

SOUTH KENTUCKY RECC
PSC CASE NO. 2021-00407
FIRST REQUEST FOR INFORMATION RESPONSE

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION—11/29/21
REQUEST 37

RESPONSIBLE PERSON: Michelle Herrman
COMPANY: South Kentucky RECC

Request 37. Provide a running total of the following information concerning the cost of preparing this case:

Request 37c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of the public hearing.

Response 37c. Please see attached for the monthly updates. One attachment is an Excel spreadsheet and is being uploaded into the Commission's electronic filing system separately.



ATTORNEYS AT LAW | PLLC

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

January 13, 2022

Mr. Ken Simmons
President & CEO
South Kentucky RECC
P. O. Box 910
Somerset, KY 42501

Re: December 1, 2021 to December 31, 2021

Dear Ken:

Please find enclosed the invoices for legal services performed by Goss Samford, PLLC on behalf of South Kentucky RECC for the period December 1, 2021 to December 31, 2021. Please remit payment for the amount due within thirty days of today's date. A summary of the amount due and owing is as follows:

<i>Matter Description</i>	<i>Amount</i>
[REDACTED]	
-Prior	\$0.00
-Current	\$ 34,386.81
-2021 General Rate Adjustment	
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
TOTAL:	[REDACTED]

Should you have any questions, please contact me at your convenience. Once again, it is a privilege to represent South Kentucky RECC and we thank you for allowing us the opportunity to work with you.

Sincerely,

Mark David Goss

Enclosures

Goss Samford, PLLC
Suite B-325
2365 Harrodsburg Road
Lexington, KY 40504
Telephone: 859-368-7740

January 08, 2022

Invoice No. 6010

Mr. Ken Simmons
President/ CEO
South Kentucky RECC
P.O. Box 910
Somerset, KY 42501

Client Number: 7100 South Kentucky RECC
Matter 1610 SKRECC - 2021 General Rate Adjustment
For Services Rendered Through 12/31/2021.

Fees				
<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
12/1/2021	LAH	Multiple office conferences with M. Goss re exhibits and status; review red-lined tariffs and provide feedback to M. Herrman; telephone conference with M. Goss re same; review multiple emails and attachments from M. Herrman, et. al. re testimony and other exhibits for Application; review revised testimony of S. Seelye and M. Herrman.	5.20	\$1,378.00
12/1/2021	MDG	Continue work on review and editing of various documents for inclusion in rate case application: testimony, exhibits, schedules, etc.; multiple email exchanges with rate case team to address and discuss same; office conferences with A. Honaker re same.	5.60	\$1,764.00
12/2/2021	LAH	Continue review of revised exhibits; review emails from M. Herrman, et. al. re same; office conference with M. Goss re status and filing.	2.50	\$662.50
12/2/2021	LAH	Exchange emails with M. Herrman re tariff revisions; review red-lined tariffs and edit same; email revisions to M. Herrman for review.	0.80	\$212.00
12/2/2021	LAH	Review revised DSTL tariff provided by M. Herrman.	0.20	\$53.00

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12/2/2021	MDG	Receipt and review of several draft exhibits and cover sheets, tariff schedules, revised testimony exhibits and schedules, and other relevant information, necessary for completion of rate case package from M. Herrman and Prime Group.	4.20	\$1,323.00
12/3/2021	LAH	Review multiple emails from M. Herrman, et. al. re additional exhibits for application; multiple office conferences with M. Goss re same; begin reviewing all documents for final versions to compile for filing; compare documents to TOC for completeness; make notes on items complete and items still needed; exchange emails with M. Herrman re tariffs and additional exhibits.	5.00	\$1,325.00
12/3/2021	MDG	Receipt and review of email containing draft Affidavit re public notice sent by M. Herrman; address other application issues: marked-up/clean tariff schedules, notice of intent, etc.; subsequent email exchanges with M. Herrman re same.	2.20	\$693.00
12/4/2021	MDG	Receipt and review of K. Simmons' final testimony draft; edit same and transmit to A. Honaker for insertion in application package; email exchange with M. Herrman re exhibit to testimony.	1.20	\$378.00
12/5/2021	MDG	Email exchange with J. Turpin re additional information needed for rate case application filing package; receipt and review of same and forward to A. Honaker.	0.80	\$252.00
12/6/2021	LAH	Exchange multiple emails with M. Herrman, et. al. re items missing for Application; multiple office conferences with M. Goss re same; continue review of Application, Testimony and Exhibits; begin adding headers to attachments; format cover pages and convert to pdfs; review edits to Application from M. Goss; review additional documents provided by M. Herrman; make edits to draft Application and Testimony.	5.80	\$1,537.00
12/6/2021	MDG	Continue to receive, review and edit Application Exhibits, schedules, spreadsheets, tariffs and other documents for use in Application filing package; multiple email exchanges with M. Herrman, S. Seelye, et al., re same.	4.30	\$1,354.50

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12/7/2021	LAH	Review emails from M. Herrman, et. al. re responses to first data requests and timing for filing Application; exchange emails with M. Herrman re changes needed to Application and Exhibits; begin converting documents to pdf to prepare for filing; complete headings and formatting; multiple office conferences with M. Goss re Application; make additional edits from M. Herrman to Application; convert back to pdf and combine; receive and review revised tariffs (clean and red-lined) from M. Herrman; exchange emails with M. Herrman re issue date incorrect; review revised tariffs provided by M. Herrman; insert into complete pdf version of Application; compile complete Application and all Exhibits for review by rate case team; reduce size of pdf to email same; email same to M. Goss for review.	7.10	\$1,881.50
12/7/2021	MDG	Continue to review and make multiple edits to portions of draft rate case Application package; multiple email exchanges with M. Herrman, S. Seelye, L. Feltner, et al., to address issues and questions.	5.40	\$1,701.00
12/8/2021	LAH	Conference with M. Goss re edits to complete Application including exhibits; revise Application and Testimony; convert to pdf and forward revised complete Application including exhibits to team for review; review template for responses to Staff's first requests for information forwarded by M. Goss.	2.50	\$662.50
12/8/2021	LAH	Review and respond to email from M. Herrman re suggested changes to Application.	0.10	\$26.50
12/8/2021	MDG	Preparation of template for insertion of responses to PSC Initial Information Requests (over 100 requests, including subparts) and transmit to rate case team with instructions.	4.30	\$1,354.50
12/8/2021	MDG	Multiple email exchanges with M. Herrman, S. Seelye, et al., re various issues and questions to address in rate case Application package; make multiple edits to Application Exhibits, etc.	2.40	\$756.00
12/9/2021	LAH	Review email from S. Seelye re edits to Application and respond to same; review Application; make edits to Word versions, reconvert to pdf and insert new pages into complete Application.	0.80	\$212.00
12/9/2021	LAH	Exchange emails with M. Herrman re responses to Staff's Initial Data Requests.	0.10	\$26.50

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12/10/2021	LAH	Telephone conference with M. Goss re status of filing; review multiple emails re same; begin final review of filing.	2.00	\$530.00
12/10/2021	MDG	Email to rate case team inquiring for final rate case package edits or comments; email exchanges with team members.	0.50	\$157.50
12/11/2021	LAH	Review email from L. Feltner re Application.	0.10	\$26.50
12/13/2021	LAH	Office conference with M. Goss re status of filing; review cover letter prepared by M. Goss; complete final review and revisions to Application; email to S. Seelye re additional edit to testimony; add bookmarks and other items to finalize Application for electronic filing; covert cover letter to pdf and prepare for electronic filing.	2.80	\$742.00
12/13/2021	MDG	Prepare Application cover letter for inclusion in filing package; make final review of entire Application package in advance of filing; office conference with A. Honaker to discuss last-minute pre-filing issues.	2.30	\$724.50
12/13/2021	MDG	Email exchanges with J. Turpin re document review for response to Item 48 in PSC Staff's initial data requests; make file review for requested documents.	0.80	\$252.00
12/14/2021	MDG	Separate email exchanges with N. Vinsel, KPSC, and M. West, KOAG, re notification of rate case filing; review "as-filed" Application package on PSC website for accuracy; search of client files to locate documents responsive to data requests; email exchanges with J. Turpin re document production for data request responses; monitor emails to KOAG from A. Honaker providing entire Application package.	2.60	\$819.00
12/14/2021	LAH	Prepare rate case filing, cover letter and all exhibits for electronic filing; electronically file same; create smaller sections of Application in order to email same to AG; exchange emails with M. Goss re same; send multiple emails to AG re filing; exchange emails with J. Horne re same.	1.00	\$265.00
12/14/2021	LAH	Review emails and excel attachments from L. Feltner re responses to Staff's first data requests.	0.80	\$212.00
12/15/2021	MDG	Multiple email exchanges with J. Turpin, M. Herrman, et al., re gathering of documents necessary for draft responses to PSC I.	1.00	\$315.00

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12/16/2021	LAH	Review email from M. Herrman re notice posting on website; review notice regulation; compose email to M. Herrman with regulation language for notice posting.	0.30	\$79.50
12/16/2021	MDG	Monitor email discussion with M. Herrman re rate case notice posted to SKRECC's website and social media platforms; receipt of multiple emails from attorney representing client considering intervention and discussion of same.	1.40	\$441.00
12/17/2021	MDG	Receipt and review of Exhibit 37 information sent by M. Herrman; search for information, telephone conference with, and provide requested materials to M. Herrman; review of email from L. Feltner providing additional information re same.	1.40	\$441.00
12/17/2021	LAH	Review multiple emails and attachments from M. Herrman, L. Feltner, et. al. re responses to data requests.	0.30	\$79.50
12/18/2021	LAH	Review multiple emails and exhibit attachments provided by M. Herrman for responses to data requests.	1.20	\$318.00
12/19/2021	MDG	Review of first draft of responses to PSC 1 prepared by M. Herrman; transmit redline version to rate case team for review; begin review of response exhibits.	3.20	\$1,008.00
12/19/2021	LAH	Review multiple emails and exhibit revisions for responses to data requests.	0.70	\$185.50
12/19/2021	LAH	Review the AG's Motion to Intervene.	0.10	\$26.50
12/20/2021	LAH	Review multiple emails and attachments provided for responses to data requests.	0.50	\$132.50
12/20/2021	MDG	Continue with review and revisions to draft responses to PSC Staff Initial Information Requests; multiple email exchanges with M. Herrman and other members of rate case team re responses.	1.80	\$567.00

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12/21/2021	LAH	Continue reviewing information provided for responses to data requests; multiple office conferences with M. Goss re same; review M. Goss's edits to narrative responses; review multiple emails from rate case team re additional information needed; begin compiling and formatting responses; compose emails to S. Seelye, M. Herrman, et. al. re clarifications on exhibits and narratives; complete Word document; compose email and attach Word responses and Excel spreadsheets for review and comment; review Motion for Confidential Treatment provided by M. Goss; edit Motion; exchange emails with M. Goss re same.	4.80	\$1,272.00
12/21/2021	LAH	Review notice of deficiency issued by the Commission; office conference with M. Goss re same; telephone conference with B. Koenig re same; review multiple emails re same.	0.50	\$132.50
12/21/2021	LAH	Review revised deficiency letter issued by Commission; review multiple emails re same.	0.30	\$79.50
12/21/2021	MDG	Continue review of additional and revised spreadsheets, charts, schedules and other documents necessary for responses to PSC First Information Request; multiple email and telephone exchanges with rate case team members; receipt/review of Deficiency Letter from Commission Staff; email and telephone exchanges with B. Koenig and A. Goad re same.	7.60	\$2,394.00
12/22/2021	MDG	Continue to address Notice of Deficiency issue; draft letter to L. Bridwell re same; office conferences with A. Honaker and email exchanges with rate case team re same; transmit letter to PSC and courtesy phone call and email exchange with B. Koenig and A. Goad.	3.70	\$1,165.50
12/22/2021	MDG	Continue review of additional and revised spreadsheets, charts, schedules and other documents necessary for responses to PSC First Information Request--provide edits to same; review of complete final filing package (438 pages in addition to multiple excel spreadsheets)	4.70	\$1,480.50

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12/22/2021	LAH	Multiple office conferences with M. Goss re deficiency filing and responses to data requests; review draft deficiency filing; edit same; email revised filing to M. Goss for review; review multiple emails re deficiency filing; exchange multiple emails with M. Herrman, et. al. re revised exhibit for deficiency filing; review revised exhibit; prepare deficiency filing for electronic filing and electronically file same; continue review of revised responses to data requests; exchange multiple emails with M. Herrman, et. al. re same; continuing editing responses; telephone conference with M. Herrman re deficiency filing and responses to data requests; review additional exhibits provided by M. Herrman to complete responses; compile all responses into pdf document; bookmark, OCR and reduce file size; email complete version to team to review; exchange emails with M. Herrman re additional edits to responses; edit documents.	5.30	\$1,404.50
12/22/2021	MDG	Preparation of draft Confidentiality Agreement and transmit to A. Goad, KOAG, for review and approval.	0.50	\$157.50
12/23/2021	LAH	Exchange emails with M. Herrman and L. Feltner re edits to responses; make additional edits to responses; recompile into pdf and prepare for electronic filing; telephone conference with M. Goss re filing; electronically file responses and all exhibits; email confidential information to PSC; email to team re filing complete.	2.20	\$583.00
12/23/2021	MDG	Coordinate filing of response package to PSC Staff 1 with A. Honaker; review 'as-filed' package for accuracy on Commission website.	2.50	\$787.50
12/27/2021	LAH	Review emails from PSC re confidential information received.	0.10	\$26.50
Billable Hours / Fees:			117.50	\$34,357.50

Timekeeper Summary

Timekeeper LAH worked 53.10 hours at \$265.00 per hour, totaling \$14,071.50.
Timekeeper MDG worked 64.40 hours at \$315.00 per hour, totaling \$20,286.00.

Cost Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
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**Goss
Samford**

ATTORNEYS AT LAW | PLLC

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

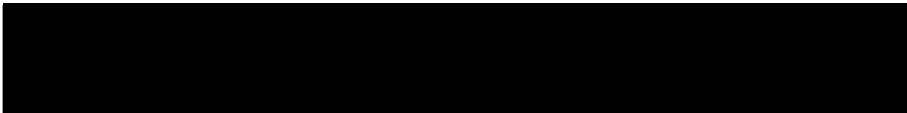
February 11, 2022

Mr. Ken Simmons
President & CEO
South Kentucky RECC
P. O. Box 910
Somerset, KY 42501

Re: January 1, 2022 to January 31, 2022

Dear Ken:

Please find enclosed the invoices for legal services performed by Goss Samford, PLLC on behalf of South Kentucky RECC for the period January 1, 2022 to January 31, 2022. Please remit payment for the amount due within thirty days of today's date. A summary of the amount due and owing is as follows:

<i>Matter Description</i>	<i>Amount</i>
	
-2021 General Rate Adjustment	
-Prior	\$0.00
-Current	\$29,933.00

TOTAL: 

Should you have any questions, please contact me at your convenience. Once again, it is a privilege to represent South Kentucky RECC and we thank you for allowing us the opportunity to work with you.

Sincerely,



Mark David Goss

Enclosures

Goss Samford, PLLC
Suite B-325
2365 Harrodsburg Road
Lexington, KY 40504
Telephone: 859-368-7740

February 09, 2022

Invoice No. 6074

Mr. Ken Simmons
President/ CEO
South Kentucky RECC
P.O. Box 910
Somerset, KY 42501

Client Number: 7100 South Kentucky RECC
Matter 1610 SKRECC - 2021 General Rate Adjustment
For Services Rendered Through 1/31/2022.

Fees				
<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
1/4/2022	LAH	Review confidentiality agreement with AG; exchange emails with M. Goss re same; review confidential information and forward same to A. Goad.	0.50	\$132.50
1/4/2022	MDG	Receipt and review of executed Confidentiality Agreement from A. Goad, KOAG; email exchange with A. Honaker requesting to transmit confidential information to A. Goad.	0.40	\$126.00
1/4/2022	MDG	Email exchanges with B. Koenig, KPSC legal, re status of deficiency issue; email exchange with S. Seelye re same.	0.60	\$189.00
1/4/2022	LAH	Review emails from M. Goss and B. Koenig re deficiency letter.	0.20	\$53.00
1/10/2022	MDG	Receipt and review of two orders from KPSC: AG intervention and procedural order; subsequent email exchanges with rate case team to advise of case deadlines and related issues.	1.60	\$504.00
1/10/2022	LAH	Review Order re deficiency from Commission; review Order from PSC re AG intervention and procedural schedule; review multiple emails re same; calendar case deadlines; office conferences with M. Goss re same.	1.00	\$265.00

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1/12/2022	MDG	Receipt and review of revised website notice and tariffs sent by M. Herrman per Commission's deficiency Order; office conference with A. Honaker re same; review 'as-filed' version on KPSC website for accuracy.	1.60	\$504.00
1/12/2022	LAH	Exchange emails with M. Herrman re updated tariffs and notice to file pursuant to Commission's Order; review all tariffs and notice for accuracy; draft cover letter for filing; multiple office conferences with M. Goss re filing; prepare all documents for electronic filing; electronically file same; exchange emails with team re filing complete.	2.10	\$556.50
1/17/2022	LAH	Review email and documents from M. Goss re proof of publication filing; combine notice and affidavits for filing; prepare cover letter and proof of publication filing for electronic filing; electronically file same.	0.70	\$185.50
1/17/2022	MDG	Consult PSC regulations to confirm 45-day Proof of Notice filing requirement; gather various affidavits and version of public notice which ran in Kentucky Living, package and transmit to A. Honaker for filing in case; review 'as-filed' version on PSC website.	1.20	\$378.00
1/19/2022	MDG	Receipt and review of Request for Information, PSC 2; transmit same to rate case team and schedule telephone conference call to develop plan for drafting responses.	1.00	\$315.00
1/19/2022	LAH	Review and analyze Commission's Second Request for Information; review emails from S. Seelye, et. al. re data requests and scheduling conference call to discuss.	1.00	\$265.00
1/20/2022	MDG	High level review of PSC Staff and KOAG information requests and other information to prepare for conference call; moderate telephone conference call with rate case team to discuss strategy for addressing responses to PSC Staff and KOAG information requests.	1.80	\$567.00
1/20/2022	LAH	Review and analyze AG's Initial Requests for Information; review notes on Commission Staff's Second DR's to prepare for and participate in telephone conference with rate case team re witness assignments and discussion of Commission Staff's Second DR and AG's First DR; review multiple emails from M. Herrman, et. al. re same.	2.20	\$583.00

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1/21/2022	LAH	Draft templates for responses to Commission Staff's Second Requests and AG's First Request; exchange emails with M. Goss re same; exchange emails with A. Goad re same; review email and attached witness assignments from M. Herrman; edit templates to include responsible witnesses; complete templates and email same to the rate case team; review emails from S. Seelye, et. al. re responses.	4.50	\$1,192.50
1/24/2022	MDG	Review spreadsheet prepared by M. Herrman for responsibility for drafting responses to PSC Staff 2 and AG 1 information requests; organize same and coordinate with A. Honaker.	0.70	\$220.50
1/25/2022	LAH	Review email from M. Goss re AG requests for information and research needed for same; review multiple requests to determine what research is needed and what additional information is needed; multiple telephone conference with M. Goss re same; emails to M. Herrman re request for telephone conference to discuss responses; conference with D. Samford re same; telephone conference with M. Herrman re requests; review emails from M. Herrman, et. al. re responses and attachments for responses to requests.	3.50	\$927.50
1/25/2022	MDG	Prepare draft responses to Commission Staff's Second Information Request; email exchanges with A. Honaker to coordinate several responses to requests in AG 1.	4.60	\$1,449.00
1/26/2022	LAH	Review multiple emails and attachments from S. Seelye and M. Herrman re responses to PSC's Second Request.	1.80	\$477.00
1/26/2022	MDG	Prepare draft responses to AG's First Information Request; email exchanges with M. Herrman, S. Seelye and A. Honaker to coordinate several responses to requests in AG 1.	8.30	\$2,614.50
1/26/2022	MDG	Telephone conference call with S. Seelye and K. Newton to discuss PSC Staff responses.	0.50	\$157.50
1/27/2022	LAH	Continuing reviewing multiple draft responses and attachments for Commission Staff's Second Request; begin compiling responses and formatting attachments; telephone conference with M. Goss re status; telephone conference with S. Seelye re responses; complete draft of Word version as stands and review and edit same; email same to team for review; review suggested edits to Word document from M. Goss; review additional responses and attachments from S. Seelye, et. al.	6.00	\$1,590.00

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1/27/2022	MDG	Finalize draft responses assigned to legal by M. Herrman for PSC 2 and AG 1 Information Requests; transmit same to rate case team with explanation.	1.50	\$472.50
1/27/2022	MDG	Review of multiple draft responses to PSC 2 and AG 1 Information Requests sent by rate case team; telephone and email exchanges to discuss, edit and finalize same.	6.80	\$2,142.00
1/28/2022	LAH	Edit responses to Commission Staff's Second Requests; telephone conference with M. Goss re status of AG responses; complete revised draft of Staff responses and email new document to team for review; telephone conference with M. Herrman re responses to Staff's requests; exchange emails with M. Herrman, et. al. re AG responses; begin reviewing draft responses received and attachments for AG's responses; begin compiling Word document for responses; review multiple responses received from M. Herrman, et. al.; edit Word document for AG's responses and email same to team for review; make notes re information still needed for AG responses; begin formatting attachments for responses to AG's requests.	5.00	\$1,325.00
1/28/2022	MDG	Continue review of draft responses to PSC 2 and AG 1 Information Requests; multiple telephone and email exchanges with M. Herrman, S. Seelye and A. Honaker.	7.40	\$2,331.00
1/29/2022	MDG	Continue review of draft responses to PSC 2 and AG 1 Information Requests; multiple email exchanges with M. Herrman, S. Seelye and A. Honaker.	3.40	\$1,071.00
1/29/2022	LAH	Review over 100 emails and attachments from A. Baldwin, M. Herrman, et. al. for responses to AG requests; continue compiling responses and attachments for AG's responses; exchange multiple emails with M. Goss, et. al. re redactions for Staff's request; complete redactions on large attachments; compile complete pdf document of Staff responses and review same for completeness; reduce file size and split into multiple documents to email to team for review; begin formatting AG's attachments received and adding headers to same; telephone conferences with M. Goss re responses.	11.50	\$3,047.50
1/30/2022	MDG	Continue review of draft responses for PSC 2 and AG 1 Information Requests; multiple email exchanges with M. Herrman and A. Honaker.	5.50	\$1,732.50

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1/30/2022	LAH	Continue compiling AG responses received; review multiple emails and attachments received from M. Herrman, et.al. for responses; continue formatting attachments; continue editing and adding narrative responses to AG's requests; exchange multiple emails with M. Goss, et. al. re edits to Staff's complete responses and status of AG's responses	5.50	\$1,457.50
1/31/2022	LAH	Exchange emails with M. Herrman re additional responses to AG's requests and status of remaining responses; review additional narrative responses and input additional responses to AG's request into master documents; review and format additional large attachments; complete Word document of narrative responses and review for completeness; email same to team for review; exchange emails with S. Seelye re verification; multiple office conferences with M. Goss re responses; review information pulled for Attachment re rate case expense; scan and review same; redact information not related to rate case for attachment; format and prepare attachment; complete formatting of all pdf attachments to insert into responses for AG; review multiple emails re edits to Word document; review suggested edits and edit Word document with edits from M. Herrman, S. Seelye, et. al.; review multiple attachments provided today by M. Herrman; exchange emails with M. Goss re confidential/nonconfidential information; exchange emails with M. Herrman re an attachment that needs to be converted to pdf from Excel since it contains confidential and nonconfidential information and is not necessary to be in Excel format.	6.00	\$1,590.00
1/31/2022	MDG	Continue review of draft responses to PSC 2 and AG 1 Information Requests; make comments, edits and coordinate organization of same; multiple telephone and office conferences with A. Honaker; monitor and comment on numerous email exchanges between rate case team containing responses and revisions to same.	4.80	\$1,512.00

Billable Hours / Fees: 103.20 \$29,933.00

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Timekeeper Summary

Timekeeper MDG worked 51.70 hours at \$315.00 per hour, totaling \$16,285.50.

Timekeeper LAH worked 51.50 hours at \$265.00 per hour, totaling \$13,647.50.

Payment Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
1/21/2022	Payment Received/Fees - Check #: ACH	(\$34,357.50)
1/21/2022	Payment Received/Fees - Check #: ACH	(\$29.31)
	Total Payments Received:	(\$34,386.81)

Current Invoice Summary

Prior Balance:	\$34,386.81	
Payments Received:	(\$34,386.81)	Last Payment: 1/21/2022
Unpaid Prior Balance:	\$0.00	
Current Fees:	\$29,933.00	
Advanced Costs:	\$0.00	
TOTAL AMOUNT DUE:	\$29,933.00	

The Prime Group

Date: January 1, 2022

Billed to: South Kentucky RECC
200 Electric Avenue
Somerset, Kentucky 42501

Contact: Michelle Herrman



15.50 hours of consulting services for Larry Feltner @ \$200.00/hour performed during December for rate case support for South Kentucky RECC. \$ 3,100.00

4.50 hours of consulting services for Steve Seelye @ \$230.00/hour performed during December for working on a rate case in Kentucky for South Kentucky RECC. \$ 1,035.00

1.00 hours of consulting services for Eric Blake @ \$170.00 performed during December for rate case support for South Kentucky RECC. \$ 170.00

Total Amount due for December \$ 4,305.00

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

AB
1/3/22

Please note that a Late Payment Charge of 3% will be applied to the net amount owed if payment is not received within 60 days of the billing date specified above.

33302944

MSA-D 26 928.00 1902

MOH 1/10/22
Rate Case Expense

The Prime Group

Date: February 1, 2022

Billed to: South Kentucky RECC
200 Electric Avenue
Somerset, Kentucky 42501

Contact: Michelle Herman

12.50 hours of consulting services for Larry Feltner @ \$200.00/hour performed during January for rate case support for South Kentucky RECC. \$ 2,500.00

59.0 hours of consulting services for Steve Seelye @ \$230.00/hour performed during January for working on a rate case in Kentucky for South Kentucky RECC. \$ 13,570.00

7.00 hours of consulting services for Eric Blake @ \$170.00 performed during January working on Customer Charge benchmarking for South Kentucky RECC. \$ 1,190.00

Total Amount due for January \$ 17,260.00

*AB
2/11/22*
Please remit payment to: **The Prime Group, LLC**
P.O. Box 837
Crestwood, KY 40014-0837

Please note that a Late Payment Charge of 3% will be applied to the net amount owed if payment is not received within 60 days of the billing date specified above.

333 02944

month 2/1/22

MSAD 26 928.00 1902

Rate Case Filing + Response work



\$33302944



~013122

The Prime Group, LLC
P. O. Box 837 • Crestwood, KY • 40014-0837
Phone 502-409-4059 FAX 502-241-4392

Kentucky Electric Cooperatives
 P.O. BOX 32170
 LOUISVILLE, KY 40232
 (800)-357-5232

INVOICE

PAGE	1
INVOICE NO	11667819
INVOICE DATE	12/09/21

100087
 SOUTH KENTUCKY RECC
 P O BOX 910
 SOMERSET, KY 42502-0910
 606-678-4121

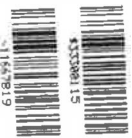
SOUTH KENTUCKY RECC
 P O BOX 910
 SOMERSET, KY 42502-0910
 606-678-4121

CUSTOMER PURCHASE ORDER NO.	SHIP VIA	TERMS	DATE SHIPPED	SLMN 1	SLMN 2	ORDER NUMBER
DEC 21 MAGAZINE	Regular Mail	Net 30 Days	12/09/21		50	10043520-000

SPECIAL INSTRUCTIONS >

QTY ORDERED	QTY SHIPPED	QTY BACK ORDERED	U/M	ITEM NO./ DESCRIPTION	PRICE	AMOUNT
47171.00	47171.00	.00	EA	4614 RC KL MAGAZINES RES CUST	2390	11273.87
4608.00	4608.00	.00	EA	4614 NRC KL MAGAZINES NON-RES CUST	2390	1101.31
47171.00	47171.00	.00	EA	4619 4CR 4 COLOR CHARGE - RES CUSTOMER	.0130	613.22
4608.00	4608.00	.00	EA	4619 4CNR 4 COLOR CHARGE - NON-RESIDENT	.0130	59.90
51779.00	51779.00	.00	EA	4614 SURCHG.19 POSTAGE SURCHARGE	1.722	8916.34
47171.00	47171.00	.00	EA	KL Magazine Invoices. Separate quantities reflect a non-residential customer percentage calculated from Average Number of Consumers Served in the RUS Annual Statistical Report (Informational Publication 201-1).		
4608.00	4608.00	.00	EA	4619 8PGR 8-PG INSERT-RESIDENT CUSTOMER	1400	6603.94
			EA	4619 8PGNR 8-PG INSERT-NON-RES CUSTOMER	1400	645.12

DSK Rate Case



MPR 08 . 1901 . 928.00 - 7,645.30
333,001.15 - MPR 08 . 1901 . 930.20 - 23,212.8

SUB-TOTAL	29213.70
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TAX	SUB-TOTAL	DEPOSIT	BALANCE DUE
1644.44	30858.14	.00	30858.14

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

SOUTH KENTUCKY RECC
PSC CASE NO. 2021-00407
FIRST REQUEST FOR INFORMATION RESPONSE

AG’S FIRST REQUEST FOR INFORMATION—01/20/22

REQUEST 12

RESPONSIBLE PERSONS: Michelle Herrman and Steve Seelye

COMPANY: South Kentucky RECC

Request 12. Refer to the Application, page 9.

b. South Kentucky RECC asserts that it is requesting the rate case expense to be allowed recovery in the rates, and amortized over a three-year period.

iii. Provide copies of invoices supporting the level of incurred rate case costs to date and supply such new invoices as they become available.

Response 12.b.iii. Please see the supplemental response to Staff’s Request No. 1-37 for the updated information requested.

**SOUTH KENTUCKY RECC
PSC CASE NO. 2021-00407
FIRST REQUEST FOR INFORMATION RESPONSE**

AG'S FIRST REQUEST FOR INFORMATION—01/20/22

REQUEST 35

RESPONSIBLE PERSON: Michelle Herrman

COMPANY: South Kentucky RECC

Request 35. Provide a trial balance with all balance sheet and income statement accounts and subaccounts for each month from January 2019 through December 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. The income statement revenue and expense amounts provided should be amounts by month and not year to date. Consider this a continuing request.

Response 35. Please see attached for the December 2021 trial balance for month and year to date.

SOUTH KENTUCKY RECC
PRG. TRBALSUMSUMMARIZED ACCOUNT TRIAL BALANCE
FROM 12/21 TO 12/21PAGE 1
RUN DATE 02/23/22 09:49 AM
Witness: Michelle Herrman

ACCOUNT	DESCRIPTION	AMOUNT
107.00	CONST WORK IN PROGRESS-INDIRECT	0.00
107.15	CONSTRUCTION WIP-SMART GRID-AMI	47.74-
107.20	CONST WORK IN PROGRESS-F A	10,678.95-
107.30	CONST WORK IN PROGRESS-SP EQUIP	0.00
107.92	CONST WIP-RADIOSYSTEM 2020WPLAN	851,936.30-
107.94	CONST WIP-FIREWALL REPLACE 2020	93,261.82-
108.00	RETIRE WORK IN PROGRESS-INDIRECT	0.00
108.60	ACC PROV FOR DEPR-DIST PLANT	395,185.12-
108.70	ACC PROV FOR DEPR-OFFICE FURN	3,197.28-
108.71	ACC PROV FOR DEPR-TRANS EQUIP	65,640.95-
108.72	ACC PROV FOR DEPR-TOOLS POWER DR	105.40-
108.73	ACC PROV FOR DEPR-STR & IMPR	34,487.67-
108.74	ACC PROV FOR DEPR-LAB EQUIP	382.60-
108.75	ACC PROV FOR DEPR-COMM EQUIP	1,525,599.61
108.76	ACC PROV FOR DEPR-MISC EQUIP	4,126.94-
108.77	ACC PROV FOR DEPR-STORES EQUIP	1,059.06-
108.78	ACC PROV FOR DEPR-TOOL, SH, GAR EQ	1,970.88-
108.79	ACC PROV FOR DEPR-COMP & PROC EQ	23,599.82-
108.80	RETIREMENT WORK IN PROGRESS	13,982.77-
108.90	ACC PROV FOR DEPR-COMPUTER - AVL	186.50-
114.00	ELECTRIC PLANT ACQUISITION	380.43-
124.00	OTHER INVESTMENTS	274.38
124.01	OTHER INVEST-ECONOMIC DEV LOANS	25,694.43-
124.10	OTHER INVEST-ECONOMIC DEV GRANTS	42,705.56-
131.10	CASH-GENERAL-CUMBERLAND SECURITY	248,161.34
131.15	CASH-PAYROLL-CUMBERLAND SECURITY	0.00
131.40	TRANSFER OF FUNDS	0.00
131.41	TRANSFER OF FUNDS-DIRECT DEPOSIT	0.00
136.00	TEMP CASH INVEST-CFC COMM PAPERS	3,389,896.47-
136.11	TEMP INVEST-UNITED CUMB BANK-MC	19,395.50
136.12	TEMP INVEST-1ST & FARMERS-ALBANY	149.65
136.13	TEMP INVEST-MONTICELLO BANKING	21,634.18
136.14	TEMP INVEST-1ST NATL BK OF R SPG	36,440.92
136.16	TEMP INVEST-CITIZENS NAT'L-SOM	234.64
136.19	TEMP INVEST-CUMB SECURITY (C CR)	263.70
136.28	TEMP INVEST-ECON DEV GRANT FUNDS	42,894.96
142.10	CUSTOMER ACCTS REC - ELECTRIC	942,127.18
142.11	CUSTOMER ACCTS REC-ADJ-CLEARING	17.00
142.12	CUSTOMER ACCTS REC-SUBSIDY	147,150.00
142.13	CUSTOMER ACCTS REC-CRISIS	19,510.37-
142.15	CUST ACCTS REC-DEBT MANAGEMENT	24,433.89-
142.16	CUST ACCTS REC-ENVIRO SCHG-CLEAR	0.00
142.17	CUST ACCTS REC-COLLECTION-OUEXCH	919.83
142.19	CUST ACCTS REC - COVID BALANCE	2,009.58-
142.21	CUST ACCTS REC - ARRANGEMENTS	1,604.79-
142.31	CUST ACCTS REC-FUEL COST ADJ	2,186,156.37
142.32	CUST ACCTS REC-ENVIRO SCHG MATCH	348,883.86
143.00	OTHER ACCOUNTS RECEIVABLE	792,531.75
143.02	OTHER ACCTS REC-RETIREE INSURANC	2,095.14-

ACCOUNT	DESCRIPTION	AMOUNT
143.03	OTHER ACCTS RECEIVABLE - NOVA	381,176.78-
143.05	OTHER A/R-EMPLOYEE HEALTH INS	272.74-
143.14	OTHER ACCTS REC-CANCER INS	46.04-
143.16	OTHER ACCT REC-HARTFORD DEP LIFE	9.10
143.17	OTHER ACCTS REC-DENTAL INSURANCE	15.59
143.24	OTHER ACCTS REC - ANTHEM LIFE	0.00
143.25	OTHER A/R - GUARDIAN LIFE	80.77-
143.30	OTHER A/C REC-EMP CLOTHING PURCH	0.00
143.33	OTHER ACCTS REC-EAST KY INCENTIV	10,531.00-
143.34	OTHER ACCTS REC - ACRE	76.84-
143.41	OTHER A/R - ETS MAINTENANCE	0.00
143.43	OTHER A/R - EAST KY-SIMPLE SAVER	370.00
143.44	OTHER A/R - GUARDIAN VISION INSU	7.74
143.45	OTHER A/R-EASTKY-SMARTTHERMOSTAT	330.00
144.10	ACC PROV FOR UNCL CUST ACCT-CR	1,276.60-
151.00	FUEL STOCK	2,641.44-
154.10	PLANT MATERIAL & OPER SUPPLIES	78,425.11-
154.20	VEHICLE PARTS INVENTORY	3,527.87
155.11	MERCHANDISE INV (WATER HEATERS)	20.04-
155.13	MERCHANDISE (METER POLE SERV MAT)	828.53-
163.00	STORES EXPENSE UNDISTRIBUTED	0.00
165.10	PREPAYMENTS - INSURANCE	40,579.08-
165.11	PREPAYMNTS-NRECA DUES/RETIREMENT	4,588.67-
165.12	PREPYMNTS-HARTFORD 24HR ACCIDENT	2,200.00
165.20	PREPAYMENTS - KAEC DUES	2,598.37
165.23	OTHER PREPAYMENTS (DP MAINT)	52,814.33
171.00	INTEREST & DIVIDEND REC (CFC)	5,885.36
172.00	RENT REC (JOINT POLE USE-NET)	642,627.46-
173.00	ACCRUED UTILITY REV (UNBILLED)	166,324.83-
182.30	OTHER REG ASSET-DEF METER RETIRE	15,602.41-
184.10	TRANSPORTATION EXPENSE-OVERHEAD	0.00
184.21	CLEARING ACCOUNT-GENERAL PLANT	0.00
184.22	EMPLOYEE PENSION&BENEFIT-CLEARNG	0.00
184.40	TRANSPORTATION EXPENSE-CLEARING	0.00
186.00	MISC DEF DEBITS- RETIREMENT EXP	0.00
186.03	MISC DEF DEBITS - OTHER	85,672.17-
186.05	MISC DEF DR-FRNG BENE ALL OTHERS	0.00
186.06	MISC DEF DR - MEDICAL EXPENSE	0.00
186.07	MISC DEF DR - DENTAL EXPENSE	0.00
186.08	MISC DEF DR - LIFE INS EXPENSE	0.00
186.11	MISC DEF DEBITS-RS PREPAYMENT	35,067.97-
186.13	MISC DEF DEBITS-MINOR MAT ISSUED	2,897.09-
186.15	MISC DEF DEBITS - LTD EXPENSE	0.00
186.18	MISC DEF DR - SAVINGS EXPENSE	0.00
200.00	MEMBERSHIPS ISSUED	125.00-
201.10	PATRONS CAP CREDITS - ASSIGNED	41,038.53
208.00	DONATED CAPITAL	95.89
214.30	ACCR OTHER COMPREHENSIVE INCOME	1,050,063.00
217.00	RETIRED CAPITAL CREDITS-GAIN	11,241.00-

ACCOUNT	DESCRIPTION	AMOUNT
217.10	RETIRED CAP CR(UNCLAIMED REFUNDS	724.35
224.12	OTHER L T D - CFC	143,369.59-
224.14	OTHER LTD-MORTGAGE NOTES PAYABLE	146,666.66
224.16	LTD-REA ECON DEV NOTES EXECUTED	1,390.04-
224.19	OTHER LTD - COBANK	342,676.99
224.21	CURRENT MATURITIES-LTD-COBANK	103,371.23-
224.22	CURRENT MATURITIES-LTD-CFC	143,369.59
224.24	RUS - LONG-TERM DEBT-FFB LOANS	997,495.08
224.26	CURRENT MATURITIES-LTD-ECON DEV	27,084.48
224.30	L T D - REA CONST NOTES EXECUTED	25,088.55
224.31	CURRENT MATURITIES=LTD-RUS	1,002.95-
224.33	CURRENT MATURITIES-LTD-FFB	230,187.42-
224.60	ADV PAYMENTS UNAPPLIED-LTD-DEBIT	22,039.61-
228.30	ACC PROV FOR PENSIONS & BENEFITS	1,050,883.11-
231.11	NOTES PAYABLE - CFC SHORT TERM	0.00
232.00	ACCOUNTS PAYABLE - GENERAL	1,350,415.49-
232.10	ACCOUNTS PAYABLE - EAST KY POWER	245,841.03-
232.11	ACCOUNTS PAYABLE - CREDIT UNION	0.00
232.12	ACCTS PAYABLE-PROVIDENT LIFE INS	0.00
232.13	ACCTS PAYABLE - ELEC PMT REFUNDS	0.00
232.14	A/P - KY SALES AND USE TAX	0.00
232.16	ACCOUNTS PAYABLE - EFTPS	234.03-
232.20	A/P - EMPLOYER'S 401-K	0.00
232.21	A/P - NRECA EMPLOYEE LOANS	321.39-
232.22	A/P - 401K EMPLOYEE - PRETAX	0.00
232.40	ACCOUNTS PAYABLE - REA	1,557,949.46-
232.51	ACCOUNTS PAYABLE - COBANK	3,574.17-
232.61	ACCOUNTS PAYABLE - PEOPLE FUND	1,408.60-
235.00	CUSTOMER DEPOSITS	29,763.00
236.10	ACCRUED PROPERTY TAXES	1,126,633.14
236.11	ACCRUED PSC ASSESSMENT	12,250.76-
236.20	ACC U S SOC SEC - UNEMPLOYMENT	123.58
236.30	ACC U S SOC SEC - FICA	0.00
236.40	ACC STATE SOC SEC - UNEMPLOYMENT	9.70-
236.50	ACCRUED KY SALES TAX - CONSUMERS	4,003.83-
236.51	ACCRUED KY SALES TAX-PREPAYMENT	194.00
236.52	ACCRUED TN SALES TAX-CONSUMERS	83.90
236.70	ACCRUED TAXES-SCHOOL(PULASKI)	24,021.83-
236.71	ACCRUED TAXES-SCHOOL(ADAIR)	432.78-
236.72	ACCRUED TAXES-SCHOOL(CASEY)	1,965.58-
236.73	ACCRUED TAXES-SCHOOL(CLINTON)	3,296.20-
236.74	ACCRUED TAXES-SCHOOL(CUMBERLAND)	4.08
236.75	ACCRUED TAXES-SCHOOL(LAUREL)	4.42-
236.76	ACCRUED TAXES-SCHOOL(LINCOLN)	1,443.26-
236.77	ACCRUED TAXES-SCHOOL(MCCREARY)	4,821.95-
236.78	ACCRUED TAXES-SCHOOL(ROCKCASTLE)	44.16-
236.79	ACCRUED TAXES-SCHOOL(RUSSELL)	7,333.22-
236.80	ACCRUED TAXES-SCHOOL(WAYNE)	8,957.92-
237.11	INTEREST ACCR-FFB LOANS	543,522.42

ACCOUNT	DESCRIPTION	AMOUNT
237.20	INT ACCRUED-CITY OF MONT-LTD	108,563.89
237.31	OTHER INTEREST ACC (CFC-LTD)	24,549.72-
237.33	INTEREST ACCR-CONSUMER DEPOSITS	1,517.59-
241.20	ACCRUED STATE INCOME TAX-EMPL	3,216.21-
241.22	LOCAL TAX W/H - PULASKI COUNTY	1,594.72-
241.23	LOCAL TAX W/H - RUSSELL COUNTY	547.46-
241.25	LOCAL TAX W/H - CLINTON COUNTY	808.14-
241.26	LOCAL TAX W/H - LINCOLN COUNTY	28.67-
241.27	LOCAL TAX W/H - WAYNE COUNTY	784.58-
241.28	LOCAL TAX W/H - MCCREARY COUNTY	1,183.36-
241.29	LOCAL TAX W/H - JAMESTOWN	15.93-
241.30	LOCAL TAX W/H - SOMERSET	5,763.40-
241.50	MONTICELLO - FRANCHISE TAX	10.00-
241.51	ALBANY - FRANCHISE TAX	129.57-
242.20	ACCRUED PAYROLLS	145,553.04-
242.40	ACCRUED EMPLOYEES' SICK LEAVE	21,225.87-
242.55	MISC ACCR LIAB-AUDIT EXPENSE	2,016.63-
252.00	CUST ADV CONST (EXCESS OF 1000')	940.00-
252.05	CUST ADV CONST(M H 300'TO 1000')	3,110.00-
252.09	CUST ADV CONST(BARNS,S BLDG,ETC)	907.55
253.13	OTHER DEF CR(SOLAR FARM CREDIT)	37.58
364.00	POLES, TOWERS & FIXTURES	286,678.46
365.00	OVERHEAD CONDUCTORS & DEVICES	253,316.65
366.00	UNDERGROUND CONDUIT	827.86
367.00	UNDERGROUND CONDUCTORS & DEVICES	56,565.60
368.00	LINE TRANSFORMERS	214,888.13
369.00	SERVICES	174,595.07
370.00	METERS	10,190.09
370.01	METERS - AMR(RESIDENTIAL)	64,673.62
371.00	INSTALLATIONS ON CUST PREMISES	58,128.06
373.00	STREET LIGHTING & SIGNAL SYSTEMS	26,584.29
391.10	COMPUTER & PROCESSING EQUIPMENT	167,414.40
392.00	TRANSPORTATION EQUIPMENT	196,338.00
397.00	COMMUNICATION EQUIPMENT	950,793.57-
403.60	DEPR EXPENSE-DISTRIBUTION PLANT	717,815.77
403.70	DEPR EXPENSE-GENERAL PLANT	79,964.85
407.10	AMORTIZTN-UNRECOVERD PLANT-METER	15,602.41
408.11	TAXES - P S C ASSESSMENT	12,250.76
408.20	TAXES-U S SOC SEC-UNEMPLOYMENT	0.00
408.30	TAXES-U S SOC SEC-FICA	0.00
408.40	KY STATE UNEMPLOYMENT	0.00
415.01	REV FROM MDSG - ETS HEATERS	341.64-
415.04	REV FROM MDSG - WATER HEATERS	23.47-
416.02	COST OF MDSG - ETS HEATERS	1,909.97
416.04	COST OF MDSG - WATER HEATERS	126.90
417.01	REV NU OPER(METER POLE SERVICE)	1,236.00-
417.11	EXP NU OPER-(METER POLE SERVICE)	1,017.43
418.14	NONOP RENTAL INCOME(19 HARDWOOD)	700.00-
419.00	INTEREST & DIVIDEND INCOME	9,402.69-

ACCOUNT	DESCRIPTION	AMOUNT
421.00	MISC NONOPERATING INCOME	274.38-
421.02	MISC NONOPER INCOME-FARM EXPENSE	9.27
421.10	GAIN/LOSS - DISPOSAL OF PROPERTY	265,270.78
425.00	MISCELLANEOUS AMORTIZATION	380.43
426.10	DONATIONS (CHAR, SOCIAL OR COMM)	395.60
426.30	PENALTIES	513.25
427.10	INTEREST ON REA CONST LOAN	329.76
427.11	INTEREST ON FFB LOANS	247,119.38
427.21	INTEREST ON OTHER LTD - CFC	24,549.72
427.24	INTEREST ON LTD - CITY OF MONT	9,869.45
427.25	INTEREST ON LTD - COBANK	134,611.49
431.00	OTHER INTR EXP-INTR ON CONS DEP	1,642.20
440.10	RESIDENTIAL SALES - RURAL	9,902,750.17-
442.10	COMM & INDUSTRIAL SALES - SMALL	896,807.40-
442.20	COMM & INDUSTRIAL SALES-LARGE	3,141,978.13-
442.21	LG COMM OR IND W'OUT DEMAND CHGS	158,708.54-
444.00	PUBLIC STREETS & HWY LIGHTING	27,852.35-
445.00	SALES TO PUB BLDGS&OTH PUB AUTH	159,628.11-
450.10	FORFEITED DISC (LATE PAYMENT CHG)	58,543.02-
451.00	MISC SERVICE REVENUES	7,067.00-
454.00	RENT FROM ELECTRIC PROPERTY	221,225.55-
456.00	OTHER ELECTRIC REVENUE	829.97-
456.02	OTHER ELEC REV-UNBILLED REVENUE	166,324.83
555.00	PURCHASED POWER	10,935,444.00
580.00	OPER SUPERVISION & ENGINEERING	15,530.61
582.00	STATION EXPENSES	898.79
582.10	STATION EXPENSE - SCADA	806.34
583.00	OVERHEAD LINE EXPENSES	127,505.73
584.00	UNDERGROUND LINE EXPENSES	8,103.74
586.00	METER EXPENSES	112,877.11
587.00	CUSTOMER INSTALLATIONS EXPENSE	32,800.32
588.00	MISC DISTRIBUTION EXPENSE	45,998.91
588.10	MISC DISTRIBUTION EXP - MAPPING	15,615.03
590.00	MAINT SUPERVISION & ENGINEERING	11,810.05
593.00	MAINTENANCE OF OVERHEAD LINES	458,447.70
593.01	MAINT OF OVERHEAD LINES - UAI	5,717.91
593.50	MAINT OF OVERHEAD LINES - R/W	248,835.53
596.13	MAINT OF STREET LIGHT (LED)	832.92
597.00	MAINTENANCE OF METERS	12,364.53
598.11	MAINT OF SECURITY LIGHT (SODIUM)	203.52
598.12	MAINT OF SECURITY LIGHT (M VAPOR)	100.32
598.16	MAINT OF SECURITY LIGHT (LED)	784.40
901.00	SUPERVISION (CUSTOMER ACCOUNTS)	4,334.89
903.00	CUST RECORDS & COLLECTION EXP	376,731.77
903.10	CASH - SHORTAGES & OVERAGES	34.79-
904.00	UNCOLLECTIBLE ACCOUNTS	7,881.15
907.00	SUPV (CUST SERV&INFORMATION EXP)	4,334.89
908.00	CUSTOMER ASSISTANCE EXPENSE	29,892.20
908.11	CUST ASST EXP-BUTTON UP REIMBURS	795.00-

ACCOUNT	DESCRIPTION	AMOUNT
908.12	CUST ASST EXP-COMMERCIAL&INDUSTR	1,587.50-
909.00	INFORMATIONAL & INSTR ADVT EXP	16,466.58
910.00	MISC CUST SERV&INFORMATIONAL EXP	159.34
912.00	DEMONSTRATING & SELLING EXPENSES	4,334.89
920.00	ADMINISTRATIVE&GENERAL SALARIES	121,233.77
921.00	OFFICE SUPPLIES & EXPENSE	43,590.83
923.00	OUTSIDE SERVICES EMPLOYED	15,837.92-
925.00	INJURIES AND DAMAGES	24,662.95
926.99	FRINGE BENEFITS - W-2 REPORTING	0.00
928.00	REGULATORY COMMISSION EXPENSES	97,116.11
929.00	DUPLICATE CHARGES - CREDIT	26,145.91-
930.10	GENERAL ADVERTISING EXPENSE	6,560.83
930.11	GEN ADVERTISING (FAIRS & PARADE)	3,593.51
930.20	MISCELLANEOUS GENERAL EXPENSES	23,855.93
930.21	DIRECTORS FEES AND MILEAGE	19,940.58
930.22	DUES & EXPENSE - ASSOC COMPANIES	1,990.30
930.23	ANNUAL MEETING EXPENSE	1,000.00
935.00	MAINTENANCE OF GENERAL PLANT	87,421.81
	ACCOUNTS 000.00 TO 399.99	42,285.50
	ACCOUNTS 400.00 TO 999.99	42,285.50-

SOUTH KENTUCKY RECC
PRG. TRBALSUM

SUMMARIZED ACCOUNT TRIAL BALANCE
FROM 01/21 TO 12/21

PAGE 1
RUN DATE 02/23/22 09:49 AM
Witness: Michelle Herrman

ACCOUNT	DESCRIPTION	AMOUNT
107.00	CONST WORK IN PROGRESS-INDIRECT	0.00
107.11	CONST WIP - (SCADA)	19,561.73
107.14	CONSTRUCTION WIP - RADIO SYSTEM	0.00
107.15	CONSTRUCTION WIP-SMART GRID-AMI	6.93-
107.20	CONST WORK IN PROGRESS-F A	1,237,953.22
107.30	CONST WORK IN PROGRESS-SP EQUIP	0.00
107.86	CONSTRUCT WIP-MONT CONSTRUCT OFF	647.50
107.87	CONST WIP-GENERATOR TRSFR SWITCH	14,025.24
107.92	CONST WIP-RADIOSYSTEM 2020WPLAN	0.00
107.93	CONST WIP-SCADA 2020WORKPLAN	633.64
107.94	CONST WIP-FIREWALL REPLACE 2020	0.00
107.95	MULTIFACTOR AUTHENTICATION	5,222.60
108.00	RETIRE WORK IN PROGRESS-INDIRECT	0.00
108.60	ACC PROV FOR DEPR-DIST PLANT	77,218,191.58-
108.70	ACC PROV FOR DEPR-OFFICE FURN	273,812.41-
108.71	ACC PROV FOR DEPR-TRANS EQUIP	6,895,589.17-
108.72	ACC PROV FOR DEPR-TOOLS POWER DR	52,926.28-
108.73	ACC PROV FOR DEPR-STR & IMPR	3,364,416.60-
108.74	ACC PROV FOR DEPR-LAB EQUIP	143,615.37-
108.75	ACC PROV FOR DEPR-COMM EQUIP	663,255.24-
108.76	ACC PROV FOR DEPR-MISC EQUIP	367,327.64-
108.77	ACC PROV FOR DEPR-STORES EQUIP	217,179.24-
108.78	ACC PROV FOR DEPR-TOOL,SH,GAR EQ	195,998.50-
108.79	ACC PROV FOR DEPR-COMP & PROC EQ	1,351,483.59-
108.80	RETIREMENT WORK IN PROGRESS	146,728.11
108.90	ACC PROV FOR DEPR-COMPUTER - AVL	393,904.54-
114.00	ELECTRIC PLANT ACQUISITION	22,825.34
121.00	NONUTILITY PROPERTY (FARM LAND)	24,793.32
121.20	NONUTILITY PROP (T S & C BARN)	27,432.50
122.00	ACC PROV FOR DEPR-NONUT PROP	27,432.50-
123.10	PATR CAP FROM ASSOC COOPS	84,378,257.98
123.22	INVEST IN CTC'S - CFC	1,492,083.00
123.23	OTHER INVEST IN ASSOC ORG	9,234.24
123.24	INVEST CTC NON-INTEREST BEARING	29,765.11
124.00	OTHER INVESTMENTS	2,886.02
124.01	OTHER INVEST-ECONOMIC DEV LOANS	1,825,694.91
124.10	OTHER INVEST-ECONOMIC DEV GRANTS	1,988,167.41
131.10	CASH-GENERAL-CUMBERLAND SECURITY	1,486,511.82
131.15	CASH-PAYROLL-CUMBERLAND SECURITY	1,000.00
131.40	TRANSFER OF FUNDS	0.00
131.41	TRANSFER OF FUNDS-DIRECT DEPOSIT	0.00
131.42	TRANSFR OF FUNDS-DIR DEPOSIT-HSA	0.00
131.55	CASH COLLECT(PAY PAL)	1,010.00
135.00	WORKING FUNDS	15,150.00
136.00	TEMP CASH INVEST-CFC COMM PAPERS	4,100,000.00
136.02	TEMP INVEST-RCCU	5.00
136.04	TEMP CASH INVEST-CFC SELECT NOTE	685,534.78
136.11	TEMP INVEST-UNITED CUMB BANK-MC	51,065.71
136.12	TEMP INVEST-1ST & FARMERS-ALBANY	38,802.61

ACCOUNT	DESCRIPTION	AMOUNT
136.13	TEMP INVEST-MONTICELLO BANKING	51,104.95
136.14	TEMP INVEST-1ST NATL BK OF R SPG	61,465.93
136.16	TEMP INVEST-CITIZENS NAT'L-SOM	8,581.82
136.19	TEMP INVEST-CUMB SECURITY (C CR)	5,259.42
136.28	TEMP INVEST-ECON DEV GRANT FUNDS	1,131,222.93
142.10	CUSTOMER ACCTS REC - ELECTRIC	4,585,924.90
142.11	CUSTOMER ACCTS REC-ADJ-CLEARING	0.00
142.12	CUSTOMER ACCTS REC-SUBSIDY	144,760.80
142.13	CUSTOMER ACCTS REC-CRISIS	2,016.25
142.14	CUST ACCTS REC-SUMMER COOLING	1,465.80-
142.15	CUST ACCTS REC-DEBT MANAGEMENT	123,633.53
142.16	CUST ACCTS REC-ENVIRO SCHG-CLEAR	0.00
142.17	CUST ACCTS REC-COLLECTION-OUEXCH	919.83
142.19	CUST ACCTS REC - COVID BALANCE	212.00
142.20	CUST ACCTS REC-OTHER(RET CHECKS)	0.00
142.21	CUST ACCTS REC - ARRANGEMENTS	8,619.81
142.31	CUST ACCTS REC-FUEL COST ADJ	3,369,951.33
142.32	CUST ACCTS REC-ENVIRO SCHG MATCH	863,832.28
143.00	OTHER ACCOUNTS RECEIVABLE	2,254,581.99
143.02	OTHER ACCTS REC-RETIREE INSURANC	7,133.77-
143.03	OTHER ACCTS RECEIVABLE - NOVA	369,983.66
143.05	OTHER A/R-EMPLOYEE HEALTH INS	0.00
143.14	OTHER ACCTS REC-CANCER INS	0.00
143.16	OTHER ACCT REC-HARTFORD DEP LIFE	1.40
143.17	OTHER ACCTS REC-DENTAL INSURANCE	0.00
143.24	OTHER ACCTS REC - ANTHEM LIFE	0.00
143.25	OTHER A/R - GUARDIAN LIFE	0.00
143.30	OTHER A/C REC-EMP CLOTHING PURCH	0.00
143.33	OTHER ACCTS REC-EAST KY INCENTIV	11,766.00
143.34	OTHER ACCTS REC - ACRE	230.52-
143.41	OTHER A/R - ETS MAINTENANCE	0.00
143.43	OTHER A/R - EAST KY-SIMPLE SAVER	0.00
143.44	OTHER A/R - GUARDIAN VISION INSU	3.69
143.45	OTHER A/R-EASTKY-SMARTTHERMOSTAT	5,680.00-
144.10	ACC PROV FOR UNCL CUST ACCT-CR	851,882.92-
151.00	FUEL STOCK	47,145.25
154.10	PLANT MATERIAL & OPER SUPPLIES	1,633,105.41
154.20	VEHICLE PARTS INVENTORY	92,498.25
155.11	MERCHANDISE INV (WATER HEATERS)	4,634.12
155.13	MERCHANDISE(METER POLE SERV MAT)	18,746.48
155.20	MERCHANDISE INV - ETS HEATERS	2,373.74
163.00	STORES EXPENSE UNDISTRIBUTED	0.00
165.10	PREPAYMENTS - INSURANCE	291,938.96
165.11	PREPAYMNTS-NRECA DUES/RETIREMENT	36,709.32
165.12	PREPYMNTS-HARTFORD 24HR ACCIDENT	2,200.00
165.20	PREPAYMENTS - KAEC DUES	0.00
165.22	PREPAYMNTS-SPARE TRANSFORMER PROG	5,565.48
165.23	OTHER PREPAYMENTS (DP MAINT)	137,306.58
165.24	PREPAYMNTS - BOARD ELECTION	0.00

ACCOUNT	DESCRIPTION	AMOUNT
171.00	INTEREST & DIVIDEND REC (CFC)	17,512.73
172.00	RENT REC (JOINT POLE USE-NET)	0.00
173.00	ACCRUED UTILITY REV (UNBILLED)	7,411,004.99
182.30	OTHER REG ASSET-DEF METER RETIRE	1,123,373.51
184.10	TRANSPORTATION EXPENSE-OVERHEAD	0.00
184.21	CLEARING ACCOUNT-GENERAL PLANT	0.00
184.22	EMPLOYEE PENSION&BENEFIT-CLEARNG	0.00
184.40	TRANSPORTATION EXPENSE-CLEARING	0.00
186.00	MISC DEF DEBITS- RETIREMENT EXP	0.00
186.03	MISC DEF DEBITS - OTHER	0.00
186.05	MISC DEF DR-FRNG BENE ALL OTHERS	0.00
186.06	MISC DEF DR - MEDICAL EXPENSE	0.00
186.07	MISC DEF DR - DENTAL EXPENSE	0.00
186.08	MISC DEF DR - LIFE INS EXPENSE	0.00
186.11	MISC DEF DEBITS-RS PREPAYMENT	911,766.82
186.13	MISC DEF DEBITS-MINOR MAT ISSUED	0.00
186.15	MISC DEF DEBITS - LTD EXPENSE	0.00
186.18	MISC DEF DR - SAVINGS EXPENSE	0.00
200.00	MEMBERSHIPS ISSUED	1,196,930.00-
201.10	PATRONS CAP CREDITS - ASSIGNED	136,190,461.95-
201.20	PATRONAGE CAPITAL ASSIGNABLE	893.34-
208.00	DONATED CAPITAL	302,917.29-
214.30	ACCR OTHER COMPREHENSIVE INCOME	4,845,476.00
217.00	RETIRED CAPITAL CREDITS-GAIN	2,343,107.17-
217.10	RETIRED CAP CR (UNCLAIMED REFUNDS	5,725,615.79-
219.10	OPERATING MARGINS	0.00
219.11	OPERATING MARGINS-ACCTNG CHG2016	6,135,113.75-
219.20	NON-OPERATING MARGINS	0.00
224.10	OTHER L T D - CITIZENS NATL BANK	0.00
224.12	OTHER L T D - CFC	3,794,197.22-
224.14	OTHER LTD-MORTGAGE NOTES PAYABLE	2,200,000.10-
224.16	LTD-REA ECON DEV NOTES EXECUTED	1,524,305.98-
224.18	OTHER L T D - GRANT FUNDS	2,566,000.00-
224.19	OTHER LTD - COBANK	40,959,707.41-
224.21	CURRENT MATURITIES-LTD-COBANK	2,928,276.24-
224.22	CURRENT MATURITIES-LTD-CFC	868,278.00-
224.24	RUS - LONG-TERM DEBT-FFB LOANS	150,940,418.50-
224.25	RUS - FFB NOTES EXECUTED - DEBIT	44,000,000.00
224.26	CURRENT MATURITIES-LTD-ECON DEV	308,333.16-
224.30	L T D - REA CONST NOTES EXECUTED	2,808,729.14-
224.31	CURRENT MATURITIES=LTD-RUS	271,439.84-
224.32	CURRENT MATURITIES-LTD-CITY MONT	146,666.66-
224.33	CURRENT MATURITIES-LTD-FFB	3,249,004.02-
224.60	ADV PAYMENTS UNAPPLIED-LTD-DEBIT	31,065,537.90
228.30	ACC PROV FOR PENSIONS & BENEFITS	10,663,877.00-
231.11	NOTES PAYABLE - CFC SHORT TERM	0.00
232.00	ACCOUNTS PAYABLE - GENERAL	2,474,250.78-
232.10	ACCOUNTS PAYABLE - EAST KY POWER	10,938,849.02-
232.11	ACCOUNTS PAYABLE - CREDIT UNION	0.00

ACCOUNT	DESCRIPTION	AMOUNT
232.12	ACCTS PAYABLE-PROVIDENT LIFE INS	0.00
232.13	ACCTS PAYABLE - ELEC PMT REFUNDS	0.00
232.14	A/P - KY SALES AND USE TAX	0.00
232.16	ACCOUNTS PAYABLE - EFTPS	234.03-
232.20	A/P - EMPLOYER'S 401-K	0.00
232.21	A/P - NRECA EMPLOYEE LOANS	180.39
232.22	A/P - 401K EMPLOYEE - PRETAX	0.00
232.30	ACCOUNTS PAYABLE - OTHER	0.00
232.40	ACCOUNTS PAYABLE - REA	1,557,949.46-
232.50	ACCOUNTS PAYABLE - CFC	0.00
232.51	ACCOUNTS PAYABLE - COBANK	134,611.49-
232.61	ACCOUNTS PAYABLE - PEOPLE FUND	31,637.01-
235.00	CUSTOMER DEPOSITS	1,761,127.00-
236.10	ACCRUED PROPERTY TAXES	15,529.92-
236.11	ACCRUED PSC ASSESSMENT	0.00
236.20	ACC U S SOC SEC - UNEMPLOYMENT	0.00
236.30	ACC U S SOC SEC - FICA	0.00
236.40	ACC STATE SOC SEC - UNEMPLOYMENT	105.72-
236.50	ACCRUED KY SALES TAX - CONSUMERS	167,575.85-
236.51	ACCRUED KY SALES TAX-PREPAYMENT	82,818.00
236.52	ACCRUED TN SALES TAX-CONSUMERS	394.15-
236.70	ACCRUED TAXES-SCHOOL (PULASKI)	153,776.01-
236.71	ACCRUED TAXES-SCHOOL (ADAIR)	2,748.66-
236.72	ACCRUED TAXES-SCHOOL (CASEY)	7,482.91-
236.73	ACCRUED TAXES-SCHOOL (CLINTON)	38,240.25-
236.74	ACCRUED TAXES-SCHOOL (CUMBERLAND)	98.63-
236.75	ACCRUED TAXES-SCHOOL (LAUREL)	19.05-
236.76	ACCRUED TAXES-SCHOOL (LINCOLN)	5,412.27-
236.77	ACCRUED TAXES-SCHOOL (MCCREARY)	31,420.71-
236.78	ACCRUED TAXES-SCHOOL (ROCKCASTLE)	240.22-
236.79	ACCRUED TAXES-SCHOOL (RUSSELL)	48,553.70-
236.80	ACCRUED TAXES-SCHOOL (WAYNE)	64,666.15-
237.11	INTEREST ACCR-FFB LOANS	0.00
237.20	INT ACCRUED-CITY OF MONT-LTD	0.00
237.31	OTHER INTEREST ACC (CFC-LTD)	24,549.72-
237.33	INTEREST ACCR-CONSUMER DEPOSITS	1,645.40-
241.20	ACCRUED STATE INCOME TAX-EMPL	21,794.68-
241.22	LOCAL TAX W/H - PULASKI COUNTY	5,433.59-
241.23	LOCAL TAX W/H - RUSSELL COUNTY	1,956.38-
241.25	LOCAL TAX W/H - CLINTON COUNTY	2,638.27-
241.26	LOCAL TAX W/H - LINCOLN COUNTY	136.67-
241.27	LOCAL TAX W/H - WAYNE COUNTY	2,623.34-
241.28	LOCAL TAX W/H - MCCREARY COUNTY	3,840.47-
241.29	LOCAL TAX W/H - JAMESTOWN	37.39-
241.30	LOCAL TAX W/H - SOMERSET	18,697.51-
241.50	MONTICELLO - FRANCHISE TAX	17,425.00-
241.51	ALBANY - FRANCHISE TAX	1,722.30-
242.20	ACCRUED PAYROLLS	443,924.40-
242.40	ACCRUED EMPLOYEES' SICK LEAVE	1,248,410.00-

ACCOUNT	DESCRIPTION	AMOUNT
242.55	MISC ACCR LIAB-AUDIT EXPENSE	0.00
252.00	CUST ADV CONST (EXCESS OF 1000')	333,763.50-
252.01	CUST ADV CONST (QUES PERM SER)	31,911.01-
252.02	CUST ADV CONST (URD EXTENSIONS)	0.00
252.03	CUST ADV CONST (TEMP SERVICES)	0.00
252.04	CUST ADV CONST(M H 150' TO 300')	0.00
252.05	CUST ADV CONST(M H 300'TO 1000')	16,475.24-
252.06	CUST ADV CONST(M H OVER 1000')	29,765.95-
252.09	CUST ADV CONST(BARNS,S BLDG,ETC)	52,212.02-
253.06	OTHER DEF CR (METER TEST FEES)	0.00
253.13	OTHER DEF CR(SOLAR FARM CREDIT)	332.62-
360.00	LAND & LAND RIGHTS (DIST PLANT)	52,264.44
361.00	STRUCTURE & IMPROVE (DISTPLANT)	17,823.85
362.01	STATION EQUIPMENT-SCADA TOWERS	138,936.07
362.02	STATION EQUIP-OTHER SCADA EQUIP	665,741.72
364.00	POLES, TOWERS & FIXTURES	68,570,315.58
365.00	OVERHEAD CONDUCTORS & DEVICES	69,787,195.18
366.00	UNDERGROUND CONDUIT	644,828.04
367.00	UNDERGROUND CONDUCTORS & DEVICES	9,582,298.62
368.00	LINE TRANSFORMERS	45,068,373.53
369.00	SERVICES	32,619,063.08
370.00	METERS	866,987.25
370.01	METERS - AMR(RESIDENTIAL)	10,696,810.46
370.03	METERS - AMR(COMMERCIAL)	597,868.48
370.16	METERS-AMR(COMPUTER)	475,719.07
371.00	INSTALLATIONS ON CUST PREMISES	12,358,091.27
373.00	STREET LIGHTING & SIGNAL SYSTEMS	1,234,904.43
389.00	LAND & LAND RIGHTS (GEN PLANT)	5,711.45
389.10	LAND & LAND RIGHTS(SOMERSET)	10,000.00
389.11	LAND & LAND RIGHTS(WHITLEY CITY	662,581.58
389.12	LAND & LAND RIGHTS(ALBANY)	99,888.26
389.13	LAND & LAND RIGHTS(MONTICELLO)	490,840.91
389.14	LAND & LAND RIGHTS(RUSSELL SPRGS	294,772.64
389.15	LAND & LAND RIGHTS(SUMERSETBLVD)	1,314,741.00
390.00	STRUCTURES & IMPROVEMENTS	20,679,316.98
391.00	OFFICE FURNITURE & EQUIPMENT	668,447.66
391.10	COMPUTER & PROCESSING EQUIPMENT	2,298,158.42
391.11	COMP & PROCESS EQUIP - AVL	394,842.04
392.00	TRANSPORTATION EQUIPMENT	9,575,834.94
393.00	STORES EQUIPMENT	301,828.14
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	475,255.40
395.00	LABORATORY EQUIPMENT	188,263.75
396.00	POWER OPERATED EQUIPMENT	59,749.06
397.00	COMMUNICATION EQUIPMENT	2,193,824.58
398.00	MISCELLANEOUS EQUIPMENT	860,791.44
403.60	DEPR EXPENSE-DISTRIBUTION PLANT	8,462,361.31
403.70	DEPR EXPENSE-GENERAL PLANT	978,236.20
407.10	AMORTIZTN-UNRECOVERD PLANT-METER	187,228.92
408.11	TAXES - P S C ASSESSMENT	155,255.44

ACCOUNT	DESCRIPTION	AMOUNT
408.20	TAXES-U S SOC SEC-UNEMPLOYMENT	0.00
408.30	TAXES-U S SOC SEC-FICA	0.00
408.40	KY STATE UNEMPLOYMENT	0.00
415.01	REV FROM MDSG - ETS HEATERS	2,599.25-
415.04	REV FROM MDSG - WATER HEATERS	1,585.98-
416.02	COST OF MDSG - ETS HEATERS	6,452.44
416.04	COST OF MDSG - WATER HEATERS	2,867.95
417.01	REV NU OPER(METER POLE SERVICE)	134,525.00-
417.11	EXP NU OPER-(METER POLE SERVICE)	116,957.65
418.03	NONOP RENTAL INCOME(MEPB RENTAL)	3,600.00-
418.14	NONOP RENTAL INCOME(19 HARDWOOD)	8,400.00-
419.00	INTEREST & DIVIDEND INCOME	1,007,399.18-
421.00	MISC NONOPERATING INCOME	3,104,345.51-
421.01	MISC NONOPER INCOME-FARM INCOME	2,800.00-
421.02	MISC NONOPER INCOME-FARM EXPENSE	103.93
421.04	MISC NONOPERATING EXPENSE	17,324.87
421.10	GAIN/LOSS - DISPOSAL OF PROPERTY	177,821.30
423.00	G & T COOPERATIVE CAPITAL CREDIT	3,352,649.69-
424.00	OTHER CAP CR & PATRON CAP ALLOC	206,459.75-
425.00	MISCELLANEOUS AMORTIZATION	4,565.16
426.10	DONATIONS(CHAR, SOCIAL OR COMM)	31,191.25
426.30	PENALTIES	543.25
426.40	EXP FOR CER CIVIC,POL & REL ACT	2,984.03
427.10	INTEREST ON REA CONST LOAN	9,162.12
427.11	INTEREST ON FFB LOANS	3,169,926.03
427.21	INTEREST ON OTHER LTD - CFC	308,595.11
427.24	INTEREST ON LTD - CITY OF MONT	118,433.34
427.25	INTEREST ON LTD - COBANK	1,631,801.22
431.00	OTHER INTR EXP-INTR ON CONS DEP	1,857.35
440.10	RESIDENTIAL SALES - RURAL	89,215,011.16-
442.10	COMM & INDUSTRIAL SALES - SMALL	9,406,766.07-
442.20	COMM & INDUSTRIAL SALES-LARGE	30,054,923.37-
442.21	LG COMM OR IND W'OUT DEMAND CHGS	1,640,183.52-
444.00	PUBLIC STREETS & HWY LIGHTING	302,614.74-
445.00	SALES TO PUB BLDGS&OTH PUB AUTH	1,478,894.77-
450.10	FORFEITED DISC(LATE PAYMENT CHG)	710,893.49-
451.00	MISC SERVICE REVENUES	92,948.00-
454.00	RENT FROM ELECTRIC PROPERTY	2,034,825.09-
456.00	OTHER ELECTRIC REVENUE	2,543.19-
456.02	OTHER ELEC REV-UNBILLED REVENUE	1,187,591.63
555.00	PURCHASED POWER	96,010,219.00
580.00	OPER SUPERVISION & ENGINEERING	142,554.64
582.00	STATION EXPENSES	7,756.40
582.10	STATION EXPENSE - SCADA	10,139.94
583.00	OVERHEAD LINE EXPENSES	1,299,972.80
584.00	UNDERGROUND LINE EXPENSES	98,062.69
586.00	METER EXPENSES	1,336,732.97
587.00	CUSTOMER INSTALLATIONS EXPENSE	369,209.45
587.30	CUSTOMER INST EXP-STRAY VOLTAGE	3,759.73

ACCOUNT	DESCRIPTION	AMOUNT
588.00	MISC DISTRIBUTION EXPENSE	463,744.63
588.10	MISC DISTRIBUTION EXP - MAPPING	204,579.39
590.00	MAINT SUPERVISION & ENGINEERING	114,216.18
592.10	MAINTENANCE - SCADA EQUIPMENT	31,721.99
593.00	MAINTENANCE OF OVERHEAD LINES	4,034,358.55
593.01	MAINT OF OVERHEAD LINES - UAI	68,614.86
593.10	STORM DAMAGE EXP	34,713.69
593.20	MAINT OF OVERHEAD LINES-PCB COST	200.00
593.30	MAINT OF OH LINES-DCI SENTRY SYS	0.00
593.50	MAINT OF OVERHEAD LINES - R/W	3,832,900.21
594.00	MAINT OF UNDERGROUND LINES	2,245.07
596.00	MAINT OF ST LIGHTING&SGL SYSTEM	65.65
596.11	MAINT OF STREET LIGHT(SODIUM)	453.67
596.13	MAINT OF STREET LIGHT(LED)	1,977.76
597.00	MAINTENANCE OF METERS	40,167.49
598.00	MAINT OF MISC DISTRIBUTION PLANT	12,460.30
598.11	MAINT OF SECURITY LIGHT(SODIUM)	1,104.06
598.12	MAINT OF SECURITY LIGHT(M VAPOR)	374.42
598.13	MAINT SECURITY LIGHT(SODIUM DIR)	103.85
598.15	MAINT SECURITY LIGHT(M HALIDE)	1,488.89
598.16	MAINT OF SECURITY LIGHT(LED)	20,076.40
901.00	SUPERVISION (CUSTOMER ACCOUNTS)	42,018.61
902.00	METER READING EXPENSE	399.79
903.00	CUST RECORDS & COLLECTION EXP	3,840,227.71
903.10	CASH - SHORTAGES & OVERAGES	256.05-
904.00	UNCOLLECTIBLE ACCOUNTS	111,391.55
907.00	SUPV(CUST SERV&INFORMATION EXP)	42,018.61
908.00	CUSTOMER ASSISTANCE EXPENSE	294,765.10
908.11	CUST ASST EXP-BUTTON UP REIMBURS	3,944.97-
908.12	CUST ASST EXP-COMMERCIAL&INDUSTR	76,200.76
909.00	INFORMATIONAL & INSTR ADVT EXP	165,063.00
910.00	MISC CUST SERV&INFORMATIONAL EXP	919.71
912.00	DEMONSTRATING & SELLING EXPENSES	42,018.61
920.00	ADMINISTRATIVE&GENERAL SALARIES	1,243,795.93
921.00	OFFICE SUPPLIES & EXPENSE	622,750.29
923.00	OUTSIDE SERVICES EMPLOYED	133,249.14
925.00	INJURIES AND DAMAGES	300,284.65
925.01	LINEMAN RODEO EXPENSE	949.02
926.99	FRINGE BENEFITS - W-2 REPORTING	0.00
928.00	REGULATORY COMMISSION EXPENSES	153,471.93
929.00	DUPLICATE CHARGES - CREDIT	292,967.20-
930.10	GENERAL ADVERTISING EXPENSE	28,509.85
930.11	GEN ADVERTISING (FAIRS & PARADE)	7,306.71
930.20	MISCELLANEOUS GENERAL EXPENSES	433,508.39
930.21	DIRECTORS FEES AND MILEAGE	182,821.46
930.22	DUES & EXPENSE - ASSOC COMPANIES	207,389.70
930.23	ANNUAL MEETING EXPENSE	16,106.99
930.24	MISC GEN EXP-CAP CR&OTH FIN NOT	12,546.50
935.00	MAINTENANCE OF GENERAL PLANT	957,412.84

ACCOUNT	DESCRIPTION	AMOUNT
	ACCOUNTS 000.00 TO 399.99	9,430,773.95
	ACCOUNTS 400.00 TO 999.99	9,430,773.95-

**SOUTH KENTUCKY RECC
PSC CASE NO. 2021-00407
FIRST REQUEST FOR INFORMATION RESPONSE**

AG'S FIRST REQUEST FOR INFORMATION—01/20/22

REQUEST 36

RESPONSIBLE PERSON: Michelle Herrman

COMPANY: South Kentucky RECC

Request 36. Refer to Schedule B-1, page 1, which shows the debt issues outstanding as of December 31, 2020. Provide a schedule in similar format of all debt issues outstanding at the end of each month from March 2020 through December 31, 2021, and each month thereafter as actual information for each subsequent month is available throughout the pendency of this proceeding. Consider this a continuing request.

Response 36. Please see attached for the requested updated information. The attachment is an Excel spreadsheet which is being uploaded into the Commission's electronic filing system separately.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

