

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	)	2024-00287

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BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION'S  
VERIFIED RESPONSE TO  
ATTORNEY GENERAL'S POST-HEARING REQUEST FOR INFORMATION  
ENTERED FEBRUARY 20, 2025

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Comes now Big Sandy Rural Electric Cooperative Corporation (Big Sandy), by counsel,  
and does hereby tender its Verified Response to Attorney General's Post-Hearing Request for  
Information entered February 20, 2025.

Filed: February 28, 2025

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

In the Matter of:

Electronic Application of Big Sandy Rural )  
Electric Cooperative Corporation for a )  
General Adjustment of Rates and Other )                      Case No. 2024-00287  
General Relief )

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**VERIFICATION OF JEFF PRATER**

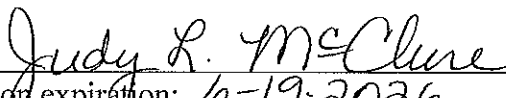
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COMMONWEALTH OF KENTUCKY     )  
  )  
COUNTY OF JOHNSON                )

Jeff Prater, President and General Manager of Big Sandy Rural Electric Cooperative Corporation, being duly sworn, states that he has supervised the preparation of certain responses to the Attorney General's Post-Hearing Request for Information 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.

  
\_\_\_\_\_  
Jeff Prater

The foregoing Verification was signed, acknowledged and sworn to before me this 27<sup>th</sup> day of February 27, 2025, by Jeff Prater.

  
\_\_\_\_\_  
Commission expiration: 6-19-2026

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

Electronic Application of Big Sandy Rural )  
Electric Cooperative Corporation for a ) Case No. 2024-00287  
General Adjustment of Rates and Other )  
General Relief

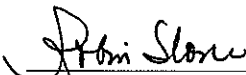
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VERIFICATION OF ROBIN SLONE

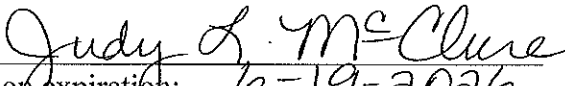
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COMMONWEALTH OF KENTUCKY )  
 )  
COUNTY OF JOHNSON )

Robin Slone, Accounting Manager for Big Sandy Rural Electric Cooperative Corporation, being duly sworn, states that she has supervised the preparation of certain responses to the Attorney General's Post-Hearing Request for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

  
\_\_\_\_\_  
Robin Slone

The foregoing Verification was signed, acknowledged and sworn to before me this 27<sup>th</sup> day of February, 2025, by Robin Slone.

  
\_\_\_\_\_  
Commission expiration: 6-19-2026

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

In the Matter of:

THE ELECTRONIC APPLICATION OF	)	
BIG SANDY RURAL ELECTRIC	)	CASE NO.
COOPERATIVE CORPORATION	)	2024-00287
FOR A GENERAL ADJUSTMENT	)	
OF RATES	)	

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**VERIFICATION OF JOHN WOLFRAM**

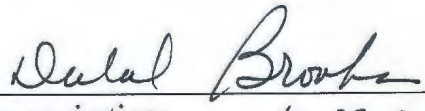
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COMMONWEALTH OF KENTUCKY	)
	)
COUNTY OF JEFFERSON	)

John Wolfram, being duly sworn, states that he has supervised the preparation of responses to certain post-hearing data requests 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 21<sup>st</sup> day of February 2025, by John Wolfram.

  
\_\_\_\_\_  
Commission expiration: 10-23-2027

<b>DALAL BROOKS</b> Notary Public - State at Large Kentucky My Commission Expires Oct. 23, 2027 Notary ID KYNP81483
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**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2024-00287**  
**Attorney General's Second Request for Information**

**Request 1:** . Refer to Big Sandy RECC's response to the Attorney General's Second Request for Information ("Attorney General's Second Request"), Item 4, as well as to Mr. Prater's testimony at the February 18, 2025 evidentiary hearing.

- a. Provide the current number of Big Sandy RECC Board of Directors' members.
- b. Explain why Big Sandy RECC added one additional member to the Board of Directors in July 2020.
- c. Explain why the per diem for the Board of Directors was increased in December 2022.
- d. Provide the per diem for each Board of Director before December 2022.
- e. Provide the per diem for each Board of Director after December 2022

**Response 1(a):** There are currently seven (7) members on Big Sandy's Board of Directors.

**Response 1(b):** Big Sandy originally had a seven member Board of Directors. At some point, the Board of Directors reduced itself to six (6) members. However, the decision was made to return to seven (7) directors in order to better represent the member/customers of Big Sandy.

**Response 1(c):** The Board made this decision after reviewing the per diem's paid at other electric cooperatives in Kentucky. Being a board member is a 365 day per year job representing the constituents of his/her district. The Board performed a time study and the average board member spends 18 hours per month reviewing information, meeting preparation, and attendance at

meetings. This does not include the countless phone calls, messages, and questions from constituents.

**Response 1(d):** \$500.00.

**Response 1(e):** \$900.00

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2024-00287**  
**Attorney General's First Request for Information**

**Request 2:** Refer to John Wolfram's Rebuttal Testimony, page 11, in which he indicates that Big Sandy RECC's revised rate increase has been reduced by \$597,077, from \$3,458,483 to \$2,861,406. Provide a reconciliation between the original \$3,458,483 rate increase request and the reduced, revised rate increase request of \$2,861,406. Include in the reconciliation a breakdown of the \$597,077 reduction by specific type of adjustment (e.g. depreciation, wages and salaries, etc.) and the corresponding adjustment amount.

**Response 2:** Based on the cross examination of the Attorney General's expert witness, Greg Meyer, at the formal hearing and the additional explanation Mr. Meyer provided on why rounding in the year end customer adjustment calculation is inappropriate, Big Sandy reverses its position expressed in Wolfram Rebuttal and accepts the Attorney General's adjustment. The year-end customer adjustment should not include any rounding in the formula shown in Exhibit JW-2, Reference Schedule 1.05, line 15. Big Sandy has revised this calculation to remove the rounding, as described by Mr. Meyer in his direct testimony. This results in a reduction to the overall revenue deficiency of \$6,841, from \$2,861,406 to \$2,854,565. This results in a very slight reduction to the proposed residential energy charge. Please see Attachment AG PH DR-2 and the Excel spreadsheets provided separately.

**ATTACHMENT AG PH DR-2**



**BIG SANDY RECC**  
**Reconciliation of As-Filed and Rebuttal Positions**

**Post Hearing AG-2**

Line #	Item	As Filed	Rebuttal	PostHearing	Incr(Decr)	Reference
1	Requested Increase	\$ 3,458,483	\$ 2,861,406		\$ (597,077)	Exhibit JW-2, Page 1, Line 44
2						
3	<u>Expense Adjustments</u>					
4	1.03 Depreciation	\$ 376,017	\$ (58,093)		\$ (434,110)	Wolfram Rebuttal
5	1.09 Directors Fees	\$ (12,309)	\$ (22,703)		\$ (10,394)	AG 2-26, PSC 3-3
6	1.10 Wages & Salaries	\$ 170,101	\$ 17,529		\$ (152,572)	AG 2-26, PSC 3-3
7	Subtotal	\$ 533,810	\$ (63,267)		\$ (597,077)	
8						
9	<b>Additional PostHearing Refinement</b>					
10			Rebuttal	PostHearing	Incr(Decr)	
11	Requested Increase		\$ 2,861,406	\$ 2,854,565	\$ (6,841)	AG PH-2
12						
13	<u>Expense Adjustment</u>					
14	1.04 Year End Customers		\$ (13,948)	\$ (7,108)	\$ 6,840	AG PH-2

**BIG SANDY R.E.C.C.  
Present and Proposed Rates**

#	Item	Code	Present Revenue \$	Proposed Revenue \$	Revenue Increase \$	Revenue Increase %	Avg Bill Incr \$
1	Farm & Home	A1	\$ 19,446,234	\$ 21,952,828	\$ 2,506,594	12.89%	\$ 18.02
2	Commercial & Small Power	A2	\$ 1,383,782	\$ 1,383,782	\$ -	0.00%	\$ -
3	Large Power Service (25-750 kV)	LP	\$ 2,478,591	\$ 2,683,269	\$ 204,679	8.26%	\$ 106.44
4	Large Power Service (750 kVA +)	LPR	\$ 1,056,847	\$ 1,067,458	\$ 10,611	1.00%	\$ 104.03
5	Industrial	IND-1B	\$ 580,948	\$ 622,987	\$ 42,039	7.24%	\$ 3,503.24
6	Lighting	YL1	\$ 980,844	\$ 1,071,150	\$ 90,306	9.21%	NA
7	Total Revenue		\$ 25,927,245	\$ 28,781,473	\$ 2,854,228	11.01%	NA
8	Target Revenue				\$ 2,854,565		
9	Rate Rounding Variance				\$ (337)		
10	Rate Rounding Variance				-0.01%		

**BIG SANDY R.E.C.C.**  
**Present and Proposed Rates**

#	Classification	Code	Billing Component	Billing Units	Test Year Rate	Test Year Revenue	Present Rate	Present Revenue	Proposed Rate	Rate Change	Proposed Revenue	Increase \$	%
1	Farm & Home	A1											
2			Customer Charge	139,123	21.95	\$ 3,053,750	21.95	\$ 3,053,750	29.00	7.05	\$ 4,034,567	\$ 980,817	32.1%
3			Energy Charge per kWh	142,863,015	0.08877	\$ 12,681,950	0.10064	\$ 14,377,734	0.11132	0.01068	\$ 15,903,511	\$ 1,525,777	10.6%
4			Total Base Rates			\$ 15,735,700		\$ 17,431,484			\$ 19,938,078	\$ 2,506,594	14.4%
5			FAC			\$ 1,753,825		\$ 58,041			\$ 58,041	\$ -	0.0%
6			ES			\$ 1,956,145		\$ 1,956,145			\$ 1,956,145	\$ -	0.0%
7			Envirowatts			\$ 564		\$ 564			\$ 564	\$ -	0.0%
8			Other			\$ -		\$ -			\$ -	\$ -	0.0%
9			Total Riders			\$ 3,710,534		\$ 2,014,750			\$ 2,014,750	\$ -	0.0%
10			TOTAL REVENUE			\$ 19,446,234		\$ 19,446,234			\$ 21,952,828	\$ 2,506,594	12.9%
11			Average	1,027		\$ 139.78		\$ 139.78			\$ 157.79	\$ 18.02	12.9%
12													
13	Commercial & Small Power	A2											
14			Customer Charge	10,481	30.98	\$ 324,701	30.98	\$ 324,701	30.98	-	\$ 324,701	\$ -	0.0%
15			Demand Charge per kW	39,332	5.68	\$ 223,408	5.68	\$ 223,408	5.68	-	\$ 223,408	\$ -	0.0%
16			Energy Charge per kWh	8,504,773	0.06973	\$ 593,038	0.08160	\$ 693,989	0.08160	-	\$ 693,989	\$ -	0.0%
17			Total Base Rates			\$ 1,141,148		\$ 1,242,099			\$ 1,242,099	\$ -	0.0%
18			FAC			\$ 104,385		\$ 3,434			\$ 3,434	\$ -	0.0%
19			ES			\$ 138,216		\$ 138,216			\$ 138,216	\$ -	0.0%
20			Envirowatts			\$ 33		\$ 33			\$ 33	\$ -	0.0%
21			Other			\$ -		\$ -			\$ -	\$ -	0.0%
22			Total Riders			\$ 242,634		\$ 141,682			\$ 141,682	\$ -	0.0%
23			TOTAL REVENUE			\$ 1,383,782		\$ 1,383,782			\$ 1,383,782	\$ -	0.0%
24			Average	815		\$ 132.03		\$ 132.03			\$ 132.03	\$ -	0.0%
25													

**BIG SANDY R.E.C.C.**  
**Present and Proposed Rates**

#	Classification	Code	Billing Component	Billing Units	Test Year Rate	Test Year Revenue	Present Rate	Present Revenue	Proposed Rate	Rate Change	Proposed Revenue	Increase \$	%
26	Large Power Service (25-750 kV)	LP											
27			Customer Charge	1,923	96.34	\$ 185,262	96.34	\$ 185,262	96.34	-	\$ 185,262	\$ -	0.0%
28			Demand Charge per kW	79,987	6.48	\$ 518,313	6.48	\$ 518,313	6.48	-	\$ 518,313	\$ -	0.0%
29			Energy Charge Secondary per kWh	6,841,625	0.05893	\$ 403,177	0.07080	\$ 484,387	0.08037	0.00957	\$ 549,861	\$ 65,474	13.5%
30			Energy Charge Primary per kWh	15,963,792	0.05261	\$ 839,855	0.06448	\$ 1,029,345	0.07320	0.00872	\$ 1,168,550	\$ 139,204	13.5%
31			Total Base Rates			\$ 1,946,606		\$ 2,217,307			\$ 2,421,985	\$ 204,679	9.2%
32			FAC			\$ 276,653		\$ 5,953			\$ 5,953	\$ -	0.0%
33			ES			\$ 255,331		\$ 255,331			\$ 255,331	\$ -	0.0%
34			Envirowatts			\$ -		\$ -			\$ -	\$ -	0.0%
35			Other			\$ -		\$ -			\$ -	\$ -	0.0%
36			Total Riders			\$ 531,984		\$ 261,284			\$ 261,284	\$ -	0.0%
37			TOTAL REVENUE			\$ 2,478,591		\$ 2,478,591			\$ 2,683,269	\$ 204,679	8.3%
38			Average	8,302		\$ 1,288.92		\$ 1,288.92			\$ 1,395.36	\$ 106.44	8.3%
40	Large Power Service (750 kVA +)	LPR											
41			Customer Charge	102	118.25	\$ 12,062	118.25	\$ 12,062	118.25	-	\$ 12,062	\$ -	0.0%
42			Demand Charge per kW	39,891	6.68	\$ 266,473	6.68	\$ 266,473	6.68	-	\$ 266,473	\$ -	0.0%
43			Energy Charge Secondary per kWh	-	0.05844	\$ -	0.07031	\$ -	0.07141	0.00110	\$ -	\$ -	0.0%
44			Energy Charge Primary per kWh	10,505,980	0.05218	\$ 548,202	0.06405	\$ 672,908	0.06506	0.00101	\$ 683,519	\$ 10,611	1.6%
45			Total Base Rates			\$ 826,736		\$ 951,442			\$ 962,053	\$ 10,611	1.1%
46			FAC			\$ 127,876		\$ 3,170			\$ 3,170	\$ -	0.0%
47			ES			\$ 102,234		\$ 102,234			\$ 102,234	\$ -	0.0%
48			Envirowatts			\$ -		\$ -			\$ -	\$ -	0.0%
49			Other			\$ -		\$ -			\$ -	\$ -	0.0%
50			Total Riders			\$ 230,110		\$ 105,404			\$ 105,404	\$ -	0.0%
51			TOTAL REVENUE			\$ 1,056,847		\$ 1,056,847			\$ 1,067,458	\$ 10,611	1.0%
52			Average	103,000		\$ 10,361.24		\$ 10,361.24			\$ 10,465.27	\$ 104.03	1.0%
54	Industrial	IND-1B											
55			Customer Charge	12	179.01	\$ 2,148	179.01	\$ 2,148	179.01	-	\$ 2,148	\$ -	0.0%
55			Demand Charge-Contract per kW	12,521	6.65	\$ 83,263	6.65	\$ 83,263	7.49	0.84	\$ 93,781	\$ 10,517	12.6%
56			Demand Charge-Excess per kW	-	9.65	\$ -	9.65	\$ -	9.98	0.33	\$ -	\$ -	0.0%
57			Energy Charge Secondary per kWh	-	0.05348	\$ -	0.06535	\$ -	0.07006	0.00471	\$ -	\$ -	0.0%
58			Energy Charge Primary per kWh	6,778,800	0.05275	\$ 357,582	0.06462	\$ 438,046	0.06927	0.00465	\$ 469,567	\$ 31,521	7.2%
59			Total Base Rates			\$ 442,993		\$ 523,458			\$ 565,497	\$ 42,039	8.0%
60			FAC			\$ 81,844		\$ 1,380			\$ 1,380	\$ -	0.0%
61			ES			\$ 56,110		\$ 56,110			\$ 56,110	\$ -	0.0%
62			Envirowatts			\$ -		\$ -			\$ -	\$ -	0.0%
63			Other			\$ -		\$ -			\$ -	\$ -	0.0%
64			Total Riders			\$ 137,955		\$ 57,490			\$ 57,490	\$ -	0.0%
65			TOTAL REVENUE			\$ 580,948		\$ 580,948			\$ 622,987	\$ 42,039	7.2%
66			Average	564,900		\$ 48,412.32		\$ 48,412.32			\$ 51,915.57	\$ 3,503.24	7.2%
67													

**BIG SANDY R.E.C.C.**  
**Present and Proposed Rates**

#	Classification	Code	Billing Component	Billing Units	Test Year Rate	Test Year Revenue	Present Rate	Present Revenue	Proposed Rate	Rate Change	Proposed Revenue	Increase \$	%
68	Lighting	YL1											
69			146 WATT FLOOD	348	14.09 \$	4,903	15.91 \$	5,537	17.38	1.47 \$	6,048 \$	512	9.2%
70			150 WATT HIGH PRESSURE SODIUM	96	9.50 \$	912	10.33 \$	992	11.28	0.95 \$	1,083 \$	91	9.2%
71			250 WATT HIGH PRESSURE SODIUM	48	14.09 \$	676	15.91 \$	764	17.38	1.47 \$	834 \$	71	9.2%
72			85 WATT INDUCTION	2,064	9.50 \$	19,608	10.33 \$	21,321	11.28	0.95 \$	23,282 \$	1,961	9.2%
73			145 WATT LED	11,964	14.09 \$	168,573	15.91 \$	190,347	17.38	1.47 \$	207,934 \$	17,587	9.2%
74			55 WATT LED	16,308	9.50 \$	154,926	10.33 \$	168,462	11.28	0.95 \$	183,954 \$	15,493	9.2%
75			60 WATT LED	1,680	9.50 \$	15,960	10.33 \$	17,354	11.28	0.95 \$	18,950 \$	1,596	9.2%
76			65 WATT LED	6,360	9.50 \$	60,420	10.33 \$	65,699	11.28	0.95 \$	71,741 \$	6,042	9.2%
77			70 WATT LED	24,060	9.50 \$	228,570	10.33 \$	248,540	11.28	0.95 \$	271,397 \$	22,857	9.2%
78			100 WATT METAL HALIDE	804	9.50 \$	7,638	10.33 \$	8,305	11.28	0.95 \$	9,069 \$	764	9.2%
79			250 WATT FLOOD METAL HALIDE	336	19.26 \$	6,471	21.08 \$	7,083	23.02	1.94 \$	7,735 \$	652	9.2%
80			250 WATT METAL HALIDE	180	14.09 \$	2,536	15.91 \$	2,864	17.38	1.47 \$	3,128 \$	265	9.2%
81			175 WATT MERCURY VAPOR	18,936	9.50 \$	179,892	10.33 \$	195,609	11.28	0.95 \$	213,598 \$	17,989	9.2%
82			400 WATT FLOOD MERCURY VAPOR	600	19.26 \$	11,556	21.08 \$	12,648	23.02	1.94 \$	13,812 \$	1,164	9.2%
83			400 WATT MERCURY VAPOR	2,220	14.09 \$	31,280	15.91 \$	35,320	17.38	1.47 \$	38,584 \$	3,263	9.2%
84			500 WATT MERCURY VAPOR	-	16.47 \$	-	18.96 \$	-	20.71	1.75 \$	- \$	-	0.0%
85			1500 WATT MERCURY VAPOR	-	37.74 \$	-	45.22 \$	-	49.39	4.17 \$	- \$	-	0.0%
86			Total Base Rates		\$	893,922	\$	980,844		\$	1,071,150	\$	90,306 9.2%
87			FAC		\$	-	\$	-		\$	-	\$	- 0.0%
88			ES		\$	-	\$	-		\$	-	\$	- 0.0%
89			Envirowatts		\$	-	\$	-		\$	-	\$	- 0.0%
90			Other										
91			Total Riders		\$	-	\$	-		\$	-	\$	- 0.0%
92			TOTAL REVENUE		\$	893,922	\$	980,844		\$	1,071,150	\$	90,306 9.2%
93													
94													
95													
96	TOTALS		Total Base Rates		\$	20,987,105	\$	23,346,634		\$	26,200,862	\$	2,854,228 12.2%
97			FAC		\$	2,344,584	\$	71,978		\$	71,978	\$	- 0.0%
98			ES		\$	2,508,036	\$	2,508,036		\$	2,508,036	\$	- 0.0%
99			Envirowatts		\$	597	\$	597		\$	597	\$	- 0.0%
100			Other		\$	-	\$	-		\$	-	\$	- 0.0%
101			Total Riders		\$	4,853,217	\$	2,580,611		\$	2,580,611	\$	- 0.0%
102			TOTAL REVENUE		\$	25,840,322	\$	25,927,245		\$	28,781,473	\$	2,854,228 11.0%
103													
104			Rate Rounding Variance								\$	(337)	-0.012%
105							FAC Roll-in >	0.01187					
106			<b>TARGET INCREASE:</b>								<b>\$</b>	<b>2,854,565</b>	

**BIG SANDY R.E.C.C.**  
**Estimated Monthly Increase by Usage**  
**Residential**

#	Monthly kWh	Present Base Rates				Proposed Base Rates				Increase	
		Customer	Energy	Riders	SubTotal	Customer	Energy	Riders	SubTotal	\$	%
		\$ 21.95	\$ 0.10064	\$ 0.01410		\$ 29.00	\$ 0.11132	\$ 0.01410			
1	-	\$ 21.95	\$ -	\$ -	\$ 21.95	\$ 29.00	\$ -	\$ -	\$ 29.00	\$ 7.05	32.1%
2	100	\$ 21.95	\$ 10.06	\$ 1.41	\$ 33.42	\$ 29.00	\$ 11.13	\$ 1.41	\$ 41.54	\$ 8.12	24.3%
3	200	\$ 21.95	\$ 20.13	\$ 2.82	\$ 44.90	\$ 29.00	\$ 22.26	\$ 2.82	\$ 54.08	\$ 9.19	20.5%
4	300	\$ 21.95	\$ 30.19	\$ 4.23	\$ 56.37	\$ 29.00	\$ 33.40	\$ 4.23	\$ 66.63	\$ 10.25	18.2%
5	400	\$ 21.95	\$ 40.26	\$ 5.64	\$ 67.85	\$ 29.00	\$ 44.53	\$ 5.64	\$ 79.17	\$ 11.32	16.7%
6	500	\$ 21.95	\$ 50.32	\$ 7.05	\$ 79.32	\$ 29.00	\$ 55.66	\$ 7.05	\$ 91.71	\$ 12.39	15.6%
7	600	\$ 21.95	\$ 60.38	\$ 8.46	\$ 90.80	\$ 29.00	\$ 66.79	\$ 8.46	\$ 104.25	\$ 13.46	14.8%
8	700	\$ 21.95	\$ 70.45	\$ 9.87	\$ 102.27	\$ 29.00	\$ 77.92	\$ 9.87	\$ 116.80	\$ 14.53	14.2%
9	800	\$ 21.95	\$ 80.51	\$ 11.28	\$ 113.74	\$ 29.00	\$ 89.06	\$ 11.28	\$ 129.34	\$ 15.59	13.7%
10	900	\$ 21.95	\$ 90.58	\$ 12.69	\$ 125.22	\$ 29.00	\$ 100.19	\$ 12.69	\$ 141.88	\$ 16.66	13.3%
11	1,000	\$ 21.95	\$ 100.64	\$ 14.10	\$ 136.69	\$ 29.00	\$ 111.32	\$ 14.10	\$ 154.42	\$ 17.73	13.0%
12	1,100	\$ 21.95	\$ 110.70	\$ 15.51	\$ 148.17	\$ 29.00	\$ 122.45	\$ 15.51	\$ 166.96	\$ 18.80	12.7%
13	1,200	\$ 21.95	\$ 120.77	\$ 16.92	\$ 159.64	\$ 29.00	\$ 133.58	\$ 16.92	\$ 179.51	\$ 19.87	12.4%
14	1,300	\$ 21.95	\$ 130.83	\$ 18.33	\$ 171.12	\$ 29.00	\$ 144.72	\$ 18.33	\$ 192.05	\$ 20.93	12.2%
15	1,400	\$ 21.95	\$ 140.90	\$ 19.74	\$ 182.59	\$ 29.00	\$ 155.85	\$ 19.74	\$ 204.59	\$ 22.00	12.0%
16	1,500	\$ 21.95	\$ 150.96	\$ 21.15	\$ 194.06	\$ 29.00	\$ 166.98	\$ 21.15	\$ 217.13	\$ 23.07	11.9%
17	1,600	\$ 21.95	\$ 161.02	\$ 22.56	\$ 205.54	\$ 29.00	\$ 178.11	\$ 22.56	\$ 229.68	\$ 24.14	11.7%
18	1,700	\$ 21.95	\$ 171.09	\$ 23.97	\$ 217.01	\$ 29.00	\$ 189.24	\$ 23.97	\$ 242.22	\$ 25.21	11.6%
19	1,800	\$ 21.95	\$ 181.15	\$ 25.38	\$ 228.49	\$ 29.00	\$ 200.38	\$ 25.38	\$ 254.76	\$ 26.27	11.5%
20	1,900	\$ 21.95	\$ 191.22	\$ 26.80	\$ 239.96	\$ 29.00	\$ 211.51	\$ 26.80	\$ 267.30	\$ 27.34	11.4%
21	2,000	\$ 21.95	\$ 201.28	\$ 28.21	\$ 251.44	\$ 29.00	\$ 222.64	\$ 28.21	\$ 279.85	\$ 28.41	11.3%
22	2,100	\$ 21.95	\$ 211.34	\$ 29.62	\$ 262.91	\$ 29.00	\$ 233.77	\$ 29.62	\$ 292.39	\$ 29.48	11.2%
23	2,200	\$ 21.95	\$ 221.41	\$ 31.03	\$ 274.38	\$ 29.00	\$ 244.90	\$ 31.03	\$ 304.93	\$ 30.55	11.1%
24	2,300	\$ 21.95	\$ 231.47	\$ 32.44	\$ 285.86	\$ 29.00	\$ 256.04	\$ 32.44	\$ 317.47	\$ 31.61	11.1%
25	2,400	\$ 21.95	\$ 241.54	\$ 33.85	\$ 297.33	\$ 29.00	\$ 267.17	\$ 33.85	\$ 330.01	\$ 32.68	11.0%
26	2,500	\$ 21.95	\$ 251.60	\$ 35.26	\$ 308.81	\$ 29.00	\$ 278.30	\$ 35.26	\$ 342.56	\$ 33.75	10.9%
27	2,600	\$ 21.95	\$ 261.66	\$ 36.67	\$ 320.28	\$ 29.00	\$ 289.43	\$ 36.67	\$ 355.10	\$ 34.82	10.9%
28	2,700	\$ 21.95	\$ 271.73	\$ 38.08	\$ 331.76	\$ 29.00	\$ 300.56	\$ 38.08	\$ 367.64	\$ 35.89	10.8%
29	2,800	\$ 21.95	\$ 281.79	\$ 39.49	\$ 343.23	\$ 29.00	\$ 311.70	\$ 39.49	\$ 380.18	\$ 36.95	10.8%
30	2,900	\$ 21.95	\$ 291.86	\$ 40.90	\$ 354.70	\$ 29.00	\$ 322.83	\$ 40.90	\$ 392.73	\$ 38.02	10.7%
31	3,000	\$ 21.95	\$ 301.92	\$ 42.31	\$ 366.18	\$ 29.00	\$ 333.96	\$ 42.31	\$ 405.27	\$ 39.09	10.7%
AVG	1,027	\$ 21.95	\$ 103.35	\$ 14.48	\$ 139.78	\$ 29.00	\$ 114.31	\$ 14.48	\$ 157.79	\$ 18.02	12.9%

**BIG SANDY RECC**  
**Statement of Operations & Revenue Requirement**  
**For the 12 Months Ended December 31, 2023**

PostHearing

Line #	Description (1)	Actual Rates Actual Test Yr (2)	Pro Forma Adjustment (3)	Present Rates Adj Test Yr (4)	Proposed Rates Adj Test Yr (6)
1	<u>Operating Revenues</u>				
2	Total Sales of Electric Energy	25,671,962	(4,892,850)	20,779,112	23,633,678
3	Other Electric Revenue	890,207		890,207	890,207
4	Total Operating Revenue	26,562,169	(4,892,850)	21,669,319	24,523,885
5					
6	<u>Operating Expenses:</u>				
7	Purchased Power	17,827,633	(4,608,349)	13,219,284	13,219,284
8	Distribution Operations	1,371,665	-	1,371,665	1,371,665
9	Distribution Maintenance	2,426,456	698,996	3,125,452	3,125,452
10	Customer Accounts	1,114,800	-	1,114,800	1,114,800
11	Customer Service	126,436	-	126,436	126,436
12	Sales Expense	39	-	39	39
13	A&G	1,607,355	(62,205)	1,545,150	1,545,150
14	Total O&M Expense	24,474,384	(3,971,559)	20,502,825	20,502,825
15					
16	Depreciation	2,629,280	(58,093)	2,571,187	2,571,187
17	Taxes - Other	25,966		25,966	25,966
18	Interest on LTD	778,919	119,118	898,037	898,037
19	Interest - Other	176,158		176,158	176,158
20	Other Deductions	14,010		14,010	14,010
21					
22	Total Cost of Electric Service	28,098,717	(3,910,533)	24,188,184	24,188,184
23					
24	Utility Operating Margins	(1,536,548)	(982,316)	(2,518,864)	335,701
25					
26	Non-Operating Margins - Interest	297,572		297,572	297,572
26a	Income(Loss) from Equity Investments	-		-	-
27	Non-Operating Margins - Other	141,740		141,740	141,740
28	G&T Capital Credits	412,311	(412,311)	-	-
29	Other Capital Credits	123,024		123,024	123,024
30					
31	Net Margins	(561,901)	(1,394,627)	(1,956,528)	898,037
32					
33	Cash Receipts from Lenders	46,904		46,904	46,904
34	OTIER	(0.91)		(1.75)	1.43
35	TIER	0.28		(1.18)	2.00
36	TIER excluding GTCC	(0.25)		(1.18)	2.00
37					
38	Target TIER	2.00		2.00	2.00
39	Margins at Target TIER	778,919		898,037	898,037
40	Revenue Requirement at Target TIER	28,877,636		25,086,221	25,086,221
41	Revenue Deficiency at Target TIER	1,340,820		2,854,565	(0)
42	Variance from Target TIER			(3.18)	-
43					
44	Potential Increase				2,854,565

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

*Post Hearing*

Reference Schedule #	Item (1)	Revenue (2)	Expense (3)	Non- Operating Income (4)	Net Margin (5)
1.01	Fuel Adjustment Clause	(2,344,584)	(2,151,171)		(193,413)
1.02	Environmental Surcharge	(2,508,036)	(2,424,057)		(83,979)
1.03	Depreciation Expense		(58,093)		58,093
1.04	G&T Capital Credits			(412,311)	(412,311)
1.05	Year-End Customers	(40,229)	(33,121)		(7,108)
1.06	Rate Case Expenses		25,333		(25,333)
1.07	Donations & Promotional Advertising		(15,038)		15,038
1.08	Professional Services		(54,567)		54,567
1.09	Directors Fees		(22,703)		22,703
1.10	Wages & Salaries		17,529		(17,529)
1.11	Life Insurance		(12,759)		12,759
1.12	Right of Way		698,996		(698,996)
1.13	Interest on LTD		119,118		(119,118)
	<b>Total</b>	<b>(4,892,850)</b>	<b>(3,910,533)</b>	<b>(412,311)</b>	<b>(1,394,627)</b>



**BIG SANDY RECC  
For the 12 Months Ended December 31, 2023**

**Year-End Customers**

Line #	Year (1)	Month (2)	Sched A-1 (3)	Sched A-2 (4)	Sched LP (5)	Sched LPR (6)	Total (7)	
1	2022	Jan	11,584	875	160	9		
2	2022	Feb	11,556	875	160	9		
3	2022	Mar	11,572	872	159	9		
4	2022	Apr	11,654	874	159	9		
5	2022	May	11,664	878	160	9		
6	2022	Jun	11,547	870	159	9		
7	2022	Jul	11,556	872	161	8		
8	2022	Aug	11,564	872	161	8		
9	2022	Sep	11,686	877	161	8		
10	2022	Oct	11,561	873	161	8		
11	2022	Nov	11,584	872	161	8		
12	2022	Dec	11,595	871	161	8		
13	Average		11,594	873	160	9		
14								
15	End of Period Increase over Avg		1	(2)	1	(1)		
16								
17	Total kWh		142,863,015	8,504,773	22,805,417	10,505,980		
18	Average kWh		12,323	9,737	142,311	1,235,998		
19	Year-End kWh Adjustment		17,457	(23,532)	106,734	(617,999)	(517,340)	
20								
21	<b>Revenue Adjustment</b>							
22	Current Base Rate Revenue		\$ 15,735,700	\$ 1,120,481	\$ 1,946,606	\$ 818,758		
23	Average Revenue per kWh		\$ 0.11015	\$ 0.13175	\$ 0.08536	\$ 0.07793		
24	Year End Revenue Adj		\$ 1,923	\$ (3,100)	\$ 9,110	\$ (48,162)	(40,229)	
25								
26	<b>Expense Adjustment</b>							
27	Avg Adj Purchase Exp per kWh		0.06402	0.06402	0.06402	0.06402		
28	Year End Expense Adj		\$ 1,118	\$ (1,507)	\$ 6,833	\$ (39,566)	(33,121)	
29								
30								
31			<b>Revenue</b>		<b>Expense</b>		<b>Net Rev</b>	
32	Test Year Amount		\$ -	\$ -			\$ -	
33								
34	Pro Forma Year Amount		\$ (40,229)	\$ (33,121)			\$ (7,108)	
35								
36	<b>Adjustment</b>		\$ (40,229)	\$ (33,121)			\$ (7,108)	
37								
38								
39	<b>For Expense Adjustment:</b>		<b>Test Period Total</b>					
40	Total Purchased Power Expense		\$	17,827,633				
41	Less Fuel Adjustment Clause		\$	(2,151,171)				
42	Less Environmental Surcharge		\$	(2,424,057)				
43	Less DLC & Green Power Charges		\$	13,758				
44	Adjusted Purchased Power Expense		\$	13,266,163				
45	Total Purchased Power kWh			207,211,745				

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

**ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY**

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2024-00287**  
**Attorney General's First Request for Information**

**Request 3:** Refer to John Wolfram's Rebuttal Testimony, Exhibit JW-9, page 2 of 5. Confirm that based upon the revised rate increase, the average residential customer will still have an increased total bill of \$18.07, or 12.9%, from a \$139.78 total bill per month to a \$157.85 total bill per month. If not confirmed, provide the correct increase of total bill for the average residential customer as well as the current monthly total bill and proposed monthly total bill for the average residential customer.

**Response 3:** Confirmed. However, based on the response to Item 2, the post-hearing position of Big Sandy is very slightly lower than the Rebuttal Testimony position. Here, the average residential customer will have an increase in the total bill of \$18.02, or 12.9%, from a \$139.78 total bill per month to a \$157.79 total bill per month.

**Big Sandy Rural Electric Cooperative Corporation**  
**Case No. 2024-00287**  
**Attorney General's Post-Hearing Request for Information**

**Request 4:** Refer to Big Sandy RECC's response to the Attorney General's Second Request, Question 20(b), as well as the testimonies of Mr. Prater, Ms. Slone, and Mr. Wolfram at the February 18, 2025 evidentiary hearing.

- a.** Explain in detail whether all profits made by Big Sandy Forestry were provided to Big Sandy RECC in 2023. If not, explain what Big Sandy Forestry did with the profits.
- b.** Provide the monetary amount of profits made by Big Sandy Forestry in 2023.
- c.** Explain in detail whether all profits made by Big Sandy Forestry were provided to Big Sandy RECC in 2024. If not, explain what Big Sandy Forestry did with the profits.
- d.** Provide the monetary amount of profits made by Big Sandy Forestry in 2024.
- e.** Explain if there is a policy as to whether profits made by Big Sandy Forestry will be retained by Big Sandy Forestry or provided back to Big Sandy RECC. If there is a policy provide a copy of the same. If there is no policy, explain in detail why not.
- f.** If there is no policy as to whether profits made by Big Sandy Forestry will be retained by Big Sandy Forestry or provided back to Big Sandy RECC, explain who makes the decision as to which entity keeps the profits and how the decision is made.
- g.** If Big Sandy Forestry were to suffer a loss, explain which entity would have the loss on the books.
- h.** Provide a specific citation to Big Sandy RECC's application in the pending case, showing that the Big Sandy Forestry profits were included as an offset to the requested rate

increase. If the Big Sandy Forestry profits were not included in the pending application, explain why not.

i. For services provided by Big Sandy RECC to Big Sandy Forestry (e.g. administrative work, mechanic work on Big Sandy Forestry's trucks/equipment, etc.) identify the amount of services provided (hours and dollars) during the test year, as well as any reimbursements from Big Sandy Forestry paid to Big Sandy RECC for these services. Indicate if these reimbursements for services were included in the revenue requirement for Big Sandy RECC. Explain in detail.

j. Explain in detail how Big Sandy RECC is in compliance with the affiliate transaction rules KRS 278.2201 to 278.2213 with regard to Big Sandy Forestry.

**Response 4(a):** All profits made by Big Sandy Forestry were given to Big Sandy.

**Response 4(b):** Big Sandy Forestry made a profit of \$2,927.68 in 2023.

**Response 4(c):** All profits made by Big Sandy Forestry were given to Big Sandy.

**Response 4(d):** Big Sandy Forestry made a profit of \$39,359.71 in 2024.

**Response 4(e):** Please see the response to Commission Staff's Post-Hearing Request for Information, Item 8.

**Response 4(f):** Please see the response to Commission Staff's Post-Hearing Request for Information, Item 8.

**Response 4(g):** Big Sandy Forestry would retain the loss.

**Response 4(h):** Please see the response to Commission Staff's Post-Hearing Request for Information, Item 16.

**Response 4(i):** Big Sandy RECC bills Big Sandy Forestry for expenses paid through Big Sandy RECC general funds and would be a washing entry, therefore these costs would not be included in the revenue requirement. Please see the Excel file provided separately and Attachment AG PH DR-4 for further details.

**Response 4(j):** Big Sandy Forestry maintains separate books and accounts for all activities. All the costs of any Big Sandy employee providing a service for Big Sandy Forestry is allocated to Big Sandy Forestry. Big Sandy Forestry only works for Big Sandy and is not subsidized in any way by the cooperative. The current contractual agreement and operating policies comply with all regulatory requirements.

**ATTACHMENT AG PH DR-4**

504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY 41240

ATTN: ACCOUNTS PAYABLE  
BROOKLYN GRAY

606-789-4095 EXT. 2229



**Big Sandy RECC**

The electric company of the people

INVOICE

BILL TO

BIG SANDY  
FORESTRY, LLC  
504 11<sup>TH</sup> STREET  
  
PAINTSVILLE, KY  
41240

Invoice Date: 03/20/23

Invoice No. 00001

DESCRIPTION	QTY	UNIT PRICE	TOTAL
Michael R Spears, CPA			412.00
Website			70.50
E-mail			50.75
File Assumed Name			47.50
Business License			25.00
Application for EIN			40.00
			0.00
			0.00

SUBTOTAL 645.75

0.00

0.00

0.00%

0.00

Balance Due **\$ 645.75**

Thank you for your business!

Terms & Instructions

Due Upon Receipt



504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY 41240

ATTN: ACCOUNTS PAYABLE  
BROOKLYN GRAY

606-789-4095 EXT. 2229



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BIG SANDY  
FORESTRY, LLC  
504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY  
41240

Invoice Date: 04/13/23

Invoice No. 00002

DESCRIPTION	QTY	UNIT PRICE	TOTAL
KY & Federal Mandatory Postings			33.75

SUBTOTAL 33.75

0.00

0.00

0.00%

0.00

Balance Due **\$33.75**

Thank you for your business!

Terms & Instructions

Due Upon Receipt

504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY 41240

ATTN: ACCOUNTS PAYABLE  
BROOKLYN GRAY

606-789-4095 EXT. 2229



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BIG SANDY  
FORESTRY, LLC  
504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY  
41240

Invoice Date: 06/14/23

Invoice No. 00003

DESCRIPTION	QTY	UNIT PRICE	TOTAL
KY & Federal Mandatory Postings Tax & Freight			7.31
Michael R Spears, CPA, PSC May Services			146.00
Truck Logo Stickers			689.00
Vehicle Inspection			5.00
Safety Glasses, Overalls, Jackets			625.63
Safety Manuals			296.80
Kirby's Room			111.95
Justin's Room			111.95
Kirby & Justin's Meal			97.02
Website			127.07
Safety Helmets			481.43
Kirby & Justin's Meal			45.81
DOT Number			299.00

**SUBTOTAL** 3043.97

0.00

0.00

Thank you for your business!

*pd 6/16/23*

504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY 41240

ATTN: ACCOUNTS PAYABLE  
BROOKLYN GRAY

606-789-4095 EXT. 2229



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FORESTRY, LLC  
504 11<sup>TH</sup> STREET  
  
PAINTSVILLE, KY  
41240

Invoice Date: 07/10/23

Invoice No. 00005

DESCRIPTION	QTY	UNIT PRICE	TOTAL
Hardhat Decals			15.00
Tax & Registration-White Ford			3624.42
Mileage Reimbursement			74.67
Spare Tire & Rim for Chipper			290.44
AED			1120.00
Background Check-M Daniels			27.50
Background Checks			102.50
Facebook			100.00
Uniform Shirts			95.23
Overalls & Jackets			182.27
Safety Glasses & Rain Gear			593.47
Hardhats			148.38
Cooler			140.07
Hydraulic Hose Fitting Truck #100			34.87
Wex- Truck #100			482.22
Wex- Truck #102			228.91

504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY, 41240

ATTN: ACCOUNTS PAYABLE BROOKLYN  
GRAY

606-789-4095 EXT. 2229



**Big Sandy RECC**

The electric company of the people

## INVOICE

**BILL TO**

BIG SANDY FORESTRY, LLC

504 11<sup>TH</sup> STREET

PAINTSVILLE, KY 41240

Invoice Date: 08/14/23

Invoice No. 00006

DESCRIPTION	QTY	UNIT PRICE	TOTAL
Wex-Gasoline			884.67
Walmart-Forestry shirts			116.39
Background check			27.50
Amazon(Natasha reimbursement)-Hats			58.40
Federated WC 2 <sup>nd</sup> qtr			3,400.00
ULINE-Flagging tape			130.01
June-OH			43.83
June-Payroll			67.95
June FICA			6.16
July-OH			169.24
July-Payroll			234.76
July-FICA			21.71
Amazon-Pole Saw/Extension			304.73
Hardhat Decals Bal			.90
Walmart-Laptops			369.94

SUBTOTAL 5,536.19

Balance Due **5,536.19\$**

504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY 41240

ATTN: ACCOUNTS PAYABLE  
BROOKLYN GRAY

606-789-4095  
DIRECT:606-229-7864



**Big Sandy RECC**

The electric company of the people

## INVOICE

**BILL TO**

BIG SANDY  
FORESTRY, LLC  
504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY  
41240

Invoice Date: 10/11/2023

Invoice No. 00008

DESCRIPTION	QTY	UNIT PRICE	TOTAL
MIRROR FOR TRUCK #101			328.60
2-16IN SAW BLADES			52.98
WEX #100			500.99
WEX #102			<del>400.53</del>
BATTERY FOR TRUCK #101			172.17
PAYROLL-LABOR			69.34
PAYROLL-OH			61.36
CHEST WADERS			79.45

SUBTOTAL 1725.42

0.00

0.00

Thank you for your business!

0.00%

0.00

Balance Due **\$1725.42**

Terms & instructions

Due Upon Receipt

BSF

504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY 41240

ATTN: ACCOUNTS PAYABLE  
BROOKLYN GRAY

606-789-4095 EXT. 2229



**Big Sandy RECC**

The electric company of the people

**INVOICE**

**BILL TO**

BIG SANDY  
FORESTRY, LLC  
504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY  
41240

Invoice Date: 09/06/23

Invoice No. 00007

DESCRIPTION	QTY	UNIT PRICE	TOTAL
WEX-Gasoline			1148.62
Trinity-Repair hose fittings #100			60.63
Amazon-3-Ton Ratchet Puller			429.30
Payroll-OH			29.21
Payroll-Labor			69.34
Tim Short-Repair Bucket Truc			1351.50
Weaver Aboris-Weight & Line Kit			78.22
American Forestry- Tree Core Saddle			387.70

SUBTOTAL 3554.52

0.00

0.00

0.00%

0.00

Thank you for your business!

Balance Due **\$ 3554.52**

Terms & Instructions

Due Upon Receipt

504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY 41240

ATTN: ACCOUNTS PAYABLE  
BROOKLYN GRAY

606-789-4095  
DIRECT:606-229-7864



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BIG SANDY  
FORESTRY, LLC  
504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY  
41240

Invoice Date: 11/15/2023

Invoice No. 00009

DESCRIPTION	QTY	UNIT PRICE	TOTAL
PAYROLL-LABOR			142.87
PAYROLL-OH			53.85
FEDERATED			3100.00
RCCU			<del>970.37</del>
MILEAGE REIMBURSEMENT			88.42
WEX			849.02
ADVANCE AUTO			516.65

SUBTOTAL 5721.19

0.00

0.00

Thank you for your business!

0.00%

0.00

Balance Due **\$5721.19**

Terms & Instructions

Due Upon Receipt

504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY 41240

ATTN: ACCOUNTS PAYABLE  
BROOKLYN GRAY

606-789-4095  
DIRECT:606-229-7864



# Big Sandy RECC

The electric company of the people

## INVOICE

**BILL TO**

BIG SANDY  
FORESTRY, LLC  
504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY  
41240

Invoice Date: 12/14/23

Invoice No. 00010

DESCRIPTION	QTY	UNIT PRICE	TOTAL
ADVANCE AUTO PARTS			539.26
WEX			1117.88
RCCU			68.72
AMERIBEN PREM ADMIN FEES (OCT, NOV, DEC 2023)			1242.88

SUBTOTAL 2968.30

0.00

0.00

0.00%

0.00

Balance Due **\$2968.30**

Thank you for your business!

Terms & Instructions

Due Upon Receipt



504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY 41240

ATTN: ACCOUNTS PAYABLE  
BROOKLYN GRAY

606-789-4095  
DIRECT:606-229-7864



**Big Sandy RECC**

The electric company of the people

## INVOICE

**BILL TO**

BIG SANDY  
FORESTRY, LLC

504 11<sup>TH</sup> STREET

PAINTSVILLE, KY  
41240

Invoice Date: 01/11/2024

Invoice No. 00011

DESCRIPTION	QTY	UNIT PRICE	TOTAL
MILEAGE			78.60
WEX			1013.26
AMERIBEN PREM ADMIN FEES			1225.98

SUBTOTAL 2317.84

0.00

0.00

Thank you for your business!

0.00%

0.00

Balance Due **\$2317.84**

Terms & Instructions

Due Upon Receipt

02/24/2025 2:25:00 PM

# PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

**Totals By GL Account**

For Labor Period JAN 2023 TO DEC 2023

GL Div	GL Aect	Work Order	Hours	Labor Amt	Overhead Amt	Sec Dist Amt	Total
0	593.55		19.00	556.03	131.84	299.55	987.42
<b>Grand Total:</b>			<b>19.00</b>	<b>\$ 556.03</b>	<b>\$ 131.84</b>	<b>\$ 299.55</b>	<b>\$ 987.42</b>

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# PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

**PARAMETERS ENTERED:**

**Date Selection:** Labor Period  
**Labor Period:** JAN 2023 TO DEC 2023  
**Work Date:** All  
**Sort By:** GL Account  
**Format:** Totals  
**Include Secondary Distribution:** Yes  
**Employee:** All  
**Employee Division:** All  
**Employee Department:** All  
**Supervisor:** All  
**Pay:** All  
**GL Account:** 0 593.55  
**GL Department:** All  
**GL Activity:** All  
**Work Order:** All  
**Job Class:** All

# PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Detail By GL Account

For Labor Period JAN 2023 TO DEC 2023

GL Div	GL Acct	Work Order	Empl Name	Pay	GL Dept	GL Actv	Hours	Labor Amt	Ovh Amt	Sec Dist Amt	Total
0	593.55		139 ROBIN SLONE	0	0	0	0.00	0.00	0.00	-1.57	-1.57
			139 ROBIN SLONE	0	0	1002	0.00	0.00	0.00	1.32	1.32
			139 ROBIN SLONE	0	0	1142	0.00	0.00	0.00	58.28	58.28
			139 ROBIN SLONE	0	0	1143	0.00	0.00	0.00	29.21	29.21
			139 ROBIN SLONE	0	0	1150	0.00	0.00	0.00	0.31	0.31
			139 ROBIN SLONE	0	0	1151	0.00	0.00	0.00	0.11	0.11
			139 ROBIN SLONE	0	0	1152	0.00	0.00	0.00	0.14	0.14
			139 ROBIN SLONE	0	0	1154	0.00	0.00	0.00	0.41	0.41
			139 ROBIN SLONE	0	0	1187	0.00	0.00	0.00	0.27	0.27
			139 ROBIN SLONE	0	0	1192	0.00	0.00	0.00	0.03	0.03
			139 ROBIN SLONE	0	0	1194	0.00	0.00	0.00	0.10	0.10
			139 ROBIN SLONE	0	0	1195	0.00	0.00	0.00	5.97	5.97
			139 ROBIN SLONE	0	0	1196	0.00	0.00	0.00	0.08	0.08
			139 ROBIN SLONE	0	0	1201	0.00	0.00	0.00	0.49	0.49
			139 ROBIN SLONE	0	0	1203	0.00	0.00	0.00	0.03	0.03
			139 ROBIN SLONE	0	0	1204	0.00	0.00	0.00	22.59	22.59
			139 ROBIN SLONE	0	0	1205	0.00	0.00	0.00	1.47	1.47
			139 ROBIN SLONE	0	0	1207	0.00	0.00	0.00	4.49	4.49
			139 ROBIN SLONE	0	0	1245	0.00	0.00	0.00	0.04	0.04
			139 ROBIN SLONE	0	0	1317	0.00	0.00	0.00	0.02	0.02
			139 ROBIN SLONE	0	0	1385	0.00	0.00	0.00	0.07	0.07
			139 ROBIN SLONE	0	0	1417	0.00	0.00	0.00	0.07	0.07
			139 ROBIN SLONE	0	0	1436	0.00	0.00	0.00	0.84	0.84
			139 ROBIN SLONE	0	10	0	0.00	0.00	0.00	0.30	0.30
			139 ROBIN SLONE	0	10	1005	0.00	0.00	0.00	0.08	0.08
			139 ROBIN SLONE	0	10	1006	0.00	0.00	0.00	0.09	0.09
			139 ROBIN SLONE	0	10	1141	0.00	0.00	0.00	0.13	0.13
			139 ROBIN SLONE	0	10	1242	0.00	0.00	0.00	0.40	0.40
			139 ROBIN SLONE	0	10	1243	0.00	0.00	0.00	2.48	2.48
			139 ROBIN SLONE	0	10	1244	0.00	0.00	0.00	0.03	0.03
			139 ROBIN SLONE	0	10	1245	0.00	0.00	0.00	4.07	4.07
			139 ROBIN SLONE	0	10	1246	0.00	0.00	0.00	1.20	1.20
			139 ROBIN SLONE	0	10	1247	0.00	0.00	0.00	0.19	0.19
			139 ROBIN SLONE	0	10	1250	0.00	0.00	0.00	0.02	0.02
			139 ROBIN SLONE	0	20	0	0.00	0.00	0.00	1.07	1.07
			139 ROBIN SLONE	0	20	1242	0.00	0.00	0.00	0.56	0.56
			139 ROBIN SLONE	0	20	1243	0.00	0.00	0.00	7.38	7.38
			139 ROBIN SLONE	0	20	1245	0.00	0.00	0.00	5.08	5.08
			139 ROBIN SLONE	0	20	1246	0.00	0.00	0.00	1.94	1.94

# PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Detail By GL Account

For Labor Period JAN 2023 TO DEC 2023

GL Div	GL Acct	Work Order	Empl Name	Pay	GL Dept	GL Acct	Hours	Labor Amt	Ovh Amt	Sec Dist Amt	Total
0	593.55		139 ROBIN SLONE	0	20	1247	0.00	0.00	0.00	0.71	0.71
			139 ROBIN SLONE	0	20	1250	0.00	0.00	0.00	2.72	2.72
			139 ROBIN SLONE	RG00	10	1242	8.00	277.36	52.81	0.00	330.17
			163 JUDY MCCLURE	0	0	0	0.00	0.00	0.00	-0.50	-0.50
			163 JUDY MCCLURE	0	0	1142	0.00	0.00	0.00	16.59	16.59
			163 JUDY MCCLURE	0	0	1143	0.00	0.00	0.00	9.26	9.26
			163 JUDY MCCLURE	0	0	1151	0.00	0.00	0.00	0.15	0.15
			163 JUDY MCCLURE	0	0	1154	0.00	0.00	0.00	0.08	0.08
			163 JUDY MCCLURE	0	0	1187	0.00	0.00	0.00	0.36	0.36
			163 JUDY MCCLURE	0	0	1192	0.00	0.00	0.00	0.04	0.04
			163 JUDY MCCLURE	0	0	1195	0.00	0.00	0.00	0.54	0.54
			163 JUDY MCCLURE	0	0	1201	0.00	0.00	0.00	0.39	0.39
			163 JUDY MCCLURE	0	0	1204	0.00	0.00	0.00	14.29	14.29
			163 JUDY MCCLURE	0	0	1207	0.00	0.00	0.00	2.91	2.91
			163 JUDY MCCLURE	0	0	1245	0.00	0.00	0.00	0.04	0.04
			163 JUDY MCCLURE	0	0	1385	0.00	0.00	0.00	0.09	0.09
			163 JUDY MCCLURE	0	0	1417	0.00	0.00	0.00	0.09	0.09
			163 JUDY MCCLURE	0	0	1436	0.00	0.00	0.00	0.27	0.27
			163 JUDY MCCLURE	0	10	0	0.00	0.00	0.00	0.11	0.11
			163 JUDY MCCLURE	0	10	1005	0.00	0.00	0.00	0.12	0.12
			163 JUDY MCCLURE	0	10	1006	0.00	0.00	0.00	0.11	0.11
			163 JUDY MCCLURE	0	10	1141	0.00	0.00	0.00	0.19	0.19
			163 JUDY MCCLURE	0	10	1243	0.00	0.00	0.00	0.67	0.67
			163 JUDY MCCLURE	0	10	1245	0.00	0.00	0.00	2.85	2.85
			163 JUDY MCCLURE	0	10	1246	0.00	0.00	0.00	0.19	0.19
			163 JUDY MCCLURE	0	10	1247	0.00	0.00	0.00	0.05	0.05
			163 JUDY MCCLURE	0	20	0	0.00	0.00	0.00	0.20	0.20
			163 JUDY MCCLURE	0	20	1242	0.00	0.00	0.00	0.23	0.23
			163 JUDY MCCLURE	0	20	1243	0.00	0.00	0.00	1.71	1.71
			163 JUDY MCCLURE	0	20	1245	0.00	0.00	0.00	3.18	3.18
			163 JUDY MCCLURE	0	20	1246	0.00	0.00	0.00	0.78	0.78
			163 JUDY MCCLURE	0	20	1250	0.00	0.00	0.00	0.78	0.78
			163 JUDY MCCLURE	RG00	10	1242	3.00	97.47	19.61	0.00	117.08
			191 BROOKLYN GRAY	0	0	0	0.00	0.00	0.00	-1.13	-1.13
			191 BROOKLYN GRAY	0	0	1142	0.00	0.00	0.00	33.25	33.25
			191 BROOKLYN GRAY	0	0	1143	0.00	0.00	0.00	17.74	17.74
			191 BROOKLYN GRAY	0	0	1150	0.00	0.00	0.00	0.11	0.11
			191 BROOKLYN GRAY	0	0	1151	0.00	0.00	0.00	0.17	0.17
			191 BROOKLYN GRAY	0	0	1154	0.00	0.00	0.00	0.49	0.49

# PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

**Detail By GL Account**

For Labor Period JAN 2023 TO DEC 2023

GL Div	GL Acct	Work Order	Empl Name	Pay	GL Dept	GL Actv	Hours	Labor Amt	Ovh Amt	Sec Dist Amt	Total
0	593.55		191 BROOKLYN GRAY	0	0	1161	0.00	0.00	0.00	-0.10	-0.10
			191 BROOKLYN GRAY	0	0	1181	0.00	0.00	0.00	-0.02	-0.02
			191 BROOKLYN GRAY	0	0	1186	0.00	0.00	0.00	-0.03	-0.03
			191 BROOKLYN GRAY	0	0	1187	0.00	0.00	0.00	0.26	0.26
			191 BROOKLYN GRAY	0	0	1192	0.00	0.00	0.00	0.03	0.03
			191 BROOKLYN GRAY	0	0	1194	0.00	0.00	0.00	0.01	0.01
			191 BROOKLYN GRAY	0	0	1195	0.00	0.00	0.00	0.38	0.38
			191 BROOKLYN GRAY	0	0	1196	0.00	0.00	0.00	0.05	0.05
			191 BROOKLYN GRAY	0	0	1201	0.00	0.00	0.00	0.35	0.35
			191 BROOKLYN GRAY	0	0	1203	0.00	0.00	0.00	0.02	0.02
			191 BROOKLYN GRAY	0	0	1204	0.00	0.00	0.00	18.68	18.68
			191 BROOKLYN GRAY	0	0	1205	0.00	0.00	0.00	0.87	0.87
			191 BROOKLYN GRAY	0	0	1207	0.00	0.00	0.00	3.72	3.72
			191 BROOKLYN GRAY	0	0	1245	0.00	0.00	0.00	0.04	0.04
			191 BROOKLYN GRAY	0	0	1250	0.00	0.00	0.00	0.01	0.01
			191 BROOKLYN GRAY	0	0	1272	0.00	0.00	0.00	0.29	0.29
			191 BROOKLYN GRAY	0	0	1317	0.00	0.00	0.00	0.01	0.01
			191 BROOKLYN GRAY	0	0	1329	0.00	0.00	0.00	0.05	0.05
			191 BROOKLYN GRAY	0	0	1385	0.00	0.00	0.00	0.07	0.07
			191 BROOKLYN GRAY	0	0	1417	0.00	0.00	0.00	0.07	0.07
			191 BROOKLYN GRAY	0	0	1436	0.00	0.00	0.00	0.51	0.51
			191 BROOKLYN GRAY	0	10	0	0.00	0.00	0.00	0.26	0.26
			191 BROOKLYN GRAY	0	10	1005	0.00	0.00	0.00	0.08	0.08
			191 BROOKLYN GRAY	0	10	1006	0.00	0.00	0.00	0.26	0.26
			191 BROOKLYN GRAY	0	10	1141	0.00	0.00	0.00	0.12	0.12
			191 BROOKLYN GRAY	0	10	1243	0.00	0.00	0.00	1.06	1.06
			191 BROOKLYN GRAY	0	10	1244	0.00	0.00	0.00	0.02	0.02
			191 BROOKLYN GRAY	0	10	1245	0.00	0.00	0.00	1.98	1.98
			191 BROOKLYN GRAY	0	10	1246	0.00	0.00	0.00	0.47	0.47
			191 BROOKLYN GRAY	0	10	1247	0.00	0.00	0.00	0.19	0.19
			191 BROOKLYN GRAY	0	10	1250	0.00	0.00	0.00	0.36	0.36
			191 BROOKLYN GRAY	0	20	0	0.00	0.00	0.00	0.30	0.30
			191 BROOKLYN GRAY	0	20	1006	0.00	0.00	0.00	0.10	0.10
			191 BROOKLYN GRAY	0	20	1242	0.00	0.00	0.00	0.31	0.31
			191 BROOKLYN GRAY	0	20	1243	0.00	0.00	0.00	4.85	4.85
			191 BROOKLYN GRAY	0	20	1245	0.00	0.00	0.00	2.24	2.24
			191 BROOKLYN GRAY	0	20	1246	0.00	0.00	0.00	1.03	1.03
			191 BROOKLYN GRAY	0	20	1250	0.00	0.00	0.00	1.03	1.03
			191 BROOKLYN GRAY	RG00	10	1242	5.00	113.25	39.81	0.00	153.06

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# PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

Detail By GL Account

For Labor Period JAN 2023 TO DEC 2023

GL Div	GL Acct	Work Order	Empl Name	Pay	GL Dept	GL Actv	Hours	Labor Amt	Ovh Amt	Sec Dist Amt	Total
0	593.55		191 BROOKLYN GRAY	RG00	10	1439	3.00	67.95	19.61	0.00	87.56
			<b>Total For GL Acct 0 593.55:</b>				19.00	556.03	131.84	299.55	987.42
<b>Grand Total:</b>							19.00	\$ 556.03	\$ 131.84	\$ 299.55	\$ 987.42

# PAYROLL/LABOR LABOR DISTRIBUTION HISTORY

## PARAMETERS ENTERED:

**Date Selection:** Labor Period  
**Labor Period:** JAN 2023 TO DEC 2023  
**Work Date:** All  
**Sort By:** GL Account  
**Format:** Detail  
**Include Secondary Distribution:** Yes  
**Employee:** All  
**Employee Division:** All  
**Employee Department:** All  
**Supervisor:** All  
**Pay:** All  
**GL Account:** 0 593.55  
**GL Department:** All  
**GL Activity:** All  
**Work Order:** All  
**Job Class:** All



**BILLING OF INTEREST AND PRINCIPAL DUE**

**Date Due: 07/01/2023**

**NET TOTAL DUE: \$3,146.72**

**BIG SANDY FORESTRY, LLC.  
504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY 41240**

<b>Rate (per period)</b>	<b>0.375%</b>
<b>Number of Payments</b>	<b>120</b>
<b>Total Payments</b>	<b>\$377,606.03</b>
<b>Total Interest</b>	<b>\$73,981.37</b>
<b>Est Int Savings</b>	<b>0.09</b>

---

**DETAILED LIST OF BILLING**

<b>Outstanding Principal</b>	<b>Principal Due</b>	<b>Current Interest</b>	<b>Payment Due</b>
<b>\$297,991.87</b>	<b>\$2,015.66</b>	<b>\$1,131.06</b>	<b>\$3,146.72</b>

**BILLING OF INTEREST AND PRINCIPAL DUE**

**Date Due: 08/01/2023**

**NET TOTAL DUE: \$3,146.72**

**BIG SANDY FORESTRY, LLC.  
504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY 41240**

<b>Rate (per period)</b>	<b>0.375%</b>
<b>Number of Payments</b>	<b>120</b>
<b>Total Payments</b>	<b>\$377,606.03</b>
<b>Total Interest</b>	<b>\$73,981.37</b>
<b>Est Int Savings</b>	<b>0.09</b>

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**DETAILED LIST OF BILLING**

<b>Outstanding Principal</b>	<b>Principal Due</b>	<b>Current Interest</b>	<b>Payment Due</b>
<b>\$297,991.87</b>	<b>\$2,015.66</b>	<b>\$1,131.06</b>	<b>\$3,146.72</b>

BSF

**BILLING OF INTEREST AND PRINCIPAL DUE**

**Date Due: 09/01/2023**  
**NET TOTAL DUE: \$3,146.72**

**BIG SANDY FORESTRY, LLC.**  
**504 11<sup>TH</sup> STREET**  
**PAINTSVILLE, KY 41240**

<b>Rate (per period)</b>	<b>0.375%</b>
<b>Number of Payments</b>	<b>120</b>
<b>Total Payments</b>	<b>\$377,606.03</b>
<b>Total Interest</b>	<b>\$73,981.37</b>
<b>Est Int Savings</b>	<b>0.09</b>

**DETAILED LIST OF BILLING**

<b>Outstanding Principal</b>	<b>Principal Due</b>	<b>Current Interest</b>	<b>Payment Due</b>
<b>\$297,991.87</b>	<b>\$2,023.22</b>	<b>\$1,123.50</b>	<b>\$3,146.72</b>

**BILLING OF INTEREST AND PRINCIPAL DUE**

**Date Due: 10/01/2023**  
**NET TOTAL DUE: \$3,146.72**

**BIG SANDY FORESTRY, LLC.**  
**504 11<sup>TH</sup> STREET**  
**PAINTSVILLE, KY 41240**

<b>Rate (per period)</b>	<b>0.375%</b>
<b>Number of Payments</b>	<b>120</b>
<b>Total Payments</b>	<b>\$377,606.03</b>
<b>Total Interest</b>	<b>\$73,981.37</b>
<b>Est Int Savings</b>	<b>0.09</b>

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**DETAILED LIST OF BILLING**

<b>Outstanding Principal</b>	<b>Principal Due</b>	<b>Current Interest</b>	<b>Payment Due</b>
<b>\$293,952.99</b>	<b>\$2,030.80</b>	<b>\$1,115.92</b>	<b>\$3,146.72</b>

**BILLING OF INTEREST AND PRINCIPAL DUE**

**Date Due: 11/01/2023**

**NET TOTAL DUE: \$3,146.72**

**BIG SANDY FORESTRY, LLC.  
504 11<sup>TH</sup> STREET  
PAINTSVILLE, KY 41240**

<b>Rate (per period)</b>	<b>0.375%</b>
<b>Number of Payments</b>	<b>120</b>
<b>Total Payments</b>	<b>\$377,606.03</b>
<b>Total Interest</b>	<b>\$73,981.37</b>
<b>Est Int Savings</b>	<b>0.09</b>

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**DETAILED LIST OF BILLING**

<b>Outstanding Principal</b>	<b>Principal Due</b>	<b>Current Interest</b>	<b>Payment Due</b>
<b>\$291,922.19</b>	<b>\$2,038.42</b>	<b>\$1,108.30</b>	<b>\$3,146.72</b>

**BILLING OF INTEREST AND PRINCIPAL DUE**

**Date Due: 12/01/2023**  
**NET TOTAL DUE: \$3,146.72**

**BIG SANDY FORESTRY, LLC.**  
**504 11<sup>TH</sup> STREET**  
**PAINTSVILLE, KY 41240**

Rate (per period)	0.375%
Number of Payments	120
Total Payments	\$377,606.03
Total Interest	\$73,981.37
Est Int Savings	0.09

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**DETAILED LIST OF BILLING**

<b>Outstanding Principal</b>	<b>Principal Due</b>	<b>Current Interest</b>	<b>Payment Due</b>
<b>\$287,837.71</b>	<b>\$2046.06</b>	<b>\$1,100.66</b>	<b>\$3,146.72</b>

Oct. 2023

### EMPLOYEE

	Last Name	First Name	Coverag	Total due to EKPC Amount	Status	Employee Pd Health Ins	Employer Pd Health Ins	
1	CONN	LOGAN	SINGLE	450.35	EMPL	92.06	358.29	
2	CONN	TERRY	SINGLE	450.35	EMPL	92.06	358.29	
<b>TOTAL:</b>				<b>900.70</b>	<b>Total Employee Pd</b>	<b>184.12</b>	<b>Total Employer Pd</b>	<b>716.58</b>
<b>COUNT:</b>				<b>2</b>				

Nov-2023

EMPLOYEE

	Last Name	First Name	Coverag	Total due to EKPC Amount	Status	Employee Pd Health Ins	Employer Pd Health Ins
1	CONN	LOGAN	SINGLE	450.35	EMPL	92.06	358.29
2	CONN	TERRY	SINGLE	450.35	EMPL	92.05	358.29

TOTAL:				900.70		Total Employee Pd 184.12	Total Employer Pd 716.58
COUNT:				2			



Dec. 2023

**EMPLOYEE**

	<b>Last Name</b>	<b>First Name</b>	<b>Coverag</b>	<b>Total due to EKPC Amount</b>	<b>Status</b>	<b>Employee Pd Health Ins</b>	<b>Employer Pd Health Ins</b>
1	CONN	LOGAN	SINGLE	450.35	EMPL	92.06	358.29
2	CONN	TERRY	SINGLE	450.35	EMPL	92.06	358.29

<b>TOTAL:</b>				<b>900.70</b>		<b>Total Employee Pd</b>	<b>184.12</b>	<b>Total Employer Pd</b>	<b>716.58</b>
<b>COUNT:</b>				<b>2</b>					

**ATTACHMENT  
IS AN EXCEL  
SPREADSHEET  
AND UPLOADED  
SEPARATELY**