

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

THE ELECTRONIC APPLICATION OF	)	
BIG SANDY RURAL ELECTRIC	)	
COOPERATIVE CORPORATION	)	
FOR A GENERAL ADJUSTMENT OF	)	Case No. 2023-00285
RATES PURSUANT TO STREAMLINED	)	
PROCEDURE PILOT PROGRAM	)	
ESTABLISHED IN CASE NO. 2018-00407	)	

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**APPLICATION**

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Comes now Big Sandy Rural Electric Cooperative Corporation (“Big Sandy”), by counsel, pursuant to KRS 278.180, 807 KAR 5:001 Sections 8, 14 and 16, the Commission’s Orders entered December 11, 2018, March 26, 2019, and December 20, 2019 in Case No. 2018-00407, and other applicable law, and for its Application requesting a general adjustment of its existing rates, respectfully states as follows:

1. Big Sandy is a not-for-profit, member-owned, rural electric distribution cooperative organized under KRS Chapter 279. Big Sandy is engaged in the business of distributing retail electric power to approximately 12,733 members in the Kentucky counties of Breathitt, Floyd, Johnson, Knott, Lawrence, Magoffin, Martin, Morgan.

2. The name and post office address of the applicant is Big Sandy Rural Electric Cooperative Corporation, 504 11th Street Paintsville, KY 41240. Big Sandy' email address is badavis@bigsandyrecc.com. [807 KAR 5:001, Section 14(1)]. Big Sandy’s telephone number is (606) 789-4095 and its fax number is (606) 789-5454. This Application, including the Exhibits

attached hereto and incorporated herein, contains fully the facts on which Big Sandy's request for relief is based, and an Order from the Commission granting the rate adjustment proposed herein is requested, consistent with KRS 278.180 and other applicable law. Big Sandy also requests that the following people be added to the service list:

Bruce Aaron Davis, Big Sandy President & General Manager:

badavis@bigsandyrecc.com

Robin Slone, Big Sandy's Accounting Manager:

rslone@bigsandyrecc.com

L. Allyson Honaker and Brittany Hayes Koenig, Counsel for Big Sandy RECC:

allyson@hloky.com

brittany@hloky.com

3. Pursuant to 807 KAR 5:001 Section 14(2), Big Sandy states that it incorporated in Kentucky on September 5, 1940, and attests that it presently is a Kentucky corporation in good standing.

4. Big Sandy's existing general rates went into effect on April 26, 2018, following their approval by the Commission in Case No. 2017-00374, *In the Matter of: Application of Big Sandy Rural Electric Cooperative Corporation for a General Adjustment of Existing Rates*. Since that time, Big Sandy energy sales have decreased due to a reduced number of customers and a loss of the coal mining industry, while the costs of conducting business have increased. Despite best efforts to exercise efficiencies, and cost-saving policies, overall expenses in several aspects of Big Sandy's operations have increased. As set forth in the testimony of Mr. Davis, the streamlined rate case procedure is appropriate for Big Sandy.

5. In order to improve vital financial metrics, Big Sandy's Board of Directors, in conjunction with its management, has determined that a general adjustment of retail rates is necessary and advisable. Consistent with KRS 278.030(1), Big Sandy seeks Commission approval to demand, collect and receive fair, just and reasonable rates for the services it provides; specifically, Big Sandy seeks approval to increase its annual revenues by \$1,138,588 or 3.97% to achieve an Operating Times Interest Earned Ratio ("OTIER") of 1.59. Big Sandy bases its proposed rates on a twelve- month historical test period ending December 31, 2022, which is the same period covered by its most recent annual report filed with the Commission on March 18, 2023. These rates are appropriately adjusted for known and measurable changes, as well as the factors set forth in the Commission's Orders of March 26, 2019 and December 20, 2019 in Case No. 2018-00407, and Big Sandy proposes that its revised tariff schedules become effective as of December 3, 2023.

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

a. Mr. Bruce Aaron Davis, Big Sandy's President and General Manager, who offers testimony at Exhibit 7 describing, *inter alia*, Big Sandy's business and existing retail electric distribution system, the events that preceded the filing of this case, and the need to revise existing rates to ensure that Big Sandy may continue to provide safe, reliable retail electric service to its owner-members. Mr. Davis may be contacted at badavis@bigsandyrecc.com, 606-789-4095, 504 11th Street Paintsville, KY 41240;

b. Mrs. Robin Slone, Big Sandy's Accounting Manager, who offers testimony at Exhibit 8 discussing, *inter alia*, Big Sandy's financial health, its expenses, and certain of its relevant practices and policies, as well as the necessity of the rate relief requested in this

proceeding. Mrs. Slone may be contacted at [rslone@bigsandyrecc.com](mailto:rslone@bigsandyrecc.com), 606-789-4095 ex. 219, or 504 11th Street Paintsville, KY 41240; and

c. Mr. John Wolfram, expert consultant with Catalyst Consulting LLC, who offers testimony at Exhibit 9 describing, *inter alia*, Big Sandy's rate classes, the calculation of Big Sandy's revenue requirement, the pro forma adjustments to the test period results, the results of a 2022 Cost of Service Study and its process, the proposed allocation of the revenue increase to the rate classes, and the rate design, proposed rates, and estimated billing impact by rate class. Mr. Wolfram may be contacted at [johnwolfram@catalystllc.com](mailto:johnwolfram@catalystllc.com), 502-599-1739, or Catalyst Consulting LLC, 3308 Haddon Road, Louisville, Kentucky 40241.

7. Big Sandy has initiated this proceeding because its existing retail rates do not provide sufficient revenue to ensure the requisite financial strength going forward. While it is Big Sandy's goal to keep rates as low as possible for its members, the reasonable and prudently incurred expense of providing safe and reliable service must be recovered through rates. In addition, prudent management and lender requirements demand that healthy financial benchmarks be maintained. Based on the facts and figures presented herein, Big Sandy respectfully requests that the rates and rate design it proposes in this case be approved by the Commission at the earliest possible date.

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

9. Big Sandy is submitting this Application electronically per the requirements of 807 KAR 5:001 Section 8 and has contemporaneously electronically submitted a copy to the Kentucky

Attorney General, Office of Rate Intervention, at the following address:  
rateintervention@ag.ky.gov.

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

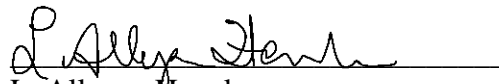
11. As evidenced by this Application and the Exhibits attached hereto, Big Sandy satisfies all the prerequisites for use of the Commission's Streamlined Procedure Pilot Program and requests that the Commission so find and administer all aspects of the case under the procedures articulated in the Orders of December 11, 2018, March 26, 2019 and December 20, 2019 in Case No. 2018-00407.

WHEREFORE, Big Sandy respectfully requests an Order from the Commission:

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

Done this 3<sup>rd</sup> day of November, 2023.

Respectfully submitted,



L. Allyson Honaker  
Brittany Hayes Koenig  
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Lexington, KY 40509  
allyson@hloky.com  
brittany@hloky.com  
(859) 368-8803

*Counsel for Big Sandy RECC*



## CERTIFICATE OF SERVICE

This is to certify that the foregoing electronic filing was transmitted to the Commission for filing on November 3, 2023; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; by virtue of the Commission's July 22, 2021 Order in Case No. 2020-00085, no paper copies of this filing will be made. Furthermore, a true and accurate copy of the filing has been electronically transmitted to the Kentucky Attorney General's Office of Rate Intervention at: [rateintervention@ag.ky.gov](mailto:rateintervention@ag.ky.gov).

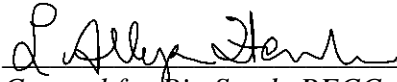
  
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*Counsel for Big Sandy RECC*

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Big Sandy RECC  
Case No. 2023-00285

<b>Exhibit No.</b>	<b>Filing Requirement</b>	<b>Description</b>	<b>Sponsoring Witness(es)</b>
<b>1</b>	807 KAR 5:001 § 16(1)(b)(1)	Statement of the reason the rate adjustment is required	Bruce Aaron Davis
-	807 KAR 5:001 § 16(1)(b)(2)	<i>Waived - Certificate of assumed name or statement that one is not necessary</i>	
<b>2</b>	807 KAR 5:001 § 16(1)(b)(3)	Proposed tariff sheets	Bruce Aaron Davis
<b>3</b>	807 KAR 5:001 § 16(1)(b)(4)	Proposed tariff sheets with proposed changes identified	Bruce Aaron Davis
<b>4</b>	807 KAR 5:001 § 16(1)(b)(5)	Statement that compliant notice to customers has been given, with a copy of the notice	Bruce Aaron Davis
-	807 KAR 5:001 § 16(1)(b)(6)	<i>Not Applicable - Utility is not a water district</i>	
<b>5</b>	807 KAR 5:001 § 16(2) and KRS 278.180	Notice to the Kentucky Public Service Commission of intent to adjust rates	Bruce Aaron Davis
<b>6</b>	807 KAR 5:001 § 16(4)(a)	Complete description and quantified explanation for all proposed adjustments with proper support for proposed changes in price or activity levels, if applicable, and other factors that may affect the adjustment	John Wolfram
<b>7</b>	807 KAR 5:001 § 16(4)(b)	Written testimony of witnesses in support of Application	Bruce Aaron Davis
<b>8</b>	807 KAR 5:001 § 16(4)(b)	Written testimony of witnesses in support of Application	Robin Slone
<b>9</b>	807 KAR 5:001 § 16(4)(b)	Written testimony of witnesses in support of Application (Mr. Wolfram)	John Wolfram
-	807 KAR 5:001 § 16(4)(c)	<i>Not applicable - Utility has gross annual revenues greater than \$5 million</i>	
<b>10</b>	807 KAR 5:001 § 16(4)(d)	Statement estimating the effect that each new rate will have upon the revenues of the utility, including the total amount of revenues resulting from the increase or decrease and percentage increase or decrease	John Wolfram
<b>11</b>	807 KAR 5:001 § 16(4)(e)	Effect upon the average bill for each customer classification to which the proposed rate change will apply	John Wolfram



-	807 KAR 5:001 § 16(4)(f)	<i>Not applicable - Utility is not an incumbent local exchange company</i>	
12	807 KAR 5:001 § 16(4)(g)	Detailed analysis of customers' bills whereby revenues from the present and proposed rates can be readily determined for each customer class	John Wolfram
13	807 KAR 5:001 § 16(4)(h)	Summary of the utility's determination of its revenue requirements	John Wolfram
14	807 KAR 5:001 § 16(4)(i)	Reconciliation of the rate base and capital used to determine its revenue requirements	John Wolfram
-	807 KAR 5:001 § 16(4)(j)	<i>Waived - Current chart of accounts if more detailed than the Uniform System of Accounts</i>	
-	807 KAR 5:001 § 16(4)(k)	<i>Waived - Independent auditor's annual opinion report, with written communication from the independent auditor to the utility, if applicable, which indicates the existence of a material weakness in the utility's internal controls</i>	
-	807 KAR 5:001 § 16(4)(l)	<i>Waived - Most recent Federal Energy Regulatory Commission audit report</i>	
-	807 KAR 5:001 § 16(4)(m)	<i>Waived - Most recent FERC Financial Report FERC Form No.1, FERC Financial Report FERC Form No. 2, or Public Service Commission Form T (telephone)</i>	
	807 KAR 5:001 § 16(4)(n)	<i>Waived if depreciation schedule on file with the Commission is the most recent version - see Exhibit 29</i>	
-	807 KAR 5:001 § 16(4)(o)	<i>Waived - List of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application</i>	
-	807 KAR 5:001 § 16(4)(p)	<i>Waived / Not applicable - Utility has made no stock or bond offerings</i>	
-	807 KAR 5:001 § 16(4)(q)	<i>Waived - Annual report to shareholders or members and statistical supplements covering the two (2) most recent years from the utility's application filing date</i>	
-	807 KAR 5:001 § 16(4)(r)	<i>Waived - Monthly managerial reports providing financial results of operations for the twelve (12) months in the test period</i>	

-	807 KAR 5:001 § 16(4)(s)	<i>Waived - Utility's annual report on Form 10-K (most recent two (2) years), any Form 8-K issued during the past two (2) years, and any Form 10-Q issued during the past six (6) quarters updated as information becomes available</i>	
15	807 KAR 5:001 § 16(4)(t)	Affiliate charges, allocations, and payments with description, explanation, and demonstration of reasonableness (including a detailed description of the method and amounts allocated or charged to the utility by the affiliate, an explanation of how the allocator for the test period was determined and all facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during the test period was reasonable).	Robin Slone
16	807 KAR 5:001 § 16(4)(u)	Cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period (less than 5 years old)	John Wolfram
-	807 KAR 5:001 § 16(4)(v)	<i>Not applicable - Utility is not a local exchange carrier</i>	
17	807 KAR 5:001 § 16(5)(a)	Detailed income statement and balance sheet reflecting the impact of all proposed adjustments	John Wolfram
-	807 KAR 5:001 § 16(5)(b)	<i>Waived - Most recent capital construction budget containing at least the period of time as proposed for any pro forma adjustment for plant additions</i>	
-	807 KAR 5:001 § 16(5)(c)	<i>Waived - Detail regarding pro forma adjustments reflecting plant additions</i>	
-	807 KAR 5:001 § 16(5)(d)	<i>Waived - Operating budget for each month of the period encompassing the pro forma adjustments</i>	
18	807 KAR 5:001 § 16(5)(e)	Number of customers to be added to the test period end level of customers and the related revenue requirements impact for all pro forma adjustments with complete details and supporting work papers	John Wolfram
19	Case No. 2008-00408 July 24, 2012 Order	Consideration of cost-effective energy efficiency resources and impact of such resources on test year	Robin Slone

20	Case No. 2018-00407, Orders entered on December 11, 2018, March 26, 2019 and December 20, 2019	Narrative statement discussing any changes that have occurred for the Distribution Cooperative since the effective date of its last general base rate adjustment	Bruce Aaron Davis
21	Case No. 2018-00407, Orders entered on December 11, 2018, March 26, 2019 and December 20, 2019	The estimated dates for drawdowns of unadvanced loan funds at test-year-end and the proposed uses of these funds	Robin Slone
22	Case No. 2018-00407, Orders entered on December 11, 2018, March 26, 2019 and December 20, 2019	A general statement identifying any electric property or plant held for future use	Robin Slone
23	Case No. 2018-00407, Orders entered on December 11, 2018, March 26, 2019 and December 20, 2019	The calculation of normalized depreciation expense (test-year-end plant account-balance multiplied by depreciation rate)	John Wolfram
24	Case No. 2018-00407, Orders entered on December 11, 2018, March 26, 2019 and December 20, 2019	Any changes that occurred during the test year to the Distribution Cooperative's written policies on the compensation of its attorneys, auditors, and all other professional service providers, indicating the effective date and reason for these changes	John Wolfram
25	Case No. 2018-00407, December 20, 2019 Order	A schedule of the Distribution Cooperative's standard directors' fees, per diems and other compensation in effect during the test year, including a description of the any charges that occurred during the test year to the Distribution Cooperatives' written polices specifying the compensation of directors, indicating the effective date and reason for any change	Robin Slone & John Wolfram

26	Case No. 2018-00407, Orders entered on December 11, 2018, March 26, 2019 and December 20, 2019	A schedule reflecting the salaries and other compensation of each executive officer for the test year and two preceding calendar years. Include the percentage of annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each executive officer, and to whom each executive officer reports. Also, for employees elected to executive officer status during the test year, provide the salaries for the test year for those persons whom they replaced	Robin Slone
27	Case No. 2018-00407, Orders entered on December 11, 2018, March 26, 2019 and December 20, 2019	An analysis of Account No. 930, Miscellaneous General Expenses, for the test year. Include a complete breakdown of this account by the following categories: industry association dues, debt-serving expenses, institutional advertising, conservation advertising, rate department load studies, director's fees and expenses, dues and subscriptions, and miscellaneous. Include all detailed supporting work papers. At a minimum, the work papers should show the date, vendor, reference (e.g., voucher number), dollar amount, and a brief description of each expenditure. Detailed analysis is not required for amounts of less than \$100	Robin Slone & John Wolfram
28	Case No. 2018-00407, Orders entered on December 11, 2018, March 26, 2019 and December 20, 2019	An analysis of Account No. 426, Other Income Deductions, for the test period. Include a complete breakdown of this account by the following categories: donations, civic activities, political activities, and other. Include detailed supporting work papers. At a minimum, the work papers should show the date, vendor, reference (e.g., voucher number), dollar amount, and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$250	Robin Slone & John Wolfram
29	Case No. 2018-00407, Orders entered on December 11, 2018, March 26, 2019 and December 20, 2019	A statement explaining whether the depreciation rates reflected in the filing are identical to those most recently approved by the Commission. If identical, identify the case in which they were approved. If not, provide the depreciation study that supports the rates reflected in the filing	Robin Slone & John Wolfram

30	Case No. 2018-00407, Orders entered on December 11, 2018, March 26, 2019 and December 20, 2019	A copy of all exhibits and schedules that were prepared for the rate application in Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible	John Wolfram
31	Case No. 2018-00407, Orders entered on December 11, 2018, March 26, 2019 and December 20, 2019	The distribution cooperative's TIER, OTIER, and debt service coverage ratio, as calculated by the RUS, for the test year and the five most recent calendar years, including the data used to calculate each ratio	Robin Slone
32	Case No. 2018-00407, Orders entered on December 11, 2018, March 26, 2019 and December 20, 2019	A trial balance as of the last day of the test year showing account number, subaccount number, account title, subaccount title, and amount. The trial balance shall include all asset, liability, capital, income, and expense accounts used by the distribution cooperative. All income statements accounts should show activity for 12 months. The application should show the balance in each control account and all underlying subaccounts per the company books	Robin Slone
33	Case No. 2018-00407, Orders entered on December 11, 2018, March 26, 2019 and December 20, 2019	A schedule comparing balances for each balance sheet account or subaccount included in the Distribution Cooperative's chart of accounts for each month of the test year to the same month of the 12-month period immediately preceding the test year	Robin Slone
34	Case No. 2018-00407, Orders entered on December 11, 2018, March 26, 2019 and December 20, 2019	A schedule comparing each income statement account or subaccount included in the Distribution Cooperative's chart of accounts for each month of the of the test year to the same month of the 12-month period immediately preceding the test year. The amounts should reflect the income or expense activity of each month, rather than the cumulative balances at the end of the particular month	Robin Slone
35	Case No. 2018-00407, Orders entered on December 11, 2018, March 26, 2019 and December 20, 2019	A schedule showing employee health, dental, vision, and life insurance premium contributions by coverage type, including the cost split of each identified premium between the employee and the Distribution Cooperative	Robin Slone

<b>36</b>	Case No. 2018-00407, December 20, 2019 Order	A schedule showing anticipated and incurred rate case expenses, with supporting documentation.	Robin Slone
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**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 1**

**807 KAR 5:001 Sec. 16(1)(b)(1)**  
**Sponsoring Witness: Bruce Aaron Davis**

**Description of Filing Requirement:**

*A statement of the reason the adjustment is required.*

**Response:**

Big Sandy's Application generally, and specifically the written testimony provided at Exhibits 7 through 9, explains the necessity of the rate adjustment requested by Big Sandy in this proceeding. Big Sandy's most recent general rate adjustment went into effect over five (5) years ago. Big Sandy's service territory only contains one industrial customer, a hospital whose load barely qualifies it as an industrial customer, and the industry in the area consisting of mainly mining companies has left. When the Board of Directors realized the rates were not going to be sufficient, the COVID-19 pandemic delayed the process of seeking an adjustment. The decreased customer base and a flat load growth have contributed to the need to adjust rates to support the reasonable and safe operation of the utility. Moreover, Big Sandy's existing rates do not support the cost of providing service, which makes its margins more susceptible to volatility. Without an adjustment of its rates, Big Sandy's contractual relationships with its lenders are at risk, but it would also risk the safe and reliable service its members deserve and expect.

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 2**

**807 KAR 5:001 Sec. 16(1)(b)(3)**  
**Sponsoring Witness: Bruce Aaron Davis**

**Description of Filing Requirement:**

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

**Response:**

Please see attached.



FOR ALL TERRITORIES SERVED

PSC NO. 2021-00104

6<sup>th</sup> REVISED SHEET NO. 1

CANCELLING PSC NO. 2019-00008

5<sup>TH</sup> REVISED SHEET NO. 1

**BIG SANDY RURAL ELECTRIC  
COOPERATIVE CORPORATION**

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**CLASSIFICATION OF SERVICE**

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**SCHEDULE A-1 FARM & HOME**

**RATE PER UNIT**

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**APPLICABLE:**

Entire territory served.

**AVAILABILITY OF SERVICE:**

Available to members of the Cooperative for Farm and Home use having a required transformer capacity not to exceed 50 KVA, subject to all rules and regulations established by the Cooperative.

**TYPE OF SERVICE**

- A. Single-Phase, 120/240 volts, or
- B. Three-Phase, 240/480 volts, or
- C. Three-Phase, 120/208 wye volts

**RATES:**

Customer charge per delivery point	\$28.00 per month	(1)
Energy charge	0.09060 per KWH	(1)
Off peak energy charge	0.05194	

Applicable only to programs which are expressly approved by the Commission to be offered under the Marketing Rate of East Kentucky Power Cooperative's Wholesale Power Rate Schedule A during the following off-peak hours. Energy furnished under this rate shall be separately metered for each point of delivery.

Months	Off-Peak Hours (EST)
October through April	12:00 noon to 5:00 PM 10:00 PM to 7:00 AM
May through September	10:00 PM to 10:00 AM

DATE OF ISSUE: November 3, 2023

DATE EFFECTIVE: December 3, 2023

ISSUED BY: *Bruce Aaron Davis*

TITLE: PRESIDENT/GENERAL MANAGER

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 3**

**807 KAR 5:001 Sec. 16(1)(b)(4)**  
**Sponsoring Witness: Bruce Aaron Davis**

**Description of Filing Requirement:**

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

**Response:**

Please see attached.

FOR ALL TERRITORIES SERVED

PSC NO. 2021-00104

6<sup>th</sup> 5<sup>th</sup> REVISED SHEET NO. 1

BIG SANDY RURAL ELECTRIC  
COOPERATIVE CORPORATION

CANCELLING PSC NO. ~~2019-0008-2021-00104~~

5<sup>TH</sup> 4<sup>th</sup> REVISED SHEET NO. 1

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CLASSIFICATION OF SERVICE

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SCHEDULE A-1 FARM & HOME

RATE PER UNIT

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APPLICABLE:

Entire territory served.

AVAILABILITY OF SERVICE:

Available to members of the Cooperative for Farm and Home use having a required transformer capacity not to exceed 50 KVA, subject to all rules and regulations established by the Cooperative.

TYPE OF SERVICE

- A. Single-Phase, 120/240 volts, or
- B. Three-Phase, 240/480 volts, or
- C. Three-Phase, 120/208 wye volts

RATES:

Customer charge per delivery point	\$28.00 <del>\$21.95</del>	per month	(1)
Energy charge	0.09060 <del>0.08877</del>	per KWH	(1)
Off peak energy charge	0.05194		

Applicable only to programs which are expressly approved by the Commission to be offered under the Marketing Rate of East Kentucky Power Cooperative's Wholesale Power Rate Schedule A during the following off-peak hours. Energy furnished under this rate shall be separately metered for each point of delivery.

Months	Off-Peak Hours (EST)
October through April	12:00 noon to 5:00 PM 10:00 PM to 7:00 AM
May through September	10:00 PM to 10:00 AM

DATE OF ISSUE: ~~November 3, 2023~~ ~~December 7, 2021~~

DATE EFFECTIVE: ~~December 3, 2023~~ ~~October 1, 2021~~

ISSUED BY: *Bruce Aaron Davis*

TITLE: PRESIDENT/GENERAL MANAGER

~~Issued by authority of an Order of the Public Service Commission of Kentucky in Case No. 2021-00104, dated September 30, 2021.~~

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 4**

**807 KAR 5:001 Sec. 16(1)(b)(5)**  
**Sponsoring Witness: Bruce Aaron Davis**

**Description of Filing Requirement:**

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

**Response:**

Big Sandy has given notice (and continues to give notice) in compliance with 807 KAR 5:001 Section 17, as well as in compliance with the Commission's Orders entered December 11, 2018, March 26, 2019 and December 20, 2019, in Case No. 2018-00407. Specifically, as of the date Big Sandy submitted this Application to the Commission, Big Sandy has: (i) posted at its place of business a copy of the full notice required by the relevant regulation; (ii) posted to its website a copy of the full notice required by the relevant regulation and a hyperlink to the location on the Commission's website where the case documents are available; (iii) posted to its social media accounts (Facebook) a link to its website where a copy of the full notice required by the relevant regulation published may be found; (iv) published a copy of the abbreviated notice permitted by the Commission's December 20, 2019 Order in *Kentucky Living* magazine; and (v) mailed a copy of the abbreviated notice that appeared in *Kentucky Living* magazine to those Big Sandy members who do not receive the publication. Big Sandy attaches Proof of Notice as required by 807 KAR 5:001, Section 17(3). A copy of both the full notice and the abbreviated notice are attached.

NOTICE

Big Sandy Rural Electric Cooperative Corporation (“Big Sandy”) intends to propose a general adjustment of its existing rates by filing an application with the Kentucky Public Service Commission (“KPSC”) on or after October 1, 2023 in Case No. 2023-00285. The application will request that the proposed rates become effective on or after November 1, 2023.

Big Sandy intends to propose an adjustment only to certain rates. The present and proposed rates for each customer classification to which the proposed rates will apply are set forth below:

Rate Class	Rates	
	Present	Proposed
<b><u>A1 Farm &amp; Home</u></b>		
Customer Charge per month	\$21.95	\$28.00
Energy Charge per kWh	\$ 0.08877	\$ 0.09060
Off Peak energy charge per kWh	\$ 0.05194	\$ 0.05194

**No revisions are proposed to any other charges or Rate Schedules.**

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

Rate Class	Avg KWH	Avg Customer Bill Impact	Total Revenue Increase	
			Dollars	Percent
A1 Farm & Home	1,156	\$ 8.17	\$1,138,588	5.16%
A2 Commercial & Small Power	863	\$ 0.00	\$ 0.00	0.00%
LP Large Power Service (25-750 kV)	3,741	\$ 0.00	\$ 0.00	0.00%
LPR Large Power Service (750 kVA +)	104,014	\$ 0.00	\$ 0.00	0.00%
IND-1B Industrial	532,875	\$ 0.00	\$ 0.00	0.00%
YL Lighting	NA	NA	\$ 0.00	0.00%
Total Impact on Big Sandy’s Revenue			\$ 1,138,588	3.97%

Additional information, links, and a copy of Big Sandy’s full notice concerning its proposed rate adjustment can be found at Big Sandy’s principal office (504 11th Street Paintsville, KY 41240), its website (<https://www.bigsandyrecc.com/>), and via social media with Facebook (<facebook.com/BSRECC>). A person may submit a timely written request for intervention to the KPSC, 211 Sower Boulevard, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party. The KPSC’s phone number is (502) 564-3940 and its website is <http://psc.ky.gov>. The KPSC is required to take action on Big Sandy’s application within 75 days of its filing. The rates contained in this notice are the rates proposed by Big Sandy but the KPSC may order rates to be charged that differ from the proposed rates contained in this notice.

NOTICE

Big Sandy Rural Electric Cooperative Corporation (“Big Sandy”) intends to propose a general adjustment of its existing rates by filing an application with the Kentucky Public Service Commission (“KPSC”) on or after October 4, 2023 in Case No. 2023-00285. The application will request that the proposed rates become effective on or after November 5, 2023.

Big Sandy intends to propose an adjustment only to certain rates. The present and proposed rates for each customer classification to which the proposed rates will apply are set forth below:

Rate Class	Rates	
	Present	Proposed
<u>A1 Farm &amp; Home</u>		
Customer Charge per month	\$ 21.95	\$ 28.00
Energy Charge per kWh	\$ 0.08877	\$ 0.09060
Off Peak energy charge per kWh	\$ 0.05194	\$ 0.05194

**No revisions are proposed to any other charges or Rate Schedules.**

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

Rate Class	Avg KWH	Avg Customer Bill Impact	Total Revenue Increase	
			Dollars	Percent
A1 Farm & Home	1,156	\$ 8.17	\$ 1,138,588	5.16%
A2 Commercial & Small Power	863	\$ 0.00	\$ 0.00	0.00%
LP Large Power Service (25-750 kV)	3,741	\$ 0.00	\$ 0.00	0.00%
LPR Large Power Service (750 kVA +)	104,014	\$ 0.00	\$ 0.00	0.00%
IND-1B Industrial	532,875	\$ 0.00	\$ 0.00	0.00%
YL Lighting	NA	NA	\$ 0.00	0.00%
Total Impact on Big Sandy’s Revenue			\$ 1,138,588	3.97%

Rate	Item	Present	Proposed
A1	<u>Farm &amp; Home</u>		
	Customer Charge	\$ 21.95	\$ 28.00
	Energy Charge per kWh	\$ 0.08877	\$ 0.09060
	Off Peak Energy Charge per kWh	\$ 0.05194	\$ 0.05194
A2	<u>Commercial &amp; Small Power</u>		
	Customer Charge	\$ 30.98	\$ 30.98
	Demand Charge per kW	\$ 5.68	\$ 5.68
LP	<u>Large Power Service (25-750 kV)</u>		
	Energy Charge per kWh	\$ 0.06730	\$ 0.06730
	Customer Charge	\$ 96.34	\$ 96.34

		Demand Charge per kW	\$ 6.48	\$ 6.48
		Energy Charge Secondary per kWh	\$ 0.05893	\$ 0.05893
		Energy Charge Primary per kWh	\$ 0.05261	\$ 0.05261
LPR	<u>Large Power Service</u> (750 kVA +)			
		Customer Charge	\$ 118.25	\$ 118.25
		Demand Charge per kW	\$ 6.48	\$ 6.48
		Energy Charge Secondary per kWh	\$ 0.05844	\$ 0.05844
		Energy Charge Primary per kWh	\$ 0.05218	\$ 0.05218
IND-1B	<u>Industrial</u>			
		Customer Charge	\$ 179.01	\$ 179.01
		Demand Charge-Contract per kW	\$ 6.65	\$ 6.65
		Demand Charge-Excess per kW	\$ 9.65	\$ 9.65
		Energy Charge Secondary per kWh	\$ 0.05348	\$ 0.05348
		Energy Charge Primary per kWh	\$ 0.05275	\$ 0.05275
YL1	<u>Lighting</u>			
		175 Watt 6000-13000 Lumens	\$ 9.50	\$ 9.50
		400 Watt 13001-25000 Lumens	\$ 14.09	\$ 14.09
		500 Watt	\$ 16.47	\$ 16.47
		1500 Watt	\$ 37.74	\$ 37.74
		400 Watt Flood 13000-25000 Lumens	\$ 19.26	\$ 19.26

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

Rate Class		Increase	
		Dollars	Percent
A1	Farm & Home	\$ 1,138,588	5.16%
A2	Commercial & Small Power	\$ -	0.00%
LP	Large Power Service (25-750 kV)	\$ -	0.00%
LPR	Large Power Service (750 kVA +)	\$ -	0.00%
IND-1B	Industrial	\$ -	0.00%
YL1	Lighting	\$ -	0.00%
Total		\$ 1,138,588	3.97%

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

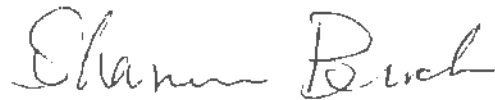
Rate Class		Average Usage (kWh)	Increase	
			Dollars	Percent
A1	Farm & Home	1,156	\$ 8.17	5.16%
A2	Commercial & Small Power	863	\$ -	0.00%
LP	Large Power Service (25-750 kV)	3,741	\$ -	0.00%
LPR	Large Power Service (750 kVA +)	104,014	\$ -	0.00%
IND-1B	Industrial	532,875	\$ -	0.00%
YL1	Lighting	NA	NA	0.00%

Additional information, links, and a copy of Big Sandy's full notice concerning its proposed rate adjustment can be found at Big Sandy's principal office (504 11th Street Paintsville, KY 41240), its website (<https://www.bigsandyrecc.com/>), and via social media (<facebook.com/BSRECC>). A person may submit a timely written request for intervention to the KPSC, 211 Sower Boulevard, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party. The KPSC's phone number is (502) 564-3940 and its website is <http://psc.ky.gov>. The KPSC is required to take action on Big Sandy's application within 75 days of its filing. The rates contained in this notice are the rates proposed by Big Sandy but the KPSC may order rates to be charged that differ from the proposed rates contained in this notice.



**AFFIDAVIT OF MAILING  
OF FILING NOTICE**

Notice is hereby given that the October 2023 issue of KENTUCKY LIVING, bearing official notice of filing PSC Case No. 2023-00285, for the purposes of proposing a general adjustment of existing rates of BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION, was entered as direct mail on September 28, 2023.



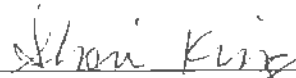
Shannon Brock  
Editor  
*Kentucky Living*

County of Jefferson  
State of Kentucky

Sworn to and subscribed before me, a Notary Public.

This 23<sup>rd</sup> day of September, 2023.

My commission expires 1-31-2025 KY NP 20217



Notary Public, State of Kentucky

Kentucky Electric Cooperatives Inc.  
P.O. Box 32170 Louisville, KY 40232  
1630 Lyndon Farm Court Louisville, KY 40223

(502) 451-2430  
(800) KY-LIVING (800) 595-4846

[www.kentuckyliving.com](http://www.kentuckyliving.com)

## NOTICE

Big Sandy Rural Electric Cooperative Corporation (“Big Sandy”) intends to propose a general adjustment of its existing rates by filing an application with the Kentucky Public Service Commission (“KPSC”) on or after October 1, 2023 in Case No. 2023-00285. The application will request that the proposed rates become effective on or after November 1, 2023.

Big Sandy intends to propose an adjustment only to certain rates. The present and proposed rates for each customer classification to which the proposed rates will apply are set forth below:

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	Present	Proposed
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Customer Charge per month	\$21.95	\$28.00
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**No revisions are proposed to any other charges or Rate Schedules.**

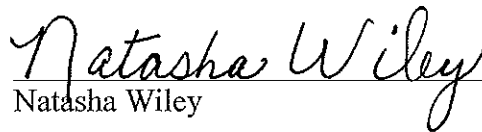
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<b>Total Impact on Big Sandy’s Revenue</b>			<b>\$ 1,138,588</b>	<b>3.97%</b>

Additional information, links, and a copy of Big Sandy’s full notice concerning its proposed rate adjustment can be found at Big Sandy’s principal office (504 11th Street Paintsville, KY 41240), its website (<https://www.bigsandyrecc.com/>), and via social media with Facebook ([facebook.com/BSRECC](https://facebook.com/BSRECC)). A person may submit a timely written request for intervention to the KPSC, 211 Sower Boulevard, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party. The KPSC’s phone number is (502) 564-3940 and its website is <http://psc.ky.gov>. The KPSC is required to take action on Big Sandy’s application within 75 days of its filing. The rates contained in this notice are the rates proposed by Big Sandy but the KPSC may order rates to be charged that differ from the proposed rates contained in this notice.

**AFFIDAVIT**

Comes now the Affiant, Natasha Wiley, in her capacity as Director of Member Services for Big Sandy Rural Electric Cooperative Corporation (“Big Sandy RECC”), and after being duly sworn, does hereby affirm that a copy of the attached Notice, issued as part of the October 2023 issue of *Kentucky Living* in Big Sandy RECC’s local section, was mailed and entered USPS circulation on Tuesday, October 5, 2023 to the 11 members who did not receive the Notice because they had requested to be removed from the mailing list for *Kentucky Living*. A copy of the Notice that was mailed and the list of members it was mailed to are attached to this Affidavit. For privacy purposes, the mailing addresses of said members have been redacted,

  
Natasha Wiley

COMMONWEALTH OF KENTUCKY    )  
  )  
COUNTY OF JOHNSON                    )

The foregoing Affidavit was signed, acknowledged and sworn to before me this 2<sup>nd</sup> day of November, 2023, by Natasha Wiley.

  
NOTARY PUBLIC/STATE AT LARGE

6-19-2026  
Commission Expires

## NOTICE

Big Sandy Rural Electric Cooperative Corporation (“Big Sandy”) intends to propose a general adjustment of its existing rates by filing an application with the Kentucky Public Service Commission (“KPSC”) on or after October 1, 2023 in Case No. 2023-00285. The application will request that the proposed rates become effective on or after November 1, 2023.

Big Sandy intends to propose an adjustment only to certain rates. The present and proposed rates for each customer classification to which the proposed rates will apply are set forth below:

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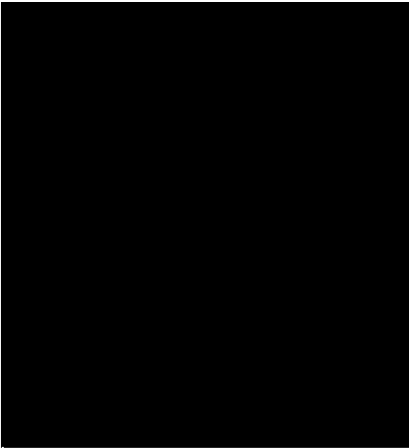
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LPR Large Power Service (750 kVA +)	104,014	\$ 0.00	\$ 0.00	0.00%
IND-1B Industrial	532,875	\$ 0.00	\$ 0.00	0.00%
YL Lighting	NA	NA	\$ 0.00	0.00%
<b>Total Impact on Big Sandy’s Revenue</b>			<b>\$ 1,138,588</b>	<b>3.97%</b>

Additional information, links, and a copy of Big Sandy’s full notice concerning its proposed rate adjustment can be found at Big Sandy’s principal office (504 11th Street Paintsville, KY 41240), its website (<https://www.bigsandyrecc.com/>), and via social media with Facebook ([facebook.com/BSRECC](https://facebook.com/BSRECC)). A person may submit a timely written request for intervention to the KPSC, 211 Sower Boulevard, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party. The KPSC’s phone number is (502) 564-3940 and its website is <http://psc.ky.gov>. The KPSC is required to take action on Big Sandy’s application within 75 days of its filing. The rates contained in this notice are the rates proposed by Big Sandy but the KPSC may order rates to be charged that differ from the proposed rates contained in this notice.

**Name**

**Account Numer**



8651001  
13144001  
13213003  
39176003  
42946002  
50443002  
60230002  
61577002  
61739005  
63965002  
68787001

MAILED OCTOBER 5, 2023

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 5**

**807 KAR 5:001 Sec. 16(2) / KRS 278.180**  
**Sponsoring Witness: Bruce Aaron Davis**

**Description of Filing Requirement:**

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

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

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

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

**Response:**

Big Sandy, by counsel, notified the Commission in writing of its intent to file a rate application using a historical test year by letter dated September 4, 2023. A copy of this letter (in portable document format) was also sent by electronic mail to [rateintervention@ag.ky.gov](mailto:rateintervention@ag.ky.gov). Please see attached.

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF BIG	)	
SANDY RURAL ELECTRIC COOPERATIVE	)	
CORPORATION FOR A GENERAL	)	CASE NO.
ADJUSTMENT OF RATES PURSUANT TO	)	2023-00285
STREAMLINED PROCEDURE PILOT	)	
PROGRAM ESTABLISHED IN CASE NO.	)	
2018-00407	)	

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BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION'S  
NOTICE OF INTENT TO FILE RATE APPLICATION

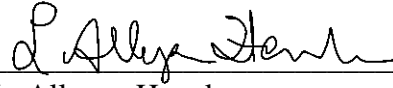
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Comes now Big Sandy Rural Electric Cooperative Corporation (“Big Sandy”), by counsel, and hereby gives notice to the Kentucky Public Service Commission (“Commission”), pursuant to 807 KAR 5:001, Section 16(2), of its intent to file a general rate adjustment application pursuant to the streamlined procedures no sooner than thirty (30) days and no later than sixty (60) from your receipt of this letter. Big Sandy intends to file an application requesting a general adjustment of its existing rates pursuant to the streamlined procedure pilot program outlined in the Commission’s Orders entered December 11, 2018, March 26, 2019 and December 20, 2019 in Case No. 2018-00407. Consistent with those Orders and 807 KAR 5:001 Section 16(2)(a), Big Sandy states that its rate application will be supported by a historical test year ended December 31, 2022.

A copy of this Notice of Intent is being transmitted to the Kentucky Attorney General’s Office of Rate Intervention via email ([rateintervention@ag.ky.gov](mailto:rateintervention@ag.ky.gov)) contemporaneously herewith.

This 4<sup>th</sup> day of September, 2023.

Respectfully submitted,



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L. Allyson Honaker  
Brittany Hayes Koenig  
Honaker Law Office, PLLC  
1795 Alysheba Way, Suite 6202  
Lexington, KY 40509  
Telephone (859) 368-8803  
allyson@hloky.com  
brittany@hloky.com

*Counsel for Big Sandy Rural Electric Cooperative  
Corporation*



**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 6**

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

**Description of Filing Requirement:**

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

**Response:**

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

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 7**

**807 KAR 5:001 Sec. 16(4)(b)**  
**Sponsoring Witness: Bruce Aaron Davis**

**Description of Filing Requirement:**

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

**Response:**

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

- Mr. Bruce Aaron Davis, Big Sandy's President and General Manager, whose testimony is included at Exhibit 7;
- Mrs. Robin Slone, Big Sandy's Accounting Manager, whose testimony is included with this Exhibit 8; and
- Mr. John Wolfram, expert consultant with Catalyst Consulting LLC, whose testimony is included at Exhibit 9.

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

THE ELECTRONIC APPLICATION OF	)	
BIG SANDY RURAL ELECTRIC	)	
COOPERATIVE CORPORATION	)	
FOR A GENERAL ADJUSTMENT OF	)	Case No. 2023-00285
RATES PURSUANT TO STREAMLINED	)	
PROCEDURE PILOT PROGRAM	)	
ESTABLISHED IN CASE NO. 2018-00407	)	

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**DIRECT TESTIMONY OF**  
**BRUCE AARON DAVIS, PRESIDENT AND CEO**  
**OF BIG SANDY RURAL**  
**ELECTRIC COOPERATIVE CORPORATION**

---

**Filed: November 3, 2023**

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

THE ELECTRONIC APPLICATION OF	)	
BIG SANDY RURAL ELECTRIC	)	
COOPERATIVE CORPORATION	)	
FOR A GENERAL ADJUSTMENT OF	)	Case No. 2023-00285
RATES PURSUANT TO STREAMLINED	)	
PROCEDURE PILOT PROGRAM	)	
ESTABLISHED IN CASE NO. 2018-00407	)	

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**VERIFICATION OF BRUCE AARON DAVIS**

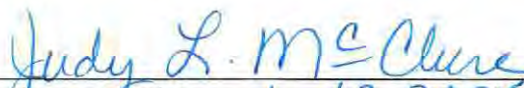
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COMMONWEALTH OF KENTUCKY     )  
   )  
COUNTY OF JOHNSON                     )

Bruce Aaron Davis, President and General Manager of Big Sandy Rural Electric Cooperative Corporation, being duly sworn, states that he has supervised the preparation of his Direct Testimony in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

  
Bruce Aaron Davis

The foregoing Verification was signed, acknowledged and sworn to before me this 1<sup>st</sup> day of November, 2023, by Bruce Aaron Davis.

  
Commission expiration: 6-19-2026

**DIRECT TESTIMONY  
OF  
BRUCE AARON DAVIS**

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

2 A. My name is Bruce Aaron Davis. My business address is Big Sandy Rural Electric  
3 Cooperative Corporation (“Big Sandy”), 504 11<sup>th</sup> Street, Paintsville, Kentucky  
4 41240 . I am President and CEO at Big Sandy.

5 **Q. HOW LONG HAVE YOU BEEN EMPLOYED AT BIG SANDY?**

6 A. I started with Big Sandy in July 2002.

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

8 A. I graduated from Big Sandy Community and Technical College with an associate  
9 degree in business management and received a management internship program  
10 certificate from the University of Nebraska-Lincoln. I joined Big Sandy RECC in  
11 2002 where I have served many roles including: Manager of Member Services,  
12 Manager of Billing, Vice President of Customer Services, and Interim General  
13 Manager before accepting the position of President and General Manager in 2019.  
14 I serve on several boards of directors and committees including East Kentucky  
15 Power Cooperative, Kentucky Electric Cooperatives, East Kentucky Power  
16 Governance and Strategic Issues Committee, Kentucky Electric Cooperative  
17 Legislative Committee, Johnson County Economic Development Committee, and  
18 the Big Sandy Area Development District.

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

21 A. No.

1 **Q. IN YOUR OPINION, WHY IS THE RATE CASE NECESSARY FOR BIG**  
2 **SANDY?**

3 A. Big Sandy is proposing rates that are necessary to allow Big Sandy to maintain its  
4 financial integrity, satisfy its loan covenants and allow Big Sandy to continue to  
5 provide safe and reliable service for its members. Since Big Sandy's last rate case  
6 in 2017, it has experienced cost increases in almost all aspects of its business with  
7 a reduction in customer sales. For instance, Big Sandy has seen increases in costs  
8 for right-of-way maintenance, interest expense, labor costs and virtually all other  
9 operations and maintenance expenses. Big Sandy only has one industrial customer,  
10 a hospital, that barely qualifies as an industrial customer and, while it has practiced  
11 prudence and cost saving measures, this has not been enough to delay a rate increase  
12 any longer. The loss of the coal mining industry in Big Sandy's service territory  
13 has continued to decline Big Sandy's revenues. Big Sandy seeks this rate increase  
14 to properly maintain and operate its distribution system and supply electric service  
15 to its members at fair, just and reasonable rates.

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

18 A. Big Sandy's management continuously monitors the Cooperative's financial  
19 condition. The Board of Directors are kept apprised of key financial metrics on a  
20 monthly basis at the board meetings. Big Sandy reviewed its financial information  
21 last year, and was able to postpone the rate increase until 2023. The Board of  
22 Directors hired Catalyst Consulting, LLC in 2022 to perform a comprehensive cost-  
23 of-service study ("COSS").

1 **Q. DID BIG SANDY’S BOARD OF DIRECTORS VOTE TO FILE THE**  
2 **APPLICATION IN THIS PROCEEDING?**

3 A. Yes. After consideration of the results of the comprehensive COSS, the Board of  
4 Directors entered a Resolution at the board meeting on July 27, 2023 to file this rate  
5 application under the streamline rate procedure. A copy of the Board of Directors’  
6 Resolution is attached to my testimony as Exhibit BAD-1. The Board resolution  
7 was entered into after consultation with management, its COSS consultant and its  
8 legal team.

9 **Q. WHY DID BIG SANDY CHOOSE TO FILE THIS RATE CASE UNDER**  
10 **THE STREAMLINED RATE PROCEEDINGS ESTABLISHED IN CASE**  
11 **NO. 2018-00407 INSTEAD OF FILING A GENERAL RATE CASE**  
12 **PROCEEDING?**

13 A. Even though Big Sandy has seen increases in all aspects of its business, Big Sandy  
14 also is sensitive to its members and the increased costs they are facing. Inflation  
15 has played a role in the rise of costs in nearly everything in the members day-to-  
16 day lives since the COVID-19 pandemic. Although according to the COSS, Big  
17 Sandy could have requested a greater increase, Big Sandy chose to proceed under  
18 the streamlined rate proceeding to cap the increase at 4%.

19 **Q. WHAT ARE THE MAIN REASONS FOR BIG SANDY’S REQUEST FOR**  
20 **AN INCREASE IN RATES?**

21 A. Big Sandy cannot maintain and operate its system and supply electric service to its  
22 members without an increase in rates. The management and Board of Directors  
23 recognized the rates becoming inadequate quickly after the last rate increase went

1 into effect in 2018 and resolved that it was probably not enough to sustain the utility  
2 as long as initially believed. During that process of recognizing the insufficiency of  
3 rates, a global pandemic hit and late fees were discontinued, both of which  
4 contributed to additional strain on Big Sandy's resources. While the Board of  
5 Directors recognized an issue with the rates, other factors delayed this rate  
6 adjustment until now, including COVID-19 and the wholesale rate increase of East  
7 Kentucky Power Cooperative, Inc., which was passed through to Big Sandy's  
8 members. In addition, Big Sandy is differently situation than its sister cooperatives.  
9 It is predominately residential, with only one industrial customer, that barely has  
10 enough electric load to be considered an industrial customer.

11 **Q. WHAT EXPENSES HAVE INCREASED FOR BIG SANDY AND EXPLAIN**  
12 **WHY?**

13 A. Every cost that Big Sandy has from its labor to its equipment and gas costs, has  
14 increased due in part to inflation and outside events. For example, over the past  
15 three years the cost of transformers has increased 96%, the cost of utility poles has  
16 increased 143% and the cost of electric wire has increased 164%. Couple the  
17 increase in materials with the increase of interest expense, right-of-way  
18 maintenance, labor and all other areas of Big Sandy's business.

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

22 A. Big Sandy has attempted to create policies to prioritize expenses, so that its most  
23 vital activities are not impacted by the lack of resources or the impact is less than it



1 could be. Management renegotiated contracts for meters at a fixed rate over a five-  
2 year period of time for an estimated savings of \$575,000 over a ten-year period.  
3 Changes were made to the Annual Meeting venue and format to save  
4 approximately \$25,000 a year since 2018. FFB was holding a \$7,000,000  
5 cushion of credit account, and that type of account was discontinued, so Big  
6 Sandy drew down the funds at 1.118 percent and put \$4,000,000 in a capital term  
7 certificate for 30 years with a 4.5 percent rate of interest return and paid three loans  
8 from FFB in the amount of \$2,472,432.19 with interest of 4.472 percent.  
9 Additionally, the retirees' health plan was changed from a self-fund to a Humana  
10 plan for a better rate, which resulted in approximately \$115,820. Big Sandy  
11 cut its Kentucky Living Magazine circulation from six times a year to two  
12 times a year, with an annual savings of \$10,000. Cintas Business was reduced  
13 to a minimum, saving \$5,000. Big Sandy paid off a short- term loan from  
14 Co-bank in 2019, saving \$7,000 in interest payments. In 2020, Big Sandy  
15 purchased a new truck in cash, rather than financing, which saved approximately  
16 \$31,000 in interest payments. Big Sandy went from billing by miles to hourly  
17 billing for a savings on right-of-way trimming and cutting. And finally,  
18 difficulty of hiring vegetation workers limited Big Sandy's expenditures.  
19 Management contracted Pulse Broadband to perform a feasibility study to  
20 determine whether it would improve Big Sandy's margins to venture into  
21 broadband services, however the study did not show that venturing into broadband  
22 would help to improve Big Sandy's margins.

23 **Q. WHY SHOULD THE COMMISSION GRANT THE COOPERATIVE'S  
REQUESTS IN THIS PROCEEDING?**

1 A. Big Sandy is making a well-reasoned and conservative request for a rate increase.  
2 Although its COSS provides support for a larger increase, Big Sandy is requesting  
3 the amount it believes will allow it to meet its financial metrics while providing  
4 safe and reliable service to its members. Big Sandy has worked with its consultants  
5 to file well-supported information and exhibits that are verified, repeatable and  
6 credible. This information is consistent with Commission precedent.

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

8 A. Yes, it does.

**RESOLUTION OF THE BOARD OF DIRECTORS OF  
BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION AUTHORIZING  
THE FILING OF A RATE APPLICATION UNDER THE STREAMLINED  
PROCEDURES WITH THE KENTUCKY PUBLIC SERVICE COMMISSION AND ALL  
OTHER NECESSARY FILINGS IN RELATION TO THE RATE APPLICATION**

---

A meeting of the Board of Directors ("Board") of Big Sandy Rural Electric Cooperative Corporation ("Big Sandy RECC") was held on July 27, 2023, after due and proper notice of such meeting was given, and after a quorum was declared, during which meeting the Board discussed and considered the unadjusted cost of service study ("COSS") presented by its consultant, John Wolfram.

Upon motion by *James Vanhook* and seconded by *Gary Francis*, and duly carried, the following RESOLUTION was unanimously adopted:

**WHEREAS**, Big Sandy RECC is owned by the members it serves, and its purpose is to provide safe, efficient, and reliable electric service at rates and terms that are fair, just and reasonable; and,

**WHEREAS**, the leadership and management of Big Sandy RECC have thoroughly reviewed the Cooperative's financial condition and it has become apparent to Big Sandy RECC's Board that it is the prudent decision to request an increase in its revenues through its rates by filing an Application with the Kentucky Public Service Commission under the streamlined procedures for a rate proceeding; and,

**WHEREAS**, the Board has retained the services of a respected rate consultant, John Wolfram of Catalyst Consulting LLC, who has completed a comprehensive COSS, which indicates that Big Sandy RECC needs an increase in its annual revenue to maintain an adequate financial position for the company; and,

**WHEREAS**, Big Sandy RECC intends to file a rate adjustment application with the Commission under the streamlined rate procedure, using a historical 12-month test period beginning on January 1, 2022 and ending on December 31, 2022; and

**NOW, THEREFORE BE IT RESOLVED** by the Big Sandy RECC Board of Directors that the Board of Directors hereby grants approval for the management of Big Sandy RECC to take all necessary and advisable actions in connection with the Application for a rate adjustment to be filed using the streamlined procedures, with the Kentucky Public Service Commission.

**NOW, THEREFORE BE IT FURTHER RESOLVED** by the Big Sandy RECC Board of Directors that the Board of Directors grants approval for the Application to be filed with the Kentucky Public Service Commission for an adjustment of rates, using the streamlined procedures, for an increase not to exceed 4% of Big Sandy RECC's 2022 electric revenue or \$1.4 million.

DATE:

ATTEST:

*Sammy Waller*  
CHAIRMAN OF THE BOARD  
*James K. Hope*  
SECRETARY

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 8**

**807 KAR 5:001 Sec. 16(4)(b)**  
**Sponsoring Witness: Robin Slone**

**Description of Filing Requirement:**

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

**Response:**

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

- Mr. Bruce Aaron Davis, Big Sandy's President and General Manager, whose testimony is included at Exhibit 7;
- Mrs. Robin Slone, Big Sandy's Accounting Manager, whose testimony is included at Exhibit 8; and
- Mr. John Wolfram, expert consultant with Catalyst Consulting LLC, whose testimony is included with this Exhibit 9.

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

THE ELECTRONIC APPLICATION OF	)	
BIG SANDY RURAL ELECTRIC	)	
COOPERATIVE CORPORATION	)	
FOR A GENERAL ADJUSTMENT OF	)	Case No. 2023-00285
RATES PURSUANT TO STREAMLINED	)	
PROCEDURE PILOT PROGRAM	)	
ESTABLISHED IN CASE NO. 2018-00407	)	

---

**DIRECT TESTIMONY OF**  
**ROBIN SLONE ACCOUNTING MANAGER**  
**ON BEHALF OF BIG SANDY RURAL**  
**ELECTRIC COOPERATIVE CORPORATION**

---

**Filed: November 3, 2023**

**COMMONWEALTH OF KENTUCKY**

**BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

THE ELECTRONIC APPLICATION OF )  
BIG SANDY RURAL ELECTRIC )  
COOPERATIVE CORPORATION )  
FOR A GENERAL ADJUSTMENT OF )  
RATES PURSUANT TO STREAMLINED )  
PROCEDURE PILOT PROGRAM )  
ESTABLISHED IN CASE NO. 2018-00407 )

Case No. 2023-00285

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**VERIFICATION OF ROBIN SLONE**

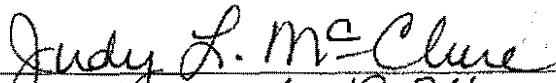
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COMMONWEALTH OF KENTUCKY )  
 )  
COUNTY OF JOHNSON )

Robin Slone, Accounting Manager Big Sandy Rural Electric Cooperative Corporation, being duly sworn, states that she has supervised the preparation of her Direct Testimony 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.

  
Robin Slone

The foregoing Verification was signed, acknowledged and sworn to before me this 4<sup>th</sup> day of October, 2023, by Robin Slone.

  
Commission expiration: 6-19-24

**DIRECT TESTIMONY  
OF  
ROBIN SLONE**

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

2 A. My name is Robin Slone. My business address is Big Sandy Rural Electric  
3 Cooperative Corporation (“Big Sandy”), 504 11<sup>th</sup> St. Paintsville, Kentucky 41240.  
4 I am the Accounting Manager at Big Sandy.

5 **Q. HOW LONG HAVE YOU BEEN EMPLOYED AT BIG SANDY AND WHAT  
6 ARE YOUR RESPONSIBILITIES?**

7 A. I have been employed at Big Sandy since April 1995 and my responsibilities have  
8 increased with my experience, however my duties have always been associated in  
9 the financial accounting and payroll areas of the business.

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

11 A. I have worked in utility finances for approximately 28 years, all with Big Sandy,  
12 starting in the billing department and working my way up to Accounting  
13 Manager. I have my High School Diploma and have completed some college  
14 courses, including Accounting 101-102, and RUS Accounting.

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

17 A. No

18 **Q. ARE YOU FAMILIAR WITH THE CONTENTS OF THE APPLICATION  
19 AND THE EXHIBITS OF BIG SANDY WHICH HAVE BEEN FILED WITH  
20 THE COMMISSION TO COMMENCE THIS CASE?**

21 A. Yes, I have worked with our rate consultant, John Wolfram of Catalyst Consulting



1           LLC, in the preparation of this Application and its Exhibits.

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

3   A.    Yes. I have prepared the following exhibit to support my testimony:

4                   Exhibit RS-1 – Capital Structure

5   **Q.    PLEASE GENERALLY DESCRIBE THE RELIEF SOUGHT BY BIG**  
6   **SANDY IN THIS PROCEEDING.**

7   A.    Big Sandy’s Board of Directors, in conjunction with its management, have  
8           determined that a general rate adjustment is necessary in order to account for  
9           cumulative inflationary pressures since its last full rate case ordering rates effective  
10          April 26, 2018, improve its overall financial condition, and satisfy current and  
11          future loan covenants. Big Sandy is seeking approval to increase its annual  
12          revenues by \$1,138,588 or 3.97%, pursuant to the caps established under the  
13          Commission’s Streamlined Rate Pilot Program. Included in this request is an  
14          increase of the monthly residential member charge from \$21.95 to \$28.00.  
15          Justification for this increase is principally based upon Mr. Wolfram’s Cost of  
16          Service Study (“COSS”) and discussed in greater detail within his testimony.

17   **Q.    PLEASE GENERALLY DESCRIBE ANY NOTABLE TRENDS IN BIG**  
18   **SANDY’S REVENUES AND MARGINS IN RECENT YEARS.**

19   A.    At one time, Big Sandy had large industrial customers. Due to the loss of industries  
20          in its service territory, mainly the coal mining industry, Big Sandy has seen its  
21          revenues decline and its expenses increase. Big Sandy currently has only one  
22          industrial customer, whose load barely qualifies it as an industrial customer.

1 **Q. WHAT CONSIDERATIONS WERE GIVEN TO INCREASE THE RATES**  
2 **AND CHARGES FOR BIG SANDY?**

3 A. The purpose of this Application filed under the procedures set forth in the  
4 Commission's Order dated December 20, 2019 in Case No. 2018-00407  
5 ("Streamlined Rate Order"), is to provide support for the fact that Big Sandy needs  
6 the requested rate relief proposed in the Application. Since the last general rate  
7 case, the cost of doing business and providing safe and reliable electric service has  
8 significantly increased, without a corresponding increase in revenues. Big Sandy  
9 has experienced increases in most all aspects of its business, with the primary  
10 increases in costs occurring in right-of-way maintenance, interest rates, general  
11 labor costs, construction materials and system maintenance costs. The loss of the  
12 coal mining industry in Big Sandy's service territory continues to decrease Big  
13 Sandy's revenues. A more detailed list of the costs that have increased is contained  
14 in the Direct Testimony of Bruce Aaron Davis, at Exhibit 7 to the Application.

15 **Q. DID BIG SANDY CONSIDER ITS LOW-INCOME CUSTOMER WHEN**  
16 **DESIGNING ITS PROPOSED RATES?**

17 A. Yes. Big Sandy considered how the proposed rates would impact all of its members  
18 including its low-income members. Big Sandy also has a duty to make responsible  
19 financial decisions in order to maintain services to all the members and it can not  
20 maintain its facility, system, and services without an increase in rates.

21 **Q. WHY IS IT IMPORTANT THAT BIG SANDY MAINTAIN A STRONG**  
22 **FINANCIAL CONDITION?**

1 A. As the Commission is aware, Big Sandy is owned by the Members it serves. Big  
2 Sandy strives to keep its rates as low as possible, however the expense of providing  
3 safe and reliable service to its Members continues to increase. In addition, rates  
4 should be designed in a way that better align the costs to serve each rate class, which  
5 is what Big Sandy is seeking to accomplish with its proposed rates. Big Sandy also  
6 needs to meet certain financial ratios as required by its mortgage agreements with  
7 its lenders; RUS, FFB, CO-BANK, CFC. For the test year which ended December  
8 31, 2022, Big Sandy had an OTIER of 0.62. Big Sandy is required in its mortgage  
9 agreements to maintain at least a minimum OTIER of 1.10, based on an average of  
10 two best out of the three most current years.

11 **Q. PLEASE DESCRIBE FINANCIAL IMPACTS SINCE BIG SANDY'S LAST**  
12 **RATE CASE.**

13 A. Big Sandy has seen an increase in nearly every aspect of its business. A more  
14 detailed description of some of these costs are included in the Direct Testimony of  
15 Bruce Aaron Davis. Big Sandy's interest expense has increased and the industry  
16 in the service territory, particularly the mining industry, has continued to decrease  
17 Big Sandy's revenues.

18 **Q. WHAT HAS BEEN BIG SANDY'S POLICY FOR LONG TERM**  
19 **FINANCING AND INTEREST RATES?**

20 A. We refinanced some loans in 2017 with CFC to reduce interest. We continue to  
21 monitor these rates for additional refinancing terms.

22 **Q. WHAT ADJUSTMENTS HAVE BEEN MADE BY BIG SANDY TO**  
23 **PAYROLL-RELATED ITEMS?**

1 A. Big Sandy is proposing adjustments to wages and salaries to reflect the known and  
2 measurable changes made following the end of the test year, consistent with  
3 standard Commission practices. This includes annual increases and accounting for  
4 employees who are no longer with Big Sandy.

5 **Q. EXPLAIN WHY THE COMMISSION SHOULD GRANT THE RELIEF**  
6 **REQUESTED BY BIG SANDY IN THIS CASE.**

7 A. Big Sandy employed the services of Mr. Wolfram's firm to perform a  
8 comprehensive COSS to provide Big Sandy with the details needed to include in  
9 this rate filing. The rate relief sought by Big Sandy is consistent with Mr.  
10 Wolfram's COSS and is needed to assist Big Sandy in maintaining its financial  
11 integrity and to provide its Members with safe and reliable electric service at a fair,  
12 just and reasonable cost. Big Sandy is attempting to gradually increase its rates to  
13 more closely align with the costs to service each rate class. Although the COSS  
14 fully justifies a monthly residential customer charge of \$40, Big Sandy is only  
15 requesting a customer charge of \$28. Big Sandy believes that this is consistent with  
16 KRS 278.030(1) and is seeking Commission approval for the ability to collect and  
17 receive fair, just and reasonable rates for the retail service it provides.

18 **Q. PLEASE DESCRIBE THE OTHER RELIEF BIG SANDY IS REQUESTING**  
19 **IN THIS PROCEEDING?**

20 A. Big Sandy's Application requests that the Commission approve recovery of  
21 reasonable rate case expenses in the approved rates amortized over a period of three  
22 years, or such other period which the Commission finds reasonable. No other relief  
23 is being requested by Big Sandy at this time.

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

2 **A. Yes, it does.**

	Interest of	Net Margins	Operating	TIER	OTIER	Equity to	Modified	Residential kWh	%Change In
	LTD		Margins			Assets	DSC	Sales	Residential
									kWh Sales
2016	\$ 705,710	\$ 1,710,588	\$ (126,461)	3.42	0.82	40.11%	1.46	222,519,388	2.0%
2017	\$ 704,187	\$ 137,453	\$ (710,024)	1.20	(0.01)	40.06%	1.25	191,158,376	-14.1%
2018	\$ 758,324	\$ 1,323,741	\$ 442,655	2.75	1.58	41.46%	1.68	225,779,190	18.1%
2019	\$ 773,499	\$ 1,101,501	\$ 235,031	2.42	1.30	41.19%	1.87	215,042,606	-4.8%
2020	\$ 773,479	\$ 1,436,028	\$ 249,012	2.86	1.32	41.98%	0.90	209,321,929	-2.7%
2021	\$ 669,184	\$ 675,154	\$ (200,431)	2.01	0.70	42.41%	1.83	210,331,589	0.5%
2022	\$ 672,533	\$ 423,920	\$ (301,251)	1.63	0.53	42.16%	2.11	215,782,084	2.6%
Jan - July 2023	\$ 457,623	\$ (782,735)	\$ (1,104,456)	(0.71)	(1.41)	45.08%	1.88	113,432,201	**

\*\*A comparison between Jan- July 2022 residential sales and Jan-July 2023 residential sales shows a 11% decline.

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 9**

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

**Description of Filing Requirement:**

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

**Response:**

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

- Mr. Bruce Aaron Davis, Big Sandy's President and General Manager, whose testimony is included at Exhibit 7;
- Mrs. Robin Slone, Big Sandy's Accounting Manager, whose testimony is included at Exhibit 8; and
- Mr. John Wolfram, expert consultant with Catalyst Consulting LLC, whose testimony is included with this Exhibit 9.

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

THE ELECTRONIC APPLICATION OF	)	
BIG SANDY RURAL ELECTRIC	)	
COOPERATIVE CORPORATION	)	
FOR A GENERAL ADJUSTMENT OF	)	Case No. 2023-00285
RATES PURSUANT TO STREAMLINED	)	
PROCEDURE PILOT PROGRAM	)	
ESTABLISHED IN CASE NO. 2018-00407	)	

---

**DIRECT TESTIMONY OF**  
**JOHN WOLFRAM**  
**PRINCIPAL, CATALYST CONSULTING LLC**  
**ON BEHALF OF BIG SANDY RURAL**  
**ELECTRIC COOPERATIVE CORPORATION**

---

**Filed: November 3, 2023**



**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

THE ELECTRONIC APPLICATION OF )  
BIG SANDY RURAL ELECTRIC )  
COOPERATIVE CORPORATION )  
FOR A GENERAL ADJUSTMENT OF ) Case No. 2023-00285  
RATES PURSUANT TO STREAMLINED )  
PROCEDURE PILOT PROGRAM )  
ESTABLISHED IN CASE NO. 2018-00407 )


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**VERIFICATION OF JOHN WOLFRAM**

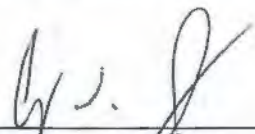
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COMMONWEALTH OF KENTUCKY )  
 )  
COUNTY OF JEFFERSON )

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

  
\_\_\_\_\_  
John Wolfram

The foregoing Verification was signed, acknowledged and sworn to before me this 5th day of October, 2023, by John Wolfram.

  
\_\_\_\_\_  
Commission expiration: 04/08/2026

**COREY SCOTT JONES**  
Notary Public - State at Large  
Kentucky  
My Commission Expires Apr. 08, 2026  
Notary ID KYNP48750



**DIRECT TESTIMONY  
OF  
JOHN WOLFRAM**

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**DIRECT TESTIMONY  
OF  
JOHN WOLFRAM**

**I. INTRODUCTION**

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

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

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

5 A. I am testifying on behalf of Big Sandy Rural Electric Cooperative Corporation  
6 ("Big Sandy").

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

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

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

3 **A.** Yes. I have testified in numerous regulatory proceedings before this Commission  
4 and have been involved in Commission matters nearly continuously since 1999. A  
5 listing of my testimony in other proceedings is included in Exhibit JW-1.  
6

7 **II. PURPOSE OF TESTIMONY**

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

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

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

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

19 Exhibit JW-1 – Qualifications of John Wolfram

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

21 Exhibit JW-3 – COSS: Summary of Results

22 Exhibit JW-4 – COSS: Functionalization & Classification

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

1 Exhibit JW-6 – COSS: Billing Determinants

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

3 Exhibit JW-8 – COSS: Zero Intercept Analysis

4 Exhibit JW-9 – Present & Proposed Rates

5

6 **III. RATE FILING PROCEDURE**

7 **Q. IS BIG SANDY FILING THIS CASE UNDER THE RATE CASE**  
8 **PROCEDURE FOR ELECTRIC DISTRIBUTION COOPERATIVES**  
9 **DESCRIBED IN CASE NO. 2018-00407?**

10 A. Yes. As described in the Application, Big Sandy is filing this case under the  
11 procedures set forth in the Commission’s Order dated December 20, 2019 in Case  
12 No. 2018-00407 (“Streamlined Rate Order”). For convenience I will refer to this  
13 procedure as the “streamlined” rate filing procedure or process.

14 **Q. DOES BIG SANDY COMPLY WITH ALL OF THE REQUIREMENTS SET**  
15 **FORTH IN THE COMMISSION’S ORDER ON THE STREAMLINED**  
16 **PROCEDURE?**

17 A. Yes. Big Sandy meets all the elements of the streamlined process set forth in the  
18 Commission’s order. These requirements are discussed in the body of the order and  
19 are enumerated in Appendix A to the order.

20 Appendix A sets forth the Prerequisites for Use of the Streamlined Process.  
21 Big Sandy complies with each of these items. The requirements of the other parts  
22 of Appendix A are also met; I will describe how Big Sandy complies with the  
23 “Excluded Items for Ratemaking Purposes” in Part E later in my testimony.

1 **IV. CLASSES OF SERVICE**

2 **Q. PLEASE DESCRIBE THE CUSTOMER CLASSES SERVED BY BIG**  
3 **SANDY.**

4 A. Big Sandy currently has members taking service pursuant to six major rate  
5 classifications. These include A1 - Farm and Home, A2 – Commercial & Small  
6 Power, LP – Large Power (for customers whose power requirements do not exceed  
7 750 kVA of transformer capacity), LPR – Large Power (for customers whose power  
8 requirements exceed 750 kVA of transformer capacity), IND 1-B – Industrial, and  
9 YL – Yard Security Lighting. Big Sandy’s residential members comprise 77% of  
10 test year energy usage and 75% of test year revenues from energy sales, on an  
11 unadjusted basis, as shown in Table 1.

12 **Table 1. Rate Class Data**

<b>Rate Class</b>	<b>Members</b>	<b>kWh</b>	<b>%</b>	<b>Revenue</b>	<b>%</b>
A1 -Farm & Home	11,614	161,159,688	74.8%	\$22,054,864	76.6%
A2 - Commercial & Small Power	879	9,059,479	4.2%	\$1,450,011	5.0%
LP - Large Power	163	24,326,551	11.3%	\$2,775,336	9.6%
LPR - Large Power	9	10,609,404	4.9%	\$1,047,273	3.6%
IND 1-B Industrial	1	6,394,500	3.0%	\$555,793	1.9%
YL - Lighting		3,874,847	1.8%	\$894,909	3.1%
Total	12,665	215,424,469	100%	\$28,778,186	100%

13  
14 **Q. DOES THE DATA IN TABLE 1 RECONCILE PRECISELY WITH THE**  
15 **DATA IN BIG SANDY’S RUS FORM 7 AND THE ANNUAL FINANCIAL**  
16 **REPORT FILED WITH THE COMMISSION?**

1 A. No; the data does not reconcile perfectly, but it is extremely close. The reason for  
2 this is that the data in Table 1 represents my reproduction of Big Sandy's 2022  
3 billing data by rate class.

4

5 **V. REVENUE REQUIREMENT**

6 **Q. PLEASE DESCRIBE HOW BIG SANDY'S PROPOSED REVENUE**  
7 **INCREASE WAS DETERMINED.**

8 A. Big Sandy is proposing a general adjustment in rates using a historical test period.  
9 The proposed revenue increase was determined first by analyzing the revenue  
10 deficiency based on financial results for the test period after the application of  
11 certain pro forma adjustments described herein. The revenue deficiency was  
12 determined as the difference between (i) Big Sandy's net margins for the test period  
13 without reflecting a general adjustment in rates and (ii) the cap of the lower of (a)  
14 an OTIER of 1.85 and (b) the overall rate increase of 4.00 percent, pursuant to the  
15 requirements of the Streamlined Rate Order. Based on the adjusted test year under  
16 the OTIER cap, the revenue deficiency is \$1,931,638. However, pursuant to the  
17 total revenue increase cap, the increase is limited to an overall increase of 4.00  
18 percent, or \$1,138,830. Due to rate rounding, Big Sandy's request is for an increase  
19 of \$1,138,588, which yields an OTIER of 1.59.

20 **Q. WHAT IS THE HISTORICAL TEST PERIOD FOR THE RATE CASE**  
21 **APPLICATION?**

22 A. The historical test period for the filing is the 12 months ended December 31, 2022.

1 **Q. HAVE YOU PREPARED AN EXHIBIT THAT SHOWS HOW BIG SANDY'S**  
2 **REVENUE DEFICIENCY IS CALCULATED?**

3 A. Yes. Exhibit JW-2 shows the calculation of Big Sandy's revenue deficiency.

4 **Q. PLEASE EXPLAIN THE REVENUE DEFICIENCY CALCULATION IN**  
5 **EXHIBIT JW-2 IN DETAIL.**

6 A. The purpose of Exhibit JW-2 is to calculate the difference between Big Sandy's net  
7 margin for the adjusted test year and the margin necessary for Big Sandy to achieve  
8 the lower of a 1.85 OTIER or the overall percentage increase, pursuant to the limits  
9 established in the Streamlined Rate Order. Page 1 of the exhibit presents revenues and  
10 expenses for Big Sandy for the actual test year, the proposed pro forma adjustments,  
11 the adjusted test year at present rates, the adjusted test year at a 1.85 OTIER, and the  
12 adjusted test year at the proposed rates capped at an increase of 4.00 percent. The  
13 revenues include total sales of electric energy and other electric revenue.

14 Expenses are tabulated next. The Total Cost of Electric Service is shown on  
15 line 22. Total Cost of Electric Service includes operation expenses, maintenance  
16 expenses, depreciation and amortization expenses, taxes, interest expenses on long-  
17 term debt, other interest expenses, and other deductions. Utility Operating Margins  
18 are calculated by subtracting Total Cost of Electric Service from Total Operating  
19 Revenue. Non-operating margins and capital credits are added to Utility Operating  
20 Margins to determine Big Sandy's Net Margins.

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



1 **Q. WHAT IS THE OTIER FOR BIG SANDY FOR THE UNADJUSTED TEST**  
2 **YEAR AND THE ADJUSTED TEST YEAR?**

3 A. Exhibit JW-2 shows on Line 34 that the OTIER for the unadjusted test year is 0.62  
4 and for the adjusted test year is -1.02, both of which are below the target OTIER of  
5 1.85.

6 **Q. WHAT IS THE REVENUE DEFICIENCY CALCULATED IN EXHIBIT**  
7 **JW-2?**

8 A. Based on an OTIER of 1.85, Big Sandy has a net margin requirement of \$928,121.  
9 To achieve these net margins requires an increase of \$1,315,392 or 5.86 percent.

10 **Q. IS BIG SANDY REQUESTING THE FULL REVENUE DEFICIENCY AS**  
11 **AN INCREASE IN MEMBER RATES?**

12 A. No. Big Sandy is required to limit the increase it seeks in this proceeding to 4.00  
13 percent overall. This results in a total revenue increase of \$1,138,830. This is  
14 calculated on the last two lines of Exhibit JW-2. This amount is used in the COSS  
15 and in the design of new rates that I describe later in my testimony. Due to rate  
16 rounding, Big Sandy is requesting an increase of \$1,138,588 (which differs from  
17 the target by \$242).

18 Big Sandy believes Commission should approve the request as filed, but if  
19 the Commission does make any downward adjustments, Big Sandy respectfully  
20 requests that the Commission also consider the difference between the revenue  
21 requirement at the 1.85 OTIER and the 4.00 percent cap. At the filed rates, a  
22 downward adjustment of \$176,563 could be made without impacting Big Sandy's  
23 overall requested rate increase or proposed rates.

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**VI. PRO FORMA ADJUSTMENTS**

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

A. Big Sandy has made adjustments which remove revenues and expenses that are addressed in other rate mechanisms, are ordinarily excluded from rates, or are non-recurring on a prospective basis, consistent with standard Commission practices, or are to be excluded at the direction of the Commission in Case No. 2018-00407. The pro forma adjustments are included in Exhibit JW-2. The pro forma adjustments are summarized below for convenience.

**Table 2. Pro Forma Adjustments**

<b>Reference Schedule</b>	<b>Pro Forma Adjustment Item</b>
1.01	Fuel Adjustment Clause
1.02	Environmental Surcharge
1.03	Depreciation Expense
1.04	G&T Capital Credits
1.05	Year-End Customers
1.06	Rate Case Expenses
1.07	Donations & Promotional Advertising
1.08	Professional Services
1.09	Directors Fees
1.10	Wages & Salaries
1.11	Life Insurance

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

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

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

3 A. This adjustment accounts for the fuel cost expenses and revenues included in the  
4 Fuel Adjustment Clause (“FAC”) for the test period. Consistent with Commission  
5 practice, FAC expenses and revenues included in the test year have been  
6 eliminated.

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

9 A. This adjustment removes Environmental Surcharge ("ES") revenues and expenses  
10 because these are addressed by a separate rate mechanism. This is consistent with  
11 the Commission's practice of eliminating the revenues and expenses associated with  
12 full-recovery cost trackers.

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

15 A. This adjustment normalizes depreciation expenses by replacing test year actual  
16 expenses with test year-end balances (less any fully depreciated items) at approved  
17 depreciation rates, consistent with typical Commission practice.

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

20 A. This adjustment removes the G&T Capital Credits from the test period, consistent  
21 with standard Commission practice.

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

1 A. This adjustment adjusts the test year expenses and revenues to reflect the number  
2 of customers at the end of the test year. The numbers of customers served at the end  
3 of the test period for some rate classes differed from the average number of  
4 customers for the test year. The change in revenue is calculated by applying the  
5 average revenue per kWh for each rate class to the difference between average  
6 customer count and test-year-end customer count (at average kWh/customer) for  
7 each class. The change in operating expenses was calculated by applying an  
8 operating ratio to the revenue adjustment, consistent with the approach accepted by  
9 the Commission for other utilities in rate proceedings (*e.g.* Case Nos. 2019-00053,  
10 2012-00221 & 2012-00222, and 2017-00374).

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

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

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

18 A. This adjustment eliminates donations, promotional advertising, and dues expenses  
19 pursuant to 807 KAR 5:016, consistent with Commission practice. Also please see  
20 Application Exhibit 28.

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

1 A. This adjustment removes certain non-recurring expenses (or normalizes others) for  
2 outside services from the test period, consistent with standard Commission practice.

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

5 A. This adjustment removes certain Director expenses, including costs for directors  
6 attending EKPC / KAEC / NRECA annual meeting(s), training, or tours when the  
7 director is not the Big Sandy representative for the respective organization.  
8 Expenses that may not be fully removed for rate-making purposes include the costs  
9 of attending NRECA director training/education seminars (especially for new  
10 directors). These seminars help directors to meet their fiduciary duties to the  
11 membership by educating them on industry issues. Also please see Application  
12 Exhibit 27.

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

15 A. This adjustment normalizes Big Sandy's employee wages and salaries to account  
16 for changes due to wage increases, departures, or new hires for a standard year of  
17 2,080 hours. The exhibit shows adjustment data for employees based on regular  
18 time, overtime, and other/vacation payout time adjusted from test year 2022.

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

21 A. This adjustment removes life insurance premiums for coverage above the lesser of  
22 an employee's annual salary or \$50,000 from the test period, pursuant to the  
23 requirements of the Streamlined Rate Order.

1 **Q. IS BIG SANDY REQUIRED TO INCLUDE AN ADJUSTMENT TO**  
2 **OPERATING EXPENSES TO REFLECT EMPLOYEE CONTRIBUTIONS**  
3 **FOR HEALTHCARE INSURANCE PREMIUMS BASED ON THE**  
4 **NATIONAL AVERAGE FOR COVERAGE TYPE, CONSISTENT WITH**  
5 **THE STREAMLINED RATE ORDER?**

6 A. No. The requirement to adjust to national average contribution levels pursuant to  
7 the Streamlined Rate Order does not apply, because Big Sandy’s employee health  
8 care insurance premium contribution is 12% per year, not zero. This is the  
9 threshold that the Commission applied for South Kentucky R.E.C.C. in Case No.  
10 2021-00407.

11 **Q. IS BIG SANDY PROPOSING AN ADJUSTMENT FOR VEGETATION**  
12 **MANAGEMENT OR RIGHT-OF-WAY (“ROW”) EXPENSES IN THIS**  
13 **CASE?**

14 A. No. In the test year Big Sandy spent almost a million dollars on ROW management,  
15 but those costs are not expected to increase dramatically on a per-mile basis, nor is  
16 the need to clear more miles the major driver for filing the instant case. While Big  
17 Sandy would like to increase the number of miles cleared per year, Big Sandy is  
18 also mindful of the burden that increasing rates places on its members and opted to  
19 limit the requested increase to four percent in accordance with the terms of the  
20 streamlined rate pilot program. Big Sandy will continue to monitor progress on  
21 ROW management and will also continue to consider the effects of those costs on  
22 member rates in the future.

23

1 **VII. COST OF SERVICE STUDY**

2 **Q. DID YOU PREPARE A COSS FOR BIG SANDY BASED ON FINANCIAL**  
3 **AND OPERATING RESULTS FOR THE TEST YEAR?**

4 A. Yes. I prepared a fully allocated, embedded COSS based on pro forma operating  
5 results for the test year. The objective in performing the COSS is to assess Big  
6 Sandy's overall rate of return on rate base and to determine the relative rates of  
7 return that Big Sandy is earning from each rate class. Additionally, the COSS  
8 provides an indication of whether each class is contributing its appropriate share  
9 towards Big Sandy's cost of providing service.

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

11 A. The three traditional steps of an embedded COSS – functionalization, classification,  
12 and allocation – were utilized. The COSS was prepared using the following  
13 procedure: (1) costs were functionalized to the major functional groups; (2) costs  
14 were classified as energy-related, demand-related, or customer-related; and then (3)  
15 costs were allocated to the rate classes.

16 **Q. IS THIS A STANDARD APPROACH USED IN THE ELECTRIC UTILITY**  
17 **INDUSTRY AND ACCEPTED BY THIS COMMISSION?**

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

20 **Q. HOW ARE COSTS FUNCTIONALIZED AND CLASSIFIED IN THE COST**  
21 **OF SERVICE MODEL?**

22 A. Big Sandy's test-year costs are functionalized and classified according to the  
23 practices specified in *The Electric Utility Cost Allocation Manual* published by the

1 National Association of Regulatory Utility Commissioners (“NARUC”) dated  
2 January 1992. Costs are functionalized to the categories of power supply,  
3 transmission, station equipment, primary and secondary distribution plant,  
4 customer services, meters, lighting, meter reading and billing, and load  
5 management.

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

7 A. Yes. This unbundling distinguishes between the functionalized costs components,  
8 i.e., purchased power demand, purchased power energy, distribution demand, and  
9 distribution customer – which allows the development of rates based on these  
10 separate cost components.

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

13 A. Costs are classified in connection with how they vary. Costs classified as *energy-*  
14 *related* vary with the number of kilowatt-hours consumed. Costs classified as  
15 *demand-related* vary with the capacity needs of customers, such as the amount of  
16 transmission or distribution equipment necessary to meet a customer’s needs, or  
17 other elements that are related to facility size. Transmission lines and distribution  
18 substation transformers are examples of costs typically classified as demand costs.  
19 Costs classified as *customer-related* include costs incurred to serve customers  
20 regardless of the quantity of electric energy purchased or the peak requirements of  
21 the customers and vary with the number of customers. A meter is one example of  
22 a customer-related cost. Customer-related costs also include the cost of the  
23 minimum system necessary to provide a customer with access to the electric grid.



1 Distribution costs related to overhead conductor, underground conductor, and line  
2 transformers were split between demand-related and customer-related using the  
3 “zero-intercept” method, which I explain further below. Customer Services,  
4 Meters, Lighting, Meter Reading, Billing, Customer Account Service, and Load  
5 Management costs were classified as customer related.

6 **Q. PLEASE EXPLAIN THE APPLICATION OF THE ZERO INTERCEPT**  
7 **METHOD TO THE CLASSIFICATION OF CERTAIN DISTRIBUTION**  
8 **COSTS.**

9 A. In preparing this study, the zero-intercept method was used to determine the  
10 customer components of overhead conductor, underground conductor, and line  
11 transformers. The zero-intercept method uses linear regression to determine the  
12 theoretical cost for connecting a customer of zero size to the grid. This method is  
13 less subjective than other approaches and is preferred when the necessary data are  
14 available. With the zero-intercept method, a zero-size conductor or line transformer  
15 is the absolute minimum system. The zero-intercept analysis is included in Exhibit  
16 JW-8.

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

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

1 minimum-size method. In most instances, it is more accurate, although the  
2 differences may be relatively small.” The Commission has accepted the zero-  
3 intercept method in many rate filings for many years. The Commission should do  
4 so in this case also, because the zero intercept calculations shown in Exhibit JW-8  
5 are reasonable.

6 **Q. HAVE YOU PREPARED AN EXHIBIT SHOWING THE RESULTS OF**  
7 **THE FUNCTIONALIZATION AND CLASSIFICATION STEPS OF THE**  
8 **COSS?**

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

11 **Q. IN THE COST OF SERVICE MODEL, ONCE COSTS ARE**  
12 **FUNCTIONALIZED AND CLASSIFIED, HOW ARE THESE COSTS**  
13 **ALLOCATED TO THE CUSTOMER CLASSES?**

14 A. Once costs for all of the major accounts are functionalized and classified, the  
15 resultant cost matrix for the major groupings (e.g., Plant in Service, Rate Base,  
16 Operation and Maintenance Expenses) is then transposed and allocated to the  
17 customer classes using allocation vectors. The results of the class allocation step of  
18 the COSS are included in Exhibit JW-5.

19 **Q. HOW ARE ENERGY-RELATED, CUSTOMER-RELATED AND**  
20 **DEMAND-RELATED COSTS ALLOCATED TO THE RATE CLASSES IN**  
21 **THE COSS?**

22 A. Power supply energy-related costs are allocated on the basis of total test year kWh  
23 sales to each customer class. Power supply and transmission demand-related costs

1 are allocated using a 12CP methodology, to mirror the basis of cost allocation used  
2 in the applicable EKPC wholesale tariff. With the 12CP methodology, these  
3 demand-related costs are allocated on the basis of the demand for each rate class at  
4 the time of the wholesale system peak (also known as “Coincident Peak” or “CP”)  
5 for each of the twelve months. Customer-related costs are allocated on the basis of  
6 the average number of customers served in each rate class during the test year.  
7 Distribution demand-related costs are allocated on the basis of the relative demand  
8 levels of each rate class. Specifically, the demand cost component is allocated by  
9 the maximum class demands for primary and secondary voltage and by the sum of  
10 individual customer demands for secondary voltage. The customer cost component  
11 of customer services is allocated on the basis of the average number of customers  
12 for the test year. Meter costs were specifically assigned by relating the costs  
13 associated with various types of meters to the class of customers for whom these  
14 meters were installed. The demand analysis is provided in Exhibit JW-6. The  
15 purchased power, meter, and service analyses are provided in Exhibit JW-7.

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

17 A. The COSS first determines results on an actual or unadjusted basis. The COSS then  
18 takes into account the pro forma adjustments and a target margin. The target margin  
19 is based on the rate of return on rate base that will yield the target revenue from  
20 electric rates. In this case a rate of return on rate base of 3.51 percent yields a total  
21 revenue requirement equivalent to the target Total Sales of Electric Energy plus the  
22 Other Electric Revenue noted on Page 1 of Exhibit JW-2, lines 1-4 in the Proposed  
23 Rates column.

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

2 A. The results of the COSS are provided in Exhibit JW-3 on page 1. The following  
3 table summarizes the rates of return for each customer class in the study. The Pro  
4 Forma Rate of Return on Rate Base was calculated by dividing the net utility  
5 operating margin (including the pro forma adjustments) by the net cost rate base  
6 for each customer class. The Unitized Pro Forma Return on Rate Base is the  
7 previous column normalized to a total return on rate base equal to one (1.00). Any  
8 negative values for pro forma rate of return on rate base indicate that expenses  
9 exceed revenues. Also, any rate class for which the rate of return is greater than the  
10 total system rate of return is providing a subsidy to the other rate classes; any class  
11 with a rate of return that is less than the total system rate of return (i.e. any class  
12 with a unitized rate of return less than 1.00) is receiving a subsidy.

13 **Table 3. COSS Results: Rates of Return**

#	Rate	Pro Forma Return on Rate Base	Unitized Pro Forma Return on Rate Base
1	A1 - Farm & Home	(1.34%)	(9.03)
2	A2 - Commercial & Small Power	9.84%	66.57
3	LP - Large Power	4.00%	27.03
4	LPR - Large Power	4.19%	28.36
5	IND 1-B - Industrial	10.67%	72.17
6	Lighting	3.20%	21.65
7	TOTAL	0.15%	1.00

14

1 **Q. DOES THE COSS PROVIDE INFORMATION CONCERNING THE UNIT**  
2 **COSTS INCURRED BY BIG SANDY TO PROVIDE SERVICE UNDER**  
3 **EACH RATE SCHEDULE?**

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

10 **Q. BASED ON THE COSS, DO BIG SANDY'S EXISTING RATES**  
11 **APPROPRIATELY REFLECT THE COST OF PROVIDING SERVICE TO**  
12 **EACH RATE CLASS?**

13 A. No. The wide range of rates of return for the rate classes indicates that existing rates  
14 maintain a degree of subsidization between the rate classes. The unbundled costs  
15 within each rate class indicate an imbalance within the current rate structure  
16 between the recovery of fixed costs and variable costs, particularly within the  
17 residential class. This is relatively common among electric utilities, at least to a  
18 certain degree.

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

20 A. First, the COSS indicates that rates for the residential class A1 – Farm & Home are  
21 insufficient and should be increased. No other class has a rate of return that warrants  
22 a rate increase. The rate of return is negative which means that the rate class is not

1 only falling short of the cost to serve, but also is actually losing money; margins  
2 are negative, and the class is not covering even a portion of the cost to serve.

3 Second, the COSS supports a fixed monthly charge of \$39.98 for the  
4 residential class. This is shown on Exhibit JW-3, page 2. Since the current charge  
5 is \$21.95 per month, the fixed customer charge should be increased. This is a  
6 significant issue for Big Sandy because the current charge is below cost-based rates.  
7 This means that the current rate structure places too little recovery of fixed costs in  
8 the fixed charge, which results in significant under-recovery of fixed costs,  
9 particularly when members embrace conservation or energy efficiency or otherwise  
10 reduce overall consumption. At bottom, this is a fundamental challenge facing Big  
11 Sandy from a cost recovery standpoint, particularly because residential members  
12 make up the vast majority of Big Sandy’s membership, and it is essential for Big  
13 Sandy’s financial well-being to address this issue.

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

16 **Q. PLEASE SUMMARIZE HOW BIG SANDY PROPOSES TO ALLOCATE**  
17 **THE REVENUE INCREASE TO THE CLASSES OF SERVICE.**

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

1 **Q. WHAT IS THE PROPOSED BASE RATE REVENUE INCREASE FOR**  
2 **EACH RATE CLASS?**

3 A. Big Sandy is proposing the base rate revenue increases in the following table.

4 **IX. Table 4. Proposed Base Rate Increases**

Rate Class	Increase	
	Dollars	Percent
Schedule A-1 Farm & Home	\$1,138,588	5.16%
Schedule A-2 Commercial & Small Power	-	-
Schedule LP Large Power Service	-	-
Schedule LPR Large Power Service	-	-
Industrial - IND 1-B	-	-
Schedule YL-1 Yard Security Light Service	-	-
Total	\$1,138,588	3.97%

5

6 **X. PROPOSED RATES**

7 **Q. HAVE YOU PREPARED AN EXHIBIT SHOWING THE**  
8 **RECONSTRUCTION OF BIG SANDY'S TEST-YEAR BILLING**  
9 **DETERMINANTS?**

10 A. Yes. The reconstruction of Big Sandy's billing determinants is shown on Exhibit  
11 JW-9.

12 **Q. WHAT ARE THE PROPOSED CHARGES FOR BIG SANDY'S**  
13 **RESIDENTIAL RATE CLASS?**

14 A. Big Sandy is proposing to increase the Schedule A1 Farm & Home customer charge  
15 from \$21.95 to \$28.00 per month, to increase the energy charge from \$0.08877 to  
16 \$0.09060 per kWh.

17 **Q. HOW WERE THE PROPOSED RATES CALCULATED?**

1 A. The rates were calculated such that two constraints were met. The first constraint  
2 was that the total incremental revenue resulting from the proposed rates must equal  
3 the revenue deficiency (as close as possible with rounding). The second was that  
4 the combination of revisions to the customer charge and the energy charge for each  
5 rate class must achieve a reasonable overall revenue increase for the class,  
6 consistent with the guidance from the COSS and with the principle of gradualism.

7 **Q. HOW WAS THE PROPOSED RESIDENTIAL CUSTOMER CHARGE**  
8 **DETERMINED?**

9 A. Big Sandy's residential customer charge is currently \$21.95 per month. The cost  
10 of service study shows that the actual cost per month per customer is \$39.98. The  
11 gap is \$18.03 per month. Big Sandy determined the proposed residential customer  
12 charge by increasing the \$21.95 incrementally so that the increase closes some but  
13 not all the gap between current rates and cost-based rates. The proposed \$28.00  
14 will close about 33 percent of the gap, while keeping the customer charge below  
15 \$30.00. This movement of just over one-third and less than halfway across the gap  
16 between current and cost-based rates is consistent with the ratemaking principle of  
17 gradualism. Furthermore, the overall bill increase is just over 5 percent for  
18 residential, and the overall increase for Big Sandy is capped at 4 percent pursuant  
19 to the streamlined rate pilot program.

20 **Q. DO THE PROPOSED RATES GENERATE THE EXACT TARGET**  
21 **REVENUE INCREASE OF \$1,138,830?**



1 A. No, but it is extremely close. Due to rate rounding, the proposed rates generate  
2 \$1,138,588, which varies by \$242 from the exact revenue deficiency for the test  
3 period, based on test year consumption.

4 **Q. WHAT IS THE PROPOSED AVERAGE BILLING INCREASE FOR EACH**  
5 **RATE CLASS?**

6 A. Big Sandy is proposing the average billing increases in the following table.

7 **Table 5. Proposed Average Billing Increases**

Rate Class	Average Usage (kWh)	Increase	
		Dollars	Percent
Schedule A-1 Farm & Home	1,156	\$8.17	5.16%
Schedule A-2 Commercial & Small Power	863	\$0.00	0.0%
Schedule LP Large Power Service	3,741	\$0.00	0.0%
Schedule LPR Large Power Service	104,014	\$0.00	0.0%
Industrial - IND 1-B	532,875	\$0.00	0.0%
Schedule YL-1 Yard Security Light Service	NA	NA	0.0%

8

9 **Q. WILL THE RATES PROPOSED BY BIG SANDY IN THIS PROCEEDING**  
10 **ELIMINATE ALL INTER-CLASS SUBSIDIZATION?**

11 A. No. The proposed rates move Big Sandy's rate structures in the direction of cost-  
12 based rates without fully adopting those rates. See Exhibit JW-3, page 1 of 2. This  
13 is consistent with the ratemaking principle of gradualism and will allow the  
14 avoidance of rate shock while still making some movement to improve the price  
15 signal to members consistent with how Big Sandy actually incurs costs.

16 **Q. WILL THE RATE DESIGN PROPOSED BY BIG SANDY IN THIS**  
17 **PROCEEDING ADVERSELY IMPACT MEMBERS WHO HAVE**  
18 **DIFFICULTY PAYING THEIR BILLS?**

1 A. Typically, members who receive assistance for paying their bills use more energy  
2 than the average residential customer. This means that increases in the energy  
3 charge have a more adverse impact on those customers than would an increase in  
4 the customer charge. The pattern holds in this case; Big Sandy assessed a sample  
5 of members who receive energy assistance for their bills, and the average monthly  
6 usage exceeded that of the average residential customer at large. For this reason,  
7 increasing the customer charge in this case has a less adverse impact on those  
8 customers than would an increase to the energy charge. In other words, if the rate  
9 increase is placed on the energy charge instead of the customer charge, customers  
10 who receive energy assistance would bear an overall increase greater than that of  
11 the average residential customer. For this reason, increasing the customer charge  
12 is better for customers receiving energy assistance payments, all else being equal.

13 **Q. IS BIG SANDY PROPOSING CHANGES TO THE MISCELLANEOUS**  
14 **SERVICE CHARGES IN THIS CASE?**

15 A. No.

16 **Q. IS BIG SANDY PROPOSING CHANGES TO THE LIGHTING SCHEDULE**  
17 **IN THIS CASE?**

18 A. No.

19 **Q. IS BIG SANDY PROPOSING CHANGES TO ANY RATE SCHEDULES**  
20 **UNDER WHICH NO MEMBERS TOOK SERVICE IN THE TEST YEAR?**

21 A. No.

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**XI. FILING REQUIREMENTS**

**Q. HAVE YOU REVIEWED THE ANSWERS PROVIDED IN THE FILED EXHIBITS WHICH ADDRESS BIG SANDY’S COMPLIANCE WITH THE HISTORICAL PERIOD FILING REQUIREMENTS UNDER 807 KAR 5:001 AND ITS VARIOUS SUBSECTIONS?**

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

**XII. CONCLUSION**

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

A. Yes. Big Sandy’s rates of return in the COSS clearly demonstrate that the proposed increase in base rates is necessary for Big Sandy’s financial health. Big Sandy’s revenue deficiency, based on a target OTIER of 1.85, is \$1,931,638 or an increase of 8.61 percent. By virtue of the Streamlined Rate Order, Big Sandy is capped at a 4 percent overall increase, which limits its request to \$1,138,830; with rate rounding, Big Sandy is requesting an increase of \$1,138,588, which yields an OTIER of 1.59. (If any portion of the proposed revenue requirement is not accepted by the Commission, a reduction less than or equal to \$176,563 would still achieve an overall increase of 4 percent and would support the approval of the rates as filed.) This increase is necessary to meet the financial obligations described in the company witness testimony. The proposed rates are designed to produce revenues that achieve the revenue requirement. In particular, the increase in customer charges is needed to keep moving the rate structure towards cost-based rates, in order to

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

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

11   **A.    Yes, it does.**

## JOHN WOLFRAM

### Summary of Qualifications

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

### Employment

CATALYST CONSULTING LLC  
Principal

June 2012 – Present

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

THE PRIME GROUP, LLC  
Senior Consultant

March 2010 – May 2012

LG&E and KU, Louisville, KY

1997 - 2010

(Louisville Gas & Electric Company and Kentucky Utilities Company)  
Director, Customer Service & Marketing (2006 - 2010)  
Manager, Regulatory Affairs (2001 - 2006)  
Lead Planning Engineer, Generation Planning (1998 - 2001)  
Power Trader, LG&E Energy Marketing (1997 - 1998)

PJM INTERCONNECTION, LLC, Norristown, PA  
Project Lead – PJM OASIS Project  
Chair, Data Management Working Group

1990 - 1993; 1994 - 1997

CINCINNATI GAS & ELECTRIC COMPANY, Cincinnati, OH  
Electrical Engineer - Energy Management System

1993 - 1994

### Education

Bachelor of Science Degree in Electrical Engineering, University of Notre Dame, 1990  
Master of Science Degree in Electrical Engineering, Drexel University, 1997  
Leadership Louisville, 2006

### Associations

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

### Articles

“FERC Formula Rate Resurgence” *Public Utilities Fortnightly*, Vol. 158, No. 9, July 2020, 34-37.

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

## **Presentations**

“Cooperative Rate Cases” presented to Kentucky Electric Cooperatives Fall Managers’ Meeting, Oct. 2023.

“New Developments in Kentucky Rate Filings” presented to Kentucky Electric Cooperatives Accountants’ Association Summer Meeting, Jun. 2022.

“Avoiding Shock: Communicating Rate Changes” presented to APPA Business & Financial Conference, Sep. 2020.

“Revisiting Rate Design Strategies” presented to APPA Public Power Forward Summit, Nov. 2019.

“Utility Rates at the Crossroads” presented to APPA Business & Financial Conference, Sep. 2019.

“New Developments in Kentucky Rate Filings” presented to Kentucky Electric Cooperatives Accountants’ Association Summer Meeting, Jun. 2019.

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

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

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

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

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

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

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

“Tomorrow’s Electric Rate Designs, Today” presented to CFC Forum, Jun. 2016.

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

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

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

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

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

## **Expert Witness Testimony & Proceedings**

### **FERC**

Submitted direct testimony for Black Hills Colorado Electric, LLC in FERC Docket No. ER22-2185 regarding a proposed Transmission Formula Rate.

Submitted testimony for Evergy Kansas Central, Inc. and Evergy Generating, Inc. in FERC Docket Nos. ER22-1974-000, ER22-1975-000 and ER22-1976-000 regarding revised capital structures under transmission and generation formula rates.

Submitted affidavit for Constellation Mystic Power, LLC in FERC Docket No. ER18-1639-000 in response to arguments raised in formal challenges to an informational filing required for a cost-of-service rate for the operation of power plants in ISO New England.

Submitted direct testimony for El Paso Electric Company in FERC Docket No. ER22-282 regarding a proposed Transmission Formula Rate.

Submitted direct testimony for TransCanyon Western Development, LLC in FERC Docket No. ER21-1065 regarding a proposed Transmission Formula Rate.

Submitted direct testimony for Cleco Power LLC in FERC Docket No. ER21-370 regarding a proposed rate schedule for Blackstart Service under Schedule 33 of the MISO Open Access Transmission, Energy and Operating Reserve Markets Tariff.

Submitted direct testimony for Constellation Mystic Power, LLC in FERC Docket No. ER18-1639-005 supporting a compliance filing for a cost-of-service rate for compensation for the continued operation of power plants in ISO New England.

Submitted direct testimony for DATC Path 15, LLC in FERC Docket No. ER20-1006 regarding a proposed wholesale transmission rate.

Submitted direct testimony for Tucson Electric Power Company in FERC Docket No. ER19-2019 regarding a proposed Transmission Formula Rate.

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

Supported Kansas City Power & Light in FERC Docket No. ER19-1861-000 regarding revisions to fixed depreciation rates in the KCP&L SPP Transmission Formula Rate.

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

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

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

Supported Westar Energy and Kansas Gas & Electric Company in FERC Docket Nos. FA15-9-000 and FA15-15-000 regarding an Audit of Compliance with Rates, Terms and Conditions of Westar's Open

Access Transmission Tariff and Formula Rates, Accounting Requirements of the Uniform System of Accounts, and Reporting Requirements of the FERC Form No. 1.

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

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

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

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

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

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

### Kansas

Submitted direct and rebuttal testimony for Evergy Metro, Inc. in Docket No. 23-EKCE-775-RTS regarding a jurisdictional cost allocation in a retail rate case.

Submitted report for Westar Energy, Inc. in Docket No. 21-WCNE-103-GIE regarding plans and options for funding the decommissioning trust fund, depreciation expenses, and overall cost recovery in the event of premature closing of the Wolf Creek nuclear plant.

Submitted direct and rebuttal testimony for Westar Energy, Inc. in Docket No. 18-WSEE-328-RTS regarding overall rate design, prior rate case settlement commitments, lighting tariffs, an Electric Transit rate schedule, Electric Vehicle charging tariffs, and tariff general terms and conditions.

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

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

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



## Kentucky

Submitted direct testimony and responses to data requests on behalf of Kenergy Corp. in Case No. 2023-00276 regarding revenue requirements, adjustments, cost of service and rate design in a base rate case.

Submitted direct testimony and responses to data requests on behalf of Fleming-Mason Energy Corporation in Case No. 2023-00223 regarding revenue requirements, adjustments, cost of service and rate design in a base rate case.

Submitted direct testimony and responses to data requests on behalf of Shelby Energy Cooperative in Case No. 2023-00213 regarding revenue requirements, adjustments, cost of service and rate design in a base rate case.

Submitted direct testimony on behalf of Farmers RECC in Case No. 2023-00158 regarding revenue requirements, adjustments, cost of service and rate design in a base rate case.

Submitted direct testimony, rebuttal testimony, and responses to data requests on behalf of Taylor County RECC in Case No. 2023-00147 regarding revenue requirements, adjustments, cost of service and rate design in a base rate case.

Submitted direct testimony and responses to data requests on behalf of Big Rivers Electric Corporation in Case No. TFS 2023-00124 regarding a Qualifying Facilities tariff.

Submitted tariff worksheets and responses to data requests on behalf of sixteen distribution cooperative owner-members of East Kentucky Power Cooperative in Case No. 2023-00135 regarding rate design for the pass-through of an approved wholesale earning mechanism bill credit.

Submitted direct testimony on behalf of Big Rivers Electric Corporation and Kenergy Corp. in Case No. 2023-00045 regarding a marginal cost of service study in support of an economic development rate for a special contract.

Submitted direct and rebuttal testimony and responses to data requests on behalf of Jackson Purchase Energy Corporation in Case No. 2021-00358 regarding revenue requirements, adjustments, cost of service and rate design in a base rate case.

Submitted direct and rebuttal testimony and responses to data requests on behalf of Big Rivers Electric Corporation in Case No. 2021-00289 regarding a Large Industrial Customer Standby Service Tariff.

Submitted direct testimony on behalf of Big Rivers Electric Corporation and Jackson Purchase Energy Corporation in Case No. 2021-00282 regarding a marginal cost of service study in support of an economic development rate for a special contract.

Submitted direct testimony, responses to data requests, and rebuttal testimony on behalf of sixteen distribution cooperative owner-members of East Kentucky Power Cooperative in Case Nos. 2021-00104 through 2021-00119 regarding rate design for the pass-through of a proposed wholesale rate revision.

Submitted direct testimony and responses to data requests on behalf of Kenergy Corp. in Case No. 2021-00066 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a streamlined rate case.

Submitted direct testimony on behalf of Big Rivers Electric Corporation in Case No. 2021-00061 regarding two cost of service studies in a review of the Member Rate Stability Mechanism Charge for calendar year 2020.

Submitted direct testimony and responses to data requests on behalf of Licking Valley R.E.C.C. in Case No. 2020-00338 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a streamlined rate case.

Submitted direct testimony and responses to data requests on behalf of Cumberland Valley Electric in Case No. 2020-00264 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a streamlined rate case.

Submitted direct testimony and responses to data requests on behalf of Taylor County R.E.C.C. in Case No. 2020-00278 regarding the cost support and tariff changes for the implementation of a Prepay Metering Program.

Submitted direct testimony and responses to data requests on behalf of Meade County R.E.C.C. in Case No. 2020-00131 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a streamlined rate case.

Submitted direct testimony and responses to data requests on behalf of Clark Energy Cooperative in Case No. 2020-00104 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a streamlined rate case.

Submitted direct testimony and responses to data requests on behalf of Big Rivers Electric Corporation in Case No. 2019-00435 regarding an Environmental Compliance Plan and Environmental Surcharge rate mechanism.

Submitted direct testimony and responses to data requests on behalf of Jackson Energy Cooperative in Case No. 2019-00066 regarding revenue requirements, cost of service and rate design in a streamlined rate case.

Submitted direct testimony and responses to data requests on behalf of Jackson Purchase Energy Corporation in Case No. 2019-00053 regarding revenue requirements, pro forma adjustments, cost of service and rate design in a streamlined rate case.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### Missouri

Submitted direct, rebuttal and surrebuttal testimony for Every Metro, Inc. in Case No. ER-2022-0130 regarding a jurisdictional cost allocation analysis in a retail rate case.

#### Virginia

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

**BIG SANDY RECC**  
**Statement of Operations & Revenue Requirement**  
**For the 12 Months Ended December 31, 2022**

Line #	Description (1)	Actual Rates Actual Test Yr (2)	Pro Forma Adjustment (3)	Present Rates Adj Test Yr (4)	Proposed Rates Adj Test Yr (5)	Proposed Rates Adj Test Yr (6)
1	<u>Operating Revenues</u>					
2	Total Sales of Electric Energy	28,470,742	(6,039,567)	22,431,175	23,746,567	23,570,005
3	Other Electric Revenue	836,258		836,258	836,258	836,258
4	Total Operating Revenue	29,307,000	(6,039,567)	23,267,433	24,582,825	24,406,263
5						
6	<u>Operating Expenses:</u>					
7	Purchased Power	20,333,030	(5,571,011)	14,762,019	14,762,019	14,762,019
8	Distribution Operations	1,254,745		1,254,745	1,254,745	1,254,745
9	Distribution Maintenance	1,788,522		1,788,522	1,788,522	1,788,522
10	Customer Accounts	1,149,635		1,149,635	1,149,635	1,149,635
11	Customer Service	110,293		110,293	110,293	110,293
12	Sales Expense	185		185	185	185
13	A&G	1,582,779	188,453	1,771,232	1,771,232	1,771,232
14	Total O&M Expense	26,219,189	(5,382,558)	20,836,631	20,836,631	20,836,631
15						
16	Depreciation	2,521,208	(169,793)	2,351,415	2,351,415	2,351,415
17	Taxes - Other	29,260		29,260	29,260	29,260
18	Interest on LTD	672,533		672,533	672,533	672,533
19	Interest - Other	144,434		144,434	144,434	144,434
20	Other Deductions	21,627		21,627	21,627	21,627
21						
22	Total Cost of Electric Service	29,608,251	(5,552,351)	24,055,900	24,055,900	24,055,900
23						
24	<u>Utility Operating Margins</u>	<u>(301,251)</u>	<u>(487,216)</u>	<u>(788,467)</u>	<u>526,925</u>	<u>350,363</u>
25						
26	Non-Operating Margins - Interest	227,364		227,364	227,364	227,364
26a	Income(Loss) from Equity Investments	-		-	-	-
27	Non-Operating Margins - Other	77,285		77,285	77,285	77,285
28	G&T Capital Credits	323,975	(323,975)	-	-	-
29	Other Capital Credits	96,547		96,547	96,547	96,547
30						
31	<u>Net Margins</u>	<u>423,920</u>	<u>(811,191)</u>	<u>(387,271)</u>	<u>928,121</u>	<u>751,559</u>
32						
33	Cash Receipts from Lenders	44,728		44,728	44,728	44,728
34	OTIER	0.62		(0.11)	1.85	1.59
35	TIER	1.63		0.42	2.38	2.12
36	TIER excluding GTCC	1.15		0.42	2.38	2.12
37						
38	Target OTIER	1.85		1.85	1.85	1.85
39	Margins at Target OTIER	1,252,096		928,121	928,121	928,121
40	Revenue Requirement at Target OTIER	30,860,347		24,984,021	24,984,021	24,984,021
41	Revenue Deficiency at Target OTIER	828,176		1,315,392	-	176,563
42	Variance from Target OTIER			(1.96)	-	(0.26)
43						
44						
45	Increase \$				\$ 1,315,392	\$ 1,138,830
46	Increase %				5.86%	4.00%

**BIG SANDY RECC**  
**Summary of Pro Forma Adjustments**

Reference Schedule #	Item (1)	Revenue (2)	Expense (3)	Non- Operating Income (4)	Net Margin (5)
1.01	Fuel Adjustment Clause	(3,386,805)	(2,889,068)		(497,737)
1.02	Environmental Surcharge	(2,537,412)	(2,609,093)		71,681
1.03	Depreciation Expense		(169,793)		169,793
1.04	G&T Capital Credits			(323,975)	(323,975)
1.05	Year-End Customers	(115,350)	(72,850)		(42,500)
1.06	Rate Case Expenses		25,333		(25,333)
1.07	Donations & Promotional Advertising		(23,045)		23,045
1.08	Professional Services		(33,268)		33,268
1.09	Directors Fees		(16,109)		16,109
1.10	Wages & Salaries		245,967		(245,967)
1.11	Life Insurance		(10,426)		10,426
	Total	(6,039,567)	(5,552,351)	(323,975)	(811,191)

**BIG SANDY RECC**  
**Summary of Adjustments to Test Year Balance Sheet**

Line #	Description (1)	Actual Test Yr (2)	Pro Forma Adjs (3)	Pro Forma Test Yr (4)
1	<b>Assets and Other Debits</b>			
2	Total Utility Plant in Service	60,715,193	-	60,715,193
3	Construction Work in Progress	393,495	-	393,495
4	Total Utility Plant	61,108,688	-	61,108,688
5	Accum Provision for Depr and Amort	(27,673,092)	-	(27,673,092)
6	Net Utility Plant	33,435,596	-	33,435,596
7				
8	Investment in Assoc Org - Patr Capital	18,184,372	-	18,184,372
9	Investment in Assoc Org - Other Gen Fnd	2,305	-	2,305
10	Investment in Assoc Org - Non Gen Fnd	4,449,710	-	4,449,710
11	Other Investment	500	-	500
12	Total Other Prop & Investments	22,636,887	-	22,636,887
13				
14	Cash - General Funds	987,440	-	987,440
15	Cash - Construction Fund Trust	-	-	-
16	Special Deposits	120	-	120
17	Temporary Investments	3,191	-	3,191
18	Accts Receivable - Sales Energy (Net)	3,169,635	-	3,169,635
19	Accts Receivable - Other (Net)	2,520,464	-	2,520,464
20	Renewable Energy Credits	-	-	-
21	Material & Supplies - Elec & Other	474,246	-	474,246
22	Prepayments	22,480	-	22,480
23	Other Current & Accr Assets	36,793	-	36,793
24	Total Current & Accr Assets	7,214,369	-	7,214,369
25				
26	Other Regulatory Assets	-	-	-
27	Other Deferred Debits	1,003,949	-	1,003,949
28				
29	<b>Total Assets &amp; Other Debits</b>	<b>64,290,801</b>	<b>-</b>	<b>64,290,801</b>
30				
31	<b>Liabilities &amp; Other Credits</b>			
32	Memberships	225,835	-	225,835
33	Patronage Capital	29,816,389	-	29,816,389
34	Operating Margins - Current Year	423,920	-	423,920
35	Non-Operating Margins	-	-	-
36	Other Margins & Equities	(1,034,374)	-	(1,034,374)
37	Total Margins & Equities	29,431,770	-	29,431,770
38				
39	Long Term Debt - RUS (Net)	826,898	-	826,898
40	Long Term Debt - FFB - RUS GUAR	17,553,492	-	17,553,492
41	Long Term Debt - Other - RUS GUAR	-	-	-
42	Long Term Debt - Other (Net)	4,642,508	-	4,642,508
43	Long Term Debt - RUS -Econ Dev - Net	-	-	-
44	Total Long Term Debt	23,022,898	-	23,022,898
45				
46	Accum Operating Provisions	4,276,820	-	4,276,820
47				
48	Notes Payable	1,962,924	-	1,962,924
49	Accounts Payable	3,170,839	-	3,170,839
50	Consumer Deposits	709,350	-	709,350
51	Current Maturities LTD	1,086,424	-	1,086,424
52	Other Current & Accr Liabilities	628,480	-	628,480
53	Total Current & Accr Liabilities	7,558,017	-	7,558,017
54				
55	Regulatory Liabilities	-	-	-
56	Other Deferred Credits	1,296	-	1,296
57	<b>Total Liabilities &amp; Other Credits</b>	<b>64,290,801</b>	<b>-</b>	<b>64,290,801</b>
58				

**BIG SANDY RECC**  
**Summary of Adjustments to Test Year Statement of Operations**

Reference Schedule	>	1.01	1.02	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	TOTAL
Item	>	Fuel Adjustment Clause	Environmental Surcharge	Depreciation Expense	G&T Capital Credits	Year-End Customers	Rate Case Expenses	Donations & Promotional Advertising	Professional Services	Directors Fees	Wages & Salaries	Life Insurance	
1													
2		<u>Operating Revenues:</u>											
3		(3,386,805)	(2,537,412)			(115,350)							(6,039,567)
4													0
5													0
6		(3,386,805)	(2,537,412)	0	0	(115,350)	0	0	0	0	0	0	(6,039,567)
7													
8		<u>Operating Expenses:</u>											
9		Purchased Power											
10		(2,889,068)	(2,609,093)			(72,850)							(5,571,011)
11													0
12													0
13													0
14													0
15													0
16													0
17							25,333	(23,045)	(33,268)	(16,109)	245,967	(10,426)	188,453
18		(2,889,068)	(2,609,093)	0	0	(72,850)	25,333	(23,045)	(33,268)	(16,109)	245,967	(10,426)	(5,382,558)
19													
20				(169,793)									(169,793)
21													0
22													0
23													0
24													0
25		(2,889,068)	(2,609,093)	(169,793)	0	(72,850)	25,333	(23,045)	(33,268)	(16,109)	245,967	(10,426)	(5,552,351)
26													
27		(497,737)	71,681	169,793	0	(42,500)	(25,333)	23,045	33,268	16,109	(245,967)	10,426	(487,216)
28													
29													0
30													0
31					(323,975)								(323,975)
32													0
33		0	0	0	(323,975)	0	0	0	0	0	0	0	(323,975)
34													
35		(497,737)	71,681	169,793	(323,975)	(42,500)	(25,333)	23,045	33,268	16,109	(245,967)	10,426	(811,191)



**BIG SANDY RECC**  
**For the 12 Months Ended December 31, 2022**

**Fuel Adjustment Clause**

Line #	Year (1)	Month (2)	Revenue (3)	Expense (4)
1	2022	Jan	\$ 506,041	\$ 228,611
2	2022	Feb	\$ 58,438	\$ 217,568
3	2022	Mar	\$ 198,108	\$ 184,424
4	2022	Apr	\$ 177,636	\$ 110,502
5	2022	May	\$ 154,994	\$ 103,675
6	2022	Jun	\$ 105,046	\$ 156,240
7	2022	Jul	\$ 41,172	\$ 320,778
8	2022	Aug	\$ 423,835	\$ 278,943
9	2022	Sep	\$ 672,765	\$ 284,386
10	2022	Oct	\$ 370,225	\$ 325,345
11	2022	Nov	\$ 365,009	\$ 289,598
12	2022	Dec	\$ 313,536	\$ 388,998
13		TOTAL	\$ 3,386,805	\$ 2,889,068
14				
15		Test Year Amount	\$ 3,386,805	\$ 2,889,068
16				
17		Pro Forma Year Amount	\$ -	\$ -
18				
19		Adjustment	\$ (3,386,805)	\$ (2,889,068)

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

**BIG SANDY RECC**  
**For the 12 Months Ended December 31, 2022**

**Environmental Surcharge**

Line #	Year (1)	Month (2)	Revenue (3)	Expense (4)
1	2022	Jan	\$ 284,733	\$ 281,723
2	2022	Feb	\$ 199,244	\$ 220,109
3	2022	Mar	\$ 140,375	\$ 150,554
4	2022	Apr	\$ 176,031	\$ 161,287
5	2022	May	\$ 182,519	\$ 176,207
6	2022	Jun	\$ 202,323	\$ 236,138
7	2022	Jul	\$ 252,627	\$ 275,638
8	2022	Aug	\$ 231,953	\$ 214,376
9	2022	Sep	\$ 139,252	\$ 142,684
10	2022	Oct	\$ 183,645	\$ 180,438
11	2022	Nov	\$ 235,081	\$ 233,724
12	2022	Dec	\$ 309,629	\$ 336,215
13		TOTAL	\$ 2,537,412	\$ 2,609,093
14				
15		Test Year Amount	\$ 2,537,412	\$ 2,609,093
16				
17		Pro Forma Year Amount	\$ -	\$ -
18				
19		Adjustment	\$ (2,537,412)	\$ (2,609,093)

This adjustment removes the Environmental Surcharge revenues and expenses from the test period.

**BIG SANDY RECC**  
For the 12 Months Ended December 31, 2022

**Depreciation Expense**

Line #	Acct # (1)	Description (2)	Test Yr Ending Bal (3)	Fully Depr Items (4)	Rate (5)	Normalized Expense (6)	Test Year Expense (7)	Pro Forma Adj (8)
1		<u>Distribution Plant</u>						
2	362	Station equipment	195,179	-	2.86%	5,582	11,446	\$ (5,864)
3	364	Poles, towers & fixtures	12,611,382	-	4.99%	629,308	701,943	\$ (72,635)
4	365	Overhead conductors & devices	11,014,519	-	4.84%	533,103	628,290	\$ (95,187)
5	366	Underground conduit	421,290	-	4.84%	20,390	28,448	\$ (8,058)
6	367	Underground conductor & devices	198,543	-	3.13%	6,214	11,667	\$ (5,453)
7	368	Line transformers	4,533,919	-	3.46%	156,874	221,026	\$ (64,152)
8	369	Services	3,729,556	-	4.02%	149,928	202,261	\$ (52,333)
9	370	Meters	3,642,459	-	6.67%	242,952	233,762	\$ 9,190
10	371	Installations on customer premises	1,876,689	-	4.09%	76,757	98,180	\$ (21,423)
11		Subtotal	38,223,536	-		1,821,108	2,137,023	(315,915)
12								
13		<u>General Plant</u>						
14	389	Land						
15	390	Structures and improvements	2,991,477	-	2.50%	74,787	74,667	\$ 120
16	391	Office furn and eqt	702,484	-	6.00%	42,149	44,327	\$ (2,178)
17	393	Stores	-	-	5.00%	-	-	\$ -
18	394	Tools, shop and garage	124,891	-	5.00%	6,245	6,078	\$ 167
19	395	Laboratory	154,634	-	5.00%	7,732	7,738	\$ (6)
20	396	Power operated	11,903	-	14.00%	1,666	-	\$ 1,666
21	397	Communications	50,173	-	7.00%	3,512	2,075	\$ 1,437
22	398	Miscellaneous	30,873	-	5.00%	1,544	796	\$ 748
23		Subtotal	4,066,435	-		137,634	135,681	1,953
		Distribution & General Subtotal	42,289,971	-		1,958,742	2,272,704	(313,962)
24								
25		<u>Transportation Charged to Clearing</u>						
26	392	Transportation	1,519,786	-	19.20%	291,799	147,630	\$ 144,169
27								
28		<b>TOTAL</b>	<b>43,809,757</b>	<b>-</b>		<b>2,250,541</b>	<b>2,420,334</b>	<b>(169,793)</b>

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

<u>Allocation of Clearing to O&amp;M</u>	<u>Alloc</u>	<u>Depr \$</u>
Operations	13.24%	\$ 19,090
Maintenance	18.55%	\$ 26,738
Consumer Accounts	8.95%	\$ 12,904
Customer Service	1.28%	\$ 1,846
Administrative & General	27.12%	\$ 39,095
Subtotal	69.1%	\$ 99,672
CWIP & RWIP	19.0%	\$ 27,415
Other	11.8%	\$ 17,082
Subtotal	30.9%	\$ 44,497
Total	100.0%	\$ 144,169

**BIG SANDY RECC**  
**For the 12 Months Ended December 31, 2022**

**G&T Capital Credits**

Line #	Item (1)	Expense (2)
1	Test Year Amount	\$ 323,975
2		
3	Pro Forma Year Amount	\$ -
4		
5	<u>Adjustment</u>	<u>\$ (323,975)</u>

This adjustment removes the G&T Capital Credits from the test period, consistent with Commission practice.

**BIG SANDY RECC**  
**For the 12 Months Ended December 31, 2022**

**Year-End Customers**

<u>Line #</u>	<u>Year (1)</u>	<u>Month (2)</u>	<u>Sched A-1 (3)</u>	<u>Sched A-2 (4)</u>	<u>Sched LP (5)</u>	<u>Total (6)</u>
1	2022	Jan	11,687	879	167	
2	2022	Feb	11,690	876	166	
3	2022	Mar	11,684	874	165	
4	2022	Apr	11,661	873	162	
5	2022	May	11,699	878	163	
6	2022	Jun	11,634	881	163	
7	2022	Jul	11,679	885	162	
8	2022	Aug	11,709	885	161	
9	2022	Sep	11,138	881	161	
10	2022	Oct	11,673	879	161	
11	2022	Nov	11,558	878	159	
12	2022	Dec	11,557	876	161	
13	Average		11,614	879	163	
14						
15	End of Period Increase over Avg		(57)	(3)	(2)	
16						
17	Total kWh		161,159,688	9,059,479	24,326,551	
18	Average kWh		13,876	10,307	149,243	
19	Year-End kWh Adjustment		(790,951)	(30,920)	(298,485)	(1,120,356)
20						

**BIG SANDY RECC**  
**For the 12 Months Ended December 31, 2022**

**Year-End Customers**

Line #	Year (1)	Month (2)	Sched A-1 (3)	Sched A-2 (4)	Sched LP (5)	Total (6)
21	<b>Revenue Adjustment</b>					
22			\$ 17,365,295	\$ 1,167,575	\$ 2,130,293	
23			\$ 0.10775	\$ 0.12888	\$ 0.08757	
24			\$ (85,227)	\$ (3,985)	\$ (26,139)	(115,350)
25						
26	<b>Expense Adjustment</b>					
27			0.06502	0.06502	0.06502	
28			\$ (51,431)	\$ (2,011)	\$ (19,409)	(72,850)
29						
30						
31			<b>Revenue</b>	<b>Expense</b>		<b>Net Rev</b>
32			\$ -	\$ -		\$ -
33						
34			\$ (115,350)	\$ (72,850)		\$ (42,500)
35						
36			\$ (115,350)	\$ (72,850)		\$ (42,500)
37						
38						
39	<b><u>For Expense Adjustment:</u></b>			<b><u>Test Period Total</u></b>		
40				\$ 20,333,030		
41				\$ (2,889,068)		
42				\$ (2,609,093)		
43				\$ 11,354		
44				\$ 14,846,223		
45				228,320,154		

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

**BIG SANDY RECC**  
**For the 12 Months Ended December 31, 2022**

**Rate Case Expenses**

Line #	Item (1)	Expense (2)
1	Legal - Honaker Law Office	\$ 50,000
2	Consulting - Catalyst Consulting LLC	\$ 20,000
3	Advertising	\$ 5,000
4	Supplies / Misc	\$ 1,000
5	Subtotal	\$ 76,000
6		
7	Total Amount	\$ 76,000
8	Amortization Period (Years)	\$ 3
9	Annual Amortization Amount	\$ 25,333
10		
11	Test Year Amount	\$ -
12		
13	Pro Forma Year Amount	\$ 25,333
14		
15	Adjustment	\$ 25,333

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

**BIG SANDY RECC**  
**For the 12 Months Ended December 31, 2022**

**Donations & Promotional Advertising**

Line #	Item (1)	Account (2)	Expense (4)
1	Donations	426.10 \$	21,627
2	Advertising Expense	913.00 \$	185
3	General Advertising Expense	930.10 \$	1,233
4			
5	Test Year Amount	\$	23,045
6			
7	Pro Forma Year Amount	\$	-
8			
9	Adjustment	\$	(23,045)

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



**BIG SANDY RECC**  
For the 12 Months Ended July 31, 2016

Professional Services

Line #	Acct (1)	Date (2)	Reference (3)	Activity (4)	Vendor Name (5)	Debit (6)	Credit (7)	Remove (8)
1	923	1/1/2022	ATTNY ACCDT INS PD	1311 - OUTSIDE SERVICES EMPLOYED	NATIONAL RURAL ELECTRIC COOP	\$ 1.35	\$ -	
2	923	1/1/2022	DEC RETAINER FEE	1309 - LEGAL SERVICES	TYLER GREEN	\$ 900.00	\$ -	
3	923	1/6/2022	GENERAL RATE ADJUSTMENT CASE	1309 - LEGAL SERVICES	GOSS SAMFORD PLLC	\$ 257.50	\$ -	
4	923	1/31/2022	BACK PAY FOR JULY 21'	1309 - LEGAL SERVICES	TYLER GREEN	\$ 900.00	\$ -	\$ 900.00
5	923	1/31/2022	JAN RETAINER FEE	1309 - LEGAL SERVICES	TYLER GREEN	\$ 900.00	\$ -	
6	923	2/1/2022	JAN RETAINER FEE	1309 - LEGAL SERVICES	TYLER GREEN	\$ -	\$ 900.00	\$ (900.00)
7	923	2/1/2022	JAN RETAINER FEE	1309 - LEGAL SERVICES	TYLER GREEN	\$ 900.00	\$ -	\$ 900.00
8	923	2/1/2022	ATTNY ACCDT INS PD	1311 - OUTSIDE SERVICES EMPLOYED	NATIONAL RURAL ELECTRIC COOP	\$ 1.35	\$ -	
9	923	2/16/2022	TYLER GREEN PAPA W FLOWERS	1309 - LEGAL SERVICES	RURAL COOPERATIVES CREDIT UN	\$ 153.70	\$ -	\$ 153.70
10	923	2/28/2022	CORRECT CK 65252 2/5/22 LEGAL FE	1321 - LEGAL MEETINGS & EXP		\$ 300.00	\$ -	
11	923	2/28/2022	2021 AUDIT FINANCIAL STAT	1310 - AUDITOR'S FEE	JONES, NALE & MATTINGLY PLC	\$ 7,600.00	\$ -	
12	923	3/1/2022	ATTNY ACCDT INS PD	1311 - OUTSIDE SERVICES EMPLOYED	NATIONAL RURAL ELECTRIC COOP	\$ 1.35	\$ -	
13	923	3/1/2022	FEB RETAINER FEE	1309 - LEGAL SERVICES	TYLER GREEN	\$ 900.00	\$ -	
14	923	3/4/2022	CORRECT CK# 25274 2/22 '21 AUDIT	1310 - AUDITOR'S FEE		\$ 6,000.00	\$ -	
15	923	3/31/2022	CORRECT CK#65538 CATALYST/LEGAL	1321 - LEGAL MEETINGS & EXP		\$ 225.00	\$ -	\$ 225.00
16	923	4/1/2022	ATTNY ACCDT INS PD	1311 - OUTSIDE SERVICES EMPLOYED	NATIONAL RURAL ELECTRIC COOP	\$ 1.35	\$ -	
17	923	4/1/2022	MARCH RETAINER FEE	1309 - LEGAL SERVICES	TYLER GREEN	\$ 900.00	\$ -	
18	923	4/18/2022	CPA FIRM IRS FORM 990	1311 - OUTSIDE SERVICES EMPLOYED	JONES, NALE & MATTINGLY PLC	\$ 860.00	\$ -	
19	923	5/1/2022	ATTNY ACCDT INS PD	1311 - OUTSIDE SERVICES EMPLOYED	NATIONAL RURAL ELECTRIC COOP	\$ 1.35	\$ -	
20	923	5/1/2022	APRIL RETAINER FEE	1309 - LEGAL SERVICES	TYLER GREEN	\$ 900.00	\$ -	
21	923	5/1/2022	PSC REPORT/PROPERTY TAX RETURN	1310 - AUDITOR'S FEE	JONES, NALE & MATTINGLY PLC	\$ 3,000.00	\$ -	
22	923	6/1/2022	MAY RETAINER FEE	1309 - LEGAL SERVICES	TYLER GREEN	\$ 900.00	\$ -	
23	923	6/1/2022	ATTNY ACCDT INS PD	1311 - OUTSIDE SERVICES EMPLOYED	NATIONAL RURAL ELECTRIC COOP	\$ 1.35	\$ -	
24	923	6/30/2022	NRECA ENGAGEMENT	1310 - AUDITOR'S FEE	JONES, NALE & MATTINGLY PLC	\$ 4,300.00	\$ -	\$ 4,300.00
25	923	7/1/2022	JUNE 2022 RETAINER FEE	1309 - LEGAL SERVICES	TYLER GREEN	\$ 900.00	\$ -	
26	923	7/1/2022	ATTNY ACCDT INS PD 8	1311 - OUTSIDE SERVICES EMPLOYED	NATIONAL RURAL ELECTRIC COOP	\$ 1.35	\$ -	
27	923	7/21/2022	2019 CONTRACT NEGOTIATIONS	1321 - LEGAL MEETINGS & EXP	FROST BROWN TODD ATTORNEYS	\$ 1,658.50	\$ -	\$ 1,658.50
28	923	8/1/2022	JULY RETAINER FEE	1309 - LEGAL SERVICES	TYLER GREEN	\$ 900.00	\$ -	
29	923	8/1/2022	ATTNY ACCDT INS PD	1311 - OUTSIDE SERVICES EMPLOYED	NATIONAL RURAL ELECTRIC COOP	\$ 1.35	\$ -	
30	923	9/1/2022	BROADBAND COST STUDY	1142 - EMPLOYEE'S GROUP INSURANCE	PULSE BROADBAND LLC,	\$ 25,000.00	\$ -	\$ 25,000.00
31	923	9/1/2022	ATTNY ACCDT INS PD	1311 - OUTSIDE SERVICES EMPLOYED	NATIONAL RURAL ELECTRIC COOP	\$ 1.35	\$ -	
32	923	9/1/2022	AUGUST RETAINER FEE	1309 - LEGAL SERVICES	TYLER GREEN	\$ 900.00	\$ -	
33	923	10/1/2022	SEPTEMBER RETAINER FEE	1309 - LEGAL SERVICES	TYLER GREEN	\$ 900.00	\$ -	
34	923	10/1/2022	ATTNY ACCDT INS PD	1311 - OUTSIDE SERVICES EMPLOYED	NATIONAL RURAL ELECTRIC COOP	\$ 1.35	\$ -	
35	923	11/1/2022	ATTNY ACCDT INS PD	1311 - OUTSIDE SERVICES EMPLOYED	NATIONAL RURAL ELECTRIC COOP	\$ 1.35	\$ -	
36	923	11/1/2022	OCTOBER RETAINER FEE	1309 - LEGAL SERVICES	TYLER GREEN	\$ 900.00	\$ -	
37	923	11/21/2022	2021 APPLE IPAD FOR LAWYER	1309 - LEGAL SERVICES	AMAZON CAPITAL SERVICES	\$ 286.19	\$ -	\$ 286.19
38	923	11/21/2022	IPAD CASE-LAWYER	1309 - LEGAL SERVICES	AMAZON CAPITAL SERVICES	\$ 11.64	\$ -	\$ 11.64
39	923	11/21/2022	IPAD SCREEN PROTECTOR-LAWYER	1309 - LEGAL SERVICES	AMAZON CAPITAL SERVICES	\$ 8.26	\$ -	\$ 8.26
40	923	12/1/2022	ATTNY ACCDT INS PD	1311 - OUTSIDE SERVICES EMPLOYED	NATIONAL RURAL ELECTRIC COOP	\$ 1.35	\$ -	
41								
	923	12/1/2022	NOVEMBER RETAINER FEE	1309 - LEGAL SERVICES	TYLER GREEN	\$ 900.00	\$ -	
42	923	12/19/2022	TYLER-KNIFE	1309 - LEGAL SERVICES	RURAL COOPERATIVES CREDIT UN	\$ 125.06	\$ -	\$ 125.06
43	923	12/31/2022	TO CORRECT T GREEN HONORARIUM	1038 - DIRECTORS MISCELLANEOUS EXPENSE		\$ 600.00	\$ -	\$ 600.00
44						\$ 63,002.05	\$ 900.00	\$ 33,268.35
45								
46			Test year amount			\$ 62,102		
47								
48			Pro Forma amount			\$ 28,834		
49								
50			Adjustment			\$ (33,268)		

This adjustment removes certain outside professional services costs from the test period, consistent with Commission practice.

**BIG SANDY RECC**  
For the 12 Months Ended July 31, 2016

Directors Fees

#	Acct	Account Desc	Date	Reference	Vendor Name	Activity	Debit	Credit	Remove
1	930.11	DIRECTORS PER DIEM	1/25/2022	DANNY REGULAR BOARD MTG PER DIE	DANNY WALLEN	DIRECTORS PER DIEM	\$ 500	\$ -	
2	930.11	DIRECTORS PER DIEM	2/22/2022	DANNY REGULAR BOARD MTG PER DIE	DANNY WALLEN	DIRECTORS PER DIEM	\$ 500	\$ -	
3	930.11	DIRECTORS PER DIEM	3/5/2022	D WALLEN-NRECA ANNUAL MTG NASHVI	DANNY WALLEN	DIRECTORS PER DIEM	\$ 1,200	\$ -	\$ 1,200
4	930.11	DIRECTORS PER DIEM	3/22/2022	DANNY REGULAR BOARD MTG PER DIE	DANNY WALLEN	DIRECTORS PER DIEM	\$ 500	\$ -	
5	930.11	DIRECTORS PER DIEM	4/26/2022	DANNY REGULAR BOARD MTG PER DIE	DANNY WALLEN	DIRECTORS PER DIEM	\$ 500	\$ -	
6	930.11	DIRECTORS PER DIEM	5/17/2022	DANNY ANNU MTG BOARD MTG PER DIE	DANNY WALLEN	DIRECTORS PER DIEM	\$ 500	\$ -	
7	930.11	DIRECTORS PER DIEM	5/24/2022	DANNY REGULAR BOARD MTG PER DIE	DANNY WALLEN	DIRECTORS PER DIEM	\$ 500	\$ -	
8	930.11	DIRECTORS PER DIEM	6/21/2022	DANNY REGULAR BOARD MTG PER DIE	DANNY WALLEN	DIRECTORS PER DIEM	\$ 500	\$ -	
9	930.11	DIRECTORS PER DIEM	7/26/2022	REGULAR BOARD MEETING	DANNY WALLEN	DIRECTORS PER DIEM	\$ 500	\$ -	
10	930.11	DIRECTORS PER DIEM	8/16/2022	KEC ANNUAL MEETING PER DIEM	DANNY WALLEN	DIRECTORS PER DIEM	\$ 900	\$ -	\$ 900
11	930.11	DIRECTORS PER DIEM	8/23/2022	REGULAR BOARD MEETING PER DIEM	DANNY WALLEN	DIRECTORS PER DIEM	\$ 500	\$ -	
12	930.11	DIRECTORS PER DIEM	9/20/2022	REGULAR BOARD MEETING PER DIEM	DANNY WALLEN	DIRECTORS PER DIEM	\$ 500	\$ -	
13	930.11	DIRECTORS PER DIEM	10/25/2022	BRD MTG PER DIEM	DANNY WALLEN	DIRECTORS PER DIEM	\$ 500	\$ -	
14	930.11	DIRECTORS PER DIEM	11/15/2022	BRD MTG PER DIEM	DANNY WALLEN	DIRECTORS PER DIEM	\$ 500	\$ -	
15	930.11	DIRECTORS PER DIEM	12/6/2022	BRD MTG PER DIEM	DANNY WALLEN	DIRECTORS PER DIEM	\$ 500	\$ -	
16	930.11	DIRECTORS PER DIEM	1/25/2022	GARY FRANCIS BOARD MTG PER DIEM	GARY D FRANCIS	DIRECTORS PER DIEM	\$ 500	\$ -	
17	930.11	DIRECTORS PER DIEM	2/22/2022	GARY FRANCIS BOARD MTG PER DIEM	GARY D FRANCIS	DIRECTORS PER DIEM	\$ 500	\$ -	
18	930.11	DIRECTORS PER DIEM	3/5/2022	GARY FRANCIS NRECA ANN MTG NASHV	GARY D FRANCIS	DIRECTORS PER DIEM	\$ 1,200	\$ -	\$ 1,200
19	930.11	DIRECTORS PER DIEM	3/22/2022	GARY FRANCIS BOARD MTG PER DIEM	GARY D FRANCIS	DIRECTORS PER DIEM	\$ 500	\$ -	
20	930.11	DIRECTORS PER DIEM	4/26/2022	GARY FRANCIS BOARD MTG PER DIEM	GARY D FRANCIS	DIRECTORS PER DIEM	\$ 500	\$ -	
21	930.11	DIRECTORS PER DIEM	5/17/2022	GARY FRANCIS ANNU MTG BOARD MTG	GARY D FRANCIS	DIRECTORS PER DIEM	\$ 500	\$ -	
22	930.11	DIRECTORS PER DIEM	5/24/2022	GARY FRANCIS BOARD MTG PER DIEM	GARY D FRANCIS	DIRECTORS PER DIEM	\$ 500	\$ -	
23	930.11	DIRECTORS PER DIEM	6/21/2022	GARY FRANCIS BOARD MTG PER DIEM	GARY D FRANCIS	DIRECTORS PER DIEM	\$ 500	\$ -	
24	930.11	DIRECTORS PER DIEM	7/26/2022	REGULAR BOARD MEETING	GARY D FRANCIS	DIRECTORS PER DIEM	\$ 500	\$ -	
25	930.11	DIRECTORS PER DIEM	8/16/2022	KEC ANNUAL MEETING PER DIEM	GARY D FRANCIS	DIRECTORS PER DIEM	\$ 900	\$ -	\$ 900
26	930.11	DIRECTORS PER DIEM	8/23/2022	REGULAR BOARD MEETING PER DIEM	GARY D FRANCIS	DIRECTORS PER DIEM	\$ 500	\$ -	
27	930.11	DIRECTORS PER DIEM	9/20/2022	REGULAR BOARD MEETING PER DIEM	GARY D FRANCIS	DIRECTORS PER DIEM	\$ 500	\$ -	
28	930.11	DIRECTORS PER DIEM	10/25/2022	BRD MTG PER DIEM	GARY D FRANCIS	DIRECTORS PER DIEM	\$ 500	\$ -	
29	930.11	DIRECTORS PER DIEM	11/15/2022	BRD MTG PER DIEM	GARY D FRANCIS	DIRECTORS PER DIEM	\$ 500	\$ -	
30	930.11	DIRECTORS PER DIEM	12/6/2022	BRD MTG PER DIEM	GARY D FRANCIS	DIRECTORS PER DIEM	\$ 500	\$ -	
31	930.11	DIRECTORS PER DIEM	1/18/2022	GREG KAEC MTG 1 MOS PER DIEM	GREG DAVIS	DIRECTORS PER DIEM	\$ 300	\$ -	\$ 300
32	930.11	DIRECTORS PER DIEM	1/25/2022	GREG REGULAR BOARD MTG PER DIEM	GREG DAVIS	DIRECTORS PER DIEM	\$ 500	\$ -	
33	930.11	DIRECTORS PER DIEM	2/22/2022	GREG REGULAR BOARD MTG PER DIEM	GREG DAVIS	DIRECTORS PER DIEM	\$ 500	\$ -	
34	930.11	DIRECTORS PER DIEM	3/22/2022	GREG REGULAR BOARD MTG PER DIEM	GREG DAVIS	DIRECTORS PER DIEM	\$ 500	\$ -	
35	930.11	DIRECTORS PER DIEM	4/26/2022	GREG REGULAR BOARD MTG PER DIEM	GREG DAVIS	DIRECTORS PER DIEM	\$ 500	\$ -	
36	930.11	DIRECTORS PER DIEM	5/17/2022	GREG KAEC MTG 1 MOS PER DIEM	GREG DAVIS	DIRECTORS PER DIEM	\$ 300	\$ -	\$ 300
37	930.11	DIRECTORS PER DIEM	5/17/2022	GREG ANNU MTG BOARD MTG PER DIEM	GREG DAVIS	DIRECTORS PER DIEM	\$ 500	\$ -	
38	930.11	DIRECTORS PER DIEM	5/24/2022	GREG REGULAR BOARD MTG PER DIEM	GREG DAVIS	DIRECTORS PER DIEM	\$ 500	\$ -	
39	930.11	DIRECTORS PER DIEM	6/21/2022	GREG REGULAR BOARD MTG PER DIEM	GREG DAVIS	DIRECTORS PER DIEM	\$ 500	\$ -	
40	930.11	DIRECTORS PER DIEM	7/26/2022	GREG KEC BOARD MTG PER DEIM	GREG DAVIS	DIRECTORS PER DIEM	\$ 300	\$ -	\$ 300
41	930.11	DIRECTORS PER DIEM	7/26/2022	REGULAR BOARD MEETING PER DIEM	GREG DAVIS	DIRECTORS PER DIEM	\$ 500	\$ -	
42	930.11	DIRECTORS PER DIEM	8/23/2022	REGULAR BOARD MEETING PER DIEM	GREG DAVIS	DIRECTORS PER DIEM	\$ 500	\$ -	
43	930.11	DIRECTORS PER DIEM	9/20/2022	REGULAR BOARD MEETING PER DIEM	GREG DAVIS	DIRECTORS PER DIEM	\$ 500	\$ -	
44	930.11	DIRECTORS PER DIEM	10/25/2022	BRD MTG PER DIEM	GREG DAVIS	DIRECTORS PER DIEM	\$ 500	\$ -	
45	930.11	DIRECTORS PER DIEM	11/15/2022	BRD MTG PER DIEM	GREG DAVIS	DIRECTORS PER DIEM	\$ 500	\$ -	
46	930.11	DIRECTORS PER DIEM	12/6/2022	BRD MTG PER DIEM	GREG DAVIS	DIRECTORS PER DIEM	\$ 500	\$ -	
47	930.11	DIRECTORS PER DIEM	1/25/2022	JAMES VANHOOSE BRD MTG PER DIEM	JAMES VANHOOSE	DIRECTORS PER DIEM	\$ 500	\$ -	
48	930.11	DIRECTORS PER DIEM	2/22/2022	JAMES VANHOOSE BRD MTG PER DIEM	JAMES VANHOOSE	DIRECTORS PER DIEM	\$ 500	\$ -	
49	930.11	DIRECTORS PER DIEM	3/22/2022	JAMES VANHOOSE BRD MTG PER DIEM	JAMES VANHOOSE	DIRECTORS PER DIEM	\$ 500	\$ -	
50	930.11	DIRECTORS PER DIEM	4/26/2022	JAMES VANHOOSE BRD MTG PER DIEM	JAMES VANHOOSE	DIRECTORS PER DIEM	\$ 500	\$ -	
51	930.11	DIRECTORS PER DIEM	5/17/2022	J VANHOOSE ANN MTG PER DIEM	JAMES VANHOOSE	DIRECTORS PER DIEM	\$ 500	\$ -	

**BIG SANDY RECC**  
For the 12 Months Ended July 31, 2016

Directors Fees

#	Acct	Account Desc	Date	Reference	Vendor Name	Activity	Debit	Credit	Remove
52	930.11	DIRECTORS PER DIEM	5/24/2022	JAMES VANHOOSE BRD MTG PER DIEM	JAMES VANHOOSE	DIRECTORS PER DIEM	\$ 500	\$ -	
53	930.11	DIRECTORS PER DIEM	6/21/2022	JAMES VANHOOSE BRD MTG PER DIEM	JAMES VANHOOSE	DIRECTORS PER DIEM	\$ 500	\$ -	
54	930.11	DIRECTORS PER DIEM	7/26/2022	REGULAR BOARD MEETING	JAMES VANHOOSE	DIRECTORS PER DIEM	\$ 500	\$ -	
55	930.11	DIRECTORS PER DIEM	8/23/2022	REGULAR BOARD MEETING PER DIEM	JAMES VANHOOSE	DIRECTORS PER DIEM	\$ 500	\$ -	
56	930.11	DIRECTORS PER DIEM	9/20/2022	REGULAR BOARD MEETING PER DIEM	JAMES VANHOOSE	DIRECTORS PER DIEM	\$ 500	\$ -	
57	930.11	DIRECTORS PER DIEM	10/25/2022	BRD MTG PER DIEM	JAMES VANHOOSE	DIRECTORS PER DIEM	\$ 500	\$ -	
58	930.11	DIRECTORS PER DIEM	10/25/2022	BRD MTG PER DIEM	JAMES VANHOOSE	DIRECTORS PER DIEM	\$ -	\$ 500	
59	930.11	DIRECTORS PER DIEM	10/25/2022	BRD MTG PER DIEM	JAMES VANHOOSE	DIRECTORS PER DIEM	\$ 500	\$ -	
60	930.11	DIRECTORS PER DIEM	11/15/2022	BRD MTG PER DIEM	JAMES VANHOOSE	DIRECTORS PER DIEM	\$ 500	\$ -	
61	930.11	DIRECTORS PER DIEM	12/6/2022	REGULAR BOARD MEETING PER DIEM	JAMES VANHOOSE	DIRECTORS PER DIEM	\$ 500	\$ -	
62	930.11	DIRECTORS PER DIEM	1/25/2022	JASON REGULAR BOARD MTG PER DIEM	JASON HOLBROOK	DIRECTORS PER DIEM	\$ 500	\$ -	
63	930.11	DIRECTORS PER DIEM	2/22/2022	JASON REGULAR BOARD MTG PER DIEM	JASON HOLBROOK	DIRECTORS PER DIEM	\$ 500	\$ -	
64	930.11	DIRECTORS PER DIEM	3/22/2022	JASON REGULAR BOARD MTG PER DIEM	JASON HOLBROOK	DIRECTORS PER DIEM	\$ 500	\$ -	
65	930.11	DIRECTORS PER DIEM	4/26/2022	JASON REGULAR BOARD MTG PER DIEM	JASON HOLBROOK	DIRECTORS PER DIEM	\$ 500	\$ -	
66	930.11	DIRECTORS PER DIEM	5/17/2022	JASON ANNUAL MTG PER DIEM	JASON HOLBROOK	DIRECTORS PER DIEM	\$ 500	\$ -	
67	930.11	DIRECTORS PER DIEM	5/24/2022	JASON REGULAR BOARD MTG PER DIEM	JASON HOLBROOK	DIRECTORS PER DIEM	\$ 500	\$ -	
68	930.11	DIRECTORS PER DIEM	6/21/2022	JASON REGULAR BOARD MTG PER DIEM	JASON HOLBROOK	DIRECTORS PER DIEM	\$ 500	\$ -	
69	930.11	DIRECTORS PER DIEM	7/26/2022	REGULAR BOARD MEETING	JASON HOLBROOK	DIRECTORS PER DIEM	\$ 500	\$ -	
70	930.11	DIRECTORS PER DIEM	8/23/2022	REGULAR BOARD MTG PIER DIEM	JASON HOLBROOK	DIRECTORS PER DIEM	\$ 500	\$ -	
71	930.11	DIRECTORS PER DIEM	9/20/2022	REGULAR BOARD MEETING PER DIEM	JASON HOLBROOK	DIRECTORS PER DIEM	\$ 500	\$ -	
72	930.11	DIRECTORS PER DIEM	10/25/2022	BRD MTG PER DIEM	JASON HOLBROOK	DIRECTORS PER DIEM	\$ 500	\$ -	
73	930.11	DIRECTORS PER DIEM	11/15/2022	BRD MTG PER DIEM	JASON HOLBROOK	DIRECTORS PER DIEM	\$ 500	\$ -	
74	930.11	DIRECTORS PER DIEM	12/6/2022	BRD MTG PER DIEM	JASON HOLBROOK	DIRECTORS PER DIEM	\$ 500	\$ -	
75	930.11	DIRECTORS PER DIEM	1/25/2022	JIMMIE MCKENZIE REG BRD PER DIE	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ -	\$ 500	
76	930.11	DIRECTORS PER DIEM	1/25/2022	JIMMIE MCKENZIE REG BRD PER DIE	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ 500	\$ -	
77	930.11	DIRECTORS PER DIEM	1/25/2022	JIMMIE MCKENZIE REG BRD PER DIE	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ 500	\$ -	
78	930.11	DIRECTORS PER DIEM	2/22/2022	JIMMIE MCKENZIE REG BRD PER DIE	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ 500	\$ -	
79	930.11	DIRECTORS PER DIEM	3/22/2022	JIMMIE MCKENZIE REG BRD PER DIE	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ 500	\$ -	
80	930.11	DIRECTORS PER DIEM	4/26/2022	JIMMIE MCKENZIE REG BRD PER DIE	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ 500	\$ -	
81	930.11	DIRECTORS PER DIEM	5/17/2022	JIMMIE MCKENZIE ANU MTG PER DIEM	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ 500	\$ -	
82	930.11	DIRECTORS PER DIEM	5/24/2022	JIMMIE MCKENZIE REG BRD PER DIE	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ 500	\$ -	
83	930.11	DIRECTORS PER DIEM	6/14/2022	JIMMIE MCKENZIE EKPC ANN MTG PER	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ 300	\$ -	\$ 300
84	930.11	DIRECTORS PER DIEM	6/21/2022	JIMMIE MCKENZIE REG BRD PER DIE	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ 500	\$ -	
85	930.11	DIRECTORS PER DIEM	7/26/2022	REGULAR BOARD MEETING	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ 500	\$ -	
86	930.11	DIRECTORS PER DIEM	8/23/2022	REGULAR BOARD MEETING PER DIEM	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ 500	\$ -	
87	930.11	DIRECTORS PER DIEM	9/20/2022	REGULAR BOARD MEETING PER DIEM	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ 500	\$ -	
88	930.11	DIRECTORS PER DIEM	10/25/2022	BRD MTG PER DIEM	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ 500	\$ -	
89	930.11	DIRECTORS PER DIEM	11/15/2022	BRD MTG PER DIEM	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ 500	\$ -	
90	930.11	DIRECTORS PER DIEM	12/4/2022	MEETING TO OPEN 2023 SPRAY BIDS	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ 300	\$ -	
91	930.11	DIRECTORS PER DIEM	12/6/2022	BRD MTG PER DIEM	JIMMIE MCKENZIE	DIRECTORS PER DIEM	\$ 500	\$ -	
92	930.11	DIRECTORS PER DIEM	1/25/2022	VELMA REGULAR BOARD MTG PER DIEM	VELMA MAY	DIRECTORS PER DIEM	\$ 500	\$ -	
93	930.11	DIRECTORS PER DIEM	2/22/2022	VELMA REGULAR BOARD MTG PER DIEM	VELMA MAY	DIRECTORS PER DIEM	\$ 500	\$ -	
94	930.11	DIRECTORS PER DIEM	3/22/2022	VELMA REGULAR BOARD MTG PER DIEM	VELMA MAY	DIRECTORS PER DIEM	\$ 500	\$ -	
95	930.11	DIRECTORS PER DIEM	4/26/2022	VELMA REGULAR BOARD MTG PER DIEM	VELMA MAY	DIRECTORS PER DIEM	\$ 500	\$ -	
96	930.11	DIRECTORS PER DIEM	5/17/2022	VELMA ANNUAL MEETING PER DIEM	VELMA MAY	DIRECTORS PER DIEM	\$ 500	\$ -	
97	930.11	DIRECTORS PER DIEM	5/24/2022	VELMA REGULAR BOARD MTG PER DIEM	VELMA MAY	DIRECTORS PER DIEM	\$ 500	\$ -	
98	930.11	DIRECTORS PER DIEM	6/21/2022	VELMA REGULAR BOARD MTG PER DIEM	VELMA MAY	DIRECTORS PER DIEM	\$ 500	\$ -	
99	930.11	DIRECTORS PER DIEM	7/26/2022	REGULAR BOARD MEETING	VELMA MAY	DIRECTORS PER DIEM	\$ 500	\$ -	
100	930.11	DIRECTORS PER DIEM	8/23/2022	REGULAR BOARD MEETING PER DIEM	VELMA MAY	DIRECTORS PER DIEM	\$ 500	\$ -	
101	930.11	DIRECTORS PER DIEM	9/20/2022	REGULAR BOARD MEETING PER DIEM	VELMA MAY	DIRECTORS PER DIEM	\$ 500	\$ -	
102	930.11	DIRECTORS PER DIEM	10/25/2022	BRD MTG PER DIEM	VELMA MAY	DIRECTORS PER DIEM	\$ 500	\$ -	

**BIG SANDY RECC**  
For the 12 Months Ended July 31, 2016

Directors Fees

#	Acct	Account Desc	Date	Reference	Vendor Name	Activity	Debit	Credit	Remove
103	930.11	DIRECTORS PER DIEM	11/15/2022	BRD MTG PER DIEM	VELMA MAY	DIRECTORS PER DIEM	\$ 500	\$ -	
104	930.11	DIRECTORS PER DIEM	12/6/2022	BRD MTG PER DIEM	VELMA MAY	DIRECTORS PER DIEM	\$ 500	\$ -	
105	930.12	DIRECTORS MILEAGE	1/25/2022	DANNY REGULAR BOARD MTG MILEAGE	DANNY WALLEN	DIRECTORS MILEAGE	\$ 10	\$ -	
106	930.12	DIRECTORS MILEAGE	2/22/2022	DANNY REGULAR BOARD MTG MILEAGE	DANNY WALLEN	DIRECTORS MILEAGE	\$ 10	\$ -	
107	930.12	DIRECTORS MILEAGE	3/22/2022	DANNY REGULAR BOARD MTG MILEAGE	DANNY WALLEN	DIRECTORS MILEAGE	\$ 10	\$ -	
108	930.12	DIRECTORS MILEAGE	4/26/2022	DANNY REGULAR BOARD MTG MILEAGE	DANNY WALLEN	DIRECTORS MILEAGE	\$ 10	\$ -	
109	930.12	DIRECTORS MILEAGE	5/17/2022	DANNY ANNU MTG BOARD MTG MILEAGE	DANNY WALLEN	DIRECTORS MILEAGE	\$ 10	\$ -	
110	930.12	DIRECTORS MILEAGE	5/24/2022	DANNY REGULAR BOARD MTG MILEAGE	DANNY WALLEN	DIRECTORS MILEAGE	\$ 10	\$ -	
111	930.12	DIRECTORS MILEAGE	6/21/2022	DANNY REGULAR BOARD MTG MILEAGE	DANNY WALLEN	DIRECTORS MILEAGE	\$ 10	\$ -	
112	930.12	DIRECTORS MILEAGE	7/26/2022	REGULAR BOARD MEETING MILEAGE	DANNY WALLEN	DIRECTORS MILEAGE	\$ 10	\$ -	
113	930.12	DIRECTORS MILEAGE	8/23/2022	REGULAR BOARD MEETING MILEAGE	DANNY WALLEN	DIRECTORS MILEAGE	\$ 10	\$ -	
114	930.12	DIRECTORS MILEAGE	9/20/2022	REGULAR BOARD MEETING MILEAGE	DANNY WALLEN	DIRECTORS MILEAGE	\$ 10	\$ -	
115	930.12	DIRECTORS MILEAGE	10/25/2022	BRD MTG MILEAGE REIMBURSEMENT	DANNY WALLEN	DIRECTORS MILEAGE	\$ 10	\$ -	
116	930.12	DIRECTORS MILEAGE	11/15/2022	BRD MTG MILEAGE REIMBURSEMENT	DANNY WALLEN	DIRECTORS MILEAGE	\$ 10	\$ -	
117	930.12	DIRECTORS MILEAGE	12/6/2022	BRD MTG MILEAGE REIMBURSEMENT	DANNY WALLEN	DIRECTORS MILEAGE	\$ 10	\$ -	
118	930.12	DIRECTORS MILEAGE	1/25/2022	G FRANCIS MILEAGE BOARD MTG	GARY D FRANCIS	DIRECTORS MILEAGE	\$ 14	\$ -	
119	930.12	DIRECTORS MILEAGE	2/22/2022	G FRANCIS MILEAGE BOARD MTG	GARY D FRANCIS	DIRECTORS MILEAGE	\$ 14	\$ -	
120	930.12	DIRECTORS MILEAGE	3/22/2022	G FRANCIS MILEAGE BOARD MTG	GARY D FRANCIS	DIRECTORS MILEAGE	\$ 14	\$ -	
121	930.12	DIRECTORS MILEAGE	4/26/2022	G FRANCIS MILEAGE BOARD MTG	GARY D FRANCIS	DIRECTORS MILEAGE	\$ 14	\$ -	
122	930.12	DIRECTORS MILEAGE	5/17/2022	G FRANCIS MILEAGE ANNUAL MTG	GARY D FRANCIS	DIRECTORS MILEAGE	\$ 14	\$ -	
123	930.12	DIRECTORS MILEAGE	5/24/2022	G FRANCIS MILEAGE BOARD MTG	GARY D FRANCIS	DIRECTORS MILEAGE	\$ 14	\$ -	
124	930.12	DIRECTORS MILEAGE	6/21/2022	G FRANCIS MILEAGE BOARD MTG	GARY D FRANCIS	DIRECTORS MILEAGE	\$ 14	\$ -	
125	930.12	DIRECTORS MILEAGE	7/26/2022	REGULAR BOARD MEETING MILEAGE	GARY D FRANCIS	DIRECTORS MILEAGE	\$ 15	\$ -	
126	930.12	DIRECTORS MILEAGE	8/23/2022	REGULAR BOARD MEETING MILEAGE	GARY D FRANCIS	DIRECTORS MILEAGE	\$ 15	\$ -	
127	930.12	DIRECTORS MILEAGE	9/20/2022	REGULAR BOARD MEETING MILEAGE	GARY D FRANCIS	DIRECTORS MILEAGE	\$ 15	\$ -	
128	930.12	DIRECTORS MILEAGE	10/25/2022	BRD MTG MILEAGE	GARY D FRANCIS	DIRECTORS MILEAGE	\$ 15	\$ -	
129	930.12	DIRECTORS MILEAGE	11/15/2022	BRD MTG MILEAGE	GARY D FRANCIS	DIRECTORS MILEAGE	\$ 15	\$ -	
130	930.12	DIRECTORS MILEAGE	12/6/2022	BRD MTG MILEAGE	GARY D FRANCIS	DIRECTORS MILEAGE	\$ 15	\$ -	
131	930.12	DIRECTORS MILEAGE	1/18/2022	GREG KAEC MTG MILEAGE	GREG DAVIS	DIRECTORS MILEAGE	\$ 23	\$ -	
132	930.12	DIRECTORS MILEAGE	1/25/2022	GREG REGULAR BOARD MTG MILEAGE	GREG DAVIS	DIRECTORS MILEAGE	\$ 23	\$ -	
133	930.12	DIRECTORS MILEAGE	2/22/2022	GREG REGULAR BOARD MTG MILEAGE	GREG DAVIS	DIRECTORS MILEAGE	\$ 23	\$ -	
134	930.12	DIRECTORS MILEAGE	3/22/2022	GREG REGULAR BOARD MTG MILEAGE	GREG DAVIS	DIRECTORS MILEAGE	\$ 23	\$ -	
135	930.12	DIRECTORS MILEAGE	4/26/2022	GREG REGULAR BOARD MTG MILEAGE	GREG DAVIS	DIRECTORS MILEAGE	\$ 23	\$ -	
136	930.12	DIRECTORS MILEAGE	5/17/2022	GREG KAEC MTG MILEAGE	GREG DAVIS	DIRECTORS MILEAGE	\$ 23	\$ -	
137	930.12	DIRECTORS MILEAGE	5/17/2022	GREG ANNU MTG BOARD MTG MILEAGE	GREG DAVIS	DIRECTORS MILEAGE	\$ 23	\$ -	
138	930.12	DIRECTORS MILEAGE	5/24/2022	GREG REGULAR BOARD MTG MILEAGE	GREG DAVIS	DIRECTORS MILEAGE	\$ 23	\$ -	
139	930.12	DIRECTORS MILEAGE	6/21/2022	GREG REGULAR BOARD MTG MILEAGE	GREG DAVIS	DIRECTORS MILEAGE	\$ 23	\$ -	
140	930.12	DIRECTORS MILEAGE	7/26/2022	GREG KEC BOARD MTG MILEAGE	GREG DAVIS	DIRECTORS MILEAGE	\$ 25	\$ -	
141	930.12	DIRECTORS MILEAGE	7/26/2022	REGULAR BOARD MEETING MILEAGE	GREG DAVIS	DIRECTORS MILEAGE	\$ 25	\$ -	
142	930.12	DIRECTORS MILEAGE	8/23/2022	REGULAR BOARD MEETING MILEAGE	GREG DAVIS	DIRECTORS MILEAGE	\$ 25	\$ -	
143	930.12	DIRECTORS MILEAGE	9/20/2022	REGULAR BOARD MEETING MILEAGE	GREG DAVIS	DIRECTORS MILEAGE	\$ 25	\$ -	
144	930.12	DIRECTORS MILEAGE	10/25/2022	BRD MTG MILEAGE	GREG DAVIS	DIRECTORS MILEAGE	\$ 25	\$ -	
145	930.12	DIRECTORS MILEAGE	11/15/2022	BRD MTG MILEAGE	GREG DAVIS	DIRECTORS MILEAGE	\$ 25	\$ -	
146	930.12	DIRECTORS MILEAGE	12/6/2022	BRD MTG MILEAGE	GREG DAVIS	DIRECTORS MILEAGE	\$ 25	\$ -	
147	930.12	DIRECTORS MILEAGE	1/25/2022	JAMES VANHOOSE REG BRD MTG MILEA	JAMES VANHOOSE	DIRECTORS MILEAGE	\$ 16	\$ -	
148	930.12	DIRECTORS MILEAGE	2/22/2022	JAMES VANHOOSE REG BRD MTG MILEA	JAMES VANHOOSE	DIRECTORS MILEAGE	\$ 16	\$ -	
149	930.12	DIRECTORS MILEAGE	3/22/2022	JAMES VANHOOSE REG BRD MTG MILEA	JAMES VANHOOSE	DIRECTORS MILEAGE	\$ 16	\$ -	
150	930.12	DIRECTORS MILEAGE	4/26/2022	JAMES VANHOOSE REG BRD MTG MILEA	JAMES VANHOOSE	DIRECTORS MILEAGE	\$ 16	\$ -	
151	930.12	DIRECTORS MILEAGE	5/17/2022	J VANHOOSE ANN MTG BRD MTG MILEA	JAMES VANHOOSE	DIRECTORS MILEAGE	\$ 16	\$ -	
152	930.12	DIRECTORS MILEAGE	5/24/2022	JAMES VANHOOSE REG BRD MTG MILEA	JAMES VANHOOSE	DIRECTORS MILEAGE	\$ 16	\$ -	
153	930.12	DIRECTORS MILEAGE	6/21/2022	JAMES VANHOOSE REG BRD MTG MILEA	JAMES VANHOOSE	DIRECTORS MILEAGE	\$ 16	\$ -	

**BIG SANDY RECC**  
For the 12 Months Ended July 31, 2016

**Directors Fees**

#	Acct	Account Desc	Date	Reference	Vendor Name	Activity	Debit	Credit	Remove
154	930.12	DIRECTORS MILEAGE	7/26/2022	REGULAR BOARD MEETING MILEAGE	JAMES VANHOOSE	DIRECTORS MILEAGE	\$ 18	\$ -	
155	930.12	DIRECTORS MILEAGE	8/23/2022	REGULAR BOARD MEETING MILEAGE	JAMES VANHOOSE	DIRECTORS MILEAGE	\$ 18	\$ -	
156	930.12	DIRECTORS MILEAGE	9/20/2022	REGULAR BOARD MEETING MILEAGE	JAMES VANHOOSE	DIRECTORS MILEAGE	\$ 18	\$ -	
157	930.12	DIRECTORS MILEAGE	10/25/2022	BRD MTG MILEAGE REIMBURSEMENT	JAMES VANHOOSE	DIRECTORS MILEAGE	\$ 18	\$ -	
158	930.12	DIRECTORS MILEAGE	10/25/2022	BRD MTG MILEAGE REIMBURSEMENT	JAMES VANHOOSE	DIRECTORS MILEAGE	\$ -	\$ 18	
159	930.12	DIRECTORS MILEAGE	10/25/2022	BRD MTG MILEAGE REIMBURSEMENT	JAMES VANHOOSE	DIRECTORS MILEAGE	\$ 18	\$ -	
160	930.12	DIRECTORS MILEAGE	11/15/2022	BRD MTG MILEAGE REIMBURSEMENT	JAMES VANHOOSE	DIRECTORS MILEAGE	\$ 18	\$ -	
161	930.12	DIRECTORS MILEAGE	12/6/2022	BRD MTG MILEAGE REIMBURSEMENT	JAMES VANHOOSE	DIRECTORS MILEAGE	\$ 18	\$ -	
162	930.12	DIRECTORS MILEAGE	1/25/2022	JASON REGULAR BOARD MTG MILEAGE	JASON HOLBROOK	DIRECTORS MILEAGE	\$ 26	\$ -	
163	930.12	DIRECTORS MILEAGE	2/22/2022	JASON REGULAR BOARD MTG MILEAGE	JASON HOLBROOK	DIRECTORS MILEAGE	\$ 26	\$ -	
164	930.12	DIRECTORS MILEAGE	3/22/2022	JASON REGULAR BOARD MTG MILEAGE	JASON HOLBROOK	DIRECTORS MILEAGE	\$ 26	\$ -	
165	930.12	DIRECTORS MILEAGE	4/26/2022	JASON REGULAR BOARD MTG MILEAGE	JASON HOLBROOK	DIRECTORS MILEAGE	\$ 26	\$ -	
166	930.12	DIRECTORS MILEAGE	5/17/2022	JASON ANNUAL MTG MILEAGE	JASON HOLBROOK	DIRECTORS MILEAGE	\$ 26	\$ -	
167	930.12	DIRECTORS MILEAGE	5/24/2022	JASON REGULAR BOARD MTG MILEAGE	JASON HOLBROOK	DIRECTORS MILEAGE	\$ 26	\$ -	
168	930.12	DIRECTORS MILEAGE	6/21/2022	JASON REGULAR BOARD MTG MILEAGE	JASON HOLBROOK	DIRECTORS MILEAGE	\$ 26	\$ -	
169	930.12	DIRECTORS MILEAGE	7/26/2022	REGULAR BOARD MEETING MILEAGE	JASON HOLBROOK	DIRECTORS MILEAGE	\$ 28	\$ -	
170	930.12	DIRECTORS MILEAGE	8/23/2022	REGULAR BOARD MTG MILEAGE	JASON HOLBROOK	DIRECTORS MILEAGE	\$ 28	\$ -	
171	930.12	DIRECTORS MILEAGE	9/20/2022	REGULAR BOARD MEETING MILEAGE	JASON HOLBROOK	DIRECTORS MILEAGE	\$ 28	\$ -	
172	930.12	DIRECTORS MILEAGE	10/25/2022	BRD MTG MILEAGE REIMBURSEMENT	JASON HOLBROOK	DIRECTORS MILEAGE	\$ 28	\$ -	
173	930.12	DIRECTORS MILEAGE	11/15/2022	BRD MTG MILEAGE REIMBURSEMENT	JASON HOLBROOK	DIRECTORS MILEAGE	\$ 28	\$ -	
174	930.12	DIRECTORS MILEAGE	12/6/2022	BRD MTG MILEAGE REIMBURSEMENT	JASON HOLBROOK	DIRECTORS MILEAGE	\$ 28	\$ -	
175	930.12	DIRECTORS MILEAGE	1/25/2022	JIMMIE MCKENZIE REG BRD MILEAGE	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ -	\$ 16	
176	930.12	DIRECTORS MILEAGE	1/25/2022	JIMMIE MCKENZIE REG BRD MILEAGE	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ 16	\$ -	
177	930.12	DIRECTORS MILEAGE	1/25/2022	JIMMIE MCKENZIE REG BRD MILEAGE	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ 16	\$ -	
178	930.12	DIRECTORS MILEAGE	2/22/2022	JIMMIE MCKENZIE REG BRD MILEAGE	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ 16	\$ -	
179	930.12	DIRECTORS MILEAGE	3/22/2022	JIMMIE MCKENZIE REG BRD MILEAGE	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ 16	\$ -	
180	930.12	DIRECTORS MILEAGE	4/26/2022	JIMMIE MCKENZIE REG BRD MILEAGE	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ 16	\$ -	
181	930.12	DIRECTORS MILEAGE	5/17/2022	JIMMIE MCKENZIE ANU MTG MILEAGE	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ 16	\$ -	
182	930.12	DIRECTORS MILEAGE	5/24/2022	JIMMIE MCKENZIE REG BRD MILEAGE	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ 16	\$ -	
183	930.12	DIRECTORS MILEAGE	6/14/2022	JIMMIE MCKENZIE EKPC ANN MTG MIL	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ 16	\$ -	
184	930.12	DIRECTORS MILEAGE	6/21/2022	JIMMIE MCKENZIE REG BRD MILEAGE	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ 16	\$ -	
185	930.12	DIRECTORS MILEAGE	7/26/2022	REGULAR BOARD MEETING MILEAGE	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ 18	\$ -	
186	930.12	DIRECTORS MILEAGE	8/23/2022	REGULAR BOARD MEETING MILEAGE	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ 18	\$ -	
187	930.12	DIRECTORS MILEAGE	9/20/2022	REGULAR BOARD MEETING MILEAGE	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ 18	\$ -	
188	930.12	DIRECTORS MILEAGE	10/25/2022	BRD MTG MILEAGE REIMBURSEMENT	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ 18	\$ -	
189	930.12	DIRECTORS MILEAGE	11/15/2022	BRD MTG MILEAGE REIMBURSEMENT	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ 18	\$ -	
190	930.12	DIRECTORS MILEAGE	12/4/2022	MEETING TO OPEN 2023 SPRAY BIDS-MILEAGE	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ 18	\$ -	
191	930.12	DIRECTORS MILEAGE	12/6/2022	BRD MTG MILEAGE REIMBURSEMENT	JIMMIE MCKENZIE	DIRECTORS MILEAGE	\$ 18	\$ -	
192	930.12	DIRECTORS MILEAGE	1/25/2022	VELMA REGULAR BOARD MTG MILEAGE	VELMA MAY	DIRECTORS MILEAGE	\$ 10	\$ -	
193	930.12	DIRECTORS MILEAGE	2/22/2022	VELMA REGULAR BOARD MTG MILEAGE	VELMA MAY	DIRECTORS MILEAGE	\$ 10	\$ -	
194	930.12	DIRECTORS MILEAGE	3/22/2022	VELMA REGULAR BOARD MTG MILEAGE	VELMA MAY	DIRECTORS MILEAGE	\$ 10	\$ -	
195	930.12	DIRECTORS MILEAGE	4/26/2022	VELMA REGULAR BOARD MTG MILEAGE	VELMA MAY	DIRECTORS MILEAGE	\$ 10	\$ -	
196	930.12	DIRECTORS MILEAGE	5/17/2022	VELMA ANNUAL MEETING MILEAGE	VELMA MAY	DIRECTORS MILEAGE	\$ 10	\$ -	
197	930.12	DIRECTORS MILEAGE	5/24/2022	VELMA REGULAR BOARD MTG MILEAGE	VELMA MAY	DIRECTORS MILEAGE	\$ 10	\$ -	
198	930.12	DIRECTORS MILEAGE	6/21/2022	VELMA REGULAR BOARD MTG MILEAGE	VELMA MAY	DIRECTORS MILEAGE	\$ 10	\$ -	
199	930.12	DIRECTORS MILEAGE	7/26/2022	REGULAR BOARD MEETING MILEAGE	VELMA MAY	DIRECTORS MILEAGE	\$ 11	\$ -	
200	930.12	DIRECTORS MILEAGE	8/23/2022	REGULAR BOARD MEETING MILEAGE	VELMA MAY	DIRECTORS MILEAGE	\$ 11	\$ -	
201	930.12	DIRECTORS MILEAGE	9/20/2022	REGULAR BOARD MEETING MILEAGE	VELMA MAY	DIRECTORS MILEAGE	\$ 11	\$ -	
202	930.12	DIRECTORS MILEAGE	10/25/2022	BRD MTG MILEAGE	VELMA MAY	DIRECTORS MILEAGE	\$ 11	\$ -	
203	930.12	DIRECTORS MILEAGE	11/15/2022	BRD MTG MILEAGE	VELMA MAY	DIRECTORS MILEAGE	\$ 11	\$ -	
204	930.12	DIRECTORS MILEAGE	12/6/2022	BRD MTG MILEAGE	VELMA MAY	DIRECTORS MILEAGE	\$ 11	\$ -	

**BIG SANDY RECC**  
For the 12 Months Ended July 31, 2016

**Directors Fees**

#	Acct	Account Desc	Date	Reference	Vendor Name	Activity	Debit	Credit	Remove
205	930.13	DIRECTORS EXPENSES	5/31/2022	BACKGROUND CHECK ON DANNY WALLEN	HIRERIGHT, LLC	1030 - DIRECTOR'S FEES	\$ 56	\$ -	\$ 56
206	930.13	DIRECTORS EXPENSES	1/1/2022	DIRECTOR TRAVEL INS	THE HARTFORD	1032 - DIRECTORS INSURANCE	\$ 109	\$ -	
207	930.13	DIRECTORS EXPENSES	1/1/2022	DIRC ACCDT INS PD 5 UNITES	NATIONAL RURAL ELECTRIC COOP	1032 - DIRECTORS INSURANCE	\$ 9	\$ -	
208	930.13	DIRECTORS EXPENSES	2/1/2022	DIRC ACCDT INS PD 5 UNITES	NATIONAL RURAL ELECTRIC COOP	1032 - DIRECTORS INSURANCE	\$ 9	\$ -	
209	930.13	DIRECTORS EXPENSES	3/1/2022	DIRC ACCDT INS PD 5 UNITES	NATIONAL RURAL ELECTRIC COOP	1032 - DIRECTORS INSURANCE	\$ 9	\$ -	
210	930.13	DIRECTORS EXPENSES	4/1/2022	DIRC ACCDT INS PD 5 UNITES	NATIONAL RURAL ELECTRIC COOP	1032 - DIRECTORS INSURANCE	\$ 9	\$ -	
211	930.13	DIRECTORS EXPENSES	5/1/2022	DIRC ACCDT INS PD 5 UNITES	NATIONAL RURAL ELECTRIC COOP	1032 - DIRECTORS INSURANCE	\$ 9	\$ -	
212	930.13	DIRECTORS EXPENSES	6/1/2022	DIRC ACCDT INS PD 5 UNITES	NATIONAL RURAL ELECTRIC COOP	1032 - DIRECTORS INSURANCE	\$ 9	\$ -	
213	930.13	DIRECTORS EXPENSES	7/1/2022	DIRECTOR ACCT INS PD 5 UNTIES	NATIONAL RURAL ELECTRIC COOP	1032 - DIRECTORS INSURANCE	\$ 9	\$ -	
214	930.13	DIRECTORS EXPENSES	8/1/2022	DIRC ACCDT INS PD	NATIONAL RURAL ELECTRIC COOP	1032 - DIRECTORS INSURANCE	\$ 9	\$ -	
215	930.13	DIRECTORS EXPENSES	9/1/2022	DIRC ACCDT INS PD	NATIONAL RURAL ELECTRIC COOP	1032 - DIRECTORS INSURANCE	\$ 9	\$ -	
216	930.13	DIRECTORS EXPENSES	10/1/2022	DIRC ACCDT INS PD	NATIONAL RURAL ELECTRIC COOP	1032 - DIRECTORS INSURANCE	\$ 9	\$ -	
217	930.13	DIRECTORS EXPENSES	11/1/2022	DIRC ACCDT INS PD	NATIONAL RURAL ELECTRIC COOP	1032 - DIRECTORS INSURANCE	\$ 9	\$ -	
218	930.13	DIRECTORS EXPENSES	12/1/2022	DIRC ACCDT INS PD-5 UNITES	NATIONAL RURAL ELECTRIC COOP	1032 - DIRECTORS INSURANCE	\$ 9	\$ -	
219	930.13	DIRECTORS EXPENSES	2/16/2022	JAN 22 BOARD MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 162	\$ -	
220	930.13	DIRECTORS EXPENSES	2/24/2022	BOARD MEAL FOOD	LINDA'S CAFE	1034 - DIRECTOR'S MEALS	\$ 500	\$ -	
221	930.13	DIRECTORS EXPENSES	3/20/2022	DANNY WALLEN MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 85	\$ -	
222	930.13	DIRECTORS EXPENSES	3/20/2022	DANNY MEALS	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 49	\$ -	\$ 49
223	930.13	DIRECTORS EXPENSES	3/20/2022	GARY MEALS	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 119	\$ -	
224	930.13	DIRECTORS EXPENSES	3/20/2022	DANNY WALLEN MEALS	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 136	\$ -	\$ 136
225	930.13	DIRECTORS EXPENSES	3/20/2022	GARY FRANCIS MEALS	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 288	\$ -	\$ 288
226	930.13	DIRECTORS EXPENSES	4/18/2022	BOARD MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 194	\$ -	
227	930.13	DIRECTORS EXPENSES	4/18/2022	BOARD MEETING SUPPLIES	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 37	\$ -	
228	930.13	DIRECTORS EXPENSES	4/18/2022	BOARD MEETING MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 19	\$ -	
229	930.13	DIRECTORS EXPENSES	4/18/2022	BOARD MEETING SUPPLIES	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 6	\$ -	
230	930.13	DIRECTORS EXPENSES	5/30/2022	BOARD MTG MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 156	\$ -	
231	930.13	DIRECTORS EXPENSES	5/30/2022	BOARD MTG MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 10	\$ -	
232	930.13	DIRECTORS EXPENSES	6/19/2022	BOARD MEAL DRINKS	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 39	\$ -	
233	930.13	DIRECTORS EXPENSES	7/31/2022	AARON &DANNY MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 58	\$ -	\$ 58
234	930.13	DIRECTORS EXPENSES	7/31/2022	JUNE BOARD MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 171	\$ -	
235	930.13	DIRECTORS EXPENSES	8/19/2022	BOARD MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 139	\$ -	
236	930.13	DIRECTORS EXPENSES	8/19/2022	DANNY MEALS KAEC	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 259	\$ -	\$ 259
237	930.13	DIRECTORS EXPENSES	8/19/2022	DANNY WALLEN MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 50	\$ -	\$ 50
238	930.13	DIRECTORS EXPENSES	8/19/2022	GARY MEALS KAEC	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 259	\$ -	\$ 259
239	930.13	DIRECTORS EXPENSES	9/18/2022	BOARD MEET MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 29	\$ -	
240	930.13	DIRECTORS EXPENSES	9/18/2022	AUG BOARD MEAL FOOD	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 250	\$ -	
241	930.13	DIRECTORS EXPENSES	9/18/2022	BOARD MEAL FOOD	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 84	\$ -	
242	930.13	DIRECTORS EXPENSES	9/18/2022	DANNY MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 100	\$ -	\$ 100
243	930.13	DIRECTORS EXPENSES	10/19/2022	BOARD MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 493	\$ -	
244	930.13	DIRECTORS EXPENSES	10/19/2022	BOARD MEAL SUPPLIES	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 8	\$ -	
245	930.13	DIRECTORS EXPENSES	11/18/2022	BOARD MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 140	\$ -	
246	930.13	DIRECTORS EXPENSES	11/18/2022	BOARD MEAL DRINKS	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 33	\$ -	
247	930.13	DIRECTORS EXPENSES	11/18/2022	BOARD MEAL OCT	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 276	\$ -	
248	930.13	DIRECTORS EXPENSES	11/18/2022	NOV BOARD MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 273	\$ -	
249	930.13	DIRECTORS EXPENSES	11/18/2022	OCT BOARD MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 32	\$ -	
250	930.13	DIRECTORS EXPENSES	11/18/2022	BOARD MEAL EXP	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 9	\$ -	
251	930.13	DIRECTORS EXPENSES	12/19/2022	BOARD MEAL	RURAL COOPERATIVES CREDIT UN	1034 - DIRECTOR'S MEALS	\$ 8	\$ -	
252	930.13	DIRECTORS EXPENSES	2/16/2022	DANNY WALLEN ROOM	RURAL COOPERATIVES CREDIT UN	1035 - DIRECTOR'S LODGING	\$ 336	\$ -	\$ 336
253	930.13	DIRECTORS EXPENSES	2/16/2022	GARY FRANCIS ROOM	RURAL COOPERATIVES CREDIT UN	1035 - DIRECTOR'S LODGING	\$ 336	\$ -	\$ 336
254	930.13	DIRECTORS EXPENSES	3/20/2022	GARY FRANCIS ROOM	RURAL COOPERATIVES CREDIT UN	1035 - DIRECTOR'S LODGING	\$ 671	\$ -	\$ 671
255	930.13	DIRECTORS EXPENSES	3/20/2022	DANNY WALLEN ROOM	RURAL COOPERATIVES CREDIT UN	1035 - DIRECTOR'S LODGING	\$ 842	\$ -	\$ 842

**BIG SANDY RECC**  
For the 12 Months Ended July 31, 2016

**Directors Fees**

#	Acct	Account Desc	Date	Reference	Vendor Name	Activity	Debit	Credit	Remove
256	930.13	DIRECTORS EXPENSES	5/30/2022	DANNY ROOM	RURAL COOPERATIVES CREDIT UN	1035 - DIRECTOR'S LODGING	\$ 127	\$ -	\$ 127
257	930.13	DIRECTORS EXPENSES	5/30/2022	CREDIT GREG DAVIS ROOM	RURAL COOPERATIVES CREDIT UN	1035 - DIRECTOR'S LODGING	\$ -	\$ 144	\$ (144)
258	930.13	DIRECTORS EXPENSES	6/19/2022	BOARD MEAL	RURAL COOPERATIVES CREDIT UN	1035 - DIRECTOR'S LODGING	\$ 164	\$ -	\$ 164
259	930.13	DIRECTORS EXPENSES	6/19/2022	DANNYS ROOM	RURAL COOPERATIVES CREDIT UN	1035 - DIRECTOR'S LODGING	\$ 127	\$ -	\$ 127
260	930.13	DIRECTORS EXPENSES	7/31/2022	DANNY ROOM	RURAL COOPERATIVES CREDIT UN	1035 - DIRECTOR'S LODGING	\$ 166	\$ -	\$ 166
261	930.13	DIRECTORS EXPENSES	8/1/2022	CORRECT VISA CR 5/22 GREG DAVIS ROOM CHG		1035 - DIRECTOR'S LODGING	\$ 144	\$ -	\$ 144
262	930.13	DIRECTORS EXPENSES	8/19/2022	DANNY ROOM KAEC	RURAL COOPERATIVES CREDIT UN	1035 - DIRECTOR'S LODGING	\$ 234	\$ -	\$ 234
263	930.13	DIRECTORS EXPENSES	8/19/2022	DANNY WALLEN ROOM	RURAL COOPERATIVES CREDIT UN	1035 - DIRECTOR'S LODGING	\$ 127	\$ -	\$ 127
264	930.13	DIRECTORS EXPENSES	8/19/2022	GARY ROOM KAEC	RURAL COOPERATIVES CREDIT UN	1035 - DIRECTOR'S LODGING	\$ 234	\$ -	\$ 234
265	930.13	DIRECTORS EXPENSES	8/19/2022	JASON HOLBROOK ROOM CANCELATION	RURAL COOPERATIVES CREDIT UN	1035 - DIRECTOR'S LODGING	\$ 197	\$ -	\$ 197
266	930.13	DIRECTORS EXPENSES	9/18/2022	DANNY ROOM	RURAL COOPERATIVES CREDIT UN	1035 - DIRECTOR'S LODGING	\$ 150	\$ -	\$ 150
267	930.13	DIRECTORS EXPENSES	11/18/2022	DANNY ROOM	RURAL COOPERATIVES CREDIT UN	1035 - DIRECTOR'S LODGING	\$ 138	\$ -	\$ 138
268	930.13	DIRECTORS EXPENSES	12/19/2022	DANNY ROOM	RURAL COOPERATIVES CREDIT UN	1035 - DIRECTOR'S LODGING	\$ 127	\$ -	\$ 127
269	930.13	DIRECTORS EXPENSES	1/19/2022	DANNY NRECA REG	RURAL COOPERATIVES CREDIT UN	1036 - REGISTRATION FEES - MEETINGS	\$ 970	\$ -	\$ 970
270	930.13	DIRECTORS EXPENSES	1/19/2022	GARY NRECA REG	RURAL COOPERATIVES CREDIT UN	1036 - REGISTRATION FEES - MEETINGS	\$ 970	\$ -	\$ 970
271	930.13	DIRECTORS EXPENSES	1/19/2022	AARON NRECA REG	RURAL COOPERATIVES CREDIT UN	1036 - REGISTRATION FEES - MEETINGS	\$ 970	\$ -	\$ 970
272	930.13	DIRECTORS EXPENSES	8/1/2022	TO CORRECT VIA CHGE 1/22 AARON REGISTRAT		1036 - REGISTRATION FEES - MEETINGS	\$ -	\$ 970	\$ (970)
273	930.13	DIRECTORS EXPENSES	8/19/2022	7 DIRECTORS RURAL MAG SUB	NRECA	1038 - DIRECTORS MISCELLANEOUS EXPENSE	\$ 301	\$ -	\$ 301
274	930.13	DIRECTORS EXPENSES	12/1/2022	2 YEARS-HONORARIUM	TYLER GREEN	1038 - DIRECTORS MISCELLANEOUS EXPENSE	\$ 600	\$ -	\$ 600
275	930.13	DIRECTORS EXPENSES	12/6/2022	REIMBURSEMENT FOR ATTORNEY KNIFE BOX	KRAIG SHIREMAN	1038 - DIRECTORS MISCELLANEOUS EXPENSE	\$ 40	\$ -	\$ 40
276	930.13	DIRECTORS EXPENSES	12/19/2022	GIFT CARD-BOARD MEMBER SURV	RURAL COOPERATIVES CREDIT UN	1038 - DIRECTORS MISCELLANEOUS EXPENSE	\$ 225	\$ -	\$ 225
277	930.13	DIRECTORS EXPENSES	12/19/2022	MIKE SCGMIIT WRAPPING PAPER	RURAL COOPERATIVES CREDIT UN	1038 - DIRECTORS MISCELLANEOUS EXPENSE	\$ 82	\$ -	\$ 82
278	930.13	DIRECTORS EXPENSES	12/19/2022	DIRECTOR-NAME PLATE	RURAL COOPERATIVES CREDIT UN	1038 - DIRECTORS MISCELLANEOUS EXPENSE	\$ 10	\$ -	\$ 10
279	930.13	DIRECTORS EXPENSES	12/31/2022	TO CORRECT T GREEN HONORARIUM		1038 - DIRECTORS MISCELLANEOUS EXPENSE	\$ -	\$ 600	\$ (600)
280	930.13	DIRECTORS EXPENSES	11/10/2022	PERSONALIZED KNIFE BOXES-BOARD MBRS	KRAIG SHIREMAN	1039 - DIRECTOR'S GIFTS	\$ 350	\$ -	\$ 350
281	930.13	DIRECTORS EXPENSES	11/18/2022	KNIVES/BOARD GIFTS	RURAL COOPERATIVES CREDIT UN	1039 - DIRECTOR'S GIFTS	\$ 148	\$ -	\$ 148
282	930.13	DIRECTORS EXPENSES	11/18/2022	DIRECTORS CHRISTMAS GIFTS	RURAL COOPERATIVES CREDIT UN	1039 - DIRECTOR'S GIFTS	\$ 534	\$ -	\$ 534
283	930.13	DIRECTORS EXPENSES	11/18/2022	DIRECTORS FOOD CITY GIFT CARDS	K-VA-T FOOD STORIES, INC	1039 - DIRECTOR'S GIFTS	\$ 650	\$ -	\$ 650
284	930.13	DIRECTORS EXPENSES	12/19/2022	GREG CHRISTMAS GC	RURAL COOPERATIVES CREDIT UN	1039 - DIRECTOR'S GIFTS	\$ 200	\$ -	\$ 200
285	930.13	DIRECTORS EXPENSES	12/19/2022	JAMES/DANNY/GARY	RURAL COOPERATIVES CREDIT UN	1039 - DIRECTOR'S GIFTS	\$ 1,000	\$ -	\$ 1,000
286	930.13	DIRECTORS EXPENSES	1/31/2022	DIRECTORS PORTION DIR/MGR LIAB		1213 - DIRECTORS LIABILITY	\$ 723	\$ -	
287	930.13	DIRECTORS EXPENSES	2/28/2022	DIRECTORS PORTION DIR/MGR LIAB		1213 - DIRECTORS LIABILITY	\$ 723	\$ -	
288	930.13	DIRECTORS EXPENSES	3/31/2022	DIRECTORS PORTION DIR/MGR LIAB		1213 - DIRECTORS LIABILITY	\$ 723	\$ -	
289	930.13	DIRECTORS EXPENSES	4/30/2022	DIRECTORS PORTION DIR/MGR LIAB		1213 - DIRECTORS LIABILITY	\$ 723	\$ -	
290	930.13	DIRECTORS EXPENSES	5/31/2022	DIRECTORS PORTION DIR/MGR LIAB		1213 - DIRECTORS LIABILITY	\$ 723	\$ -	
291	930.13	DIRECTORS EXPENSES	6/30/2022	EXPENSE DIRECTORS/MGR LIAB INS		1213 - DIRECTORS LIABILITY	\$ 723	\$ -	
292	930.13	DIRECTORS EXPENSES	7/31/2022	EXPENSE DIRECTORS/MGR LIAB INS		1213 - DIRECTORS LIABILITY	\$ 723	\$ -	
293	930.13	DIRECTORS EXPENSES	8/31/2022	EXPENSE DIRECTORS/MGR LIAB INS		1213 - DIRECTORS LIABILITY	\$ 723	\$ -	
294	930.13	DIRECTORS EXPENSES	9/30/2022	EXPENSE DIRECTORS/MGR LIAB INS		1213 - DIRECTORS LIABILITY	\$ 723	\$ -	
295	930.13	DIRECTORS EXPENSES	10/31/2022	EXPENSE DIRECTORS/MGR LIAB INS		1213 - DIRECTORS LIABILITY	\$ 723	\$ -	
296	930.13	DIRECTORS EXPENSES	11/30/2022	EXPENSE DIRECTORS/MGR LIAB INS		1213 - DIRECTORS LIABILITY	\$ 723	\$ -	
297	930.13	DIRECTORS EXPENSES	12/31/2022	EXPENSE DIRECTORS/MGR LIAB INS		1213 - DIRECTORS LIABILITY	\$ 723	\$ -	
298	930.13	DIRECTORS EXPENSES	12/15/2022	KAEC MTG-DANNY & GREG DIRECTORS	KENTUCKY ASSN ELECTRIC COOP	1317 - MEETINGS EXP	\$ 479	\$ -	

**BIG SANDY RECC  
For the 12 Months Ended July 31, 2016**

**Directors Fees**

#	Acct	Account Desc	Date	Reference	Vendor Name	Activity	Debit	Credit	Remove
299									
300	930.11						\$ 52,200	\$ 1,000	\$ 5,400
301	931.12						\$ 1,694	\$ 34	\$ -
302	930.13						\$ 25,075	\$ 1,714	\$ 10,709
303	<b>TOTAL</b>						<b>\$ 78,970</b>	<b>\$ 2,748</b>	<b>\$ 16,109</b>
304									
305	Test Year Amount						\$ 76,222		
306									
307	Pro Forma Amount						\$ 60,112		
308									
309	Adjustment						\$ (16,109)		

This adjustment removes certain Director expenses, including directors' per diems, Christmas gifts, certain directors attending EKPC / KAEC / NRECA annual meeting(s). Expenses that are not removed for rate-making purposes include costs of Liability Insurance that protects the directors for decisions they make on a routine basis.



BIG SANDY RECC  
For the 12 Months Ended December 31, 2022

Wages & Salaries

Line #	Employee			Hours Worked			Actual Test Year Wages					Current Wage Rate (12)	Pro Forma Wages at 2,080 Hours					Pro Forma Adjustment (18)
	Count (1)	ID (2)	Note (3)	Regular (4)	Overtime (5)	Vac P.Out (6)	Regular (7)	Overtime (8)	Vac P.Out (9)	Other (10)	Total (11)		Regular (13)	Overtime (14)	Vac P.Out (15)	Other (16)	Total (17)	
<b>Salary Employees</b>																		
1	1	S01		2,080.00	-	31.04	123,825	-	-	1,200	125,025	\$ 59.62	124,010			124,010	\$ (1,015)	
2	1	S02		2,080.00	40.00	15.00	79,258	21,788	742	1,200	102,989	\$ 49.47	102,898		742	103,640	\$ 651	
3	1	S03		2,080.00	45.00	-	91,486	2,852	-	1,200	95,538	\$ 45.25	94,120			94,120	\$ (1,418)	
4	1	S05		2,080.00	-	40.00	84,265	-	1,710	1,200	87,175	\$ 42.74	88,899		1,710	90,609	\$ 3,434	
5	1	S06		2,080.00	64.00	40.00	67,426	3,110	1,387	1,200	73,123	\$ 34.67	72,114		1,387	73,500	\$ 378	
6	1	S09		2,080.00	18.00	40.00	74,664	993	1,525	1,200	78,382	\$ 38.12	79,290		1,525	80,814	\$ 2,432	
7	1	S07		2,080.00	25.50	-	62,964	829	-	1,200	64,993	\$ 32.39	67,371			67,371	\$ 2,379	
8	1	S08		2,080.00	40.50	-	55,632	1,580	-	1,200	58,412	\$ 29.01	60,341			60,341	\$ 1,928	
8		Subtotal		16,640.00	233.00	166.04	639,520	31,153	5,363	9,600	685,636		689,042	0	5,363	0	694,405	\$ 8,768
<b>Hourly Employees</b>																		
9	1	H01		2,080.00	59.00		79,440	1,624	-	1,200	82,264	\$ 38.41	79,893	3,399		1,200	84,492	\$ 2,228
10	1	H02		2,070.00	1,482.00	40.00	77,048	82,765	1,490	1,200	162,504	\$ 38.25	79,560	85,030	1,530	1,200	167,320	\$ 4,816
11	1	H03		2,068.00	915.50	40.00	76,974	51,137	1,490	1,200	130,801	\$ 38.25	79,560	52,527	1,530	1,200	134,817	\$ 4,016
12	1	H04		2,066.00	696.50	13.00	80,317	41,234	1,702	1,200	124,453	\$ 44.48	92,518	46,470	578	1,200	140,767	\$ 16,314
13	1	H05		2,080.00	300.00		95,238	1,728		1,200	98,166	\$ 39.35	81,848	17,708		1,200	100,756	\$ 2,589
14	1	H06		2,080.00	79.50	31.50	79,708	4,574	1,208	1,200	86,690	\$ 37.45	77,896	4,466	1,180	1,200	84,742	\$ (1,948)
15	1	H07		2,063.00	206.00		79,213	11,511		1,200	91,924	\$ 38.41	79,893	11,869		1,200	92,961	\$ 1,038
16	1	H08		2,080.00	107.50	-	82,058	6,366	-	1,200	89,625	\$ 40.48	84,198	6,527		1,200	91,926	\$ 2,301
17	1	H09		2,080.00	140.00		77,549	7,822		1,200	86,571	\$ 38.25	79,560	8,033		1,200	88,793	\$ 2,221
18	1	H10		2,073.00	250.50		77,182	13,997		1,200	92,379	\$ 38.25	79,560	14,372		1,200	95,132	\$ 2,753
19	1	H11		1,970.00	296.00	40.00	72,818	14,125	1,490	1,200	89,632	\$ 38.25	79,560	16,983	1,530	1,200	99,273	\$ 9,641
20	1	H12		2,080.00	171.50		77,170	9,533		1,200	87,903	\$ 38.00	79,040	9,776		1,200	90,016	\$ 2,112
21	1	H13		1,951.00	112.50		72,276	6,246		1,200	79,721	\$ 38.00	79,040	6,413		1,200	86,653	\$ 6,931
22	1	H14		2,090.00	223.00		73,063	11,704		1,200	85,967	\$ 36.48	75,878	12,203		1,200	89,281	\$ 3,314
23	1	H15		2,080.00	145.00		76,925	8,048		1,200	86,172	\$ 38.00	79,040	8,265		1,200	88,505	\$ 2,333
24	1	H16		2,080.00	85.00		74,217	4,553		1,200	79,970	\$ 36.71	76,357	4,681		1,200	82,237	\$ 2,267
25	1	H17	A	1,247.00	203.00		46,079	11,254		-	57,333	\$ -	0	0		0	\$ (57,333)	
26	1	H18		1,620.00	188.00		52,650	9,165		1,200	63,015	\$ 33.50	69,680	9,447		1,200	80,327	\$ 17,312
27	1	H19		540.00	1.50		19,981	83		1,200	21,264	\$ 38.00	79,040	86		1,200	80,326	
28	1	H20		260.00	4.50		9,620	250		1,200	11,070	\$ 38.00	79,040	257		1,200	80,497	
29	1	H23		2,080.00	5.00	8.50	53,552	188	238	1,200	55,178	\$ 28.00	58,240	210	238	1,200	59,888	\$ 4,711
30	1	H24		2,104.50	63.50	40.00	56,353	2,521	1,154	1,200	61,228	\$ 28.85	60,008	2,748	1,154	1,200	65,110	\$ 3,882
31	1	H25		1,980.00	52.50	37.00	60,869	2,270	1,166	1,200	65,504	\$ 31.48	65,478	2,479	1,165	1,200	70,322	\$ 4,818
32	1	H26		2,080.00	33.50		66,064	1,557		1,200	68,821	\$ 33.98	70,678	1,707		1,200	73,586	\$ 4,765
33	1	H27		2,080.00	98.50	39.00	38,544	2,821	825	1,200	43,389	\$ 22.65	47,112	3,347	883	1,200	52,542	\$ 9,153
34	1	H28		2,034.00	52.00	40.00	40,717	1,586	888	1,200	44,392	\$ 22.21	46,197	1,732	888	1,200	50,018	\$ 5,626
35	1	H29		2,080.00	72.00		50,192	2,606		1,200	53,998	\$ 26.40	54,912	2,851		1,200	58,963	\$ 4,965
36	1	H30		2,080.00	17.00	11.50	35,575	475	220	1,200	37,470	\$ 19.14	39,811	488	220	1,200	41,719	\$ 4,249
37	1	H31		2,079.50	25.50		35,304	698		1,200	37,202	\$ 19.55	40,664	748		1,200	42,612	\$ 5,410
38	1	H32		2,080.00	23.00		32,478	566		1,200	34,244	\$ 18.89	39,291	652		1,200	41,143	\$ 6,899
39	1	H33		2,079.00	3.00		31,421	69		1,200	32,690	\$ 17.50	36,400	79		1,200	37,679	\$ 4,989
40	1	H34		480.00	1.00		7,200	23		1,200	8,423	\$ 16.00	33,280	24		1,200	34,504	\$ 26,082
41	1	H35	A	32.00			384			-	384	\$ -	0	0		0	\$ (384)	
42	1	H36		1,170.00	3.50		15,270	64		1,200	16,534	\$ 16.00	33,280	84		1,200	34,564	\$ 18,030
43	1	H37	A	944.63	5.50		14,585	128			14,712	\$ -	0	0		0	\$ (14,712)	
35		Subtotal		62,041.63	6,122.00	340.50	1,918,033	313,288	11,870	38,400	2,281,592		2,136,514	335,658	10,897	38,400	2,521,468	\$ 239,876

**BIG SANDY RECC  
For the 12 Months Ended December 31, 2022**

**Wages & Salaries**

**Part Time & Summer Employees**

44	1	P01	1,046.00	34.50		25,706	1,243	1,200	28,148	26.79	55,723	1,386		1,200	58,310	\$	30,161
45	1	P03	715.00	41.00		24,073	2,027	1,200	27,300	35.96	74,797	2,212		1,200	78,208		
46	1	P04	A	240.00		2,640			2,640	0.00	0	0			0		
47	1	P05	1,201.50	72.00		20,531	1,742		22,272	18.00	37,440	1,944			39,384		
48	1	P06	A	454.00	4.00	4,994	66		5,060	0.00	0	0			0	\$	(5,060)
49	1	P07	A	250.00		2,750			2,750	0.00	0	0			0	\$	(2,750)
	6	<b>Subtotal</b>	<b>3,906.50</b>	<b>151.50</b>	<b>-</b>	<b>80,694</b>	<b>5,077</b>	<b>-</b>	<b>2,400</b>	<b>88,171</b>	<b>167,960</b>	<b>5,542</b>	<b>0</b>	<b>2,400</b>	<b>175,902</b>	\$	87,731

**Retired Employees**

50	1	R01	A	2,329.00	82.00	81,843	4,484		86,327	0.00	0	0			0	\$	(86,327)
51	1	R02	A	249.00	-	4,082	-		4,082	0.00	0	0			0	\$	(4,082)
52															0	\$	-
53	2	<b>Subtotal</b>	<b>2,578.00</b>	<b>82.00</b>	<b>-</b>	<b>85,925</b>	<b>4,484</b>	<b>-</b>	<b>90,409</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	\$	(90,409)

55	43	<b>TOTAL</b>	<b>85,166.13</b>	<b>6,588.50</b>	<b>506.54</b>	<b>2,724,172</b>	<b>354,001</b>	<b>17,234</b>	<b>50,400</b>	<b>3,145,807</b>	<b>2,993,515</b>	<b>341,200</b>	<b>16,260</b>	<b>40,800</b>	<b>3,391,775</b>	\$	245,967
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**Adjustment**

**\$ 245,967**

**NOTES:**                    A        No longer employed                    B        Hired post test year

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

**Labor Expense Summary**

			<u>Labor \$</u>	<u>Alloc</u>	<u>Adjustment</u>
65	580-589	Operations	\$ 226,662	13.2%	\$ 32,569
66	590-598	Maintenance	\$ 317,473	18.5%	\$ 45,618
67	901-905	Consumer Accounts	\$ 153,214	9.0%	\$ 22,015
68	907-910	Customer Service	\$ 21,913	1.3%	\$ 3,149
69	920-935	Administrative & General	\$ 464,187	27.1%	\$ 66,699
70		Subtotal	\$ 1,183,448	69.1%	\$ 170,051
72	101-120	Utility Plant	\$ 325,511	19.0%	\$ 46,773
73	131-174	Current & Accrued Assets	\$ 42,718	2.5%	\$ 6,138
74	181-190	Deferred Debits	\$ 31,675	1.9%	\$ 4,551
75	231-283	Current & Accrued Liabilities	\$ 128,430	7.5%	\$ 18,454
76		Subtotal	\$ 528,333	30.9%	\$ 75,917
		<b>Total</b>	<b>\$ 1,711,782</b>	<b>100.0%</b>	<b>\$ 245,967</b>

**BIG SANDY RECC**  
For the 12 Months Ended December 31, 2022

Life Insurance

A	B	C	D	E	F	G	H
Empl #	Total Premium	Acct	Ending 2021 Rate	Ending 2021 Salary	Lesser of \$50k or Salary	(E * 2) Coverage - 2x Salary	((G-F)/G)*B Amount to Exclude
5	\$ 486.96	926	\$ 40.58	\$ 84,406.40	\$ 50,000.00	\$ 168,812.80	\$ 342.73
10	\$ 486.96	926	\$ 40.58	84,406.40	50,000.00	168,812.80	\$ 342.73
11	\$ 486.96	926	\$ 40.08	83,366.40	50,000.00	166,732.80	\$ 340.93
16	\$ 602.40	926	\$ 50.20	104,416.00	50,000.00	208,832.00	\$ 458.17
24	\$ 551.04	926	\$ 45.92	95,513.60	50,000.00	191,027.20	\$ 406.81
25	\$ 519.00	926	\$ 43.25	89,960.00	50,000.00	179,920.00	\$ 374.77
38	\$ 499.80	926	\$ 41.65	86,632.00	50,000.00	173,264.00	\$ 355.57
40	\$ 499.80	926	\$ 41.65	86,632.00	50,000.00	173,264.00	\$ 355.57
41	\$ 486.96	926	\$ 40.58	84,406.40	50,000.00	168,812.80	\$ 342.73
43	\$ 519.00	926	\$ 43.25	89,960.00	50,000.00	179,920.00	\$ 374.77
50	\$ 486.96	926	\$ 40.58	84,406.40	50,000.00	168,812.80	\$ 342.73
136	\$ 176.86	926	\$ 14.74	30,659.20	30,659.20	61,318.40	\$ 88.43
139	\$ 397.32	926	\$ 33.11	68,868.80	50,000.00	137,737.60	\$ 253.09
149	\$ 756.12	926	\$ 63.01	131,060.80	50,000.00	262,121.60	\$ 611.89
159	\$ 454.92	926	\$ 37.91	78,852.80	50,000.00	157,705.60	\$ 310.69
163	\$ 384.48	926	\$ 32.04	66,643.20	50,000.00	133,286.40	\$ 240.25
164	\$ 307.56	926	\$ 25.63	53,310.40	50,000.00	106,620.80	\$ 163.33
166	\$ 339.60	926	\$ 28.30	58,864.00	50,000.00	117,728.00	\$ 195.37
169	\$ 282.00	926	\$ 23.50	48,880.00	48,880.00	97,760.00	\$ 141.00
172	\$ 339.60	926	\$ 28.30	58,864.00	50,000.00	117,728.00	\$ 195.37
182	\$ 371.64	926	\$ 30.97	64,417.60	50,000.00	128,835.20	\$ 227.41
187	\$ 486.96	926	\$ 40.58	84,406.40	50,000.00	168,812.80	\$ 342.73
189	\$ 403.68	926	\$ 33.69	70,075.20	50,000.00	140,150.40	\$ 259.66
191	\$ 211.54	926	\$ 17.62	36,649.60	36,649.60	73,299.20	\$ 105.77
192	\$ 249.96	926	\$ 20.83	43,326.40	43,326.40	86,652.80	\$ 124.98
194	\$ 461.40	926	\$ 38.45	79,976.00	50,000.00	159,952.00	\$ 317.17
194	\$ 461.40	926	\$ 38.45	79,976.00	50,000.00	159,952.00	\$ 317.17
198	\$ 224.28	926	\$ 18.69	38,875.20	38,875.20	77,750.40	\$ 112.14
200	\$ 480.00	926	\$ 40.05	83,304.00	50,000.00	166,608.00	\$ 335.95
201	\$ 448.56	926	\$ 37.38	77,750.40	50,000.00	155,500.80	\$ 304.33
203	\$ 211.20	926	\$ 17.62	36,649.60	36,649.60	73,299.20	\$ 105.60
204	\$ 205.08	926	\$ 17.09	35,547.20	35,547.20	71,094.40	\$ 102.54
205	\$ 480.60	926	\$ 40.05	83,304.00	50,000.00	166,608.00	\$ 336.37
208	\$ 467.76	926	\$ 38.98	81,078.40	50,000.00	162,156.80	\$ 323.53
211	\$ 164.20	926	\$ 13.35	27,768.00	27,768.00	55,536.00	\$ 82.10
216	\$ 435.72	926	\$ 36.31	75,524.80	50,000.00	151,049.60	\$ 291.49
219	\$ 73.68	926	\$ 12.28	25,542.40	25,542.40	51,084.80	\$ 36.84
222	\$ 123.36	926	\$ 41.12	85,529.60	50,000.00	171,059.20	\$ 87.30
223	\$ 53.06	926	\$ 17.09	35,547.20	35,547.20	71,094.40	\$ 26.53
224	\$ 493.44	926	\$ 41.12	85,529.60	50,000.00	171,059.20	\$ 349.21
Total	\$ 15,571.82						\$ 10,425.73
						Allowed Total	\$ 5,146.09
						Test Year Amount	\$ 15,571.82
						Pro Forma Amount	\$ 5,146.09
						<b>Adjustment</b>	<b>\$ (10,425.73)</b>

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

**BIG SANDY RECC**

2022

**Summary of Rates of Return by Class**

#	Rate	Code	Pro Forma Operating Revenue	Pro Forma Operating Expenses	Margin	Rate Base	Pro Forma Rate of Return on Rate Base	Unitized Rate of Return on Rate Base
1	A1 - Farm & Home	A1	\$ 17,878,667	\$ 18,223,603	\$ (344,935)	\$ 25,830,656	-1.34%	(9.03)
2	A2 - Commercial & Small Power	A2	\$ 1,224,204	\$ 1,074,492	\$ 149,712	\$ 1,521,287	9.84%	66.57
3	LP - Large Power	LP	\$ 2,107,951	\$ 2,035,819	\$ 72,132	\$ 1,805,165	4.00%	27.03
4	LPR - Large Power	LPR	\$ 840,617	\$ 813,435	\$ 27,183	\$ 648,437	4.19%	28.36
5	IND 1-B - Industrial	IND-1B	\$ 414,894	\$ 393,792	\$ 21,102	\$ 197,794	10.67%	72.17
6	Lighting	YL	\$ 801,100	\$ 676,167	\$ 124,933	\$ 3,903,462	3.20%	21.65
7	Total		\$ 23,267,433	\$ 23,217,307	\$ 50,126	\$ 33,906,801	0.15%	1.00

**After Proposed Rate Revisions**

#	Rate	Code	Share of Revenue	Share of Energy	Pro Forma Rate of Return on Rate Base	Unitized Rate of Return on Rate Base
8	A1 - Farm & Home	A1	76.8%	74.8%	3.07%	0.88
9	A2 - Commercial & Small Power	A2	5.3%	4.2%	9.84%	2.81
10	LP - Large Power	LP	9.1%	11.3%	4.00%	1.14
11	LPR - Large Power	LPR	3.6%	4.9%	4.19%	1.20
12	IND 1-B - Industrial	IND-1B	1.8%	3.0%	10.67%	3.04
13	Lighting	YL	3.4%	1.8%	3.20%	0.91
15			100.0%	100.0%	3.51%	1.00

**BIG SANDY RECC**  
**Summary of Cost-Based Rates**

		Cost Based Rates		
#	Rate	Customer \$/Month	Energy \$/KWH	Demand \$/KW
1	A1 - Farm & Home	39.98	0.08412	-
2	A2 - Commercial & Small Power	39.99	0.04839	6.58
3	LP - Large Power	53.39	0.05226	8.60
4	LPR - Large Power	156.77	0.05917	5.74
5	IND 1-B - Industrial	96.77	0.03363	16.75

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

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

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

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

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
<b>Plant in Service (Continued)</b>							
<b>Distribution</b>							
360.00 LAND AND LAND RIGHTS	P360	F001	\$ -	-	-	-	-
361.00 STRUCTURES AND IMPROVEMENTS	P361	F001	-	-	-	-	-
362.00 STATION EQUIPMENT	P362	F001	489,306	-	-	-	489,306
364.00 POLES, TOWERS AND FIXTURES	P364	F002	17,358,534	-	-	-	-
365.00 OVERHEAD CONDUCTORS AND DEVICE	P365	F003	14,609,910	-	-	-	-
366.00 UNDERGROUND CONDUIT	P366	F004	818,406	-	-	-	-
367.00 UNDERGROUND CONDUCTORS AND DEV	P367	F004	408,173	-	-	-	-
368.00 LINE TRANSFORMERS	P368	F005	6,787,864	-	-	-	-
369.00 SERVICES	P369	F006	6,160,625	-	-	-	-
370.00 METERS	P370	F007	3,709,156	-	-	-	-
371.00 INSTALLATIONS ON CONSUMERS PRE	P371	F013	3,703,786	-	-	-	-
372.00 LEASED PROP. ON CONSUMERS PREMISES	P372	F013	-	-	-	-	-
373.00 STREET LIGHTING AND SIGNAL SYS	P373	F008	-	-	-	-	-
Total Distribution Plant	PDIST		\$ 54,045,760	\$ -	\$ -	\$ -	489,306
Total Transmission and Distribution Plant	PT&D		\$ 54,045,760	\$ -	\$ -	\$ -	489,306
Total Production, Transmission & Distribution Plant	PPT&D		\$ 54,045,760	\$ -	\$ -	\$ -	489,306



**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
<b>Plant in Service (Continued)</b>										
<b>Distribution</b>										
360.00	LAND AND LAND RIGHTS	P360	F001	-	-	-	-	-	-	-
361.00	STRUCTURES AND IMPROVEMENTS	P361	F001	-	-	-	-	-	-	-
362.00	STATION EQUIPMENT	P362	F001	-	-	-	-	-	-	-
364.00	POLES, TOWERS AND FIXTURES	P364	F002	10,066,595	7,291,940	-	-	-	-	-
365.00	OVERHEAD CONDUCTORS AND DEVICE	P365	F003	8,472,607	6,137,303	-	-	-	-	-
366.00	UNDERGROUND CONDUIT	P366	F004	42,109	776,298	-	-	-	-	-
367.00	UNDERGROUND CONDUCTORS AND DEV	P367	F004	21,001	387,172	-	-	-	-	-
368.00	LINE TRANSFORMERS	P368	F005	3,638,558	3,149,306	-	-	-	-	-
369.00	SERVICES	P369	F006	-	-	-	6,160,625	-	-	-
370.00	METERS	P370	F007	-	-	-	-	3,709,156	-	-
371.00	INSTALLATIONS ON CONSUMERS PRE	P371	F013	-	-	-	-	-	3,703,786	-
372.00	LEASED PROP. ON CONSUMERS PREMISES	P372	F013	-	-	-	-	-	-	-
373.00	STREET LIGHTING AND SIGNAL SYS	P373	F008	-	-	-	-	-	-	-
	Total Distribution Plant		PDIST	\$ 22,240,870	\$ 17,742,018	\$ -	\$ 6,160,625	\$ 3,709,156	\$ 3,703,786	\$ -
	Total Transmission and Distribution Plant		PT&D	\$ 22,240,870	\$ 17,742,018	\$ -	\$ 6,160,625	\$ 3,709,156	\$ 3,703,786	\$ -
	Total Production, Transmission & Distribution Plant		PPT&D	\$ 22,240,870	\$ 17,742,018	\$ -	\$ 6,160,625	\$ 3,709,156	\$ 3,703,786	\$ -

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment	
				Demand	Energy	Demand	Demand	
<b>Plant in Service (Continued)</b>								
<b>General Plant</b>								
389.00 LAND AND LAND RIGHTS	P389	PT&D	\$ 292,419	-	-	-	-	2,647
390.00 STRUCTURES AND IMPROVEMENTS	P390	PT&D	3,026,434	-	-	-	-	27,400
391.00 OFFICE FURNITURE AND EQUIPMENT	P391	PT&D	601,658	-	-	-	-	5,447
392.00 TRANSPORTATION EQUIPMENT	P392	PT&D	2,280,147	-	-	-	-	20,643
393.00 STORES EQUIPMENT	P393	PT&D	-	-	-	-	-	-
394.00 TOOLS, SHOP & GARAGE EQUIPMENT	P394	PT&D	88,005	-	-	-	-	797
395.00 LABORATORY EQUIPMENT	P395	PT&D	193,128	-	-	-	-	1,748
396.00 POWER OPERATED EQUIPMENT	P396	PT&D	39,197	-	-	-	-	355
397.00 COMMUNICATION EQUIPMENT	P397	PT&D	105,264	-	-	-	-	953
398.00 MISCELLANEOUS EQUIPMENT	P398	PT&D	43,181	-	-	-	-	391
399.00 OTHER TANGIBLE PROPERTY	P399	PT&D	-	-	-	-	-	-
Total General Plant	PGP		\$ 6,669,433	\$ -	\$ -	\$ -	\$ -	60,382
Total Plant in Service	TPIS		\$ 60,715,193	\$ -	\$ -	\$ -	\$ -	549,688
<b>Construction Work in Progress (CWIP)</b>								
CWIP Production	CWIP1	PPROD	\$ -	-	-	-	-	-
CWIP Transmission	CWIP2	PTRAN	-	-	-	-	-	-
CWIP Distribution	CWIP3	PDIST	\$ 393,495	-	-	-	-	3,563
CWIP General Plant	CWIP4	PGP	-	-	-	-	-	-
CWIP Other	CWIP5	PDIST	-	-	-	-	-	-
Total Construction Work in Progress	TCWIP		\$ 393,495	\$ -	\$ -	\$ -	\$ -	3,563
Total Utility Plant			\$ 61,108,688	\$ -	\$ -	\$ -	\$ -	553,251

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management	
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer	
<b>Plant in Service (Continued)</b>											
<b>General Plant</b>											
389.00	LAND AND LAND RIGHTS	P389	PT&D	120,336	95,995	-	33,333	20,069	20,040	-	-
390.00	STRUCTURES AND IMPROVEMENTS	P390	PT&D	1,245,436	993,511	-	344,980	207,704	207,403	-	-
391.00	OFFICE FURNITURE AND EQUIPMENT	P391	PT&D	247,594	197,511	-	68,582	41,292	41,232	-	-
392.00	TRANSPORTATION EQUIPMENT	P392	PT&D	938,324	748,522	-	259,912	156,486	156,260	-	-
393.00	STORES EQUIPMENT	P393	PT&D	-	-	-	-	-	-	-	-
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	P394	PT&D	36,216	28,890	-	10,032	6,040	6,031	-	-
395.00	LABORATORY EQUIPMENT	P395	PT&D	79,476	63,400	-	22,014	13,254	13,235	-	-
396.00	POWER OPERATED EQUIPMENT	P396	PT&D	16,130	12,868	-	4,468	2,690	2,686	-	-
397.00	COMMUNICATION EQUIPMENT	P397	PT&D	43,318	34,556	-	11,999	7,224	7,214	-	-
398.00	MISCELLANEOUS EQUIPMENT	P398	PT&D	17,770	14,175	-	4,922	2,963	2,959	-	-
399.00	OTHER TANGIBLE PROPERTY	P399	PT&D	-	-	-	-	-	-	-	-
	Total General Plant	PGP		\$ 2,744,600	\$ 2,189,426	\$ -	\$ 760,242	\$ 457,723	\$ 457,060	\$ -	\$ -
	Total Plant in Service	TPIS		\$ 24,985,470	\$ 19,931,444	\$ -	\$ 6,920,867	\$ 4,166,879	\$ 4,160,846	\$ -	\$ -
<b>Construction Work in Progress (CWIP)</b>											
	CWIP Production	CWIP1	PPROD	-	-	-	-	-	-	-	-
	CWIP Transmission	CWIP2	PTRAN	-	-	-	-	-	-	-	-
	CWIP Distribution	CWIP3	PDIST	161,931	129,176	-	44,854	27,006	26,966	-	-
	CWIP General Plant	CWIP4	PGP	-	-	-	-	-	-	-	-
	CWIP Other	CWIP5	PDIST	-	-	-	-	-	-	-	-
	Total Construction Work in Progress	TCWIP		\$ 161,931	\$ 129,176	\$ -	\$ 44,854	\$ 27,006	\$ 26,966	\$ -	\$ -
	Total Utility Plant			\$ 25,147,400	\$ 20,060,620	\$ -	\$ 6,965,721	\$ 4,193,884	\$ 4,187,812	\$ -	\$ -

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
<b>Rate Base</b>							
<b>Utility Plant</b>							
Plant in Service			\$ 60,715,193	\$ -	\$ -	\$ -	\$ 549,688
Construction Work in Progress (CWIP)			393,495	-	-	-	3,562.53
<b>Total Utility Plant</b>	TUP		\$ 61,108,688	\$ -	\$ -	\$ -	\$ 553,251
<b>Less: Accumulated Provision for Depreciation</b>							
Electric Plant Amortization	ADEPREPA	TUP		-	-	-	-
Retirement Work in Progress	RWIP	PDIST	(61,648)	-	-	-	(558)
Steam Production	ADEPRPP	PPROD	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-
Dist	ADEPRD12	PDIST	(14,038,084)	-	-	-	(127,095)
Dist-Structures	ADEPRD1	P361	-	-	-	-	-
Dist-Station	ADEPRD2	P362	193,062	-	-	-	193,062
Dist-Poles and Fixtures	ADEPRD3	P364	12,566,827	-	-	-	-
Dist-OH Conductor	ADEPRD4	P365	10,944,200	-	-	-	-
Dist-UG Conduit	ADEPRD5	P366	418,936	-	-	-	-
Dist-UG Conductor	ADEPRD6	P367	196,411	-	-	-	-
Dist-Line Transformers	ADEPRD7	P368	4,496,153	-	-	-	-
Dist-Services	ADEPRD8	P369	3,728,954	-	-	-	-
Dist-Meters	ADEPRD9	P370	3,588,546	-	-	-	-
Dist-Installations on Customer Premises	ADEPRD10	P371	1,916,266	-	-	-	-
Dist-Lighting & Signal Systems	ADEPRD11	P373	-	-	-	-	-
Accum Amtz - Electric Plant Acquisition		PGP	-	-	-	-	-
Accum Amtz - Electric Plant in Service		PGP	-	-	-	-	-
General Plant		PGP	3,723,469	-	-	-	33,711
<b>Total Accumulated Depreciation &amp; Amort</b>	TADEPR		\$ 27,673,092	\$ -	\$ -	\$ -	\$ 99,120
<b>Net Utility Plant</b>	NTPLANT		\$ 33,435,596	\$ -	\$ -	\$ -	\$ 454,131
<b>Working Capital</b>							
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 735,770	\$ -	\$ -	\$ -	\$ 1,128
Materials and Supplies (13-Month Avg)	M&S	TPIS	388,202	-	-	-	3,515
Prepayments (13-Month Average)	PREPAY	TPIS	56,583	-	-	-	512
<b>Total Working Capital</b>	TWC		\$ 1,180,555	\$ -	\$ -	\$ -	\$ 5,155
Less: Customer Deposits	CSTDEP	TPIS	\$ 709,350	-	-	-	6,422
<b>Net Rate Base</b>	RB		\$ 33,906,801	\$ -	\$ -	\$ -	\$ 452,863

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
<b>Rate Base</b>										
<b>Utility Plant</b>										
Plant in Service			\$ 24,985,470	\$ 19,931,444	\$ -	\$ 6,920,867	\$ 4,166,879	\$ 4,160,846	\$ -	\$ -
Construction Work in Progress (CWIP)			161,930.71	129,175.59	-	44,854.10	27,005.52	26,966.42	-	-
<b>Total Utility Plant</b>	TUP		\$ 25,147,400	\$ 20,060,620	\$ -	\$ 6,965,721	\$ 4,193,884	\$ 4,187,812	\$ -	\$ -
<b>Less: Accumulated Provision for Depreciation</b>										
Electric Plant Amortization	ADEPREPA	TUP	-	-	-	-	-	-	-	-
Retirement Work in Progress	RWIP	PDIST	(25,369)	(20,238)	-	(7,027)	(4,231)	(4,225)	-	-
Steam Production	ADEPRPP	PPROD	-	-	-	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-	-	-	-
Dist	ADEPRD12	PDIST	(5,776,942)	(4,608,390)	-	(1,600,188)	(963,433)	(962,038)	-	-
Dist-Structures	ADEPRD1	P361	-	-	-	-	-	-	-	-
Dist-Station	ADEPRD2	P362	-	-	-	-	-	-	-	-
Dist-Poles and Fixtures	ADEPRD3	P364	7,287,779	5,279,049	-	-	-	-	-	-
Dist-OH Conductor	ADEPRD4	P365	6,346,782	4,597,419	-	-	-	-	-	-
Dist-UG Conduit	ADEPRD5	P366	21,555	397,381	-	-	-	-	-	-
Dist-UG Conductor	ADEPRD6	P367	10,106	186,305	-	-	-	-	-	-
Dist-Line Transformers	ADEPRD7	P368	2,410,112	2,086,041	-	-	-	-	-	-
Dist-Services	ADEPRD8	P369	-	-	-	3,728,954	-	-	-	-
Dist-Meters	ADEPRD9	P370	-	-	-	-	3,588,546	-	-	-
Dist-Installations on Customer Premises	ADEPRD10	P371	-	-	-	-	-	1,916,266	-	-
Dist-Lighting & Signal Systems	ADEPRD11	P373	-	-	-	-	-	-	-	-
Accum Amtz - Electric Plant Acquisition	PGP		-	-	-	-	-	-	-	-
Accum Amtz - Electric Plant in Service	PGP		-	-	-	-	-	-	-	-
General Plant	PGP		1,532,279	1,222,332	-	424,435	255,541	255,171	-	-
<b>Total Accumulated Depreciation &amp; Amort</b>	TADEPR		\$ 11,806,301	\$ 9,139,898	\$ -	\$ 2,546,174	\$ 2,876,424	\$ 1,205,175	\$ -	\$ -
<b>Net Utility Plant</b>	NTPLANT		\$ 13,341,099	\$ 10,920,722	\$ -	\$ 4,419,547	\$ 1,317,460	\$ 2,982,637	\$ -	\$ -
<b>Working Capital</b>										
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 208,267	\$ 167,103	\$ -	\$ 14,997	\$ 125,933	\$ 8,364	\$ 209,949	\$ 29
Materials and Supplies (13-Month Avg)	M&S	TPIS	159,752	127,438	-	44,251	26,642	26,604	-	-
Prepayments (13-Month Average)	PREPAY	TPIS	23,285	18,575	-	6,450	3,883	3,878	-	-
<b>Total Working Capital</b>	TWC		\$ 391,305	\$ 313,116	\$ -	\$ 65,697	\$ 156,459	\$ 38,845	\$ 209,949	\$ 29
Less: Customer Deposits	CSTDEP	TPIS	291,911	232,864	-	80,858	48,683	48,612	-	-
<b>Net Rate Base</b>	RB		\$ 13,440,493	\$ 11,000,975	\$ -	\$ 4,404,386	\$ 1,425,236	\$ 2,972,870	\$ 209,949	\$ 29

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

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

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

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

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment	
				Demand	Energy	Demand	Demand	
<b>Operation and Maintenance Expenses (Continued)</b>								
<b>Purchased Power</b>								
555 PURCHASED POWER	OM555	OMPP	\$ 20,333,030	\$ 4,148,972	\$ 16,184,058	-	-	-
556 SYSTEM CONTROL & LOAD DISPATCHING	OM556	OMPP	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	OMPP	-	-	-	-	-	-
559 RENEWABLE ENERGY CR EXP	OM559	OMPP	-	-	-	-	-	-
Total Purchased Power	TPP		\$ 20,333,030	\$ 4,148,972	\$ 16,184,058	\$ -	\$ -	\$ -
<b>Transmission Expenses</b>								
560 OPERATION SUPERVISION AND ENG	OM560	PTRAN	\$ -	-	-	-	-	-
561 LOAD DISPATCHING	OM561	PTRAN	-	-	-	-	-	-
562 STATION EXPENSES	OM562	PTRAN	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	-	-	-	-	-	-
564 UNDERGROUND LINE EXPENSES	OM564	PTRAN	-	-	-	-	-	-
565 TRANSMISION OF ELEC BY OTHERS	OM565	PTRAN	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	PTRAN	-	-	-	-	-	-
569 MAINTENANCE OF STRUCTURES	OM569	PTRAN	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	-	-	-	-	-	-
572 MAINT OF UNDERGROUND LINES	OM572	PTRAN	-	-	-	-	-	-
573 MAINT MISC	OM573	PTRAN	-	-	-	-	-	-
574 MAINT OF TRANS PLANT	OM574	PTRAN	-	-	-	-	-	-
Total Transmission Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Operation Expense</b>								
580 OPERATION SUPERVISION AND ENGI	OM580	PDIST	\$ 241,487	-	-	-	-	2,186
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	132,088	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P371	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	697,523	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P369	8,267	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	95,348	-	-	-	-	863
588 MISC DISTR EXP -- MAPPING	OM588x	F015	80,031	-	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-	-	-
Total Distribution Operation Expense	OMDO		\$ 1,254,745	\$ -	\$ -	\$ -	\$ -	\$ 3,050



**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
<b>Operation and Maintenance Expenses (Continued)</b>										
<b>Purchased Power</b>										
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL & LOAD DISPATCHING	OM556	OMPP	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	OMPP	-	-	-	-	-	-	-	-
559 RENEWABLE ENERGY CR EXP	OM559	OMPP	-	-	-	-	-	-	-	-
Total Purchased Power	TPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Expenses</b>										
560 OPERATION SUPERVISION AND ENG	OM560	PTRAN	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	PTRAN	-	-	-	-	-	-	-	-
562 STATION EXPENSES	OM562	PTRAN	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	-	-	-	-	-	-	-	-
564 UNDERGROUND LINE EXPENSES	OM564	PTRAN	-	-	-	-	-	-	-	-
565 TRANSMISION OF ELEC BY OTHERS	OM565	PTRAN	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	OM568	PTRAN	-	-	-	-	-	-	-	-
569 MAINTENANCE OF STRUCTURES	OM569	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	-	-	-	-	-	-	-	-
572 MAINT OF UNDERGROUND LINES	OM572	PTRAN	-	-	-	-	-	-	-	-
573 MAINT MISC	OM573	PTRAN	-	-	-	-	-	-	-	-
574 MAINT OF TRANS PLANT	OM574	PTRAN	-	-	-	-	-	-	-	-
Total Transmission Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Operation Expense</b>										
580 OPERATION SUPERVISION AND ENGI	OM580	PDIST	99,377	79,275	-	27,527	16,573	16,549	-	-
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	76,601	55,487	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P371	-	-	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-	-	697,523	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P369	-	-	-	8,267	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	39,238	31,301	-	10,869	6,544	6,534	-	-
588 MISC DISTR EXP -- MAPPING	OM588x	F015	-	80,031	-	-	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Expense	OMDO		\$ 215,215	\$ 246,094	\$ -	\$ 46,663	\$ 720,640	\$ 23,084	\$ -	\$ -

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
<b>Operation and Maintenance Expenses (Continued)</b>							
<b>Distribution Maintenance Expense</b>							
590 MAINTENANCE SUPERVISION AND EN	OM590	PDIST	\$ 226,850	-	-	-	2,054
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	1,513,884	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	10,594	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	OM598	PDIST	37,195	-	-	-	337
Total Distribution Maintenance Expense	OMDM		\$ 1,788,522	\$ -	\$ -	\$ -	\$ 2,391
Total Distribution Operation and Maintenance Expenses			3,043,267	-	-	-	5,440
Transmission and Distribution Expenses			3,043,267	-	-	-	5,440
Steam Production, Transmission and Distribution Expenses			3,043,267	-	-	-	5,440
Production, Purchased Power, Trans and Distr Expenses	OMSUB		\$ 23,376,297	\$ 4,148,972	\$ 16,184,058	\$ -	\$ 5,440
<b>Customer Accounts Expense</b>							
901 SUPERVISION/CUSTOMER ACCTS	OM901	F009	\$ -	-	-	-	-
902 METER READING EXPENSES	OM902	F009	99,317	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F009	\$ 870,269	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F009	180,049	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F009	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ 1,149,635	\$ -	\$ -	\$ -	\$ -
<b>Customer Service Expense</b>							
907 SUPERVISION	OM907	F010	\$ -	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F010	110,293	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	OM908x	F012	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F010	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F012	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F010	-	-	-	-	-
911 SUPERVISION	OM911	F010	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F012	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F012	185	-	-	-	-
914 SALES	OM914	F012	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F012	-	-	-	-	-
917 MISC SALES EXPENSE	OM917	F012	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ 110,478	\$ -	\$ -	\$ -	\$ -
Sub-Total Transmission, Distribution, Cust Acct and Cust Service	OMSUB2		4,303,380	-	-	-	5,440

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
<b>Operation and Maintenance Expenses (Continued)</b>										
<b>Distribution Maintenance Expense</b>										
590 MAINTENANCE SUPERVISION AND EN	OM590	PDIST	93,353	74,470	-	25,858	15,569	15,546	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	877,934	635,949	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	5,679	4,915	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	OM598	PDIST	15,306	12,210	-	4,240	2,553	2,549	-	-
Total Distribution Maintenance Expense	OMDM		\$ 992,272	\$ 727,544	\$ -	\$ 30,098	\$ 18,121	\$ 18,095	\$ -	\$ -
Total Distribution Operation and Maintenance Expenses			1,207,487	973,639	-	76,761	738,762	41,179	-	-
Transmission and Distribution Expenses			1,207,487	973,639	-	76,761	738,762	41,179	-	-
Steam Production, Transmission and Distribution Expenses			1,207,487	973,639	-	76,761	738,762	41,179	-	-
Production, Purchased Power, Trans and Distr Expenses	OMSUB		\$ 1,207,487	\$ 973,639	\$ -	\$ 76,761	\$ 738,762	\$ 41,179	\$ -	\$ -
<b>Customer Accounts Expense</b>										
901 SUPERVISION/CUSTOMER ACCTS	OM901	F009	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F009	-	-	-	-	-	-	99,317	-
903 RECORDS AND COLLECTION	OM903	F009	-	-	-	-	-	-	870,269	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F009	-	-	-	-	-	-	180,049	-
905 MISC CUST ACCOUNTS	OM903	F009	-	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,149,635	\$ -
<b>Customer Service Expense</b>										
907 SUPERVISION	OM907	F010	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F010	-	-	-	-	-	-	110,293	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	OM908x	F012	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F010	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F012	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F010	-	-	-	-	-	-	-	-
911 SUPERVISION	OM911	F010	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F012	-	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F012	-	-	-	-	-	-	-	185
914 SALES	OM914	F012	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F012	-	-	-	-	-	-	-	-
917 MISC SALES EXPENSE	OM917	F012	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,293	\$ 185
Sub-Total Transmission, Distribution, Cust Acct and Cust Service	OMSUB2		1,207,487	973,639	-	76,761	738,762	41,179	1,259,928	185

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment	
				Demand	Energy	Demand	Demand	
<b>Operation and Maintenance Expenses (Continued)</b>								
<b>Administrative and General Expense</b>								
920 ADMIN. & GEN. SALARIES-	OM920	OMSUB2	\$ 715,296	-	-	-	-	904
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB2	289,050	-	-	-	-	585
923 OUTSIDE SERVICES EMPLOYED	OM923	OMSUB2	62,102	-	-	-	-	79
924 PROPERTY INSURANCE	OM924	NTPLANT	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB2	56,088	-	-	-	-	113
926 EMPLOYEE BENEFITS	OM926	LBSUB2	83,553	-	-	-	-	169
928 ASSOCIATED DUES	OM928	OMSUB2	4,388	-	-	-	-	6
929 DUPLICATE CHARGES - CREDIT	OM929	OMSUB2	(421)	-	-	-	-	(1)
930 MISCELLANEOUS GENERAL EXPENSES	OM930	OMSUB2	270,721	-	-	-	-	342
931 RENTS AND LEASES	OM931	NTPLANT	9,426	-	-	-	-	128
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	-	-	-	-	-	-
933 TRANSPORTATION EXPENSES	OM933	PGP	-	-	-	-	-	-
935 MAINT OF GENERAL PLANT	OM935	NTPLANT	92,577	-	-	-	-	1,257
Total Administrative and General Expense	OMAG		\$ 1,582,779	\$ -	\$ -	\$ -	\$ -	3,583
		1582779	0					
Total Operation and Maintenance Expenses	TOM		\$ 26,219,189	\$ 4,148,972	\$ 16,184,058	\$ -	\$ -	9,023
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 5,886,159	\$ -	\$ -	\$ -	\$ -	9,023

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
<b>Operation and Maintenance Expenses (Continued)</b>										
<b>Administrative and General Expense</b>										
920 ADMIN. & GEN. SALARIES-	OM920	OMSUB2	200,705	161,836	-	12,759	122,795	6,845	209,422	31
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB2	82,764	61,923	-	7,393	56,686	4,427	75,272	-
923 OUTSIDE SERVICES EMPLOYED	OM923	OMSUB2	17,425	14,051	-	1,108	10,661	594	18,182	3
924 PROPERTY INSURANCE	OM924	NTPLANT	-	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB2	16,060	12,016	-	1,435	11,000	859	14,606	-
926 EMPLOYEE BENEFITS	OM926	LBSUB2	23,924	17,899	-	2,137	16,386	1,280	21,758	-
928 ASSOCIATED DUES	OM928	OMSUB2	1,231	993	-	78	753	42	1,285	0
929 DUPLICATE CHARGES - CREDIT	OM929	OMSUB2	(118)	(95)	-	(8)	(72)	(4)	(123)	(0)
930 MISCELLANEOUS GENERAL EXPENSES	OM930	OMSUB2	75,962	61,250	-	4,829	46,475	2,590	79,261	12
931 RENTS AND LEASES	OM931	NTPLANT	3,761	3,079	-	1,246	371	841	-	-
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	-	-	-	-	-	-	-	-
933 TRANSPORTATION EXPENSES	OM933	PGP	-	-	-	-	-	-	-	-
935 MAINT OF GENERAL PLANT	OM935	NTPLANT	36,939	30,237	-	12,237	3,648	8,258	-	-
Total Administrative and General Expense	OMAG	1582779	\$ 458,653	\$ 363,188	\$ -	\$ 43,214	\$ 268,702	\$ 25,732	\$ 419,662	\$ 45
Total Operation and Maintenance Expenses	TOM		\$ 1,666,140	\$ 1,336,826	\$ -	\$ 119,975	\$ 1,007,464	\$ 66,911	\$ 1,679,590	\$ 230
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 1,666,140	\$ 1,336,826	\$ -	\$ 119,975	\$ 1,007,464	\$ 66,911	\$ 1,679,590	\$ 230

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
<b>Other Expenses</b>							
<b>Depreciation Expenses</b>							
Steam Prod Plant	DEPRPP	PPROD	-	-	-	-	-
Transmission	DEPRTP	PTRAN	-	-	-	-	-
Dist-Structures	DEPRDP1	P361	-	-	-	-	-
Dist-Station	DEPRDP2	P362	-	-	-	-	-
Dist-Poles and Fixtures	DEPRDP3	P364	-	-	-	-	-
Dist-OH Conductor	DEPRDP4	P365	-	-	-	-	-
Dist-UG Conduit	DEPRDP5	P366	-	-	-	-	-
Dist-UG Conductor	DEPRDP6	P367	-	-	-	-	-
Dist-Line Transformers	DEPRDP7	P368	-	-	-	-	-
Dist-Services	DEPRDP8	P369	-	-	-	-	-
Dist-Meters	DEPRDP9	P370	-	-	-	-	-
Dist-Installations on Customer Premises	DEPRDP10	P371	-	-	-	-	-
Dist-Lighting & Signal Systems	DEPRDP11	P373	-	-	-	-	-
Distribution Plant	DEPRDP12	PDIST	2,398,969	-	-	-	21,719
General Plant	DEPRGP	PGP	122,239	-	-	-	1,107
Asset Retirement Costs	DEPRGP	PGP	-	-	-	-	-
AMORT LIMITED-TERM ELECT PLANT	DEPRLTEP	PT&D	-	-	-	-	-
AMORT ELECT PLANT ACQUISIT ADJ	DEPRAADJ	PDIST	-	-	-	-	-
<b>Total Depreciation Expense</b>	<b>TDEPR</b>		<b>\$ 2,521,208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,826</b>
Property Taxes	PTAX	NTPLANT	\$ -	-	-	-	-
Other Taxes (PSC Assessment)	OT	NTPLANT	\$ 29,260	-	-	-	397
Interest -- LTD	INTLTD	NTPLANT	\$ 672,533	-	-	-	9,135
Interest -- Other	INTOTH	NTPLANT	\$ 144,434	-	-	-	1,962
Other Deductions	DONAT	NTPLANT	\$ 21,627	-	-	-	294
Regulatory Liabilities	REGLIAB	NTPLANT	\$ -	-	-	-	-
Other Deductions	DEDUCT	NTPLANT	\$ -	-	-	-	-
<b>Total Other Expenses</b>	<b>TOE</b>		<b>\$ 3,389,063</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,613</b>
<b>Total Cost of Service (O&amp;M + Other Expenses)</b>			<b>\$ 29,608,252</b>	<b>\$ 4,148,972</b>	<b>\$ 16,184,058</b>	<b>\$ -</b>	<b>\$ 43,636</b>

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
<b>Other Expenses</b>										
<b>Depreciation Expenses</b>										
Steam Prod Plant	DEPRPP	PPROD	-	-	-	-	-	-	-	-
Transmission	DEPRTP	PTRAN	-	-	-	-	-	-	-	-
Dist-Structures	DEPRDP1	P361	-	-	-	-	-	-	-	-
Dist-Station	DEPRDP2	P362	-	-	-	-	-	-	-	-
Dist-Poles and Fixtures	DEPRDP3	P364	-	-	-	-	-	-	-	-
Dist-OH Conductor	DEPRDP4	P365	-	-	-	-	-	-	-	-
Dist-UG Conduit	DEPRDP5	P366	-	-	-	-	-	-	-	-
Dist-UG Conductor	DEPRDP6	P367	-	-	-	-	-	-	-	-
Dist-Line Transformers	DEPRDP7	P368	-	-	-	-	-	-	-	-
Dist-Services	DEPRDP8	P369	-	-	-	-	-	-	-	-
Dist-Meters	DEPRDP9	P370	-	-	-	-	-	-	-	-
Dist-Installations on Customer Premises	DEPRDP10	P371	-	-	-	-	-	-	-	-
Dist-Lighting & Signal Systems	DEPRDP11	P373	-	-	-	-	-	-	-	-
Distribution Plant	DEPRDP12	PDIST	987,222	787,528	-	273,456	164,641	164,403	-	-
General Plant	DEPRGP	PGP	50,304	40,128	-	13,934	8,389	8,377	-	-
Asset Retirement Costs	DEPRGP	PGP	-	-	-	-	-	-	-	-
AMORT LIMITED-TERM ELECT PLANT	DEPRLTEP	PT&D	-	-	-	-	-	-	-	-
AMORT ELECT PLANT ACQUISIT ADJ	DEPRAADJ	PDIST	-	-	-	-	-	-	-	-
<b>Total Depreciation Expense</b>	<b>TDEPR</b>		<b>1,037,526</b>	<b>827,657</b>	<b>-</b>	<b>287,390</b>	<b>173,030</b>	<b>172,780</b>	<b>-</b>	<b>-</b>
Property Taxes	PTAX	NTPLANT	-	-	-	-	-	-	-	-
Other Taxes (PSC Assessment)	OT	NTPLANT	11,675	9,557	-	3,868	1,153	2,610	-	-
Interest -- LTD	INTLTD	NTPLANT	268,347	219,662	-	88,896	26,500	59,994	-	-
Interest -- Other	INTOTH	NTPLANT	57,630	47,175	-	19,091	5,691	12,884	-	-
Other Deductions	DONAT	NTPLANT	8,629	7,064	-	2,859	852	1,929	-	-
Regulatory Liabilities	REGLIAB	NTPLANT	-	-	-	-	-	-	-	-
Other Deductions	DEDUCT	NTPLANT	-	-	-	-	-	-	-	-
<b>Total Other Expenses</b>	<b>TOE</b>		<b>\$ 1,383,807</b>	<b>\$ 1,111,115</b>	<b>\$ -</b>	<b>\$ 402,104</b>	<b>\$ 207,226</b>	<b>\$ 250,197</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Cost of Service (O&amp;M + Other Expenses)</b>			<b>\$ 3,049,947</b>	<b>\$ 2,447,941</b>	<b>\$ -</b>	<b>\$ 522,079</b>	<b>\$ 1,214,690</b>	<b>\$ 317,108</b>	<b>\$ 1,679,590</b>	<b>\$ 230</b>

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

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



**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

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

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment	
				Demand	Energy	Demand	Demand	
<b>Labor Expenses (Continued)</b>								
<b>Purchased Power</b>								
555 PURCHASED POWER	LB555	OMPP	\$ -	-	-	-	-	-
557 OTHER EXPENSES	LB557	OMPP		-	-	-	-	-
Total Purchased Power Labor	LBPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Labor Expenses</b>								
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	\$ -	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-
Total Transmission Labor Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Operation Labor Expense</b>								
580 OPERATION SUPERVISION AND ENGI	LB580	PDIST	\$ 109,067	-	-	-	-	987
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	21,063	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P371	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	254,941	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P369	145	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	80,464	-	-	-	-	728
589 RENTS	LB589	PDIST	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ 465,679	\$ -	\$ -	\$ -	\$ -	\$ 1,716

**BIG SANDY RECC**  
**Cost of Service Study**  
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12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
<b>Labor Expenses (Continued)</b>										
<b>Purchased Power</b>										
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	OMPP	-	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Labor Expenses</b>										
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Operation Labor Expense</b>										
580 OPERATION SUPERVISION AND ENGI	LB580	PDIST	44,883	35,804	-	12,432	7,485	7,474	-	-
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	12,215	8,848	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P371	-	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-	254,941	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P369	-	-	-	145	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	33,112	26,414	-	9,172	5,522	5,514	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ 90,210	\$ 71,067	\$ -	\$ 21,750	\$ 267,948	\$ 12,989	\$ -	\$ -

**BIG SANDY RECC**  
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12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment	
				Demand	Energy	Demand	Demand	
<b>Labor Expenses (Continued)</b>								
<b>Distribution Maintenance Labor Expense</b>								
590 MAINTENANCE SUPERVISION AND EN	LB590	PDIST	110,621	-	-	-	-	1,002
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	450,344	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	1,357	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	15,017	-	-	-	-	136
Total Distribution Maintenance Labor Expense	LBDM		\$ 577,338	\$ -	\$ -	\$ -	\$ -	1,137
Total Distribution Operation and Maintenance Labor Expenses			1,043,018	-	-	-	-	2,853
Transmission and Distribution Labor Expenses			1,043,018	-	-	-	-	2,853
Purchased Power, Transmission and Distribution Labor Expenses	LBSUB		\$ 1,043,018	\$ -	\$ -	\$ -	\$ -	2,853
<b>Customer Accounts Expense</b>								
901 SUPERVISION/CUSTOMER ACCTS	LB901	F009	\$ -	-	-	-	-	-
902 METER READING EXPENSES	LB902	F009	55,691	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F009	263,996	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F009	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F009	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ 319,687	\$ -	\$ -	\$ -	\$ -	-
<b>Customer Service Expense</b>								
907 SUPERVISION	LB907	F010	\$ -	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F010	47,565	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F012	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F010	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F012	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F010	-	-	-	-	-	-
911 SUPERVISION	LB911	F010	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F012	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F012	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	LB915	F012	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F012	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ 47,565	\$ -	\$ -	\$ -	\$ -	-
Sub-Total Trans, Distr, Cust Acct and Cust Service Labor Exp	LBSUB2		1,410,270	-	-	-	-	2,853

**BIG SANDY RECC  
Cost of Service Study  
Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
<b>Labor Expenses (Continued)</b>										
<b>Distribution Maintenance Labor Expense</b>										
590 MAINTENANCE SUPERVISION AND EN	LB590	PDIST	45,522	36,314	-	12,610	7,592	7,581	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	261,165	189,180	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	727	629	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	6,180	4,930	-	1,712	1,031	1,029	-	-
Total Distribution Maintenance Labor Expense	LBDM		\$ 313,594	\$ 231,053	\$ -	\$ 14,321	\$ 8,622	\$ 8,610	\$ -	\$ -
Total Distribution Operation and Maintenance Labor Expenses			403,804	302,120	-	36,071	276,571	21,599	-	-
Transmission and Distribution Labor Expenses			403,804	302,120	-	36,071	276,571	21,599	-	-
Purchased Power, Transmission and Distribution Labor Expenses	LBSUB		\$ 403,804	\$ 302,120	\$ -	\$ 36,071	\$ 276,571	\$ 21,599	\$ -	\$ -
<b>Customer Accounts Expense</b>										
901 SUPERVISION/CUSTOMER ACCTS	LB901	F009	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F009	-	-	-	-	-	-	55,691	-
903 RECORDS AND COLLECTION	LB903	F009	-	-	-	-	-	-	263,996	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F009	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F009	-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,687	\$ -
<b>Customer Service Expense</b>										
907 SUPERVISION	LB907	F010	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F010	-	-	-	-	-	-	47,565	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F012	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F010	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F012	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F010	-	-	-	-	-	-	-	-
911 SUPERVISION	LB911	F010	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F012	-	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F012	-	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	LB915	F012	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F012	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,565	\$ -
Sub-Total Trans, Distr, Cust Acct and Cust Service Labor Exp	LBSUB2		403,804	302,120	-	36,071	276,571	21,599	367,252	-

**BIG SANDY RECC**  
**Cost of Service Study**  
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12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment	
				Demand	Energy	Demand	Demand	
<b>Labor Expenses (Continued)</b>								
<b>Administrative and General Expense</b>								
920 ADMIN. & GEN. SALARIES-	LB920	OMSUB2	\$ 388,964	-	-	-	-	492
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB2	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	OMSUB2	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	NTPLANT	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB2	-	-	-	-	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB2	298,399	-	-	-	-	604
928 REGULATORY COMMISSION EXPENSES	LB928	OMSUB2	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	OMSUB2	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	OMSUB2	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	NTPLANT	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	-	-	-	-	-	-
950 PAYROLL GENERAL LEDGER DEFAULT	LB950	PGP	-	-	-	-	-	-
Total Administrative and General Expense	LBAG		\$ 687,363	\$ -	\$ -	\$ -	\$ -	1,095
Total Operation and Maintenance Expenses	TLB		\$ 2,097,633	\$ -	\$ -	\$ -	\$ -	3,949
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 2,097,633	\$ -	\$ -	\$ -	\$ -	3,949

**BIG SANDY RECC**  
**Cost of Service Study**  
**Functional Assignment and Classification**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
<b>Labor Expenses (Continued)</b>										
<b>Administrative and General Expense</b>										
920 ADMIN. & GEN. SALARIES-	LB920	OMSUB2	109,140	88,003	-	6,938	66,773	3,722	113,879	17
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB2	-	-	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	OMSUB2	-	-	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	NTPLANT	-	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB2	-	-	-	-	-	-	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB2	85,441	63,926	-	7,632	58,520	4,570	77,707	-
928 REGULATORY COMMISSION EXPENSES	LB928	OMSUB2	-	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	OMSUB2	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	OMSUB2	-	-	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	NTPLANT	-	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	-	-	-	-	-	-	-	-
950 PAYROLL GENERAL LEDGER DEFAULT	LB950	PGP	-	-	-	-	-	-	-	-
Total Administrative and General Expense	LBAG		\$ 194,581	\$ 151,929	\$ -	\$ 14,570	\$ 125,293	\$ 8,292	\$ 191,586	\$ 17
Total Operation and Maintenance Expenses	TLB		\$ 598,385	\$ 454,048	\$ -	\$ 50,641	\$ 401,864	\$ 29,891	\$ 558,839	\$ 17
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 598,385	\$ 454,048	\$ -	\$ 50,641	\$ 401,864	\$ 29,891	\$ 558,839	\$ 17

**BIG SANDY RECC**  
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12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	Power Supply		Transmission	Station Equipment
				Demand	Energy	Demand	Demand
<b>Functional Vectors</b>							
Station Equipment	F001		1.000000	0.000000	0.000000	0.000000	1.000000
Poles, Towers and Fixtures	F002		1.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		1.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		1.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		1.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		1.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		1.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		1.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		1.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		1.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		1.000000	0.000000	0.000000	1.000000	0.000000
Load Management	F012		1.000000	0.000000	0.000000	0.000000	0.000000
<b>Purchased Power Expenses</b>	OMPP		1.000000	0.2041	0.7959	-	-
Intallations on Customer Premises - Plant in Service	F013		1.000000	0.000000	0.000000	0.000000	0.000000
Intallations on Customer Premises - Accum Depr	F014		1.000000	0.000000	0.000000	0.000000	0.000000
Mapping	F015		1.000000	0.000000	0.000000	0.000000	0.000000
Production - Demand	F016		1.000000	1.000000	0.000000	0.000000	0.000000
Production - Energy	F017		1.000000	0.000000	1.000000	0.000000	0.000000



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12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting	Meter Reading Billing and Cust Acct Service	Load Management
			Demand	Customer	Demand	Customer	Customer	Customer	Customer	Customer
<b>Functional Vectors</b>										
Station Equipment	F001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.579922	0.420078	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		0.579922	0.420078	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		0.051452	0.948548	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		0.536039	0.463961	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
<b>Purchased Power Expenses</b>										
	OMPP		-	-	-	-	-	-	-	-
Intallations on Customer Premises - Plant in Service	F013		0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Intallations on Customer Premises - Accum Depr	F014		0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Mapping	F015		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production - Demand	F016		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production - Energy	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	A1 - Farm & Home A1	A2 - Commercial & Small Power A2	LP - Large Power LP	LPR - Large Power LPR	IND 1-B - Industrial IND-1B	Lighting YL
<b>Plant in Service</b>									
<b>Production &amp; Purchase Power</b>									
Demand	PLPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	PLPPE	PPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	PLPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission</b>									
Demand	PLTD	TA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>									
Demand	PLSED	SA1	\$ 549,688	\$ 452,523	\$ 24,807	\$ 51,209	\$ 7,781	\$ 8,405	\$ 4,963
<b>Primary &amp; Secondary Distribution Plant</b>									
Demand	PLDPD	DA1	\$ 24,985,470	\$ 18,610,963	\$ 617,433	\$ 2,692,381	\$ 1,044,950	\$ 352,520	\$ 1,667,224
Customer	PLDPC	C01	\$ 19,931,444	\$ 18,229,354	\$ 1,379,278	\$ 255,189	\$ 13,342	\$ 1,570	\$ 52,712
Total Primary Distribution Plant	PLD		\$ 44,916,914	\$ 36,840,318	\$ 1,996,710	\$ 2,947,570	\$ 1,058,291	\$ 354,089	\$ 1,719,936
<b>Customer Services</b>									
Demand	PLCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PLCSC	SERV	\$ 6,920,867	\$ 6,152,527	\$ 465,515	\$ 193,788	\$ 109,037	\$ -	\$ -
Total Customer Services			\$ 6,920,867	\$ 6,152,527	\$ 465,515	\$ 193,788	\$ 109,037	\$ -	\$ -
<b>Meters</b>									
Customer	PLMC	C03	\$ 4,166,879	\$ 3,734,701	\$ 282,577	\$ 139,733	\$ 8,829	\$ 1,039	\$ -
<b>Lighting Systems</b>									
Customer	PLLSC	C04	\$ 4,160,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,160,846
<b>Meter Reading, Billing and Customer Service</b>									
Customer	PLMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>									
Customer	PLCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	PLT		\$ 60,715,193	\$ 47,180,068	\$ 2,769,609	\$ 3,332,300	\$ 1,183,938	\$ 363,533	\$ 5,885,744

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	A1 - Farm & Home A1	A2 - Commercial & Small Power A2	LP - Large Power LP	LPR - Large Power LPR	IND 1-B - Industrial IND-1B	Lighting YL
<b>Net Utility Plant</b>									
<b>Production &amp; Purchase Power</b>									
Demand	NPPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	NPPPE	PPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	NPPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission</b>									
Demand	NPTD	TA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>									
Demand	NPSED	SA1	\$ 454,131	\$ 373,857	\$ 20,494	\$ 42,307	\$ 6,429	\$ 6,944	\$ 4,100
<b>Primary Distribution Plant</b>									
Demand	NPPDP	DA1	\$ 13,341,099	\$ 9,937,404	\$ 329,681	\$ 1,437,608	\$ 557,955	\$ 188,229	\$ 890,221
Customer	NPDPC	C01	\$ 10,920,722	\$ 9,988,123	\$ 755,726	\$ 139,822	\$ 7,310	\$ 860	\$ 28,882
Total Primary Distribution Plant			\$ 24,261,821	\$ 19,925,527	\$ 1,085,407	\$ 1,577,430	\$ 565,265	\$ 189,089	\$ 919,103
<b>Customer Services</b>									
Demand	NPCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	NPCSC	SERV	\$ 4,419,547	\$ 3,928,898	\$ 297,270	\$ 123,750	\$ 69,629	\$ -	\$ -
Total Customer Services			\$ 4,419,547	\$ 3,928,898	\$ 297,270	\$ 123,750	\$ 69,629	\$ -	\$ -
<b>Meters</b>									
Customer	NPMC	C03	\$ 1,317,460	\$ 1,180,816	\$ 89,343	\$ 44,180	\$ 2,792	\$ 328	\$ -
<b>Lighting Systems</b>									
Customer	NPLSC	C04	\$ 2,982,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,982,637
<b>Meter Reading, Billing and Customer Service</b>									
Customer	NPMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>									
Customer	NPCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	NPT		\$ 33,435,596	\$ 25,409,098	\$ 1,492,515	\$ 1,787,667	\$ 644,114	\$ 196,362	\$ 3,905,840

0.76

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	A1 - Farm & Home A1	A2 - Commercial & Small Power A2	LP - Large Power LP	LPR - Large Power LPR	IND 1-B - Industrial IND-1B	Lighting YL
<b>Net Cost Rate Base</b>									
<b>Production &amp; Purchase Power</b>									
Demand	RBPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	RBPPE	PPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	RBPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission</b>									
Demand	RBTD	TA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>									
Demand	RBSED	SA1	\$ 452,863	\$ 372,813	\$ 20,437	\$ 42,189	\$ 6,411	\$ 6,925	\$ 4,089
<b>Primary Distribution Plant</b>									
Demand	RBDPD	DA1	\$ 13,440,493	\$ 10,011,440	\$ 332,137	\$ 1,448,319	\$ 562,112	\$ 189,632	\$ 896,854
Customer	RBDPC	C01	\$ 11,000,975	\$ 10,061,522	\$ 761,279	\$ 140,849	\$ 7,364	\$ 866	\$ 29,094
Total Primary Distribution Plant			\$ 24,441,468	\$ 20,072,961	\$ 1,093,416	\$ 1,589,168	\$ 569,476	\$ 190,498	\$ 925,948
<b>Customer Services</b>									
Demand	RBCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	RBCSC	SERV	\$ 4,404,386	\$ 3,915,421	\$ 296,250	\$ 123,325	\$ 69,390	\$ -	\$ -
Total Customer Services			\$ 4,404,386	\$ 3,915,421	\$ 296,250	\$ 123,325	\$ 69,390	\$ -	\$ -
<b>Meters</b>									
Customer	RBMC	C03	\$ 1,425,236	\$ 1,277,414	\$ 96,652	\$ 47,794	\$ 3,020	\$ 355	\$ -
<b>Lighting Systems</b>									
Customer	RBLSC	C04	\$ 2,972,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,972,870
<b>Meter Reading, Billing and Customer Service</b>									
Customer	RBMRBC	C05	\$ 209,949	\$ 192,020	\$ 14,529	\$ 2,688	\$ 141	\$ 17	\$ 555
<b>Load Management</b>									
Customer	RBCSC	C06	\$ 29	\$ 26	\$ 2	\$ 0	\$ 0	\$ -	\$ 0
Total	RBT		\$ 33,906,801 1.0000	\$ 25,830,656 0.7618	\$ 1,521,287 0.0449	\$ 1,805,165 0.0532	\$ 648,437 0.0191	\$ 197,794 0.0058	\$ 3,903,462 0.1151

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	A1 - Farm & Home A1	A2 - Commercial & Small Power A2	LP - Large Power LP	LPR - Large Power LPR	IND 1-B - Industrial IND-1B	Lighting YL
<b><u>Operation and Maintenance Expenses</u></b>									
<b>Production &amp; Purchase Power</b>									
Demand	OMPPD	PPDA	\$ 4,148,972	\$ 3,352,757	\$ 183,794	\$ 379,408	\$ 57,651	\$ 138,589	\$ 36,772
Energy	OMPPE	PPEA	16,184,058	12,217,116	686,777	1,844,135	804,273	338,015	293,743
Total Purchase Power	OMPPT		20,333,030	15,569,873	870,571	2,223,544	861,924	476,604	330,514
<b>Transmission</b>									
Demand	OMTD	TOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>									
Demand	OMSED	SOMA	\$ 9,023	\$ 7,428	\$ 407	\$ 841	\$ 128	\$ 138	\$ 81
<b>Primary Distribution Plant</b>									
Demand	OMDPD	DOM	\$ 1,666,140	\$ 1,241,060	\$ 41,173	\$ 179,540	\$ 69,682	\$ 23,508	\$ 111,178
Customer	OMDPC	C01	1,336,826	1,222,665	92,510	17,116	895	105	3,535
Total Primary Distribution Plant			\$ 3,002,966	\$ 2,463,725	\$ 133,683	\$ 196,656	\$ 70,577	\$ 23,613	\$ 114,713
<b>Customer Services</b>									
Demand	OMCSD	SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	OMCSC	SERV	119,975	106,655	8,070	3,359	1,890	-	-
Total Customer Services			\$ 119,975	\$ 106,655	\$ 8,070	\$ 3,359	\$ 1,890	\$ -	\$ -
<b>Meters</b>									
Customer	OMMC	C03	\$ 1,007,464	\$ 902,972	\$ 68,321	\$ 33,785	\$ 2,135	\$ 251	\$ -
<b>Lighting Systems</b>									
Customer	OMLSC	C04	\$ 66,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,911
<b>Meter Reading, Billing and Customer Service</b>									
Customer	OMMRBC	C05	\$ 1,679,590	\$ 1,536,158	\$ 116,229	\$ 21,504	\$ 1,124	\$ 132	\$ 4,442
<b>Load Management</b>									
Customer	OMCSC	C06	\$ 230	\$ 211	\$ 16	\$ 3	\$ 0	\$ -	\$ 1
Total	OMT		\$ 26,219,189	\$ 20,587,023	\$ 1,197,297	\$ 2,479,691	\$ 937,778	\$ 500,738	\$ 516,662
			1.0000	0.7852	0.0457	0.0946	0.0358	0.0191	0.0197

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	A1 - Farm & Home A1	A2 - Commercial & Small Power A2	LP - Large Power LP	LPR - Large Power LPR	IND 1-B - Industrial IND-1B	Lighting YL
<b>Labor Expenses</b>									
<b>Production &amp; Purchase Power</b>									
Demand	LBPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	LBPPE	PPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	LBPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission</b>									
Demand	LBSD	TOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>									
Demand	LBSD	SOMA	\$ 3,949	\$ 3,251	\$ 178	\$ 368	\$ 56	\$ 60	\$ 36
<b>Primary Distribution Plant</b>									
Demand	LBDPD	DOM	\$ 598,385	\$ 445,720	\$ 14,787	\$ 64,481	\$ 25,026	\$ 8,443	\$ 39,929
Customer	LBDPC	C01	\$ 454,048	\$ 415,274	\$ 31,421	\$ 5,813	\$ 304	\$ 36	\$ 1,201
Total Primary Distribution Plant			\$ 1,052,433	\$ 860,993	\$ 46,208	\$ 70,294	\$ 25,330	\$ 8,478	\$ 41,130
<b>Customer Services</b>									
Demand	LBCSD	SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	LBCSC	SERV	\$ 50,641	\$ 45,019	\$ 3,406	\$ 1,418	\$ 798	\$ -	\$ -
Total Customer Services			\$ 50,641	\$ 45,019	\$ 3,406	\$ 1,418	\$ 798	\$ -	\$ -
<b>Meters</b>									
Customer	LBMC	C03	\$ 401,864	\$ 360,184	\$ 27,252	\$ 13,476	\$ 852	\$ 100	\$ -
<b>Lighting Systems</b>									
Customer	LBLSC	C04	\$ 29,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,891
<b>Meter Reading, Billing and Customer Service</b>									
Customer	LBMRC	C05	\$ 558,839	\$ 511,116	\$ 38,672	\$ 7,155	\$ 374	\$ 44	\$ 1,478
<b>Load Management</b>									
Customer	LBCSC	C06	\$ 17	\$ 15	\$ 1	\$ 0	\$ 0	\$ -	\$ 0
Total	LBT		\$ 2,097,633 1.0000	\$ 1,780,578 0.8489	\$ 115,718 0.0552	\$ 92,711 0.0442	\$ 27,409 0.0131	\$ 8,683 0.0041	\$ 72,534 0.0346

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	A1 - Farm & Home A1	A2 - Commercial & Small Power A2	LP - Large Power LP	LPR - Large Power LPR	IND 1-B - Industrial IND-1B	Lighting YL
<b>Depreciation Expenses</b>									
<b>Production &amp; Purchase Power</b>									
Demand	DPPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	DPPPE	PPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	DPPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission</b>									
Demand	DPTD	TA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>									
Demand	DPSED	SA1	\$ 22,826	\$ 18,791	\$ 1,030	\$ 2,126	\$ 323	\$ 349	\$ 206
<b>Primary Distribution Plant</b>									
Demand	DPDPD	DA1	\$ 1,037,526	\$ 772,823	\$ 25,639	\$ 111,802	\$ 43,392	\$ 14,638	\$ 69,232
Customer	DPDPC	C01	\$ 827,657	\$ 756,977	\$ 57,275	\$ 10,597	\$ 554	\$ 65	\$ 2,189
Total Primary Distribution Plant			\$ 1,865,182	\$ 1,529,800	\$ 82,914	\$ 122,398	\$ 43,946	\$ 14,704	\$ 71,421
<b>Customer Services</b>									
Demand	DPCSD	SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	DPCSC	SERV	\$ 287,390	\$ 255,485	\$ 19,331	\$ 8,047	\$ 4,528	\$ -	\$ -
Total Customer Services			\$ 287,390	\$ 255,485	\$ 19,331	\$ 8,047	\$ 4,528	\$ -	\$ -
<b>Meters</b>									
Customer	DPMC	C03	\$ 173,030	\$ 155,084	\$ 11,734	\$ 5,802	\$ 367	\$ 43	\$ -
<b>Lighting Systems</b>									
Customer	DPLSC	C04	\$ 172,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,780
<b>Meter Reading, Billing and Customer Service</b>									
Customer	DPMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>									
Customer	DPCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	DPT		\$ 2,521,208	\$ 1,959,160	\$ 115,008	\$ 138,374	\$ 49,163	\$ 15,096	\$ 244,407
			1.0000	0.7771	0.0456	0.0549	0.0195	0.0060	0.0969

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	A1 - Farm & Home A1	A2 - Commercial & Small Power A2	LP - Large Power LP	LPR - Large Power LPR	IND 1-B - Industrial IND-1B	Lighting YL
<b>Property Taxes</b>									
<b>Production &amp; Purchase Power</b>									
Demand	PTPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	PTPPE	PPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	PTPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission</b>									
Demand	PTTD	TOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Station Equipment</b>									
Demand	PTSED	SOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Primary Distribution Plant</b>									
Demand	PTDPD	DOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PTDPC	C01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Primary Distribution Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Services</b>									
Demand	PTCSD	SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PTCSC	SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Customer Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meters</b>									
Customer	PTMC	C03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Lighting Systems</b>									
Customer	PTLSC	C04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>									
Customer	PTMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>									
Customer	PTCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	PTT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	A1 - Farm & Home A1	A2 - Commercial & Small Power A2	LP - Large Power LP	LPR - Large Power LPR	IND 1-B - Industrial IND-1B	Lighting YL
<b>Other Taxes</b>									
<b>Production &amp; Purchase Power</b>									
Demand	OTPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Energy	OTPPE	PPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Purchase Power	OTPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Transmission</b>									
Demand	OTTD	TOMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Station Equipment</b>									
Demand	OTSED	SOMA	\$ 397	\$ 327	\$ 18	\$ 37	\$ 6	\$ 6	4
<b>Primary Distribution Plant</b>									
Demand	OTDPD	DOM	\$ 11,675	\$ 8,696	\$ 289	\$ 1,258	\$ 488	\$ 165	779
Customer	OTDPC	C01	\$ 9,557	\$ 8,741	\$ 661	\$ 122	\$ 6	\$ 1	25
Total Primary Distribution Plant			\$ 21,232	\$ 17,437	\$ 950	\$ 1,380	\$ 495	\$ 165	804
<b>Customer Services</b>									
Demand	OTCSD	SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Customer	OTCSC	SERV	\$ 3,868	\$ 3,438	\$ 260	\$ 108	\$ 61	\$ -	-
Total Customer Services			\$ 3,868	\$ 3,438	\$ 260	\$ 108	\$ 61	\$ -	-
<b>Meters</b>									
Customer	OTMC	C03	\$ 1,153	\$ 1,033	\$ 78	\$ 39	\$ 2	\$ 0	-
<b>Lighting Systems</b>									
Customer	OTLSC	C04	\$ 2,610	\$ -	\$ -	\$ -	\$ -	\$ -	2,610
<b>Meter Reading, Billing and Customer Service</b>									
Customer	OTMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Load Management</b>									
Customer	OTCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	OTT		\$ 29,260	\$ 22,236	\$ 1,306	\$ 1,564	\$ 564	\$ 172	3,418
			1.0000	0.7599	0.0446	0.0535	0.0193	0.0059	0.1168

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	A1 - Farm & Home A1	A2 - Commercial & Small Power A2	LP - Large Power LP	LPR - Large Power LPR	IND 1-B - Industrial IND-1B	Lighting YL
<b>Cost of Service Summary -- Unadjusted Results</b>									
<b>Operating Revenues</b>									
Total Sales of Electric Energy	REVUC	R01	\$ 28,470,742	\$ 21,819,247	\$ 1,434,521	\$ 2,745,686	\$ 1,036,084	\$ 549,855	\$ 885,348
Other Electric Revenues		RCRev	\$ 836,258	\$ 784,669	\$ 51,589	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues	TOR		\$ 29,307,000	\$ 22,603,917	\$ 1,486,109	\$ 2,745,686	\$ 1,036,084	\$ 549,855	\$ 885,348
<b>Operating Expenses</b>									
Operation and Maintenance Expenses			\$ 26,219,189	\$ 20,587,023	\$ 1,197,297	\$ 2,479,691	\$ 937,778	\$ 500,738	\$ 516,662
Depreciation and Amortization Expenses			2,521,208	1,959,160	115,008	138,374	49,163	15,096	244,407
Property Taxes		NPT	-	-	-	-	-	-	-
Other Taxes			29,260	22,236	1,306	1,564	564	172	3,418
Total Operating Expenses	TOE		\$ 28,769,658	\$ 22,568,419	\$ 1,313,612	\$ 2,619,630	\$ 987,505	\$ 516,006	\$ 764,487
Utility Operating Margin	TOM		\$ 537,342	\$ 35,498	\$ 172,497	\$ 126,057	\$ 48,580	\$ 33,850	\$ 120,861
<b>Net Cost Rate Base</b>			\$ 33,906,801	\$ 25,830,656	\$ 1,521,287	\$ 1,805,165	\$ 648,437	\$ 197,794	\$ 3,903,462
<b>Rate of Return</b>			<b>1.58%</b>	<b>0.14%</b>	<b>11.34%</b>	<b>6.98%</b>	<b>7.49%</b>	<b>17.11%</b>	<b>3.10%</b>
<b>Unitized Rate of Return</b>			<b>1.00</b>	<b>0.09</b>	<b>7.15</b>	<b>4.41</b>	<b>4.73</b>	<b>10.80</b>	<b>1.95</b>

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	A1 - Farm & Home A1	A2 - Commercial & Small Power A2	LP - Large Power LP	LPR - Large Power LPR	IND 1-B - Industrial IND-1B	Lighting YL
<b>Cost of Service Summary -- Adjusted Results</b>									
<b>Operating Revenues</b>									
Total Operating Revenue -- Actual			\$ 29,307,000	\$ 22,603,917	\$ 1,486,109	\$ 2,745,686	\$ 1,036,084	\$ 549,855	\$ 885,348
Pro-Forma Adjustments:									
1 Fuel Adjustment Clause	FAC	Energy	\$ (3,386,805)	\$ (2,551,134)	\$ (143,410)	\$ (375,212)	\$ (159,548)	\$ (96,163)	\$ (61,338)
2 Environmental Surcharge	ES	12CP	\$ (2,537,412)	\$ (2,088,888)	\$ (114,510)	\$ (236,385)	\$ (35,919)	\$ (38,799)	\$ (22,910)
5 Year End Customers Revenue Increase	YEC		\$ (115,350)	\$ (85,227)	\$ (3,985)	\$ (26,139)	\$ -	\$ -	\$ -
Total Pro Forma Adjustments			\$ (6,039,567)	\$ (4,725,249)	\$ (261,906)	\$ (637,735)	\$ (195,467)	\$ (134,962)	\$ (84,248)
Total Pro-Forma Operating Revenue			\$ 23,267,433	\$ 17,878,667	\$ 1,224,204	\$ 2,107,951	\$ 840,617	\$ 414,894	\$ 801,100
<b>Operating Expenses</b>									
Total Operating Expenses -- Actual	TOE		\$ 28,769,658	\$ 22,568,419	\$ 1,313,612	\$ 2,619,630	\$ 987,505	\$ 516,006	\$ 764,487
Pro-Forma Adjustments:									
1 Fuel Adjustment Clause		Energy	\$ (2,889,068)	\$ (2,176,210)	\$ (122,334)	\$ (320,069)	\$ (136,100)	\$ (82,030)	\$ (52,324)
2 Environmental Surcharge		12CP	\$ (2,609,093)	\$ (2,147,899)	\$ (117,745)	\$ (243,063)	\$ (36,934)	\$ (39,895)	\$ (23,557)
3 Depreciation Expense		DPT	\$ (169,793)	\$ (131,941)	\$ (7,745)	\$ (9,319)	\$ (3,311)	\$ (1,017)	\$ (16,460)
4 reserved		RBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Year-End Customers			\$ (72,850)	\$ (51,431)	\$ (2,011)	\$ (19,409)	\$ -	\$ -	\$ -
6 Rate Case Expenses		RBT	\$ 25,333	\$ 19,299	\$ 1,137	\$ 1,349	\$ 484	\$ 148	\$ 2,916
7 Donations & Promotional Advertising		RBT	\$ (23,045)	\$ (17,556)	\$ (1,034)	\$ (1,227)	\$ (441)	\$ (134)	\$ (2,653)
8 Professional Services		RBT	\$ (33,268)	\$ (25,344)	\$ (1,493)	\$ (1,771)	\$ (636)	\$ (194)	\$ (3,830)
9 Directors Fees		LBT	\$ (16,109)	\$ (13,674)	\$ (889)	\$ (712)	\$ (210)	\$ (67)	\$ (557)
10 Wages & Salaries		LBT	\$ 245,967	\$ 208,790	\$ 13,569	\$ 10,871	\$ 3,214	\$ 1,018	\$ 8,505
11 Life Insurance		LBT	\$ (10,426)	\$ (8,850)	\$ (575)	\$ (461)	\$ (136)	\$ (43)	\$ (361)
12 Right of Way		DA1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pro Forma Adjustments			\$ (5,552,351)	\$ (4,344,817)	\$ (239,120)	\$ (583,810)	\$ (174,070)	\$ (122,214)	\$ (88,320)
Total Pro-forma Operating Expenses			\$ 23,217,307	\$ 18,223,603	\$ 1,074,492	\$ 2,035,819	\$ 813,435	\$ 393,792	\$ 676,167
<b>Utility Operating Margin -- Pro-Forma</b>			\$ 50,126	\$ (344,935)	\$ 149,712	\$ 72,132	\$ 27,183	\$ 21,102	\$ 124,933
<b>Net Cost Rate Base</b>			\$ 33,906,801	\$ 25,830,656	\$ 1,521,287	\$ 1,805,165	\$ 648,437	\$ 197,794	\$ 3,903,462
Pro-forma Rate Base Adjustments Reserved		RBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pro-forma Rate Base			\$ 33,906,801	\$ 25,830,656	\$ 1,521,287	\$ 1,805,165	\$ 648,437	\$ 197,794	\$ 3,903,462
<b>Rate of Return</b>			<b>0.15%</b>	<b>-1.34%</b>	<b>9.84%</b>	<b>4.00%</b>	<b>4.19%</b>	<b>10.67%</b>	<b>3.20%</b>
<b>Unitized Rate of Return</b>			<b>1.00</b>	<b>(9.03)</b>	<b>66.57</b>	<b>27.03</b>	<b>28.36</b>	<b>72.17</b>	<b>21.65</b>

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	A1 - Farm & Home A1	A2 - Commercial & Small Power A2	LP - Large Power LP	LPR - Large Power LPR	IND 1-B - Industrial IND-1B	Lighting YL
<b>Allocation Factors</b>									
<b>Energy Allocation Factors</b>									
Energy Usage by Class	E01	Energy	1.000000	0.753257	0.042344	0.110786	0.047109	0.028393	0.018111
<b>Demand Allocation Factors</b>									
Purchase Power -- Average 12 CP	D01	12CP	1.000000	0.823236	0.045129	0.093160	0.014156	0.015291	0.009029
Station Equipment -- Maximum Class Demand	D02	NCP	1.000000	0.846159	0.033552	0.068895	0.024529	0.014376	0.012489
Primary Distribution Plant -- Maximum Class Demand	D03	NCP	1.000000	0.846159	0.033552	0.068895	0.024529	0.014376	0.012489
Services	SERV		1.000000	0.888982	0.067263	0.028001	0.015755	-	-
Misc. Service Revenue	MISCSERV		1.000000	0.888982	0.067263	0.028001	0.015755	-	-
Residential & Commercial Rev	RCRev		23,253,768	21,819,247	1,434,521				
<b>Customer Allocation Factors</b>									
Primary Distribution Plant -- Average Number of Customers	C01	Cust01	1.000000	0.914603	0.069201	0.012803	0.000669	0.000079	0.002645
Customer Services -- Average Number of Customers	C02	Cust02	1.000000	0.914603	0.069201	0.012803	0.000669	0.000079	0.002645
Meter Costs -- Weighted Cost of Meters	C03		1.000000	0.896283	0.067815	0.033534	0.002119	0.000249	-
Lighting Systems -- Lighting Customers	C04	Cust04	1.000000	-	-	-	-	-	1.000000
Meter Reading and Billing -- Weighted Cost	C05	Cust02	1.000000	0.914603	0.069201	0.012803	0.000669	0.000079	0.002645
Load Management	C06	Cust06	1.000000	0.914675	0.069207	0.012804	0.000669	-	0.002645
<b>Other Allocation Factors</b>									
Rev	R01		28,778,186	22,054,864	1,450,011	2,775,336	1,047,273	555,793	894,909
Energy	E01		215,424,469	161,159,688	9,059,479	24,326,551	10,609,404	6,394,500	3,874,847
Loss Factor				0.050	0.050	0.025	-	-	0.05
Energy Including Losses	Energy		225,211,070	169,641,777	9,536,294	24,950,309	10,609,404	6,394,500	4,078,786
Customers (Monthly Bills)			152,382	139,369	10,545	1,951	102	12	403
Average Customers (Bills/12)	Cust01		12,699	11,614	879	163	9	1	34
Average Customers (Lighting = Lights)	Cust02		12,699	11,614	879	163	9	1	34
Average Customers (Lighting =45 Lights per Cust)	Cust03		12,698	11,614	879	163	9	-	34
Lighting	Cust04		1.0000	-	-	-	-	-	1
Average Customers (Lighting = 0)	Cust05		12,698	11,614	879	163	9	-	34
Load Management	Cust06		12,698	11,614	879	163	9	-	34
Winter CP Demands	WCP		448,400	370,887	19,805	40,144	5,842	6,518	5,204
Summer CP Demands	SCP		127,950	103,585	6,205	13,549	2,317	2,294	-
12 Month Sum of Coincident Demands	12CP		576,350	474,472	26,010	53,693	8,159	8,813	5,204
Class Maximum Demands	NCP		89,942	76,105	3,018	6,197	2,206	1,293	1,123
Sum of the Individual Customer Demands	SICD		1,448,632	1,227,134	40,711	84,135	33,536	11,016	52,100

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	A1 - Farm & Home A1	A2 - Commercial & Small Power A2	LP - Large Power LP	LPR - Large Power LPR	IND 1-B - Industrial IND-1B	Lighting YL
<b>Allocation Factors (continued)</b>									
Transmission Residual Demand Allocator	TRDA		576,350	474,472	26,010	53,693	8,159	8,813	5,204
Transmission Plant In Service			\$ -						
Customer Specific Assignment									
Transmission Residual	TRDA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	TA1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Plant Allocator	T01	TA1	-	-	-	-	-	-	-
Transmission Residual Demand Allocator	TOMDA		576,350	474,472	26,010	53,693	8,159	8,813	5,204
Transmission Plant In Service			\$ -						
Customer Specific Assignment			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Residual	TOMDA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	TOMA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission O&M Allocator	T02	TOMA	-	-	-	-	-	-	-
Distribution Residual Demand Allocator	DDA		1,647,444	1,227,134	40,711	177,525	68,900	23,244	109,930
Distribution Plant In Service			\$ 22,240,870						
Customer Specific Assignment									
Distribution Residual	DOMDA		\$ 22,240,870	\$ 16,566,589.0	\$ 549,609	\$ 2,396,628	\$ 930,164	\$ 313,796	\$ 1,484,083
Distribution Total	DT1		\$ 22,240,870	\$ 16,566,589.0	\$ 549,609	\$ 2,396,628	\$ 930,164	\$ 313,796	\$ 1,484,083
Distribution Plant Allocator	DA1	DT1	1.000000	0.74487	0.02471	0.10776	0.04182	0.01411	0.06673
Distribution Residual Demand Allocator	DOMDA		1,647,444	1,227,134.05	40,711	177,525	68,900	23,244	109,930
Distribution Plant In Service			\$ 22,240,870						
Customer Specific Assignment									
Distribution Residual	DOMDA		\$ 22,240,870	\$ 16,566,589.0	\$ 549,609	\$ 2,396,628	\$ 930,164	\$ 313,796	\$ 1,484,083
Distribution Total	DOMA		\$ 22,240,870	\$ 16,566,589.0	\$ 549,609	\$ 2,396,628	\$ 930,164	\$ 313,796	\$ 1,484,083
Distribution O&M Allocator	DOM	DOMA	1.000000	0.74487	0.02471	0.10776	0.04182	0.01411	0.06673
Substation Residual Demand Allocator	SDA		576,350	474,472	26,010	53,693	8,159	8,813	5,204
Substation Plant In Service			\$ 489,306						
Customer Specific Assignment									
Substation Residual	SDA		\$ 489,306	\$ 402,814	\$ 22,082	\$ 45,584	\$ 6,926	\$ 7,482	\$ 4,418
Substation Total	ST1		\$ 489,306	\$ 402,814	\$ 22,082	\$ 45,584	\$ 6,926	\$ 7,482	\$ 4,418
Substation Plant Allocator	SA1	ST1	1.000000	0.82324	0.04513	0.09316	0.01416	0.01529	0.00903
Substation Residual Demand Allocator	SOMDA		\$ 576,350	474,472	26,010	53,693	8,159	8,813	5,204
Substation Plant In Service			\$ 489,306						
Customer Specific Assignment									
Substation Residual	SOMDA		\$ 489,306	\$ 402,814	\$ 22,082	\$ 45,584	\$ 6,926	\$ 7,482	\$ 4,418
Substation Total	STOM		\$ 489,306	\$ 402,814	\$ 22,082	\$ 45,584	\$ 6,926	\$ 7,482	\$ 4,418
Substation O&M Allocator	SOMA	STOM	1.000000	0.82324	0.04513	0.09316	0.01416	0.01529	0.00903

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

<b>Description</b>	<b>Name</b>	<b>Allocation Vector</b>	<b>Total System</b>	<b>A1 - Farm &amp; Home A1</b>	<b>A2 - Commercial &amp; Small Power A2</b>	<b>LP - Large Power LP</b>	<b>LPR - Large Power LPR</b>	<b>IND 1-B - Industrial IND-1B</b>	<b>Lighting YL</b>
<b><u>Allocation Factors (continued)</u></b>									
Customer Services Demand	CSD		1,647,444	1,227,134	40,711	177,525	68,900	23,244	109,930
Customer Services Allocator	CSA	CSD	1.000000	0.74487	0.02471	0.10776	0.04182	0.01411	0.06673
Purchased Power Residual Demand Allocator	PPDRA		567,537	474,472	26,010	53,693	8,159	-	5,204
Purchased Power Demand Costs			\$ 4,148,972						
Customer Specific Assignment			\$ 138,589					138,589	
Purchased Power Demand Residual		PPDRA	\$ 4,010,383	\$ 3,352,757	\$ 183,794	\$ 379,408	\$ 57,651	\$ -	\$ 36,772
Purchased Power Demand Total		PPDT	\$ 4,148,972	\$ 3,352,757	\$ 183,794	\$ 379,408	\$ 57,651	\$ 138,589	\$ 36,772
Purchased Power Demand Allocator	PPDA	PPDT	1.000000	0.80809	0.04430	0.09145	0.01390	0.03340	0.00886
Purchased Power Residual Energy Allocator	PPERA		209,029,969	161,159,688	9,059,479	24,326,551	10,609,404	-	3,874,847
Purchased Power Energy Costs			\$ 16,184,058						
Customer Specific Assignment			\$ 338,015	-	-			338,015	
Purchased Power Energy Residual		PPERA	\$ 15,846,043	\$ 12,217,116	\$ 686,777	\$ 1,844,135	\$ 804,273	\$ -	\$ 293,743
Purchased Power Energy Total		PPET	\$ 16,184,058	\$ 12,217,116	\$ 686,777	\$ 1,844,135	\$ 804,273	\$ 338,015	\$ 293,743
Purchased Power Energy Allocator	PPEA	PPET	1.000000	0.75489	0.04244	0.11395	0.04970	0.02089	0.01815

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	A1 - Farm & Home A1	A2 - Commercial & Small Power A2	LP - Large Power LP	LPR - Large Power LPR	IND 1-B - Industrial IND-1B	Lighting YL
<b>Operating Expenses</b>									
Purchased Power Demand			\$ 4,148,972	\$ 3,352,757	\$ 183,794	\$ 379,408	\$ 57,651	\$ 138,589	\$ 36,772
Purchased Power Energy			\$ 16,184,058	\$ 12,217,116	\$ 686,777	\$ 1,844,135	\$ 804,273	\$ 338,015	\$ 293,743
Transmission Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Demand		0.33	\$ 2,747,587	\$ 2,049,126	\$ 68,556	\$ 295,603	\$ 114,018	\$ 38,804	\$ 181,480
Distribution Customer		0.67	\$ 5,689,041	\$ 4,949,420	\$ 374,485	\$ 100,483	\$ 11,562	\$ 598	\$ 252,493
Total			\$ 28,769,658	\$ 22,568,419	\$ 1,313,612	\$ 2,619,630	\$ 987,505	\$ 516,006	\$ 764,487
<b>Pro-Forma Operating Expenses</b>									
Purchased Power Demand			\$ 4,148,972	\$ 3,352,757	\$ 183,794	\$ 379,408	\$ 57,651	\$ 138,589	\$ 36,772
Purchased Power Energy			\$ 10,505,679	\$ 7,752,215	\$ 438,377	\$ 1,271,224	\$ 627,792	\$ 215,030	\$ 201,041
Transmission Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Demand			\$ 2,788,631	\$ 2,088,234	\$ 71,578	\$ 292,054	\$ 114,803	\$ 39,055	\$ 182,907
Distribution Customer			\$ 5,774,025	\$ 5,030,395	\$ 380,743	\$ 93,133	\$ 13,188	\$ 1,118	\$ 255,448
Total			\$ 23,217,307	\$ 18,223,603	\$ 1,074,492	\$ 2,035,819	\$ 813,435	\$ 393,792	\$ 676,167
		PPA exp	\$ (5,552,351)						
		Check	\$ -						
<b>Rate Base</b>									
Production & Purchased Power Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production & Purchased Power Energy			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Demand			\$ 13,893,356	\$ 10,384,253	\$ 352,574	\$ 1,490,507	\$ 568,523	\$ 196,556	\$ 900,943
Distribution Customer			\$ 20,013,444	\$ 15,446,403	\$ 1,168,713	\$ 314,657	\$ 79,914	\$ 1,238	\$ 3,002,519
Total			\$ 33,906,801	\$ 25,830,656	\$ 1,521,287	\$ 1,805,165	\$ 648,437	\$ 197,794	\$ 3,903,462
<b>Revenue Requirement Calculated at a Rate of Return of 3.51%</b>									
Production & Purchased Power Demand			\$ 4,148,972	\$ 3,352,757	\$ 183,794	\$ 379,408	\$ 57,651	\$ 138,589	\$ 36,772
Production & Purchased Power Energy			\$ 10,505,679	\$ 7,752,215	\$ 438,377	\$ 1,271,224	\$ 627,792	\$ 215,030	\$ 201,041
Transmission Demand			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Demand			\$ 3,275,807	\$ 2,452,362	\$ 83,941	\$ 344,319	\$ 134,739	\$ 45,947	\$ 214,499
Distribution Customer			\$ 6,475,805	\$ 5,572,030	\$ 421,724	\$ 104,167	\$ 15,990	\$ 1,161	\$ 360,732
Total			\$ 24,406,263	\$ 19,129,365	\$ 1,127,836	\$ 2,099,118	\$ 836,172	\$ 400,727	\$ 813,044
			\$ 24,406,263	< target					
			\$ -	< diff					

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

<b>Description</b>	<b>Name</b>	<b>Allocation Vector</b>	<b>Total System</b>	<b>A1 - Farm &amp; Home A1</b>	<b>A2 - Commercial &amp; Small Power A2</b>	<b>LP - Large Power LP</b>	<b>LPR - Large Power LPR</b>	<b>IND 1-B - Industrial IND-1B</b>	<b>Lighting YL</b>
<b>Operating Expenses-Unit Costs</b>									
Production & Purchased Power Demand (per KWH or KW)				0.02080	4.51	4.51	1.72	12.58	0.71
Purchased Power Energy (per KWH)				0.04810	0.04839	0.05226	0.05917	0.03363	0.05188
Transmission Demand (per KWH or KW)				-	-	-	-	-	-
Distribution Demand (per KWH or KW)				0.01296	1.76	3.47	3.42	3.55	3.51
Distribution Customer (per Customer)				36.09	36.11	47.74	129.30	93.15	633.86
<b>Rate Base-Unit Costs</b>									
Production & Purchased Power Demand (per KWH or KW)				-	-	-	-	-	-
Purchased Power Energy (per KWH)				-	-	-	-	-	-
Transmission Demand (per KWH or KW)				-	-	-	-	-	-
Distribution Demand (per KWH or KW)				0.06443	8.66	17.72	16.95	17.84	17.29
Distribution Customer (per Customer)				110.83	110.83	161.28	783.47	103.18	7,450.42



**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

<b>Description</b>	<b>Name</b>	<b>Allocation Vector</b>	<b>Total System</b>	<b>A1 - Farm &amp; Home A1</b>	<b>A2 - Commercial &amp; Small Power A2</b>	<b>LP - Large Power LP</b>	<b>LPR - Large Power LPR</b>	<b>IND 1-B - Industrial IND-1B</b>	<b>Lighting YL</b>
<b><u>Unit Revenue Requirement @ Current Class Revenues</u></b>	Various			-1.34%	9.84%	4.00%	4.19%	10.67%	3.20%
<b>Production &amp; Purchased Power</b>									
Production & Purchased Power Demand (Per KWH or KW)				0.020804	4.51	4.51	1.72	12.58	0.71
Production & Purchased Power Demand Margin (Per KWH or KW)				-	-	-	-	-	-
Production & Purchased Power Energy (Per KWH)				0.048103	0.048389	0.052257	0.059173	0.033627	0.051884
Production & Purchased Power Energy Margin (Per KWH)				-	-	-	-	-	-
<b>Transmission Demand</b>									
Transmission Demand (Per KWH or KW)				-	-	-	-	-	-
Transmission Demand Margin (Per KWH or KW)				-	-	-	-	-	-
Total Transmission Demand (Per KWH or KW)				-	-	-	-	-	-
<b>Distribution Demand</b>									
Distribution Demand (Per KWH or KW)				0.012958	1.76	3.47	3.42	3.55	3.51
Distribution Demand Margin (Per KWH or KW)				(0.000860)	0.85	0.71	0.71	1.90	0.55
Total Distribution Demand (Per KWH or KW)				0.012097	2.61	4.18	4.13	5.45	4.06
<b>Distribution Customer</b>									
Distribution Customer (Per Customer Per Month)				36.09	36.11	47.74	129.30	93.15	633.86
Distribution Customer Margin (Per Customer Per Month)				(1.48)	10.91	6.44	32.84	11.01	238.46
Total Distribution Customer (Per Customer Per Month)				34.61	47.01	54.18	162.14	104.16	872.32

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	A1 - Farm & Home A1	A2 - Commercial & Small Power A2	LP - Large Power LP	LPR - Large Power LPR	IND 1-B - Industrial IND-1B	Lighting YL
<b>Unit Revenue Requirement @ Total System Rate of Return</b>	0.15%			0.15%	0.15%	0.15%	0.15%	0.15%	0.15%
<b>Production &amp; Purchased Power</b>									
Production & Purchased Power Demand (Per KWH or KW)				0.020804	4.51	4.51	1.72	12.58	0.71
Production & Purchased Power Demand Margin (Per KWH or KW)				-	-	-	-	-	-
Production & Purchased Power Energy (Per KWH)				0.048103	0.048389	0.052257	0.059173	0.033627	0.051884
Production & Purchased Power Energy Margin (Per KWH)				-	-	-	-	-	-
<b>Transmission Demand</b>									
Transmission Demand (Per KWH or KW)				-	-	-	-	-	-
Transmission Demand Margin (Per KWH or KW)				-	-	-	-	-	-
Total Transmission Demand (Per KWH or KW)				-	-	-	-	-	-
<b>Distribution Demand</b>									
Distribution Demand (Per KWH or KW)				0.012958	1.76	3.47	3.42	3.55	3.51
Distribution Demand Margin (Per KWH or KW)				0.000095	0.01	0.03	0.03	0.03	0.03
Total Distribution Demand (Per KWH or KW)				0.013053	1.77	3.50	3.45	3.57	3.54
<b>Distribution Customer</b>									
Distribution Customer (Per Customer Per Month)				36.09	36.11	47.74	129.30	93.15	633.86
Distribution Customer Margin (Per Customer Per Month)				0.16	0.16	0.24	1.16	0.15	11.01
Total Distribution Customer (Per Customer Per Month)				36.26	36.27	47.97	130.45	93.30	644.88

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

<b>Description</b>	<b>Name</b>	<b>Allocation Vector</b>	<b>Total System</b>	<b>A1 - Farm &amp; Home A1</b>	<b>A2 - Commercial &amp; Small Power A2</b>	<b>LP - Large Power LP</b>	<b>LPR - Large Power LPR</b>	<b>IND 1-B - Industrial IND-1B</b>	<b>Lighting YL</b>
<b><u>Unit Revenue Requirement @ Specified Rate of Return</u></b>	3.51%			3.51%	3.51%	3.51%	3.51%	3.51%	3.51%
<b>Production &amp; Purchased Power</b>									
Production & Purchased Power Demand (Per KWH or KW)				0.020804	4.51	4.51	1.72	12.58	0.71
Production & Purchased Power Demand Margin (Per KWH or KW)				-	-	-	-	-	-
Production & Purchased Power Energy (Per KWH)				0.048103	0.048389	0.052257	0.059173	0.033627	0.051884
Production & Purchased Power Energy Margin (Per KWH)				-	-	-	-	-	-
<b>Transmission Demand</b>									
Transmission Demand (Per KWH or KW)				-	-	-	-	-	-
Transmission Demand Margin (Per KWH or KW)				-	-	-	-	-	-
Total Transmission Demand (Per KWH or KW)				-	-	-	-	-	-
<b>Distribution Demand</b>									
Distribution Demand (Per KWH or KW)				0.012958	1.76	3.47	3.42	3.55	3.51
Distribution Demand Margin (Per KWH or KW)				0.002259	0.30	0.62	0.59	0.63	0.61
Total Distribution Demand (Per KWH or KW)				0.015217	2.06	4.09	4.02	4.17	4.12
<b>Distribution Customer</b>									
Distribution Customer (Per Customer Per Month)				36.09	36.11	47.74	129.30	93.15	633.86
Distribution Customer Margin (Per Customer Per Month)				3.89	3.89	5.66	27.47	3.62	261.25
Total Distribution Customer (Per Customer Per Month)				39.98	39.99	53.39	156.77	96.77	895.12

**BIG SANDY RECC  
Cost of Service Study  
Class Allocation**

12 Months Ended December 31, 2021

Description	Name	Allocation Vector	Total System	A1 - Farm & Home A1	A2 - Commercial & Small Power A2	LP - Large Power LP	LPR - Large Power LPR	IND 1-B - Industrial IND-1B	Lighting YL
<b><u>Summary of Cost-Based Charges</u></b>									
<b>At Current Class Rate of Return</b>			1.58%	-1.34%	9.84%	4.00%	4.19%	10.67%	3.20%
Customer Charge (\$/month)				34.61	47.01	54.18	162.14	104.16	872.32
Energy Charge (\$/kWh)				0.081004	0.048389	0.052257	0.059173	0.033627	0.051884
Demand Charge (\$/kW)				-	7.13	8.69	5.85	18.03	4.77
<b>At Current Total System Rate of Return</b>			0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%
Customer Charge (\$/month)				36.26	36.27	47.97	130.45	93.30	644.88
Energy Charge (\$/kWh)				0.081959	0.048389	0.052257	0.059173	0.033627	0.051884
Demand Charge (\$/kW)				-	6.29	8.01	5.17	16.15	4.24
<b>At Specified Total System Rate of Return</b>			3.51%	3.51%	3.51%	3.51%	3.51%	3.51%	3.51%
Customer Charge (\$/month)				39.98	39.99	53.39	156.77	96.77	895.12
Energy Charge (\$/kWh)				0.084124	0.048389	0.052257	0.059173	0.033627	0.051884
Demand Charge (\$/kW)				-	6.58	8.60	5.74	16.75	4.82

**BIG SANDY RECC**

Summary of Billing Determinants and Demand Analysis

Rate Class	Code	Average Customers	kWh	Revenue	12 - Month Individual Customer Demand	Sum of Individual Customer Max Demand	Class Demand During Peak Month	Sum of Coincident Demands	Summer Coincident Demands	Winter Coincident Demands
A1 - Farm & Home	A1	11,614	161,159,688	\$ 22,054,864	1,227,134	168,182	76,105	474,472	103,585	370,887
A2 - Commercial & Small Power	A2	879	9,059,479	\$ 1,450,011	40,711	4,002	3,018	26,010	6,205	19,805
LP - Large Power	LP	163	24,326,551	\$ 2,775,336	84,135	7,815	6,197	53,693	13,549	40,144
LPR - Large Power	LPR	9	10,609,404	\$ 1,047,273	33,536	3,705	2,206	8,159	2,317	5,842
IND 1-B - Industrial	IND-1B	1	6,394,500	\$ 555,793	11,016	1,293	1,293	8,813	2,294	6,518
Lighting	YL	34	3,874,847	\$ 894,909	52,100	5,064	1,123	5,204	-	5,204
<b>Total</b>		<b>12,699</b>	<b>215,424,469</b>	<b>\$ 28,778,186</b>	<b>1,448,632</b>	<b>190,061</b>	<b>89,942</b>	<b>576,350</b>	<b>127,950</b>	<b>448,400</b>
		12,763	215,782,084	\$ 28,470,742	Reported					
		(64)	(357,615)	\$ 307,444	Variance					
		-0.51%	-0.17%	1.08%	Variance					

**BIG SANDY RECC**

## Summary of Billing Determinants and Demand Analysis

<b>Rate Class</b>	<b>Code</b>	<b>Rate Class</b>	<b>Average Customers</b>	<b>kWh</b>	<b>Revenue</b>	<b>% KWH</b>	<b>% Revenue</b>
A1 - Farm & Home	A1	A1 - Farm & Home	11,614	161,159,688	\$ 22,054,864	74.81%	76.64%
A2 - Commercial & Small Power	A2	A2 - Commercial & Smal	879	9,059,479	\$ 1,450,011	4.21%	5.04%
LP - Large Power	LP	LP - Large Power	163	24,326,551	\$ 2,775,336	11.29%	9.64%
LPR - Large Power	LPR	LPR - Large Power	9	10,609,404	\$ 1,047,273	4.92%	3.64%
IND 1-B - Industrial	IND-1B	IND 1-B - Industrial	1	6,394,500	\$ 555,793	2.97%	1.93%
Lighting	YL	Lighting	34	3,874,847	\$ 894,909	1.80%	3.11%
<b>Total</b>		<b>Total</b>	<b>12,699</b>	<b>215,424,469</b>	<b>\$ 28,778,186</b>	<b>100.00%</b>	<b>100.00%</b>

**BIG SANDY RECC**

Summary of Billing Determinants and Demand Analysis

<u>Rate Schedule</u>	<u>Code</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>
<b>A1 - Farm &amp; Home</b>	<b>A1</b>	11,687	11,690	11,684	11,661	11,699	11,634	11,679	11,709	11,138
kWh		22,522,969	16,435,901	13,106,211	10,082,071	9,551,458	10,072,157	14,868,958	12,661,760	9,349,189
Average Demand		30,273	24,458	17,616	14,003	12,838	13,989	19,985	17,018	12,985
Diversified Load Factor		49.16%	49.34%	31.77%	43.87%	37.22%	35.29%	55.95%	47.59%	40.22%
Non-Coincident Demand		61,580	49,573	55,448	31,919	34,496	39,641	35,720	35,762	32,283
Coincidence Factor		90.00%	90.00%	85.00%	80.00%	85.00%	90.00%	95.00%	95.00%	90.00%
Coincident Demand		55,422	44,616	47,131	25,536	29,322	35,677	33,934	33,974	29,055
Individual Customer Load Factor		18.00%	18.00%	18.00%	18.00%	18.00%	18.00%	18.00%	18.00%	18.00%
Sum of Individual Customer Demands		168,182	135,879	97,866	77,794	71,322	77,717	111,029	94,547	72,139
<b>A2 - Commercial &amp; Small Power</b>	<b>A2</b>	879	876	874	873	878	881	885	885	881
kWh		925,315	779,125	736,681	650,119	690,183	635,149	893,599	788,396	682,416
Average Demand		1,244	1,159	990	903	928	882	1,201	1,060	948
Diversified Load Factor		44.39%	42.64%	37.75%	37.23%	39.03%	38.49%	46.49%	43.71%	40.46%
Non-Coincident Demand		2,802	2,719	2,623	2,426	2,377	2,292	2,584	2,424	2,342
Coincidence Factor		85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%
Coincident Demand		2,382	2,311	2,229	2,062	2,020	1,948	2,196	2,061	1,991
Individual Customer Load Factor		34.39%	32.64%	27.75%	27.23%	29.03%	28.49%	36.49%	33.71%	30.46%
Sum of Individual Customer Demands		3,617	3,552	3,568	3,317	3,195	3,097	3,292	3,143	3,111
<b>LP - Large Power</b>	<b>LP</b>	167	166	165	162	163	163	162	161	161
kWh		2,251,513	1,896,171	1,955,373	1,782,648	2,072,200	1,919,967	2,252,969	2,082,136	2,060,106
Average Demand		3,026	2,822	2,628	2,476	2,785	2,667	3,028	2,799	2,861
Diversified Load Factor		55.47%	51.44%	47.03%	45.15%	48.64%	47.04%	52.51%	50.88%	51.75%
Non-Coincident Demand		5,456	5,486	5,588	5,484	5,727	5,669	5,767	5,500	5,529
Coincidence Factor		80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
Coincident Demand		4,365	4,389	4,470	4,387	4,581	4,535	4,613	4,400	4,423
Individual Customer Load Factor		45.47%	41.44%	37.03%	35.15%	38.64%	37.04%	42.51%	40.88%	41.75%
Sum of Individual Customer Demands		6,656	6,810	7,097	7,044	7,209	7,199	7,123	6,846	6,854

**BIG SANDY RECC**

Summary of Billing Determinants and Demand Analysis

<u>Rate Schedule</u>	<u>Code</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>	<u>SIC Max Demand</u>	<u>Class Demand During Peak Month</u>	<u>Sum of Coin Demand</u>	<u>Summer Coin Demand</u>	<u>Winter Coin Demand</u>
<b>A1 - Farm &amp; Home</b>	<b>A1</b>	11,673	11,558	11,557	139,369					
kWh		10,205,066	13,010,006	19,293,942	161,159,688					
Average Demand		13,716	18,069	25,933	18,397					
Diversified Load Factor		37.16%	33.04%	34.07%						
Non-Coincident Demand		36,908	54,682	76,105	544,118		76,105			
Coincidence Factor		85.00%	80.00%	85.00%						
Coincident Demand		31,371	43,746	64,689	474,472			474,472	103,585	370,887
Individual Customer Load Factor		18.00%	18.00%	18.00%						
Sum of Individual Customer Demands		76,203	100,386	144,071	1,227,134	168,182				
<b>A2 - Commercial &amp; Small Power</b>	<b>A2</b>	879	878	876	10,545					
kWh		662,733	702,653	913,110	9,059,479					
Average Demand		891	976	1,227	1,034					
Diversified Load Factor		37.38%	37.39%	40.67%						
Non-Coincident Demand		2,383	2,610	3,018	30,600		3,018			
Coincidence Factor		85.00%	85.00%	85.00%						
Coincident Demand		2,026	2,219	2,565	26,010			26,010	6,205	19,805
Individual Customer Load Factor		27.38%	27.39%	30.67%						
Sum of Individual Customer Demands		3,254	3,564	4,002	40,711	4,002				
<b>LP - Large Power</b>	<b>LP</b>	161	159	161	1,951					
kWh		1,957,100	1,870,286	2,226,082	24,326,551					
Average Demand		2,631	2,598	2,992	2,777					
Diversified Load Factor		50.84%	46.89%	48.29%						
Non-Coincident Demand		5,174	5,539	6,197	67,116		6,197			
Coincidence Factor		80.00%	80.00%	80.00%						
Coincident Demand		4,139	4,432	4,957	53,693			53,693	13,549	40,144
Individual Customer Load Factor		40.84%	36.89%	38.29%						
Sum of Individual Customer Demands		6,441	7,041	7,815	84,135	7,815				



**BIG SANDY RECC**

Summary of Billing Determinants and Demand Analysis

<u>Rate Schedule</u>	<u>Code</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>
<b>LPR - Large Power</b>	<b>LPR</b>	8	8	8	8	8	8	9	9	9
kWh		1,003,336	833,536	758,676	622,096	789,008	584,848	1,313,136	1,147,336	726,196
Average Demand		1,349	1,240	1,020	864	1,060	812	1,765	1,542	1,009
Diversified Load Factor		80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
Non-Coincident Demand		1,686	1,550	1,275	1,080	1,326	1,015	2,206	1,928	1,261
Coincidence Factor		45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%
Coincident Demand		759	698	574	486	597	457	993	867	567
Individual Customer Load Factor		40.55%	39.88%	43.52%	40.04%	52.07%	40.83%	62.30%	47.66%	32.95%
Sum of Individual Customer Demands		3,326	3,111	2,343	2,158	2,037	1,990	2,833	3,236	3,061
<b>IND 1-B - Industrial</b>	<b>IND-1B</b>	1	1	1	1	1	1	1	1	1
kWh		543,900	471,900	519,300	449,700	568,500	417,300	719,700	645,900	537,600
Average Demand		731	702	698	625	764	580	967	868	747
Diversified Load Factor		91.27%	78.60%	76.03%	68.07%	59.10%	60.51%	100.45%	88.77%	75.50%
Non-Coincident Demand		801	807	918	888	1,293	927	963	978	957
Coincidence Factor		80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
Coincident Demand		641	646	734	710	1,034	742	770	782	766
Individual Customer Load Factor		91.27%	79%	76%	68%	59%	61%	100%	89%	76%
Sum of Individual Customer Demands		801	807	918	888	1,293	927	963	978	957
<b>Lighting</b>	<b>YL</b>	35	35	34	34	34	34	33	33	33
kWh		324,297	321,925	320,468	318,841	316,697	404,370	316,723	314,348	312,801
Average Demand		436	479	431	443	426	562	426	423	434
Diversified Load Factor		50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Non-Coincident Demand		872	958	861	886	851	1,123	851	845	869
Coincidence Factor		100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Coincident Demand		872	958	861	-	-	-	-	-	-
Individual Customer Load Factor		20.99%	9.51%	8.98%	8.74%	9.73%	13.10%	9.96%	9.49%	9.85%
Sum of Individual Customer Demands		2,076	5,040	4,795	5,064	4,375	4,288	4,274	4,454	4,412
Metered CP, All but Direct Serve		64,440	53,617	56,000	33,181	37,554	43,359	42,507	42,084	36,802
Calculated CP All but Direct Serve		64,440	53,617	56,000	33,181	37,554	43,359	42,507	42,084	36,802
Difference		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

**BIG SANDY RECC**

Summary of Billing Determinants and Demand Analysis

<u>Rate Schedule</u>	<u>Code</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>	<u>SIC</u> <u>Max Demand</u>	<u>Class Demand</u> <u>During</u> <u>Peak Month</u>	<u>Sum of</u> <u>Coin Demand</u>	<u>Summer</u> <u>Coin Demand</u>	<u>Winter</u> <u>Coin Demand</u>
<b>LPR - Large Power</b>	<b>LPR</b>	9	9	9	102					
kWh		762,440	840,780	1,228,016	10,609,404					
Average Demand		1,025	1,168	1,651	1,211					
Diversified Load Factor		80.00%	80.00%	80.00%						
Non-Coincident Demand		1,281	1,460	2,063	18,130		2,206			
Coincidence Factor		45.00%	45.00%	45.00%						
Coincident Demand		576	657	928	8,159			8,159	2,317	5,842
Individual Customer Load Factor		38.15%	38.27%	44.55%						
Sum of Individual Customer Demands		2,686	3,051	3,705	33,536	3,705				
<b>IND 1-B - Industrial</b>	<b>IND-1B</b>	1	1	1	12					
kWh		521,100	498,900	500,700	6,394,500					
Average Demand		700	693	673	730					
Diversified Load Factor		85.83%	80.69%	80.40%						
Non-Coincident Demand		816	831	837	11,016		1,293			
Coincidence Factor		80.00%	80.00%	80.00%						
Coincident Demand		653	665	670	8,813			8,813	2,294	6,518
Individual Customer Load Factor		86%	81%	80%						
Sum of Individual Customer Demands		816	831	837	11,016	1,293				
<b>Lighting</b>	<b>YL</b>	33	33	32	403					
kWh		310,283	308,147	305,947	3,874,847					
Average Demand		417	428	411	442					
Diversified Load Factor		50.00%	50.00%	50.00%						
Non-Coincident Demand		834	856	822	10,629		1,123			
Coincidence Factor		100.00%	100.00%	100.00%						
Coincident Demand		834	856	822	5,204			5,204	-	5,204
Individual Customer Load Factor		9.30%	9.95%	9.06%						
Sum of Individual Customer Demands		4,484	4,300	4,537	52,100	5,064				
Metered CP, All but Direct Serve		39,600	52,574	74,632	576,350					
Calculated CP All but Direct Serve		39,600	52,574	74,632	576,350	100%				
Difference		(0)	(0)	(0)	(0)					

**BIG SANDY RECC**  
**Purchased Power**

#	Item	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
1	TOTAL													
2	Billing Demand (kW)	64,440	53,617	56,000	33,181	37,554	43,359	42,507	42,084	36,802	39,600	52,574	74,632	576,350
3	Energy (kWh)	29,085,165	21,888,256	18,424,001	14,872,372	14,664,181	17,019,764	19,464,743	18,771,407	14,443,233	15,288,791	19,039,906	25,358,335	228,320,154
4	Demand Charge	420,974	350,408	365,945	217,165	245,677	283,547	277,971	275,334	240,992	259,017	343,608	485,666	3,766,304
5	Energy Charge	1,348,213	1,013,843	852,959	689,117	697,794	814,478	930,169	897,401	686,711	708,541	882,753	1,175,272	10,697,251
6	Metering Point	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	16,308
7	Sub/Wheeling Charge	30,530	30,530	30,530	30,530	30,530	30,530	30,530	30,530	30,530	30,530	30,530	30,530	366,360
8	Fuel Adjustment Clause	228,611	217,568	184,424	110,502	103,675	156,240	320,778	278,943	284,386	325,345	289,598	388,998	2,889,068
9	Environmental Surcharge	281,723	220,109	150,554	161,287	176,207	236,138	275,638	214,376	142,684	180,438	233,724	336,215	2,609,093
10	SUBTOTAL	2,311,410	1,833,817	1,585,771	1,209,960	1,255,242	1,522,292	1,836,445	1,697,943	1,386,662	1,505,230	1,781,572	2,418,040	20,344,384
11	Direct Load Control	(1,217)	(481)	(1,215)	(1,215)	(1,217)	(120)	(1,219)	(124)		(1,216)	(1,216)	(1,223)	(10,463)
12	Direct Load Surcharge	(169)	(66)	(127)	(187)	(199)	(22)	(215)	(18)		(166)	(184)	(198)	(1,551)
13	Direct Load Total Charge	(1,386)	(547)	(1,342)	(1,402)	(1,416)	(142)	(1,434)	(142)		(1,382)	(1,400)	(1,421)	(12,014)
14	Green Power KWH	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	26,400
15	Green Power Charge	55	55	55	55	55	55	55	55	55	55	55	55	660
16	Generator Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL	2,310,079	1,833,325	1,584,484	1,208,613	1,253,881	1,522,205	1,835,066	1,697,856	1,386,717	1,503,903	1,780,227	2,416,674	20,333,030
18														
19	RATE B													
19	Billing Demand (kW)	850	850	850	850	850	856	850	885	913	850	850	850	10,304
20	Energy (kWh)	506,782	472,505	521,027	480,592	537,366	548,884	608,611	626,075	550,658	505,600	499,046	635,675	6,492,821
21	Demand Charge	6,367	6,367	6,367	6,367	6,367	6,427	6,367	6,716	6,996	6,367	6,367	6,367	77,442
22	Energy Charge	20,212	18,845	20,781	19,168	21,432	21,892	24,274	24,970	21,962	20,165	19,904	21,365	254,970
23	Metering Point													-
24	Sub/Wheeling Charge													-
25	Fuel Adjustment Clause	3,983	4,697	5,215	3,571	3,799	5,039	10,030	9,303	10,842	10,759	7,590	8,217	83,045
26	Environmental Surcharge	4,242	4,080	3,395	4,477	5,160	6,125	7,182	5,923	4,565	5,079	5,113	5,806	61,147
27	SUBTOTAL	34,804	33,989	35,758	33,583	36,758	39,483	47,853	46,912	44,365	42,370	38,974	41,755	476,604
19														
20	Total Demand \$	\$ 452,863	\$ 382,297	\$ 397,834	\$ 249,054	\$ 277,566	\$ 315,436	\$ 309,860	\$ 307,223	\$ 272,881	\$ 290,906	\$ 375,497	\$ 517,555	\$ 4,148,972
21	Total Energy \$	\$ 1,857,216	\$ 1,451,028	\$ 1,186,650	\$ 959,559	\$ 976,315	\$ 1,206,769	\$ 1,525,206	\$ 1,390,633	\$ 1,113,836	\$ 1,212,997	\$ 1,404,730	\$ 1,899,119	\$ 16,184,058
22	Total \$	\$ 2,310,079	\$ 1,833,325	\$ 1,584,484	\$ 1,208,613	\$ 1,253,881	\$ 1,522,205	\$ 1,835,066	\$ 1,697,856	\$ 1,386,717	\$ 1,503,903	\$ 1,780,227	\$ 2,416,674	\$ 20,333,030
23	Variance \$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total Demand %	0.20	0.21	0.25	0.21	0.22	0.21	0.17	0.18	0.20	0.19	0.21	0.21	0.20
25	Total Energy %	0.80	0.79	0.75	0.79	0.78	0.79	0.83	0.82	0.80	0.81	0.79	0.79	0.80
26														
27														
28													Total	20,333,030
29													Acct 555	20,333,030
													Variance	-

**BIG SANDY RECC**  
**Meter Costs**

<b>#</b>	<b>Rate</b>	<b>Rate Code</b>	<b>Installed Meters</b>	<b>Avg Meter Cost</b>	<b>Total Cost</b>	<b>Allocation Factor</b>
1	A1 - Farm & Home	A1	11,614	\$ 317	\$ 3,681,664	89.63%
2	A2 - Commercial & Small Power	A2	879	\$ 317	\$ 278,564	6.78%
3	LP - Large Power	LP	163	\$ 847	\$ 137,749	3.35%
4	LPR - Large Power	LPR	9	\$ 1,024	\$ 8,704	0.21%
5	IND 1-B - Industrial	IND-1B	1	\$ 1,024	\$ 1,024	0.02%
6	Lighting	YL	34	\$ -	\$ -	0.00%
7	<b>Total</b>		<b>12,699</b>	<b>\$ 323.48</b>	<b>\$ 4,107,705</b>	<b>100.00%</b>

**BIG SANDY RECC**  
**Service Costs**

<b>#</b>	<b>Rate</b>	<b>Rate Code</b>	<b>Average Number of Services</b>	<b>Average Service Cost</b>	<b>Total Cost</b>	<b>Allocation Factor</b>
1	A1 - Farm & Home	A1	11,614	\$ 3,200	\$ 37,165,067	88.90%
2	A2 - Commercial & Small Power	A2	879	\$ 3,200	\$ 2,812,000	6.73%
3	LP - Large Power	LP	163	\$ 7,200	\$ 1,170,600	2.80%
4	LPR - Large Power	LPR	9	\$ 77,488	\$ 658,648	1.58%
5	IND 1-B - Industrial	IND-1B	1	\$ -	\$ -	0.00%
6	Lighting	YL	34	\$ -	\$ -	0.00%
7	<b>Total</b>		12,699	\$ 3,292.22	\$ 41,806,315	100.00%

**BIG SANDY RECC**  
**Zero Intercept & Minimum System Analyses**

**Account 365 - Overhead Conductors and Devices**

Description	Size	Cost	Quantity	Actual	Linear Regression Inputs		
				Unit Cost (\$ per Unit)	y*n^0.5	n^0.5	xn^0.5
#2 - 3 STRAND COP	199.11	\$ 5,202.83	12,839	0.41	45.92	113.31	22,561.02
#4 ACWC	41.74	2,975.16	27,738	0.11	17.86	166.55	6,951.68
#6 ACWC	26.25	321,999.24	2,197,560	0.15	217.21	1,482.42	38,913.44
#8 ACWC	16.51	154,151.88	727,821	0.21	180.69	853.12	14,084.23
#6 HD COPPER	26.25	472.56	9,737	0.05	4.79	98.68	2,590.25
#6 STEEL	26.25	187.74	6,100	0.03	2.40	78.10	2,050.19
#2 ACSR	66.37	3,856,333.95	3,700,850	1.04	2,004.58	1,923.76	127,679.91
#4 ACSR	41.74	694,407.40	2,002,795	0.35	490.68	1,415.20	59,070.51
#1/0 ACSR	105.53	2,323,037.38	2,725,683	0.85	1,407.08	1,650.96	174,226.26
#3/0 ACSR	167.80	997,962.35	1,939,462	0.51	716.59	1,392.65	233,685.95
#4/0 ACSR	41.74	69,915.43	283,947	0.25	131.21	532.87	22,241.86
#3/0 SPACER CABLE	167.80	228.95	174	1.32	17.36	13.19	2,213.43
336.4 ACSR	336.40	1,976,072.47	921,266	2.14	2,058.78	959.83	322,885.48
250+MCM	250.00	35,720.64	73,864	0.48	131.43	271.78	67,944.83
397 ACSR	397.00	14,264.92	31,443	0.45	80.45	177.32	70,396.73
#2 ACSR 15KV TW	66.37	29,414.46	7,382	3.98	342.35	85.92	5,702.42
1/0 BARE MSR AWA	105.53	1,258.03	448	2.81	59.44	21.17	2,233.65
1/0 AAC 15 KV H CABLE	105.53	2,684.67	1,344	2.00	73.23	36.66	3,868.79
<b>TOTAL</b>		<b>\$ 10,486,290.06</b>	<b>14,670,453</b>				

**Zero Intercept Linear Regression Results**

Size Coefficient (\$ per MCM)	0.00444
Zero Intercept (\$ per Unit)	0.30027
R-Square	0.8309

**LINEST Array**

0.00444	0.30027
0.00113	0.13843
0.83092	344.65455

**Plant Classification**

Total Number of Units	14,670,453
Zero Intercept (\$/Unit)	\$ 0.30
Minimum System (\$/Unit)	\$ 0.03
Use Min System (M) or Zero Intercept (Z)?	Z
Zero Intercept or Min System Cost (\$)	\$ 4,405,061
Total Cost of Sample	\$ 10,486,290
Percentage of Total	0.4201
Percentage Classified as Customer-Related	42.01%
Percentage Classified as Demand-Related	57.99%

**BIG SANDY RECC**  
**Zero Intercept & Minimum System Analyses**

**Account 367 - Underground Conductors and Devices**

Description	Size	Cost	Quantity	Actual	Linear Regression Inputs		
				Unit Cost (\$ per Unit)	$y \cdot n^{0.5}$	$n^{0.5}$	$xn^{0.5}$
#2 COPPER	66.37	\$ 1,101.01	585	1.88	45.52	24.19	1,605.28
#4/0 URD PRIMARY	41.74	\$ 9,633.34	2,123	4.54	209.07	46.08	1,923.21
#2 UF 15KV	66.37	87,080.16	16,546	5.26	676.98	128.63	8,537.26
1/0 UF AL 15KV	105.53	289,744.87	56,207	5.15	1,222.14	237.08	25,019.07
<b>TOTAL</b>		<b>\$ 387,559.38</b>	<b>75,461</b>				

**Zero Intercept Linear Regression Results**

Size Coefficient (\$ per MCM)	0.00279
Zero Intercept (\$ per Unit)	4.87164
R-Square	0.9965

**LINEST Array**

0.00279	4.87164
0.01157	1.11817
0.99648	59.31615

**Plant Classification**

Total Number of Units	75,461
Zero Intercept (\$/Unit)	\$ 4.87
Minimum System (\$/Unit)	\$ 1.88
Use Min System (M) or Zero Intercept (Z)?	Z
Zero Intercept or Min System Cost (\$)	\$ 367,619
Total Cost of Sample	\$ 387,559
Percentage of Total	0.9485
Percentage Classified as Customer-Related	94.85%
Percentage Classified as Demand-Related	5.15%

**BIG SANDY RECC**  
**Zero Intercept & Minimum System Analyses**

**Account 368 - Line Transformers**

Description	Size	Cost	Quantity	Actual Unit Cost (\$ per Unit)	Linear Regression Inputs			NARUC CAM	
					y*n^0.5	n^0.5	xn^0.5	Incl?	Qty
5 KVA CONV	5.00	35,504.51	148	239.90	2,918.45	12.17	60.83	1	148
10 KVA CONV	10.00	37,641.54	95	396.23	3,861.94	9.75	97.47	1	95
15 KVA CONV	15.00	76,947.16	149	516.42	6,303.76	12.21	183.10	1	149
25 KVA CONV	25.00	114,788.29	194	591.69	8,241.32	13.93	348.21	1	194
37.5 KVA CONV	37.50	242,335.24	254	954.08	15,205.47	15.94	597.65	1	254
50 KVA CONV	50.00	438,277.23	497	881.85	19,659.42	22.29	1,114.67	1	497
50 KVA/TWACS	50.00	26,990.44	35	771.16	4,562.22	5.92	295.80	1	35
1.5 KV CSP	1.50	8,195.52	114	71.89	767.58	10.68	16.02	1	114
3 KVA CSP	3.00	8,762.65	130	67.41	768.54	11.40	34.21	1	130
5 KVA CSP	5.00	33,295.87	246	135.35	2,122.87	15.68	78.42	1	246
7.5 KVA CSP	7.50	227.46	2	113.73	160.84	1.41	10.61	1	2
10 KVA CSP	10.00	869,329.76	2,978	291.92	15,930.24	54.57	545.71	1	2,978
15 KVA CSP	15.00	1,758,975.28	3,162	556.29	31,280.87	56.23	843.47	1	3,162
25 KVA CSP	25.00	1,580,060.16	2,217	712.70	33,557.59	47.09	1,177.13	1	2,217
37.5 KVA	37.50	5,005.00	5	1,001.00	2,238.30	2.24	83.85	1	5
PADMOUNT SINGLE PH 25 KVA	25.00	32,274.94	17	1,898.53	7,827.82	4.12	103.08	1	17
PADMOUNT SINGLE PH 50 KVA	50.00	17,700.00	8	2,212.50	6,257.90	2.83	141.42	1	8
75 KVA CONV	75.00	71,664.01	55	1,302.98	9,663.17	7.42	556.21	0	-
100 KVA CONV	100.00	102,430.47	61	1,679.19	13,114.88	7.81	781.02	0	-
167 KVA CONV	167.00	125,779.44	61	2,061.96	16,104.41	7.81	1,304.31	0	-
225 KVA CONV	225.00	3,572.00	1	3,572.00	3,572.00	1.00	225.00	0	-
225, 300, & 333	225.00	60,505.80	19	3,184.52	13,880.98	4.36	980.75	0	-
500 KVA CONV	500.00	88,138.41	17	5,184.61	21,376.70	4.12	2,061.55	0	-
833-1500 KVA	833.00	82,071.62	5	16,414.32	36,703.54	2.24	1,862.64	0	-
PADMOUNT SINGLE PH 100 KVA	100.00	5,653.00	2	2,826.50	3,997.27	1.41	141.42	0	-
PADMOUNT THREE PH 75 KVA	75.00	10,892.00	2	5,446.00	7,701.81	1.41	106.07	0	-
PADMOUNT THREE PH 300 KVA	300.00	\$ 8,514.97	1	8,514.97	8,514.97	1.00	300.00	0	-
PADMOUNT THREE PH 1500 KVA	1,500.00	17,991.00	1	17,991.00	17,991.00	1.00	1,500.00	0	-
PADMOUNT THREE PH 225 KVA	225.00	6,967.00	1	6,967.00	6,967.00	1.00	225.00	0	-
PADMOUNT 3 PH 150 KVA	150.00	15,806.52	2	7,903.26	11,176.90	1.41	212.13	0	-
<b>TOTAL</b>		<b>\$ 5,886,297.29</b>	<b>10,479</b>						<b>10,251</b>

**Zero Intercept Linear Regression Results**

Size Coefficient (\$ per MCM)	13.98655
Zero Intercept (\$ per Unit)	266.41438
R-Square	0.9536

**LINEST Array**

13.98655	266.41438
1.78313	45.92092
0.95361	3,114.48822

**Plant Classification**

Total Number of Units	*	10,251
Zero Intercept (\$/Unit)	\$	266.41
Minimum System (\$/Unit)	\$	67.41
Use Min System (M) or Zero Intercept (Z)?		Z
Zero Intercept or Min System Cost (\$)	\$	2,731,014
Total Cost of Sample	\$	5,886,297
Percentage of Total		0.4640
Percentage Classified as Customer-Related		46.40%
Percentage Classified as Demand-Related		53.60%

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



**BIG SANDY RECC**  
**Present and Proposed Rates**

#	Item	Code	Present Revenue	Proposed Revenue	Base Rate Increase	Total %
1	<u>Base Rates</u>					
2	Farm & Home	A1	\$ 17,365,295	\$ 18,503,883	\$ 1,138,588	5.16%
3	Commercial & Small Power	A2	\$ 1,167,574	\$ 1,167,574	\$ -	0.00%
4	Large Power Service (25-750 kV)	LP	\$ 2,130,295	\$ 2,130,295	\$ -	0.00%
5	Large Power Service (750 kVA +)	LPR	\$ 805,861	\$ 805,861	\$ -	0.00%
6	Industrial	IND-1B	\$ 415,211	\$ 415,211	\$ -	0.00%
6	Lighting	YL1	\$ 893,922	\$ 893,922	\$ -	0.00%
7	SubTotal Base Rates		\$ 22,778,158	\$ 23,916,746	\$ 1,138,588	5.00%
8						
9	TOTAL Base Rates		\$ 22,778,158	\$ 23,916,746	\$ 1,138,588	5.00%
10						
11	<u>Riders</u>					
12	FAC		\$ 3,384,776	\$ 3,384,776	\$ -	0.00%
13	ES		\$ 2,534,605	\$ 2,534,605	\$ -	0.00%
14	Envirowatts		\$ 715	\$ 715	\$ -	0.00%
15	Other		\$ -	\$ -	\$ -	0.00%
16	Total Riders		\$ 5,920,096	\$ 5,920,096	\$ -	0.00%
17						
18	Total Revenue		\$ 28,698,254	\$ 29,836,843	\$ 1,138,588	3.97%
19	Target Revenue				\$ 1,138,830	
20	Rate Rounding Variance				\$ (242)	
21	Rate Rounding Variance					-0.02%









**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 10**

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

**Description of Filing Requirement:**

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

**Response:**

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

Rate Class		Increase	
		Dollars	Percent
A1	Farm & Home	\$ 1,138,588	5.16%
A2	Commercial & Small Power	\$ -	0.00%
LP	Large Power Service (25-750 kV)	\$ -	0.00%
LPR	Large Power Service (750 kVA +)	\$ -	0.00%
IND-1B	Industrial	\$ -	0.00%
YL1	Lighting	\$ -	0.00%
Total		\$ 1,138,588	3.97%

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 11**

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

**Description of Filing Requirement:**

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

**Response:**

The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply is set forth below. It is also set forth in Exhibit 9, Direct Testimony of John Wolfram, Exhibit JW-9.

Rate Class	Average Usage (kWh)	Increase	
		Dollars	Percent
A1	Farm & Home	\$ 8.17	5.16%
A2	Commercial & Small Power	\$ -	0.00%
LP	Large Power Service (25-750 kV)	\$ -	0.00%
LPR	Large Power Service (750 kVA +)	\$ -	0.00%
IND-1B	Industrial	\$ -	0.00%
YL1	Lighting	NA	0.00%

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 12**

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

**Description of Filing Requirement:**

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

**Response:**

Please see the testimony of John Wolfram provided at Exhibit 9 and, in particular, Exhibit JW-9 thereof. The exhibit includes the effects of each charge type for each rate class, including base rate items and riders, in dollars and percentages.



**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 13**

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

**Description of Filing Requirement:**

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

**Response:**

The revenue requirement in this case is determined on the basis of achieving an overall increase of 4 percent, pursuant to the terms of the streamlined rate pilot program. This requirement is set forth in Case No. 2018-00407, *In the Matter of: A Review Of The Rate Case Procedure For Electric Distribution Cooperatives*, Order dated December 20, 2019, Appendix A, Item 5. Please see the testimony of John Wolfram at Exhibit 9 and, in particular, Exhibit JW-2 thereof.

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 14**

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

**Description of Filing Requirement:**

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

**Response:**

Revenue requirements were determined on the basis of achieving an overall increase of 4 percent, pursuant to the requirements set forth in Case No. 2018-00407, *In the Matter of: A Review Of The Rate Case Procedure For Electric Distribution Cooperatives*, Order dated December 20, 2019, Appendix A, Item 5. Please see the testimony of John Wolfram provided at Exhibit 9 and, in particular, Exhibit JW-2 thereof. The rate base is calculated as part of the cost of service study (“COSS”); this is provided on pages 7 and 8 of Exhibit JW-4.

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 15**

**807 KAR 5:001 Sec. 16(4)(t)**  
**Sponsoring Witness: Robin Slone**

**Description of Filing Requirement:**

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

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

**Response:**

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

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 16**

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

**Description of Filing Requirement:**

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

**Response:**

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

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 17**

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

**Description of Filing Requirement:**

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

**Response:**

Please see the testimony of John Wolfram provided at Exhibit 9 and, in particular, Exhibit JW-2 at pages 3 and 4 thereof.

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 18**

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

**Description of Filing Requirement:**

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

**Response:**

Please see the testimony of John Wolfram provided at Exhibit 9 and, in particular, Exhibit JW-2 (Reference Schedule 1.05) thereof.

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 19**

**Case No. 2008-00408**  
**Order entered July 24, 2012**  
**Sponsoring Witness: Robin Slone**

**Description of Filing Requirement:**

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

**Response:**

In coordination with East Kentucky Power Cooperative, Inc (“EKPC”), Big Sandy offers several Demand Side Management (“DSM”) programs. In Case No. 2019-00060, Big Sandy modified several of its DSM programs and eliminated others in order to rebalance its DSM portfolio. In that docket, the Commission approved the request to modify: (1) DSM, Touchstone Energy Home; (2) DSM, Energy STAR Manufactured Home, (3) DSM, Heat Pump Retrofit Program; (4) DSM, Direct Load Control Program –Residential; and (5) DSM, Direct Load Control Program – Commercial.

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 20**

**Case No. 2018-00407**  
**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019**  
**Sponsoring Witness: Bruce Aaron Davis**

**Description of Filing Requirement:**

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

**Response:**

Since Big Sandy's last general rate increase, the cost of doing business and providing safe and reliable electric service has increased due to extraordinary inflationary pressures. Big Sandy has managed the rising cost of doing business by prioritizing immediate needs and delaying vegetation control. Big Sandy has revised its procedures to operate more efficiently, however, the base rates need to be adjusted to more closely align with the cost of operation.

The customer sales have decreased since the last rate case and issues with employee retention and the maintenance that can no longer be delayed require an adjustment in the rates. One example of the policies that management has revised to implement cost-savings measures are renegotiated contracts for meters at a fixed rate over a five-year period of time for an estimated savings of \$575,000 over a ten-year period. Changes were made to the Annual Meeting venue and format to save approximately \$15,000 a year since 2018. FFB was holding a \$7,000,000 cushion of credit account, and that type of account was discontinued, so Big Sandy drew down the funds

**Case No. 2023-00285**  
**Application - Exhibit 20**  
*No Attachment*



**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

at a 1.118 percent interest rate and put \$4,000,000 in a capital term certificate for 30 years with a 4.5 percent rate of interest return and paid off three loans from FFB in the amount of \$2,472,432.19 which had interest rates of 4.472 percent. Additionally, the retirees' health plan was changed from a self-fund to a Humana plan for a better rate, which resulted in savings of approximately \$115,820 annually. Big Sandy cut its Kentucky Living Magazine circulation from six times a year to two times a year, with an annual savings of \$10,000. Cintas Business was reduced to a minimum, saving \$5,000 annually. Big Sandy paid off a short-term loan from CoBank in 2019, saving \$7,000 in interest payments. In 2020, Big Sandy purchased a new truck in cash, rather than financing, which saved approximately \$31,000 in interest payments. Big Sandy went from billing by miles to billing hourly for a savings on right-of-way trimming and cutting. And finally, difficulty of hiring vegetation workers limited Big Sandy's expenditures. Management contracted Pulse Broadband to perform a feasibility study to determine whether it would improve Big Sandy's margins to venture into broadband services, however the study did not show that it would improve Big Sandy's margins to venture into broadband.

Please also see generally the Direct Testimony of Mr. Davis and Ms. Slone, provided as Exhibits 7 and 8 to the Application for additional information regarding the loss of industry and other factors that have changed for Big Sandy.

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 21**

**Case No. 2018-00407**  
**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019**  
**Sponsoring Witness: Robin Slone**

**Description of Filing Requirement:**

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

**Response:** As of December 31, 2022, Big Sandy had \$14,745,000 in unadvanced loan funds from RUS. Big Sandy drew down \$4,864,000 on January 27, 2023 at an interest of 4.42 percent. The \$4,864,000 was placed into an interest-bearing checking account with CFC with interest rate of return of 4.6 percent so that these funds are available as needed for Big Sandy to use in any emergency situations that may arise including major storms or to pay the purchased power bill. Big Sandy does not anticipate any more drawdowns in 2023.

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 22**

**Case No. 2018-00407**  
**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019**  
**Sponsoring Witness: Robin Slone**

**Description of Filing Requirement:**

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

**Response:**

Big Sandy has no electric property or plant held for future use.

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 23**

**Case No. 2018-00407**  
**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019**  
**Sponsoring Witness: John Wolfram**

**Description of Filing Requirement:**

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

**Response:**

Please see the testimony of John Wolfram provided at Exhibit 9 and, in particular, Exhibit JW-2 (Reference Schedule 1.03) thereof.

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 24**

**Case No. 2018-00407**  
**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019**  
**Sponsoring Witness: John Wolfram**

**Description of Filing Requirement:**

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

**Response:**

There were no changes to any of these policies during the test year.

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 25**

**Case No. 2018-00407**

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

**Description of Filing Requirement:**

*A schedule of the Distribution Cooperative's standard directors' fees, per diems, and other compensation in effect during the test year. Include a description of any changes that occurred during the test year to the Distribution Cooperative's written policies specifying the compensation of directors, indicating the effective date and reason for any change.*

**Response:**

Please see the Excel spreadsheet attachment that is being uploaded into the Commission's electronic filing system separately. There were no changes to the policies on compensation of directors during the test year.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Big Sandy Rural Electric Cooperative  
Corporation Case No. 2023-00285  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 26**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019  
Sponsoring Witness: Robin Slone**

**Description of Filing Requirement:**

*A schedule reflecting the salaries and other compensation of each executive officer for the test year and two preceding calendar years. Include the percentage of annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each executive officer, and to whom each executive officer reports. Also, for employees elected to executive officer status during the test year, provide the salaries for the test year for those persons whom they replaced.*

**Response:**

Big Sandys' executive officers are:

-President & Chief Executive Officer ("CEO"). The principal responsibility of this position is to oversee all departments and ensure all cooperative activities are completed in accordance with good business practices and consistent with the direction provided by Big Sandys' Board of Directors (to whom the President & CEO reports). Each of Big Sandys' employees ultimately reports to the President & CEO, and the employees that directly report to the President & CEO include the, Vice President of Operations, Administrative Secretary/Director of HR, Manager of Accounting, Staff Assistant, Superintendent of Maintenance, Manager of Member Services, and Billing Supervisor/IT Manager.

-Vice President of Operations. The principal responsibility of this position is to oversee

**Case No. 2023-00285  
Application - Exhibit 26  
No Attachment**



**Big Sandy Rural Electric Cooperative  
Corporation Case No. 2023-00285  
Streamlined Rate Adjustment Procedure Pilot Program  
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Operation and Field employees (25) twenty-five in total and ensure all employee tasks are complete and complaint with all safety and regulatory procedures in accordance with good business practices. Each of these employees report directly to the Vice President of Operations. In the absence of the President & CEO this role would include that of President & CEO.

**Big Sandy Rural Electric Cooperative  
 Corporation Case No. 2023-00285  
 Streamlined Rate Adjustment Procedure Pilot Program  
 Filing Requirements / Exhibit List**

Big Sandy Rural Electric Cooperative  
 Corporation  
 Case No. 2023-00285  
**Compensation of Executive Officer**  
 December 31, 2022

	←----- <u>Salary</u>	Test Year Percent of <u>Increase</u>	-----> <u>Date</u>	Employees Who <u>Report</u>
President & CEO	124,010	5.0%	1/1/2022	all
	<u>First Preceding Year</u>			
	<u>Salary</u>	Percent of <u>Increase</u>	<u>Date</u>	
President & CEO	117,998	5.0%	1/1/2021	
	<u>Second Preceding Year</u>			
	<u>Salary</u>	Percent of <u>Increase</u>	<u>Date</u>	
President & CEO	112,008	12.0%	1/1/2020	

**Big Sandy Rural Electric Cooperative  
 Corporation Case No. 2023-00285  
 Streamlined Rate Adjustment Procedure Pilot Program  
 Filing Requirements / Exhibit List**

Big Sandy Rural Electric Cooperative  
 Corporation  
 Case No. 2023-00285  
**Compensation of Executive Officer**  
 December 31, 2022

	←----- <u>Salary</u>	Test Year Percent of <u>Increase</u>	-----> <u>Date</u>	Employees Who <u>Report</u>
Vice President of Operations	102,898	6.0%	1/1/2022	25
	96,658	3.0%	09/14/22	
	<u>First Preceding Year</u>			
		Percent of		
	<u>Salary</u>	<u>Increase</u>	<u>Date</u>	
Vice President of Operations	93,850	5.0%	1/1/2021	
	<u>Second Preceding Year</u>			
		Percent of		
	<u>Salary</u>	<u>Increase</u>	<u>Date</u>	
Vice President of Operations	89,378	5.0%	1/1/2020	

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 27**

**Case No. 2018-00407**

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

**Description of Filing Requirement:**

*An analysis of Account No. 930, Miscellaneous General Expenses, for the test year. Include a complete breakdown of this account by the following categories: industry association dues, debt-serving expenses, institutional advertising, conservation advertising, rate department load studies, director's fees and expenses, dues and subscriptions, and miscellaneous. Include all detailed supporting workpapers. At a minimum, the workpapers should show the date, vendor, reference (e.g., voucher number), dollar amount, and a brief description of each expenditure. A detailed analysis is not required for amounts of less than \$100.*

**Response:**

Please see the attached Excel Spreadsheet, which is being uploaded into the Commission's electronic filing system separately. Please also see the Direct Testimony of John Wolfram provided at Exhibit 9 to Big Sandy's Application and, in particular, Exhibit JW-2, Reference Schedule 1.07, 1.08 and 1.09 thereof.

**Case No. 2023-00285**  
**Application - Exhibit 27**  
*Includes Attachment (Excel spreadsheet)*

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 28**

**Case No. 2018-00407**  
**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019**  
**Sponsoring Witnesses: Robin Slone and John Wolfram**

**Description of Filing Requirement:**

*An analysis of Account No. 426, Other Income Deductions, for the test period. Include a complete breakdown of this account by the following categories: donations, civic activities, political activities, and other. Include detailed supporting workpapers. At a minimum, the workpapers should show the date, vendor, reference (e.g., voucher number), dollar amount, and a brief description of each expenditure. A detailed analysis is not required for amounts of less than \$250.*

**Response:**

Please see attached.

11/02/2023 3:27:18 pm

GENERAL LEDGER  
ACTIVITY

Page: 1

Detail From JAN 2022 To DEC 2022

Div Account	Dept BU Project	Date	Journal Mod	Batch	Reference	Debit	Credit
Activity: 0 - UNASSIGNED ACTIVITY							
0 426.1	0	06/28/2022	22337 BR	UNASSIGNED	correct duplicate ck fr printer error	100.00	
Total For Account: 0 426.1						Dept: 0	100.00
						Total For Activity - 0:	100.00
Activity: 1282 - CIVIC DUES & EXPENSE							
0 426.1	0	02/18/2022	12288 GL		2022 KY CHAMBER DUES	163.37	
Total For Account: 0 426.1						Dept: 0	163.37
						Total For Activity - 1282:	163.37
Activity: 1283 - DONATIONS							
0 426.1	0	01/10/2022	12173 GL		HONOR CHOIR DONATION	500.00	
0 426.1	0	01/26/2022	12217 GL		DEWEY DAM DOG & CAT SHELTER-DONA	500.00	
0 426.1	0	02/25/2022	12306 GL		JCHS BASEBALL-HOMEROOM BOOST DE	300.00	
0 426.1	0	03/08/2022	12343 GL		DONATION-BASEBALL BANNER	100.00	
0 426.1	0	03/22/2022	12380 GL		DONATION-FLOYD CO HOMELESS SHEL	500.00	
0 426.1	0	04/05/2022	12433 GL		JCMS EAGLE ENRICHMENT DONATION	500.00	
0 426.1	0	04/11/2022	12450 GL		JCMS 8TH GRADE ACTIVITY DONATION	100.00	
0 426.1	0	05/19/2022	12570 GL		BRITTANY THOMPSON GRADUATION DON	100.00	
0 426.1	0	05/19/2022	12570 GL		MASON LEMASTER GRADUATION DONATI	100.00	
0 426.1	0	05/19/2022	12570 GL		LOGAN HOLT GRADUATION DONATION	100.00	
0 426.1	0	05/19/2022	12570 GL		KIMBERLY MUSIC GRADUATION DONATI	100.00	
0 426.1	0	05/19/2022	12570 GL		STEVEN L WARD GRADUATION DONATIO	100.00	
0 426.1	0	06/15/2022	12656 GL		CAL-RIPKEN 12U SOFTBALL DONATION	100.00	
0 426.1	0	06/28/2022	22005 AP	WORKING BATC	JOHNSON COUNT AU DONATION	100.00	
0 426.1	0	06/28/2022	22007 BR	UNASSIGNED	Duplicate check from printer error		100.00
0 426.1	0	07/01/2022	22041 AP	2014	DONATION-ST JUDES HOSPITAL	100.00	
0 426.1	0	07/11/2022	22166 AP	2013 AW WORKI	FALLEN POICEMAN DONATION	2,000.00	
0 426.1	0	07/26/2022	22314 AP	2013 AW WORKI	MUSIC SHOW DONATION	500.00	
0 426.1	0	07/26/2022	22314 AP	2013 AW WORKI	WORKSHOP	250.00	
0 426.1	0	08/04/2022	22426 AP	2013 AW WORKI	DONATION	250.00	
0 426.1	0	08/02/2022	22523 AP	2013 AW WORKI	BROOM DONATIONS-FLOOD VICTIMS	251.54	
0 426.1	0	08/10/2022	22587 AP	2013 AW WORKI	MATCH EMPLOYEE FLOOD RELIEF DONATIO	2,640.00	
0 426.1	0	08/10/2022	22606 AP	2013 AW WORKI	DONATION FOR FLOOD RELIEF	300.00	
0 426.1	0	08/19/2022	22800 AP	2013 AW WORKI	FLOOD DONATIONS	221.79	
0 426.1	0	08/31/2022	22974 GL	UNASSIGNED	DONATIONS CASH TO GL AUG 2022		300.00
0 426.1	0	09/22/2022	23072 AP	0624	BSCTC WORKFORCE LEADERSHIP SUMMIT	1,500.00	
0 426.1	0	10/11/2022	23237 AP	2013 AW WORKI	GOLF SCRAMBLE SPONOSRSHIP	350.00	
0 426.1	0	11/01/2022	23561 AP	0624	MAYTOWN VOL FD DONATION	200.00	
0 426.1	0	11/29/2022	24085 AP	0624	CENTRAL ELEM ANGEL TREE DONATION	500.00	
Total For Account: 0 426.1						Dept: 0	12,263.33
							400.00

11/02/2023 3:27:18 pm

GENERAL LEDGER  
ACTIVITY

Page: 2

Detail From JAN 2022 To DEC 2022

Div Account	Dept BU Project	Date	Journal Mod Batch	Reference	Debit	Credit	
Activity: 1283 - DONATIONS							
					<b>Total For Activity - 1283:</b>	12,263.33	400.00
Activity: 1286 - AMMUAL MEETING -SCHOLARSHIPS							
0 426.1	0	06/13/2022	12650 GL	LOGAN HAWKINS LINEMAN PROGRAM	2,250.00		
0 426.1	0	06/13/2022	12650 GL	RANDALL B FUNK LINEMAN PROGRAM	2,250.00		
0 426.1	0	06/13/2022	12650 GL	BRANDON R LITTLE LINEMAN PROGRAM	2,250.00		
0 426.1	0	06/13/2022	12650 GL	CONNOR R PUCKETT LINEMAN PROGRAM	2,250.00		
					<b>Total For Account:</b>	9,000.00	
					<b>Dept:</b>	0	
					<b>Total For Activity - 1286:</b>	9,000.00	
Activity: 1298 - MISC. ADVT.							
0 426.1	0	05/26/2022	12592 GL	5K RUN/WALK SPONSORSHIP DONATION	500.00		
					<b>Total For Account:</b>	500.00	
					<b>Dept:</b>	0	
					<b>Total For Activity - 1298:</b>	500.00	
					<b>Grand Total:</b>	\$ 22,026.70	\$ 400.00
					<b>Net Of Grand Total:</b>		21,626.70



**Big Sandy Rural Electric Cooperative Corporation  
Case No. 2023-00285  
Streamlined Rate Adjustment Procedure Pilot Program  
Filing Requirements / Exhibit List**

**Exhibit 29**

**Case No. 2018-00407**

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

**Description of Filing Requirement:**

*A statement explaining whether the depreciation rates reflected in this filing are identical to those most recently approved by the Commission. If identical, identify the case in which they were approved. If not, provide the depreciation study that supports the rates reflected in this filing.*

**Response:**

Big Sandy's last depreciation study was completed as of December 31, 2007, and its existing depreciation rates were approved by the Kentucky Public Service Commission in Case No. 2008-00401. Big Sandy does not propose to adjust its depreciation rates as part of this proceeding.

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 30**

**Case No. 2018-00407**  
**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019**  
**Sponsoring Witness: John Wolfram**

**Description of Filing Requirement:**

*A copy of all exhibits and schedules that were prepared for the rate application in Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible.*

**Response:**

The requested information has been uploaded via the Commission's electronic filing system as part of this Application.

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 31**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019**  
**Sponsoring Witness: Robin Slone**

**Description of Filing Requirement:**

*The Distribution Cooperative's TIER, OTIER, and debt service coverage ratio, as calculated by the RUS, for the test year and the five most recent calendar years, including the data used to calculate each ratio.*

**Response:**

Big Sandy believes this request seeks information from the test year and the five (5) calendar years most recent to (or preceding) the test year and has provided same. The attachment has been uploaded as an excel spreadsheet separately through the electronic filing system.

**Case No. 2023-00285**  
**Application - Exhibit 31**  
*Includes Attachment(Excel Spreadsheet)*

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 32**

**Case No. 2018-00407**  
**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019**  
**Sponsoring Witness: Robin Slone**

**Description of Filing Requirement:**

*A trial balance as of the last day of the test year showing account number, subaccount number, account title, subaccount title, and amount. The trial balance shall include all asset, liability, capital, income, and expense accounts used by the Distribution Cooperative. All income statements accounts should show activity for 12 months. The application should show the balance in each control account and all underlying subaccounts per the company books.*

**Response:**

Please see attached.

General Ledger  
Summary Trial Balance

Period Ending: DEC 2022

Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance		Year-To-Date Balance	
					Debit	Credit	Debit	Credit
0	107.2	CWIP FORCE ACCOUNT	70,854.94	299,591.08	46,468.05	0.00	370,446.02	0.00
0	107.21	CWIP - INDIRECT	0.00	13,257.63	140.94	0.00	13,257.63	0.00
0	107.3	CWIP SPECIAL EQUIPMENT	0.00	9,791.22	0.00	0.00	9,791.22	0.00
0	108.6	ACCUM PROV DEPR DIST PLANT	13,964,529.44	73,554.79	0.00	178,833.03	14,038,084.23	0.00
0	108.61	ACCUM.DEPR.DIST.PLANT A/C 364	12,216,216.82	-350,610.40	0.00	0.00	0.00	12,566,827.22
0	108.62	ACCUM DEPR.DIST.PLANT A/C 365	-10,654,010.98	-290,189.43	0.00	0.00	0.00	10,944,200.41
0	108.63	ACCUM.DEPR.DIST.PLANT A/C 366	-403,180.37	-15,755.41	0.00	0.00	0.00	418,935.78
0	108.64	ACCUM DEPR.DIST.PLANT A/C 36	-191,088.84	-5,322.15	0.00	0.00	0.00	196,410.99
0	108.65	ACCUM.DEPR.DIST.PLANT A/C 368	-4,399,413.15	-96,739.34	0.00	0.00	0.00	4,496,152.54
0	108.66	ACCUM.DEPR.DIST.PLANT A/C 36	-3,630,484.09	-98,470.18	0.00	0.00	0.00	3,728,954.27
0	108.67	ACCUM.DEPR.DIST.PLANT A/C 370	-3,568,446.79	-20,099.50	0.00	0.00	0.00	3,588,546.29
0	108.68	ACCUM PERP.DIST.PLANT A/C 371	-1,854,910.57	-61,355.46	0.00	0.00	0.00	1,916,266.03
0	108.69	ACCUM DEPR.DIST.PLANT A/C 362	-188,299.45	-4,762.45	0.00	0.00	0.00	193,061.90
0	108.7	ACCUM PROV DEPR GENERAL PL	-1,451,303.30	-236,916.55	147,917.58	0.00	0.00	1,688,219.85
0	108.71	ACCUM.DEPR.GEN.PLANT A/C 390	-909,022.99	-31,474.90	0.00	0.00	0.00	940,497.89
0	108.72	ACCUM.DEPR.GEN.PLANT A/C 391	-671,806.09	0.00	0.00	0.00	0.00	671,806.09
0	108.73	ACCUM DEPR.GEN.PLANT A/C 394	-102,541.16	0.00	0.00	0.00	0.00	102,541.16
0	108.74	ACCUM.DEPR.GEN.PLANT A/C 395	-160,879.94	-4,022.41	0.00	0.00	0.00	164,902.35
0	108.75	ACCUM.DEPR.GEN.PLANT A/C 396	-16,004.31	-457.43	0.00	0.00	0.00	16,461.74
0	108.76	ACCUM.DEPR.GEN.PLANT A/C 397	-98,979.06	-3,298.85	0.00	0.00	0.00	102,277.91
0	108.77	ACCUM.DEPR.GEN.PLANT A/C 398	-35,861.99	-900.30	0.00	0.00	0.00	36,762.29
0	108.8	RETIREMENT WIP	21,731.09	35,392.47	6,336.35	0.00	57,123.56	0.00
0	108.81	RETIREMENT WIP - INDIRECT	0.00	4,524.73	0.00	0.00	4,524.73	0.00
0	123.1	PATR CAP ASSOC CO OPS	18,520,006.31	-335,634.45	714,237.69	0.00	18,184,371.86	0.00
0	123.22	INVEST.CAP.TERM CERT. CFC	4,449,710.00	0.00	0.00	0.00	4,449,710.00	0.00
0	123.23	OTHER INVEST.ASSOC.ORGIZ.	2,305.00	0.00	0.00	0.00	2,305.00	0.00
0	124.0	OTHER INVESTMENTS	500.00	0.00	0.00	0.00	500.00	0.00
0	131.12	CASH GENERAL CITIZENS GEN CH	489,563.63	-416,550.70	0.00	411,315.66	73,012.93	0.00
0	131.13	CASH GENERAL BSRECC FLEX-SP	4,272.29	385.65	0.00	161.77	4,657.94	0.00
0	131.14	CASH GENERAL HOWSMART	500.00	29.00	0.00	0.00	529.00	0.00
0	131.15	CASH CITIZENS CHECKING #2	5,138,695.35	-2,230,716.25	111.93	0.00	907,979.10	0.00
0	131.2	CASH CONST.FUND TRUSTEE	368.52	0.00	0.00	0.00	368.52	0.00
0	131.98	CLEARING ACCOUNT-ALL ELECT	0.00	-213.05	0.00	6,631.19	0.00	213.05
0	131.99	CLEARING ACCOUNT - CHECKS - 1	0.00	-126.07	0.00	1,440.63	0.00	126.07
0	134.0	OTHER SPECIAL DEPOSITS	120.00	0.00	0.00	0.00	120.00	0.00
0	135.0	WORKING FUND PETTY CASH/SA	100.00	0.00	0.00	0.00	100.00	0.00
0	135.1	CHANGE FUND PRESTONSBURG O	100.00	200.00	0.00	0.00	300.00	0.00
0	135.11	WORKING FUND-CHANGE	100.00	0.00	0.00	0.00	100.00	0.00
0	135.12	WORKING FUND-CHANGE	100.00	0.00	0.00	0.00	100.00	0.00

General Ledger  
Summary Trial Balance

Period Ending: DEC 2022

Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance		Year-To-Date Balance	
					Debit	Credit	Debit	Credit
0	135.13	WORKING FUND-CHANGE	100.00	0.00	0.00	0.00	100.00	0.00
0	135.2	WORKING FUND-CHANGE	100.00	0.00	0.00	0.00	100.00	0.00
0	135.3	CHANGE FUND-PAINTSVILLE OFF	500.00	0.00	0.00	0.00	500.00	0.00
0	135.4	WORKING FUND-CHANGE	100.00	0.00	0.00	0.00	100.00	0.00
0	135.5	WORKING FUND-CHANGE	0.00	100.00	0.00	0.00	100.00	0.00
0	135.6	WORKING FUND-CHANGE PRESTO	100.00	0.00	0.00	0.00	100.00	0.00
0	136.0	TEMPORARY CASH INVESTMENTS	1,576.43	209.08	2.79	0.00	1,785.51	0.00
0	136.2	TEMP.CASH INVST.MONEY MARK	1,037.23	0.73	0.08	0.00	1,037.96	0.00
0	142.1	CONS.ACCTS.RECEIVABLE ELEC	3,301,152.83	127,957.23	669,316.49	0.00	3,429,110.06	0.00
0	142.3	CONS RECEIVABLE DEBT MNGMT	35,457.00	-24,845.83	0.00	0.00	10,611.17	0.00
0	142.99	AR HOLDING ACCOUNT	0.00	1,221.63	0.00	269.43	1,221.63	0.00
0	143.0	OTHER ACCOUNTS RECEIVABLE	1,975,433.41	488,837.65	0.00	51,808.67	2,464,271.06	0.00
0	143.4	AMERICAN FUNDS LOANS	0.00	84.25	0.00	125.44	84.25	0.00
0	143.5	KIDS MATTER-DONATION	0.00	1,328.80	0.00	118.78	1,328.80	0.00
0	143.7	ACCOUNTS RECEIVABLE - MACED	-178.55	0.00	0.00	0.00	0.00	178.55
0	143.8	MACED - NOTES RECEIVABLE	66,032.04	-11,073.60	0.00	1,759.28	54,958.44	0.00
0	144.1	ACCUM PROV UNCOLLECT ACCTS	144,228.58	-127,079.33	0.00	10,951.04	0.00	271,307.91
0	154.0	PLANT MATERIAL & OPERATING	307,289.89	164,944.87	10,901.03	0.00	472,234.76	0.00
0	163.0	STORES EXPENSE UNDISTRIBUTE	0.00	2,011.23	0.00	0.00	2,011.23	0.00
0	165.1	PREPAYMENTS-INSURANCE	0.00	5,427.97	0.00	10,951.57	5,427.97	0.00
0	165.4	OTHR PREPAY/MRG,OFFC,DIRC,IN	0.00	-5,424.00	0.00	904.00	0.00	5,424.00
0	165.5	OTHER PREPAY-DUES	11,251.46	5,638.91	0.00	3,800.12	16,890.37	0.00
0	165.6	PREPAY- IVR SYSTEM SUPPORT	15,380.09	-9,794.29	0.00	509.15	5,585.80	0.00
0	171.0	INTEREST & DIVIDENDS RECEIVA	34,932.94	1,859.80	18,425.19	0.00	36,792.74	0.00
0	183.0	PRELJM SERVAYS & INVESTGAT.	13,562.56	-5,424.96	0.00	452.08	8,137.60	0.00
0	184.0	TRANSPOTATION EXP. - INDIRECT	1,998.48	91,857.10	39,285.85	0.00	93,855.58	0.00
0	184.1	TRANSPORTATION EXP CLEARIN	0.00	2,443.09	2,443.09	0.00	2,443.09	0.00
0	186.0	MISC. DEFERRED DEBITS/NISC CO	0.00	248,952.97	146,905.85	0.00	248,952.97	0.00
0	186.9	ENVIRONMENTAL SURCHARGE-U	0.00	342,879.00	342,879.00	0.00	342,879.00	0.00
0	186.95	FUEL ADJUSTMENT-UNDER RECO	0.00	307,560.23	307,560.23	0.00	307,560.23	0.00
0	186.99	CONVERSION ADJUSTMENT BALA	0.00	120.15	0.00	0.00	120.15	0.00
0	200.1	MEMBERSHIPS	-225,765.00	-70.00	0.00	635.00	0.00	225,835.00
0	201.1	PATRONS CAPITAL CREDITS	-29,253,065.03	-503,970.17	3,981.68	0.00	0.00	29,757,035.20
0	208.0	DONATED CAPITAL	-49,015.02	0.00	0.00	0.00	0.00	49,015.02
0	208.1	DONATED CAPITAL/CAPITAL CRE	-14,686.04	0.00	0.00	0.00	0.00	14,686.04
0	215.3	OTHER COMPREHENSIVE INCOME	2,112,919.16	-132,057.96	0.00	11,004.83	1,980,861.20	0.00
0	217.0	RETIRED CAPITAL CREDIT-GAIN	-105,206.95	-25,140.40	0.00	0.00	0.00	130,347.35
0	217.1	RETIRED CAP.CR. GAIN-DISCOUN	-632,929.27	-26,063.25	0.00	733.77	0.00	658,992.52
0	217.99	RETIRED CAPITAL CR-GAIN CONV	0.00	25,149.68	0.00	0.00	25,149.68	0.00

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Div	Account	Description	Balance Forward	YTD Trans	Current Month Balance		Year-To-Date Balance	
					Debit	Credit	Debit	Credit
0	219.1	OPERATING MARGINS	-464,793.48	100,228.26	0.00	364,565.22	0.00	364,565.22
0	219.2	NON OPERATING MARGINS	-210,360.06	91,651.50	0.00	59,354.28	0.00	118,708.56
0	219.3	OTHER MARGINS	-108,668.04	-9,928.15	0.00	0.00	0.00	118,596.19
0	224.12	OTHER LONG TERM DEBT-CFC	-5,263,991.48	339,540.48	0.00	0.00	0.00	4,924,451.00
0	224.2	FFB NOTES EXUC.	18,837,010.25	641,759.32	157,164.92	0.00	0.00	18,195,250.93
0	224.3	LONG TERM DEBT-RUS NOTFS EX	-1,037,147.99	105,125.32	8,670.49	0.00	0.00	932,022.67
0	224.7	MACED - NOTES PAYABLE	-66,032.04	8,434.68	0.00	0.00	0.00	57,597.36
0	228.3	ACCUM PROV PENSIONS/BENEFIT	-4,204,037.07	-72,783.29	0.00	6,415.62	0.00	4,276,820.36
0	231.0	NOTES PAYABLE	-2,750,000.00	787,075.82	0.00	0.00	0.00	1,962,924.18
0	232.1	ACCOUNTS PAYABLE GENERAL	-366,378.46	-61,004.59	58,079.14	0.00	0.00	427,383.05
0	232.15	ACCTS PAYABLE-YR END VEHICL	0.00	-230,982.80	0.00	230,982.80	0.00	230,982.80
0	232.25	ACCTS.PAYABLE LEASED VEH CO	-181,470.45	118,354.51	4,877.39	0.00	0.00	63,115.94
0	232.26	ACCTS. PAYABLE-BOBCAT FINAN	-30,498.93	15,280.80	1,273.40	0.00	0.00	15,218.13
0	232.27	ACCTS PAYABLE-AUTO LOAN	0.00	4,207.98	2,103.99	0.00	4,207.98	0.00
0	232.4	ACCTS PAYABLE-WHOLESALE PO	-1,950,007.00	-466,627.00	0.00	636,447.00	0.00	2,416,634.00
0	232.5	ACCTS PAYABLE/PSC ASSMT	15,753.95	-4,325.55	0.00	2,285.68	11,428.40	0.00
0	232.7	ACCTS PAYABLE/SECURE WORKS	4,052.22	-0.04	0.00	506.54	4,052.18	0.00
0	232.99	UNINVOICED CLEARING ACCOUNT	0.00	-37,193.14	0.00	2,001.06	0.00	37,193.14
0	235.0	CONSUMER DEPOSITS	-472,796.50	-4,948.50	0.00	5,400.00	0.00	477,745.00
0	235.1	CONSUMER DEPOSITS-COMMERCIAL	-218,865.00	-12,740.00	0.00	1,000.00	0.00	231,605.00
0	236.1	ACCURED PROPERTY TAX	-121,857.34	120,668.57	0.00	27,348.09	0.00	1,188.77
0	236.2	ACCRD US SOC SECURITY UNFMP	0.00	103.00	187.00	0.00	103.00	0.00
0	236.3	ACCRD US SOC SECURITY TAX FI	0.00	0.16	0.00	0.00	0.16	0.00
0	236.5	ACCRUED STATE SALES TAX	0.00	-18,498.76	0.00	18,464.51	0.00	18,498.76
0	237.2	FFB INTEREST ACCRUED	-33,902.15	-915.62	72,073.58	0.00	0.00	34,817.77
0	237.3	OTHER INTEREST ACCRUED	-18,206.66	-16,592.40	0.00	16,755.15	0.00	34,799.06
0	237.5	OTHER INT ACCRUED CONSUMER	-31,231.70	130.26	0.00	0.00	0.00	31,101.44
0	237.7	OTHER INT ACCRU CON DEP/NISC	0.00	-262.87	438.03	0.00	0.00	262.87
0	241.1	SCHOOL TAX -MARTIN COUNTY	0.00	-6,195.69	0.00	6,195.30	0.00	6,195.69
0	241.4	SCHOOL TAX-BREATHITT COUNTY	0.00	-84.43	0.00	74.09	0.00	84.43
0	241.5	SCHOOL TAX-JOHNSON COUNTY	0.00	-38,351.60	0.00	38,379.69	0.00	38,351.60
0	241.6	SCHOOL TAX LAWRENCE COUNT	0.00	-3,005.04	0.00	3,004.01	0.00	3,005.04
0	241.8	SCHOOL TAX-KNOTT COUNTY	0.00	-1,621.52	0.00	1,621.47	0.00	1,621.52
0	241.85	SCHOOL TAX- MORGAN COUNTY	0.00	-80.82	0.00	80.82	0.00	80.82
0	242.09	CURR.ACCR.D.LIAB/VISION INS	0.00	147.85	253.30	0.00	147.85	0.00
0	242.1	BSRECC FLEX-SPENDING PLAN	-6,171.15	-277.40	0.00	371.57	0.00	6,448.55
0	242.11	CUR/ACCRUED LIAB-CANCER INS	0.00	-475.01	1,214.28	0.00	0.00	475.01
0	242.12	CURR.ACCR.D.LIAB-ALLSTATE INS	0.00	-68.52	136.90	0.00	0.00	68.52
0	242.14	CURR.ACCR.D.LIAB/DENTAL INS	0.00	1,095.51	1,631.64	0.00	1,095.51	0.00



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					Debit	Credit	Debit	Credit
0	242.15	CURR.ACCR.D.LIAB/TWACS SUPPO	20,493.76	1,117.62	0.00	2,401.27	21,611.38	0.00
0	242.16	CURR.ACCR.D.LIAB/GROUP TERM	0.00	1,009.05	1,009.05	0.00	1,009.05	0.00
0	242.17	CURR.ACCR.D.LIAB 401K ALL EMP	0.00	-1,220.56	0.00	0.00	0.00	1,220.56
0	242.19	AMERICAN FUNDS 401-K OUTSIDE	0.00	125.44	125.44	0.00	125.44	0.00
0	242.2	ACCRUED PAYROLL	-78,759.07	-27,844.53	0.00	1,714.97	0.00	106,603.60
0	242.23	ACCRUED R/W SPRAY EXPENSE	0.00	-60,408.35	0.00	12,081.67	0.00	60,408.35
0	242.3	ACCRUED EMPLOYEE VACATION	-160,254.05	6,287.59	11,774.89	0.00	0.00	153,966.46
0	242.31	ACCRUED EMPLOYEE SICK LEAV	-135,183.59	-9,658.61	0.00	9,658.61	0.00	144,842.20
0	242.4	EMPLOYEE PAID HEALTH INSURA	0.00	-2,194.68	135.17	0.00	0.00	2,194.68
0	242.6	CURR.ACCR.D.LIAB/DEPENDENT L	0.00	-118.57	6.49	0.00	0.00	118.57
0	242.7	CURR.ACCR.D.LIAB/SEDC SOFTW	0.00	-5,516.00	0.00	0.00	0.00	5,516.00
0	242.9	CURR.ACCR.D.LIAB/UNION DUES	-468.00	-234.00	0.00	0.00	0.00	702.00
0	252.0	CONSUMER ADVANCE CONSTRUC	-2,327.84	1,032.04	0.00	0.00	0.00	1,295.80
0	362.0	STATION EQUIPMENT	400,204.65	89,101.48	89,101.48	0.00	489,306.13	0.00
0	364.0	POLES,TOWERS & FIXTURES	16,673,115.60	685,418.86	37,516.21	0.00	17,358,534.46	0.00
0	365.0	OVERHEAD CONDUCTORS & DEVI	14,333,313.28	276,596.26	23,886.31	0.00	14,609,909.54	0.00
0	366.0	UNDERGROUND CONDUIT	777,863.40	40,542.88	5,904.86	0.00	818,406.28	0.00
0	367.0	UNDERGROUND COND.& DEVICES	407,826.62	346.83	0.00	0.00	408,173.45	0.00
0	368.0	LINE TRANSFORMERS	6,716,294.51	71,569.58	7,252.26	0.00	6,787,864.09	0.00
0	369.0	SERVICES	5,856,970.48	303,654.02	13,344.92	0.00	6,160,624.50	0.00
0	370.0	METERS	3,944,531.29	-235,375.29	1,137.86	0.00	3,709,156.00	0.00
0	371.0	INST. ON CONSUMER PREMISES	3,554,848.75	148,936.86	8,820.05	0.00	3,703,785.61	0.00
0	389.0	LAND & LAND RIGHTS	292,419.25	0.00	0.00	0.00	292,419.25	0.00
0	390.1	STRUCTURES & IMPROVEMENTS	3,026,434.01	0.00	0.00	0.00	3,026,434.01	0.00
0	391.0	OFFICE FURNITURE & EQUIPMEN	594,920.64	6,736.99	0.00	0.00	601,657.63	0.00
0	392.0	TRANSPORTATION EQUIPMENT	2,170,009.38	-120,844.79	0.00	182,389.14	2,049,164.59	0.00
0	392.1	TRANSPORTATION EQUIP-YR END	0.00	230,982.80	230,982.80	0.00	230,982.80	0.00
0	394.0	TOOLS,SHOP,GARAGE EQUIPMEN	87,707.77	296.80	0.00	0.00	88,004.57	0.00
0	395.0	LABORATORY EQUIPMENT	192,097.89	1,030.23	0.00	0.00	193,128.12	0.00
0	396.0	POWER OPERATED EQUIPMENT	39,197.32	0.00	0.00	0.00	39,197.32	0.00
0	397.0	COMMUNICATIONS EQUIPMENT	113,168.37	-7,904.45	0.00	0.00	105,263.92	0.00
0	398.0	MISCELLANEOUS EQUIPMENT	43,180.81	0.00	0.00	0.00	43,180.81	0.00
0	403.6	DEPR EXPENSE DISTRIBUTION PL	0.00	2,398,969.37	209,679.33	0.00	2,398,969.37	0.00
0	403.7	DEPR EXPENSE GENERAL PLANT	0.00	122,239.04	11,726.45	0.00	122,239.04	0.00
0	408.7	TAXES OTHER REGULATORY CO	0.00	29,260.24	2,285.68	0.00	29,260.24	0.00
0	419.0	INTEREST & DIVIDEND INCOME	0.00	-227,364.41	0.00	18,653.47	0.00	227,364.41
0	421.1	GAIN ON DISPOSITION OF PROPER	0.00	-88,925.00	0.00	88,925.00	0.00	88,925.00
0	421.2	LOSS ON DISPOSITION OF PROPER	0.00	11,640.46	11,640.46	0.00	11,640.46	0.00
0	423.0	GENERATION & TRANSM.CAPITA	0.00	-323,974.57	0.00	714,237.69	0.00	323,974.57

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					Debit	Credit	Debit	Credit
0	424.0	OTHR CAP CR.& PATR.CAP.ALLOC	0.00	-96,547.46	0.00	0.00	0.00	96,547.46
0	426.1	DONATIONS	0.00	21,626.70	0.00	0.00	21,626.70	0.00
0	427.1	INT.ON RUS CONSTRUCTION LOA	0.00	22,818.40	2,069.12	0.00	22,818.40	0.00
0	427.2	INT.ON OTHER LONG TERM DEBT	0.00	227,928.75	16,755.15	0.00	227,928.75	0.00
0	427.3	INTEREST ON FFB NOTES	0.00	420,536.01	37,255.81	0.00	420,536.01	0.00
0	427.4	INTEREST ON CO-BANK NOTES	0.00	1,249.42	0.00	0.00	1,249.42	0.00
0	431.0	OTHER INTEREST EXPENSE	0.00	766.19	78.85	0.00	766.19	0.00
0	431.1	OTHER INT EXP.SHORT TERM LOA	0.00	95,570.74	10,269.43	0.00	95,570.74	0.00
0	431.2	INTEREST EKP INEZ 69KV LINE PR	0.00	42,126.96	3,510.58	0.00	42,126.96	0.00
0	431.3	INT.EXP.FARM CREDIT LEASE/TR	0.00	5,970.40	861.84	0.00	5,970.40	0.00
0	440.1	RESIDENTIAL SALES-RURAL	0.00	-22,382,303.12	0.00	2,539,248.78	0.00	22,382,303.12
0	440.15	RESIDENTIAL RURAL-FAC & ES IN	0.00	-118,502.45	0.00	118,502.45	0.00	118,502.45
0	442.1	COMM.& INDUST.SALES-SMALL	0.00	-1,492,535.96	0.00	143,392.46	0.00	1,492,535.96
0	442.15	SMALL COMMERCIAL- FAC & ES I	0.00	-7,902.18	0.00	7,902.18	0.00	7,902.18
0	442.2	COMM. & INDUST.SALES-LARGE	0.00	-4,445,959.28	0.00	405,994.30	0.00	4,445,959.28
0	442.25	LARGE INDUSTRIAL- FAC & ES IN	0.00	-23,538.97	0.00	23,538.97	0.00	23,538.97
0	450.0	FORFEITED DISCOUNTS	0.00	-355,540.63	0.00	41,780.98	0.00	355,540.63
0	451.0	MISC.SERVICE REVENUES	0.00	45,580.07	0.00	1,470.00	0.00	45,580.07
0	454.0	RENT FROM ELECTRIC PROPERTY	0.00	-399,537.03	0.00	23,331.24	0.00	399,537.03
0	456.0	OTHER ELECTRIC REVENUE	0.00	-340.00	0.00	40.00	0.00	340.00
0	457.0	PREPAID METER PROGRAM FEE	0.00	-35,260.21	0.00	3,284.40	0.00	35,260.21
0	555.0	PURCHASED POWER	0.00	20,333,030.00	2,416,674.00	0.00	20,333,030.00	0.00
0	580.0	OPERATIONS & SUPERVSON ENGR	0.00	241,487.41	20,596.54	0.00	241,487.41	0.00
0	583.0	OVERHEAD LINE EXPENSE	0.00	132,087.69	10,253.54	0.00	132,087.69	0.00
0	586.0	METER EXPENSE	0.00	637,481.41	66,804.93	0.00	637,481.41	0.00
0	586.1	METER EXPENSE TWACS SYSTEM	0.00	60,041.87	2,401.27	0.00	60,041.87	0.00
0	587.0	CONSUMER INSTALLATION EXPE	0.00	8,267.13	779.80	0.00	8,267.13	0.00
0	588.0	MIS.DISTRIBUTION EXPENSE	0.00	95,348.00	6,101.96	0.00	95,348.00	0.00
0	588.1	MAPPING EXPENSE/GPS SYSTEM	0.00	80,031.43	7,970.90	0.00	80,031.43	0.00
0	590.0	MAINT.SUPERVSN.ENGR.	0.00	226,849.70	21,988.21	0.00	226,849.70	0.00
0	593.0	MAINT.OVERHEAD LINES	0.00	379,019.00	64,770.68	0.00	379,019.00	0.00
0	593.1	MAINT.OVERHEAD LINES R/W	0.00	163,733.94	9,515.67	0.00	163,733.94	0.00
0	593.11	BSRECC/ROW SUPPLIES	0.00	931.06	104.28	0.00	931.06	0.00
0	593.2	OVERHEAD LINES R/W-CONTRAC	0.00	528,439.27	77,767.18	0.00	528,439.27	0.00
0	593.21	BRUSH CONTROL R/W	0.00	145,453.35	12,081.67	0.00	145,453.35	0.00
0	593.23	HOT SPOTS R/W	0.00	289,217.94	7,100.60	0.00	289,217.94	0.00
0	593.27	STORM WORK R/W	0.00	7,088.95	0.00	0.00	7,088.95	0.00
0	595.0	MAINT.LINE TRANSFORMERS	0.00	10,594.14	457.92	0.00	10,594.14	0.00
0	598.0	MAINT.MISC.DISTRIBUTION PLAN	0.00	37,194.51	2,993.01	0.00	37,194.51	0.00

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					Debit	Credit	Debit	Credit
0	902.0	METER READING EXPENSE	0.00	99,317.09	26,294.70	0.00	99,317.09	0.00
0	903.0	CONSUMER RECD'S COLL'CTION	0.00	870,028.91	95,620.21	0.00	870,028.91	0.00
0	903.1	CONS.RECD'S EXP.OVER/SHORT	0.00	240.00	28.65	0.00	240.00	0.00
0	904.0	UNCOLLECTIBLE ACCOUNTS	0.00	180,048.89	15,000.00	0.00	180,048.89	0.00
0	908.0	CONSUMER ASSISTANCE EXPENS	0.00	110,293.05	7,600.65	0.00	110,293.05	0.00
0	913.0	ADVERTISING EXPENSE	0.00	184.97	65.97	0.00	184.97	0.00
0	920.0	ADMINISTRATIVE SALARIES	0.00	715,296.31	45,317.87	0.00	715,296.31	0.00
0	921.0	OFFICE SUPPLIES & EXPENSE	0.00	289,049.88	25,823.36	0.00	289,049.88	0.00
0	923.0	OUTSIDE SERVICE EMPLOYED	0.00	62,102.05	1,626.41	0.00	62,102.05	0.00
0	925.0	INJURIES & DAMAGES	0.00	56,087.98	4,675.24	0.00	56,087.98	0.00
0	926.0	EMPLOYEE PENSIONS & BENEFITS	0.00	83,552.98	50,606.08	0.00	83,552.98	0.00
0	928.0	REGULATORY COMMISSION EXP	0.00	4,387.50	0.00	0.00	4,387.50	0.00
0	929.0	DUP.CHGES.CR.(CO-OP USED KWH	0.00	-421.04	0.00	0.00	0.00	421.04
0	930.1	GENERAL ADVERTISING EXPENSE	0.00	1,233.10	115.50	0.00	1,233.10	0.00
0	930.11	DIRECTORS PER DIEM	0.00	51,200.00	3,800.00	0.00	51,200.00	0.00
0	930.12	DIRECTORS MILEAGE	0.00	1,660.54	141.38	0.00	1,660.54	0.00
0	930.13	DIRECTORS EXPENSES	0.00	23,361.16	2,903.65	0.00	23,361.16	0.00
0	930.2	MISC. GENERAL EXPENSE	0.00	193,265.92	10,413.20	0.00	193,265.92	0.00
0	931.0	RENTS	0.00	9,425.99	555.00	0.00	9,425.99	0.00
0	935.0	MAINT GENERAL PLANT	0.00	89,647.26	3,727.40	0.00	89,647.26	0.00
0	935.1	OPERATION CENTER EXPENSES	0.00	2,929.82	0.00	0.00	2,929.82	0.00
0	998.1	PROFIT CLEARING - OPERATING	0.00	423,919.50	423,919.50	0.00	423,919.50	0.00

Balance Forward:	78,941.40
YTD Transactions:	-78,941.40
Current Month Debit Balance:	6,948,745.30
Current Month Credit Balance:	6,452,205.92
Current Month Balance:	496,539.38
Current Year Debit Balance:	138,434,899.40
Current Year Credit Balance:	138,434,899.40
Current Year Balance:	0.00
Current Year Profit/Loss:	-423,919.50

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 33**

**Case No. 2018-00407**  
**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019**  
**Sponsoring Witness: Robin Slone**

**Description of Filing Requirement:**

*A schedule comparing balances for each balance sheet account or subaccount included in the Distribution Cooperative's chart of accounts for each month of the test year to the same month of the 12-month period immediately preceding the test year.*

**Response:**

Please see attached schedule showing monthly activity in 2022 and 2021 (PTC Amount column) and the ending balance for each month in 2022 and 2021 (YTD column) for all balance sheet accounts.

General Ledger  
Comparison

Account: 0 107.2 - CWIP FORCE ACCOUNT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	108,801.41	479,247.43	24,349.68	446.8289 %	181,031.22	264.7319 %
Feb	94,197.15	573,444.58	100,351.99	93.8667 %	281,383.21	203.7949 %
Mar	131,033.92	704,478.50	-35,200.91	-372.2458 %	246,182.30	286.1613 %
Apr	-14,249.50	690,229.00	9,437.55	-150.9873 %	255,619.85	270.0217 %
May	74,155.62	764,384.62	-205,254.30	-36.1287 %	50,365.55	1,517.6735 %
Jun	31,900.30	796,284.92	-6,703.97	-475.8419 %	43,661.58	1,823.7657 %
Jul	58,430.76	854,715.68	28,438.91	205.4606 %	72,100.49	1,185.4506 %
Aug	11,231.98	865,947.66	23,742.66	47.3072 %	95,843.15	903.5050 %
Sep	0.00	865,947.66	32,249.47	0.0000 %	128,092.62	676.0324 %
Oct	0.00	865,947.66	19,429.42	0.0000 %	147,522.04	586.9954 %
Nov	0.00	865,947.66	-77,937.62	0.0000 %	69,584.42	1,244.4562 %
Dec	0.00	865,947.66	1,270.52	0.0000 %	70,854.94	1,222.1415 %

Account: 0 107.2 - CWIP FORCE ACCOUNT

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	3,393.27	3,393.27	0.00	0.0000 %	0.00	0.0000 %
Mar	21,941.40	25,334.67	0.00	0.0000 %	0.00	0.0000 %
Apr	7,259.45	32,594.12	0.00	0.0000 %	0.00	0.0000 %
May	5,593.05	38,187.17	0.00	0.0000 %	0.00	0.0000 %
Jun	1,170.51	39,357.68	0.00	0.0000 %	0.00	0.0000 %
Jul	5,327.91	44,685.59	0.00	0.0000 %	0.00	0.0000 %
Aug	3,587.26	48,272.85	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	48,272.85	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	48,272.85	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	48,272.85	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	48,272.85	0.00	0.0000 %	0.00	0.0000 %

Account: 0 107.2 - CWIP FORCE ACCOUNT

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	33,512.16	33,512.16	0.00	0.0000 %	0.00	0.0000 %
Mar	833.97	34,346.13	0.00	0.0000 %	0.00	0.0000 %
Apr	20,656.57	55,002.70	0.00	0.0000 %	0.00	0.0000 %
May	55,208.06	110,210.76	0.00	0.0000 %	0.00	0.0000 %
Jun	8,558.99	118,769.75	0.00	0.0000 %	0.00	0.0000 %
Jul	41,898.36	160,668.11	0.00	0.0000 %	0.00	0.0000 %
Aug	8,345.28	169,013.39	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	169,013.39	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	169,013.39	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	169,013.39	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	169,013.39	0.00	0.0000 %	0.00	0.0000 %

EXHIBIT 33

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# General Ledger Comparison

Account: 0 107.21 - CWIP - INDIRECT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	550.00	13,807.63	72,556.46	0.7580 %	0.00	0.0000 %
Feb	4,505.03	18,312.66	0.00	0.0000 %	0.00	0.0000 %
Mar	529.16	18,841.82	0.00	0.0000 %	0.00	0.0000 %
Apr	505.38	19,347.20	0.00	0.0000 %	0.00	0.0000 %
May	507.07	19,854.27	0.00	0.0000 %	0.00	0.0000 %
Jun	1,066.82	20,921.09	0.00	0.0000 %	0.00	0.0000 %
Jul	709.05	21,630.14	0.00	0.0000 %	0.00	0.0000 %
Aug	3,769.98	25,400.12	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	25,400.12	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	25,400.12	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	25,400.12	-0.10	0.0000 %	-0.10	0.0000 %
Dec	0.00	25,400.12	0.10	0.0000 %	0.00	0.0000 %

Account: 0 107.3 - CWIP SPECIAL EQUIPMENT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	9,791.22	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	9,791.22	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	9,791.22	0.00	0.0000 %	0.00	0.0000 %
Apr	7,250.00	17,041.22	0.00	0.0000 %	0.00	0.0000 %
May	-7,250.00	9,791.22	0.00	0.0000 %	0.00	0.0000 %
Jun	3,016.00	12,807.22	0.00	0.0000 %	0.00	0.0000 %
Jul	-3,016.00	9,791.22	0.00	0.0000 %	0.00	0.0000 %
Aug	70,631.80	80,423.02	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	80,423.02	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	80,423.02	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	80,423.02	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	80,423.02	0.00	0.0000 %	0.00	0.0000 %

Account: 0 108.6 - ACCUM PROV DEPR DIST PLANT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-161,377.04	13,876,707.19	6,492.65	-2,485.5343 %	12,837,404.34	108.0959 %
Feb	-95,235.91	13,781,471.28	95,740.16	-99.4733 %	12,933,144.50	106.5593 %
Mar	-115,690.90	13,665,780.38	139,558.60	-82.8977 %	13,072,703.10	104.5368 %
Apr	-140,325.25	13,525,455.13	64,035.54	-219.1365 %	13,136,738.64	102.9590 %
May	-38,187,902.63	-24,662,447.50	152,483.51	-25,043.9557 %	13,289,222.15	-185.5823 %
Jun	-136,152.11	-24,798,599.61	140,515.49	-96.8947 %	13,429,737.64	-184.6544 %
Jul	-171,620.46	-24,970,220.07	54,541.03	-314.6630 %	13,484,278.67	-185.1802 %
Aug	-85,595.58	-25,055,815.65	68,033.15	-125.8145 %	13,552,311.82	-184.8822 %
Sep	0.00	-25,055,815.65	29,572.25	0.0000 %	13,581,884.07	-184.4797 %
Oct	0.00	-25,055,815.65	57,781.27	0.0000 %	13,639,665.34	-183.6982 %
Nov	0.00	-25,055,815.65	83,612.28	0.0000 %	13,723,277.62	-182.5789 %
Dec	0.00	-25,055,815.65	241,251.82	0.0000 %	13,964,529.44	-179.4247 %

**EXHIBIT 33**

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## General Ledger Comparison

Account: 0 108.61 - ACCUM.DEPR.DIST.PLANT A/C 364

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-12,566,827.22	-66,241.42	0.0000 %	-11,468,854.81	109.5735 %
Feb	0.00	-12,566,827.22	-66,503.98	0.0000 %	-11,535,358.79	108.9418 %
Mar	0.00	-12,566,827.22	-66,878.89	0.0000 %	-11,602,237.68	108.3138 %
Apr	0.00	-12,566,827.22	-67,045.33	0.0000 %	-11,669,283.01	107.6915 %
May	12,566,827.22	0.00	-67,511.83	-18,614.2595 %	-11,736,794.84	0.0000 %
Jun	0.00	0.00	-67,688.01	0.0000 %	-11,804,482.85	0.0000 %
Jul	0.00	0.00	-68,028.26	0.0000 %	-11,872,511.11	0.0000 %
Aug	0.00	0.00	-68,216.14	0.0000 %	-11,940,727.25	0.0000 %
Sep	0.00	0.00	-68,329.27	0.0000 %	-12,009,056.52	0.0000 %
Oct	0.00	0.00	-68,639.91	0.0000 %	-12,077,696.43	0.0000 %
Nov	0.00	0.00	-69,160.23	0.0000 %	-12,146,856.66	0.0000 %
Dec	0.00	0.00	-69,360.16	0.0000 %	-12,216,216.82	0.0000 %

Account: 0 108.62 - ACCUM DEPR.DIST.PLANT A/C 365

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-10,944,200.41	-56,433.52	0.0000 %	-10,025,040.23	109.1686 %
Feb	0.00	-10,944,200.41	-56,466.58	0.0000 %	-10,081,506.81	108.5572 %
Mar	0.00	-10,944,200.41	-56,588.27	0.0000 %	-10,138,095.08	107.9513 %
Apr	0.00	-10,944,200.41	-56,624.74	0.0000 %	-10,194,719.82	107.3517 %
May	10,944,200.41	0.00	-57,116.96	-19,161.0345 %	-10,251,836.78	0.0000 %
Jun	0.00	0.00	-57,210.19	0.0000 %	-10,309,046.97	0.0000 %
Jul	0.00	0.00	-57,310.64	0.0000 %	-10,366,357.61	0.0000 %
Aug	0.00	0.00	-57,331.86	0.0000 %	-10,423,689.47	0.0000 %
Sep	0.00	0.00	-57,428.59	0.0000 %	-10,481,118.06	0.0000 %
Oct	0.00	0.00	-57,495.30	0.0000 %	-10,538,613.36	0.0000 %
Nov	0.00	0.00	-57,634.37	0.0000 %	-10,596,247.73	0.0000 %
Dec	0.00	0.00	-57,763.25	0.0000 %	-10,654,010.98	0.0000 %

Account: 0 108.63 - ACCUM.DEPR.DIST.PLANT A/C 366

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-418,935.78	-3,068.90	0.0000 %	-369,136.55	113.4907 %
Feb	0.00	-418,935.78	-3,074.94	0.0000 %	-372,211.49	112.5532 %
Mar	0.00	-418,935.78	-3,076.82	0.0000 %	-375,288.31	111.6304 %
Apr	0.00	-418,935.78	-3,082.64	0.0000 %	-378,370.95	110.7209 %
May	-418,935.78	0.00	-3,084.43	-13,582.2755 %	-381,455.38	0.0000 %
Jun	0.00	0.00	-3,084.43	0.0000 %	-384,539.81	0.0000 %
Jul	0.00	0.00	-3,086.83	0.0000 %	-387,626.64	0.0000 %
Aug	0.00	0.00	-3,091.20	0.0000 %	-390,717.84	0.0000 %
Sep	0.00	0.00	-3,098.45	0.0000 %	-393,816.29	0.0000 %
Oct	0.00	0.00	-3,105.00	0.0000 %	-396,921.29	0.0000 %
Nov	0.00	0.00	-3,124.29	0.0000 %	-400,045.58	0.0000 %
Dec	0.00	0.00	-3,134.79	0.0000 %	-403,180.37	0.0000 %

**EXHIBIT 33**

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# General Ledger Comparison

Account: 0 108.64 - ACCUM DEPR.DIST.PLANT A/C 367

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-196,410.99	-1,064.43	0.0000 %	-179,380.11	109.4943 %
Feb	0.00	-196,410.99	-1,064.43	0.0000 %	-180,444.54	108.8484 %
Mar	0.00	-196,410.99	-1,064.43	0.0000 %	-181,508.97	108.2101 %
Apr	0.00	-196,410.99	-1,064.43	0.0000 %	-182,573.40	107.5792 %
May	196,410.99	0.00	-1,064.43	-18,452.2223 %	-183,637.83	0.0000 %
Jun	0.00	0.00	-1,064.43	0.0000 %	-184,702.26	0.0000 %
Jul	0.00	0.00	-1,064.43	0.0000 %	-185,766.69	0.0000 %
Aug	0.00	0.00	-1,064.43	0.0000 %	-186,831.12	0.0000 %
Sep	0.00	0.00	-1,064.43	0.0000 %	-187,895.55	0.0000 %
Oct	0.00	0.00	-1,064.43	0.0000 %	-188,959.98	0.0000 %
Nov	0.00	0.00	-1,064.43	0.0000 %	-190,024.41	0.0000 %
Dec	0.00	0.00	-1,064.43	0.0000 %	-191,088.84	0.0000 %

Account: 0 108.65 - ACCUM.DEPR.DIST.PLANT A/C 368

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-4,496,152.54	-19,071.40	0.0000 %	-4,187,475.68	107.3714 %
Feb	0.00	-4,496,152.54	-19,197.44	0.0000 %	-4,206,673.12	106.8814 %
Mar	0.00	-4,496,152.54	-19,236.82	0.0000 %	-4,225,909.94	106.3949 %
Apr	0.00	-4,496,152.54	-19,236.82	0.0000 %	-4,245,146.76	105.9128 %
May	4,496,152.54	0.00	-19,142.84	-23,487.3850 %	-4,264,289.60	0.0000 %
Jun	0.00	0.00	-19,202.16	0.0000 %	-4,283,491.76	0.0000 %
Jul	0.00	0.00	-19,249.60	0.0000 %	-4,302,741.36	0.0000 %
Aug	0.00	0.00	-19,280.06	0.0000 %	-4,322,021.42	0.0000 %
Sep	0.00	0.00	-19,310.23	0.0000 %	-4,341,331.65	0.0000 %
Oct	0.00	0.00	-19,372.83	0.0000 %	-4,360,704.48	0.0000 %
Nov	0.00	0.00	-19,365.74	0.0000 %	-4,380,070.22	0.0000 %
Dec	0.00	0.00	-19,342.93	0.0000 %	-4,399,413.15	0.0000 %

Account: 0 108.66 - ACCUM.DEPR.DIST.PLANT A/C 369

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-3,728,954.27	-19,074.42	0.0000 %	-3,417,476.86	109.1143 %
Feb	0.00	-3,728,954.27	-19,089.74	0.0000 %	-3,436,566.60	108.5081 %
Mar	0.00	-3,728,954.27	-19,128.22	0.0000 %	-3,455,694.82	107.9075 %
Apr	0.00	-3,728,954.27	-19,199.06	0.0000 %	-3,474,893.88	107.3113 %
May	3,728,954.27	0.00	-19,281.95	-19,339.0931 %	-3,494,175.83	0.0000 %
Jun	0.00	0.00	-19,317.02	0.0000 %	-3,513,492.85	0.0000 %
Jul	0.00	0.00	-19,346.40	0.0000 %	-3,532,839.25	0.0000 %
Aug	0.00	0.00	-19,417.97	0.0000 %	-3,552,257.22	0.0000 %
Sep	0.00	0.00	-19,471.99	0.0000 %	-3,571,729.21	0.0000 %
Oct	0.00	0.00	-19,535.94	0.0000 %	-3,591,265.15	0.0000 %
Nov	0.00	0.00	-19,598.09	0.0000 %	-3,610,863.24	0.0000 %
Dec	0.00	0.00	-19,620.85	0.0000 %	-3,630,484.09	0.0000 %

**EXHIBIT 33**

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# General Ledger Comparison

Account: 0 108.67 - ACCUM.DEPR.DIST.PLANT.A/C 370

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	-3,588,546.29	-21,293.24	0.0000 %	-3,329,572.39	107.7780 %
Feb	0.00	-3,588,546.29	-21,250.41	0.0000 %	-3,350,822.80	107.0945 %
Mar	0.00	-3,588,546.29	-21,093.51	0.0000 %	-3,371,916.31	106.4245 %
Apr	0.00	-3,588,546.29	-21,441.05	0.0000 %	-3,393,357.36	105.7521 %
May	3,588,546.29	0.00	-21,687.20	-16,546.8400 %	-3,415,044.56	0.0000 %
Jun	0.00	0.00	-21,576.85	0.0000 %	-3,436,621.41	0.0000 %
Jul	0.00	0.00	-21,576.85	0.0000 %	-3,458,198.26	0.0000 %
Aug	0.00	0.00	-21,576.85	0.0000 %	-3,479,775.11	0.0000 %
Sep	0.00	0.00	-22,062.06	0.0000 %	-3,501,837.17	0.0000 %
Oct	0.00	0.00	-22,265.31	0.0000 %	-3,524,102.48	0.0000 %
Nov	0.00	0.00	-22,412.72	0.0000 %	-3,546,515.20	0.0000 %
Dec	0.00	0.00	-21,931.59	0.0000 %	-3,568,446.79	0.0000 %

Account: 0 108.68 - ACCUM PERP.DIST.PLANT A/C 371

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	-1,916,266.03	-11,488.73	0.0000 %	-1,724,903.58	111.0941 %
Feb	0.00	-1,916,266.03	-11,514.89	0.0000 %	-1,736,418.47	110.3574 %
Mar	0.00	-1,916,266.03	-11,546.70	0.0000 %	-1,747,965.17	109.6284 %
Apr	0.00	-1,916,266.03	-11,631.23	0.0000 %	-1,759,596.40	108.9037 %
May	1,916,266.03	0.00	-11,697.92	-16.381.2544 %	-1,771,294.32	0.0000 %
Jun	0.00	0.00	-11,744.21	0.0000 %	-1,783,038.53	0.0000 %
Jul	0.00	0.00	-11,781.19	0.0000 %	-1,794,819.72	0.0000 %
Aug	0.00	0.00	-11,885.40	0.0000 %	-1,806,705.12	0.0000 %
Sep	0.00	0.00	-11,969.51	0.0000 %	-1,818,674.63	0.0000 %
Oct	0.00	0.00	-12,034.32	0.0000 %	-1,830,708.95	0.0000 %
Nov	0.00	0.00	-12,079.59	0.0000 %	-1,842,788.54	0.0000 %
Dec	0.00	0.00	-12,122.03	0.0000 %	-1,854,910.57	0.0000 %

Account: 0 108.69 - ACCUM DEPR.DIST.PLANT A/C 362

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	-193,061.90	-952.49	0.0000 %	-177,822.06	108.5703 %
Feb	0.00	-193,061.90	-952.49	0.0000 %	-178,774.55	107.9918 %
Mar	0.00	-193,061.90	-952.49	0.0000 %	-179,727.04	107.4195 %
Apr	0.00	-193,061.90	-952.49	0.0000 %	-180,679.53	106.8532 %
May	193,061.90	0.00	-952.49	-20,269.1787 %	-181,632.02	0.0000 %
Jun	0.00	0.00	-952.49	0.0000 %	-182,584.51	0.0000 %
Jul	0.00	0.00	-952.49	0.0000 %	-183,537.00	0.0000 %
Aug	0.00	0.00	-952.49	0.0000 %	-184,489.49	0.0000 %
Sep	0.00	0.00	-952.49	0.0000 %	-185,441.98	0.0000 %
Oct	0.00	0.00	-952.49	0.0000 %	-186,394.47	0.0000 %
Nov	0.00	0.00	-952.49	0.0000 %	-187,346.96	0.0000 %
Dec	0.00	0.00	-952.49	0.0000 %	-188,299.45	0.0000 %

**EXHIBIT 33**

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# General Ledger Comparison

Account: 0 108.7 - ACCUM PROV DEPR GENERAL PLANT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	36,766.39	-1,651,453.46	-20,322.07	-180.9185 %	-1,627,394.66	101.4784 %
Feb	-27,007.47	-1,678,460.93	-20,322.07	132.8972 %	-1,647,716.73	101.8659 %
Mar	-27,007.47	-1,705,468.40	-15,378.16	175.6222 %	-1,663,094.89	102.5479 %
Apr	-27,007.47	-1,732,475.87	-19,272.37	140.1357 %	-1,682,367.26	102.9785 %
May	-2,018,257.07	-3,750,732.94	-18,651.19	10,821.0633 %	-1,701,018.45	220.4993 %
Jun	-24,424.49	-3,775,157.43	27,334.84	-89.3530 %	-1,673,683.61	225.5598 %
Jul	6,097.51	-3,769,059.92	127,726.66	4.7739 %	-1,545,956.95	243.8011 %
Aug	-12,223.09	-3,781,283.01	-19,385.59	63.0525 %	-1,565,342.54	241.5627 %
Sep	0.00	-3,781,283.01	-19,385.59	0.0000 %	-1,584,728.13	238.6077 %
Oct	0.00	-3,781,283.01	11,073.29	0.0000 %	-1,573,654.84	240.2867 %
Nov	0.00	-3,781,283.01	-18,348.52	0.0000 %	-1,592,003.36	237.5173 %
Dec	0.00	-3,781,283.01	140,700.06	0.0000 %	-1,451,303.30	260.5440 %

Account: 0 108.71 - ACCUM DEPR GEN PLANT A/C 390.10

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	-940,497.89	-6,303.34	0.0000 %	-839,769.85	111.9947 %
Feb	0.00	-940,497.89	-6,303.34	0.0000 %	-846,073.19	111.1603 %
Mar	0.00	-940,497.89	-6,294.98	0.0000 %	-852,368.17	110.3394 %
Apr	0.00	-940,497.89	-6,294.98	0.0000 %	-858,663.15	109.5305 %
May	940,497.89	0.00	-6,294.98	-14,940.4429 %	-864,958.13	0.0000 %
Jun	0.00	0.00	-6,294.98	0.0000 %	-871,253.11	0.0000 %
Jul	0.00	0.00	-6,294.98	0.0000 %	-877,548.09	0.0000 %
Aug	0.00	0.00	-6,294.98	0.0000 %	-883,843.07	0.0000 %
Sep	0.00	0.00	-6,294.98	0.0000 %	-890,138.05	0.0000 %
Oct	0.00	0.00	-6,294.98	0.0000 %	-896,433.03	0.0000 %
Nov	0.00	0.00	-6,294.98	0.0000 %	-902,728.01	0.0000 %
Dec	0.00	0.00	-6,294.98	0.0000 %	-909,022.99	0.0000 %

Account: 0 108.72 - ACCUM DEPR GEN PLANT A/C 391

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	-671,806.09	-3,769.96	0.0000 %	-653,186.22	102.8506 %
Feb	0.00	-671,806.09	-3,769.96	0.0000 %	-656,956.18	102.2604 %
Mar	0.00	-671,806.09	-3,769.96	0.0000 %	-660,726.14	101.6769 %
Apr	0.00	-671,806.09	-3,769.96	0.0000 %	-664,496.10	101.1001 %
May	671,806.09	0.00	-3,769.96	-17,819.9793 %	-668,266.06	0.0000 %
Jun	0.00	0.00	-3,540.03	0.0000 %	-671,806.09	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	-671,806.09	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	-671,806.09	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	-671,806.09	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	-671,806.09	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	-671,806.09	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	-671,806.09	0.0000 %

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## General Ledger Comparison

Account: 0 108.73 - ACCUM.DEPR.GEN.PLANT A/C 394

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-102,541.16	-499.92	0.0000 %	-100,053.40	102.4864 %
Feb	0.00	-102,541.16	-499.92	0.0000 %	-100,553.32	101.9769 %
Mar	0.00	-102,541.16	-496.96	0.0000 %	-101,050.28	101.4754 %
Apr	0.00	-102,541.16	-496.96	0.0000 %	-101,547.24	100.9788 %
May	102,541.16	0.00	-496.96	-20,633.6848 %	-102,044.20	0.0000 %
Jun	0.00	0.00	-496.96	0.0000 %	-102,541.16	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	-102,541.16	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	-102,541.16	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	-102,541.16	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	-102,541.16	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	-102,541.16	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	-102,541.16	0.0000 %

Account: 0 108.74 - ACCUM.DEPR.GEN.PLANT A/C 395

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-164,902.35	-789.42	0.0000 %	-152,114.91	108.4064 %
Feb	0.00	-164,902.35	-789.42	0.0000 %	-152,904.33	107.8467 %
Mar	0.00	-164,902.35	-789.42	0.0000 %	-153,693.75	107.2928 %
Apr	0.00	-164,902.35	-789.42	0.0000 %	-154,483.17	106.7445 %
May	164,902.35	0.00	-789.42	-20,889.0515 %	-155,272.59	0.0000 %
Jun	0.00	0.00	-801.05	0.0000 %	-156,073.64	0.0000 %
Jul	0.00	0.00	-801.05	0.0000 %	-156,874.69	0.0000 %
Aug	0.00	0.00	-801.05	0.0000 %	-157,675.74	0.0000 %
Sep	0.00	0.00	-801.05	0.0000 %	-158,476.79	0.0000 %
Oct	0.00	0.00	-801.05	0.0000 %	-159,277.84	0.0000 %
Nov	0.00	0.00	-801.05	0.0000 %	-160,078.89	0.0000 %
Dec	0.00	0.00	-801.05	0.0000 %	-160,879.94	0.0000 %

Account: 0 108.75 - ACCUM.DEPR.GEN.PLANT A/C 396

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-16,461.74	0.00	0.0000 %	-16,004.31	102.8582 %
Feb	0.00	-16,461.74	0.00	0.0000 %	-16,004.31	102.8582 %
Mar	0.00	-16,461.74	0.00	0.0000 %	-16,004.31	102.8582 %
Apr	0.00	-16,461.74	0.00	0.0000 %	-16,004.31	102.8582 %
May	16,461.74	0.00	0.00	0.0000 %	-16,004.31	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	-16,004.31	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	-16,004.31	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	-16,004.31	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	-16,004.31	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	-16,004.31	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	-16,004.31	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	-16,004.31	0.0000 %

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## General Ledger Comparison

Account: 0 108.76 - ACCUM.DEPR.GEN.PLANT A/C 397

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-102,277.91	-636.19	0.0000 %	-91,933.81	111.2517 %
Feb	0.00	-102,277.91	-636.19	0.0000 %	-92,570.00	110.4871 %
Mar	0.00	-102,277.91	-636.19	0.0000 %	-93,206.19	109.7330 %
Apr	0.00	-102,277.91	-636.19	0.0000 %	-93,842.38	108.9890 %
May	102,277.91	0.00	-636.19	-16.076.6296 %	-94,478.57	0.0000 %
Jun	0.00	0.00	-636.19	0.0000 %	-95,114.76	0.0000 %
Jul	0.00	0.00	-636.19	0.0000 %	-95,750.95	0.0000 %
Aug	0.00	0.00	-636.19	0.0000 %	-96,387.14	0.0000 %
Sep	0.00	0.00	-636.19	0.0000 %	-97,023.33	0.0000 %
Oct	0.00	0.00	-636.19	0.0000 %	-97,659.52	0.0000 %
Nov	0.00	0.00	-659.77	0.0000 %	-98,319.29	0.0000 %
Dec	0.00	0.00	-659.77	0.0000 %	-98,979.06	0.0000 %

Account: 0 108.77 - ACCUM.DEPR.GEN.PLANT A/C 398

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-36,762.29	-141.87	0.0000 %	-34,110.47	107.7742 %
Feb	0.00	-36,762.29	-141.87	0.0000 %	-34,252.34	107.3278 %
Mar	0.00	-36,762.29	-141.87	0.0000 %	-34,394.21	106.8851 %
Apr	0.00	-36,762.29	-141.87	0.0000 %	-34,536.08	106.4460 %
May	36,762.29	0.00	-141.87	-25.912.6595 %	-34,677.95	0.0000 %
Jun	0.00	0.00	-141.87	0.0000 %	-34,819.82	0.0000 %
Jul	0.00	0.00	-141.87	0.0000 %	-34,961.69	0.0000 %
Aug	0.00	0.00	-180.06	0.0000 %	-35,141.75	0.0000 %
Sep	0.00	0.00	-180.06	0.0000 %	-35,321.81	0.0000 %
Oct	0.00	0.00	-180.06	0.0000 %	-35,501.87	0.0000 %
Nov	0.00	0.00	-180.06	0.0000 %	-35,681.93	0.0000 %
Dec	0.00	0.00	-180.06	0.0000 %	-35,861.99	0.0000 %

Account: 0 108.8 - RETIREMENT WIP

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	14,489.00	71,612.56	-9,619.35	-150.6235 %	1,766.40	4,054.1531 %
Feb	7,104.64	78,717.20	5,958.31	119.2392 %	7,724.71	1,019.0311 %
Mar	5,770.49	84,487.69	3,497.01	165.0121 %	11,221.72	752.8943 %
Apr	5,941.28	90,428.97	4,784.66	124.1735 %	16,006.38	564.9558 %
May	14,223.23	104,652.20	2,504.94	567.8072 %	18,511.32	565.3416 %
Jun	-335.60	104,316.60	6,862.53	-4.8903 %	25,373.85	411.1185 %
Jul	5,623.87	109,940.47	-6,349.33	-88.5742 %	19,024.52	577.8883 %
Aug	7,947.78	117,888.25	-816.75	-973.0983 %	18,207.77	647.4612 %
Sep	0.00	117,888.25	5,308.86	0.0000 %	23,516.63	501.2974 %
Oct	0.00	117,888.25	9,980.43	0.0000 %	33,497.06	351.9361 %
Nov	0.00	117,888.25	-9,386.39	0.0000 %	24,110.67	488.9464 %
Dec	0.00	117,888.25	-2,379.58	0.0000 %	21,731.09	542.4866 %

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General Ledger  
Comparison

Account: 0 108.8 - RETIREMENT WIP

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	1,787.63	1,787.63	0.00	0.0000 %	0.00	0.0000 %
Mar	1,687.25	3,474.88	0.00	0.0000 %	0.00	0.0000 %
Apr	644.05	4,118.93	0.00	0.0000 %	0.00	0.0000 %
May	3,783.73	7,902.66	0.00	0.0000 %	0.00	0.0000 %
Jun	888.35	8,791.01	0.00	0.0000 %	0.00	0.0000 %
Jul	2,207.47	10,998.48	0.00	0.0000 %	0.00	0.0000 %
Aug	1,377.73	12,376.21	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	12,376.21	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	12,376.21	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	12,376.21	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	12,376.21	0.00	0.0000 %	0.00	0.0000 %

Account: 0 108.8 - RETIREMENT WIP

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	5,039.62	5,039.62	0.00	0.0000 %	0.00	0.0000 %
Mar	1,058.93	6,098.55	0.00	0.0000 %	0.00	0.0000 %
Apr	1,943.15	8,041.70	0.00	0.0000 %	0.00	0.0000 %
May	13,371.48	21,413.18	0.00	0.0000 %	0.00	0.0000 %
Jun	3,520.02	24,933.20	0.00	0.0000 %	0.00	0.0000 %
Jul	5,919.30	30,852.50	0.00	0.0000 %	0.00	0.0000 %
Aug	4,534.84	35,387.34	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	35,387.34	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	35,387.34	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	35,387.34	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	35,387.34	0.00	0.0000 %	0.00	0.0000 %

Account: 0 108.81 - RETIREMENT WIP - INDIRECT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	4,524.73	34,437.42	0.0000 %	0.00	0.0000 %
Feb	0.00	4,524.73	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	4,524.73	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	4,524.73	0.00	0.0000 %	0.00	0.0000 %
May	0.00	4,524.73	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	4,524.73	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	4,524.73	0.00	0.0000 %	0.00	0.0000 %
Aug	-4,524.73	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

EXHIBIT 33

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# General Ledger Comparison

Account: 0 123.1 - PATR CAP ASSOC CO OPS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-3,525.83	18,180,846.03	0.00	0.0000 %	17,888,436.32	101.6346 %
Feb	0.00	18,180,846.03	0.00	0.0000 %	17,888,436.32	101.6346 %
Mar	17,989.70	18,198,835.73	16,442.40	109.4104 %	17,904,878.72	101.6418 %
Apr	0.00	18,198,835.73	5,871.11	0.0000 %	17,910,749.83	101.6085 %
May	12,310.91	18,211,146.64	0.00	0.0000 %	17,910,749.83	101.6772 %
Jun	0.00	18,211,146.64	0.00	0.0000 %	17,910,749.83	101.6772 %
Jul	0.00	18,211,146.64	0.00	0.0000 %	17,910,749.83	101.6772 %
Aug	0.00	18,211,146.64	0.00	0.0000 %	17,910,749.83	101.6772 %
Sep	62,184.43	18,273,331.07	-5,307.14	-1,171.7126 %	17,905,442.69	102.0546 %
Oct	0.00	18,273,331.07	0.00	0.0000 %	17,905,442.69	102.0546 %
Nov	0.00	18,273,331.07	0.00	0.0000 %	17,905,442.69	102.0546 %
Dec	0.00	18,273,331.07	614,563.62	0.0000 %	18,520,006.31	98.6681 %

Account: 0 123.2 - INVEST CFC DAILY LIQUITY

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	3,655,667.00	3,655,667.00	0.00	0.0000 %	0.00	0.0000 %
Jul	-795,881.60	2,859,785.40	0.00	0.0000 %	0.00	0.0000 %
Aug	11,952.83	2,871,738.23	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	2,871,738.23	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	2,871,738.23	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	2,871,738.23	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	2,871,738.23	0.00	0.0000 %	0.00	0.0000 %

Account: 0 131.12 - CASH GENERAL CITIZENS GEN CHECK

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	535,328.26	608,341.19	-48,288.62	-1,108.6013 %	463,677.84	131.1991 %
Feb	-73,544.83	534,796.36	853,964.59	-8.6122 %	1,317,642.43	40.5874 %
Mar	-267,132.11	267,664.25	-405,001.57	65.9583 %	912,640.86	29.3285 %
Apr	41,840.83	309,505.08	-229,273.51	-18.2493 %	683,367.35	45.2912 %
May	-148,918.38	160,586.70	-414,504.88	35.9268 %	268,862.47	59.7282 %
Jun	-42,333.01	118,253.69	196,414.74	-21.5529 %	465,277.21	25.4157 %
Jul	2,598,528.36	2,716,782.05	-135,542.50	-1,917.1318 %	329,734.71	823.9297 %
Aug	-2,460,346.55	256,435.50	473,271.30	-519.8597 %	803,006.01	31.9344 %
Sep	775,076.27	1,031,511.77	-495,890.43	-156.2999 %	307,115.58	335.8709 %
Oct	0.00	1,031,511.77	98,462.53	0.0000 %	405,578.11	254.3312 %
Nov	0.00	1,031,511.77	-128,744.91	0.0000 %	276,833.20	372.6113 %
Dec	0.00	1,031,511.77	212,730.43	0.0000 %	489,563.63	210.7002 %

**EXHIBIT 33**

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# General Ledger Comparison

Account: 0 131.13 - CASH-GENERAL BSRECC FLEX-SPEND.

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-1,341.50	3,316.44	-228.45	587.2182 %	10,714.09	30.9540 %
Feb	9,526.52	12,842.96	-594.34	-1,602.8738 %	10,119.75	126.9099 %
Mar	-2,099.02	10,743.94	-753.42	278.5989 %	9,366.33	114.7081 %
Apr	-1,157.41	9,586.53	-658.90	175.6579 %	8,707.43	110.0960 %
May	-547.77	9,038.76	-1,269.08	43.1628 %	7,438.35	121.5157 %
Jun	-437.88	8,600.88	-792.71	55.2384 %	6,645.64	129.4214 %
Jul	-631.41	7,969.47	-667.19	94.6372 %	5,978.45	133.3033 %
Aug	-713.88	7,255.59	-341.06	209.3121 %	5,637.39	128.7048 %
Sep	0.00	7,255.59	-342.75	0.0000 %	5,294.64	137.0365 %
Oct	0.00	7,255.59	-305.62	0.0000 %	4,989.02	145.4312 %
Nov	0.00	7,255.59	-392.05	0.0000 %	4,596.97	157.8342 %
Dec	0.00	7,255.59	-324.68	0.0000 %	4,272.29	169.8291 %

Account: 0 131.15 - CASH CITIZENS CHECKING #2

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-699,900.73	208,078.37	79,330.87	-882.2552 %	3,150,660.10	6.6043 %
Feb	4,064,382.63	4,272,461.00	-912,618.13	-445.3541 %	2,238,041.97	190.9017 %
Mar	544.30	4,273,005.30	-324,222.39	-0.1679 %	1,913,819.58	223.2711 %
Apr	-182,178.96	4,090,826.34	2,166,714.79	-8.4081 %	4,080,534.37	100.2522 %
May	94,840.77	4,185,667.11	61,984.56	153.0071 %	4,142,518.93	101.0416 %
Jun	-4,155,821.51	29,845.60	-560,441.30	741.5266 %	3,582,077.63	0.8332 %
Jul	109,462.26	139,307.86	68,142.09	160.6382 %	3,650,219.72	3.8164 %
Aug	-77,420.79	61,887.07	-421,728.07	18.3580 %	3,228,491.65	1.9169 %
Sep	-571.56	61,315.51	196,410.24	-0.2910 %	3,424,901.89	1.7903 %
Oct	0.00	61,315.51	68,742.52	0.0000 %	3,493,644.41	1.7551 %
Nov	0.00	61,315.51	63,840.20	0.0000 %	3,557,484.61	1.7236 %
Dec	0.00	61,315.51	-418,789.26	0.0000 %	3,138,695.35	1.9535 %

Account: 0 131.2 - CASH CONST.FUND TRUSTEE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	4,864,000.00	4,864,368.52	0.00	0.0000 %	367.52	1,323,565.6617 %
Feb	-4,561,172.64	303,195.88	0.00	0.0000 %	367.52	82,497.7906 %
Mar	-299,999.04	3,196.84	0.00	0.0000 %	367.52	869.8411 %
Apr	0.00	3,196.84	0.00	0.0000 %	367.52	869.8411 %
May	0.00	3,196.84	0.00	0.0000 %	367.52	869.8411 %
Jun	0.00	3,196.84	0.00	0.0000 %	367.52	869.8411 %
Jul	-15.00	3,181.84	0.00	0.0000 %	367.52	865.7597 %
Aug	0.00	3,181.84	0.00	0.0000 %	367.52	865.7597 %
Sep	0.00	3,181.84	0.00	0.0000 %	367.52	865.7597 %
Oct	0.00	3,181.84	0.00	0.0000 %	367.52	865.7597 %
Nov	0.00	3,181.84	1.00	0.0000 %	368.52	863.4104 %
Dec	0.00	3,181.84	0.00	0.0000 %	368.52	863.4104 %

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General Ledger  
Comparison

Account: 0 131.96 - CLEARING ACCOUNT-ALL ELECTR TRANS-131.96

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	117,838.62	117,838.62	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	117,838.62	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	117,838.62	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	117,838.62	0.00	0.0000 %	0.00	0.0000 %

Account: 0 131.97 - CLEARING ACCOUNT - CASH - 131.97

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,820.08	1,820.08	0.00	0.0000 %	0.00	0.0000 %
Feb	-694.90	1,125.18	0.00	0.0000 %	0.00	0.0000 %
Mar	2,153.63	3,278.81	0.00	0.0000 %	0.00	0.0000 %
Apr	-1,069.54	2,209.27	0.00	0.0000 %	0.00	0.0000 %
May	-1,229.69	979.58	0.00	0.0000 %	0.00	0.0000 %
Jun	1,539.72	2,519.30	0.00	0.0000 %	0.00	0.0000 %
Jul	-1,062.14	1,457.16	0.00	0.0000 %	0.00	0.0000 %
Aug	1,920.95	3,378.11	0.00	0.0000 %	0.00	0.0000 %
Sep	57,480.29	60,858.40	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	60,858.40	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	60,858.40	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	60,858.40	0.00	0.0000 %	0.00	0.0000 %

Account: 0 131.98 - CLEARING ACCOUNT-ALL ELECTR TRANS-131.98

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	66.67	-146.38	0.00	0.0000 %	0.00	0.0000 %
Feb	79,461.25	79,314.87	0.00	0.0000 %	0.00	0.0000 %
Mar	-72,953.09	6,361.78	0.00	0.0000 %	0.00	0.0000 %
Apr	-9,364.99	-3,003.21	0.00	0.0000 %	0.00	0.0000 %
May	12.72	-2,990.49	0.00	0.0000 %	0.00	0.0000 %
Jun	-2,606.93	-5,597.42	0.00	0.0000 %	0.00	0.0000 %
Jul	18,156.16	12,558.74	0.00	0.0000 %	0.00	0.0000 %
Aug	-33,456.66	-20,897.92	0.00	0.0000 %	0.00	0.0000 %
Sep	349,508.91	328,610.99	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	328,610.99	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	328,610.99	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	328,610.99	0.00	0.0000 %	0.00	0.0000 %

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General Ledger  
Comparison

Account: 0 131.99 - CLEARING ACCOUNT - CHECKS - 131.99

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	6,990.11	6,864.04	0.00	0.0000 %	0.00	0.0000 %
Feb	4,440.46	11,304.50	0.00	0.0000 %	0.00	0.0000 %
Mar	600.23	11,904.73	0.00	0.0000 %	0.00	0.0000 %
Apr	161,050.31	172,955.04	0.00	0.0000 %	0.00	0.0000 %
May	-165,172.05	7,782.99	0.00	0.0000 %	0.00	0.0000 %
Jun	8,947.36	16,730.35	0.00	0.0000 %	0.00	0.0000 %
Jul	-11,616.28	5,114.07	0.00	0.0000 %	0.00	0.0000 %
Aug	8,402.29	13,516.36	0.00	0.0000 %	0.00	0.0000 %
Sep	161,946.54	175,462.90	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	175,462.90	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	175,462.90	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	175,462.90	0.00	0.0000 %	0.00	0.0000 %

Account: 0 135.0 - WORKING FUND PETTY CASH/SANDRA

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	100.00	0.00	0.0000 %	100.00	100.0000 %
Feb	0.00	100.00	0.00	0.0000 %	100.00	100.0000 %
Mar	0.00	100.00	0.00	0.0000 %	100.00	100.0000 %
Apr	0.00	100.00	0.00	0.0000 %	100.00	100.0000 %
May	200.00	300.00	0.00	0.0000 %	100.00	300.0000 %
Jun	0.00	300.00	0.00	0.0000 %	100.00	300.0000 %
Jul	0.00	300.00	0.00	0.0000 %	100.00	300.0000 %
Aug	0.00	300.00	0.00	0.0000 %	100.00	300.0000 %
Sep	0.00	300.00	0.00	0.0000 %	100.00	300.0000 %
Oct	0.00	300.00	0.00	0.0000 %	100.00	300.0000 %
Nov	0.00	300.00	0.00	0.0000 %	100.00	300.0000 %
Dec	0.00	300.00	0.00	0.0000 %	100.00	300.0000 %

Account: 0 136.0 - TEMPORARY CASH INVESTMENTS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3.68	1,789.19	0.20	1,840.0000 %	1,574.26	113.6528 %
Feb	0.95	1,790.14	0.18	527.7778 %	1,574.44	113.7001 %
Mar	-1,790.14	0.00	0.20	-895.070.0000 %	1,574.64	0.0000 %
Apr	0.00	0.00	0.20	0.0000 %	1,574.84	0.0000 %
May	0.00	0.00	0.20	0.0000 %	1,575.04	0.0000 %
Jun	0.00	0.00	0.19	0.0000 %	1,575.23	0.0000 %
Jul	0.00	0.00	0.20	0.0000 %	1,575.43	0.0000 %
Aug	0.00	0.00	0.20	0.0000 %	1,575.63	0.0000 %
Sep	0.00	0.00	0.20	0.0000 %	1,575.83	0.0000 %
Oct	0.00	0.00	0.20	0.0000 %	1,576.03	0.0000 %
Nov	0.00	0.00	0.20	0.0000 %	1,576.23	0.0000 %
Dec	0.00	0.00	0.20	0.0000 %	1,576.43	0.0000 %

EXHIBIT 33

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# General Ledger Comparison

Account: 0 136.0 - TEMPORARY CASH INVESTMENTS

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	-1,789.19	-1,789.19	0.00	0.0000 %	0.00	0.0000 %
Mar	1,789.19	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 136.2 - TEMP.CASH INVST.MONEY MARKET

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.09	1,038.05	0.04	225.0000 %	1,035.76	100.2211 %
Feb	-1,038.05	0.00	0.05	#	1,035.81	0.0000 %
Mar	0.00	0.00	0.04	0.0000 %	1,035.85	0.0000 %
Apr	0.00	0.00	0.04	0.0000 %	1,035.89	0.0000 %
May	0.00	0.00	0.04	0.0000 %	1,035.93	0.0000 %
Jun	0.00	0.00	0.05	0.0000 %	1,035.98	0.0000 %
Jul	0.00	0.00	0.04	0.0000 %	1,036.02	0.0000 %
Aug	0.00	0.00	0.04	0.0000 %	1,036.06	0.0000 %
Sep	0.00	0.00	0.05	0.0000 %	1,036.11	0.0000 %
Oct	0.00	0.00	0.04	0.0000 %	1,036.15	0.0000 %
Nov	0.00	0.00	1.04	0.0000 %	1,037.19	0.0000 %
Dec	0.00	0.00	0.04	0.0000 %	1,037.23	0.0000 %

Account: 0 142.1 - CONS.ACCTS.RECEIVABLE ELECTRIC

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-215,867.52	3,213,242.54	177,695.68	-121.4816 %	3,769,126.09	85.2517 %
Feb	-132,435.16	3,080,807.38	-55,421.30	238.9608 %	3,713,704.79	82.9578 %
Mar	-61,165.02	3,019,642.36	-744,275.70	8.2181 %	2,969,429.09	101.6910 %
Apr	-701,427.49	2,318,214.87	-266,367.05	263.3312 %	2,703,062.04	85.7625 %
May	-80,237.59	2,237,977.28	-138,556.97	57.9095 %	2,564,505.07	87.2674 %
Jun	176,194.03	2,414,171.31	169,731.64	103.8074 %	2,734,236.71	88.2942 %
Jul	21,501.21	2,435,672.52	169,293.32	12.7006 %	2,903,530.03	83.8866 %
Aug	11,155.38	2,446,827.90	-214,575.01	-5.1988 %	2,688,955.02	90.9955 %
Sep	-2,010,433.05	436,394.85	-338,860.16	593.2928 %	2,350,094.86	18.5692 %
Oct	0.00	436,394.85	-116,408.41	0.0000 %	2,233,686.45	19.5370 %
Nov	0.00	436,394.85	596,048.55	0.0000 %	2,829,735.00	15.4218 %
Dec	0.00	436,394.85	471,417.83	0.0000 %	3,301,152.83	13.2195 %

**EXHIBIT 33**

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# General Ledger Comparison

Account: 0 142.98 - CAPITAL CREDIT CLEARING ACCT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 142.99 - AR HOLDING ACCOUNT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	855.07	2,076.70	0.00	0.0000 %	0.00	0.0000 %
Feb	971.54	3,048.24	0.00	0.0000 %	0.00	0.0000 %
Mar	613.30	3,661.54	0.00	0.0000 %	0.00	0.0000 %
Apr	780.17	4,441.71	0.00	0.0000 %	0.00	0.0000 %
May	855.07	5,296.78	0.00	0.0000 %	0.00	0.0000 %
Jun	846.87	6,143.65	0.00	0.0000 %	0.00	0.0000 %
Jul	401.28	6,544.93	0.00	0.0000 %	0.00	0.0000 %
Aug	2,742.68	9,287.61	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	9,287.61	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	9,287.61	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	9,287.61	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	9,287.61	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.0 - OTHER ACCOUNTS RECEIVABLE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-306,103.16	2,158,167.90	23,824.31	-1,284.8354 %	40,909.10	5,275.5204 %
Feb	30,326.14	2,188,494.04	18,778.53	161.4937 %	59,687.63	3,666.5789 %
Mar	25,990.89	2,214,484.93	1,963,272.45	1.3239 %	2,022,960.08	109.4676 %
Apr	17,540.67	2,232,025.60	22,291.66	78.6871 %	2,045,251.74	109.1321 %
May	29,634.22	2,261,659.82	14,515.62	204.1540 %	2,059,767.36	109.8017 %
Jun	28,364.39	2,290,024.21	19,950.64	142.1728 %	2,079,718.00	110.1122 %
Jul	-1,809,104.38	480,919.83	24,188.00	-7,479.3467 %	2,103,906.00	22.8584 %
Aug	33,055.80	513,975.63	16,594.30	199.1997 %	2,120,500.30	24.2384 %
Sep	-16,025.46	497,950.17	10,805.43	-148.3093 %	2,131,305.73	23.3636 %
Oct	0.00	497,950.17	13,074.51	0.0000 %	2,144,380.24	23.2212 %
Nov	0.00	497,950.17	-23,487.72	0.0000 %	2,120,892.52	23.4783 %
Dec	0.00	497,950.17	-145,459.11	0.0000 %	1,975,433.41	25.2071 %

**EXHIBIT 33**

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# General Ledger Comparison

Account: 0 143.3 - ACCTS.REC.NRECA PERSONAL LOAN

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	-282.65	0.0000 %	-282.65	0.0000 %
Jun	0.00	0.00	282.65	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	-2,755.34	-2,755.34	-489.67	562.6932 %	-489.67	562.6932 %
Oct	0.00	-2,755.34	489.67	0.0000 %	0.00	0.0000 %
Nov	0.00	-2,755.34	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-2,755.34	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.4 - AMERICAN FUNDS LOANS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	84.25	175.02	0.0000 %	175.02	48.1374 %
Feb	1,334.57	1,418.82	-175.02	-762.5243 %	0.00	0.0000 %
Mar	-179.15	1,239.67	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	1,239.67	0.00	0.0000 %	0.00	0.0000 %
May	0.00	1,239.67	282.65	0.0000 %	282.65	438.5884 %
Jun	0.00	1,239.67	-282.65	0.0000 %	0.00	0.0000 %
Jul	-1,419.00	-179.33	0.00	0.0000 %	0.00	0.0000 %
Aug	219.06	39.73	0.00	0.0000 %	0.00	0.0000 %
Sep	-3,156.28	-3,116.55	-1,703.73	185.2571 %	-1,703.73	182.9251 %
Oct	0.00	-3,116.55	1,598.39	0.0000 %	-105.34	2,958.5627 %
Nov	0.00	-3,116.55	105.34	0.0000 %	0.00	0.0000 %
Dec	0.00	-3,116.55	0.00	0.0000 %	0.00	0.0000 %

Account: 0 143.5 - KIDS MATTER-DONATION

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-127.68	1,201.12	-117.10	109.0350 %	-193.10	-622.0197 %
Feb	-96.68	1,104.44	-117.10	82.5619 %	-310.20	-356.0413 %
Mar	-148.68	955.76	-115.10	129.1746 %	-425.30	-224.7261 %
Apr	-117.68	838.08	-113.10	104.0495 %	-538.40	-155.6612 %
May	-117.68	720.40	-113.10	104.0495 %	-651.50	-110.5756 %
Jun	-117.68	602.72	-113.10	104.0495 %	-764.60	-78.8281 %
Jul	-117.68	485.04	-77.10	152.6329 %	-841.70	-57.6262 %
Aug	-117.68	367.36	-113.10	104.0495 %	-954.80	-38.4751 %
Sep	-91.68	275.68	-92.78	98.8144 %	-1,047.58	-26.3159 %
Oct	0.00	275.68	-128.78	0.0000 %	-1,176.36	-23.4350 %
Nov	0.00	275.68	-128.78	0.0000 %	-1,305.14	-21.1226 %
Dec	0.00	275.68	1,305.14	0.0000 %	0.00	0.0000 %

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## General Ledger Comparison

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Account: 0 143.8 - MACED - NOTES RECEIVABLE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-1,710.14	53,248.30	-770.57	221.9318 %	75,534.33	70.4955 %
Feb	-1,277.62	51,970.68	-789.03	161.9229 %	74,745.30	69.5304 %
Mar	-1,603.36	50,367.32	-774.57	207.0000 %	73,970.73	68.0909 %
Apr	-1,608.73	48,758.59	-6,967.48	23.0891 %	67,003.25	72.7705 %
May	-1,607.32	47,151.27	-1,560.41	103.0063 %	65,442.84	72.0495 %
Jun	-1,596.16	45,555.11	-785.79	203.1281 %	64,657.05	70.4565 %
Jul	-1,547.03	44,008.08	-5,580.37	27.7227 %	59,076.68	74.4932 %
Aug	-5,393.39	38,614.69	-784.50	687.4939 %	58,292.18	66.2433 %
Sep	0.00	38,614.69	10,067.67	0.0000 %	68,359.85	56.4874 %
Oct	0.00	38,614.69	-788.52	0.0000 %	67,571.33	57.1466 %
Nov	0.00	38,614.69	0.00	0.0000 %	67,571.33	57.1466 %
Dec	0.00	38,614.69	-1,539.29	0.0000 %	66,032.04	58.4787 %

Account: 0 143.81 - BIG SANDY FORESTRY- NOTES RECEIVABLE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	300,000.00	300,000.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	300,000.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	300,000.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	300,000.00	0.00	0.0000 %	0.00	0.0000 %
Jul	-2,008.13	297,991.87	0.00	0.0000 %	0.00	0.0000 %
Aug	-2,015.66	295,976.21	0.00	0.0000 %	0.00	0.0000 %
Sep	-2,023.22	293,952.99	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	293,952.99	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	293,952.99	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	293,952.99	0.00	0.0000 %	0.00	0.0000 %

Account: 0 144.1 - ACCUM PROV UNCOLLECT ACCTS CR

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-7,743.18	-279,051.09	218.06	-3,550.9401 %	-141,195.22	197.6349 %
Feb	-6,909.57	-285,960.66	-7,689.65	89.8555 %	-148,884.87	192.0683 %
Mar	-2,790.06	-288,750.72	950.75	-293.4588 %	-147,934.12	195.1887 %
Apr	9,262.84	-279,487.88	-1,239.29	-747.4312 %	-149,173.41	187.3577 %
May	-1,260.31	-280,748.19	-2,839.87	44.3791 %	-152,013.28	184.6866 %
Jun	1,959.12	-278,789.07	18,150.08	10.7940 %	-133,863.20	208.2642 %
Jul	811.83	-277,977.24	9,790.48	8.2920 %	-124,072.72	224.0438 %
Aug	-635.16	-278,612.40	2,973.81	-21.3585 %	-121,098.91	230.0701 %
Sep	16,199.66	-262,412.74	2,901.13	558.3914 %	-118,197.78	222.0116 %
Oct	0.00	-262,412.74	-3,289.41	0.0000 %	-121,487.19	216.0003 %
Nov	0.00	-262,412.74	-13,947.55	0.0000 %	-135,434.74	193.7559 %
Dec	0.00	-262,412.74	-8,793.84	0.0000 %	-144,228.58	181.9423 %

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## General Ledger Comparison

Account: 0 154.0 - PLANT MATERIAL & OPERATING SUPPLY

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	35,886.82	508,121.58	12,557.43	285.7816 %	325,103.57	156.2953 %
Feb	23,789.20	531,910.78	61,519.32	38.6695 %	386,622.89	137.5787 %
Mar	10,078.64	541,989.42	-13,734.01	-73.3845 %	372,888.88	145.3488 %
Apr	-11,745.52	530,243.90	-563.72	2,083.5734 %	372,325.16	142.4142 %
May	22,192.19	552,436.09	-33,918.73	-65.4275 %	338,406.43	163.2463 %
Jun	86,269.56	638,705.65	-19,204.01	-449.2268 %	319,202.42	200.0942 %
Jul	47,891.03	686,596.68	3,833.59	1,249.2476 %	323,036.01	212.5449 %
Aug	-14,078.62	672,518.06	-1,312.79	1,072.4198 %	321,723.22	209.0362 %
Sep	0.00	672,518.06	4,319.34	0.0000 %	326,042.56	206.2670 %
Oct	0.00	672,518.06	-14,305.25	0.0000 %	311,737.31	215.7323 %
Nov	0.00	672,518.06	-5,649.61	0.0000 %	306,087.70	219.7142 %
Dec	0.00	672,518.06	1,202.19	0.0000 %	307,289.89	218.8546 %

Account: 0 163.0 - STORES EXPENSE UNDISTRIBUTED

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,110.34	4,121.57	25,903.06	8.1471 %	0.00	0.0000 %
Feb	0.00	4,121.57	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	4,121.57	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	4,121.57	0.00	0.0000 %	0.00	0.0000 %
May	0.00	4,121.57	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	4,121.57	0.00	0.0000 %	0.00	0.0000 %
Jul	-4,121.57	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	-365.53	-365.53	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	-365.53	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-365.53	-6,716.97	0.0000 %	-6,716.97	5.4419 %
Dec	0.00	-365.53	6,716.97	0.0000 %	0.00	0.0000 %

Account: 0 163.0 - STORES EXPENSE UNDISTRIBUTED

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

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# General Ledger Comparison

Account: 0 163.0 - STORES EXPENSE UNDISTRIBUTED

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	22.00	22.00	0.00	0.0000 %	0.00	0.0000 %
Mar	285.30	307.30	0.00	0.0000 %	0.00	0.0000 %
Apr	422.48	729.78	0.00	0.0000 %	0.00	0.0000 %
May	253.29	983.07	0.00	0.0000 %	0.00	0.0000 %
Jun	613.71	1,596.78	0.00	0.0000 %	0.00	0.0000 %
Jul	-1,596.78	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 163.1 - MINOR MATERIAL/ STORES EXPENSE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 165.1 - PREPAYMENTS-INSURANCE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	51,755.77	57,183.74	59,715.35	86.6708 %	59,715.35	95.7605 %
Feb	-18,153.20	39,030.54	-14,507.66	125.1284 %	45,207.69	86.3361 %
Mar	6,778.71	45,809.25	-10,977.23	-61.7525 %	34,230.46	133.8260 %
Apr	-13,422.23	32,387.02	15,270.79	-87.8948 %	49,501.25	65.4267 %
May	-8,069.23	24,317.79	-12,843.42	62.8277 %	36,657.83	66.3372 %
Jun	-13,422.28	10,895.51	13,779.60	-97.4069 %	50,437.43	21.6020 %
Jul	13,191.76	24,087.27	-24,619.25	-53.5831 %	25,818.18	93.2958 %
Aug	-12,388.90	11,698.37	-14,826.04	83.5618 %	10,992.14	106.4249 %
Sep	0.00	11,698.37	18,485.96	0.0000 %	29,478.10	39.6850 %
Oct	0.00	11,698.37	-10,253.37	0.0000 %	19,224.73	60.8506 %
Nov	0.00	11,698.37	-9,612.37	0.0000 %	9,612.36	121.7013 %
Dec	0.00	11,698.37	-9,612.36	0.0000 %	0.00	0.0000 %

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## General Ledger Comparison

Account: 0 165.1 - PREPAYMENTS-INSURANCE

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	10,210.00	10,210.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	10,210.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	10,210.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	10,210.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	10,210.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	10,210.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	10,210.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	10,210.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	10,210.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	10,210.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 165.4 - OTHR PREPAY/MRG,OFFC,DIRC,INS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,268.00	-3,156.00	1,644.67	137.9000 %	1,644.67	-191.8926 %
Feb	4,290.00	1,134.00	-822.33	-521.6884 %	822.34	137.8992 %
Mar	1,454.00	2,588.00	-822.33	-176.8147 %	0.01	#
Apr	-862.67	1,725.33	1,644.67	-52.4525 %	1,644.68	104.9037 %
May	-862.67	862.66	-822.33	104.9056 %	822.35	104.9018 %
Jun	-862.67	-0.01	1,644.65	-52.4531 %	2,467.00	-0.0004 %
Jul	1,725.33	1,725.32	-822.35	-209.8048 %	1,644.65	104.9050 %
Aug	-862.67	862.65	-822.33	104.9056 %	822.32	104.9044 %
Sep	0.00	862.65	1,644.67	0.0000 %	2,466.99	34.9677 %
Oct	0.00	862.65	-822.33	0.0000 %	1,644.66	52.4516 %
Nov	0.00	862.65	-822.33	0.0000 %	822.33	104.9031 %
Dec	0.00	862.65	-822.33	0.0000 %	0.00	0.0000 %

Account: 0 165.5 - OTHER PREPAY-DUES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-3,800.12	13,090.25	-3,511.87	108.2079 %	13,542.44	96.6609 %
Feb	26,969.56	40,059.81	28,096.00	95.9907 %	41,638.44	96.2087 %
Mar	-4,831.54	35,228.27	-3,511.87	137.5774 %	38,126.57	92.3982 %
Apr	-4,710.91	30,517.36	-3,511.87	134.1425 %	34,614.70	88.1630 %
May	-4,818.94	25,698.42	-4,521.61	106.5758 %	30,093.09	85.3964 %
Jun	-4,710.91	20,987.51	-4,521.61	104.1866 %	25,571.48	82.0739 %
Jul	-4,710.91	16,276.60	-4,521.61	104.1866 %	21,049.87	77.3240 %
Aug	-4,710.92	11,565.68	14,334.39	-32.8645 %	35,384.26	32.6859 %
Sep	0.00	11,565.68	-4,326.04	0.0000 %	31,058.22	37.2387 %
Oct	0.00	11,565.68	-8,240.36	0.0000 %	22,817.86	50.6870 %
Nov	0.00	11,565.68	-8,240.36	0.0000 %	14,577.50	79.3393 %
Dec	0.00	11,565.68	-3,326.04	0.0000 %	11,251.46	102.7927 %

**EXHIBIT 33**

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# General Ledger Comparison

Account: 0 165.6 - PREPAY- IVR SYSTEM SUPPORT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-509.15	5,076.65	-1,100.60	46.2611 %	11,005.98	46.1263 %
Feb	6,141.78	11,218.43	8,969.40	68.4748 %	19,975.38	56.1613 %
Mar	-1,019.86	10,198.57	-1,100.60	92.6640 %	18,874.78	54.0328 %
Apr	-1,019.86	9,178.71	-1,100.60	92.6640 %	17,774.18	51.6407 %
May	-1,019.86	8,158.85	-1,100.60	92.6640 %	16,673.58	48.9328 %
Jun	-1,019.86	7,138.99	-1,100.60	92.6640 %	15,572.98	45.8422 %
Jul	-1,019.86	6,119.13	-1,730.33	58.9402 %	13,842.65	44.2049 %
Aug	-1,019.86	5,099.27	-1,730.33	58.9402 %	12,112.32	42.0999 %
Sep	0.00	5,099.27	-1,730.33	0.0000 %	10,381.99	49.1165 %
Oct	0.00	5,099.27	-2,736.36	0.0000 %	7,645.63	66.6952 %
Nov	0.00	5,099.27	10,470.82	0.0000 %	18,116.45	28.1472 %
Dec	0.00	5,099.27	-2,736.36	0.0000 %	15,380.09	33.1550 %

Account: 0 171.0 - INTEREST & DIVIDENDS RECEIVABLE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	18,425.19	55,217.93	17,331.02	106.3134 %	69,269.13	79.7151 %
Feb	18,425.19	73,643.12	17,331.02	106.3134 %	86,600.15	85.0381 %
Mar	7,931.71	81,574.83	17,331.02	45.7660 %	103,931.17	78.4893 %
Apr	-81,584.42	-9.59	-92,065.80	88.6153 %	11,865.37	-0.0808 %
May	18,415.58	18,405.99	16,435.60	112.0469 %	28,300.97	65.0366 %
Jun	18,415.58	36,821.57	16,435.60	112.0469 %	44,736.57	82.3075 %
Jul	18,415.58	55,237.15	16,435.60	112.0469 %	61,172.17	90.2978 %
Aug	18,415.58	73,652.73	16,435.60	112.0469 %	77,607.77	94.9038 %
Sep	0.00	73,652.73	5,884.48	0.0000 %	83,492.25	88.2150 %
Oct	0.00	73,652.73	-83,492.25	0.0000 %	0.00	0.0000 %
Nov	0.00	73,652.73	16,507.75	0.0000 %	16,507.75	446.1706 %
Dec	0.00	73,652.73	18,425.19	0.0000 %	34,932.94	210.8403 %

Account: 0 183.0 - PRELIM SERVAYS & INVESTGAT. CHGE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-452.08	7,685.52	-452.08	100.0000 %	18,535.44	41.4639 %
Feb	-452.08	7,233.44	-452.08	100.0000 %	18,083.36	40.0005 %
Mar	-452.08	6,781.36	-452.08	100.0000 %	17,631.28	38.4621 %
Apr	-452.08	6,329.28	-452.08	100.0000 %	17,179.20	36.8427 %
May	-452.08	5,877.20	-452.08	100.0000 %	16,727.12	35.1358 %
Jun	-452.08	5,425.12	-452.08	100.0000 %	16,275.04	33.3340 %
Jul	-452.08	4,973.04	-452.08	100.0000 %	15,822.96	31.4293 %
Aug	-452.08	4,520.96	-452.08	100.0000 %	15,370.88	29.4125 %
Sep	0.00	4,520.96	-452.08	0.0000 %	14,918.80	30.3038 %
Oct	0.00	4,520.96	-452.08	0.0000 %	14,466.72	31.2508 %
Nov	0.00	4,520.96	-452.08	0.0000 %	14,014.64	32.2588 %
Dec	0.00	4,520.96	-452.08	0.0000 %	13,562.56	33.3341 %

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## General Ledger Comparison

Account: 0 184.0 - TRANSPOTATION EXP - INDIRECT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-93,855.58	0.00	-610.40	15,376.0780 %	827.40	0.0000 %
Feb	15,853.01	15,853.01	-575.40	-2,755.1286 %	252.00	6,290.8770 %
Mar	-15,853.01	0.00	1,425.11	-1,112.4061 %	1,677.11	0.0000 %
Apr	0.00	0.00	251.56	0.0000 %	1,928.67	0.0000 %
May	0.00	0.00	-1,071.77	0.0000 %	856.90	0.0000 %
Jun	0.00	0.00	575.44	0.0000 %	1,432.34	0.0000 %
Jul	0.00	0.00	126.06	0.0000 %	1,558.40	0.0000 %
Aug	0.00	0.00	-456.00	0.0000 %	1,102.40	0.0000 %
Sep	0.00	0.00	694.72	0.0000 %	1,797.12	0.0000 %
Oct	0.00	0.00	-402.22	0.0000 %	1,394.90	0.0000 %
Nov	0.00	0.00	-75.12	0.0000 %	1,319.78	0.0000 %
Dec	0.00	0.00	678.70	0.0000 %	1,998.48	0.0000 %

Account: 0 184.1 - TRANSPORTATION EXP CLEARING

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-48.43	2,394.66	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	2,394.66	0.00	0.0000 %	0.00	0.0000 %
Mar	0.02	2,394.68	0.00	0.0000 %	0.00	0.0000 %
Apr	-0.02	2,394.66	0.00	0.0000 %	0.00	0.0000 %
May	0.00	2,394.66	0.00	0.0000 %	0.00	0.0000 %
Jun	0.02	2,394.68	0.00	0.0000 %	0.00	0.0000 %
Jul	-0.02	2,394.66	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	2,394.66	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	2,394.66	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	2,394.66	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	2,394.66	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	2,394.66	0.00	0.0000 %	0.00	0.0000 %

Account: 0 184.1 - TRANSPORTATION EXP CLEARING

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

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# General Ledger Comparison

Account: 0 184.1 - TRANSPORTATION EXP CLEARING

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 186.0 - MISC. DEFERRED DEBITS/NISC CONVE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	4,240.00	253,192.97	0.00	0.0000 %	0.00	0.0000 %
Feb	85,535.45	338,728.42	0.00	0.0000 %	0.00	0.0000 %
Mar	18,923.37	357,651.79	0.00	0.0000 %	0.00	0.0000 %
Apr	-4,309.06	353,342.73	0.00	0.0000 %	0.00	0.0000 %
May	-4,309.06	349,033.67	0.00	0.0000 %	0.00	0.0000 %
Jun	-4,309.06	344,724.61	0.00	0.0000 %	0.00	0.0000 %
Jul	-4,309.06	340,415.55	0.00	0.0000 %	0.00	0.0000 %
Aug	-4,309.06	336,106.49	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	336,106.49	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	336,106.49	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	336,106.49	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	336,106.49	0.00	0.0000 %	0.00	0.0000 %

Account: 0 186.9 - ENVIRONMENTAL SURCHARGE-UNDER RECOVERY

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	-282,902.23	59,976.77	0.00	0.0000 %	0.00	0.0000 %
Feb	296,215.08	356,191.85	0.00	0.0000 %	0.00	0.0000 %
Mar	-17,425.46	338,766.39	0.00	0.0000 %	0.00	0.0000 %
Apr	-13,902.24	324,864.15	0.00	0.0000 %	0.00	0.0000 %
May	-15,334.54	309,529.61	0.00	0.0000 %	0.00	0.0000 %
Jun	-36,482.48	273,047.13	0.00	0.0000 %	0.00	0.0000 %
Jul	-1,795.70	271,251.43	0.00	0.0000 %	0.00	0.0000 %
Aug	15,016.10	286,267.53	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	286,267.53	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	286,267.53	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	286,267.53	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	286,267.53	0.00	0.0000 %	0.00	0.0000 %

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## General Ledger Comparison

Account: 0 186.95 - FUEL ADJUSTMENT-UNDER RECOVERY

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	545,665.00	853,225.23	0.00	0.0000 %	0.00	0.0000 %
Feb	-545,822.84	307,402.39	0.00	0.0000 %	0.00	0.0000 %
Mar	-152,086.77	155,315.62	0.00	0.0000 %	0.00	0.0000 %
Apr	21,606.64	176,922.26	0.00	0.0000 %	0.00	0.0000 %
May	-19,463.16	157,459.10	0.00	0.0000 %	0.00	0.0000 %
Jun	-103,228.01	54,231.09	0.00	0.0000 %	0.00	0.0000 %
Jul	59,179.44	113,410.53	0.00	0.0000 %	0.00	0.0000 %
Aug	90,402.62	203,813.15	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	203,813.15	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	203,813.15	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	203,813.15	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	203,813.15	0.00	0.0000 %	0.00	0.0000 %

Account: 0 186.99 - CONVERSION ADJUSTMENT BALANCES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	120.15	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	120.15	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	120.15	0.00	0.0000 %	0.00	0.0000 %
Apr	-120.15	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 200.1 - MEMBERSHIPS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-5.00	-225,840.00	-55.00	9.0909 %	-227,465.00	99.2856 %
Feb	0.00	-225,840.00	65.00	0.0000 %	-227,400.00	99.3140 %
Mar	-105.00	-225,945.00	395.00	-26.5823 %	-227,005.00	99.5330 %
Apr	345.00	-225,600.00	95.00	363.1579 %	-226,910.00	99.4227 %
May	-515.00	-226,115.00	750.00	-68.6667 %	-226,160.00	99.9801 %
Jun	415.00	-225,700.00	600.00	69.1667 %	-225,560.00	100.0621 %
Jul	-315.00	-226,015.00	400.00	-78.7500 %	-225,160.00	100.3797 %
Aug	-500.00	-226,515.00	-360.00	138.8889 %	-225,520.00	100.4412 %
Sep	205.00	-226,310.00	-30.00	-683.3333 %	-225,550.00	100.3370 %
Oct	0.00	-226,310.00	-40.00	0.0000 %	-225,590.00	100.3192 %
Nov	0.00	-226,310.00	-140.00	0.0000 %	-225,730.00	100.2569 %
Dec	0.00	-226,310.00	-35.00	0.0000 %	-225,765.00	100.2414 %

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# General Ledger Comparison

Account: 0 201.1 - PATRONS CAPITAL CREDITS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	17,858.38	-29,739,176.82	-1,176,026.77	-1.5185 %	-29,314,968.38	101.4471 %
Feb	8,023.52	-29,731,153.30	3,383.61	237.1290 %	-29,311,584.77	101.4314 %
Mar	6,755.46	-29,724,397.84	4,285.58	157.6323 %	-29,307,299.19	101.4232 %
Apr	0.00	-29,724,397.84	5,605.71	0.0000 %	-29,301,693.48	101.4426 %
May	-305,087.35	-30,029,485.19	9,866.23	-3,092.2384 %	-29,291,827.25	102.5183 %
Jun	1,199.64	-30,028,285.55	6,692.28	17.9257 %	-29,285,134.97	102.5376 %
Jul	1,815.15	-30,026,470.40	5,328.34	34.0660 %	-29,279,806.63	102.5501 %
Aug	10,780.16	-30,015,690.24	6,447.29	167.2045 %	-29,273,359.34	102.5359 %
Sep	0.00	-30,015,690.24	3,864.15	0.0000 %	-29,269,495.19	102.5494 %
Oct	0.00	-30,015,690.24	1,951.33	0.0000 %	-29,267,543.86	102.5562 %
Nov	0.00	-30,015,690.24	8,780.97	0.0000 %	-29,258,762.89	102.5870 %
Dec	0.00	-30,015,690.24	5,697.86	0.0000 %	-29,253,065.03	102.6070 %

Account: 0 215.3 - OTHER COMPREHENSIVE INCOME/FASB

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-11,004.83	1,969,856.37	-11,004.83	100.0000 %	2,233,972.29	88.1773 %
Feb	-1,551,263.65	418,592.72	-11,004.83	14,096.2073 %	2,222,967.46	18.8304 %
Mar	-956.65	417,636.07	-11,004.83	8.6930 %	2,211,962.63	18.8808 %
Apr	-956.65	416,679.42	-11,004.83	8.6930 %	2,200,957.80	18.9317 %
May	-956.65	415,722.77	-11,004.83	8.6930 %	2,189,952.97	18.9832 %
Jun	-956.65	414,766.12	-11,004.83	8.6930 %	2,178,948.14	19.0352 %
Jul	-956.65	413,809.47	-11,004.83	8.6930 %	2,167,943.31	19.0877 %
Aug	-956.65	412,852.82	-11,004.83	8.6930 %	2,156,938.48	19.1407 %
Sep	0.00	412,852.82	-11,004.83	0.0000 %	2,145,933.65	19.2388 %
Oct	0.00	412,852.82	-11,004.83	0.0000 %	2,134,928.82	19.3380 %
Nov	0.00	412,852.82	-11,004.83	0.0000 %	2,123,923.99	19.4382 %
Dec	0.00	412,852.82	-11,004.83	0.0000 %	2,112,919.16	19.5395 %

Account: 0 217.0 - RETIRED CAPITAL CREDIT-GAIN

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-130,347.35	0.00	0.0000 %	-105,218.89	123.8821 %
Feb	0.00	-130,347.35	0.00	0.0000 %	-105,218.89	123.8821 %
Mar	0.00	-130,347.35	0.00	0.0000 %	-105,218.89	123.8821 %
Apr	0.00	-130,347.35	0.00	0.0000 %	-105,218.89	123.8821 %
May	9.32	-130,338.03	0.00	0.0000 %	-105,218.89	123.8732 %
Jun	0.00	-130,338.03	0.00	0.0000 %	-105,218.89	123.8732 %
Jul	0.00	-130,338.03	0.00	0.0000 %	-105,218.89	123.8732 %
Aug	0.00	-130,338.03	0.00	0.0000 %	-105,218.89	123.8732 %
Sep	0.00	-130,338.03	0.00	0.0000 %	-105,218.89	123.8732 %
Oct	0.00	-130,338.03	0.00	0.0000 %	-105,218.89	123.8732 %
Nov	0.00	-130,338.03	0.00	0.0000 %	-105,218.89	123.8732 %
Dec	0.00	-130,338.03	11.94	0.0000 %	-105,206.95	123.8873 %

**EXHIBIT 33**

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# General Ledger Comparison

Account: 0 217.1 - RETIRED CAP.CR. GAIN-DISCOUNT S

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	-4,605.19	-663,597.71	-537.87	856.1902 %	-619,366.52	107.1414 %
Feb	-1,547.28	-665,144.99	-881.05	175.6177 %	-620,247.57	107.2386 %
Mar	-1,542.41	-666,687.40	-565.69	272.6599 %	-620,813.26	107.3894 %
Apr	0.00	-666,687.40	-1,186.89	0.0000 %	-622,000.15	107.1844 %
May	-4,280.85	-670,968.25	-1,600.06	267.5431 %	-623,600.21	107.5959 %
Jun	-624.89	-671,593.14	-1,185.09	52.7293 %	-624,785.30	107.4918 %
Jul	-402.89	-671,996.03	-1,613.87	24.9642 %	-626,399.17	107.2792 %
Aug	-2,811.29	-674,807.32	-1,747.60	160.8658 %	-628,146.77	107.4283 %
Sep	0.00	-674,807.32	-771.71	0.0000 %	-628,918.48	107.2965 %
Oct	0.00	-674,807.32	-544.99	0.0000 %	-629,463.47	107.2036 %
Nov	0.00	-674,807.32	-2,303.40	0.0000 %	-631,766.87	106.8127 %
Dec	0.00	-674,807.32	-1,162.40	0.0000 %	-632,929.27	106.6165 %

Account: 0 217.11 - CAPITAL CREDIT RETIRED NO CHECK

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	-2.25	-2.25	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	-2.25	0.00	0.0000 %	0.00	0.0000 %
Jul	2.25	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 217.99 - RETIRED CAPITAL CR-GAIN CONVERISON BAL

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	25,149.68	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	25,149.68	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	25,149.68	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	25,149.68	0.00	0.0000 %	0.00	0.0000 %
May	0.00	25,149.68	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	25,149.68	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	25,149.68	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	25,149.68	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	25,149.68	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	25,149.68	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	25,149.68	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	25,149.68	0.00	0.0000 %	0.00	0.0000 %

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# General Ledger Comparison

Account: 0 219.2 - NON OPERATING MARGINS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-118,708.56	257,521.84	0.0000 %	0.00	0.0000 %
Feb	0.00	-118,708.56	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	-118,708.56	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	-118,708.56	0.00	0.0000 %	0.00	0.0000 %
May	0.00	-118,708.56	0.00	0.0000 %	0.00	0.0000 %
Jun	205,378.38	86,669.82	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	86,669.82	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	86,669.82	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	86,669.82	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	86,669.82	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	86,669.82	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	86,669.82	-210,360.06	0.0000 %	-210,360.06	-41,2007 %

Account: 0 219.3 - OTHER MARGINS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-118,596.19	-257,521.84	0.0000 %	-108,668.04	109.1362 %
Feb	0.00	-118,596.19	0.00	0.0000 %	-108,668.04	109.1362 %
Mar	0.00	-118,596.19	0.00	0.0000 %	-108,668.04	109.1362 %
Apr	0.00	-118,596.19	0.00	0.0000 %	-108,668.04	109.1362 %
May	323,973.96	205,377.77	0.00	0.0000 %	-108,668.04	-188.9956 %
Jun	-205,377.77	0.00	0.00	0.0000 %	-108,668.04	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	-108,668.04	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	-108,668.04	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	-108,668.04	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	-108,668.04	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	-108,668.04	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	-108,668.04	0.0000 %

Account: 0 224.12 - OTHER LONG TERM DEBT-CFC

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-4,924,451.00	0.00	0.0000 %	-5,602,237.08	87.9015 %
Feb	85,097.37	-4,839,353.63	84,444.49	100.7731 %	-5,517,792.59	87.7045 %
Mar	0.00	-4,839,353.63	0.00	0.0000 %	-5,517,792.59	87.7045 %
Apr	0.00	-4,839,353.63	0.00	0.0000 %	-5,517,792.59	87.7045 %
May	85,185.02	-4,754,168.61	84,521.60	100.7849 %	-5,433,270.99	87.5010 %
Jun	0.00	-4,754,168.61	0.00	0.0000 %	-5,433,270.99	87.5010 %
Jul	0.00	-4,754,168.61	0.00	0.0000 %	-5,433,270.99	87.5010 %
Aug	85,274.08	-4,668,894.53	84,599.94	100.7969 %	-5,348,671.05	87.2907 %
Sep	0.00	-4,668,894.53	0.00	0.0000 %	-5,348,671.05	87.2907 %
Oct	0.00	-4,668,894.53	0.00	0.0000 %	-5,348,671.05	87.2907 %
Nov	0.00	-4,668,894.53	84,679.57	0.0000 %	-5,263,991.48	88.6949 %
Dec	0.00	-4,668,894.53	0.00	0.0000 %	-5,263,991.48	88.6949 %

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# General Ledger Comparison

Account: 0 224.2 - PFB NOTES EXUC.

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-18,195,250.93	0.00	0.0000 %	-19,469,472.84	93.4553 %
Feb	0.00	-18,195,250.93	0.00	0.0000 %	-19,469,472.84	93.4553 %
Mar	166,767.21	-18,028,483.72	158,871.07	104.9702 %	-19,310,601.77	93.3605 %
Apr	0.00	-18,028,483.72	0.00	0.0000 %	-19,310,601.77	93.3605 %
May	0.00	-18,028,483.72	0.00	0.0000 %	-19,310,601.77	93.3605 %
Jun	163,458.97	-17,865,024.75	158,676.57	103.0139 %	-19,151,925.20	93.2806 %
Jul	0.00	-17,865,024.75	0.00	0.0000 %	-19,151,925.20	93.2806 %
Aug	0.00	-17,865,024.75	0.00	0.0000 %	-19,151,925.20	93.2806 %
Sep	0.00	-17,865,024.75	158,682.27	0.0000 %	-18,993,242.93	94.0599 %
Oct	0.00	-17,865,024.75	0.00	0.0000 %	-18,993,242.93	94.0599 %
Nov	0.00	-17,865,024.75	0.00	0.0000 %	-18,993,242.93	94.0599 %
Dec	0.00	-17,865,024.75	156,232.68	0.0000 %	-18,837,010.25	94.8400 %

Account: 0 224.3 - LONG TERM DEBT-RUS NOTES EXUC

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-14,736,316.87	-15,668,339.54	8,366.69	-176.1307861 %	-1,130,738.49	1,385.6731 %
Feb	8,892.49	-15,659,447.05	8,524.14	104.3213 %	-1,122,214.35	1,395.4061 %
Mar	8,780.00	-15,650,667.05	8,329.42	105.4095 %	-1,113,884.93	1,405.0524 %
Apr	8,860.77	-15,641,806.28	8,554.67	103.5782 %	-1,105,330.26	1,415.1251 %
May	8,511.42	-15,633,294.86	8,431.98	100.9421 %	-1,096,898.28	1,425.2274 %
Jun	8,838.51	-15,624,456.35	8,380.04	105.4710 %	-1,088,518.24	1,435.3876 %
Jul	8,797.09	-15,615,659.26	8,532.71	103.0984 %	-1,079,985.53	1,445.9137 %
Aug	8,698.33	-15,606,960.93	8,481.15	102.5607 %	-1,071,504.38	1,456.5466 %
Sep	0.00	-15,606,960.93	8,631.54	0.0000 %	-1,062,872.84	1,468.3752 %
Oct	0.00	-15,606,960.93	8,580.78	0.0000 %	-1,054,292.06	1,480.3261 %
Nov	0.00	-15,606,960.93	8,531.09	0.0000 %	-1,045,760.97	1,492.4023 %
Dec	0.00	-15,606,960.93	8,612.98	0.0000 %	-1,037,147.99	1,504.7959 %

Account: 0 224.4 - RUS NOTES EXUC CONST DEBT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	9,881,000.00	9,881,000.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	9,881,000.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	9,881,000.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	9,881,000.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	9,881,000.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	9,881,000.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	9,881,000.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	9,881,000.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	9,881,000.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	9,881,000.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	9,881,000.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	9,881,000.00	0.00	0.0000 %	0.00	0.0000 %

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## General Ledger Comparison

Account: 0 224.7 - MACED - NOTES PAYABLE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	1,759.28	-55,838.08	770.57	228.3089 %	-68,304.40	81.7489 %
Feb	447.12	-55,390.96	789.03	56.6670 %	-67,515.37	82.0420 %
Mar	772.86	-54,618.10	774.57	99.7792 %	-66,740.80	81.8361 %
Apr	778.23	-53,839.87	680.71	114.3262 %	-66,060.09	81.5014 %
May	776.82	-53,063.05	617.25	125.8518 %	-65,442.84	81.0830 %
Jun	782.06	-52,280.99	785.79	99.5253 %	-64,657.05	80.8589 %
Jul	780.81	-51,500.18	782.51	99.7828 %	-63,874.54	80.6271 %
Aug	2,689.27	-48,810.91	784.50	342.8005 %	-63,090.04	77.3671 %
Sep	0.00	-48,810.91	-6,212.97	0.0000 %	-69,303.01	70.4312 %
Oct	0.00	-48,810.91	1,731.68	0.0000 %	-67,571.33	72.2361 %
Nov	0.00	-48,810.91	943.16	0.0000 %	-66,628.17	73.2587 %
Dec	0.00	-48,810.91	596.13	0.0000 %	-66,032.04	73.9200 %

Account: 0 228.3 - ACCUM PROV PENSIONS/BENEFITS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	-4,869.32	-4,281,689.68	-3,834.95	126.9722 %	-4,147,830.26	103.2272 %
Feb	1,549,732.15	-2,731,957.53	-2,889.54	-53,632.4865 %	-4,150,719.80	65.8189 %
Mar	141.07	-2,731,816.46	1,049.57	13.4407 %	-4,149,670.23	65.8321 %
Apr	-251.28	-2,732,067.74	-5,567.93	4.5130 %	-4,155,238.16	65.7500 %
May	-1,084.91	-2,733,152.65	-11,459.37	9.4674 %	-4,166,697.53	65.5952 %
Jun	-1,084.91	-2,734,237.56	-5,567.93	19.4850 %	-4,172,265.46	65.5336 %
Jul	2.43	-2,734,235.13	-4,343.96	-0.0559 %	-4,176,609.42	65.4654 %
Aug	-1,084.91	-2,735,320.04	-5,567.93	19.4850 %	-4,182,177.35	65.4042 %
Sep	13,989.96	-2,721,330.08	-6,047.71	-231.3266 %	-4,188,225.06	64.9757 %
Oct	0.00	-2,721,330.08	-4,991.89	0.0000 %	-4,193,216.95	64.8984 %
Nov	0.00	-2,721,330.08	-4,533.49	0.0000 %	-4,197,750.44	64.8283 %
Dec	0.00	-2,721,330.08	-6,286.63	0.0000 %	-4,204,037.07	64.7314 %

Account: 0 231.0 - NOTES PAYABLE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	-1,962,924.18	0.00	0.0000 %	-150,000.00	1,308.6161 %
Feb	0.00	-1,962,924.18	0.00	0.0000 %	-150,000.00	1,308.6161 %
Mar	0.00	-1,962,924.18	0.00	0.0000 %	-150,000.00	1,308.6161 %
Apr	0.00	-1,962,924.18	-2,600,000.00	0.0000 %	-2,750,000.00	71.3791 %
May	0.00	-1,962,924.18	0.00	0.0000 %	-2,750,000.00	71.3791 %
Jun	0.00	-1,962,924.18	0.00	0.0000 %	-2,750,000.00	71.3791 %
Jul	0.00	-1,962,924.18	0.00	0.0000 %	-2,750,000.00	71.3791 %
Aug	1,809,266.00	-153,658.18	0.00	0.0000 %	-2,750,000.00	5.5876 %
Sep	0.00	-153,658.18	0.00	0.0000 %	-2,750,000.00	5.5876 %
Oct	0.00	-153,658.18	0.00	0.0000 %	-2,750,000.00	5.5876 %
Nov	0.00	-153,658.18	0.00	0.0000 %	-2,750,000.00	5.5876 %
Dec	0.00	-153,658.18	0.00	0.0000 %	-2,750,000.00	5.5876 %

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## General Ledger Comparison

Account: 0 232.1 - ACCOUNTS PAYABLE GENERAL

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	144,046.27	-283,336.78	-77,886.24	-184.9444 %	-265,073.91	106.8897 %
Feb	27,428.58	-255,908.20	-348,798.45	-7.8637 %	-613,872.36	41.6875 %
Mar	-139,206.77	-395,114.97	-40,863.32	340.6644 %	-654,735.68	60.3472 %
Apr	140,315.26	-254,799.71	279,459.52	50.2095 %	-375,276.16	67.8966 %
May	-172,475.45	-427,275.16	93,718.08	-184.0365 %	-281,558.08	151.7538 %
Jun	41,822.83	-385,452.33	80,948.97	51.6657 %	-200,609.11	192.1410 %
Jul	56,848.64	-328,603.69	-21,685.84	-262.1464 %	-222,294.95	147.8233 %
Aug	43,347.08	-285,256.61	-37,934.65	-114.2678 %	-260,229.60	109.6173 %
Sep	268,028.84	-17,227.77	102,376.69	261.8065 %	-157,852.91	10.9138 %
Oct	-7,037.89	-24,265.66	-80,845.22	8.7054 %	-238,698.13	10.1658 %
Nov	0.00	-24,265.66	52,466.12	0.0000 %	-186,232.01	13.0298 %
Dec	0.00	-24,265.66	-180,146.45	0.0000 %	-366,378.46	6.6231 %

Account: 0 232.15 - ACCTS PAYABLE-YR END VEHICLES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-230,982.80	0.00	0.0000 %	0.00	0.0000 %
Feb	230,982.80	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 232.25 - ACCTS.PAYABLE LEASED VEH CO-BANK

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-150,343.89	-213,459.83	6,332.30	-2,374.2383 %	-252,342.39	84.5913 %
Feb	4,912.91	-208,546.92	6,350.56	77.3618 %	-245,991.83	84.7780 %
Mar	4,930.77	-203,616.15	6,368.87	77.4199 %	-239,622.96	84.9736 %
Apr	4,948.69	-198,667.46	6,387.23	77.4779 %	-233,235.73	85.1788 %
May	4,966.68	-193,700.78	6,405.64	77.5360 %	-226,830.09	85.3947 %
Jun	4,984.73	-188,716.05	6,424.12	77.5940 %	-220,405.97	85.6220 %
Jul	5,002.86	-183,713.19	6,442.63	77.6524 %	-213,963.34	85.8620 %
Aug	5,021.06	-178,692.13	6,461.21	77.7108 %	-207,502.13	86.1158 %
Sep	0.00	-178,692.13	6,479.85	0.0000 %	-201,022.28	88.8917 %
Oct	0.00	-178,692.13	6,498.52	0.0000 %	-194,523.76	91.8613 %
Nov	0.00	-178,692.13	6,517.26	0.0000 %	-188,006.50	95.0457 %
Dec	0.00	-178,692.13	6,536.05	0.0000 %	-181,470.45	98.4690 %

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# General Ledger Comparison

Account: 0 232.26 - ACCTS. PAYABLE- BOBCAT FINANCING

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,273.40	-13,944.73	63.67	2,000.0000 %	-44,506.33	31.3320 %
Feb	1,273.40	-12,671.33	1,273.40	100.0000 %	-43,232.93	29.3094 %
Mar	1,273.40	-11,397.93	1,273.40	100.0000 %	-41,959.53	27.1641 %
Apr	1,273.40	-10,124.53	1,273.40	100.0000 %	-40,686.13	24.8845 %
May	1,273.40	-8,851.13	1,273.40	100.0000 %	-39,412.73	22.4575 %
Jun	1,273.40	-7,577.73	1,273.40	100.0000 %	-38,139.33	19.8685 %
Jul	1,273.40	-6,304.33	1,273.40	100.0000 %	-36,865.93	17.1007 %
Aug	1,273.40	-5,030.93	1,273.40	100.0000 %	-35,592.53	14.1348 %
Sep	0.00	-5,030.93	1,273.40	0.0000 %	-34,319.13	14.6593 %
Oct	0.00	-5,030.93	1,273.40	0.0000 %	-33,045.73	15.2241 %
Nov	0.00	-5,030.93	1,273.40	0.0000 %	-31,772.33	15.8343 %
Dec	0.00	-5,030.93	1,273.40	0.0000 %	-30,498.93	16.4954 %

Account: 0 232.27 - ACCTS PAYABLE-AUTO LOAN

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-73,639.81	-69,431.83	1,425.97	-5,164.1907 %	-15,685.67	442.6450 %
Feb	2,103.99	-67,327.84	1,425.97	147.5480 %	-14,259.70	472.1547 %
Mar	2,103.99	-65,223.85	1,425.97	147.5480 %	-12,833.73	508.2221 %
Apr	2,103.99	-63,119.86	1,425.97	147.5480 %	-11,407.76	553.3063 %
May	2,103.99	-61,015.87	1,425.97	147.5480 %	-9,981.79	611.2718 %
Jun	2,103.99	-58,911.88	1,425.97	147.5480 %	-8,555.82	688.5591 %
Jul	2,103.99	-56,807.89	1,425.97	147.5480 %	-7,129.85	796.7614 %
Aug	4,207.98	-52,599.91	1,425.97	295.0960 %	-5,703.88	922.1777 %
Sep	0.00	-52,599.91	1,425.97	0.0000 %	-4,277.91	1,229.5703 %
Oct	0.00	-52,599.91	1,425.97	0.0000 %	-2,851.94	1,844.3554 %
Nov	0.00	-52,599.91	1,425.97	0.0000 %	-1,425.97	3,688.7108 %
Dec	0.00	-52,599.91	1,425.97	0.0000 %	0.00	0.0000 %

Account: 0 232.4 - ACCTS PAYABLE-WHOLESALE POWER

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	296,345.00	-2,120,289.00	12,078.00	2,453.5933 %	-1,677,698.00	126.3809 %
Feb	553,720.00	-1,566,569.00	310,231.00	178.4864 %	-1,367,467.00	114.5599 %
Mar	-1,1817.00	-1,578,386.00	55,482.00	-21.2988 %	-1,311,985.00	120.3052 %
Apr	395,389.00	-1,182,997.00	263,041.00	150.3146 %	-1,048,944.00	112.7798 %
May	-31,409.00	-1,214,406.00	94,807.00	-33.1294 %	-954,137.00	127.2779 %
Jun	-26,309.00	-1,240,715.00	-282,237.00	9.3216 %	-1,236,374.00	100.3511 %
Jul	-376,200.00	-1,616,915.00	-85,118.00	44.19747 %	-1,321,492.00	122.3553 %
Aug	1,483.00	-1,615,432.00	-25,662.00	-5.7790 %	-1,347,154.00	119.9144 %
Sep	0.00	-1,615,432.00	303,191.00	0.0000 %	-1,043,963.00	154.7403 %
Oct	0.00	-1,615,432.00	29,271.00	0.0000 %	-1,014,692.00	159.2042 %
Nov	0.00	-1,615,432.00	-839,638.00	0.0000 %	-1,854,330.00	87.1167 %
Dec	0.00	-1,615,432.00	-95,677.00	0.0000 %	-1,950,007.00	82.8424 %

**EXHIBIT 33**

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# General Ledger Comparison

Account: 0 232.5 - ACCTS PAYABLE/PSC ASSMT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-2,285.68	9,142.72	-2,765.88	82.6384 %	13,829.40	66.1107 %
Feb	-2,285.68	6,857.04	-2,765.88	82.6384 %	11,063.52	61.9788 %
Mar	-2,285.68	4,571.36	-2,765.88	82.6384 %	8,297.64	55.0923 %
Apr	-2,285.68	2,285.68	-2,765.88	82.6384 %	5,531.76	41.3192 %
May	-2,285.68	0.00	-2,765.88	82.6384 %	2,765.88	0.0000 %
Jun	-2,076.74	-2,076.74	28,742.03	-7.2254 %	31,507.91	-6.5912 %
Jul	22,844.17	20,767.43	-2,625.66	-870.0353 %	28,882.25	71.9038 %
Aug	-2,076.74	18,690.69	-2,625.66	79.0940 %	26,256.59	71.1848 %
Sep	0.00	18,690.69	-2,625.66	0.0000 %	23,630.93	79.0942 %
Oct	0.00	18,690.69	-2,625.66	0.0000 %	21,005.27	88.9810 %
Nov	0.00	18,690.69	-2,625.66	0.0000 %	18,379.61	101.6925 %
Dec	0.00	18,690.69	-2,625.66	0.0000 %	15,753.95	118.6413 %

Account: 0 232.7 - ACCTS PAYABLE/SECURE WORKS IPS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-506.54	3,545.64	-495.74	102.1786 %	3,470.18	102.1745 %
Feb	-506.54	3,039.10	-495.74	102.1786 %	2,974.44	102.1739 %
Mar	-506.54	2,532.56	-495.74	102.1786 %	2,478.70	102.1729 %
Apr	-506.54	2,026.02	-495.74	102.1786 %	1,982.96	102.1715 %
May	-506.54	1,519.48	-495.74	102.1786 %	1,487.22	102.1691 %
Jun	-506.54	1,012.94	-495.74	102.1786 %	991.48	102.1644 %
Jul	-506.54	506.40	-495.74	102.1786 %	495.74	102.1503 %
Aug	-506.54	-0.14	5,582.62	-9.0735 %	6,078.36	-0.0023 %
Sep	0.00	-0.14	-506.53	0.0000 %	5,571.83	-0.0025 %
Oct	0.00	-0.14	-506.54	0.0000 %	5,065.29	-0.0028 %
Nov	0.00	-0.14	-506.54	0.0000 %	4,558.75	-0.0031 %
Dec	0.00	-0.14	-506.53	0.0000 %	4,052.22	-0.0035 %

Account: 0 232.99 - UNINVOICED CLEARING ACCOUNT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,001.06	-35,192.08	0.00	0.0000 %	0.00	0.0000 %
Feb	4,442.50	-30,749.58	0.00	0.0000 %	0.00	0.0000 %
Mar	11,300.94	-19,448.64	0.00	0.0000 %	0.00	0.0000 %
Apr	-7,419.38	-26,868.02	0.00	0.0000 %	0.00	0.0000 %
May	-9,232.00	-36,100.02	0.00	0.0000 %	0.00	0.0000 %
Jun	12,736.53	-23,363.49	0.00	0.0000 %	0.00	0.0000 %
Jul	4,960.83	-18,402.66	0.00	0.0000 %	0.00	0.0000 %
Aug	1,198.30	-17,204.36	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	-17,204.36	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	-17,204.36	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-17,204.36	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-17,204.36	0.00	0.0000 %	0.00	0.0000 %

**EXHIBIT 33**

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# General Ledger Comparison

Account: 0 235.0 - CONSUMER DEPOSITS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-1,050.00	-478,795.00	-150.00	700.0000 %	-449,671.50	106.4766 %
Feb	-5,950.00	-484,745.00	-1,350.00	440.7407 %	-451,021.50	107.4771 %
Mar	-2,000.00	-486,745.00	-650.00	307.6923 %	-451,671.50	107.7653 %
Apr	-850.00	-487,595.00	-2,750.00	30.9091 %	-454,421.50	107.3002 %
May	-6,100.00	-493,695.00	-2,725.00	223.8532 %	-457,146.50	107.9949 %
Jun	-550.00	-494,245.00	1,125.00	-48.8889 %	-456,021.50	108.3820 %
Jul	-5,450.00	-499,695.00	-1,850.00	294.5946 %	-457,871.50	109.1343 %
Aug	-6,550.00	-506,245.00	-2,925.00	223.9316 %	-460,796.50	109.8630 %
Sep	-4,600.00	-510,845.00	-3,975.00	115.7233 %	-464,771.50	109.9132 %
Oct	0.00	-510,845.00	-700.00	0.0000 %	-465,471.50	109.7479 %
Nov	0.00	-510,845.00	-4,650.00	0.0000 %	-470,121.50	108.6623 %
Dec	0.00	-510,845.00	-2,675.00	0.0000 %	-472,796.50	108.0475 %

Account: 0 235.1 - CONSUMER DEPOSITS-COMMERCIAL

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	5,170.00	-226,435.00	-300.00	-1,723.3333 %	-217,165.00	104.2686 %
Feb	-3,600.00	-230,035.00	-300.00	1,200.0000 %	-217,465.00	105.7802 %
Mar	-2,700.00	-232,735.00	-1,400.00	192.8571 %	-218,865.00	106.3372 %
Apr	-1,140.00	-233,875.00	200.00	-570.0000 %	-218,665.00	106.9558 %
May	300.00	-233,575.00	-1,800.00	-16.6667 %	-220,465.00	105.9465 %
Jun	500.00	-233,075.00	-200.00	-250.0000 %	-220,665.00	105.6239 %
Jul	11,100.00	-221,975.00	-250.00	-4,440.0000 %	-220,915.00	100.4798 %
Aug	-1,300.00	-223,275.00	200.00	-650.0000 %	-220,715.00	101.1599 %
Sep	-400.00	-223,675.00	-1,650.00	24.2424 %	-222,365.00	100.5891 %
Oct	0.00	-223,675.00	-400.00	0.0000 %	-222,765.00	100.4085 %
Nov	0.00	-223,675.00	900.00	0.0000 %	-221,865.00	100.8158 %
Dec	0.00	-223,675.00	3,000.00	0.0000 %	-218,865.00	102.1977 %

Account: 0 236.1 - ACCURED PROPERTY TAX

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-11,191.82	-12,380.59	52,833.56	-21.1832 %	-60,718.30	20.3902 %
Feb	-20,586.00	-32,966.59	-25,170.96	81.7847 %	-85,889.26	38.3827 %
Mar	-1,789.01	-34,755.60	-19,521.12	9.1645 %	-105,410.38	32.9717 %
Apr	-31,383.06	-66,138.66	-28,989.72	108.2558 %	-134,400.10	49.2103 %
May	-14,320.52	-80,459.18	-29,268.90	48.9274 %	-163,669.00	49.1597 %
Jun	-20,596.00	-101,055.18	-29,657.00	69.4473 %	-193,326.00	52.2719 %
Jul	-20,596.00	-121,651.18	-29,657.00	69.4473 %	-222,983.00	54.5563 %
Aug	90,200.65	-31,450.53	-29,657.00	-304.1462 %	-252,640.00	12.4488 %
Sep	0.00	-31,450.53	-28,448.39	0.0000 %	-281,088.39	11.1888 %
Oct	0.00	-31,450.53	77,862.54	0.0000 %	-203,225.85	15.4757 %
Nov	0.00	-31,450.53	-29,035.38	0.0000 %	-232,261.23	13.5410 %
Dec	0.00	-31,450.53	110,403.89	0.0000 %	-121,857.34	25.8093 %

**EXHIBIT 33**

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# General Ledger Comparison

Account: 0 236.2 - ACCRD US SOC SECURITY UNEMPLYMEN

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-1,350.66	-1,247.66	-1,199.30	112.6207 %	-1,199.30	104.0324 %
Feb	-350.82	-1,598.48	-382.06	91.8233 %	-1,581.36	101.0826 %
Mar	1,701.48	103.00	1,581.36	107.5960 %	0.00	0.0000 %
Apr	0.00	103.00	-29.28	0.0000 %	-29.28	-351.7760 %
May	-103.00	0.00	-10.46	984.7036 %	-39.74	0.0000 %
Jun	-22.31	-22.31	39.74	-56.1399 %	0.00	0.0000 %
Jul	-20.33	-42.64	-28.41	71.5593 %	-28.41	150.0880 %
Aug	-21.12	-63.76	-7.92	266.6667 %	-36.33	175.5023 %
Sep	0.00	-63.76	36.33	0.0000 %	0.00	0.0000 %
Oct	0.00	-63.76	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-63.76	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-63.76	0.00	0.0000 %	0.00	0.0000 %

Account: 0 236.3 - ACCRD US SOC SECURITY TAX FICA

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.16	0.00	0.0000 %	0.00	0.0000 %
Feb	1,727.64	1,727.80	0.00	0.0000 %	0.00	0.0000 %
Mar	-1,262.52	465.28	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	465.28	0.00	0.0000 %	0.00	0.0000 %
May	-465.28	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	-33,477.86	-33,477.86	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	-33,477.86	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-33,477.86	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-33,477.86	0.00	0.0000 %	0.00	0.0000 %

Account: 0 236.4 - ACCRD STATE SOC SECURITY UNEMP

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-714.67	-714.67	-1,537.46	46.4838 %	-1,537.46	46.4838 %
Feb	-489.96	-1,204.63	-2,085.43	23.4944 %	-3,622.89	33.2505 %
Mar	1,204.64	0.01	3,620.89	33.2692 %	-2.00	-0.5000 %
Apr	-44.87	-44.86	-316.14	14.1931 %	-318.14	14.1007 %
May	-1.99	-46.85	-42.64	4.6670 %	-360.78	12.9858 %
Jun	46.85	0.00	360.78	12.9858 %	0.00	0.0000 %
Jul	-21.32	-21.32	-72.07	29.5824 %	-72.07	29.5824 %
Aug	-10.56	-31.88	-21.73	48.5964 %	-93.80	33.9872 %
Sep	0.00	-31.88	93.80	0.0000 %	0.00	0.0000 %
Oct	0.00	-31.88	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-31.88	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-31.88	0.00	0.0000 %	0.00	0.0000 %

**EXHIBIT 33**

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# General Ledger Comparison

Account: 0 236.5 - ACCRUED STATE SALES TAX

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	19,012.03	513.27	0.05	#	317.69	161.5632 %
Feb	-14,116.98	-13,603.71	-39,383.73	35.8447 %	-39,066.04	34.8223 %
Mar	509.60	-13,094.11	39,066.04	1.3045 %	0.00	0.0000 %
Apr	8.10	-13,086.01	697.69	1.1610 %	697.69	-1,875.6195 %
May	3.21	-13,082.80	-697.68	-0.4601 %	0.01	#####
Jun	-709.98	-13,792.78	0.03	#	0.04	
Jul	116.07	-13,676.71	-14,372.96	-0.8076 %	-14,372.92	95.1561 %
Aug	-0.05	-13,676.76	14,372.85	-0.0003 %	-0.07	#
Sep	-81.43	-13,758.19	0.05	-162,860.0000 %	-0.02	#
Oct	0.00	-13,758.19	0.00	0.0000 %	-0.02	#
Nov	0.00	-13,758.19	18.00	0.0000 %	17.98	-76,519.4105 %
Dec	0.00	-13,758.19	-17.98	0.0000 %	0.00	0.0000 %

Account: 0 236.5 - ACCRUED STATE SALES TAX

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	16,890.94	16,890.94	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	16,890.94	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	16,890.94	0.00	0.0000 %	0.00	0.0000 %
May	0.00	16,890.94	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	16,890.94	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	16,890.94	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	16,890.94	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	16,890.94	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	16,890.94	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	16,890.94	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	16,890.94	0.00	0.0000 %	0.00	0.0000 %

Account: 0 237.1 - ACCRUED RUS INT CONST OBLIG

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	-157.45	0.0000 %	-157.45	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	-157.45	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	-157.45	0.0000 %
May	-0.10	-0.10	0.00	0.0000 %	-157.45	0.0635 %
Jun	0.10	0.00	0.00	0.0000 %	-157.45	0.0000 %
Jul	0.00	0.00	157.45	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	51.56	0.0000 %	51.56	0.0000 %
Sep	-1,123.50	-1,123.50	-51.56	2,179.0147 %	0.00	0.0000 %
Oct	0.00	-1,123.50	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-1,123.50	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-1,123.50	0.00	0.0000 %	0.00	0.0000 %

**EXHIBIT 33**

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## General Ledger Comparison

Account: 0 237.2 - FFB INTEREST ACCRUED

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-37,255.81	-72,073.58	-35,240.06	105.7201 %	-71,403.23	100.9388 %
Feb	-37,255.81	-109,329.39	-35,240.06	105.7201 %	-106,643.29	102.5188 %
Mar	61,921.64	-47,407.75	70,114.09	88.3155 %	-36,529.20	129.7804 %
Apr	-29,675.17	-77,082.92	-33,584.88	88.3587 %	-70,114.08	109.9393 %
May	-29,675.17	-106,758.09	-33,584.88	88.3587 %	-103,698.96	102.9500 %
Jun	69,813.69	-36,944.40	69,203.19	100.8822 %	-34,495.77	107.0983 %
Jul	-32,869.29	-69,813.69	-34,707.42	94.7039 %	-69,203.19	100.8822 %
Aug	-32,869.29	-102,682.98	-34,707.42	94.7039 %	-103,910.61	98.8186 %
Sep	0.00	-102,682.98	69,337.59	0.0000 %	-34,573.02	297.0032 %
Oct	0.00	-102,682.98	-34,764.57	0.0000 %	-69,337.59	148.0914 %
Nov	0.00	-102,682.98	-34,764.57	0.0000 %	-104,102.16	98.6367 %
Dec	0.00	-102,682.98	70,200.01	0.0000 %	-33,902.15	302.8804 %

Account: 0 237.3 - OTHER INTEREST ACCRUED

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-16,755.15	-51,554.21	-18,336.35	91.3767 %	-36,672.70	140.5793 %
Feb	33,063.40	-18,490.81	36,672.70	90.1581 %	0.00	0.0000 %
Mar	-17,184.74	-35,675.55	-18,752.77	91.6384 %	-18,752.77	190.2415 %
Apr	-17,184.74	-52,860.29	-18,752.77	91.6384 %	-37,505.54	140.9400 %
May	34,428.15	-18,432.14	37,505.54	91.7948 %	0.00	0.0000 %
Jun	-15,996.00	-34,428.14	-18,879.46	84.7270 %	-18,879.46	182.3577 %
Jul	-15,996.00	-50,424.14	-18,879.46	84.7270 %	-37,758.92	133.5423 %
Aug	33,344.65	-17,079.49	37,758.92	88.3093 %	0.00	0.0000 %
Sep	0.00	-17,079.49	-18,634.76	0.0000 %	-18,634.76	91.6539 %
Oct	0.00	-17,079.49	-18,634.76	0.0000 %	-37,269.52	45.8270 %
Nov	0.00	-17,079.49	35,985.22	0.0000 %	-1,284.30	1,329.8676 %
Dec	0.00	-17,079.49	-16,922.36	0.0000 %	-18,206.66	93.8090 %

Account: 0 237.7 - OTHER INT ACCRU CON DEP/NISC

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	210.25	-52.62	0.00	0.0000 %	0.00	0.0000 %
Feb	-71.35	-123.97	0.00	0.0000 %	0.00	0.0000 %
Mar	-62.79	-186.76	0.00	0.0000 %	0.00	0.0000 %
Apr	-57.24	-244.00	0.00	0.0000 %	0.00	0.0000 %
May	-2,430.69	-2,674.69	0.00	0.0000 %	0.00	0.0000 %
Jun	-2,283.92	-4,958.61	0.00	0.0000 %	0.00	0.0000 %
Jul	-2,027.67	-6,986.28	0.00	0.0000 %	0.00	0.0000 %
Aug	-1,938.32	-8,924.60	0.00	0.0000 %	0.00	0.0000 %
Sep	90.37	-8,834.23	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	-8,834.23	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-8,834.23	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-8,834.23	0.00	0.0000 %	0.00	0.0000 %

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## General Ledger Comparison

Account: 0 238.1 - PATRONAGE CAPITAL PAYABLE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	310.19	310.19	0.00	0.0000 %	0.00	0.0000 %
Jul	-2.25	307.94	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	307.94	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	307.94	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	307.94	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	307.94	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	307.94	0.00	0.0000 %	0.00	0.0000 %

Account: 0 241.0 - TAX COLLECTION PAYBLE FEDERAL

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	9,834.27	9,834.27	0.00	0.0000 %	0.00	0.0000 %
Feb	-8,713.19	1,121.08	0.00	0.0000 %	0.00	0.0000 %
Mar	-1,121.08	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	10,299.66	10,299.66	0.00	0.0000 %	0.00	0.0000 %
Jun	10,360.50	20,660.16	0.00	0.0000 %	0.00	0.0000 %
Jul	5,281.74	25,941.90	0.00	0.0000 %	0.00	0.0000 %
Aug	2,589.75	28,531.65	0.00	0.0000 %	0.00	0.0000 %
Sep	-22,243.16	6,288.49	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	6,288.49	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	6,288.49	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	6,288.49	0.00	0.0000 %	0.00	0.0000 %

Account: 0 241.0 - TAX COLLECTION PAYBLE FEDERAL

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	13,158.74	13,158.74	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	13,158.74	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	13,158.74	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	13,158.74	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	13,158.74	0.00	0.0000 %	0.00	0.0000 %

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## General Ledger Comparison

Account: 0 241.1 - SCHOOL TAX -MARTIN COUNTY

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	6,194.66	-1.03	0.00	0.0000 %	0.00	0.0000 %
Feb	-27.02	-28.05	0.00	0.0000 %	0.00	0.0000 %
Mar	0.09	-27.96	0.00	0.0000 %	0.00	0.0000 %
Apr	-0.84	-28.80	0.00	0.0000 %	0.00	0.0000 %
May	-1.46	-30.26	0.00	0.0000 %	0.00	0.0000 %
Jun	0.03	-30.23	0.00	0.0000 %	0.00	0.0000 %
Jul	-0.22	-30.45	0.00	0.0000 %	0.00	0.0000 %
Aug	-0.08	-30.53	0.00	0.0000 %	0.00	0.0000 %
Sep	-6.45	-36.98	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	-36.98	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-36.98	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-36.98	0.00	0.0000 %	0.00	0.0000 %

Account: 0 241.11 - MARTIN COUNTY OCCUPATIONAL TAX

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-141.34	-141.34	-128.48	110.0093 %	-128.48	110.0093 %
Feb	-140.78	-282.12	-129.88	108.3924 %	-258.36	109.1965 %
Mar	282.12	0.00	258.36	109.1965 %	0.00	0.0000 %
Apr	-171.29	-171.29	-174.01	98.4369 %	-174.01	98.4369 %
May	-141.72	-313.01	-121.85	116.3069 %	-295.86	105.7967 %
Jun	313.01	0.00	295.86	105.7967 %	0.00	0.0000 %
Jul	-155.35	-155.35	-141.53	109.7647 %	-141.53	109.7647 %
Aug	-211.68	-367.03	-120.43	175.7702 %	-261.96	140.1092 %
Sep	-122.03	-489.06	261.96	-46.5834 %	0.00	0.0000 %
Oct	0.00	-489.06	-106.53	0.0000 %	-106.53	459.0819 %
Nov	0.00	-489.06	-110.73	0.0000 %	-217.26	225.1036 %
Dec	0.00	-489.06	217.26	0.0000 %	0.00	0.0000 %

Account: 0 241.2 - TAX PAY- P-VILLE CITY TAX

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-853.08	-853.08	-703.88	121.1968 %	-703.88	121.1968 %
Feb	-829.95	-1,683.03	-697.18	119.0439 %	-1,401.06	120.1255 %
Mar	1,668.02	-15.01	1,401.06	119.0541 %	0.00	0.0000 %
Apr	-903.42	-918.43	-1,026.90	87.9755 %	-1,026.90	89.4371 %
May	-870.42	-1,788.85	-690.96	125.9726 %	-1,717.86	104.1325 %
Jun	1,788.85	0.00	1,717.86	104.1325 %	0.00	0.0000 %
Jul	-874.55	-874.55	-684.82	127.7051 %	-684.82	127.7051 %
Aug	-1,287.13	-2,161.68	-696.99	184.6698 %	-1,381.81	156.4383 %
Sep	-801.89	-2,963.57	1,381.81	-58.0319 %	0.00	0.0000 %
Oct	0.00	-2,963.57	-707.33	0.0000 %	-707.33	418.9798 %
Nov	0.00	-2,963.57	-707.07	0.0000 %	-1,414.40	209.5284 %
Dec	0.00	-2,963.57	1,414.40	0.0000 %	0.00	0.0000 %

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# General Ledger Comparison

Account: 0 241.21 - TAX PAY- CITY TAX P-BURG

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	-36.02	-36.02	0.00	0.0000 %	0.00	0.0000 %
Aug	-67.22	-103.24	0.00	0.0000 %	0.00	0.0000 %
Sep	-38.41	-141.65	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	-141.65	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-141.65	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-141.65	0.00	0.0000 %	0.00	0.0000 %

Account: 0 241.3 - TAX COLLECT PAYBLE ST INCOME TAX

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-9,834.27	-9,834.27	0.00	0.0000 %	0.00	0.0000 %
Feb	10,059.02	224.75	0.00	0.0000 %	0.00	0.0000 %
Mar	-5,414.97	-5,190.22	-5,371.09	100.8170 %	-5,371.09	96.6325 %
Apr	0.00	-5,190.22	5,371.09	0.0000 %	0.00	0.0000 %
May	-5,109.44	-10,299.66	-4,636.63	110.1973 %	-4,636.63	222.1368 %
Jun	-10,360.50	-20,660.16	4,636.63	-223.4489 %	0.00	0.0000 %
Jul	-5,281.74	-25,941.90	0.00	0.0000 %	0.00	0.0000 %
Aug	-15,748.49	-41,690.39	-4,963.89	317.2611 %	-4,963.89	839.8734 %
Sep	-9,435.15	-51,125.54	4,963.89	-190.0757 %	0.00	0.0000 %
Oct	0.00	-51,125.54	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-51,125.54	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-51,125.54	0.00	0.0000 %	0.00	0.0000 %

Account: 0 241.4 - SCHOOL TAX-BREATHITT COUNTY

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-84.43	0.00	0.0000 %	0.00	0.0000 %
Feb	10.34	-74.09	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	-74.09	0.00	0.0000 %	0.00	0.0000 %
Apr	0.02	-74.07	0.00	0.0000 %	0.00	0.0000 %
May	0.01	-74.06	0.00	0.0000 %	0.00	0.0000 %
Jun	0.01	-74.05	0.00	0.0000 %	0.00	0.0000 %
Jul	-0.01	-74.06	0.00	0.0000 %	0.00	0.0000 %
Aug	-0.01	-74.07	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	-74.07	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	-74.07	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-74.07	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-74.07	0.00	0.0000 %	0.00	0.0000 %

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# General Ledger Comparison

Account: 0 241.4 - SCHOOL TAX-BREATHITT COUNTY

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	74.09	74.09	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	74.09	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	74.09	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	74.09	0.00	0.0000 %	0.00	0.0000 %
May	0.00	74.09	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	74.09	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	74.09	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	74.09	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	74.09	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	74.09	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	74.09	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	74.09	0.00	0.0000 %	0.00	0.0000 %

Account: 0 241.5 - SCHOOL TAX-JOHNSON COUNTY

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	38,379.18	27.58	0.00	0.0000 %	0.00	0.0000 %
Feb	-59.78	-32.20	0.00	0.0000 %	0.00	0.0000 %
Mar	0.13	-32.07	0.00	0.0000 %	0.00	0.0000 %
Apr	1.91	-30.16	0.00	0.0000 %	0.00	0.0000 %
May	4.51	-25.65	0.00	0.0000 %	0.00	0.0000 %
Jun	-0.42	-26.07	0.00	0.0000 %	0.00	0.0000 %
Jul	-0.77	-26.84	0.00	0.0000 %	0.00	0.0000 %
Aug	-0.04	-26.88	0.00	0.0000 %	0.00	0.0000 %
Sep	-67.10	-93.98	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	-93.98	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-93.98	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-93.98	0.00	0.0000 %	0.00	0.0000 %

Account: 0 241.6 - SCHOOL TAX LAWRENCE COUNTY

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3,003.99	-1.05	0.00	0.0000 %	0.00	0.0000 %
Feb	-3.01	-4.06	0.00	0.0000 %	0.00	0.0000 %
Mar	0.03	-4.03	0.00	0.0000 %	0.00	0.0000 %
Apr	-1.24	-5.27	0.00	0.0000 %	0.00	0.0000 %
May	-2.91	-8.18	0.00	0.0000 %	0.00	0.0000 %
Jun	0.07	-8.11	0.00	0.0000 %	0.00	0.0000 %
Jul	-0.07	-8.18	0.00	0.0000 %	0.00	0.0000 %
Aug	-0.04	-8.22	0.00	0.0000 %	0.00	0.0000 %
Sep	-5.14	-13.36	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	-13.36	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-13.36	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-13.36	0.00	0.0000 %	0.00	0.0000 %

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## General Ledger Comparison

Account: 0 241.8 - SCHOOL TAX-KNOTT COUNTY

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,621.48	-0.04	0.00	0.0000 %	0.00	0.0000 %
Feb	-0.73	-0.77	0.00	0.0000 %	0.00	0.0000 %
Mar	0.08	-0.69	0.00	0.0000 %	0.00	0.0000 %
Apr	-0.11	-0.80	0.00	0.0000 %	0.00	0.0000 %
May	0.01	-0.79	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	-0.79	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	-0.79	0.00	0.0000 %	0.00	0.0000 %
Aug	0.03	-0.76	0.00	0.0000 %	0.00	0.0000 %
Sep	-0.91	-1.67	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	-1.67	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-1.67	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-1.67	0.00	0.0000 %	0.00	0.0000 %

Account: 0 241.85 - SCHOOL TAX- MORGAN COUNTY

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	80.83	0.01	0.00	0.0000 %	0.00	0.0000 %
Feb	0.01	0.02	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.02	0.00	0.0000 %	0.00	0.0000 %
Apr	0.01	0.03	0.00	0.0000 %	0.00	0.0000 %
May	-0.02	0.01	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.01	0.00	0.0000 %	0.00	0.0000 %
Jul	-0.01	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.01	0.01	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.01	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.01	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.01	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.01	0.00	0.0000 %	0.00	0.0000 %

Account: 0 241.9 - JOHNSON COUNTY OCCUPATIONAL TAX

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-867.13	-867.13	-877.42	98.8272 %	-877.42	98.8272 %
Feb	-858.09	-1,725.22	-757.91	113.2179 %	-1,635.33	105.4967 %
Mar	1,725.22	0.00	1,635.33	105.4967 %	0.00	0.0000 %
Apr	-972.41	-972.41	-1,099.44	88.4459 %	-1,099.44	88.4459 %
May	-863.87	-1,836.28	-747.97	115.4953 %	-1,847.41	99.3975 %
Jun	1,836.28	0.00	1,847.41	99.3975 %	0.00	0.0000 %
Jul	-907.75	-907.75	-802.74	113.0814 %	-802.74	113.0814 %
Aug	-1,301.29	-2,209.04	-750.30	173.4360 %	-1,553.04	142.2397 %
Sep	-794.29	-3,003.33	1,553.04	-51.1442 %	0.00	0.0000 %
Oct	0.00	-3,003.33	-726.51	0.0000 %	-726.51	413.3914 %
Nov	0.00	-3,003.33	-733.83	0.0000 %	-1,460.34	205.6596 %
Dec	0.00	-3,003.33	1,460.34	0.0000 %	0.00	0.0000 %

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# General Ledger Comparison

Account: 0 242.09 - CURR.ACCRD.LIAB/VISION INS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-0.10	147.75	0.00	0.0000 %	0.00	0.0000 %
Feb	129.52	277.27	0.00	0.0000 %	0.00	0.0000 %
Mar	-394.98	-117.71	0.00	0.0000 %	0.00	0.0000 %
Apr	-6.22	-123.93	0.00	0.0000 %	0.00	0.0000 %
May	-6.22	-130.15	0.00	0.0000 %	0.00	0.0000 %
Jun	130.05	-0.10	0.00	0.0000 %	0.00	0.0000 %
Jul	-6.22	-6.32	0.00	0.0000 %	0.00	0.0000 %
Aug	-6.22	-12.54	0.00	0.0000 %	0.00	0.0000 %
Sep	-123.82	-136.36	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	-136.36	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-136.36	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-136.36	0.00	0.0000 %	0.00	0.0000 %

Account: 0 242.1 - BSRECC FLEX-SPENDING PLAN

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	389.82	-6,058.73	-379.89	-102.6139 %	-5,921.21	102.3225 %
Feb	30.14	-6,028.59	-14.00	-215.2857 %	-5,935.21	101.5733 %
Mar	784.00	-5,244.59	145.08	540.3915 %	-5,790.13	90.5781 %
Apr	280.73	-4,963.86	50.56	555.2413 %	-5,739.57	86.4849 %
May	-328.91	-5,292.77	660.74	-49.7790 %	-5,078.83	104.2124 %
Jun	-438.80	-5,731.57	184.37	-237.9997 %	-4,894.46	117.1032 %
Jul	-245.27	-5,976.84	-264.15	92.8525 %	-5,158.61	115.8614 %
Aug	-162.80	-6,139.64	-267.28	60.9099 %	-5,425.89	113.1545 %
Sep	-438.34	-6,577.98	-265.59	165.0439 %	-5,691.48	115.5759 %
Oct	0.00	-6,577.98	20.28	0.0000 %	-5,671.20	115.9892 %
Nov	0.00	-6,577.98	-216.29	0.0000 %	-5,887.49	111.7281 %
Dec	0.00	-6,577.98	-283.66	0.0000 %	-6,171.15	106.5925 %

Account: 0 242.11 - CUR/ACCRUED LIAB-CANCER INS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-731.26	-1,206.27	172.20	-424.6574 %	-1,048.60	115.0362 %
Feb	1,313.48	107.21	1,272.74	103.2010 %	224.14	47.8317 %
Mar	-433.04	-325.83	3.50	-12,372.5714 %	227.64	-143.1339 %
Apr	-731.26	-1,057.09	-1,239.20	59.0107 %	-1,011.56	104.5010 %
May	118.40	-938.69	2,250.76	5.2604 %	1,239.20	-75.7497 %
Jun	118.40	-820.29	-1,239.20	-9.5546 %	0.00	0.0000 %
Jul	118.40	-701.89	0.00	0.0000 %	0.00	0.0000 %
Aug	118.40	-583.49	0.00	0.0000 %	0.00	0.0000 %
Sep	-281.36	-864.85	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	-864.85	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-864.85	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-864.85	0.00	0.0000 %	0.00	0.0000 %

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## General Ledger Comparison

Account: 0 242.12 - CURR.ACCRD.LIAB-ALLSTATE INS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-136.92	-205.44	136.90	-100.0146 %	-0.01	2,054,400.0000 %
Feb	68.45	-136.99	-0.01	-684,500.0000 %	-0.02	684,950.0000 %
Mar	-68.47	-205.46	-0.01	684,700.0000 %	-0.03	684,866.6667 %
Apr	-0.01	-205.47	-0.01	100.0000 %	-0.04	513,675.0000 %
May	-0.01	-205.48	-0.01	100.0000 %	-0.05	410,960.0000 %
Jun	68.46	-137.02	-0.01	-684,600.0000 %	-0.06	228,366.6667 %
Jul	-0.01	-137.03	-0.01	100.0000 %	-0.07	195,757.1429 %
Aug	-0.01	-137.04	-0.01	100.0000 %	-0.08	171,300.0000 %
Sep	68.45	-68.59	-0.01	-684,500.0000 %	-0.09	76,211.1111 %
Oct	0.00	-68.59	-0.01	0.0000 %	-0.10	68,590.0000 %
Nov	0.00	-68.59	-0.01	0.0000 %	-0.11	62,354.5455 %
Dec	0.00	-68.59	0.11	0.0000 %	0.00	0.0000 %

Account: 0 242.14 - CURR.ACCRD.LIAB/DENTAL INS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	53.48	1,148.99	-0.07	-76,400.0000 %	-0.07	#
Feb	847.22	1,996.21	-0.07	#	-0.14	#
Mar	-2,412.39	-416.18	21.18	-11,389.9433 %	21.04	-1,978.0418 %
Apr	22.31	-393.87	-42.57	-52,4078 %	-21.53	1,829.4008 %
May	22.31	-371.56	21.18	105.3352 %	-0.35	106,160.0000 %
Jun	364.02	-7.54	-0.07	-520,028.5714 %	-0.42	1,795.2381 %
Jul	-25.15	-32.69	-88.73	28.3444 %	-89.15	36.6685 %
Aug	-25.15	-57.84	88.59	-28.3892 %	-0.56	10,328.5714 %
Sep	-771.22	-829.06	-0.07	1,101,742.8571 %	-0.63	131,596.8254 %
Oct	0.00	-829.06	-0.07	0.0000 %	-0.70	118,437.1429 %
Nov	0.00	-829.06	-0.07	0.0000 %	-0.77	107,670.1299 %
Dec	0.00	-829.06	0.77	0.0000 %	0.00	0.0000 %

Account: 0 242.15 - CURR.ACCRD.LIAB/TWACS SUPPORT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-2,401.27	19,210.11	0.00	0.0000 %	0.00	0.0000 %
Feb	-2,401.27	16,808.84	0.00	0.0000 %	0.00	0.0000 %
Mar	-2,401.27	14,407.57	0.00	0.0000 %	0.00	0.0000 %
Apr	-2,401.27	12,006.30	0.00	0.0000 %	0.00	0.0000 %
May	-2,401.27	9,605.03	0.00	0.0000 %	0.00	0.0000 %
Jun	-2,401.27	7,203.76	0.00	0.0000 %	0.00	0.0000 %
Jul	-2,401.27	4,802.49	0.00	0.0000 %	0.00	0.0000 %
Aug	-2,401.27	2,401.22	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	2,401.22	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	2,401.22	25,047.92	0.0000 %	25,047.92	9.5865 %
Nov	0.00	2,401.22	-2,277.08	0.0000 %	22,770.84	10.5452 %
Dec	0.00	2,401.22	-2,277.08	0.0000 %	20,493.76	11.7168 %

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# General Ledger Comparison

Account: 0 242.16 - CURR.ACCRD.LIAB/GROUP TERM LIFE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	1,009.05	0.00	0.0000 %	2,482.20	40.6514 %
Feb	0.00	1,009.05	0.00	0.0000 %	2,482.20	40.6514 %
Mar	0.00	1,009.05	0.00	0.0000 %	2,482.20	40.6514 %
Apr	0.00	1,009.05	0.00	0.0000 %	2,482.20	40.6514 %
May	0.00	1,009.05	-2,482.20	0.0000 %	0.00	0.0000 %
Jun	-1,009.05	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	-22.26	0.0000 %	-22.26	0.0000 %
Dec	0.00	0.00	22.26	0.0000 %	0.00	0.0000 %

Account: 0 242.17 - CURR ACCRD LIAB 401K ALL EMP

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-1,220.56	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	-1,220.56	0.00	0.0000 %	0.00	0.0000 %
Mar	1,826.00	605.44	-303.04	-602.5607 %	-303.04	-199.7888 %
Apr	1,826.00	2,431.44	1,305.99	139.8173 %	1,002.95	242.4288 %
May	1,826.00	4,257.44	-1,305.99	-139.8173 %	-303.04	-1,404.9102 %
Jun	-3,094.44	1,163.00	303.04	-1,021.1325 %	0.00	0.0000 %
Jul	500.00	1,663.00	-11.03	-4,533.0916 %	-11.03	-15,077.0626 %
Aug	500.00	2,163.00	0.00	0.0000 %	-11.03	-19,610.1541 %
Sep	-15,957.68	-13,794.68	-8,033.85	198.6305 %	-8,044.88	171.4715 %
Oct	0.00	-13,794.68	7,801.51	0.0000 %	-243.37	5,668.1925 %
Nov	0.00	-13,794.68	0.00	0.0000 %	-243.37	5,668.1925 %
Dec	0.00	-13,794.68	243.37	0.0000 %	0.00	0.0000 %

Account: 0 242.19 - AMERICAN FUNDS 401-K OUTSIDE %

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	125.44	-175.02	0.0000 %	-175.02	-71.6718 %
Feb	0.00	125.44	175.02	0.0000 %	0.00	0.0000 %
Mar	-1,826.00	-1,700.56	6,991.00	-26.1193 %	6,991.00	-24.3250 %
Apr	-1,826.00	-3,526.56	0.00	0.0000 %	6,991.00	-50.4443 %
May	-1,826.00	-5,352.56	-6,991.00	26.1193 %	0.00	0.0000 %
Jun	-4,189.56	-1,163.00	0.00	0.0000 %	0.00	0.0000 %
Jul	-500.00	-1,663.00	272.59	-183.4257 %	272.59	-610.0737 %
Aug	-500.00	-2,163.00	0.00	0.0000 %	272.59	-793.4994 %
Sep	-1,624.68	-3,787.68	-2,342.12	69.3679 %	-2,069.53	183.0213 %
Oct	0.00	-3,787.68	2,099.61	0.0000 %	30.08	-12,592.0213 %
Nov	0.00	-3,787.68	0.00	0.0000 %	30.08	-12,592.0213 %
Dec	0.00	-3,787.68	-30.08	0.0000 %	0.00	0.0000 %

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# General Ledger Comparison

Account: 0 242.2 - ACCRUED PAYROLL

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	106,603.60	0.00	15,146.82	703.8019 %	-70,686.29	0.0000 %
Feb	-147,896.36	-147,896.36	-141,110.50	104.8089 %	-211,796.79	69.8294 %
Mar	114,113.67	-33,782.69	99,512.70	114.6725 %	-112,284.09	30.0868 %
Apr	202.36	-33,580.33	82,990.57	0.2438 %	-29,293.52	114.6340 %
May	-55,010.39	-88,590.72	-12,374.74	444.5377 %	-41,668.26	212.6096 %
Jun	-21,169.23	-109,759.95	-21,314.59	99.3180 %	-62,982.85	174.2696 %
Jul	-20,919.73	-130,679.68	-12,892.35	162.2647 %	-75,875.20	172.2298 %
Aug	101,032.32	-29,647.36	-27,403.88	-368.6789 %	-103,279.08	28.7061 %
Sep	29,647.36	0.00	80,232.01	36.9520 %	-23,047.07	0.0000 %
Oct	0.00	0.00	-3,084.81	0.0000 %	-26,131.88	0.0000 %
Nov	0.00	0.00	-24,257.79	0.0000 %	-50,389.67	0.0000 %
Dec	0.00	0.00	-28,369.40	0.0000 %	-78,759.07	0.0000 %

Account: 0 242.23 - ACCRUED R/W SPRAY EXPENSE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-12,081.67	-72,490.02	-11,250.00	107.3926 %	-11,250.00	644.3557 %
Feb	-12,081.67	-84,571.69	-11,250.00	107.3926 %	-22,500.00	375.8742 %
Mar	-12,081.67	-96,653.36	-11,250.00	107.3926 %	-33,750.00	286.3803 %
Apr	-12,081.67	-108,735.03	-11,250.00	107.3926 %	-45,000.00	241.6334 %
May	109,679.33	944.30	-11,250.00	-974.9274 %	-56,250.00	-1.6788 %
Jun	-944.30	0.00	-11,250.00	8.3938 %	-67,500.00	0.0000 %
Jul	0.00	0.00	121,068.33	0.0000 %	53,568.33	0.0000 %
Aug	0.00	0.00	-10,713.67	0.0000 %	42,854.66	0.0000 %
Sep	0.00	0.00	-10,713.67	0.0000 %	32,140.99	0.0000 %
Oct	0.00	0.00	-10,713.67	0.0000 %	21,427.32	0.0000 %
Nov	0.00	0.00	-10,713.67	0.0000 %	10,713.65	0.0000 %
Dec	0.00	0.00	-10,713.65	0.0000 %	0.00	0.0000 %

Account: 0 242.3 - ACCRUED EMPLOYEE VACATION

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-2,557.25	-156,523.71	-4,148.49	61.6429 %	-163,231.76	95.8905 %
Feb	4,757.00	-151,766.71	-8,213.17	-57.9192 %	-171,444.93	88.5221 %
Mar	-30,568.39	-182,335.10	-8,405.85	363.6561 %	-179,850.78	101.3813 %
Apr	-15,574.00	-197,909.10	-8,944.15	174.1250 %	-188,794.93	104.8276 %
May	-16,029.98	-213,939.08	-2,916.48	549.6345 %	-191,711.41	111.5943 %
Jun	-15,907.33	-229,846.41	3,427.46	-464.1142 %	-188,283.95	122.0744 %
Jul	-15,650.23	-245,496.64	6,153.16	-254.3446 %	-182,130.79	134.7914 %
Aug	-14,793.81	-260,290.45	3,727.86	-396.8446 %	-178,402.93	145.9003 %
Sep	-31,190.40	-291,480.85	-8,074.28	386.2933 %	-186,477.21	156.3091 %
Oct	0.00	-291,480.85	-3,621.97	0.0000 %	-190,099.18	153.3309 %
Nov	0.00	-291,480.85	4,737.77	0.0000 %	-185,361.41	157.2500 %
Dec	0.00	-291,480.85	25,107.36	0.0000 %	-160,254.05	181.8867 %

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# General Ledger Comparison

Account: 0 242.3 - ACCRUED EMPLOYEE VACATION

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	661.95	661.95	0.00	0.0000 %	0.00	0.0000 %
Mar	2,099.02	2,760.97	0.00	0.0000 %	0.00	0.0000 %
Apr	5,027.02	7,787.99	0.00	0.0000 %	0.00	0.0000 %
May	4,368.07	12,156.06	0.00	0.0000 %	0.00	0.0000 %
Jun	7,643.89	19,799.95	0.00	0.0000 %	0.00	0.0000 %
Jul	6,337.41	26,137.36	0.00	0.0000 %	0.00	0.0000 %
Aug	7,298.38	33,435.74	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	33,435.74	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	33,435.74	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	33,435.74	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	33,435.74	0.00	0.0000 %	0.00	0.0000 %

Account: 0 242.3 - ACCRUED EMPLOYEE VACATION

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	3,784.35	3,784.35	0.00	0.0000 %	0.00	0.0000 %
Mar	7,038.21	10,822.56	0.00	0.0000 %	0.00	0.0000 %
Apr	7,109.72	17,932.28	0.00	0.0000 %	0.00	0.0000 %
May	7,367.00	25,299.28	0.00	0.0000 %	0.00	0.0000 %
Jun	5,804.51	31,103.79	0.00	0.0000 %	0.00	0.0000 %
Jul	7,863.98	38,967.77	0.00	0.0000 %	0.00	0.0000 %
Aug	14,699.22	53,666.99	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	53,666.99	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	53,666.99	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	53,666.99	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	53,666.99	0.00	0.0000 %	0.00	0.0000 %

Account: 0 242.4 - EMPLOYEE PAID HEALTH INSURANCE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	33.87	-2,160.81	-0.10	-33,870.0000 %	494.10	-437.3224 %
Feb	2,365.38	204.57	-0.10	#	494.00	41.4109 %
Mar	-2,365.34	-2,160.77	-494.30	478.5232 %	-0.30	720,256.6667 %
Apr	0.02	-2,160.75	-0.10	-20.0000 %	-0.40	540,187.5000 %
May	0.02	-2,160.73	-0.10	-20.0000 %	-0.50	432,146.0000 %
Jun	0.02	-2,160.71	-0.10	-20.0000 %	-0.60	360,118.3333 %
Jul	0.02	-2,160.69	-0.10	-20.0000 %	-0.70	308,670.0000 %
Aug	0.02	-2,160.67	25.91	0.0772 %	25.21	-8,570.6862 %
Sep	2,324.21	163.54	-0.10	#	25.11	651,2943 %
Oct	0.00	163.54	-26.11	0.0000 %	-1.00	-16,354.0000 %
Nov	0.00	163.54	-0.09	0.0000 %	-1.09	-15,003.6697 %
Dec	0.00	163.54	1.09	0.0000 %	0.00	0.0000 %

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## General Ledger Comparison

Account: 0 242.5 - CURR.ACCRD.LIAB.MEETNG/AUDIT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	5,000.00	0.0000 %	5,000.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	5,000.00	0.0000 %
Mar	0.00	0.00	-5,000.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 242.6 - CURR.ACCRD.LIAB/DEPENDENT LIFE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-0.02	-118.59	-21.25	0.0941 %	-21.25	558.0706 %
Feb	149.35	30.76	3.75	3,982.6667 %	-17.50	-175.7714 %
Mar	-149.39	-118.63	-7.75	1,927.6129 %	-25.25	469.8218 %
Apr	-0.02	-118.65	24.21	-0.0826 %	-1.04	11,408.6538 %
May	118.63	-0.02	0.99	11,982.8283 %	-0.05	40.0000 %
Jun	-0.02	-0.04	-1.01	1.9802 %	-1.06	3.7736 %
Jul	-0.02	-0.06	2.99	-0.6689 %	1.93	-3.1088 %
Aug	-0.02	-0.08	0.99	-2.0202 %	2.92	-2.7397 %
Sep	148.85	148.77	0.99	15,035.3535 %	3.91	3,804.8593 %
Oct	0.00	148.77	0.99	0.0000 %	4.90	3,036.1224 %
Nov	0.00	148.77	0.99	0.0000 %	5.89	2,525.8065 %
Dec	0.00	148.77	-5.89	0.0000 %	0.00	0.0000 %

Account: 0 242.7 - CURR.ACCRD.LIAB/SEDC SOFTWARE S

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-5,516.00	0.00	0.0000 %	0.00	0.0000 %
Feb	5,516.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

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## General Ledger Comparison

Account: 0 242.8 - CURR.ACCRD.LIAB/CREDIT UNION

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	100.00	100.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	100.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	100.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 242.9 - CURR.ACCRD.LIAB/UNION DUES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	1.00	-701.00	0.00	0.0000 %	-962.20	72.8539 %
Feb	328.00	-373.00	0.00	0.0000 %	-962.20	38.7653 %
Mar	-770.00	-1,143.00	520.20	-148.0200 %	-442.00	258.5973 %
Apr	0.00	-1,143.00	0.00	0.0000 %	-442.00	258.5973 %
May	1,143.00	0.00	0.00	0.0000 %	-442.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	-442.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	-442.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	-442.00	0.0000 %
Sep	280.00	280.00	0.00	0.0000 %	-442.00	-63.3484 %
Oct	504.00	784.00	-13.00	-3,876.9231 %	-455.00	-172.3077 %
Nov	0.00	784.00	0.00	0.0000 %	-455.00	-172.3077 %
Dec	0.00	784.00	-13.00	0.0000 %	-468.00	-167.5214 %

Account: 0 242.99 - PAYROLL CLEARING ACCOUNT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	255,550.95	255,550.95	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	255,550.95	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	255,550.95	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	255,550.95	0.00	0.0000 %	0.00	0.0000 %

**EXHIBIT 33**

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## General Ledger Comparison

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Account: 0 252.0 - CONSUMER ADVANCE CONSTRUCTION

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	-1,295.80	0.00	0.0000 %	-3,359.88	38.5669 %
Feb	0.00	-1,295.80	0.00	0.0000 %	-3,359.88	38.5669 %
Mar	-10,878.00	-12,173.80	0.00	0.0000 %	-3,359.88	362.3284 %
Apr	0.00	-12,173.80	0.00	0.0000 %	-3,359.88	362.3284 %
May	0.00	-12,173.80	210.33	0.0000 %	-3,149.55	386.5251 %
Jun	210.33	-11,963.47	0.00	0.0000 %	-3,149.55	379.8470 %
Jul	298.56	-11,664.91	821.71	36.3340 %	-2,327.84	501.1045 %
Aug	0.00	-11,664.91	0.00	0.0000 %	-2,327.84	501.1045 %
Sep	0.00	-11,664.91	0.00	0.0000 %	-2,327.84	501.1045 %
Oct	0.00	-11,664.91	0.00	0.0000 %	-2,327.84	501.1045 %
Nov	0.00	-11,664.91	0.00	0.0000 %	-2,327.84	501.1045 %
Dec	0.00	-11,664.91	0.00	0.0000 %	-2,327.84	501.1045 %

Account: 0 364.0 - POLES,TOWERS & FIXTURES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	33,460.06	17,391,994.52	2,006.92	1,667.2344 %	15,923,418.55	109.2227 %
Feb	36,505.57	17,428,500.09	63,115.70	57.8391 %	15,986,534.25	109.0199 %
Mar	71,947.11	17,500,447.20	90,121.95	79.8331 %	16,076,656.20	108.8563 %
Apr	91,284.39	17,591,731.59	40,009.04	228.1594 %	16,116,665.24	109.1524 %
May	37,807.74	17,629,539.33	112,139.86	33.7148 %	16,228,805.10	108.6312 %
Jun	62,650.70	17,692,190.03	42,351.00	147.9320 %	16,271,156.10	108.7335 %
Jul	24,415.08	17,716,605.11	81,791.32	29.8505 %	16,352,947.42	108.3389 %
Aug	63,018.49	17,779,623.60	45,164.16	139.5321 %	16,398,111.58	108.4248 %
Sep	0.00	17,779,623.60	27,193.65	0.0000 %	16,425,305.23	108.2453 %
Oct	0.00	17,779,623.60	74,672.67	0.0000 %	16,499,977.90	107.7554 %
Nov	0.00	17,779,623.60	125,076.53	0.0000 %	16,625,054.43	106.9448 %
Dec	0.00	17,779,623.60	48,061.17	0.0000 %	16,673,115.60	106.6365 %

Account: 0 365.0 - OVERHEAD CONDUCTORS & DEVICES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3,689.85	14,613,599.39	274.08	1,346.2675 %	14,003,355.63	104.3578 %
Feb	9,640.28	14,623,239.67	8,203.05	117.5207 %	14,011,558.68	104.3655 %
Mar	20,820.74	14,644,060.41	30,196.38	68.9511 %	14,041,755.06	104.2894 %
Apr	52,849.15	14,696,909.56	9,049.52	583.9995 %	14,050,804.58	104.5983 %
May	6,921.17	14,703,830.73	122,137.14	5.6667 %	14,172,941.72	103.7458 %
Jun	29,020.43	14,732,851.16	23,134.56	125.4419 %	14,196,076.28	103.7811 %
Jul	5,510.62	14,738,361.78	24,925.98	22.1079 %	14,221,002.26	103.6380 %
Aug	13,933.71	14,752,295.49	5,265.42	264.6268 %	14,226,267.68	103.6976 %
Sep	0.00	14,752,295.49	24,003.81	0.0000 %	14,250,271.49	103.5229 %
Oct	0.00	14,752,295.49	16,552.43	0.0000 %	14,266,823.92	103.4028 %
Nov	0.00	14,752,295.49	34,509.09	0.0000 %	14,301,333.01	103.1533 %
Dec	0.00	14,752,295.49	31,980.27	0.0000 %	14,353,313.28	102.9231 %

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# General Ledger Comparison

Account: 0 366.0 - UNDERGROUND CONDUIT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,401.01	819,807.29	955.77	146.5844 %	761,512.81	107.6551 %
Feb	887.01	820,694.30	1,499.90	59.1379 %	763,012.71	107.5597 %
Mar	3,613.08	824,307.38	465.51	776.1552 %	763,478.22	107.9674 %
Apr	2,624.45	826,931.83	1,445.33	181.5814 %	764,923.55	108.1065 %
May	6,091.02	833,022.85	443.52	1,373.3360 %	765,367.07	108.8397 %
Jun	0.00	833,022.85	0.00	0.0000 %	765,367.07	108.8397 %
Jul	2,849.82	835,872.67	595.89	478.2460 %	765,962.96	109.1270 %
Aug	981.37	836,854.04	1,083.31	90.5900 %	767,046.27	109.1009 %
Sep	0.00	836,854.04	1,800.46	0.0000 %	768,846.73	108.8454 %
Oct	0.00	836,854.04	1,624.77	0.0000 %	770,471.50	108.6158 %
Nov	0.00	836,854.04	4,786.57	0.0000 %	775,258.07	107.9452 %
Dec	0.00	836,854.04	2,605.33	0.0000 %	777,863.40	107.5837 %

Account: 0 367.0 - UNDERGROUND COND.& DEVICES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	408,173.45	0.00	0.0000 %	407,826.62	100.0850 %
Feb	0.00	408,173.45	0.00	0.0000 %	407,826.62	100.0850 %
Mar	566.67	408,740.12	0.00	0.0000 %	407,826.62	100.2240 %
Apr	0.00	408,740.12	0.00	0.0000 %	407,826.62	100.2240 %
May	0.00	408,740.12	0.00	0.0000 %	407,826.62	100.2240 %
Jun	0.00	408,740.12	0.00	0.0000 %	407,826.62	100.2240 %
Jul	0.00	408,740.12	0.00	0.0000 %	407,826.62	100.2240 %
Aug	1,291.35	410,031.47	0.00	0.0000 %	407,826.62	100.5406 %
Sep	0.00	410,031.47	0.00	0.0000 %	407,826.62	100.5406 %
Oct	0.00	410,031.47	0.00	0.0000 %	407,826.62	100.5406 %
Nov	0.00	410,031.47	0.00	0.0000 %	407,826.62	100.5406 %
Dec	0.00	410,031.47	0.00	0.0000 %	407,826.62	100.5406 %

Account: 0 368.0 - LINE TRANSFORMERS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	25,232.44	6,813,096.53	5,048.00	499.8502 %	6,622,012.38	102.8856 %
Feb	-27,302.32	6,785,794.21	43,765.11	-62.3838 %	6,665,777.49	101.8005 %
Mar	88,784.66	6,874,578.87	13,675.05	649.2456 %	6,679,452.54	102.9213 %
Apr	0.00	6,874,578.87	0.00	0.0000 %	6,679,452.54	102.9213 %
May	9,860.85	6,884,439.72	-32,633.94	-30.2165 %	6,646,818.60	103.5750 %
Jun	18,388.50	6,902,828.22	20,597.66	89.2747 %	6,667,416.26	103.5308 %
Jul	23,543.46	6,926,371.68	16,471.74	142.9324 %	6,683,888.00	103.6279 %
Aug	2,161.76	6,928,533.44	10,578.17	20.4360 %	6,694,466.17	103.4964 %
Sep	0.00	6,928,533.44	10,475.11	0.0000 %	6,704,941.28	103.3347 %
Oct	0.00	6,928,533.44	21,735.85	0.0000 %	6,726,677.13	103.0008 %
Nov	0.00	6,928,533.44	-2,460.75	0.0000 %	6,724,216.38	103.0385 %
Dec	0.00	6,928,533.44	-7,921.87	0.0000 %	6,716,294.51	103.1601 %

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# General Ledger Comparison

Account: 0 369.0 - SERVICES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	10,454.24	6,171,078.74	3,838.77	272.3331 %	5,693,856.57	108.3814 %
Feb	14,731.70	6,185,810.44	4,574.68	322.0269 %	5,698,431.25	108.5529 %
Mar	10,394.75	6,196,205.19	11,483.88	90.5160 %	5,709,915.13	108.5166 %
Apr	7,069.83	6,203,275.02	21,147.22	33.4315 %	5,731,062.35	108.2395 %
May	22,550.67	6,225,825.69	24,743.86	91.1364 %	5,755,806.21	108.1660 %
Jun	9,434.51	6,235,260.20	10,469.42	90.1149 %	5,766,275.63	108.1332 %
Jul	6,841.11	6,242,101.31	8,767.78	78.0256 %	5,775,043.41	108.0875 %
Aug	7,868.28	6,249,969.59	21,366.90	36.8246 %	5,796,410.31	107.8248 %
Sep	0.00	6,249,969.59	16,122.79	0.0000 %	5,812,533.10	107.5257 %
Oct	0.00	6,249,969.59	19,092.18	0.0000 %	5,831,625.28	107.1737 %
Nov	0.00	6,249,969.59	18,549.83	0.0000 %	5,850,175.11	106.8339 %
Dec	0.00	6,249,969.59	6,795.37	0.0000 %	5,856,970.48	106.7099 %

Account: 0 370.0 - METERS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-16,613.38	3,692,542.62	63,262.52	-26.2610 %	3,829,719.39	96.4181 %
Feb	-20,191.25	3,672,351.37	-7,702.56	262.1369 %	3,822,016.83	96.0841 %
Mar	-15,453.28	3,656,898.09	-28,219.29	54.7614 %	3,793,797.54	96.3915 %
Apr	0.00	3,656,898.09	62,506.24	0.0000 %	3,856,303.78	94.8291 %
May	84,673.12	3,741,571.21	44,271.20	191.2601 %	3,900,574.98	95.9236 %
Jun	2,105.74	3,743,676.95	-19,847.16	-10.6098 %	3,880,727.82	96.4684 %
Jul	0.00	3,743,676.95	0.00	0.0000 %	3,880,727.82	96.4684 %
Aug	-47,505.36	3,696,171.59	0.00	0.0000 %	3,880,727.82	95.2443 %
Sep	0.00	3,696,171.59	87,268.29	0.0000 %	3,967,996.11	93.1496 %
Oct	0.00	3,696,171.59	36,555.27	0.0000 %	4,004,551.38	92.2993 %
Nov	0.00	3,696,171.59	26,512.77	0.0000 %	4,031,064.15	91.6922 %
Dec	0.00	3,696,171.59	-86,532.86	0.0000 %	3,944,531.29	93.7037 %

Account: 0 371.0 - INST. ON CONSUMER PREMISES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	6,004.53	3,709,790.14	-5,957.75	-100.7852 %	3,369,128.30	110.1113 %
Feb	2,990.25	3,712,780.39	7,672.40	38.9741 %	3,376,800.70	109.9496 %
Mar	1,926.71	3,714,707.10	9,327.13	20.6571 %	3,386,127.83	109.7037 %
Apr	1,282.44	3,715,989.54	24,789.15	5.1734 %	3,410,916.98	108.9440 %
May	6,647.58	3,722,637.12	19,557.19	33.9905 %	3,430,474.17	108.5167 %
Jun	14,825.99	3,737,463.11	13,577.12	109.1983 %	3,444,051.29	108.5194 %
Jul	9,926.38	3,747,389.49	10,844.39	91.5347 %	3,454,895.68	108.4661 %
Aug	12,215.81	3,759,605.30	30,557.49	39.9765 %	3,485,453.17	107.8656 %
Sep	0.00	3,759,605.30	24,667.31	0.0000 %	3,510,120.48	107.1076 %
Oct	0.00	3,759,605.30	19,004.83	0.0000 %	3,529,125.31	106.5308 %
Nov	0.00	3,759,605.30	13,275.71	0.0000 %	3,542,401.02	106.1316 %
Dec	0.00	3,759,605.30	12,447.73	0.0000 %	3,554,848.75	105.7599 %

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## General Ledger Comparison

Account: 0 391.0 - OFFICE FURNITURE & EQUIPMENT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	601,657.63	0.00	0.0000 %	753,992.48	79.7962 %
Feb	0.00	601,657.63	0.00	0.0000 %	753,992.48	79.7962 %
Mar	0.00	601,657.63	0.00	0.0000 %	753,992.48	79.7962 %
Apr	0.00	601,657.63	0.00	0.0000 %	753,992.48	79.7962 %
May	0.00	601,657.63	0.00	0.0000 %	753,992.48	79.7962 %
Jun	0.00	601,657.63	-45,986.03	0.0000 %	708,006.45	84.9791 %
Jul	0.00	601,657.63	-113,085.81	0.0000 %	594,920.64	101.1324 %
Aug	3,660.32	605,317.95	0.00	0.0000 %	594,920.64	101.7477 %
Sep	0.00	605,317.95	0.00	0.0000 %	594,920.64	101.7477 %
Oct	0.00	605,317.95	0.00	0.0000 %	594,920.64	101.7477 %
Nov	0.00	605,317.95	0.00	0.0000 %	594,920.64	101.7477 %
Dec	0.00	605,317.95	0.00	0.0000 %	594,920.64	101.7477 %

Account: 0 392.0 - TRANSPORTATION EQUIPMENT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	155,239.00	2,204,403.59	0.00	0.0000 %	2,320,871.89	94.9817 %
Feb	0.00	2,204,403.59	0.00	0.0000 %	2,320,871.89	94.9817 %
Mar	0.00	2,204,403.59	0.00	0.0000 %	2,320,871.89	94.9817 %
Apr	0.00	2,204,403.59	0.00	0.0000 %	2,320,871.89	94.9817 %
May	75,743.80	2,280,147.39	0.00	0.0000 %	2,320,871.89	98.2453 %
Jun	0.00	2,280,147.39	45,900.00	0.0000 %	2,366,771.89	96.3400 %
Jul	-30,522.00	2,249,625.39	-3,837.93	795.2725 %	2,362,933.96	95.2048 %
Aug	0.00	2,249,625.39	0.00	0.0000 %	2,362,933.96	95.2048 %
Sep	0.00	2,249,625.39	0.00	0.0000 %	2,362,933.96	95.2048 %
Oct	0.00	2,249,625.39	-29,876.00	0.0000 %	2,333,057.96	96.4239 %
Nov	0.00	2,249,625.39	0.00	0.0000 %	2,333,057.96	96.4239 %
Dec	0.00	2,249,625.39	-163,048.58	0.0000 %	2,170,009.38	103.6689 %

Account: 0 392.1 - TRANSPORTATION EQUIP-YR END

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	230,982.80	0.00	0.0000 %	0.00	0.0000 %
Feb	-230,982.80	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

**EXHIBIT 33**

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## General Ledger Comparison

Account: 0 398.0 - MISCELLANEOUS EQUIPMENT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	43,180.81	0.00	0.0000 %	34,022.41	126.9187 %
Feb	0.00	43,180.81	0.00	0.0000 %	34,022.41	126.9187 %
Mar	0.00	43,180.81	0.00	0.0000 %	34,022.41	126.9187 %
Apr	0.00	43,180.81	0.00	0.0000 %	34,022.41	126.9187 %
May	0.00	43,180.81	0.00	0.0000 %	34,022.41	126.9187 %
Jun	0.00	43,180.81	0.00	0.0000 %	34,022.41	126.9187 %
Jul	0.00	43,180.81	0.00	0.0000 %	34,022.41	126.9187 %
Aug	0.00	43,180.81	9,158.40	0.0000 %	43,180.81	100.0000 %
Sep	0.00	43,180.81	0.00	0.0000 %	43,180.81	100.0000 %
Oct	0.00	43,180.81	0.00	0.0000 %	43,180.81	100.0000 %
Nov	0.00	43,180.81	0.00	0.0000 %	43,180.81	100.0000 %
Dec	0.00	43,180.81	0.00	0.0000 %	43,180.81	100.0000 %

**EXHIBIT 33**

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# General Ledger Comparison

**PARAMETERS ENTERED:**

**Actual Year:** 2023  
**Compare To Year:** 2021  
**Compare:** Actual  
**Division:** All

**Account:** 0 107.1, 0 107.2, 0 107.21, 0 107.3, 0 107.31, 0 107.32, 0 107.33, 0 107.34, 0 108.6, 0 108.61, 0 108.62, 0 108.63, 0 108.64, 0 108.65, 0 108.66, 0 108.67, 0 108.68, 0 108.69, 0 108.7, 0 108.71, 0 108.72, 0 108.73, 0 108.74, 0 108.75, 0 108.76, 0 108.77, 0 108.8, 0 108.81, 0 108.9, 0 123.1, 0 123.11, 0 123.2, 0 123.21, 0 123.22, 0 123.23, 0 124.0, 0 131.11, 0 131.12, 0 131.13, 0 131.14, 0 131.15, 0 131.2, 0 131.96, 0 131.97, 0 131.98, 0 131.99, 0 134.0, 0 135.0, 0 135.1, 0 135.11, 0 135.12, 0 135.13, 0 135.2, 0 135.3, 0 135.4, 0 135.5, 0 135.6, 0 135.7, 0 135.8, 0 135.9, 0 136.0, 0 136.1, 0 136.2, 0 136.3, 0 136.4, 0 142.1, 0 142.15, 0 142.2, 0 142.3, 0 142.98, 0 142.99, 0 143.0, 0 143.1, 0 143.2, 0 143.3, 0 143.4, 0 143.5, 0 143.6, 0 143.7, 0 143.8, 0 143.81, 0 143.9, 0 144.1, 0 144.2, 0 144.4, 0 154.0, 0 155.0, 0 155.1, 0 163.0, 0 163.1, 0 165.1, 0 165.2, 0 165.3, 0 165.4, 0 165.5, 0 165.6, 0 171.0, 0 171.1, 0 183.0, 0 184.0, 0 184.1, 0 186.0, 0 186.1, 0 186.6, 0 186.9, 0 186.95, 0 186.99, 0 200.1, 0 201.1, 0 201.2, 0 208.0, 0 208.1, 0 215.3, 0 217.0, 0 217.1, 0 217.11, 0 217.99, 0 219.1, 0 219.2, 0 219.3, 0 224.11, 0 224.12, 0 224.13, 0 224.14, 0 224.15, 0 224.16, 0 224.17, 0 224.2, 0 224.21, 0 224.3, 0 224.4, 0 224.5, 0 224.6, 0 224.7, 0 228.3, 0 231.0, 0 232.1, 0 232.12, 0 232.15, 0 232.2, 0 232.25, 0 232.26, 0 232.27, 0 232.3, 0 232.4, 0 232.5, 0 232.6, 0 232.7, 0 232.8, 0 232.9, 0 232.99, 0 234.0, 0 235.0, 0 235.1, 0 236.1, 0 236.2, 0 236.3, 0 236.4, 0 236.5, 0 237.1, 0 237.2, 0 237.3, 0 237.4, 0 237.5, 0 237.6, 0 237.7, 0 238.1, 0 241.0, 0 241.1, 0 241.11, 0 241.2, 0 241.21, 0 241.3, 0 241.4, 0 241.5, 0 241.6, 0 241.7, 0 241.8, 0 241.85, 0 241.9, 0 242.09, 0 242.1, 0 242.11, 0 242.12, 0 242.13, 0 242.14, 0 242.15, 0 242.16, 0 242.17, 0 242.18, 0 242.19, 0 242.2, 0 242.21, 0 242.22, 0 242.23, 0 242.3, 0 242.31, 0 242.4, 0 242.41, 0 242.42, 0 242.5, 0 242.6, 0 242.7, 0 242.8, 0 242.9, 0 242.99, 0 252.0, 0 253.0, 0 360.0, 0 362.0, 0 364.0, 0 365.0, 0 366.0, 0 367.0, 0 368.0, 0 369.0, 0 370.0, 0 371.0, 0 389.0, 0 390.1, 0 391.0, 0 392.0, 0 392.1, 0 394.0, 0 395.0, 0 396.0, 0 397.0, 0 398.0

**Department:** All  
**Status:** All  
**Group By Department:** Yes  
**Primary Accounts Only:** No  
**Budget Revision:** All  
**Sort By:** Acct/Div  
**Activity Detail:** No

**EXHIBIT 33**

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**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 34**

**Case No. 2018-00407**

**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019**  
**Sponsoring Witness: Robin Slone**

**Description of Filing Requirement:**

*A schedule comparing each income statement account or subaccount included in the Distribution Cooperative's chart of accounts for each month of the of the test year to the same month of the 12-month period immediately preceding the test year. The amounts should reflect the income or expense activity of each month, rather than the cumulative balances at the end of the particular month.*

**Response:**

Please see the attached schedule showing the monthly activity for 2022 and 2021 (PTD amount column) for all income statement amounts.

# General Ledger Comparison

Account: 0 403.6 - DEPR EXPENSE DISTRIBUTION PLANT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	209,965.09	209,965.09	198,688.55	105.6755 %	198,688.55	105.6755 %
Feb	210,039.54	420,004.63	199,114.90	105.4866 %	397,803.45	105.5809 %
Mar	210,218.14	630,222.77	199,566.15	105.3376 %	597,369.60	105.4996 %
Apr	210,926.32	841,149.09	200,277.79	105.3169 %	797,647.39	105.4538 %
May	168,194.42	1,009,343.51	201,540.05	83.4546 %	999,187.44	101.0164 %
Jun	212,364.80	1,221,708.31	201,839.79	105.2145 %	1,201,027.23	101.7219 %
Jul	212,889.20	1,434,597.51	202,396.69	105.1841 %	1,403,423.92	102.2213 %
Aug	212,884.91	1,647,482.42	202,816.40	104.9643 %	1,606,240.32	102.5676 %
Sep	0.00	1,647,482.42	203,687.02	0.0000 %	1,809,927.34	91.0248 %
Oct	0.00	1,647,482.42	204,465.53	0.0000 %	2,014,392.87	81.7856 %
Nov	0.00	1,647,482.42	205,391.95	0.0000 %	2,219,784.82	74.2181 %
Dec	0.00	1,647,482.42	205,292.52	0.0000 %	2,425,077.34	67.9353 %

Account: 0 403.7 - DEPR EXPENSE GENERAL PLANT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	11,726.45	11,726.45	12,140.70	96.5879 %	12,140.70	96.5879 %
Feb	11,726.45	23,452.90	12,140.70	96.5879 %	24,281.40	96.5879 %
Mar	11,726.45	35,179.35	12,129.38	96.6781 %	36,410.78	96.6180 %
Apr	11,726.45	46,905.80	12,129.38	96.6781 %	48,540.16	96.6330 %
May	3,973.00	50,878.80	12,129.38	32.7552 %	60,669.54	83.8622 %
Jun	7,737.58	58,616.38	11,911.08	64.9612 %	72,580.62	80.7604 %
Jul	7,737.58	66,353.96	7,874.09	98.2663 %	80,454.71	82.4737 %
Aug	10,764.17	77,118.13	7,912.28	136.0438 %	88,366.99	87.2703 %
Sep	0.00	77,118.13	7,912.28	0.0000 %	96,279.27	80.0984 %
Oct	0.00	77,118.13	7,912.28	0.0000 %	104,191.55	74.0157 %
Nov	0.00	77,118.13	7,935.86	0.0000 %	112,127.41	68.7772 %
Dec	0.00	77,118.13	7,935.86	0.0000 %	120,063.27	64.2312 %

Account: 0 408.7 - TAXES OTHER REGULATORY COMMSION

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,285.68	2,285.68	2,765.88	82.6384 %	2,765.88	82.6384 %
Feb	2,285.68	4,571.36	2,765.88	82.6384 %	5,531.76	82.6384 %
Mar	2,285.68	6,857.04	2,765.88	82.6384 %	8,297.64	82.6384 %
Apr	2,285.68	9,142.72	2,765.88	82.6384 %	11,063.52	82.6384 %
May	2,285.68	11,428.40	2,765.88	82.6384 %	13,829.40	82.6384 %
Jun	2,076.74	13,505.14	2,765.88	75.0842 %	16,595.28	81.3794 %
Jul	2,076.74	15,581.88	2,625.66	79.0940 %	19,220.94	81.0672 %
Aug	2,076.74	17,658.62	2,625.66	79.0940 %	21,846.60	80.8301 %
Sep	0.00	17,658.62	2,625.66	0.0000 %	24,472.26	72.1577 %
Oct	0.00	17,658.62	2,625.66	0.0000 %	27,097.92	65.1660 %
Nov	0.00	17,658.62	2,625.66	0.0000 %	29,723.58	59.4095 %
Dec	0.00	17,658.62	2,625.66	0.0000 %	32,349.24	54.5874 %

**EXHIBIT 34**

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## General Ledger Comparison

Account: 0 419.0 - INTEREST & DIVIDEND INCOME

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-18,605.57	-18,605.57	-17,408.63	106.8756 %	-17,408.63	106.8756 %
Feb	-18,808.89	-37,414.46	-17,795.86	105.6925 %	-35,204.49	106.2775 %
Mar	-19,200.24	-56,614.70	-17,238.65	111.3790 %	-52,443.14	107.9544 %
Apr	-18,970.41	-75,585.11	-19,917.30	95.2459 %	-72,360.44	104.4564 %
May	-19,067.07	-94,652.18	-16,522.25	115.4024 %	-88,882.69	106.4911 %
Jun	-18,813.99	-113,466.17	-17,529.03	107.3305 %	-106,411.72	106.6294 %
Jul	-22,658.49	-136,124.66	-16,975.48	133.4778 %	-123,387.20	110.3232 %
Aug	-30,509.14	-166,633.80	-17,003.12	179.4326 %	-140,390.32	118.6932 %
Sep	0.00	-166,633.80	-16,965.59	0.0000 %	-157,355.91	105.8961 %
Oct	0.00	-166,633.80	-16,988.90	0.0000 %	-174,344.81	95.5771 %
Nov	0.00	-166,633.80	-17,061.77	0.0000 %	-191,406.58	87.0575 %
Dec	0.00	-166,633.80	-18,953.48	0.0000 %	-210,360.06	79.2136 %

Account: 0 421.1 - GAIN ON DISPOSITION OF PROPERTY

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	-18,572.38	-18,572.38	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	-18,572.38	0.00	0.0000 %	0.00	0.0000 %
Jul	-17,000.00	-35,572.38	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	-35,572.38	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	-35,572.38	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	-35,572.38	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-35,572.38	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-35,572.38	0.00	0.0000 %	0.00	0.0000 %

Account: 0 421.2 - LOSS ON DISPOSITION OF PROPERTY

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	-103,239.65	-103,239.65	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	-103,239.65	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	-103,239.65	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	-103,239.65	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	-103,239.65	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	-103,239.65	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-103,239.65	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-103,239.65	0.00	0.0000 %	0.00	0.0000 %

**EXHIBIT 34**

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09/21/2023 2:32:16 pm

# General Ledger Comparison

Page: 3

Account: 0 423.0 - GENERATION & TRANSM.CAPITAL CR.

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	-5,871.11	0.0000 %	-5,871.11	0.0000 %
May	-12,310.91	-12,310.91	0.00	0.0000 %	-5,871.11	209.6862 %
Jun	0.00	-12,310.91	0.00	0.0000 %	-5,871.11	209.6862 %
Jul	0.00	-12,310.91	0.00	0.0000 %	-5,871.11	209.6862 %
Aug	0.00	-12,310.91	0.00	0.0000 %	-5,871.11	209.6862 %
Sep	0.00	-12,310.91	0.00	0.0000 %	-5,871.11	209.6862 %
Oct	0.00	-12,310.91	0.00	0.0000 %	-5,871.11	209.6862 %
Nov	0.00	-12,310.91	0.00	0.0000 %	-5,871.11	209.6862 %
Dec	0.00	-12,310.91	-600,000.00	0.0000 %	-605,871.11	2.0319 %

Account: 0 424.0 - OTHR CAP.CR.& PATR.CAP.ALLOC

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-723.62	-723.62	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	-723.62	0.00	0.0000 %	0.00	0.0000 %
Mar	-33,749.10	-34,472.72	-26,378.66	127.9409 %	-26,378.66	130.6841 %
Apr	0.00	-34,472.72	0.00	0.0000 %	-26,378.66	130.6841 %
May	0.00	-34,472.72	0.00	0.0000 %	-26,378.66	130.6841 %
Jun	0.00	-34,472.72	0.00	0.0000 %	-26,378.66	130.6841 %
Jul	0.00	-34,472.72	0.00	0.0000 %	-26,378.66	130.6841 %
Aug	0.00	-34,472.72	0.00	0.0000 %	-26,378.66	130.6841 %
Sep	-73,184.43	-107,657.15	-13,112.00	558.1485 %	-39,490.66	272.6142 %
Oct	0.00	-107,657.15	0.00	0.0000 %	-39,490.66	272.6142 %
Nov	0.00	-107,657.15	0.00	0.0000 %	-39,490.66	272.6142 %
Dec	0.00	-107,657.15	-19,863.62	0.0000 %	-59,354.28	181.3806 %

Account: 0 426.1 - DONATIONS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	163.37	0.0000 %	163.37	0.0000 %
Mar	0.00	0.00	9,100.00	0.0000 %	9,263.37	0.0000 %
Apr	5,500.00	5,500.00	0.00	0.0000 %	9,263.37	59.3736 %
May	3,100.00	8,600.00	0.00	0.0000 %	9,263.37	92.8388 %
Jun	918.79	9,518.79	1,100.00	83.5264 %	10,363.37	91.8503 %
Jul	1,044.41	10,563.20	250.00	417.7640 %	10,613.37	99.5273 %
Aug	500.00	11,063.20	0.00	0.0000 %	10,613.37	104.2383 %
Sep	300.00	11,363.20	250.00	120.0000 %	10,863.37	104.6011 %
Oct	0.00	11,363.20	250.00	0.0000 %	11,113.37	102.2480 %
Nov	0.00	11,363.20	850.00	0.0000 %	11,963.37	94.9833 %
Dec	0.00	11,363.20	1,633.93	0.0000 %	13,597.30	83.5695 %

**EXHIBIT 34**

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# General Ledger Comparison

Account: 0 427.1 - INT.ON RUS CONSTRUCTION LOAN

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,056.03	2,056.03	2,277.45	90.2777 %	2,277.45	90.2777 %
Feb	15,502.75	17,558.78	2,277.45	680.7065 %	4,554.90	385.4921 %
Mar	17,074.67	34,633.45	2,314.72	737.6560 %	6,869.62	504.1538 %
Apr	16,506.17	51,139.62	2,089.47	789.9692 %	8,959.09	570.8127 %
May	19,823.32	70,962.94	2,212.16	896.1070 %	11,171.25	635.2283 %
Jun	17,057.37	88,020.31	2,264.10	753.3841 %	13,435.35	655.1397 %
Jul	16,449.37	104,469.68	1,953.98	841.8392 %	15,389.33	678.8449 %
Aug	17,533.79	122,003.47	2,111.43	830.4225 %	17,500.76	697.1324 %
Sep	0.00	122,003.47	2,064.16	0.0000 %	19,564.92	623.5828 %
Oct	0.00	122,003.47	2,063.36	0.0000 %	21,628.28	564.0923 %
Nov	0.00	122,003.47	2,113.05	0.0000 %	23,741.33	513.8864 %
Dec	0.00	122,003.47	2,031.16	0.0000 %	25,772.49	473.3864 %

Account: 0 427.2 - INT.ON OTHER LONG TERM DEBT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	16,755.15	16,755.15	18,336.35	91.3767 %	18,336.35	91.3767 %
Feb	17,184.74	33,939.89	19,585.62	87.7416 %	37,921.97	89.4993 %
Mar	17,184.74	51,124.63	18,752.77	91.6384 %	56,674.74	90.2071 %
Apr	17,184.74	68,309.37	18,752.77	91.6384 %	75,427.51	90.5629 %
May	15,996.00	84,305.37	19,132.84	83.6049 %	94,560.35	89.1551 %
Jun	15,996.00	100,301.37	18,879.46	84.7270 %	113,439.81	88.4181 %
Jul	15,996.00	116,297.37	18,879.46	84.7270 %	132,319.27	87.8915 %
Aug	16,265.16	132,562.53	18,145.35	89.6382 %	150,464.62	88.1021 %
Sep	0.00	132,562.53	18,634.76	0.0000 %	169,099.38	78.3933 %
Oct	0.00	132,562.53	18,634.76	0.0000 %	187,734.14	70.6118 %
Nov	0.00	132,562.53	18,634.76	0.0000 %	206,368.90	64.2357 %
Dec	0.00	132,562.53	16,922.36	0.0000 %	223,291.26	59.3675 %

Account: 0 427.3 - INTEREST ON FFB NOTES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	37,255.81	37,255.81	35,240.06	105.7201 %	35,240.06	105.7201 %
Feb	37,255.81	74,511.62	35,240.06	105.7201 %	70,480.12	105.7201 %
Mar	37,255.81	111,767.43	33,584.88	110.9303 %	104,065.00	107.4016 %
Apr	29,675.17	141,442.60	33,584.88	88.3587 %	137,649.88	102.7553 %
May	29,675.17	171,117.77	33,584.88	88.3587 %	171,234.76	99.9317 %
Jun	32,869.29	203,987.06	34,707.42	94.7039 %	205,942.18	99.0506 %
Jul	32,869.29	236,856.35	34,707.42	94.7039 %	240,649.60	98.4237 %
Aug	32,869.29	269,725.64	34,707.42	94.7039 %	275,357.02	97.9549 %
Sep	0.00	269,725.64	34,764.57	0.0000 %	310,121.59	86.9742 %
Oct	0.00	269,725.64	34,764.57	0.0000 %	344,886.16	78.2072 %
Nov	0.00	269,725.64	34,764.57	0.0000 %	379,650.73	71.0457 %
Dec	0.00	269,725.64	36,315.85	0.0000 %	415,966.58	64.8431 %

**EXHIBIT 34**

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## General Ledger Comparison

Account: 0 431.0 - OTHER INTEREST EXPENSE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	78.46	78.46	66.68	117.6665 %	66.68	117.6665 %
Feb	78.91	157.37	66.85	118.0404 %	133.53	117.8537 %
Mar	-10,858.32	-10,700.95	67.05	-16,194.3624 %	200.58	-5,335.0035 %
Apr	80.17	-10,620.78	67.31	119.1056 %	267.89	-3,964.6049 %
May	2,599.49	-8,021.29	67.76	3,836.3194 %	335.65	-2,389.7780 %
Jun	2,604.96	-5,416.33	67.67	3,849.5050 %	403.32	-1,342.9361 %
Jul	2,572.80	-2,843.53	67.88	3,790.2180 %	471.20	-603.4656 %
Aug	2,605.64	-237.89	68.15	3,823.3896 %	539.35	-44.1068 %
Sep	0.00	-237.89	68.71	0.0000 %	608.06	-39.1228 %
Oct	0.00	-237.89	68.82	0.0000 %	676.88	-35.1451 %
Nov	0.00	-237.89	69.14	0.0000 %	746.02	-31.8879 %
Dec	0.00	-237.89	69.17	0.0000 %	815.19	-29.1822 %

Account: 0 431.0 - OTHER INTEREST EXPENSE

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	10,938.24	10,938.24	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	10,938.24	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	10,938.24	0.00	0.0000 %	0.00	0.0000 %
May	0.00	10,938.24	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	10,938.24	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	10,938.24	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	10,938.24	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	10,938.24	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	10,938.24	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	10,938.24	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	10,938.24	0.00	0.0000 %	0.00	0.0000 %

Account: 0 431.1 - OTHER INT EXP.SHORT TERM LOAN

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	10,633.17	10,633.17	317.00	3,354.3123 %	317.00	3,354.3123 %
Feb	0.00	10,633.17	314.42	0.0000 %	631.42	1,684.0091 %
Mar	20,999.11	31,632.28	282.41	7,435.6822 %	913.83	3,461.5060 %
Apr	11,449.48	43,081.76	311.29	3,678.0751 %	1,225.12	3,516.5339 %
May	11,325.63	54,407.39	3,448.34	328.4372 %	4,673.46	1,164.1779 %
Jun	12,021.02	66,428.41	5,691.73	211.2015 %	10,365.19	640.8798 %
Jul	11,741.57	78,169.98	5,481.67	214.1970 %	15,846.86	493.2837 %
Aug	12,288.80	90,458.78	5,681.81	216.2832 %	21,528.67	420.1782 %
Sep	0.00	90,458.78	5,665.00	0.0000 %	27,193.67	332.6465 %
Oct	0.00	90,458.78	5,477.08	0.0000 %	32,670.75	276.8800 %
Nov	0.00	90,458.78	5,653.54	0.0000 %	38,324.29	236.0351 %
Dec	0.00	90,458.78	5,494.65	0.0000 %	43,818.94	206.4376 %

**EXHIBIT 34**

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## General Ledger Comparison

Account: 0 431.2 - INTEREST EKP INEZ 69KV LINE PROJ

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3,510.58	3,510.58	3,510.58	100.0000 %	3,510.58	100.0000 %
Feb	3,510.58	7,021.16	3,510.58	100.0000 %	7,021.16	100.0000 %
Mar	3,510.58	10,531.74	3,510.58	100.0000 %	10,531.74	100.0000 %
Apr	3,510.58	14,042.32	3,510.58	100.0000 %	14,042.32	100.0000 %
May	3,510.58	17,552.90	3,510.58	100.0000 %	17,552.90	100.0000 %
Jun	3,510.58	21,063.48	3,510.58	100.0000 %	21,063.48	100.0000 %
Jul	3,510.58	24,574.06	3,510.58	100.0000 %	24,574.06	100.0000 %
Aug	3,510.58	28,084.64	3,510.58	100.0000 %	28,084.64	100.0000 %
Sep	3,510.58	31,595.22	3,510.58	100.0000 %	31,595.22	100.0000 %
Oct	3,510.58	35,105.80	3,510.58	100.0000 %	35,105.80	100.0000 %
Nov	0.00	35,105.80	3,510.58	0.0000 %	38,616.38	90.9091 %
Dec	0.00	35,105.80	3,510.58	0.0000 %	42,126.96	83.3333 %

Account: 0 431.3 - INT.EXP.FARM CREDIT LEASE/TRUCK

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	844.12	844.12	752.95	112.1084 %	752.95	112.1084 %
Feb	826.32	1,670.44	734.69	112.4719 %	1,487.64	112.2879 %
Mar	808.46	2,478.90	716.38	112.8535 %	2,204.02	112.4718 %
Apr	790.54	3,269.44	698.02	113.2546 %	2,902.04	112.6601 %
May	772.55	4,041.99	679.61	113.6755 %	3,581.65	112.8527 %
Jun	754.50	4,796.49	661.13	114.1228 %	4,242.78	113.0506 %
Jul	736.37	5,532.86	642.62	114.5887 %	4,885.40	113.2530 %
Aug	718.17	6,251.03	624.04	115.0840 %	5,509.44	113.4604 %
Sep	0.00	6,251.03	605.40	0.0000 %	6,114.84	102.2272 %
Oct	0.00	6,251.03	586.73	0.0000 %	6,701.57	93.2771 %
Nov	0.00	6,251.03	567.99	0.0000 %	7,269.56	85.9891 %
Dec	0.00	6,251.03	549.20	0.0000 %	7,818.76	79.9491 %

Account: 0 440.1 - RESIDENTIAL SALES-RURAL

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-2,094,325.12	-2,094,325.12	-2,220,308.78	94.3258 %	-2,220,308.78	94.3258 %
Feb	-1,969,002.49	-4,063,327.61	-1,848,279.31	106.5317 %	-4,068,588.09	99.8707 %
Mar	-1,896,611.02	-5,959,938.63	-1,481,618.97	128.0094 %	-5,550,207.06	107.3823 %
Apr	-1,328,014.25	-7,287,952.88	-1,333,126.97	99.6165 %	-6,883,334.03	105.8782 %
May	-1,360,427.75	-8,648,380.63	-1,230,845.66	110.5279 %	-8,114,179.69	106.5835 %
Jun	-1,498,957.66	-10,147,338.29	-1,395,707.46	107.3977 %	-9,509,887.15	106.7030 %
Jul	-1,734,490.64	-11,881,828.93	-1,590,197.60	109.0739 %	-11,100,084.75	107.0427 %
Aug	-1,636,805.09	-13,518,634.02	-1,464,808.32	111.7419 %	-12,564,893.07	107.5905 %
Sep	-5,499.10	-13,524,133.12	-1,308,327.44	0.4203 %	-13,873,220.51	97.4837 %
Oct	0.00	-13,524,133.12	-1,242,449.07	0.0000 %	-15,115,669.58	89.4709 %
Nov	0.00	-13,524,133.12	-1,804,160.41	0.0000 %	-16,919,829.99	79.9307 %
Dec	0.00	-13,524,133.12	-2,125,327.40	0.0000 %	-19,045,157.39	71.0109 %

**EXHIBIT 34**

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# General Ledger Comparison

Account: 0 440.15 - RESIDENTIAL RURAL-FAC & ES INCOME

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-210,766.29	-210,766.29	0.00	0.0000 %	0.00	0.0000 %
Feb	189,655.71	-21,110.58	0.00	0.0000 %	0.00	0.0000 %
Mar	146,271.71	125,161.13	0.00	0.0000 %	0.00	0.0000 %
Apr	129,651.03	254,812.16	0.00	0.0000 %	0.00	0.0000 %
May	-86,049.41	168,762.75	0.00	0.0000 %	0.00	0.0000 %
Jun	96,546.15	265,308.90	0.00	0.0000 %	0.00	0.0000 %
Jul	-53,379.75	211,929.15	0.00	0.0000 %	0.00	0.0000 %
Aug	-76,094.75	135,834.40	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	135,834.40	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	135,834.40	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	135,834.40	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	135,834.40	0.00	0.0000 %	0.00	0.0000 %

Account: 0 442.1 - COMM.& INDUST.SALES-SMALL

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-131,658.03	-131,658.03	-118,834.92	110.7907 %	-118,834.92	110.7907 %
Feb	-136,280.28	-267,938.31	-105,877.03	128.7156 %	-224,711.95	119.2363 %
Mar	-122,169.35	-390,107.66	-103,680.47	117.8326 %	-328,392.42	118.7931 %
Apr	-113,585.90	-503,693.56	-102,043.99	111.3107 %	-430,436.41	117.0193 %
May	-112,205.11	-615,898.67	-101,107.17	110.9764 %	-531,543.58	115.8698 %
Jun	-116,821.56	-732,720.23	-106,040.20	110.1672 %	-637,583.78	114.9214 %
Jul	-118,678.32	-851,398.55	-113,100.32	104.9319 %	-750,684.10	113.4164 %
Aug	-117,738.27	-969,136.82	-104,333.12	112.8484 %	-855,017.22	113.3471 %
Sep	-298.72	-969,435.54	-108,226.20	0.2760 %	-963,243.42	100.6428 %
Oct	0.00	-969,435.54	-105,399.11	0.0000 %	-1,068,642.53	90.7165 %
Nov	0.00	-969,435.54	-111,650.47	0.0000 %	-1,180,293.00	82.1352 %
Dec	0.00	-969,435.54	-128,660.44	0.0000 %	-1,308,953.44	74.0619 %

Account: 0 442.15 - SMALL COMMERCIAL- FAC & ES INCOME

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-11,286.25	-11,286.25	0.00	0.0000 %	0.00	0.0000 %
Feb	8,524.98	-2,761.27	0.00	0.0000 %	0.00	0.0000 %
Mar	11,989.89	9,228.62	0.00	0.0000 %	0.00	0.0000 %
Apr	-170,098.19	-160,869.57	0.00	0.0000 %	0.00	0.0000 %
May	166,669.74	5,800.17	0.00	0.0000 %	0.00	0.0000 %
Jun	9,092.86	14,893.03	0.00	0.0000 %	0.00	0.0000 %
Jul	-1,286.20	13,606.83	0.00	0.0000 %	0.00	0.0000 %
Aug	-6,533.82	7,073.01	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	7,073.01	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	7,073.01	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	7,073.01	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	7,073.01	0.00	0.0000 %	0.00	0.0000 %

**EXHIBIT 34**

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## General Ledger Comparison

Account: 0 442.2 - COMM. & INDUST.SALES-LARGE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-412,670.86	-412,670.86	-308,570.42	133.7364 %	-308,570.42	133.7364 %
Feb	-336,258.04	-748,928.90	-286,267.76	117.4628 %	-594,838.18	125.9046 %
Mar	-390,851.72	-1,139,780.62	-285,056.71	137.1137 %	-879,894.89	129.5360 %
Apr	-322,559.27	-1,462,339.89	-284,634.26	113.3241 %	-1,164,529.15	125.5735 %
May	-367,292.21	-1,829,632.10	-292,710.03	125.4799 %	-1,457,239.18	125.5547 %
Jun	-356,449.49	-2,186,081.59	-295,594.48	120.5873 %	-1,752,833.66	124.7170 %
Jul	-355,187.29	-2,541,268.88	-316,729.40	112.1422 %	-2,069,563.06	122.7925 %
Aug	-366,375.37	-2,907,644.25	-296,660.18	123.5000 %	-2,366,223.24	122.8812 %
Sep	11,287.42	-2,896,356.83	-324,760.52	-3.4756 %	-2,690,983.76	107.6319 %
Oct	0.00	-2,896,356.83	-298,722.18	0.0000 %	-2,989,705.94	96.8776 %
Nov	0.00	-2,896,356.83	-315,989.82	0.0000 %	-3,305,695.76	87.6172 %
Dec	0.00	-2,896,356.83	-354,559.06	0.0000 %	-3,660,254.82	79.1299 %

Account: 0 442.25 - LARGE INDUSTRIAL- FAC & ES INCOME

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-40,710.23	-40,710.23	0.00	0.0000 %	0.00	0.0000 %
Feb	51,427.07	10,716.84	0.00	0.0000 %	0.00	0.0000 %
Mar	11,250.63	21,967.47	0.00	0.0000 %	0.00	0.0000 %
Apr	32,742.76	54,710.23	0.00	0.0000 %	0.00	0.0000 %
May	-45,822.63	8,887.60	0.00	0.0000 %	0.00	0.0000 %
Jun	34,071.48	42,959.08	0.00	0.0000 %	0.00	0.0000 %
Jul	-2,717.79	40,241.29	0.00	0.0000 %	0.00	0.0000 %
Aug	-22,790.15	17,451.14	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	17,451.14	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	17,451.14	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	17,451.14	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	17,451.14	0.00	0.0000 %	0.00	0.0000 %

Account: 0 450.0 - FORFEITED DISCOUNTS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-42,711.10	-42,711.10	-48,270.71	88.4824 %	-48,270.71	88.4824 %
Feb	-44,390.70	-87,101.80	-52,411.52	84.6965 %	-100,682.23	86.5116 %
Mar	-40,149.77	-127,251.57	21,805.21	-184.1293 %	-78,877.02	161.3291 %
Apr	-39,724.83	-166,976.40	-23,681.83	167.7439 %	-102,558.85	162.8103 %
May	-21,370.90	-188,347.30	-26,663.26	80.1511 %	-129,222.11	145.7547 %
Jun	-29,407.51	-217,754.81	-22,501.90	130.6890 %	-151,724.01	143.5203 %
Jul	-28,465.87	-246,220.68	-26,296.19	108.2509 %	-178,020.20	138.3105 %
Aug	-26,617.05	-272,837.73	-22,833.33	116.5710 %	-200,853.53	135.8392 %
Sep	-34,475.18	-307,312.91	0.00	0.0000 %	-200,853.53	153.0035 %
Oct	0.00	-307,312.91	-25,991.03	0.0000 %	-226,844.56	135.4729 %
Nov	0.00	-307,312.91	-19,073.98	0.0000 %	-245,918.54	124.9653 %
Dec	0.00	-307,312.91	-31,100.14	0.0000 %	-277,018.68	110.9358 %

**EXHIBIT 34**

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# General Ledger Comparison

Account: 0 451.0 - MISC.SERVICE REVENUES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-2,715.00	-2,715.00	-1,716.06	158.2113 %	-1,716.06	158.2113 %
Feb	-6,445.00	-9,160.00	-1,680.00	383.6310 %	-3,396.06	269.7243 %
Mar	-4,740.00	-13,900.00	-1,480.00	320.2703 %	-4,876.06	285.0662 %
Apr	-3,145.00	-17,045.00	-2,205.00	142.6304 %	-7,081.06	240.7125 %
May	-1,920.00	-18,965.00	-6,320.00	30.3797 %	-13,401.06	141.5187 %
Jun	-5,260.00	-24,225.00	-6,055.00	86.8704 %	-19,456.06	124.5113 %
Jul	-5,625.00	-29,850.00	-9,825.00	57.2519 %	-29,281.06	101.9430 %
Aug	-5,570.00	-35,420.00	-4,905.00	113.5576 %	-34,186.06	103.6095 %
Sep	-4,120.00	-39,540.00	-4,800.00	85.8333 %	-38,986.06	101.4209 %
Oct	0.00	-39,540.00	-4,830.00	0.0000 %	-43,816.06	90.2409 %
Nov	0.00	-39,540.00	-3,915.63	0.0000 %	-47,731.69	82.8380 %
Dec	0.00	-39,540.00	-1,345.00	0.0000 %	-49,076.69	80.5678 %

Account: 0 454.0 - RENT FROM ELECTRIC PROPERTY

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-33,376.92	-33,376.92	-17,397.40	191.8500 %	-17,397.40	191.8500 %
Feb	-33,376.92	-66,753.84	-17,397.40	191.8500 %	-34,794.80	191.8500 %
Mar	-33,376.92	-100,130.76	-17,397.40	191.8500 %	-52,192.20	191.8500 %
Apr	-33,376.92	-133,507.68	-17,397.40	191.8500 %	-69,589.60	191.8500 %
May	-33,376.92	-166,884.60	-17,397.40	191.8500 %	-86,987.00	191.8500 %
Jun	-33,376.92	-200,261.52	-17,397.40	191.8500 %	-104,384.40	191.8500 %
Jul	-33,376.92	-233,638.44	-17,181.40	194.2619 %	-121,565.80	192.1909 %
Aug	-33,376.92	-267,015.36	-17,397.40	191.8500 %	-138,963.20	192.1483 %
Sep	0.00	-267,015.36	-17,397.40	0.0000 %	-156,360.60	170.7690 %
Oct	0.00	-267,015.36	-17,397.40	0.0000 %	-173,758.00	153.6708 %
Nov	0.00	-267,015.36	-17,397.40	0.0000 %	-191,155.40	139.6850 %
Dec	0.00	-267,015.36	-198,465.12	0.0000 %	-389,620.52	68.5322 %

Account: 0 456.0 - OTHER ELECTRIC REVENUE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	-110.00	-110.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	-110.00	-80.00	0.0000 %	-80.00	137.5000 %
Apr	0.00	-110.00	0.00	0.0000 %	-80.00	137.5000 %
May	-40.00	-150.00	-40.00	100.0000 %	-120.00	125.0000 %
Jun	0.00	-150.00	-120.00	0.0000 %	-240.00	62.5000 %
Jul	-40.00	-190.00	-80.00	50.0000 %	-320.00	59.3750 %
Aug	0.00	-190.00	0.00	0.0000 %	-320.00	59.3750 %
Sep	0.00	-190.00	-40.00	0.0000 %	-360.00	52.7778 %
Oct	0.00	-190.00	-80.00	0.0000 %	-440.00	43.1818 %
Nov	0.00	-190.00	-80.00	0.0000 %	-520.00	36.5385 %
Dec	0.00	-190.00	0.00	0.0000 %	-520.00	36.5385 %

**EXHIBIT 34**

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## General Ledger Comparison

Page: 10

Account: 0 457.0 - PREPAID METER PROGRAM FEE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	-3,155.20	-3,155.20	-2,463.52	128.0769 %	-2,463.52	128.0769 %
Feb	-3,275.79	-6,430.99	-2,443.13	134.0817 %	-4,906.65	131.0668 %
Mar	-3,400.00	-9,830.99	-2,695.45	126.1385 %	-7,602.10	129.3194 %
Apr	-3,311.60	-13,142.59	-2,904.73	114.0072 %	-10,506.83	125.0862 %
May	-3,319.99	-16,462.58	-2,776.73	119.5647 %	-13,283.56	123.9320 %
Jun	-3,243.60	-19,706.18	-2,732.61	118.6997 %	-16,016.17	123.0393 %
Jul	-3,277.60	-22,983.78	-3,115.88	105.1902 %	-19,132.05	120.1323 %
Aug	-3,270.80	-26,254.58	0.00	0.0000 %	-19,132.05	137.2283 %
Sep	-6.80	-26,261.38	-3,061.70	0.2221 %	-22,193.75	118.3278 %
Oct	0.00	-26,261.38	-3,200.99	0.0000 %	-25,394.74	103.4127 %
Nov	0.00	-26,261.38	-6,086.59	0.0000 %	-31,481.33	83.4189 %
Dec	0.00	-26,261.38	-3,340.81	0.0000 %	-34,822.14	75.4158 %

Account: 0 555.0 - PURCHASED POWER

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,120,329.00	2,120,329.00	1,677,738.00	126.3802 %	1,677,738.00	126.3802 %
Feb	1,566,609.00	3,686,938.00	1,367,507.00	114.5595 %	3,045,245.00	121.0720 %
Mar	1,578,426.00	5,265,364.00	1,312,025.00	120.3046 %	4,357,270.00	120.8409 %
Apr	1,183,037.00	6,448,401.00	1,048,984.00	112.7793 %	5,406,254.00	119.2767 %
May	1,214,446.00	7,662,847.00	954,177.00	127.2768 %	6,360,431.00	120.4769 %
Jun	1,240,755.00	8,903,602.00	1,236,414.00	100.3511 %	7,596,845.00	117.2013 %
Jul	1,580,955.00	10,484,557.00	1,321,532.00	119.6305 %	8,918,377.00	117.5613 %
Aug	1,579,472.00	12,064,029.00	1,347,194.00	117.2416 %	10,265,571.00	117.5193 %
Sep	0.00	12,064,029.00	1,044,003.00	0.0000 %	11,309,574.00	106.6709 %
Oct	0.00	12,064,029.00	1,014,732.00	0.0000 %	12,324,306.00	97.8881 %
Nov	0.00	12,064,029.00	1,854,370.00	0.0000 %	14,178,676.00	85.0857 %
Dec	0.00	12,064,029.00	1,950,047.00	0.0000 %	16,128,723.00	74.7984 %

Account: 0 580.0 - OPERATIONS & SUPERVSON ENGR.

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	19,411.68	19,411.68	19,007.24	102.1278 %	19,007.24	102.1278 %
Feb	9,505.18	28,916.86	7,669.99	123.9269 %	26,677.23	108.3953 %
Mar	6,469.90	35,386.76	16,658.60	38.8382 %	43,335.83	81.6570 %
Apr	6,504.97	41,891.73	19,615.33	33.1627 %	62,951.16	66.5464 %
May	8,249.53	50,141.26	17,976.49	45.8907 %	80,927.65	61.9581 %
Jun	6,187.66	56,328.92	18,703.13	33.0836 %	99,630.78	56.5377 %
Jul	5,486.97	61,815.89	15,520.02	35.3541 %	115,150.80	53.6826 %
Aug	8,939.50	70,755.39	14,960.29	59.7549 %	130,111.09	54.3808 %
Sep	424.07	71,179.46	18,491.85	2.2933 %	148,602.94	47.8991 %
Oct	0.00	71,179.46	19,176.86	0.0000 %	167,779.80	42.4243 %
Nov	0.00	71,179.46	17,281.37	0.0000 %	185,061.17	38.4627 %
Dec	0.00	71,179.46	18,182.05	0.0000 %	203,243.22	35.0218 %

**EXHIBIT 34**

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## General Ledger Comparison

Account: 0 580.0 - OPERATIONS & SUPERVSON ENGR.

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	11,303.70	11,303.70	0.00	0.0000 %	0.00	0.0000 %
Mar	13,928.70	25,232.40	0.00	0.0000 %	0.00	0.0000 %
Apr	10,069.57	35,301.97	0.00	0.0000 %	0.00	0.0000 %
May	11,788.62	47,090.59	0.00	0.0000 %	0.00	0.0000 %
Jun	10,591.99	57,682.58	0.00	0.0000 %	0.00	0.0000 %
Jul	10,484.04	68,166.62	0.00	0.0000 %	0.00	0.0000 %
Aug	12,797.99	80,964.61	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	80,964.61	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	80,964.61	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	80,964.61	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	80,964.61	0.00	0.0000 %	0.00	0.0000 %

Account: 0 580.0 - OPERATIONS & SUPERVSON ENGR.

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	356.58	356.58	0.00	0.0000 %	0.00	0.0000 %
Mar	389.09	745.67	0.00	0.0000 %	0.00	0.0000 %
Apr	688.25	1,433.92	0.00	0.0000 %	0.00	0.0000 %
May	928.58	2,362.50	0.00	0.0000 %	0.00	0.0000 %
Jun	360.04	2,722.54	0.00	0.0000 %	0.00	0.0000 %
Jul	578.63	3,301.17	0.00	0.0000 %	0.00	0.0000 %
Aug	557.70	3,858.87	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	3,858.87	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	3,858.87	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	3,858.87	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	3,858.87	0.00	0.0000 %	0.00	0.0000 %

Account: 0 583.0 - OVERHEAD LINE EXPENSE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	5,755.03	5,755.03	7,256.84	79.3049 %	7,256.84	79.3049 %
Feb	8,312.18	14,067.21	-5,333.00	-155.8631 %	1,923.84	731.2048 %
Mar	-8,396.30	5,670.91	4,235.65	-198.2293 %	6,159.49	92.0678 %
Apr	5,673.36	11,344.27	11,568.08	49.0432 %	17,727.57	63.9922 %
May	4,176.41	15,520.68	12,542.34	33.2985 %	30,269.91	51.2743 %
Jun	-420.78	15,099.90	10,651.62	-3.9504 %	40,921.53	36.8996 %
Jul	-1,197.47	13,902.43	8,979.77	-13.3352 %	49,901.30	27.8599 %
Aug	6,011.07	19,913.50	12,191.12	49.3070 %	62,092.42	32.0707 %
Sep	0.00	19,913.50	6,489.45	0.0000 %	68,581.87	29.0361 %
Oct	0.00	19,913.50	3,250.30	0.0000 %	71,832.17	27.7223 %
Nov	0.00	19,913.50	7,648.83	0.0000 %	79,481.00	25.0544 %
Dec	0.00	19,913.50	7,043.42	0.0000 %	86,524.42	23.0149 %

**EXHIBIT 34**

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General Ledger  
Comparison

Account: 0 583.0 - OVERHEAD LINE EXPENSE

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	34.26	34.26	0.00	0.0000 %	0.00	0.0000 %
Mar	34.15	68.41	0.00	0.0000 %	0.00	0.0000 %
Apr	82.28	150.69	0.00	0.0000 %	0.00	0.0000 %
May	33.30	183.99	0.00	0.0000 %	0.00	0.0000 %
Jun	16.04	200.03	0.00	0.0000 %	0.00	0.0000 %
Jul	44.41	244.44	0.00	0.0000 %	0.00	0.0000 %
Aug	46.33	290.77	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	290.77	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	290.77	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	290.77	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	290.77	0.00	0.0000 %	0.00	0.0000 %

Account: 0 583.0 - OVERHEAD LINE EXPENSE

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	2,079.55	2,079.55	0.00	0.0000 %	0.00	0.0000 %
Mar	3,772.94	5,852.49	0.00	0.0000 %	0.00	0.0000 %
Apr	2,898.10	8,750.59	0.00	0.0000 %	0.00	0.0000 %
May	1,446.82	10,197.41	0.00	0.0000 %	0.00	0.0000 %
Jun	2,149.32	12,346.73	0.00	0.0000 %	0.00	0.0000 %
Jul	2,161.14	14,507.87	0.00	0.0000 %	0.00	0.0000 %
Aug	2,720.14	17,228.01	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	17,228.01	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	17,228.01	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	17,228.01	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	17,228.01	0.00	0.0000 %	0.00	0.0000 %

Account: 0 586.0 - METER EXPENSE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	54,934.66	54,934.66	22,637.39	242.6722 %	22,637.39	242.6722 %
Feb	39,359.94	94,294.60	29,851.98	131.8503 %	52,489.37	179.6451 %
Mar	18,742.29	113,036.89	41,295.34	45.3860 %	93,784.71	120.5281 %
Apr	21,177.66	134,214.55	32,694.14	64.7751 %	126,478.85	106.1162 %
May	3,835.60	138,050.15	42,340.62	9.0589 %	168,819.47	81.7738 %
Jun	20,747.59	158,797.74	49,592.06	41.8365 %	218,411.53	72.7057 %
Jul	22,811.37	181,609.11	45,583.37	50.0432 %	263,994.90	68.7927 %
Aug	20,680.29	202,289.40	54,030.12	38.2755 %	318,025.02	63.6080 %
Sep	458.98	202,748.38	20,182.90	2.2741 %	338,207.92	59.9479 %
Oct	0.00	202,748.38	41,585.07	0.0000 %	379,792.99	53.3839 %
Nov	0.00	202,748.38	51,007.97	0.0000 %	430,800.96	47.0631 %
Dec	0.00	202,748.38	23,905.58	0.0000 %	454,706.54	44.5888 %

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# General Ledger Comparison

Account: 0 586.0 - METER EXPENSE

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	300.00	300.00	0.00	0.0000 %	0.00	0.0000 %
Feb	3,541.90	3,841.90	0.00	0.0000 %	0.00	0.0000 %
Mar	4,520.31	8,362.21	0.00	0.0000 %	0.00	0.0000 %
Apr	3,874.18	12,236.39	0.00	0.0000 %	0.00	0.0000 %
May	4,656.92	16,893.31	0.00	0.0000 %	0.00	0.0000 %
Jun	3,106.53	19,999.84	0.00	0.0000 %	0.00	0.0000 %
Jul	4,356.55	24,356.39	0.00	0.0000 %	0.00	0.0000 %
Aug	4,438.37	28,794.76	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	28,794.76	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	28,794.76	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	28,794.76	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	28,794.76	0.00	0.0000 %	0.00	0.0000 %

Account: 0 586.0 - METER EXPENSE

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	33,112.50	33,112.50	0.00	0.0000 %	0.00	0.0000 %
Mar	32,494.77	65,607.27	0.00	0.0000 %	0.00	0.0000 %
Apr	27,651.13	93,258.40	0.00	0.0000 %	0.00	0.0000 %
May	30,401.72	123,660.12	0.00	0.0000 %	0.00	0.0000 %
Jun	31,916.05	155,576.17	0.00	0.0000 %	0.00	0.0000 %
Jul	31,645.04	187,221.21	0.00	0.0000 %	0.00	0.0000 %
Aug	27,446.04	214,667.25	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	214,667.25	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	214,667.25	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	214,667.25	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	214,667.25	0.00	0.0000 %	0.00	0.0000 %

Account: 0 586.1 - METER EXPENSE TWACS SYSTEM

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,401.27	2,401.27	6,597.40	36.3972 %	6,597.40	36.3972 %
Feb	2,401.27	4,802.54	2,651.64	90.5579 %	9,249.04	51.9247 %
Mar	2,401.27	7,203.81	5,681.41	42.2654 %	14,930.45	48.2491 %
Apr	2,401.27	9,605.08	6,661.23	36.0484 %	21,591.68	44.4851 %
May	2,401.27	12,006.35	5,560.33	43.1857 %	27,152.01	44.2190 %
Jun	2,401.27	14,407.62	4,585.75	52.3637 %	31,737.76	45.3958 %
Jul	2,401.27	16,808.89	5,949.24	40.3626 %	37,687.00	44.6013 %
Aug	2,401.27	19,210.16	5,323.94	45.1033 %	43,010.94	44.6634 %
Sep	0.00	19,210.16	7,062.45	0.0000 %	50,073.39	38.3640 %
Oct	0.00	19,210.16	6,900.21	0.0000 %	56,973.60	33.7177 %
Nov	0.00	19,210.16	8,460.54	0.0000 %	65,434.14	29.3580 %
Dec	0.00	19,210.16	8,326.33	0.0000 %	73,760.47	26.0440 %

**EXHIBIT 34**

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# General Ledger Comparison

Account: 0 587.0 - CONSUMER INSTALLATION EXPENSE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	296.38	296.38	679.41	43.6231 %	679.41	43.6231 %
Feb	411.92	708.30	593.00	69.4637 %	1,272.41	55.6660 %
Mar	631.92	1,340.22	1,312.96	48.1294 %	2,585.37	51.8386 %
Apr	411.92	1,752.14	702.11	58.6689 %	3,287.48	53.2974 %
May	741.92	2,494.06	593.00	125.1130 %	3,880.48	64.2719 %
Jun	1,291.92	3,785.98	658.69	196.1348 %	4,539.17	83.4069 %
Jul	-1,018.08	2,767.90	593.00	-171.6830 %	5,132.17	53.9324 %
Aug	411.92	3,179.82	687.92	59.8791 %	5,820.09	54.6352 %
Sep	0.00	3,179.82	593.00	0.0000 %	6,413.09	49.5833 %
Oct	0.00	3,179.82	593.00	0.0000 %	7,006.09	45.3865 %
Nov	0.00	3,179.82	593.00	0.0000 %	7,599.09	41.8447 %
Dec	0.00	3,179.82	200.00	0.0000 %	7,799.09	40.7717 %

Account: 0 588.0 - MIS.DISTRIBUTION EXPENSE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	13,997.43	13,997.43	3,573.71	391.6778 %	3,573.71	391.6778 %
Feb	6,515.17	20,512.60	1,472.57	442.4353 %	5,046.28	406.4895 %
Mar	2,034.44	22,547.04	5,425.35	37.4988 %	10,471.63	215.3155 %
Apr	2,836.93	25,383.97	2,842.12	99.8174 %	13,313.75	190.6598 %
May	2,970.03	28,354.00	3,543.84	83.8082 %	16,857.59	168.1972 %
Jun	7,652.35	36,006.35	11,592.31	66.0123 %	28,449.90	126.5606 %
Jul	6,314.52	42,320.87	10,916.74	57.8425 %	39,366.64	107.5044 %
Aug	2,748.43	45,069.30	5,659.79	48.5606 %	45,026.43	100.0952 %
Sep	0.00	45,069.30	3,044.40	0.0000 %	48,070.83	93.7560 %
Oct	0.00	45,069.30	6,626.69	0.0000 %	54,697.52	82.3973 %
Nov	0.00	45,069.30	5,962.20	0.0000 %	60,659.72	74.2986 %
Dec	0.00	45,069.30	5,453.05	0.0000 %	66,112.77	68.1703 %

Account: 0 588.0 - MIS.DISTRIBUTION EXPENSE

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	51.58	51.58	0.00	0.0000 %	0.00	0.0000 %
Mar	2,556.17	2,607.75	0.00	0.0000 %	0.00	0.0000 %
Apr	3,425.86	6,033.61	0.00	0.0000 %	0.00	0.0000 %
May	3,243.64	9,277.25	0.00	0.0000 %	0.00	0.0000 %
Jun	3,081.19	12,358.44	0.00	0.0000 %	0.00	0.0000 %
Jul	2,654.43	15,012.87	0.00	0.0000 %	0.00	0.0000 %
Aug	3,221.17	18,234.04	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	18,234.04	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	18,234.04	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	18,234.04	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	18,234.04	0.00	0.0000 %	0.00	0.0000 %

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# General Ledger Comparison

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Account: 0 588.0 - MIS.DISTRIBUTION EXPENSE

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	111.97	111.97	0.00	0.0000 %	0.00	0.0000 %
Mar	2,058.78	2,170.75	0.00	0.0000 %	0.00	0.0000 %
Apr	1,645.00	3,815.75	0.00	0.0000 %	0.00	0.0000 %
May	1,140.79	4,956.54	0.00	0.0000 %	0.00	0.0000 %
Jun	1,475.46	6,432.00	0.00	0.0000 %	0.00	0.0000 %
Jul	2,252.58	8,684.58	0.00	0.0000 %	0.00	0.0000 %
Aug	437.79	9,122.37	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	9,122.37	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	9,122.37	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	9,122.37	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	9,122.37	0.00	0.0000 %	0.00	0.0000 %

Account: 0 588.1 - MAPPING EXPENSE/GPS SYSTEM

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	5,349.89	5,349.89	4,892.20	109.3555 %	4,892.20	109.3555 %
Feb	9,361.37	14,711.26	2,972.63	314.9188 %	7,864.83	187.0512 %
Mar	2,984.14	17,695.40	6,849.69	-43.5661 %	14,714.52	120.2581 %
Apr	3,641.94	21,337.34	10,739.71	33.9110 %	25,454.23	83.8263 %
May	3,702.43	25,039.77	5,533.05	66.9148 %	30,987.28	80.8066 %
Jun	3,566.39	28,606.16	10,852.98	32.8609 %	41,840.26	68.3699 %
Jul	3,974.77	32,580.93	7,665.22	51.8546 %	49,505.48	65.8128 %
Aug	3,508.13	36,089.06	11,459.70	30.6128 %	60,965.18	59.1962 %
Sep	1,435.41	37,524.47	5,725.98	25.0684 %	66,691.16	56.2660 %
Oct	0.00	37,524.47	8,667.39	0.0000 %	75,358.55	49.7946 %
Nov	0.00	37,524.47	8,243.55	0.0000 %	83,602.10	44.8846 %
Dec	0.00	37,524.47	13,803.44	0.0000 %	97,405.54	38.5240 %

Account: 0 588.1 - MAPPING EXPENSE/GPS SYSTEM

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	1,506.66	1,506.66	0.00	0.0000 %	0.00	0.0000 %
Mar	2,026.80	3,533.46	0.00	0.0000 %	0.00	0.0000 %
Apr	3,731.81	7,265.27	0.00	0.0000 %	0.00	0.0000 %
May	3,243.77	10,509.04	0.00	0.0000 %	0.00	0.0000 %
Jun	2,780.10	13,289.14	0.00	0.0000 %	0.00	0.0000 %
Jul	2,897.37	16,186.51	0.00	0.0000 %	0.00	0.0000 %
Aug	3,130.89	19,317.40	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	19,317.40	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	19,317.40	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	19,317.40	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	19,317.40	0.00	0.0000 %	0.00	0.0000 %

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# General Ledger Comparison

Account: 0 588.1 - MAPPING EXPENSE/GPS SYSTEM

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	1,156.33	1,156.33	0.00	0.0000 %	0.00	0.0000 %
Mar	2,418.22	3,574.55	0.00	0.0000 %	0.00	0.0000 %
Apr	1,575.28	5,149.83	0.00	0.0000 %	0.00	0.0000 %
May	3,272.96	8,422.79	0.00	0.0000 %	0.00	0.0000 %
Jun	3,426.72	11,849.51	0.00	0.0000 %	0.00	0.0000 %
Jul	3,531.67	15,381.18	0.00	0.0000 %	0.00	0.0000 %
Aug	1,226.29	16,607.47	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	16,607.47	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	16,607.47	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	16,607.47	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	16,607.47	0.00	0.0000 %	0.00	0.0000 %

Account: 0 590.0 - MAINT.SUPERVSN.ENGR.

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	21,902.95	21,902.95	20,498.95	106.8491 %	20,498.95	106.8491 %
Feb	16,316.54	38,219.49	13,274.17	122.9195 %	33,773.12	113.1654 %
Mar	5,078.46	43,297.95	24,943.30	20.3600 %	58,716.42	73.7408 %
Apr	4,557.24	47,855.19	19,404.67	23.4853 %	78,121.09	61.2577 %
May	3,617.32	51,472.51	19,582.89	18.4718 %	97,703.98	52.6821 %
Jun	5,442.74	56,915.25	18,229.85	29.8562 %	115,933.83	49.0929 %
Jul	5,017.13	61,932.38	16,679.58	30.0795 %	132,613.41	46.7014 %
Aug	8,931.54	70,863.92	17,264.82	51.7326 %	149,878.23	47.2810 %
Sep	424.07	71,287.99	18,202.83	2.3297 %	168,081.06	42.4129 %
Oct	0.00	71,287.99	18,543.95	0.0000 %	186,625.01	38.1985 %
Nov	0.00	71,287.99	18,767.15	0.0000 %	205,392.16	34.7082 %
Dec	0.00	71,287.99	21,056.30	0.0000 %	226,448.46	31.4809 %

Account: 0 590.0 - MAINT.SUPERVSN.ENGR.

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	7,670.75	7,670.75	0.00	0.0000 %	0.00	0.0000 %
Mar	13,124.23	20,794.98	0.00	0.0000 %	0.00	0.0000 %
Apr	10,057.43	30,852.41	0.00	0.0000 %	0.00	0.0000 %
May	12,165.40	43,017.81	0.00	0.0000 %	0.00	0.0000 %
Jun	10,917.25	53,935.06	0.00	0.0000 %	0.00	0.0000 %
Jul	10,420.47	64,355.53	0.00	0.0000 %	0.00	0.0000 %
Aug	12,612.53	76,968.06	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	76,968.06	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	76,968.06	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	76,968.06	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	76,968.06	0.00	0.0000 %	0.00	0.0000 %

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# General Ledger Comparison

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Account: 0 590.0 - MAINT.SUPERVSN.ENGR.

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	442.42	442.42	0.00	0.0000 %	0.00	0.0000 %
Mar	378.64	821.06	0.00	0.0000 %	0.00	0.0000 %
Apr	700.88	1,521.94	0.00	0.0000 %	0.00	0.0000 %
May	990.98	2,512.92	0.00	0.0000 %	0.00	0.0000 %
Jun	384.10	2,897.02	0.00	0.0000 %	0.00	0.0000 %
Jul	589.45	3,486.47	0.00	0.0000 %	0.00	0.0000 %
Aug	566.63	4,053.10	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	4,053.10	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	4,053.10	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	4,053.10	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	4,053.10	0.00	0.0000 %	0.00	0.0000 %

Account: 0 593.0 - MAINT.OVERHEAD LINES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	27,956.96	27,956.96	50,391.27	55.4798 %	50,391.27	55.4798 %
Feb	34,532.64	62,489.60	513,120.44	6.7299 %	563,511.71	11.0893 %
Mar	79,857.65	142,347.25	-885,850.42	-9.0148 %	-322,338.71	-44.1608 %
Apr	131,510.11	273,857.36	502,234.60	26.1850 %	179,895.89	152.2310 %
May	73,520.10	347,377.46	373,388.73	19.6900 %	553,284.62	62.7846 %
Jun	15,373.98	362,751.44	58,361.35	26.3427 %	611,645.97	59.3074 %
Jul	24,617.09	387,368.53	96,985.06	25.3824 %	708,631.03	54.6643 %
Aug	41,047.50	428,416.03	80,631.50	50.9075 %	789,262.53	54.2805 %
Sep	74.19	428,490.22	69,498.02	0.1068 %	858,760.55	49.8964 %
Oct	0.00	428,490.22	51,308.49	0.0000 %	910,069.04	47.0833 %
Nov	0.00	428,490.22	36,301.08	0.0000 %	946,370.12	45.2772 %
Dec	0.00	428,490.22	76,608.78	0.0000 %	1,022,978.90	41.8865 %

Account: 0 593.0 - MAINT.OVERHEAD LINES

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	593.94	593.94	0.00	0.0000 %	0.00	0.0000 %
Mar	2,043.50	2,637.44	0.00	0.0000 %	0.00	0.0000 %
Apr	3,161.69	5,799.13	0.00	0.0000 %	0.00	0.0000 %
May	1,497.07	7,296.20	0.00	0.0000 %	0.00	0.0000 %
Jun	562.75	7,858.95	0.00	0.0000 %	0.00	0.0000 %
Jul	2,151.16	10,010.11	0.00	0.0000 %	0.00	0.0000 %
Aug	687.91	10,698.02	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	10,698.02	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	10,698.02	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	10,698.02	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	10,698.02	0.00	0.0000 %	0.00	0.0000 %

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# General Ledger Comparison

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Account: 0 593.0 - MAINT.OVERHEAD LINES

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	42,330.82	42,330.82	0.00	0.0000 %	0.00	0.0000 %
Mar	119,282.68	161,613.50	0.00	0.0000 %	0.00	0.0000 %
Apr	82,918.38	244,531.88	0.00	0.0000 %	0.00	0.0000 %
May	47,978.63	292,510.51	0.00	0.0000 %	0.00	0.0000 %
Jun	59,963.42	352,473.93	0.00	0.0000 %	0.00	0.0000 %
Jul	79,803.97	432,277.90	0.00	0.0000 %	0.00	0.0000 %
Aug	76,903.93	509,181.83	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	509,181.83	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	509,181.83	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	509,181.83	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	509,181.83	0.00	0.0000 %	0.00	0.0000 %

Account: 0 593.1 - MAINT.OVERHEAD LINES R/W

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	12,793.84	12,793.84	9,380.41	136.3889 %	9,380.41	136.3889 %
Feb	7,238.04	20,031.88	13,026.51	55.5639 %	22,406.92	89.4004 %
Mar	2,471.82	22,503.70	10,504.30	23.5315 %	32,911.22	68.3770 %
Apr	2,324.94	24,828.64	9,920.87	23.4348 %	42,832.09	57.9674 %
May	2,758.62	27,587.26	9,075.97	30.3948 %	51,908.06	53.1464 %
Jun	2,696.08	30,283.34	13,829.38	19.4953 %	65,737.44	46.0671 %
Jul	3,173.52	33,456.86	7,106.60	44.6560 %	72,844.04	45.9294 %
Aug	3,915.53	37,372.39	10,532.90	37.1743 %	83,376.94	44.8234 %
Sep	0.00	37,372.39	10,937.40	0.0000 %	94,314.34	39.6254 %
Oct	0.00	37,372.39	9,164.16	0.0000 %	103,478.50	36.1161 %
Nov	0.00	37,372.39	11,209.56	0.0000 %	114,688.06	32.5861 %
Dec	0.00	37,372.39	8,816.82	0.0000 %	123,504.88	30.2598 %

Account: 0 593.1 - MAINT.OVERHEAD LINES R/W

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	132.43	132.43	0.00	0.0000 %	0.00	0.0000 %
Mar	202.89	335.32	0.00	0.0000 %	0.00	0.0000 %
Apr	364.80	700.12	0.00	0.0000 %	0.00	0.0000 %
May	386.90	1,087.02	0.00	0.0000 %	0.00	0.0000 %
Jun	117.95	1,204.97	0.00	0.0000 %	0.00	0.0000 %
Jul	303.44	1,508.41	0.00	0.0000 %	0.00	0.0000 %
Aug	195.04	1,703.45	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	1,703.45	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	1,703.45	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	1,703.45	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	1,703.45	0.00	0.0000 %	0.00	0.0000 %

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General Ledger  
Comparison

Account: 0 593.1 - MAINT.OVERHEAD LINES R/W

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	11,533.72	11,533.72	0.00	0.0000 %	0.00	0.0000 %
Mar	12,970.80	24,504.52	0.00	0.0000 %	0.00	0.0000 %
Apr	9,181.35	33,685.87	0.00	0.0000 %	0.00	0.0000 %
May	12,916.66	46,602.53	0.00	0.0000 %	0.00	0.0000 %
Jun	12,668.26	59,270.79	0.00	0.0000 %	0.00	0.0000 %
Jul	12,346.41	71,617.20	0.00	0.0000 %	0.00	0.0000 %
Aug	17,773.14	89,390.34	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	89,390.34	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	89,390.34	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	89,390.34	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	89,390.34	0.00	0.0000 %	0.00	0.0000 %

Account: 0 593.11 - BSRECC/ROW SUPPLIES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	3.17	3.17	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	3.17	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	3.17	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	3.17	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	3.17	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	3.17	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	3.17	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	3.17	0.00	0.0000 %	0.00	0.0000 %

Account: 0 593.2 - OVERHEAD LINES R/W-CONTRACTOR

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	35,114.24	35,114.24	43,515.50	80.6936 %	43,515.50	80.6936 %
Feb	35,049.40	70,163.64	5,360.00	653.9067 %	48,875.50	143.5559 %
Mar	42,863.00	113,026.64	36,706.50	116.7722 %	85,582.00	132.0682 %
Apr	47,287.00	160,313.64	41,345.00	114.3717 %	126,927.00	126.3038 %
May	73,424.35	233,737.99	42,971.50	170.8676 %	169,898.50	137.5751 %
Jun	77,970.50	311,708.49	39,549.75	197.1454 %	209,448.25	148.8236 %
Jul	87,642.13	399,350.62	31,423.00	278.9108 %	240,871.25	165.7942 %
Aug	42,446.00	441,796.62	31,961.00	132.8056 %	272,832.25	161.9298 %
Sep	12,522.00	454,318.62	32,428.00	38.6148 %	305,260.25	148.8299 %
Oct	0.00	454,318.62	31,053.00	0.0000 %	336,313.25	135.0879 %
Nov	0.00	454,318.62	38,681.56	0.0000 %	374,994.81	121.1533 %
Dec	0.00	454,318.62	62,570.51	0.0000 %	437,565.32	103.8288 %

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General Ledger  
Comparison

Account: 0 593.21 - BRUSH CONTROL R/W

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	12,081.67	12,081.67	11,250.00	107.3926 %	11,250.00	107.3926 %
Feb	12,081.67	24,163.34	11,250.00	107.3926 %	22,500.00	107.3926 %
Mar	12,081.67	36,245.01	11,250.00	107.3926 %	33,750.00	107.3926 %
Apr	12,081.67	48,326.68	11,250.00	107.3926 %	45,000.00	107.3926 %
May	12,081.67	60,408.35	11,250.00	107.3926 %	56,250.00	107.3926 %
Jun	944.30	61,352.65	11,250.00	8.3938 %	67,500.00	90.8928 %
Jul	0.00	61,352.65	10,713.67	0.0000 %	78,213.67	78.4424 %
Aug	0.00	61,352.65	10,713.67	0.0000 %	88,927.34	68.9919 %
Sep	0.00	61,352.65	10,713.67	0.0000 %	99,641.01	61.5737 %
Oct	0.00	61,352.65	10,713.67	0.0000 %	110,354.68	55.5959 %
Nov	0.00	61,352.65	10,713.67	0.0000 %	121,068.35	50.6760 %
Dec	0.00	61,352.65	10,713.65	0.0000 %	131,782.00	46.5562 %

Account: 0 593.22 - TICKET WORK R/W

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	5,830.00	5,830.00	0.00	0.0000 %	0.00	0.0000 %
Jul	23,226.00	29,056.00	0.00	0.0000 %	0.00	0.0000 %
Aug	43,386.18	72,442.18	0.00	0.0000 %	0.00	0.0000 %
Sep	23,538.00	95,980.18	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	95,980.18	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	95,980.18	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	95,980.18	0.00	0.0000 %	0.00	0.0000 %

Account: 0 593.23 - HOT SPOTS R/W

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	4,562.25	4,562.25	8,750.00	52.1400 %	8,750.00	52.1400 %
Feb	9,990.10	14,552.35	22,629.00	44.1473 %	31,379.00	46.3761 %
Mar	10,611.75	25,164.10	9,160.00	115.8488 %	40,539.00	62.0738 %
Apr	13,016.25	38,180.35	10,601.25	122.7803 %	51,140.25	74.6581 %
May	1,767.15	39,947.50	8,005.00	22.0756 %	59,145.25	67.5413 %
Jun	4,851.00	44,798.50	6,828.00	71.0457 %	65,973.25	67.9040 %
Jul	0.00	44,798.50	5,783.00	0.0000 %	71,756.25	62.4315 %
Aug	54,070.00	98,868.50	7,471.50	723.6833 %	79,227.75	124.7902 %
Sep	36,730.00	135,598.50	11,716.50	313.4895 %	90,944.25	149.1007 %
Oct	0.00	135,598.50	4,905.00	0.0000 %	95,849.25	141.4706 %
Nov	0.00	135,598.50	15,031.70	0.0000 %	110,880.95	122.2920 %
Dec	0.00	135,598.50	5,555.00	0.0000 %	116,435.95	116.4576 %

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# General Ledger Comparison

Account: 0 593.27 - STORM WORK R/W

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	13,667.52	13,667.52	7,433.00	183.8762 %	7,433.00	183.8762 %
Apr	7,625.50	21,293.02	0.00	0.0000 %	7,433.00	286.4660 %
May	0.00	21,293.02	0.00	0.0000 %	7,433.00	286.4660 %
Jun	0.00	21,293.02	0.00	0.0000 %	7,433.00	286.4660 %
Jul	0.00	21,293.02	0.00	0.0000 %	7,433.00	286.4660 %
Aug	0.00	21,293.02	0.00	0.0000 %	7,433.00	286.4660 %
Sep	0.00	21,293.02	0.00	0.0000 %	7,433.00	286.4660 %
Oct	0.00	21,293.02	0.00	0.0000 %	7,433.00	286.4660 %
Nov	0.00	21,293.02	0.00	0.0000 %	7,433.00	286.4660 %
Dec	0.00	21,293.02	0.00	0.0000 %	7,433.00	286.4660 %

Account: 0 593.28 - MAINT.OVERHEAD MUTUAL AID WORK

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	1,439.57	1,439.57	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	1,439.57	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	1,439.57	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	1,439.57	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	1,439.57	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	1,439.57	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	1,439.57	0.00	0.0000 %	0.00	0.0000 %

Account: 0 593.28 - MAINT.OVERHEAD MUTUAL AID WORK

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	62.99	62.99	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	62.99	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	62.99	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	62.99	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	62.99	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	62.99	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	62.99	0.00	0.0000 %	0.00	0.0000 %

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# General Ledger Comparison

Account: 0 593.28 - MAINT.OVERHEAD MUTUAL AID WORK

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	4,538.25	4,538.25	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	4,538.25	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	4,538.25	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	4,538.25	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	4,538.25	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	4,538.25	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	4,538.25	0.00	0.0000 %	0.00	0.0000 %

Account: 0 593.55 - BIG SANDY FORESTRY LLC-LABOR/EXP

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	233.75	233.75	0.00	0.0000 %	0.00	0.0000 %
Mar	-645.75	-412.00	0.00	0.0000 %	0.00	0.0000 %
Apr	41.06	-370.94	0.00	0.0000 %	0.00	0.0000 %
May	3,002.91	2,631.97	0.00	0.0000 %	0.00	0.0000 %
Jun	-11,501.34	-8,869.37	0.00	0.0000 %	0.00	0.0000 %
Jul	13,453.80	4,584.43	0.00	0.0000 %	0.00	0.0000 %
Aug	-1,921.00	2,663.43	0.00	0.0000 %	0.00	0.0000 %
Sep	-3,225.92	-562.49	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	-562.49	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	-562.49	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	-562.49	0.00	0.0000 %	0.00	0.0000 %

Account: 0 593.55 - BIG SANDY FORESTRY LLC-LABOR/EXP

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	412.00	412.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	412.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	412.00	0.00	0.0000 %	0.00	0.0000 %
Jun	88.70	500.70	0.00	0.0000 %	0.00	0.0000 %
Jul	301.63	802.33	0.00	0.0000 %	0.00	0.0000 %
Aug	83.46	885.79	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	885.79	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	885.79	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	885.79	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	885.79	0.00	0.0000 %	0.00	0.0000 %

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## General Ledger Comparison

Account: 0 593.55 - BIG SANDY FORESTRY LLC-LABOR/EXP

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	2.86	2.86	0.00	0.0000 %	0.00	0.0000 %
Jul	16.56	19.42	0.00	0.0000 %	0.00	0.0000 %
Aug	3.68	23.10	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	23.10	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	23.10	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	23.10	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	23.10	0.00	0.0000 %	0.00	0.0000 %

Account: 0 595.0 - MAINT.LINE TRANSFORMERS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	157.59	157.59	-25.00	-630.3600 %	-25.00	-630.3600 %
Feb	2,109.56	2,267.15	1,892.10	111.4931 %	1,867.10	121.4263 %
Mar	-781.48	1,485.67	248.92	-313.9483 %	2,116.02	70.2106 %
Apr	14,540.00	16,025.67	899.23	1,616.9389 %	3,015.25	531.4873 %
May	6,520.70	22,546.37	378.64	1,722.1371 %	3,393.89	664.3224 %
Jun	8,311.75	30,858.12	359.81	2,310.0386 %	3,753.70	822.0721 %
Jul	0.00	30,858.12	336.75	0.0000 %	4,090.45	754.3943 %
Aug	120.77	30,978.89	430.97	28.0228 %	4,521.42	685.1584 %
Sep	0.00	30,978.89	442.04	0.0000 %	4,963.46	624.1390 %
Oct	0.00	30,978.89	5,353.98	0.0000 %	10,317.44	300.2575 %
Nov	0.00	30,978.89	-4,261.49	0.0000 %	6,055.95	511.5447 %
Dec	0.00	30,978.89	569.37	0.0000 %	6,625.32	467.5833 %

Account: 0 595.0 - MAINT.LINE TRANSFORMERS

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.54	0.54	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.54	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.54	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.54	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.54	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.54	0.00	0.0000 %	0.00	0.0000 %
Aug	6.49	7.03	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	7.03	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	7.03	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	7.03	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	7.03	0.00	0.0000 %	0.00	0.0000 %

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General Ledger  
Comparison

Account: 0 595.0 - MAINT.LINE TRANSFORMERS

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	133.90	133.90	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	133.90	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	133.90	0.00	0.0000 %	0.00	0.0000 %
May	0.00	133.90	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	133.90	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	133.90	0.00	0.0000 %	0.00	0.0000 %
Aug	479.18	613.08	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	613.08	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	613.08	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	613.08	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	613.08	0.00	0.0000 %	0.00	0.0000 %

Account: 0 597.0 - MAINT. OF METERS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	154.68	154.68	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	154.68	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	154.68	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	154.68	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	154.68	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	154.68	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	154.68	0.00	0.0000 %	0.00	0.0000 %

Account: 0 598.0 - MAINT.MISC.DISTRIBUTION PLANT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	4,275.88	4,275.88	1,737.28	246.1250 %	1,737.28	246.1250 %
Feb	435.91	4,711.79	787.48	55.3551 %	2,524.76	186.6233 %
Mar	298.57	5,010.36	4,358.64	6.8501 %	6,883.40	72.7890 %
Apr	2,903.98	7,914.34	4,054.16	71.6296 %	10,937.56	72.3593 %
May	258.36	8,172.70	2,464.21	10.4845 %	13,401.77	60.9822 %
Jun	220.87	8,393.57	3,028.88	7.2921 %	16,430.65	51.0848 %
Jul	210.25	8,603.82	1,906.23	11.0296 %	18,336.88	46.9209 %
Aug	112.71	8,716.53	2,929.86	3.8469 %	21,266.74	40.9867 %
Sep	0.00	8,716.53	3,903.68	0.0000 %	25,170.42	34.6301 %
Oct	0.00	8,716.53	2,979.96	0.0000 %	28,150.38	30.9642 %
Nov	0.00	8,716.53	2,088.31	0.0000 %	30,238.69	28.8258 %
Dec	0.00	8,716.53	7,637.30	0.0000 %	37,875.99	23.0133 %

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General Ledger  
Comparison

Account: 0 598.0 - MAINT.MISC.DISTRIBUTION PLANT

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	17.62	17.62	0.00	0.0000 %	0.00	0.0000 %
Mar	24.93	42.55	0.00	0.0000 %	0.00	0.0000 %
Apr	50.20	92.75	0.00	0.0000 %	0.00	0.0000 %
May	36.21	128.96	0.00	0.0000 %	0.00	0.0000 %
Jun	9.62	138.58	0.00	0.0000 %	0.00	0.0000 %
Jul	20.26	158.84	0.00	0.0000 %	0.00	0.0000 %
Aug	6.06	164.90	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	164.90	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	164.90	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	164.90	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	164.90	0.00	0.0000 %	0.00	0.0000 %

Account: 0 598.0 - MAINT.MISC.DISTRIBUTION PLANT

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	1,679.48	1,679.48	0.00	0.0000 %	0.00	0.0000 %
Mar	1,763.55	3,443.03	0.00	0.0000 %	0.00	0.0000 %
Apr	1,179.89	4,622.92	0.00	0.0000 %	0.00	0.0000 %
May	1,318.09	5,941.01	0.00	0.0000 %	0.00	0.0000 %
Jun	711.56	6,652.57	0.00	0.0000 %	0.00	0.0000 %
Jul	601.12	7,253.69	0.00	0.0000 %	0.00	0.0000 %
Aug	399.75	7,653.44	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	7,653.44	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	7,653.44	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	7,653.44	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	7,653.44	0.00	0.0000 %	0.00	0.0000 %

Account: 0 902.0 - METER READING EXPENSE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	10,465.31	10,465.31	1,323.30	790.8494 %	1,323.30	790.8494 %
Feb	4,602.76	15,068.07	58.02	7,933.0576 %	1,381.32	1,090.8457 %
Mar	2,199.13	17,267.20	872.91	251.9309 %	2,254.23	765.9910 %
Apr	2,258.68	19,525.88	14,890.55	15.1685 %	17,144.78	113.8882 %
May	2,770.09	22,295.97	10,737.29	25.7988 %	27,882.07	79.9653 %
Jun	3,085.51	25,381.48	13,783.46	22.3856 %	41,665.53	60.9172 %
Jul	2,509.18	27,890.66	18,644.76	13.4578 %	60,310.29	46.2453 %
Aug	2,821.85	30,712.51	11,607.70	24.3102 %	71,917.99	42.7049 %
Sep	0.00	30,712.51	1,268.77	0.0000 %	73,186.76	41.9646 %
Oct	0.00	30,712.51	8,625.38	0.0000 %	81,812.14	37.5403 %
Nov	0.00	30,712.51	18,864.51	0.0000 %	100,676.65	30.5061 %
Dec	0.00	30,712.51	11,260.81	0.0000 %	111,937.46	27.4372 %

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General Ledger  
Comparison

Account: 0 902.0 - METER READING EXPENSE

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	101.73	101.73	0.00	0.0000 %	0.00	0.0000 %
Mar	183.49	285.22	0.00	0.0000 %	0.00	0.0000 %
Apr	354.44	639.66	0.00	0.0000 %	0.00	0.0000 %
May	388.44	1,028.10	0.00	0.0000 %	0.00	0.0000 %
Jun	135.02	1,163.12	0.00	0.0000 %	0.00	0.0000 %
Jul	241.63	1,404.75	0.00	0.0000 %	0.00	0.0000 %
Aug	151.81	1,556.56	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	1,556.56	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	1,556.56	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	1,556.56	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	1,556.56	0.00	0.0000 %	0.00	0.0000 %

Account: 0 902.0 - METER READING EXPENSE

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	7,680.64	7,680.64	0.00	0.0000 %	0.00	0.0000 %
Mar	10,190.57	17,871.21	0.00	0.0000 %	0.00	0.0000 %
Apr	8,210.64	26,081.85	0.00	0.0000 %	0.00	0.0000 %
May	11,395.81	37,477.66	0.00	0.0000 %	0.00	0.0000 %
Jun	13,085.18	50,562.84	0.00	0.0000 %	0.00	0.0000 %
Jul	8,941.04	59,503.88	0.00	0.0000 %	0.00	0.0000 %
Aug	8,754.25	68,258.13	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	68,258.13	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	68,258.13	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	68,258.13	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	68,258.13	0.00	0.0000 %	0.00	0.0000 %

Account: 0 903.0 - CONSUMER REC'D'S COLLECTION EXP

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	70,072.53	70,072.53	66,723.14	105.0198 %	66,723.14	105.0198 %
Feb	54,373.14	124,445.67	45,481.84	119.5491 %	112,204.98	110.9092 %
Mar	33,566.31	158,011.98	59,286.46	56.6172 %	171,491.44	92.1399 %
Apr	45,071.98	203,083.96	59,599.71	75.6245 %	231,091.15	87.8805 %
May	44,294.33	247,378.29	64,789.60	68.3664 %	295,880.75	83.6074 %
Jun	45,288.18	292,666.47	61,211.02	73.9870 %	357,091.77	81.9583 %
Jul	53,553.06	346,219.53	60,664.74	88.2771 %	417,756.51	82.8759 %
Aug	38,571.77	384,791.30	67,588.69	57.0684 %	485,345.20	79.2820 %
Sep	4,132.07	388,923.37	65,892.08	6.2710 %	551,237.28	70.5546 %
Oct	100.00	389,023.37	65,714.38	0.1522 %	616,951.66	63.0557 %
Nov	0.00	389,023.37	64,201.38	0.0000 %	681,153.04	57.1125 %
Dec	0.00	389,023.37	72,570.06	0.0000 %	753,723.10	51.6136 %

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# General Ledger Comparison

Account: 0 903.0 - CONSUMER RECD'S COLLECTION EXP

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		PTD Amount	2021 Actual		YTD %
	PTD Amount	YTD Amount		PTD %	YTD Amount	
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	20,125.43	20,125.43	0.00	0.0000 %	0.00	0.0000 %
Mar	29,236.08	49,361.51	0.00	0.0000 %	0.00	0.0000 %
Apr	25,807.03	75,168.54	0.00	0.0000 %	0.00	0.0000 %
May	29,004.31	104,172.85	0.00	0.0000 %	0.00	0.0000 %
Jun	29,301.87	133,474.72	0.00	0.0000 %	0.00	0.0000 %
Jul	32,263.38	165,738.10	0.00	0.0000 %	0.00	0.0000 %
Aug	31,924.92	197,663.02	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	197,663.02	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	197,663.02	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	197,663.02	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	197,663.02	0.00	0.0000 %	0.00	0.0000 %

Account: 0 903.0 - CONSUMER RECD'S COLLECTION EXP

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		PTD Amount	2021 Actual		YTD %
	PTD Amount	YTD Amount		PTD %	YTD Amount	
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	1,007.85	1,007.85	0.00	0.0000 %	0.00	0.0000 %
Mar	841.24	1,849.09	0.00	0.0000 %	0.00	0.0000 %
Apr	1,723.26	3,572.35	0.00	0.0000 %	0.00	0.0000 %
May	2,287.90	5,860.25	0.00	0.0000 %	0.00	0.0000 %
Jun	1,051.48	6,911.73	0.00	0.0000 %	0.00	0.0000 %
Jul	2,444.67	9,356.40	0.00	0.0000 %	0.00	0.0000 %
Aug	1,402.10	10,758.50	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	10,758.50	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	10,758.50	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	10,758.50	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	10,758.50	0.00	0.0000 %	0.00	0.0000 %

Account: 0 903.1 - CONS.RECD'S EXP.OVER/SHORT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		YTD %
	PTD Amount	YTD Amount		PTD %	YTD Amount	
Jan	-218.58	-218.58	283.08	-77.2149 %	283.08	-77.2149 %
Feb	-117.77	-336.35	-5.00	2,355.4000 %	278.08	-120.9544 %
Mar	2,370.18	2,033.83	5.00	47,403.6000 %	283.08	718.4647 %
Apr	50.74	2,084.57	0.00	0.0000 %	283.08	736.3890 %
May	9.01	2,093.58	0.00	0.0000 %	283.08	739.5719 %
Jun	-20.85	2,072.73	-262.47	7,9438 %	20.61	10,056.9141 %
Jul	68.66	2,141.39	79.81	86.0293 %	100.42	2,132.4338 %
Aug	134.95	2,276.34	176.00	76.6761 %	276.42	823.5077 %
Sep	0.94	2,277.28	-5.00	-18.8000 %	271.42	839.0244 %
Oct	0.00	2,277.28	4.72	0.0000 %	276.14	824.6831 %
Nov	0.00	2,277.28	9.95	0.0000 %	286.09	796.0013 %
Dec	0.00	2,277.28	20.00	0.0000 %	306.09	743.9903 %

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# General Ledger Comparison

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Account: 0 904.0 - UNCOLLECTIBLE ACCOUNTS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	7,500.00	7,500.00	11,750.00	63.8298 %	11,750.00	63.8298 %
Feb	7,500.00	15,000.00	11,750.00	63.8298 %	23,500.00	63.8298 %
Mar	7,500.00	22,500.00	11,750.00	63.8298 %	35,250.00	63.8298 %
Apr	7,500.00	30,000.00	11,750.00	63.8298 %	47,000.00	63.8298 %
May	7,500.00	37,500.00	11,750.00	63.8298 %	58,750.00	63.8298 %
Jun	7,500.00	45,000.00	11,750.00	63.8298 %	70,500.00	63.8298 %
Jul	7,500.00	52,500.00	11,750.00	63.8298 %	82,250.00	63.8298 %
Aug	7,500.00	60,000.00	11,750.00	63.8298 %	94,000.00	63.8298 %
Sep	0.00	60,000.00	11,750.00	0.0000 %	105,750.00	56.7376 %
Oct	0.00	60,000.00	11,750.00	0.0000 %	117,500.00	51.0638 %
Nov	0.00	60,000.00	11,750.00	0.0000 %	129,250.00	46.4217 %
Dec	0.00	60,000.00	11,750.00	0.0000 %	141,000.00	42.5532 %

Account: 0 908.0 - CONSUMER ASSISTANCE EXPENSE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	11,296.49	11,296.49	9,007.32	125.4146 %	9,007.32	125.4146 %
Feb	5,773.08	17,069.57	4,305.71	134.0796 %	13,313.03	128.2170 %
Mar	1,941.57	19,011.14	7,839.89	24.7653 %	21,152.92	89.8748 %
Apr	5,096.12	24,107.26	8,607.10	59.2083 %	29,760.02	81.0055 %
May	6,865.51	30,972.77	8,108.20	84.6737 %	37,868.22	81.7909 %
Jun	1,245.49	32,218.26	6,036.09	20.6341 %	43,904.31	73.3829 %
Jul	2,115.68	34,333.94	7,543.97	28.0447 %	51,448.28	66.7349 %
Aug	3,208.81	37,542.75	8,949.54	35.8545 %	60,397.82	62.1591 %
Sep	0.00	37,542.75	8,428.46	0.0000 %	68,826.28	54.5471 %
Oct	0.00	37,542.75	10,690.58	0.0000 %	79,516.86	47.2136 %
Nov	0.00	37,542.75	10,644.57	0.0000 %	90,161.43	41.6395 %
Dec	0.00	37,542.75	8,132.94	0.0000 %	98,294.37	38.1942 %

Account: 0 908.0 - CONSUMER ASSISTANCE EXPENSE

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	5,041.91	5,041.91	0.00	0.0000 %	0.00	0.0000 %
Mar	6,756.37	11,798.28	0.00	0.0000 %	0.00	0.0000 %
Apr	5,791.43	17,589.71	0.00	0.0000 %	0.00	0.0000 %
May	5,330.48	22,920.19	0.00	0.0000 %	0.00	0.0000 %
Jun	6,271.88	29,192.07	0.00	0.0000 %	0.00	0.0000 %
Jul	5,769.59	34,961.66	0.00	0.0000 %	0.00	0.0000 %
Aug	6,402.27	41,363.93	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	41,363.93	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	41,363.93	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	41,363.93	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	41,363.93	0.00	0.0000 %	0.00	0.0000 %

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# General Ledger Comparison

Account: 0 908.0 - CONSUMER ASSISTANCE EXPENSE

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	187.13	187.13	0.00	0.0000 %	0.00	0.0000 %
Mar	184.70	371.83	0.00	0.0000 %	0.00	0.0000 %
Apr	371.69	743.52	0.00	0.0000 %	0.00	0.0000 %
May	384.02	1,127.54	0.00	0.0000 %	0.00	0.0000 %
Jun	207.44	1,334.98	0.00	0.0000 %	0.00	0.0000 %
Jul	305.54	1,640.52	0.00	0.0000 %	0.00	0.0000 %
Aug	263.19	1,903.71	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	1,903.71	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	1,903.71	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	1,903.71	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	1,903.71	0.00	0.0000 %	0.00	0.0000 %

Account: 0 913.0 - ADVERTISING EXPENSE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	39.00	0.0000 %	39.00	0.0000 %
Mar	39.00	39.00	0.00	0.0000 %	39.00	100.0000 %
Apr	0.00	39.00	0.00	0.0000 %	39.00	100.0000 %
May	0.00	39.00	0.00	0.0000 %	39.00	100.0000 %
Jun	0.00	39.00	0.00	0.0000 %	39.00	100.0000 %
Jul	0.00	39.00	0.00	0.0000 %	39.00	100.0000 %
Aug	0.00	39.00	0.00	0.0000 %	39.00	100.0000 %
Sep	0.00	39.00	0.00	0.0000 %	39.00	100.0000 %
Oct	0.00	39.00	0.00	0.0000 %	39.00	100.0000 %
Nov	0.00	39.00	0.00	0.0000 %	39.00	100.0000 %
Dec	0.00	39.00	0.00	0.0000 %	39.00	100.0000 %

Account: 0 920.0 - ADMINISTRATIVE SALARIES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	56,806.50	56,806.50	63,733.00	89.1320 %	63,733.00	89.1320 %
Feb	57,054.19	113,860.69	42,459.86	134.3721 %	106,192.86	107.2207 %
Mar	14,833.43	128,694.12	56,134.33	26.4249 %	162,327.19	79.2807 %
Apr	12,730.51	141,424.63	58,663.23	21.7010 %	220,990.42	63.9958 %
May	14,834.54	156,259.17	51,393.02	28.8649 %	272,383.44	57.3674 %
Jun	14,311.87	170,571.04	45,013.58	31.7946 %	317,397.02	53.7406 %
Jul	15,626.52	186,197.56	43,731.17	35.7331 %	361,128.19	51.5600 %
Aug	15,792.48	201,990.04	56,031.63	28.1849 %	417,159.82	48.4203 %
Sep	0.00	201,990.04	58,859.16	0.0000 %	476,018.98	42.4332 %
Oct	0.00	201,990.04	56,318.14	0.0000 %	532,337.12	37.9440 %
Nov	0.00	201,990.04	54,216.67	0.0000 %	586,553.79	34.4367 %
Dec	0.00	201,990.04	59,361.89	0.0000 %	645,915.68	31.2719 %

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# General Ledger Comparison

Account: 0 920.0 - ADMINISTRATIVE SALARIES

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	21,795.99	21,795.99	0.00	0.0000 %	0.00	0.0000 %
Mar	51,911.76	73,707.75	0.00	0.0000 %	0.00	0.0000 %
Apr	39,208.86	112,916.61	0.00	0.0000 %	0.00	0.0000 %
May	49,002.52	161,919.13	0.00	0.0000 %	0.00	0.0000 %
Jun	43,026.38	204,945.51	0.00	0.0000 %	0.00	0.0000 %
Jul	42,617.84	247,563.35	0.00	0.0000 %	0.00	0.0000 %
Aug	45,732.98	293,296.33	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	293,296.33	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	293,296.33	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	293,296.33	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	293,296.33	0.00	0.0000 %	0.00	0.0000 %

Account: 0 920.0 - ADMINISTRATIVE SALARIES

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	1,631.03	1,631.03	0.00	0.0000 %	0.00	0.0000 %
Mar	1,438.05	3,069.08	0.00	0.0000 %	0.00	0.0000 %
Apr	2,612.77	5,681.85	0.00	0.0000 %	0.00	0.0000 %
May	3,918.86	9,600.71	0.00	0.0000 %	0.00	0.0000 %
Jun	1,489.54	11,090.25	0.00	0.0000 %	0.00	0.0000 %
Jul	2,386.10	13,476.35	0.00	0.0000 %	0.00	0.0000 %
Aug	1,977.88	15,454.23	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	15,454.23	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	15,454.23	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	15,454.23	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	15,454.23	0.00	0.0000 %	0.00	0.0000 %

Account: 0 921.0 - OFFICE SUPPLIES & EXPENSE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	12,727.73	12,727.73	24,525.90	51.8951 %	24,525.90	51.8951 %
Feb	5,580.56	18,308.29	16,907.46	33.0065 %	41,433.36	44.1873 %
Mar	16,750.75	35,059.04	19,450.04	86.1219 %	60,883.40	57.5839 %
Apr	26,371.25	61,430.29	15,070.96	174.9806 %	75,954.36	80.8779 %
May	24,893.00	86,323.29	19,081.91	130.4534 %	95,036.27	90.8319 %
Jun	23,720.74	110,044.03	16,742.94	141.6761 %	111,779.21	98.4477 %
Jul	29,062.31	139,106.34	22,846.43	127.2072 %	134,625.64	103.3283 %
Aug	23,974.20	163,080.54	23,359.56	102.6312 %	157,985.20	103.2252 %
Sep	1,439.56	164,520.10	20,100.08	7.1620 %	178,085.28	92.3828 %
Oct	0.00	164,520.10	17,833.86	0.0000 %	195,919.14	83.9735 %
Nov	0.00	164,520.10	19,146.54	0.0000 %	215,065.68	76.4976 %
Dec	0.00	164,520.10	13,882.66	0.0000 %	228,948.34	71.8590 %

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## General Ledger Comparison

Account: 0 921.0 - OFFICE SUPPLIES & EXPENSE

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	1,994.33	1,994.33	0.00	0.0000 %	0.00	0.0000 %
Feb	374.05	2,368.38	0.00	0.0000 %	0.00	0.0000 %
Mar	290.85	2,659.23	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	2,659.23	0.00	0.0000 %	0.00	0.0000 %
May	0.74	2,659.97	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	2,659.97	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	2,659.97	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	2,659.97	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	2,659.97	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	2,659.97	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	2,659.97	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	2,659.97	0.00	0.0000 %	0.00	0.0000 %

Account: 0 923.0 - OUTSIDE SERVICE EMPLOYED

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	2,627.64	2,627.64	901.35	291.5227 %	901.35	291.5227 %
Feb	9,900.00	12,527.64	9,201.35	107.5929 %	10,102.70	124.0029 %
Mar	7,598.11	20,125.75	5,001.35	151.9212 %	15,104.05	133.2474 %
Apr	7,437.41	27,563.16	901.35	825.1412 %	16,005.40	172.2116 %
May	7,107.79	34,670.95	1,726.35	411.7236 %	17,731.75	195.5303 %
Jun	908.10	35,579.05	1,801.35	50.4122 %	19,533.10	182.1475 %
Jul	10,454.54	46,033.59	1.35	774,410.3704 %	19,534.45	235.6534 %
Aug	7,117.61	53,151.20	997.35	713.6522 %	20,531.80	258.8726 %
Sep	2,728.50	55,879.70	901.35	302.7126 %	21,433.15	260.7162 %
Oct	900.00	56,779.70	901.35	99.8502 %	22,334.50	254.2242 %
Nov	0.00	56,779.70	901.35	0.0000 %	23,235.85	244.3625 %
Dec	0.00	56,779.70	1,101.35	0.0000 %	24,337.20	233.3042 %

Account: 0 925.0 - INJURIES & DAMAGES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	5,222.66	5,222.66	4,719.48	110.6618 %	4,719.48	110.6618 %
Feb	5,222.66	10,445.32	4,719.49	110.6615 %	9,438.97	110.6617 %
Mar	5,222.68	15,668.00	9,719.49	53.7341 %	19,158.46	81.7811 %
Apr	5,028.33	20,696.33	4,719.48	106.5442 %	23,877.94	86.6755 %
May	5,028.33	25,724.66	4,719.49	106.5439 %	28,597.43	89.9544 %
Jun	5,028.34	30,753.00	4,719.49	106.5441 %	33,316.92	92.3045 %
Jul	5,028.34	35,781.34	4,719.49	106.5441 %	38,036.41	94.0713 %
Aug	3,995.00	39,776.34	4,719.49	84.6490 %	42,755.90	93.0312 %
Sep	0.00	39,776.34	4,719.49	0.0000 %	47,475.39	83.7831 %
Oct	0.00	39,776.34	4,719.49	0.0000 %	52,194.88	76.2074 %
Nov	0.00	39,776.34	4,719.49	0.0000 %	56,914.37	69.8880 %
Dec	0.00	39,776.34	4,719.47	0.0000 %	61,633.84	64.5365 %

**EXHIBIT 34**

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# General Ledger Comparison

Account: 0 926.0 - EMPLOYEE PENSIONS & BENEFITS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	41,046.32	41,046.32	76.72	53,501.4599 %	76.72	53,501.4599 %
Feb	-12,186.58	28,859.74	-71.12	17,135.2362 %	5.60	515,352.5000 %
Mar	-1,117.52	27,742.22	1,152.26	-96.9851 %	1,157.86	2,395.9909 %
Apr	-5,762.69	21,979.53	660.01	-873.1216 %	1,817.87	1,209.0815 %
May	243.25	22,222.78	-1,454.39	-16.7252 %	363.48	6,113.8935 %
Jun	1,104.11	23,326.89	224.55	491.6990 %	588.03	3,966.9558 %
Jul	3,999.05	27,325.94	-253.71	-1,576.2288 %	334.32	8,173.5882 %
Aug	-6,550.86	20,775.08	168.72	-3,882.6814 %	503.04	4,129.9062 %
Sep	61,389.94	82,165.02	579.12	10,600.5560 %	1,082.16	7,592.6868 %
Oct	1,368.31	83,533.33	-647.03	-211.4755 %	435.13	19,197.3272 %
Nov	0.00	83,533.33	884.76	0.0000 %	1,319.89	6,328.8100 %
Dec	0.00	83,533.33	-9,413.44	0.0000 %	-8,093.55	-1,032.0975 %

Account: 0 926.0 - EMPLOYEE PENSIONS & BENEFITS

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

Account: 0 926.0 - EMPLOYEE PENSIONS & BENEFITS

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		PTD Amount	2021 Actual		
	PTD Amount	YTD Amount		PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	71.62	71.62	0.00	0.0000 %	0.00	0.0000 %
May	-71.62	0.00	0.00	0.0000 %	0.00	0.0000 %
Jun	545.74	545.74	0.00	0.0000 %	0.00	0.0000 %
Jul	-545.74	0.00	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %

**EXHIBIT 34**

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09/21/2023 2:32:16 pm

## General Ledger Comparison

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Account: 0 928.0 - REGULATORY COMMISSION EXP

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	1,350.00	1,350.00	0.00	0.0000 %	0.00	0.0000 %
May	1,237.50	2,587.50	0.00	0.0000 %	0.00	0.0000 %
Jun	1,350.00	3,937.50	0.00	0.0000 %	0.00	0.0000 %
Jul	3,037.50	6,975.00	0.00	0.0000 %	0.00	0.0000 %
Aug	5,414.73	12,389.73	0.00	0.0000 %	0.00	0.0000 %
Sep	1,350.00	13,739.73	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	13,739.73	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	13,739.73	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	13,739.73	0.00	0.0000 %	0.00	0.0000 %

Account: 0 929.0 - DUP.CHGES.CR.(CO-OP USED KWH)

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	-178.16	-178.16	0.00	0.0000 %	0.00	0.0000 %
Mar	-194.13	-372.29	0.00	0.0000 %	0.00	0.0000 %
Apr	-76.56	-448.85	0.00	0.0000 %	0.00	0.0000 %
May	-76.56	-525.41	0.00	0.0000 %	0.00	0.0000 %
Jun	-71.19	-596.60	0.00	0.0000 %	0.00	0.0000 %
Jul	-102.78	-699.38	0.00	0.0000 %	0.00	0.0000 %
Aug	-97.41	-796.79	-3,045.67	3.1983 %	-3,045.67	26.1614 %
Sep	0.00	-796.79	0.00	0.0000 %	-3,045.67	26.1614 %
Oct	0.00	-796.79	0.00	0.0000 %	-3,045.67	26.1614 %
Nov	0.00	-796.79	3,045.67	0.0000 %	0.00	0.0000 %
Dec	0.00	-796.79	0.00	0.0000 %	0.00	0.0000 %

Account: 0 930.1 - GENERAL ADVERTISING EXPENSE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	1,734.75	0.0000 %	1,734.75	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	1,734.75	0.0000 %
May	887.60	887.60	0.00	0.0000 %	1,734.75	51.1659 %
Jun	0.00	887.60	837.60	0.0000 %	2,572.35	34.5054 %
Jul	0.00	887.60	0.00	0.0000 %	2,572.35	34.5054 %
Aug	0.00	887.60	0.00	0.0000 %	2,572.35	34.5054 %
Sep	0.00	887.60	0.00	0.0000 %	2,572.35	34.5054 %
Oct	0.00	887.60	0.00	0.0000 %	2,572.35	34.5054 %
Nov	0.00	887.60	0.00	0.0000 %	2,572.35	34.5054 %
Dec	0.00	887.60	0.00	0.0000 %	2,572.35	34.5054 %

**EXHIBIT 34**

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## General Ledger Comparison

Account: 0 930.11 - DIRECTORS PER DIEM

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	6,300.00	6,300.00	3,800.00	165.7895 %	3,800.00	165.7895 %
Feb	6,300.00	12,600.00	3,500.00	180.0000 %	7,300.00	172.6027 %
Mar	8,726.46	21,326.46	3,500.00	249.3274 %	10,800.00	197.4672 %
Apr	6,300.00	27,626.46	4,400.00	143.1818 %	15,200.00	181.7530 %
May	12,600.00	40,226.46	3,500.00	360.0000 %	18,700.00	215.1148 %
Jun	6,573.54	46,800.00	7,600.00	86.4939 %	26,300.00	177.9468 %
Jul	6,300.00	53,100.00	3,500.00	180.0000 %	29,800.00	178.1879 %
Aug	9,000.00	62,100.00	3,500.00	257.1429 %	33,300.00	186.4865 %
Sep	6,300.00	68,400.00	3,500.00	180.0000 %	36,800.00	185.8696 %
Oct	0.00	68,400.00	7,900.00	0.0000 %	44,700.00	153.0201 %
Nov	0.00	68,400.00	5,300.00	0.0000 %	50,000.00	136.8000 %
Dec	0.00	68,400.00	5,600.00	0.0000 %	55,600.00	123.0216 %

Account: 0 930.12 - DIRECTORS MILEAGE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	129.82	129.82	139.10	93.3285 %	139.10	93.3285 %
Feb	129.82	259.64	116.70	111.2425 %	255.80	101.5012 %
Mar	129.82	389.46	116.70	111.2425 %	372.50	104.5530 %
Apr	129.82	519.28	143.58	90.4165 %	516.08	100.6201 %
May	259.64	778.92	116.70	222.4850 %	632.78	123.0949 %
Jun	156.28	935.20	251.08	62.2431 %	883.86	105.8086 %
Jul	129.82	1,065.02	110.98	116.9760 %	994.84	107.0544 %
Aug	182.48	1,247.50	110.98	164.4260 %	1,105.82	112.8122 %
Sep	129.82	1,377.32	110.98	116.9760 %	1,216.80	113.1920 %
Oct	0.00	1,377.32	289.16	0.0000 %	1,505.96	91.4579 %
Nov	0.00	1,377.32	324.22	0.0000 %	1,830.18	75.2560 %
Dec	0.00	1,377.32	110.98	0.0000 %	1,941.16	70.9535 %

Account: 0 930.13 - DIRECTORS EXPENSES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	3,188.55	3,188.55	666.57	478.3519 %	666.57	478.3519 %
Feb	2,522.22	5,710.77	792.35	318.3214 %	1,458.92	391.4382 %
Mar	5,548.70	11,259.47	1,213.08	457.4059 %	2,672.00	421.3874 %
Apr	2,131.65	13,391.12	921.52	231.3189 %	3,593.52	372.6463 %
May	936.00	14,327.12	1,278.74	73.1971 %	4,872.26	294.0549 %
Jun	720.61	15,047.73	800.56	90.0132 %	5,672.82	265.2601 %
Jul	1,468.01	16,515.74	843.41	174.0565 %	6,516.23	253.4554 %
Aug	3,551.32	20,067.06	1,203.08	295.1857 %	7,719.31	259.9592 %
Sep	10.80	20,077.86	839.96	1.2858 %	8,559.27	234.5744 %
Oct	0.00	20,077.86	1,045.19	0.0000 %	9,604.46	209.0473 %
Nov	0.00	20,077.86	5,755.23	0.0000 %	15,359.69	130.7179 %
Dec	0.00	20,077.86	3,722.43	0.0000 %	19,082.12	105.2182 %

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# General Ledger Comparison

Account: 0 930.2 - MISC. GENERAL EXPENSE

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	12,164.23	12,164.23	17,829.72	68.2245 %	17,829.72	68.2245 %
Feb	17,793.40	29,957.63	13,614.46	130.6949 %	31,444.18	95.2724 %
Mar	7,322.14	37,279.77	8,016.92	91.3336 %	39,461.10	94.4722 %
Apr	28,184.65	65,464.42	38,812.78	72.6169 %	78,273.88	83.6351 %
May	13,866.32	79,330.74	17,877.26	77.5640 %	96,151.14	82.5063 %
Jun	11,349.33	90,680.07	17,565.37	64.6120 %	113,716.51	79.7422 %
Jul	11,349.31	102,029.38	22,089.45	51.3789 %	135,805.96	75.1288 %
Aug	16,929.77	118,959.15	21,214.13	79.8042 %	157,020.09	75.7605 %
Sep	-1,004.03	117,955.12	11,038.07	-9.0961 %	168,058.16	70.1871 %
Oct	0.00	117,955.12	14,987.92	0.0000 %	183,046.08	64.4401 %
Nov	0.00	117,955.12	13,621.52	0.0000 %	196,667.60	59.9769 %
Dec	0.00	117,955.12	6,205.09	0.0000 %	202,872.69	58.1424 %

Account: 0 930.2 - MISC. GENERAL EXPENSE

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	3,413.02	3,413.02	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	3,413.02	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	3,413.02	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	3,413.02	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	3,413.02	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	3,413.02	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	3,413.02	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	3,413.02	0.00	0.0000 %	0.00	0.0000 %

Account: 0 930.2 - MISC. GENERAL EXPENSE

Dept: 20 - OUTSIDE/CONSTRUCTION

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
May	512.21	512.21	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	512.21	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	512.21	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	512.21	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	512.21	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	512.21	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	512.21	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	512.21	0.00	0.0000 %	0.00	0.0000 %

**EXHIBIT 34**

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# General Ledger Comparison

Account: 0 931.0 - RENTS

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	555.00	555.00	0.00	0.0000 %	0.00	0.0000 %
Feb	587.04	1,142.04	0.00	0.0000 %	0.00	0.0000 %
Mar	2,280.81	3,422.85	1,705.50	133.7326 %	1,705.50	200.6948 %
Apr	555.00	3,977.85	0.00	0.0000 %	1,705.50	233.2366 %
May	555.00	4,532.85	0.00	0.0000 %	1,705.50	265.7784 %
Jun	555.00	5,087.85	0.00	0.0000 %	1,705.50	298.3201 %
Jul	555.00	5,642.85	500.00	111.0000 %	2,205.50	255.8535 %
Aug	555.00	6,197.85	500.00	111.0000 %	2,705.50	229.0833 %
Sep	555.00	6,752.85	0.00	0.0000 %	2,705.50	249.5971 %
Oct	555.00	7,307.85	0.00	0.0000 %	2,705.50	270.1109 %
Nov	0.00	7,307.85	600.00	0.0000 %	3,305.50	221.0815 %
Dec	0.00	7,307.85	500.00	0.0000 %	3,805.50	192.0339 %

Account: 0 935.0 - MAINT.GENERAL PLANT

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	569.75	569.75	4,962.64	11.4808 %	4,962.64	11.4808 %
Feb	2,073.15	2,642.90	5,562.49	37.2702 %	10,525.13	25.1104 %
Mar	13,451.97	16,094.87	1,250.14	1,076.0371 %	11,775.27	136.6837 %
Apr	23,633.70	39,728.57	1,244.60	1,898.8992 %	13,019.87	305.1380 %
May	6,205.07	45,933.64	3,584.93	173.0876 %	16,604.80	276.6287 %
Jun	2,818.05	48,751.69	3,312.98	85.0609 %	19,917.78	244.7647 %
Jul	1,575.79	50,327.48	3,613.06	43.6137 %	23,530.84	213.8788 %
Aug	11,810.17	62,137.65	2,351.49	502.2420 %	25,882.33	240.0775 %
Sep	1,511.06	63,648.71	568.69	265.7089 %	26,451.02	240.6286 %
Oct	0.00	63,648.71	5,120.40	0.0000 %	31,571.42	201.6023 %
Nov	0.00	63,648.71	931.98	0.0000 %	32,503.40	195.8217 %
Dec	0.00	63,648.71	5,501.23	0.0000 %	38,004.63	167.4762 %

Account: 0 935.0 - MAINT.GENERAL PLANT

Dept: 10 - INSIDE/OFFICE

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Feb	0.00	0.00	0.00	0.0000 %	0.00	0.0000 %
Mar	108.35	108.35	0.00	0.0000 %	0.00	0.0000 %
Apr	0.00	108.35	0.00	0.0000 %	0.00	0.0000 %
May	0.00	108.35	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	108.35	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	108.35	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	108.35	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	108.35	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	108.35	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	108.35	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	108.35	0.00	0.0000 %	0.00	0.0000 %

**EXHIBIT 34**

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# General Ledger Comparison

Account: 0 935.1 - OPERATION CENTER EXPENSES

Dept: 0 - UNASSIGNED DEPT

Per	2023 Actual		2021 Actual			
	PTD Amount	YTD Amount	PTD Amount	PTD %	YTD Amount	YTD %
Jan	453.00	453.00	0.00	0.0000 %	0.00	0.0000 %
Feb	265.54	718.54	0.00	0.0000 %	0.00	0.0000 %
Mar	52.34	770.88	0.00	0.0000 %	0.00	0.0000 %
Apr	540.00	1,310.88	0.00	0.0000 %	0.00	0.0000 %
May	0.00	1,310.88	0.00	0.0000 %	0.00	0.0000 %
Jun	0.00	1,310.88	0.00	0.0000 %	0.00	0.0000 %
Jul	0.00	1,310.88	0.00	0.0000 %	0.00	0.0000 %
Aug	0.00	1,310.88	0.00	0.0000 %	0.00	0.0000 %
Sep	0.00	1,310.88	0.00	0.0000 %	0.00	0.0000 %
Oct	0.00	1,310.88	0.00	0.0000 %	0.00	0.0000 %
Nov	0.00	1,310.88	0.00	0.0000 %	0.00	0.0000 %
Dec	0.00	1,310.88	159.68	0.0000 %	159.68	820.9419 %

**EXHIBIT 34**

Page 37 OF 38



# General Ledger Comparison

**PARAMETERS ENTERED:**

**Actual Year:** 2023  
**Compare To Year:** 2021  
**Compare:** Actual  
**Division:** All  
**Account:** 0 403.6, 0 403.7, 0 408.1, 0 408.2, 0 408.3, 0 408.4, 0 408.7, 0 415.0, 0 419.0, 0 421.1, 0 421.2, 0 423.0, 0 424.0, 0 426.1, 0 426.3, 0 426.4, 0 426.5, 0 427.1, 0 427.2, 0 427.3, 0 427.4, 0 428.0, 0 431.0, 0 431.1, 0 431.2, 0 431.3, 0 431.4, 0 431.5, 0 433.1, 0 440.1, 0 440.15, 0 442.1, 0 442.15, 0 442.2, 0 442.25, 0 442.3, 0 450.0, 0 451.0, 0 454.0, 0 456.0, 0 457.0, 0 555.0, 0 580.0, 0 582.0, 0 583.0, 0 586.0, 0 586.1, 0 586.2, 0 587.0, 0 588.0, 0 588.1, 0 589.0, 0 590.0, 0 592.0, 0 593.0, 0 593.1, 0 593.11, 0 593.2, 0 593.21, 0 593.22, 0 593.23, 0 593.24, 0 593.25, 0 593.26, 0 593.27, 0 593.28, 0 593.55, 0 595.0, 0 597.0, 0 598.0, 0 777.77, 0 901.0, 0 902.0, 0 903.0, 0 903.1, 0 904.0, 0 908.0, 0 909.0, 0 912.0, 0 913.0, 0 920.0, 0 921.0, 0 923.0, 0 924.0, 0 925.0, 0 926.0, 0 926.1, 0 926.2, 0 926.3, 0 928.0, 0 929.0, 0 930.1, 0 930.11, 0 930.12, 0 930.13, 0 930.2, 0 931.0, 0 935.0, 0 935.1, 0 998.0, 0 998.1, 0 998.2, 0 999.0, 0 999.99  
**Department:** All  
**Status:** All  
**Group By Department:** Yes  
**Primary Accounts Only:** No  
**Budget Revision:** All  
**Sort By:** Acct Div  
**Activity Detail:** No

**EXHIBIT 34**

Page 38 OF 38

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 35**

**Case No. 2018-00407**  
**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019**  
**Sponsoring Witness: Robin Slone**

**Description of Filing Requirement:**

*A schedule showing employee health, dental, vision, and life insurance premium contributions by coverage type, including the cost split of each identified premium between the employee and the Distribution Cooperative.*

**Response:**

Please see attached.

<b>Health Insurance Test Year 2022</b>													
<b>2022</b>	January	February	March	April	May	June	July	August	September	October	November	December	Total
Employee	3639.20	3639.20	4094.10	3639.20	3639.20	5003.90	3639.20	3639.20	4094.10	4094.10	4094.10	4094.10	47,309.60
Employee & Spouse	12419.28	12419.28	11039.36	11039.36	11039.36	9659.44	11039.36	11039.36	11039.36	11039.36	11039.36	11039.36	133,852.24
Employee & Child(ren)	10655.64	10655.64	10655.64	11839.60	11839.60	11839.60	11839.60	11839.60	11839.60	11839.60	11839.60	13023.56	139,707.28
Employee & Family	13591.55	13591.55	13591.55	13591.55	13591.55	15533.20	15533.20	15533.20	13591.55	13591.55	13591.55	13591.55	168,923.55
Employee pays 12% of these costs.													

<b>Dental Insurance Test Year 2022</b>														
<b>2022</b>	January	February	March	April	May	June	July	August	September	October	November	December	Total	
Employee	30.13	30.13	30.13	30.13	30.13	30.13	30.13	30.13	30.13	30.13	30.13	30.13	361.56	100% Employee Paid
Employee-7-Staff	210.91	210.91	210.91	210.91	210.91	210.91	210.91	210.91	210.91	210.91	210.91	210.91	2,530.92	100% Coop Paid
Employee & Spouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	
Employee & Child(ren)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	
Employee & Family	1400.43	1519.97	1709.39	1709.39	1709.39	1709.39	1697.79	1697.79	1519.97	1519.97	1519.97	1519.97	19,233.42	

	<b>Life Insurance Test Year 2022</b>												
<b>2022</b>	January	February	March	April	May	June	July	August	September	October	November	December	Total
Employee-Coop 100%	1295.77	1295.77	1295.77	1332.08	1332.08	1314.99	1339.55	1327.27	1247.17	1302.17	1323.00	1347.03	15,752.65
Employee-Emp 100%	74.09	74.09	74.09	74.09	74.09	74.09	74.09	74.09	74.09	74.09	74.09	74.09	889.08
Spouse-Emp 100%	136.41	136.41	136.41	136.41	136.41	136.41	136.41	136.41	136.41	103.41	103.41	103.41	1,537.92
Child-Emp 100%	42.00	42.00	42.00	43.00	46.00	44.00	44.00	44.00	40.00	46.00	48.00	46.00	527.00

	<b>Vision Insurance Test Year 2022</b>												
<b>2022</b>	January	February	March	April	May	June	July	August	September	October	November	December	Total
Employee	24.48	24.48	24.48	24.48	24.48	24.48	24.48	24.48	24.48	24.48	24.48	24.48	293.76
Employee & Spouse	104.31	92.72	92.72	92.72	92.72	92.72	104.31	104.31	104.31	104.31	104.31	92.72	1,182.18
Employee & Child(ren)	35.43	35.43	35.43	35.43	35.43	35.43	35.43	35.43	35.43	35.43	35.43	35.43	425.16
Employee & Family	149.60	187.00	187.00	187.00	187.00	187.00	187.00	187.00	149.60	149.60	149.60	149.60	2,057.00
Employee pays 100% of these costs.													

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2023-00285**  
**Streamlined Rate Adjustment Procedure Pilot Program**  
**Filing Requirements / Exhibit List**

**Exhibit 36**

**Case No. 2018-00407**  
**Orders entered December 11, 2018, March 26, 2019 and December 20, 2019**  
**Sponsoring Witness: Robin Slone**

**Description of Filing Requirement:**

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

**Response:**

Please see attached. One attachment is an Excel spreadsheet and is being uploaded into the Commission's electronic filing system separately.



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1795 Alysheba Way, Ste 6202  
Lexington, KY 40509

October 04, 2022

Invoice No. 54

Big Sandy RECC  
Mr Bruce Aaron Davis  
504 11th St.  
Paintsville, KY 41240

---

Client Number: 00500 Big Sandy RECC  
Matter 00500-0002 Big Sandy RECC - 2022 Rate Case  
For Services Rendered Through 9/30/2022.

---

**Fees**

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
9/13/2022	LAH	Exchange emails with R. Stone and J. Wolfram re meeting to discuss status of rate case.	0.10	\$31.50
9/13/2022	LAH	Exchange emails with R. Stone and J. Wolfram re video conference scheduling.	0.30	\$94.50
9/20/2022	LAH	Review streamlined procedures to prepare for telephone conference with Board of Directors.	0.50	\$157.50
9/20/2022	LAH	Telephone conference with J. Wolfram re status of rate case	0.30	\$94.50
9/22/2022	LAH	Video conference with the Board of Directors re questions on rate case filing.	0.30	\$94.50

**Billable Hours / Fees:** 1.50 \$472.50

---

**Timekeeper Summary**

Timekeeper LAH worked 1.50 hours at \$315.00 per hour, totaling \$472.50.

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Continued On Next Page

Client Number: 00500  
Matter Number: 00500-0002

10/4/2022  
Page: 2

### Current Invoice Summary

Prior Balance:	\$0.00
Payments Received:	\$0.00
Unpaid Prior Balance:	<u>\$0.00</u>
Current Fees:	\$472.50
Advanced Costs:	\$0.00
<b>TOTAL AMOUNT DUE:</b>	<b><u><u>\$472.50</u></u></b>

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April 05, 2023

Invoice No. 257

Big Sandy RECC  
Mr. Bruce Aaron Davis  
504 11th St.  
Paintsville, KY 41240

---

Client Number: 00500 Big Sandy RECC  
Matter 00500-0002 Big Sandy RECC - 2023 Rate Case  
For Services Rendered Through 3/31/2023.

---

**Fees**

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
3/20/2023	LAH	Review multiple emails from R. Stone and attachments re information needed for cost-of-service study.	0.60	\$189.00
3/23/2023	LAH	Continue review of documents provided by R. Stone for COSS	0.80	\$252.00
<b>Billable Hours / Fees:</b>			<u>1.40</u>	<u>\$441.00</u>

---

**Timekeeper Summary**

Timekeeper LAH worked 1.40 hours at \$315.00 per hour, totaling \$441.00.

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Continued On Next Page



Client Number: 00500  
Matter Number: 00500-0002

4/5/2023  
Page: 2

### Payment Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
1/9/2023	Check Number 66781 against Inv# 54	(\$472.50)
<b>Total Payments Received:</b>		<b>(\$472.50)</b>

---

### Current Invoice Summary

<b>Prior Balance:</b>	\$472.50	
<b>Payments Received:</b>	(\$472.50)	<b>Last Payment: 1/9/2023</b>
<b>Unpaid Prior Balance:</b>	\$0.00	
<b>Current Fees:</b>	\$441.00	
<b>Advanced Costs:</b>	\$0.00	
<b>TOTAL AMOUNT DUE:</b>	<b>\$441.00</b>	

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Payment Due Upon Receipt.



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Lexington, KY 40509

July 03, 2023

Invoice No. 372

Big Sandy RECC  
Mr. Bruce Aaron Davis  
504 11th St.  
Paintsville, KY 41240

---

Client Number: 00500 Big Sandy RECC  
Matter 00500-0002 Big Sandy RECC - 2023 Rate Case  
For Services Rendered from 6/1/2023 Through 6/30/2023.

---

**Fees**

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
6/21/2023	LAH	Review multiple emails from J. Wolfram re COSS; email B. Davis and R. Slone re customer notice requirements; telephone conference with B. Davis re timing for filing; telephone conference with J. Wolfram re timing for completion of COSS.	0.60	\$171.00
6/21/2023	BHK	Review email and update re: rate case and streamlined requirements to client from A. Honaker.	0.20	\$54.00
6/29/2023	LAH	Telephone conference with J. Wolfram re status; review email from J. Wolfram re headquarters questions.	0.20	\$57.00

**Billable Hours / Fees:** 1.00 \$282.00

Continued On Next Page

---

**Timekeeper Summary**

Timekeeper LAH worked 0.80 hours at \$285.00 per hour, totaling \$228.00.

Timekeeper BHK worked 0.20 hours at \$270.00 per hour, totaling \$54.00.

---

**Current Invoice Summary**

<b>Prior Balance:</b>	\$0.00
<b>Payments Received:</b>	\$0.00
<b>Unpaid Prior Balance:</b>	<u>\$0.00</u>
<b>Current Fees:</b>	\$282.00
<b>Advanced Costs:</b>	\$0.00
<b>TOTAL AMOUNT DUE:</b>	<u><u>\$282.00</u></u>

Thank You for Letting Us Serve You,  
Payment Due Upon Receipt.



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1795 Alysheba Way, Ste 6202  
Lexington, KY 40509

August 06, 2023

Invoice No. 409

Big Sandy RECC  
Mr. Bruce Aaron Davis  
504 11th St.  
Paintsville, KY 41240

---

Client Number: 00500 Big Sandy RECC  
Matter 00500-0002 Big Sandy RECC - 2023 Rate Case  
For Services Rendered from 1/1/2000 Through 7/31/2023.

---

**Fees**

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
7/9/2023	BHK	Exchange emails with B. Koenig re information needed for Application; email R. Stone re annual report copy.	0.20	\$54.00
7/9/2023	BHK	Begin drafts of Application and other documents for rate case filing; review 2021 Annual Report; exchange emails with A. Honaker re 2022 Annual Report.	2.80	\$756.00
7/10/2023	LAH	Exchange emails with B. Koenig and R. Stone re annual report filing for rate case application draft; telephone conference with B. Koenig re drafts of same.	0.50	\$142.50
7/14/2023	LAH	Begin reviewing drafts of rate filing documents.	1.10	\$313.50
7/24/2023	LAH	Exchange texts with J. Wolfram re meeting to discuss COSS; review email and attachment from J. Wolfram re draft COSS; participate in virtual meeting with B. Davis, et. al.; draft board resolution.	1.80	\$513.00
7/25/2023	LAH	Email draft board resolution to B. A. Davis; exchange emails re same.	0.20	\$57.00

Continued On Next Page

Client Number: 00500  
Matter Number: 00500-0002

8/6/2023  
Page: 2

7/27/2023	LAH	Review slide presentation provided by J. Wolfram for board meeting; participate virtually in board meeting re COSS.	1.60	\$456.00
			<b>Billable Hours / Fees:</b>	<b>8.20      \$2,292.00</b>

---

### Timekeeper Summary

Timekeeper BHK worked 3.00 hours at \$270.00 per hour, totaling \$810.00.  
Timekeeper LAH worked 5.20 hours at \$285.00 per hour, totaling \$1,482.00.

---

### Payment Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
5/2/2023	Check Number 67301 against Inv# 257	(\$441.00)
7/18/2023	Check Number 67685 against Inv# 372	(\$282.00)
<b>Total Payments Received:</b>		<b>(\$723.00)</b>

---

### Current Invoice Summary

<b>Prior Balance:</b>	\$723.00	
<b>Payments Received:</b>	(\$723.00)	<b>Last Payment: 7/18/2023</b>
<b>Unpaid Prior Balance:</b>	\$0.00	
<b>Current Fees:</b>	\$2,292.00	
<b>Advanced Costs:</b>	\$0.00	
<b>TOTAL AMOUNT DUE:</b>	<b>\$2,292.00</b>	

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September 08, 2023

Invoice No. 458

Big Sandy RECC  
Mr. Bruce Aaron Davis  
504 11th St.  
Paintsville, KY 41240

---

Client Number: 00500 Big Sandy RECC  
Matter 00500-0002 Big Sandy RECC - 2023 Rate Case  
For Services Rendered Through 8/31/2023.

---

**Fees**

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
8/18/2023	BHK	Discussion with A. Honaker re: work plan for application exhibits, notice of intent and notice for e filing.	0.30	\$81.00
8/18/2023	LAH	Conference with B. Koenig re next steps and division of work and timing for filing.	0.30	\$85.50
8/22/2023	LAH	Exchange emails with R. Slone re customer notice and deadline for Kentucky Living.	0.20	\$57.00
8/23/2023	BHK	Draft abbreviated customer notice and sent draft to A. Honaker.	0.60	\$162.00
8/23/2023	LAH	Review abbreviated customer notice from B. Koenig.	0.20	\$57.00
8/23/2023	BHK	Draft notice to use electronic procedures and cover letter; exchange emails with A. Honaker re same; electronically file same.	0.40	\$108.00
8/23/2023	LAH	Review notice to use electronic procedures from B. Koenig; review as filed.	0.20	\$57.00
8/24/2023	LAH	Review information provided by J. Wolfram re financial files	0.80	\$228.00

Continued On Next Page

8/24/2023	BHK	Review emails and attachments from J. Wolfram re financial exhibits.	0.70	\$189.00
8/25/2023	LAH	Review email and attachment from J. Wolfram; review and edit draft customer notice; email same to J. Wolfram; telephone conference with B. A. Davis re publishing of customer notice; exchange texts with J. Wolfram re same; telephone conference with B. Koenig re timing of filing and next steps.	0.80	\$228.00
8/25/2023	LAH	Review emails from J. Wolfram, et. al re rates for customer notice.	0.20	\$57.00
8/25/2023	BHK	Review multiple emails from J. Wolfram, et. al. re drafts for filing; conference with A. Honaker re same.	0.80	\$216.00
8/28/2023	BHK	Compare numbers from J. Wolfram and draft abbreviated customer notice and review of social media notation from notes emailed from client.	0.40	\$108.00
8/28/2023	LAH	Exchange emails with J. Wolfram re customer notice; exchange emails with R. Slone re same; edit customer notice; telephone conference with B.A. Davis and R. Slone.	0.40	\$114.00
8/28/2023	BHK	Multiple emails discussion re: Notice preparation.	0.30	\$81.00

**Billable Hours / Fees:      6.60      \$1,828.50**

### Timekeeper Summary

Timekeeper LAH worked 3.10 hours at \$285.00 per hour, totaling \$883.50.

Timekeeper BHK worked 3.50 hours at \$270.00 per hour, totaling \$945.00.

### Payment Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
8/18/2023	Check Number 67822 against Inv# 409	(\$2,292.00)
<b>Total Payments Received:</b>		<b>(\$2,292.00)</b>

Client Number: 00500  
Matter Number: 00500-0002

9/8/2023  
Page: 3

### Current Invoice Summary

<b>Prior Balance:</b>	\$2,292.00	
<b>Payments Received:</b>	(\$2,292.00)	<b>Last Payment: 8/18/2023</b>
<b>Unpaid Prior Balance:</b>	<u>\$0.00</u>	
<b>Current Fees:</b>	\$1,828.50	
<b>Advanced Costs:</b>	<u>\$0.00</u>	
<b>TOTAL AMOUNT DUE:</b>	<u><u>\$1,828.50</u></u>	

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October 03, 2023

Invoice No. 493

Big Sandy RECC  
Mr. Bruce Aaron Davis  
504 11th St.  
Paintsville, KY 41240

---

Client Number: 00500 Big Sandy RECC  
Matter 00500-0002 Big Sandy RECC - 2023 Rate Case  
For Services Rendered Through 9/30/2023.

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<b>Fees</b>				
<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
9/4/2023	LAH	Draft Notice of Intent; prepare for electronic filing; electronically file same; exchange emails with B. Koenig re filing of same.	0.40	\$114.00
9/5/2023	LAH	Telephone conference with B. A. Davis re timeline and next steps.	0.10	\$28.50
9/5/2023	BHK	Email and discussion with A. Honaker re: Big Sandy Notice of Intent and notice period.	0.20	\$54.00
9/8/2023	LAH	Review emails from J. Wolfram and email chain from J. Prater re pro forma adjustments for rate proceeding; telephone conference with J. Wolfram re same.	0.40	\$114.00
9/8/2023	LAH	Telephone conference with B. Koenig re notice of intent filing and next steps	0.20	\$57.00
9/13/2023	BHK	Drafting application exhibits for preparation for rate application, discussion with A. Honaker re: progress of pro forma numbers and timeline from notice of intent.	2.70	\$729.00
9/13/2023	LAH	Conference with B. Koenig re progress of drafts and pro forma adjustments.	0.20	\$57.00

Continued On Next Page

9/14/2023	LAH	Begin draft testimony Q & A for B.A. Davis and R. Slone; telephone conference with B. Koenig re same; email drafts to B. Koenig for review.	1.90	\$541.50
9/14/2023	BHK	Revisions to application documents to prepare for clients.	1.30	\$351.00
9/14/2023	BHK	Conference with A. Honaker re draft testimony and need to review same.	0.20	\$54.00
9/15/2023	BHK	Complete and edit to application exhibit sheets, table of contents, proposed testimony questions for client.	1.40	\$378.00
9/15/2023	LAH	Draft testimony for B.A. Davis and R. Slone; email same to B. Koenig for review; review emails from B. Koenig re same.	1.10	\$313.50
9/18/2023	BHK	Review application exhibits, drafts. Discussion with A. Honaker re: required information, work plan. Next steps.	1.70	\$459.00
9/18/2023	LAH	Review draft Application, TOC and testimony; email same to team for review and completion.	1.00	\$285.00
9/19/2023	BHK	Discussion with A. Honaker re: work plan and Application prep. Meeting with R. Slone and BA Davis.	0.40	\$108.00
9/19/2023	LAH	Review emails from J. Wolfram, et. al. re draft documents; telephone conference with R. Slone re same; separate telephone conference with J. Wolfram re same; exchange emails re meeting request to discuss items needed.	0.80	\$228.00
9/19/2023	LAH	Conference with B. Koenig re next steps in drafting in reviewing, items still needed and updates from J. Wolfram.	0.40	\$114.00
9/20/2023	BHK	Review of q and a drafts fro A. Honaker to send to R. Slone and B. Davis for application preparation. Discussion of work plan with A. Honaker. Emails and file review for application preparation.	2.30	\$621.00
9/21/2023	BHK	Review of materials prepared in draft form for clients and review of email to search for needed content and information to discuss in the meeting with BA Davis and R. Slone. Teams Meeting with R. Slone and BA Davis and J. Wolfram and A. Honaker to discussion materials needed for application preparation, procedures and requirements for rate application.	2.80	\$756.00

Continued On Next Page

9/21/2023	LAH	Participate in video conference with B. A. Davis, et. al. re rate case preparation; review email and attachments from R. Slone re exhibits needed for rate case filing; conference with B. Koenig re same.	1.50	\$427.50
9/26/2023	BHK	Drafting application exhibits.	1.70	\$459.00
9/27/2023	BHK	Drafting application exhibits, discussion with A. Honaker re: work plan and narrative points for application, emails from A. Honaker, R. Slone.	2.50	\$675.00
9/27/2023	LAH	Exchange emails with R. Slone re exhibits provided; telephone conference with B. Koenig re status.	0.30	\$85.50
9/27/2023	LAH	Email B. A. Davis re providing talking points; review email and attachment from N. Wiley.	0.30	\$85.50
9/27/2023	BHK	Discussion with A. Honaker re: Application status.	0.30	\$81.00
9/28/2023	BHK	Reviewing, editing and formatting exhibits for the rate application.	2.40	\$648.00
9/29/2023	BHK	Revising, editing, drafting exhibits for application, attachments, excel sheet notes, emails to team, discussion with A. Honaker re: content.	4.20	\$1,134.00
9/29/2023	LAH	Telephone conference with B. Koenig re status of rate case document drafting.	0.50	\$142.50
9/30/2023	LAH	Review emails and begin reviewing drafts from B. Koenig for streamline filing.	0.50	\$142.50
9/30/2023	BHK	Review of application exhibit sheets revision and drafting of exhibit sheets, emails exchanged with A. Honaker for prep of Application.	2.30	\$621.00

Billable Hours / Fees: 36.00      \$9,864.00

### Timekeeper Summary

Timekeeper LAH worked 9.60 hours at \$285.00 per hour, totaling \$2,736.00.

Timekeeper BHK worked 26.40 hours at \$270.00 per hour, totaling \$7,128.00.

Continued On Next Page

Client Number: 00500  
Matter Number: 00500-0002

10/3/2023  
Page: 4

### Payment Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>
9/25/2023	Check Number 67973 against Inv# 458	(\$1,828.50)
<b>Total Payments Received:</b>		<b>(\$1,828.50)</b>

---

### Current Invoice Summary

<b>Prior Balance:</b>	\$1,828.50	
<b>Payments Received:</b>	(\$1,828.50)	<b>Last Payment: 9/25/2023</b>
<b>Unpaid Prior Balance:</b>	\$0.00	
<b>Current Fees:</b>	\$9,864.00	
<b>Advanced Costs:</b>	\$0.00	
<b>TOTAL AMOUNT DUE:</b>	<b>\$9,864.00</b>	

Thank You for Letting Us Serve You  
Payment Due Upon Receipt.



**CATALYST**  
**CONSULTING LLC**

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

September 1, 2023

Robin Slone  
Accounting Manager  
Big Sandy RECC  
504 11th Street  
Paintsville, KY 41240

Dear Robin:

Enclosed please find the invoice for services provided by Catalyst Consulting LLC to Big Sandy RECC for the month of August 2023.

Please let me know if you have any questions. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "John Wolfram", with a long, sweeping underline.

John Wolfram  
Principal

Enclosure

	<h1>CATALYST</h1> <p>CONSULTING LLC</p>
	<p>3308 Haddon Road          Louisville, KY 40241          (502) 599-1739          johnwolfram@catalystcllc.com</p>

**INVOICE**

<b>Date:</b> September 1, 2023	<b>Invoice #:</b> 230806
<b>Client:</b>  Big Sandy RECC 504 11th Street Paintsville, KY 41240  Attn: Robin Slone	<b>Project:</b>  2022 COS & Rate Review Case No. 2023-00 ____  For Services Provided in August 2023

#	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram -- consulting support for electric rate review. Prepare present and proposed rates and notice. Calls and emails with staff on same.	6.0 hours	\$225.00	\$ 1,350.00
<b>TOTAL</b>					<b>\$ 1,350.00</b>

Please remit payment to Catalyst Consulting LLC as noted above. Thank you.



**CATALYST**  
**CONSULTING LLC**

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

July 1, 2023

Robin Slone  
Accounting Manager  
Big Sandy RECC  
504 11th Street  
Paintsville, KY 41240

Dear Robin:

Enclosed please find the invoice for services provided by Catalyst Consulting LLC to Big Sandy RECC for the month of June 2023.

Please let me know if you have any questions. Thank you.

Sincerely,

John Wolfram  
Principal

Enclosure



**CATALYST**  
**CONSULTING LLC**

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

**INVOICE**

<b>Date:</b> July 1, 2023	<b>Invoice #:</b> 230606
<b>Client:</b>  Big Sandy RECC 504 11th Street Paintsville, KY 41240  Attn: Robin Slone	<b>Project:</b>  2022 COS & Rate Review Case No. _____  For Services Provided in June 2023

#	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for electric rate review. Continue COS modeling. Calls and emails with staff on same.	13.5 hours	\$225.00	\$ 3,037.50
<b>TOTAL</b>					<b>\$ 3,037.50</b>

Please remit payment to Catalyst Consulting LLC as noted above. Thank you.





**CATALYST**  
**CONSULTING LLC**

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

August 1, 2023

Robin Slone  
Accounting Manager  
Big Sandy RECC  
504 11th Street  
Paintsville, KY 41240

Dear Robin:

Enclosed please find the invoice for services provided by Catalyst Consulting LLC to Big Sandy RECC for the month of July 2023.

Please let me know if you have any questions. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "John Wolfram", with a long, sweeping underline.

John Wolfram  
Principal

Enclosure



**CATALYST**  
**CONSULTING LLC**

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

**INVOICE**

<b>Date:</b> August 1, 2023	<b>Invoice #:</b> 230706
<b>Client:</b> Big Sandy RECC 504 11th Street Paintsville, KY 41240  Attn: Robin Slone	<b>Project:</b> 2022 COS & Rate Review Case No. _____  For Services Provided in July 2023

#	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for electric rate review. Present unadjusted COS result to BOD. Begin adjustments. Calls and emails with staff on same.	23.0 hours	\$225.00	\$ 5,175.00
2	Mileage	7/27 Travel to Big Sandy	366.0	0.655	\$ 239.73
<b>TOTAL</b>					<b>\$ 5,414.73</b>

Please remit payment to Catalyst Consulting LLC as noted above. Thank you.



**CATALYST**  
**CONSULTING LLC**

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

June 1, 2023

Robin Slone  
Accounting Manager  
Big Sandy RECC  
504 11th Street  
Paintsville, KY 41240

Dear Robin:

Enclosed please find the invoice for services provided by Catalyst Consulting LLC to Big Sandy RECC for the month of May 2023.

Please let me know if you have any questions. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "John Wolfram", with a long, sweeping underline.

John Wolfram  
Principal

Enclosure



**INVOICE**

<b>Date:</b> June 1, 2023	<b>Invoice #:</b> 230509
<b>Client:</b> Big Sandy RECC 504 11th Street Paintsville, KY 41240  Attn: Robin Slone	<b>Project:</b> 2022 COS & Rate Review Case No. _____  For Services Provided in May 2023

#	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for electric rate review. Continue COS modeling. Calls and emails with staff on same.	6.0 hours	\$225.00	\$ 1,350.00
<b>TOTAL</b>					<b>\$ 1,350.00</b>

Please remit payment to Catalyst Consulting LLC as noted above. Thank you.



**CATALYST**  
**CONSULTING LLC**

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

May 1, 2023

Robin Slone  
Accounting Manager  
Big Sandy RECC  
504 11th Street  
Paintsville, KY 41240

Dear Robin:

Enclosed please find the invoice for services provided by Catalyst Consulting LLC to Big Sandy RECC for the month of April 2023.

Please let me know if you have any questions. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "John Wolfram", with a long, sweeping underline.

John Wolfram  
Principal

Enclosure



**CATALYST**  
**CONSULTING LLC**

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

**INVOICE**

<b>Date:</b> May 1, 2023	<b>Invoice #:</b> 230405
<b>Client:</b>  Big Sandy RECC 504 11th Street Paintsville, KY 41240  Attn: Robin Slone	<b>Project:</b>  2022 COS & Rate Review Case No. _____  For Services Provided in April 2023

#	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for electric rate review. Begin revenue requirement and COS modeling. Calls and emails with staff on same.	5.5 hours	\$225.00	\$ 1,237.50
<b>TOTAL</b>					<b>\$ 1,237.50</b>

Please remit payment to Catalyst Consulting LLC as noted above. Thank you.



**CATALYST**  
**CONSULTING LLC**

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

April 1, 2023

Robin Slone  
Accounting Manager  
Big Sandy RECC  
504 11th Street  
Paintsville, KY 41240

Dear Robin:

Enclosed please find the invoice for services provided by Catalyst Consulting LLC to Big Sandy RECC for the month of March 2023.

Please let me know if you have any questions. Thank you.

Sincerely,

John Wolfram  
Principal

Enclosure



**CATALYST**  
**CONSULTING LLC**

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

**INVOICE**

<b>Date:</b> April 1, 2023	<b>Invoice #:</b> 230306
<b>Client:</b>  Big Sandy RECC 504 11th Street Paintsville, KY 41240  Attn: Robin Slone	<b>Project:</b>  2022 COS & Rate Review Case No. _____  For Services Provided in March 2023

#	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for electric rate review. Prepare initial data request. Begin processing responses and initializing models. Calls and emails with staff on same.	6.0 hours	\$225.00	\$ 1,350.00
<b>TOTAL</b>					<b>\$ 1,350.00</b>

Please remit payment to Catalyst Consulting LLC as noted above. Thank you.



ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY