

**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.

SOUTH KENTUCKY RECC  
PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS  
FOR ACCT: 928.00 REGULATORY COMMISSION EXPENSES  
DATE RANGE FROM 03/31/22 TO 05/06/22

PAGE 1  
RUN DATE 05/06/22 11:25 AM  
Witness: Michelle Herrman

SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
AP	1	232.00	MSAD	26	1902		2300	03/31/22	VN 33302944	.00	13,970.00	.00	PRIME GROUP
PY	10	242.20	ACLB	00	1902		422	03/31/22		.50	14.41	.00	ACCRUED LABOR - MONTH END
JE	44	184.22	SJOO	37	1902		1	03/31/22		.00	319.12	.00	EXP COOP PART OF EMPL BENEFITS
JE	44	184.22	SJOO	37	1902		1	03/31/22		.00	2,351.11	.00	EXP COOP PART OF EMPL BENEFITS
TR	50	184.40	TREX	00	1902		1	03/31/22		44.50	14.24	.00	TRANSPORTATION EXPENSE
AP	1	232.00	MSAD	29	1900		2300	03/31/22	VN 33304870	.00	10,446.90	.00	GOSS SAMFORD
PY	20	131.15	LARG	00	1902		422	04/15/22		21.50	1,876.69	.00	LABOR REGULAR
PY	20	131.15	LARG	00	1902		432	04/29/22		16.00	1,418.88	.00	LABOR REGULAR
AP	1	232.00	MPRL	06	1901		2300	04/30/22	VN 33305284	.00	67.50	.00	THE INTERIOR JOURNAL
AP	1	232.00	MPRL	06	1901		2300	04/30/22	VN 33304808	.00	42.00	.00	MOUNT VERNON SIGNAL
AP	1	232.00	MPRL	06	1901		2300	04/30/22	VN 33304123	.00	82.90	.00	ADAIR PROGRESS

NUMBER OF RECORDS FOUND - 11

TOTAL QTY 82.50

TOTAL DEBIT 30,603.75

TOTAL CREDIT .00

NET BALANCE 30,603.75

THE INTERIOR JOURNAL  
 PO BOX 947  
 COLUMBIANA, AL 35051 - 0947  
 (606) 661-5009

# Advertising Invoice

SOUTH KENTUCKY RECC  
 PO BOX 910  
 SOMERSET KY 42502

Acct #: 248933  
 Date: 4/28/2022  
 Ad #: 1432508

Notes:

DESCRIPTION	START	STOP	INSERTS	AMOUNT
PUBLIC HEARING	4/28/2022	4/28/2022	1	67.50

*Notice for  
Rate Case*

*[Signature]*

33305284  
 APRIL 06 - 1901 - 928.00

*AB  
2/15/22*

Ad Text

PUBLIC NOTICENOTICE  
 OF PUBLIC  
 HEARINGNotice is hereby  
 given that the Kentucky Public  
 Service Commission ("PSC")  
 will conduct a public hearing  
 on Tuesday, May 10, 2022, at  
 9:00 a.m., Eastern Standard  
 Time, at the PSC's offices at  
 211 Sower Boulevard,  
 Frankfort, Kentucky, 40601,  
 for the purpose of cross-  
 examination of witnesses of  
 South Kentucky Rural Electric  
 Cooperative Corporation  
 ("SKRECC"), and Intervenors  
 in PSC Case No. 2021-00407,  
 regarding the Application of  
 SKRECC for a General  
 Adjustment of Rates, Approval

Total: \$67.50  
 Tax: \$0.00  
 Net: \$67.50  
 Paid: \$0.00

Total Due: \$67.50



Mount Vernon Signal  
 115 Main St.  
 Mount Vernon, KY 40456 - 2239

# Invoice

DATE	INVOICE NO.
04/26/22	35155

BILL TO
South Ky. RECC Joy Bullock PO Box 910 Somerset, KY 42503

TERMS
Net 15

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Advertising	Notice of Public Hearing - 4/28  <i>Rate Case</i>  <i>JB</i>   <i>AB</i> <i>5/5/22</i>		42.00  33304808 MPRL 06 . 1901 . 928 . 00	42.00



<b>Total</b>	<b>\$42.00</b>
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**Goss  
Samford**

ATTORNEYS AT LAW : PLLC

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

April 15, 2022

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

Re: March 1, 2022 to March 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 March 1, 2022 to March 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>
[REDACTED]	
-2021 General Rate Adjustment	
-Prior	\$0.00
-Current	\$10,667.40
<b>TOTAL:</b>	[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

April 09, 2022

Invoice No. 6190

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

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Client Number: 7100 South Kentucky RECC  
 Matter 1610 SKRECC - 2021 General Rate Adjustment  
 For Services Rendered Through 3/31/2022.

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<b>Fees</b>				
<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
3/1/2022	LAH	Exchange emails with M. Herrman, et. al. re responses to Staff's Third DR; finalize and complete responses to Commission Staff's Third requests; review email from M. Herrman and attachment re confidential information; draft Motion for Confidential Treatment for AG responses; redact attachments; create highlighted confidential versions for filing under seal; review and edit formatting errors on AG's Second responses; email Motion to M. Goss for review; exchange emails with M. Goss re responses still needed.	3.50	\$927.50
3/1/2022	MDG	Review and revise Letter of Credit document and transmit in redline to B. Aaron, borrower's loan officer, and other participants in upcoming loan closing.	0.70	\$220.50
3/1/2022	MDG	Review current version of draft responses to PSC 3 and AG 2 responses to Information Requests; also review all current exhibits to be filed in support of responses; multiple email exchanges with rate case team members.	2.40	\$756.00

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Client Number: 7100  
 Matter Number: 1610

4/9/2022

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3/2/2022	LAH	Review edits to responses to data requests from M. Herrman; revise responses to data requests; office conference with M. Goss re information still needed; review and edit Motion for Confidential Treatment to add additional response provided by M. Herrman; redact confidential information; review and format responses provided by M. Goss; insert responses to data requests provided by M. Goss into template; review responses to Commission Staff and AG and complete edits to same, compile pdf version including attachments of Commission Staff's Third Requests; email final version to team for review; review multiple emails from rate case team re edits to responses.	4.80	\$1,272.00
3/2/2022	MDG	Draft responses to several Information Requests at suggestion of rate case team; make thorough review of entire semi-final filing package including exhibits and revert same in redline to rate case team.	3.50	\$1,102.50
3/3/2022	LAH	Review email with additional edits to attachment from M. Herrman; compile attachment, edit header and send to M. Herrman for review; exchange emails with M. Herrman re same; office conference with M. Goss re same; detailed review of responses to AG Second and Staff's Third; make final edits to same; prepare all documents for electronic filing and electronically file same; email confidential material to PSC; email confidential material to A. Goad; telephone conference with M. Herrman re upcoming procedural schedule deadlines; office conference with M. Goss re upcoming deadlines; review emails re same.	3.20	\$848.00
3/3/2022	MDG	Make additional review of filing package following requested edits by South Kentucky staff; email exchange with A. Honaker re approval of same; review of 'as-filed' package of responses to PSC 3 and AG 2 Information Requests.	1.80	\$567.00
3/9/2022	MDG	Receipt and high-level review of AG's Direct Testimony from Lane Kollen; email exchange with rate case team re same.	0.80	\$252.00
3/10/2022	LAH	Review and analyze L. Kollen testimony filed by AG.	2.50	\$662.50

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Client Number: 7100

4/9/2022

Matter Number: 1610

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3/10/2022	LAH	Telephone conference with M. Goss re upcoming procedural schedule; review emails from M. Herrman and S. Seelye re expense update; email to M. Goss re need for telephone conference to discuss intervenor testimony and possible data requests to AG.	0.40	\$106.00
3/11/2022	MDG	Email exchanges with M. Herrman and S. Seelye to discuss periodic filing update of rate case expenses; review of draft spreadsheet sent by M. Herrman; additional email exchanges with M. Herrman re status of development of draft Data Requests to be served on AG's rate expert.	0.80	\$252.00
3/11/2022	LAH	Exchange emails with A. Baldwin re monthly updates to file; review information provided; draft monthly updates for filing; exchange multiple emails with A. Baldwin and M. Herrman re attachments and responses; draft cover letter for filing; draft verification for M. Herrman's signature; exchange multiple emails with A. Baldwin and M. Herrman re timing of filing.	0.80	\$212.00
3/14/2022	LAH	Edit updates and cover letter; prepare both for electronic filing; electronically file same; exchange emails with team re same.	0.30	\$79.50
3/14/2022	MDG	Review periodic rate case expense filing and provide suggestions to M. Herrman; review 'as-filed' filing package on PSC website.	0.80	\$252.00
3/15/2022	MDG	Email exchanges with M. Herrman and S. Seelye re status of draft Data Requests to AG's rate expert.	0.40	\$126.00
3/17/2022	LAH	Review proposed data requests to AG from M. Herrman and S. Seelye; exchange emails re same; draft and format data requests to AG; email draft for team to review; exchange multiple emails re same; review edits from team; incorporate edits to same.	1.20	\$318.00
3/17/2022	MDG	Review of draft Data Requests to AG's expert witness sent by rate case team; make edits and comments to same; transmit to rate case team with explanation.	1.20	\$378.00
3/18/2022	LAH	Draft cover letter for filing; add final edits to requests; prepare requests and cover letter for electronic filing; email final draft to team for review; review emails re same; electronically file documents; review Commission Staff's data requests to AG.	1.00	\$265.00
3/18/2022	LAH	Exchange emails with A. Goad re Word version of requests to AG.	0.10	\$26.50

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Client Number: 7100  
Matter Number: 1610

4/9/2022  
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3/18/2022	MDG	Make final review and edits to draft Data Requests to AG's witness; email exchanges with rate case team; review of 'as-filed' document for accuracy.	1.50	\$472.50
3/24/2022	LAH	Review Commission Order establishing hearing date; calendar same; review emails re same.	0.20	\$53.00
3/28/2022	LAH	Review and analyze the Commission's Order re confidentiality.	0.20	\$53.00
3/30/2022	LAH	Email Commission's Order on confidentiality to team for review; office conference with M. Goss re Order and preparation of documents; begin review of large documents provided in response to data requests that were denied confidential treatment to begin updating same pursuant to Order; review emails from M. Goss, et. al. re rebuttal testimony; review email and attached hearing notice; review emails re hearing preparation session.	1.80	\$477.00
3/30/2022	MDG	Prepare draft Notice of Hearing and transmit to M. Herrman with time window for publication according to PSC regulations; multiple email exchanges with rate case team re rebuttal testimony, scheduling of hearing preparation session, and other miscellaneous case matters.	2.20	\$693.00
3/30/2022	MDG	Receipt and review of PSC Order on Motion for Confidential Treatment; office conference with A. Honaker to discuss steps necessary to comply with Order.	0.50	\$157.50
3/31/2022	LAH	Exchange emails with M. Herrman re Order on confidentiality.	0.10	\$26.50
3/31/2022	MDG	Monitor email exchanges between M. Herrman and A. Honaker re confidentiality issue contained in PSC Order.	0.30	\$94.50
<b>Billable Hours / Fees:</b>			<b>37.00</b>	<b>\$10,650.00</b>

### Timekeeper Summary

Timekeeper MDG worked 16.90 hours at \$315.00 per hour, totaling \$5,323.50.

Timekeeper LAH worked 20.10 hours at \$265.00 per hour, totaling \$5,326.50.

### Cost Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
3/15/2022	Photocopies of Lane Kollen testimony for data requests.	\$17.40

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Client Number: 7100  
 Matter Number: 1610

4/9/2022  
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**Total Costs** \$17.40

**Payment Detail**

<u>Date</u>	<u>Description</u>	<u>Amount</u>
3/18/2022	Payment Received/Fees - Check #: ACH	(\$16,782.50)
3/18/2022	Payment Received/Fees - Check #: ACH	(\$28.95)
<b>Total Payments Received:</b>		<b>(\$16,811.45)</b>

**Current Invoice Summary**

<b>Prior Balance:</b>	\$16,811.45	
<b>Payments Received:</b>	(\$16,811.45)	<b>Last Payment: 3/18/2022</b>
<b>Unpaid Prior Balance:</b>	<u>\$0.00</u>	
<b>Current Fees:</b>	\$10,650.00	
<b>Advanced Costs:</b>	\$17.40	
<b>TOTAL AMOUNT DUE:</b>	<u><u>\$10,667.40</u></u>	

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. Also, please see the Excel attachment which is being uploaded into the Commission's electronic filing system separately.

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 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 March 2022 trial balance for month and year to date.

SOUTH KENTUCKY RECC  
PRG. TRBALSUMSUMMARIZED ACCOUNT TRIAL BALANCE  
FROM 03/22 TO 03/22PAGE 1  
RUN DATE 04/26/22 10:42 AM  
Witness: Michelle Herrman

ACCOUNT	DESCRIPTION	AMOUNT
107.00	CONST WORK IN PROGRESS-INDIRECT	0.00
107.15	CONSTRUCTION WIP-SMART GRID-AMI	6.93
107.20	CONST WORK IN PROGRESS-F A	270,663.77
107.30	CONST WORK IN PROGRESS-SP EQUIP	0.00
107.96	DATA COMM FREQUENCY UPGRADE	5,225.00
108.00	RETIRE WORK IN PROGRESS-INDIRECT	0.00
108.60	ACC PROV FOR DEPR-DIST PLANT	448,330.46-
108.70	ACC PROV FOR DEPR-OFFICE FURN	3,197.28-
108.71	ACC PROV FOR DEPR-TRANS EQUIP	61,146.15-
108.72	ACC PROV FOR DEPR-TOOLS POWER DR	102.29-
108.73	ACC PROV FOR DEPR-STR & IMPR	34,492.34-
108.74	ACC PROV FOR DEPR-LAB EQUIP	382.60-
108.75	ACC PROV FOR DEPR-COMM EQUIP	10,968.85-
108.76	ACC PROV FOR DEPR-MISC EQUIP	4,201.87-
108.77	ACC PROV FOR DEPR-STORES EQUIP	1,059.06-
108.78	ACC PROV FOR DEPR-TOOL,SH,GAR EQ	2,003.48-
108.79	ACC PROV FOR DEPR-COMP & PROC EQ	23,157.79-
108.80	RETIREMENT WORK IN PROGRESS	45,131.54
108.90	ACC PROV FOR DEPR-COMPUTER - AVL	93.75-
114.00	ELECTRIC PLANT ACQUISITION	380.43-
123.10	PATR CAP FROM ASSOC COOPS	103,383.57
124.00	OTHER INVESTMENTS	38.76
124.01	OTHER INVEST-ECONOMIC DEV LOANS	25,694.43-
124.10	OTHER INVEST-ECONOMIC DEV GRANTS	291,566.13
131.10	CASH-GENERAL-CUMBERLAND SECURITY	752,858.61-
131.15	CASH-PAYROLL-CUMBERLAND SECURITY	255,933.93
131.40	TRANSFER OF FUNDS	0.00
131.41	TRANSFER OF FUNDS-DIRECT DEPOSIT	0.00
136.00	TEMP CASH INVEST-CFC COMM PAPERS	2,863,427.92
136.04	TEMP CASH INVEST-CFC SELECT NOTE	1,622,502.13
136.11	TEMP INVEST-UNITED CUMB BANK-MC	67,248.03-
136.12	TEMP INVEST-1ST & FARMERS-ALBANY	37,786.53-
136.13	TEMP INVEST-MONTICELLO BANKING	100,751.40-
136.14	TEMP INVEST-1ST NATL BK OF R SPG	66,833.49-
136.16	TEMP INVEST-CITIZENS NAT'L-SOM	193.24
136.19	TEMP INVEST-CUMB SECURITY (C CR)	63.69
136.22	TEMP INVEST - CASEY CO BANK	0.00
136.28	TEMP INVEST-ECON DEV GRANT FUNDS	291,397.90-
142.10	CUSTOMER ACCTS REC - ELECTRIC	3,899,161.10-
142.11	CUSTOMER ACCTS REC-ADJ-CLEARING	0.00
142.13	CUSTOMER ACCTS REC-CRISIS	172,893.75
142.15	CUST ACCTS REC-DEBT MANAGEMENT	7,237.09-
142.16	CUST ACCTS REC-ENVIRO SCHG-CLEAR	0.00
142.17	CUST ACCTS REC-COLLECTION-OUEXCH	654.91
142.21	CUST ACCTS REC - ARRANGEMENTS	10.78-
142.31	CUST ACCTS REC-FUEL COST ADJ	304,717.93
142.32	CUST ACCTS REC-ENVIRO SCHG MATCH	256,202.83-
143.00	OTHER ACCOUNTS RECEIVABLE	489,994.34-
143.02	OTHER ACCTS REC-RETREE INSURANC	2,514.37



ACCOUNT	DESCRIPTION	AMOUNT
143.03	OTHER ACCTS RECEIVABLE - NOVA	1,152,115.36-
143.05	OTHER A/R-EMPLOYEE HEALTH INS	272.74
143.14	OTHER ACCTS REC-CANCER INS	70.59-
143.16	OTHER ACCTS REC-METLIFE DEP LIFE	0.00
143.17	OTHER ACCTS REC-DENTAL INSURANCE	2.42
143.24	OTHER ACCTS REC - ASG LIFE	0.00
143.25	OTHER A/R-GUARDIAN LIFE/METLIFE	0.09-
143.33	OTHER ACCTS REC-EAST KY INCENTIV	8,829.76
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	2,090.00-
143.44	OTHER A/R - ANTHEM VISION INS	3.75
143.45	OTHER A/R-EASTKY-SMARTTHERMOSTAT	0.00
144.10	ACC PROV FOR UNCL CUST ACCT-CR	8,640.15-
151.00	FUEL STOCK	16,724.99-
154.10	PLANT MATERIAL & OPER SUPPLIES	43,906.56
154.20	VEHICLE PARTS INVENTORY	6,154.20
155.11	MERCHANDISE INV (WATER HEATERS)	255.90-
155.13	MERCHANDISE (METER POLE SERV MAT)	286.63-
155.20	MERCHANDISE INV - ETS HEATERS	139.63-
163.00	STORES EXPENSE UNDISTRIBUTED	0.00
165.10	PREPAYMENTS - INSURANCE	42,408.73-
165.11	PREPAYMNTS-NRECA DUES/RETIREMENT	4,588.67-
165.20	PREPAYMENTS - KAEC DUES	14,219.66-
165.23	OTHER PREPAYMENTS (DP MAINT)	16,714.55-
171.00	INTEREST & DIVIDEND REC (CFC)	6,077.62
172.00	RENT REC (JOINT POLE USE-NET)	214,337.48-
173.00	ACCRUED UTILITY REV(UNBILLED)	381,266.59-
182.30	OTHER REG ASSET-DEF METER RETIRE	15,602.41-
184.10	TRANSPORTATION EXPENSE-OVERHEAD	0.00
184.21	CLEARING ACCOUNT-GENERAL PLANT	805.88
184.22	EMPLOYEE PENSION&BENEFIT-CLEARNG	0.00
184.40	TRANSPORTATION EXPENSE-CLEARING	0.00
186.00	MISC DEF DEBITS- RETIREMENT EXP	0.00
186.05	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	14,449.68
186.15	MISC DEF DEBITS - LTD EXPENSE	0.00
186.18	MISC DEF DR - SAVINGS EXPENSE	0.00
200.00	MEMBERSHIPS ISSUED	1,435.00-
201.10	PATRONS CAP CREDITS - ASSIGNED	58,056.53
208.00	DONATED CAPITAL	0.02-
214.30	ACCR OTHER COMPREHENSIVE INCOME	22,109.00-
217.00	RETIRED CAPITAL CR-FORFEIT GAINS	14,593.07-
217.10	RETIRED CAP CR(UNCLAIMED REFUNDS	424.75
224.16	LTD-REA ECON DEV NOTES EXECUTED	25,694.44

ACCOUNT	DESCRIPTION	AMOUNT
224.19	OTHER LTD - COBANK	241,465.56
224.24	RUS - LONG-TERM DEBT-FFB LOANS	837,901.10
224.30	L T D - REA CONST NOTES EXECUTED	24,093.48
224.60	ADV PAYMENTS UNAPPLIED-LTD-DEBIT	1,644,653.88-
228.30	ACC PROV FOR PENSIONS & BENEFITS	27,694.04
232.00	ACCOUNTS PAYABLE - GENERAL	241,699.85
232.10	ACCOUNTS PAYABLE - EAST KY POWER	1,574,217.16
232.11	ACCOUNTS PAYABLE - CREDIT UNION	8,191.00
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	5,336.91-
232.20	A/P - EMPLOYER'S 401-K	0.00
232.21	A/P - NRECA EMPLOYEE LOANS	0.00
232.22	A/P - 401K EMPLOYEE - PRETAX	0.00
232.40	ACCOUNTS PAYABLE - REA	0.00
232.51	ACCOUNTS PAYABLE - COBANK	12,080.83-
232.61	ACCOUNTS PAYABLE - PEOPLE FUND	1,406.60-
235.00	CUSTOMER DEPOSITS	29,768.00-
236.10	ACCRUED PROPERTY TAXES	167,090.43-
236.11	ACCRUED PSC ASSESSMENT	13,750.00-
236.20	ACC U S SOC SEC - UNEMPLOYMENT	5,287.41
236.40	ACC STATE SOC SEC - UNEMPLOYMENT	419.84-
236.50	ACCRUED KY SALES TAX - CONSUMERS	45,733.38
236.51	ACCRUED KY SALES TAX-PREPAYMENT	12,922.00
236.52	ACCRUED TN SALES TAX-CONSUMERS	119.43
236.70	ACCRUED TAXES-SCHOOL (PULASKI)	86,867.25
236.71	ACCRUED TAXES-SCHOOL (ADAIR)	1,673.34
236.72	ACCRUED TAXES-SCHOOL (CASEY)	4,300.77
236.73	ACCRUED TAXES-SCHOOL (CLINTON)	16,796.94
236.74	ACCRUED TAXES-SCHOOL (CUMBERLAND)	40.25
236.75	ACCRUED TAXES-SCHOOL (LAUREL)	17.98
236.76	ACCRUED TAXES-SCHOOL (LINCOLN)	3,148.92
236.77	ACCRUED TAXES-SCHOOL (MCCREARY)	16,929.08
236.78	ACCRUED TAXES-SCHOOL (ROCKCASTLE)	166.03
236.79	ACCRUED TAXES-SCHOOL (RUSSELL)	27,209.61
236.80	ACCRUED TAXES-SCHOOL (WAYNE)	33,332.73
237.11	INTEREST ACCR-FFB LOANS	524,841.70
237.20	INT ACCRUED-CITY OF MONT-LTD	9,288.89-
237.31	OTHER INTEREST ACC (CFC-LTD)	23,114.73-
237.33	INTEREST ACCR-CONSUMER DEPOSITS	0.51
241.20	ACCRUED STATE INCOME TAX-EMPL	278.40
241.22	LOCAL TAX W/H - PULASKI COUNTY	1,585.25-
241.23	LOCAL TAX W/H - RUSSELL COUNTY	649.41-
241.25	LOCAL TAX W/H - CLINTON COUNTY	933.37-
241.26	LOCAL TAX W/H - LINCOLN COUNTY	39.08-
241.27	LOCAL TAX W/H - WAYNE COUNTY	786.49-
241.28	LOCAL TAX W/H - MCCREARY COUNTY	1,138.87-
241.29	LOCAL TAX W/H - JAMESTOWN	179.62-

ACCOUNT	DESCRIPTION	AMOUNT
241.30	LOCAL TAX W/H - SOMERSET	4,909.98-
241.50	MONTICELLO - FRANCHISE TAX	100.00-
241.51	ALBANY - FRANCHISE TAX	10,832.69
242.20	ACCRUED PAYROLLS	117,019.28-
242.40	ACCRUED EMPLOYEES' SICK LEAVE	4,145.97
242.55	MISC ACCR LIAB-AUDIT EXPENSE	11,247.00
252.00	CUST ADV CONST (EXCESS OF 1000')	25,043.96
252.09	CUST ADV CONST(BARNS,S BLDG,ETC)	1,650.00-
253.13	OTHER DEF CR(SOLAR FARM CREDIT)	78.08-
364.00	POLES, TOWERS & FIXTURES	192,314.76
365.00	OVERHEAD CONDUCTORS & DEVICES	165,409.46
366.00	UNDERGROUND CONDUIT	91.75-
367.00	UNDERGROUND CONDUCTORS & DEVICES	22,453.29
368.00	LINE TRANSFORMERS	106,121.66
369.00	SERVICES	99,189.87
370.00	METERS	97.72-
370.01	METERS - AMR(RESIDENTIAL)	137,751.77
371.00	INSTALLATIONS ON CUST PREMISES	28,637.41
373.00	STREET LIGHTING & SIGNAL SYSTEMS	449.33-
391.10	COMPUTER & PROCESSING EQUIPMENT	3,922.00
392.00	TRANSPORTATION EQUIPMENT	95.94
398.00	MISCELLANEOUS EQUIPMENT	5,281.36
403.60	DEPR EXPENSE-DISTRIBUTION PLANT	725,517.60
403.70	DEPR EXPENSE-GENERAL PLANT	79,538.25
407.10	AMORTIZTN-UNRECOVERD PLANT-METER	15,602.41
408.11	TAXES - P S C ASSESSMENT	13,750.00
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	75.00-
415.04	REV FROM MDSG - WATER HEATERS	307.34-
416.02	COST OF MDSG - ETS HEATERS	1,030.72-
416.04	COST OF MDSG - WATER HEATERS	372.59
417.01	REV NU OPER(METER POLE SERVICE)	377.00-
417.11	EXP NU OPER-(METER POLE SERVICE)	494.28
419.00	INTEREST & DIVIDEND INCOME	10,120.10-
421.00	MISC NONOPERATING INCOME	38.76-
421.01	MISC NONOPER INCOME-FARM INCOME	2,800.00-
421.02	MISC NONOPER INCOME-FARM EXPENSE	10.41
424.00	OTHER CAP CR & PATRON CAP ALLOC	125,813.97-
425.00	MISCELLANEOUS AMORTIZATION	380.43
426.10	DONATIONS(CHAR, SOCIAL OR COMM)	656.79
426.40	EXP FOR CER CIVIC,POL & REL ACT	1,000.00
427.10	INTEREST ON REA CONST LOAN	321.88
427.11	INTEREST ON FFB LOANS	259,759.33
427.21	INTEREST ON OTHER LTD - CFC	23,114.73
427.24	INTEREST ON LTD - CITY OF MONT	9,288.89
427.25	INTEREST ON LTD - COBANK	132,431.52
431.00	OTHER INTR EXP-INTR ON CONS DEP	11.81

ACCOUNT	DESCRIPTION	AMOUNT
440.10	RESIDENTIAL SALES - RURAL	8,226,621.00-
442.10	COMM & INDUSTRIAL SALES - SMALL	788,159.92-
442.20	COMM & INDUSTRIAL SALES-LARGE	2,681,087.26-
442.21	LG COMM OR IND W'OUT DEMAND CHGS	150,705.33-
444.00	PUBLIC STREETS & HWY LIGHTING	26,091.36-
445.00	SALES TO PUB BLDGS&OTH PUB AUTH	147,986.01-
450.10	FORFEITED DISC(LATE PAYMENT CHG)	121,612.43-
451.00	MISC SERVICE REVENUES	8,882.00-
454.00	RENT FROM ELECTRIC PROPERTY	167,500.00-
456.00	OTHER ELECTRIC REVENUE	265.16-
456.02	OTHER ELEC REV-UNBILLED REVENUE	381,266.59
555.00	PURCHASED POWER	8,978,697.00
580.00	OPER SUPERVISION & ENGINEERING	13,262.71
582.00	STATION EXPENSES	1,495.24
582.10	STATION EXPENSE - SCADA	1,234.02
583.00	OVERHEAD LINE EXPENSES	152,467.12
584.00	UNDERGROUND LINE EXPENSES	10,802.95
586.00	METER EXPENSES	103,099.53
587.00	CUSTOMER INSTALLATIONS EXPENSE	38,235.36
588.00	MISC DISTRIBUTION EXPENSE	39,114.51
588.10	MISC DISTRIBUTION EXP - MAPPING	12,739.49
590.00	MAINT SUPERVISION & ENGINEERING	10,129.28
593.00	MAINTENANCE OF OVERHEAD LINES	387,747.10
593.01	MAINT OF OVERHEAD LINES - UAI	5,889.44
593.20	MAINT OF OVERHEAD LINES-PCB COST	121.31
593.50	MAINT OF OVERHEAD LINES - R/W	194,420.78
594.00	MAINT OF UNDERGROUND LINES	571.89
596.13	MAINT OF STREET LIGHT(LED)	152.13
598.00	MAINT OF MISC DISTRIBUTION PLANT	1,144.80
598.12	MAINT OF SECURITY LIGHT(M VAPOR)	176.45
598.16	MAINT OF SECURITY LIGHT(LED)	1,443.31
901.00	SUPERVISION (CUSTOMER ACCOUNTS)	3,696.39
903.00	CUST RECORDS & COLLECTION EXP	339,430.98
903.10	CASH - SHORTAGES & OVERAGES	8.92
904.00	UNCOLLECTIBLE ACCOUNTS	7,638.64
907.00	SUPV(CUST SERV&INFORMATION EXP)	3,696.39
908.00	CUSTOMER ASSISTANCE EXPENSE	18,493.63
908.11	CUST ASST EXP-BUTTON UP REIMBURS	2,337.04-
908.12	CUST ASST EXP-COMMERCIAL&INDUSTR	25.35
909.00	INFORMATIONAL & INSTR ADVT EXP	14,435.15
912.00	DEMONSTRATING & SELLING EXPENSES	3,696.39
920.00	ADMINISTRATIVE&GENERAL SALARIES	99,168.98
921.00	OFFICE SUPPLIES & EXPENSE	48,732.30
923.00	OUTSIDE SERVICES EMPLOYED	16,001.58
925.00	INJURIES AND DAMAGES	24,483.78
928.00	REGULATORY COMMISSION EXPENSES	31,090.86
929.00	DUPLICATE CHARGES - CREDIT	21,804.19-
930.10	GENERAL ADVERTISING EXPENSE	1,920.63
930.20	MISCELLANEOUS GENERAL EXPENSES	72,369.02

ACCOUNT	DESCRIPTION	AMOUNT
930.21	DIRECTORS FEES AND MILEAGE	13,685.02
930.22	DUES & EXPENSE - ASSOC COMPANIES	18,808.33
930.23	ANNUAL MEETING EXPENSE	0.00
935.00	MAINTENANCE OF GENERAL PLANT	82,853.91
	ACCOUNTS 000.00 TO 399.99	86,916.41
	ACCOUNTS 400.00 TO 999.99	86,916.41-

SOUTH KENTUCKY RECC  
PRG. TRBALSUMSUMMARIZED ACCOUNT TRIAL BALANCE  
FROM 01/22 TO 03/22PAGE 1  
RUN DATE 04/26/22 10:42 AM  
Witness: Michelle Herrman

ACCOUNT	DESCRIPTION	AMOUNT
107.00	CONST WORK IN PROGRESS-INDIRECT	0.00
107.11	CONST WIP - (SCADA)	19,561.73
107.15	CONSTRUCTION WIP-SMART GRID-AMI	0.00
107.20	CONST WORK IN PROGRESS-F A	1,058,346.10
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
107.93	CONST WIP-SCADA 2020WORKPLAN	633.64
107.95	MULTIFACTOR AUTHENTICATION	5,222.60
107.96	DATA COMM FREQUENCY UPGRADE	5,225.00
108.00	RETIRE WORK IN PROGRESS-INDIRECT	0.00
108.60	ACC PROV FOR DEPR-DIST PLANT	78,459,828.49-
108.70	ACC PROV FOR DEPR-OFFICE FURN	283,404.25-
108.71	ACC PROV FOR DEPR-TRANS EQUIP	7,082,853.51-
108.72	ACC PROV FOR DEPR-TOOLS POWER DR	53,233.15-
108.73	ACC PROV FOR DEPR-STR & IMPR	3,467,888.95-
108.74	ACC PROV FOR DEPR-LAB EQUIP	144,763.17-
108.75	ACC PROV FOR DEPR-COMM EQUIP	696,161.79-
108.76	ACC PROV FOR DEPR-MISC EQUIP	379,864.52-
108.77	ACC PROV FOR DEPR-STORES EQUIP	220,356.42-
108.78	ACC PROV FOR DEPR-TOOL, SH, GAR EQ	202,008.94-
108.79	ACC PROV FOR DEPR-COMP & PROC EQ	1,421,339.09-
108.80	RETIREMENT WORK IN PROGRESS	126,796.66
108.90	ACC PROV FOR DEPR-COMPUTER - AVL	394,185.79-
114.00	ELECTRIC PLANT ACQUISITION	21,684.05
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	85,718,494.32
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	24,121.63
124.00	OTHER INVESTMENTS	2,924.78
124.01	OTHER INVEST-ECONOMIC DEV LOANS	1,748,611.62
124.10	OTHER INVEST-ECONOMIC DEV GRANTS	2,224,804.69
131.10	CASH-GENERAL-CUMBERLAND SECURITY	1,812,983.21
131.15	CASH-PAYROLL-CUMBERLAND SECURITY	256,933.93
131.20	CASH-CONST FUND-TR(CUMB SECURITY	0.00
131.40	TRANSFER OF FUNDS	0.00
131.41	TRANSFER OF FUNDS-DIRECT DEPOSIT	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	10,021,958.16
136.02	TEMP INVEST-RCCU	5.00
136.04	TEMP CASH INVEST-CFC SELECT NOTE	3,910,637.30
136.11	TEMP INVEST-UNITED CUMB BANK-MC	60,033.97
136.12	TEMP INVEST-1ST & FARMERS-ALBANY	50,362.81
136.13	TEMP INVEST-MONTICELLO BANKING	54,542.82
136.14	TEMP INVEST-1ST NATL BK OF R SPG	55,775.82

ACCOUNT	DESCRIPTION	AMOUNT
136.16	TEMP INVEST-CITIZENS NAT'L-SOM	10,153.43
136.19	TEMP INVEST-CUMB SECURITY (C CR)	5,779.18
136.22	TEMP IVEST - CASEY CO BANK	0.00
136.28	TEMP INVEST-ECON DEV GRANT FUNDS	895,128.90
142.10	CUSTOMER ACCTS REC - ELECTRIC	5,370,727.29
142.11	CUSTOMER ACCTS REC-ADJ-CLEARING	0.00
142.12	CUSTOMER ACCTS REC-SUBSIDY	489.20-
142.13	CUSTOMER ACCTS REC-CRISIS	758,354.03
142.14	CUST ACCTS REC-SUMMER COOLING	1,465.80-
142.15	CUST ACCTS REC-DEBT MANAGEMENT	63,661.50
142.16	CUST ACCTS REC-ENVIRO SCHG-CLEAR	0.00
142.17	CUST ACCTS REC-COLLECTION-OUEXCH	953.79
142.19	CUST ACCTS REC - COVID BALANCE	0.00
142.21	CUST ACCTS REC - ARRANGEMENTS	6,067.64
142.31	CUST ACCTS REC-FUEL COST ADJ	1,896,330.97
142.32	CUST ACCTS REC-ENVIRO SCHG MATCH	126,773.18-
143.00	OTHER ACCOUNTS RECEIVABLE	1,784,233.37
143.02	OTHER ACCTS REC-RETIREE INSURANC	20,973.34-
143.03	OTHER ACCTS RECEIVABLE - NOVA	503,174.95
143.05	OTHER A/R-EMPLOYEE HEALTH INS	60.86
143.14	OTHER ACCTS REC-CANCER INS	296.70-
143.16	OTHER ACCTS REC-METLIFE DEP LIFE	0.00
143.17	OTHER ACCTS REC-DENTAL INSURANCE	0.00
143.24	OTHER ACCTS REC - ASG LIFE	0.00
143.25	OTHER A/R-GUARDIAN LIFE/METLIFE	0.27-
143.30	OTHER A/C REC-EMP CLOTHING PURCH	210.88
143.33	OTHER ACCTS REC-EAST KY INCENTIV	17,844.76
143.34	OTHER ACCTS REC - ACRE	460.04-
143.41	OTHER A/R - ETS MAINTENANCE	0.00
143.43	OTHER A/R - EAST KY-SIMPLE SAVER	2,090.00-
143.44	OTHER A/R - ANTHEM VISION INS	1.28
143.45	OTHER A/R-EASTKY-SMARTTHERMOSTAT	0.00
144.10	ACC PROV FOR UNCL CUST ACCT-CR	865,281.25-
151.00	FUEL STOCK	49,101.51
154.10	PLANT MATERIAL & OPER SUPPLIES	1,960,474.28
154.20	VEHICLE PARTS INVENTORY	119,007.04
155.11	MERCHANDISE INV (WATER HEATERS)	4,248.48
155.13	MERCHANDISE (METER POLE SERV MAT)	34,930.97
155.20	MERCHANDISE INV - ETS HEATERS	1,675.59
163.00	STORES EXPENSE UNDISTRIBUTED	0.00
165.10	PREPAYMENTS - INSURANCE	164,712.77
165.11	PREPAYMNTS-NRECA DUES/RETIREMENT	22,943.31
165.12	PREPYMNTS-HARTFORD 24HR ACCIDENT	1,466.67
165.20	PREPAYMENTS - KAEC DUES	42,658.99
165.22	PREPAYMTS-SPARE TRANSFORMER PROG	5,565.48
165.23	OTHER PREPAYMENTS (DP MAINT)	134,384.48
171.00	INTEREST & DIVIDEND REC (CFC)	34,834.92
172.00	RENT REC (JOINT POLE USE-NET)	120,662.52
173.00	ACCRUED UTILITY REV(UNBILLED)	7,058,610.05

ACCOUNT	DESCRIPTION	AMOUNT
182.30	OTHER REG ASSET-DEF METER RETIRE	1,076,566.28
184.10	TRANSPORTATION EXPENSE-OVERHEAD	0.00
184.21	CLEARING ACCOUNT-GENERAL PLANT	805.88
184.22	EMPLOYEE PENSION&BENEFIT-CLEARNG	0.00
184.40	TRANSPORTATION EXPENSE-CLEARING	0.00
186.00	MISC DEF DEBITS- RETIREMENT EXP	0.00
186.05	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	806,562.91
186.13	MISC DEF DEBITS-MINOR MAT ISSUED	55,213.69
186.15	MISC DEF DEBITS - LTD EXPENSE	0.00
186.18	MISC DEF DR - SAVINGS EXPENSE	0.00
200.00	MEMBERSHIPS ISSUED	1,201,642.00-
201.10	PATRONS CAP CREDITS - ASSIGNED	136,077,673.95-
201.20	PATRONAGE CAPITAL ASSIGNABLE	893.34-
208.00	DONATED CAPITAL	302,922.83-
214.30	ACCR OTHER COMPREHENSIVE INCOME	4,779,146.00
217.00	RETIRED CAPITAL CR-FORFEIT GAINS	2,372,286.65-
217.10	RETIRED CAP CR(UNCLAIMED REFUNDS	5,723,560.71-
219.10	OPERATING MARGINS	5,487,047.17-
219.11	OPERATING MARGINS-ACCTNG CHG2016	6,135,113.75-
219.20	NON-OPERATING MARGINS	3,943,726.78-
224.12	OTHER L T D - CFC	3,580,448.22-
224.14	OTHER LTD-MORTGAGE NOTES PAYABLE	2,200,000.10-
224.16	LTD-REA ECON DEV NOTES EXECUTED	1,447,222.66-
224.18	OTHER L T D - GRANT FUNDS	2,566,000.00-
224.19	OTHER LTD - COBANK	40,237,474.84-
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	150,102,517.40-
224.25	RUS - FFB NOTES EXECUTED - DEBIT	34,000,000.00
224.26	CURRENT MATURITIES-LTD-ECON DEV	308,333.16-
224.30	L T D - REA CONST NOTES EXECUTED	2,736,424.99-
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	27,792,611.23
228.30	ACC PROV FOR PENSIONS & BENEFITS	10,584,026.01-
231.11	NOTES PAYABLE - CFC SHORT TERM	0.00
232.00	ACCOUNTS PAYABLE - GENERAL	1,109,343.86-
232.10	ACCOUNTS PAYABLE - EAST KY POWER	8,982,076.91-
232.11	ACCOUNTS PAYABLE - CREDIT UNION	8,191.00
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	5,336.91-
232.20	A/P - EMPLOYER'S 401-K	0.00



ACCOUNT	DESCRIPTION	AMOUNT
232.21	A/P - NRECA EMPLOYEE LOANS	180.39
232.22	A/P - 401K EMPLOYEE - PRETAX	0.00
232.40	ACCOUNTS PAYABLE - REA	0.00
232.50	ACCOUNTS PAYABLE - CFC	0.00
232.51	ACCOUNTS PAYABLE - COBANK	132,431.52-
232.61	ACCOUNTS PAYABLE - PEOPLE FUND	35,872.21-
235.00	CUSTOMER DEPOSITS	1,823,193.00-
236.10	ACCRUED PROPERTY TAXES	574,941.45-
236.11	ACCRUED PSC ASSESSMENT	41,250.00-
236.20	ACC U S SOC SEC - UNEMPLOYMENT	0.00
236.40	ACC STATE SOC SEC - UNEMPLOYMENT	6,846.09-
236.50	ACCRUED KY SALES TAX - CONSUMERS	177,970.10-
236.51	ACCRUED KY SALES TAX-PREPAYMENT	114,114.00
236.52	ACCRUED TN SALES TAX-CONSUMERS	404.54-
236.70	ACCRUED TAXES-SCHOOL (PULASKI)	154,397.34-
236.71	ACCRUED TAXES-SCHOOL (ADAIR)	2,663.11-
236.72	ACCRUED TAXES-SCHOOL (CASEY)	7,942.32-
236.73	ACCRUED TAXES-SCHOOL (CLINTON)	39,124.89-
236.74	ACCRUED TAXES-SCHOOL (CUMBERLAND)	100.23-
236.75	ACCRUED TAXES-SCHOOL (LAUREL)	21.96-
236.76	ACCRUED TAXES-SCHOOL (LINCOLN)	6,007.01-
236.77	ACCRUED TAXES-SCHOOL (MCCREARY)	31,702.54-
236.78	ACCRUED TAXES-SCHOOL (ROCKCASTLE)	244.41-
236.79	ACCRUED TAXES-SCHOOL (RUSSELL)	50,427.05-
236.80	ACCRUED TAXES-SCHOOL (WAYNE)	66,734.53-
237.11	INTEREST ACCR-FFB LOANS	0.00
237.20	INT ACCRUED-CITY OF MONT-LTD	27,866.66-
237.31	OTHER INTEREST ACC (CFC-LTD)	23,114.73-
237.33	INTEREST ACCR-CONSUMER DEPOSITS	120.36-
241.20	ACCRUED STATE INCOME TAX-EMPL	17,472.93-
241.22	LOCAL TAX W/H - PULASKI COUNTY	4,479.55-
241.23	LOCAL TAX W/H - RUSSELL COUNTY	1,677.49-
241.25	LOCAL TAX W/H - CLINTON COUNTY	2,588.11-
241.26	LOCAL TAX W/H - LINCOLN COUNTY	77.34-
241.27	LOCAL TAX W/H - WAYNE COUNTY	2,371.92-
241.28	LOCAL TAX W/H - MCCREARY COUNTY	3,738.20-
241.29	LOCAL TAX W/H - JAMESTOWN	201.81-
241.30	LOCAL TAX W/H - SOMERSET	15,126.95-
241.50	MONTICELLO - FRANCHISE TAX	17,500.00-
241.51	ALBANY - FRANCHISE TAX	986.14-
242.20	ACCRUED PAYROLLS	614,992.28-
242.40	ACCRUED EMPLOYEES' SICK LEAVE	1,242,754.77-
242.55	MISC ACCR LIAB-AUDIT EXPENSE	4,777.33
252.00	CUST ADV CONST (EXCESS OF 1000')	282,908.04-
252.01	CUST ADV CONST (QUES PERM SER)	19,916.66-
252.05	CUST ADV CONST(M H 300'TO 1000')	15,643.36-
252.06	CUST ADV CONST(M H OVER 1000')	24,254.95-
252.09	CUST ADV CONST(BARNS,S BLDG,ETC)	53,229.52-
253.06	OTHER DEF CR (METER TEST FEES)	48.00-

ACCOUNT	DESCRIPTION	AMOUNT
253.13	OTHER DEF CR(SOLAR FARM CREDIT)	288.32-
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	69,156,020.87
365.00	OVERHEAD CONDUCTORS & DEVICES	70,276,785.67
366.00	UNDERGROUND CONDUIT	645,274.65
367.00	UNDERGROUND CONDUCTORS & DEVICES	9,649,770.41
368.00	LINE TRANSFORMERS	45,364,313.00
369.00	SERVICES	32,906,252.42
370.00	METERS	896,217.86
370.01	METERS - AMR(RESIDENTIAL)	11,011,986.94
370.03	METERS - AMR(COMMERCIAL)	597,214.66
370.16	METERS-AMR(COMPUTER)	475,719.07
371.00	INSTALLATIONS ON CUST PREMISES	12,708,851.36
373.00	STREET LIGHTING & SIGNAL SYSTEMS	1,238,464.95
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	20,682,115.92
391.00	OFFICE FURNITURE & EQUIPMENT	668,447.66
391.10	COMPUTER & PROCESSING EQUIPMENT	2,334,224.17
391.11	COMP & PROCESS EQUIP - AVL	394,842.04
392.00	TRANSPORTATION EQUIPMENT	9,577,529.88
393.00	STORES EQUIPMENT	301,828.14
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	481,774.39
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	875,777.02
403.60	DEPR EXPENSE-DISTRIBUTION PLANT	2,169,206.87
403.70	DEPR EXPENSE-GENERAL PLANT	238,923.48
407.10	AMORTIZTN-UNRECOVERED PLANT-METER	46,807.23
408.11	TAXES - P S C ASSESSMENT	41,250.00
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	421.64-
415.04	REV FROM MDSG - WATER HEATERS	468.33-
416.02	COST OF MDSG - ETS HEATERS	206.33-
416.04	COST OF MDSG - WATER HEATERS	735.71
417.01	REV NU OPER(METER POLE SERVICE)	1,586.00-
417.11	EXP NU OPER-(METER POLE SERVICE)	1,693.62
418.03	NONOP RENTAL INCOME(MEPB RENTAL)	900.00-

ACCOUNT	DESCRIPTION	AMOUNT
418.14	NONOP RENTAL INCOME(19 HARDWOOD)	1,400.00-
419.00	INTEREST & DIVIDEND INCOME	29,387.01-
421.00	MISC NONOPERATING INCOME	38.76-
421.01	MISC NONOPER INCOME-FARM INCOME	2,800.00-
421.02	MISC NONOPER INCOME-FARM EXPENSE	31.23
423.00	G & T COOPERATIVE CAPITAL CREDIT	1,236,852.77-
424.00	OTHER CAP CR & PATRON CAP ALLOC	125,813.97-
425.00	MISCELLANEOUS AMORTIZATION	1,141.29
426.10	DONATIONS (CHAR, SOCIAL OR COMM)	2,701.79
426.30	PENALTIES	86.16
426.40	EXP FOR CER CIVIC,POL & REL ACT	3,428.91
427.10	INTEREST ON REA CONST LOAN	941.93
427.11	INTEREST ON FFB LOANS	810,382.83
427.21	INTEREST ON OTHER LTD - CFC	68,748.28
427.24	INTEREST ON LTD - CITY OF MONT	27,866.66
427.25	INTEREST ON LTD - COBANK	386,661.31
431.00	OTHER INTR EXP-INTR ON CONS DEP	17.91
440.10	RESIDENTIAL SALES - RURAL	30,811,125.79-
442.10	COMM & INDUSTRIAL SALES - SMALL	2,665,827.94-
442.20	COMM & INDUSTRIAL SALES-LARGE	8,340,661.22-
442.21	LG COMM OR IND W'OUT DEMAND CHGS	471,925.95-
444.00	PUBLIC STREETS & HWY LIGHTING	79,176.40-
445.00	SALES TO PUB BLDGS&OTH PUB AUTH	530,015.92-
450.10	FORFEITED DISC(LATE PAYMENT CHG)	303,713.19-
451.00	MISC SERVICE REVENUES	22,880.00-
454.00	RENT FROM ELECTRIC PROPERTY	502,500.00-
456.00	OTHER ELECTRIC REVENUE	580.11-
456.02	OTHER ELEC REV-UNBILLED REVENUE	352,394.94
555.00	PURCHASED POWER	32,719,278.00
580.00	OPER SUPERVISION & ENGINEERING	36,904.02
582.00	STATION EXPENSES	2,934.86
582.10	STATION EXPENSE - SCADA	2,148.44
583.00	OVERHEAD LINE EXPENSES	444,666.38
584.00	UNDERGROUND LINE EXPENSES	28,423.96
586.00	METER EXPENSES	283,304.13
587.00	CUSTOMER INSTALLATIONS EXPENSE	114,774.37
588.00	MISC DISTRIBUTION EXPENSE	119,599.37
588.10	MISC DISTRIBUTION EXP - MAPPING	39,636.22
590.00	MAINT SUPERVISION & ENGINEERING	28,176.03
592.10	MAINTENANCE - SCADA EQUIPMENT	21,139.46
593.00	MAINTENANCE OF OVERHEAD LINES	1,214,841.19
593.01	MAINT OF OVERHEAD LINES - UAI	17,668.37
593.20	MAINT OF OVERHEAD LINES-PCB COST	121.31
593.50	MAINT OF OVERHEAD LINES - R/W	637,054.16
594.00	MAINT OF UNDERGROUND LINES	745.53
596.13	MAINT OF STREET LIGHT(LED)	980.37
598.00	MAINT OF MISC DISTRIBUTION PLANT	2,289.60
598.11	MAINT OF SECURITY LIGHT(SODIUM)	450.13
598.12	MAINT OF SECURITY LIGHT(M VAPOR)	176.45

ACCOUNT	DESCRIPTION	AMOUNT
598.13	MAINT SECURITY LIGHT(SODIUM DIR)	182.81
598.16	MAINT OF SECURITY LIGHT(LED)	2,835.08
901.00	SUPERVISION (CUSTOMER ACCOUNTS)	10,543.44
902.00	METER READING EXPENSE	85.04
903.00	CUST RECORDS & COLLECTION EXP	1,004,341.05
903.10	CASH - SHORTAGES & OVERAGES	269.13
904.00	UNCOLLECTIBLE ACCOUNTS	21,467.78
907.00	SUPV(CUST SERV&INFORMATION EXP)	10,543.44
908.00	CUSTOMER ASSISTANCE EXPENSE	65,117.04
908.11	CUST ASST EXP-BUTTON UP REIMBURS	2,962.92-
908.12	CUST ASST EXP-COMMERCIAL&INDUSTR	266.00
909.00	INFORMATIONAL & INSTR ADVT EXP	40,128.97
910.00	MISC CUST SERV&INFORMATIONAL EXP	136.58
912.00	DEMONSTRATING & SELLING EXPENSES	10,543.44
920.00	ADMINISTRATIVE&GENERAL SALARIES	259,316.16
921.00	OFFICE SUPPLIES & EXPENSE	170,488.66
923.00	OUTSIDE SERVICES EMPLOYED	67,634.98
925.00	INJURIES AND DAMAGES	61,946.62
928.00	REGULATORY COMMISSION EXPENSES	149,162.73
929.00	DUPLICATE CHARGES - CREDIT	65,883.10-
930.10	GENERAL ADVERTISING EXPENSE	10,734.67
930.20	MISCELLANEOUS GENERAL EXPENSES	129,729.59
930.21	DIRECTORS FEES AND MILEAGE	41,606.14
930.22	DUES & EXPENSE - ASSOC COMPANIES	56,293.94
930.23	ANNUAL MEETING EXPENSE	0.00
935.00	MAINTENANCE OF GENERAL PLANT	249,226.67
	ACCOUNTS 000.00 TO 399.99	2,966,194.89
	ACCOUNTS 400.00 TO 999.99	2,966,194.89-

**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

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

**AG’S FIRST REQUEST FOR INFORMATION—01/20/22**  
**REQUEST 54**

**RESPONSIBLE PERSONS:** Michelle Herrman  
**COMPANY:** South Kentucky RECC

**Request 54.** Provide a copy of page one of the December CFC Form 7 filings for each of the years 2016 through 2021. If 2021 is not yet available, indicate when it will be available.e-year period.

**Response 54.** Please see attached for the 2021 Form 7 first page.

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0032. The time required to complete this information collection is estimated to average 15 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE  <b>FINANCIAL AND OPERATING REPORT                  ELECTRIC DISTRIBUTION</b>	BORROWER DESIGNATION KY0054
	PERIOD ENDED December 2021
	BORROWER NAME South Kentucky Rural Electric Cooperative Corp

INSTRUCTIONS - See help in the online application.

This information is analyzed and used to determine the submitter's financial situation and feasibility for loans and guarantees. You are required by contract and applicable regulations to provide the information. The information provided is subject to the Freedom of Information Act (5 U.S.C. 552)

**CERTIFICATION**

**We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.**

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.

**ALL INSURANCE REQUIRED BY PART 1788 OF 7 CFR CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES DURING THE PERIOD COVERED BY THIS REPORT PURSUANT TO PART 1718 OF 7 CFR CHAPTER XVII**

*(check one of the following)*

All of the obligations under the RUS loan documents have been fulfilled in all material respects.

There has been a default in the fulfillment of the obligations under the RUS loan documents. Said default(s) is/are specifically described in Part D of this report.

Kenneth Simmons

3/29/2022

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	119,151,498	133,752,012	130,351,303	14,409,065
2. Power Production Expense				
3. Cost of Purchased Power	82,678,137	96,010,219	92,349,070	10,935,444
4. Transmission Expense				
5. Regional Market Expense				
6. Distribution Expense - Operation	4,126,358	3,936,513	4,306,041	360,137
7. Distribution Expense - Maintenance	8,074,940	8,197,243	8,921,150	739,097
8. Customer Accounts Expense	2,602,163	3,993,782	4,122,689	388,913
9. Customer Service and Informational Expense	602,211	575,022	600,999	48,470
10. Sales Expense	41,280	42,018	30,127	4,335
11. Administrative and General Expense	3,863,205	4,007,136	4,308,400	388,983
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>101,988,294</b>	<b>116,761,933</b>	<b>114,638,476</b>	<b>12,865,379</b>
13. Depreciation and Amortization Expense	9,295,542	9,627,827	9,305,296	813,383
14. Tax Expense - Property & Gross Receipts	160,956	155,255	166,800	12,251
15. Tax Expense - Other				
16. Interest on Long-Term Debt	5,489,309	5,237,918	5,394,130	416,480
17. Interest Charged to Construction - Credit				
18. Interest Expense - Other	28,588	1,857	1,531	1,642
19. Other Deductions	20,451	39,284	76,470	1,289
<b>20. Total Cost of Electric Service (12 thru 19)</b>	<b>116,983,140</b>	<b>131,824,074</b>	<b>129,582,703</b>	<b>14,110,424</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>2,168,358</b>	<b>1,927,938</b>	<b>768,600</b>	<b>298,641</b>
22. Non Operating Margins - Interest	1,517,050	1,007,399	1,366,835	9,403
23. Allowance for Funds Used During Construction				
24. Income (Loss) from Equity Investments				
25. Non Operating Margins - Other	79,304	2,936,327	27,460	(265,759)
26. Generation and Transmission Capital Credits	5,084,683	3,352,650	3,496,000	
27. Other Capital Credits and Patronage Dividends	160,860	206,460	170,000	
28. Extraordinary Items				
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>9,010,255</b>	<b>9,430,774</b>	<b>5,828,895</b>	<b>42,285</b>



COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF	)	
SOUTH KENTUCKY RURAL ELECTRIC	)	
COOPERATIVE CORPORATION FOR A	)	CASE NO.
GENERAL ADJUSTMENT OF RATES,	)	2021-00407
APPROVAL OF A DEPRECIATION STUDY,	)	
AND OTHER GENERAL RELIEF	)	

VERIFICATION OF MICHELLE D. HERRMAN

COMMONWEALTH OF KENTUCKY )  
 )  
 COUNTY OF PULASKI )

Michelle D. Herrman, Vice-President of Finance and Member Services of South Kentucky Rural Electric Cooperative Corporation, being duly sworn, states that she has supervised the preparation of certain monthly supplemental responses to Commission Staff's and the Attorney General's Requests for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Michelle D. Herrman  
 Michelle D. Herrman

The foregoing Verification was signed, acknowledged and sworn to before me this 6th day of May, 2022, by Michelle D. Herrman.

Joyce D. Turpin  
 Commission expiration: Aug 31, 2025

