,545	382,814	270,428	382,814
6. Distribution Expense - Maintenance	176,653	264,206	308,474	264,206
7. Consumer Accounts Expense	97,401	140,984	62,207	140,984
8. Customer Service and Informational Expense	7,019	108	32,038	108
9. Sales Expense	0	0	0	0
10. Administrative and General Expense	261,979	336,696	357,847	336,696
11. Total Operation & Maintenance Expense (2 thru 10)	5,776,534	5,279,389	6,505,265	5,279,389
12. Depreciation & Amortization Expense	494,494	512,802	492,213	512,802
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	7,397	7,646	7,200	7,646
15. Interest on Long-Term Debt	169,749	161,728	159,479	161,728
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	14,842	26,823	23,000	26,823
18. Other Deductions	200	400	0	400
19. Total Cost of Electric Service (11 thru 18)	6,463,216	5,988,788	7,187,157	5,988,788
20. Patronage Capital & Operating Margins (1 minus 19)	419,929	75,989	262,697	75,989
21. Non Operating Margins - Interest	34,529	36,350	33,708	36,350
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	25	0	0	0
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	0	0	0	0
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	454,482	112,339	296,405	112,339

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	24	42	5. Miles Transmission		
2. Services Retired	1	0	6. Miles Distribution Overhead	2,374	2,368
3. Total Services In Place	35,854	35,573	7. Miles Distribution Underground	590	603
4. Idle Services (Exclude Seasonal)	5,797	5,518	8. Total Miles Energized (5+6+7)	2,964	2,971

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	01/31/2020
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	168,442,435	28. Memberships	115,180
2. Construction Work in Progress	1,783,947	29. Patronage Capital	50,300,349
3. Total Utility Plant (1+2)	170,226,382	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	72,521,125	31. Operating Margins - Current Year	75,989
5. Net Utility Plant (3-4)	97,705,257	32. Non-Operating Margins	36,350
6. Nonutility Property - Net	0	33. Other Margins & Equities	94,405
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	50,622,273
8. Invest. in Assoc. Org. - Patronage Capital	1,771,836	35. Long-Term Debt RUS	19,753,319
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,832,651	36. Long-Term Debt - Other (Net)	29,639,229
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	(6,757,188)
12. Other Investments	0	37. Total Long-Term Debt (35+36)	42,635,360
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,604,487	39. Accumulated Operating Provisions	2,691,205
15. Cash-General Funds	5,210,263	40. Total Other Noncurrent Liabilities (38+39)	2,691,205
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	12,100,000
17. Special Deposits	0	42. Accounts Payable	4,961,767
18. Temporary Investments	0	43. Consumers Deposits	2,793,079
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,775,295
20. Accounts Receivable - Net Sales of Energy	4,363,904	45. Total Current & Accrued Liabilities (41 thru 44)	21,630,141
21. Accounts Receivable - Net Other	1,137,829	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	1,511,978	47. Total Liabilities & Other Credits (34+37+40+45+46)	117,747,075
23. Prepayments	563,460	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	3,645,794	53. Balance Beginning of the Year	13,330,257
	16,433,229	54. Amount Received This Year (Net)	54,314
26. Deferred Debits	4,102	55. Total Contributions in Aid of Construction	13,384,571
27. Total Assets & Other Debits (5+14+25+26)	117,747,075		
PART D. NOTES TO FINANCIAL STATEMENTS			
Part C - Estimated Contributions in Aid of Construction			
An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.			
THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.			

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 1/31/2020					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,473					
	b. KWH Sold	32,997,929					
	c. Revenue	3,901,262					
2. Residential Sales - Seasonal	a. No. Consumers Served	0					
	b. KWH Sold	0					
	c. Revenue	0					
3. Irrigation Sales	a. No. Consumers Served	5					
	b. KWH Sold	2,893					
	c. Revenue	435					
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,555					
	b. KWH Sold	16,078,069					
	c. Revenue	1,656,388					
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11					
	b. KWH Sold	4,060,125					
	c. Revenue	384,065					
6. Public Street & Highway Lighting	a. No. Consumers Served	11					
	b. KWH Sold	53,440					
	c. Revenue	11,075					
7. Other Sales to Public Authority	a. No. Consumers Served	0					
	b. KWH Sold	0					
	c. Revenue	0					
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0					
	b. KWH Sold	0					
	c. Revenue	0					
9. Sales for Resales-Other	a. No. Consumers Served	0					
	b. KWH Sold	0					
	c. Revenue	0					
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,055	0	0	0	0	0
11. TOTAL KWH Sold (lines 1b thru 9b)		53,192,456	0	0	0	0	0
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		5,953,224	0	0	0	0	0
13. Other Electric Revenue		111,552					
14. KWH - Own Use		25,285					
15. TOTAL KWH Purchased		56,758,110					
16. TOTAL KWH Generated		0					
17. Cost of Purchases and Generation		4,154,581					
18. Interchange - KWH - Net		0					
19. Peak - Sum All KW Input (Metered) Non-coincident _____ Coincident <u>X</u>		112,137	0	0	0	0	0
		0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION Kentucky 20 McCracken						PERIOD ENDING 1/31/2020
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	TOTAL (Column a thru l)
1	a.							25,473
	b.							32,997,929
	c.							3,901,262
2	a.							0
	b.							0
	c.							0
3	a.							5
	b.							2,893
	c.							435
4	a.							4,555
	b.							16,078,069
	c.							1,656,388
5	a.							11
	b.							4,060,125
	c.							384,065
6	a.							11
	b.							53,440
	c.							11,075
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		0	0	0	0	0	0	30,055
11		0	0	0	0	0	0	53,192,456
12		0	0	0	0	0	0	5,953,224
13								111,552
14								25,285
15								56,758,110
16								
17								4,154,581
18		0						
19		0						112,137

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs -- Patronage Capital" must be entered as a part of the calculation for MDSC.

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)

1,771,836

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	1.69
	TIER (Trailing 12 Months)	1.44
	Increase (Decrease) in YTD KWH Sales	-6.65%
	Increase (Decrease) in YTD KWH Purchases	-6.26%
2	MDSC	1.99
3	DSC	1.99
5	Rate of Return on Equity	2.66
7	Equity Level as % of Assets	42.99
8	Equity to Total Capital	54.28
11	Long-Term Interest as a % of Revenue	2.67
13	Total Revenue per KWH Sold (Mills)	114.02
14	Electric Revenue per KWH Sold (Mills)	111.92
20	Power Cost per KWH Sold (Mills)	78.10
21	Power Cost as % of Revenue	68.50
22	O & M Expenses (Mills/KWH Sold)	12.16
28	A & G Expenses (Mills/KWH Sold)	6.33
30	Total Operating Expenses (Mills/KWH)	34.48
31	Depreciation Expense (Mills/KWH Sold)	9.64
35	LT Interest Expense (Mills/KWH Sold)	3.04
37	Total Cost of Electric Service (Mills/KWH)	112.59
38	Operating Margins (Mills/KWH Sold)	2.11
41	Total Margins (Mills/KWH Sold)	2.11
48	Revenue per TUP Investment (Cents)	42.75
51	TUP Investment per KWH Sold	26.67
52	Average Consumers per Mile	10.12
*	Current Ratio	0.76
*	Total Operating Expenses per Customer	732.34
	Calculated Line Loss	6.28%

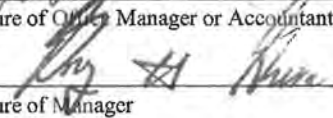
FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE February 29, 2020

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.


Signature of Officer Manager or Accountant

4-11-20
Date


Signature of Manager

4-14-20
Date

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	12,444,085	11,686,141	14,151,607	5,621,364
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	8,922,487	8,201,593	10,387,465	4,047,012
4. Transmission Expense				
5. Distribution Expense - Operation	572,670	680,109	545,392	297,295
6. Distribution Expense - Maintenance	502,884	427,527	616,948	163,321
7. Consumer Accounts Expense	199,801	240,669	124,414	99,685
8. Customer Service and Informational Expense	13,053	93	64,076	(15)
9. Sales Expense	0	104	0	104
10. Administrative and General Expense	524,242	580,150	728,650	243,454
11. Total Operation & Maintenance Expense (2 thru 10)	10,735,137	10,130,246	12,466,945	4,850,857
12. Depreciation & Amortization Expense	989,958	1,026,744	985,257	513,942
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	14,794	15,292	14,400	7,646
15. Interest on Long-Term Debt	322,720	312,319	318,958	150,591
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	30,238	51,679	46,000	24,856
18. Other Deductions	600	600	0	200
19. Total Cost of Electric Service (11 thru 18)	12,093,447	11,536,881	13,831,560	5,548,093
20. Patronage Capital & Operating Margins (1 minus 19)	350,639	149,260	320,047	73,271
21. Non Operating Margins - Interest	66,371	70,015	67,416	33,665
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	(29,645)	0	0	0
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	0	0	0	0
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	387,365	219,275	387,463	106,935

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	31	67	5. Miles Transmission		
2. Services Retired	1	1	6. Miles Distribution Overhead	2,373	2,368
3. Total Services In Place	35,811	35,546	7. Miles Distribution Underground	591	603
4. Idle Services (Exclude Seasonal)	5,753	5,490	8. Total Miles Energized (5+6+7)	2,964	2,971

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 2/29/2020					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,473	25,481				
	b. KWH Sold	32,997,929	31,013,668				
	c. Revenue	3,901,262	3,529,773				
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0				
	b. KWH Sold	0	0				
	c. Revenue	0	0				
3. Irrigation Sales	a. No. Consumers Served	5	5				
	b. KWH Sold	2,893	77				
	c. Revenue	435	492				
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,555	4,549				
	b. KWH Sold	16,078,069	15,133,123				
	c. Revenue	1,656,388	1,588,018				
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11				
	b. KWH Sold	4,060,125	4,035,959				
	c. Revenue	384,065	389,190				
6. Public Street & Highway Lighting	a. No. Consumers Served	11	10				
	b. KWH Sold	53,440	53,472				
	c. Revenue	11,075	9,027				
7. Other Sales to Public Authority	a. No. Consumers Served	0	0				
	b. KWH Sold	0	0				
	c. Revenue	0	0				
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0				
	b. KWH Sold	0	0				
	c. Revenue	0	0				
9. Sales for Resales-Other	a. No. Consumers Served	0	0				
	b. KWH Sold	0	0				
	c. Revenue	0	0				
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,055	30,056	0	0	0	0
11. TOTAL KWH Sold (lines 1b thru 9b)		53,192,456	50,236,299	0	0	0	0
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		5,953,224	5,516,501	0	0	0	0
13. Other Electric Revenue		111,552	104,863				
14. KWH - Own Use		25,285	12,161				
15. TOTAL KWH Purchased		56,758,110	52,698,854				
16. TOTAL KWH Generated		0	0				
17. Cost of Purchases and Generation		4,154,581	4,047,012				
18. Interchange - KWH - Net		0	0				
19. Peak - Sum All KW Input (Metered)		112,137	118,761		0	0	0
Non-coincident _____	Coincident _X_	0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION						TOTAL (Column a thru l)
		Kentucky 20 McCracken						
		PERIOD ENDING						2/29/2020
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	
1	a.							25,477
	b.							64,011,597
	c.							7,431,035
2	a.							0
	b.							0
	c.							0
3	a.							5
	b.							2,970
	c.							927
4	a.							4,552
	b.							31,211,192
	c.							3,244,406
5	a.							11
	b.							8,096,084
	c.							773,255
6	a.							11
	b.							106,912
	c.							20,102
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		0	0	0	0	0	0	30,056
11		0	0	0	0	0	0	103,428,755
12		0	0	0	0	0	0	11,469,725
13								216,415
14								37,446
15								109,456,964
16								
17								8,201,593
18		0						
19		0						118,761

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs --
Patronage Capital" must be entered as a part of the calculation for MDSC.

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet,
Line 8)


1,771,836

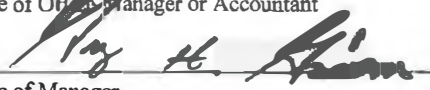
KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	1.70
	TIER (Trailing 12 Months)	1.53
	Increase (Decrease) in YTD KWH Sales	-2.15%
	Increase (Decrease) in YTD KWH Purchases	-0.32%
2	MDSC	1.98
3	DSC	1.97
5	Rate of Return on Equity	2.59
7	Equity Level as % of Assets	43.10
8	Equity to Total Capital	54.43
11	Long-Term Interest as a % of Revenue	2.67
13	Total Revenue per KWH Sold (Mills)	112.99
14	Electric Revenue per KWH Sold (Mills)	110.89
20	Power Cost per KWH Sold (Mills)	79.30
21	Power Cost as % of Revenue	70.18
22	O & M Expenses (Mills/KWH Sold)	10.71
28	A & G Expenses (Mills/KWH Sold)	5.61
30	Total Operating Expenses (Mills/KWH)	32.25
31	Depreciation Expense (Mills/KWH Sold)	9.93
35	LT Interest Expense (Mills/KWH Sold)	3.02
37	Total Cost of Electric Service (Mills/KWH)	111.54
38	Operating Margins (Mills/KWH Sold)	2.12
41	Total Margins (Mills/KWH Sold)	2.12
48	Revenue per TUP Investment (Cents)	40.19
51	TUP Investment per KWH Sold	28.12
52	Average Consumers per Mile	10.12
*	Current Ratio	0.57
*	Total Operating Expenses per Customer	665.83
	Calculated Line Loss	5.51%

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE March 31, 2020

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.


Signature of Official Manager or Accountant


Signature of Manager

Date 5-19-20
Date 5-19-20

ITEM	YEAR-TO-DATE			
	LAST YEAR	THIS YEAR	BUDGET	THIS MONTH
	(a)	(b)	(c)	(d)
1. Operating Revenue and Patronage Capital	17,665,822	16,443,799	20,011,739	4,757,658
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	12,870,421	11,418,375	14,669,443	3,216,782
4. Transmission Expense				
5. Distribution Expense - Operation	903,127	928,766	816,624	248,657
6. Distribution Expense - Maintenance	691,496	854,605	956,462	427,078
7. Consumer Accounts Expense	302,982	335,585	186,621	94,916
8. Customer Service and Informational Expense	18,911	126	96,114	33
9. Sales Expense	0	1,727	0	1,623
10. Administrative and General Expense	832,845	837,013	1,085,451	256,863
11. Total Operation & Maintenance Expense (2 thru 10)	15,619,780	14,376,197	17,810,715	4,245,951
12. Depreciation & Amortization Expense	1,486,337	1,542,425	1,479,132	515,681
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	22,191	22,938	21,600	7,646
15. Interest on Long-Term Debt	491,821	472,978	478,438	160,659
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	45,607	75,064	69,000	23,385
18. Other Deductions	600	600	0	0
19. Total Cost of Electric Service (11 thru 18)	17,666,336	16,490,204	19,858,885	4,953,323
20. Patronage Capital & Operating Margins (1 minus 19)	(514)	(46,405)	152,854	(195,665)
21. Non Operating Margins - Interest	101,120	106,054	101,124	36,040
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	(29,628)	19,885	0	19,885
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	148,711	171,648	160,000	171,648
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	219,689	251,182	413,978	31,908

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	51	89	5. Miles Transmission		
2. Services Retired	1	6	6. Miles Distribution Overhead	2,374	2,367
3. Total Services In Place	35,781	35,512	7. Miles Distribution Underground	592	604
4. Idle Services (Exclude Seasonal)	5,729	5,446	8. Total Miles Energized (5+6+7)	2,965	2,971

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	03/31/2020
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	169,760,864	28. Memberships	114,500
2. Construction Work in Progress	5,392,427	29. Patronage Capital	50,300,349
3. Total Utility Plant (1+2)	175,153,291	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	73,066,105	31. Operating Margins - Current Year	(26,520)
5. Net Utility Plant (3-4)	102,087,185	32. Non-Operating Margins	277,702
6. Nonutility Property - Net	0	33. Other Margins & Equities	93,261
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	50,759,292
8. Invest. in Assoc. Org. - Patronage Capital	1,792,223	35. Long-Term Debt RUS	19,501,262
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,880,282	36. Long-Term Debt - Other (Net)	29,363,841
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	(6,812,262)
12. Other Investments	0	37. Total Long-Term Debt (35+36)	42,052,840
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,672,505	39. Accumulated Operating Provisions	2,713,308
15. Cash-General Funds	1,518,989	40. Total Other Noncurrent Liabilities (38+39)	2,713,308
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	12,100,000
17. Special Deposits	0	42. Accounts Payable	4,058,303
18. Temporary Investments	0	43. Consumers Deposits	2,815,692
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,792,389
20. Accounts Receivable - Net Sales of Energy	4,028,501	45. Total Current & Accrued Liabilities (41 thru 44)	20,766,385
21. Accounts Receivable - Net Other	558,995	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	1,634,841	47. Total Liabilities & Other Credits (34+37+40+45+46)	116,459,921
23. Prepayments	605,935	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	2,347,702	53. Balance Beginning of the Year	13,330,257
	10,694,963	54. Amount Received This Year (Net)	143,346
26. Deferred Debits	5,268	55. Total Contributions in Aid of Construction	13,473,603
27. Total Assets & Other Debits (5+14+25+26)	116,459,921		
PART D. NOTES TO FINANCIAL STATEMENTS			
Part C - Estimated Contributions in Aid of Construction			
An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.			
THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.			

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 3/31/2020					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,473	25,481	25,482			
	b. KWH Sold	32,997,929	31,013,668	25,608,026			
	c. Revenue	3,901,262	3,529,773	2,943,255			
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0			
	b. KWH Sold	0	0	0			
	c. Revenue	0	0	0			
3. Irrigation Sales	a. No. Consumers Served	5	5	5			
	b. KWH Sold	2,893	77	63			
	c. Revenue	435	492	432			
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,555	4,549	4,558			
	b. KWH Sold	16,078,069	15,133,123	13,543,260			
	c. Revenue	1,656,388	1,588,018	1,375,626			
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11			
	b. KWH Sold	4,060,125	4,035,959	4,004,410			
	c. Revenue	384,065	389,190	354,656			
6. Public Street & Highway Lighting	a. No. Consumers Served	11	10	10			
	b. KWH Sold	53,440	53,472	57,200			
	c. Revenue	11,075	9,027	9,781			
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0			
	b. KWH Sold	0	0	0			
	c. Revenue	0	0	0			
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0			
	b. KWH Sold	0	0	0			
	c. Revenue	0	0	0			
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0			
	b. KWH Sold	0	0	0			
	c. Revenue	0	0	0			
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,055	30,056	30,066	0	0	0
11. TOTAL KWH Sold (lines 1b thru 9b)		53,192,456	50,236,299	43,212,959	0	0	0
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		5,953,224	5,516,501	4,683,751	0	0	0
13. Other Electric Revenue		111,552	104,863	73,907			
14. KWH - Own Use		25,285	12,161	13,550			
15. TOTAL KWH Purchased		56,758,110	52,698,854	44,367,924			
16. TOTAL KWH Generated		0	0	0			
17. Cost of Purchases and Generation		4,154,581	4,047,012	3,216,782			
18. Interchange - KWH - Net		0	0	0			
19. Peak - Sum All KW Input (Metered)		112,137	118,761	80,837	0	0	0
Non-coincident	Coincident X	0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION						
		Kentucky 20 McCracken						
		PERIOD ENDING						3/31/2020
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	TOTAL (Column a thru l)
1	a.							25,479
	b.							89,619,623
	c.							10,374,290
2	a.							0
	b.							0
	c.							0
3	a.							5
	b.							3,033
	c.							1,359
4	a.							4,554
	b.							44,754,452
	c.							4,620,032
5	a.							11
	b.							12,100,494
	c.							1,127,911
6	a.							10
	b.							164,112
	c.							29,882
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		0	0	0	0	0	0	30,059
11		0	0	0	0	0	0	146,641,714
12		0	0	0	0	0	0	16,153,476
13								290,322
14								50,996
15								153,824,888
16								
17								11,418,375
18		0						
19		0						118,761

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

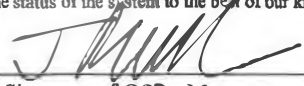
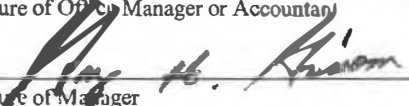
We have added a page of ratios calculated from the data entered on your Form 7. Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you. These preliminary ratios can be used to evaluate your system's performance and as an error checking device. MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs -- Patronage Capital" must be entered as a part of the calculation for MDSC.

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)

1,771,836

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	1.53
	TIER (Trailing 12 Months)	1.63
	Increase (Decrease) in YTD KWH Sales	-4.13%
	Increase (Decrease) in YTD KWH Purchases	-3.58%
2	MDSC	1.88
3	DSC	1.91
5	Rate of Return on Equity	1.98
7	Equity Level as % of Assets	43.59
8	Equity to Total Capital	54.69
11	Long-Term Interest as a % of Revenue	2.88
13	Total Revenue per KWH Sold (Mills)	112.14
14	Electric Revenue per KWH Sold (Mills)	110.16
20	Power Cost per KWH Sold (Mills)	77.87
21	Power Cost as % of Revenue	69.44
22	O & M Expenses (Mills/KWH Sold)	12.16
28	A & G Expenses (Mills/KWH Sold)	5.71
30	Total Operating Expenses (Mills/KWH)	34.59
31	Depreciation Expense (Mills/KWH Sold)	10.52
35	LT Interest Expense (Mills/KWH Sold)	3.23
37	Total Cost of Electric Service (Mills/KWH)	112.45
38	Operating Margins (Mills/KWH Sold)	0.54
41	Total Margins (Mills/KWH Sold)	1.71
48	Revenue per TUP Investment (Cents)	37.55
51	TUP Investment per KWH Sold	29.86
52	Average Consumers per Mile	10.12
*	Current Ratio	0.52
*	Total Operating Expenses per Customer	674.92
	Calculated Line Loss	4.67%

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE April 30, 2020

CERTIFICATION	
We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.	
	6-15-20
Signature of Office Manager or Accountant	Date
	6-15-20
Signature of Manager	Date

PART A. STATEMENT OF OPERATIONS				
ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	21,781,849	20,756,584	24,868,609	4,312,785
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	15,868,884	14,254,126	18,198,976	2,835,751
4. Transmission Expense				
5. Distribution Expense - Operation	1,167,925	1,166,294	1,081,170	237,528
6. Distribution Expense - Maintenance	911,750	1,153,575	1,323,476	298,971
7. Consumer Accounts Expense	405,975	427,121	248,828	91,536
8. Customer Service and Informational Expense	24,521	165	128,152	40
9. Sales Expense	105	1,727	0	0
10. Administrative and General Expense	1,087,681	1,105,940	1,448,112	268,927
11. Total Operation & Maintenance Expense (2 thru 10)	19,466,842	18,108,950	22,428,714	3,732,753
12. Depreciation & Amortization Expense	1,983,725	2,059,815	1,973,841	517,390
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	29,587	30,585	28,800	7,646
15. Interest on Long-Term Debt	653,484	627,589	637,917	154,611
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	62,752	96,261	92,000	21,196
18. Other Deductions	700	16,730	0	16,130
19. Total Cost of Electric Service (11 thru 18)	22,197,091	20,939,929	25,161,271	4,449,726
20. Patronage Capital & Operating Margins (1 minus 19)	(415,242)	(183,345)	(292,662)	(136,940)
21. Non Operating Margins - Interest	137,655	138,571	134,832	32,516
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	(16,140)	(38,223)	0	(58,108)
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	148,711	171,648	160,000	0
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	(145,016)	88,650	2,170	(162,532)

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	70	122	5. Miles Transmission		
2. Services Retired	3	8	6. Miles Distribution Overhead	2,373	2,366
3. Total Services In Place	35,748	35,494	7. Miles Distribution Underground	593	604
4. Idle Services (Exclude Seasonal)	5,720	5,394	8. Total Miles Energized (5+6+7)	2,966	2,970

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	PERIOD ENDING 04/30/2020

PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	170,239,598	28. Memberships	114,210
2. Construction Work in Progress	5,528,802	29. Patronage Capital	50,300,349
3. Total Utility Plant (1+2)	175,768,400	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	73,282,739	31. Operating Margins - Current Year	(221,568)
5. Net Utility Plant (3-4)	102,485,662	32. Non-Operating Margins	310,218
6. Nonutility Property - Net	0	33. Other Margins & Equities	92,865
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	50,596,075
8. Invest. in Assoc. Org. - Patronage Capital	1,792,223	35. Long-Term Debt RUS	19,501,262
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,880,282	36. Long-Term Debt - Other (Net)	30,846,472
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	(6,840,182)
12. Other Investments	0	37. Total Long-Term Debt (35+36)	43,507,552
13. Special Funds	(1,132)	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,671,373	39. Accumulated Operating Provisions	2,721,443
15. Cash-General Funds	1,756,160	40. Total Other Noncurrent Liabilities (38+39)	2,721,443
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	10,772,000
17. Special Deposits	0	42. Accounts Payable	4,010,053
18. Temporary Investments	0	43. Consumers Deposits	2,821,347
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,893,482
20. Accounts Receivable - Net Sales of Energy	3,493,856	45. Total Current & Accrued Liabilities (41 thru 44)	19,496,882
21. Accounts Receivable - Net Other	743,906	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	1,628,538	47. Total Liabilities & Other Credits (34+37+40+45+46)	116,490,048
23. Prepayments	585,848	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	2,117,849	53. Balance Beginning of the Year	13,330,257
	10,326,157	54. Amount Received This Year (Net)	206,165
26. Deferred Debits	6,856	55. Total Contributions in Aid of Construction	13,536,422
27. Total Assets & Other Debits (5+14+25+26)	116,490,048		

PART D. NOTES TO FINANCIAL STATEMENTS

Part C - Estimated Contributions in Aid of Construction

An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.

THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 4/30/2020					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,473	25,481	25,482	25,511		
	b. KWH Sold	32,997,929	31,013,668	25,608,026	21,785,170		
	c. Revenue	3,901,262	3,529,773	2,943,255	2,676,329		
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	5		
	b. KWH Sold	2,893	77	63	919		
	c. Revenue	435	492	432	321		
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,555	4,549	4,558	4,563		
	b. KWH Sold	16,078,069	15,133,123	13,543,260	11,474,077		
	c. Revenue	1,656,388	1,588,018	1,375,626	1,240,651		
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	11		
	b. KWH Sold	4,060,125	4,035,959	4,004,410	3,465,269		
	c. Revenue	384,065	389,190	354,656	320,472		
6. Public Street & Highway Lighting	a. No. Consumers Served	11	10	10	10		
	b. KWH Sold	53,440	53,472	57,200	53,491		
	c. Revenue	11,075	9,027	9,781	11,448		
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,055	30,056	30,066	30,100	0	0
11. TOTAL KWH Sold (lines 1b thru 9b)		53,192,456	50,236,299	43,212,959	36,778,926	0	0
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		5,953,224	5,516,501	4,683,751	4,249,221	0	0
13. Other Electric Revenue		111,552	104,863	73,907	63,565		
14. KWH - Own Use		25,285	12,161	13,550	11,794		
15. TOTAL KWH Purchased		56,758,110	52,698,854	44,367,924	37,981,506		
16. TOTAL KWH Generated		0	0	0	0		
17. Cost of Purchases and Generation		4,154,581	4,047,012	3,216,782	2,835,751		
18. Interchange - KWH - Net		0	0	0	0		
19. Peak - Sum All KW Input (Metered)		112,137	118,761	80,837	80,182	0	0
Non-coincident _____ Coincident _X_		0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION						TOTAL (Column a thru l)
		Kentucky 20 McCracken						
		PERIOD ENDING						4/30/2020
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	
1	a.							25,487
	b.							111,404,793
	c.							13,050,619
2	a.							0
	b.							0
	c.							0
3	a.							5
	b.							3,952
	c.							1,680
4	a.							4,556
	b.							56,228,529
	c.							5,860,683
5	a.							11
	b.							15,565,763
	c.							1,448,384
6	a.							10
	b.							217,603
	c.							41,331
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		0	0	0	0	0	0	30,069
11		0	0	0	0	0	0	183,420,640
12		0	0	0	0	0	0	20,402,697
13								353,887
14								62,790
15								191,806,394
16								
17								14,254,126
18		0						
19		0						118,761

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs -- Patronage Capital" must be entered as a part of the calculation for MDSC.

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)


1,771,836

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	1.14
	TIER (Trailing 12 Months)	1.74
	Increase (Decrease) in YTD KWH Sales	-3.72%
	Increase (Decrease) in YTD KWH Purchases	-3.50%
2	MDSC	1.77
3	DSC	1.76
5	Rate of Return on Equity	0.53
7	Equity Level as % of Assets	43.43
8	Equity to Total Capital	53.77
11	Long-Term Interest as a % of Revenue	3.02
13	Total Revenue per KWH Sold (Mills)	113.16
14	Electric Revenue per KWH Sold (Mills)	111.23
20	Power Cost per KWH Sold (Mills)	77.71
21	Power Cost as % of Revenue	68.67
22	O & M Expenses (Mills/KWH Sold)	12.65
28	A & G Expenses (Mills/KWH Sold)	6.03
30	Total Operating Expenses (Mills/KWH)	36.45
31	Depreciation Expense (Mills/KWH Sold)	11.23
35	LT Interest Expense (Mills/KWH Sold)	3.42
37	Total Cost of Electric Service (Mills/KWH)	114.16
38	Operating Margins (Mills/KWH Sold)	-0.45
41	Total Margins (Mills/KWH Sold)	0.48
48	Revenue per TUP Investment (Cents)	35.43
51	TUP Investment per KWH Sold	31.94
52	Average Consumers per Mile	10.12
*	Current Ratio	0.53
*	Total Operating Expenses per Customer	667.04
	Calculated Line Loss	4.37%

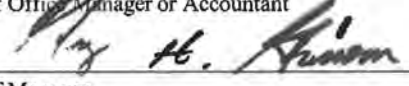
FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE May 31, 2020

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.



Signature of Office Manager or Accountant



Signature of Manager

7-13-20

Date

7-13-20

Date

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	27,051,236	25,238,731	30,797,557	4,482,147
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	19,744,036	17,577,447	22,532,567	3,323,321
4. Transmission Expense				
5. Distribution Expense - Operation	1,450,731	1,450,639	1,345,246	284,345
6. Distribution Expense - Maintenance	1,227,642	1,589,775	1,630,490	436,200
7. Consumer Accounts Expense	519,977	517,126	311,035	90,005
8. Customer Service and Informational Expense	32,279	198	160,190	33
9. Sales Expense	105	2,108	0	381
10. Administrative and General Expense	1,365,470	1,339,354	1,801,383	233,414
11. Total Operation & Maintenance Expense (2 thru 10)	24,340,240	22,476,648	27,780,911	4,367,699
12. Depreciation & Amortization Expense	2,481,921	2,578,095	2,469,384	518,280
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	36,984	38,231	36,000	7,646
15. Interest on Long-Term Debt	820,385	787,893	797,396	160,304
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	80,927	112,405	115,000	16,144
18. Other Deductions	700	16,730	0	0
19. Total Cost of Electric Service (11 thru 18)	27,761,157	26,010,003	31,198,691	5,070,073
20. Patronage Capital & Operating Margins (1 minus 19)	(709,921)	(771,272)	(401,134)	(587,927)
21. Non Operating Margins - Interest	173,878	171,842	168,540	33,272
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	(11,630)	(38,023)	0	200
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	148,711	171,648	160,000	0
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	(398,962)	(465,805)	(72,594)	(554,455)

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	98	151	5. Miles Transmission		
2. Services Retired	4	10	6. Miles Distribution Overhead	2,372	2,365
3. Total Services In Place	35,725	35,474	7. Miles Distribution Underground	593	605
4. Idle Services (Exclude Seasonal)	5,723	5,319	8. Total Miles Energized (5+6+7)	2,965	2,970

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	05/31/2020
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	174,342,704	28. Memberships	113,865
2. Construction Work in Progress	2,107,315	29. Patronage Capital	50,300,349
3. Total Utility Plant (1+2)	176,450,019	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	73,657,629	31. Operating Margins - Current Year	(809,495)
5. Net Utility Plant (3-4)	102,792,390	32. Non-Operating Margins	343,690
6. Nonutility Property - Net	0	33. Other Margins & Equities	92,470
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	50,040,879
8. Invest. in Assoc. Org. - Patronage Capital	1,792,223	35. Long-Term Debt RUS	19,501,262
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,880,282	36. Long-Term Debt - Other (Net)	30,708,890
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	(6,869,149)
12. Other Investments	0	37. Total Long-Term Debt (35+36)	43,341,002
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,672,505	39. Accumulated Operating Provisions	2,735,602
15. Cash-General Funds	841,795	40. Total Other Noncurrent Liabilities (38+39)	2,735,602
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	10,863,784
17. Special Deposits	0	42. Accounts Payable	4,383,955
18. Temporary Investments	0	43. Consumers Deposits	2,837,059
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,923,480
20. Accounts Receivable - Net Sales of Energy	3,507,886	45. Total Current & Accrued Liabilities (41 thru 44)	20,008,278
21. Accounts Receivable - Net Other	927,886	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	1,663,578	47. Total Liabilities & Other Credits (34+37+40+45+46)	116,293,857
23. Prepayments	687,853	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	2,197,078	53. Balance Beginning of the Year	13,330,257
	9,826,077	54. Amount Received This Year (Net)	246,983
26. Deferred Debits	2,886	55. Total Contributions in Aid of Construction	13,577,240
27. Total Assets & Other Debits (5+14+25+26)	116,293,857		
PART D. NOTES TO FINANCIAL STATEMENTS			
Part C - Estimated Contributions in Aid of Construction			
An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.			
THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.			

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 5/31/2020					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,473	25,481	25,482	25,511	25,547	
	b. KWH Sold	32,997,929	31,013,668	25,608,026	21,785,170	23,251,331	
	c. Revenue	3,901,262	3,529,773	2,943,255	2,676,329	2,761,026	
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	5	5	
	b. KWH Sold	2,893	77	63	919	(344)	
	c. Revenue	435	492	432	321	173	
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,555	4,549	4,558	4,563	4,582	
	b. KWH Sold	16,078,069	15,133,123	13,543,260	11,474,077	12,602,828	
	c. Revenue	1,656,388	1,588,018	1,375,626	1,240,651	1,330,789	
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	11	11	
	b. KWH Sold	4,060,125	4,035,959	4,004,410	3,465,269	3,327,796	
	c. Revenue	384,065	389,190	354,656	320,472	314,853	
6. Public Street & Highway Lighting	a. No. Consumers Served	11	10	10	10	10	
	b. KWH Sold	53,440	53,472	57,200	53,491	53,467	
	c. Revenue	11,075	9,027	9,781	11,448	11,117	
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,055	30,056	30,066	30,100	30,155	0
11. TOTAL KWH Sold (lines 1b thru 9b)		53,192,456	50,236,299	43,212,959	36,778,926	39,235,078	0
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		5,953,224	5,516,501	4,683,751	4,249,221	4,417,958	0
13. Other Electric Revenue		111,552	104,863	73,907	63,565	64,189	
14. KWH - Own Use		25,285	12,161	13,550	11,794	8,318	
15. TOTAL KWH Purchased		56,758,110	52,698,854	44,367,924	37,981,506	42,072,025	
16. TOTAL KWH Generated		0	0	0	0	0	
17. Cost of Purchases and Generation		4,154,581	4,047,012	3,216,782	2,835,751	3,323,321	
18. Interchange - KWH - Net		0	0	0	0	0	
19. Peak - Sum All KW Input (Metered)		112,137	118,761	80,837	80,182	106,000	0
Non-coincident _____ Coincident <u>X</u>		0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION Kentucky 20 McCracken						
		PERIOD ENDING						5/31/2020
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	TOTAL (Column a thru l)
1	a.							25,499
	b.							134,656,124
	c.							15,811,645
2	a.							0
	b.							0
	c.							0
3	a.							5
	b.							3,608
	c.							1,853
4	a.							4,561
	b.							68,831,357
	c.							7,191,472
5	a.							11
	b.							18,893,559
	c.							1,763,237
6	a.							10
	b.							271,070
	c.							52,448
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		0	0	0	0	0	0	30,086
11		0	0	0	0	0	0	222,655,718
12		0	0	0	0	0	0	24,820,655
13								418,076
14								71,108
15								233,878,419
16								
17								17,577,447
18		0						
19		0						118,761

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

**We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs --
Patronage Capital" must be entered as a part of the calculation for MDSC.**

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)


1,771,836

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	0.41
	TIER (Trailing 12 Months)	1.59
	Increase (Decrease) in YTD KWH Sales	-5.84%
	Increase (Decrease) in YTD KWH Purchases	-4.96%
2	MDSC	1.48
3	DSC	1.47
5	Rate of Return on Equity	-2.23
7	Equity Level as % of Assets	43.03
8	Equity to Total Capital	53.59
11	Long-Term Interest as a % of Revenue	3.12
13	Total Revenue per KWH Sold (Mills)	113.35
14	Electric Revenue per KWH Sold (Mills)	111.48
20	Power Cost per KWH Sold (Mills)	78.94
21	Power Cost as % of Revenue	69.64
22	O & M Expenses (Mills/KWH Sold)	13.66
28	A & G Expenses (Mills/KWH Sold)	6.02
30	Total Operating Expenses (Mills/KWH)	37.87
31	Depreciation Expense (Mills/KWH Sold)	11.58
35	LT Interest Expense (Mills/KWH Sold)	3.54
37	Total Cost of Electric Service (Mills/KWH)	116.82
38	Operating Margins (Mills/KWH Sold)	-2.86
41	Total Margins (Mills/KWH Sold)	-2.09
48	Revenue per TUP Investment (Cents)	34.33
51	TUP Investment per KWH Sold	33.02
52	Average Consumers per Mile	10.13
*	Current Ratio	0.49
*	Total Operating Expenses per Customer	672.67
	Calculated Line Loss	4.80%


FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE June 30, 2020

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.



Signature of Office Manager or Accountant



Signature of Manager

8/17/20

Date

8/17/20

Date

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR	THIS YEAR	BUDGET	
	(a)	(b)	(c)	
1. Operating Revenue and Patronage Capital	32,929,480	31,104,689	38,082,524	5,865,959
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	24,028,958	21,914,804	27,883,171	4,337,357
4. Transmission Expense				
5. Distribution Expense - Operation	1,709,996	1,666,198	1,615,209	215,559
6. Distribution Expense - Maintenance	798,282	2,016,113	1,938,604	426,338
7. Consumer Accounts Expense	620,693	594,753	373,242	77,627
8. Customer Service and Informational Expense	36,383	237	192,228	39
9. Sales Expense	105	2,108	0	0
10. Administrative and General Expense	1,733,533	1,569,775	2,137,629	230,420
11. Total Operation & Maintenance Expense (2 thru 10)	28,927,951	27,763,989	34,140,084	5,287,340
12. Depreciation & Amortization Expense	2,981,665	3,097,162	2,965,764	519,068
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	44,381	45,877	43,200	7,646
15. Interest on Long-Term Debt	984,444	942,688	956,875	154,795
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	97,679	129,073	138,000	16,668
18. Other Deductions	1,247	22,341	0	5,611
19. Total Cost of Electric Service (11 thru 18)	33,037,365	32,001,131	38,243,923	5,991,128
20. Patronage Capital & Operating Margins (1 minus 19)	(107,885)	(896,442)	(161,399)	(125,169)
21. Non Operating Margins - Interest	207,538	203,837	202,248	31,994
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	(301)	(38,023)	0	0
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	148,711	171,648	160,000	0
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	248,063	(558,980)	200,849	(93,175)

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR	THIS YEAR		LAST YEAR	THIS YEAR
	(a)	(b)		(a)	(b)
1. New Services Connected	128	197	5. Miles Transmission		
2. Services Retired	5	10	6. Miles Distribution Overhead	2,372	2,365
3. Total Services In Place	35,704	35,467	7. Miles Distribution Underground	594	606
4. Idle Services (Exclude Seasonal)	5,689	5,274	8. Total Miles Energized (5+6+7)	2,966	2,971

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	
		06/30/2020	
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	174,786,844	28. Memberships	113,565
2. Construction Work in Progress	2,475,861	29. Patronage Capital	50,300,349
3. Total Utility Plant (1+2)	177,262,706	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	73,850,904	31. Operating Margins - Current Year	(934,664)
5. Net Utility Plant (3-4)	103,411,802	32. Non-Operating Margins	375,684
6. Nonutility Property - Net	0	33. Other Margins & Equities	92,074
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	49,947,009
8. Invest. in Assoc. Org. - Patronage Capital	1,782,093	35. Long-Term Debt RUS	19,249,204
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,880,282	36. Long-Term Debt - Other (Net)	30,569,374
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	(6,896,950)
12. Other Investments	0	37. Total Long-Term Debt (35+36)	42,921,627
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,662,375	39. Accumulated Operating Provisions	2,746,123
15. Cash-General Funds	920,368	40. Total Other Noncurrent Liabilities (38+39)	2,746,123
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	12,231,970
17. Special Deposits	0	42. Accounts Payable	5,367,345
18. Temporary Investments	0	43. Consumers Deposits	2,844,942
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,931,646
20. Accounts Receivable - Net Sales of Energy	3,928,254	45. Total Current & Accrued Liabilities (41 thru 44)	22,375,903
21. Accounts Receivable - Net Other	787,162	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	1,748,091	47. Total Liabilities & Other Credits (34+37+40+45+46)	118,158,758
23. Prepayments	758,151	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	2,940,794	53. Balance Beginning of the Year	13,330,257
	11,082,819	54. Amount Received This Year (Net)	329,338
26. Deferred Debits	1,762	55. Total Contributions in Aid of Construction	13,659,595
27. Total Assets & Other Debits (5+14+25+26)	118,158,758		
PART D. NOTES TO FINANCIAL STATEMENTS			
Part C - Estimated Contributions in Aid of Construction			
An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.			
THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.			

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 6/30/2020					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,473	25,481	25,482	25,511	25,547	25,577
	b. KWH Sold	32,997,929	31,013,668	25,608,026	21,785,170	23,251,331	32,339,179
	c. Revenue	3,901,262	3,529,773	2,943,255	2,676,329	2,761,026	3,838,653
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	5	5	5
	b. KWH Sold	2,893	77	63	919	(344)	5,519
	c. Revenue	435	492	432	321	173	1,199
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,555	4,549	4,558	4,563	4,582	4,590
	b. KWH Sold	16,078,069	15,133,123	13,543,260	11,474,077	12,602,828	16,002,270
	c. Revenue	1,656,388	1,588,018	1,375,626	1,240,651	1,330,789	1,614,192
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	11	11	11
	b. KWH Sold	4,060,125	4,035,959	4,004,410	3,465,269	3,327,796	3,753,517
	c. Revenue	384,065	389,190	354,656	320,472	314,853	335,083
6. Public Street & Highway Lighting	a. No. Consumers Served	11	10	10	10	10	10
	b. KWH Sold	53,440	53,472	57,200	53,491	53,467	53,480
	c. Revenue	11,075	9,027	9,781	11,448	11,117	12,419
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,055	30,056	30,066	30,100	30,155	30,193
11. TOTAL KWH Sold (lines 1b thru 9b)		53,192,456	50,236,299	43,212,959	36,778,926	39,235,078	52,153,965
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		5,953,224	5,516,501	4,683,751	4,249,221	4,417,958	5,801,545
13. Other Electric Revenue		111,552	104,863	73,907	63,565	64,189	64,414
14. KWH - Own Use		25,285	12,161	13,550	11,794	8,318	10,986
15. TOTAL KWH Purchased		56,758,110	52,698,854	44,367,924	37,981,506	42,072,025	55,273,142
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,154,581	4,047,012	3,216,782	2,835,751	3,323,321	4,337,357
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered)		112,137	118,761	80,837	80,182	106,000	127,118
Non-coincident _____ Coincident <u>X</u>		0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION						TOTAL (Column a thru l)
		Kentucky 20 McCracken						
		PERIOD ENDING						6/30/2020
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	
1	a.							25,512
	b.							166,995,303
	c.							19,650,298
2	a.							0
	b.							0
	c.							0
3	a.							5
	b.							9,127
	c.							3,052
4	a.							4,566
	b.							84,833,627
	c.							8,805,663
5	a.							11
	b.							22,647,076
	c.							2,098,320
6	a.							10
	b.							324,550
	c.							64,866
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		0	0	0	0	0	0	30,104
11		0	0	0	0	0	0	274,809,683
12		0	0	0	0	0	0	30,622,200
13								482,490
14								82,094
15								289,151,561
16								
17								21,914,804
18		0						
19		0						127,118

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs -- Patronage Capital" must be entered as a part of the calculation for MDSC.

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)

1,771,836

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	0.41
	TIER (Trailing 12 Months)	1.20
	Increase (Decrease) in YTD KWH Sales	-4.19%
	Increase (Decrease) in YTD KWH Purchases	-3.06%
2	MDSC	1.48
3	DSC	1.47
5	Rate of Return on Equity	-2.24
7	Equity Level as % of Assets	42.27
8	Equity to Total Capital	53.78
11	Long-Term Interest as a % of Revenue	3.03
13	Total Revenue per KWH Sold (Mills)	113.19
14	Electric Revenue per KWH Sold (Mills)	111.43
20	Power Cost per KWH Sold (Mills)	79.75
21	Power Cost as % of Revenue	70.45
22	O & M Expenses (Mills/KWH Sold)	13.40
28	A & G Expenses (Mills/KWH Sold)	5.71
30	Total Operating Expenses (Mills/KWH)	36.70
31	Depreciation Expense (Mills/KWH Sold)	11.27
35	LT Interest Expense (Mills/KWH Sold)	3.43
37	Total Cost of Electric Service (Mills/KWH)	116.45
38	Operating Margins (Mills/KWH Sold)	-2.66
41	Total Margins (Mills/KWH Sold)	-2.03
48	Revenue per TUP Investment (Cents)	35.09
51	TUP Investment per KWH Sold	32.25
52	Average Consumers per Mile	10.13
*	Current Ratio	0.50
*	Total Operating Expenses per Customer	670.10
	Calculated Line Loss	4.96%

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE July 31, 2020

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.



Signature of Office Manager or Accountant

9-15-20
Date



Signature of Manager

9-15-20
Date

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	39,658,377	38,128,584	45,946,046	7,023,894
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	28,909,808	27,081,445	33,667,693	5,166,641
4. Transmission Expense				
5. Distribution Expense - Operation	1,966,637	1,926,520	1,883,939	260,322
6. Distribution Expense - Maintenance	1,267,821	2,608,628	2,246,247	592,515
7. Consumer Accounts Expense	734,533	681,408	437,265	86,655
8. Customer Service and Informational Expense	36,440	286	225,027	48
9. Sales Expense	117	2,108	0	0
10. Administrative and General Expense	2,007,603	1,823,397	2,472,442	253,623
11. Total Operation & Maintenance Expense (2 thru 10)	34,922,958	34,123,792	40,932,613	6,359,803
12. Depreciation & Amortization Expense	3,482,749	3,617,600	3,462,982	520,437
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	52,027	53,228	50,400	7,351
15. Interest on Long-Term Debt	1,148,424	1,072,288	1,116,354	129,600
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	119,114	149,478	161,000	20,405
18. Other Deductions	1,247	22,341	0	0
19. Total Cost of Electric Service (11 thru 18)	39,726,518	39,038,727	45,723,349	7,037,596
20. Patronage Capital & Operating Margins (1 minus 19)	(68,142)	(910,143)	222,698	(13,702)
21. Non Operating Margins - Interest	242,831	237,477	235,956	33,640
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	(301)	(30,413)	0	7,610
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	148,711	171,648	160,000	0
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	323,100	(531,431)	618,654	27,549

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	159	243	5. Miles Transmission		
2. Services Retired	6	10	6. Miles Distribution Overhead	2,372	2,364
3. Total Services In Place	35,684	35,464	7. Miles Distribution Underground	596	607
4. Idle Services (Exclude Seasonal)	5,657	5,238	8. Total Miles Energized (5+6+7)	2,968	2,971

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	07/31/2020
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	175,242,729	28. Memberships	113,170
2. Construction Work in Progress	3,132,501	29. Patronage Capital	50,300,349
3. Total Utility Plant (1+2)	178,375,230	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	74,133,712	31. Operating Margins - Current Year	(948,366)
5. Net Utility Plant (3-4)	104,241,518	32. Non-Operating Margins	416,935
6. Nonutility Property - Net	0	33. Other Margins & Equities	91,678
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	49,973,767
8. Invest. in Assoc. Org. - Patronage Capital	1,782,093	35. Long-Term Debt RUS	19,249,204
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,880,282	36. Long-Term Debt - Other (Net)	30,430,721
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	(6,926,159)
12. Other Investments	0	37. Total Long-Term Debt (35+36)	42,753,767
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,662,375	39. Accumulated Operating Provisions	2,760,030
15. Cash-General Funds	842,178	40. Total Other Noncurrent Liabilities (38+39)	2,760,030
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	13,531,970
17. Special Deposits	0	42. Accounts Payable	6,317,916
18. Temporary Investments	0	43. Consumers Deposits	2,871,035
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,958,421
20. Accounts Receivable - Net Sales of Energy	4,658,816	45. Total Current & Accrued Liabilities (41 thru 44)	24,679,341
21. Accounts Receivable - Net Other	905,295	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	1,518,396	47. Total Liabilities & Other Credits (34+37+40+45+46)	120,335,001
23. Prepayments	648,108	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	3,857,667	53. Balance Beginning of the Year	13,330,257
	12,430,461	54. Amount Received This Year (Net)	317,990
26. Deferred Debits	647	55. Total Contributions in Aid of Construction	13,648,247
27. Total Assets & Other Debits (5+14+25+26)	120,335,001		
PART D. NOTES TO FINANCIAL STATEMENTS			
Part C - Estimated Contributions in Aid of Construction			
An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.			
THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.			

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 7/31/2020					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,473	25,481	25,482	25,511	25,547	25,577
	b. KWH Sold	32,997,929	31,013,668	25,608,026	21,785,170	23,251,331	32,339,179
	c. Revenue	3,901,262	3,529,773	2,943,255	2,676,329	2,761,026	3,838,653
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	5	5	5
	b. KWH Sold	2,893	77	63	919	(344)	5,519
	c. Revenue	435	492	432	321	173	1,199
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,555	4,549	4,558	4,563	4,582	4,590
	b. KWH Sold	16,078,069	15,133,123	13,543,260	11,474,077	12,602,828	16,002,270
	c. Revenue	1,656,388	1,588,018	1,375,626	1,240,651	1,330,789	1,614,192
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	11	11	11
	b. KWH Sold	4,060,125	4,035,959	4,004,410	3,465,269	3,327,796	3,753,517
	c. Revenue	384,065	389,190	354,656	320,472	314,853	335,083
6. Public Street & Highway Lighting	a. No. Consumers Served	11	10	10	10	10	10
	b. KWH Sold	53,440	53,472	57,200	53,491	53,467	53,480
	c. Revenue	11,075	9,027	9,781	11,448	11,117	12,419
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,055	30,056	30,066	30,100	30,155	30,193
11. TOTAL KWH Sold (lines 1b thru 9b)		53,192,456	50,236,299	43,212,959	36,778,926	39,235,078	52,153,965
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		5,953,224	5,516,501	4,683,751	4,249,221	4,417,958	5,801,545
13. Other Electric Revenue		111,552	104,863	73,907	63,565	64,189	64,414
14. KWH - Own Use		25,285	12,161	13,550	11,794	8,318	10,986
15. TOTAL KWH Purchased		56,758,110	52,698,854	44,367,924	37,981,506	42,072,025	55,273,142
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,154,581	4,047,012	3,216,782	2,835,751	3,323,321	4,337,357
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered)		112,137	118,761	80,837	80,182	106,000	127,118
Non-coincident _____ Coincident <u>X</u>		0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION Kentucky 20 McCracken						PERIOD ENDING 7/31/2020
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	TOTAL (Column a thru l)
1	a.	25,595						25,524
	b.	41,846,733						208,842,036
	c.	4,862,040						24,512,338
2	a.							0
	b.							0
	c.							0
3	a.	5						5
	b.	9,684						18,811
	c.	1,800						4,853
4	a.	4,604						4,572
	b.	18,540,855						103,374,482
	c.	1,768,503						10,574,166
5	a.	11						11
	b.	3,713,243						26,360,319
	c.	330,816						2,429,136
6	a.	11						10
	b.	53,659						378,209
	c.	10,028						74,894
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		30,226	0	0	0	0	0	30,122
11		64,164,174	0	0	0	0	0	338,973,857
12		6,973,187	0	0	0	0	0	37,595,387
13		50,707						533,197
14		13,370						95,464
15		67,459,733						356,611,294
16								
17		5,166,641						27,081,445
18		0						
19		134,488						134,488

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs -- Patronage Capital" must be entered as a part of the calculation for MDSC.

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)

1,771,836

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	0.50
	TIER (Trailing 12 Months)	1.18
	Increase (Decrease) in YTD KWH Sales	-1.31%
	Increase (Decrease) in YTD KWH Purchases	-1.37%
2	MDSC	1.51
3	DSC	1.51
5	Rate of Return on Equity	-1.82
7	Equity Level as % of Assets	41.53
8	Equity to Total Capital	53.89
11	Long-Term Interest as a % of Revenue	2.81
13	Total Revenue per KWH Sold (Mills)	112.48
14	Electric Revenue per KWH Sold (Mills)	110.91
20	Power Cost per KWH Sold (Mills)	79.89
21	Power Cost as % of Revenue	71.03
22	O & M Expenses (Mills/KWH Sold)	13.38
28	A & G Expenses (Mills/KWH Sold)	5.38
30	Total Operating Expenses (Mills/KWH)	35.27
31	Depreciation Expense (Mills/KWH Sold)	10.67
35	LT Interest Expense (Mills/KWH Sold)	3.16
37	Total Cost of Electric Service (Mills/KWH)	115.17
38	Operating Margins (Mills/KWH Sold)	-2.07
41	Total Margins (Mills/KWH Sold)	-1.57
48	Revenue per TUP Investment (Cents)	36.64
51	TUP Investment per KWH Sold	30.70
52	Average Consumers per Mile	10.14
*	Current Ratio	0.50
*	Total Operating Expenses per Customer	680.52
	Calculated Line Loss	4.95%

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE August 31, 2020

CERTIFICATION

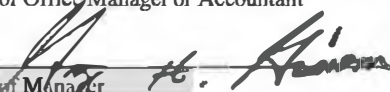
We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.



Signature of Office Manager or Accountant

10-15-20

Date



Signature of Manager

10-15-20

Date

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR	THIS YEAR	BUDGET	
	(a)	(b)	(c)	
1. Operating Revenue and Patronage Capital	46,654,020	44,920,310	53,623,259	6,791,726
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	33,851,394	31,997,539	39,312,482	4,916,094
4. Transmission Expense				
5. Distribution Expense - Operation	2,260,271	2,162,667	2,149,688	236,147
6. Distribution Expense - Maintenance	1,494,766	2,969,635	2,587,390	361,007
7. Consumer Accounts Expense	846,885	763,008	501,288	81,600
8. Customer Service and Informational Expense	36,503	325	257,826	40
9. Sales Expense	203	2,108	0	0
10. Administrative and General Expense	2,260,055	2,046,438	2,804,340	223,041
11. Total Operation & Maintenance Expense (2 thru 10)	40,750,077	39,941,720	47,613,014	5,817,929
12. Depreciation & Amortization Expense	3,985,312	4,139,193	3,961,038	521,593
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	59,673	60,578	57,600	7,351
15. Interest on Long-Term Debt	1,312,836	1,217,320	1,275,833	145,032
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	140,537	171,921	184,000	22,443
18. Other Deductions	1,347	22,341	0	0
19. Total Cost of Electric Service (11 thru 18)	46,249,782	45,553,074	53,091,485	6,514,347
20. Patronage Capital & Operating Margins (1 minus 19)	404,239	(632,764)	531,773	277,379
21. Non Operating Margins - Interest	277,881	271,139	269,664	33,661
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	(301)	(47,107)	0	(16,694)
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	148,711	190,533	160,000	18,885
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	830,529	(218,200)	961,437	313,231

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR	THIS YEAR		LAST YEAR	THIS YEAR
	(a)	(b)		(a)	(b)
1. New Services Connected	203	278	5. Miles Transmission		
2. Services Retired	7	10	6. Miles Distribution Overhead	2,371	2,362
3. Total Services In Place	35,677	35,448	7. Miles Distribution Underground	599	608
4. Idle Services (Exclude Seasonal)	5,650	5,176	8. Total Miles Energized (5+6+7)	2,970	2,970

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	
		08/31/2020	
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	175,504,376	28. Memberships	112,720
2. Construction Work in Progress	3,738,909	29. Patronage Capital	50,300,349
3. Total Utility Plant (1+2)	179,243,284	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	74,212,430	31. Operating Margins - Current Year	(688,667)
5. Net Utility Plant (3-4)	105,030,854	32. Non-Operating Margins	470,467
6. Nonutility Property - Net	0	33. Other Margins & Equities	91,283
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	50,286,152
8. Invest. in Assoc. Org. - Patronage Capital	1,797,201	35. Long-Term Debt RUS	19,249,204
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,880,282	36. Long-Term Debt - Other (Net)	30,291,533
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	(6,955,491)
12. Other Investments	0	37. Total Long-Term Debt (35+36)	42,585,247
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,677,483	39. Accumulated Operating Provisions	2,767,117
15. Cash-General Funds	1,952,340	40. Total Other Noncurrent Liabilities (38+39)	2,767,117
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	15,657,343
17. Special Deposits	0	42. Accounts Payable	6,626,201
18. Temporary Investments	0	43. Consumers Deposits	2,868,886
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,806,809
20. Accounts Receivable - Net Sales of Energy	5,027,416	45. Total Current & Accrued Liabilities (41 thru 44)	26,959,239
21. Accounts Receivable - Net Other	963,252	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	1,543,947	47. Total Liabilities & Other Credits (34+37+40+45+46)	122,765,850
23. Prepayments	573,896	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	3,993,907	53. Balance Beginning of the Year	13,330,257
	14,054,758	54. Amount Received This Year (Net)	336,710
26. Deferred Debits	2,755	55. Total Contributions in Aid of Construction	13,666,967
27. Total Assets & Other Debits (5+14+25+26)	122,765,850		
PART D. NOTES TO FINANCIAL STATEMENTS			
Part C - Estimated Contributions in Aid of Construction			
An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.			
THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.			

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 8/31/2020					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,473	25,481	25,482	25,511	25,547	25,577
	b. KWH Sold	32,997,929	31,013,668	25,608,026	21,785,170	23,251,331	32,339,179
	c. Revenue	3,901,262	3,529,773	2,943,255	2,676,329	2,761,026	3,838,653
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	5	5	5
	b. KWH Sold	2,893	77	63	919	(344)	5,519
	c. Revenue	435	492	432	321	173	1,199
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,555	4,549	4,558	4,563	4,582	4,590
	b. KWH Sold	16,078,069	15,133,123	13,543,260	11,474,077	12,602,828	16,002,270
	c. Revenue	1,656,388	1,588,018	1,375,626	1,240,651	1,330,789	1,614,192
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	11	11	11
	b. KWH Sold	4,060,125	4,035,959	4,004,410	3,465,269	3,327,796	3,753,517
	c. Revenue	384,065	389,190	354,656	320,472	314,853	335,083
6. Public Street & Highway Lighting	a. No. Consumers Served	11	10	10	10	10	10
	b. KWH Sold	53,440	53,472	57,200	53,491	53,467	53,480
	c. Revenue	11,075	9,027	9,781	11,448	11,117	12,419
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,055	30,056	30,066	30,100	30,155	30,193
11. TOTAL KWH Sold (lines 1b thru 9b)		53,192,456	50,236,299	43,212,959	36,778,926	39,235,078	52,153,965
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		5,953,224	5,516,501	4,683,751	4,249,221	4,417,958	5,801,545
13. Other Electric Revenue		111,552	104,863	73,907	63,565	64,189	64,414
14. KWH - Own Use		25,285	12,161	13,550	11,794	8,318	10,986
15. TOTAL KWH Purchased		56,758,110	52,698,854	44,367,924	37,981,506	42,072,025	55,273,142
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,154,581	4,047,012	3,216,782	2,835,751	3,323,321	4,337,357
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered)		112,137	118,761	80,837	80,182	106,000	127,118
Non-coincident _____ Coincident <u>X</u>		0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION Kentucky 20 McCracken						PERIOD ENDING 8/31/2020
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	TOTAL (Column a thru l)
1	a.	25,595	25,624					25,536
	b.	41,846,733	37,962,304					246,804,340
	c.	4,862,040	4,662,034					29,174,372
2	a.							0
	b.							0
	c.							0
3	a.	5	5					5
	b.	9,684	6,029					24,840
	c.	1,800	1,691					6,543
4	a.	4,604	4,620					4,578
	b.	18,540,855	16,805,399					120,179,881
	c.	1,768,503	1,709,511					12,283,677
5	a.	11	11					11
	b.	3,713,243	3,838,177					30,198,496
	c.	330,816	346,496					2,775,632
6	a.	11	12					11
	b.	53,659	53,667					431,876
	c.	10,028	10,083					84,977
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		30,226	30,272	0	0	0	0	30,140
11		64,164,174	58,665,576	0	0	0	0	397,639,433
12		6,973,187	6,729,814	0	0	0	0	44,325,201
13		50,707	61,912					595,109
14		13,370	12,375					107,839
15		67,459,733	58,281,668					414,892,962
16								
17		5,166,641	4,916,094					31,997,539
18		0						
19		134,488	136,466					136,466

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

**We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs --
Patronage Capital" must be entered as a part of the calculation for MDSC.**

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)

1,771,836

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	0.82
	TIER (Trailing 12 Months)	1.08
	Increase (Decrease) in YTD KWH Sales	-2.03%
	Increase (Decrease) in YTD KWH Purchases	-1.93%
2	MDSC	1.63
3	DSC	1.63
5	Rate of Return on Equity	-0.65
7	Equity Level as % of Assets	40.96
8	Equity to Total Capital	54.15
11	Long-Term Interest as a % of Revenue	2.71
13	Total Revenue per KWH Sold (Mills)	112.97
14	Electric Revenue per KWH Sold (Mills)	111.47
20	Power Cost per KWH Sold (Mills)	80.47
21	Power Cost as % of Revenue	71.23
22	O & M Expenses (Mills/KWH Sold)	12.91
28	A & G Expenses (Mills/KWH Sold)	5.15
30	Total Operating Expenses (Mills/KWH)	34.09
31	Depreciation Expense (Mills/KWH Sold)	10.41
35	LT Interest Expense (Mills/KWH Sold)	3.06
37	Total Cost of Electric Service (Mills/KWH)	114.56
38	Operating Margins (Mills/KWH Sold)	-1.03
41	Total Margins (Mills/KWH Sold)	-0.55
48	Revenue per TUP Investment (Cents)	37.59
51	TUP Investment per KWH Sold	30.05
52	Average Consumers per Mile	10.15
*	Current Ratio	0.52
*	Total Operating Expenses per Customer	674.62
	Calculated Line Loss	4.16%

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE September 30, 2020

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.

[Signature]

Signature of Office Manager or Accountant

11-6-20

Date

[Signature]

Signature of Manager

11-6-20

Date

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	52,957,963	50,393,287	60,069,326	5,472,977
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	38,495,279	35,985,577	44,033,912	3,988,039
4. Transmission Expense				
5. Distribution Expense - Operation	2,511,362	2,409,297	2,415,782	246,630
6. Distribution Expense - Maintenance	1,721,276	3,148,817	2,921,933	179,182
7. Consumer Accounts Expense	954,029	850,615	565,311	87,607
8. Customer Service and Informational Expense	36,548	400	290,625	75
9. Sales Expense	1,987	2,108	0	0
10. Administrative and General Expense	2,523,718	2,312,655	3,141,663	266,217
11. Total Operation & Maintenance Expense (2 thru 10)	46,244,199	44,709,469	53,369,226	4,767,749
12. Depreciation & Amortization Expense	4,489,080	4,661,838	4,459,935	522,645
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	67,320	67,929	64,800	7,351
15. Interest on Long-Term Debt	1,476,078	1,348,706	1,415,313	131,386
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	168,599	194,983	186,000	23,062
18. Other Deductions	1,796	22,441	0	100
19. Total Cost of Electric Service (11 thru 18)	52,447,071	51,005,366	59,495,274	5,452,292
20. Patronage Capital & Operating Margins (1 minus 19)	510,892	(612,079)	574,052	20,685
21. Non Operating Margins - Interest	312,196	290,166	275,664	19,027
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	(301)	(41,554)	0	5,553
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	163,827	197,914	160,000	7,381
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	986,614	(165,554)	1,009,716	52,645

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	227	312	5. Miles Transmission		
2. Services Retired	9	10	6. Miles Distribution Overhead	2,371	2,362
3. Total Services In Place	35,649	35,432	7. Miles Distribution Underground	599	608
4. Idle Services (Exclude Seasonal)	5,639	5,151	8. Total Miles Energized (5+6+7)	2,970	2,970

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	09/30/2020
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	177,387,225	28. Memberships	112,340
2. Construction Work in Progress	4,748,983	29. Patronage Capital	50,300,349
3. Total Utility Plant (1+2)	182,136,208	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	74,461,717	31. Operating Margins - Current Year	(667,983)
5. Net Utility Plant (3-4)	107,674,491	32. Non-Operating Margins	502,428
6. Nonutility Property - Net	0	33. Other Margins & Equities	90,887
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	50,338,022
8. Invest. in Assoc. Org. - Patronage Capital	1,798,204	35. Long-Term Debt RUS	12,099,487
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,880,282	36. Long-Term Debt - Other (Net)	30,149,630
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	0
12. Other Investments	0	37. Total Long-Term Debt (35+36)	42,249,117
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,678,486	39. Accumulated Operating Provisions	2,776,460
15. Cash-General Funds	1,196,493	40. Total Other Noncurrent Liabilities (38+39)	2,776,460
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	16,788,632
17. Special Deposits	0	42. Accounts Payable	7,136,516
18. Temporary Investments	0	43. Consumers Deposits	2,870,810
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,789,749
20. Accounts Receivable - Net Sales of Energy	4,880,215	45. Total Current & Accrued Liabilities (41 thru 44)	28,585,707
21. Accounts Receivable - Net Other	1,093,220	46. Deferred Credits	170,578
22. Materials & Supplies - Electric and Other	1,737,627	47. Total Liabilities & Other Credits (34+37+40+45+46)	124,119,883
23. Prepayments	503,337	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	3,357,113	53. Balance Beginning of the Year	13,330,257
	12,768,005	54. Amount Received This Year (Net)	353,238
26. Deferred Debits	(1,099)	55. Total Contributions in Aid of Construction	13,683,495
27. Total Assets & Other Debits (5+14+25+26)	124,119,883		
PART D. NOTES TO FINANCIAL STATEMENTS			
Part C - Estimated Contributions in Aid of Construction			
An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.			
THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.			

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 9/30/2020					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,473	25,481	25,482	25,511	25,547	25,577
	b. KWH Sold	32,997,929	31,013,668	25,608,026	21,785,170	23,251,331	32,339,179
	c. Revenue	3,901,262	3,529,773	2,943,255	2,676,329	2,761,026	3,838,653
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	5	5	5
	b. KWH Sold	2,893	77	63	919	(344)	5,519
	c. Revenue	435	492	432	321	173	1,199
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,555	4,549	4,558	4,563	4,582	4,590
	b. KWH Sold	16,078,069	15,133,123	13,543,260	11,474,077	12,602,828	16,002,270
	c. Revenue	1,656,388	1,588,018	1,375,626	1,240,651	1,330,789	1,614,192
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	11	11	11
	b. KWH Sold	4,060,125	4,035,959	4,004,410	3,465,269	3,327,796	3,753,517
	c. Revenue	384,065	389,190	354,656	320,472	314,853	335,083
6. Public Street & Highway Lighting	a. No. Consumers Served	11	10	10	10	10	10
	b. KWH Sold	53,440	53,472	57,200	53,491	53,467	53,480
	c. Revenue	11,075	9,027	9,781	11,448	11,117	12,419
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,055	30,056	30,066	30,100	30,155	30,193
11. TOTAL KWH Sold (lines 1b thru 9b)		53,192,456	50,236,299	43,212,959	36,778,926	39,235,078	52,153,965
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		5,953,224	5,516,501	4,683,751	4,249,221	4,417,958	5,801,545
13. Other Electric Revenue		111,552	104,863	73,907	63,565	64,189	64,414
14. KWH - Own Use		25,285	12,161	13,550	11,794	8,318	10,986
15. TOTAL KWH Purchased		56,758,110	52,698,854	44,367,924	37,981,506	42,072,025	55,273,142
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,154,581	4,047,012	3,216,782	2,835,751	3,323,321	4,337,357
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered)		112,137	118,761	80,837	80,182	106,000	127,118
Non-coincident _____	Coincident <u>X</u>	0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION						TOTAL (Column a thru l)
		Kentucky 20 McCracken						
		PERIOD ENDING						9/30/2020
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	
1	a.	25,595	25,624	25,624				25,546
	b.	41,846,733	37,962,304	28,953,311				275,757,651
	c.	4,862,040	4,662,034	3,412,631				32,587,004
2	a.							0
	b.							0
	c.							0
3	a.	5	5	5				5
	b.	9,684	6,029	24,437				49,277
	c.	1,800	1,691	3,011				9,555
4	a.	4,604	4,620	4,629				4,583
	b.	18,540,855	16,805,399	15,475,237				135,655,118
	c.	1,768,503	1,709,511	1,630,800				13,914,477
5	a.	11	11	11				11
	b.	3,713,243	3,838,177	3,801,080				33,999,576
	c.	330,816	346,496	354,272				3,129,903
6	a.	11	12	12				11
	b.	53,659	53,667	53,680				485,556
	c.	10,028	10,083	9,901				94,878
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		30,226	30,272	30,281	0	0	0	30,156
11		64,164,174	58,665,576	48,307,745	0	0	0	445,947,178
12		6,973,187	6,729,814	5,410,615	0	0	0	49,735,816
13		50,707	61,912	62,361				657,470
14		13,370	12,375	10,648				118,487
15		67,459,733	58,281,668	47,871,490				462,764,452
16								
17		5,166,641	4,916,094	3,988,039				35,985,577
18		0						
19		134,488	136,466	120,548				136,466

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs -- Patronage Capital" must be entered as a part of the calculation for MDSC.

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)

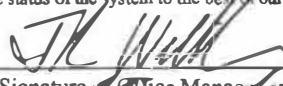
1,771,836


KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	0.88
	TIER (Trailing 12 Months)	1.03
	Increase (Decrease) in YTD KWH Sales	-3.33%
	Increase (Decrease) in YTD KWH Purchases	-3.85%
2	MDSC	1.65
3	DSC	1.65
5	Rate of Return on Equity	-0.44
7	Equity Level as % of Assets	40.56
8	Equity to Total Capital	54.37
11	Long-Term Interest as a % of Revenue	2.68
13	Total Revenue per KWH Sold (Mills)	113.00
14	Electric Revenue per KWH Sold (Mills)	111.53
20	Power Cost per KWH Sold (Mills)	80.69
21	Power Cost as % of Revenue	71.41
22	O & M Expenses (Mills/KWH Sold)	12.46
28	A & G Expenses (Mills/KWH Sold)	5.19
30	Total Operating Expenses (Mills/KWH)	33.68
31	Depreciation Expense (Mills/KWH Sold)	10.45
35	LT Interest Expense (Mills/KWH Sold)	3.02
37	Total Cost of Electric Service (Mills/KWH)	114.38
38	Operating Margins (Mills/KWH Sold)	-0.82
41	Total Margins (Mills/KWH Sold)	-0.37
48	Revenue per TUP Investment (Cents)	36.89
51	TUP Investment per KWH Sold	30.63
52	Average Consumers per Mile	10.15
*	Current Ratio	0.45
*	Total Operating Expenses per Customer	664.09
	Calculated Line Loss	3.63%

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE October 31, 2020

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.


11-30-20
Signature of Office Manager or Accountant Date


11-30-20
Signature of Manager Date

ITEM	YEAR-TO-DATE			
	LAST YEAR	THIS YEAR	BUDGET	THIS MONTH
	(a)	(b)	(c)	(d)
1. Operating Revenue and Patronage Capital	57,876,276	54,560,829	64,989,668	4,167,543
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	42,293,739	38,869,114	47,611,049	2,883,537
4. Transmission Expense				
5. Distribution Expense - Operation	2,787,357	2,213,344	2,690,147	(195,953)
6. Distribution Expense - Maintenance	1,955,330	2,875,162	3,226,476	(273,655)
7. Consumer Accounts Expense	1,064,164	750,615	629,334	(100,000)
8. Customer Service and Informational Expense	40,494	455	323,424	55
9. Sales Expense	3,066	2,108	1,000	0
10. Administrative and General Expense	2,773,264	2,060,546	3,466,721	(252,109)
11. Total Operation & Maintenance Expense (2 thru 10)	50,917,414	46,771,345	57,948,150	2,061,876
12. Depreciation & Amortization Expense	4,994,289	5,187,841	4,959,674	526,004
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	74,966	75,279	72,000	7,351
15. Interest on Long-Term Debt	1,639,950	1,468,307	1,554,792	119,601
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	192,667	221,157	188,000	26,174
18. Other Deductions	2,796	22,491	0	50
19. Total Cost of Electric Service (11 thru 18)	57,822,082	53,746,421	64,722,616	2,741,055
20. Patronage Capital & Operating Margins (1 minus 19)	54,194	814,408	267,053	1,426,488
21. Non Operating Margins - Interest	347,873	294,472	287,664	4,306
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	561	(41,554)	0	0
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	163,827	197,914	160,000	0
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	566,455	1,265,239	714,717	1,430,794

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR	THIS YEAR		LAST YEAR	THIS YEAR
	(a)	(b)		(a)	(b)
1. New Services Connected	263	342	5. Miles Transmission		
2. Services Retired	9	10	6. Miles Distribution Overhead	2,370	2,361
3. Total Services In Place	35,635	35,412	7. Miles Distribution Underground	600	609
4. Idle Services (Exclude Seasonal)	5,597	5,088	8. Total Miles Energized (5+6+7)	2,970	2,970

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION
	Kentucky 20 McCracken
	PERIOD ENDING 10/31/2020

PART C. BALANCE SHEET

ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	177,766,771	28. Memberships	111,935
2. Construction Work in Progress	4,979,572	29. Patronage Capital	50,300,349
3. Total Utility Plant (1+2)	182,746,343	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	74,806,769	31. Operating Margins - Current Year	758,505
5. Net Utility Plant (3-4)	107,939,574	32. Non-Operating Margins	506,735
6. Nonutility Property - Net	0	33. Other Margins & Equities	90,491
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	51,768,016
8. Invest. in Assoc. Org. - Patronage Capital	1,798,204	35. Long-Term Debt RUS	12,099,487
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,878,282	36. Long-Term Debt - Other (Net)	28,387,446
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	0
12. Other Investments	0	37. Total Long-Term Debt (35+36)	40,486,932
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,676,486	39. Accumulated Operating Provisions	2,789,138
15. Cash-General Funds	747,435	40. Total Other Noncurrent Liabilities (38+39)	2,789,138
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	18,720,298
17. Special Deposits	0	42. Accounts Payable	3,710,956
18. Temporary Investments	0	43. Consumers Deposits	2,863,151
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,688,064
20. Accounts Receivable - Net Sales of Energy	4,027,893	45. Total Current & Accrued Liabilities (41 thru 44)	26,982,469
21. Accounts Receivable - Net Other	1,005,259	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	1,911,995	47. Total Liabilities & Other Credits (34+37+40+45+46)	122,194,651
23. Prepayments	402,003	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	2,480,859	53. Balance Beginning of the Year	13,330,257
	10,575,443	54. Amount Received This Year (Net)	487,239
26. Deferred Debits	3,148	55. Total Contributions in Aid of Construction	13,817,496
27. Total Assets & Other Debits (5+14+25+26)	122,194,651		

PART D. NOTES TO FINANCIAL STATEMENTS

Part C - Estimated Contributions in Aid of Construction
 An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.

THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 10/31/2020					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,473	25,481	25,482	25,511	25,547	25,577
	b. KWH Sold	32,997,929	31,013,668	25,608,026	21,785,170	23,251,331	32,339,179
	c. Revenue	3,901,262	3,529,773	2,943,255	2,676,329	2,761,026	3,838,653
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	5	5	5
	b. KWH Sold	2,893	77	63	919	(344)	5,519
	c. Revenue	435	492	432	321	173	1,199
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,555	4,549	4,558	4,563	4,582	4,590
	b. KWH Sold	16,078,069	15,133,123	13,543,260	11,474,077	12,602,828	16,002,270
	c. Revenue	1,656,388	1,588,018	1,375,626	1,240,651	1,330,789	1,614,192
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	11	11	11
	b. KWH Sold	4,060,125	4,035,959	4,004,410	3,465,269	3,327,796	3,753,517
	c. Revenue	384,065	389,190	354,656	320,472	314,853	335,083
6. Public Street & Highway Lighting	a. No. Consumers Served	11	10	10	10	10	10
	b. KWH Sold	53,440	53,472	57,200	53,491	53,467	53,480
	c. Revenue	11,075	9,027	9,781	11,448	11,117	12,419
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1 a thru 9a)		30,055	30,056	30,066	30,100	30,155	30,193
11. TOTAL KWH Sold (lines 1 b thru 9b)		53,192,456	50,236,299	43,212,959	36,778,926	39,235,078	52,153,965
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		5,953,224	5,516,501	4,683,751	4,249,221	4,417,958	5,801,545
13. Other Electric Revenue		111,552	104,863	73,907	63,565	64,189	64,414
14. KWH - Own Use		25,285	12,161	13,550	11,794	8,318	10,986
15. TOTAL KWH Purchased		56,758,110	52,698,854	44,367,924	37,981,506	42,072,025	55,273,142
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,154,581	4,047,012	3,216,782	2,835,751	3,323,321	4,337,357
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered)		112,137	118,761	80,837	80,182	106,000	127,118
Non-coincident _____ Coincident <u>X</u>		0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT				BORROWER DESIGNATION Kentucky 20 McCracken				
				PERIOD ENDING		10/31/2020		
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	TOTAL (Column a thru l)
1	a.	25,595	25,624	25,624	25,647			25,556
	b.	41,846,733	37,962,304	28,953,311	18,837,976			294,595,627
	c.	4,862,040	4,662,034	3,412,631	2,167,532			34,754,536
2	a.							0
	b.							0
	c.							0
3	a.	5	5	5	5			5
	b.	9,684	6,029	24,437	747			50,024
	c.	1,800	1,691	3,011	277			9,831
4	a.	4,604	4,620	4,629	4,649			4,590
	b.	18,540,855	16,805,399	15,475,237	14,251,350			149,906,468
	c.	1,768,503	1,709,511	1,630,800	1,545,200			15,459,678
5	a.	11	11	11	11			11
	b.	3,713,243	3,838,177	3,801,080	4,004,074			38,003,650
	c.	330,816	346,496	354,272	378,090			3,507,993
6	a.	11	12	12	12			11
	b.	53,659	53,667	53,680	53,645			539,201
	c.	10,028	10,083	9,901	10,718			105,596
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		30,226	30,272	30,281	30,324	0	0	30,173
11		64,164,174	58,665,576	48,307,745	37,147,792	0	0	483,094,970
12		6,973,187	6,729,814	5,410,615	4,101,817	0	0	53,837,633
13		50,707	61,912	62,361	65,726			723,196
14		13,370	12,375	10,648	10,604			129,091
15		67,459,733	58,281,668	47,871,490	41,570,515			504,334,967
16								
17		5,166,641	4,916,094	3,988,039	2,883,537			38,869,114
18		0						
19		134,488	136,466	120,548	76,023			136,466

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

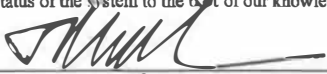
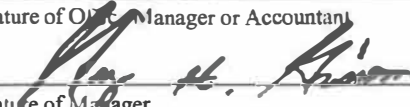
We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs -- Patronage Capital" must be entered as a part of the calculation for MDSC.

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)

1,771,836

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	1.86
	TIER (Trailing 12 Months)	2.06
	Increase (Decrease) in YTD KWH Sales	-4.24%
	Increase (Decrease) in YTD KWH Purchases	-3.87%
2	MDSC	2.01
3	DSC	2.01
5	Rate of Return on Equity	2.93
7	Equity Level as % of Assets	42.37
8	Equity to Total Capital	56.11
11	Long-Term Interest as a % of Revenue	2.69
13	Total Revenue per KWH Sold (Mills)	112.94
14	Electric Revenue per KWH Sold (Mills)	111.44
20	Power Cost per KWH Sold (Mills)	80.46
21	Power Cost as % of Revenue	71.24
22	O & M Expenses (Mills/KWH Sold)	10.53
28	A & G Expenses (Mills/KWH Sold)	4.27
30	Total Operating Expenses (Mills/KWH)	30.80
31	Depreciation Expense (Mills/KWH Sold)	10.74
35	LT Interest Expense (Mills/KWH Sold)	3.04
37	Total Cost of Electric Service (Mills/KWH)	111.25
38	Operating Margins (Mills/KWH Sold)	2.21
41	Total Margins (Mills/KWH Sold)	2.62
48	Revenue per TUP Investment (Cents)	35.83
51	TUP Investment per KWH Sold	31.52
52	Average Consumers per Mile	10.16
*	Current Ratio	0.39
*	Total Operating Expenses per Customer	591.68
	Calculated Line Loss	4.21%

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE November 30, 2020

CERTIFICATION	
We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.	
 _____ Signature of O&M Manager or Accountant	1-19-21 _____ Date
 _____ Signature of Manager	1-19-21 _____ Date

PART A. STATEMENT OF OPERATIONS				
ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	63,129,521	59,172,801	70,578,724	4,611,972
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	46,431,206	42,286,923	51,689,721	3,417,809
4. Transmission Expense				
5. Distribution Expense - Operation	3,077,664	2,456,768	2,960,009	243,424
6. Distribution Expense - Maintenance	2,208,061	3,019,631	3,536,056	144,469
7. Consumer Accounts Expense	1,171,437	831,852	693,357	81,237
8. Customer Service and Informational Expense	40,563	555	356,558	100
9. Sales Expense	3,691	2,108	1,000	0
10. Administrative and General Expense	3,003,271	2,305,568	3,788,402	245,022
11. Total Operation & Maintenance Expense (2 thru 10)	55,935,893	50,903,405	63,025,102	4,132,059
12. Depreciation & Amortization Expense	5,505,338	5,715,026	5,460,256	527,184
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	82,612	82,630	79,200	7,351
15. Interest on Long-Term Debt	1,798,147	1,605,855	1,720,271	137,548
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	215,584	227,315	190,000	6,159
18. Other Deductions	2,796	22,491	0	0
19. Total Cost of Electric Service (11 thru 18)	63,540,370	58,556,722	70,474,829	4,810,301
20. Patronage Capital & Operating Margins (1 minus 19)	(410,849)	616,079	103,895	(198,329)
21. Non Operating Margins - Interest	381,778	298,937	302,664	4,465
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	561	(41,554)	0	0
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	163,827	197,914	160,000	0
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	135,317	1,071,375	566,559	(193,864)

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	293	367	5. Miles Transmission		
2. Services Retired	9	10	6. Miles Distribution Overhead	2,370	2,361
3. Total Services In Place	35,615	35,387	7. Miles Distribution Underground	600	609
4. Idle Services (Exclude Seasonal)	5,550	5,069	8. Total Miles Energized (5+6+7)	2,970	2,970

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	11/30/2020
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	178,130,703	28. Memberships	111,550
2. Construction Work in Progress	7,827,544	29. Patronage Capital	50,300,349
3. Total Utility Plant (1+2)	185,958,247	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	75,165,462	31. Operating Margins - Current Year	560,176
5. Net Utility Plant (3-4)	110,792,785	32. Non-Operating Margins	511,200
6. Nonutility Property - Net	0	33. Other Margins & Equities	90,096
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	51,573,370
8. Invest. in Assoc. Org. - Patronage Capital	1,798,204	35. Long-Term Debt RUS	33,006,912
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,878,282	36. Long-Term Debt - Other (Net)	28,244,456
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	0
12. Other Investments	0	37. Total Long-Term Debt (35+36)	61,251,368
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,676,486	39. Accumulated Operating Provisions	2,798,279
15. Cash-General Funds	1,755,368	40. Total Other Noncurrent Liabilities (38+39)	2,798,279
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	1,500,000
17. Special Deposits	0	42. Accounts Payable	4,275,025
18. Temporary Investments	0	43. Consumers Deposits	2,855,539
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,532,484
20. Accounts Receivable - Net Sales of Energy	3,788,159	45. Total Current & Accrued Liabilities (41 thru 44)	10,163,048
21. Accounts Receivable - Net Other	1,048,167	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	2,101,161	47. Total Liabilities & Other Credits (34+37+40+45+46)	125,954,161
23. Prepayments	326,587	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	2,457,354	53. Balance Beginning of the Year	13,330,257
	11,476,796	54. Amount Received This Year (Net)	383,635
26. Deferred Debits	8,094	55. Total Contributions in Aid of Construction	13,713,892
27. Total Assets & Other Debits (5+14+25+26)	125,954,161		
PART D. NOTES TO FINANCIAL STATEMENTS			
Part C - Estimated Contributions in Aid of Construction			
An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.			
THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.			

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 11/30/2020					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,473	25,481	25,482	25,511	25,547	25,577
	b. KWH Sold	32,997,929	31,013,668	25,608,026	21,785,170	23,251,331	32,339,179
	c. Revenue	3,901,262	3,529,773	2,943,255	2,676,329	2,761,026	3,838,653
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	5	5	5
	b. KWH Sold	2,893	77	63	919	(344)	5,519
	c. Revenue	435	492	432	321	173	1,199
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,555	4,549	4,558	4,563	4,582	4,590
	b. KWH Sold	16,078,069	15,133,123	13,543,260	11,474,077	12,602,828	16,002,270
	c. Revenue	1,656,388	1,588,018	1,375,626	1,240,651	1,330,789	1,614,192
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	11	11	11
	b. KWH Sold	4,060,125	4,035,959	4,004,410	3,465,269	3,327,796	3,753,517
	c. Revenue	384,065	389,190	354,656	320,472	314,853	335,083
6. Public Street & Highway Lighting	a. No. Consumers Served	11	10	10	10	10	10
	b. KWH Sold	53,440	53,472	57,200	53,491	53,467	53,480
	c. Revenue	11,075	9,027	9,781	11,448	11,117	12,419
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,055	30,056	30,066	30,100	30,155	30,193
11. TOTAL KWH Sold (lines 1b thru 9b)		53,192,456	50,236,299	43,212,959	36,778,926	39,235,078	52,153,965
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		5,953,224	5,516,501	4,683,751	4,249,221	4,417,958	5,801,545
13. Other Electric Revenue		111,552	104,863	73,907	63,565	64,189	64,414
14. KWH - Own Use		25,285	12,161	13,550	11,794	8,318	10,986
15. TOTAL KWH Purchased		56,758,110	52,698,854	44,367,924	37,981,506	42,072,025	55,273,142
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,154,581	4,047,012	3,216,782	2,835,751	3,323,321	4,337,357
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered)		112,137	118,761	80,837	80,182	106,000	127,118
Non-coincident _____ Coincident <u>X</u>		0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION						TOTAL (Column a thru l)
		Kentucky 20 McCracken						
		PERIOD ENDING						11/30/2020
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	
1	a.	25,595	25,624	25,624	25,647	25,641		25,564
	b.	41,846,733	37,962,304	28,953,311	18,837,976	22,758,019		317,353,646
	c.	4,862,040	4,662,034	3,412,631	2,167,532	2,742,868		37,497,403
2	a.							0
	b.							0
	c.							0
3	a.	5	5	5	5	5		5
	b.	9,684	6,029	24,437	747	(497)		49,527
	c.	1,800	1,691	3,011	277	159		9,990
4	a.	4,604	4,620	4,629	4,649	4,649		4,595
	b.	18,540,855	16,805,399	15,475,237	14,251,350	13,337,423		163,243,891
	c.	1,768,503	1,709,511	1,630,800	1,545,200	1,446,479		16,906,157
5	a.	11	11	11	11	11		11
	b.	3,713,243	3,838,177	3,801,080	4,004,074	3,621,091		41,624,741
	c.	330,816	346,496	354,272	378,090	345,819		3,853,812
6	a.	11	12	12	12	12		11
	b.	53,659	53,667	53,680	53,645	54,025		593,226
	c.	10,028	10,083	9,901	10,718	12,085		117,681
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		30,226	30,272	30,281	30,324	30,318	0	30,186
11		64,164,174	58,665,576	48,307,745	37,147,792	39,770,061	0	522,865,031
12		6,973,187	6,729,814	5,410,615	4,101,817	4,547,410	0	58,385,043
13		50,707	61,912	62,361	65,726	64,562		787,758
14		13,370	12,375	10,648	10,604	12,763		141,854
15		67,459,733	58,281,668	47,871,490	41,570,515	43,706,358		548,041,325
16								
17		5,166,641	4,916,094	3,988,039	2,883,537	3,417,809		42,286,923
18		0						
19		134,488	136,466	120,548	76,023	98,688		136,466

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs -- Patronage Capital" must be entered as a part of the calculation for MDSC.

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)

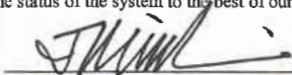
1,771,836

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	1.67
	TIER (Trailing 12 Months)	2.21
	Increase (Decrease) in YTD KWH Sales	-4.75%
	Increase (Decrease) in YTD KWH Purchases	-4.91%
2	MDSC	1.94
3	DSC	1.93
5	Rate of Return on Equity	2.27
7	Equity Level as % of Assets	40.95
8	Equity to Total Capital	45.71
11	Long-Term Interest as a % of Revenue	2.71
13	Total Revenue per KWH Sold (Mills)	113.17
14	Electric Revenue per KWH Sold (Mills)	111.66
20	Power Cost per KWH Sold (Mills)	80.88
21	Power Cost as % of Revenue	71.46
22	O & M Expenses (Mills/KWH Sold)	10.47
28	A & G Expenses (Mills/KWH Sold)	4.41
30	Total Operating Expenses (Mills/KWH)	31.12
31	Depreciation Expense (Mills/KWH Sold)	10.93
35	LT Interest Expense (Mills/KWH Sold)	3.07
37	Total Cost of Electric Service (Mills/KWH)	111.99
38	Operating Margins (Mills/KWH Sold)	1.67
41	Total Margins (Mills/KWH Sold)	2.05
48	Revenue per TUP Investment (Cents)	34.71
51	TUP Investment per KWH Sold	32.60
52	Average Consumers per Mile	10.16
*	Current Ratio	1.13
*	Total Operating Expenses per Customer	587.98
	Calculated Line Loss	4.59%

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE December 31, 2020

CERTIFICATION

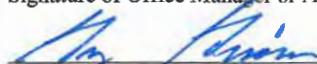
We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.



Signature of Office Manager or Accountant

3-15-21

Date



Signature of Manager

3-15-21

Date

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	69,447,701	65,126,213	77,225,632	5,953,412
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	50,688,769	46,397,544	56,561,781	4,110,621
4. Transmission Expense				
5. Distribution Expense - Operation	3,308,445	3,213,234	3,230,008	756,466
6. Distribution Expense - Maintenance	2,921,678	3,923,558	3,845,636	903,927
7. Consumer Accounts Expense	1,273,783	1,140,164	757,380	308,312
8. Customer Service and Informational Expense	40,607	604	389,692	49
9. Sales Expense	3,691	2,108	1,000	0
10. Administrative and General Expense	3,237,313	3,072,556	4,124,974	766,989
11. Total Operation & Maintenance Expense (2 thru 10)	61,474,286	57,749,767	68,910,471	6,846,363
12. Depreciation & Amortization Expense	6,016,651	6,243,199	5,961,682	528,174
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	90,258	89,980	86,400	7,351
15. Interest on Long-Term Debt	1,961,144	1,751,671	1,885,750	145,816
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	233,334	231,163	192,000	3,848
18. Other Deductions	2,796	22,491	0	0
19. Total Cost of Electric Service (11 thru 18)	69,778,470	66,088,272	77,036,303	7,531,550
20. Patronage Capital & Operating Margins (1 minus 19)	(330,769)	(962,059)	189,329	(1,578,138)
21. Non Operating Margins - Interest	415,932	303,276	317,664	4,338
22. Allowance for Funds Used During Construction	0		0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	934,232	1,589,160	0	1,630,714
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	179,415	207,762	160,000	9,848
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	1,198,810	1,138,138	666,993	66,762

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	308	407	5. Miles Transmission		
2. Services Retired	9	10	6. Miles Distribution Overhead	2,369	2,361
3. Total Services In Place	35,580	35,377	7. Miles Distribution Underground	601	609
4. Idle Services (Exclude Seasonal)	5,536	5,041	8. Total Miles Energized (5+6+7)	2,970	2,970

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	12/31/2020
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	178,383,911	28. Memberships	111,300
2. Construction Work in Progress	11,631,408	29. Patronage Capital	50,300,349
3. Total Utility Plant (1+2)	190,015,320	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	75,379,868	31. Operating Margins - Current Year	(1,018,670)
5. Net Utility Plant (3-4)	114,635,452	32. Non-Operating Margins	2,156,807
6. Nonutility Property - Net	0	33. Other Margins & Equities	89,700
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	51,639,487
8. Invest. in Assoc. Org. - Patronage Capital	1,808,052	35. Long-Term Debt RUS	32,867,931
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,878,282	36. Long-Term Debt - Other (Net)	28,102,261
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	0
12. Other Investments	0	37. Total Long-Term Debt (35+36)	60,970,192
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,686,334	39. Accumulated Operating Provisions	2,814,722
15. Cash-General Funds	2,622,813	40. Total Other Noncurrent Liabilities (38+39)	2,814,722
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	3,000,000
17. Special Deposits	0	42. Accounts Payable	8,924,814
18. Temporary Investments	0	43. Consumers Deposits	2,856,353
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,095,740
20. Accounts Receivable - Net Sales of Energy	4,003,177	45. Total Current & Accrued Liabilities (41 thru 44)	15,876,907
21. Accounts Receivable - Net Other	668,225	46. Deferred Credits	169,226
22. Materials & Supplies - Electric and Other	1,937,478	47. Total Liabilities & Other Credits (34+37+40+45+46)	131,470,534
23. Prepayments	404,509	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	3,508,805	53. Balance Beginning of the Year	13,330,257
	13,145,005	54. Amount Received This Year (Net)	407,983
26. Deferred Debits	3,743	55. Total Contributions in Aid of Construction	13,738,240
27. Total Assets & Other Debits (5+14+25+26)	131,470,534		
PART D. NOTES TO FINANCIAL STATEMENTS			
Part C - Estimated Contributions in Aid of Construction			
An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.			
THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.			

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 12/31/2020					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,473	25,481	25,482	25,511	25,547	25,577
	b. KWH Sold	32,997,929	31,013,668	25,608,026	21,785,170	23,251,331	32,339,179
	c. Revenue	3,901,262	3,529,773	2,943,255	2,676,329	2,761,026	3,838,653
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	5	5	5
	b. KWH Sold	2,893	77	63	919	(344)	5,519
	c. Revenue	435	492	432	321	173	1,199
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,555	4,549	4,558	4,563	4,582	4,590
	b. KWH Sold	16,078,069	15,133,123	13,543,260	11,474,077	12,602,828	16,002,270
	c. Revenue	1,656,388	1,588,018	1,375,626	1,240,651	1,330,789	1,614,192
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	11	11	11
	b. KWH Sold	4,060,125	4,035,959	4,004,410	3,465,269	3,327,796	3,753,517
	c. Revenue	384,065	389,190	354,656	320,472	314,853	335,083
6. Public Street & Highway Lighting	a. No. Consumers Served	11	10	10	10	10	10
	b. KWH Sold	53,440	53,472	57,200	53,491	53,467	53,480
	c. Revenue	11,075	9,027	9,781	11,448	11,117	12,419
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,055	30,056	30,066	30,100	30,155	30,193
11. TOTAL KWH Sold (lines 1b thru 9b)		53,192,456	50,236,299	43,212,959	36,778,926	39,235,078	52,153,965
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		5,953,224	5,516,501	4,683,751	4,249,221	4,417,958	5,801,545
13. Other Electric Revenue		111,552	104,863	73,907	63,565	64,189	64,414
14. KWH - Own Use		25,285	12,161	13,550	11,794	8,318	10,986
15. TOTAL KWH Purchased		56,758,110	52,698,854	44,367,924	37,981,506	42,072,025	55,273,142
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,154,581	4,047,012	3,216,782	2,835,751	3,323,321	4,337,357
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered)		112,137	118,761	80,837	80,182	106,000	127,118
Non-coincident _____	Coincident <u>X</u>	0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION						TOTAL (Column a thru l)
		Kentucky 20 McCracken						
		PERIOD ENDING						12/31/2020
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	
1	a.	25,595	25,624	25,624	25,647	25,641	25,657	25,572
	b.	41,846,733	37,962,304	28,953,311	18,837,976	22,758,019	32,641,410	349,995,056
	c.	4,862,040	4,662,034	3,412,631	2,167,532	2,742,868	3,930,387	41,427,791
2	a.							0
	b.							0
	c.							0
3	a.	5	5	5	5	5	5	5
	b.	9,684	6,029	24,437	747	(497)	688	50,215
	c.	1,800	1,691	3,011	277	159	295	10,285
4	a.	4,604	4,620	4,629	4,649	4,649	4,651	4,600
	b.	18,540,855	16,805,399	15,475,237	14,251,350	13,337,423	15,664,180	178,908,071
	c.	1,768,503	1,709,511	1,630,800	1,545,200	1,446,479	1,579,467	18,485,624
5	a.	11	11	11	11	11	11	11
	b.	3,713,243	3,838,177	3,801,080	4,004,074	3,621,091	3,913,965	45,538,706
	c.	330,816	346,496	354,272	378,090	345,819	355,352	4,209,164
6	a.	11	12	12	12	12	12	11
	b.	53,659	53,667	53,680	53,645	54,025	53,810	647,036
	c.	10,028	10,083	9,901	10,718	12,085	13,518	131,199
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		30,226	30,272	30,281	30,324	30,318	30,336	30,199
11		64,164,174	58,665,576	48,307,745	37,147,792	39,770,061	52,274,053	575,139,084
12		6,973,187	6,729,814	5,410,615	4,101,817	4,547,410	5,879,019	64,264,062
13		50,707	61,912	62,361	65,726	64,562	74,393	862,151
14		13,370	12,375	10,648	10,604	12,763	17,508	159,362
15		67,459,733	58,281,668	47,871,490	41,570,515	43,706,358	57,325,303	605,366,628
16								
17		5,166,641	4,916,094	3,988,039	2,883,537	3,417,809	4,110,621	46,397,544
18		0						
19		134,488	136,466	120,548	76,023	98,688	104,733	136,466

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

**We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs --
Patronage Capital" must be entered as a part of the calculation for MDSC.**

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)


1,771,836


KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	1.65
	TIER (Trailing 12 Months)	1.65
	Increase (Decrease) in YTD KWH Sales	-4.81%
	Increase (Decrease) in YTD KWH Purchases	-4.09%
2	MDSC	0.67
3	DSC	0.81
5	Rate of Return on Equity	2.20
7	Equity Level as % of Assets	39.28
8	Equity to Total Capital	45.86
11	Long-Term Interest as a % of Revenue	2.69
13	Total Revenue per KWH Sold (Mills)	113.24
14	Electric Revenue per KWH Sold (Mills)	111.74
20	Power Cost per KWH Sold (Mills)	80.67
21	Power Cost as % of Revenue	71.24
22	O & M Expenses (Mills/KWH Sold)	12.41
28	A & G Expenses (Mills/KWH Sold)	5.34
30	Total Operating Expenses (Mills/KWH)	34.24
31	Depreciation Expense (Mills/KWH Sold)	10.86
35	LT Interest Expense (Mills/KWH Sold)	3.05
37	Total Cost of Electric Service (Mills/KWH)	114.91
38	Operating Margins (Mills/KWH Sold)	1.62
41	Total Margins (Mills/KWH Sold)	1.98
48	Revenue per TUP Investment (Cents)	34.27
51	TUP Investment per KWH Sold	33.04
52	Average Consumers per Mile	10.17
*	Current Ratio	0.83
*	Total Operating Expenses per Customer	652.04
	Calculated Line Loss	4.99%

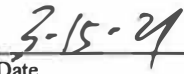
FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE January 31, 2021


CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.


Signature of Office Manager or Accountant


Signature of Manager


Date


Date

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR	THIS YEAR	BUDGET	
	(a)	(b)	(c)	
1. Operating Revenue and Patronage Capital	6,064,777	6,514,375	7,208,733	6,514,375
2. Power Production Expense	0		0	
3. Cost of Purchased Power	4,154,581	4,230,252	5,226,331	4,230,252
4. Transmission Expense				
5. Distribution Expense - Operation	382,814	347,780	278,347	347,780
6. Distribution Expense - Maintenance	264,206	255,122	380,813	255,122
7. Consumer Accounts Expense	140,984	117,910	58,568	117,910
8. Customer Service and Informational Expense	108	42	32,618	42
9. Sales Expense	0	0	100	0
10. Administrative and General Expense	336,696	366,697	360,840	366,697
11. Total Operation & Maintenance Expense (2 thru 10)	5,279,389	5,317,803	6,337,617	5,317,803
12. Depreciation & Amortization Expense	512,802	527,722	520,000	527,722
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	7,646	7,351	7,200	7,351
15. Interest on Long-Term Debt	161,728	145,310	134,000	145,310
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	26,823	1,330	3,667	1,330
18. Other Deductions	400	100	0	100
19. Total Cost of Electric Service (11 thru 18)	5,988,788	5,999,615	7,002,484	5,999,615
20. Patronage Capital & Operating Margins (1 minus 19)	75,989	514,760	206,249	514,760
21. Non Operating Margins - Interest	36,350	4,371	6,000	4,371
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	0	0	0	0
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	0	0	0	0
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	112,339	519,131	212,249	519,131

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR	THIS YEAR		LAST YEAR	THIS YEAR
	(a)	(b)		(a)	(b)
1. New Services Connected	42	29	5. Miles Transmission		
2. Services Retired	0	3	6. Miles Distribution Overhead	2,368	2,363
3. Total Services In Place	35,573	35,353	7. Miles Distribution Underground	603	613
4. Idle Services (Exclude Seasonal)	5,518	4,983	8. Total Miles Energized (5+6+7)	2,971	2,975

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION
	Kentucky 20 McCracken
	PERIOD ENDING 01/31/2021

PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	179,338,994	28. Memberships	110,995
2. Construction Work in Progress	12,219,568	29. Patronage Capital	51,438,487
3. Total Utility Plant (1+2)	191,558,562	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	75,692,743	31. Operating Margins - Current Year	514,760
5. Net Utility Plant (3-4)	115,865,818	32. Non-Operating Margins	4,371
6. Nonutility Property - Net	0	33. Other Margins & Equities	89,304
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	52,157,917
8. Invest. in Assoc. Org. - Patronage Capital	1,808,052	35. Long-Term Debt RUS	32,867,931
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,878,282	36. Long-Term Debt - Other (Net)	27,959,510
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	0
12. Other Investments	0	37. Total Long-Term Debt (35+36)	60,827,441
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,686,334	39. Accumulated Operating Provisions	2,829,474
15. Cash-General Funds	1,411,594	40. Total Other Noncurrent Liabilities (38+39)	2,829,474
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	6,000,000
17. Special Deposits	0	42. Accounts Payable	6,313,728
18. Temporary Investments	0	43. Consumers Deposits	2,842,784
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,920,853
20. Accounts Receivable - Net Sales of Energy	5,042,894	45. Total Current & Accrued Liabilities (41 thru 44)	17,077,365
21. Accounts Receivable - Net Other	1,194,681	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	2,031,762	47. Total Liabilities & Other Credits (34+37+40+45+46)	133,060,293
23. Prepayments	327,962	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	3,506,812	53. Balance Beginning of the Year	13,738,240
	13,515,705	54. Amount Received This Year (Net)	22,988
26. Deferred Debits	(7,564)	55. Total Contributions in Aid of Construction	13,761,228
27. Total Assets & Other Debits (5+14+25+26)	133,060,293		

PART D. NOTES TO FINANCIAL STATEMENTS

Part C - Estimated Contributions in Aid of Construction

An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.

THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 1/31/2021					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,681	0	0	0	0	0
	b. KWH Sold	37,803,485	0	0	0	0	0
	c. Revenue	4,460,926	0	0	0	0	0
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	0	0	0	0	0
	b. KWH Sold	5,366	0	0	0	0	0
	c. Revenue	761	0	0	0	0	0
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,660	0	0	0	0	0
	b. KWH Sold	15,470,755	0	0	0	0	0
	c. Revenue	1,573,950	0	0	0	0	0
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	0	0	0	0	0
	b. KWH Sold	4,282,301	0	0	0	0	0
	c. Revenue	393,372	0	0	0	0	0
6. Public Street & Highway Lighting	a. No. Consumers Served	13	0	0	0	0	0
	b. KWH Sold	53,952	0	0	0	0	0
	c. Revenue	6,715	0	0	0	0	0
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,370	0	0	0	0	0
11. TOTAL KWH Sold (lines 1b thru 9b)		57,615,859	0	0	0	0	0
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		6,435,724	0	0	0	0	0
13. Other Electric Revenue		78,651	0	0	0	0	0
14. KWH - Own Use		22,541	0	0	0	0	0
15. TOTAL KWH Purchased		59,482,225	0	0	0	0	0
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,230,252	0	0	0	0	0
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered)		102,217	0	0	0	0	0
Non-coincident _____	Coincident <u>X</u>	0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION Kentucky 20 McCracken						PERIOD ENDING 1/31/2021
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	TOTAL (Column a thru l)
1	a.	0	0	0	0	0	0	25,681
	b.	0	0	0	0	0	0	37,803,485
	c.	0	0	0	0	0	0	4,460,926
2	a.							0
	b.							0
	c.							0
3	a.	0	0	0	0	0	0	5
	b.	0	0	0	0	0	0	5,366
	c.	0	0	0	0	0	0	761
4	a.	0	0	0	0	0	0	4,660
	b.	0	0	0	0	0	0	15,470,755
	c.	0	0	0	0	0	0	1,573,950
5	a.	0	0	0	0	0	0	11
	b.	0	0	0	0	0	0	4,282,301
	c.	0	0	0	0	0	0	393,372
6	a.	0	0	0	0	0	0	13
	b.	0	0	0	0	0	0	53,952
	c.	0	0	0	0	0	0	6,715
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		0	0	0	0	0	0	30,370
11		0	0	0	0	0	0	57,615,859
12		0	0	0	0	0	0	6,435,724
13		0	0	0	0	0	0	78,651
14		0	0	0	0	0	0	22,541
15		0	0	0	0	0	0	59,482,225
16								
17		0	0	0	0	0	0	4,230,252
18		0						
19		0	0	0	0	0	0	102,217

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

**We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs --
Patronage Capital" must be entered as a part of the calculation for MDSC.**

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet,
Line 8)

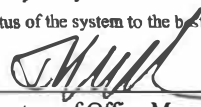
1,808,052

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	4.57
	TIER (Trailing 12 Months)	1.89
	Increase (Decrease) in YTD KWH Sales	8.32%
	Increase (Decrease) in YTD KWH Purchases	4.80%
2	MDSC	3.02
3	DSC	3.02
5	Rate of Return on Equity	11.94
7	Equity Level as % of Assets	39.20
8	Equity to Total Capital	46.16
11	Long-Term Interest as a % of Revenue	2.23
13	Total Revenue per KWH Sold (Mills)	113.07
14	Electric Revenue per KWH Sold (Mills)	111.70
20	Power Cost per KWH Sold (Mills)	73.42
21	Power Cost as % of Revenue	64.94
22	O & M Expenses (Mills/KWH Sold)	10.46
28	A & G Expenses (Mills/KWH Sold)	6.36
30	Total Operating Expenses (Mills/KWH)	30.71
31	Depreciation Expense (Mills/KWH Sold)	9.16
35	LT Interest Expense (Mills/KWH Sold)	2.52
37	Total Cost of Electric Service (Mills/KWH)	104.13
38	Operating Margins (Mills/KWH Sold)	9.01
41	Total Margins (Mills/KWH Sold)	9.01
48	Revenue per TUP Investment (Cents)	40.81
51	TUP Investment per KWH Sold	27.71
52	Average Consumers per Mile	10.21
*	Current Ratio	0.79
*	Total Operating Expenses per Customer	699.12
	Calculated Line Loss	3.14%


FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE February 28, 2021

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.


4-13-21

Signature of Office Manager or Accountant Date


4-13-21

Signature of Manager Date

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	11,686,141	13,086,193	13,678,618	6,571,818
2. Power Production Expense	0		0	
3. Cost of Purchased Power	8,201,593	9,093,850	9,916,998	4,863,598
4. Transmission Expense				
5. Distribution Expense - Operation	680,109	601,114	563,109	253,333
6. Distribution Expense - Maintenance	427,527	436,643	761,626	181,521
7. Consumer Accounts Expense	240,669	208,250	117,136	90,340
8. Customer Service and Informational Expense	93	88	65,236	46
9. Sales Expense	104	0	200	0
10. Administrative and General Expense	580,150	652,153	719,045	285,457
11. Total Operation & Maintenance Expense (2 thru 10)	10,130,246	10,992,097	12,143,350	5,674,294
12. Depreciation & Amortization Expense	1,026,744	1,057,917	1,040,000	530,195
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	15,292	14,701	14,400	7,351
15. Interest on Long-Term Debt	312,319	276,255	268,000	130,944
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	51,679	1,614	7,334	284
18. Other Deductions	600	300	0	200
19. Total Cost of Electric Service (11 thru 18)	11,536,881	12,342,883	13,473,084	6,343,268
20. Patronage Capital & Operating Margins (1 minus 19)	149,260	743,310	205,534	228,551
21. Non Operating Margins - Interest	70,015	8,314	12,000	3,943
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	0	0	0	0
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	0	0	0	0
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	219,275	751,624	217,534	232,494

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	67	34	5. Miles Transmission		
2. Services Retired	1	4	6. Miles Distribution Overhead	2,368	2,362
3. Total Services In Place	35,546	35,308	7. Miles Distribution Underground	603	614
4. Idle Services (Exclude Seasonal)	5,490	4,964	8. Total Miles Energized (5+6+7)	2,971	2,976

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	02/28/2021
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	179,968,931	28. Memberships	110,585
2. Construction Work in Progress	12,296,948	29. Patronage Capital	51,438,487
3. Total Utility Plant (1+2)	192,265,879	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	76,058,877	31. Operating Margins - Current Year	743,311
5. Net Utility Plant (3-4)	116,207,002	32. Non-Operating Margins	8,314
6. Nonutility Property - Net	0	33. Other Margins & Equities	88,909
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	52,389,605
8. Invest. in Assoc. Org. - Patronage Capital	1,808,052	35. Long-Term Debt RUS	32,867,931
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,878,282	36. Long-Term Debt - Other (Net)	27,812,227
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	0
12. Other Investments	0	37. Total Long-Term Debt (35+36)	60,680,158
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,686,334	39. Accumulated Operating Provisions	2,838,944
15. Cash-General Funds	1,661,693	40. Total Other Noncurrent Liabilities (38+39)	2,838,944
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	7,200,000
17. Special Deposits	0	42. Accounts Payable	6,057,993
18. Temporary Investments	0	43. Consumers Deposits	2,833,852
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	2,098,215
20. Accounts Receivable - Net Sales of Energy	5,422,022	45. Total Current & Accrued Liabilities (41 thru 44)	18,190,061
21. Accounts Receivable - Net Other	996,827	46. Deferred Credits	166,951
22. Materials & Supplies - Electric and Other	2,221,607	47. Total Liabilities & Other Credits (34+37+40+45+46)	134,265,719
23. Prepayments	360,706	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	3,727,315	53. Balance Beginning of the Year	13,738,240
	14,390,169	54. Amount Received This Year (Net)	131,676
26. Deferred Debits	(17,786)	55. Total Contributions in Aid of Construction	13,869,916
27. Total Assets & Other Debits (5+14+25+26)	134,265,719		
PART D. NOTES TO FINANCIAL STATEMENTS			
Part C - Estimated Contributions in Aid of Construction			
An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.			
THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.			

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 2/28/2021					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,681	25,653	0	0	0	0
	b. KWH Sold	37,803,485	39,535,514	0	0	0	0
	c. Revenue	4,460,926	4,523,797	0	0	0	0
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	0	0	0	0
	b. KWH Sold	5,366	(2,512)	0	0	0	0
	c. Revenue	761	(73)	0	0	0	0
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,660	4,662	0	0	0	0
	b. KWH Sold	15,470,755	15,861,109	0	0	0	0
	c. Revenue	1,573,950	1,606,677	0	0	0	0
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	0	0	0	0
	b. KWH Sold	4,282,301	3,540,337	0	0	0	0
	c. Revenue	393,372	351,198	0	0	0	0
6. Public Street & Highway Lighting	a. No. Consumers Served	13	13	0	0	0	0
	b. KWH Sold	53,952	53,983	0	0	0	0
	c. Revenue	6,715	11,678	0	0	0	0
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,370	30,344	0	0	0	0
11. TOTAL KWH Sold (lines 1b thru 9b)		57,615,859	58,988,431	0	0	0	0
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		6,435,724	6,493,278	0	0	0	0
13. Other Electric Revenue		78,651	78,540	0	0	0	0
14. KWH - Own Use		22,541	25,172	0	0	0	0
15. TOTAL KWH Purchased		59,482,225	61,715,699	0	0	0	0
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,230,252	4,863,598	0	0	0	0
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered)		102,217	143,339	0	0	0	0
Non-coincident _____ Coincident <u>X</u>		0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION						TOTAL (Column a thru l)
		Kentucky 20 McCracken						
		PERIOD ENDING						2/28/2021
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	
1	a.	0	0	0	0	0	0	25,667
	b.	0	0	0	0	0	0	77,338,999
	c.	0	0	0	0	0	0	8,984,723
2	a.							0
	b.							0
	c.							0
3	a.	0	0	0	0	0	0	5
	b.	0	0	0	0	0	0	2,854
	c.	0	0	0	0	0	0	689
4	a.	0	0	0	0	0	0	4,661
	b.	0	0	0	0	0	0	31,331,864
	c.	0	0	0	0	0	0	3,180,628
5	a.	0	0	0	0	0	0	11
	b.	0	0	0	0	0	0	7,822,638
	c.	0	0	0	0	0	0	744,570
6	a.	0	0	0	0	0	0	13
	b.	0	0	0	0	0	0	107,935
	c.	0	0	0	0	0	0	18,393
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		0	0	0	0	0	0	30,357
11		0	0	0	0	0	0	116,604,290
12		0	0	0	0	0	0	12,929,002
13		0	0	0	0	0	0	157,191
14		0	0	0	0	0	0	47,713
15		0	0	0	0	0	0	121,197,924
16								
17		0	0	0	0	0	0	9,093,850
18		0						
19		0	0	0	0	0	0	143,339

PRELIMINARY FINANCIAL & STATISTICAL RATIOS


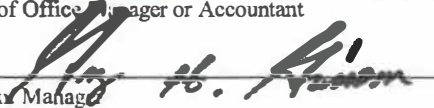
We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs -- Patronage Capital" must be entered as a part of the calculation for MDSC.

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)

1,808,052

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	3.72
	TIER (Trailing 12 Months)	1.97
	Increase (Decrease) in YTD KWH Sales	12.74%
	Increase (Decrease) in YTD KWH Purchases	10.73%
2	MDSC	2.64
3	DSC	2.64
5	Rate of Return on Equity	8.61
7	Equity Level as % of Assets	39.02
8	Equity to Total Capital	46.33
11	Long-Term Interest as a % of Revenue	2.11
13	Total Revenue per KWH Sold (Mills)	112.23
14	Electric Revenue per KWH Sold (Mills)	110.88
20	Power Cost per KWH Sold (Mills)	77.99
21	Power Cost as % of Revenue	69.49
22	O & M Expenses (Mills/KWH Sold)	8.90
28	A & G Expenses (Mills/KWH Sold)	5.59
30	Total Operating Expenses (Mills/KWH)	27.86
31	Depreciation Expense (Mills/KWH Sold)	9.07
35	LT Interest Expense (Mills/KWH Sold)	2.37
37	Total Cost of Electric Service (Mills/KWH)	105.85
38	Operating Margins (Mills/KWH Sold)	6.45
41	Total Margins (Mills/KWH Sold)	6.45
48	Revenue per TUP Investment (Cents)	40.84
51	TUP Investment per KWH Sold	27.48
52	Average Consumers per Mile	10.20
*	Current Ratio	0.79
*	Total Operating Expenses per Customer	642.16
	Calculated Line Loss	3.79%

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE March 31, 2021

CERTIFICATION	
We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.	
 Signature of Office Manager or Accountant	5-12-21 Date
 Signature of Manager	5-12-21 Date

PART A. STATEMENT OF OPERATIONS				
ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	16,443,799	17,685,156	19,317,295	4,598,962
2. Power Production Expense	0		0	
3. Cost of Purchased Power	11,418,375	12,125,646	14,005,039	3,031,796
4. Transmission Expense				
5. Distribution Expense - Operation	928,766	862,451	836,258	261,338
6. Distribution Expense - Maintenance	854,605	597,797	1,161,939	161,154
7. Consumer Accounts Expense	335,585	307,134	175,704	98,884
8. Customer Service and Informational Expense	126	142	97,854	55
9. Sales Expense	1,727	0	300	0
10. Administrative and General Expense	837,013	1,028,530	1,092,514	376,377
11. Total Operation & Maintenance Expense (2 thru 10)	14,376,197	14,921,700	17,369,608	3,929,603
12. Depreciation & Amortization Expense	1,542,425	1,588,741	1,560,000	530,824
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	22,938	22,052	21,600	7,351
15. Interest on Long-Term Debt	472,978	420,640	402,000	144,386
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	75,064	1,897	11,001	284
18. Other Deductions	600	600	0	300
19. Total Cost of Electric Service (11 thru 18)	16,490,204	16,955,630	19,364,209	4,612,747
20. Patronage Capital & Operating Margins (1 minus 19)	(46,405)	729,526	(46,914)	(13,785)
21. Non Operating Margins - Interest	106,054	12,759	18,000	4,445
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	19,885	(20,902)	0	(20,902)
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	171,648	0	180,000	0
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	251,182	721,383	151,086	(30,242)

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	89	59	5. Miles Transmission		
2. Services Retired	6	4	6. Miles Distribution Overhead	2,367	2,362
3. Total Services In Place	35,512	35,285	7. Miles Distribution Underground	604	614
4. Idle Services (Exclude Seasonal)	5,446	4,981	8. Total Miles Energized (5+6+7)	2,971	2,976

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	
		03/31/2021	
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	180,334,860	28. Memberships	110,070
2. Construction Work in Progress	13,575,106	29. Patronage Capital	51,438,487
3. Total Utility Plant (1+2)	193,909,966	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	76,423,108	31. Operating Margins - Current Year	708,623
5. Net Utility Plant (3-4)	117,486,858	32. Non-Operating Margins	12,759
6. Nonutility Property - Net	0	33. Other Margins & Equities	88,513
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	52,358,452
8. Invest. in Assoc. Org. - Patronage Capital	1,792,229	35. Long-Term Debt RUS	32,728,950
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,739,270	36. Long-Term Debt - Other (Net)	27,668,338
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	0
12. Other Investments	0	37. Total Long-Term Debt (35+36)	60,397,288
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,531,499	39. Accumulated Operating Provisions	2,848,414
15. Cash-General Funds	1,686,937	40. Total Other Noncurrent Liabilities (38+39)	2,848,414
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	7,000,000
17. Special Deposits	0	42. Accounts Payable	5,119,878
18. Temporary Investments	0	43. Consumers Deposits	2,845,730
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,955,185
20. Accounts Receivable - Net Sales of Energy	4,405,423	45. Total Current & Accrued Liabilities (41 thru 44)	16,920,792
21. Accounts Receivable - Net Other	845,485	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	2,367,598	47. Total Liabilities & Other Credits (34+37+40+45+46)	132,693,042
23. Prepayments	317,150	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	2,061,314	53. Balance Beginning of the Year	13,738,240
	11,683,908	54. Amount Received This Year (Net)	253,907
26. Deferred Debits	(9,223)	55. Total Contributions in Aid of Construction	13,992,147
27. Total Assets & Other Debits (5+14+25+26)	132,693,042		
PART D. NOTES TO FINANCIAL STATEMENTS			
Part C - Estimated Contributions in Aid of Construction			
An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.			
THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.			

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 3/31/2021					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,681	25,653	25,618	0	0	0
	b. KWH Sold	37,803,485	39,535,514	26,048,825	0	0	0
	c. Revenue	4,460,926	4,523,797	2,699,279	0	0	0
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	0	0	0
	b. KWH Sold	5,366	(2,512)	176	0	0	0
	c. Revenue	761	(73)	183	0	0	0
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,660	4,662	4,656	0	0	0
	b. KWH Sold	15,470,755	15,861,109	13,484,505	0	0	0
	c. Revenue	1,573,950	1,606,677	1,374,332	0	0	0
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	0	0	0
	b. KWH Sold	4,282,301	3,540,337	4,380,865	0	0	0
	c. Revenue	393,372	351,198	387,892	0	0	0
6. Public Street & Highway Lighting	a. No. Consumers Served	13	13	14	0	0	0
	b. KWH Sold	53,952	53,983	54,002	0	0	0
	c. Revenue	6,715	11,678	6,123	0	0	0
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,370	30,344	30,304	0	0	0
11. TOTAL KWH Sold (lines 1b thru 9b)		57,615,859	58,988,431	43,968,373	0	0	0
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		6,435,724	6,493,278	4,467,810	0	0	0
13. Other Electric Revenue		78,651	78,540	131,153	0	0	0
14. KWH - Own Use		22,541	25,172	14,188	0	0	0
15. TOTAL KWH Purchased		59,482,225	61,715,699	43,750,547	0	0	0
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,230,252	4,863,598	3,031,796	0	0	0
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered)		102,217	143,339	92,115	0	0	0
Non-coincident _____ Coincident _X_		0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION						
		Kentucky 20 McCracken						
		PERIOD ENDING						3/31/2021
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	TOTAL (Column a thru l)
1	a.	0	0	0	0	0	0	25,651
	b.	0	0	0	0	0	0	103,387,824
	c.	0	0	0	0	0	0	11,684,002
2	a.							0
	b.							0
	c.							0
3	a.	0	0	0	0	0	0	5
	b.	0	0	0	0	0	0	3,030
	c.	0	0	0	0	0	0	872
4	a.	0	0	0	0	0	0	4,659
	b.	0	0	0	0	0	0	44,816,369
	c.	0	0	0	0	0	0	4,554,960
5	a.	0	0	0	0	0	0	11
	b.	0	0	0	0	0	0	12,203,503
	c.	0	0	0	0	0	0	1,132,463
6	a.	0	0	0	0	0	0	13
	b.	0	0	0	0	0	0	161,937
	c.	0	0	0	0	0	0	24,516
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		0	0	0	0	0	0	30,339
11		0	0	0	0	0	0	160,572,663
12		0	0	0	0	0	0	17,396,812
13		0	0	0	0	0	0	288,344
14		0	0	0	0	0	0	61,901
15		0	0	0	0	0	0	164,948,471
16								
17		0	0	0	0	0	0	12,125,646
18		0						
19		0	0	0	0	0	0	143,339

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs -- Patronage Capital" must be entered as a part of the calculation for MDSC.

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)


1,808,052

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	2.71
	TIER (Trailing 12 Months)	1.95
	Increase (Decrease) in YTD KWH Sales	9.50%
	Increase (Decrease) in YTD KWH Purchases	7.23%
2	MDSC	2.34
3	DSC	2.31
5	Rate of Return on Equity	5.51
7	Equity Level as % of Assets	39.46
8	Equity to Total Capital	46.44
11	Long-Term Interest as a % of Revenue	2.38
13	Total Revenue per KWH Sold (Mills)	110.14
14	Electric Revenue per KWH Sold (Mills)	108.34
20	Power Cost per KWH Sold (Mills)	75.52
21	Power Cost as % of Revenue	68.56
22	O & M Expenses (Mills/KWH Sold)	9.09
28	A & G Expenses (Mills/KWH Sold)	6.41
30	Total Operating Expenses (Mills/KWH)	30.08
31	Depreciation Expense (Mills/KWH Sold)	9.89
35	LT Interest Expense (Mills/KWH Sold)	-2.62
37	Total Cost of Electric Service (Mills/KWH)	105.59
38	Operating Margins (Mills/KWH Sold)	4.49
41	Total Margins (Mills/KWH Sold)	4.49
48	Revenue per TUP Investment (Cents)	36.48
51	TUP Investment per KWH Sold	30.19
52	Average Consumers per Mile	10.19
*	Current Ratio	0.69
*	Total Operating Expenses per Customer	636.80
	Calculated Line Loss	2.65%

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE April 30, 2021

CERTIFICATION


We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.



Signature of Office Manager or Accountant

6-15-21

Date



Signature of Manager

6-15-21

Date

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR	THIS YEAR	BUDGET	
	(a)	(b)	(c)	
1. Operating Revenue and Patronage Capital	20,756,584	21,954,004	23,965,121	4,268,848
2. Power Production Expense	0		0	
3. Cost of Purchased Power	14,254,126	14,996,320	17,374,713	2,870,675
4. Transmission Expense				
5. Distribution Expense - Operation	1,166,294	1,095,096	1,108,177	232,645
6. Distribution Expense - Maintenance	1,153,575	863,567	1,559,752	265,770
7. Consumer Accounts Expense	427,121	421,923	234,272	114,789
8. Customer Service and Informational Expense	165	193	130,472	51
9. Sales Expense	1,727	0	400	0
10. Administrative and General Expense	1,105,940	1,409,588	1,471,477	381,057
11. Total Operation & Maintenance Expense (2 thru 10)	18,108,950	18,786,687	21,879,263	3,864,987
12. Depreciation & Amortization Expense	2,059,815	2,120,805	2,080,000	532,064
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	30,585	29,402	28,800	7,351
15. Interest on Long-Term Debt	627,589	565,341	536,000	144,701
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	96,261	2,183	14,668	286
18. Other Deductions	16,730	600	0	0
19. Total Cost of Electric Service (11 thru 18)	20,939,929	21,505,018	24,538,731	4,549,388
20. Patronage Capital & Operating Margins (1 minus 19)	(183,345)	448,986	(573,610)	(280,540)
21. Non Operating Margins - Interest	138,571	17,008	24,000	4,249
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	(38,223)	(20,902)	0	0
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	171,648	0	180,000	0
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	88,650	445,092	(369,610)	(276,290)

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR	THIS YEAR		LAST YEAR	THIS YEAR
	(a)	(b)		(a)	(b)
1. New Services Connected	122	102	5. Miles Transmission		
2. Services Retired	8	4	6. Miles Distribution Overhead	2,366	2,361
3. Total Services In Place	35,494	35,275	7. Miles Distribution Underground	604	615
4. Idle Services (Exclude Seasonal)	5,394	4,960	8. Total Miles Energized (5+6+7)	2,970	2,976

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	04/30/2021
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	180,967,105	28. Memberships	109,675
2. Construction Work in Progress	15,287,501	29. Patronage Capital	51,438,487
3. Total Utility Plant (1+2)	196,254,606	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	76,811,121	31. Operating Margins - Current Year	428,084
5. Net Utility Plant (3-4)	119,443,485	32. Non-Operating Margins	17,008
6. Nonutility Property - Net	0	33. Other Margins & Equities	88,117
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	52,081,371
8. Invest. in Assoc. Org. - Patronage Capital	1,792,229	35. Long-Term Debt RUS	32,728,950
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,739,270	36. Long-Term Debt - Other (Net)	27,522,582
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	0
12. Other Investments	0	37. Total Long-Term Debt (35+36)	60,251,532
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,531,499	39. Accumulated Operating Provisions	2,861,421
15. Cash-General Funds	597,683	40. Total Other Noncurrent Liabilities (38+39)	2,861,421
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	6,500,000
17. Special Deposits	0	42. Accounts Payable	5,619,991
18. Temporary Investments	0	43. Consumers Deposits	2,868,061
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,893,876
20. Accounts Receivable - Net Sales of Energy	3,380,362	45. Total Current & Accrued Liabilities (41 thru 44)	16,881,928
21. Accounts Receivable - Net Other	733,408	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	2,468,090	47. Total Liabilities & Other Credits (34+37+40+45+46)	132,244,349
23. Prepayments	264,781	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	1,833,207	53. Balance Beginning of the Year	13,738,240
	9,277,531	54. Amount Received This Year (Net)	269,709
26. Deferred Debits	(8,166)	55. Total Contributions in Aid of Construction	14,007,949
27. Total Assets & Other Debits (5+14+25+26)	132,244,349		
PART D. NOTES TO FINANCIAL STATEMENTS			
Part C - Estimated Contributions in Aid of Construction			
An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.			
THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.			

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 4/30/2021					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,681	25,653	25,618	25,609	0	0
	b. KWH Sold	37,803,485	39,535,514	26,048,825	20,297,362	0	0
	c. Revenue	4,460,926	4,523,797	2,699,279	2,440,788	0	0
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	5	0	0
	b. KWH Sold	5,366	(2,512)	176	3,767	0	0
	c. Revenue	761	(73)	183	1,324	0	0
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,660	4,662	4,656	4,675	0	0
	b. KWH Sold	15,470,755	15,861,109	13,484,505	13,093,032	0	0
	c. Revenue	1,573,950	1,606,677	1,374,332	1,357,159	0	0
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	11	0	0
	b. KWH Sold	4,282,301	3,540,337	4,380,865	3,777,741	0	0
	c. Revenue	393,372	351,198	387,892	346,959	0	0
6. Public Street & Highway Lighting	a. No. Consumers Served	13	13	14	15	0	0
	b. KWH Sold	53,952	53,983	54,002	54,002	0	0
	c. Revenue	6,715	11,678	6,123	13,274	0	0
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,370	30,344	30,304	30,315	0	0
11. TOTAL KWH Sold (lines 1b thru 9b)		57,615,859	58,988,431	43,968,373	37,225,904	0	0
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		6,435,724	6,493,278	4,467,810	4,159,503	0	0
13. Other Electric Revenue		78,651	78,540	131,153	109,344	0	0
14. KWH - Own Use		22,541	25,172	14,188	11,882	0	0
15. TOTAL KWH Purchased		59,482,225	61,715,699	43,750,547	38,795,926	0	0
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,230,252	4,863,598	3,031,796	2,870,675	0	0
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered)		102,217	143,339	92,115	87,413	0	0
Non-coincident	Coincident X	0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION						TOTAL (Column a thru l)
		Kentucky 20 McCracken						
		PERIOD ENDING						4/30/2021
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	
1	a.	0	0	0	0	0	0	25,640
	b.	0	0	0	0	0	0	123,685,186
	c.	0	0	0	0	0	0	14,124,789
2	a.							0
	b.							0
	c.							0
3	a.	0	0	0	0	0	0	5
	b.	0	0	0	0	0	0	6,797
	c.	0	0	0	0	0	0	2,196
4	a.	0	0	0	0	0	0	4,663
	b.	0	0	0	0	0	0	57,909,401
	c.	0	0	0	0	0	0	5,912,119
5	a.	0	0	0	0	0	0	11
	b.	0	0	0	0	0	0	15,981,244
	c.	0	0	0	0	0	0	1,479,422
6	a.	0	0	0	0	0	0	14
	b.	0	0	0	0	0	0	215,939
	c.	0	0	0	0	0	0	37,790
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		0	0	0	0	0	0	30,333
11		0	0	0	0	0	0	197,798,567
12		0	0	0	0	0	0	21,556,315
13		0	0	0	0	0	0	397,688
14		0	0	0	0	0	0	73,783
15		0	0	0	0	0	0	203,744,397
16								
17		0	0	0	0	0	0	14,996,320
18		0						
19		0	0	0	0	0	0	143,339

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

**We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs --
Patronage Capital" must be entered as a part of the calculation for MDSC.**

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)


1,808,052

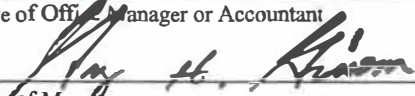
KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	1.79
	TIER (Trailing 12 Months)	1.88
	Increase (Decrease) in YTD KWH Sales	7.84%
	Increase (Decrease) in YTD KWH Purchases	6.22%
2	MDSC	2.01
3	DSC	1.98
5	Rate of Return on Equity	2.56
7	Equity Level as % of Assets	39.38
8	Equity to Total Capital	46.36
11	Long-Term Interest as a % of Revenue	2.58
13	Total Revenue per KWH Sold (Mills)	110.99
14	Electric Revenue per KWH Sold (Mills)	108.98
20	Power Cost per KWH Sold (Mills)	75.82
21	Power Cost as % of Revenue	68.31
22	O & M Expenses (Mills/KWH Sold)	9.90
28	A & G Expenses (Mills/KWH Sold)	7.13
30	Total Operating Expenses (Mills/KWH)	32.91
31	Depreciation Expense (Mills/KWH Sold)	10.72
35	LT Interest Expense (Mills/KWH Sold)	2.86
37	Total Cost of Electric Service (Mills/KWH)	108.72
38	Operating Margins (Mills/KWH Sold)	2.25
41	Total Margins (Mills/KWH Sold)	2.25
48	Revenue per TUP Investment (Cents)	33.56
51	TUP Investment per KWH Sold	33.07
52	Average Consumers per Mile	10.19
*	Current Ratio	0.55
*	Total Operating Expenses per Customer	643.72
	Calculated Line Loss	2.92%

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE May 31, 2021

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.


7-7-21
Signature of Office Manager or Accountant Date


7-7-21
Signature of Manager Date

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	25,238,731	26,566,702	29,671,762	4,612,699
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	17,577,447	18,511,066	21,512,027	3,514,746
4. Transmission Expense				
5. Distribution Expense - Operation	1,450,639	1,344,725	1,382,526	249,629
6. Distribution Expense - Maintenance	1,589,775	1,100,147	1,963,565	236,580
7. Consumer Accounts Expense	517,126	524,860	292,840	102,937
8. Customer Service and Informational Expense	198	245	163,090	51
9. Sales Expense	2,108	0	500	0
10. Administrative and General Expense	1,339,354	1,841,067	1,836,501	431,480
11. Total Operation & Maintenance Expense (2 thru 10)	22,476,648	23,322,111	27,151,049	4,535,424
12. Depreciation & Amortization Expense	2,578,095	2,654,497	2,600,000	533,692
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	38,231	36,753	36,000	7,351
15. Interest on Long-Term Debt	787,893	714,367	670,000	149,026
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	112,405	2,469	18,335	286
18. Other Deductions	16,730	1,700	0	1,100
19. Total Cost of Electric Service (11 thru 18)	26,010,003	26,731,896	30,475,384	5,226,878
20. Patronage Capital & Operating Margins (1 minus 19)	(771,272)	(165,194)	(803,622)	(614,179)
21. Non Operating Margins - Interest	171,842	21,183	30,000	4,175
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	(38,023)	(25,719)	0	(4,816)
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	171,648	0	180,000	0
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	(465,805)	(169,729)	(593,622)	(614,820)

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	151	140	5. Miles Transmission		
2. Services Retired	10	4	6. Miles Distribution Overhead	2,365	2,362
3. Total Services In Place	35,471	35,263	7. Miles Distribution Underground	605	615
4. Idle Services (Exclude Seasonal)	5,316	4,932	8. Total Miles Energized (5+6+7)	2,970	2,977

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	05/31/2021
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	181,599,098	28. Memberships	108,985
2. Construction Work in Progress	16,536,810	29. Patronage Capital	51,438,487
3. Total Utility Plant (1+2)	198,135,908	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	77,172,139	31. Operating Margins - Current Year	(190,912)
5. Net Utility Plant (3-4)	120,963,769	32. Non-Operating Margins	21,183
6. Nonutility Property - Net	0	33. Other Margins & Equities	87,722
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	51,465,465
8. Invest. in Assoc. Org. - Patronage Capital	1,792,229	35. Long-Term Debt RUS	32,728,950
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,739,270	36. Long-Term Debt - Other (Net)	27,377,558
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	0
12. Other Investments	0	37. Total Long-Term Debt (35+36)	60,106,508
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,531,499	39. Accumulated Operating Provisions	2,870,892
15. Cash-General Funds	(238,122)	40. Total Other Noncurrent Liabilities (38+39)	2,870,892
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	9,200,000
17. Special Deposits	0	42. Accounts Payable	4,832,981
18. Temporary Investments	0	43. Consumers Deposits	2,873,177
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	2,001,850
20. Accounts Receivable - Net Sales of Energy	3,086,789	45. Total Current & Accrued Liabilities (41 thru 44)	18,908,008
21. Accounts Receivable - Net Other	755,904	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	2,708,038	47. Total Liabilities & Other Credits (34+37+40+45+46)	133,518,968
23. Prepayments	469,769	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	2,240,759	53. Balance Beginning of the Year	13,738,240
	9,023,136	54. Amount Received This Year (Net)	321,927
26. Deferred Debits	564	55. Total Contributions in Aid of Construction	14,060,167
27. Total Assets & Other Debits (5+14+25+26)	133,518,968		
PART D. NOTES TO FINANCIAL STATEMENTS			
Part C - Estimated Contributions in Aid of Construction			
An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.			
THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.			

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 5/31/2021					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,681	25,653	25,618	25,609	25,598	0
	b. KWH Sold	37,803,485	39,535,514	26,048,825	20,297,362	21,310,510	0
	c. Revenue	4,460,926	4,523,797	2,699,279	2,440,788	2,725,556	0
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	5	5	0
	b. KWH Sold	5,366	(2,512)	176	3,767	21	0
	c. Revenue	761	(73)	183	1,324	230	0
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,660	4,662	4,656	4,675	4,701	0
	b. KWH Sold	15,470,755	15,861,109	13,484,505	13,093,032	13,694,490	0
	c. Revenue	1,573,950	1,606,677	1,374,332	1,357,159	1,441,483	0
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	11	12	0
	b. KWH Sold	4,282,301	3,540,337	4,380,865	3,777,741	3,802,879	0
	c. Revenue	393,372	351,198	387,892	346,959	340,152	0
6. Public Street & Highway Lighting	a. No. Consumers Served	13	13	14	15	15	0
	b. KWH Sold	53,952	53,983	54,002	54,002	54,208	0
	c. Revenue	6,715	11,678	6,123	13,274	12,497	0
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,370	30,344	30,304	30,315	30,331	0
11. TOTAL KWH Sold (lines 1b thru 9b)		57,615,859	58,988,431	43,968,373	37,225,904	38,862,108	0
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		6,435,724	6,493,278	4,467,810	4,159,503	4,519,918	0
13. Other Electric Revenue		78,651	78,540	131,153	109,344	92,781	0
14. KWH - Own Use		22,541	25,172	14,188	11,882	9,484	0
15. TOTAL KWH Purchased		59,482,225	61,715,699	43,750,547	38,795,926	42,568,406	0
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,230,252	4,863,598	3,031,796	2,870,675	3,514,746	0
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered)		102,217	143,339	92,115	87,413	112,103	0
Non-coincident	Coincident <input checked="" type="checkbox"/>	0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION Kentucky 20 McCracken						PERIOD ENDING 5/31/2021
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	TOTAL (Column a thru l)
1	a.	0	0	0	0	0	0	25,632
	b.	0	0	0	0	0	0	144,995,696
	c.	0	0	0	0	0	0	16,850,345
2	a.							0
	b.							0
	c.							0
3	a.	0	0	0	0	0	0	5
	b.	0	0	0	0	0	0	6,818
	c.	0	0	0	0	0	0	2,426
4	a.	0	0	0	0	0	0	4,671
	b.	0	0	0	0	0	0	71,603,891
	c.	0	0	0	0	0	0	7,353,602
5	a.	0	0	0	0	0	0	11
	b.	0	0	0	0	0	0	19,784,123
	c.	0	0	0	0	0	0	1,819,574
6	a.	0	0	0	0	0	0	14
	b.	0	0	0	0	0	0	270,147
	c.	0	0	0	0	0	0	50,287
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		0	0	0	0	0	0	30,333
11		0	0	0	0	0	0	236,660,675
12		0	0	0	0	0	0	26,076,233
13		0	0	0	0	0	0	490,469
14		0	0	0	0	0	0	83,267
15		0	0	0	0	0	0	246,312,803
16								
17		0	0	0	0	0	0	18,511,066
18		0						
19		0	0	0	0	0	0	143,339

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

**We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs --
Patronage Capital" must be entered as a part of the calculation for MDSC.**

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)

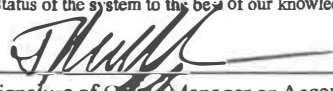
1,808,052

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	0.76
	TIER (Trailing 12 Months)	1.85
	Increase (Decrease) in YTD KWH Sales	6.29%
	Increase (Decrease) in YTD KWH Purchases	5.32%
2	MDSC	1.64
3	DSC	1.62
5	Rate of Return on Equity	-0.79
7	Equity Level as % of Assets	38.55
8	Equity to Total Capital	46.13
11	Long-Term Interest as a % of Revenue	2.69
13	Total Revenue per KWH Sold (Mills)	112.26
14	Electric Revenue per KWH Sold (Mills)	110.18
20	Power Cost per KWH Sold (Mills)	78.22
21	Power Cost as % of Revenue	69.68
22	O & M Expenses (Mills/KWH Sold)	10.33
28	A & G Expenses (Mills/KWH Sold)	7.78
30	Total Operating Expenses (Mills/KWH)	34.74
31	Depreciation Expense (Mills/KWH Sold)	11.22
35	LT Interest Expense (Mills/KWH Sold)	3.02
37	Total Cost of Electric Service (Mills/KWH)	112.95
38	Operating Margins (Mills/KWH Sold)	-0.72
41	Total Margins (Mills/KWH Sold)	-0.72
48	Revenue per TUP Investment (Cents)	32.18
51	TUP Investment per KWH Sold	34.88
52	Average Consumers per Mile	10.19
*	Current Ratio	0.48
*	Total Operating Expenses per Customer	650.45
	Calculated Line Loss	3.92%

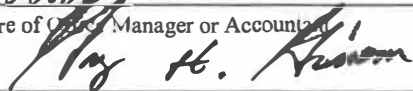
FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE June 30, 2021

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.



Signature of Chief Manager or Accountant



Signature of Manager

8-17-21

Date

8-17-21

Date

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	31,104,689	32,592,460	36,717,647	6,025,757
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	21,914,804	23,023,243	26,620,294	4,512,177
4. Transmission Expense				
5. Distribution Expense - Operation	1,666,198	1,568,000	1,664,482	223,274
6. Distribution Expense - Maintenance	2,016,113	1,398,607	2,386,852	298,460
7. Consumer Accounts Expense	594,753	646,140	351,408	121,280
8. Customer Service and Informational Expense	237	312	195,708	67
9. Sales Expense	2,108	620	600	620
10. Administrative and General Expense	1,569,775	2,221,444	2,185,939	380,377
11. Total Operation & Maintenance Expense (2 thru 10)	27,763,989	28,858,366	33,405,283	5,536,255
12. Depreciation & Amortization Expense	3,097,162	3,181,531	3,180,000	527,034
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	45,877	44,103	43,200	7,351
15. Interest on Long-Term Debt	942,688	858,155	824,000	143,789
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	129,073	2,757	22,002	288
18. Other Deductions	22,341	1,700	0	0
19. Total Cost of Electric Service (11 thru 18)	32,001,131	32,946,612	37,474,485	6,214,716
20. Patronage Capital & Operating Margins (1 minus 19)	(896,442)	(354,152)	(756,839)	(188,959)
21. Non Operating Margins - Interest	203,837	25,387	36,000	4,204
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	(38,023)	(579,552)	(368,000)	(553,834)
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	171,648	0	180,000	0
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	(558,980)	(908,317)	(908,839)	(738,589)

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	197	169	5. Miles Transmission		
2. Services Retired	10	6	6. Miles Distribution Overhead	2,365	2,361
3. Total Services In Place	35,467	35,240	7. Miles Distribution Underground	606	618
4. Idle Services (Exclude Seasonal)	5,274	4,901	8. Total Miles Energized (5+6+7)	2,971	2,979

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	06/30/2021
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	177,109,026	28. Memberships	108,590
2. Construction Work in Progress	17,846,709	29. Patronage Capital	51,438,487
3. Total Utility Plant (1+2)	194,955,736	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	73,601,005	31. Operating Margins - Current Year	(934,204)
5. Net Utility Plant (3-4)	121,354,731	32. Non-Operating Margins	25,887
6. Nonutility Property - Net	0	33. Other Margins & Equities	87,326
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	50,726,085
8. Invest. in Assoc. Org. - Patronage Capital	1,792,229	35. Long-Term Debt RUS	32,598,438
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,739,270	36. Long-Term Debt - Other (Net)	27,230,680
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	0
12. Other Investments	0	37. Total Long-Term Debt (35+36)	59,829,118
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,531,499	39. Accumulated Operating Provisions	2,879,992
15. Cash-General Funds	2,235,440	40. Total Other Noncurrent Liabilities (38+39)	2,879,992
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	12,600,000
17. Special Deposits	0	42. Accounts Payable	6,968,050
18. Temporary Investments	0	43. Consumers Deposits	2,881,830
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,991,929
20. Accounts Receivable - Net Sales of Energy	3,574,283	45. Total Current & Accrued Liabilities (41 thru 44)	24,441,809
21. Accounts Receivable - Net Other	750,173	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	2,693,842	47. Total Liabilities & Other Credits (34+37+40+45+46)	138,045,100
23. Prepayments	555,545	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	3,336,568	53. Balance Beginning of the Year	13,738,240
	13,145,853	54. Amount Received This Year (Net)	359,091
26. Deferred Debits	13,017	55. Total Contributions in Aid of Construction	14,097,331
27. Total Assets & Other Debits (5+14+25+26)	138,045,100		
PART D. NOTES TO FINANCIAL STATEMENTS			
Part C - Estimated Contributions in Aid of Construction			
An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.			
THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.			

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 6/30/2021					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,681	25,653	25,618	25,609	25,598	25,582
	b. KWH Sold	37,803,485	39,535,514	26,048,825	20,297,362	21,310,510	31,320,011
	c. Revenue	4,460,926	4,523,797	2,699,279	2,440,788	2,725,556	3,906,516
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	5	5	5
	b. KWH Sold	5,366	(2,512)	176	3,767	21	16,506
	c. Revenue	761	(73)	183	1,324	230	2,501
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,660	4,662	4,656	4,675	4,701	4,721
	b. KWH Sold	15,470,755	15,861,109	13,484,505	13,093,032	13,694,490	16,611,916
	c. Revenue	1,573,950	1,606,677	1,374,332	1,357,159	1,441,483	1,653,966
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	11	12	12
	b. KWH Sold	4,282,301	3,540,337	4,380,865	3,777,741	3,802,879	3,961,643
	c. Revenue	393,372	351,198	387,892	346,959	340,152	351,013
6. Public Street & Highway Lighting	a. No. Consumers Served	13	13	14	15	15	19
	b. KWH Sold	53,952	53,983	54,002	54,002	54,208	54,093
	c. Revenue	6,715	11,678	6,123	13,274	12,497	13,388
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,370	30,344	30,304	30,315	30,331	30,339
11. TOTAL KWH Sold (lines 1b thru 9b)		57,615,859	58,988,431	43,968,373	37,225,904	38,862,108	51,964,169
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		6,435,724	6,493,278	4,467,810	4,159,503	4,519,918	5,927,384
13. Other Electric Revenue		78,651	78,540	131,153	109,344	92,781	98,373
14. KWH - Own Use		22,541	25,172	14,188	11,882	9,484	13,233
15. TOTAL KWH Purchased		59,482,225	61,715,699	43,750,547	38,795,926	42,568,406	57,435,482
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,230,252	4,863,598	3,031,796	2,870,675	3,514,746	4,512,177
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered)		102,217	143,339	92,115	87,413	112,403	129,256
Non-coincident _____	Coincident _X_	0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION						TOTAL (Column a thru l)
		Kentucky 20 McCracken						
		PERIOD ENDING						6/30/2021
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	
1	a.	0	0	0	0	0	0	25,624
	b.	0	0	0	0	0	0	176,315,707
	c.	0	0	0	0	0	0	20,756,861
2	a.							0
	b.							0
	c.							0
3	a.	0	0	0	0	0	0	5
	b.	0	0	0	0	0	0	23,324
	c.	0	0	0	0	0	0	4,927
4	a.	0	0	0	0	0	0	4,679
	b.	0	0	0	0	0	0	88,215,807
	c.	0	0	0	0	0	0	9,007,568
5	a.	0	0	0	0	0	0	11
	b.	0	0	0	0	0	0	23,745,766
	c.	0	0	0	0	0	0	2,170,587
6	a.	0	0	0	0	0	0	15
	b.	0	0	0	0	0	0	324,240
	c.	0	0	0	0	0	0	63,675
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		0	0	0	0	0	0	30,334
11		0	0	0	0	0	0	288,624,844
12		0	0	0	0	0	0	32,003,617
13		0	0	0	0	0	0	588,842
14		0	0	0	0	0	0	96,500
15		0	0	0	0	0	0	303,748,285
16								
17		0	0	0	0	0	0	23,023,243
18		0						
19		0	0	0	0	0	0	143,339

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs -- Patronage Capital" must be entered as a part of the calculation for MDSC.

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)

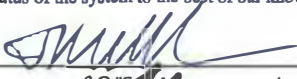
1,808,052

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	-0.06
	TIER (Trailing 12 Months)	1.47
	Increase (Decrease) in YTD KWH Sales	5.03%
	Increase (Decrease) in YTD KWH Purchases	5.05%
2	MDSC	1.57
3	DSC	1.32
5	Rate of Return on Equity	-3.58
7	Equity Level as % of Assets	36.75
8	Equity to Total Capital	45.88
11	Long-Term Interest as a % of Revenue	2.63
13	Total Revenue per KWH Sold (Mills)	112.92
14	Electric Revenue per KWH Sold (Mills)	110.88
20	Power Cost per KWH Sold (Mills)	79.77
21	Power Cost as % of Revenue	70.64
22	O & M Expenses (Mills/KWH Sold)	10.28
28	A & G Expenses (Mills/KWH Sold)	7.70
30	Total Operating Expenses (Mills/KWH)	34.38
31	Depreciation Expense (Mills/KWH Sold)	11.02
35	LT Interest Expense (Mills/KWH Sold)	2.97
37	Total Cost of Electric Service (Mills/KWH)	114.15
38	Operating Margins (Mills/KWH Sold)	-3.15
41	Total Margins (Mills/KWH Sold)	-3.15
48	Revenue per TUP Investment (Cents)	33.44
51	TUP Investment per KWH Sold	33.77
52	Average Consumers per Mile	10.18
*	Current Ratio	0.54
*	Total Operating Expenses per Customer	654.28
	Calculated Line Loss	4.98%

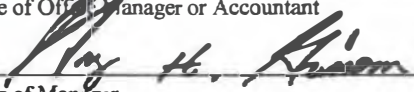
FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE July 31, 2021

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.



Signature of Official, Manager or Accountant



Signature of Manager

9-14-21

Date

9-14-21

Date

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	38,128,584	39,524,110	44,334,931	6,931,651
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	27,081,445	28,049,713	32,142,825	5,026,470
4. Transmission Expense				
5. Distribution Expense - Operation	1,926,520	1,780,734	1,945,913	212,735
6. Distribution Expense - Maintenance	2,608,628	1,632,347	2,819,021	233,741
7. Consumer Accounts Expense	681,408	747,625	411,947	101,485
8. Customer Service and Informational Expense	286	359	229,363	47
9. Sales Expense	2,108	976	700	356
10. Administrative and General Expense	1,823,397	2,572,929	2,544,088	351,485
11. Total Operation & Maintenance Expense (2 thru 10)	34,123,792	34,784,684	40,093,857	5,926,319
12. Depreciation & Amortization Expense	3,617,600	3,710,154	3,760,000	528,624
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	53,228	51,091	50,400	6,988
15. Interest on Long-Term Debt	1,072,288	1,005,874	978,000	147,718
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	149,478	4,001	25,669	1,245
18. Other Deductions	22,341	1,700	0	0
19. Total Cost of Electric Service (11 thru 18)	39,038,727	39,557,505	44,907,926	6,610,893
20. Patronage Capital & Operating Margins (1 minus 19)	(910,143)	(33,395)	(572,995)	320,758
21. Non Operating Margins - Interest	237,477	29,819	42,000	4,432
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	(30,413)	(568,100)	(368,000)	11,452
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	171,648	249,768	180,000	249,768
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	(531,431)	(321,908)	(718,995)	586,410

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	243	205	5. Miles Transmission		
2. Services Retired	10	6	6. Miles Distribution Overhead	2,364	2,360
3. Total Services In Place	35,464	35,226	7. Miles Distribution Underground	607	618
4. Idle Services (Exclude Seasonal)	5,238	4,851	8. Total Miles Energized (5+6+7)	2,971	2,978

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	07/31/2021
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	177,151,766	28. Memberships	108,240
2. Construction Work in Progress	18,525,945	29. Patronage Capital	51,438,487
3. Total Utility Plant (1+2)	195,677,711	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	73,632,831	31. Operating Margins - Current Year	(614,354)
5. Net Utility Plant (3-4)	122,044,880	32. Non-Operating Margins	292,446
6. Nonutility Property - Net	0	33. Other Margins & Equities	86,930
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	51,311,750
8. Invest. in Assoc. Org. - Patronage Capital	1,834,017	35. Long-Term Debt RUS	32,598,438
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,947,250	36. Long-Term Debt - Other (Net)	27,084,509
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	0
12. Other Investments	0	37. Total Long-Term Debt (35+36)	59,682,946
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,781,267	39. Accumulated Operating Provisions	2,892,472
15. Cash-General Funds	1,201,454	40. Total Other Noncurrent Liabilities (38+39)	2,892,472
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	14,100,000
17. Special Deposits	0	42. Accounts Payable	5,773,590
18. Temporary Investments	0	43. Consumers Deposits	2,892,533
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	2,056,571
20. Accounts Receivable - Net Sales of Energy	4,696,770	45. Total Current & Accrued Liabilities (41 thru 44)	24,822,694
21. Accounts Receivable - Net Other	103,403	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	2,726,155	47. Total Liabilities & Other Credits (34+37+40+45+46)	138,877,958
23. Prepayments	479,166	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	3,831,725	53. Balance Beginning of the Year	13,738,240
	13,038,674	54. Amount Received This Year (Net)	395,377
26. Deferred Debits	13,137	55. Total Contributions in Aid of Construction	14,133,617
27. Total Assets & Other Debits (5+14+25+26)	138,877,958		

PART D. NOTES TO FINANCIAL STATEMENTS

Part C - Estimated Contributions in Aid of Construction

An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.

THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 7/31/2021					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,681	25,653	25,618	25,609	25,598	25,582
	b. KWH Sold	37,803,485	39,535,514	26,048,825	20,297,362	21,310,510	31,320,011
	c. Revenue	4,460,926	4,523,797	2,699,279	2,440,788	2,725,556	3,906,516
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	5	5	5
	b. KWH Sold	5,366	(2,512)	176	3,767	21	16,506
	c. Revenue	761	(73)	183	1,324	230	2,501
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,660	4,662	4,656	4,675	4,701	4,721
	b. KWH Sold	15,470,755	15,861,109	13,484,505	13,093,032	13,694,490	16,611,916
	c. Revenue	1,573,950	1,606,677	1,374,332	1,357,159	1,441,483	1,653,966
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	11	12	12
	b. KWH Sold	4,282,301	3,540,337	4,380,865	3,777,741	3,802,879	3,961,643
	c. Revenue	393,372	351,198	387,892	346,959	340,152	351,013
6. Public Street & Highway Lighting	a. No. Consumers Served	13	13	14	15	15	19
	b. KWH Sold	53,952	53,983	54,002	54,002	54,208	54,093
	c. Revenue	6,715	11,678	6,123	13,274	12,497	13,388
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,370	30,344	30,304	30,315	30,331	30,339
11. TOTAL KWH Sold (lines 1b thru 9b)		57,615,859	58,988,431	43,968,373	37,225,904	38,862,108	51,964,169
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		6,435,724	6,493,278	4,467,810	4,159,503	4,519,918	5,927,384
13. Other Electric Revenue		78,651	78,540	131,153	109,344	92,781	98,373
14. KWH - Own Use		22,541	25,172	14,188	11,882	9,484	13,233
15. TOTAL KWH Purchased		59,482,225	61,715,699	43,750,547	38,795,926	42,568,406	57,435,482
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,230,252	4,863,598	3,031,796	2,870,675	3,514,746	4,512,177
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered) Non-coincident _____ Coincident <u>X</u>		102,217	143,339	92,115	87,413	112,403	129,256
		0	0	0	0	0	0

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION						TOTAL (Column a thru l)
		Kentucky 20 McCracken						
		PERIOD ENDING						7/31/2021
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	
1	a.	25,595	0	0	0	0	0	25,619
	b.	38,301,982	0	0	0	0	0	214,617,689
	c.	4,627,754	0	0	0	0	0	25,384,615
2	a.							0
	b.							0
	c.							0
3	a.	5	0	0	0	0	0	5
	b.	17,066	0	0	0	0	0	40,390
	c.	2,624	0	0	0	0	0	7,551
4	a.	4,743	0	0	0	0	0	4,688
	b.	18,030,796	0	0	0	0	0	106,246,603
	c.	1,818,668	0	0	0	0	0	10,826,237
5	a.	12	0	0	0	0	0	11
	b.	4,127,882	0	0	0	0	0	27,873,648
	c.	373,142	0	0	0	0	0	2,543,729
6	a.	20	0	0	0	0	0	16
	b.	54,385	0	0	0	0	0	378,625
	c.	8,519	0	0	0	0	0	72,194
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		30,375	0	0	0	0	0	30,340
11		60,532,111	0	0	0	0	0	349,156,955
12		6,830,708	0	0	0	0	0	38,834,325
13		100,942	0	0	0	0	0	689,784
14		14,397	0	0	0	0	0	110,897
15		63,490,954	0	0	0	0	0	367,239,239
16								
17		5,026,470	0	0	0	0	0	28,049,713
18		0						
19		138,503	0	0	0	0	0	143,339

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

**We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs --
Patronage Capital" must be entered as a part of the calculation for MDSC.**

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)

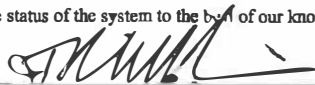
1,808,052


KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	0.68
	TIER (Trailing 12 Months)	1.80
	Increase (Decrease) in YTD KWH Sales	3.00%
	Increase (Decrease) in YTD KWH Purchases	2.98%
2	MDSC	1.79
3	DSC	1.59
5	Rate of Return on Equity	-1.08
7	Equity Level as % of Assets	36.95
8	Equity to Total Capital	46.23
11	Long-Term Interest as a % of Revenue	2.54
13	Total Revenue per KWH Sold (Mills)	113.20
14	Electric Revenue per KWH Sold (Mills)	111.22
20	Power Cost per KWH Sold (Mills)	80.34
21	Power Cost as % of Revenue	70.97
22	O & M Expenses (Mills/KWH Sold)	9.78
28	A & G Expenses (Mills/KWH Sold)	7.37
30	Total Operating Expenses (Mills/KWH)	32.96
31	Depreciation Expense (Mills/KWH Sold)	10.63
35	LT Interest Expense (Mills/KWH Sold)	2.88
37	Total Cost of Electric Service (Mills/KWH)	113.29
38	Operating Margins (Mills/KWH Sold)	-1.64
41	Total Margins (Mills/KWH Sold)	-0.92
48	Revenue per TUP Investment (Cents)	34.63
51	TUP Investment per KWH Sold	32.69
52	Average Consumers per Mile	10.19
*	Current Ratio	0.53
*	Total Operating Expenses per Customer	650.23
	Calculated Line Loss	4.92%

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE August 31, 2021

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.


Signature of Controller, Manager or Accountant Date October 13, 2021


Signature of Manager Date October 13, 2021

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	44,920,310	46,749,983	51,768,209	7,225,873
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	31,997,539	33,112,750	37,531,951	5,063,037
4. Transmission Expense				
5. Distribution Expense - Operation	2,162,667	2,021,280	2,224,439	240,546
6. Distribution Expense - Maintenance	2,969,635	1,874,549	3,263,190	242,202
7. Consumer Accounts Expense	763,008	746,746	472,486	(879)
8. Customer Service and Informational Expense	325	402	263,018	43
9. Sales Expense	2,108	976	800	0
10. Administrative and General Expense	2,046,438	2,829,899	2,901,472	256,970
11. Total Operation & Maintenance Expense (2 thru 10)	39,941,720	40,586,602	46,657,356	5,801,918
12. Depreciation & Amortization Expense	4,139,193	4,240,687	4,340,000	530,533
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	60,578	58,079	57,600	6,988
15. Interest on Long-Term Debt	1,217,320	1,153,117	1,132,000	147,243
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	171,921	4,449	29,336	448
18. Other Deductions	22,341	1,700	0	0
19. Total Cost of Electric Service (11 thru 18)	45,553,074	46,044,634	52,216,292	6,487,130
20. Patronage Capital & Operating Margins (1 minus 19)	(632,764)	705,349	(448,083)	738,742
21. Non Operating Margins - Interest	271,139	34,156	48,000	4,337
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	(47,107)	(568,771)	(368,000)	(671)
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	190,533	249,768	180,000	0
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	(218,200)	420,502	(588,083)	742,409

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	278	239	5. Miles Transmission		
2. Services Retired	10	6	6. Miles Distribution Overhead	2,362	2,360
3. Total Services In Place	35,448	35,210	7. Miles Distribution Underground	608	620
4. Idle Services (Exclude Seasonal)	5,176	4,803	8. Total Miles Energized (5+6+7)	2,970	2,980

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	
		08/31/2021	
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	192,864,794	28. Memberships	107,860
2. Construction Work in Progress	4,510,764	29. Patronage Capital	51,438,487
3. Total Utility Plant (1+2)	197,375,558	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	73,968,534	31. Operating Margins - Current Year	123,719
5. Net Utility Plant (3-4)	123,407,024	32. Non-Operating Margins	296,783
6. Nonutility Property - Net	0	33. Other Margins & Equities	86,535
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	52,053,384
8. Invest. in Assoc. Org. - Patronage Capital	1,834,017	35. Long-Term Debt RUS	32,598,438
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,947,250	36. Long-Term Debt - Other (Net)	26,937,763
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$))	0
12. Other Investments	0	37. Total Long-Term Debt (35+36)	59,536,201
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,781,267	39. Accumulated Operating Provisions	2,901,519
15. Cash-General Funds	1,390,646	40. Total Other Noncurrent Liabilities (38+39)	2,901,519
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	14,300,000
17. Special Deposits	0	42. Accounts Payable	7,104,640
18. Temporary Investments	0	43. Consumers Deposits	2,887,594
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,896,367
20. Accounts Receivable - Net Sales of Energy	4,838,597	45. Total Current & Accrued Liabilities (41 thru 44)	26,188,601
21. Accounts Receivable - Net Other	158,421	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	2,497,082	47. Total Liabilities & Other Credits (34+37+40+45+46)	140,847,800
23. Prepayments	454,619	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	4,303,241	53. Balance Beginning of the Year	13,738,240
	13,642,606	54. Amount Received This Year (Net)	503,096
26. Deferred Debits	16,903	55. Total Contributions in Aid of Construction	14,241,336
27. Total Assets & Other Debits (5+14+25+26)	140,847,800		
PART D. NOTES TO FINANCIAL STATEMENTS			
Part C - Estimated Contributions in Aid of Construction			
An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.			
THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.			

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 8/31/2021					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,681	25,653	25,618	25,609	25,598	25,582
	b. KWH Sold	37,803,485	39,535,514	26,048,825	20,297,362	21,310,510	31,320,011
	c. Revenue	4,460,926	4,523,797	2,699,279	2,440,788	2,725,556	3,906,516
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	5	5	5
	b. KWH Sold	5,366	(2,512)	176	3,767	21	16,506
	c. Revenue	761	(73)	183	1,324	230	2,501
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,660	4,662	4,656	4,675	4,701	4,721
	b. KWH Sold	15,470,755	15,861,109	13,484,505	13,093,032	13,694,490	16,611,916
	c. Revenue	1,573,950	1,606,677	1,374,332	1,357,159	1,441,483	1,653,966
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	11	12	12
	b. KWH Sold	4,282,301	3,540,337	4,380,865	3,777,741	3,802,879	3,961,643
	c. Revenue	393,372	351,198	387,892	346,959	340,152	351,013
6. Public Street & Highway Lighting	a. No. Consumers Served	13	13	14	15	15	19
	b. KWH Sold	53,952	53,983	54,002	54,002	54,208	54,093
	c. Revenue	6,715	11,678	6,123	13,274	12,497	13,388
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,370	30,344	30,304	30,315	30,331	30,339
11. TOTAL KWH Sold (lines 1b thru 9b)		57,615,859	58,988,431	43,968,373	37,225,904	38,862,108	51,964,169
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		6,435,724	6,493,278	4,467,810	4,159,503	4,519,918	5,927,384
13. Other Electric Revenue		78,651	78,540	131,153	109,344	92,781	98,373
14. KWH - Own Use		22,541	25,172	14,188	11,882	9,484	13,233
15. TOTAL KWH Purchased		59,482,225	61,715,699	43,750,547	38,795,926	42,568,406	57,435,482
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,230,252	4,863,598	3,031,796	2,870,675	3,514,746	4,512,177
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered)		102,217	143,339	92,115	87,413	112,403	129,256
Non-coincident		0	0	0	0	0	0
Coincident <u>X</u>							

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION						PERIOD ENDING	8/31/2021
		Kentucky 20 McCracken							
PART R. POWER REQUIREMENTS DATA BASE (Continued)									
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)									
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	TOTAL (Column a thru l)	
1	a.	25,595	25,620	0	0	0	0	25,620	
	b.	38,301,982	41,319,695	0	0	0	0	255,937,384	
	c.	4,627,754	4,831,291	0	0	0	0	30,215,906	
2	a.							0	
	b.							0	
	c.							0	
3	a.	5	5	0	0	0	0	5	
	b.	17,066	24,256	0	0	0	0	64,646	
	c.	2,624	2,926	0	0	0	0	10,477	
4	a.	4,743	4,750	0	0	0	0	4,696	
	b.	18,030,796	18,640,784	0	0	0	0	124,887,387	
	c.	1,818,668	1,892,005	0	0	0	0	12,718,242	
5	a.	12	12	0	0	0	0	12	
	b.	4,127,882	4,110,159	0	0	0	0	31,983,807	
	c.	373,142	376,533	0	0	0	0	2,920,263	
6	a.	20	20	0	0	0	0	16	
	b.	54,385	53,823	0	0	0	0	432,448	
	c.	8,519	11,354	0	0	0	0	83,547	
7	a.							0	
	b.							0	
	c.							0	
8	a.							0	
	b.							0	
	c.							0	
9	a.							0	
	b.							0	
	c.							0	
10		30,375	30,407	0	0	0	0	30,348	
11		60,532,111	64,148,717	0	0	0	0	413,305,672	
12		6,830,708	7,114,109	0	0	0	0	45,948,434	
13		100,942	111,764	0	0	0	0	801,548	
14		14,397	333,419	0	0	0	0	444,316	
15		63,490,954	64,011,826	0	0	0	0	431,251,065	
16									
17		5,026,470	5,063,002	0	0	0	0	33,112,715	
18		0							
19		138,503	139,884	0	0	0	0	143,339	

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

We have added a page of ratios calculated from the data entered on your Form 7.
Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs -- Patronage Capital" must be entered as a part of the calculation for MDSC.

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)


1,808,052

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	1.36
	TIER (Trailing 12 Months)	2.05
	Increase (Decrease) in YTD KWH Sales	3.94%
	Increase (Decrease) in YTD KWH Purchases	3.94%
2	MDSC	2.01
3	DSC	1.84
5	Rate of Return on Equity	1.21
7	Equity Level as % of Assets	36.96
8	Equity to Total Capital	46.65
11	Long-Term Interest as a % of Revenue	2.47
13	Total Revenue per KWH Sold (Mills)	113.11
14	Electric Revenue per KWH Sold (Mills)	111.17
20	Power Cost per KWH Sold (Mills)	80.12
21	Power Cost as % of Revenue	70.83
22	O & M Expenses (Mills/KWH Sold)	9.43
28	A & G Expenses (Mills/KWH Sold)	6.85
30	Total Operating Expenses (Mills/KWH)	31.29
31	Depreciation Expense (Mills/KWH Sold)	10.26
35	LT Interest Expense (Mills/KWH Sold)	2.79
37	Total Cost of Electric Service (Mills/KWH)	111.41
38	Operating Margins (Mills/KWH Sold)	0.41
41	Total Margins (Mills/KWH Sold)	1.02
48	Revenue per TUP Investment (Cents)	35.53
51	TUP Investment per KWH Sold	31.84
52	Average Consumers per Mile	10.18
*	Current Ratio	0.52
*	Total Operating Expenses per Customer	639.18
	Calculated Line Loss	4.16%

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE September 30, 2021

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.



Signature of Office Manager or Accountant

11-6-21

Date



Signature of Manager

11-6-21

Date

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	50,393,287	52,531,444	57,985,572	5,781,461
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	35,985,577	37,283,600	42,039,540	4,170,850
4. Transmission Expense				
5. Distribution Expense - Operation	2,409,297	2,269,738	2,503,885	248,458
6. Distribution Expense - Maintenance	3,148,817	2,352,342	3,531,859	477,793
7. Consumer Accounts Expense	850,615	838,577	533,025	91,831
8. Customer Service and Informational Expense	400	457	296,673	55
9. Sales Expense	2,108	1,248	900	272
10. Administrative and General Expense	2,312,655	3,201,849	3,255,580	371,950
11. Total Operation & Maintenance Expense (2 thru 10)	44,709,469	45,947,811	52,161,462	5,361,209
12. Depreciation & Amortization Expense	4,661,838	4,771,617	4,920,000	530,930
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	67,929	65,067	64,800	6,988
15. Interest on Long-Term Debt	1,348,706	1,295,173	1,286,000	142,056
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	194,983	4,738	33,003	289
18. Other Deductions	22,441	1,700	0	0
19. Total Cost of Electric Service (11 thru 18)	51,005,367	52,086,106	58,465,265	6,041,472
20. Patronage Capital & Operating Margins (1 minus 19)	(612,080)	445,338	(479,693)	(260,011)
21. Non Operating Margins - Interest	290,166	38,528	54,000	4,372
22. Allowance for Funds Used During Construction	0	0	0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	(41,554)	(568,771)	(368,000)	0
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	197,914	309,336	180,000	59,568
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	(165,555)	224,431	(613,693)	(196,071)

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	312	281	5. Miles Transmission		
2. Services Retired	10	6	6. Miles Distribution Overhead	2,362	2,360
3. Total Services In Place	35,432	35,202	7. Miles Distribution Underground	608	620
4. Idle Services (Exclude Seasonal)	5,151	4,768	8. Total Miles Energized (5+6+7)	2,970	2,980

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION	
		Kentucky 20 McCracken	
		PERIOD ENDING	09/30/2021
PART C. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	193,305,562	28. Memberships	107,430
2. Construction Work in Progress	4,658,153	29. Patronage Capital	51,438,487
3. Total Utility Plant (1+2)	197,963,715	30. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	74,194,738	31. Operating Margins - Current Year	(136,292)
5. Net Utility Plant (3-4)	123,768,977	32. Non-Operating Margins	360,724
6. Nonutility Property - Net	0	33. Other Margins & Equities	86,139
7. Investment in Subsidiary Companies	0	34. Total Margins & Equities (28 thru 33)	51,856,488
8. Invest. in Assoc. Org. - Patronage Capital	1,876,118	35. Long-Term Debt RUS	32,467,975
9. Invest. in Assoc. Org. - Other - General Funds	0	(Payments-Unapplied (\$ _____))	0
10. Invest in Assoc. Org. - Other - Nongeneral Funds	1,947,250	36. Long-Term Debt - Other (Net)	26,788,600
11. Investments in Economic Development Projects	0	(Payments-Unapplied (\$ _____))	0
12. Other Investments	0	37. Total Long-Term Debt (35+36)	59,256,575
13. Special Funds	0	38. Obligations Under Capital Leases	0
14. Total Other Property & Investments (6 thru 13)	3,823,368	39. Accumulated Operating Provisions	2,910,461
15. Cash-General Funds	2,476,374	40. Total Other Noncurrent Liabilities (38+39)	2,910,461
16. Cash-Construction Funds-Trustee	0	41. Notes Payable	16,800,000
17. Special Deposits	0	42. Accounts Payable	5,566,119
18. Temporary Investments	0	43. Consumers Deposits	3,038,149
19. Notes Receivable - Net	0	44. Other Current & Accrued Liabilities	1,838,791
20. Accounts Receivable - Net Sales of Energy	4,861,310	45. Total Current & Accrued Liabilities (41 thru 44)	27,243,059
21. Accounts Receivable - Net Other	73,220	46. Deferred Credits	168,096
22. Materials & Supplies - Electric and Other	2,541,800	47. Total Liabilities & Other Credits (34+37+40+45+46)	141,434,680
23. Prepayments	449,039	ESTIMATED CONTRIBUTIONS IN AID OF CONSTRUCTION	
24. Other Current & Accrued Assets	3,427,497	53. Balance Beginning of the Year	13,738,240
	13,829,241	54. Amount Received This Year (Net)	510,600
26. Deferred Debits	13,094	55. Total Contributions in Aid of Construction	14,248,839
27. Total Assets & Other Debits (5+14+25+26)	141,434,680		
PART D. NOTES TO FINANCIAL STATEMENTS			
Part C - Estimated Contributions in Aid of Construction			
An accurate estimate of Contributions in Aid of Construction on plant cannot be made. The amount shown reflects contributions made since inception of tracking.			
THE SPACE BELOW IS PROVIDED FOR IMPORTANT NOTES REGARDING THE FINANCIAL STATEMENT CONTAINED IN THIS REPORT.			

FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION					
		Kentucky 20 McCracken					
		PERIOD ENDING 9/30/2021					
PART R. POWER REQUIREMENTS DATA BASE							
CLASSIFICATION	CONSUMER SALES & REVENUE DATA	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		(a)	(b)	(c)	(d)	(e)	(f)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	25,681	25,653	25,618	25,609	25,598	25,582
	b. KWH Sold	37,803,485	39,535,514	26,048,825	20,297,362	21,310,510	31,320,011
	c. Revenue	4,460,926	4,523,797	2,699,279	2,440,788	2,725,556	3,906,516
2. Residential Sales - Seasonal	a. No. Consumers Served	0	0	0	0		
	b. KWH Sold	0	0	0	0		
	c. Revenue	0	0	0	0		
3. Irrigation Sales	a. No. Consumers Served	5	5	5	5	5	5
	b. KWH Sold	5,366	(2,512)	176	3,767	21	16,506
	c. Revenue	761	(73)	183	1,324	230	2,501
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	4,660	4,662	4,656	4,675	4,701	4,721
	b. KWH Sold	15,470,755	15,861,109	13,484,505	13,093,032	13,694,490	16,611,916
	c. Revenue	1,573,950	1,606,677	1,374,332	1,357,159	1,441,483	1,653,966
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	11	11	11	11	12	12
	b. KWH Sold	4,282,301	3,540,337	4,380,865	3,777,741	3,802,879	3,961,643
	c. Revenue	393,372	351,198	387,892	346,959	340,152	351,013
6. Public Street & Highway Lighting	a. No. Consumers Served	13	13	14	15	15	19
	b. KWH Sold	53,952	53,983	54,002	54,002	54,208	54,093
	c. Revenue	6,715	11,678	6,123	13,274	12,497	13,388
7. Other Sales to Public Authority	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
8. Sales for Resales-REA Borrowers	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
9. Sales for Resales-Other	a. No. Consumers Served	0	0	0	0	0	0
	b. KWH Sold	0	0	0	0	0	0
	c. Revenue	0	0	0	0	0	0
10. TOTAL No. of Consumers (lines 1a thru 9a)		30,370	30,344	30,304	30,315	30,331	30,339
11. TOTAL KWH Sold (lines 1b thru 9b)		57,615,859	58,988,431	43,968,373	37,225,904	38,862,108	51,964,169
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)		6,435,724	6,493,278	4,467,810	4,159,503	4,519,918	5,927,384
13. Other Electric Revenue		78,651	78,540	131,153	109,344	92,781	98,373
14. KWH - Own Use		22,541	25,172	14,188	11,882	9,484	13,233
15. TOTAL KWH Purchased		59,482,225	61,715,699	43,750,547	38,795,926	42,568,406	57,435,482
16. TOTAL KWH Generated		0	0	0	0	0	0
17. Cost of Purchases and Generation		4,230,252	4,863,598	3,031,796	2,870,675	3,514,746	4,512,177
18. Interchange - KWH - Net		0	0	0	0	0	0
19. Peak - Sum All KW Input (Metered)		102,217	143,339	92,115	87,413	112,403	129,256
Non-coincident		0	0	0	0	0	0
Coincident <u>X</u>							

CFC FINANCIAL AND STATISTICAL REPORT		BORROWER DESIGNATION						TOTAL (Column a thru l)
		Kentucky 20 McCracken						
		PERIOD ENDING						9/30/2021
PART R. POWER REQUIREMENTS DATA BASE (Continued)								
(See preceding page 6 of CFC Form 7 for Headings of Line Item numbers below.)								
LINE ITEM NUMBER		JULY (g)	AUGUST (h)	SEPTEMBER (i)	OCTOBER (j)	NOVEMBER (k)	DECEMBER (l)	
1	a.	25,595	25,620	25,632	0	0	0	25,621
	b.	38,301,982	41,319,695	29,974,729	0	0	0	285,912,113
	c.	4,627,754	4,831,291	3,565,051	0	0	0	33,780,958
2	a.							0
	b.							0
	c.							0
3	a.	5	5	5	0	0	0	5
	b.	17,066	24,256	10,887	0	0	0	75,533
	c.	2,624	2,926	1,443	0	0	0	11,920
4	a.	4,743	4,750	4,764	0	0	0	4,704
	b.	18,030,796	18,640,784	16,318,815	0	0	0	141,206,202
	c.	1,818,668	1,892,005	1,727,416	0	0	0	14,445,659
5	a.	12	12	12	0	0	0	12
	b.	4,127,882	4,110,159	3,855,776	0	0	0	35,839,583
	c.	373,142	376,533	368,407	0	0	0	3,288,669
6	a.	20	20	21	0	0	0	17
	b.	54,385	53,823	41,649	0	0	0	474,097
	c.	8,519	11,354	8,598	0	0	0	92,145
7	a.							0
	b.							0
	c.							0
8	a.							0
	b.							0
	c.							0
9	a.							0
	b.							0
	c.							0
10		30,375	30,407	30,434	0	0	0	30,358
11		60,532,111	64,148,717	50,201,856	0	0	0	463,507,528
12		6,830,708	7,114,109	5,670,915	0	0	0	51,619,349
13		100,942	111,764	110,546	0	0	0	912,094
14		14,397	333,419	82,265	0	0	0	526,581
15		63,490,954	64,011,826	49,830,338	0	0	0	481,081,403
16								
17		5,026,470	5,063,037	4,170,850	0	0	0	37,283,600
18		0						
19		138,503	139,884	121,381	0	0	0	143,339

PRELIMINARY FINANCIAL & STATISTICAL RATIOS

**We have added a page of ratios calculated from the data entered on your Form 7.
 Many of these are CFC KRTA ratios plus other ratios we thought might be of value to you.
 These preliminary ratios can be used to evaluate your system's performance and as an error checking device.
 MDSC and DSC will be *estimated* values. Your system's prior year's "Investment in Associated Orgs --
 Patronage Capital" must be entered as a part of the calculation for MDSC.**

Please enter last year's Investment in Associated Orgs. - Patronage Capital > (Balance Sheet, Line 8)

1,808,052

KRTA NO.	RATIO DESCRIPTION	ESTIMATED RATIO
1	TIER	1.17
	TIER (Trailing 12 Months)	1.90
	Increase (Decrease) in YTD KWH Sales	3.94%
	Increase (Decrease) in YTD KWH Purchases	3.96%
2	MDSC	1.91
3	DSC	1.77
5	Rate of Return on Equity	0.58
7	Equity Level as % of Assets	36.66
8	Equity to Total Capital	46.67
11	Long-Term Interest as a % of Revenue	2.47
13	Total Revenue per KWH Sold (Mills)	113.33
14	Electric Revenue per KWH Sold (Mills)	111.37
20	Power Cost per KWH Sold (Mills)	80.44
21	Power Cost as % of Revenue	70.97
22	O & M Expenses (Mills/KWH Sold)	9.97
28	A & G Expenses (Mills/KWH Sold)	6.91
30	Total Operating Expenses (Mills/KWH)	31.94
31	Depreciation Expense (Mills/KWH Sold)	10.29
35	LT Interest Expense (Mills/KWH Sold)	2.79
37	Total Cost of Electric Service (Mills/KWH)	112.37
38	Operating Margins (Mills/KWH Sold)	-0.18
41	Total Margins (Mills/KWH Sold)	0.48
48	Revenue per TUP Investment (Cents)	35.38
51	TUP Investment per KWH Sold	32.03
52	Average Consumers per Mile	10.19
*	Current Ratio	0.51
*	Total Operating Expenses per Customer	650.14
	Calculated Line Loss	3.65%

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

**AG'S INITIAL REQUEST FOR INFORMATION—11/15/21
REQUEST 28**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 28. Refer to Schedule 1.12 Wages and Salaries.

- a. Identify and define the “proforma year” used to calculate the requested adjustment to increase the test year wages and salaries.
- b. Provide the calculations and assumptions used for the calculations, including a copy of all source documents, relied on for the hourly wages and salaries rates in column (h).
- c. Explain why the total wages and salaries of \$6,212,302 in the test year (cell E21) does not equal the amount of payroll costs [of] \$6,016,952 reported in the 2020 Form 7 (cell D27). Which of the two amounts was recorded in the Company’s accounting system in its trial balance for the test year?

Response 28.

(a) The salaries used to establish a pro-forma year were the known and measurable current salaries when Jackson Purchase started working on pro-forma adjustments in the Spring of 2021.

(b) Please refer to AG 1-28 (a). These rates were retrieved out of the NISC payroll module in early 2021 when the pro-forma adjustments were being worked on by Jackson Purchase.

(c) The total wages in the test year are for 2019, while the amount used to spread costs on this pro-forma adjustment was from the Form 7 at the end of 2020.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21
REQUEST 29

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 29. Refer to Schedule 1.17 New HQ and Schedule 1.09 Interest Expense.

- a. Identify the debt issues on Schedule 1.09 associated with the 2.0% interest rate reflected on Schedule 1.17 for the new headquarters building.
- b. Confirm and demonstrate that the interest expense adjustment on the new headquarters building calculated on Schedule 1.17 is not already included in the interest expense reflected on Schedule 1.09.

Response 29.

(a) The advance had not yet been made at the time of the initial filing. The advance was made from RUS/FFB on November 5, 2021, in the amount of \$21,926,146.48 at an

interest rate of 1.988%. This included some construction work plan projects as well as the headquarters remodel. The amount of 2.0% was an estimate based upon RUS/FFB interest rates at the time.

(b) Confirmed. However, Jackson Purchase Energy is revising the schedules in order to provide increased clarity. Please see revised Reference Schedules 1.09 and 1.17 attached and included in the uploaded files in this docket. The actual note drawn from RUS in November 2021 has been added to the interest pro forma adjustment in Reference Schedule 1.09 and has been removed the headquarters pro forma adjustment in Reference Schedule 1.17. Additionally the depreciation estimate on Reference Schedule 1.17 has been updated with actual numbers. There is no amount that is duplicated on depreciation or interest..

Reference Schedule: 1.09

Revised 11-29-2021

JACKSON PURCHASE ENERGY CORPORATION
For the 12 Months Ended December 31, 2019

Interest Expense

#	Note #	Outstanding Principal		Lender	Rate	Interest
			12/31/2020			
1	1-1		1,231,384.40	RUS/FFB	2.457%	\$ 30,255.11
2	1-2		1,071,428.76	RUS/FFB	2.457%	\$ 26,325.00
3	2-1		2,953,846.18	RUS/FFB	4.264%	\$ 125,952.00
4	2-2		2,953,846.18	RUS/FFB	4.157%	\$ 122,791.39
5	2-3		3,750,000.00	RUS/FFB	2.144%	\$ 80,400.00
6	3-1		17,897,229.89	RUS/FFB	1.537%	\$ 275,080.42
7	3-2		3,010,195.66	RUS/FFB	1.552%	\$ 46,718.24
8	3-3		21,926,146.48	RUS/FFB	1.988%	\$ 435,891.79
9	9003005		401,765.21	CFC	2.700%	\$ 10,847.66
10	9003006		624,064.97	CFC	2.900%	\$ 18,097.88
11	9003007		649,879.93	CFC	3.100%	\$ 20,146.28
12	9003008		676,246.94	CFC	3.100%	\$ 20,963.66
13	9003009		705,489.54	CFC	3.150%	\$ 22,222.92
14	9003010		734,340.85	CFC	3.150%	\$ 23,131.74
15	9003011		765,018.30	CFC	3.200%	\$ 24,480.59
16	9003012		796,585	CFC	3.250%	\$ 25,889.03
17	9003013		830,929	CFC	3.300%	\$ 27,420.65
18	9003014		865,465	CFC	3.300%	\$ 28,560.33
19	9003015		901,975	CFC	3.350%	\$ 30,216.16
20	9003016		939,781	CFC	3.400%	\$ 31,952.55
21	9003017		980,249	CFC	3.400%	\$ 33,328.46
22	9003018		1,021,610	CFC	3.450%	\$ 35,245.53
23	9003019		1,065,126	CFC	3.500%	\$ 37,279.40
24	9003020		954,876	CFC	3.550%	\$ 33,898.10
25	9003021		694,348	CFC	3.550%	\$ 24,649.34
26	9003022		722,411	CFC	3.600%	\$ 26,006.80
27	9003023		751,764	CFC	3.650%	\$ 27,439.38
28	9003024		782,264	CFC	3.700%	\$ 28,943.78
29	9003025		709,523	CFC	3.700%	\$ 26,252.34
30	9003026		70,275	CFC	3.750%	\$ 2,635.33
31	ML0731T2		862,363	CoBank	2.530%	\$ 21,817.77
32	ML0731T3		526,300	CoBank	2.530%	\$ 13,315.39
33	ML0731T5		331,366	CoBank	2.530%	\$ 8,383.56
34	RX0731T7		1,359,102	CoBank	4.690%	\$ 63,741.87
35	RX0731T8		1,818,878	CoBank	4.900%	\$ 89,125.04
36	RIML0731T9		6,560,267	CoBank	4.500%	\$ 295,212.00
37	LTD per Form 7	\$	82,896,339			\$ 2,194,617.50
38						
39	Test Year Amount					\$ 1,961,144.08
40						
41	Pro Forma Year Amount					\$ 2,194,617.50
42						
43	Adjustment - Account 427					\$ 233,473.42

This adjustment normalizes the interest on Interest Expense from test year to recent amounts.

Reference Schedule: 1.17

Revised 11-29-2021

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

New HQ Depr & Interest

#	Accts 390 & 427 Item	Cost
1	HQ Building (excluding land)	\$ 19,123,332
2	Depreciation over 40 years	\$ 478,083
3	Old HQ Building Book value	\$ 1,030,414
4	Depreciation Saved on Old HQ	\$ 25,760
5	ProForma Adjustment Depreciation (Account 390) (line 2 minus 4)	\$ 452,323
6		
7	HQ Building Estimate (including land)	\$ -
8	Interest @ 2.0%	\$ -
9	Pro Forma Adjustment - Interest (Account 427) (See Note)	\$ -

This adjustment adds to expense for depreciation costs associated with new HQ.

Interest moved to Reference Schedule 1.09

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 30

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 30. Refer to Schedule 1.17 New HQ and Schedule 1.13 Depr.

- a. Provide the in-service date for the new headquarters building and the date at which the Company commenced recording depreciation expense on the new building.
- b. Confirm and demonstrate that the depreciation expense on the new headquarters building calculated on Schedule 1.17 is not already included in the depreciation expense reflected on Schedule 1.13.

Response 30.

(a) The in-service date is 5/31/2021. Depreciation commences after all bills have been paid – backdated to 5/31/2021.

(b) Confirmed. The depreciation expense is not included on both schedules.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S SECOND REQUEST FOR INFORMATION—11/15/21

REQUEST 31

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 31. Refer to the Exhibit 23 – Attachment in the Company's filing which represents copies of the monthly CFC Form 7 filings for each month during the test year. Provide copies of the monthly CFC Form 7 filings for each month during 2020 and for each month during 2021 with available information.

Response 31. Please refer to Jackson Purchase's response to Request No. 27 above.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S SECOND REQUEST FOR INFORMATION—11/15/21

REQUEST 32

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation


Request 32. Provide a copy of page one of the December CFC Form 7 filings for each of the years 2015 through 2020.

Response 32. Please see attached.


FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE December 31, 2020

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.


3-15-21

Signature of Office Manager or Accountant Date


3-15-21

Signature of Manager Date

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	69,447,701	65,126,213	77,225,632	5,953,412
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	50,688,769	46,397,544	56,561,781	4,110,621
4. Transmission Expense				
5. Distribution Expense - Operation	3,308,445	3,213,234	3,230,008	756,466
6. Distribution Expense - Maintenance	2,921,678	3,923,558	3,845,636	903,927
7. Consumer Accounts Expense	1,273,783	1,140,164	757,380	308,312
8. Customer Service and Informational Expense	40,607	604	389,692	49
9. Sales Expense	3,691	2,108	1,000	0
10. Administrative and General Expense	3,237,313	3,072,556	4,124,974	766,989
11. Total Operation & Maintenance Expense (2 thru 10)	61,474,286	57,749,767	68,910,471	6,846,363
12. Depreciation & Amortization Expense	6,016,651	6,243,199	5,961,682	528,174
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	90,258	89,980	86,400	7,351
15. Interest on Long-Term Debt	1,961,144	1,751,671	1,885,750	145,816
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	233,334	231,163	192,000	3,848
18. Other Deductions	2,796	22,491	0	0
19. Total Cost of Electric Service (11 thru 18)	69,778,470	66,088,272	77,036,303	7,531,550
20. Patronage Capital & Operating Margins (1 minus 19)	(330,769)	(962,059)	189,329	(1,578,138)
21. Non Operating Margins - Interest	415,932	303,276	317,664	4,338
22. Allowance for Funds Used During Construction	0		0	0
23. Income (Loss) from Equity Investments	0	0	0	0
24. Non Operating Margins - Other	934,232	1,589,160	0	1,630,714
25. Generation & Transmission Capital Credits	0	0	0	0
26. Other Capital Credits & Patronage Dividends	179,415	207,762	160,000	9,848
27. Extraordinary Items	0	0	0	0
28. Patronage Capital or Margins (20 thru 27)	1,198,810	1,138,138	666,993	66,762

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT					
ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	308	407	5. Miles Transmission		
2. Services Retired	9	10	6. Miles Distribution Overhead	2,369	2,361
3. Total Services In Place	35,580	35,377	7. Miles Distribution Underground	601	609
4. Idle Services (Exclude Seasonal)	5,536	5,041	8. Total Miles Energized (5+6+7)	2,970	2,970

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE December 31, 2019

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.


Signature of Office Manager or Accountant

3-30-20
Date


Signature of Manager

3-30-20
Date

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	74,473,778	69,447,701	73,944,163	6,318,180
2. Power Production Expense	0	0	0	
3. Cost of Purchased Power	55,129,619	50,688,769	55,458,122	4,257,563
4. Transmission Expense				
5. Distribution Expense - Operation	3,039,268	3,308,445	3,433,452	230,781
6. Distribution Expense - Maintenance	3,864,965	2,921,678	4,154,888	713,617
7. Consumer Accounts Expense	1,548,238	1,273,783	1,114,038	102,346
8. Customer Service and Informational Expense	81,231	40,607	93,724	44
9. Sales Expense	635	3,691	1,200	0
10. Administrative and General Expense	2,497,444	3,237,313	3,661,859	234,042
11. Total Operation & Maintenance Expense (2 thru 10)	66,161,401	61,474,286	67,917,283	5,538,393
12. Depreciation & Amortization Expense	5,839,773	6,016,651	5,961,682	511,314
13. Tax Expense - Property	0	0	0	0
14. Tax Expense - Other	86,861	90,258	88,764	7,646
15. Interest on Long-Term Debt	2,041,806	1,961,144	2,060,400	162,997
16. Interest Charged to Construction (Credit)	0	0	0	0
17. Interest Expense - Other	78,422	233,334	48,000	17,750
18. Other Deductions	1,935	2,796	1,500	0
19. Total Cost of Electric Service (11 thru 18)	74,210,198	69,778,470	76,077,630	6,238,100
20. Patronage Capital & Operating Margins (1 minus 19)	263,580	(330,769)	(2,133,467)	80,079
21. Non Operating Margins - Interest	406,317	415,932	411,996	34,154
22. Allowance for Funds Used During Construction	0	0	0	
23. Income (Loss) from Equity Investments	0	0	0	
24. Non Operating Margins - Other	(18,133)	934,232	0	933,671
25. Generation & Transmission Capital Credits	0	0	0	
26. Other Capital Credits & Patronage Dividends	254,411	179,415	210,000	15,589
27. Extraordinary Items	0	0	0	
28. Patronage Capital or Margins (20 thru 27)	906,175	1,198,810	(1,511,471)	1,063,492

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	313	308	5. Miles Transmission		
2. Services Retired	9	9	6. Miles Distribution Overhead	2,374	2,369
3. Total Services In Place	35,881	35,580	7. Miles Distribution Underground	590	601
4. Idle Services (Exclude Seasonal)	5,808	5,536	8. Total Miles Energized (5+6+7)	2,964	2,970

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE December 31, 2018

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.



Signature of Office Manager or Assistant



Signature of Manager

3-20-19

Date

3-21-19

Date

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	70,888,297	74,473,778	76,223,459	6,506,791
2. Power Production Expense		0		
3. Cost of Purchased Power	53,014,406	55,129,619	58,111,359	4,435,380
4. Transmission Expense				
5. Distribution Expense - Operation	2,737,035	3,039,268	2,980,670	319,399
6. Distribution Expense - Maintenance	3,502,718	3,864,965	3,508,366	401,507
7. Consumer Accounts Expense	1,292,803	1,548,238	1,372,594	220,663
8. Customer Service and Informational Expense	81,347	81,231	71,695	7,053
9. Sales Expense	0	635	0	0
10. Administrative and General Expense	2,116,296	2,497,444	2,799,166	231,798
11. Total Operation & Maintenance Expense (2 thru 10)	62,744,605	66,161,401	68,843,850	5,615,800
12. Depreciation & Amortization Expense	5,696,129	5,839,773	5,965,572	493,610
13. Tax Expense - Property		0		0
14. Tax Expense - Other	81,520	86,861	81,300	7,397
15. Interest on Long-Term Debt	2,124,754	2,041,806	2,064,480	168,833
16. Interest Charged to Construction (Credit)		0		0
17. Interest Expense - Other	17,395	78,422	94,665	15,622
18. Other Deductions	1,915	1,935	1,200	1,000
19. Total Cost of Electric Service (11 thru 18)	70,666,318	74,210,198	77,051,067	6,302,261
20. Patronage Capital & Operating Margins (1 minus 19)	221,979	263,580	(827,608)	204,530
21. Non Operating Margins - Interest	382,496	406,317	382,260	35,950
22. Allowance for Funds Used During Construction		0		
23. Income (Loss) from Equity Investments		0		
24. Non Operating Margins - Other	59,456	(18,133)	0	20,339
25. Generation & Transmission Capital Credits		0		
26. Other Capital Credits & Patronage Dividends	251,994	254,411	155,500	20,851
27. Extraordinary Items		0		
28. Patronage Capital or Margins (20 thru 27)	915,925	906,175	(289,848)	281,669


PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	467	313	5. Miles Transmission		
2. Services Retired	17	9	6. Miles Distribution Overhead	2,381	2,374
3. Total Services In Place	36,177	35,881	7. Miles Distribution Underground	582	590
4. Idle Services (Exclude Seasonal)	6,093	5,808	8. Total Miles Energized (5+6+7)	2,963	2,964

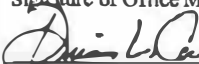
FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE December 31, 2017

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.



Signature of Office Manager or Accountant



Signature of Manager

March 22, 2018

Date

March 22, 2018

Date

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	66,792,320	70,888,297	73,961,666	6,965,488
2. Power Production Expense				
3. Cost of Purchased Power	48,455,266	53,014,406	54,947,180	5,068,253
4. Transmission Expense				
5. Distribution Expense - Operation	2,576,374	2,737,035	2,987,838	142,585
6. Distribution Expense - Maintenance	3,490,961	3,502,718	3,334,386	401,699
7. Consumer Accounts Expense	1,363,853	1,292,803	1,415,609	45,285
8. Customer Service and Informational Expense	78,542	81,347	75,823	7,169
9. Sales Expense	0	0	0	0
10. Administrative and General Expense	2,492,455	2,116,296	2,868,667	218,995
11. Total Operation & Maintenance Expense (2 thru 10)	58,457,450	62,744,605	65,629,503	5,883,986
12. Depreciation & Amortization Expense	5,578,335	5,696,129	5,795,237	480,328
13. Tax Expense - Property				0
14. Tax Expense - Other	77,445	81,520	80,000	7,080
15. Interest on Long-Term Debt	2,335,535	2,124,754	2,193,380	179,604
16. Interest Charged to Construction (Credit)				0
17. Interest Expense - Other	7,801	17,395	39,540	2,303
18. Other Deductions	105,217	1,915	1,212	15
19. Total Cost of Electric Service (11 thru 18)	66,561,784	70,666,318	73,738,872	6,553,316
20. Patronage Capital & Operating Margins (1 minus 19)	230,536	221,979	222,794	412,173
21. Non Operating Margins - Interest	372,841	382,496	364,500	32,397
22. Allowance for Funds Used During Construction				
23. Income (Loss) from Equity Investments				
24. Non Operating Margins - Other	38,827	59,456	0	23,389
25. Generation & Transmission Capital Credits				
26. Other Capital Credits & Patronage Dividends	262,538	251,994	236,300	22,187
27. Extraordinary Items				
28. Patronage Capital or Margins (20 thru 27)	904,742	915,925	823,594	490,146

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	635	467	5. Miles Transmission		
2. Services Retired	58	734	6. Miles Distribution Overhead	2,384	2,381
3. Total Services In Place	36,327	35,460	7. Miles Distribution Underground	573	582
4. Idle Services (Exclude Seasonal)	6,492	5,376	8. Total Miles Energized (5+6+7)	2,957	2,963

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE December 31, 2016

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.


Signature of Office Manager or Accountant

3/21/2017

Date


Signature of Manager

3/21/2017

Date

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	61,651,276	66,792,320	74,936,294	6,614,283
2. Power Production Expense				
3. Cost of Purchased Power	42,857,018	48,455,266	56,852,627	5,163,488
4. Transmission Expense				
5. Distribution Expense - Operation	2,727,206	2,576,374	3,066,667	151,358
6. Distribution Expense - Maintenance	3,262,312	3,490,961	3,003,465	784,911
7. Consumer Accounts Expense	1,296,183	1,363,853	1,315,223	161,180
8. Customer Service and Informational Expense	71,151	78,542	73,212	5,567
9. Sales Expense	69	0	1,200	0
10. Administrative and General Expense	2,307,496	2,492,455	2,467,055	254,307
11. Total Operation & Maintenance Expense (2 thru 10)	52,521,435	58,457,450	66,779,449	6,520,810
12. Depreciation & Amortization Expense	5,428,626	5,578,335	5,736,928	468,830
13. Tax Expense - Property				0
14. Tax Expense - Other	74,428	77,445	78,732	6,507
15. Interest on Long-Term Debt	2,464,782	2,335,535	2,355,383	195,328
16. Interest Charged to Construction (Credit)				0
17. Interest Expense - Other	2,548	7,801	2,400	895
18. Other Deductions	2,034	105,217	120	103,117
19. Total Cost of Electric Service (11 thru 18)	60,493,853	66,561,784	74,953,012	7,295,487
20. Patronage Capital & Operating Margins (1 minus 19)	1,157,423	230,536	(16,718)	(681,204)
21. Non Operating Margins - Interest	346,613	372,841	339,350	32,244
22. Allowance for Funds Used During Construction				
23. Income (Loss) from Equity Investments				
24. Non Operating Margins - Other	16,527	38,827	300	22,792
25. Generation & Transmission Capital Credits				
26. Other Capital Credits & Patronage Dividends	267,549	262,538	275,300	22,572
27. Extraordinary Items				
28. Patronage Capital or Margins (20 thru 27)	1,788,112	904,742	598,232	(603,595)

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	359	635	5. Miles Transmission		
2. Services Retired	45	58	6. Miles Distribution Overhead	2,384	2,384
3. Total Services In Place	35,986	36,327	7. Miles Distribution Underground	561	573
4. Idle Services (Exclude Seasonal)	6,620	6,492	8. Total Miles Energized (5+6+7)	2,945	2,957

FINANCIAL AND STATISTICAL REPORT	BORROWER DESIGNATION Kentucky 20 McCracken
	BORROWER NAME Jackson Purchase Energy Corporation
	ENDING DATE December 31, 2015

CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.

[Signature] _____ Date 2-16-2016
Signature of Office Manager or Accountant

[Signature] _____ Date 2-17-2016
Signature of Manager

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	61,481,011	61,651,276	66,131,983	5,364,061
2. Power Production Expense				
3. Cost of Purchased Power	42,153,304	42,857,018	47,907,852	3,400,748
4. Transmission Expense				
5. Distribution Expense - Operation	3,149,159	2,727,206	3,073,243	59,927
6. Distribution Expense - Maintenance	3,268,948	3,262,312	3,284,188	430,096
7. Consumer Accounts Expense	1,454,536	1,296,183	1,287,884	113,338
8. Customer Service and Informational Expense	74,893	71,151	83,455	4,128
9. Sales Expense	2,944	69	7,000	0
10. Administrative and General Expense	2,532,579	2,307,496	2,973,069	138,433
11. Total Operation & Maintenance Expense (2 thru 10)	52,636,363	52,521,435	58,616,691	4,146,670
12. Depreciation & Amortization Expense	5,230,013	5,428,626	5,412,609	459,211
13. Tax Expense - Property				0
14. Tax Expense - Other	65,521	74,428	72,774	6,401
15. Interest on Long-Term Debt	2,578,724	2,464,782	2,463,891	217,134
16. Interest Charged to Construction (Credit)				0
17. Interest Expense - Other	2,392	2,548	2,400	396
18. Other Deductions	1,000	2,034	1,200	0
19. Total Cost of Electric Service (11 thru 18)	60,514,013	60,493,853	66,569,565	4,829,812
20. Patronage Capital & Operating Margins (1 minus 19)	966,998	1,157,423	(437,582)	534,249
21. Non Operating Margins - Interest	333,403	346,613	331,800	30,779
22. Allowance for Funds Used During Construction				
23. Income (Loss) from Equity Investments				
24. Non Operating Margins - Other	36,766	16,527	480	2,238
25. Generation & Transmission Capital Credits				
26. Other Capital Credits & Patronage Dividends	285,506	267,549	266,700	17,893
27. Extraordinary Items				
28. Patronage Capital or Margins (20 thru 27)	1,622,673	1,788,112	161,398	585,159

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	331	359	5. Miles Transmission		
2. Services Retired	40	45	6. Miles Distribution Overhead	2,388	2,384
3. Total Services In Place	35,986	36,300	7. Miles Distribution Underground	550	561
4. Idle Services (Exclude Seasonal)	6,620	6,820	8. Total Miles Energized (5+6+7)	2,939	2,945

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 33

RESPONSIBLE PERSONS: Jeff Williams and John Wolfram

COMPANY: Jackson Purchase Energy Corporation

Request 33. Refer to Schedule 1.01, which depicts the removal of FAC revenues and expenses from the test period. Refer also to the Company's proposed FAC tariff included in the Company's filing.

- a. Confirm that 100% of the FAC related revenues and expenses for each month during the test year are being removed. If not confirmed, explain why not.
- b. Provide a breakdown of the amounts depicted for each month by subaccount or other accounting source.
- c. Explain how factor F (b) (Base Fuel Adjustment factor) in the Company's tariff is determined or whether that factor is always set to \$0.00000 per kWh.

Response 33.

- (a) Confirmed.
- (b) FAC amounts are booked to Account 555.100.
- (c) The factor is set to zero.

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21
REQUEST 34

RESPONSIBLE PERSONS: **Jeff Williams and John Wolfram**

COMPANY: **Jackson Purchase Energy Corporation**

Request 34. Refer to Schedule 1.02, which depicts the removal of ES revenues and expenses from the test period. Refer also to the Company's proposed ES tariff included in the Company's filing.

- a. Confirm that 100% of the ES related revenues and expenses for each month during the test year are being removed. If not confirmed, explain why not.

- b. Provide a breakdown of the amounts depicted for each month by subaccount or other accounting source.

- c. Explain how factor BESF (Base Environmental Surcharge Factor) in the Company's tariff is determined or whether that factor is always set to \$0.00000 per kWh.

d. Provide a copy of the December 2019 ES filing in electronic format with all formulas intact.

e. Provide a copy of the most recently filed ES filing in electronic format with all formulas intact.

Response 34.

- (a) Confirmed.
- (b) ES amounts are booked to Account 555.100.
- (c) The factor is set to zero.
- (d) Please see attached.
- (e) Please see attached.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 35

RESPONSIBLE PERSONS: Jeff Williams and John Wolfram

COMPANY: Jackson Purchase Energy Corporation

Request 35. Refer to Schedule 1.04, which depicts the removal of non-FAC PPA revenues and expenses from the test period. Refer also to the Company's proposed non-FAC PPA tariff included in the Company's filing.

- a. Confirm that 100% of the non-FAC related revenues and expenses for each month during the test year are being removed. If not confirmed, explain why not.
- b. Provide a breakdown of the amounts depicted for each month by subaccount or other accounting source.
- c. Explain how factor PPA(b) (Base Non-FAC purchased power adjustment factor) in the Company's tariff is determined or whether that factor is always set to \$0.0000 per kWh.

Response 35.

- (a) Confirmed.
- (b) Non-FAC PPA amounts are booked to Account 555.100.
- (c) The factor is set to zero.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

**AG’S INITIAL REQUEST FOR INFORMATION—11/15/21
REQUEST 36**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 36. Refer to the Direct Testimony of Jeffrey Williams at 9-10 wherein he states that “Non-union employees who have been employed prior to 2006 participate in the NRECA retirement security plan, and also receive a 4% contribution to their 401(k) account. Non-union employees hired since 2006 receive a 14% contribution to their 401(k) account, but do not participate in the NRECA retirement security plan.”

a. Provide a list similar to Schedule 1.06 which shows the 14% contribution amounts that were expensed in 2019 by employee number and expense account.

b. Explain whether the Company’s 14% 401(k) contribution percentage for non-union employees hired since 2006 is that high in order to provide similar benefits as those provided to non-union employees that participate in NRECA retirement security that receive only 4% contribution to their 401(k) plan.

Response 36.

- (a) Please see attached.

- (b) Although this decision was made in 2006 (or before) and by former Jackson Purchase management it does not appear that this percentage was intended to provide similar benefits as those employed before the switchover.

Jackson Purchase Energy
Case No. 2021-00358
AG 1- 36(a)
14% Contribution - Non-Union employees

Employee #	Total	Acct 1
1	5,201.87	903
2	6,316.60	580
3	5,263.36	903
4	6,611.71	903
5	7,688.82	588
6	6,325.31	920
7	5,130.94	903
8	11,928.28	920
9	5,585.23	903
10	20,569.57	580
11	8,339.76	901
12	5,019.75	903
13	5,509.35	588
14	9,412.39	580
15	7,012.79	588
16	15,257.68	920
17	20,636.78	920
18	6,058.15	920
19	5,746.85	920
20	38,767.58	920
21	5,626.77	580
22	3,207.54	920
23	3,863.33	920
24	3,069.52	920
25	4,307.68	920
26	2,768.16	163
27	714.99	903
28	4,560.82	925
Total	\$ 230,501.58	

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

**AG'S INITIAL REQUEST FOR INFORMATION—11/15/21
REQUEST 37**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 37. Refer to Schedule 1.16, which depicts the removal of one-time unclaimed capital credits that had been recorded as income during the test year of \$0.923 million. Provide the amount of unclaimed capital credits recorded as income for each of the years 2015 through 2020 and during 2021 to date.

Response 37. The \$0.923 million is the only instance in Jackson Purchase's history where unclaimed capital credits were recovered and reported as non-operating income.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

**AG'S INITIAL REQUEST FOR INFORMATION—11/15/21
REQUEST 38**

RESPONSIBLE PERSONS: Greg Grissom and Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 38. Refer to the Direct Testimony of Jeffrey R. Williams at page 12 lines 6 - 18 regarding the right-of-way (ROW) management contract abandoned in 2019/2020. Provide the following:

a. Multi-year contract that contractor walked away from in 2019/2020 along with a detailed description of the former contractor.

b. Discuss notifications and actions taken when the contractor walked away. Provide copies of associated written communications.

c. Any presentations to the Jackson Purchase Board of Directors regarding the abandonment of the contract in 2019/2020 and associated board minutes.

d. All documents to RUS and other outside lenders or rating agencies regarding the abandonment of the right-of way management contract in 2019/2020.

e. Describe how this contract was managed by Jackson Purchase before it was abandoned.

f. Copies of all other ROW contracts that were in effect in 2019/2020 for any other ROW providers. If none, then so state.

g. Indication whether the Company pursued damages against the former contractor that walked away. If so, describe the Company's efforts and the current status of the Company's claim, including any damages. If not, then explain why it did not do so.

h. Description of the effects of the contractor walking away from the contract starting with the date at which the contractor stopped work and the date(s) the new contractor(s) began work. In your description, address the work that was performed during the period between the former and new contractors, if any, the estimated savings in expense during this period, the estimated savings in the test year, and the effects on the new contractor, including, but not limited to, additional work and additional expense due to the hiatus, if any, to catchup the work that was not performed during the hiatus between contractors.

Response 38.

(a) Please see attached.

(b) The former VP of Engineering and Operations dealt with the contractor as well as his staff. A meeting happened in late 2019 between Jackson Purchase and the contractor in which the contractor indicated it couldn't continue at 2019 pricing. The action taken by management was to rebid the right-of-way contract for 2020.

(c) Please see attached.

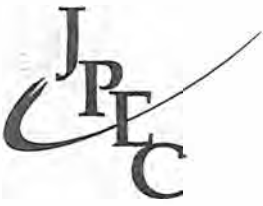
(d) Not applicable.

(e) The VP of Engineering and Operations along with the manager of operations and his staff dealt with the contractor to ensure circuits were cut and specifications were met. The engineering department helped to determine which circuits were the highest priority.

(f) Not applicable

(g) Jackson Purchase did not pursue damages.

(h) The contractor finished the 2019 work. Jackson Purchase put out bids for 2020 and started that program in 2020.



January 3, 2018

Mr. Rick Kinslow
Townsend Tree Service
P.O. Box 7015
Muncie, IN 47308

RE: Extension of ROW Contract

Dear Mr. Kinslow,

Jackson Purchase Energy Corporation is pleased to inform you of our recent board action to extend your current contract for four (4) years through 2021.

Please find enclosed a JPEC signed contract for your review and signature. Once executed, please send the original back to JPEC.

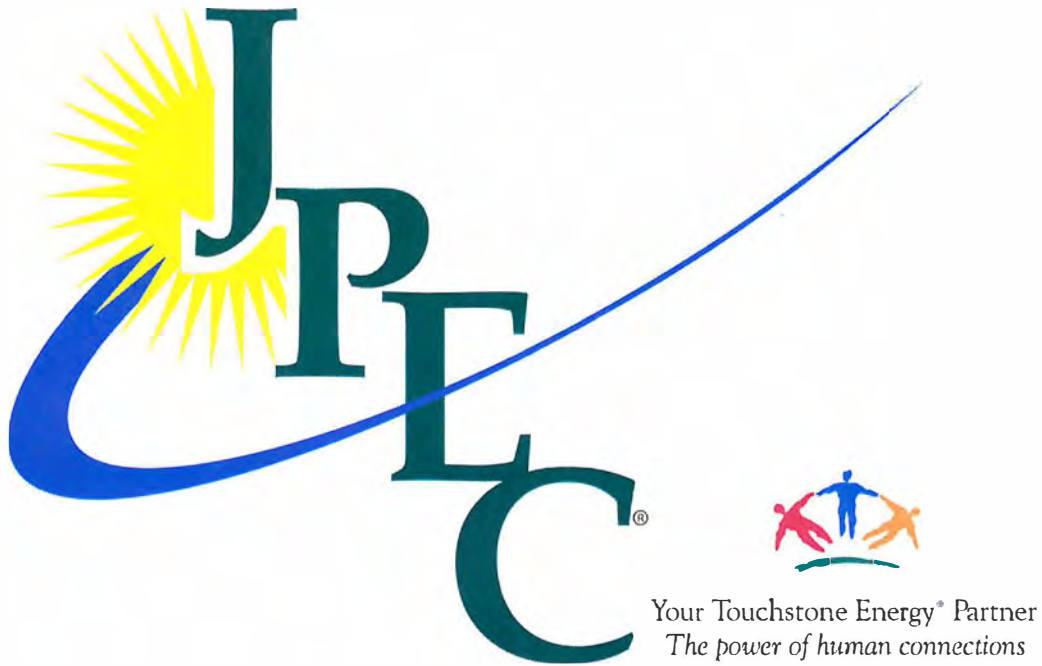
JPEC looks forward to continuing our partnership for the next four years with this extension. If you have any questions please feel free to contact us.

Sincerely,

Scott Ribble, P.E.
V.P. of Engineering and Operations
Jackson Purchase Energy Corporation

Enclosure





2018-2021
Right-of-Way Clearing Contract

December 2017

Jackson Purchase Energy Corporation (JPEC)
2900 Irvin Cobb Drive, P.O. Box 4030
Paducah, KY 42002-4030
(270) 442-7321

*clearing in strict accordance with the Specifications and Drawings within **one thousand four hundred sixty (1460)** calendar days (excluding Sundays) after Commencement Date.*

- (b) *The time for Completion of Clearing shall be extended for the period of any reasonable delay which is due exclusively to causes beyond the control and without the fault of the Contractor, including acts of God, fires, floods, inability to obtain materials and acts or omissions of the Owner with respect to matters for which the Owner is solely responsible: Provided, however, that no such extension of time for completion shall be granted the Contractor unless within ten (10) days after the happening of any event relied upon by the Contractor for such an extension of time the Contractor shall have made a request therefor in writing to the Owner, and provided further that no delay in such time of completion or in the progress of the work which results from any of the above causes except acts or omissions of the Owner, shall result in any liability on the part of the Owner.*
- (c) *The sequence of construction shall be as set forth below, the numbers or names being the designations of extensions or areas (hereinafter called the "Sections") corresponding to the numbers or names shown on the maps attached hereto, or if no Sections are set forth below, the sequence of construction shall be as determined by the Contractor subject to the approval of the Owner.*
- (d) *The Owner may from time to time during the progress of the work on the Project make such changes in, additions to or subtractions from the Specifications, Drawings and sequence of work provided for in the previous paragraph which are part of the Contractor's Proposal as conditions may warrant: Provided, however, that if any change in the work to be done shall require an extension of time, a reasonable extension will be granted if the Contractor shall make a written request therefor to the Owner within ten (10) days after any such change is made. And provided further, that if the cost to the Contractor of completion of the Project shall be materially increased by any such change or addition, the Owner shall pay the Contractor for the reasonable cost thereof in accordance with a Contract Amendment signed by the Owner and the Contractor, but no claim for additional compensation for any such change or addition will be considered unless the Contractor shall have made a written request therefor to the Owner prior to the commencement of work in connection with such change or addition.*
- (e) *The Contractor shall not perform any work hereunder on Sundays, holidays observed by the Owner, or between the hours of 6 PM and 7 AM without the express written approval of the Owner. The time for completion specified in subsection (a) of this Section 1 shall not be affected in any way by inclusion of this subsection or by the Owner's consent or lack of consent to work any of these restricted periods.*

Section 2. Environmental Protection. *The Contractor shall perform work in such a manner as to maximize preservation of beauty, conservation of natural resources, and minimize marring and scarring of the landscape and silting of streams. The Contractor shall not deposit trash in streams or waterways, and shall not deposit herbicides or other chemicals or their containers in or near streams, waterways or pastures. The Contractor shall follow, under the general direction of the Engineer, the criteria relating to environmental protection as specified herein by the Engineer.*

Section 3. Supervision and Inspection.

- (a) *The Contractor shall cause the work on the Project to receive constant supervision by a competent superintendent (hereinafter called the "Superintendent") who shall be present at all times during working hours where work is being carried on. The Contractor shall also employ in connection with the Project, capable, experienced and reliable foremen and such skilled workmen as may be required for the various classes of work to be performed. Directions and instructions given to the Superintendent shall be binding upon the Contractor.*
- (b) *The Owner reserves the right to require the removal from the Project of any employee of the Contractor if in the judgment of the Owner such removal shall be necessary in order to protect the interest of the Owner. The Owner shall have the right to require the Contractor to increase the number of its employees and to increase or change the amount or kind of tools and equipment if at any time the progress of the work shall be unsatisfactory to the Owner; but the failure of the Owner to give any such directions shall not relieve the Contractor of its obligations to complete the work within the time and in the manner specified in this Proposal.*
- (c) *The manner of performance of the work, and all equipment used therein, shall be subject to the inspection and approval of the Owner. The Owner shall have the right to inspect all payrolls and other data and*

records of the Contractor relevant to the work. The Contractor will provide all reasonable facilities necessary for such inspection. The Contractor shall have an authorized agent accompany the inspector when final inspection is made and, if requested by the Owner, when any other inspection is made.

- (d) *In the event that the Owner shall determine that the work contains or may contain numerous defects, it shall be the duty of the Contractor and the Contractor's Surety or Sureties to have an inspection made by an engineer approved by the Owner for the purpose of determining the exact nature, extent and location of such defects.*
- (e) *The Engineer may recommend to the Owner that the Contractor suspend the work wholly or in part for such period or periods as the Engineer may deem necessary due to unsuitable weather or such other conditions as are considered unfavorable for the satisfactory prosecution of the work or because of the failure of the Contractor to comply with any of the provisions of the Contract: Provided, however, that the Contractor shall not suspend work pursuant to this provision without written authority from the Owner so to do. The time of completion hereinabove set forth shall be increased by the number of days of any such suspension, except when such suspension is due to the failure of the Contractor to comply with any of the provisions of this Contract. In the event that work is suspended by the Contractor with the consent of the Owner, the Contractor before resuming work shall give the Owner at least twenty-four (24) hours notice thereof in writing.*

Section 4. Unsuitable Workmanship. *The acceptance of any workmanship by the Owner or the Engineer shall not preclude the subsequent rejection thereof if such workmanship shall be found to be unsuitable. Workmanship found unsuitable before final acceptance of the work shall be remedied, by and at the expense of the Contractor. The Contractor shall not be entitled to any payment hereunder so long as any unsuitable workmanship in respect to the Project, of which the Contractor shall have had notice, shall not have been remedied.*

ARTICLE III - PAYMENT

Section 1. Payments to Contractor.

- (a) *Within the first fifteen (15) days of each calendar month, the Owner shall make partial payment to the Contractor for work accomplished during the preceding calendar month on the basis of a statement of completed work furnished and certified to by the Contractor and approved by the Owner solely for the purposes of payment: Provided, however, that such approval by the Owner shall not be deemed approval of the workmanship or materials. Only ninety percent (90%) of each such statement approved during the clearing of the feeders associated with a given substation shall be paid by the Owner to the Contractor prior to completion of all work for that substation. Upon completion of the clearing of a substation, the Contractor shall prepare a Final Inventory of the work completed showing the total number and character of miles cleared and shall deliver to the Owner a Certificate of Contractor and Indemnity Agreement in the form attached hereto, showing the total cost of the work performed and stating (1) that all persons who have furnished labor in connection with the Project and subcontractors who have furnished services for the Project have been paid in full and (2) that the Contractor shall hold the Owner harmless against any liens arising out of the Contractor's performance hereunder which may have been or may be filed against the Owner. Upon the approval of such certificate, the Owner shall make payment to the Contractor of all amounts to which the Contractor shall be entitled thereunder which shall not have been paid.*
- (b) *The Contractor shall be paid on a lump sum basis in accordance with the prices quoted herein as amended by approved Contract Amendments, if any.*
- (c) *No payment shall be due while the Contractor is in default in respect of any of the provisions of this Contract and the Owner may withhold from the Contractor the amount of any claim by a third party against either the Contractor or the Owner based upon an alleged failure of the Contractor to perform the work hereunder in accordance with the provisions of the Contract.*
- (d) *If no Sections are designated in Article II, Section 1(c) the term "Section" shall mean for purposes of this subsection (a) and Article IV, Section 3(b) only, a part of the Project as designated by the Owner which represents at least twenty-five percent (25%) of the total Contract price as stated in the Acceptance.*

- (e) Interest at the rate of **Three** percent (3.0%) per annum shall be paid by the Owner to the Contractor on all unpaid balances due on monthly statements, commencing fifteen (15) days after the due date: provided the delay in payment beyond the due date is not caused by any condition within the control of the Contractor. The due date for purposes of such monthly payment shall be the fifteenth day of each calendar month provided (1) the Contractor on or before the fifth day of such month shall have submitted its certification of right-of-way clearing units completed during the preceding month and (2) the Owner on or before the fifteenth day of such month shall have approved such certification. If for reasons not due to the Contractor's fault, such approval shall not have been given on or before the fifteenth day of such month, the due date for purposes of this subsection (e) shall be the fifteenth day of such month notwithstanding the absence of the approval of the certification.
- (f) Interest at the rate of **Three** percent (3.0%) per annum shall be paid by the Owner to the Contractor on the final payment for the Project or any completed Section thereof, commencing fifteen (15) days after the due date. The due date for purposes of such final payment shall be the date of approval by the Owner of the Final Inventory and receipt of the Certificate of Contractor and Indemnity Agreement as conditions precedent to the making of final payment.

Section 2. Payments to Subcontractors. *The Contractor shall pay each subcontractor, if any, within five (5) days after receipt of any payment from the Owner, the amount thereof allowed the Contractor for and on account of services performed by each subcontractor.*

ARTICLE IV - PARTICULAR UNDERTAKINGS OF THE CONTRACTOR

Section 1. Protection to Persons and Property. *The Contractor shall at all times take all reasonable precautions for the safety of employees on the work and of the public, and shall comply with all applicable provisions of Federal, state, and municipal safety laws and building and construction codes, as well as the safety rules and regulations of the Owner. All machinery and equipment and other physical hazards shall be guarded in accordance with the "Manual of Accident Prevention in Construction" of the Associated General Contractors of America unless such instructions are incompatible with Federal, state, or municipal laws or regulations.*

The following provisions shall not limit the generality of the above requirements:

- (a) *The Contractor shall so conduct work on the Project as to cause the least possible obstruction of public highways.*
- (b) *The Contractor shall provide and maintain all such guard lights and other protection for the public as may be required by applicable statutes, ordinances, and regulations or by local conditions.*
- (c) *The Contractor shall do all things necessary or expedient to properly protect any and all parallel, converging, and intersecting lines, joint line poles, highways, and any and all property of others from damage, and in the event that any such parallel, converging and intersecting lines, joint line poles, highways, or other property are damaged in the course of work on the Project the Contractor shall at its own expense restore any or all of such damaged property immediately to as good a state as before such damage occurred.*
- (d) *Where the right-of-way of the Project traverses cultivated lands, the Contractor shall limit the movement of his crews and equipment so as to cause as little damage as possible to crops, orchards, or property and shall endeavor to avoid marring the lands. All fences which are necessarily opened or moved during work on the Project shall be replaced in as good condition as they were found and precautions shall be taken to prevent the escape of livestock. The Contractor shall not be responsible for loss of or damage to crops, orchards, or property (other than livestock) on the right-of-way necessarily incident to work on the Project and not caused by negligence or inefficient operation of the Contractor. The Contractor shall be responsible for all other loss of or damage to crops, orchards, or property, whether on or off the right-of-way, and for all loss of or damage to livestock caused by work on the Project. The right-of-way for purposes of this said section shall consist of an area extending **twenty (20)** feet on both sides of the center line of the poles along the route of the Project lines, plus such area reasonably required by the Contractor for access to the route of the Project lines from public roads to carry on the work.*
- (e) *The Project, from the commencement of work to completion, or to such earlier date or dates when the*

Contractor for access to the route of the Project lines from public roads to carry on the work.

- (e) The Project, from the commencement of work to completion, or to such earlier date or dates when the Owner may take possession and control in whole or in part as hereinafter provided, shall be under the charge and control of the Contractor and during such period of control by the Contractor all risks in connection with the work on the Project and the materials to be used therein shall be borne by the Contractor. The Contractor shall make good and fully repair all injuries and damages to the Project or any portion thereof under the control of the Contractor by reason of an act of God or other casualty or cause whether or not the same shall have occurred by reason of the Contractor's negligence.*
- (i) To the maximum extent permitted by law, Contractor shall defend, indemnify, and hold harmless Owner and Owner's directors, officers, and employees from all claims, causes of action, losses, liabilities, and expenses (including reasonable attorney's fees) for personal loss, injury, or death to persons (including but not limited to Contractor's employees) and loss, damage to or destruction of Owner's property or the property of any other person or entity (including but not limited to Contractor's property) in any manner arising out of or connected with the Contract, or the materials or equipment supplied or services performed by Contractor, its subcontractors and suppliers of any tier. Such indemnification specifically includes, but is not limited to, any fines, penalties, sanctions, or judgments imposed by any local government, regulatory agency, or court against Owner and Owner's directors, officers, and employees for any act or omission or conduct of Contractor, its subcontractors, employees, suppliers, representatives, and assigns, including the costs of defending any such proceeding (including reasonable attorney's fees). But nothing herein shall be construed as making Contractor liable for any injury, death, loss, damage, or destruction caused by the sole negligence of Owner.*
- (ii) To the maximum extent permitted by law, Contractor shall defend, indemnify, and hold harmless Owner and Owner's directors, officers, and employees from all liens and claims filed or asserted against Owner, its directors, officers, and employees, or Owner's property or facilities, for services performed or materials or equipment furnished by Contractor, its subcontractors and suppliers of any tier, and from all losses, demands, and causes of action arising out of any such lien or claim. Contractor shall promptly discharge or remove any such lien or claim by bonding, payment, or otherwise and shall notify Owner promptly when it has done so. If Contractor does not cause such lien or claim to be discharged or released by payment, bonding, or otherwise, Owner shall have the right (but shall not be obligated) to pay all sums necessary to obtain any such discharge or release and to deduct all amounts so paid from the amount due Contractor. No payments made by the owner pursuant to this provision shall be deemed payments of a "volunteer".*
- (iii) Contractor shall provide to Owner's satisfaction evidence of Contractor's ability to comply with the indemnification provisions of subparagraphs (i) and (ii) above, which evidence may include but may not be limited to a bond or liability insurance policy obtained for this purpose through a licensed surety or insurance company.*
- (f) Any and all excess earth, rock, debris, underbrush, and other useless material shall be removed by the Contractor from the site of the Project as rapidly as practicable as the work progresses. The Contractor shall not deposit trash in streams or waterways, and shall not deposit herbicides or other chemicals or their containers in or near streams, waterways or pastures.*
- (g) Upon violation by the Contractor of any provisions of this section, after written notice of such violation given to the Contractor by the Owner, the Contractor shall immediately correct such violation. Upon failure of the Contractor so to do the Owner may correct such violation at the Contractor's expense.*
- (h) The Contractor shall submit to the Owner monthly reports in duplicate of all accidents, giving such data as may be prescribed by the Owner.*
- (i) The Contractor shall not proceed with the cutting of trees or clearing of right-of-way without the authorization of the owner of the property where the work is being performed. The Contractor shall obtain said permission in writing using forms approved by the Owner for such purpose. The Contractor shall promptly notify the Owner whenever any landowner objects to the trimming or felling of any trees or the performance of any other work on his land in connection with the Project and shall obtain the consent in writing of the Owner before proceeding in any such case.*

Section 2. Insurance. *The Contractor shall take out and maintain throughout the period of this Agreement the following minimum amounts of insurance:*

- (a) *Worker's compensation and employer's liability insurance, as required by law, covering all their employees who perform any of the obligations of the contractor, engineer, and architect under the Contract. If any employer or employee is not subject to workers' compensation laws of the governing state, then insurance shall be obtained voluntarily to extend to the employer and employee coverage to the same extent as though the employer or employee were subject to the workers' compensation laws.*
- (b) *Public liability insurance covering all operations under the Contract shall have limits for bodily injury or death of not less than \$1 million each occurrence, limits for property damage of not less than \$1 million each occurrence, and \$1 million aggregate for accidents during the policy period. A single limit of \$1 million of bodily injury and property damage is acceptable. This required insurance may be in a policy or policies of insurance, primary and excess including the umbrella or catastrophe form.*
- (c) *Automobile liability insurance on all motor vehicles used in connection with the Contract, whether owned, nonowned, or hired, shall have limits for bodily injury or death of not less than \$1 million per person and \$1 million each occurrence, and property damage limits of \$1 million for each occurrence. This required insurance may be in a policy or policies of insurance, primary and excess including the umbrella or catastrophe form.*

The Owner shall have the right at any time to require public liability insurance and property damage liability insurance greater than those required in subsections (b) and (c) of this Section. In any such event, the additional premium or premiums payable solely as the result of such additional insurance shall be added to the Contract price.

The Owner shall be named as Additional Insured on all policies of insurance required in subsections "b" and "c" of this Section.

The policies of insurance shall be in such form and issued by such insurer as shall be satisfactory to the Owner. The Contractor shall furnish the Owner a certificate evidencing compliance with the foregoing requirements which shall provide not less than thirty (30) days prior written notice to the Owner of any cancellation or material change in the insurance.

Section 3. Delivery of Possession and Control to the Owner.

- (a) *Upon written request of the Owner, the Contractor shall deliver to the Owner full possession and control of any portion of the Project provided the Contractor shall have been paid at least ninety percent (90%) of the cost of the work of such portion. Upon such delivery of possession and control to the Owner, the risks and obligations of the Contractor as set forth in Section 1(e) of this Article IV with respect to such portion so delivered to the Owner, shall be terminated: Provided, however, that nothing herein contained shall relieve the Contractor of any liability with respect to unsuitable workmanship as specified in Article II, Section 4.*
- (b) *Where the construction of a Section as hereinbefore defined in Article II, Section 1 (c) and Article III, Section 1 (d) shall have been completed by the Contractor, the Owner agrees, after receipt of a written request from the Contractor, to accept delivery of possession and control of such Section upon having inspected the Section and having found the work acceptable. Upon such delivery of the possession and control of any such Section to the Owner, the risk and obligations of the Contractor as set forth in Article IV, Section 1 (e) hereof with respect to such Section so delivered to the Owner shall be terminated: Provided, however, that nothing herein contained shall relieve the Contractor of any liability with respect to unsuitable workmanship as specified in Article II, Section 4 hereof.*

Section 4. Assignment of Guarantees. *All guarantees of materials and workmanship running in favor of the Contractor shall be transferred and assigned to the Owner prior to the time the Contractor receives final payment for any Section.*

ARTICLE V - REMEDIES

Section 1. Completion on Contractor's Default. *If default shall be made by the Contractor or by any subcontractor in*

the performance of any of the terms of this Proposal, the Owner, without in any manner limiting its legal and equitable remedies in the circumstances, may serve upon the Contractor and the Surety, if any, a written notice requiring the Contractor to cause such default to be corrected forthwith. Unless within twenty (20) days after the service of such notice upon the Contractor and the Surety, if any, such default shall be corrected or arrangements for the correction thereof satisfactory to the Owner shall be made, the Owner may take over the work on the Project and prosecute the same to completion by Contract or otherwise for the account and at the expense of the Contractor, and the Contractor shall be liable to the Owner for any cost or expense in excess of the Contract price occasioned thereby. In such event the Owner may take possession of and utilize, in completing the Project, any materials, tools, supplies, equipment, appliances, and plant belonging to the Contractor or any of its subcontractors, which may be situated at the site of the Project. The Owner in such contingency may exercise any rights, claims, or demands which the Contractor may have against third persons in connection with this Proposal and for such purpose the Contractor does hereby assign, transfer, and set over unto the Owner all such rights, claims, and demands.

Section 2. Liquidated Damages. *The time of the Completion of Clearing is of the essence of the Contract. Should the Contractor neglect, refuse or fail to complete the clearing within the time herein agreed upon, after giving effect to extensions of time, if any, herein provided, then, in that event and in view of the difficulty of estimating with exactness damages caused by such delay, the Owner shall have the right to deduct from and retain out of such monies which may be then due, or which may become due and payable to the Contractor the sum of One Thousand Dollars (\$1,000) per day for each and every day that such work is delayed in its completion beyond the specified time, as liquidated damages and not as a penalty; if the amount due and to become due from the Owner to the Contractor is insufficient to pay in full any such liquidated damages, the Contractor shall pay to the Owner the amount necessary to effect such payment in full: Provided, however, that the Owner shall promptly notify the Contractor in writing of the manner in which the amount retained, deducted or claimed as liquidated damages was computed.*

Section 3. Cumulative Remedies. *Every right or remedy herein conferred upon or reserved to the Owner shall be cumulative, shall be in addition to every right and remedy now or hereafter existing at law or in equity or by statute and the pursuit of any right or remedy shall not be construed as an election: Provided, however, that the provision of Section 2 of this Article shall be the exclusive measure of damages for failure by the Contractor to complete the clearing within the time herein agreed upon.*

ARTICLE VI - MISCELLANEOUS

Section 1. Definitions.

- (a) *The term "Engineer" shall mean the engineer employed by the Owner to provide engineering services for the Project and said Engineer's duly authorized assistants and representatives. The term "Engineer" will mean "Owner" if no engineer is employed by the Owner to provide engineering services.*
- (b) *The term "Completion of Clearing" shall mean full performance by the Contractor of the Contractor's obligations under the Contract and all amendments and revisions thereof except the Contractor's obligations in respect of furnishing (1) the "Certificate of Contractor and Indemnity Agreement" and (2) the Final Inventory both referred to in Article III, Section 1 hereof.*
- (c) *The term "Completion" shall mean full performance by the Contractor of the Contractor's obligations under the Contract and all amendments and revisions thereof relating to any Section of the Project or to the Project.*

Section 2. Patent Infringement. *The Contractor shall save harmless and indemnify the Owner from any and all claims, suits and proceedings for the infringement of any patent or patents covering any materials or equipment used in construction of the Project.*

Section 3. Permits for Explosives. *All permits necessary for the handling or use of dynamite or other explosives in connection with the construction of the Project shall be obtained by and at the expense of the Contractor.*

Section 4. Compliance with Statutes and Regulations. *The Contractor will comply with all applicable statutes, ordinances, rules, and regulations pertaining to the work. The Contractor acknowledges that it is familiar with the Rural Electrification Act of 1936, as amended, the so-called "Kick-Back" Statute (48 Stat. 948), and regulations issued pursuant thereto, and 18 U.S.C. 286,287, 1001, as amended. The Contractor*

understands that the obligations of the parties hereunder are subject to the applicable regulations and orders of governmental agencies having jurisdiction in the premises.

Section 5. Equal Opportunity Provisions.

(a) Contractor's Representations.

The Contractor represents that:

It has does not have , 100 or more employees, and if it has, that it has , has not , furnished the Equal Employment Opportunity—Employer's Information Report EEO-1, Standard Form 100, required of employers with 100 or more employees pursuant to Executive Order 11246 and Title VII of the Civil Rights Act of 1964.

The Contractor agrees that it will obtain, prior to the award of any subcontractor for more than \$10,000 hereunder to a subcontractor with 100 or more employees, a statement, signed by the proposed subcontractor, that the proposed subcontractor has filed a current report on Standard Form 100.

The Contractor agrees that if it has 100 or more employees and has not submitted a report on Standard Form 100 for the current reporting year and that if this Contract will amount to more than \$10,000, the Contractor will file such report, as required by law, and notify, the Owner in writing of such filing prior to the Owner's acceptance of this Proposal.

(b) Equal Opportunity Clause. During the performance of this Contract, the Contractor agrees as follows:

- (1) The Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. The Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this Equal Opportunity Clause.*
- (2) The Contractor will, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, or national origin.*
- (3) The Contractor will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers representative of the Contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.*
- (4) The Contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations and relevant orders of the Secretary of Labor.*
- (5) The Contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations and orders of the Secretary of Labor, or pursuant thereto, and will permit access to its books, records and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations and orders.*
- (6) In the event of the Contractor's noncompliance with the Equal Opportunity Clause of this Contract or with any of the said rules, regulations or orders, this Contract may be cancelled, terminated or suspended in whole or in part and the Contractor may be declared ineligible for further Government contracts or federally-assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in the said Executive Order or by rule, regulation or order of the*

EQUAL EMPLOYMENT OPPORTUNITY
2016 EMPLOYER INFORMATION REPORT
INDIVIDUAL ESTABLISHMENT REPORT - TYPE 4

o= 8405971
u= DU87922

SECTION B - COMPANY IDENTIFICATION

1. TOWNSEND CORPORATION, THE
1015 WEST JACKSON STREET
P.O. BOX 7015
MUNCIE, IN 47308

SECTION C - TEST FOR FILING REQUIREMENT

1-Y 2-Y 3-Y DUNS NO.:016545519 EIN :261571347

2.a. TOWNSEND TREE SERVICE CO, LLC
1015 WEST JACKSON STREET
P.O. BOX 7015
MUNCIE, IN 47308
DELAWARE COUNTY
c. Y

SECTION E - ESTABLISHMENT INFORMATION

NAICS: 561730 Landscaping Services

SECTION D - EMPLOYMENT DATA

JOB CATEGORIES	HISPANIC OR LATINO		NOT-HISPANIC OR LATINO											OVERALL TOTALS		
	MALE	FEMALE	***** MALE *****						***** FEMALE *****							
			WHITE	BLACK OR AFRICAN AMERICAN	NATIVE HAWAIIAN OR PACIFIC ISLANDER	ASIAN	AMERICAN INDIAN OR ALASKAN NATIVE	TWO OR MORE RACES	WHITE	BLACK OR AFRICAN AMERICAN	NATIVE HAWAIIAN OR PACIFIC ISLANDER	ASIAN	AMERICAN INDIAN OR ALASKAN NATIVE		TWO OR MORE RACES	
EXECUTIVE/SR OFFICIALS & MGRS	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRST/MID OFFICIALS & MGRS	1	0	92	0	0	0	0	1	0	1	0	0	0	0	0	0
PROFESSIONALS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TECHNICIANS	1	0	18	0	0	0	0	1	0	8	0	0	0	0	0	0
SALES WORKERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE SUPPORT	0	0	1	0	0	0	0	0	0	4	0	0	0	0	0	0
CRAFT WORKERS	126	1	526	10	1	1	6	5	5	6	0	0	0	0	0	61
OPERATIVES	40	0	273	2	0	0	1	3	0	2	0	0	0	0	0	31
LABORERS & HELPERS	11	0	184	4	0	0	0	0	3	2	0	0	0	0	0	20
SERVICE WORKERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	179	1	1096	16	1	2	11	8	8	23	0	0	0	0	0	133
PREVIOUS REPORT TOTAL	239	3	1091	31	2	1	15	8	8	23	0	0	0	0	0	141

SECTION F - REMARKS

Secretary of Labor, or as otherwise provided by law.

(7) *The Contractor will include this Equal Opportunity Clause in every subcontract or purchase order unless exempted by rules, regulations or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The Contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance: Provided, however, that in the event a Contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency, the Contractor may request the United States to enter into such litigation to protect the interests of the United States.*

(c) *Certificate of Nonsegregated Facilities. The Contractor certifies that it does not maintain or provide for its employees any segregated facilities at any of its establishments, and that it does not permit its employees to perform their services at any location, under its control, where segregated facilities are maintained. The Contractor certifies further that it will not maintain or provide for its employees any segregated facilities at any of its establishments, and that it will not permit its employees to perform their services at any location, under its control, where segregated facilities are maintained. The Contractor agrees that a breach of this certification is a violation of the Equal Opportunity Clause in this Contract. As used in this certification, the term "segregated facilities" means any waiting rooms, work areas, restrooms and washrooms, restaurants and other eating areas, time clocks, locker rooms and other storage or dressing areas, parking lots, drinking fountains, recreation or entertainment areas, transportation, and housing facilities provided for employees which are segregated by explicit directive or are in fact segregated on the basis of race, color, religion, or national origin, because of habit, local custom, or otherwise. The Contractor agrees that (except where it has obtained identical certifications from proposed subcontractors for specific time periods) it will obtain identical certifications from proposed subcontractors prior to the award of subcontracts exceeding \$10,000 which are not exempt from the provisions of the Equal Opportunity Clause, and that it will retain such certifications in its files.*

Section 6. Franchises and Rights-of-way. *The Contractor will be under no obligation to obtain or assist in obtaining any franchises, authorizations, permits, or approvals required to be obtained by the Owner from Federal, state, county, municipal or other authority; any rights-of-way over private lands; or any agreements between the Owner and third parties with respect to the construction and operation of the Project other than permission to clear from landowners.*

Section 7. Nonassignment of Contract. *The Contractor shall not assign the Contract effected by an acceptance of this Proposal or any part thereof or enter into any contract with any person, firm or corporation for the performance of the Contractor's obligations thereunder, or any part thereof, without the approval in writing of the Owner.*

Section 8. Extension to Successors and Assigns. *Each and all of the covenants and agreements contained in the Contract effected by the acceptance of the Proposal shall extend to and be binding upon the successors and assigns of the parties thereto.*

TOWNSEND TREE SERVICE COMPANY LLC

Contractor

By: J. Michael McClure
J. MICHAEL MCCLURE President CFO

P.O. Box 7015

Address

MUNCIE IN 47308

01/15/16

Date

ATTEST:

Michelle M. Moore

Secretary

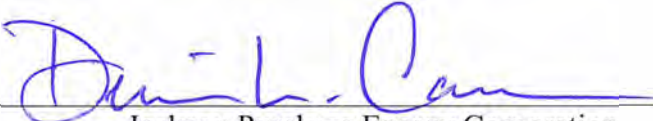
This Proposal must be signed with the full name of the Contractor. If the Contractor is a partnership, the Proposal must be signed in the partnership name by a partner. If the Contractor is a corporation, the Proposal must be signed in the corporate name by a duly authorized officer and the corporate seal affixed and attested by the Secretary of the Corporation.

ACCEPTANCE

The Owner hereby accepts the foregoing Proposal of the Contractor, _____
for the following:

Total Distribution Clearing: \$ 4,093,378.31

Total Time & Material Pricing: \$ See "Attachment B" (Location, Time and Equipment Rates)



Jackson Purchase Energy Corporation

President

ATTEST: 

Secretary

12-28-2017

Date of Contract

APPROVED AS TO FORM

Attorney for the Owner

Attorney for the Contractor

NOT RECORDED PER

CONTRACTOR'S BOND

ATTACHED EMAIL

1. Know all men that we, _____ as
Principal, and _____, as Surety,

are held and firmly bound unto Jackson Purchase Energy Corporation
(hereinafter called the "Owner") and unto the United States of America (hereinafter called the "Government") and
unto all persons, firms and corporations who or which may furnish materials for or perform labor on a Rural
Utilities Service Project known as 2018-2021 Right-Of-Way Clearing and to their successors

and assigns, in the penal sum of _____ dollars (\$ _____).
as hereinafter set forth and for the payment of which sum well and truly to be made we bind ourselves, our executors,
administrators, successors and assigns jointly and severally by these presents. Said Project is described in a certain
construction contract (hereinafter called the "Construction Contract") between the Owner and the Principal,

dated _____, pursuant and subject to a certain loan contract
(hereinafter called the "Loan Contract") between the Owner and the Government, acting through the Administrator
of the Rural Utilities Service (hereinafter called the "Administrator").

2. The condition of this obligation is such that if the Principal shall well and truly perform and fulfil all the undertakings, covenants, terms, conditions and agreements of the Construction Contract and any amendments thereto, whether such amendments are for additions, decreases, or changes in materials, their quantity, kind or price, labor costs, mileage, rowing or any other purpose whatsoever, and whether such amendments are made with or without notice to the Surety, and shall fully indemnify and save harmless the Owner and the Government from all costs and damages which they, or either of them, shall suffer or incur by reason of any failure so to do, and shall fully reimburse and repay the Owner and the Government for all outlay and expense which they, or either of them shall incur in making good any such failure of performance on the part of the Principal, and shall promptly make payment to all persons working on or supplying labor or materials for use in the construction of the Project contemplated in the Construction Contract and any amendments thereto, in respect of such labor or materials furnished and used therein, to the full extent thereof, and in respect of such labor or materials furnished but not so used, to the extent of the quantities estimated in the Construction Contract and any amendments thereto to be required for the construction of the Project, and shall well and truly reimburse the Owner and the Government, as their respective interests may appear, for any excess in cost of construction of said Project over the cost of such construction as provided in the Construction Contract, and any amendments thereto, occasioned by any default of the Principal under the Construction Contract and any amendments thereto, then this obligation shall be null and void, but otherwise shall remain in full force and effect.
3. It is expressly agreed that this bond shall be deemed amended automatically and immediately, without formal and separate amendments hereto, upon any amendment to the Construction Contract, so as to bind the Principal and the Surety to the full and faithful performance of the Construction Contract as so amended, provided only that the total amount of all increases in the cost of construction shall not exceed 20 percent of the amount of the maximum price set forth in the Construction Contract. The term "Amendment," wherever used in this bond, and whether referring to this bond, the Construction Contract or the Loan Contract shall include any alteration, addition, extension, modification, amendment, rescission, waiver, release or annulment, of any character whatsoever.
4. It is expressly agreed that any amendment which may be made by agreement or otherwise between the Principal and the Owner in the terms, provisions, covenants and conditions of the Construction Contract, or in the terms, provisions, covenants and conditions of the Loan Contract (including, without limitation, the granting by the Administrator to the Owner of any extension of time for the performance of the obligations of the Owner under the Loan Contract or the granting by the Administrator or the Owner to the Principal of any extension of time for the performance of the obligations of the Principal under the Construction Contract, or the failure or refusal of the Administrator or the Owner to take any action, proceeding or step to enforce any remedy or exercise any right under either the Construction Contract or the Loan Contract, or the taking of any action, proceeding or step by the Administrator or the Owner, acting in good faith upon the belief that the same is permitted by the provisions of the Construction Contract or the Loan Contract) shall not in any way release the Principal and the Surety, or either of them or their respective executors, administrators, successors or assigns, from liability hereunder. The Surety hereby acknowledges receipt of notice of any amendment, indulgence or forbearance, made, granted or permitted.
5. This bond is made for the benefit of all persons, firms and corporations who or which may furnish any materials or perform

any labor for or on account of the construction to be performed under the Construction Contract and any amendments thereto, and they, and each of them, are hereby made obligees hereunder with the same force and effect as if their names were written herein as such, and they and each of them may sue hereon.

In witness whereof, the undersigned have caused this instrument to be executed and their respective corporate seals to be affixed and attested by their duly authorized representatives this day of _____ granting by the Administrator or the Owner to the Principal of any extension of time for the performance of the obligations of the Principal under the Construction Contract, or the failure or refusal of the

Attest:

By

Principal

Secretary

Attest:

By

Surety

Secretary

Address of Surety's Home Office

By

Resident Agent of Surety

Signatures: The Contractor's Bond must be signed with the full name of the Contractor. If the Contractor is a partnership the Contractor's Bond must be signed in the partnership name by a partner. If the Contractor is a corporation the Contractor's Bond must be signed in the corporate name by a duly authorized officer and the corporate seal affixed and attested by the Secretary of the corporation. A typewritten copy of all such names and signatures shall be appended.

Power of Attorney: The Contractor's Bond must be accompanied by a power of attorney authorizing execution on behalf of the Surety and, in jurisdictions so requiring should be countersigned by a duly authorized resident agent of the Surety.

Beth Henry

From: Rick Kinslow
Sent: Monday, January 15, 2018 9:38 AM
To: Beth Henry
Cc: Frank McTier; Mick Saulman
Subject: Fwd: Contract

Sent from my iPhone

Begin forwarded message:

From: Scott Ribble <Scott.Ribble@jpenenergy.com>
Date: January 15, 2018 at 8:30:39 AM CST
To: "RKinslow@TownsendTree.com" <RKinslow@TownsendTree.com>
Subject: Contract

Rick,

After reviewing the need for Townsend to enter into a Contractor's Bond, Jackson Purchase Energy waves that need for the 2018-2021 ROW Clearing Contract and will not require Townsend to have the bond.

If you have any questions please give me a call.

Thank you,

Scott Ribble, P.E.
V.P. of Engineering and Operations
Jackson Purchase Energy Corporation
P.O. Box 4030
Paducah, KY 42002-4030
270.441.0856 Direct
270.442.5337 Fax



ATTACHMENT 1

SUPPLEMENTAL CONDITIONS AND SPECIFIC REQUIREMENTS

I. SUPPLEMENTAL CONDITIONS

General. Whenever the terms 'units', 'unit prices', 'clearing units' and such are used in this document, they shall be interpreted to include the lump sum prices being quoted to clear each feeder listed herein.

Other.

The Contractor shall prepare and forward to the Owner a written weekly report outlining work performed the previous week, problems encountered and resolved, time lost due to inclement weather, issues requiring the Owner's input and/or assistance, etc. Any event upon which the Contractor intends to rely on for an extension of time and/or change order to the Contract shall be clearly and completely described in the first report issued after said event occurs. Failure to notify the Owner of such an event within ten (10) calendar days of its occurrence will negate any possibility of it being used to support a change to the Contract.

The Contractor shall maintain its tools and equipment in good working order and with as neat an appearance as possible considering the work being performed. The Owner will provide the services of its mechanics and facilities to perform routine maintenance and servicing should the Contractor so desire. Fees for this work will be negotiated prior to the performance of any such work.

The Contractor shall act as the Owner's representative in its Trade-A-Tree program and shall actively pursue the replacement of any tree located within the clear zones stated herein. As an incentive in this regard, the Owner will pay the Contractor \$75.00 for each tree replaced under this program.

Costs associated with sharp escalations in fuel prices over the course of this contract period shall be reimbursed by the Owner to the Contractor. During the term of this contract, should the price per gallon of gasoline or diesel fuel exceed \$3.50 or \$3.75, respectively, in the Owner's service territory on average, the Owner will reimburse to the Contractor the actual costs over these amounts per gallon for fuel used in the performance of this contract. The Contractor will be required to provide documentation of any amount requested under this provision.

The qualifications and experience of all individuals that will be working within fifteen (15) feet of energized primary facilities shall be submitted to the Owner before they perform any work under this Contract.

II. SPECIFIC REQUIREMENTS

Work hereunder includes clearing of underbrush, tree removal, and such tree trimming as is required so that the right-of-way, except for tree stumps which shall not exceed three (3) inches in height, is clear from the ground up for the following distances:

- fifteen (15) feet each side of the pole centerline for single phase lines;
- twenty (20) feet for two and three phase lines.

Trimming or clearing associated with secondaries or services beyond the above stated distances is not included.

All stumps shall be chemically treated to prevent regrowth as needed. The Contractor shall furnish all chemicals and related supplies required for treatment.

Danger trees (defined as dead or leaning trees which, in falling, would affect the operation of the line) outside of the right-of-way shall be removed or topped at the discretion of the Contractor. Owner may also direct crews to remove danger trees as needed.

Debris resulting from the clearing operation shall be roller chopped and left on the right-of-way in such a manner as not to obstruct roads, ditches, drains, etc. Trees that are felled shall be cut to commercial wood lengths, stacked neatly, and left

on the right-of-way for the landowner.

Brush located in fence rows in the right-of-way may be mechanically cut or chemically treated at the Contractor's option except those items extending above the top of the fence shall be cut to the fence height. All chemicals, required permits, safety equipment, etc. shall be furnished by the Contractor.

The right-of-way of all overhead lines associated with the substations listed on Page 16 "**Attachment A**" shall be cleared under this Contract for the lump sum amount indicated. The sequence of clearing shall be in the order listed unless changed by the Owner by giving a minimum of thirty (30) days notice to the Contractor.

Attachment B

Townsend Payment Schedule

Right of Way Clearing Expense

Contract	2018			2019			2020			I
	Rate (Increase)	Qty.	Total	Rate (Increase)	Qty.	Total	Rate (Increase)	Qty.	Total	
	1%			1%			1%			
Per Mile	\$ 2,259.83	443.3 mi	\$ 1,001,784.68	\$ 2,282.43	441.2 mi	\$ 1,007,009.42	\$ 2,305.26	456.8 mi	\$ 1,053,041.52	\$

Location, Time and Equipment Rates

	2018		2019		2020		I
	Rate (Increase)	Unit	Rate (Increase)	Unit	Rate (Increase)	Unit	
	1%		1%		1%		
Bare ground	\$ 252.50	per sub	\$ 255.03	per sub	\$ 257.58	per sub	\$
Foliar Spray	\$ 227.25	per acre	\$ 229.52	per acre	\$ 231.82	per acre	\$
Trade A Tree	\$ 75.00		\$ 75.75		\$ 76.51		\$
	2%		2%		2%		
T&M Pricing							
Foreman	\$ 25.88	per hr	\$ 26.39	per hr	\$ 26.92	per hr	\$
Trimmer Helper	\$ 22.35	per hr	\$ 22.80	per hr	\$ 23.25	per hr	\$
	1%		0%		0%		
Equipment							
Remote Trimmer	\$ 55.13	per hr	\$ 55.13	per hr	\$ 55.13	per hr	\$
Bucket Truck	\$ 16.00	per hr	\$ 16.00	per hr	\$ 16.00	per hr	\$
Chipper	\$ 4.53	per hr	\$ 4.53	per hr	\$ 4.53	per hr	\$
Tractor	\$ 20.58	per hr	\$ 20.58	per hr	\$ 20.58	per hr	\$
Dump Truck	\$ 8.03	per hr	\$ 8.03	per hr	\$ 8.03	per hr	\$
Pickup	\$ 10.05	per hr	\$ 10.05	per hr	\$ 10.05	per hr	\$
Chainsaws	\$ 0.82	per hr	\$ 0.82	per hr	\$ 0.82	per hr	\$

Attachment B

Townsend Payment Schedule

Right of Way Clearing Expense

Contract	2018			2019			2020			2021		
	Rate (Increase)	Qty.	Total	Rate (Increase)	Qty.	Total	Rate (Increase)	Qty.	Total	Rate (Increase)	Qty.	Total
	1%			1%			1%			2%		
Per Mile	\$ 2,259.83	443.3 mi	\$ 1,001,784.68	\$ 2,282.43	441.2 mi	\$ 1,007,009.42	\$ 2,305.26	456.8 mi	\$ 1,053,041.52	\$ 2,351.36	438.7 mi	\$ 1,031,542.69

Location, Time and Equipment Rates

	2018		2019		2020		2021	
	Rate (Increase)	Unit	Rate (Increase)	Unit	Rate (Increase)	Unit	Rate (Increase)	Unit
	1%		1%		1%		2%	
Bare ground	\$ 252.50	per sub	\$ 255.03	per sub	\$ 257.58	per sub	\$ 262.73	per sub
Foliar Spray	\$ 227.25	per acre	\$ 229.52	per acre	\$ 231.82	per acre	\$ 236.45	per acre
Trade A Tree	\$ 75.00		\$ 75.75		\$ 76.51		\$ 78.04	
	2%		2%		2%		1%	
T&M Pricing								
Foreman	\$ 25.88	per hr	\$ 26.39	per hr	\$ 26.92	per hr	\$ 27.19	per hr
Trimmer Helper	\$ 22.35	per hr	\$ 22.80	per hr	\$ 23.25	per hr	\$ 23.48	per hr
	1%		0%		0%		0%	
Equipment								
Remote Trimmer	\$ 55.13	per hr	\$ 55.13	per hr	\$ 55.13	per hr	\$ 55.13	per hr
Bucket Truck	\$ 16.00	per hr	\$ 16.00	per hr	\$ 16.00	per hr	\$ 16.00	per hr
Chipper	\$ 4.53	per hr	\$ 4.53	per hr	\$ 4.53	per hr	\$ 4.53	per hr
Tractor	\$ 20.58	per hr	\$ 20.58	per hr	\$ 20.58	per hr	\$ 20.58	per hr
Dump Truck	\$ 8.03	per hr	\$ 8.03	per hr	\$ 8.03	per hr	\$ 8.03	per hr
Pickup	\$ 10.05	per hr	\$ 10.05	per hr	\$ 10.05	per hr	\$ 10.05	per hr
Chainsaws	\$ 0.82	per hr	\$ 0.82	per hr	\$ 0.82	per hr	\$ 0.82	per hr

MINUTES
JACKSON PURCHASE ENERGY CORPORATION
October 24, 2019

A regular meeting of the Board of Directors of Jackson Purchase Energy Corporation was called to order on Thursday, October 24, 2019 at 5:30 p.m., at the office of the corporation at 2900 Irvin Cobb Drive, Paducah, Kentucky. The following directors were in attendance:

Joshua Barnes, Kevin Bell, Dr. Ivus Crouch, Wayne Elliott, Erick Harris,
Jack Marshall, and Terry Teitloff.

Also present were Greg Grissom, President and CEO; Ward Morgan, Vice President of Technology; Scott Ribble, VP of Engineering and Operations; Scott Adair, VP of Human Resources, and Communications; Jeff Williams, Vice President of Finance and Accounting; Amy Vick, Executive Assistant, and Richard L. Walter, general counsel.

OPENING BUSINESS

The meeting was called to order by Mr. Harris. Director Elliott offered the invocation.

The consent agenda was presented. Motion was made and seconded to accept the consent agenda; unanimously carried.

DEPARTMENTAL REPORTS

Accounting/Member Services

Jeff Williams presented his report relative to his departments. He reported on the survey results that had been an ongoing event. He presented graphs relative to the forms of payment that JPEC received. Bank checks are by far the most often used form of payment, but bank drafts are currently being used more frequently.

Jeff also reported on account write-offs. The October write-offs were extremely low and he believes this is a result of both efforts for this department as well as from Ward Morgan's technical services department.

Jeff Williams also reported on the Form 7. He indicated that monthly earnings were very strong for August being in excess of \$507,000. Year-to-date earnings were at \$830,529. Tier was 1.63.

Safety, Human Resources and Communications:

Scott Adair began his report by providing a safety moment. The safety moment concerned individuals' attitude with safe driving. The first week of October was "Drive Safe to Work" Week.

Scott reported that we had one recordable injury in August. In August, we also had six consecutive days with no lost time. He also reported that we have continued with no lost time events.

During the month of August, JPEC did four safety demonstrations. Our employees drove in excess of 69,000 miles without any accidents.

As part of the Human Resources Department report, it was reported that JPEC had 74 employees with no job openings for the month of August.

Engineering and Operations:

Scott Ribble reported on the Engineering and Operations Department. He reported that the Public Service Commission will be at JPEC the week of October 28 to inspect our system.

Scott also reported that there had been meeting with Townsend, our tree contractor. There were very candid discussions about their tree performance. We are approximately 50% through with the contract period and Townsend is 300 miles behind in its performance.

Technical Services:

Ward Morgan reported on the Technical Services Department. He reported that there are several ongoing projects. His department has installed cameras at three substations. This was in response to some thefts and vandalism occurring at a couple substations. There are plans to install more.

Ward also reported that the SCADA network has all been upgraded. He indicated that the upgrade to Windows 10 is 95% complete. That project must be done by January 1, 2020. He indicated that his department will meet that deadline.

Ward also reported that the disaster recovery site is 100% complete. There remains testing to be performed.

Attorney:

Attorney Rick Walter reported on the legal activities performed during the month of October 2019. An update was provided relative to the 911 litigation filed in the United States District Court for the Western District of Kentucky. He also reported on the fact that Marshall County has "re-booted" its 911 ordinance and has presented a first reading to the public. The second reading is to occur in

the month of November. It was also reported that Calloway County has recently informed the public that it too is going to seek to collect additional 911 fees. However, Calloway County is doing it the proper way by placing it on the property tax bill for individual residences.

CEO Report:

Greg Grissom reported to the Board. He reported on the need to have an audit prepared of our financial records. He presented to the Board a proposal.

Greg also reported on other activities that he has participated in since the last meeting. This also included reports on the 911 litigation and his conversations with the Livingston County Judge Executive.

KEC Report:

There was no KEC report.

Big Rivers:

Board Member Wayne Elliott reported on Big Rivers. The report reflected on several projects relative to the NuCor Plant which is presently being constructed on the Big Rivers' system.

OLD BUSINESS

There was no old business presented.

NEW BUSINESS

RUS Form 7. The details of RUS Form 7 had been previously presented to the Board by Jeff Williams as well as by Greg Grissom. A motion was made to approve the RUS Form 7. Motion was appropriately seconded and unanimously carried.

Engagement of Financial Auditor. The Board was presented with a proposal from Alan Zumstein with Jones, Nale and Mattingly, PLLC to perform the audit of the financial statements of the corporation. Motion was made and duly seconded to approve the retention of Jones, Nale, and Mattingly, PLC and its accountant to perform the audit of the financial records of JPEC. Motion unanimously carried.

Board Policies. The Board was presented with a revised set of Board Policies (absent the policy concerning Board of Directors' qualifications). A motion was made to rescind all previously passed Board policies and to adopt the newly presented policies in their entirety. Motion was appropriately seconded and unanimously carried.

Travel Expenses to KEC Meeting. The Board was presented information concerning the KEC Meeting to be held in November. A motion was made that travel expenses for any Board member wishing to attend the KEC Meeting be approved. Motion was appropriately seconded and unanimously carried.

EXECUTIVE SESSION

A motion was made that the Board meet in Executive Session. The motion was appropriately seconded and unanimously carried.

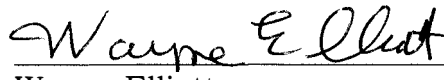
The Board met in Executive Session. Following its discussion, a motion was made that the Board return to its General Session. The motion was duly seconded and passed unanimously.

ADJOURNMENT

Motion was made to adjourn the meeting. Motion was appropriately seconded and passed unanimously.



Erick Harris
Chair



Wayne Elliott
Secretary/Treasurer

MINUTES
JACKSON PURCHASE ENERGY CORPORATION
November 21, 2019

A regular meeting of the Board of Directors of Jackson Purchase Energy Corporation was called to order on Thursday, November 21, 2019 at 5:30 p.m., at the office of the corporation at 2900 Irvin Cobb Drive, Paducah, Kentucky. The following directors were in attendance:

Joshua Barnes, Lee Bearden, Kevin Bell, Dr. Ivus Crouch, Wayne Elliott, Erick Harris, Jack Marshall, and Terry Teitloff.

Also present were Greg Grissom, President and CEO; Ward Morgan, Vice President of Technology; Scott Ribble, Vice President of Engineering and Operations; Scott Adair, Vice President of Human Resources & Communications; Jeff Williams, Vice President of Finance, Accounting and Member Services; Amy Vick, Executive Assistant, and Richard L. Walter, general counsel.

OPENING BUSINESS

The meeting was called to order by Chairperson Harris. Director Barnes offered the invocation.

A safety moment was presented by Scott Adair, Vice President of Human Resources & Communications. The safety moment discussed automobile highway breakdown safety.

The consent agenda was presented. Motion was made and seconded to accept the consent agenda; unanimously carried.

DEPARTMENTAL REPORTS

Safety, Human Resources and Communications:

Scott Adair provided the safety report. He indicated that there were no recordable accidents for September. Scott also informed the board that JPEC is now tracking No Lost Time in hours worked and not days. The change is to align with industry best practices.

The HR report indicated that in September, there were zero job openings. We had 72 employees. At the present time, we have 70 employees with one job opening being posted for a journeyman lineman.

As part of the Communications Department, Scott focused on Facebook and our efforts at communicating with our members.

Engineering and Operations:

Scott Ribble reported on the Engineering and Operations Department. He reported that on December 4 there will be a mandatory pre-bid meeting for those interested in bidding on the right of way contract. He stated there has been significant interest.

Scott also reported that the Public Service Commission had been on Jackson Purchase property. It conducted an inspection and noted no deficiencies.

Form 300 has taken place. The review was positive.

Technical Services:

Ward Morgan reported on the Technical Services Department. September AMI performance was at 95.17% for cycles one – four. Ward was available for questions from the Board.

Accounting/Members Services:

Jeff Williams presented his report relative to his departments. Jeff was available for questioning.

Attorney:

Attorney Rick Walter reported on the legal activities performed during the months of October and November 2019. He is providing separately an update on the 911 litigation in the United States District Court for the Western District of Kentucky. Marshall County has passed a revised ordinance.

CEO Report:

Greg Grissom reported to the Board. He reported that the auditor selected by the Board has been at the offices of JPEC performing routine audits.

KEC Report:

The Board was provided a report by Lee Bearden as to the recent KEC Annual Convention.

Big Rivers:

Board Member Wayne Elliott reported on Big Rivers. The NuCor Steel plant is proceeding and is actually ahead of schedule.

OLD BUSINESS

There was no old business presented.

NEW BUSINESS

RUS Form 7. The details of RUS Form 7 were discussed and presented to the Board. A motion was made to approve the RUS Form 7. Motion was appropriately seconded and unanimously carried.

Board Policy 108. The Board was presented with a revised Policy 108 concerning Director Qualifications. Motion was made and duly seconded to approve Board Policy 108. Motion unanimously carried.

Travel Expenses to NRECA Meeting. The Board was presented information concerning the NRECA meeting to be held in New Orleans. A motion was made that travel expenses for any Board member wishing to attend the NRECA meeting be approved. Motion was appropriately seconded and unanimously carried.

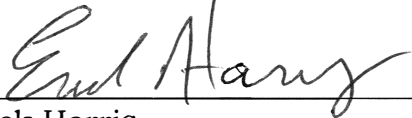
Amendment to Retirement Security Plan. As part of the Union negotiations, a revision is necessary relative to the Retirement Security Plan. Appropriate discussion was held with the Board. A motion was made authorizing the amendment to other Retirement Security Plan Nos. 18020-002 and 18020-004. The motion was appropriately seconded. Motion unanimously passed.

EXECUTIVE SESSION

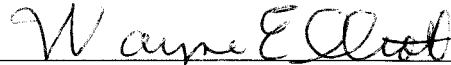
There was no need for Executive Session.

ADJOURNMENT

Motion was made to adjourn the meeting. Motion was appropriately seconded and passed unanimously.



Erick Harris
Chair



Wayne Elliott
Secretary/Treasurer

MINUTES
JACKSON PURCHASE ENERGY CORPORATION
January 23, 2020

A regular meeting of the Board of Directors of Jackson Purchase Energy Corporation was called to order on Thursday, January 23, 2020 at 5:30 p.m., at the office of the corporation at 2900 Irvin Cobb Drive, Paducah, Kentucky. The following directors were in attendance:

Joshua Barnes, Lee Bearden, Kevin Bell, Dr. Ivus Crouch, Wayne Elliott, Erick Harris, Jack Marshall, and Terry Teitloff.

Also present were Greg Grissom, President and CEO; Ward Morgan, Vice President of Technology; Scott Ribble, Vice President of Engineering and Operations; Scott Adair, Vice President of Human Resources and Communications; Jeff Williams, Vice President of Finance and Accounting; Amy Vick, Executive Assistant, and Richard L. Walter, general counsel.

OPENING BUSINESS

The meeting was called to order by Chairperson Harris. An invocation was offered by Scott Adair, the safety moment was presented by Scott Ribble.

The consent agenda was presented. Motion was made and seconded to accept the consent agenda; unanimously carried.

DEPARTMENTAL REPORTS

Safety, Human Resources and Communications:

Scott Adair provided the Human Resources and Safety Department reports. He stressed that during the preceding month, numerous crew visits were accomplished. All Human Resources' goals were met or exceeded. There was one resignation. There was one new hire. Total employee count was 70.

Scott also reported that there had been nine community events in the previous year. Community outreach is an important goal of Jackson Purchase.

Scott also provided a 911 update relative to the litigation involving Marshall County. He also advised that a right of way brochure is being circulated to Jackson Purchase members relative to tree trimming operations.

Engineering and Operations:

The Engineering and Operations Report was provided by Scott Ribble. Scott reported that the Kansas substation upgrade is underway. The Hampton circuit

out of Burna has been completed, Townsend is working on the Lovelaceville and Cunningham circuits. The Holter Group will begin working on the rest of Burna and Conrad Heights. The tree clearing is an important and ongoing operation.

Technical Services:

Ward Morgan reported on the Technical Services Department. AMI read performance was 92.32.

Ward also reported on the progress of future plans for fiber relative to Big Rivers' contribution. We have planned 77 miles of fiber installation.

Ward also reported on the ability to achieve conduit locations under the Ledbetter Bridge.

Accounting/Members Services:

Jeff Williams presented his report relative to his departments. Write offs continue to decrease, currently they are less than \$10,000 monthly. That compares to over \$30,000 per month in 2018.

Jeff also reported on the ACSI survey results. Jackson Purchase had a significant increase from 77 to 80. That will be further reported on at the upcoming Board workshop.

General Counsel:

Legal affairs of the co-op remained concentrated on the 911 litigation.

Information was also supplied to the Board relative to the revised Board Policy 108.

CEO Report:

Greg Grissom reported to the Board as to his monthly activities. He proudly reported that the application to the PSC for the Sports Plex purchase had been approved.

KEC Report:

Lee Bearden offered a brief report. His report indicated that ten million dollars in sales for 2019 as opposed to 2018.

Big Rivers:

Board Member Wayne Elliott reported on Big Rivers. The main portion of Wayne's report indicated that some of Big Rivers' power plants are idle. We are now buying more power than we are producing as a result of the downward trend in the market.

OLD BUSINESS

There was no old business presented.

NEW BUSINESS

RUS Form 7. The details of RUS Form 7 were discussed and presented to the Board. A motion was made to approve the RUS Form 7. Motion was appropriately seconded and unanimously carried.

Capital credits. In 2011 the Board of Directors approved the retirement and payment for all capital credits for years 1943-1957. There are currently \$923,000 in unclaimed capital credits. A motion was made and appropriately seconded to return the outstanding capital credits to the income of the cooperative. After appropriate discussion was held, the motion was unanimously passed.

CoBank financing. It was reported that we had a twenty million short term line of credit from CoBank. It was determined that a promissory note for bridge financing is necessary. It was further reflected that Wayne Elliott, Erick Harris, and Greg Grissom were authorized to execute said promissory note. A motion was made and duly seconded to ratify that authority. Motion was appropriately seconded and unanimously passed.

RUS Loan. This matter was brought before the Board to advise the Board of need for construction financing up to \$61,543,000. This is part of the construction work plan. No action was necessary.

Policy No. 108. A revised Policy 108 was presented to the Board. A motion was appropriately made and seconded and unanimously passed to adopt said Board policy.

CFC Voting Delegate. A motion was made to designate Lee Bearden as the voting delegate for CFC at the KEC Board Meeting. Erick Harris was nominated as the alternate. Said motion was duly and appropriately seconded and unanimously passed.

NRTC Voting Delegate. A motion was made that Erick Harris be nominated as the voting delegate and Greg Grissom be selected as the alternate. Said motion was appropriately seconded and unanimously passed.

NRECA Voting Delegate. A motion was made that Erick Harris be nominated as the voting delegate and Greg Grissom be selected as the alternate. Said motion was appropriately seconded and unanimously passed.

CFC Voting Delegate. A motion was made to designate Lee Bearden as the CFC voting delegate at the NRECA Annual Meeting. Erick Harris was selected as the alternate. Motion was appropriately seconded and unanimously passed.

EXECUTIVE SESSION

A motion was made by the Board to retire into Executive Session. Motion was appropriately seconded and unanimously passed.

RETURN TO GENERAL SESSION


A motion was made to return to general session. Motion was appropriately seconded and unanimously passed.

2020 BUDGET

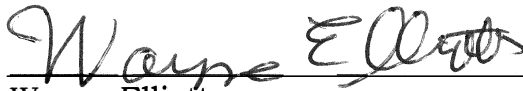
Following appropriate discussion in the Executive Session, a motion was made to approve the 2020 budget. Motion was appropriately seconded and unanimously passed.

ADJOURNMENT

Motion was made to adjourn the meeting. Motion was appropriately seconded and passed unanimously.



Erick Harris
Chair



Wayne Elliott
Secretary/Treasurer

MINUTES
JACKSON PURCHASE ENERGY CORPORATION
February 27, 2020

A regular meeting of the Board of Directors of Jackson Purchase Energy Corporation was called to order on Thursday, February 27, 2020 at 5:30 p.m., at the office of the corporation at 2900 Irvin Cobb Drive, Paducah, Kentucky. The following directors were in attendance:

Joshua Barnes, Lee Bearden, Kevin Bell, Dr. Ivus Crouch, Wayne Elliott,
Erick Harris, Jack Marshall, and Terry Teitloff.

Also present were Greg Grissom, President and CEO; Ward Morgan, Vice President of Technology; Scott Ribble, Vice President of Engineering and Operations; Scott Adair, Vice President of Human Resources, and Communications; Jeff Williams, Vice President of Finance and Accounting; Amy Vick, Executive Assistant, and Richard L. Walter, general counsel.

In addition, the Board welcomed special guests Bob Berry, CEO, and Paul Smith, CFO, of Big Rivers.

OPENING BUSINESS

The meeting was called to order by Chairperson Harris. An invocation was offered by Director Jack Marshall.

A safety moment was presented by Jeff Williams concerning safe practices on snow and ice.

The consent agenda was presented. Motion was made and seconded to accept the consent agenda; unanimously carried.

PRESENTATION BY BIG RIVERS

Bob Berry, CEO of Big Rivers, introduced to the Board Mr. Paul Smith, CFO of Big Rivers. Mr. Smith provided the financial report for Big Rivers for 2019. Numerous positive features of Big Rivers' financial conditions and upcoming plans for 2020 and beyond were discussed. The highlights included potential legislative changes to allow cooperatives to start fiber and broadband services. Mr. Smith also reported from a financial perspective, that 2019 was a great year. There was profit of 44 million dollars. He also reported that in the near term, i.e., through 2021, there are no rate increases projected. Further, for long range forecasting, Big Rivers likewise sees no increase and perhaps even a rate decrease. Also in the long range forecasting, it is believed that Big Rivers'

investment rating will be improved so that Big Rivers would then become an investment grade rating.

Finally, Mr. Smith reported that in two years, Big Rivers would be 31% carbon free. He, along with Bob Berry, also reported that Big Rivers has achieved its 50th Governor's Health and Safety Award. Big Rivers is the most recognized company in the Commonwealth of Kentucky for safety.

DEPARTMENTAL REPORTS

Safety, Human Resources and Communications:

Scott Adair provided the Human Resources and Safety Department reports. He indicated that there was one recordable injury but no lost time in this reporting period. He states that Jackson Purchase has over 70,000 hours without a lost time incident.

As part of the Communications Department report, Scott indicated that there were four community events in December. This included an event with the Chamber of Commerce, the Rotary Club, and two Christmas events.

Engineering and Operations:

The Engineering and Operations Report was provided by Scott Ribble. He stated that Right-of-Way clearing continued to be a big issue. A second contractor has started work. Progress is being made. Scott also reported that the construction work plan is geared up to get started in the very near future.

Technical Services:

Ward Morgan provided a report on the Technical Services Department. He stated the AMI billing read performance has increased slightly and was reported at being 93.44%. Ward also indicated that the upgrade on the substations are ongoing.

As it relates to the Sports Plex/new JPEC headquarters, cameras have been installed for security purposes.

Ward also shared with the Board that evaluation continues concerning installation of 47 miles of fiber. He is in active discussions with Big Rivers on this project.

Accounting/Members Services:

Jeff Williams presented his report relative to his Member Service and finance functions. Jeff reported that write-offs are now less than \$10,000 monthly, down from \$30,000 per month over a year ago.

Jeff also reported that JPEC's customer base is 83% dependent on residential sales. Residential sales comprise 64% of our income. As such, and as the Board has previously informed, JPEC is heavily dependent upon weather. Unfortunately with milder weather, JPEC sales have been decreasing over the last 10 years.

General Counsel:

Legal affairs of the co-op were discussed. Primary emphasis was on the closing of the real estate purchase of the Sports Plex/new headquarters.

CEO Report:

Greg Grissom reported to the Board as to his monthly activities. One area of primary concern was the facility design phase ongoing with the new headquarters. Greg is working with CBS, the design consults/project manager. The next step in this process will be the formation of an internal committee for departmental areas of JPEC to obtain and secure employee input.

KEC Report:

Lee Bearden reported on activities of KEC. Lee advised that the pole treatment chemical plant that provides chemicals for the treating of electric poles is going out of business. Other businesses seem to be trying to fill this void. There may be an increase in costs in the short term.

Big Rivers:

There was no Big Rivers' report.

OLD BUSINESS

There was no old business presented.

NEW BUSINESS

Composition of Board of Director Districts. Pursuant to the Bylaws of Jackson Purchase Energy Corporation, the Board is required to review and analyze the Board of Director Districts. Information was provided to the Board concerning the Districts and the members served within each district.

A motion was made to keep the Board of Directors' Districts the same as currently exist. This motion was appropriately seconded and unanimously carried.

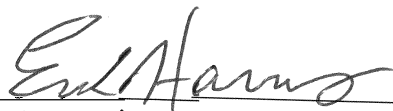
Reimbursement of Member Tony Sanders. A motion was made by Terry Teitloff to refund in total all sums expended by Tony Sanders for the cost of removing electric service line to his barn. The motion was appropriately seconded and unanimously carried.

EXECUTIVE SESSION

A motion was made for the Board to retire into Executive Session. Motion was appropriately seconded and unanimously passed.

ADJOURNMENT

Motion was made to adjourn the meeting. Motion was appropriately seconded and passed unanimously.



Erick Harris
Chair

3/26/2020
Date



Wayne Elliott
Secretary/Treasurer

3/26/2020
Date

MINUTES
JACKSON PURCHASE ENERGY CORPORATION
August 27, 2020

A regular meeting of the Board of Directors of Jackson Purchase Energy Corporation was conducted on Thursday, August 27, 2020 at 5:30 p.m., at the offices of Jackson Purchase Energy Corporation in Paducah, McCracken County, Kentucky.

The following Directors were present:

Joshua Barnes, Lee Bearden, Kevin Bell, Dr. Ivus Crouch, Wayne Elliott, Erick Harris, Jack Marshall, and Terry Teitloff.

Also present and participating were Greg Grissom, President and CEO; Ward Morgan, Vice President of Technology; Scott Ribble, Vice President of Engineering and Operations; Scott Adair, Vice President of Human Resources, Communications and Member Services; Amy Vick, Executive Assistant, and Richard L. Walter, general counsel. Excused from the meeting was Jeff Williams, Vice President of Finance and Accounting.

OPENING BUSINESS

The meeting was called to order by Chairperson Harris. An invocation was offered by Director Joshua Barnes.

A safety moment was presented by Scott Adair. The safety moment concerned itself with 10 safety rules as to why accidents occur.

The consent agenda was then presented to the Board. Motion was made and seconded to accept the consent agenda; unanimously carried.

DEPARTMENTAL REPORTS

Safety, Engineering and Operations:

Scott Ribble provided the Safety, Engineering and Operations report. This was his first report after the Safety Department was transferred to him.

Safety: Scott reported that Jackson Purchase is doing well in the performance of their work in a safe and prudent manner. Scott prepared graphs showing how Jackson Purchase compared to other cooperatives within the state and other high performing co-ops. Scott also reported on the hours worked with no lost time. He believes that by spring 2021, JPEC will hit its goal of 250,000 work

hours without a lost time event. He also reported on the miles driven without a reportable accident.

Engineering and Operations: Scott Ribble provided the Engineering and Operations Report. The focus of his report included the readiness of JPEC for the aftermath of the hurricane that recently struck the gulf.

Over the past two weeks, the right of way crews have been finishing their work. Townsend is finished. The crew in Livingston County is completing its work. We are now soliciting new bids for 2021.

Human Resources, Communications and Member Services:

Scott Adair provided the Human Resources, Communications and Member Services Department reports.

Human Resources: JPEC currently has 69 employees. There was one job opening at a staking position. An offer has been made.

Overtime has been trending normally and will be well below six percent which is a stated goal.

Communications: There were zero public events in June. This is a result of the pandemic.

In analyzing Facebook and our website, there have been more visitors on a month to date basis than typical. We believe our Facebook and website are communicating well with the members.

Technical Services:

Ward Morgan provided his report for the Technical Services Department. Ward stressed to the Board that our voice provider upgrades has resulted in significant cost savings. Our partnership with Paducah Power has been critical in the savings. Ward provided examples as it relates to our voice provider, we save approximately \$3,500 monthly in comparison with the ATT monthly bill. Likewise, on internet and voice, we previously paid \$8,000 monthly and we are paying a local provider only \$2,000 per month.

Finally, as it relates to meter reading, the manual reads continue to trend downward. That is a very positive report.

Accounting:

Jeff Williams was absent from the Board meeting. His report was provided by Greg Grissom.

As a result of the PSC prohibition against us collecting late fees, it is estimated that JPEC has lost between \$200,000 and \$300,000.

Tier is 0.41.

Greg also provided an update on the construction work plan which is scheduled to begin in October.

General Counsel:

General Counsel Richard L. Walter reported on several matters.

As it relates to the amendment of Bylaws, it was decided that the Bylaws will be amended monthly in the workshop. When all Bylaws are amended, the Board will act at one time in passing those.

A report was given that on Tuesday, August 25, a meeting of the election tellers was held. Ballots were being sent out on Friday, August 28. Finally, a proposal was provided to the Board relative to organizational meeting. The Bylaws require the Board to conduct an organizational meeting immediately after the annual meeting. Because the annual meeting will be done virtually this year, it was decided that immediately upon the completion of the presentation of the annual meeting, an organizational meeting will take place where officers of the Board are elected.

CEO Report:

Greg Grissom provided his report to the Board. His report discussed requested relief for hurricane assistance in the Gulf of Mexico. He stated that until the storm passed through Western Kentucky, no decision had been made. He had mentioned storm duty to the linemen and there were several volunteers, depending upon our availability to send assistance.

There was a discussion of JPEC's rules and regulations requiring deposits on member accounts. The Board provided direction to CEO Grissom on how to proceed. It is expected that Mr. Grissom will provide additional reporting on this issue at either the workshop or the next Board meeting.

KEC Report:

Lee Bearden reported there was no KEC meeting.

Big Rivers:

Wayne Elliott provided the report from Big Rivers. He reported that Big Rivers' annual meeting in September is going to occur as a live meeting as opposed to a virtual meeting. The Board was polled as to who was going to attend.

OLD BUSINESS

There was no old business presented.

NEW BUSINESS

RUS Form 7: The details of RUS Form 7 were discussed and presented by CEO Grissom in the absence of Jeff Williams. A motion was made to approve the RUS Form 7. Motion was appropriately seconded and unanimously carried.

NRECA Voting Delegate: Lee Bearden was nominated to serve as the Jackson Purchase NRECA voting delegate. Jack Marshall was nominated as the alternative. Motion was duly made and appropriately seconded and unanimously passed.

Big Rivers Voting Delegate: A motion was made to appoint Jack Marshall as the Jackson Purchase annual voting delegate for Big Rivers. Motion was appropriately made and seconded and unanimously carried.

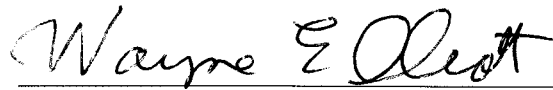
ADJOURNMENT

Motion was made to adjourn the meeting. Motion was appropriately seconded and passed unanimously.



Erick Harris
Chair

9/24/2020
Date



Wayne Elliott
Secretary/Treasurer

9/24/20
Date

MINUTES
JACKSON PURCHASE ENERGY CORPORATION
December 8, 2020

A regular meeting of the Board of Directors of Jackson Purchase Energy Corporation was conducted on Tuesday, December 8, 2020 at 5:30 p.m. Due to the COVID pandemic, the meeting was conducted virtually.

The following directors were present:

Josh Barnes, Lee Bearden, Kevin Bell, Dr. Ivus Crouch, Wayne Elliott,
Erick Harris, Jack Marshall, and Terry Teitloff.

Also present was an invited guest, Mr. Bob Berry, CEO of Big Rivers.

Also present and participating were Greg Grissom, President & CEO; Ward Morgan, Vice-President of Technology; Scott Ribble, Vice-President of Safety, Engineering, and Operations; Scott Adair, Vice-President of Human Resources Communications, and Member Services; Jeff Williams, Vice-President of Finance and Accounting; Amy Vick, Executive Assistant, and Richard L. Walter, general counsel.

OPENING BUSINESS

The meeting was called to order by Chairperson Harris. An invocation was offered by Director Jack Marshall.

A safety moment was presented by Scott Adair. Scott's message concentrated on keeping our bodies in good shape to help fight off illness. He also concentrated on nutritional consideration including the ingesting of minerals that would help our body stay healthy.

The consent agenda was then presented to the Board. Motion was made and seconded to accept the consent agenda; unanimously carried.

BIG RIVERS REPORT

Bob Berry presented a report to the Board relative to Big Rivers. Bob reported that Big Rivers has decided to relocate its headquarters from the City of Henderson to the City of Owensboro, Kentucky. Bob presented to the Board the economic incentive program offered by the City of Owensboro to Big Rivers. In summary, Big Rivers will receive a brand new building; have more equity in the building; and have a positive cash flow from the incentives offered by the City of Owensboro. The decision to move to Owensboro is financially beneficial to Big Rivers.

Mr. Berry also reported on some significant financial news for Big Rivers. Moody's Credit Rating Agency has improved Big Rivers rating to investment

grade credit rating. This is a significant step for Big Rivers and actually saves it significant amounts relative to interest rates it pays.

Mr. Berry made himself available for questions from the Board.

DEPARTMENTAL REPORTS

Safety, Engineering, and Operations:

Scott Ribble provided the Safety, Engineering, and Operation Department Report. A copy of his reports were part of the Board packet and made available to all Board members in advance.

Safety: Scott told the Board that the employees of Jackson Purchase are meeting and exceeding the goals for safety. It is projected that by late spring, the goal of 250,000 hours worked with no time lost will be met. Similarly, by the end of December 2020, Jackson Purchase employees will have driven 1.5 million miles without accident.

Scott was also pleased to report that Joe Simmons, an apprentice, has recently topped out and is now a line technician.

Engineering and Operations: Scott reported that the Reidland to Ledbetter line has been established and is now working. This is a significant accomplishment.

In a recent staff meeting, Scott also reported that Townsend has been selected to maintain our right of ways for the year 2021. It has been assigned three circuits to maintain for the upcoming year. Scott stressed how right of way clearance is a substantial and continuing expense for the co-op.

Human Resources, Communications, and Member Services:

Scott Adair provided to the Board the Human Resources, Communications, and Member Services report. A full copy of Scott's report was provided in the Board packet to each of the Board Members.

Scott reported that more and more community activities are commencing. He reported on local government legislative meetings that are scheduled for both Ballard as well as McCracken County.

Scott reported that a new engineering intern has joined our staff. She will work for a couple of months. Scott also reported that Jackson Purchase Scholarship Program will be posted in the Kentucky Living Magazine in the January 2021 edition.

Following up on other Directors who had reported on the effect of COVID on Jackson Purchase Members and their ability to pay their electric charges, Scott informed the Board that as of November 2020, 479 members have payment arrangements. This compared to 301 payment arrangements for 2019.

Scott finally reported that there are currently 68 employees of Jackson Purchase. One lineman gave resignation effective Friday, December 11.

Technical Services:

Ward Morgan reported on the Technical Services Department. A full copy of Technical Services Department report was made available in the Board packet.

Ward reported to the Board on several technical services projects that had been accomplished over the year 2020. He commenced on substation equipment improvements. He also commented on the communications system and SCADA. In addition, Ward reported on two projects that we are partnering with Big Rivers on. These include the 2020 fiber buildout as well as the 2021 fiber to substation buildout projects that are ongoing and planned. He also commented on software upgrades as well as communication transition for the new headquarters.

Finally, Ward reported on the new headquarters. Furniture is being ordered and things are progressing well. We still appear to be on schedule for occupancy in May 2021.

Finance and Accounting:

Jeff Williams provided the Finance and Accounting report. As is true with other departments, Jeff's full report was part of the Board packet and available for Board Members in advance of our meeting.

Jeff reported that our RUS borrowing is at 20.9 million. This is at a 1.4% annual interest rate and has a 34 year term. This is a significant savings of previous interest rates.

Jeff also reported that Paducah Bank has officially informed Jackson Purchase that the PPP loan has been forgiven. This is a 1.6 million dollar loan forgiveness which leads to a very positive impact on our income statement.

Jeff also reported on the effect of COVID on our revenue streams. The PSC has prevented Jackson Purchase and other co-ops from collecting late fees. By way of comparison in 2018, Jackson Purchase collected \$454,000 in late fees. Similarity in 2019, Jackson Purchase collected \$402,000 in late fees. In 2020, that number has substantially diminished so that our late fee collections for 2020 have only been \$92,000.

At the conclusion of Jeff's report, he was available for any questions from Board Members.

General Counsel:

General Counsel Richard L. Walter provided the legal update. His report concentrated on the easement necessary to service the headquarters. He is working with Scott Ribble on securing that easement.

Counsel also provided an update on the Marshall County 911 litigation. That litigation is presently pending in the United States District Court with the Hon. Thomas Russell presiding. Legal briefs have recently been filed with the Court. A ruling is expected in the spring of 2021.

CEO Report:

Greg Grissom provided the CEO report. Greg's report discussed with the Board various issues at the new headquarters' building. He stated we appear to be on time and certainly on budget. He echoed the thoughts of Ward that we would be ready to move to the headquarters in May 2021. Greg invited all the Board Members to the facility for a tour at their convenience.

KEC Report:

Lee Bearden reported on the KEC annual meeting, as well as the November KEC Board Meeting.

Big Rivers:

Wayne Elliott and Erick Harris briefly reported on Big Rivers. As Bob Berry had presented his report earlier, there was really not much to add.

OLD BUSINESS

No old business was addressed.

NEW BUSINESS

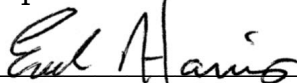
RUS Form 7: The details of the October 2020 RUS Form 7 were discussed and presented by Jeff Williams. A motion was made to approve the RUS Form 7 for October 2020. Motion was appropriately seconded and unanimously approved.

EXECUTIVE SESSION

There was no Executive Session.

ADJOURNMENT

Motion was made to adjourn the meeting. Motion was appropriately seconded and passed unananimously.



Chair



Secretary/Treasurer

1/28/2021
Date

1/28/2021
Date

MINUTES
JACKSON PURCHASE ENERGY CORPORATION
February 25, 2021

A regular meeting of the Board of Directors of Jackson Purchase Energy Corporation was conducted on Thursday, February 25, 2021 at 5:30 p.m., at the office of the corporation at 2900 Irvin Cobb Drive, Paducah, KY.

The following directors were present:

Josh Barnes, Lee Bearden, Kevin Bell, Ivus Crouch, Wayne Elliott, Erick Harris, Jack Marshall, and Terry Teitloff

Also present and participating were Greg Grissom, President & CEO; Ward Morgan, Vice-President of Operations & Technical Service; Scott Adair, Vice-President of Human Resources, Communications & Member Services ; Jeff Williams, Vice-President of Finance and Accounting; Amy Vick, Executive Assistant, and Richard L. Walter, general counsel. Also attending the meeting was Ashley Turner, Manager of Member Services.

OPENING BUSINESS

The meeting was called to order by Chairperson Harris. An invocation was offered by Director Lee Bearden.

A safety moment was presented by Scott Adair. Scott stressed the importance of consuming water. It increases our metabolism; works to assist digestion; and helps reduce caloric intake.

The consent agenda was then presented to the Board. Motion was made and seconded to accept the consent agenda; unanimously carried.

DEPARTMENTAL REPORTS

Safety, Human Resources, Communications & Member Services:

Scott Adair provided the Safety, Human Resources, and Communications reports.

As it relates to community relations, Scott impressed upon the Board the media releases that had been submitted relative to Jackson Purchase Energy crews working with Kenergy and Big Sandy and the restoration of their power systems following ice and snow events. Later in the meeting, Ward Morgan shared with the Board a news cast from Big Sandy, concentrating on the assistance Jackson Purchase was providing the residents of far Eastern Kentucky and the restoration of power for that system. It is expected that Jackson Purchase workers will be returning to Paducah by March 1.

Scott also reported to the Board that the 1,500,000 miles driven without a VAR had been surpassed. He also reported that Jackson Purchase and West Kentucky Rural Electric are combining to sponsor the 150 year celebration for the City of Calvert City.

Scott then provided information to the Board that for the year 2020, our incident rate was 5.79. This increased at the end of the year as there were two first reports of injuries, both of which involved visits by the employee to physicians.

From a Human Resources perspective, Jackson Purchase had 67 employees following the resignation of Scott Ribble. Positions have been offered for a distribution engineer and for two apprentice line technicians. Once those positions are filled, Jackson Purchase will be back to its normal census of 70.

Scott provided Member Services update. The Board has been discussing the need to identify accounts where the members' meters were not easily accessible as is required. Ashley Turner reported that 49 letters are being sent to members indicating their meters are not accessible and will need to be moved. We are giving each member 120 days to get these situations corrected. Eight meters are located in barns or inside residences. The Board is expected to receive several phone calls from our members.

Operations and Technical Services:

Ward Morgan presented the Operations & Technical Services Report. Ward commented that there were two five men crews assigned to Big Sandy in Eastern Kentucky for storm relief. They have been gone for 10 days and the plan is for them to return on February 28.

Ward provided information to the Board about the 2020 right of way clearance project. Our cost increased for 2020 by 148%. Ward advised that moving forward we will be in a much better position to manage our rights-of-way. He went over the plans for 2021 and told the Board we may be able to even add a circuit at the end of 2021 for clearing that is not in the current work plan.

In 2020 Jackson Purchase crews handled over 1,200 work orders. Our contractor handled slightly over 1,000.

Ward provided to the Board a graph on outage occurrences. He stated the vast majority of our outages are related to maintenance. He also reported that 43% of the outages had a duration of one to two hours. Finally, Ward reported on inventory. In 2020, we began the year with an inventory of approximately \$2,279,000. This included substation inventory, AMI fiber, conductors and other miscellaneous material. As we ended the year, our inventory was down to \$2,100,000.

Accounting:

Jeff Williams presented his report to the Board relative to his department. His report indicated a cost of service study is ongoing. He also discussed the amount of spending that had occurred relative to the headquarters' construction project.

Jeff also reported that there exists a three million dollar loan with RUS. On an annualized basis, we have been repricing the interest rate. His recommendation to the Board was that at that rate now be locked in at 1.98% for 24 years. This is a business decision and did not require Board action but all Board members were polled and all believed the interest should be locked in.

Jeff's final comments to the Board indicated at the present time the building project is both on time as well as on budget.

General Counsel:

General Counsel Richard L. Walter informed the Board of the current legal affairs of the Co-op. This included that the PSC has recently ruled that the current headquarters building can be sold pursuant to the contract we submitted. Mark David Goss, PSC counsel, was instrumental in obtaining this approval.

Other comments included a power purchasing agreement with a potential new business in McCracken County. The contract is in final phases of negotiations. Finally, discussions were held on bylaw revisions which will now be the subject of upcoming Board workshops.

CEO Report:

Greg Grissom provided his report to the Board as to his monthly activities. This report included comments on the PSC ruling relative to the sale of the current headquarters building; it also included staffing matters, as well as JPEC's assistance with Kenergy.

CEO Grissom indicated that at the conclusion of 2021, it has been decided by Jackson Purchase and Big Rivers that we will not remain members of Touchstone Energy. This will require some modification on our side, especially concerning ACSI Survey issues and website modification.

As it relates to the current ACSI Survey, those results will be shared with the Board in the upcoming weeks. Greg has reported that Jackson Purchase has improved in all categories.

Finally, CEO Grissom reported that on February 24, remote payment locations have gone online. These are at CVS, Dollar General, Family Dollar, and Walgreens.

KEC Report:

Lee Bearden reported that the February meeting of KEC was canceled.

Big Rivers:

Wayne Elliott and Erick Harris advised the Board that Mike Chambliss of Big Rivers is retiring as of March 26, 2021. The Board should be mindful that Mike Chambliss stepped in as Interim CEO immediately prior to Greg Grissom being retained by JPEC.

It was also reported that Bob Berry has given several updates on Henderson settlement issues.

OLD BUSINESS

No old business was addressed.

NEW BUSINESS

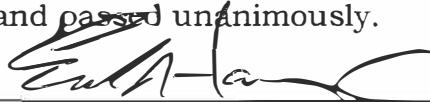
A resolution was passed concerning authorized members of Administration and the Board of Directors for access to the Paducah Bank account. This resolution involved the removal of Scott Ribble as an authorized signature based upon his resignation. The motion was appropriately made and seconded. The motion was passed unanimously.

EXECUTIVE SESSION

No Executive Session was needed.

ADJOURNMENT

Motion was made to adjourn the meeting. Motion was appropriately seconded and passed unanimously.



Chair

3-30-2021
Date



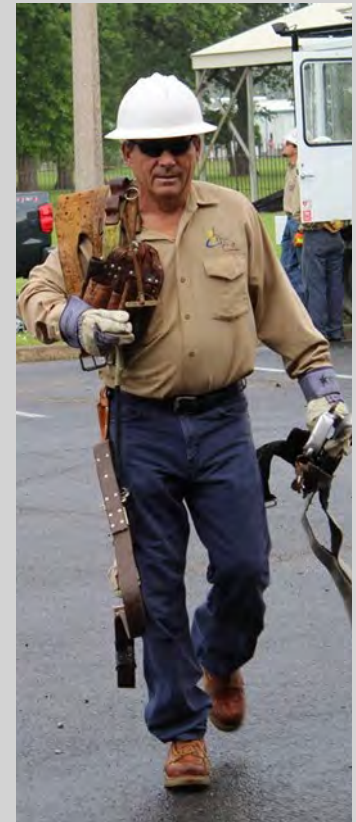
Secretary/Treasurer

3/30/21
Date

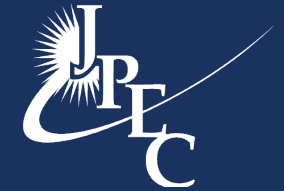


Jackson Purchase Energy Corporation

Operation & Technical Services



JACKSON PURCHASE ENERGY

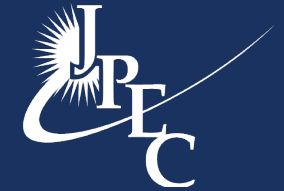


Strategic Initiatives

1. **Safety** – instill a culture of safety throughout the entire organization as it applies to cooperatives
2. **Member/Community Relations** – develop strategic communications plan that will increase presence and standing within the communities we serve and keep members better informed
3. **Facilities** – evaluate future options for office and warehouse space
4. **System Operations and Member Support Efficiencies** – continue to make improvements to system reliability and maximize the efficient use of the cooperative's assets
5. **Economic Development** – determine how the cooperative may be able to aid in local economic development.

OPERATIONS

STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



Strategic Initiative 4

2020 ROW Summary

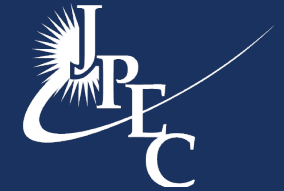
Circuit	Substation	Mileage	The Halter Group		Townsend	
			Per Circuit	Per Mile	Per Circuit	Per Mile
Hampton - 14214	Burna	10.15		\$ -	\$ 60,779.00	\$ 5,988.08
Smithland - 14254	Burna	39.51	\$ 241,762.85	\$ 6,119.03		\$ -
Salem - 14244	Burna	65.54	\$ 384,911.56	\$ 5,872.93		\$ -
Lovelaceville - 4902	Lovelaceville	36.88		\$ -	\$ 287,303.00	\$ 7,790.21
Blandville - 4901	Lovelaceville	15.24		\$ -	\$ 57,431.00	\$ 3,768.44
Cunningham - 4903	Lovelaceville	45.36		\$ -	\$ 172,543.00	\$ 3,803.86
		212.68	\$ 626,674.41	\$ 5,965.49	\$ 578,056.00	\$ 5,370.77

	2019 Budgeted	2019 Actual	2020
Total Circuit Clearance Costs	\$ 1,007,009.42	\$ 665,360.83	\$ 1,204,730.41
Total Cost per Mile	\$ 2,282.43	\$ 2,429.47	\$ 5,664.52

Percent Increase from 2019 to 2020 **148%**

OPERATIONS

STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



Strategic Initiative 4

2021 ROW PLAN

		Circuit	Take Downs	Total
Little Union	Airport	\$129,791.00	\$21,677.75	\$151,468.75
Krebs	Clinton Rd	\$337,364.00	\$79,766.75	\$417,130.75
New York	Wickliffe	\$400,124.00	\$52,587.00	\$452,711.00
			Total	\$1,021,310.50
			Budget	\$1,490,840.00
Cost Per Mile	\$12,766.38		Difference	469,529.50

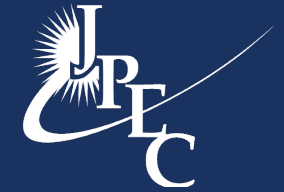
- Approximately 80 Circuit Miles
- As the budget allows we will increase circuit cutting
- Short term contract with Townsend

- 2 Townsend hourly crews
- Spray all substations

- We will begin scouting for 2022 circuits
- Working with BREC on ROW plan

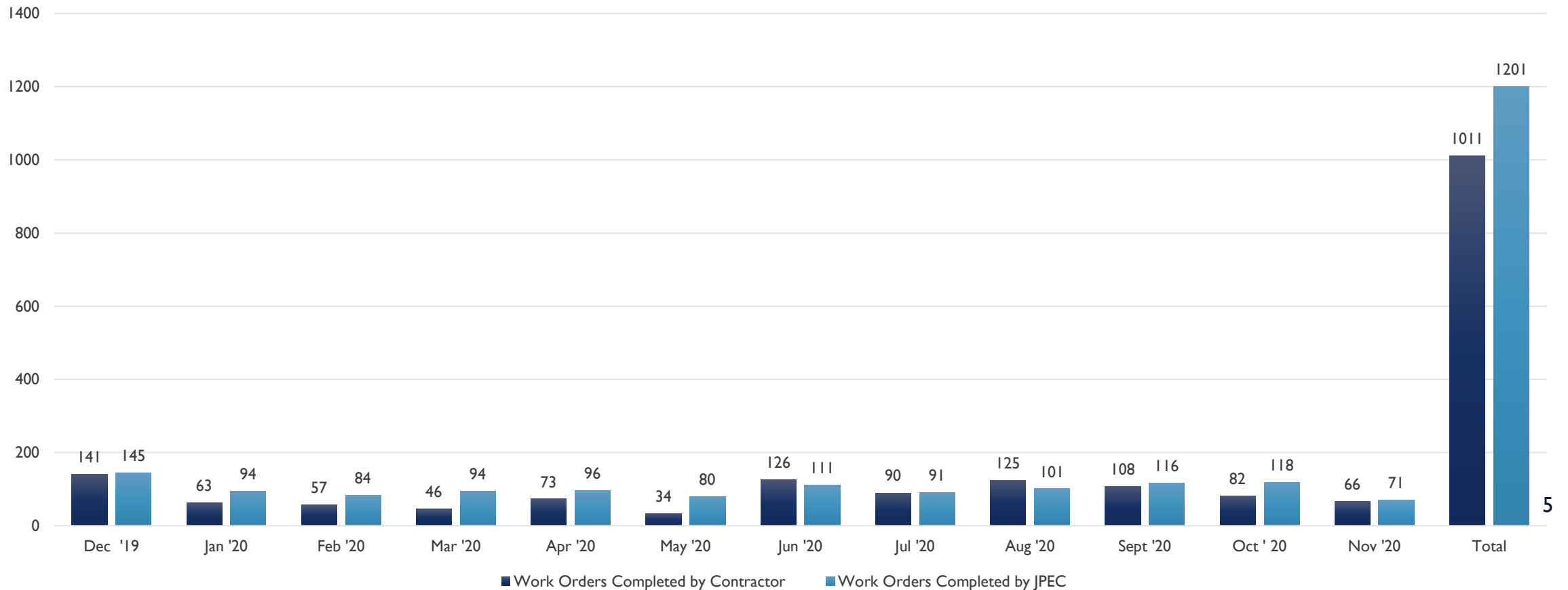
OPERATIONS

STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



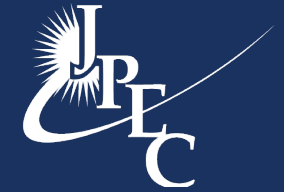
Strategic Initiative 4

Work Orders 2020



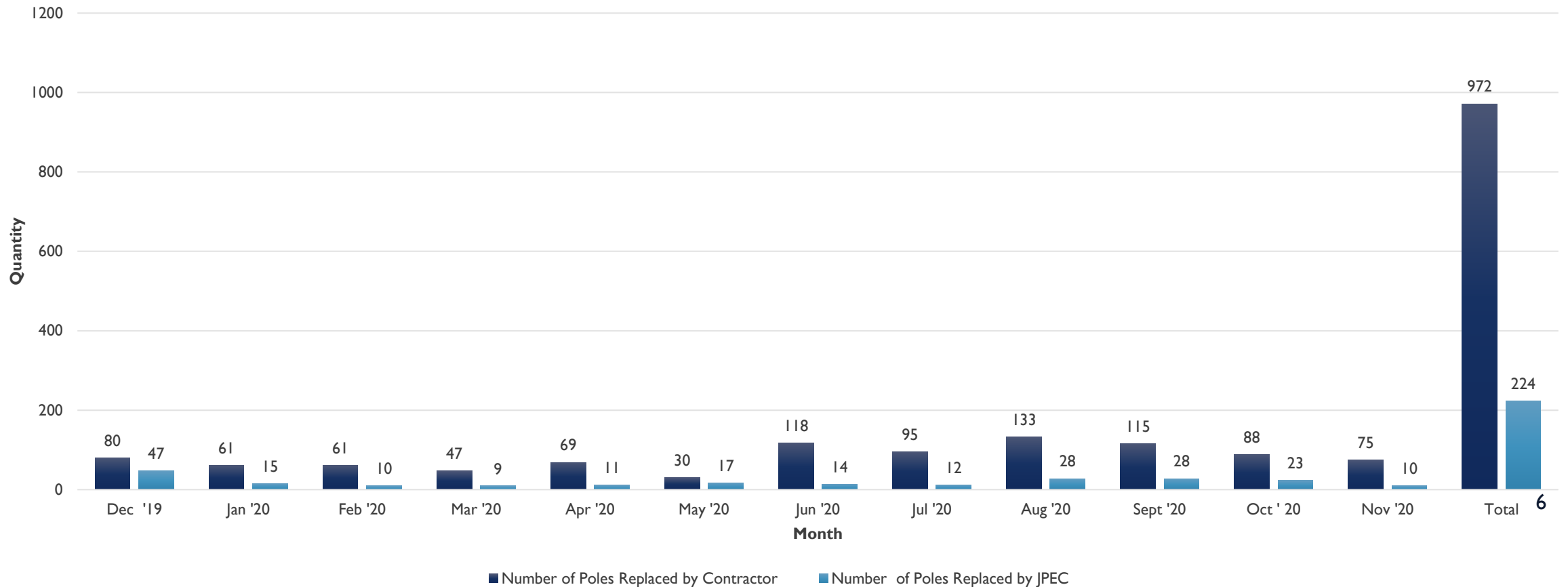
OPERATIONS

STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



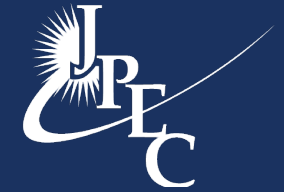
Strategic Initiative 4

Number of Poles Replaced



OPERATIONS/RELIABILITY

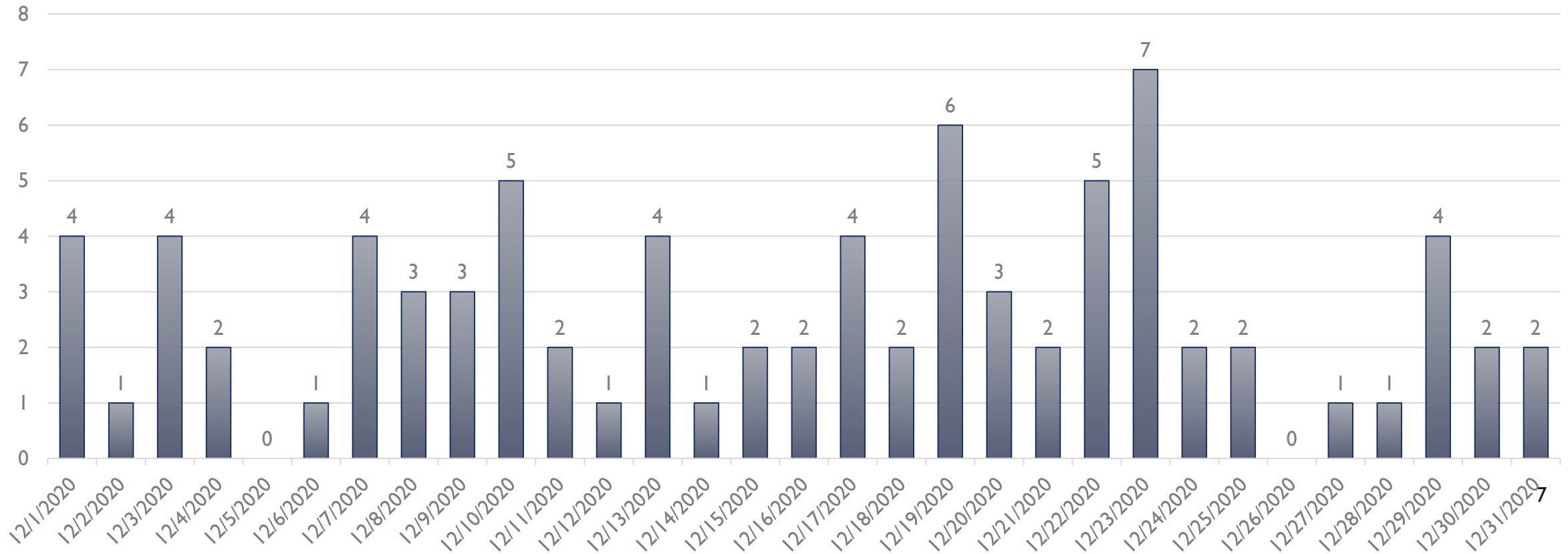
STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



Strategic Initiative 4

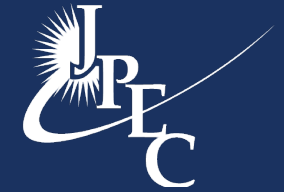
December Outages by Day

Total: 82



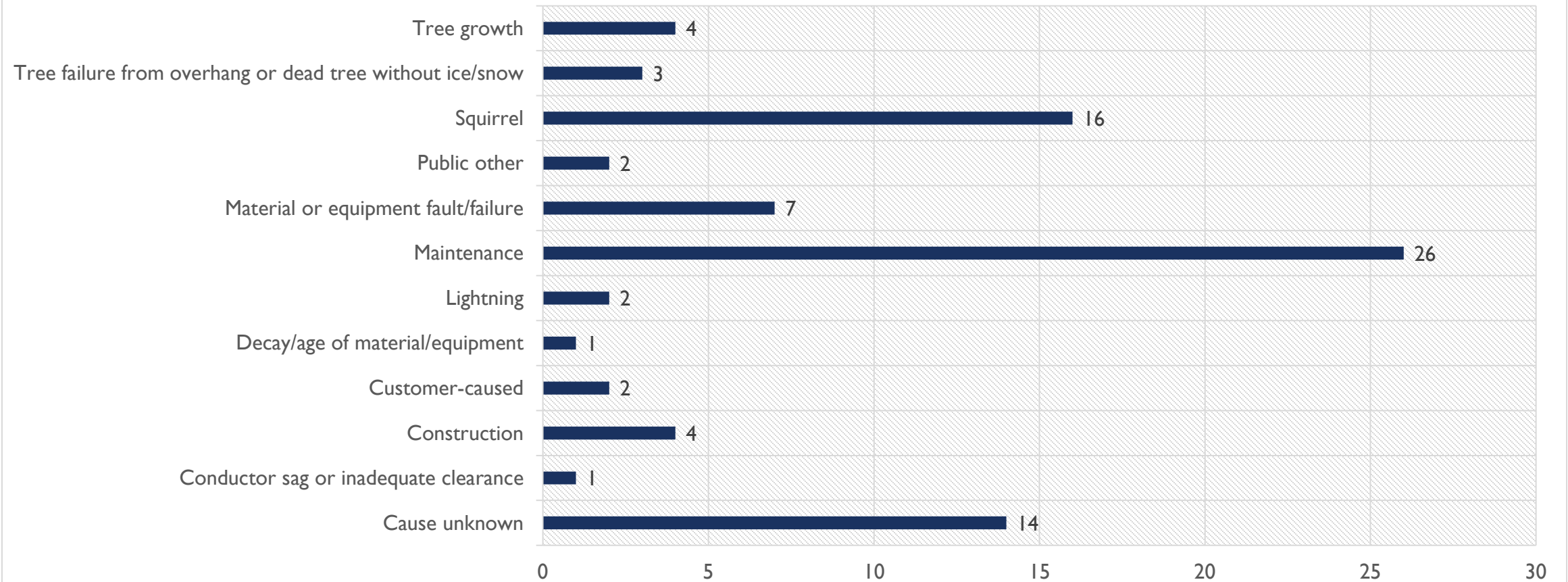
OPERATIONS/RELIABILITY

STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



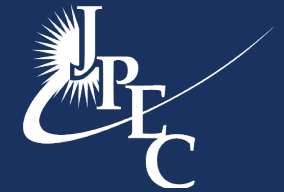
Strategic Initiative 4

December Outage Cause



OPERATIONS/RELIABILITY

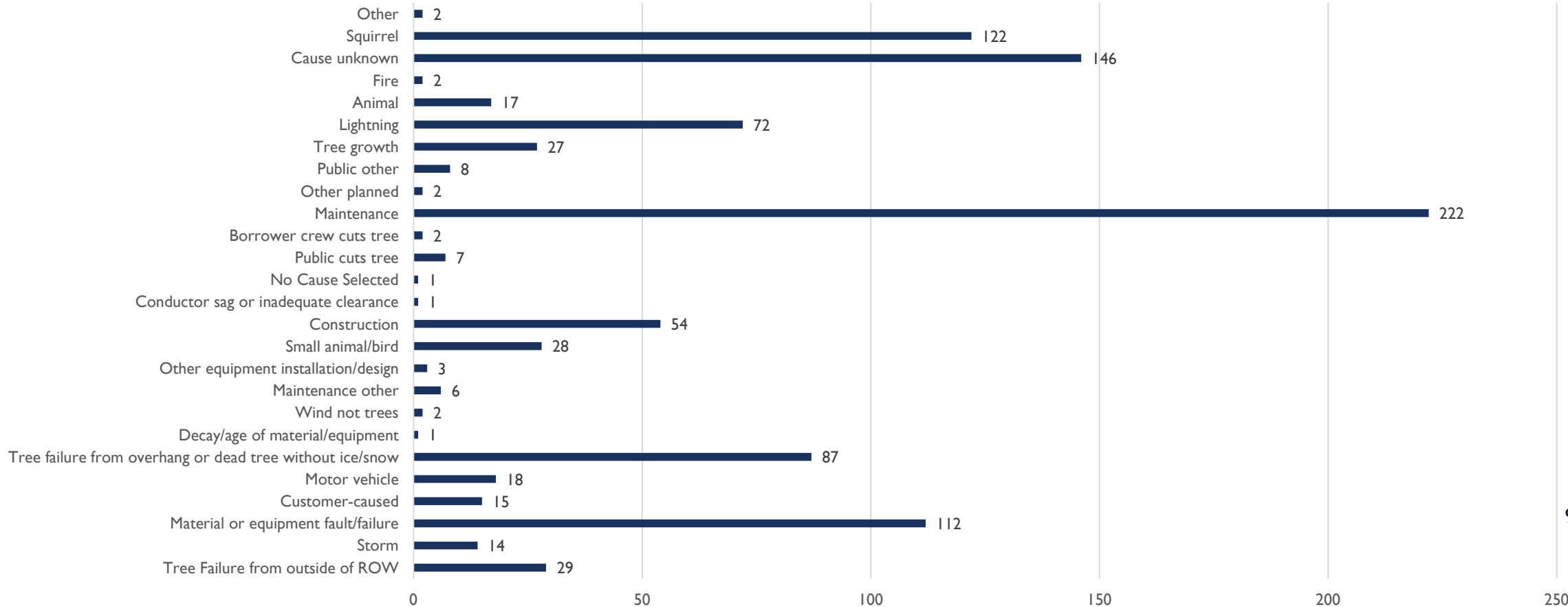
STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



Strategic Initiative 4

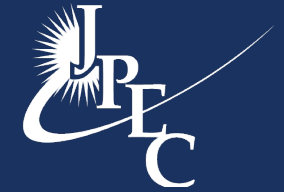
2020 Outage Cause

1000 outages



OPERATIONS/RELIABILITY

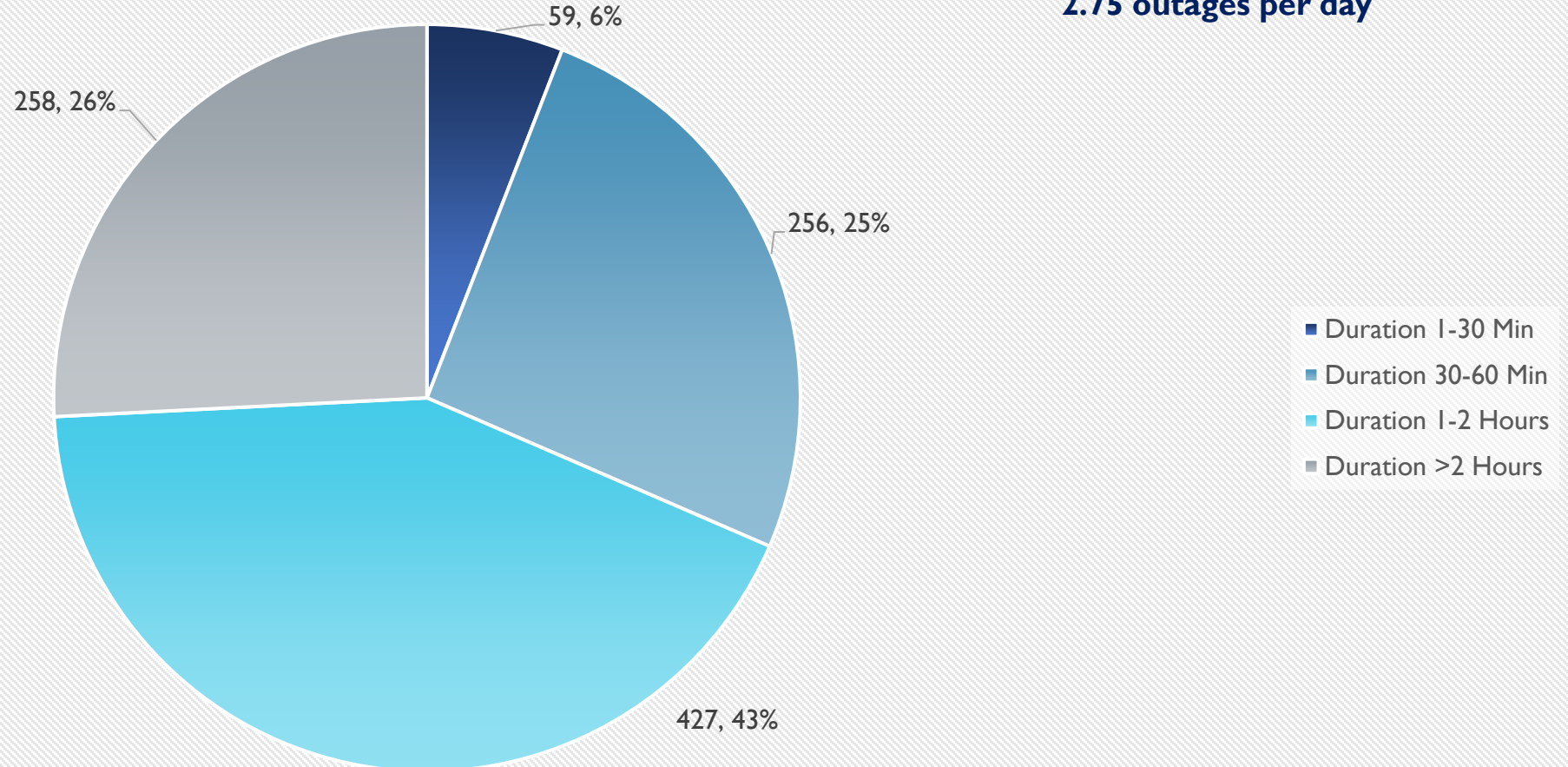
STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



Strategic Initiative 4

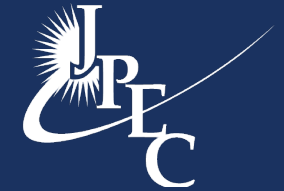
2020 Outage Duration

1000 outages
2.75 outages per day



ENGINEERING

STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



Strategic Initiative 4

Engineering

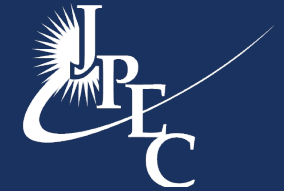
- Assembly Unit refinement
- Switching Scenarios – new OMS
- Create new engineering model – add fault current to OMS map

Inspections

- Inspection setup in MapWise and AppSuite
- Working on refining MapWise forms and processing info coming back from field
- Second inspector from Quality Resources

ENGINEERING

STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



Strategic Initiative 4

Staking Training

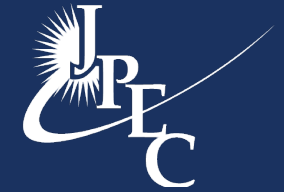
- TVPPA training – Feb 4-5
- Hi-Line Webinars
- Daily work order review

Staking Projects:

- Software Conversion: Re-drawing all jobs drawn from Partner
- Cheddar's –Spring, waiting for someone to sign up for service
- Airport terminal, will need to be completed by end of July
- Work Plan jobs for Groves – line relocations, re-phasing, IP-3P conversions
- Line Inspection work orders
- 2 new subdivisions – Grand Rivers

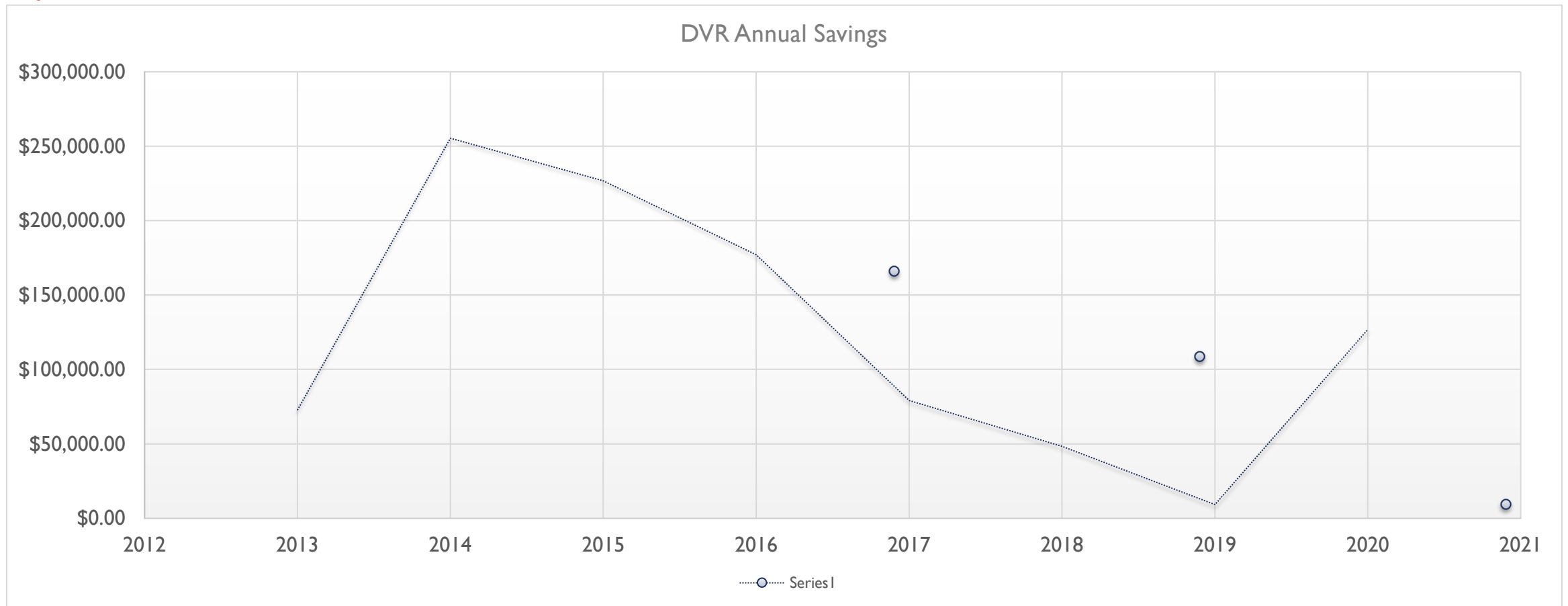
ENGINEERING

STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



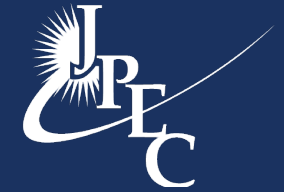
Strategic Initiative 4

DVR Annual Savings



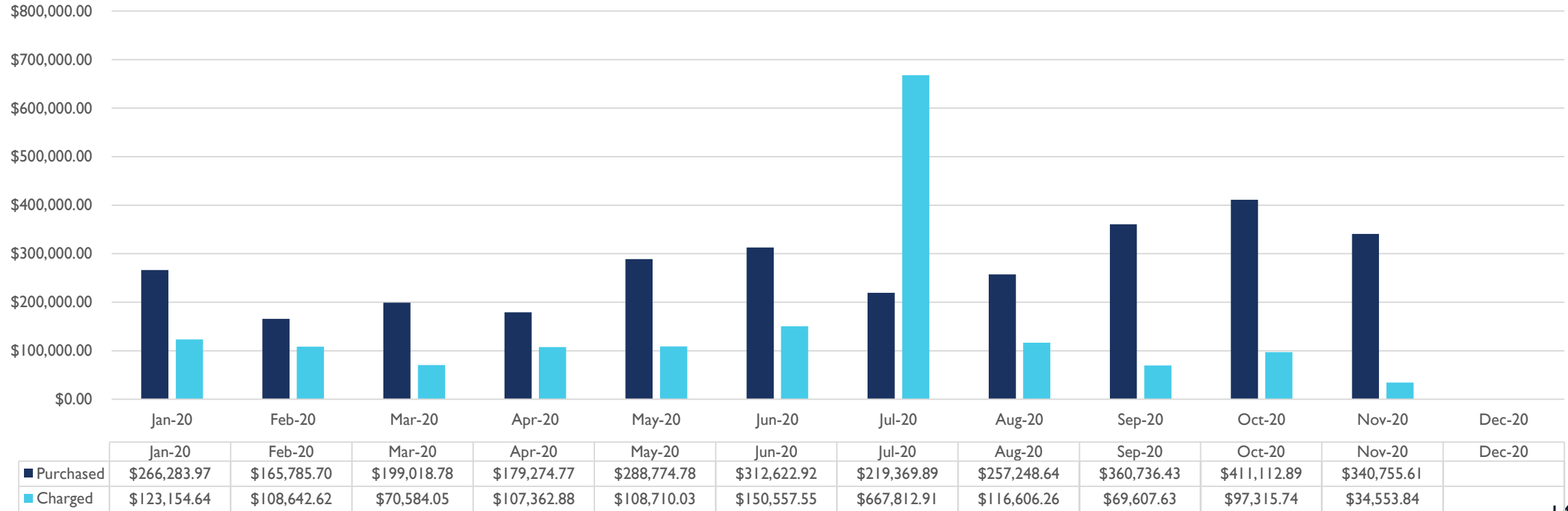
WAREHOUSE/INVENTORY

STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



Strategic Initiative 4

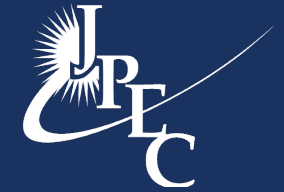
Materials Purchased



■ Purchased ■ Charged

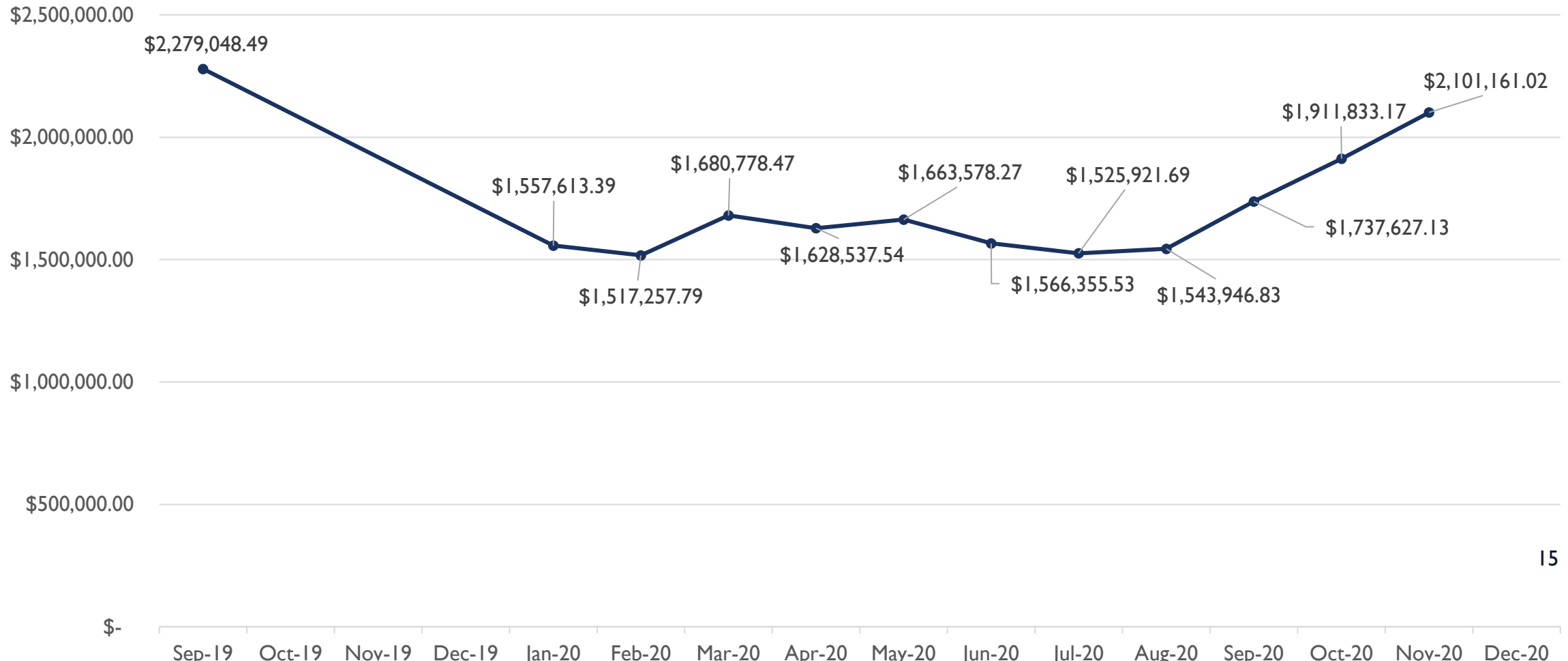
WAREHOUSE/INVENTORY

STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



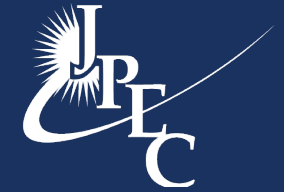
Strategic Initiative 4

Inventory Dollar Amount 2020



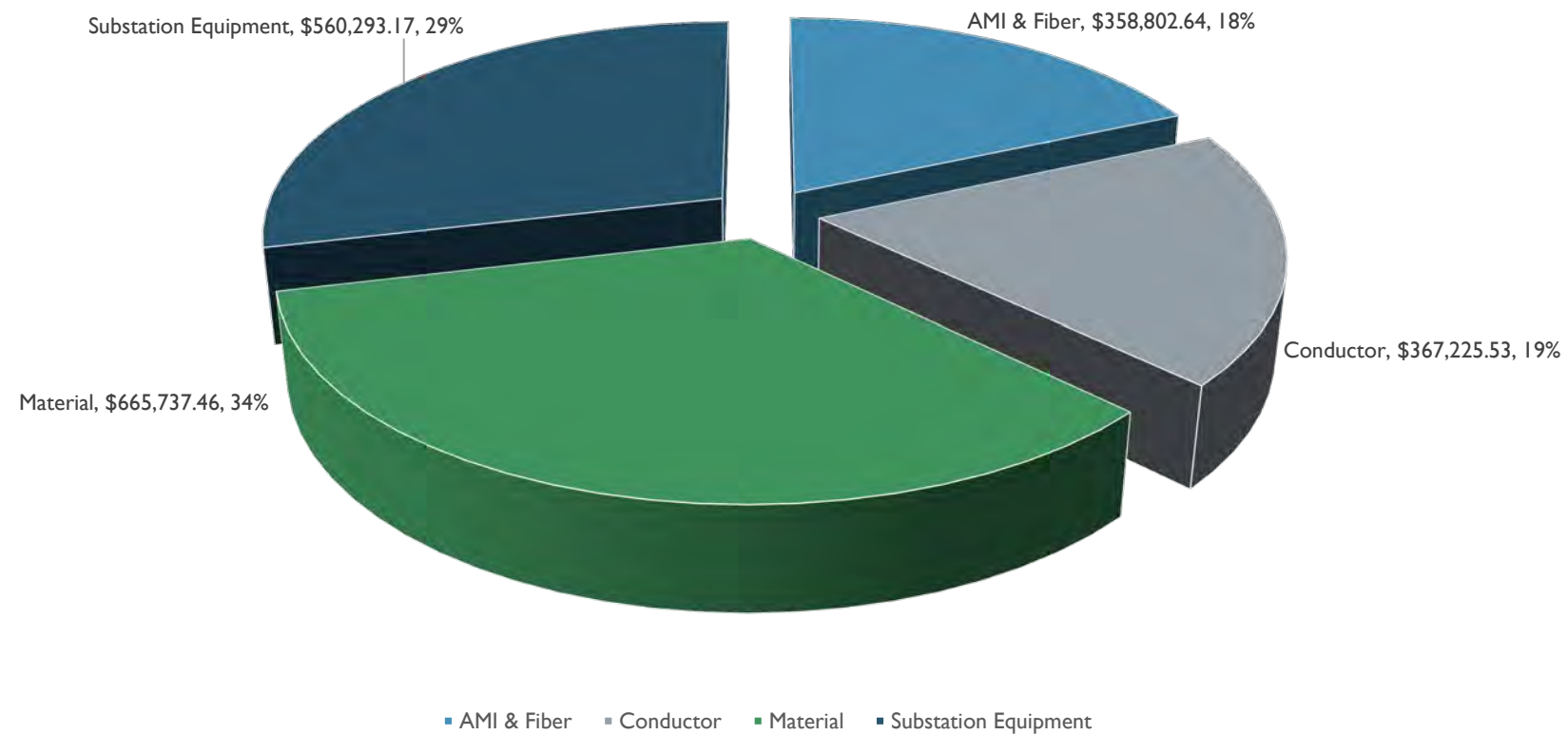
WAREHOUSE/INVENTORY

STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



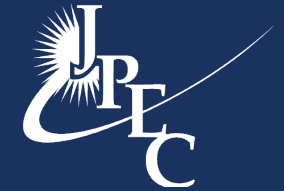
Strategic Initiative 4

Inventory Percentages



TECHNICAL SERVICES

STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



Strategic Initiative 4

Substations

- Develop a Substation Maintenance Program
- Substation 69 KV Breaker Replacements
- Krebs Substation Rebuild 2021-2022
- SCADA updates - regulator controls, add all SEL relays
- Switching Scenarios – new OMS

Automation

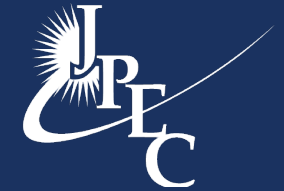
- Upgrading controls on DA system
- New HQ automated switching

Fiber

- BREC/JPEC Fiber Buildout 2021
- New HQ fiber connection through Little Union

INFORMATION TECHNOLOGY

STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



Strategic Initiative 4

Cyber-Security

- Know B4 email phishing and training

Network Communication

- Substation Network Equipment Upgrade
- BREC ICCP Project

Software

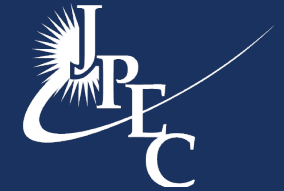
- GIS/Mapping database utilization
- AVL Software Integration
- NISC Software Conversion

New HQ

- New HQ communication transition
- New HQ Server setup and move transition plan

INFORMATION TECHNOLOGY

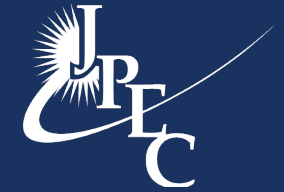
STRATEGIC INITIATIVE 4 – SYSTEM OPERATIONS & MEMBER SUPPORT EFFICIENCIES



Strategic Initiative 2 & 4

Date	Total Emails	Clean		Virus		Phish		Spam	
		#	%	#	%	#	%	#	%
January	46,875	24,147	51.51%	1	0.00%	351	0.75%	22,376	47.74%
February	62,247	22,413	36.01%	10	0.02%	603	0.97%	39,221	63.01%
March	60,475	28,649	47.37%	4	0.01%	698	1.15%	31,124	51.47%
April	54,076	27,189	50.28%	3	0.01%	809	1.50%	26,075	48.22%
May	53,428	24,329	45.54%	3	0.01%	625	1.17%	28,471	53.29%
June	50,007	24,616	49.23%	4	0.01%	514	1.03%	24,873	49.74%
July	51,985	26,321	50.63%	3	0.01%	490	0.94%	25,171	48.42%
August	46,604	25,918	55.61%	4	0.01%	357	0.77%	20,325	43.61%
September	43,898	25,106	57.19%	2	0.00%	307	0.70%	18,483	42.10%
October	49,709	26,927	54.17%	2	0.00%	402	0.81%	22,378	45.02%
November	45,302	26,453	58.39%	2	0.00%	430	0.95%	18,417	40.65%
December	45,432	27,184	59.83%	1	0.00%	479	1.05%	17,768	39.11%
Total	610,038	309,252	50.69%	39	0.01%	6,065	0.99%	294,682	48.31%
Average	50,837	25,771	50.69%	3	0.01%	505	0.99%	24,557	48.31%

OPERATIONS & TECHNICAL SERVICES



Questions?

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

**AG'S INITIAL REQUEST FOR INFORMATION—11/15/21
REQUEST 39**

RESPONSIBLE PERSONS: Greg Grissom and Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 39. Refer to the Direct Testimony of Jeffrey R. Williams at page 12 lines 6 - 18 regarding the right-of-way (ROW) management contract that is currently in effect.

Provide the following:

- a. Contract currently in effect for ROW management.
- b. All documents provided to ROW management bidders as part of the request to receive bids for ROW management services awarded to current ROW management contractor and written communication associated with the process.
- c. Documents prepared to compare ROW management bidders and recommend winning contractor.

d. Documents provided to the Jackson Purchase Board and associated minutes regarding awarding bid to current ROW management contractor.

e. Documents provided by Jackson Purchase regarding current ROW management contractor to RUS and other outside lenders or rating agencies.

f. Description of how this current ROW management contract is managed by Jackson Purchase and all reporting documentation since the contract has been in effect.

g. Indication of whether Jackson Purchase personnel oversee the ROW management contractor's work or inspect circuits after they are cleared? If so. Provide a description of how the contractor performance is measured and assured.

Response 39.

(a) Please refer to Jackson Purchase's response to PSC 2 – 21.

(b) Please refer to Jackson Purchase's response to PSC 2 – 21.

(c) Please refer to Jackson Purchase's response to PSC 2 – 21.

(d) Jackson Purchase's VP of Operations along with senior management made this decision.

(e) Not applicable.

(f) The current contract will be managed by the Manager of Right-of-Way and the VP of Operations along with staff with review by senior management and the board of directors.

(g) Staff makes sure that specifications are met. This inspection is ongoing as circuits are cleared.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 40

RESPONSIBLE PERSONS: Greg Grissom and Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 40. Description in detail of the Jackson Purchase ROW clearance program, its objectives, and goals.

Response 40. Please see attached.

**PROCEDURE NO. 403****RIGHT OF WAY MAINTENANCE****I. OBJECTIVE**

To create a procedure that will establish and maintain JPEC right-of-way that is required for all new and existing primary distribution lines.

II. PROCEDURE

In order to construct and maintain a reliable electric supply, JPEC has established a four (4) year right-of-way schedule (trim cycle) for nearly 1800 miles of primary lines. Right-of-way clearing and maintenance consists of cutting, trimming, mowing and herbicide program. This procedure for tree clearances apply at the time of pruning and clearing and are intended to protect the wires under normal operating conditions.

RIGHT-OF-WAY CLEARING STANDARDS

1. Right-of-Way shall be a minimum of forty (40) feet wide for two and three phase lines and thirty (30) feet wide for single phase lines.
2. Effective tree clearance for line reliability is dependent on the type of tree, its growth rate and habit.
3. Trimming for On Right-of-Way Trees –
 - a. Clearance shall be accomplished by ground cutting and removing all tree species, shrubs, brush, vines, etc. from within the right-of-way.
 - b. Low-growth tree species or shrubs in residential areas that will not exceed the height of the communication lines, without trimming, may be allowed to remain if the vegetation does not pose a hazard to JPEC employees or equipment in the construction and/or maintenance of JPEC facilities.
 - c. Where trimming of residential or landscape trees become necessary, trees shall be trimmed to provide a minimum of four (4) years of clearance.
 - d. Trees shall be trimmed ground-to-sky with arboricultural approved trimming methods. One such method is ANSI A300 which is published by the Tree Care Industry Association (TCIA).
 - e. Special clearances may be needed at times because of field conditions.
4. Trimming Along Distribution Right-Of-Way Edge or Off Right-Of-Way Trees –
 - a. Trees shall be trimmed ground-to-sky with arboricultural approved trimming methods as referenced in ANSI A300 to obtain the proper clearance.
 - b. JPEC shall work with property owners in the removal of danger trees. A danger tree is any tree that is off the right-of-way that, due to decay, leaning toward the line, or is exhibiting other abnormal characteristics, could fall and come into contact with supply lines.

5. Shaping or rounding-over trees beyond what is described in ANSI A300 to achieve the desired conductor/vegetation clearance shall not be performed.
6. Only trees that are directly involved with JPEC's overhead lines, as defined by this procedure shall be trimmed. Trimming trees for privately owned lines, other utility lines, or consumer lines or wiring is not permitted.
7. JPEC shall disconnect and remove a member's secondary or service wire if the member wishes to remove a tree that has the potential of falling onto the line.
8. JPEC should not trim trees solely for area lighting illumination.
9. All low growing desirable species, if present, may be left unless:
 - a. they create clearance problems,
 - b. mechanical, non-selective equipment (e.g. mowing) is used, or
 - c. they block access to the rights of way or prevent facilities maintenance.
10. All stumps from manual clearing operations shall be treated with herbicides approved by JPEC to prevent re-growth.

Special conditions may exist where JPEC or its representative shall work with a member to produce the most desirable outcome.

III. RESPONSIBILITY

The office or designee of the Engineering and Operations Department will be responsible for the administration of this procedure.

ACCEPTED: 01/01/2020

REVISED:

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 41

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 41. Provide the latest 5 Jackson Purchase Annual Distribution Reliability Reports made pursuant to Administrative Case 2011-00450.

Response 41. Please refer to the Commission website for post case correspondence on Case No. 2011-00450, *An Investigation of the Reliability Measures of Kentucky's Jurisdictional Electric Distribution Utilities.*

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 42

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 42. Refer to the response to Staff Request for Information 1b. Provide the most recent 5 years of the National Rural Utilities Cooperative Finance Corporation's Key Ratio Trend Analysis national cooperative comparison.

Response 42. Please see the confidential attachment that is being filed under seal pursuant to a Motion for Confidential Treatment.

ATTACHMENT
FILED UNDER SEAL
PURSUANT TO A
MOTION FOR
CONFIDENTIAL
TREATMENT

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 43

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 43. Refer to the response to Staff Request for Information 4. Provide the most recent 5 years of Part G, Service Interruptions reports to the RUS as described by Bulletin 1717B-2.

Response 43. Please see attached.

Jackson Purchase Energy Corporation
Case No. 2021-00358
AG 1 - 43 Service Interruptions

2016		Average Minutes per Consumer by Cause				
Item	Power Supplier (a)	Major Event (b)	Planned (c)	All Other (d)	Total (e)	
1. Present Year	4.690	22.550	1.150	115.060	143.450	
2. Five-Year Average	11.290	21.050	1.650	137.040	171.030	

2017		Average Minutes per Consumer by Cause				
Item	Power Supplier (a)	Major Event (b)	Planned (c)	All Other (d)	Total (e)	
1. Present Year	16.470	1,006.200	1.900	102.740	1,127.310	
2. Five-Year Average	6.863	265.252	1.398	107.440	380.953	

2018		Average Minutes per Consumer by Cause				
Item	Power Supplier (a)	Major Event (b)	Planned (c)	All Other (d)	Total (e)	
1. Present Year	12.530	365.760	5.793	104.493	488.576	
2. Five-Year Average	7.584	185.453	2.566	101.052	296.655	

2019		Average Minutes per Consumer by Cause				
Item	Power Supplier (a)	Major Event (b)	Planned (c)	All Other (d)	Total (e)	
1. Present Year	5.300	266.775	6.268	125.560	403.903	
2. Five-Year Average	7.829	238.341	3.322	227.787	477.279	

2020		Average Minutes per Consumer by Cause				
Item	Power Supplier (a)	Major Event (b)	Planned (c)	All Other (d)	Total (e)	
1. Present Year	1.650	9.820	7.950	83.440	102.860	
2. Five-Year Average	6.130	234.570	4.680	338.950	584.330	

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 44

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 44. Has Jackson conducted any studies to compare the Company's salary, benefits, raises and bonuses per employee with the standard salary, benefits, raises and bonuses of the workforce in the counties that it serves? If so, provide copies of all such studies. If not, explain why a study has not been performed.

Response 44. Please refer to Jackson Purchase's response to PSC 1 – 21.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 45

RESPONSIBLE PERSONS: Greg Grissom and Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 45. Provide the polices and procedures upon which Jackson relies when making the determination as to providing a wage and/or salary increase to an employee, and whether or not a performance evaluation is the basis for the increase.

Response 45. Please refer to Jackson Purchase's response to PSC 1 – 31.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 46

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 46. Provide the salary increases Jackson has approved for each year since 2016, in terms of both actual dollars and percentages paid, for each position.

Response 46. Please see attached.

Employee	2015 Salary	2016 Salary	Dollar Amt Increase	Percentage Increase	2017 Salary	Dollar Amt Increase	Percentage Increase	2018 Salary	Dollar Amt Increase	Percentage Increase	2019 Salary	Dollar Amt Increase	Percentage Increase	2020 Salary	Dollar Amt Increase	Percentage Increase
1	\$	\$	\$	0.00	\$	\$	0.00	\$	\$	0.00	\$100,000.68	\$	0.00	\$108,000.88	\$8,000.20	8.00
2	\$	\$	\$	0.00	\$73,507.20	\$	0.00	\$75,483.20	\$1,976.00	2.69	\$77,001.60	\$1,518.40	2.01	\$78,540.80	\$1,539.20	2.00
3	\$	\$	\$	0.00	\$	\$	0.00	\$54,038.40	n/a	0.00	\$57,283.20	\$3,244.80	6.00	\$61,027.20	\$3,744.00	6.54
4	\$56,537.36	\$58,912.36	\$2,375.00	4.20	\$82,560.40	\$23,648.04	40.14	\$85,202.00	\$2,641.60	3.20	\$85,202.00	\$	0.00	\$86,610.08	\$3,408.08	4.00
5	\$	\$	\$	0.00	\$	\$	0.00	\$	\$	0.00	\$	\$	0.00	\$48,880.00	n/a	0.00
6	\$44,512.00	\$45,760.00	\$1,248.00	2.80	\$46,987.20	\$1,227.20	2.68	n/a	\$	0.00	n/a	\$	0.00	n/a	\$	0.00
7	\$	\$	\$	0.00	\$	\$	0.00	\$	\$	0.00	\$44,408.00	n/a	0.00	\$45,510.40	\$1,102.40	2.48
8	\$	\$	\$	0.00	\$	\$	0.00	\$	\$	0.00	\$68,250.00	n/a	0.00	\$75,790.00	\$7,540.00	11.05
9	\$66,185.60	\$67,953.60	\$1,768.00	2.67	\$69,825.60	\$1,872.00	2.75	\$71,718.40	\$1,892.80	2.71	\$77,001.60	\$5,283.20	7.37	\$78,540.80	\$1,539.20	2.00
10	\$45,281.60	\$53,643.20	\$8,361.60	18.47	\$57,220.80	\$3,577.60	6.67	n/a	\$	0.00	\$	\$	0.00	n/a	\$	0.00
11	\$145,250.04	\$150,000.24	\$4,750.20	3.27	\$157,500.00	\$7,499.76	5.00	\$157,500.00	\$	0.00	n/a	\$	0.00	n/a	\$	0.00
12	\$62,379.20	\$64,126.40	\$1,747.20	2.80	\$65,852.80	\$1,726.40	2.69	\$74,752.00	\$8,902.40	13.52	\$79,705.60	\$4,950.40	6.62	\$82,908.80	\$3,203.20	4.02
13	\$44,179.20	\$45,406.40	\$1,227.20	2.78	n/a	\$	0.00	n/a	\$	0.00	n/a	\$	0.00	n/a	\$	0.00
14	\$45,281.60	\$53,643.20	\$8,361.60	18.47	\$62,483.20	\$8,840.00	16.48	\$71,718.40	\$9,235.20	14.78	\$77,001.60	\$5,283.20	7.37	\$78,540.80	\$1,539.20	2.00
15	\$51,875.20	\$53,331.20	\$1,456.00	2.81	\$54,766.40	\$1,435.20	2.69	\$56,513.60	\$1,747.20	3.19	\$58,219.20	\$1,705.60	3.02	\$60,548.80	\$2,329.60	4.00
16	\$45,281.60	\$53,643.20	\$8,361.60	18.47	\$62,483.20	\$8,840.00	16.48	\$71,718.40	\$9,235.20	14.78	\$77,001.60	\$5,283.20	7.37	\$78,540.80	\$1,539.20	2.00
17	\$	\$	\$	0.00	\$	\$	0.00	\$	\$	0.00	\$	\$	0.00	\$78,540.80	n/a	0.00
18	\$69,659.20	\$71,531.20	\$1,872.00	2.69	\$73,507.20	\$1,976.00	2.76	\$75,483.20	\$1,976.00	2.69	\$77,001.60	\$1,518.40	2.01	\$78,540.80	\$1,539.20	2.00
19	\$	\$	\$	0.00	\$	\$	0.00	\$	\$	0.00	\$65,457.60	n/a	0.00	\$74,609.60	\$9,152.00	13.98
20	\$31,491.20	\$32,364.80	\$873.60	2.77	\$32,697.60	\$332.80	1.03	\$34,153.60	\$1,456.00	4.45	\$37,689.60	\$3,536.00	10.35	\$40,435.20	\$2,745.60	7.28
21	\$76,627.20	\$78,686.40	\$2,059.20	2.69	\$80,849.60	\$2,163.20	2.75	\$83,033.60	\$2,184.00	2.70	\$84,697.60	\$1,664.00	2.00	\$86,382.40	\$1,684.80	1.99
22	\$32,468.80	\$33,384.00	\$915.20	2.82	\$34,278.40	\$894.40	2.68	\$35,193.60	\$915.20	2.67	\$37,229.60	\$3,536.00	10.05	\$41,932.80	\$3,203.20	8.27
23	\$51,729.60	\$53,892.80	\$2,163.20	4.18	\$55,619.20	\$1,726.40	3.20	\$71,168.00	\$1,497.60	2.69	\$82,260.80	\$1,144.00	2.00	\$94,446.40	\$1,185.60	2.03
24	\$62,379.20	\$78,686.40	\$16,307.20	26.93	\$80,849.60	\$2,163.20	2.75	\$83,033.60	\$2,184.00	2.70	\$84,697.60	\$1,664.00	2.00	\$86,382.40	\$1,684.80	1.99
25	\$66,185.60	\$67,953.60	\$1,768.00	2.67	\$69,825.60	\$1,872.00	2.75	n/a	\$	0.00	n/a	\$	0.00	n/a	\$	0.00
26	\$33,217.60	\$34,153.60	\$936.00	2.82	\$35,068.80	\$915.20	2.68	\$36,025.60	\$956.80	2.73	\$37,564.80	\$1,539.20	4.27	\$39,457.60	\$1,892.80	5.04
27	\$	\$	\$	0.00	\$	\$	0.00	\$56,371.48	n/a	0.00	n/a	\$	0.00	\$58,602.36	n/a	0.00
28	\$69,659.20	\$71,531.20	\$1,872.00	2.69	\$73,507.20	\$1,976.00	2.76	n/a	\$	0.00	n/a	\$	0.00	n/a	\$	0.00
29	\$69,659.20	\$71,531.20	\$1,872.00	2.69	\$73,507.20	\$1,976.00	2.76	\$75,483.20	\$1,976.00	2.69	\$77,001.60	\$1,518.40	2.01	\$78,540.80	\$1,539.20	2.00
30	\$69,659.20	\$71,531.20	\$1,872.00	2.69	\$73,507.20	\$1,976.00	2.76	\$75,483.20	\$1,976.00	2.69	\$84,697.60	\$9,214.40	12.21	\$86,382.40	\$1,684.80	1.99
31	\$	\$	\$	0.00	\$	\$	0.00	\$45,281.60	n/a	0.00	n/a	\$	0.00	n/a	\$	0.00
32	\$	\$	\$	0.00	\$	\$	0.00	\$270,000.12	n/a	0.00	\$284,378.12	\$14,378.00	5.33	\$294,377.20	\$9,999.08	3.52
33	\$	\$	\$	0.00	\$	\$	0.00	\$42,140.80	n/a	0.00	\$44,428.80	\$2,288.00	5.43	\$46,217.60	\$2,288.00	4.03
34	\$7,824.00	\$9,363.20	\$1,539.20	2.66	\$24,483.20	\$3,120.00	5.26	\$64,168.00	\$1,684.80	2.70	\$65,457.60	\$1,289.60	2.01	\$66,768.00	\$1,310.40	2.00
35	\$2,249.60	\$5,785.60	\$3,536.00	6.77	\$7,345.60	\$1,560.00	2.80	\$8,884.80	\$1,539.20	2.68	\$9,070.40	\$1,185.60	2.01	\$11,256.00	\$1,185.60	1.97
36	\$69,659.20	\$78,686.40	\$9,027.20	12.96	\$80,849.60	\$2,163.20	2.75	\$83,033.60	\$2,184.00	2.70	\$84,697.60	\$1,664.00	2.00	\$86,382.40	\$1,684.80	1.99
37	\$	\$	\$	0.00	\$36,753.60	n/a	0.00	\$49,067.20	\$12,313.60	33.50	\$52,832.00	\$3,764.80	7.67	n/a	\$	0.00
38	\$	\$	\$	0.00	\$	\$	0.00	\$	\$	0.00	\$33,696.00	n/a	0.00	\$37,564.80	\$3,868.80	11.48
39	\$69,659.20	\$71,531.20	\$1,872.00	2.69	\$73,507.20	\$1,976.00	2.76	n/a	\$	0.00	n/a	\$	0.00	n/a	\$	0.00
40	\$69,659.20	\$71,531.20	\$1,872.00	2.69	\$73,507.20	\$1,976.00	2.76	\$75,483.20	\$1,976.00	2.69	\$77,001.60	\$1,518.40	2.01	\$78,540.80	\$1,539.20	2.00
41	\$69,659.20	\$71,531.20	\$1,872.00	2.69	\$73,507.20	\$1,976.00	2.76	\$75,483.20	\$1,976.00	2.69	\$77,001.60	\$1,518.40	2.01	\$78,540.80	\$1,539.20	2.00
42	\$69,659.20	\$71,531.20	\$1,872.00	2.69	\$73,507.20	\$1,976.00	2.76	\$75,483.20	\$1,976.00	2.69	\$77,001.60	\$1,518.40	2.01	\$78,540.80	\$1,539.20	2.00
43	\$71,897.28	\$72,299.76	\$402.48	0.56	n/a	\$	0.00	n/a	\$	0.00	n/a	\$	0.00	n/a	\$	0.00
44	\$37,044.80	\$38,084.80	\$1,040.00	2.81	\$39,312.00	\$1,227.20	3.22	\$45,011.20	\$5,699.20	14.50	\$48,942.40	\$3,931.20	8.73	\$50,315.20	\$1,372.80	2.80
45	\$45,281.60	\$53,643.20	\$8,361.60	18.47	\$62,483.20	\$8,840.00	16.48	\$71,718.40	\$9,235.20	14.78	\$75,483.20	\$3,764.80	5.25	n/a	\$	0.00
46	\$69,659.20	\$71,531.20	\$1,872.00	2.69	\$73,507.20	\$1,976.00	2.76	n/a	\$	0.00	n/a	\$	0.00	n/a	\$	0.00
47	\$90,500.28	\$93,034.24	\$2,533.96	2.80	\$95,546.36	\$2,512.12	2.70	\$98,032.00	\$2,485.64	2.60	n/a	\$	0.00	n/a	\$	0.00
48	\$	\$	\$	0.00	\$	\$	0.00	\$	\$	0.00	\$75,483.20	n/a	0.00	n/a	\$	0.00
49	\$33,696.00	\$34,632.00	\$936.00	2.78	\$35,568.00	\$936.00	2.70	\$36,524.80	\$956.80	2.69	\$38,376.00	\$1,851.20	5.07	\$39,540.80	\$1,164.80	3.04
50	\$31,574.40	\$33,446.40	\$1,872.00	5.93	\$36,441.60	\$2,995.20	8.96	\$38,376.00	\$1,934.40	5.31	\$40,310.40	\$1,934.40	5.04	\$43,139.20	\$2,828.80	7.02
51	\$40,331.20	\$44,454.40	\$1,123.20	2.78	\$42,577.60	\$1,123.20	2.71	\$43,721.60	\$1,144.00	2.69	\$44,824.00	\$1,102.40	2.52	n/a	\$	0.00
52	\$	\$	\$	0.00	\$36,753.60	n/a	0.00	\$45,281.60	\$1,544.00	4.28	\$49,025.60	\$4,512.00	9.99	\$51,001.60	\$1,976.00	5.00
53	\$47,132.80	\$48,443.20	\$1,310.40	2.78	\$49,753.60	\$1,310.40	2.71	\$51,005.60	\$1,352.00	2.72	\$52,894.40	\$1,788.80	3.50	\$56,056.00	\$3,161.60	5.98
54	\$89,813.36	\$92,328.00	\$2,514.64	2.80	\$94,820.96	\$2,492.88	2.70	\$97,381.44	\$2,560.48	2.70	\$108,992.00	\$11,610.56	11.92	\$113,896.64	\$4,904.64	4.50
55	\$35,235.20	\$36,712.00	\$1,476.80	4.19	\$37,710.40	\$998.40	2.72	\$38,729.60	\$1,019.20	2.70	\$48,880.00	\$10,150.40	26.21	\$51,812.80	\$2,932.80	6.00
56	\$48,692.80	\$50,065.60	\$1,372.80	2.82	\$50,065.60	n/a	0.00	n/a	\$	0.00	n/a	\$	0.00	n/a	\$	0.00
57	\$7,742.48	\$7,057.48	-\$685.00	-8.85	\$7,551.65	\$2,964.25	4.20	\$7,905.30	\$2,353.65	3.20	n/a	\$	0.00	n/a	\$	0.00
58	\$	\$	\$	0.00	\$	\$	0.00	\$	\$	0.00	\$50,044.80	n/a	0.00	\$58,905.60	\$8,860.80	17.71
59	\$	\$	\$	0.00	\$	\$	0.00	\$	\$	0.00	\$64,260.00	n/a	0.00	\$70,043.48	\$5,783.99	9.00
60	\$	\$	\$	0.00	\$88,995.40	n/a	0.00	\$102,733.28	\$13,737.88	15.44	\$115,733.28	\$13,000.00	12.65	\$124,992.40	\$9,259.12	8.00
61	\$	\$	\$	0.00	\$	\$	0.00	\$	\$	0.00	\$56,732.00	n/a	0.00	\$58,444.36	\$1,712.36	3.02
62	\$11,127.04	\$2,839.40	-\$8,287.64	-74.48	\$2,839.40	\$1,696.76	2.70	\$66,278.11	\$1,741.95	2.70	n/a	\$	0.00	n/a	\$	0.00
63	\$71,022.12	\$73,011.12	\$1,989.00	2.80	\$74,982.44	\$1,971.32	2.70	\$77,007.32	\$2,024.88	2.70	\$78,162.76	\$1,155.44	1.50	\$78,162.76	\$	0.00
64	\$46,363.20	\$47,652.80	\$1,289.60	2.78	\$48,942.40	\$1,289.60	2.71	\$50,273.60	\$1,331.20	2.72	\$51,792.00	\$1,518.40	3.02	\$53,552.00	\$1,560.00	3.01
65	\$35,464.00	\$36,424.00	\$960.00	2.82	\$37,440.00	\$976.00	2.68	\$39,020.80	\$1,580.80	4.22	\$46,966.40	\$7,945.60	20.36	\$49,975.20	\$2,828.80	6.02
66	\$49,046.40	\$52,033.80	\$2,987.40	6.09	\$57,236.92	\$5,203.12	10.00	\$61,613.24	\$4,376.32	7.65	\$75,172.76	\$13,559.52	22.01	\$81,886.56	\$6,013.80	8.00
67	\$119,693.08	\$124,720.44	\$5,027.36	4.20	\$129,958.40	\$5,237.96	4.20	\$145,000.44	\$15,042.04	11.57	\$149,000.80	\$4,000.36	2.76	\$154,961.04	\$5,960.24	4.00
68	\$	\$	\$	0.00	\$36,753.60	n/a	0.00	\$49,067.20	\$12,313.60	33.50	\$52,832.00	\$3,764.80	7.6			

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 47

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 47. Provide the salary increases Jackson has approved for each year since 2016, in terms of actual dollar amounts for each position. Include in your response all director bonuses.

Response 47. Formal bonuses are not given to Jackson Purchase employees. However, very modest Christmas awards are typically given to employees. Please see attached.

Jackson Purchase Energy
Case No. 2021-00358
AG 1 - 47 Bonus Amounts Since 2016

Position	2016	2017	2018	2019	2020
CEO	\$ 100.00	\$ 100.00	\$ 150.00	\$ 150.00	600.00
Vice President	\$ 100.00	\$ 100.00	\$ 150.00	\$ 150.00	600.00
Manager	\$ 100.00	\$ 100.00	\$ 150.00	\$ 150.00	300.00
Hourly Non-exempt bargaining & non-bargaining	\$ 100.00	\$ 100.00	\$ 150.00	\$ 150.00	200.00
Hourly Exempt	\$ 100.00	\$ 100.00	\$ 150.00	\$ 150.00	200.00
Directors	N/A	N/A	N/A	N/A	N/A

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 48

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 48. Do any Jackson officers, directors or employees have life insurance coverage with benefits in excess of \$50,000? If so:

a. Provide the amount that Jackson pays for that portion of the premium attributable to coverage over \$50,000; and

b. State whether any portion of the amount Jackson pays is included for purposes of ratemaking.

Response 48. Yes. Jackson Purchase employees can have such coverage. However, directors do not.

(a) Please refer to the testimony of Mr. Wolfram, specifically Schedule 1.07 for the Life Insurance pro forma adjustment. This schedule shows the amount Jackson Purchase pays for all non-bargaining employees ("Total Premium" column). Any portion of the premium greater than \$50,000 or the employee salary, whichever is less, is excluded from rates.

(b) See response to part (a) above.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 49

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 49. State whether Jackson utilizes a pre-pay program. If so, provide details regarding how many customers participate, and what type of meter is required in order to participate.

Response 49. Jackson Purchase does not utilize a prepay program as it doesn't have the meter technology to remote connect and disconnect.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG’S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 50

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 50. Identify Jackson’s current Board of Directors’ designated NRECA representative, and the name of the representative for each of the past five (5) years.

Response 50. Jackson Purchase Energy sends a delegate to the NRECA Annual Meeting (held in the spring) and to the NRECA Regional Meeting (held in the fall). Some years those delegates are the same person, some years they are not. The list from 2017-2021 is below:

	<u>NRECA Annual Mtg Delegate</u>	<u>NRECA Regional Mtg Delegate</u>
2017	Lori Thompson	Dennis Cannon
2018	Lee Bearden	Lee Bearden
2019	Lee Bearden	Terry Teitloff
2020	Erick Harris	(Virtual) Lee Bearden
2021	(Virtual) Erick Harris	(Virtual) Terry Teitloff

JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 51

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 51. Provide total figures for travel expense for each member of the Board of Directors since 2018. For each NRECA conference attended by Jackson director(s) other than the designated NRECA representative, provide copies of receipts for attendance at all seminars and courses, together with descriptions of the conferences, agendas, itineraries, etc.

Response 51. Please see attached.

	2018	2019	2020	2021 YTD
Joshua Barnes	\$ 4,161.99	\$ 7,025.08	\$ -	\$ -
Lee Bearden	\$ 9,393.38	\$ 9,082.78	\$ 4,412.03	\$ 2,099.91
Kevin Bell	\$ 1,377.30	\$ 2,534.06	\$ -	\$ -
Ivus Crouch	\$ -	\$ 139.89	\$ -	\$ -
Wayne Elliott	\$ 1,033.08	\$ 97.00	\$ -	\$ -
Erick Harris	\$ -	\$ 3,594.84	\$ -	\$ -
Jack Marshall	\$ 1,900.38	\$ 432.51	\$ -	\$ -
Terry Teitloff	\$ -	\$ 8,996.97	\$ -	\$ -
Lori Thompson	\$ 467.74	n/a	n/a	n/a
William Birney	\$ 2,807.47	n/a	n/a	n/a

Barnes: Starts June 2018

18-Oct	2061.93	NRECA Regional Meeting
18-Dec	2100.06	NRECA Winter School
19-Dec	7025.08	NRECA Winter School

Bearden

18-Jan	1110.94	CFC Financial Workshop	
18-Feb	745.56	KAEC Legislative Reception	
18-Mar	1763.8	NRECA Annual Meeting	Delegate: Receipts not required
18-Jun	1792.17	ACES & CFC Meeting	
18-Sep	549.86	UUS Annual Meeting	
18-Oct	1589.92	NRECA Annual Meeting	Delegate: Receipts not required
18-Oct	440.52	KAEC Board Meeting	
18-Nov	626.22	KAEC Annual Meeting	
18-Dec	200.45	NRECA Winter School	
18-Dec	573.94	KAEC Meeting	
19-Jan	418.99	KAEC Board Meeting	
19-Feb	371.1	NRECA Annual Meeting	Delegate: Receipts not required
19-Feb	210.38	Board Retreat	
19-Mar	1939.69	NRECA Annual Meeting	Delegate: Receipts not required
19-Mar	420.38	KAEC Annual Meeting	
19-May	411.64	KEC Board Meeting	
19-Jul	440.37	KAEC Board Meeting	
19-Sep	416.53	KAEC Board Meeting	
19-Oct	1804.52	NRECA Regional Meeting	
19-Nov	783.62	KAEC Annual Meeting	
19-Dec	1865.56	NRECA Winter School	
20-Jan	575.69	KEC Meeting	
20-Mar	3836.34	NRECA Conference	
21-May	770.07	KAEC Meeting	
21-Jul	1329.84	UUS	

Bell: Starts June 2018

18-Dec	1377.3	NRECA Winter School
19-Dec	2534.06	NRECA Director School

Crouch

19-Feb 139.89 Strategic Planning

Elliott

18-Jan 1033.08 CFC Workshop

19-Feb 97 Strategic Planning

Harris

19-Feb 1907.62 KAEC Director Training

19-Apr 1687.22 BREC Board Meeting Dinner; NRECA Legislative Conference

Marshall

18-Feb	722.99	KAEC Legislative Reception
18-Nov	1177.39	KAEC Annual Meeting
19-Feb	432.51	Economic Development; Strategic Planning

Teitloff: Starts June 2018

19-Aug	3661.53	NRECA Summer School
19-Oct	2988.11	NRECA Regions 2 & 3
19-Dec	2347.33	NRECA Winter School

Lori Thompson: Ended in 2018

18-Feb 467.74 Legislative Reception

William Birney: Ended in 2018

18-Feb	1781.99	NRECA Annual Meeting
18-Mar	707.1	KAEC Orientation and Meeting
18-Jun	318.38	KAEC Board Meeting

DIRECTOR EXPENSE REPORT

FAX TO: (270) 441-0866 OR (270) 441-0844

NAME Joshua Barnes

DATE 10-22-18



DESCRIPTION	DATE	DATE	DATE	DATE	DATE	DATE	DATE	TOTAL	CREDIT CARDS	AMOUNT DUE Director
Board Meeting	10-9-18	10-10-18	10-11-18	10-12-18						
Board Workshop										
Conf/Seminar		200.00	200.00	200.00				600.00		600.00
Paid Travel Day	125.00							125.00		125.00
KAEC										
MILES DRIVEN	398.2			398.2						
RATE (\$0.545)	X	X	X	X	X	X	X			
MILEAGE EXPENSE	\$212.402			\$212.402				\$424.804		424.04
BREAKFAST		\$8.98	\$29.14					\$38.12		38.12
LUNCH	\$7.34	\$9.25		\$8.00				\$24.59		24.59
DINNER	\$8.70	\$8.59						\$17.29		17.29
HOTEL	\$237.63	\$237.63	\$237.63					\$712.89		712.89
TELEPHONE										
CAR RENTAL/ GASOLINE										
PARKING/TOLLS	\$40.00	\$40.00	\$40.00					\$120.00		120.00
CAB/OTHER TRANSPORTATION										
GRATUITY										
Miscellaneous										
TOTAL								2061.93		2061.93

TOTAL DUE DIRECTOR 2061.93

EXPLANATION OF FEES & EXPENSES (IF NECESSARY):

NRECA Regional Meeting - Atlanta, GA

SIGNATURE Joshua Barnes

NOTE: (1) PLEASE ATTACH RECEIPTS FOR ALL EXPENSES
 (2) Fees and expenses on this report have not been claimed through any other affiliate.



Hyatt Regency Atlanta
265 Peachtree Street NE
Atlanta, 30303
Tel: 404-577-1234
Fax: 404-588-4137
atlantaregency.hyatt.com

INVOICE

Joshua Barnes
Po Box 4030
Paducah KY 42002-4030
United States

Room No. 2268
Arrival 10-09-18
Departure 10-12-18
Folio Window 1
Folio No. 1706985

Confirmation No. 1278812401
Group Name Natl Rural Electric Coop Assn
Booking No. 32L9GB3W

Date	Description		Charges	Credits
10-09-18	- Parking Valet - Overnight	Room# 2268 : 585773 BARNES	40.00	
10-09-18	Group Room		199.00	
10-09-18	Room Sales Tax		17.71	
10-09-18	Room Occupancy Tax		15.92	
10-09-18	State Hotel-Motel Fee		5.00	
10-10-18	- Parking Valet - Overnight	Room# 2268 : 585773 BARNES	40.00	
10-10-18	Group Room		199.00	
10-10-18	Room Sales Tax		17.71	
10-10-18	Room Occupancy Tax		15.92	
10-10-18	State Hotel-Motel Fee		5.00	
10-11-18	- Sway Breakfast Food	Room# 2268 : CHECK# 2176	29.14	
10-11-18	- Parking Valet - Overnight	Room# 2268 : 585773 BARNES	40.00	
10-11-18	Group Room		199.00	
10-11-18	Room Sales Tax		17.71	
10-11-18	Room Occupancy Tax		15.92	
10-11-18	State Hotel-Motel Fee		5.00	
10-12-18	Visa	XXXXXXXXXXXX7145 XX/XX		862.03
Total			862.03	862.03

Guest Signature

Balance

0.00

I agree that my liability for this bill is not waived and I agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges.

WE HOPE YOU ENJOYED YOUR STAY WITH US!

World of Hyatt Summary

No Membership to be credited

Join World of Hyatt today and start earning points for stays, dining and more. Visit www.worldofhyatt.com

Please share your thoughts directly with our General Manager. You may call 404-460-6457 and leave your contact information or email qualityatira@hyatt.com

For inquiries concerning your bill, please call 888-588-6308

Please remit payment to:
Hyatt Regency Atlanta
P.O. Box 100652
Atlanta, GA 30384

Buy Any Sandwich and get
Another Sandwich
of equal or lesser value Free.
Go to www.mcdvoice.com within 7 days
and tell us about your visit.
Validation Code: _____
Expires 30 days after receipt date.
Valid at participating US McDonald's.
Limit 1 redemption per day.
Survey Code:
30270-13101-00918-13057-00073-4

McDonald's Restaurant #30270
6137 EPPS MILL ROAD
CHRISTINA, TN 37037
TEL# 615 849 1694

KS# 13 10/09/2018 01:06 PM
Side# Order 10

1 10 McNuggets Meal 6.69
2 No Sauce
1 L Sth Styl Swt Tea

Subtotal 6.69
Tax 0.65
Take-Out Total 7.34

Cashless 7.34
Change 0.00

MER# 426827
CARD ISSUER ACCOUNT#
CHASE VISA SALE *****7145
TRANSACTION AMOUNT 7.34
CHIP READ
AUTHORIZATION CODE - 015538
SEQ# 065490
AID: A000000031010

NOW HIRING GREAT TEAM MEMEBERS!
Apply at:
funderburkcareers.com
OR
Text :APPLY88100" TO 36453

DAIRY QUEEN
PEACHTREE CENTER
404-389-0682

#174 IN

1 BASKET
4_CHKN 7.99
BBQ SAUC
DR,PEP

SBTL 7.99
TXB1 7.99

TXTL ,71
TOTL 8.70
CASH 20.00
CHNG 11.30

THANK YOU
COME AGAIN

ALEX
0200 18:31 #01 OCT.09'18 REG0001

Market
Hyatt Regency Atlanta

1271 Abebea

CHK 5093 OCT10'18 6:13GST 1

1 T Wht Choc Mocha	4.50	
1 Muffin	3.75	
SUBTOTAL		8.25
*TAX	0.73	
PAYMENTS\$	8.98	
Cash\$	10.00	
CHANGE DUES	1.02	

World of Hyatt
today and start earning points
for stays, dining and more.
Visit worldofhyatt.com.
*Not point earning eligible.
#Not point redemption eligible.
*****FEEDBACK*****

Please give me your feedback.
Sherry Hicks-Buckles
Director of Food & Beverage
sherry.hicks-buckles@hyatt.com

404.460.6405

Welcome to Chick-fil-A
Peachtree Center (#00238)
Atlanta, GA
(404) 577-4194
Operator: Gary Branch
CUSTOMER COPY
10/10/2018 11:40:08 AM
CARRY OUT
Order Number: 4866668

1 Meal-Nugg 12ct	8.49
Nugget 12ct	
Fries MD	
Dr Ppr MD	
Sub. Total:	\$8.49
Tax:	\$0.76
Total:	\$9.25

Change \$0.00
Visa: \$9.25
Register:11 Tran Seq No: 4866668
Cashier:ADALIS
It was a pleasure serving you!
Have a wonderful day.
Forgot to scan the app?
www.chick-fil-a.com/forgot2scan

Card Number : *****7145
Card Type : VISA
Approval : 003088
ATD : A0000000031010

FREE OFFER ON BACK!!
Wendy's Restaurant #00007671
100 Main Street
Kimball, TN 37347
(423) 837-8500

Roman Delight Peachtree
231 Peachtree
404-523-4808

Host: Luis 10/10/2018
128 5:31 PM
10128
CALZONE HAM 5.29
BOTTLED SODA 2.60
Subtotal 7.89
Tax 0.70
Order Total 8.59
Visa #XXXXXXXXXXXX7145 8.59

SIGNATURE : _____

Thank you for your patronage,
for any comments or concerns
please email us at
customer@rdventures.com

--- Check Closed ---

#3100

Fiscal Transaction ID: 20181012125630
Host: Larissa 10/12/2018
#3100 12:56 PM
40086
Order Type: PUW
MEDIUM COMBO 7.29
Spicy Chicken
NO Mayo
Medium Fries
CMB MD FREESTYLE
Mello Yello

Total Items 3 7.29
Tax 0.71

PUW Total 8.00

Balance Due \$8.00

How was your visit?
Call us at (888) 624-8140

EXPENSE REPORT



NAME Joshua Barnes DATE 12/27/18
~~Nov 30~~ ~~Dec 1~~ ~~Dec 2~~ ~~Dec 3~~ ~~Dec 4~~ ~~Dec 5~~

	Dste	DATE 1 Jan	DATE 2 Jan	DATE 3 Jan	DATE 4 Jan	DATE 5 Jan	DATE 6 Jan	TOTAL	CREDIT CARDS	AMOUNT DUE EMPLOYEE
MILES DRIVEN	155.75					155.75				
RATE (\$0.545)	X	X	X	X	X	X	X			
MILEAGE EXPENSE	\$ 84.88 -	\$ -	\$ -	\$ -	\$ -	\$ 84.88 -	\$ -	\$ 169-76		\$ -
BREAKFAST								\$ -		
LUNCH		10.93	7.65	9.27	7.65	8.74		\$ 44-24		
DINNER	12.17	41.60	36.69	23.68	77.59	18.83		\$ 210-56		
IE/Gratuity								\$ -		
HOTEL	110.10	110.10	110.10	110.10	110.10			\$ 550-50		
TELEPHONE								\$ -		
CAR RENTAL/ GASOLINE								\$ -		
PARKING/TOLLS								\$ -		
CAB/OTHER TRANSPORTATION								\$ -		
GRATUITY	125.00							\$ 125-00		
Paid Travel Day Conf/Seminar	150.00	200.00	200.00	200.00	200.00	200.00		\$ 150-00	\$ -	
								\$ 1000-00		
								\$ -		
								\$ -		
								\$ -		
								\$ -		
								\$ -		
TOTAL	357.15	362.63	354.44	343.05	395.34	312.45		\$ 2125-06	\$ -	\$ -
								TOTAL DUE TO EMPLOYEE (JPEC)		\$ -
								2 100.00		

I hereby certify that to the best of my knowledge this report is true and accurate. EXPLANATION OF FEES & EXPENSES (IF NECESSARY):

2018 Winter School

SIGNATURE Joshua Barnes
 NOTE: PLEASE ATTACH RECEIPTS FOR ALL EXPENSES OVER \$25.00

APPROVED BY _____ DATE _____

Your Order # **0116**
*** DRIVE-THRU ***
BACKYARD BURGERS
2314 LONE OAK ROAD
PADUCAH, KY, 42003
270-554-8682
UNIT NO# 1142

Store: 1142 - MANCHIKANTI REST MGT
Date: **0116** 11/30/18 5:53PM
Server: 00183/LUCAS

QTY	ITEM	U/PRICE	SUBTOTL
1	MAHE IT A MEAL		3.60
1	REG SEASON		
1	REG DRINK		
	(1)M-SIERA MIST		
1	DRINKS		1.89
1	REG DRINK		
	(1)M-SWT TEA		
1	HAWAIIAN CKN		4.89
1	TEXAS MELT		5.99
	TXS OPT		
	-MAYO		

Subtotal = 16.37
Tax = 0.98
GRAND TOTAL = **17.35**

12.17

Credit Card = 17.35
Card Name : BARNES/JOSHUA
Account : VI/XXXXXXXXXXXX7145
Approval : 03494B
Bank Seq : 18033
Ref : 50

Change = 0.00

by 00183/LUCAS
TRY OUR
HAND DIPPED REAL ICECREAM SHAKE
OR
WHOLE FRESH BAKED COBBLER
FOR ONLY \$19.99

& & 415 & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
*** DELTA MARKETPLACE ***
114745 NIRA

CHK 6241 JOSH
1 Dec '18 11:51 AM

2 PURE LEAF TEA	8.00
1 BRATWURST	6.00
1 # PULLED PORK	6.00

SUBTOTAL	\$20.00
TAX	\$1.85
PAYMENT	\$21.85
Change Due	\$0.00
VISA	\$21.85
*****7145	

Check Closed
1 Dec '18 11:54 AM

10.93

& & & 422 & & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** RAVELLO ****

RAVELLO

43173 ROMANY G. 1

CHK 1822 TBL 74/1
GST 2
1 Dec'18 5:14 PM

1 FRITTO DI MARE 15.00
2 LINGUINI 52.00

SUBTOTAL \$67.00
OTHER \$10.00
TAX \$6.20
PAYMENT \$83.20
Change Due \$0.00
CHARGE TIP \$ \$10.00
RM/ACCT CHG HOTEL 2) \$83.20
A011234RC1158

----- Check Closed -----
1 Dec'18 5:57 PM

\$41.60

& & & 440 & & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** PAISANOS ****

60541 NEVEN

CHK 1392 GST 2
2 Dec'18 11:41 AM

1 EXPRESS MEAL - PIZZA 8.00
2 SOFT DRINK 6.00

Subtotal: \$14.00
Tax: \$1.30
Total: \$15.30
Change Due \$0.00
VISA 2) \$15.30
*****7145

----- Check Closed -----
2 Dec'18 11:42 AM

\$7.65

& & & 410 & & &
**** CREDIT CARD VOUCHER ****

GAYLORD OPRYLAND HOTEL
NASHVILLE, TN
**** CASCADES RESTAURANT ***
2 Dec'18 7:03 PM

& & & 410 & & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** CASCADES RESTAURANT ****

Check: CHK 1624
Table: 17/2
Server: 33376 JENNER
Card Type: VISA
Acct Num: *****7145
Auth Code: 00400B
Customer: JOSHUA BARNES



Amount: 2 \$63.37

33376 JENNER 1

CHK 1624 TBL 17/2
GST 2

GRATUITY \$ 10.00

TOTAL \$ 73.37

SIGNATURE *Joshua Barnes*
(\$86.69)

please leave signed copy
with your server

16
2 Dec'18 6:17 PM

2 CUBAN PORK CHOP 58.00
SUBTOTAL \$58.00
TAX \$5.37
6:59 PM
TOTAL DUE \$63.37

** TGI FRIDAY'S #2579 **
OPRY MILLS, TN

** TGI FRIDAY'S #2579 **
OPRY MILLS, TN
Date: Dec03'18 05:20PM
Card Type: VISA
Acct #: XXXXXXXXXXXX7145
Card Entry: SWIPED
Trans Type: PURCHASE
Trans Key: KIK008480126708
Auth Code: 01348B
Check: 1216
Table: 62/1
Server: 554 Kathryn

554 Kathryn

Tbl 62/1 Chk 1216 Gst 2
Dec03'18 04:35PM

1 Salmon DON'T MAKE! 15.69
1 Salmon DON'T MAKE! 15.69
1 Slush/Soda NA STRAW LEM 3.69
1 Sweet Tea 2.79

Subtotal: 41.36

SUGGESTED 18% TIP 7.44

ACTUAL TIP \$ 6.00

TOTAL 2) \$ 47.36

Your Copy
Keep For Your Records

\$ 23.68

Visit
<http://www.talktofridays.com>
within 48 hours, tell us about
your visit and receive 20% off
of your total food and
non-alcohol beverages
(up to a maximum of \$8 off)
during your next visit.
You may enter up to one
survey every 30 days.

Survey Code: ODHSFLSK1338

Thank you for participating!
This original receipt with
valid code is required to
redeem coupon.
Write survey Coupon Code
here upon completing the
survey:

*Coupon must be
redeemed by 01-02-2019.

Valid at participating Friday's
locations. Not valid with any
other offer. 1 per table.

Want your Points? Write down
your Fridays Rewards
account # or phone # here:

• TURN OVER FOR A FREE FRY & DRINK • TURN OVER FOR A FREE FRY & DRINK •

TURN OVER FOR A FREE FRY & DRINK • TURN OVER FOR A FREE FRY & DRINK •

#00698 - Opry Mills Mall

Charleys Philly Steaks #698 - Opry Mills
Mall
453 Opry Mills Dr Spc FC-6
Nashville, TN 37214
Phone (615) 823-3199

12/3/2018 12:27:32 PM
Order Id: AABL2HCQACAD
#100 - Dine In
Employee: mina morgan

#100

- 1 Combo Meal \$2.99
- 1 Small Philly Cheese Steak \$5.49
- 1 Original Fries
- 1 Regular Soft Drink
- Sprite \$0.00
- 1 Combo Meal \$2.99
- 1 Small Philly Cheese Steak \$5.49
- 1 Original Fries
- 1 Regular Soft Drink
- Dr Pepper \$0.00

Sub Total \$16.96
 Sales Tax \$1.57
 Order Total \$18.53

Visa 2 \$18.53
 Card#: *****7145
 Authorization: 01951B

\$9.27

--> Order Closed <--

Thank You!

& & & 402 & & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** OLD HICKORY STEAKHOUSE ****

Old Hickory Steakhouse



& & & 402 & & &
**** CREDIT CARD VOUCHER ****

GAYLORD OPRYLAND HOTEL
NASHVILLE, TN
**** OLD HICKORY STEAKHOUSE ****
4 Dec'18 6:00 PM

Check: CHK 1465
Table: 11/1
Server: 33532 JORGE
Card Type: VISA
Acct Num: *****7145
Auth Code: 01727B
Customer: ROSHUA BARNES

Amount: \$89.59

GRATUITY \$ 12.00
TOTAL 101.59
SIGNATURE JB

\$77.59

please leave signed copy
with your server

33532 1E

CHK 1465 TBL 11/1
GST 2
4 Dec'18 5:15 PM

1 BISQUE LOBSTER ~~13.00~~
1 WEDGE ~~11.00~~
1 FILET 8OZ 43.00
1 SAUCE AUPOIRVE 3.00
1 SIDE MASH PTATO 12.00

SUBTOTAL \$82.00
TAX \$7.59

5:57 PM
TOTAL DUE \$89.59

PLEASE COMPLETE FOR ROOM CHARGES

GRATUITY _____

TOTAL _____

ROOM (M) (C) (G) (D) # _____

PRINT NAME _____

SIGNATURE _____

& & & 440 & & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** PAISANOS ****

33274 MADLIN

CHK 1190 GST 2
4 Dec'18 11:33 AM

1 EXPRESS MEAL - PIZZA 8.00
2 SOFT DRINK 6.00

Subtotal: \$14.00
Tax: \$1.30

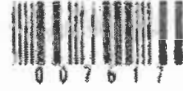
Total: \$15.30
Change Due 2 \$0.00

VISA \$15.30

*****7145

----- Check Closed -----
4 Dec'18 11:34 AM

\$7.65



Cracker Barrel Store #394
Cadiz, KY
1767166 Candice R 1

TBL 221/1 7617 GST 2
DEC05'18 6:52PM

1 FOUNT DRINK 2.59
1 FRIED TURKEY 10.99
GRN BN CASS \$
1 ICED TEA SWEET 2.59
1 FRIED TURKEY 10.99
GRN BN CASS \$
Subtotal 27.16
Tip 4.00
State&Local Tax 2.49
Total 33.65
Charged Tip \$ 4.00

REF:434007
AUTHCODE:07600B
XXXXXXXXXXXX7145

VISA 33.65

--1734731 CLOSED DEC05 7:29PM--

Thank You
Please Come Back
www.CrackerBarrel.com

+ 45
100

\$18.83

& & 440 & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** PAISANDS ****

33274 MADLIN

CHK 1656 GST 1
5 Dec'18 11:55 AM

1 SLICE	5.00
1 SOFT DRINK	3.00

Subtotal:	\$8.00
Tax:	\$0.74
Total:	\$8.74
Change Due	\$0.00
VISA	\$8.74
*****7145	

----- Check Closed -----
5 Dec'18 11:56 AM



GAYLORD OPRYLAND RESORT

GUEST FOLIO

C1158 ROOM	BARNES/JOSHUA NAME	99.50 RATE	12/05/18 DEPART	13:00 TIME	11234 ACCT#	60637 GROUP
T2S TYPE	JACKSON PURCHASE ENE PO BOX 4030		11/30/18 ARRIVE	20:31 TIME		
184 ROOM CLERK	42002 ADDRESS	VSXXXXXXXXXXXX7145 PAYMENT			RWD#:	

DATE	REFERENCES	CHARGES	CREDITS	BALANCES DUE
10/16	ADVDP-VS PAYMENT RECEIVED BY: VISA	XXXXXXXXXXXX7857	229.35	
11/30	PARKING #1123470	SG .00		
11/30	PARKING	SG 24.00		
11/30	CITY TAX	CT 1.25		
11/30	GP ROOM	C1158, 1 99.50		
11/30	STATETAX	C1158, 1 9.21		
11/30	OCC TAX	C1158, 1 5.37		
12/01	RAVELLO 18221158	83.20		
12/01	PARKING #1123470	SG .00		
12/01	PARKING	SG 24.00		
12/01	CITY TAX	CT 1.25		
12/01	GP ROOM	C1158, 1 99.50		
12/01	STATETAX	C1158, 1 9.21		
12/01	OCC TAX	C1158, 1 5.37		
12/02	PARKING #1123470	SG .00		
12/02	PARKING	SG 24.00		
12/02	CITY TAX	CT 1.25		
12/02	GP ROOM	C1158, 1 99.50		
12/02	STATETAX	C1158, 1 9.21		
12/02	OCC TAX	C1158, 1 5.37		
12/03	PARKING #1123470	SG .00		
12/03	PARKING	SG 24.00		
12/03	CITY TAX	CT 1.25		
12/03	GP ROOM	C1158, 1 99.50		
12/03	STATETAX	C1158, 1 9.21		
12/03	OCC TAX	C1158, 1 5.37		
12/04	CITY TAX	CT 1.25		
12/04	PARKING #1123470	SG .00		
12/04	PARKING	SG 24.00		
12/04	GP ROOM	C1158, 1 99.50		
12/04	STATETAX	C1158, 1 9.21		
12/04	OCC TAX	C1158, 1 5.37		

550.50 ÷ 5 nights
 110.10 per night

See our "Privacy & Cookie Statement" on Marriott.com

$$311.5 \text{ mi} \times 0.545 = 169.78$$



GAYLORD OPRYLAND RESORT
 2800 OPRYLAND DRIVE
 NASHVILLE, TN 37214
 PH# 615-889-1000 FAX# 615-871-7741

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This statement is your only receipt. You have agreed to pay in cash or by approved personal check or to authorize us to charge your credit card for all amounts charged to you. The amounts shown in the credit column opposite any credit card entry in the reference column above will be charged to the credit card number set forth above. (The credit card company will bill in the usual manner.) If for any reason the credit card company does not make payment on this account, you will owe us such amount. If you are direct billed, in the event payment is not made within 25 days after check-out, you will owe us interest from the check-out date on any unpaid amount at the rate of 1.5% per month (ANNUAL RATE 18%), or the maximum allowed by law, plus the reasonable cost of collection, including attorney fees.

DIRECTOR EXPENSE REPORT

FAX TO: (270) 441-0866 OR (270) 441-0844



NAME Josh Barnes

DATE 12/12 - 12/18

Winter School for Directors

Your Tractone Energy Cooperative

DESCRIPTION	DATE 12/12/2019	DATE 12/13/2019	DATE 12/14/2019	DATE 12/15/2019	DATE 12/16/2019	DATE 12/17/2019	DATE 12/18/2019	TOTAL	CREDIT CARDS	AMOUNT DUE Director
Board Meeting										
Board Workshop										
Conf/Seminar		200.00	200.00	200.00	200.00	200.00	200.00	1,200.00		1,200.00
Paid Travel Day	125.00							125.00		125.00
KAEC										
MILES DRIVEN	134						151			
RATE (\$0.58)	X	X	X	X	X	X	X			
MILEAGE EXPENSE	77.72						87.58	165.30		165.30
BREAKFAST										
LUNCH		8.74 ✓	15.30 ✓	17.48 ✓	14.75 ✓	8.74 ✓	27.12 ✓	92.13		92.13
DINNER		11.45 ✓	10.91 ✓	47.15 ✓	19.26 ✓	13.67 ✓		102.44		102.44
HOTEL	294.04	294.04	294.03	294.03	294.04	294.03		1,764.21	1,418.46	345.75
TELEPHONE										
CAR RENTAL/ GASOLINE										
PARKING/TOLLS	40.00	40.00	40.00	40.00	40.00	40.00		240.00		240.00
CAB/OTHER TRANSPORTATION										
GRATUITY										
NRECA Director School		619.00	619.00	619.00	619.00	619.00	241.00	3,336.00	3,336.00	
NRECA Regional Mtg										
TOTAL	536.76	1,173.23	1,179.24	1,217.66	1,187.05	1,175.44	555.70	7,025.08	4,754.46	2,270.62

TOTAL DUE DIRECTOR

2,270.62

EXPLANATION OF FEES & EXPENSES (IF NECESSARY):

Hotel, fees and meals - NRECA Director School

SIGNATURE Josh Barnes

NOTE: (1) PLEASE ATTACH RECEIPTS FOR ALL EXPENSES
 (2) Fees and expenses on this report have not been claimed through any other affiliate.

& & & 440 & & &
 GAYLORD OPRYLAND
 HOTEL & CONVENTION CENTER
 **** PAISANOS ****
 EVEN

1370 GST 1
 13 Dec'19 11:17 AM

BE 5.00
 DRINK 3.00

total: \$8.00
 tax: \$0.74

total: \$8.74
 Change Due \$0.00
 A \$8.74
 *****7145

----- Check Closed -----
 13 Dec'19 11:18 AM

#00698 - Opry Mills Mall

Charleys Philly Steaks #698 - Opry Mill
 Mall
 453 Opry Mills Dr Spc FC-6
 Nashville, TN 37214
 Phone (615) 823-3199

12/13/2019 4:51:49
 Order Id: AABL2H36ACD3
 #57 - Dine In
 Employee: mina morgan

157

Combo Meal \$2
 1 Regular Philly Cheese Steak \$7.49
 1 Original Fries
 1 Regular Soft Drink
 Dr Pepper \$0

total \$10
 Tax \$0
 Total \$10
 \$1

card#: *****7145
 #: 04470C

Order Closed <--

Thank You!

DRINK • TURN OVER FOR FREE FRIES & DRINK •

• TURN OVER FOR FREE FRIES & DRINK •

& & & 441 & & &
 GAYLORD OPRYLAND
 HOTEL & CONVENTION CENTER
 **** STAX ****

279 SUI

CHK 4694 GST 1
 14 Dec'19 11:46 AM

COMPLETE MEAL 11.00
 BEEF
 PEPPERJACK
 NO LETTUCE
 NO PICKLE
 NO TOMATO
 ONIONS
 MUSHROOMS
 SOFT DRINK 3.00

total: \$14.00
 tax: \$1.30
 total: \$15.30

Change Due \$0.00
 [SA \$15.30
 *****7145

----- Check Closed -----
 14 Dec'19 11:47 AM

POPEYES LOUISIANA KITCHEN
 Store # 13185
 443 Opry Mills Dr.
 Nashville, TN 37214

Server: Munaa A
 12/14/2019
 5:47

JOSH

Order Type: Take Out
 Tender Combo 9.00
 TEND MILD
 MARDI GRAS MUST (00.00)
 BISCUIT
 CHICKEN
 HELLO YELLO SM

 BUY TWO PIECES OF CHICKEN AND A
 BISCUIT FREE!
 * 0. purchase of a large drink.
 See back for details
 www.tellpopeyes.com (English or Spanish)

Subtotal 9.00
 Food Tax 1.00
 Beverage Tax 0.00
 Total Tax 0.00
 Take Out Total 10.00

 Cash 20.00
 Total 30.00

& & & 415 & & &
 GAYLORD OPRYLAND
 HOTEL & CONVENTION CENTER
 **** DELTA MARKETPLACE ****
 160427 LIT KEAN

CHK 1153 JOSH
 15 Dec'19 11:41 AM

1 PULLED PORK 10.00
 1 DORITOS- COOL RANCH #2 2.50
 1 BTL SODA 3.50

SUBTOTAL \$16.00
 TAX \$1.48

PAYMENT \$17.48
 Change Due \$0.00
 VISA \$17.48
 *****7145

----- Check Closed -----
 15 Dec'19 11:42 AM

& & & 410 & & &
 **** CREDIT CARD VOUCHER ****

 GAYLORD OPRYLAND HOTEL
 NASHVILLE, TN
 **** CASCADES RESTAURANT ***
 15 Dec'19 5:15 PM

check: CHK 1784
 table: 28/2
 server: 33363 ROSEMARIE
 Card Type: VISA
 Acct Num: *****7145
 Auth Code: 05680C
 Customer: JOSHUA BARNES

Amount: \$37.1

GRATUITY \$ 10.00
 TOTAL \$ 47.15
 SIGNATURE _____

please leave signed copy
 with your server

& & & 415 & & &
**** CREDIT CARD VOUCHER ****

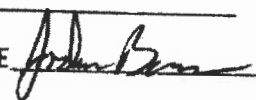
GAYLORD OPRYLAND
NASHVILLE, TN
**** DELTA MARKETPLACE ***
16 Dec'19 11:45 AM

Check: CHK 6864
Server: 160428 MING XIAN
Card Type: VISA
Acct Num: *****7145
Auth Code: 06314C
Customer: JOSHUA BARNES

Amount: \$14.71

GRATUITY _____

TOTAL _____

SIGNATURE 

For convenience a customary
18% gratuity will be added
for parties of 6 or more. Please
feel free to increase or decrease
based on your experience.

TGI FRIDAY'S #
OPRY MILLS,
90.1
R 1063/Annie
CHECK# 3111
TGI Fridays (2579)
449 Opry Mills Drive
Nashville TN 37214
615-327-8071

***** TRANSACTION RECORD *****
Tran. : 16239 Table : 90.1
Check : 3111
Employee : 1063
Trace : 097882

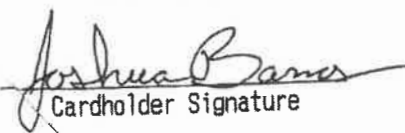
Pre-Auth Purchase
Visa xxxxxxxxxxxxxx7145
APPROVED Chip Read

Amount USD \$16.26

Tip \$ 3.00

TOTAL \$ 19.26

I agree to pay the above total
amount according to the card
issuer agreement


Cardholder Signature

IN: 00000050591 C
Auth: 0358C Mode: Issuer
TGIF25790000 00 (001)
2/16/2019 6:24:51 PM

ID: A0000000031010
Chip Name: CHASE VISA
IR: 0000008000
ID: 06021203602002

& & & 440 & & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** PAISANOS ****
140251 MAGDI

CHK 1199 GST 1
17 Dec'19 11:14 AM

1 SLICE 5.00
1 SOFT DRINK 3.00
Subtotal: \$8.00
Tax: \$0.74
Total: \$8.74
Change Due \$0.00
VISA \$8.74
*****7145

----- Check Closed -----
17 Dec'19 11:14 AM

Cheddars 2163
2697 Wilma Rudolph Blvd
Clarksville, TN 37040-5845
Dine In



Cracker Barrel Store #13
Nashville, TN
1740755 MeMe 3

TBL 112/2 4138
DEC17'19 7:13PM

1 ICED TEA SWEET 2.69
1 CD HAMBURGER STK 7.99
Subtotal 10.68
Tip 2.00
State&Local Tax 0.99
Total 13.67
Charged Tip \$ 2.00

REF:874770
AUTHCODE:00229C
XXXXXXXXXXXX7145
VISA 13.67

--1788016 CLOSED DEC17 8:04PM--

! Win our Vintage Red Truck !
& Meals at Cracker Barrel
for a year.
Use the CODE below for a
chance to win.

Enter at
www.roadtotheholidays.com

80013350204138

Gratuity Not Included

Thank You
Please Come Back

www.CrackerBarrel.com

Check # :66019

Table 62

NDRA
:30 PM 12/18/2019 Gst 1
Transaction #:1244045255

D: A0000000031010
: B2DE85AD4D5B3308
o Name/Label: VISA CREDIT
rd Verification: Signature
an DataSource: Chip

CD # 9104 40892 0569

Chance to win \$1000! *

Each month we will be awarding
one Guest \$1000 and 100 Guests \$50
prizes just for telling us how
we are doing!

Step 1: Go to CheddarsFeedback.com
within 7 days of your visit

Step 2: Enter the 13 digit code
provided above

NO PURCHASE NECESSARY. Void where
prohibited. See Office Rules at
CheddarsFeedback.com

OFFER EXPIRES Dec 25, 2019)

Number Auth Code
xxxxxxxx7145 01622C
Visa

Check Amount 27.12

Not Included. Tip guide is
ded for your convenience.

Tip is calculated 22% - \$5.97
After tax and 20% - \$5.42
Before discounts 18% - \$4.88

\$5.00

\$32.12

Joshua Barnes
Customer agrees to pay total in
accordance with agreement governing
use of cash card



GAYLORD OPRYLAND RESORT

GUEST FOLIO

C6012	BARNES/JOSH	204.00	12/18/19	11:17	68344	63750
ROOM	NAME	RATE	DEPART	TIME	ACCT#	GROUP
LS	JACKSON PURCHASE ENE		12/12/19	20:50		
TYPE	2900 IRVIN COBB DRIV		ARRIVE	TIME		
237	PADUCAH KY 42003					
ROOM	ADDRESS	VSXXXXXXXXXXXXX7145			MBV#:	
CLERK		PAYMENT				

DATE	REFERENCES	CHARGES	CREDITS	BALANCES DUE
09/13	ADVDP-AX		235.11	* Reported on another
	PAYMENT RECEIVED BY: AMERICAN EXPRESS XXXXXXXXXXXXX2007			
11/19	ADVDP-AX		1183.35	expense report
	PAYMENT RECEIVED BY: AMERICAN EXPRESS XXXXXXXXXXXXX2007			
12/12	UPGRADE 6NT*50	300.00		
12/12	STATETAX 6NT*50	27.75		
12/12	UPSELLOC 6NT*50	18.00		
12/12	CITY TAX CT	2.50		
12/12	PARKING #0576	40.00		
12/12	GP ROOM C6012, 1	204.00		
12/12	STATETAX C6012, 1	18.87		
12/12	OCC TAX C6012, 1	11.04		
12/13	PARKING #0748	40.00		
12/13	CITY TAX CT	2.50		
12/13	GP ROOM C6012, 1	204.00		
12/13	STATETAX C6012, 1	18.87		
12/13	OCC TAX C6012, 1	11.04		
12/14	PARKING #1192	40.00		
12/14	CITY TAX CT	2.50		
12/14	GP ROOM C6012, 1	204.00		
12/14	STATETAX C6012, 1	18.87		
12/14	OCC TAX C6012, 1	11.04		
12/15	PARKING #1717	40.00		
12/15	CITY TAX CT	2.50		
12/15	GP ROOM C6012, 1	204.00		
12/15	STATETAX C6012, 1	18.87		
12/15	OCC TAX C6012, 1	11.04		
12/16	PARKING #2067	40.00		
12/16	CITY TAX CT	2.50		
12/16	GP ROOM C6012, 1	204.00		
12/16	STATETAX C6012, 1	18.87		
12/16	OCC TAX C6012, 1	11.04		
12/17	PARKING #2653	40.00		
12/17	GP ROOM C6012, 1	204.00		
12/17	STATETAX C6012, 1	18.87		
12/17	OCC TAX C6012, 1	11.04		
12/17	CITY TAX CT	2.50		
12/18	CCARD-VS		585.75	
	PAYMENT RECEIVED BY: VISA XXXXXXXXXXXXX7145			.00

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GAYLORD OPRYLAND RESORT
 2800 OPRYLAND DRIVE
 NASHVILLE, TN 37214
 PH# 615-889-1000 FAX# 615-871-7741

Treat yourself to the comfort of Gaylord Hotels at home. Visit GaylordHotelsStore.com

This statement is your only receipt. You have agreed to pay in cash or by approved personal check or to authorize us to charge your credit card for all amounts charged to you. The amounts shown in the credit column opposite any credit card entry in the reference column above will be charged to the credit card number set forth above. (The credit card company will bill in the usual manner.) If for any reason the credit card company does not make payment on this account, you will owe us such amount. If you are direct billed, in the event payment is not made within 25 days after check-out, you will owe us interest from the check-out date on any unpaid amount at the rate of 1.5% per month (ANNUAL RATE 18%), or the maximum allowed by law, plus the reasonable cost of collection, including attorney fees.

Signature X

Amy Vick

From: accountsreceivable@nreca.coop
Sent: Friday, September 13, 2019 1:08 PM
To: Amy Vick
Subject: NRECA Event Registration

** Please use caution when clicking links or opening attachments **



2019 Winter School - Nashville, TN Confirmation

You can make any changes or cancellations in the [My Registrations](#) section of Cooperative.com. If you have any questions, you may contact the Accounts Receivable Department at accountsreceivable@nreca.coop or 703.907.6875. Please use the reference number indicated below.

Reference #: 20190913-1408-AV-NHK
Event: 2019 Winter School - Nashville, TN
Location: Nashville, TN
Dates: 12/13/2019 - 12/18/2019

Transaction Summary

Total Refunds	Total: \$0
Total Charges	Total: \$3,336
Paid with Amex ending in 2007	\$3,336

New Registrations

Description	New Charges
Barnes, Joshua	
2019 Winter School - Nashville, TN	\$0
913.1 Cooperative Fundamentals, Legacy and Economic Impact	\$619
905.1 Assessing Governance: Taking a Continuous Improvement Approach to Governing Your Co-op	\$619
953.1 Improving Board Decision Making Quality	\$619
918.1 Maximizing Your Grassroots Strategy	\$619
951.2 Developing Effective Boardroom Decision Making - 1.5 Day Course	\$860
Registrant Charges:	\$3,336

reported on another Ernie Report

DIRECTOR EXPENSE REPORT

FAX TO: (270) 441-0866 OR (270) 441-0844



NAME Lee Bearden

DATE 12/4/2018

DESCRIPTION	DATE 2-Dec	DATE 3-Dec	DATE	DATE	DATE	DATE	DATE	TOTAL	CREDIT CARDS	AMOUNT DUE Director
Board Meeting										
Board Workshop										
Conf/Seminar		200.00						200.00		200.00
Paid Travel Day	125.00							125.00		125.00
KAEC										
MILES DRIVEN	133	133								
RATE (\$0.535)	X	X	X	0.4	X	X	X			
MILEAGE EXPENSE	71.82	71.82						143.64		143.64
BREAKFAST	72.49	72.49						144.98		144.98
LUNCH	1.89	15.52						17.41		17.41
DINNER	22.66	15.40						38.06		38.06
HOTEL										
TELEPHONE										
CAR RENTAL/ GASOLINE										
PARKING/TOLLS										
CAB/OTHER TRANSPORTATION										
GRATUITY										
Miscellaneous										
								200.45		
TOTAL	221.37	302.74						524.11		200.45 524.11
									TOTAL DUE DIRECTOR	

EXPLANATION OF FEES & EXPENSES (IF NECESSARY):
 winter school for director in Nashville, Tn

SIGNATURE *Lee Bearden*

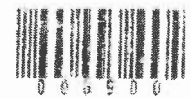
NOTE: (1) PLEASE ATTACH RECEIPTS FOR ALL EXPENSES
 (2) Fees and expenses on this report have not been claimed through any other affiliate.

2 & 414 & &
 GAYLORD OPRYLAND
 HOTEL & CONVENTION CENTER
 *** CONSERVATORY CAFE ***
 33234 LULU

CHK 6808
 3 Dec'18 12:01 PM

2 CHIX SALAD	18.58
1 CHIPS	1.89
1 BTL SODA	3.00
1 BTL JUICE NAKED	4.95
Subtotal:	\$28.42
Tax:	\$2.63
Total:	\$31.05
Change Due	\$0.00
MASTERCARD	\$31.05
*****9378	

----- Check Closed -----
 3 Dec'18 12:03 PM
15.2
27.85



Cracker Barrel Store #394
 Cadiz, NY
 1633015 Logan H 1

BL 241/1 6900 GST 2
 DEC03'18 6:38PM

1 SPICED AP TEA	2.99
1 FRIED TURKEY	10.99
GRK BN CNSS \$	
1 ICED TEA SWEET	2.59
1 CD CATFISH FRIED	7.99
Subtotal	24.56
Tip	4.00
State&Local Tax	2.25
Total	30.81
REF:433511	
AUTHCODE:00304P	
XXXXXXXXXX9378	
MASTER CARD	30.81

--1739126 CLOSED DEC03 7:13PM--
 Thank You
 Please Come Back
 www.CrackerBarrel.com



DIRECTOR EXPENSE REPORT		FAX TO: (270) 441-0866 OR (270) 441-0844									
NAME		Lee Bearden				DATE		10/10/2019			
DESCRIPTION	10-7-19	DATE	DATE	DATE	DATE	DATE	DATE	TOTAL	CREDIT CARDS	AMOUNT DUE Director	
Board Meeting		10-8-19	9-Oct	10-Oct				0.00		0.00	
Board Workshop								0.00		0.00	
Conf/Seminar								0.00		0.00	
Paid Travel Day	125.00	200.00	200.00	200.00				725.00		725.00	
KAEC								0.00		0.00	
MILES DRIVEN	226				226						
RATE (\$0.58)	X	X	X	X	X	X	X				
MILEAGE EXPENSE	131.08	0.00	0.00	131.08	0.00	0.00	0.00	262.16		262.16	
BREAKFAST		19.96 ✓	19.96 ✓					39.92		39.92	
LUNCH		9.91 ✓		12.68 ✓				22.59		22.59	
DINNER	17.60 ✓	16.94 ✓	26.82 ✓					61.36		61.36	
HOTEL	207.77	207.77	207.77					623.31 ✓		623.31	
TELEPHONE								0.00	0.00	0.00	
CAR RENTAL/ GASOLINE								0.00	0.00	0.00	
PARKING/TOLLS	20.00	20.00	20.00					60.00 ✓		60.00	
CAB/OTHER TRANSPORTATION								0.00		0.00	
GRATUITY		2.50						2.50		2.50	
Incidental Expenses	4.50		3.18 ✓					7.68	0.00	7.68	
								0.00	0.00	0.00	
TOTAL	505.95	477.08	477.73	343.76	0.00	0.00	0.00	1,804.52		1,804.52	
EXPLANATION OF FEES & EXPENSES (IF NECESSARY): NRECA regional meeting											
SIGNATURE <i>Lee Bearden</i>											
NOTE: (1) PLEASE ATTACH RECEIPTS FOR ALL EXPENSES (2) Fees and expenses on this report have not been claimed through any other affiliate.											

rev. 01.11.18

GALT HOUSE HOTEL

140 N 4th St.
Louisville, KY 40202
Tel: (502)589-5200 Fax: (502)585-4286

INVOICE

Arrival : 10-07-19
Departure : 10-10-19
Company Name : National Rural Electric Cooperative A
Lee Bearden
PO Box 4030
Paducah KY 42002-4030
United States

Folio / Invoice # : 181545 /
Reference # : 32MCFV8V
Room No. : 0825
Page No. : 1 of 1
Membership No. : 196887096J
Conf. No. : 247254
Cashier No. : 159
A/R Number :

Date	Description	Reference	Charges	Credits
10-07-19	Group Room		179.00	
10-07-19	Local Transient Fee 8.5%		15.22	
10-07-19	State Transient Fee 1%		1.79	
10-07-19	State Tax 6%		11.76	
10-07-19	Parking-Self		20.00	
10-08-19	Cafe Magnolia Breakfast	Room# 0825 : CHECK# 1467119	19.96	
10-08-19	Group Room		179.00	
10-08-19	Local Transient Fee 8.5%		15.22	
10-08-19	State Transient Fee 1%		1.79	
10-08-19	State Tax 6%		11.76	
10-08-19	Parking-Self		20.00	
10-09-19	Cafe Magnolia Breakfast	Room# 0825 : CHECK# 1514933	19.96	
10-09-19	Group Room		179.00	
10-09-19	Local Transient Fee 8.5%		15.22	
10-09-19	State Transient Fee 1%		1.79	
10-09-19	State Tax 6%		11.76	
10-09-19	Parking-Self		20.00	
10-10-19	Mastercard	XXXXXXXXXXXX9378XX/XX		723.23
Total			723.23	723.23
Balance				0.00

Please contact the Hotel Manager about any issues with your stay. Wyndham Hotels and Resorts or affiliates may contact you about goods and services unless you call 888-946-4283 or write to Wyndham Worldwide Hotels, Inc. 22 Sylvan Way, Parsippany, NJ 07054 to opt out. View our Wyndham Hotels and Resorts website about privacy.



Cracker Barrel Store #48
Elizabethtown, KY
1841413 Jessica W 3

TBL 233/1 7514 GST 2
OCT10'19 5:39PM

1 WATER 0.00
1 WATER 0.00
1 FF MEATLOAF 10.69
1 BREAD PUDDING 3.99
1 LSP TURKEY 5.99
Subtotal 20.67
Tip 3.00
State&Local Tax 1.68
Total 25.35
Charged Tip \$ 3.00

REF:884532
AUTHCODE:01009P
XXXXXXXXXXXX9378
MASTER CARD 25.35
--1841101 CLOSED OCT10 6:16PM--

Enter the Cracker Barrel
! Road to the Holidays !
for a chance to
win a trip to the
Macy's Thanksgiving Day Parade
Enter the code below at
www.roadtotheholidays.com

80048282207514

Activity Not Included

Thank You
Please Come Back

www.CrackerBarrel.com

Galt House Hotel

229 Asia

CHK 6365388 GST 1
10/9/2019 8:16 PM

1 Jumbo Cookie 3.00
Subtotal \$3.00
Tax \$0.18
Payment \$3.18
Change Due \$0.82
Cash \$4.00
Cash -\$0.82

----- Check Closed -----
10/9/2019 8:16 PM

PRINT

Handwritten:
25.35
3.00
28.35



Doc Crow's Smokehouse
127 W Main St
Louisville, KY 40202



Doc Crow's Smokehouse
127 W Main St
Louisville, KY 40202

Server: Christin S
10/09/19 5:10 PM
Check #143 Table K5

2 Baby Back Ribs	\$32.00
2 St Baked Beans	\$6.00
S1 Coleslaw	\$3.00
S4 Braised Greens	\$3.00
Subtotal	\$44.00
Tax	\$2.64
Total	\$46.64

Thank You!

Server: Christin S
10/09/19 5:10 PM
Check #143 Table K5

Credit Card Swiped
Mastercard xxxxxxxx9378
Time 5:47 PM

Transaction Type Sale
Authorization Approved
Approval Code 00973P
Payment ID y9cpgwRrWYN9
Card Reader MAGTEK_DYNAMAG

Amount	\$46.64
+ Tip:	7.00
= Total:	53.64

2) 53.64
Ernest Bearden
ERNEST BEARDEN

Customer Copy

Thank You!

CUSTOMER COPY

BEARNO'S PIZZA 502-584-7437

ASK ABOUT MEDIUM/LARGE ORDER DISCOUNTS

LIVE MUSIC FRI-SAT 9P-1A

BEARNO'S BY THE BRIDGE
BEARNO'S PIZZA 502-584-7437

ASK ABOUT MEDIUM/LARGE ORDER DISCOUNTS

LIVE MUSIC FRI-SAT 9P-1A

Dine-In Sales

Date: 10/08/2019 Time: 8:25:16 PM
Status: Approved
Card Type: Master Card
Card Number: XXXXXXXXXXXX9378
Swipe/Manual: Swipe

Server: #391 Tammy
Check: 803765 Tab Number: 74
Dine-In Sales
Covers: 1

AMOUNT 33.87

TIP 5.00
TOTAL 38.87

Approval: 00859P

I AGREE TO COMPLY WITH
THE CARDHOLDER AGREEMENT

BEARDEN/ERNEST

Sign and return the Merchant Copy

CUSTOMER COPY

Dine-In Sales

Check No: #1
Check # 803765 Tab 74 Server 391
Time 8:24:47 PM Date 10/08/2019

2	Large Fountain	4.98
1	House Salad	5.99
1	SM REGULAR SPECIAL	15.99
1	DERBY PIE	4.99
Food Sub-Total		31.95

SUB TOTAL 31.95
Sales Tax 1.92

TOTAL 33.87

BEARNO'S QRaze Reward Code
1233754

THANK YOU
Tammy

We enjoyed serving you!

Handwritten notes:
14.78
33.87
19.87
2.50
25.00

Corner
KY

TABLE# 60/1
SERVER 940310110/GLaMaster
CHECK# 13165
2019/10/08 01:31:30
****Authorize****
MERC ID:0010600008029219188795
REF No: 1008173130 CHIP
CT No: *****9378
EXP: XX/XX
CARD: MASTERCARD
CheckNo:13165
TableNo:60/1
APPROVAL CODE: 00891P
EMV Receipt Section
Application Label: Mastercard
TC: 2C095C0D466935C9
TVR: 0000008000
AID: A0000000041010
Subtotal: \$16.96

Tip: 3.00

Total: 19.96

Ent Beach

Signature
CUSTOMER COPY

9.96
219.90
18.94

Aloft Louisville
Corner
102 W. Main St
Louisville, KY 40202
502-583-1888
#CORNERLOU

940310110 GLaMaster

CHK 13165	TBL 60/1	GST 2
1	Pork Carnitas	10.00
2	Pepsi @ 3.00	6.00
Subtotal		\$16.00
Tax		\$0.96
Total Due		\$16.96

FOR ROOM CHARGES ONLY

GRATUITY: _____

TOTAL: _____

ROOM # _____

PRINT NAME _____

SIGNATURE _____

Welcome to the
Old Spaghetti Factory
235 W. Market St

Server: JACELYNN DOB: 10/07/2019
06:43 PM 10/07/2019
Table 72/1 5/50017

SALE

Mastercard 5/50017
Card #XXXXXXXXXX 9 78
Magnetic card present: BEARDEN ERIC
Card Entry Method: S

Approval: 00750P

for 60
2135.21
Amount *35.21*
+ Tip *5.00*
= Total: *35.21*

I agree to pay the above
total amount according to the
card issuer agreement.

Eric Bearden

Guest Copy

Welcome to the
Old Spaghetti Factory
235 W. Market St

Server: JACELYNN 10/07/2019
Table 72/1 6:38 PM
Guests: 2 50017

Iced Tea (2 @1.75) 3.50
Pasta with Meat Sauce (2 @12.50) 25.00

Subtotal 28.50
Tax 1.71

Total 30.21

Balance Due 30.21

DIRECTOR EXPENSE REPORT

FAX TO: (270) 441-0866 OR (270) 441-0844



NAME Lee Bearden

DATE 12/16-12/18

Winter School for Directors

DESCRIPTION	DATE 12/16/2019	DATE 12/17/2019	DATE 12/18/2019	DATE	DATE	DATE	DATE	TOTAL	CREDIT CARDS	AMOUNT DUE Director
Board Meeting										
Board Workshop										
Conf/Seminar		200.00						200.00		200.00
Paid Travel Day	125.00		125.00					250.00		250.00
KAEC										
MILES DRIVEN	131.7		131.7							
RATE (\$0.58)	X	X	X	X	X	X	X			
MILEAGE EXPENSE	76.39		76.39					152.78		152.78
BREAKFAST										
LUNCH	✓ 21.50	✓ 10.93	✓ 7.84					40.27		40.27
DINNER	✓ 16.11	✓ 39.33						55.44		55.44
HOTEL	236.41	236.41						472.82	* 292.74	180.08
TELEPHONE										
CAR RENTAL/ GASOLINE										
PARKING/TOLLS	32.00	32.00						64.00		64.00
CAB/OTHER TRANSPORTATION										
GRATUITY	5.75	✓ 4.00	✓ 1.50					11.25		11.25
NRECA Director School		619.00						619.00	* 619.00	
NRECA Regional Mtg										
TOTAL	513.16	1,141.67	210.73					1,865.56	911.74	953.82

EXPLANATION OF FEES & EXPENSES (IF NECESSARY):

Hotel, fees and meals - NRECA Winter School for Directors

** reported on another expense report*

SIGNATURE *Lee Bearden*

NOTE: (1) PLEASE ATTACH RECEIPTS FOR ALL EXPENSES
 (2) Fees and expenses on this report have not been claimed through any other affiliate.



GAYLORD OPRYLAND RESORT

GUEST FOLIO

C4056	BEARDEN/LEE	204.00	12/18/19	11:00	52772	63750
ROOM	NAME	RATE	DEPART	TIME	ACCT#	GROUP
A2	JACKSON PURCHASE ENE		12/16/19	13:29		
TYPE	2900 IRVIN COBB DRIV		ARRIVE	TIME		
23	PADUCAH KY 42003					
ROOM	ADDRESS	MCXXXXXXXXXXXX9378			MBV#:	102667961
CLERK		PAYMENT				

DATE	REFERENCES	CHARGES	CREDITS	BALANCES DUE
09/06	ADVDP-AX			
	PAYMENT RECEIVED BY: AMERICAN EXPRESS XXXXXXXXXXXXX1017		292.74	
12/16	CITY TAX	CT	2.50	
12/16	GP ROOM	C4056, 1	204.00	
12/16	STATETAX	C4056, 1	18.87	
12/16	OCC TAX	C4056, 1	11.04	
12/16	PARKING	SP	32.00	
12/17	PARKING	SP	32.00	
12/17	GP ROOM	C4056, 1	204.00	
12/17	STATETAX	C4056, 1	18.87	
12/17	OCC TAX	C4056, 1	11.04	
12/17	CITY TAX	CT	2.50	
				244.08

See our "Privacy & Cookie Statement" on Marriott.com

Handwritten calculations:

Hotel Room: 236.41
 Parking: 32.00
 Total: 268.41
 X 2
 536.82

292.74
 244.08
 - 536.82

472.82
 32.00
 22.00
 526.82

Your Marriott Bonvoy points/miles earned on your eligible earnings will be credited to your account. Check your Marriott Bonvoy Account Statement for updated activity. See members.marriott.com for new Marriott Bonvoy benefits.

Handwritten signature



GAYLORD OPRYLAND RESORT
 2800 OPRYLAND DRIVE
 NASHVILLE, TN 37214
 PH# 615-889-1000 FAX# 615-871-7741

Treat yourself to the comfort of Gaylord Hotels at home. Visit GaylordHotelsStore.com

This statement is your only receipt. You have agreed to pay in cash or by approved personal check or to authorize us to charge your credit card for all amounts charged to you. The amounts shown in the credit column opposite any credit card entry in the reference column above will be charged to the credit card number set forth above. (The credit card company will bill in the usual manner.) If for any reason the credit card company does not make payment on this account, you will owe us such amount. If you are direct billed, in the event payment is not made within 25 days after check-out, you will owe us interest from the check-out date on any unpaid amount at the rate of 1.5% per month (ANNUAL RATE 18%), or the maximum allowed by law, plus the reasonable cost of collection, including attorney fees.

Signature X

& & & 409 & & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** JACK DANIELS ****

JACK DANIELS

SERVER: FRANKIE

CHK 1815 TBL 60/1
GST 2

16 Dec '19 1:59 PM

1 BOWL CHICKEN CHILI 8.00
1 BURGER BCN CHDR 19.00

SUBTOTAL \$27.00
TAX \$2.50

2:40 PM
TOTAL DUE \$29.50

PLEASE COMPLETE FOR ROOM CHARGES

TIP \$4.00

TOTAL \$33.50

ROOM (M) (C) (G) (D) #

PRINT NAME Ernest Bearden

SIGNATURE Ernest Bearden

29.50
8
21.50

& & & 409 & & &
**** CREDIT CARD VOUCHER ****

GAYLORD OPRYLAND HOTEL
NASHVILLE, TN
**** JACK DANIELS ****
16 Dec '19 2:50 PM

Check: CHK 1815
Table: 60/1
Server: 33430 FRANKIE
Card Type: MASTERCARD
Acct Num: *****9378
Auth Code: 01610P
Customer: ERNEST BEARDEN

Amount: \$29.50

GRATUITY \$ 4.00

TOTAL \$ 33.50

SIGNATURE Ernest Bearden

please leave signed copy
with your server

12/16
Lunch

21.50

2.00 tip

& & & 442 & & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** FUSE ****



157622 NEIL

CHK 4766 TBL 42/1
GST
16 Dec'19 8:11 PM

SOFT DRINK 3.50
WINTER SALAD 13.00
WINTER SALAD 13.00
Total: \$29.50
TAX \$2.73
16 PM
TOTAL DUE: \$32.23

16.11
2) 32.23
2
12
12

& & & 442 & & &
**** CREDIT CARD VOUCHER ****

GAYLORD OPRYLAND HOTEL
NASHVILLE, TN
**** FUSE****
16 Dec'19 8:51 PM

Check: CHK 4766
Table: 42/1
Server: 157622 NEIL
Card Type: MASTERCARD
Card Num: *****9378
Card Code: 01663P
Customer: ERNEST BEARDEN

Amount: \$32.23

GRATUITY \$ 4.75
TOTAL \$ 36.98
SIGNATURE Ernest Bearden

Please leave signed copy
with your server

2) 36.98
4.75
6.15

12/16
Dinner
16.11
2.37 tip

& & & 440 & & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** PAISANOS ****

BY 251 MAGDI

CHK 1210 GST 1
17 Dec'19 11:22 AM

LICE	5.00
SOFT DRINK	3.00
Subtotal:	\$8.00
Tax:	\$0.74
Total:	\$8.74
Change Due	\$11.20
CASH	\$20.00

----- Check Closed -----
17 Dec'19 11:22 AM

874
219

1093

& & & 440 & & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** DELTA MARKETPLACE ****

BY 429 SHAUN SIAO CHEM

CHK 6533
17 Dec'19 12:23 PM

COOKIE MACADAMIA	2.00
SUBTOTAL	\$2.00
TAX	\$0.19
PAYMENT	\$2.19
Change Due	\$0.06
CASH	\$2.25

----- Check Closed -----
17 Dec'19 12:23 PM

12/17
Lunch
10.93

& & & 410 & & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** CASCADES RESTAURANT ****



100504 MINA

CHK 1738 TBL 60/1
GST
17 Dec'19 5:53 PM

2 PORK CHOP 68.00
1 BAKED BREAD 4.00

SUBTOTAL \$72.00
TAX \$6.66
6:49 PM
TOTAL DUE \$78.66

& & & 410 & & &
**** CREDIT CARD VOUCHER ****

GAYLORD OPRYLAND HOTEL
NASHVILLE, TN
**** CASCADES RESTAURANT ***
17 Dec'19 6:54 PM

Check: CHK 1738
Table: 60/1
Server: 100504 MINA
Card Type: MASTERCARD
Acct Num: *****9378
Auth Code: 01753P
Customer: ERNEST BEARDEN

Thank You!

Amount: \$78.66

GRATUITY \$ 8.00
TOTAL \$ 86.66
SIGNATURE _____

12/17
Dinner
39.33
4.00 tip

please leave signed copy
with your server

Handwritten calculation:
39.33
82.78.66
6.00
1.80
18



Cracker Barrel Store #17
Clarksville, TN

1 760: Brian D 1

TBL 224/1 0109 GST 2
DTS 11:49AM

1 KID VEG PLATE 4.69 *free*
1 FRIED TURKEY 10.99 *free*
GRN BN CASS \$
1 WATER 0.00
Subtotal 15.68
Tip 3.00
State&Local Tax 1.49
Total 20.17
Charged tip \$ 3.00
REF:590067
AUTH:0101514P
AID:A10009041010
TVR:000008000
TSI:E300
XXXXXXXXXXXX9378
MASTER CARD 20.17
--1863625 CLOSED DEC18 12:26PM--

12/18
Lunch
7.84
1.50 tip

! Win our Vintage Red Truck !
& Meals at Cracker Barrel
for a year.
Use the CODE below for a
chance to win.
Enter at

Amy Vick

From: accountsreceivable@nreca.coop
Sent: Friday, September 06, 2019 9:33 AM
To: Amy Vick
Subject: NRECA Event Registration

**** Please use caution when clicking links or opening attachments ****



2019 Winter School - Nashville, TN Confirmation

You can make any changes or cancellations in the [My Registrations](#) section of Cooperative.com. If you have any questions, you may contact the Accounts Receivable Department at accountsreceivable@nreca.coop or 703.907.6875. Please use the reference number indicated below.

Reference #: 20190906-1032-AV-4CU
Event: 2019 Winter School - Nashville, TN
Location: Nashville, TN
Dates: 12/13/2019 - 12/18/2019

Transaction Summary

Total Refunds	Total: \$0
Total Charges	Total: \$619
Paid with Amex ending in 1017	\$619

New Registrations

Description	New Charges
Bearden, Lee	
2019 Winter School - Nashville, TN	\$0
921.1 Risk Oversight: The Board's Role in Risk Management	\$619
Registrant Charges:	\$619

Reported on another Expense report

DIRECTOR EXPENSE REPORT

FAX TO: (270) 441-0866 OR (270) 441-0844



NAME Lee Bearden

DATE 3/5/2020

DESCRIPTION	2/29/2020	3/1/2020	3/2/2020	3/3/2020	3/4/2020	3/5/2020	TOTAL	CREDIT CARDS	AMOUNT DUE DIRECTOR
BOARD MEETING									
BOARD WORKSHOP									
CONF / SEMINAR		200.00	200.00	200.00	200.00		800.00		800.00
PAID TRAVEL DAY	125.00						125.00		125.00
KAEC									
MILES DRIVEN	131.6					131.66			
RATE (\$0.575)	X	X	X	X	X	X			
MILEAGE EXPENSE	75.67					75.70	151.37		151.37
BREAKFAST			6.05		8.73		14.78		14.78
LUNCH		4.34			40.34	6.52	51.20		51.20
DINNER	16.99					13.45	30.44		30.44
HOTEL	132.25	322.55	322.55	322.55	322.55		1,422.45	322.55	1,099.90
FLIGHT	192.07					192.07	384.14		384.14
PARKING / TOLLS									
CAB / OTHER TRANSPORTATION		41.00				41.00	82.00		82.00
GRATUITY	15.00	5.00				5.00	25.00		25.00
INCIDENTAL EXPENSES						4.96	4.96		4.96
CONFERENCE REGISTRATION LEE BEARDEN	670.00	✓ 165.20 ⁰					670.00	670.00	
CONFERENCE REGISTRATION JOYCE BEARDEN	75.00	✓					75.00		(75.00)
	1,301.98	572.89	528.60	522.55	571.62	338.70	3,836.34	992.55	
TOTAL								TOTAL DUE DIRECTOR	2,693.79

EXPLANATION OF FEES & EXPENSES (IF NECESSARY):
 NRECA ANNUAL MEETING

SIGNATURE _____

NOTE: (1) PLEASE ATTACH RECEIPTS FOR ALL EXPENSES
 (2) Fees and expenses on this report have not been claimed through any other affiliate.

Sheraton New Orleans
500 Canal Street
New Orleans, LA 70130
United States
Tel: 504-525-2500 Fax: 504-561-0178



LEE BEARDEN
PO BOX 4030
PADUCAH, KY, 420024030
United States Of America
NR3367 - NRECA 2020 ANNUAL MEETING

Page Number : 1 Invoice Nbr : 1316090
Guest Number : 4614876
Folio ID : A
Arrive Date : 01-MAR-20 16:59
Depart Date : 05-MAR-20
No. Of Guest : 1
Room Number : 3228
Marriott Bonvoy Number :

Tax Invoice

Tax ID :

Sheraton New O MSYIS MAR-05-2020 08:09 CAMAL244

Date	Reference	Description	Charges (USD)	Credits (USD)
01-MAR-20	DEPOSIT	Deposit-AX-2007		-322.55
01-MAR-20	RT3228	Room Chrg - Grp - Association	275.00	
01-MAR-20	RT3228	Room Tax	13.75	
01-MAR-20	RT3228	State Tax	25.99	
01-MAR-20	RT3228	City/Local Tax	4.81	
01-MAR-20	RT3228	Occupancy/Tourism	3.00	
02-MAR-20	RT3228	Room Chrg - Grp - Association	275.00	
02-MAR-20	RT3228	Room Tax	13.75	
02-MAR-20	RT3228	State Tax	25.99	
02-MAR-20	RT3228	City/Local Tax	4.81	
02-MAR-20	RT3228	Occupancy/Tourism	3.00	
03-MAR-20	RT3228	Room Chrg - Grp - Association	275.00	
03-MAR-20	RT3228	Room Tax	13.75	
03-MAR-20	RT3228	State Tax	25.99	
03-MAR-20	RT3228	City/Local Tax	4.81	
03-MAR-20	RT3228	Occupancy/Tourism	3.00	
04-MAR-20	RT3228	Room Chrg - Grp - Association	275.00	
04-MAR-20	RT3228	Room Tax	13.75	
04-MAR-20	RT3228	State Tax	25.99	
04-MAR-20	RT3228	City/Local Tax	4.81	
04-MAR-20	RT3228	Occupancy/Tourism	3.00	

Sheraton New Orleans
 500 Canal Street
 New Orleans, LA 70130
 United States
 Tel: 504-525-2500 Fax: 504-561-0178



LEE BEARDEN
 PO BOX 4030
 PADUCAH, KY, 420024030
 United States Of America
 NR3367 - NRECA 2020 ANNUAL MEETING

Page Number : 2 Invoice Nbr : 1316090
 Guest Number : 4614876
 Folio ID : A
 Arrive Date : 01-MAR-20 16:59
 Depart Date : 05-MAR-20
 No. Of Guest : 1
 Room Number : 3228
 Marriott Bonvoy Number :

Date	Reference	Description	Charges (USD)	Credits (USD)
05-MAR-20	VI	Visa-8579		-967.65
		For Authorization Purpose Only		
		xxxxx8579		
		Date Time Code Authorized		
		05-MAR-20 08:08 04090C 1.00		
		05-MAR-20 08:08 05296C 966.65		

Approve EMV Receipt for VI - 8579: Signature Captured
 TC:5E4EF392FDF88168 TVR:0000008000 AID:A0000000031010
 Application Label:CHASE VISA

** Total 1290.20 -1290.20
 *** Balance -0.00

I agreed to pay all room & incidental charges.

When you stay with us, we Go Beyond so you can too with thoughtful service, exceptional experiences and everything you seek when traveling. Book your next stay at Sheraton.com

*Breakfast
Coffee*

Starbucks
Sheraton New Orleans
New Orleans, LA

TABLE# /0
SERVER 920300508/Madeline
CHECK# 16059

2020/03/02 03:36:07

*****Authorize*****

MERCH ID:0010600000199503801325

REF No: 302213607 CHIP

CF No: *****3687

EXP: XX/XX

CARD: MASTERCARD

CheckNo:16059

TableNo:/0

APPROVAL CODE: 00257B

EMV Receipt Section

Application Label: MasterCard

REF: BA7D56384BA33849

TVR: 0000008000

AID: A0000000041010

Subtotal: \$6.05

Tip: _____

Total: _____

X _____

Signature
CUSTOMER COPY

Breakfast

Sheraton New Orleans
Starbucks
500 Canal Street
New Orleans, LA 70130

Contact Us: 504-525-2500

504-565 Gijhan

6512 GST

Muffin	3.42
Orange Juice	4.50
Subtotal	\$7.92
Sales Tax	\$0.81
Payment	\$8.73
Cash	\$20.00

----- Check Closed -----

Lunch

0037

Server: NORTON B

Rec: 34

04/20 13:56, Chip

T: 208 Term: 5

PART OF TWO SISTERS

45023923326005

CVV: xxxxxxxxxxxx8579

Approval Code: 08105C

Entry: CHIP

App Label: CHASE VISA

AID: A0000000031010

TVR: 0000008000

REF: 0602120360A002

EXP: E800

REF: 00

EMV: SIGN

CHECK: 70.69

TIP: 10.00

TOTAL: 80.69

Get this and sign one copy, keep the other

Customer Copy

*2/80.69 3534
Tip 10.00
#4034*



Hampton Inn Evansville Airport
 5701 N. US Hwy 41 • Evansville, IN 47711
 Phone (812) 464-1010 • Fax (812) 464-1077

BEARDEN, EARNEST LEE 211 GREEN OAKS LANE BENTON KY 42025 UNITED STATES OF AMERICA	name address	room number: 103/SXQL arrival date: 2/29/2020 2:41:00 PM departure date: 3/1/2020 adult/child: 1/0 room rate: 115.00	If the debit/credit card you are using for check-in is attached to a bank or checking account, a hold will be placed on the account for the full anticipated dollar amount to be owed to the hotel, including estimated incidentals, through your date of check-out and such funds will not be released for 72 business hours from the date of check-out or longer at the discretion of your financial institution.
Confirmation Number: 87749527 3/1/2020		Rate Plan: LVS HH #: 583909651 SILVER AL: Car:	Rates subject to applicable sales, occupancy, or other taxes. Please do not leave any money or items of value unattended in your room. A safety deposit box is available for you in the lobby. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges. I have requested weekday delivery of USA TODAY. If refused, a credit of \$0.75 will be applied to my account. In the event of an emergency, I, or someone in my party, require special evacuation due to a physical disability. Please indicate yes by checking here: <input type="checkbox"/>
		signature:	

date	reference	description	amount	
2/29/2020	693568	GUEST ROOM	\$115.00	
2/29/2020	693568	RM-STATE TAX	\$8.05	
2/29/2020	693568	RM-OCCUPANCY TAX	\$9.20	
3/1/2020	693731	VS *8579	(\$132.25)	
		BALANCE	\$0.00	

Hilton Honors(R) stays are posted within 72 hours of checkout. To check your earnings or book your next stay at more than 5,700 hotels and resorts in 113 countries, please visit Honors.com

for reservations call **1.800.hampton** or visit us online at hampton.com **thanks.**

account no. VS *8579	date of charge 3/1/2020	folio/check no. 231013 A
card member name BEARDEN, EARNEST LEE	authorization 03207C	initial
establishment no. and location <small>establishment agrees to transmit to card holder for payment</small>	purchases & services	
	taxes	
	tips & misc.	
signature of card member X	total amount	-132.25

Leunch

MAR 05 '20

09:05

SALES DRAFT



MSY - Louis Armstrong
International Airport
1 Terminal Drive
Kenner, LA 70062

Cracker Barrel Store #499
Madisonville, KY
1872228 Kendra C

OPERATED BY



GALILEO BAR

MISSOURI INTERNATIONAL AIRPORT

OUTLET: Chick-Fil-A
SERVER: Mitchell
TABLE: LEE

TBL 221/1 2659
MAR05'20 7:08PM

NAME: BEARDEN/ERNEST
NUMBER: XXXXXXXXXXXX8579
EXPIRE: XX/XX
CARD: 06265C
AMOUNT: 13.05

1 WATER 0.00
1 WATER 0.00
1 TURKEY DINNER 10.49
1 TURKEY DINNER 10.49
Subtotal 20.98
State&Local Tax 1.92
Total 22.91

Server Alexis

BY 8

MAR05'20 2:27PM

TO GO

WTR FIJI M 4.00
BTL WTR TAX 0.05
CASH 5.00

SUBTOTAL 4.44
FOODTX ADD207001 0.52
AMOUNT PAID 4.96
CHANGE 0

87847 Closed MAR05 02:27PM

WE WANT TO HEAR YOUR FEEDBACK!
PLEASE CONTACT 1-877-672-7467
OR CUSTOMERSERVICE@HMSSHOT.COM
TO SHARE YOUR EXPERIENCE.

STOREID: ORDBAR54
GRATUITY NOT INCLUDED
PROPINA NO ESTA INCLUIDA
10% GRATUITY PARTY OF 6 OR MORE
18% DE PROPINA POR UN GRUPO DE 6
O MAS

CREDIT
MODE: Chip
Signature
Mode: Issuer
AID: A0000000031010
TYP: 0000008000
CVC: 06021203602002
EXP: E800
APP: 00

REF:649174
AUTHCODE:08546C
XXXXXXXXXXXX8579
VISA 22.91
--1804983 CLOSED MAR05 7:50PM--

Gratuity Not Included

Thank You
Please Come Back

www.CrackerBarrel.com

*2/2291/1145
+ 2.0746*

*26.52
2/13.05*

I agree to pay above total
amount according to my card
issuer agreement.

SIGNATURE

Customer Copy

PASSENGER RECEIPT, TAXICAB FARE

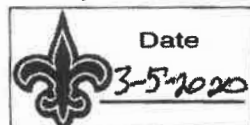
From: New Orleans Airport New Orleans, LA

Sheraton Hotel

To New Orleans Airport

Cab Company _____

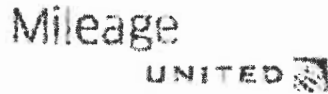
Telephone# _____



Amount of Fare \$ _____
Other Charges \$ _____
Total \$ 44.00

Drivers Name _____

Cab Number JPT-004



Manage your account online:
www.chase.com/united

Customer Service:
 1-800-637-7783

Mobile: Download the
 Chase Mobile® app today

ACCOUNT ACTIVITY

Date of Transaction	Merchant Name or Transaction Description	\$ Amount
PURCHASE		
12/31	AIR TKT 888-2471314 CA	20.00
12/31	UNITED 0167415024026 800-932-2732 TX	333.00
	030120 1 N EVV ORD	
	2 N ORD MSY	
	3 NX MSY ORD	
	4 N ORD EVV	
12/31	UNITED 0167415024027 800-932-2732 TX	333.00
	030120 1 N EVV ORD	
	2 N ORD MSY	
	3 NX MSY ORD	
	4 N ORD EVV	
12/31	TRAVELEX INSURANCE SERVIC 800-8199004 NE	31.14

2020 Totals Year-to-Date	
Total fees charged in 2020	\$0.00
Total interest charged in 2020	\$0.00

Year-to-date totals do not reflect any fee or interest refunds you may have received.

INTEREST CHARGES

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Balance Type	Annual Percentage Rate (APR)	Balance Subject To Interest Rate	Interest Charges
PURCHASES			
Purchases	17.49% (v)(d)	- 0 -	- 0 -
CASH ADVANCES			
Cash Advances	26.49% (v)(d)	0 -	- 0 -
BALANCE TRANSFERS			
Balance Transfer	17.49% (v)(d)	0 -	- 0 -

31 Days in Billing Cycle

- (v) = Variable Rate
- (d) = Daily Balance Method (including new purchases)
- (a) = Average Daily Balance Method (including new purchases)

Please see Information About Your Account for the Calculation of Balance Subject to Interest Rate, Annual Renewal Rate, and Avoid Interest on Purchases, and other important information as applicable.

Lee's Flight to New Orleans.

333.00
 20.00
 31.14

 \$ 384.14

From: Amy Vick
To: Lee Bearden
Subject: FW: 2020 NRECA Annual Meeting Housing Acknowledgement {NRC201:1984}
Date: Wednesday, January 15, 2020 1:03:00 PM
Attachments: image001.png

Lee,

Below is the Housing Acknowledgement for your hotel stay at the annual meeting. Let me know if there is anything else you need.

Thanks

**Amy Vick | JACKSON PURCHASE ENERGY |
Executive Assistant**

P 270.441.0813 | M 270.557.9059 | F 270.441.0866
Amy.Vick@jpenergy.com

\$322.55 charge on GC card from



From: NRECA Event Information <email_confirm@confmail.experient-inc.com>
Sent: Thursday, January 2, 2020 1:55 PM
To: Amy Vick <Amy.Vick@jpenergy.com>
Subject: 2020 NRECA Annual Meeting Housing Acknowledgement {NRC201:1984}



***** Please do not reply to this e-mail. It was sent from an automated system. *****

Confirmation

This acknowledgement of your housing reservation assures that your reservation request(s) for the 2020 Annual Meeting has been received and that the hotel will honor your booking.

Please review the information below for accuracy. Modifications can be made with the Housing Center through 9:00 p.m. ET on **Wednesday, January 22, 2020**, via Cooperative.com by e-mail at nrecaatt@experient-inc.com or by fax: 301-694-5124.

Online reservations will be closed at 9:00 p.m. ET on **Wednesday, January 22, 2020** and the housing lists will be checked for accuracy. Shortly thereafter, lists will be transferred from the Housing Center to the hotel(s) where reservations will be secured within the hotel's reservation system.

The Housing Center will be available between **Thursday, January 23, 2020 - Friday, January 24, 2020**, and **Monday, January 27, 2020 - Wednesday, January 29, 2020** to assist with additional guestrooms inquiries via e-mail or phone. Please note that during this time, requests for additional guestrooms are not guaranteed and will be based on availability.

On and after **Monday, February 10, 2020** all guestroom requests (to include changes, substitutions and cancellations) must be made directly with the hotel(s). Please do not call the hotel to confirm hotel reservation(s) until Monday, February 10, 2020 as rooms may not be confirmed by the hotel(s) until this date. Additional guestrooms requested will be processed on an availability basis and may be subject to a higher rate. NRECA will not be responsible for guestroom additions and/or modifications made directly with the hotel on or after this date.

The hotel will charge the deposit to the credit card submitted with the reservation on/after **Wednesday, January 22, 2020**. NRECA's cancellation policy overrides any hotel policies concerning room cancellations

Profile

Confirmation ID: 1984
Amy Vick
Jackson Purchase Energy Corp.
PO Box 4030
Paducah, KY 42002-4030

Hotel Information

SHERATON NEW ORLEANS

500 Canal Street
New Orleans, LA 70130

Phone: 504-525-2500
Fax: 504-595-5552

Status	Category	Occupancy
CONFIRM	STANDARD ROOM	Adults: 1
Arrival	Departure	Guests in Room
1 March 2020	5 March 2020	Lee Bearden
Daily Rate	Room Tax	Deposit
\$275.00	16.20%	Credit Card Guarantee Gregory Grissom *****2007

Resort Fee

\$0.00

Occupancy Tax

\$3.00 Per Night

Note: Taxes and fees are subject to change without notice

Estimated Reservation Charges

\$1,290.20

Hotel Cancellation Policy

A non-refundable deposit equal to one (1) night's room and tax will be charged for cancellations made after 9:00 pm ET January 22, 2020, to the credit card used to guarantee the reservation. The hotel will charge the deposit to the credit card submitted with the reservation after January 22, 2020. NRECA's cancellation policy overrides any hotel policies concerning room cancellations.

*322.55
charge
2/1/2020*

Comments

Bedding Request: One Bed
Smoking Preference: NOSMOKING

Total Charges	Paid	Balance Due
\$0.00	\$0.00	\$0.00

Questions?

For questions regarding housing, please call the Housing Center at 800-967-8852, Monday - Friday between 8:30am - 5:00pm ET or e-mail, nrecaatt@experient-inc.com.

We look forward to seeing you in New Orleans!

Sincerely,

NRECA Conference Staff

Amy Vick

From: accountsreceivable@nreca.coop
Sent: Tuesday, November 19, 2019 3:40 PM
To: Amy Vick
Subject: NRECA Event Registration

** Please use caution when clicking links or opening attachments **



2020 Annual Meeting Confirmation

You can make any changes or cancellations in the [My Registrations](#) section of Cooperative.com. If you have any questions, you may contact the Accounts Receivable Department at accountsreceivable@nreca.coop or 703.907.6875. Please use the reference number indicated below.

Make Hotel Reservations for Registrant(s)

Reference #: 20191119-1640-AV-PPX
Event: 2020 Annual Meeting
Location: New Orleans, LA
Dates: 02/27/2020 - 03/04/2020

Transaction Summary

Total Refunds	Total: \$0
Total Charges	Total: \$75
Paid with Amex ending in 2007	\$75

New Registrations

Description	New Charges
Bearden, Joyce K.	
Guest/Spouse Registration	\$75
Welcome Reception - Sponsored by CoBank	\$0
Registrant Charges:	\$75

Tickets are non-refundable. Please note that if you cancel a registration containing ticketed items, the ticketed items are forfeited. Cancelled/forfeited ticket(s) cannot be transferred or reinstated it.

Payments received from cooperative or corporate funds for the ACRE® Breakfast will be deposited into the Good Government Golf Fund (GGGF). Contributions to the GGGF are not tax deductible as charitable contributions.

Amy Vick

From: accountsreceivable@nreca.coop
Sent: Tuesday, November 19, 2019 3:35 PM
To: Amy Vick
Subject: NRECA Event Registration

** Please use caution when clicking links or opening attachments **



2020 Annual Meeting Confirmation

You can make any changes or cancellations in the [My Registrations](#) section of Cooperative.com
If you have any questions, you may contact the Accounts Receivable Department at
accountsreceivable@nreca.coop or 703.907.6875. Please use the reference number indicated below.

Make Hotel Reservations for Registrant(s)

Reference #: 20191119-1635-AV-E4F
Event: 2020 Annual Meeting
Location: New Orleans, LA
Dates: 02/27/2020 - 03/04/2020

Transaction Summary

Total Refunds	Total: \$0
Total Charges	Total: \$670
Paid with Amex ending in 2007	\$670

New Registrations

Description	New Charges
Bearden, Lee	
Early Registration	\$650
Welcome Reception - Sponsored by CoBank	\$0
1 ACRE® Breakfast Ticket(s)	\$20
Registrant Charges:	\$670

Tickets are non-refundable. Please note that if you cancel a registration containing ticketed items, the ticketed items are forfeited. Cancelled/forfeited ticket(s) cannot be transferred or reinstated it.

Payments received from cooperative or corporate funds for the ACRE® Breakfast will be deposited into the Good Government Golf Fund (GGGF). Contributions to the GGGF are not tax deductible as charitable contributions.

DIRECTOR EXPENSE REPORT

FAX TO: (270) 441-0866 OR (270) 441-0844

NAME KEVIN BELL

DATE 12/4/2018



DESCRIPTION	DATE 29-Nov	DATE 30-Nov	DATE 1-Dec	DATE 2-Dec	DATE 3-Dec	DATE	DATE	TOTAL	CREDIT CARDS	AMOUNT DUE Director
Board Meeting										
Board Workshop										
Conf/Seminar		200.00	200.00	200.00	200.00			800.00		800.00
Paid Travel Day	125.00							125.00		125.00
KAEC										
MILES DRIVEN	158				158					
RATE (\$0.545)	X	X	X	X	X	X	X			
MILEAGE EXPENSE	86.11				86.11			172.22		172.22
BREAKFAST		6.28			8.74			15.02		15.02
LUNCH		18.30	14.02	14.02				46.34		46.34
DINNER		60.26	38.02	62.44				160.72		160.72
HOTEL										
TELEPHONE										
CAR RENTAL/ GASOLINE										
PARKING/TOLLS		58.00						58.00		58.00
CAB/OTHER TRANSPORTATION										
GRATUITY										
Miscellaneous										
TOTAL	211.11	342.84	252.04	276.46	294.85			1,377.30		1,377.30
									TOTAL DUE DIRECTOR	1,377.30

EXPLANATION OF FEES & EXPENSES (IF NECESSARY):

Attend 2018 Winter School for Directors in Nashville - classes held 11/30/18 through 12/03/18.

SIGNATURE Kevin Bell

NOTE: (1) PLEASE ATTACH RECEIPTS FOR ALL EXPENSES
 (2) Fees and expenses on this report have not been claimed through any other affiliate.

& & & 424 & & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
*** BRAVO GELATO ***

38507 LEDA

CHK 8693

30 Nov'18 9:56 AM

1 DONUT SMALL 2.00
1 GRND COFFEE 3.75

Subtotal: \$5.75
Tax: \$0.53

Total: \$6.28
Change Due \$0.00

BRAVO GELATO CREDIT CARD \$6.28

----- Check Closed -----

30 Nov'18 9:57 AM

& & & 441 & & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
*** STAX ***

33279 SUI

CHK 4029

GST 1

30 Nov'18 11:44 AM

1 COMPLETE MEAL 9.00
BEEF
PEPPERJACK 0.75
BACON 0.75
NO TOMATO
1 SIDE CHIPS 3.50

Subtotal: \$14.00

\$3.00

Tax: \$1.30

Total: \$18.30

Change Due \$0.00

CHARGE TIP \$ \$3.00

VISA \$18.30

*****9187

----- Check Closed -----

30 Nov'18 11:46 AM

& & & 402 & & &
*** CREDIT CARD VOUCHER ****

GAYLORD OPRYLAND HOTEL
NASHVILLE, TN
*** 011 HICKORY STEAKHOUSE ***

Check: CHK 1837
Table: 323/2
Server: 90995 ERIK
Card Type: VISA
Acct Num: *****9187
Auth Code: 138145
Customer: KEVIN R BELL

Amount: \$50.26 X

GRATUITY \$ 10.00

TOTAL \$ 60.26

SIGNATURE _____

please leave signed copy
with your server

& & 440 & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** PAISANOS ****

33. MADLIN

CI : 1576 GST 1
1 Dec '18 11:54 AM

1 PRESS MEAL - PIZZA 8.00
1 FT DRINK 3.00

btotal: \$11.00
x: \$2.00
T: :al: \$14.02
CI :nge Due \$0.00
ARGE TIP \$ \$2.00
SA \$14.02
*****9187

----- Check Closed -----
1 Dec '18 11:55 AM

B.B. King's Blues Club
152 2nd Ave. N.
Nashville, TN 37201
(615) 256-2727
OPEN DAILY AT 11AM

Date: Dec01'18 06:29PM
Card Type: Visa
Acct #: XXXXXXXXXXXX9187
Card Entry: SWIPED
Trans Type: PURCHASE
Auth Code: 039018
Check: 3319
Table: A24/2
Server: 156 Sean T

Subtotal: 31.68

For your convenience we are
providing the following
gratuity calculations:

15% is \$4.75
18% is \$5.70
20% is \$6.34

Tip 6.34
Total 38.02
W. Ball
Signature

& & 440 & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** PAISANOS ****

60541 NEVEN

CHK 1399 GST 1
2 Dec'18 11:45 AM

1 EXPRESS MEAL - PIZZA 8.00
1 SOFT DRINK 3.00

Subtotal: \$11.00
\$2.00

Tax: \$1.02

Total: \$14.02

Change Due \$0.00

CHARGE TIP \$ \$2.00

VISA \$14.02

*****9187

----- Check Closed -----
2 Dec'18 11:45 AM

J

& & 422 & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** RAVELLO ****

RAVELLO

43173 ROMANY G. 1

CHK 1017 TBL 10/1
GST 2
2 Dec'18 5:28 PM

1 CAPRESE SALAD 11.00
1 RAVELLO SALAD 11.00
1 LINGUINI 26.00

SUBTOTAL \$48.00

TAX \$4.44

6:16 PM
TOTAL DUE \$52.44

PLEASE COMPLETE FOR ROOM CHARGES

GRATUITY 10.00

TOTAL 62.44

ROOM (M) (C) (G) (D) # _____

PRINT NAME _____

SIGNATURE K. Rull

)

& & & 424 & & &
GAYLORD OPYLAND
HOTEL & CONVENTION CENTER
**** BRAVO GELATO ****

38507 LEDA

CHK 8173

3 Dec '18 9:22 AM

1 VENT COFFEE 4.00
2 DONUT SMALL 4.00

Subtotal: \$8.00
Tax: \$0.74
Total: \$8.74
Change Due \$0.00
BRAVO GELATO CREDIT CARD \$8.74

----- Check Closed -----
3 Dec '18 9:23 AM

**GAYLORD
 HOTELS**

GAYLORD OPRYLAND RESORT

GUEST FOLIO

M4221	BELL/KEVIN	199.00	12/03/18	12:16	70680	60637
ROOM	NAME	RATE	DEPART	TIME	ACCT#	GROUP
T2S	JACKSON PURCHASE ENE		11/29/18	21:53		
TYPE	PO BOX 4030		ARRIVE	TIME		
312	42002					
ROOM		VSXXXXXXXXXXXX7857				
CLERK	ADDRESS	PAYMENT				RWD#:

DATE	REFERENCES	CHARGES	CREDITS	BALANCES DUE
11/07	ADVDP-VS PAYMENT RECEIVED BY: VISA	XXXXXXXXXXXX7857	229.35	
11/29	PARKING #7068091		.00	
11/29	CITY TAX CT		2.50	
11/29	PARKING SG		24.00	
11/29	GP ROOM M4221, 1		199.00	
11/29	STATETAX M4221, 1		18.41	
11/29	OCC TAX M4221, 1		10.74	
11/30	PARKING #7068091		.00	
11/30	PARKING SG		24.00	
11/30	CITY TAX CT		2.50	
11/30	GP ROOM M4221, 1		199.00	
11/30	STATETAX M4221, 1		18.41	
11/30	OCC TAX M4221, 1		10.74	
12/01	PARKING #7068091		.00	
12/01	PARKING SG		24.00	
12/01	CITY TAX CT		2.50	
12/01	GP ROOM M4221, 1		199.00	
12/01	STATETAX M4221, 1		18.41	
12/01	OCC TAX M4221, 1		10.74	
12/02	PARK ADJ LSTRA		58.00	
12/02	PARKING #7068091		.00	
12/02	PARKING SG		24.00	
12/02	CITY TAX CT		2.50	
12/02	GP ROOM M4221, 1		199.00	
12/02	STATETAX M4221, 1		18.41	
12/02	OCC TAX M4221, 1		10.74	
12/03	CCARD-VS PAYMENT RECEIVED BY: VISA	XXXXXXXXXXXX7857	731.25	
				.00

*AD - see receipt paid by
 Kevin Bell on next
 page.*

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**GAYLORD
 HOTELS**

GAYLORD OPRYLAND RESORT
 2800 OPRYLAND DRIVE
 NASHVILLE, TN 37214
 PH# 615-889-1000 FAX# 615-871-7741

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This statement is your only receipt. You have agreed to pay in cash or by approved personal check or to authorize us to charge your credit card for all amounts charged to you. The amounts shown in the credit column opposite any credit card entry in the reference column above will be charged to the credit card number set forth above. (The credit card company will bill in the usual manner.) If for any reason the credit card company does not make payment on this account, you will owe us such amount. If you are direct billed, in the event payment is not made within 25 days after check-out, you will owe us interest from the check-out date on any unpaid amount at the rate of 1.5% per month (ANNUAL RATE 18%), or the maximum allowed by law, plus the reasonable cost of collection, including attorney fees.

Signature X

Gaylord Opryland
Nashville, TN
DATE : 12/02/18
TIME : 11:36 AM

Receipt No. 42/581/89
* Original *

Ticket: 1322543

Entry : 11/30/18 03:41 PM
LPR :

TAX included 58.00

Credit 58.00 - Amt paid
Trans ID : 597065727 by Kevin Be

Card No. : xxxxxxxxxxxxxx4652

Card Type: VISA Room key would not
scan when trying to

THANK YOU! exit parking lot -
this amount was
credited back to
hotel bill.

DIRECTOR EXPENSE REPORT

FAX TO: (270) 441-0866 OR (270) 441-0844



Your Touchstone Energy® Cooperative

NAME Kevin Bell

DATE 12/16 - 12/18

Winter School for Directors

DESCRIPTION	DATE 12/16/2019	DATE 12/17/2019	DATE 12/18/2019	DATE 12/19/2019	DATE	DATE	DATE	TOTAL	CREDIT CARDS	AMOUNT DUE Director
Board Meeting										
Board Workshop										
Conf/Seminar		200.00	200.00					400.00		400.00
Paid Travel Day	125.00							125.00		125.00
KAEC										
MILES DRIVEN	158		158							
RATE (\$0.58)	X	X	X	X	X	X	X			
MILEAGE EXPENSE	91.64		91.64					183.28		183.28
BREAKFAST		13.38						13.38		13.38
LUNCH			18.30					18.30		18.30
DINNER	24.10	59.25	50.71					134.06		134.06
HOTEL	294.04	294.04						588.08	882.12	(294.04)
TELEPHONE										
CAR RENTAL/ GASOLINE										
PARKING/TOLLS	32.00	32.00						64.00		64.00
CAB/OTHER TRANSPORTATION										
GRATUITY										
NRECA Director School		619.00	619.00					1,238.00	1,238.00	
Refund to Kbell Credit Card				(230.04)				(230.04)		
	566.78	1,217.67	979.65	(230.04)				2,534.06	2,120.12	
TOTAL									TOTAL DUE DIIRECTOR	643.98

EXPLANATION OF FEES & EXPENSES (IF NECESSARY):
 Hotel, fees and meals - NRECA Director School

SIGNATURE Kevin Bell

NOTE: (1) PLEASE ATTACH RECEIPTS FOR ALL EXPENSES
 (2) Fees and expenses on this report have not been claimed through any other affiliate.



**GAYLORD
HOTELS**

GAYLORD OPRYLAND RESORT

GUEST FOLIO

G5036	BELL/KEVIN	254.00	12/18/19	10:38	213	63750
ROOM	NAME	RATE	DEPART	TIME	ACCT#	GROUP
A2	JACKSON PURCHASE ENE		12/16/19	21:12		
TYPE	2900 IRVIN COBB DRIV		ARRIVE	TIME		
529	PADUCAH KY 42003					
ROOM	ADDRESS	VSXXXXXXXXXXXX9187			MBV#:	
CLERK		PAYMENT				

DATE	REFERENCES	CHARGES	CREDITS	BALANCES DUE
09/17	ADVDP-AX			
	PAYMENT RECEIVED BY: AMERICAN EXPRESS XXXXXXXXXXXXX2007		292.74	
11/19	ADVDP-AX			
	PAYMENT RECEIVED BY: AMERICAN EXPRESS XXXXXXXXXXXXX2007		589.38	
12/16	PARKING # 21337			
12/16	CITY TAX CT	.00		
12/16	GP ROOM G5036, 1	2.50		
12/16	STATETAX G5036, 1	254.00		
12/16	OCC TAX G5036, 1	23.50		
12/16	PARKING SP	14.04		
12/17	PARKING #0021337	32.00		
12/17	PARKING SP	.00		
12/17	GP ROOM G5036, 1	32.00		
12/17	STATETAX G5036, 1	254.00		
12/17	OCC TAX G5036, 1	23.50		
12/17	CITY TAX G5036, 1	14.04		
12/18	CCARD-VS CT	2.50		
	PAYMENT RECEIVED BY: VISA XXXXXXXXXXXXXXX9187	230.04		
			Refunded	
				.00

Prepaid
882.12

Refunded
230.04

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This statement is your only receipt. You have agreed to pay in cash or by approved personal check or to authorize us to charge your credit card for all amounts charged to you. The amounts shown in the credit column opposite any credit card entry in the reference column above will be charged to the credit card number set forth above. (The credit card company will bill in the usual manner.) If for any reason the credit card company does not make payment on this account, you will owe us such amount. If you are direct billed, in the event payment is not made within 25 days after check-out, you will owe us interest from the check-out date on any unpaid amount at the rate of 1.5% per month (ANNUAL RATE 18%), or the maximum allowed by law, plus the reasonable cost of collection, including attorney fees.

Signature X

& & 414 & &
 GAYLORD OPRYLAND
 HOTEL & CONVENTION CENTER
 **** CONSERVATORY CAFE ****
 33234 LULU

CHK 6271
 7 Dec '19 9:05 AM

1 PARFAIT	5.00
1 VENT COFFEE	4.50
Subtotal:	\$9.50
Tax:	\$3.00
Total:	\$0.88
Change Due	\$13.38
CHARGE TIP \$	\$0.00
VISA	\$3.00
*****2186	\$13.38

Check Closed
 7 Dec '19 9:06 AM

TRIPLETS BRG
 (270)512-0205
 12/16/2019 7:56:27 PM
 Status:Approved
 Visa - XXXXXXXXXXXX9187
 Server:490 Jamie
 Check #:63106 Table #:622
 Persons:1
 Card Owner:BELL/KEVIN R

AMOUNT 19.10

TIP 5.00

TOTAL 24.10
 Approval: 090076

RETAIN THIS COPY FOR YOUR RECORDS

Joe's Crab Shack
 123 2nd Ave S
 (615) 242-2122

Server: Sarah
 06:58 PM
 Table 006/1

SALE

DOB: 12/17/2019
 12/17/2019
 4/40003

Visa
 Card #XXXXXXXXXX9187
 Magnetic card present: BELL/KEVIN
 Card Entry Method: S

Approval: 169140

Amount: \$19.25
 + Gratuity: 4.00
 = Balance Due: 59.25

I agree to pay the above
 total amount according to the
 card issuer agreement.

A suggested gratuity of 15% - 20%
 is customary. The amount of
 gratuity is always discretionary.

"There are no spare customers"

-Tilman J. Fertitta
 Tell us what you think about your
 experience : , and be entered for
 a chance to win a \$500 Landry's gift card.
 Visit <https://survey.landrysinc.com>
 to share your feedback.
 See Official rules at: www.landryor.com

Thanks! Come again.
 (REPRINT)

Acme Feed & Seed
101 Broadway
Nashville TN, 37201
615-915-0888

Server: PM CASHIER 1003 008: 12/18/2019
05:35 PM 12/18/2019
1/1 3/30039

SALE

VISA 3145737
Card #XXXXXXXXXXXX9187
Magnetic card present: BELL KEVIN R
Card Entry Method: S

Approval: 146138

Amount: \$42.71
+ Tip: 8.50
= Total: 50.71

I agree to pay the above
total amount according to the
card issuer agreement.

X

Customer Copy

& & 441 & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** STAX ****

161462 JHEN KAI

CHK 4058 GST 1
18 Dec'19 11:50 AM

1 COMPLETE MEAL	11.00
BEEF	
CHEDDAR	
1 SOFT DRINK	3.00
Subtotal:	\$14.00
Tax:	\$3.00
Total:	\$18.30
Charge Due	\$0.00
CHARGE TIP \$	\$3.00
VISA	\$18.30
*****2186	

----- Check Closed -----
18 Dec'19 11:51 AM

Amy Vick

From: accountsreceivable@nreca.coop
Sent: Tuesday, September 17, 2019 7:34 AM
To: Amy Vick
Subject: NRECA Event Registration

** Please use caution when clicking links or opening attachments **



2019 Winter School - Nashville, TN Confirmation

You can make any changes or cancellations in the [My Registrations](#) section of Cooperative.com
If you have any questions, you may contact the Accounts Receivable Department at accountsreceivable@nreca.coop or 703.907.6875. Please use the reference number indicated below.

Reference #: 20190917-0833-AV-490
Event: 2019 Winter School - Nashville, TN
Location: Nashville, TN
Dates: 12/13/2019 - 12/18/2019

Kevin Bell

Transaction Summary

Total Refunds	
Total Charges	Total \$1,238
Paid with Amex ending in 2007	\$1,238

New Registrations

Description	New Charges
Bell, Kevin	
2019 Winter School - Nashville, TN	\$0
2610 Understanding The Electric Business 12/17	\$619
2630 Strategic Planning 12/18	\$619
Registrant Charges:	\$1,238

DIRECTOR EXPENSE REPORT

FAX TO: (270) 441-0866 OR (270) 441-0844

NAME Erick Harris

DATE 5.6.2019



DESCRIPTION	DATE 4/28/2019	DATE 4/28/2019	DATE 4/29/2019	DATE 4/30/2019	DATE	DATE	DATE	TOTAL	CREDIT CARDS	AMOUNT DUE Director
Board Meeting										
Board Workshop										
Conf/Seminar			300.00	300.00				600.00		600.00
Paid Travel Day		125.00						125.00		125.00
KAEC										
MILES DRIVEN		149		149						
RATE (\$0.58)	X	X	X	X	X	X	X			
MILEAGE EXPENSE		86.42		86.42				172.84		172.84
BREAKFAST			3.30	12.40				15.70	15.70	
LUNCH		5.45	20.27	38.30				64.02	64.02	
DINNER	11.61	84.48	27.00					123.09	123.09	
HOTEL				424.17				424.17	424.17	
TELEPHONE										
CAR RENTAL/ GASOLINE										
PARKING/TOLLS				35.51				35.51	35.51	
CAB/OTHER TRANSPORTATION		65.94	36.93	24.02				126.89	126.89	
GRATUITY										
Miscellaneous										
Spouse dinner Charges										
TOTAL		367.29	387.50	920.82				1,584.13	686.29	897.84

TOTAL DUE DIRECTOR
1,687.22 789.38
TOTAL CC 512.59

EXPLANATION OF FEES & EXPENSES (IF NECESSARY):

4/28/2019 - BREC board meeting dinner: Wayne, Erick and Greg

4/28 - 4/30 - NRECA Legislative Conference

SIGNATURE _____ Erick Harris

NOTE: (1) PLEASE ATTACH RECEIPTS FOR ALL EXPENSES
(2) Fees and expenses on this report have not been claimed through any other affiliate.

BIREL *wayne*
Boord *5292* *Spiz*
132 Ruby Dr
Madisonville, KY 42431
Phone (270) 844-2338

GG - 11.60
~~*EH - 11.61*~~
WE - 11.61

4/26/2019 11:00:54 AM
Order Id: AABLYHMQAEAK
1 - Dine In
Employee: Heather B

1

Baked Lasagna 3.0 (2 @ 7.49)	\$14.98
Make It A Meal Combo 3.0	
Make It A Meal 3.0	\$1.99
Sm1 Bev	\$1.00
Make It A Meal Combo 3.0	
Make It A Meal 3.0	\$1.99
Sm1 Bev	\$1.00
Ultimate Spaghetti 3.0	\$7.99
Make It A Meal Combo 3.0	
Make It A Meal 3.0	\$1.99
Sm1 Bev	\$1.00
 Sub Total	 \$31.94
Sales Tax	\$1.92
Local Rest Tax	\$0.96
Local Occ Tax	\$0.00
Food Tax	\$0.00
Bev Tax	\$0.00
 Order Total	 \$34.82
 American Express	 \$34.82
Card#: *****1017	
Authorization: 500297	

--> Order Closed <--

NRCA Las. Rally
Greg Erick

2 GUESTS

Filomena Ristorante
AOL- "Best Italian"
1063 Wisconsin Ave, N.W.
Washington D.C.
(202) 338-8800

Server: Vito DOB: 04/28/2019
03:18 PM 04/28/2019
Table 84/1 2/20065

SALE

AMEX 4194375
Card #XXXXXXXXXXXX1017
Magnetic card present: Yes
Card Entry Method: S

EH
84/18

Approval: 540983

Amount: \$297.90

+ Gratuity: _____

= Total: 337.90

I agree to pay the above
total amount according to the
card issuer agreement.

X. _____

Zagat- "USA Top Italian"
Washingtonian- "Best Pasta"
Washingtonian- "Top Italian"

CUSTOMER COPY

Greg Erick
NRCA Las. Rally



FAMOUS FAMILIA
NASHVILLE INT'L AIRPORT

410089 Jared

T3L 1/1

CHK 6525
APR28'19 2:09PM

TO GO

1 PIZ PEPR SSG S 4.95
1 PIZ MUSH PEPR S 4.95

SUBTOTAL 9.90

TAX 0.92

AMOUNT PAID 10.90

AT509796 XXX1017

AMEX CC 10.90

--410089 Closed APR28 02:10PM--

5.45 - GG
5.45 - EH

Amy Vick

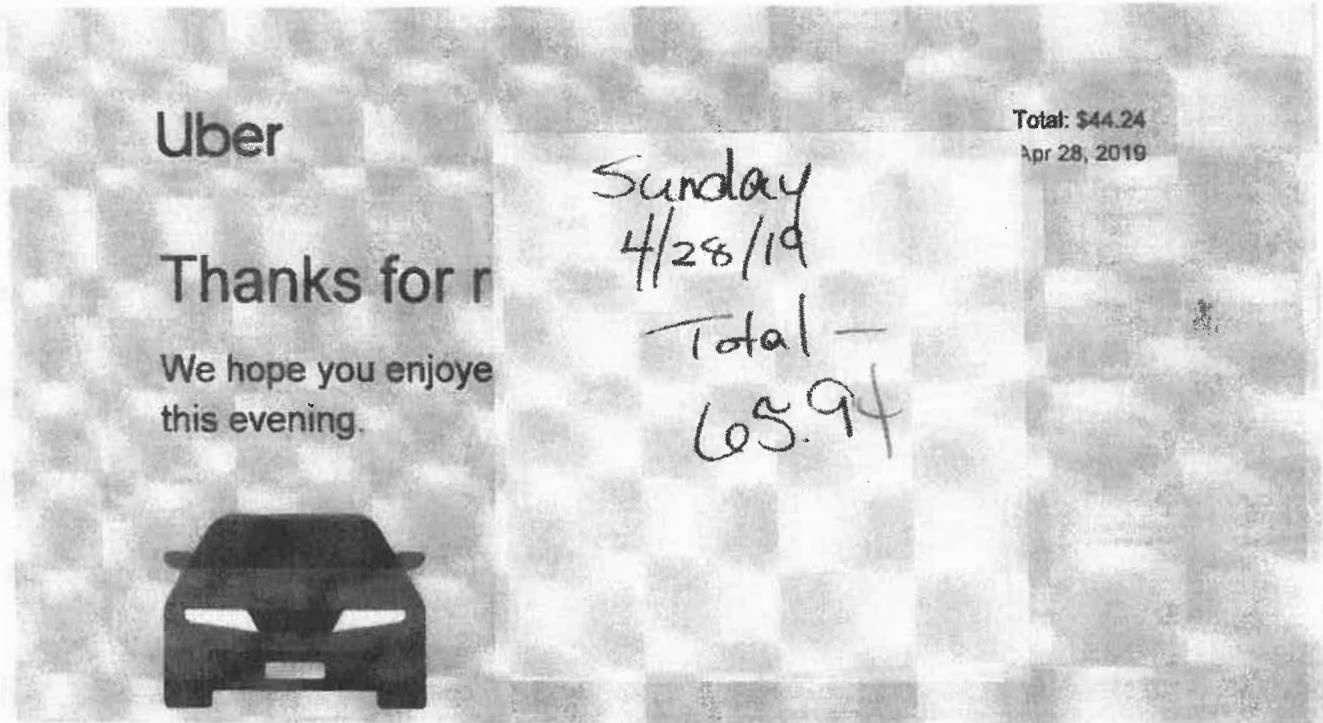
From: Greg Grissom
Sent: Sunday, April 28, 2019 5:12 PM
To: Amy Vick
Subject: Fwd: Your Sunday evening trip with Uber

GG - 22.12

~~EH - 22.12~~

Greg Grissom
President & CEO
Jackson Purchase Energy
270-442-7321 Office
800-633-4044 Toll Free
270-994-3299 Cell

From: Uber Receipts <uber.us@uber.com>
Sent: Sunday, April 28, 2019 6:11:19 PM
To: Greg Grissom
Subject: Your Sunday evening trip with Uber



Total

\$44.24

Trip Fare \$40.24

Subtotal \$40.24

Tolls, Surcharges, and Fees \$4.00

Amount Charged

 •••• 1017 Switch \$44.24

Receipt ID # e8323013-cdd0-4075-9808-5a8cecb322a1

You rode with Javed



4.96 ★ Rating

Javed is known for:

Excellent Service

How was your ride?

[RATE OR TIP →](#)

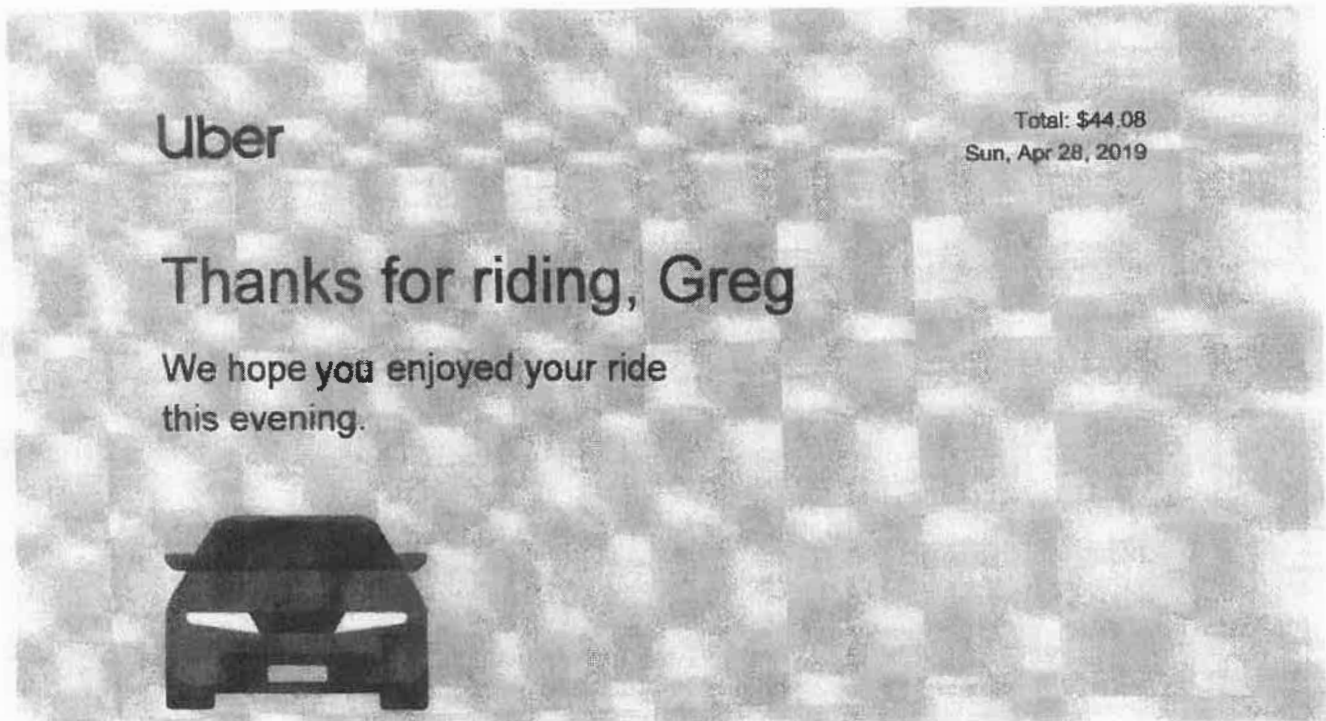
Amy Vick

From: Greg Grissom
Sent: Sunday, April 28, 2019 6:14 PM
To: Amy Vick
Subject: Fwd: Your Sunday evening trip with Uber

Greg Grissom
President & CEO
Jackson Purchase Energy
270-442-7321 Office
800-633-4044 Toll Free
270-994-3299 Cell

GG-22.04
~~EH-22.04~~

From: Uber Receipts <uber.us@uber.com>
Sent: Sunday, April 28, 2019 7:05:37 PM
To: Greg Grissom
Subject: Your Sunday evening trip with Uber



Total

\$44.08

Trip Fare \$41.61

Subtotal \$41.61

Tolls, Surcharges, and Fees \$2.47

Amount Charged

 **** 1017 Switch \$44.08

Receipt ID # 383e83aa-06d5-47e5-8fa2-a2df9d0c0678

You rode with Tagle



4.93 ★ Rating

Tagle is known for:

Excellent Service

How was your ride?

RATE OR TIP →

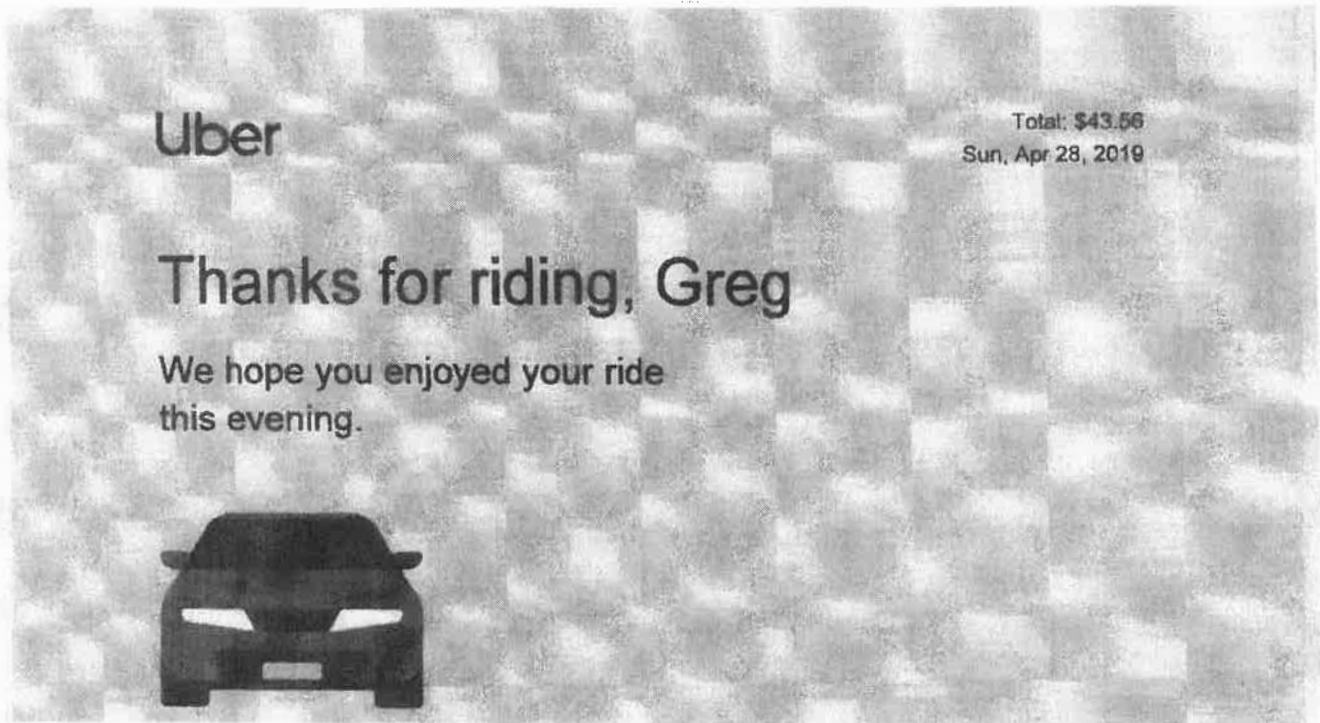
Amy Vick

From: Greg Grissom
Sent: Sunday, April 28, 2019 9:03 PM
To: Amy Vick
Subject: Fwd: Your Sunday evening trip with Uber

Greg Grissom
President & CEO
Jackson Purchase Energy
270-442-7321 Office
800-633-4044 Toll Free
270-994-3299 Cell

GG-21.78
SH-21.78

From: Uber Receipts <uber.us@uber.com>
Sent: Sunday, April 28, 2019 9:42:35 PM
To: Greg Grissom
Subject: Your Sunday evening trip with Uber



Total **\$43.56**

Trip Fare \$41.12

Subtotal \$41.12

Tolls, Surcharges, and Fees \$2.44

Amount Charged

 **** 1017 Switch \$43.56

Receipt ID # 1faa3370-24d1-4c1d-958b-7d905720f463

You rode with Bobby



4.96 ★ Rating

Bobby is known for
Excellent Service

How was your ride?

[RATE OR TIP →](#)

Greg Erick
 Maria Lys Pally

DEPT SHOP # 200

TRAVEL TRADERS #200
 400 NEW JERSEY AVENUE NW
 WASHINGTON, DC 20001
 (202) 638-1568

101953	BREWED COFFEE 12 O	2.80	T
101955	BREWED COFFEE 16 O	3.20	T
SUBTOTAL		6.00	
DC FOOD TAX @ 10.000%		0.60	
TOTAL		6.60	
AMEX		6.60	

AMEX SALE \$6.60
 XXXXXXXXXXXX1017 SWIPED
 APP#: 566701
 JOURNAL: 0200015654021655

Tran Code: 082 194F 001 02K2



082194F00102K2

21304 Register: REG1 689 # 66
 Apr 29 2019 8:17 AM

Thank You
 Returns require original receipt
 Returns need to be made within 30 days

GG - 3.30

~~EH - 3.30~~

Maria Lys Pally
 Greg Erick

THE DUBLINER -
 WASHINGTON'S FAVORITE IRISH PUB
 320 North Capitol St NW
 Washington, DC 20001

Server: Ben	04/29/2019
2Lay/1	12:26 PM
Guests: 0	10014
Iced Tea (2 @1.95)	3.90
Burger of Day	15.00
Sub Salad	1.95
Fish Sub	16.00
Subtotal	36.85
Tax	3.69
Total	40.54
Balance Due	40.54

THANKS FOR COMING!!
 LOVE IRISH MUSIC EVERY
 NIGHT!

Responsible for 18% on Parties of 6
 Director for the Sale/Resale of the

GG - 20.27

~~EH - 20.27~~

Maria Lys Pally
 Greg Erick



10 N St SE Washington, DC 20003

Tab Name: GRABSKI,JAMES

Receipt #: 3466

Printed: Mon, 29 Apr 2019 18:47:05 -0400 [1]

2 x BAR	\$17.60
1 x Chardonnay	\$11.00
1 x DC Brau	\$7.70
1 x Right Proper	\$7.70

SALES TOTAL \$44.00

TAX \$4.00
 NET SALES \$48.00

TO PAY \$44.00

Tip 10.27

Total 54.27

Signature

GG-27

~~EH-27~~

Amy Vick

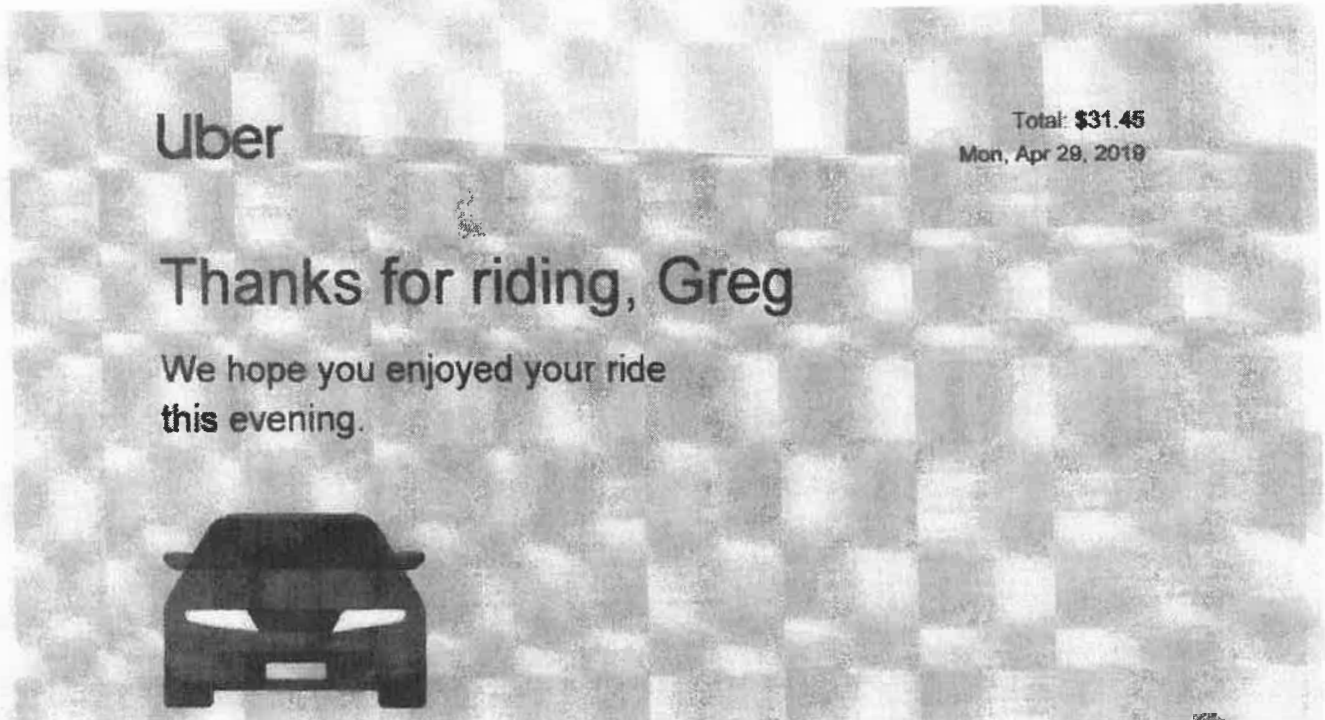
From: Greg Grissom
Sent: Monday, April 29, 2019 5:37 PM
To: Amy Vick
Subject: Fwd: Your Monday evening trip with Uber

RR-15.73
SH-15.72

Greg Grissom
President & CEO
Jackson Purchase Energy
270-442-7321 Office
800-633-4044 Toll Free
270-994-3299 Cell

Monday
4/29/19
total
36.93

From: Uber Receipts <uber.us@
Sent: Monday, April 29, 2019 6
To: Greg Grissom
Subject: Your Monday evening



Total

\$31.45

Trip Fare \$29.69

Subtotal \$29.69

Tolls, Surcharges, and Fees \$1.76

Amount Charged

 **** 1017 Switch \$31.45

Receipt ID # ae66879f-a2bb-4c61-b8b3-ce29f6614e97

You rode with Alexander



4.96 ★ Rating

Alexander is known for:

Excellent Service

How was your ride?

[RATE OR TIP →](#)

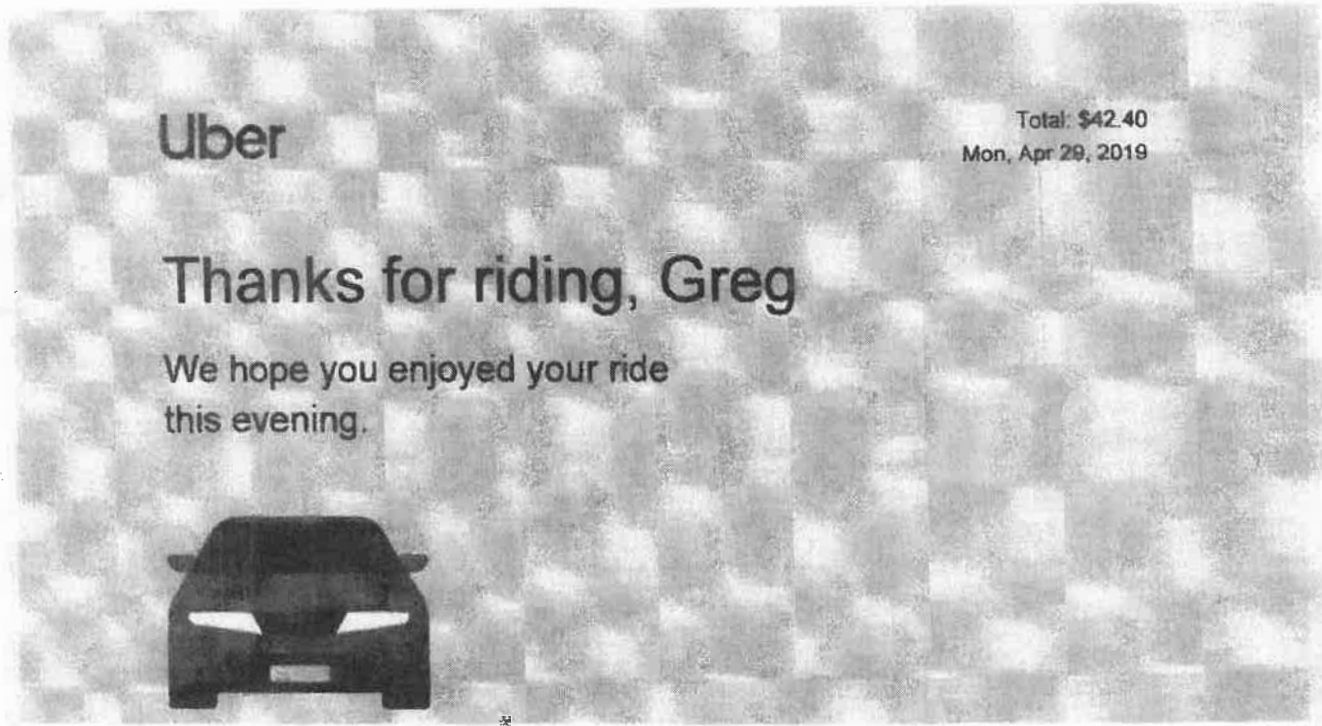
Amy Vick

From: Greg Grissom
Sent: Tuesday, April 30, 2019 7:15 AM
To: Amy Vick
Subject: Fwd: Your Monday evening trip with Uber

Greg Grissom
President & CEO
Jackson Purchase Energy
270-442-7321 Office
800-633-4044 Toll Free
270-994-3299 Cell

GG-21.20
~~*SH-21.20*~~

From: Uber Receipts <uber.us@uber.com>
Sent: Monday, April 29, 2019 9:52:16 PM
To: Greg Grissom
Subject: Your Monday evening trip with Uber



Total **\$42.40**

Base Fare	\$14.75
Time	\$12.28
Distance	\$10.01

Subtotal	\$37.04
Wait Time 	\$3.14
DC Digital Dispatch Fee 	\$2.22

Amount Charged

 **** 1017 Switch	\$42.40
--	----------------

A temporary hold of \$27.58 was placed on your payment method **** 1017 at the start of the trip. This is not a charge and has or will be removed. It should disappear from your bank statement shortly. [Learn More](#)

Receipt ID # db85a010-ce41-4edf-80e9-607e1ff67baa

You rode with Rotimi

4.93 ★ Rating

Rotimi is known for:
Excellent Service

Greg Fritzle
VRCA Leg. Rally

VRCA Leg. Rally
Greg Fritzle
IL VIAGGIO
REAGAN NATIONAL AIRPORT

Corner Bakery Cafe # 275

500 N Capitol St NW
Washington DC 20001
(202) 697-3133

Dine In # 71

Merchant ID :
Terminal ID : 1323918
Check No : 3215
Table No : 207/1
Server : 368529 Emebet
Name on Card: GRISSOM/GREGORY
Acct Num : XXXXXXXXXXXX1017
Expiry Date : **/**
Card Type : AMEX
Trans Type : Authorize
Trans Date : 4/30/2019
Trans Time : 3:32 PM
Entry Mode : swiped
Auth Code : 589486

GG-38.30
~~EH-38.30~~

4/30/2019 8:06:39 AM
Order 330793 Cashier: mekdes K

1 BELT Breakfast Sandwich 8.49
1 Coffee Sm 1.99
1 Smoked Bacon Cheddar Peni 5.99
OATMEAL 1.00
1 Coffee Md 2.29
1 Btl Orange Juice 2.79
Subtotal 22.55
Tax 2.26

GG-12.41

~~EH-12.40~~

SUBTOTAL : \$ 81.59

TIP: -----

ROUND UP 4 CHARITY: -----

TOTAL: -----

76.59

X -----

I AGREE TO PAY THE ABOVE AMOUNT
IN ACCORDANCE WITH THE CARD
ISSUER'S AGREEMENT

* VISA \$1000 *

tell us how we're doing.
Visit www.visafeedback.com
or call 1-866-866-8162
within 72 hours and you could
win our monthly drawing

Code: 279019334

total 24.81

American Express 24.81

Acct: XXXXX1017

Approval: 861015

Warner Bakery Corporate Office
1 (800) 305-4148
is at: www.warnerbakerycafe.com

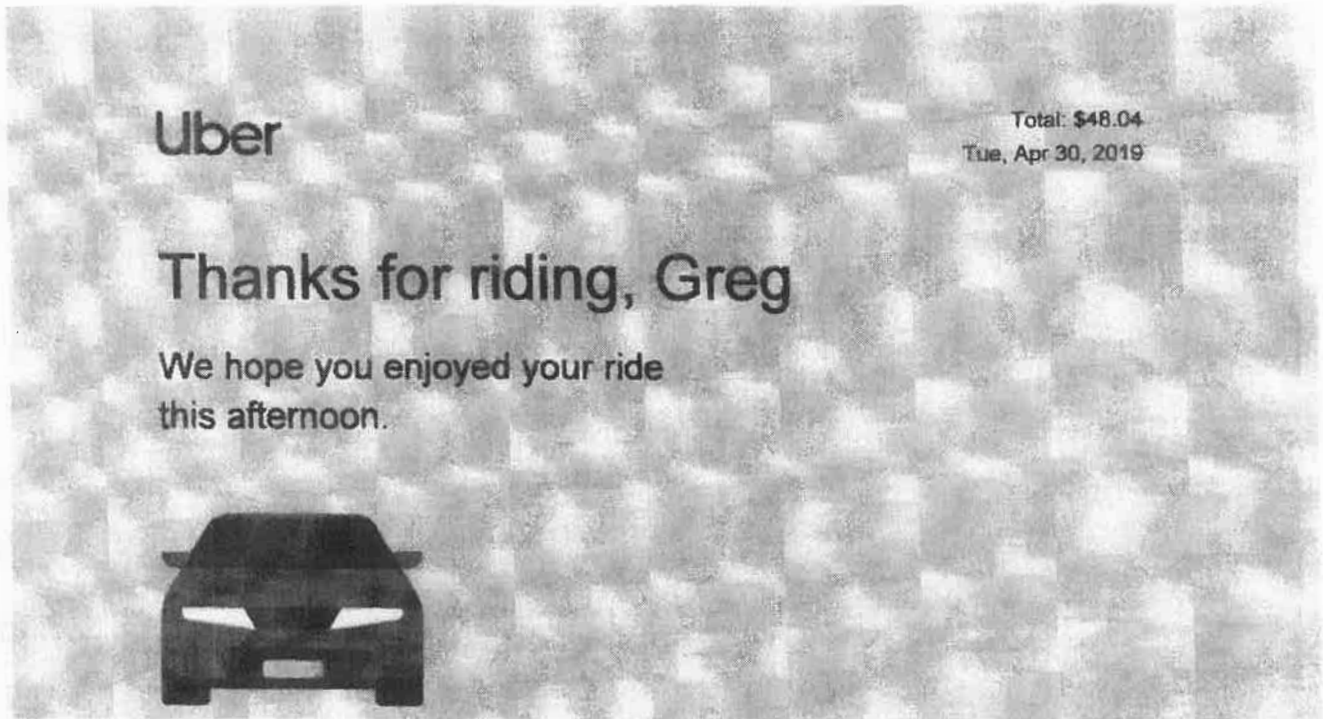
Amy Vick

From: Greg Grissom
Sent: Tuesday, April 30, 2019 3:03 PM
To: Amy Vick
Subject: Fwd: Your Tuesday afternoon trip with Uber

All receipts are for me and Erick
Greg Grissom
President & CEO
Jackson Purchase Energy
270-442-7321 Office
800-633-4044 Toll Free
270-994-3299 Cell

GG-24.02
SH-24.02

From: Uber Receipts <uber.us@uber.com>
Sent: Tuesday, April 30, 2019 2:27 PM
To: Greg Grissom
Subject: Your Tuesday afternoon trip with Uber



Total **\$48.04**

Trip Fare \$41.57

Subtotal \$41.57

Tolls, Surcharges, and Fees [?] \$6.47

Amount Charged

 **** 1017 Switch \$48.04

Receipt ID # 51241c24-3ba0-4cb2-bee8-d24077e6d489

You rode with Gregory



4.94 ★ Rating

Gregory is known for:

Excellent Service

How was your ride?

[RATE OR TIP →](#)

4/26/2019

Booking a Reservation | Executive Travel



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BOOKING A RESERVATION

You are here: Home > Reservations > Booking a Reservation

1

2

3

4

Confirmation

Thank you for booking!

A copy of your reservation will be emailed to you shortly. Through this email you can print, edit or cancel your reservation. If you do not receive it in the next 2-3 minutes, please check your spam folder. If you have any questions regarding your reservation, you may call us at (615) 523-5100 or email info@execpt.com.

Print Details

Parking - Erick Harris
for NRECA Legislative Conference
(@ Nashville Airport)

Reservation Summary

Executive Travel and Parking

616 Royal Parkway
Nashville, TN 37214
(615) 523-5100
info@execpt.com

Parking

Special Rate

Departure

April 28th, 2019 at 01:00PM

Return

April 30th, 2019 at 06:00PM

4/26/2019

Booking a Reservation | Executive Travel

Quote	
Parking	\$30.00
Taxes & Fees	\$5.51
\$35.51	
Personal Details	
Contact Details	
erick.hanis2@jenergy.com	
Home: 270-519-2768	

2 charges

Payflow
Due at Lot: **\$35.51**

35.51

Nashville's Premier Airport Valet

In 1990, Executive Travel & Parking started its do-it-for-you service in Nashville, TN, as the first valet airport parking service in the South. Parking rates of \$30 per day to provide a lobby less than an hour's walk to parking (\$5.00) and for auto valet service and trip cost over the course of the entire parking (\$18.00).



Share With

Google maps

Contact Us

Address: 616 Royal Parkway
Nashville, TN 37214

Phone: 615-523-5100

DIRECTOR EXPENSE REPORT

FAX TO: (270) 441-0866 OR (270) 441-0844



NAME Terry Teitloff

DATE 8/8/2019

DESCRIPTION	DATE 8/1/2019	DATE 8/2/2019	DATE 8/3/2019	DATE 8/4/2019	DATE 8/5/2019	DATE 8/6/2019	DATE 8/7/2019	DATE 8/8/2019	TOTAL	CREDIT CARDS	AMOUNT DUE Director
Board Meeting											
Board Workshop											
Conf/Seminar		200.00	200.00	200.00	200.00	200.00	200.00		1,200.00		1,200.00
Paid Travel Day	125.00							125.00	250.00		250.00
KAEC											
MILES DRIVEN	336							336			
RATE (\$0.58)	X	X	X	X	X	X	X	X			
MILEAGE EXPENSE	194.88							194.88	389.76		389.76
BREAKFAST											
LUNCH		19.01							19.01		19.01
DINNER	66.35	17.29	37.90	12.03	24.87	33.77	45.83		238.04		238.04
HOTEL	222.81	234.12	234.12	222.81	186.62	186.62	186.62		1,473.72	1,473.72	
TELEPHONE											
CAR RENTAL/ GASOLINE											
PARKING/TOLLS	13.00	13.00	13.00	13.00	13.00	13.00	13.00		91.00	91.00	
CAB/OTHER TRANSPORTATION											
GRATUITY											
NRECA Director School											
NRECA Regional Mtg											
TOTAL	622.04	483.42	485.02	447.84	424.49	433.39	445.45	319.88	3,661.53	1,564.72	2,096.81
										TOTAL DUE DIRECTOR	

EXPLANATION OF FEES & EXPENSES (IF NECESSARY):

Hotel, fees and meals - NRECA Director Summer School - Aug. 2019

SIGNATURE

NOTE: (1) PLEASE ATTACH RECEIPTS FOR ALL EXPENSES
(2) Fees and expenses on this report have not been claimed through any other affiliate.

rev. 1.2.14



HILTON BRANSON LANDING HOTEL
200 EAST MAIN ST
BRANSON, MO 65616
United States of America
TELEPHONE 417-336-5400 - FAX 417-243-3517
Reservations
www.hilton.com or 1 800 HILTONS

Teitloff, Terry
2900 IRVIN COBB DRIVE
PADUCAH KY 42002
UNITED STATES OF AMERICA

Room No: 422/Q2D
Arrival Date: 8/1/2019 7:03:00 PM
Departure Date: 8/8/2019 6:40:00 AM
Adult/Child: 2/0
Cashier ID: HDH
Room Rate: 197.00
AL:
HH #
VAT #
Folio No/Che 469118 B

Confirmation Number: 3133627419

HILTON BRANSON LANDING HOTEL 8/8/2019 6:40:00 AM

DATE	DESCRIPTION	ID	REF NO	CHARGES	CREDIT	BALANCE
8/1/2019	GUEST ROOM	EMILY	1986476	\$197.00		
8/1/2019	TAXES	EMILY	1986476	\$25.81		
8/2/2019	GUEST ROOM	RAF	1987150	\$207.00		
8/2/2019	TAXES	RAF	1987150	\$27.12		
8/3/2019	GUEST ROOM	RAF	1988028	\$207.00		
8/3/2019	TAXES	RAF	1988028	\$27.12		
8/4/2019	GUEST ROOM	RAF	1988913	\$197.00		
8/4/2019	TAXES	RAF	1988913	\$25.81		
8/5/2019	GUEST ROOM	EMILY	1989616	\$165.00		
8/5/2019	TAXES	EMILY	1989616	\$21.62		
8/6/2019	GUEST ROOM	EMILY	1990211	\$165.00		
8/6/2019	TAXES	EMILY	1990211	\$21.62		
8/7/2019	GUEST ROOM	HDH	1991040	\$165.00		
8/7/2019	TAXES	HDH	1991040	\$21.62		
8/8/2019	SELF PARKING 08-1-2019	HDH	1991359	\$13.00		
8/8/2019	SELF PARKING 08-2-2019	HDH	1991360	\$13.00		
8/8/2019	SELF PARKING 8-3-2019	HDH	1991361	\$13.00		
8/8/2019	SELF PARKING 8-4-2019	HDH	1991362	\$13.00		
8/8/2019	SELF PARKING 8-5-2019	HDH	1991363	\$13.00		
8/8/2019	SELF PARKING 8-6-2019	HDH	1991364	\$13.00		
8/8/2019	SELF PARKING 8-7-2019	HDH	1991365	\$13.00		
8/8/2019	AX *1017	HDH	1991366		(\$1,564.72)	
BALANCE						\$0.00

CREDIT CARD DETAIL

APPR CODE	123820	MERCHANT ID	4410109011
CARD NUMBER	AX *1017	EXP DATE	10/23
TRANSACTION ID	1991358	TRANS TYPE	Sale

BIG WHISKEY'S
American Restaurant & Bar
301 Branson Landing Blvd
Branson, MO 65616
417-334-4478

Date: Aug02'19 12:28PM
Card Type: Master Card
Acct #: XXXXXXXXXXXX3570
Card Entry: SWIPED
Trans Type: PURCHASE
Auth Code: 02178G
Check: 60
Table: 36/3
Server: 60162 Chadd S

Subtotal: 14.01
Tip: 5.00
Total: 19.01

I agree to pay above total
according to my card-issuer
agreement.

*** Customer Copy ***

Fuddruckers
1615 W 76 Country Blvd
Branson, Mo.
(417) 334-6666

Hour: Reg#2
Perkt
08/04/2019
6:03 PM
20116
Salad 8.49
Beer 2.49
Subtotal 10.98
Tax 1.05
Eat In Total 12.03
M.C. #XXXXXXXXXXXX3570
Auth:09657G 12.03

SIGNATURE : _____

--- Check Closed

BLACK OAK GRILL
601 Branson Landing
Branson, MO 65616
417 239-0063

Server: Garrott DOB: 08/03/2019
5:26 PM 08/03/2019
Table: 54/2 2/20030

SALE

3145760

#XXXXXXXXXXXX3570

Card present: TEITLOFF TERRY

Entry Method: S

Card: 02156G

Amount: \$ 31

+ Tip: 5.00

= Total: 36.00

I agree to pay the above
total amount according to the
card issuer agreement.

Terry Teitloff

FIND US ON FACEBOOK AND FOLLOW

SUGGESTED GRATUITY

20%= 5.96

18%= 5.36

15%= 4.47

Guest Copy

BLACK OAK GRILL
601 Branson Landing
Branson, MO 65616
417 239-0063

Server: Garrott 08/03/2019
Table: 54/2 5:26 PM
Seats: 1 20030

PRIME RIB SKINS 10.99
DRESS 18.79

Subtotal 29.78
Tax 3.12

Total 32.90

Balance Due 32.90

FIND US ON FACEBOOK AND FOLLOW

SUGGESTED GRATUITY

20%= 5.96

18%= 5.36

15%= 4.47

Farmhouse Restaurant

19 W Main Aug 6, 2019
Branson, MO 65616 5:48 PM
(17) 334-9701 Kobby
farmhousebranson.com

Ticket: #37

FOR HERE

Quart Drink	\$2.99
Pork Chop	\$15.99
Sweet Potato (\$0.50)	
Apple Dumpling	\$5.79
Ala Mode	\$1.30
<hr/>	
Subtotal	\$26.16
Sales Tax	\$2.61
<hr/>	
Total	\$28.77

Farmhouse Restaurant

19 W Main Aug 6, 2019
Branson, MO 65616 5:50 PM
(17) 334-9701 Kobby
farmhousebranson.com

Ticket: #37 MasterCard 3570
Authorization 08394G
Receipt z7aV

MASTERCARD

ID A0 00 00 00 04 10 10

Total	\$28.77
MasterCard 3570 (Chip)	\$28.77
Tip	5.00
Total	33.77

x Terry Teitloff
Terry Teitloff

I agree to pay the above total amount
according to my card issuer
agreement.

CUSTOMER COPY

Landry's Seafood House
 2900 Missouri St Hwy #76W
 Branson, MO 65616
 (417) 339-1010

Server: KATE:YN
 07:56 PM
 Table 92/2

DOB: 08.07.2019
 08.07.2019

SALE

600000

XXXXXXXXXXXX3570

card present: TEITLOFF/TERRY

ity Method: S

022366

Amount: 60.00
 + Tip: 7.00
 = Balance Due: 45.83

I agree to pay the above
 total amount according to the
 card issuer agreement.

X

A suggested gratuity of 15% - 20%
 is customary. The amount of
 gratuity is always discretionary.

For contracted banquets or similar
 events, balance due includes
 suggested gratuity if accepted.

Thanks! Come again

Landry's Seafood House
 2900 Missouri St Hwy #76W
 Branson, MO 65616
 (417) 339-1010

Server: KATE:YN
 08/07/2019

Table 92/2
 7:56 PM

Guest 1

Landry's Restaurant

600000

XXXXXXXXXXXX3570

card present: TEITLOFF/TERRY

ity Method: S

022366

Amount: 60.00
 + Tip: 7.00
 = Balance Due: 45.83

Balance Due

A suggested gratuity of 15% - 20%
 is customary. The amount of
 gratuity is always discretionary.

For contracted banquets or similar
 events, balance due includes
 suggested gratuity if accepted.

Tip 7.00
 45.83

Chili's Grill & Bar
Branson #1339
1150 Branson Hills Pkwy.
Branson, MO 65616-9942

Server: Derek
Time: 7/2
DOB: 08/02/2019
Age: 1
Order Type: Dine In

PLATE SUB 1 SIDE
ROAST SIRLOIN
Subtotal
Tax
Total
Balance Due 14.00

Gratuity Guide
15% = \$2.14
18% = \$2.57
20% = \$2.86
22% = \$3.14

Want free Chips and Salsa
or a drink, every visit?
Chilis.com/Rewards

Gift Card activation is
delayed by 4 hours.

LET US KNOW HOW WE'RE DOING!

YOU COULD WIN \$1,000

Visit www.chilis-survey.com to
complete our 3-MINUTE SURVEY
within the next 4 days.

Purchase Necessary.

Purchase does not improve chance of
winning. Must be 18 years of age at time of
entry. Visit www.chilis-survey.com for
Official Rules and how to enter without
making a purchase or completing
survey. Void where prohibited.

Chili's Grill & Bar
Branson #1339
1150 Branson Hills Pkwy.
Branson, MO 65616-9942

Server: Derek
Time: 7 PM
DOB: 08/02/2019
Age: 1/10

SALE
MERCARD 1048685
Card #XXXXXXXXXX3570
Magnetic card present: TEITLOFF TERRY
Card Entry Method: S
Approval: 011026

Amount: \$14.00
+ Tip: 3.00
= Total: 17.00

I agree to pay the above
total amount according to the
card issuer agreement.

X _____

* Gratuity Guide

15% = \$2.14
18% = \$2.57
20% = \$2.86
22% = \$3.14

Want free Chips and Salsa
or a drink, every visit?
Chilis.com/Rewards

Gift Card activation is
delayed by 4 hours.

Guest Copy



HILTON BRANSON LANDING HOTEL
 200 EAST MAIN ST
 BRANSON, MO 65616
 United States of America
 TELEPHONE 417-336-5400 • FAX 417-243-3517
 Reservations
 www.hilton.com or 1 800 HILTONS

Teitloff, Terry

2900 IRVIN COBB DRIVE

PADUCAH KY 42002

UNITED STATES OF AMERICA

Room No: 422/Q2D
 Arrival Date: 8/1/2019 7:03:00 PM
 Departure Date: 8/8/2019 6:40:00 AM
 Adult/Child: 2/0
 Cashier ID: HDH
 Room Rate: 197.00
 AL:
 HH #
 VAT #
 Folio No/Che 469118 A

Confirmation Number: 3133627419

HILTON BRANSON LANDING HOTEL 8/8/2019 6:40:00 AM

DATE	DESCRIPTION	ID	REF NO	CHARGES	CREDIT	BALANCE
8/1/2019	*LEVEL 2	LINTR	1986331	\$66.35		
8/8/2019	MC *3570	HDH	1991367		(\$66.35)	
	REF=0000469118-00483162 CHIP					
	05					
	Application Label: MASTERCARD					
	TC: 7D3E8F6491358A10					
	TVR: 8000008000					

\$0.00

Level 2 Steakhouse
 Hilton Branson Convention Center
 200 E Main Street
 Branson, MO 65616
 417-336-5400
 www.hiltonsofbranson.com

of Berenice

CREDIT CARD DETAIL

APPR CODE 07044G
 CARD NUMBER MC *35
 TRANSACTION ID 199136

23/3 Chk 2421 Gst
 Aug01'19 08:00PM 100682400

Restaurant

1 Salmon Filet 34.00
 1 Sd Mushrooms 8.00
 1 Sd Asparagus 9.00
 Food 51.00
 Tax 5.35
 Total 56.35

FOR ROOM CHARGES ONLY!
 North Tower South Tower
 Convention Center Hotel

Tip: 10

Total: 66.35

Room #: _____

Print Name: _____

XXXXXXXXXX

DIRECTOR EXPENSE REPORT

FAX TO: (270) 441-0866 OR (270) 441-0844



NAME Terry Teitloff

DATE 10/7 - 10/10

NRECA Region 2 & 3 Meeting

Your Touchstone Energy Cooperative

DESCRIPTION	DATE 10/7/2019	DATE 10/8/2019	DATE 10/9/2019	DATE 10/10/2019	DATE	DATE	DATE	TOTAL	CREDIT CARDS	AMOUNT DUE Director
Board Meeting										
Board Workshop										
Conf/Seminar		200.00	200.00	200.00				600.00		600.00
Paid Travel Day	125.00							125.00		125.00
KAEC										
MILES DRIVEN	204			204						
RATE (\$0.58)	X	X	X	X	X	X	X			
MILEAGE EXPENSE	118.32			118.32				236.64		236.64
BREAKFAST				19.76				19.76		19.76
LUNCH		18.55		32.51				51.06		51.06
DINNER		28.38	31.50					59.88		59.88
HOTEL	242.59	242.59	242.59					727.77	727.77	
TELEPHONE										
CAR RENTAL/ GASOLINE										
PARKING/TOLLS	28.00	28.00	28.00					84.00	84.00	84.00
CAB/OTHER TRANSPORTATION										
GRATUITY										
NRECA Director School		619.00						619.00	619.00	
NRECA Regional Mtg			465.00					465.00	465.00	
	513.91	1,136.52	967.09	370.59				2,988.11	1,811.77	
TOTAL										1,176.34

TOTAL DUE DIRECTOR **1,176.34**
1092.34

EXPLANATION OF FEES & EXPENSES (IF NECESSARY):

Hotel, fees and meals - NRECA Director Class & Region 2 & 3 Meeting

SIGNATURE *Terry Teitloff*

NOTE: (1) PLEASE ATTACH RECEIPTS FOR ALL EXPENSES
 (2) Fees and expenses on this report have not been claimed through any other affiliate.

Amy Vick

From: accountsreceivable@nreca.coop
Sent: Thursday, October 3, 2019 9:43 AM
To: Amy Vick
Subject: NRECA Event Registration

** Please use caution when clicking links or opening attachments **



2019 Regions 2 & 3 Meeting Confirmation

You can make any changes or cancellations in the [My Registrations](#) section of Cooperative.com
If you have any questions, you may contact the Accounts Receivable Department at
accountsreceivable@nreca.coop or 703.907.6875. Please use the reference number indicated below.

Reference #: 20191003-1042-AV-A8Y
Event: 2019 Regions 2 & 3 Meeting
Location: Louisville, KY
Dates: 10/08/2019 - 10/10/2019

Director's Classes

Transaction Summary

Total Refunds	Total: \$0
Total Charges	Total: \$619
Paid with Amex ending in 2007	\$619

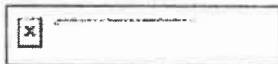
Changes and Cancellations

Description	New Charges / Fees	Credits
Taitloff, Terry		
Added: 953.1 Improving Board Decision Making Quality	\$619	
Registrant Charges:	\$619	

Amy Vick

From: accountsreceivable@nreca.coop
Sent: Tuesday, July 9, 2019 9:29 AM
To: Amy Vick
Subject: NRECA Event Registration

** Please use caution when clicking links or opening attachments **



2019 Regions 2 & 3 Meeting Confirmation

You can make any changes or cancellations in the [My Registrations](#) section of Cooperative.com
If you have any questions, you may contact the Accounts Receivable Department at
accountsreceivable@nreca.coop or 703.907.6875. Please use the reference number indicated below.

[Make Hotel Reservations for Registrant\(s\)](#)

Meeting Registration

Reference #: 20190709-1029-AV-SG4
Event: 2019 Regions 2 & 3 Meeting
Location: Louisville, KY
Dates: 10/08/2019 - 10/10/2019

Transaction Summary

Total Refunds	Total: \$0
Total Charges	Total: \$465
Paid with Visa ending in 4683	\$465

New Registrations

Description	New Charges
Teitloff, Terry	
Early-Bird Registration	\$465
CFC Lunch and Address by Sheldon Petersen	\$0
Welcome Reception (Sponsored by CoBank)	\$0
Registrant Charges:	\$465

Tickets are non-refundable. Please note that if you cancel a registration containing ticketed items, the ticketed items are forfeited. Cancelled/forfeited ticket(s) cannot be transferred or reinstated it.

Payments received from cooperative or corporate funds for the ACRE® Breakfast will be deposited into the Good Government Golf Fund (GGGF). Contributions to the GGGF are not tax deductible as charitable contributions.



GALT HOUSE HOTEL

140 N 4th St.
Louisville, KY 40202
Tel: (502)589-5200 Fax: (502)585-4266

INFORMATION INVOICE

Arrival : 10-07-19
Departure : 10-10-19
Company Name : National Rural Electric Cooperative A
Terry Teitloff
2900 Irvin Cobb Drive
Paducah KY 42002
United States

Folio / Invoice # : 181424 /
Reference # : 32MCFV77
Room No. : 0654
Page No. : 1 of 1
Membership No. : 196892883G
Conf. No. : 247630
Cashier No. : 191
A/R Number :

Date	Description	Reference	Charges	Credits
10-07-19	Group Room		209.00	
10-07-19	Local Transient Fee 8.5%		17.77	
10-07-19	State Transient Fee 1%		2.09	
10-07-19	State Tax 6%		13.73	
10-08-19	Group Room		209.00	
10-08-19	Local Transient Fee 8.5%		17.77	
10-08-19	State Transient Fee 1%		2.09	
10-08-19	State Tax 6%		13.73	
10-09-19	Group Room		209.00	
10-09-19	Local Transient Fee 8.5%		17.77	
10-09-19	State Transient Fee 1%		2.09	
10-09-19	State Tax 6%		13.73	
10-10-19	American Express	XXXXXXXXXXXX2007 XX/XX		727.77
Total			727.77	727.77
Balance				0.00

Please contact the Hotel Manager about any issues with your stay. Wyndham Hotels and Resorts or affiliates may contact you about goods and services unless you call 888-946-4283 or write to Wyndham Worldwide Hotels, Inc. 22 Sylvan Way, Parsippany, NJ 07054 to opt out. View our Wyndham Hotels and Resorts website about privacy.



GALT HOUSE HOTEL

140 N 4th St
Louisville, KY 40202
Tel: (502)589-5200 Fax: (502)585-4266

INFORMATION INVOICE

Arrival : 10-07-19
Departure : 10-10-19
Company Name : National Rural Electric Cooperative A
Terry Teltioff
2900 Irvin Cobb Drive
Paducah KY 42002
United States

Folio / Invoice # : 181423 /
Reference # : 32MCFV77
Room No. : 0654
Page No. : 1 of 1
Membership No. : 196892883G
Conf. No. : 247630
Cashier No. : 191
A/R Number :

Date	Description	Reference	Charges	Credits
10-07-19	Parking Valet		28.00	
10-08-19	Parking Valet		28.00	
10-09-19	Parking Valet		28.00	
10-10-19	Visa Card	XXXXXXXXXXXX4683 XX/XX		84.00
Total			84.00	84.00
Balance				0.00

Please contact the Hotel Manager about any issues with your stay. Wyndham Hotels and Resorts or affiliates may contact you about goods and services unless you call 888-946-4283 or write to Wyndham Worldwide Hotels, Inc. 22 Sylvan Way, Parsippany, NJ 07054 to opt out. View our Wyndham Hotels and Resorts website about privacy.

Galt House Hotel

Case C C

CHK 6365210 GST 1
 10/8/2019 11:37 AM

OPEN FOOD	9.00
beef	
Dasani BTL	3.00
Choco Milk BTL	2.50
Coffee Cake	3.00
Subtotal	\$17.50
Tax	\$1.05
Payment	\$18.55
Change Due	\$1.45
Cash	\$20.00
9501/POS Cash	
Cash	-\$1.45

----- Check Closed -----
 10/8/2019 11:38 AM

TIP:
 TOTAL:
 ROOM:
 NAME:
 X:

Galt House Hotel
 Cafe Magnolia

4247 Micah Cortez

CHK 1514930 TBL 81/1
 GST 1
 10/8/2019 7:05 PM

Iced Tea	3.00
Bourbon Salmon	20.00
French Fries	
Subtotal	\$23.00
Tax	\$1.38
Total Due	\$24.38

TIP:
 TOTAL:
 ROOM:
 NAME:
 PRINT

TABLE# 81
 SERVER 4247/Micah Cortez
 CHECK# 1514930
 TYPE PRE AUTH
 ACCOUNT TYPE MasterCard
 CARD NUMBER *****3570
 DATE/TIME 10/08/2019 18:42
 026622
 /CHK 1514930
 REFERENCE MP0430701947
 SEQUENCE 373
 AUTH. 00172G
 PAYMENT METHOD CHIP

AMOUNT	\$23.00
Tax	\$1.38
TOTAL	\$24.38

4
 28³⁶

RECEIVED - THANK YOU

OFF/TERRY

Issuer
 MASTERCARD
 A0000000041010
 8000008000
 6800
 00

IMPORTANT -- retain this copy
 for your records.

Galt House Hotel
Cafe Magnolia

Cherry Opinion

CHK 1120777
TBL 131/1 GST 1
10/10/2019 7:55 AM

Galt House Hotel
10/9/2019 6:25 PM

1 Brkfstt Buffet 16.00

Subtotal \$16.96

Tax \$0.96

Total Due \$17.92

TABLE# 31
SERVER 4262/Jerald Gonzales
CARD# 1467367
TYPE PRE AUTH
ACCOUNT TYPE MasterCard
CARD NUMBER *****3570
DATE/TIME 10/09/2019 17:25
REC 026693
INV/CHK 1467367
REFERENCE MT0432290306
SEQUENCE 469
ENTRY METHOD 07805G
ENTRY METHOD CHIP

CHK 1120777
TBL 131/1 GST 1
10/10/2019 06:55
TYPE PRE AUTH
ACCOUNT TYPE MasterCard
CARD NUMBER *****3570
DATE/TIME 10/10/2019 06:55
REC 027985
INV/CHK 1120777
REFERENCE MT0433180126
SEQUENCE 507
AUTH. 04145G
ENTRY METHOD CHIP

AMOUNT \$25.00
TAX \$1.50

AMOUNT \$16.00
TAX \$0.96

TOTAL \$16.96

5.22
31.50

3.00
19.76

APPROVED - THANK YOU

TOTAL:

BITLOFF/TERRY

APPROVED - THANK YOU

ISSUER
MASTERCARD
A0000000041010
8000008000
081
09

BITLOFF/TERRY

ISSUER
MASTERCARD
A0000000041010
8000008000
081
09

DIRECTOR EXPENSE REPORT

FAX TO: (270) 441-0866 OR (270) 441-0844



NAME Terry Teitloff

DATE 12/16 - 12/18

Winter School for Directors

DESCRIPTION	DATE 12/16/2019	DATE 12/17/2019	DATE 12/18/2019	DATE	DATE	DATE	DATE	TOTAL	CREDIT CARDS	AMOUNT DUE Director
Board Meeting										
Board Workshop										
Conf/Seminar		200.00	200.00					400.00		400.00
Paid Travel Day	125.00							125.00		125.00
KAEC										
MILES DRIVEN	123		123							
RATE (\$0.58)	X	X	X	X	X	X	X			
MILEAGE EXPENSE	71.34		71.34					142.68		142.68
BREAKFAST										
LUNCH		51.70						51.70		51.70
DINNER	44.15	55.72						99.87		99.87
HOTEL	294.04	294.04						588.08	588.08	
TELEPHONE										
CAR RENTAL/ GASOLINE										
PARKING/TOLLS	40.00	40.00						80.00	80.00	
CAB/OTHER TRANSPORTATION										
GRATUITY										
NRECA Director School		860.00						860.00	860.00	
NRECA Regional Mtg										
TOTAL	574.53	1,501.46	271.34					2,347.33	1,528.08	819.25

EXPLANATION OF FEES & EXPENSES (IF NECESSARY):

Hotel, fees and meals - NRECA Winter Director School

SIGNATURE

NOTE: (1) PLEASE ATTACH RECEIPTS FOR ALL EXPENSES
 (2) Fees and expenses on this report have not been claimed through any other affiliate.



**GAYLORD
HOTELS**

GAYLORD OPRYLAND RESORT

GUEST FOLIO

M4317 ROOM A2C TYPE 172 ROOM CLERK	TEITLOFF/T NAME JACKSON PURCHASE ENE ADDRESS	254.00 RATE	12/18/19 DEPART 12/16/19 ARRIVE	13:00 TIME 16:18 TIME	37284 ACCT#	63750 GROUP	MBV#:
--	---	----------------	--	--------------------------------	----------------	----------------	-------

DATE	REFERENCES	CHARGES	CREDITS	BALANCES DUE
10/07	ADVDP-AX PAYMENT RECEIVED BY: AMERICAN EXPRESS		292.74	
11/19	ADVDP-AX PAYMENT RECEIVED BY: AMERICAN EXPRESS		295.34	
12/16	PARKING #2262	40.00		
12/16	CITY TAX CT	2.50		
12/16	GP ROOM M4317, 1	254.00		
12/16	STATETAX M4317, 1	23.50		
12/16	OCC TAX M4317, 1	14.04		
12/17	PARKING #2446	40.00		
12/17	GP ROOM M4317, 1	254.00		
12/17	STATETAX M4317, 1	23.50		
12/17	OCC TAX M4317, 1	14.04		
12/17	CITY TAX CT	2.50		
12/18	AX CARD			\$80.00

TO BE SETTLED TO: AMERICAN EXPRESS CURRENT BALANCE .00

EXPRESS CHECK-OUT OPTIONS HAVE BEEN PROVIDED ON THE BACK TO HELP EXPEDITE YOUR DEPARTURE. ANY ADDITIONAL CHARGES INCURRED WILL BE CHARGED TO YOUR CREDIT CARD. THANK YOU!

See our "Privacy & Cookie Statement" on Marriott.com



**GAYLORD
HOTELS**

GAYLORD OPRYLAND RESORT
 2800 OPRYLAND DRIVE
 NASHVILLE, TN 37214
 PH# 615-889-1000 FAX# 615-871-7741

Treat yourself to the comfort of Gaylord Hotels at home. Visit GaylordHotelsStore.com

This statement is your only receipt. You have agreed to pay in cash or by approved personal check or to authorize us to charge your credit card for all amounts charged to you. The amounts shown in the credit column opposite any credit card entry in the reference column above will be charged to the credit card number set forth above. (The credit card company will bill in the usual manner.) If for any reason the credit card company does not make payment on this account, you will owe us such amount. If you are direct billed, in the event payment is not made within 25 days after check-out, you will owe us interest from the check-out date on any unpaid amount at the rate of 1.5% per month (ANNUAL RATE 18%), or the maximum allowed by law, plus the reasonable cost of collection, including attorney fees.

Signature X

Amy Vick

From: accountsreceivable@nreca.coop
Sent: Thursday, October 3, 2019 2:40 PM
To: Amy Vick
Subject: NRECA Event Registration

** Please use caution when clicking links or opening attachments **



2019 Winter School - Nashville, TN Confirmation

You can make any changes or cancellations in the [My Registrations](#) section of Cooperative.com
If you have any questions, you may contact the Accounts Receivable Department at accountsreceivable@nreca.coop or 703.907.6875. Please use the reference number indicated below.

Reference #: 20191003-1539-AV-NZS
Event: 2019 Winter School - Nashville, TN
Location: Nashville, TN
Dates: 12/13/2019 - 12/18/2019

Transaction Summary

Total Refunds Total: \$0

Total Charges Total: \$1,479

Paid with Amex ending in 2007 \$1,479

New Registrations

Description	New Charges
Teitloff, Terry	
2019 Winter School - Nashville, TN	\$0
951.2 Developing Effective Boardroom Decision Making 12/17 - 1.5 Day Course 4/12/18	\$860
919.1 Cooperative Structure: A Strategic Advantage	\$619 - Refunded - 11/15/19
Registrant Charges:	\$1,479

& & & 409 & & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** JACK DANIELS ****



33437 CHRISTINA

CHK 1872 TBL 22/1
GST 1
16 Dec'19 5:22 PM

1 SIDE HONEY ROLLS 5.00
1 SHRIMP & GRITS 29.00

SUBTOTAL \$34.00
TAX \$3.15
5:51 PM
TOTAL DUE \$37.15

& & & 409 & & &
**** CREDIT CARD VOUCHER ****

GAYLORD OPRYLAND HOTEL
NASHVILLE, TN
**** JACK DANIELS ****
16 Dec'19 5:53 PM

Check: CHK 1872
Table: 22/1
Server: 33437 CHRISTINA
Card Type: MASTERCARD
Acct Num: *****3570
Auth Code: 07866C
Customer: TERRY TEITLOFF

Amount: \$37.15

GRATUITY \$ 7.00
TOTAL \$ 44.15
SIGNATURE _____

please leave signed copy
with your server

& & & 402 & & &
**** CREDIT CARD VOUCHER ****

GAYLORD OPRYLAND HOTEL
NASHVILLE, TN
**** OLD HICKORY STEAKHOUSE ****
17 Dec '19 6:36 PM

& & & 402 & & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** OLD HICKORY STEAKHOUSE ****



Check: CHK 1349
Table: 204/2
Server: 107440 FELICIA
Card Type: MASTERCARD
Acct Num: *****3570
Auth Code: 07479C
Customer: TERRY TEITLOFF
Amount: \$55.72

107440 FELICIA

CHK 1349 TBL 204/2
GST 1
17 Dec '19 5:58 PM

1 WEDGE 14.00
1 SALMON 37.00
SUBTOTAL \$51.00
TAX \$4.72
6:35 PM
TOTAL DUE \$55.72

& & & 409 & & &
GAYLORD OPRYLAND
HOTEL & CONVENTION CENTER
**** JACK DANIELS ****



33424 LOUIE

CHK 1034 TBL 61/1
GST 1
17 Dec '19 11:36 AM

& & & 409 & & &
**** CREDIT CARD VOUCHER ****

GAYLORD OPRYLAND HOTEL
NASHVILLE, TN
**** JACK DANIELS ****
17 Dec '19 12:09 PM

1 ICED TEA 3.50
1 SLICED BRISKET 26.00
SIDE BBQ BAKED
1 JACK'S PECAN PIE 8.00
1 ALA MODE 2.50
SUBTOTAL \$40.00
TAX \$3.70
12:02 PM
TOTAL DUE \$43.70

Check: CHK 1034
Table: 61/1
Server: 33424 LOUIE
Card Type: MASTERCARD
Acct Num: *****3570
Auth Code: 09942C
Customer: TERRY TEITLOFF
Amount: \$43.70

GRATUITY \$ 8.00
TOTAL \$ 51.70
SIGNATURE _____

DIRECTOR EXPENSE REPORT

FAX TO: (270) 441-0866 OR (270) 441-0844

NAME William Birney

DATE 3/1/2018



DESCRIPTION	DATE 25-Feb	DATE 26-Feb	DATE 27-Feb	DATE 28-Feb	DATE	DATE	DATE	TOTAL	CREDIT CARDS	AMOUNT DUE Director
Board Meeting										
Board Workshop										
Conf/Seminar		200.00	200.00	200.00				600.00		600.00
Paid Travel Day	125.00							125.00		125.00
KAEC										
MILES DRIVEN	160			160						
RATE (\$0.545)	X	X	X	X	X	X	X			
MILEAGE EXPENSE	87.20			87.20				174.40		174.40
BREAKFAST										
LUNCH										
DINNER	15.28							15.28		15.28
HOTEL	268.27	268.27	268.27					804.81		804.81
TELEPHONE										
CAR RENTAL/ GASOLINE										
PARKING/TOLLS	20.00	20.00	20.00					60.00		60.00
CAB/OTHER TRANSPORTATION										
GRATUITY	2.50							2.50		2.50
Miscellaneous										
TOTAL	518.25	488.27	488.27	287.20				1,781.99		1,781.99

EXPLANATION OF FEES & EXPENSES (IF NECESSARY):

NRECA annual meeting in Nashville

SIGNATURE

William Birney

NOTE: (1) PLEASE ATTACH RECEIPTS FOR ALL EXPENSES

(2) Fees and expenses on this report have not been claimed through any other affiliate.

EMBASSY SUITES NASHVILLE,@ VANDERBILT UNIVERSITY
1811 BROADWAY NASHVILLE, TN 37203
TELEPHONE 615-320-8899 • FAX 615-320-8881

BIRNEY, WILLIAM
PO BOX 4030
PADUCAH KY 42002
UNITED STATES OF AMERICA

620/KNGN
2/25/2018 6:54:00 PM
2/28/2018

2/0
229.00

Rate Plan:
HH #
AL:
Car:

ELT

Confirmation Number: 82852853

2/28/2018

2/25/2018	3036783	GUEST ROOM	\$229.00
2/25/2018	3036783	STATE TAX	\$21.18
2/25/2018	3036783	OCCUPANCY TAX	\$13.74
2/25/2018	3036783	CITY TAX	\$2.50
2/26/2018	3036970	PARKING - SELF-02/25	\$20.00
2/26/2018	3036970	MISC SALES TAX	\$1.85
2/26/2018	3037250	PARKING - SELF	\$20.00
2/26/2018	3037250	MISC SALES TAX	\$1.85
2/26/2018	3037251	GUEST ROOM	\$229.00
2/26/2018	3037251	STATE TAX	\$21.18
2/26/2018	3037251	OCCUPANCY TAX	\$13.74
2/26/2018	3037251	CITY TAX	\$2.50
2/27/2018	3037642	PARKING - SELF	\$20.00
2/27/2018	3037642	MISC SALES TAX	\$1.85
2/27/2018	3037643	GUEST ROOM	\$229.00
2/27/2018	3037643	STATE TAX	\$21.18
2/27/2018	3037643	OCCUPANCY TAX	\$13.74
2/27/2018	3037643	CITY TAX	\$2.50
2/28/2018	3037792	VS *7637	(\$864.81)
		BALANCE	\$0.00

VS *7637

2/28/2018

667066 A

BIRNEY, WILLIAM

02300A

The Row Kitchen & Pub
110 Lyle Avenue
Nashville, TN 37203

Server: Alex 02/25/2018
Table 44/1 8:22 PM
Guests: 2 10122

~~Meatloaf Plate 10.99~~
~~Smashed Potatoes~~
BBQ Turkey Plate 13.99
~~Smashed Potatoes~~
~~Braised Local Greens 5.99~~

Complete Subtotal ~~36.97~~

Subtotal 13.99
~~36.97~~

Tax ~~3.42~~

Total 1.29
~~40.39~~

Balance Due ~~40.39~~

15.28
Inspired by Working Class Poets
www.therownashville.com
Facebook/therownashville

TIP 2.50

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

**AG'S INITIAL REQUEST FOR INFORMATION—11/15/21
REQUEST 52**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 52. Provide a copy of Jackson's anti-nepotism policy.

Response 52. Please see attached and also refer to the nepotism section of the Board policy.



POLICY NO. 103

DIRECTOR DUTIES AND STANDARDS OF CONDUCT

I. OBJECTIVE

To explain the fiduciary duties of directors and to clarify the standards of conduct for which they will be held accountable when serving on the board.

II. PREAMBLE

All of the powers of the corporation are conferred upon and may be exercised by the Board of Directors, except as reserved to or conferred upon the members by law, the Articles of Incorporation, or the bylaws. It is the purpose of this policy to identify or establish standards whereby such power may be exercised in the best interests of the system.

III. POLICY

A. Legal Duties

Directors are subject to legal standards of fiduciary responsibility. These include the duties of care and loyalty.

Under the duty of care, directors are required to:

1. Exercise that degree of care that an ordinarily prudent person would exercise under similar circumstances.
2. Have or acquire the knowledge and skills necessary to direct the affairs of the cooperative.
3. Make every effort to attend all meetings of the board and to study materials sent prior to each board meeting. Each Board Member should attend a minimum of 10 Board meetings per year as set forth in Policy 121. There is excepted from this requirement excused absences for each Board member who has a legitimate reason for not attending a Board meeting.
4. Study and adhere to all obligations imposed by the Articles of Incorporation, the bylaws, contractual agreements, and board policies.

Under the duty of loyalty, directors are required to:

1. Act only in the best long-term interest of the cooperative and its members.

2. Place the interests of the cooperative over any personal interests.
3. Not have any financial interest in a directly competing business.
4. Avoid the appearance of any conflict of interest. See Policy No. 105 herein contained.
5. Avoid any future conflict of interest by refusing to receive any remuneration from any entity proposing to purchase all or substantially all of the assets of the cooperative.
6. Represent and support the interests of the cooperative with both elected and public officials.
7. Publicly support decisions of the board except in extraordinary circumstances where the director believes that there is a clear and present threat to the survival of the cooperative.

B. Conduct with Respect to Fellow Directors

Regardless of any personal differences, directors should:

1. Demonstrate mutual respect.
2. Allow opportunity for every director to be heard on any matter being considered by the board.
3. Abstain from revealing to persons other than directors, the Chief Executive Officer, or the Cooperative's attorney any differences of positions among directors on matters considered and acted upon by the board. (This standard does not preclude fair and accurate publication of such differences to the system's members in relation to contests for director elections or other matters to be voted upon by the members.)

C. Director Access to Cooperative Information

Any director is entitled to have access to cooperative data or information at reasonable times during the business hours for a proper purpose that is germane to his or her standing as a member or director. This principle is subject to the following:

1. All requests for information shall be made to and through the Chief Executive Officer. In no case shall such information be sought through other employees, agents, or independent contractors (unless after consultation with and being advised by the system's general counsel that the conflict of interest or other matter exists so as to allow the seeking of information in someone other than the Chief Executive Officer).
2. In any instance in which a director has sought access to information not generally made available or reported to the board, the Chief Executive Officer shall report on this at the next meeting of the board.
3. Information received by a director pursuant to this policy shall not be revealed by him or her to any other persons (the remaining directors, Chief Executive Officer, and system attorney excepted) unless he or she is sincerely convinced that he or she is compelled to do so by legal considerations.

4. In no case should a director reveal to others information and data he or she receive if the actual or potential effect to such revelation is to damage the system, including its image, or to enable himself or herself and/or others to personally profit therefrom.
5. Each director shall be required on an annual basis to sign a Confidentiality Agreement with JPEC wherein the director agrees to keep information received from the Cooperative confidential. A copy of the Confidentiality Agreement is appended hereto as Exhibit 2 and incorporated herein by reference as a portion of Policy 103.
6. Each director will be required on an annualized basis to execute an Affirmation of Understanding of the director's duties and standards of conduct and performance pursuant to Policy 103 in a form substantially similar to Exhibit 3 to this policy.

D. Good Faith and Fair Play

Every director shall deal in good faith and fair play with every other director and the Chief Executive Officer in expressing his views, questions, and concerns relating to cooperative policies, rates, and programs. Good faith and fair play require:

1. All directors should reveal all information or interests which they may have and that may bear upon action being considered by the cooperative.
2. That directors will not so pursue a position, inquiry, or motion as to unduly harass or annoy other directors, the Chief Executive Officer, employees, or independent contractors.
3. That director communicates with employees other than the Chief Executive Officer shall be casual and conducted on a courteous basis, but not for the purpose of influencing an employee's position or attitude concerning his cooperative-related activities.

E. Nepotism

This policy is designed to prevent favoritism, conflicts of interest, or violations of security or discrimination.

1. JPEC will not allow a member of the Board of Directors to be a close relative of a current employee of JPEC. If these relationships come into existence after a director has been elected, then the potential employee may not have his or her application considered for employment.
2. For purposes of this policy, employees and directors' close relatives are defined as follows:

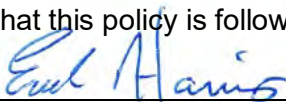
Spouse	Mother/father-in-law
Parents/stepparents	Brother/sister-in-law
Children/stepchildren	Son/daughter-in-law
Grandparents	Uncle/aunt
Brother/sister	Nephew/niece

In addition, to the above listing of close relatives, a close relative is further defined as any relative living in the household of a JPEC employee or Director.

3. The Chief Executive Officer may authorize an exception to this policy if (1) the potential employee requires specialized training and experience not generally available; (2) there is a vital corporate need to fill the position; (3) substantial bonafide efforts have been made to locate and employ a person who is not a relative of a current director; and (4) relationship between the relative and the director is unlikely to materially affect the employee's potential employment by JPEC.
4. Each director and applicant for directorship status are expected to disclose these relationships. Failure to do so may lead to removal of the director for cause.
5. It is the responsibility of the Vice-President of Human Resources and the CEO to verify the relationship status for all new hires to ascertain that all who are hired by JPEC do not violate this policy.
6. This policy will be applied in accordance with the applicable federal and state laws.

IV. POLICY IMPLEMENTATION AND RESPONSIBILITY

1. All candidates, nominees, or appointees to the board shall receive a copy of this policy and attest by their signatures to having received the policy (Form attached).
2. JPEC's legal counsel shall inform all candidates, nominees, or appointees to the board regarding the terms and conditions of this policy and the personal liability implications resulting from policy violations.
3. JPEC's legal counsel shall review this policy with the board on an annual basis and discuss any personal liability implications resulting from violations.
4. Each director shall be required, on an annual basis, to sign a Nepotism Disclosure Statement which indicates that he or she has no close relatives as defined in this policy as an employee of JPEC (Form attached).
5. The Chairperson of the Board shall ensure that this policy is followed.



CHAIRPERSON

10/24/2019

DATE

APPROVED: 10/24/2019
REVISED

JPEC

**Affirmation of Reception, Understanding of and Support for Board Policy
Director Duties and Standards of Conduct and Performance**

I, the undersigned, have received, read, understand, and support the Board Policy on Standards of Conduct and Performance for Directors. Should I have any questions relating to this policy, it is my obligation to seek assistance from JPEC legal counsel.

Furthermore, I understand that this policy may be amended at any time.

Signed: _____

Date: _____

NEPOTISM DISCLOSURE

This Nepotism Disclosure is being filed by the undersigned, Member of the Jackson Purchase Energy Corporation (JPEC) Board of Directors on this the ____ day of _____ 2019.

WHEREAS, the undersigned Director is a Member of the Board of Directors of JPEC; and
WHEREAS, JPEC has a nepotism policy identified as Policy 103 that states in order to prevent favoritism, conflicts of interest, violations of security and unlawful discrimination, JPEC will not hire or allow to remain employed, any person who is a close relative of a current employee or Member of Jackson Purchase Energy Corporation Board of Directors, except in certain circumstances; and

WHEREAS, the policy identifies who a close relative is as follows:

- Spouse
- Parent/step-parents
- Children/step-children
- Grandparents
- Brother/sister
- Mother/father-in-law
- Brother/sister-in-law
- Son/daughter-in-law
- Uncle/aunt
- Nephew/niece

In addition to the above listing of close relatives, a close relative is further defined as any relative living in the household of the JPEC employee and/or Director.

WHEREAS, to be sure that the policy is being followed and enforced, each Member of the Jackson Purchase Energy Corporation Board of Directors shall on an annualized basis, or sooner, if necessary, verify that they do not have a close relative as a current employee of Jackson Purchase Energy Corporation; and

NOW, THEREFORE, the individual Member of the Board of Directors covenants as follows:

1. As of the date of this Disclosure, the undersigned Director affirmatively states that pursuant to the definitions set forth in Nepotism Policy No. 103, said Director has no close relatives under the employment of JPEC.

DIRECTOR, JPEC

WITNESS

APPROVED: 10/24/2019
REVISED:

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 53

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 53. State whether any relative, by blood or marriage, of Jackson's Board of Directors or executive management team holds, or will hold any type or sort of position, whether as employee, officer, board member, contractor or consultant, with JPEC. If so, provide the name of the position(s) involved.

Response 53. None.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 54

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 54. Does Jackson maintain any contracts with vendors whose principals are in any manner related, by blood or marriage, to Jackson officers, members of its Board, its employees, its independent contractors or consultants? If yes:

- a. Provide copies of any such contract, and a breakdown of how many money was spent per contract per year for the last ten (10) calendar years; and
- b. State whether the contracts were awarded pursuant to a bid process, and if so, provide specifics of that bid process.

Response 54. Jackson Purchase does not maintain any contracts with vendors whose principals are in any manner related to Jackson Purchase officers, members of the Board, employees or independent contractors or consultants.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

**AG'S INITIAL REQUEST FOR INFORMATION—11/15/21
REQUEST 55**

RESPONSIBLE PERSON: Jeff Williams

COMPANY: Jackson Purchase Energy Corporation

Request 55. Does Jackson employ the relatives of:

- a. Any Jackson Board Member;
- b. Any Jackson Officer;
- c. Any Jackson Consultant; and/or
- d. Any other Jackson Employee?

If so, provide specific details.

Response 55.

(a) through (d) Pursuant to Jackson Purchase's nepotism policy, Jackson Purchase does not employ any relatives of the listed people. Please see the Nepotism Policy provided in Jackson Purchase's response to AG 1- 52.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 56

RESPONSIBLE PERSONS: Jeff Williams and John Wolfram

COMPANY: Jackson Purchase Energy Corporation

Request 56. Provide copies of all studies or estimates Jackson has produced indicating the impact that the proposed rate increase will have on consumption.

Response 56. Jackson Purchase has not produced studies or otherwise estimated the price elasticity of consumption.

**JACKSON PURCHASE ENERGY CORPORATION
PSC CASE NO. 2021-00358
INITIAL REQUEST FOR INFORMATION RESPONSE**

AG'S INITIAL REQUEST FOR INFORMATION—11/15/21

REQUEST 57

RESPONSIBLE PERSONS: Jeff Williams and John Wolfram

COMPANY: Jackson Purchase Energy Corporation

Request 57. Confirm that all membership dues have been removed from the test year. If any have not been removed, please detail amounts applicable for each membership.

Response 57. Confirmed.