

08/12/2025 3:34:29 pm

General Ledger

Summary Trial Balance

Page 1

Period Ending: MAY 2025

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
0	107.2	CONST WORK IN PROGRESS-F A	4,716,639.43	-6,187,108.03	0.00	6,368,758.11	0.00	1,470,468.60
0	107.99	ASSET CLEARING ACCOUNT	56,683.60	102,020.91	1,815.23	0.00	158,704.51	0.00
0	108.6	ACC PROV FOR DEPR-DIST PLANT	-95,451,311.52	-2,258,491.94	0.00	452,687.72	0.00	97,709,803.46
0	108.7	ACC PROV FOR DEPR-OFFICE FUR	-335,875.29	176,571.65	187,730.93	0.00	0.00	159,303.64
0	108.71	ACC PROV FOR DEPR-TRANS EQUI	-8,099,088.42	-433,809.28	0.00	85,354.40	0.00	8,532,897.70
0	108.72	ACC PROV FOR DEPR-TOOLS POW	-32,772.04	-557.30	0.00	111.46	0.00	33,329.34
0	108.73	ACC PROV FOR DEPR-STR & IMPR	-4,601,285.45	1,928,836.09	2,068,119.41	0.00	0.00	2,672,449.36
0	108.74	ACC PROV FOR DEPR-LAB EQUIP	-153,036.51	-1,799.05	0.00	359.81	0.00	154,835.56
0	108.75	ACC PROV FOR DEPR-COMM EQUI	-1,069,726.75	74,318.18	122,375.10	0.00	0.00	995,408.57
0	108.76	ACC PROV FOR DEPR-MISC EQUIP	-537,075.84	150,743.81	173,074.55	0.00	0.00	386,332.03
0	108.77	ACC PROV FOR DEPR-STORES EQ	-239,726.02	-4,064.90	0.00	826.12	0.00	243,790.92
0	108.78	ACC PROV FOR DEPR-TOOL,SH,GA	-244,766.54	-13,789.27	0.00	2,813.57	0.00	258,555.81
0	108.79	ACC PROV FOR DEPR-COMP & PR	-1,910,590.18	-79,059.15	26,929.47	0.00	0.00	1,989,649.33
0	108.8	RETIREMENT WORK IN PROGRESS	774,073.54	78,312.34	117,983.91	0.00	852,385.88	0.00
0	114.0	ELECTRIC PLANT ACQUISITION	9,129.86	-1,902.15	0.00	380.43	7,227.71	0.00
0	121.0	NONUTILITY PROPERTY (FARM L	24,793.32	0.00	0.00	0.00	24,793.32	0.00
0	121.2	NONUTILITY PROP (T S & C BARN)	27,432.50	0.00	0.00	0.00	27,432.50	0.00
0	122.0	ACC PROV FOR DEPR-NONUT PRO	-27,432.50	0.00	0.00	0.00	0.00	27,432.50
0	123.1	PATR CAP FROM EAST KENTUCK	87,504,883.12	-6,013.64	0.00	6,013.64	87,498,869.48	0.00
0	123.11	PATRONAGE CAPITAL-NRUCFC	646,518.45	0.00	0.00	0.00	646,518.45	0.00
0	123.12	PATR CAP-ASSOC ORG - UUS	1,337,399.43	0.00	0.00	0.00	1,337,399.43	0.00
0	123.13	PATR CAP - KY ELEC COOP (KAEC	538,441.35	0.00	0.00	0.00	538,441.35	0.00
0	123.14	PATR CAP-ASSOC ORG - SEDC(ME	421,653.56	0.00	0.00	0.00	421,653.56	0.00
0	123.15	PATR CAP-ASSOC ORG - NISC	39,649.71	-6,900.65	0.00	0.00	32,749.06	0.00
0	123.16	PATR CAP-ASSOC ORG - FEDERAT	619,240.00	58,238.00	0.00	0.00	677,478.00	0.00
0	123.17	PATR CAP-ASSOC ORG - NRTC	9,669.35	0.00	0.00	0.00	9,669.35	0.00
0	123.18	PATR CAP-ASSOC ORG - DUO	70,467.54	6,710.06	6,710.06	0.00	77,177.60	0.00
0	123.19	PATR CAP-ASSOC ORG - HIGHLAN	9,288.31	0.00	0.00	0.00	9,288.31	0.00
0	123.22	INVEST IN CTC'S - CFC	1,492,083.00	0.00	0.00	0.00	1,492,083.00	0.00
0	123.23	OTHER INVEST IN ASSOC ORG	9,229.54	0.00	0.00	0.00	9,229.54	0.00
0	123.24	INVEST CTC NON-INTEREST BEAR	8,694.39	-2,720.37	0.00	0.00	5,974.02	0.00
0	124.01	OTHER INVEST-ECONOMIC DEV L	732,639.54	-86,805.50	0.00	17,361.10	645,834.04	0.00
0	124.1	OTHER INVEST-ECONOMIC DEV G	1,846,829.14	-181,358.50	0.00	36,271.70	1,665,470.64	0.00
0	131.1	CASH-GENERAL-CUMBERLAND S	5,692,309.02	920,230.82	533,867.99	0.00	6,612,539.84	0.00
0	131.15	CASH-PAYROLL-CUMBERLAND S	1,144.69	-144.69	0.00	0.00	1,000.00	0.00
0	131.92	CASH CLEARING-INCOMM PAYME	-186.00	138.43	0.00	47.57	0.00	47.57
0	131.93	CASH CLEARING-BANK PAYMENT	0.00	-9,995.00	0.00	9,995.00	0.00	9,995.00
0	131.94	CASH CLRNG-CASH/CHK RUSSELL	0.00	125.00	125.00	0.00	125.00	0.00
0	131.98	CASH CLEARING-ELECTRONIC PA	-12,479.59	-28,522.85	23,921.45	0.00	0.00	41,002.44

08/12/2025 3:34:29 pm

General Ledger

Summary Trial Balance

Page 2

Period Ending: MAY 2025

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
0	131.99	CASH CLRNG-CASH/CHK SOMERS	-42,020.69	42,197.32	0.00	914.96	176.63	0.00
0	135.0	WORKING FUNDS	15,150.00	0.00	0.00	0.00	15,150.00	0.00
0	136.0	TEMP CASH INVEST-CFC COMM P	4,014,454.64	855,582.59	1,693,408.48	0.00	4,870,037.23	0.00
0	136.02	TEMP INVEST-RCCU	5.00	0.00	0.00	0.00	5.00	0.00
0	136.04	TEMP CASH INVEST-CFC SELECT	775,897.66	8,035.32	0.00	0.00	783,932.98	0.00
0	136.11	TEMP INVEST-UNITED CUMB BAN	92,388.24	-16,400.06	0.00	1,621.41	75,988.18	0.00
0	136.12	TEMP INVEST-1ST & FARMERS-AL	72,182.22	-25,329.23	0.00	29,319.64	46,852.99	0.00
0	136.13	TEMP INVEST-MONTICELLO BAN	120,159.26	-10,568.57	16,389.91	0.00	109,590.69	0.00
0	136.14	TEMP INVEST-1ST NATL BK OF R S	139,300.58	-42,630.51	2,058.73	0.00	96,670.07	0.00
0	136.16	TEMP INVEST-CITIZENS NAT'L-SO	0.00	40,328.75	40,328.75	0.00	40,328.75	0.00
0	136.19	TEMP INVEST-CUMB SECURITY (C	23,157.07	0.00	0.00	0.00	23,157.07	0.00
0	136.28	TEMP INVEST-ECON DEV GRANT	1,291,551.27	185,948.76	34,924.35	0.00	1,477,500.03	0.00
0	142.1	CUSTOMER ACCTS REC - ELECTRI	7,433,311.15	-1,650,239.18	0.00	1,133,548.35	5,783,071.97	0.00
0	142.17	CUST ACCTS REC-COLLECTION-O	0.00	292.46	0.00	1,271.84	292.46	0.00
0	142.31	CUST ACCTS REC-FUEL COST ADJ	-1,346,783.22	1,391,718.02	0.00	907,217.23	44,934.80	0.00
0	142.32	CUST ACCTS REC-ENVIRO SCHG	-1,038,490.11	-167,533.20	190,600.13	0.00	0.00	1,206,023.31
0	142.99	AR HOLDING GL	440.20	13.78	0.00	25.00	453.98	0.00
0	143.0	OTHER ACCOUNTS RECEIVABLE	2,444,833.64	13,676,927.86	16,002,160.90	0.00	16,121,761.50	0.00
0	143.02	OTHER ACCTS REC-RETIREE INSU	-4,589.23	-23,863.16	4,386.24	0.00	0.00	28,452.39
0	143.05	OTHER A/R-EMPLOYEE HEALTH I	0.00	-442.68	0.00	593.52	0.00	442.68
0	143.14	OTHER ACCTS REC-CANCER INS	-26.65	504.39	0.00	0.00	477.74	0.00
0	143.17	OTHER ACCTS REC-DENTAL INSU	20.06	-129.28	0.00	37.92	0.00	109.22
0	143.33	OTHER ACCTS REC-EAST KY INCE	15,330.00	-9,040.00	0.00	1,706.86	6,290.00	0.00
0	143.34	OTHER ACCTS REC - ACRE/AEC PA	-182.64	-288.40	0.00	56.88	0.00	471.04
0	143.43	OTHER A/R - EAST KY-SIMPLE SA	0.00	-2,780.00	0.00	0.00	0.00	2,780.00
0	143.44	OTHER A/R - ANTHEM VISION INS	0.00	-5.41	0.00	11.00	0.00	5.41
0	143.45	OTHER A/R-EASTKY-SMARTTHER	0.00	-1,750.00	1,650.00	0.00	0.00	1,750.00
0	143.99	OTHER ACCTS REC-RETIREE INSU	291.44	63.88	0.00	50.74	355.32	0.00
0	144.1	ACC PROV FOR UNCL CUST ACCT-	-739,495.66	-7,274.37	0.00	42,521.15	0.00	746,770.03
0	151.0	FUEL STOCK	36,673.07	6,839.40	10,263.29	0.00	43,512.47	0.00
0	154.1	PLANT MATERIAL & OPER SUPPLI	2,430,282.54	423,330.46	248,273.08	0.00	2,853,613.00	0.00
0	154.2	VEHICLE PARTS INVENTORY	80,873.41	-14,245.01	353.97	0.00	66,628.40	0.00
0	155.11	MERCHANDISE INV (WATER HEAT	5,837.81	14,404.61	3,961.40	0.00	20,242.42	0.00
0	155.2	MERCHANDISE INV - ETS HEATER	1,716.01	-762.68	0.00	0.00	953.33	0.00
0	165.1	PREPAYMENTS - INSURANCE	435,840.96	182,517.34	416,425.40	0.00	618,358.30	0.00
0	165.11	PREPAYMNTS-NRECA DUES/RETI	49,447.49	-27,470.85	0.00	5,494.17	21,976.64	0.00
0	165.12	PREPYMNTS-HARTFORD 24HR AC	2,200.00	0.00	0.00	0.00	2,200.00	0.00
0	165.2	PREPAYMENTS - KAEC DUES	0.00	14,557.02	0.00	14,557.03	14,557.02	0.00
0	165.22	PREPAYMTS-SPARE TRANSFORME	5,565.48	0.00	0.00	0.00	5,565.48	0.00

08/12/2025 3:34:29 pm

General Ledger

Summary Trial Balance

Page 3

Period Ending: MAY 2025

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
0	165.23	OTHER PREPAYMENTS (DP MAINT	191,342.17	44,582.28	0.00	16,692.70	235,924.45	0.00
0	172.0	RENT REC (JOINT POLE USE-NET)	0.00	477,579.84	172,000.00	0.00	477,579.84	0.00
0	173.0	ACCRUED UTILITY REV(UNBILLE	9,765,238.84	0.00	0.00	0.00	9,765,238.84	0.00
0	182.3	OTHER REG ASSET-DEF METER RE	561,686.75	-78,012.05	0.00	15,602.41	483,674.70	0.00
0	182.32	OTHER REG ASSET-RATE CASE - 6/	173,182.50	-28,863.75	0.00	5,772.75	144,318.75	0.00
0	182.33	OTHER REG ASSET-RATE CASE-7/2	37,004.78	37,723.46	7,954.50	0.00	74,728.24	0.00
0	186.03	MISC DEF DEBITS - OTHER	0.00	103,492.00	103,492.00	0.00	103,492.00	0.00
0	186.06	MISC DEF DR - MEDICAL EXPENSE	423.50	0.00	0.00	0.00	423.50	0.00
0	186.07	MISC DEF DR - DENTAL EXPENSE	20.13	-49.21	0.00	29.08	0.00	29.08
0	200.0	MEMBERSHIPS ISSUED	-1,239,229.00	-5,016.00	0.00	1,929.00	0.00	1,244,245.00
0	201.1	PATRONS CAP CREDITS - ASSIGNE	-155,195,186.05	87,240,715.61	0.00	0.00	0.00	67,954,470.44
0	201.2	PATRONAGE CAPITAL ASSIGNAB	4.76	0.00	0.00	0.00	4.76	0.00
0	201.3	PATRON CAP CREDITS ASSIGNED	0.00	-87,140,711.94	0.00	0.00	0.00	87,140,711.94
0	208.0	DONATED CAPITAL	-348,483.30	0.00	0.00	0.00	0.00	348,483.30
0	214.3	ACCR OTHER COMPREHENSIVE IN	1,677,399.00	-22,146.00	0.00	4,429.00	1,655,253.00	0.00
0	217.0	RETIRED CAPITAL CR-FORFEIT G	-2,936,669.12	-45,451.61	0.00	0.00	0.00	2,982,120.73
0	217.1	RETIRED CAP CR(UNCLAIMED RE	-6,645,210.66	317.80	0.00	0.00	0.00	6,644,892.86
0	217.2	RETIRED CAP CR(RETIRE NO CHE	-169,845.92	131.09	0.00	0.00	0.00	169,714.83
0	219.1	OPERATING MARGINS	5,389,019.74	0.00	0.00	0.00	5,389,019.74	0.00
0	219.11	OPERATING MARGINS-ACCTNG C	-5,052,446.60	0.00	0.00	0.00	0.00	5,052,446.60
0	219.2	NON-OPERATING MARGINS	-3,253,572.82	0.00	0.00	0.00	0.00	3,253,572.82
0	219.3	OTHER MARGINS - PRIOR YEARS	573,292.60	0.00	0.00	0.00	573,292.60	0.00
0	224.12	OTHER L T D - CFC	-1,861,118.24	193,721.40	97,650.03	0.00	0.00	1,667,396.84
0	224.14	OTHER LTD-MORTGAGE NOTES P	-1,612,329.88	0.00	0.00	0.00	0.00	1,612,329.88
0	224.16	LTD-REA ECON DEV NOTES EXEC	-524,305.65	86,805.55	17,361.11	0.00	0.00	437,500.10
0	224.18	OTHER L T D - GRANT FUNDS	-2,566,000.00	0.00	0.00	0.00	0.00	2,566,000.00
0	224.19	OTHER LTD - COBANK	-31,516,128.05	1,344,787.51	270,570.93	0.00	0.00	30,171,340.54
0	224.21	CURRENT MATURITIES-LTD-COB	-3,261,644.38	0.00	0.00	0.00	0.00	3,261,644.38
0	224.22	CURRENT MATURITIES-LTD-CFC	-393,861.69	0.00	0.00	0.00	0.00	393,861.69
0	224.24	RUS - LONG-TERM DEBT-FFB LOA	-139,546,988.91	990,110.27	0.00	0.00	0.00	138,556,878.64
0	224.25	RUS - FFB NOTES EXECUTED - DE	19,000,000.00	-5,000,000.00	0.00	0.00	14,000,000.00	0.00
0	224.26	CURRENT MATURITIES-LTD-ECON	-208,333.32	0.00	0.00	0.00	0.00	208,333.32
0	224.3	L T D - REA CONST NOTES EXECU	-1,986,615.77	112,614.05	22,493.76	0.00	0.00	1,874,001.72
0	224.31	CURRENT MATURITIES=LTD-RUS	-275,496.56	0.00	0.00	0.00	0.00	275,496.56
0	224.32	CURRENT MATURITIES-LTD-CITY	-146,666.66	0.00	0.00	0.00	0.00	146,666.66
0	224.33	CURRENT MATURITIES-LTD-FFB	-3,963,824.71	0.00	0.00	0.00	0.00	3,963,824.71
0	224.6	ADV PAYMENTS UNAPPLIED-LTD-	9,128,360.23	-1,955,134.86	0.00	3,309.29	7,173,225.37	0.00
0	228.3	ACC PROV FOR PENSIONS & BENE	-7,066,326.00	92,928.61	17,863.12	0.00	0.00	6,973,397.39
0	232.0	ACCOUNTS PAYABLE - GENERAL	-2,426,600.21	-1,068,198.44	0.00	1,639,801.42	0.00	3,494,798.65

08/12/2025 3:34:29 pm

General Ledger

Summary Trial Balance

Page 4

Period Ending: MAY 2025

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
0	232.1	ACCOUNTS PAYABLE - EAST KY P	-11,553,393.63	4,786,502.38	563,742.12	0.00	0.00	6,766,891.25
0	232.25	A/P - CHARITY JEAN FUNDRAISER	-2,663.64	-336.25	0.00	10.00	0.00	2,999.89
0	232.5	ACCOUNTS PAYABLE - CFC	0.00	-132,880.61	0.00	132,880.61	0.00	132,880.61
0	232.51	ACCOUNTS PAYABLE - COBANK	-106,813.13	4,103.41	0.00	2,471.34	0.00	102,709.72
0	232.98	UNINVOICED MATERIAL	-381.60	-251,656.90	0.00	253,369.28	0.00	252,038.50
0	235.0	CUSTOMER DEPOSITS	-2,874,346.34	-86,972.32	0.00	31,933.33	0.00	2,961,318.66
0	236.1	ACCRUED PROPERTY TAXES	-854,081.42	24,998.16	0.00	176,700.00	0.00	829,083.26
0	236.11	ACCRUED PSC ASSESSMENT	0.00	-61,790.40	0.00	12,358.08	0.00	61,790.40
0	236.2	ACC U S SOC SEC - UNEMPLOYME	0.00	-24.18	0.00	24.18	0.00	24.18
0	236.4	ACC STATE SOC SEC - UNEMPLOY	-275.19	254.60	0.00	12.54	0.00	20.59
0	236.5	ACCRUED KY SALES TAX - CONSU	-270,059.93	27,828.91	22,798.43	0.00	0.00	242,231.02
0	236.51	ACCRUED KY SALES TAX-PREPAY	132,205.24	600.94	0.00	7,571.20	132,806.18	0.00
0	236.52	ACCRUED TN SALES TAX-CONSU	-569.30	-76.80	21.17	0.00	0.00	646.10
0	236.7	ACCRUED TAXES-SCHOOL(PULAS	-188,921.06	54,502.03	26,395.17	0.00	0.00	134,419.03
0	236.71	ACCRUED TAXES-SCHOOL(ADAIR	-3,652.28	1,412.96	642.20	0.00	0.00	2,239.32
0	236.72	ACCRUED TAXES-SCHOOL(CASEY	-8,141.49	1,349.76	1,667.51	0.00	0.00	6,791.73
0	236.73	ACCRUED TAXES-SCHOOL(CLINT	-43,012.33	7,152.23	5,652.93	0.00	0.00	35,860.10
0	236.74	ACCRUED TAXES-SCHOOL(CUMB	-244.72	52.10	26.78	0.00	0.00	192.62
0	236.75	ACCRUED TAXES-SCHOOL(LAURE	-28.34	8.89	2.01	0.00	0.00	19.45
0	236.76	ACCRUED TAXES-SCHOOL(LINCO	-6,065.95	1,189.84	1,265.73	0.00	0.00	4,876.11
0	236.77	ACCRUED TAXES-SCHOOL(MCCR	-37,674.24	9,980.59	5,913.05	0.00	0.00	27,693.65
0	236.78	ACCRUED TAXES-SCHOOL(ROCK	-288.92	78.26	16.79	0.00	0.00	210.66
0	236.79	ACCRUED TAXES-SCHOOL(RUSSE	-59,249.33	15,912.98	9,281.52	0.00	0.00	43,336.35
0	236.8	ACCRUED TAXES-SCHOOL(WAYN	-75,173.64	17,419.01	10,935.74	0.00	0.00	57,754.63
0	237.11	INTEREST ACCR-FFB LOANS	0.00	-641,392.21	0.00	325,953.42	0.00	641,392.21
0	237.2	INT ACCRUED-CITY OF MONT-LT	0.00	-34,813.44	0.00	6,962.70	0.00	34,813.44
0	237.33	INTEREST ACCR-CONSUMER DEP	-80,877.58	51,422.39	0.00	7,600.86	0.00	29,455.19
0	241.22	LOCAL TAX W/H - PULASKI COUN	-5,008.74	1,344.08	0.00	1,909.97	0.00	3,664.66
0	241.23	LOCAL TAX W/H - RUSSELL COUN	-1,386.92	224.63	0.00	604.22	0.00	1,162.29
0	241.25	LOCAL TAX W/H - CLINTON COUN	-3,148.04	1,358.18	0.00	819.30	0.00	1,789.86
0	241.26	LOCAL TAX W/H - LINCOLN COUN	-109.73	-46.87	0.00	75.25	0.00	156.60
0	241.27	LOCAL TAX W/H - WAYNE COUNT	-2,818.06	981.59	0.00	940.81	0.00	1,836.47
0	241.28	LOCAL TAX W/H - MCCREARY CO	-3,663.96	974.76	0.00	1,325.58	0.00	2,689.20
0	241.29	LOCAL TAX W/H - JAMESTOWN	-1,775.56	-94.18	0.00	933.33	0.00	1,869.74
0	241.3	LOCAL TAX W/H - SOMERSET	-21,533.31	7,921.31	0.00	6,841.69	0.00	13,612.00
0	241.5	MONTICELLO - FRANCHISE TAX	-17,445.00	105.00	90.00	0.00	0.00	17,340.00
0	241.51	ALBANY - FRANCHISE TAX	-15,270.50	3,230.13	1,498.32	0.00	0.00	12,040.37
0	242.2	ACCRUED PAYROLLS	-659,148.82	-241,402.19	0.00	482,452.41	0.00	900,551.01
0	242.4	ACCRUED EMPLOYEES' SICK LEA	-1,374,425.93	-150,307.47	0.00	32,391.65	0.00	1,524,733.40

08/12/2025 3:34:29 pm

General Ledger

Summary Trial Balance

Page 5

Period Ending: MAY 2025

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
0	242.58	MISC ACCRUED LIABILITY-RIGHT	0.00	-1,343,265.36	242,543.86	0.00	0.00	1,343,265.36
0	252.0	CUST ADV CONST (EXCESS OF 100	-307,406.03	-20,043.25	0.00	0.00	0.00	327,449.28
0	252.01	CUST ADV CONST (QUES PERM SE	-13,028.53	0.00	0.00	0.00	0.00	13,028.53
0	252.05	CUST ADV CONST(M H 300'TO 1000	-63,245.22	-4,292.01	863.50	0.00	0.00	67,537.23
0	252.06	CUST ADV CONST(M H OVER 1000'	-20,983.75	-605.00	0.00	0.00	0.00	21,588.75
0	252.09	CUST ADV CONST(BARN,S BLDG,	-53,332.34	3,917.38	506.00	0.00	0.00	49,414.96
0	252.12	LINE EXTENSION AGREEMENT-TI	-4,800.00	-485.00	0.00	100.00	0.00	5,285.00
0	252.13	LINE EXTENSION AGREEMENT-JA	-659.00	0.00	0.00	0.00	0.00	659.00
0	252.14	LINE EXTENSION AGREEMENT-KE	-4,000.00	0.00	0.00	0.00	0.00	4,000.00
0	253.06	OTHER DEF CR (METER TEST FEES	0.00	-175.50	0.00	0.00	0.00	175.50
0	253.13	OTHER DEF CR(SOLAR FARM CRE	-635.25	58.54	0.00	112.34	0.00	576.71
0	253.14	OTHER DEF CR(EV HOME CHARGI	142.22	154.90	45.70	0.00	297.12	0.00
0	253.15	OTHER DEF CR(EKP EARNINGS M	-226.51	0.00	0.00	0.00	0.00	226.51
0	360.0	LAND & LAND RIGHTS (DIST PLA	52,264.44	0.00	0.00	0.00	52,264.44	0.00
0	361.0	STRUCTURE & IMPROVE (DISTPLA	17,823.85	0.00	0.00	0.00	17,823.85	0.00
0	362.01	STATION EQUIPMENT-SCADA TO	138,936.07	0.00	0.00	0.00	138,936.07	0.00
0	362.02	STATION EQUIP-OTHER SCADA E	805,208.42	0.00	0.00	0.00	805,208.42	0.00
0	364.0	POLES, TOWERS & FIXTURES	77,317,058.05	1,489,687.22	297,021.08	0.00	78,806,745.27	0.00
0	365.0	OVERHEAD CONDUCTORS & DEVI	78,069,883.38	1,312,344.88	260,442.97	0.00	79,382,228.26	0.00
0	366.0	UNDERGROUND CONDUIT	712,036.12	12,652.15	3,247.89	0.00	724,688.27	0.00
0	367.0	UNDERGROUND CONDUCTORS &	12,964,113.05	556,032.25	119,240.79	0.00	13,520,145.30	0.00
0	368.0	LINE TRANSFORMERS	53,001,533.20	1,783,977.45	378,955.78	0.00	54,785,510.65	0.00
0	369.0	SERVICES	34,652,076.03	0.00	0.00	0.00	34,652,076.03	0.00
0	370.0	METERS	1,077,777.93	-1,225.27	0.00	0.00	1,076,552.66	0.00
0	370.01	METERS - AMR(RESIDENTIAL)	14,169,578.30	165,234.96	0.00	0.00	14,334,813.26	0.00
0	370.03	METERS - AMR(COMMERCIAL)	737,514.14	-15,094.63	0.00	0.00	722,419.51	0.00
0	370.16	METERS-AMR(COMPUTER)	475,719.07	0.00	0.00	0.00	475,719.07	0.00
0	371.0	INSTALLATIONS ON CUST PREMIS	14,170,774.21	201,114.94	33,243.90	0.00	14,371,889.15	0.00
0	373.0	STREET LIGHTING & SIGNAL SYS	1,485,180.01	11,231.84	0.00	547.42	1,496,411.85	0.00
0	389.0	LAND & LAND RIGHTS (GEN PLAN	5,711.45	0.00	0.00	0.00	5,711.45	0.00
0	389.1	LAND & LAND RIGHTS(SOMERSET	10,000.00	0.00	0.00	0.00	10,000.00	0.00
0	389.11	LAND & LAND RIGHTS(WHITLEY	662,581.58	0.00	0.00	0.00	662,581.58	0.00
0	389.12	LAND & LAND RIGHTS(ALBANY)	99,888.26	0.00	0.00	0.00	99,888.26	0.00
0	389.13	LAND & LAND RIGHTS(MONTICEL	490,840.91	0.00	0.00	0.00	490,840.91	0.00
0	389.14	LAND & LAND RIGHTS(RUSSELL S	294,772.64	0.00	0.00	0.00	294,772.64	0.00
0	389.15	LAND & LAND RIGHTS(SUMERSET	1,314,741.00	0.00	0.00	0.00	1,314,741.00	0.00
0	390.0	STRUCTURES & IMPROVEMENTS	20,863,995.70	-12,329,866.86	0.00	12,358,366.86	8,534,128.84	0.00
0	391.0	OFFICE FURNITURE & EQUIPMEN	619,243.36	-396,171.76	0.00	396,171.76	223,071.60	0.00
0	391.1	COMPUTER & PROCESSING EQUIP	3,155,608.95	-238,710.76	0.00	248,476.88	2,916,898.19	0.00

08/12/2025 3:34:29 pm

General Ledger

Summary Trial Balance

Page 6

Period Ending: MAY 2025

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
0	392.0	TRANSPORTATION EQUIPMENT	11,758,175.73	495,507.11	0.00	1,469.14	12,253,682.84	0.00
0	393.0	STORES EQUIPMENT	335,251.74	4,379.28	0.00	0.00	339,631.02	0.00
0	394.0	TOOLS, SHOP & GARAGE EQUIPM	602,654.30	31,223.95	0.00	0.00	633,878.25	0.00
0	395.0	LABORATORY EQUIPMENT	197,927.71	0.00	0.00	0.00	197,927.71	0.00
0	396.0	POWER OPERATED EQUIPMENT	39,434.77	0.00	0.00	0.00	39,434.77	0.00
0	397.0	COMMUNICATION EQUIPMENT	2,488,949.26	-310,884.63	0.00	317,873.13	2,178,064.63	0.00
0	398.0	MISCELLANEOUS EQUIPMENT	1,340,326.09	-641,615.38	0.00	645,374.14	698,710.71	0.00
0	403.6	DEPR EXPENSE-DISTRIBUTION PL	0.00	4,163,632.76	838,494.80	0.00	4,163,632.76	0.00
0	403.7	DEPR EXPENSE-GENERAL PLANT	0.00	401,688.80	55,886.34	0.00	401,688.80	0.00
0	407.1	AMORTIZTN-UNRECOVERD PLAN	0.00	78,012.05	15,602.41	0.00	78,012.05	0.00
0	408.11	TAXES - P S C ASSESSMENT	0.00	61,790.40	12,358.08	0.00	61,790.40	0.00
0	415.01	REV FROM MDSG - ETS HEATERS	0.00	-540.42	0.00	60.00	0.00	540.42
0	415.04	REV FROM MDSG - WATER HEATE	0.00	-893.40	0.00	66.31	0.00	893.40
0	416.02	COST OF MDSG - ETS HEATERS	0.00	117.19	133.61	0.00	117.19	0.00
0	416.04	COST OF MDSG - WATER HEATER	0.00	3,785.89	0.00	3,823.91	3,785.89	0.00
0	418.14	NONOP RENTAL INCOME(19 HARD	0.00	-3,500.00	0.00	0.00	0.00	3,500.00
0	419.0	INTEREST & DIVIDEND INCOME	0.00	-293,609.19	0.00	49,322.46	0.00	293,609.19
0	421.01	MISC NONOPER INCOME-FARM IN	0.00	-2,800.00	0.00	0.00	0.00	2,800.00
0	421.02	MISC NONOPER INCOME-FARM E	0.00	271.65	54.33	0.00	271.65	0.00
0	421.1	GAIN/LOSS - DISPOSAL OF PROPE	0.00	3,097.26	0.00	0.00	3,097.26	0.00
0	423.0	G & T COOPERATIVE CAPITAL CR	0.00	6,013.64	6,013.64	0.00	6,013.64	0.00
0	424.0	OTHER CAP CR & PATRON CAP AL	0.00	-71,140.06	0.00	6,710.06	0.00	71,140.06
0	425.0	MISCELLANEOUS AMORTIZATION	0.00	1,902.15	380.43	0.00	1,902.15	0.00
0	426.1	DONATIONS(CHAR, SOCIAL OR C	0.00	7,367.32	100.00	0.00	7,367.32	0.00
0	426.3	PENALTIES	0.00	711.61	0.00	0.00	711.61	0.00
0	426.4	EXP FOR CER CIVIC,POL & REL AC	0.00	7,138.14	0.00	0.00	7,138.14	0.00
0	427.1	INTEREST ON REA CONST LOAN	0.00	25,225.65	5,074.18	0.00	25,225.65	0.00
0	427.11	INTEREST ON FFB LOANS	0.00	1,605,637.64	325,953.42	0.00	1,605,637.64	0.00
0	427.21	INTEREST ON OTHER LTD - CFC	0.00	59,098.68	12,237.87	0.00	59,098.68	0.00
0	427.24	INTEREST ON LTD - CITY OF MON	0.00	34,813.44	6,962.70	0.00	34,813.44	0.00
0	427.25	INTEREST ON LTD - COBANK	0.00	508,379.41	102,709.72	0.00	508,379.41	0.00
0	431.0	OTHER INTR EXP-INTR ON CONS D	0.00	49,694.22	10,021.17	0.00	49,694.22	0.00
0	440.1	RESIDENTIAL SALES - RURAL	0.00	-51,341,779.55	0.00	6,222,787.17	0.00	51,341,779.55
0	442.1	COMM & INDUSTRIAL SALES - SM	0.00	-5,317,714.68	0.00	890,810.50	0.00	5,317,714.68
0	442.2	COMM & INDUSTRIAL SALES-LAR	0.00	-14,517,678.40	0.00	2,462,091.52	0.00	14,517,678.40
0	442.21	LG COMM OR IND W'OUT DEMAN	0.00	-611,422.66	0.00	92,478.72	0.00	611,422.66
0	444.0	PUBLIC STREETS & HWY LIGHTIN	0.00	-146,628.87	0.00	28,408.15	0.00	146,628.87
0	445.0	SALES TO PUB BLDGS&OTH PUB	0.00	-908,423.69	0.00	100,319.18	0.00	908,423.69
0	450.1	FORFEITED DISC(LATE PAYMENT	0.00	-451,155.10	0.00	68,006.84	0.00	451,155.10

08/12/2025 3:34:29 pm

General Ledger

Summary Trial Balance

Page 7

Period Ending: MAY 2025

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
0	451.0	MISC SERVICE REVENUES	0.00	-36,329.75	0.00	3,329.50	0.00	36,329.75
0	454.0	RENT FROM ELECTRIC PROPERTY	0.00	-860,000.00	0.00	172,000.00	0.00	860,000.00
0	456.0	OTHER ELECTRIC REVENUE	0.00	440.01	0.00	333.12	440.01	0.00
0	555.0	PURCHASED POWER	0.00	54,035,997.00	6,763,696.00	0.00	54,035,997.00	0.00
0	580.0	OPER SUPERVISION & ENGINEERI	0.00	22,929.54	2,030.33	0.00	22,929.54	0.00
0	582.0	STATION EXPENSES	0.00	3,036.34	653.58	0.00	3,036.34	0.00
0	582.1	STATION EXPENSE - SCADA	0.00	7,202.79	1,993.02	0.00	7,202.79	0.00
0	583.0	OVERHEAD LINE EXPENSES	0.00	576,199.61	105,614.44	0.00	576,199.61	0.00
0	583.4	OVERHEAD LINE EXPENSE - PSC I	0.00	1,794.98	0.00	0.00	1,794.98	0.00
0	584.0	UNDERGROUND LINE EXPENSES	0.00	79,834.18	17,503.93	0.00	79,834.18	0.00
0	586.0	METER EXPENSES	0.00	728,532.24	111,390.29	0.00	728,532.24	0.00
0	587.0	CUSTOMER INSTALLATIONS EXPE	0.00	154,188.36	30,803.61	0.00	154,188.36	0.00
0	588.0	MISC DISTRIBUTION EXPENSE	0.00	211,399.46	36,482.96	0.00	211,399.46	0.00
0	588.1	MISC DISTRIBUTION EXP - MAPPI	0.00	103,406.29	13,454.15	0.00	103,406.29	0.00
0	590.0	MAINT SUPERVISION & ENGINEER	0.00	20,284.77	2,030.33	0.00	20,284.77	0.00
0	592.1	MAINTENANCE - SCADA EQUIPME	0.00	7,214.60	1,442.92	0.00	7,214.60	0.00
0	593.0	MAINTENANCE OF OVERHEAD LI	0.00	2,585,322.91	461,964.98	0.00	2,585,322.91	0.00
0	593.1	STORM DAMAGE EXP	0.00	1,383,565.23	1,187,109.96	0.00	1,383,565.23	0.00
0	593.5	MAINT OF OVERHEAD LINES - R/	0.00	4,828,981.83	916,769.99	0.00	4,828,981.83	0.00
0	594.0	MAINT OF UNDERGROUND LINES	0.00	317.24	0.00	0.00	317.24	0.00
0	596.13	MAINT OF STREET LIGHT(LED)	0.00	1,830.74	0.00	0.00	1,830.74	0.00
0	597.0	MAINTENANCE OF METERS	0.00	37,676.49	0.00	0.00	37,676.49	0.00
0	598.0	MAINT OF MISC DISTRIBUTION PL	0.00	2,264.69	0.00	0.00	2,264.69	0.00
0	598.16	MAINT OF SECURITY LIGHT(LED)	0.00	3,816.79	415.12	0.00	3,816.79	0.00
0	901.0	SUPERVISION (CUSTOMER ACCOU	0.00	17,640.03	2,030.33	0.00	17,640.03	0.00
0	902.0	METER READING EXPENSE	0.00	195.37	0.00	0.00	195.37	0.00
0	903.0	CUST RECORDS & COLLECTION E	0.00	1,805,696.26	323,923.22	0.00	1,805,696.26	0.00
0	903.1	CASH - SHORTAGES & OVERAGES	0.00	1,066.91	438.73	0.00	1,066.91	0.00
0	904.0	UNCOLLECTIBLE ACCOUNTS	0.00	100,798.47	32,194.87	0.00	100,798.47	0.00
0	907.0	SUPV(CUST SERV&INFORMATION	0.00	17,640.03	2,030.33	0.00	17,640.03	0.00
0	908.0	CUSTOMER ASSISTANCE EXPENS	0.00	149,404.86	21,232.66	0.00	149,404.86	0.00
0	908.11	CUST ASST EXP-BUTTON UP REIM	0.00	-2,720.83	0.00	0.00	0.00	2,720.83
0	908.12	CUST ASST EXP-COMMERCIAL&I	0.00	-54.57	0.00	0.00	0.00	54.57
0	909.0	INFORMATIONAL & INSTR ADVT	0.00	134,617.49	19,215.73	0.00	134,617.49	0.00
0	910.0	MISC CUST SERV&INFORMATION	0.00	354.81	0.00	0.00	354.81	0.00
0	912.0	DEMONSTRATING & SELLING EXP	0.00	17,640.03	2,030.33	0.00	17,640.03	0.00
0	920.0	ADMINISTRATIVE&GENERAL SAL	0.00	514,960.16	52,473.69	0.00	514,960.16	0.00
0	921.0	OFFICE SUPPLIES & EXPENSE	0.00	355,722.64	60,547.93	0.00	355,722.64	0.00
0	923.0	OUTSIDE SERVICES EMPLOYED	0.00	75,521.01	2,194.02	0.00	75,521.01	0.00

08/12/2025 3:34:29 pm

General Ledger

Summary Trial Balance

Page 8

Period Ending: MAY 2025

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
0	925.0	INJURIES AND DAMAGES	0.00	238,912.52	25,889.60	0.00	238,912.52	0.00
0	928.0	REGULATORY COMMISSION EXPE	0.00	28,863.75	5,772.75	0.00	28,863.75	0.00
0	929.0	DUPLICATE CHARGES - CREDIT	0.00	-123,651.68	0.00	20,072.81	0.00	123,651.68
0	930.1	GENERAL ADVERTISING EXPENSE	0.00	15,175.06	1,068.68	0.00	15,175.06	0.00
0	930.2	MISCELLANEOUS GENERAL EXPE	0.00	237,006.13	48,699.48	0.00	237,006.13	0.00
0	930.21	DIRECTORS FEES AND MILEAGE	0.00	61,791.86	11,577.74	0.00	61,791.86	0.00
0	930.22	DUES & EXPENSE - ASSOC COMPA	0.00	100,256.00	20,051.20	0.00	100,256.00	0.00
0	935.0	MAINTENANCE OF GENERAL PLA	0.00	391,416.57	60,442.58	0.00	391,416.57	0.00

Balance Forward: 8,914.16

YTD Transactions: -8,914.16

Current Month Debit Balance: 36,360,436.30

Current Month Credit Balance: 36,382,747.65

Current Month Balance: -22,311.35

Current Year Debit Balance: 578,442,648.54

Current Year Credit Balance: 578,442,648.54

Current Year Balance: 0.00

Current Year Profit/Loss: 1,389,251.10

08/12/2025 3:34:29 pm

General Ledger Summary Trial Balance

Page 9

PARAMETERS ENTERED:

Division: All
Account: All
Account Type: All
Status: All
Sort By: Acct/Div
Primary Accounts Only: No
Period: MAY 2025
Format: Summary
Accounts With Zero YTD Balance: No

08/12/2025 3:35:08 pm

General Ledger

Summary Trial Balance

Page 1

Period Ending: JUN 2025

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
0	107.2	CONST WORK IN PROGRESS-F A	4,716,639.43	-7,038,441.62	0.00	851,333.59	0.00	2,321,802.19
0	107.99	ASSET CLEARING ACCOUNT	56,683.60	115,387.72	13,366.81	0.00	172,071.32	0.00
0	108.6	ACC PROV FOR DEPR-DIST PLANT	-95,451,311.52	-3,048,647.36	0.00	790,155.42	0.00	98,499,958.88
0	108.7	ACC PROV FOR DEPR-OFFICE FUR	-335,875.29	183,797.54	7,225.89	0.00	0.00	152,077.75
0	108.71	ACC PROV FOR DEPR-TRANS EQUI	-8,099,088.42	-493,059.00	0.00	59,249.72	0.00	8,592,147.42
0	108.72	ACC PROV FOR DEPR-TOOLS POW	-32,772.04	-145.59	411.71	0.00	0.00	32,917.63
0	108.73	ACC PROV FOR DEPR-STR & IMPR	-4,601,285.45	1,942,362.88	13,526.79	0.00	0.00	2,658,922.57
0	108.74	ACC PROV FOR DEPR-LAB EQUIP	-153,036.51	-2,158.86	0.00	359.81	0.00	155,195.37
0	108.75	ACC PROV FOR DEPR-COMM EQUI	-1,069,726.75	156,990.10	82,671.92	0.00	0.00	912,736.65
0	108.76	ACC PROV FOR DEPR-MISC EQUIP	-537,075.84	147,977.47	0.00	2,766.34	0.00	389,098.37
0	108.77	ACC PROV FOR DEPR-STORES EQ	-239,726.02	-4,891.02	0.00	826.12	0.00	244,617.04
0	108.78	ACC PROV FOR DEPR-TOOL,SH,GA	-244,766.54	-16,666.44	0.00	2,877.17	0.00	261,432.98
0	108.79	ACC PROV FOR DEPR-COMP & PR	-1,910,590.18	26,502.75	105,561.90	0.00	0.00	1,884,087.43
0	108.8	RETIREMENT WORK IN PROGRESS	774,073.54	263,229.79	184,917.45	0.00	1,037,303.33	0.00
0	114.0	ELECTRIC PLANT ACQUISITION	9,129.86	-2,282.58	0.00	380.43	6,847.28	0.00
0	121.0	NONUTILITY PROPERTY (FARM L	24,793.32	0.00	0.00	0.00	24,793.32	0.00
0	121.2	NONUTILITY PROP (T S & C BARN)	27,432.50	0.00	0.00	0.00	27,432.50	0.00
0	122.0	ACC PROV FOR DEPR-NONUT PRO	-27,432.50	0.00	0.00	0.00	0.00	27,432.50
0	123.1	PATR CAP FROM EAST KENTUCK	87,504,883.12	-6,013.64	0.00	0.00	87,498,869.48	0.00
0	123.11	PATRONAGE CAPITAL-NRUCFC	646,518.45	0.00	0.00	0.00	646,518.45	0.00
0	123.12	PATR CAP-ASSOC ORG - UUS	1,337,399.43	0.00	0.00	0.00	1,337,399.43	0.00
0	123.13	PATR CAP - KY ELEC COOP (KAEC	538,441.35	0.00	0.00	0.00	538,441.35	0.00
0	123.14	PATR CAP-ASSOC ORG - SEDC(ME	421,653.56	0.00	0.00	0.00	421,653.56	0.00
0	123.15	PATR CAP-ASSOC ORG - NISC	39,649.71	-6,900.65	0.00	0.00	32,749.06	0.00
0	123.16	PATR CAP-ASSOC ORG - FEDERAT	619,240.00	58,238.00	0.00	0.00	677,478.00	0.00
0	123.17	PATR CAP-ASSOC ORG - NRTC	9,669.35	0.00	0.00	0.00	9,669.35	0.00
0	123.18	PATR CAP-ASSOC ORG - DUO	70,467.54	5,732.57	0.00	977.49	76,200.11	0.00
0	123.19	PATR CAP-ASSOC ORG - HIGHLAN	9,288.31	0.00	0.00	0.00	9,288.31	0.00
0	123.22	INVEST IN CTC'S - CFC	1,492,083.00	0.00	0.00	0.00	1,492,083.00	0.00
0	123.23	OTHER INVEST IN ASSOC ORG	9,229.54	-35.78	0.00	35.78	9,193.76	0.00
0	123.24	INVEST CTC NON-INTEREST BEAR	8,694.39	-2,720.37	0.00	0.00	5,974.02	0.00
0	124.01	OTHER INVEST-ECONOMIC DEV L	732,639.54	-104,166.60	0.00	17,361.10	628,472.94	0.00
0	124.1	OTHER INVEST-ECONOMIC DEV G	1,846,829.14	-217,630.20	0.00	36,271.70	1,629,198.94	0.00
0	131.1	CASH-GENERAL-CUMBERLAND S	5,692,309.02	789,412.99	0.00	130,817.83	6,481,722.01	0.00
0	131.15	CASH-PAYROLL-CUMBERLAND S	1,144.69	-144.69	0.00	0.00	1,000.00	0.00
0	131.93	CASH CLEARING-BANK PAYMENT	0.00	-8,746.42	1,248.58	0.00	0.00	8,746.42
0	131.98	CASH CLEARING-ELECTRONIC PA	-12,479.59	-87,640.35	0.00	59,117.50	0.00	100,119.94
0	131.99	CASH CLRNG-CASH/CHK SOMERS	-42,020.69	42,423.75	226.43	0.00	403.06	0.00
0	135.0	WORKING FUNDS	15,150.00	0.00	0.00	0.00	15,150.00	0.00

08/12/2025 3:35:08 pm

General Ledger

Summary Trial Balance

Page 2

Period Ending: JUN 2025

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
0	136.0	TEMP CASH INVEST-CFC COMM P	4,014,454.64	111,770.93	0.00	743,811.66	4,126,225.57	0.00
0	136.02	TEMP INVEST-RCCU	5.00	0.00	0.00	0.00	5.00	0.00
0	136.04	TEMP CASH INVEST-CFC SELECT	775,897.66	16,224.52	8,189.20	0.00	792,122.18	0.00
0	136.11	TEMP INVEST-UNITED CUMB BAN	92,388.24	-6,264.20	10,135.86	0.00	86,124.04	0.00
0	136.12	TEMP INVEST-1ST & FARMERS-AL	72,182.22	-15,436.36	9,892.87	0.00	56,745.86	0.00
0	136.13	TEMP INVEST-MONTICELLO BAN	120,159.26	-10,770.93	0.00	202.36	109,388.33	0.00
0	136.14	TEMP INVEST-1ST NATL BK OF R S	139,300.58	-37,391.45	5,239.06	0.00	101,909.13	0.00
0	136.16	TEMP INVEST-CITIZENS NAT'L-SO	0.00	37,259.51	0.00	3,069.24	37,259.51	0.00
0	136.19	TEMP INVEST-CUMB SECURITY (C	23,157.07	0.00	0.00	0.00	23,157.07	0.00
0	136.28	TEMP INVEST-ECON DEV GRANT	1,291,551.27	223,782.47	37,833.71	0.00	1,515,333.74	0.00
0	142.1	CUSTOMER ACCTS REC - ELECTRI	7,433,311.15	-1,449,600.20	200,638.98	0.00	5,983,710.95	0.00
0	142.17	CUST ACCTS REC-COLLECTION-O	0.00	-614.55	0.00	907.01	0.00	614.55
0	142.31	CUST ACCTS REC-FUEL COST ADJ	-1,346,783.22	188,814.29	0.00	1,202,903.73	0.00	1,157,968.93
0	142.32	CUST ACCTS REC-ENVIRO SCHG	-1,038,490.11	46,769.98	214,303.18	0.00	0.00	991,720.13
0	142.99	AR HOLDING GL	440.20	-17.52	0.00	31.30	422.68	0.00
0	143.0	OTHER ACCOUNTS RECEIVABLE	2,444,833.64	17,613,752.86	3,936,825.00	0.00	20,058,586.50	0.00
0	143.02	OTHER ACCTS REC-RETIREE INSU	-4,589.23	-19,674.15	4,189.01	0.00	0.00	24,263.38
0	143.05	OTHER A/R-EMPLOYEE HEALTH I	0.00	-291.84	150.84	0.00	0.00	291.84
0	143.17	OTHER ACCTS REC-DENTAL INSU	20.06	-69.34	59.94	0.00	0.00	49.28
0	143.33	OTHER ACCTS REC-EAST KY INCE	15,330.00	6,316.00	15,356.00	0.00	21,646.00	0.00
0	143.34	OTHER ACCTS REC - ACRE/AEC PA	-182.64	-345.28	0.00	56.88	0.00	527.92
0	143.43	OTHER A/R - EAST KY-SIMPLE SA	0.00	-2,780.00	0.00	0.00	0.00	2,780.00
0	143.45	OTHER A/R-EASTKY-SMARTTHER	0.00	-3,070.00	0.00	1,320.00	0.00	3,070.00
0	143.99	OTHER ACCTS REC-RETIREE INSU	291.44	-970.95	0.00	1,034.83	0.00	679.51
0	144.1	ACC PROV FOR UNCL CUST ACCT-	-739,495.66	-17,047.32	0.00	9,772.95	0.00	756,542.98
0	144.11	ACC PROV FOR UNCL MISC RECEI	0.00	-998,048.52	0.00	998,048.52	0.00	998,048.52
0	151.0	FUEL STOCK	36,673.07	11,193.10	4,353.70	0.00	47,866.17	0.00
0	154.1	PLANT MATERIAL & OPER SUPPLI	2,430,282.54	435,664.16	12,333.70	0.00	2,865,946.70	0.00
0	154.2	VEHICLE PARTS INVENTORY	80,873.41	-2,514.87	11,730.14	0.00	78,358.54	0.00
0	155.11	MERCHANDISE INV (WATER HEAT	5,837.81	8,556.72	0.00	5,847.89	14,394.53	0.00
0	155.2	MERCHANDISE INV - ETS HEATER	1,716.01	-762.68	0.00	0.00	953.33	0.00
0	165.1	PREPAYMENTS - INSURANCE	435,840.96	124,381.51	0.00	58,135.83	560,222.47	0.00
0	165.11	PREPAYMNTS-NRECA DUES/RETI	49,447.49	-32,965.02	0.00	5,494.17	16,482.47	0.00
0	165.12	PREPYMNTS-HARTFORD 24HR AC	2,200.00	0.00	0.00	0.00	2,200.00	0.00
0	165.22	PREPAYMNTS-SPARE TRANSFORME	5,565.48	0.00	0.00	0.00	5,565.48	0.00
0	165.23	OTHER PREPAYMENTS (DP MAINT	191,342.17	59,794.26	15,211.98	0.00	251,136.43	0.00
0	172.0	RENT REC (JOINT POLE USE-NET)	0.00	267,159.68	0.00	210,420.16	267,159.68	0.00
0	173.0	ACCRUED UTILITY REV(UNBILLE	9,765,238.84	0.00	0.00	0.00	9,765,238.84	0.00
0	182.3	OTHER REG ASSET-DEF METER RE	561,686.75	-93,614.46	0.00	15,602.41	468,072.29	0.00

08/12/2025 3:35:08 pm

General Ledger

Summary Trial Balance

Page 3

Period Ending: JUN 2025

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
0	182.32	OTHER REG ASSET-RATE CASE - 6/	173,182.50	-34,636.50	0.00	5,772.75	138,546.00	0.00
0	182.33	OTHER REG ASSET-RATE CASE-7/2	37,004.78	40,052.46	2,329.00	0.00	77,057.24	0.00
0	186.03	MISC DEF DEBITS - OTHER	0.00	103,492.00	0.00	0.00	103,492.00	0.00
0	186.07	MISC DEF DR - DENTAL EXPENSE	20.13	-49.21	0.00	0.00	0.00	29.08
0	200.0	MEMBERSHIPS ISSUED	-1,239,229.00	-5,826.00	0.00	810.00	0.00	1,245,055.00
0	201.1	PATRONS CAP CREDITS - ASSIGNE	-155,195,186.05	87,278,090.96	37,375.35	0.00	0.00	67,917,095.09
0	201.2	PATRONAGE CAPITAL ASSIGNAB	4.76	0.00	0.00	0.00	4.76	0.00
0	201.3	PATRON CAP CREDITS ASSIGNED	0.00	-87,140,711.94	0.00	0.00	0.00	87,140,711.94
0	208.0	DONATED CAPITAL	-348,483.30	0.00	0.00	0.00	0.00	348,483.30
0	214.3	ACCR OTHER COMPREHENSIVE IN	1,677,399.00	-26,575.00	0.00	4,429.00	1,650,824.00	0.00
0	217.0	RETIRED CAPITAL CR-FORFEIT G	-2,936,669.12	-64,418.13	0.00	18,966.52	0.00	3,001,087.25
0	217.1	RETIRED CAP CR(UNCLAIMED RE	-6,645,210.66	631.60	313.80	0.00	0.00	6,644,579.06
0	217.2	RETIRED CAP CR(RETIRE NO CHE	-169,845.92	192.16	61.07	0.00	0.00	169,653.76
0	219.1	OPERATING MARGINS	5,389,019.74	0.00	0.00	0.00	5,389,019.74	0.00
0	219.11	OPERATING MARGINS-ACCTNG C	-5,052,446.60	0.00	0.00	0.00	0.00	5,052,446.60
0	219.2	NON-OPERATING MARGINS	-3,253,572.82	0.00	0.00	0.00	0.00	3,253,572.82
0	219.3	OTHER MARGINS - PRIOR YEARS	573,292.60	0.00	0.00	0.00	573,292.60	0.00
0	224.12	OTHER L T D - CFC	-1,861,118.24	193,721.40	0.00	0.00	0.00	1,667,396.84
0	224.14	OTHER LTD-MORTGAGE NOTES P	-1,612,329.88	0.00	0.00	0.00	0.00	1,612,329.88
0	224.16	LTD-REA ECON DEV NOTES EXEC	-524,305.65	104,166.66	17,361.11	0.00	0.00	420,138.99
0	224.18	OTHER L T D - GRANT FUNDS	-2,566,000.00	0.00	0.00	0.00	0.00	2,566,000.00
0	224.19	OTHER LTD - COBANK	-31,516,128.05	1,616,169.99	271,382.48	0.00	0.00	29,899,958.06
0	224.21	CURRENT MATURITIES-LTD-COB	-3,261,644.38	0.00	0.00	0.00	0.00	3,261,644.38
0	224.22	CURRENT MATURITIES-LTD-CFC	-393,861.69	0.00	0.00	0.00	0.00	393,861.69
0	224.24	RUS - LONG-TERM DEBT-FFB LOA	-139,546,988.91	1,997,244.64	1,007,134.37	0.00	0.00	137,549,744.27
0	224.25	RUS - FFB NOTES EXECUTED - DE	19,000,000.00	-5,000,000.00	0.00	0.00	14,000,000.00	0.00
0	224.26	CURRENT MATURITIES-LTD-ECON	-208,333.32	0.00	0.00	0.00	0.00	208,333.32
0	224.3	L T D - REA CONST NOTES EXECU	-1,986,615.77	135,322.30	22,708.25	0.00	0.00	1,851,293.47
0	224.31	CURRENT MATURITIES=LTD-RUS	-275,496.56	0.00	0.00	0.00	0.00	275,496.56
0	224.32	CURRENT MATURITIES-LTD-CITY	-146,666.66	0.00	0.00	0.00	0.00	146,666.66
0	224.33	CURRENT MATURITIES-LTD-FFB	-3,963,824.71	0.00	0.00	0.00	0.00	3,963,824.71
0	224.6	ADV PAYMENTS UNAPPLIED-LTD-	9,128,360.23	-3,966,500.80	0.00	2,011,365.94	5,161,859.43	0.00
0	228.3	ACC PROV FOR PENSIONS & BENE	-7,066,326.00	108,696.52	15,767.91	0.00	0.00	6,957,629.48
0	232.0	ACCOUNTS PAYABLE - GENERAL	-2,426,600.21	-422,010.38	646,188.06	0.00	0.00	2,848,610.59
0	232.1	ACCOUNTS PAYABLE - EAST KY P	-11,553,393.63	2,692,401.18	0.00	2,094,101.20	0.00	8,860,992.45
0	232.13	ACCTS PAYABLE - ELEC PMT REF	-1,574.30	678.92	0.00	895.38	0.00	895.38
0	232.16	ACCOUNTS PAYABLE - EFTPS	-143.50	25.78	0.00	117.72	0.00	117.72
0	232.22	A/P - 401K EMPLOYEE - PRETAX	0.00	-176.44	0.00	176.44	0.00	176.44
0	232.25	A/P - CHARITY JEAN FUNDRAISER	-2,663.64	-346.25	0.00	10.00	0.00	3,009.89

08/12/2025 3:35:08 pm

General Ledger Summary Trial Balance

Page 4

Period Ending: JUN 2025

				----- Current Month Balance -----		----- Year-To-Date Balance -----		
Div	Account	Description	Balance Forward	YTD Trans	Debit	Credit	Debit	Credit
0	232.51	ACCOUNTS PAYABLE - COBANK	-106,813.13	8,201.59	4,098.18	0.00	0.00	98,611.54
0	232.98	UNINVOICED MATERIAL	-381.60	-47,380.14	204,276.76	0.00	0.00	47,761.74
0	235.0	CUSTOMER DEPOSITS	-2,874,346.34	46,110.09	133,082.41	0.00	0.00	2,828,236.25
0	236.1	ACCRUED PROPERTY TAXES	-854,081.42	-151,691.84	0.00	176,690.00	0.00	1,005,773.26
0	236.11	ACCRUED PSC ASSESSMENT	0.00	81,199.93	142,990.33	0.00	81,199.93	0.00
0	236.4	ACC STATE SOC SEC - UNEMPLOY	-275.19	181.30	0.00	73.30	0.00	93.89
0	236.5	ACCRUED KY SALES TAX - CONSU	-270,059.93	11,862.72	0.00	15,966.19	0.00	258,197.21
0	236.51	ACCRUED KY SALES TAX-PREPAY	132,205.24	-10,332.88	0.00	10,933.82	121,872.36	0.00
0	236.52	ACCRUED TN SALES TAX-CONSU	-569.30	-17.93	58.87	0.00	0.00	587.23
0	236.7	ACCRUED TAXES-SCHOOL(PULAS	-188,921.06	40,111.45	0.00	14,390.58	0.00	148,809.61
0	236.71	ACCRUED TAXES-SCHOOL(ADAIR	-3,652.28	1,069.06	0.00	343.90	0.00	2,583.22
0	236.72	ACCRUED TAXES-SCHOOL(CASEY	-8,141.49	1,366.54	16.78	0.00	0.00	6,774.95
0	236.73	ACCRUED TAXES-SCHOOL(CLINT	-43,012.33	3,221.16	0.00	3,931.07	0.00	39,791.17
0	236.74	ACCRUED TAXES-SCHOOL(CUMB	-244.72	27.80	0.00	24.30	0.00	216.92
0	236.75	ACCRUED TAXES-SCHOOL(LAURE	-28.34	5.78	0.00	3.11	0.00	22.56
0	236.76	ACCRUED TAXES-SCHOOL(LINCO	-6,065.95	1,320.94	131.10	0.00	0.00	4,745.01
0	236.77	ACCRUED TAXES-SCHOOL(MCCR	-37,674.24	7,211.05	0.00	2,769.54	0.00	30,463.19
0	236.78	ACCRUED TAXES-SCHOOL(ROCK	-288.92	93.36	15.10	0.00	0.00	195.56
0	236.79	ACCRUED TAXES-SCHOOL(RUSSE	-59,249.33	11,382.02	0.00	4,530.96	0.00	47,867.31
0	236.8	ACCRUED TAXES-SCHOOL(WAYN	-75,173.64	11,968.23	0.00	5,450.78	0.00	63,205.41
0	237.2	INT ACCRUED-CITY OF MONT-LT	0.00	-41,776.14	0.00	6,962.70	0.00	41,776.14
0	237.31	OTHER INTEREST ACC (CFC-LTD)	-12,911.12	1,603.23	0.00	11,307.89	0.00	11,307.89
0	237.33	INTEREST ACCR-CONSUMER DEP	-80,877.58	44,468.38	0.00	6,954.01	0.00	36,409.20
0	241.22	LOCAL TAX W/H - PULASKI COUN	-5,008.74	-3,773.97	0.00	5,118.05	0.00	8,782.71
0	241.23	LOCAL TAX W/H - RUSSELL COUN	-1,386.92	-754.18	0.00	978.81	0.00	2,141.10
0	241.25	LOCAL TAX W/H - CLINTON COUN	-3,148.04	237.10	0.00	1,121.08	0.00	2,910.94
0	241.26	LOCAL TAX W/H - LINCOLN COUN	-109.73	-87.52	0.00	40.65	0.00	197.25
0	241.27	LOCAL TAX W/H - WAYNE COUNT	-2,818.06	-401.64	0.00	1,383.23	0.00	3,219.70
0	241.28	LOCAL TAX W/H - MCCREARY CO	-3,663.96	-901.88	0.00	1,876.64	0.00	4,565.84
0	241.29	LOCAL TAX W/H - JAMESTOWN	-1,775.56	-918.54	0.00	824.36	0.00	2,694.10
0	241.3	LOCAL TAX W/H - SOMERSET	-21,533.31	1,791.37	0.00	6,129.94	0.00	19,741.94
0	241.5	MONTICELLO - FRANCHISE TAX	-17,445.00	85.00	0.00	20.00	0.00	17,360.00
0	241.51	ALBANY - FRANCHISE TAX	-15,270.50	1,768.47	0.00	1,461.66	0.00	13,502.03
0	242.2	ACCRUED PAYROLLS	-659,148.82	38,417.51	279,819.70	0.00	0.00	620,731.31
0	242.4	ACCRUED EMPLOYEES' SICK LEA	-1,374,425.93	-149,527.27	780.20	0.00	0.00	1,523,953.20
0	242.58	MISC ACCRUED LIABILITY-RIGHT	0.00	-1,993,511.11	0.00	650,245.75	0.00	1,993,511.11
0	252.0	CUST ADV CONST (EXCESS OF 100	-307,406.03	-33,578.75	0.00	13,535.50	0.00	340,984.78
0	252.01	CUST ADV CONST (QUES PERM SE	-13,028.53	0.00	0.00	0.00	0.00	13,028.53
0	252.05	CUST ADV CONST(M H 300*TO 1000	-63,245.22	-6,239.51	0.00	1,947.50	0.00	69,484.73

08/12/2025 3:35:08 pm

General Ledger

Summary Trial Balance

Page 5

Period Ending: JUN 2025

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
0	252.06	CUST ADV CONST(M H OVER 1000'	-20,983.75	-605.00	0.00	0.00	0.00	21,588.75
0	252.09	CUST ADV CONST(BARNS,S BLDG,	-53,332.34	3,251.88	0.00	665.50	0.00	50,080.46
0	252.12	LINE EXTENSION AGREEMENT-TI	-4,800.00	-685.00	0.00	200.00	0.00	5,485.00
0	252.13	LINE EXTENSION AGREEMENT-JA	-659.00	0.00	0.00	0.00	0.00	659.00
0	252.14	LINE EXTENSION AGREEMENT-KE	-4,000.00	0.00	0.00	0.00	0.00	4,000.00
0	253.06	OTHER DEF CR (METER TEST FEES	0.00	-175.50	0.00	0.00	0.00	175.50
0	253.13	OTHER DEF CR(SOLAR FARM CRE	-635.25	79.23	20.69	0.00	0.00	556.02
0	253.14	OTHER DEF CR(EV HOME CHARGI	142.22	190.84	35.94	0.00	333.06	0.00
0	253.15	OTHER DEF CR(EKP EARNINGS M	-226.51	0.00	0.00	0.00	0.00	226.51
0	360.0	LAND & LAND RIGHTS (DIST PLA	52,264.44	0.00	0.00	0.00	52,264.44	0.00
0	361.0	STRUCTURE & IMPROVE (DISTPLA	17,823.85	0.00	0.00	0.00	17,823.85	0.00
0	362.01	STATION EQUIPMENT-SCADA TO	138,936.07	0.00	0.00	0.00	138,936.07	0.00
0	362.02	STATION EQUIP-OTHER SCADA E	805,208.42	0.00	0.00	0.00	805,208.42	0.00
0	364.0	POLES, TOWERS & FIXTURES	77,317,058.05	1,524,073.76	34,386.54	0.00	78,841,131.81	0.00
0	365.0	OVERHEAD CONDUCTORS & DEVI	78,069,883.38	1,339,363.47	27,018.59	0.00	79,409,246.85	0.00
0	366.0	UNDERGROUND CONDUIT	712,036.12	12,765.61	113.46	0.00	724,801.73	0.00
0	367.0	UNDERGROUND CONDUCTORS &	12,964,113.05	565,799.74	9,767.49	0.00	13,529,912.79	0.00
0	368.0	LINE TRANSFORMERS	53,001,533.20	1,925,998.91	142,021.46	0.00	54,927,532.11	0.00
0	369.0	SERVICES	34,652,076.03	0.00	0.00	0.00	34,652,076.03	0.00
0	370.0	METERS	1,077,777.93	-1,225.27	0.00	0.00	1,076,552.66	0.00
0	370.01	METERS - AMR(RESIDENTIAL)	14,169,578.30	172,686.96	7,452.00	0.00	14,342,265.26	0.00
0	370.03	METERS - AMR(COMMERCIAL)	737,514.14	-15,094.63	0.00	0.00	722,419.51	0.00
0	370.16	METERS-AMR(COMPUTER)	475,719.07	0.00	0.00	0.00	475,719.07	0.00
0	371.0	INSTALLATIONS ON CUST PREMIS	14,170,774.21	209,649.04	8,534.10	0.00	14,380,423.25	0.00
0	373.0	STREET LIGHTING & SIGNAL SYS	1,485,180.01	11,472.83	240.99	0.00	1,496,652.84	0.00
0	389.0	LAND & LAND RIGHTS (GEN PLAN	5,711.45	0.00	0.00	0.00	5,711.45	0.00
0	389.1	LAND & LAND RIGHTS(SOMERSET	10,000.00	0.00	0.00	0.00	10,000.00	0.00
0	389.11	LAND & LAND RIGHTS(WHITLEY	662,581.58	0.00	0.00	0.00	662,581.58	0.00
0	389.12	LAND & LAND RIGHTS(ALBANY)	99,888.26	0.00	0.00	0.00	99,888.26	0.00
0	389.13	LAND & LAND RIGHTS(MONTICEL	490,840.91	0.00	0.00	0.00	490,840.91	0.00
0	389.14	LAND & LAND RIGHTS(RUSSELL S	294,772.64	0.00	0.00	0.00	294,772.64	0.00
0	389.15	LAND & LAND RIGHTS(SUMERSET	1,314,741.00	0.00	0.00	0.00	1,314,741.00	0.00
0	390.0	STRUCTURES & IMPROVEMENTS	20,863,995.70	-12,386,738.53	0.00	56,871.67	8,477,257.17	0.00
0	391.0	OFFICE FURNITURE & EQUIPMEN	619,243.36	-405,419.13	0.00	9,247.37	213,824.23	0.00
0	391.1	COMPUTER & PROCESSING EQUIP	3,155,608.95	-463,268.06	0.00	224,557.30	2,692,340.89	0.00
0	392.0	TRANSPORTATION EQUIPMENT	11,758,175.73	672,353.62	176,846.51	0.00	12,430,529.35	0.00
0	393.0	STORES EQUIPMENT	335,251.74	4,379.28	0.00	0.00	339,631.02	0.00
0	394.0	TOOLS, SHOP & GARAGE EQUIPM	602,654.30	43,947.10	12,723.15	0.00	646,601.40	0.00
0	395.0	LABORATORY EQUIPMENT	197,927.71	0.00	0.00	0.00	197,927.71	0.00

08/12/2025 3:35:08 pm

General Ledger Summary Trial Balance

Page 6

Period Ending: JUN 2025

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
0	396.0	POWER OPERATED EQUIPMENT	39,434.77	527.16	527.16	0.00	39,961.93	0.00
0	397.0	COMMUNICATION EQUIPMENT	2,488,949.26	-734,840.80	0.00	423,956.17	1,754,108.46	0.00
0	398.0	MISCELLANEOUS EQUIPMENT	1,340,326.09	-641,615.38	0.00	0.00	698,710.71	0.00
0	403.6	DEPR EXPENSE-DISTRIBUTION PL	0.00	5,004,805.96	841,173.20	0.00	5,004,805.96	0.00
0	403.7	DEPR EXPENSE-GENERAL PLANT	0.00	452,713.32	51,024.52	0.00	452,713.32	0.00
0	407.1	AMORTIZTN-UNRECOVERD PLAN	0.00	93,614.46	15,602.41	0.00	93,614.46	0.00
0	408.11	TAXES - P S C ASSESSMENT	0.00	75,323.72	13,533.32	0.00	75,323.72	0.00
0	415.01	REV FROM MDSG - ETS HEATERS	0.00	-600.42	0.00	60.00	0.00	600.42
0	415.04	REV FROM MDSG - WATER HEATE	0.00	-903.60	0.00	10.20	0.00	903.60
0	416.02	COST OF MDSG - ETS HEATERS	0.00	250.80	133.61	0.00	250.80	0.00
0	416.04	COST OF MDSG - WATER HEATER	0.00	9,771.27	5,985.38	0.00	9,771.27	0.00
0	418.14	NONOP RENTAL INCOME(19 HARD	0.00	-4,200.00	0.00	700.00	0.00	4,200.00
0	419.0	INTEREST & DIVIDEND INCOME	0.00	-363,366.62	0.00	69,757.43	0.00	363,366.62
0	421.01	MISC NONOPER INCOME-FARM IN	0.00	-2,800.00	0.00	0.00	0.00	2,800.00
0	421.02	MISC NONOPER INCOME-FARM E	0.00	321.02	49.37	0.00	321.02	0.00
0	421.1	GAIN/LOSS - DISPOSAL OF PROPE	0.00	3,097.26	0.00	0.00	3,097.26	0.00
0	423.0	G & T COOPERATIVE CAPITAL CR	0.00	6,013.64	0.00	0.00	6,013.64	0.00
0	424.0	OTHER CAP CR & PATRON CAP AL	0.00	-71,140.06	0.00	0.00	0.00	71,140.06
0	425.0	MISCELLANEOUS AMORTIZATION	0.00	2,282.58	380.43	0.00	2,282.58	0.00
0	426.1	DONATIONS(CHAR, SOCIAL OR C	0.00	7,451.06	83.74	0.00	7,451.06	0.00
0	426.3	PENALTIES	0.00	711.61	0.00	0.00	711.61	0.00
0	426.4	EXP FOR CER CIVIC,POL & REL AC	0.00	7,274.14	136.00	0.00	7,274.14	0.00
0	427.1	INTEREST ON REA CONST LOAN	0.00	30,085.34	4,859.69	0.00	30,085.34	0.00
0	427.11	INTEREST ON FFB LOANS	0.00	1,964,138.76	358,501.12	0.00	1,964,138.76	0.00
0	427.21	INTEREST ON OTHER LTD - CFC	0.00	70,406.57	11,307.89	0.00	70,406.57	0.00
0	427.24	INTEREST ON LTD - CITY OF MON	0.00	41,776.14	6,962.70	0.00	41,776.14	0.00
0	427.25	INTEREST ON LTD - COBANK	0.00	606,990.95	98,611.54	0.00	606,990.95	0.00
0	431.0	OTHER INTR EXP-INTR ON CONS D	0.00	59,799.81	10,105.59	0.00	59,799.81	0.00
0	440.1	RESIDENTIAL SALES - RURAL	0.00	-58,218,655.29	0.00	6,876,875.74	0.00	58,218,655.29
0	442.1	COMM & INDUSTRIAL SALES - SM	0.00	-6,274,709.23	0.00	956,994.55	0.00	6,274,709.23
0	442.2	COMM & INDUSTRIAL SALES-LAR	0.00	-17,021,854.15	0.00	2,504,175.75	0.00	17,021,854.15
0	442.21	LG COMM OR IND W'OUT DEMAN	0.00	-708,594.23	0.00	97,171.57	0.00	708,594.23
0	444.0	PUBLIC STREETS & HWY LIGHTIN	0.00	-176,017.67	0.00	29,388.80	0.00	176,017.67
0	445.0	SALES TO PUB BLDGS&OTH PUB	0.00	-1,017,692.26	0.00	109,268.57	0.00	1,017,692.26
0	450.1	FORFEITED DISC(LATE PAYMENT	0.00	-512,370.76	0.00	61,215.66	0.00	512,370.76
0	451.0	MISC SERVICE REVENUES	0.00	-43,883.25	0.00	7,553.50	0.00	43,883.25
0	454.0	RENT FROM ELECTRIC PROPERTY	0.00	-1,032,000.00	0.00	172,000.00	0.00	1,032,000.00
0	456.0	OTHER ELECTRIC REVENUE	0.00	-80,912.73	0.00	81,352.74	0.00	80,912.73
0	555.0	PURCHASED POWER	0.00	62,893,845.00	8,857,848.00	0.00	62,893,845.00	0.00

08/12/2025 3:35:08 pm

General Ledger Summary Trial Balance

Page 7

Period Ending: JUN 2025

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
0	580.0	OPER SUPERVISION & ENGINEERI	0.00	25,606.51	2,676.97	0.00	25,606.51	0.00
0	582.0	STATION EXPENSES	0.00	3,632.03	595.69	0.00	3,632.03	0.00
0	582.1	STATION EXPENSE - SCADA	0.00	8,425.20	1,222.41	0.00	8,425.20	0.00
0	583.0	OVERHEAD LINE EXPENSES	0.00	698,937.16	122,737.55	0.00	698,937.16	0.00
0	583.4	OVERHEAD LINE EXPENSE - PSC I	0.00	1,794.98	0.00	0.00	1,794.98	0.00
0	584.0	UNDERGROUND LINE EXPENSES	0.00	97,815.50	17,981.32	0.00	97,815.50	0.00
0	586.0	METER EXPENSES	0.00	873,242.31	144,710.07	0.00	873,242.31	0.00
0	587.0	CUSTOMER INSTALLATIONS EXPE	0.00	184,991.97	30,803.61	0.00	184,991.97	0.00
0	588.0	MISC DISTRIBUTION EXPENSE	0.00	261,153.07	49,753.61	0.00	261,153.07	0.00
0	588.1	MISC DISTRIBUTION EXP - MAPPI	0.00	121,733.22	18,326.93	0.00	121,733.22	0.00
0	590.0	MAINT SUPERVISION & ENGINEER	0.00	22,961.74	2,676.97	0.00	22,961.74	0.00
0	592.1	MAINTENANCE - SCADA EQUIPME	0.00	8,657.52	1,442.92	0.00	8,657.52	0.00
0	593.0	MAINTENANCE OF OVERHEAD LI	0.00	3,150,886.17	565,563.26	0.00	3,150,886.17	0.00
0	593.1	STORM DAMAGE EXP	0.00	1,568,275.68	184,710.45	0.00	1,568,275.68	0.00
0	593.5	MAINT OF OVERHEAD LINES - R/	0.00	5,633,034.07	804,052.24	0.00	5,633,034.07	0.00
0	594.0	MAINT OF UNDERGROUND LINES	0.00	758.55	441.31	0.00	758.55	0.00
0	596.13	MAINT OF STREET LIGHT(LED)	0.00	1,830.74	0.00	0.00	1,830.74	0.00
0	597.0	MAINTENANCE OF METERS	0.00	37,676.49	0.00	0.00	37,676.49	0.00
0	598.0	MAINT OF MISC DISTRIBUTION PL	0.00	2,264.69	0.00	0.00	2,264.69	0.00
0	598.12	MAINT OF SECURITY LIGHT(M VA	0.00	89.31	89.31	0.00	89.31	0.00
0	598.16	MAINT OF SECURITY LIGHT(LED)	0.00	4,210.98	394.19	0.00	4,210.98	0.00
0	901.0	SUPERVISION (CUSTOMER ACCOU	0.00	20,317.00	2,676.97	0.00	20,317.00	0.00
0	902.0	METER READING EXPENSE	0.00	195.37	0.00	0.00	195.37	0.00
0	903.0	CUST RECORDS & COLLECTION E	0.00	2,141,397.53	335,701.27	0.00	2,141,397.53	0.00
0	903.1	CASH - SHORTAGES & OVERAGES	0.00	556.75	0.00	510.16	556.75	0.00
0	904.0	UNCOLLECTIBLE ACCOUNTS	0.00	128,757.96	27,959.49	0.00	128,757.96	0.00
0	907.0	SUPV(CUST SERV&INFORMATION	0.00	20,317.00	2,676.97	0.00	20,317.00	0.00
0	908.0	CUSTOMER ASSISTANCE EXPENS	0.00	163,179.18	13,774.32	0.00	163,179.18	0.00
0	908.11	CUST ASST EXP-BUTTON UP REIM	0.00	-2,720.83	0.00	0.00	0.00	2,720.83
0	908.12	CUST ASST EXP-COMMERCIAL&I	0.00	-54.57	0.00	0.00	0.00	54.57
0	909.0	INFORMATIONAL & INSTR ADVT	0.00	164,656.51	30,039.02	0.00	164,656.51	0.00
0	910.0	MISC CUST SERV&INFORMATION	0.00	354.81	0.00	0.00	354.81	0.00
0	912.0	DEMONSTRATING & SELLING EXP	0.00	20,317.00	2,676.97	0.00	20,317.00	0.00
0	920.0	ADMINISTRATIVE&GENERAL SAL	0.00	617,621.55	102,661.39	0.00	617,621.55	0.00
0	921.0	OFFICE SUPPLIES & EXPENSE	0.00	409,551.17	53,828.53	0.00	409,551.17	0.00
0	923.0	OUTSIDE SERVICES EMPLOYED	0.00	86,510.03	10,989.02	0.00	86,510.03	0.00
0	925.0	INJURIES AND DAMAGES	0.00	290,911.07	51,998.55	0.00	290,911.07	0.00
0	925.01	LINEMAN RODEO EXPENSE	0.00	700.00	700.00	0.00	700.00	0.00
0	928.0	REGULATORY COMMISSION EXPE	0.00	34,636.50	5,772.75	0.00	34,636.50	0.00

08/12/2025 3:35:08 pm

General Ledger

Summary Trial Balance

Page 8

Period Ending: JUN 2025

Div	Account	Description	Balance Forward	YTD Trans	----- Current Month Balance -----		----- Year-To-Date Balance -----	
					Debit	Credit	Debit	Credit
0	929.0	DUPLICATE CHARGES - CREDIT	0.00	-141,133.96	0.00	17,482.28	0.00	141,133.96
0	930.1	GENERAL ADVERTISING EXPENSE	0.00	16,796.31	1,621.25	0.00	16,796.31	0.00
0	930.2	MISCELLANEOUS GENERAL EXPE	0.00	377,168.92	140,162.79	0.00	377,168.92	0.00
0	930.21	DIRECTORS FEES AND MILEAGE	0.00	75,542.64	13,750.78	0.00	75,542.64	0.00
0	930.22	DUES & EXPENSE - ASSOC COMPA	0.00	120,307.19	20,051.19	0.00	120,307.19	0.00
0	930.23	ANNUAL MEETING EXPENSE	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00
0	935.0	MAINTENANCE OF GENERAL PLA	0.00	478,815.88	87,399.31	0.00	478,815.88	0.00

Balance Forward: -5,925.61

YTD Transactions: 5,925.61

Current Month Debit Balance: 21,232,097.45

Current Month Credit Balance: 21,990,864.17

Current Month Balance: -758,766.72

Current Year Debit Balance: 592,505,304.26

Current Year Credit Balance: 592,505,304.26

Current Year Balance: 0.00

Current Year Profit/Loss: 3,535,652.04

08/12/2025 3:35:08 pm

General Ledger Summary Trial Balance

Page 9

PARAMETERS ENTERED:

Division: All
Account: All
Account Type: All
Status: All
Sort By: Acct/Div
Primary Accounts Only: No
Period: JUN 2025
Format: Summary
Accounts With Zero YTD Balance: No