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Tyson A. Kamuf

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July 12, 2013

Jeff Derouen
Executive Director
Public Service Commission
211 Sower Boulevard, P.O. Box 615
Frankfort, Kentucky 40602-0615

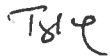
Re: *In the Matter of: Application of Big Rivers Electric
Corporation for a General Adjustment of Rates*
PSC Case No. 2013-00199

*Also Licensed in Indiana

Dear Mr. Derouen:

Enclosed for filing are an original and ten copies of (i) Big Rivers Electric Corporation's responses to the Public Service Commission Staff's First Request for Information, (ii) a petition for confidential treatment, and (iii) a motion for deviation in the above referenced matter. I certify that on this date, a copy of this letter, a copy of the responses, a copy of the petition and motion for deviation were served on the persons listed on the attached service list by overnight courier service or first class mail, postage prepaid.

Sincerely,



Tyson Kamuf

TAK/ej
Enclosures

cc: Billie Richert
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1
2 COMMONWEALTH OF KENTUCKY
3 BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

RECEIVED

JUL 12 2013

PUBLIC SERVICE
COMMISSION

4
5 In the Matter of:

6
7 Application of Big Rivers Electric)
8 Corporation for a General) Case No. 2013-00199
9 Adjustment in Rates)

10
11
12 **PETITION OF BIG RIVERS ELECTRIC CORPORATION FOR CONFIDENTIAL**
13 **PROTECTION**
14

15 1. Big Rivers Electric Corporation (“Big Rivers”) hereby petitions the Kentucky
16 Public Service Commission (“Commission”), pursuant to 807 KAR 5:001 Section 13 and KRS
17 61.878, to grant confidential protection to certain information Big Rivers is filing with its
18 responses to the Commission Staff’s First Request for Information. The information Big Rivers
19 seeks to protect as confidential is hereinafter referred to as the “Confidential Information.”

20 2. The Confidential Information consists of:

- 21 a. portions of the hardcopy attachments to Big Rivers’ responses to Items 17 and
22 29b of the Commission Staff’s First Request for Information (“PSC 1-17” and
23 “PSC 1-29b,” respectively); and
24 b. the electronic attachments to Big Rivers’ responses to Items 13a and 57 of the
25 Commission Staff’s First Request for Information (“PSC 1-13a” and “PSC 1-57,”
26 respectively).

27 3. One (1) copy of the hardcopy pages containing Confidential Information (*i.e.*, the
28 confidential pages from the responses to PSC 1-17 and PSC 1-29b), with the Confidential
29 Information highlighted with transparent ink, printed on yellow paper, or otherwise marked
30 “CONFIDENTIAL,” is being filed with this petition. A copy of those pages, with the

1 Confidential Information redacted, is being filed with the original and each of the ten (10) copies
2 of Big Rivers' responses to the information requests filed with this petition. 807 KAR 5:001
3 Sections 13(2)(a)(3), 13(2)(b).

4 4. One (1) copy of the electronic attachment to Big Rivers' response to PSC 1-13a,
5 with the Confidential Information highlighted, is contained on the CD marked
6 "CONFIDENTIAL" that accompanies this petition. A copy of the electronic attachment to PSC
7 1-13a, with the Confidential Information redacted, is being filed on the Public CDs that
8 accompany the original and each of the ten (10) copies of Big Rivers' responses to the
9 information requests filed with this petition. The attachment to PSC 1-13a is voluminous and is
10 being provided electronically only. 807 KAR 5:001 Sections 13(2)(a)(3), 13(2)(b). A motion
11 for deviation from the requirement that Big Rivers file paper copies of the attachment to its
12 response to PSC 1-13a accompanies this petition.

13 5. One (1) copy of the electronic attachments to Big Rivers' response to PSC 1-57 is
14 contained on the CD marked "CONFIDENTIAL" that accompanies this petition. Because the
15 Confidential Information is intertwined with non-confidential information in the electronic
16 spreadsheet attachments to PSC 1-57, Big Rivers cannot redact only the Confidential
17 Information from those electronic spreadsheet attachments without making other cells in the
18 spreadsheets unusable, and so, the entirety of the attachments to PSC 1-57 must be confidential.
19 Also, the confidential financial model spreadsheet links to other files on the CD, and so, those
20 other files need to be on the same CD as the financial model file. As such, the entirety of the
21 confidential CDs has been redacted from the original and each of the ten (10) copies of Big
22 Rivers' responses to the information requests filed with this petition. 807 KAR 5:001 Sections

1 13(2)(a)(3), 13(2)(b). A motion for deviation from the requirement that Big Rivers file paper
2 copies of the attachments to its response to PSC 1-57 accompanies this petition.

3 6. A copy of this petition with the Confidential Information redacted has been served
4 on all parties to this proceeding. 807 KAR 5:001 Section 13(2)(c). A copy of the Confidential
5 Information has been served on all parties that have signed a confidentiality agreement.

6 7. The Confidential Information is not publicly available, is not disseminated within
7 Big Rivers except to those employees and professionals with a legitimate business need to know
8 and act upon the information, and is not disseminated to others without a legitimate need to
9 know and act upon the information.

10 8. If and to the extent the Confidential Information becomes generally available to
11 the public, whether through filings required by other agencies or otherwise, Big Rivers will
12 notify the Commission and have its confidential status removed. 807 KAR 5:001 Section
13 13(10)(a).

14 9. As discussed below, the Confidential Information is entitled to confidential
15 protection based upon KRS 61.878(1)(c)(1), which protects “records confidentially disclosed to
16 an agency or required by an agency to be disclosed to it, generally recognized as confidential or
17 proprietary, which if openly disclosed would permit an unfair commercial advantage to
18 competitors of the entity that disclosed the records.” KRS 61.878(1)(c)(1); 807 KAR 5:001
19 Section 13(2)(a)(1).

20 **I. Big Rivers Faces Actual Competition**

21 10. Big Rivers competes in the wholesale power market to sell energy excess to its
22 members’ needs. Big Rivers’ ability to successfully compete in the wholesale power market is
23 dependent upon a combination of its ability to get the maximum price for the power sold, and

1 keeping the cost of producing that power as low as possible. Fundamentally, if Big Rivers' cost
2 of producing a kilowatt hour increases, its ability to sell that kilowatt hour in competition with
3 other utilities is adversely affected. As is well documented in multiple proceedings before this
4 Commission, Big Rivers' margins are derived almost exclusively from its off-system sales.

5 11. Big Rivers also competes for reasonably priced credit in the credit markets, and
6 its ability to compete is directly impacted by its financial results. Any event that adversely
7 affects Big Rivers' margins will adversely affect its financial results and potentially impact the
8 price it pays for credit. As was described in the proceeding before this Commission in the Big
9 Rivers unwind transaction case, Big Rivers expects to be in the credit markets on a regular basis
10 in the future.¹

11 **II. The Confidential Information is Generally Recognized as Confidential or**
12 **Proprietary**
13

14 12. The Confidential Information for which Big Rivers seeks confidential treatment
15 under KRS 61.878(1)(c)(1) is generally recognized as confidential or proprietary under Kentucky
16 law.

17 13. The Confidential Information contained in the attachments to Big Rivers'
18 responses to PSC 1-13a and PSC 1-17 consists of detailed information about planned and
19 uncompleted construction projects, including budgeted costs for each project and schedules for
20 the projects.

21 14. The Confidential Information contained in the attachments to Big Rivers'
22 responses to PSC 1-29b and PSC 1-57 consists of Big Rivers' budgets, financial forecasts, and
23 other documents, which contain Confidential Information detailing Big Rivers' projected

¹ See Order dated March 6, 2009, in *In the Matter of: Joint Application of Big Rivers, E.ON, LG&E Energy Marketing, Inc., and Western Kentucky Energy Corporation for Approval to Unwind Lease and Power Purchase Transactions*, PSC Case No. 2007-00455, pages 27-30 and 37-39.

1 operating and maintenance (“O&M”) expenses, including fuel costs, information relating to
2 projected generation levels and projected off-system sales volumes, revenues, and prices, and
3 similar information.

4 15. Public Disclosure of the Confidential Information would reveal detailed
5 information relating to Big Rivers’ projected cost of producing power (including projected fuel
6 and other O&M costs); projected off-system sales volumes and prices; and Big Rivers’ future
7 need for power or availability of excess power to sell into the market. Knowledge of such data
8 will give Big Rivers’ suppliers and competitors an unfair competitive advantage.

9 16. Public disclosure of the information relating to projected generation levels and
10 planned outage schedules would help Big Rivers’ suppliers, buyers, and competitors to
11 determine when Big Rivers will have power available to sell into the market or when Big Rivers
12 needs power, and the amount of power Big Rivers has to sell.

13 17. Public disclosure of the projected O&M costs and fuel costs, and projected off-
14 system sales prices and revenues will give Big Rivers’ suppliers, buyers, and competitors insight
15 into Big Rivers’ cost of producing power, and Big Rivers’ view of future fuel prices and market
16 power prices, which would indicate the prices at which Big Rivers is willing to buy or sell such
17 items.

18 18. Information about a company’s detailed inner workings is generally recognized as
19 confidential or proprietary. *See, e.g., Hoy v. Kentucky Indus. Revitalization Authority*, 907
20 S.W.2d 766, 768 (Ky. 1995) (“It does not take a degree in finance to recognize that such
21 information concerning the inner workings of a corporation is ‘generally recognized as
22 confidential or proprietary’”). Moreover, the Commission has previously granted confidential
23 treatment to similar information. *See, e.g.,* letters from the Commission dated July 28, 2011, and

1 December 20, 2011, in *In the Matter of: Application of Big Rivers Electric Corporation for a*
2 *General Adjustment in Rates*, PSC Case No. 2011-00036 (granting confidential treatment to
3 multi-year forecast); letter from the Commission dated December 21, 2010, in *In the Matter of:*
4 *The 2010 Integrated Resource Plan of Big Rivers Electric Corporation*, PSC Case No. 2010-
5 00443 (granting confidential treatment to fuel cost projections, revenue projections, market price
6 projections, financial model outputs, *etc.*); letter from the Commission dated July 20, 2010, in
7 Administrative Case No. 387 (granting confidential treatment to a list of future scheduled
8 outages, which can give competitors insight into Big Rivers' wholesale power needs); two letters
9 from the Commission dated December 11, 2012, in *In the Matter of: Application of Big Rivers*
10 *Electric Corporation for Approval of its 2012 Environmental Compliance Plan, for Approval of*
11 *its Amended Environmental Cost Recovery Surcharge Tariff, for Certificates of Public*
12 *Convenience and Necessity, and for Authority to Establish a Regulatory Account*, PSC Case No.
13 2012-00063 (granting confidential treatment to Big Rivers' O&M expenses, and off-system sales
14 and revenues).

15 **III. Disclosure of the Confidential Information Would Permit an Unfair**
16 **Commercial Advantage to Big Rivers' Competitors**
17

18 19. Disclosure of the Confidential Information would permit an unfair commercial
19 advantage to Big Rivers' competitors. As discussed above, Big Rivers faces actual competition
20 in the wholesale power market and in the credit market. It is likely that Big Rivers would suffer
21 competitive injury if that Confidential Information was publicly disclosed.

22 20. The Confidential Information includes material such as Big Rivers' projections of
23 fuel costs and power prices. If that information is publicly disclosed, potential fuel and power
24 suppliers and buyers of fuel and power would have insight into the prices Big Rivers is willing to
25 buy and sell those items at and could manipulate the bidding process, leading to higher prices or

1 lower revenues for Big Rivers and impairing its ability to compete in the wholesale power and
2 credit markets. In PSC Case No. 2003-00054, the Commission granted confidential protection to
3 bids submitted to Union Light, Heat & Power (“ULH&P”). ULH&P argued, and the
4 Commission implicitly accepted, that if the bids it received were publicly disclosed, contractors
5 on future work could use the bids as a benchmark, which would likely lead to the submission of
6 higher bids. Order dated August 4, 2003, in *In the Matter of: Application of the Union Light,
7 Heat and Power Company for Confidential Treatment*, PSC Case No. 2003-00054. The
8 Commission also implicitly accepted ULH&P’s further argument that the higher bids would
9 lessen ULH&P’s ability to compete with other gas suppliers. *Id.* Similarly, potential fuel and
10 power suppliers manipulating Big Rivers’ bidding process would lead to higher costs or lower
11 revenues to Big Rivers and would place it at an unfair competitive disadvantage in the wholesale
12 power market and credit markets.

13 21. Potential market power purchasers could use the information related to Big
14 Rivers’ projected off-system sales and revenues, generation levels, generator availability, and
15 planned outages to know when Big Rivers is long on power and could use that information to
16 manipulate their bids, leading to lower revenues to Big Rivers and placing it at an unfair
17 competitive disadvantage in the credit markets.

18 22. Additionally, public disclosure of the projected fuel prices and other variable cost
19 information, and information about Big Rivers’ future wholesale power needs, would give the
20 power producers and marketers with which Big Rivers competes in the wholesale power market
21 insight into Big Rivers’ cost of producing power and need for power and energy during the
22 periods covered by the information. Knowledge of this information would give those power
23 producers and marketers an unfair competitive advantage because they could use that

1 information to potentially underbid Big Rivers in wholesale transactions. It would also give
2 potential suppliers to Big Rivers a competitive advantage because they will be able to manipulate
3 the price of power bid to Big Rivers in order to maximize their revenues, thereby driving up Big
4 Rivers' costs and impairing Big Rivers' ability to compete in the wholesale power and credit
5 markets.

6 **IV. Time Period**

7 23. Big Rivers requests that the Confidential Information remain confidential for a
8 period of five (5) years from the date of this petition, which should allow sufficient time for the
9 projected data to become historical and sufficiently outdated that it could not be used to
10 determine similar confidential information at that time. 807 KAR 5:001 Section 13(2)(a)(2).

11 **V. Conclusion**

12 24. Based on the foregoing, the Confidential Information is entitled to confidential
13 protection. If the Commission disagrees that Big Rivers is entitled to confidential protection, due
14 process requires the Commission to hold an evidentiary hearing. *Utility Regulatory Com'n v.*
15 *Kentucky Water Service Co., Inc.*, 642 S.W.2d 591 (Ky. App. 1982).

16 WHEREFORE, Big Rivers respectfully requests that the Commission classify and protect
17 as confidential the Confidential Information.

18 On this the 11th day of July, 2013.

19

Respectfully submitted,



James M. Miller
Tyson Kamuf
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& MILLER, P.S.C.
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Counsel for Big Rivers Electric Corporation

Certificate of Service

I certify that a true and accurate copy of the foregoing was or will be served by Federal Express or by first class mail, postage prepaid upon the persons listed on the attached service list, on this date or on the date this petition is filed with the Kentucky Public Service Commission.

On this the 11th day of July, 2013,



Tyson Kamuf

1 COMMONWEALTH OF KENTUCKY
2 BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

RECEIVED

JUL 12 2013

PUBLIC SERVICE
COMMISSION

3
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5 In the Matter of:

6
7 Application of Big Rivers Electric)
8 Corporation for a General) Case No. 2013-00199
9 Adjustment in Rates)

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12 **MOTION FOR DEVIATION**

13
14 Big Rivers Electric Corporation (“Big Rivers”) hereby moves the Kentucky Public
15 Service Commission (“Commission”) for a deviation from the requirement in the Commission’s
16 Staff’s First Request for Information to Big Rivers requiring that Big Rivers file a hardcopy
17 original and ten paper copies of its responses to the information requests, and from the
18 requirement in 807 KAR 5:001 Section 13 that Big Rivers file a paper copy of material
19 containing confidential information submitted under a petition for confidential treatment and ten
20 paper copies of that material with the confidential information redacted. Big Rivers is filing with
21 this motion a hardcopy original and ten paper copies of its responses to the Commission Staff’s
22 First Request for Information, except that certain of the attachments to Big Rivers’ responses to
23 Items 8, 13a, 29a, 39, 45, 46, 55a, and 57 (“PSC 1-8,” “PSC 1-13a,” “PSC 1-29a,” “PSC 1-39,”
24 “PSC 1-45,” “PSC 1-46,” “PSC 1-55a,” and “PSC 1-57,” respectively) are provided
25 electronically on a public CD attached to the original and each copy of the responses, on a
26 CONFIDENTIAL CD filed under a petition for confidential treatment, or both. For the
27 attachment to PSC 1-13a, a confidential version of the attachment is provided on the
28 CONFIDENTIAL CD and a redacted version of the same attachment is provided on the public
29 CD.

1 The attachments for PSC 1-8, PSC 1-13a, PSC 1-29a, PSC 1-39, PSC 1-45, PSC 1-46,
2 and PSC 1-55a that are being provided electronically are voluminous. If printed, the electronic
3 attachment for PSC 1-8 would be 331 pages; the electronic attachment for PSC 1-13a would be
4 158 pages; the electronic attachment for PSC 2-19a would be 135 pages; the electronic
5 attachments for PSC 1-39 would be 109 pages; the electronic attachments to PSC 1-45 would be
6 362 pages; the electronic attachments to PSC 1-46 would be 360 pages; and the electronic
7 attachment for PSC 1-55a would be 101 pages. Big Rivers is providing one hardcopy of the
8 public versions of these attachments with this motion.

9 The electronic attachments for PSC 1-57 are spreadsheets and are being provided
10 electronically so that the Commission and the parties will have the Excel files with formulas
11 intact. Also, the electronic attachments for PSC 1-57 are being filed under a petition for
12 confidential treatment. As noted in the petition for confidential treatment, the confidential
13 attachments to PSC 1-57 are being redacted in their entirety because they are spreadsheets, and
14 Big Rivers cannot redact the confidential material from those files without making other cells in
15 the spreadsheet unusable. As such, Big Rivers is not including any hardcopies of the
16 attachments to PSC 1-57 that are the subject of this motion.

17 WHEREFORE, Big Rivers respectfully requests that the Commission enter an order
18 granting a deviation to Big Rivers from the requirements to file paper copies of the attachments
19 to its responses to the above requests for information.

20 On this the 11th day of July, 2013.

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Respectfully submitted,



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Tyson Kamuf
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Counsel for Big Rivers Electric Corporation

Certificate of Service

I certify that a true and accurate copy of the foregoing was or will be served by Federal Express or by first class mail, postage prepaid upon the persons listed on the attached service list, on this date or on the date this petition is filed with the Kentucky Public Service Commission.

On this the 11th day of July, 2013,



Tyson Kamuf

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

VERIFICATION

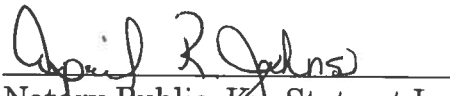
I, Mark A. Bailey, verify, state, and affirm that I prepared or supervised the preparation of my responses to data requests filed with this Verification, and that those responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



Mark A. Bailey

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Mark A. Bailey on this
the 19th day of July, 2013.




Notary Public, Ky. State at Large
My Commission Expires 8-9-14

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**


VERIFICATION

I, Billie J. Richert, verify, state, and affirm that I prepared or supervised the preparation of my responses to data requests filed with this Verification, and that those responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.


Billie J. Richert

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Billie J. Richert on this
the 20 day of July, 2013.



Notary Public, Ky. State at Large
My Commission Expires 8-8-2016

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

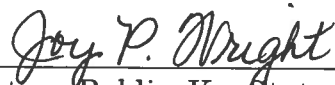
VERIFICATION

I, Robert W. (Bob) Berry, verify, state, and affirm that I prepared or supervised the preparation of my responses to data requests filed with this Verification, and that those responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.


Robert W. (Bob) Berry

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Robert W. (Bob) Berry on
this the 20 day of July, 2013.


Notary Public, Ky. State at Large
My Commission Expires _____

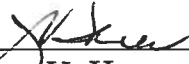
Notary Public, Kentucky State-At-Large
My Commission Expires: July 3, 2014
ID 421951

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

VERIFICATION


I, James V. Haner, verify, state, and affirm that I prepared or supervised the preparation of my responses to data requests filed with this Verification, and that those responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



James V. Haner

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by James V. Haner on this
the 1st day of July, 2013.



Notary Public, Ky. State at Large
My Commission Expires 8-9-14

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

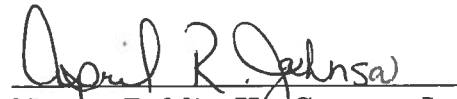
VERIFICATION

I, David G. Crockett, verify, state, and affirm that I prepared or supervised the preparation of my responses to data requests filed with this Verification, and that those responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.


David G. Crockett

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by David G. Crockett on this
the 1st day of July, 2013.


Notary Public, Ky State at Large
My Commission Expires 8-9-14

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**


VERIFICATION

I, DeAnna M. Speed, verify, state, and affirm that I prepared or supervised the preparation of my responses to data requests filed with this Verification, and that those responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.


DeAnna M. Speed

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by DeAnna M. Speed on this
the 1st day of July, 2013.

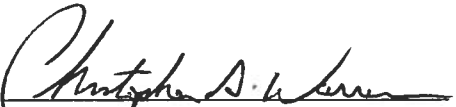

Notary Public, Ky. State at Large
My Commission Expires 8-9-14

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

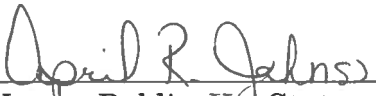
VERIFICATION

I, Christopher A. (Chris) Warren, verify, state, and affirm that I prepared or supervised the preparation of my responses to data requests filed with this Verification, and that those responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.


Christopher A. (Chris) Warren

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Christopher A. (Chris) Warren on this the 1st day of July, 2013.



Notary Public, Ky State at Large
My Commission Expires 8-9-14

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

VERIFICATION


I, Jeffrey R. (Jeff) Williams, verify, state, and affirm that I prepared or supervised the preparation of my responses to data requests filed with this Verification, and that those responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



Jeffrey R. (Jeff) Williams

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Jeffrey R. (Jeff) Williams
on this the 1st day of July, 2013.



Notary Public, Ky State at Large
My Commission Expires 8-9-14

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

VERIFICATION


I, John Wolfram, verify, state, and affirm that I prepared or supervised the preparation of my responses to data requests filed with this Verification, and that those responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



John Wolfram

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by John Wolfram on this the
1st day of July, 2013.



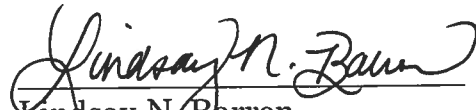
Notary Public, Ky. State at Large
My Commission Expires 8-9-14

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**


VERIFICATION

I, Lindsay N. Barron, verify, state, and affirm that I prepared or supervised the preparation of my responses to data requests filed with this Verification, and that those responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.


Lindsay N. Barron

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Lindsay N. Barron on
this the 21 day of July, 2013.


Notary Public, Ky. State at Large
My Commission Expires _____

Notary Public, Kentucky State-At-Large
My Commission Expires: July 3, 2014
ID 421951

ORIGINAL



Your Touchstone Energy® Cooperative 

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

In the Matter of:

**APPLICATION OF BIG RIVERS)
ELECTRIC CORPORATION FOR A) Case No. 2013-00199
GENERAL ADJUSTMENT IN RATES)**

**Response to Commission Staff's
Initial Request for Information
dated June 10, 2013**

VOLUME 1 of 2

FILED: July 12, 2013

ORIGINAL

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 1)** *Provide a copy of the current bylaws. Indicate any changes made to the*
2 *bylaws since the test year in Big Rivers' last rate case.*

3

4 **Response)** The current bylaws are attached to this response. Changes made to the
5 bylaws since Big Rivers' last rate case (Case No. 2012-00535) are shown in blackline
6 format.

7

8 **Witness)** Mark A. Bailey

9

AMENDED BYLAWS
OF
BIG RIVERS ELECTRIC CORPORATION

ARTICLE I

MEMBERSHIP: The fee for membership in this corporation is fixed at twenty-five dollars (\$25.00).

The members must be accepted by a vote of a majority of the Board of Directors and only upon payment of the aforesaid fee accompanied by application containing the agreements referred to in Section 2 of Article VII of the Articles of Incorporation. Membership in the corporation shall not be transferable.

The Board of Directors may suspend the rights of a member, when such member ceases to be eligible for membership under the law, Articles of Incorporation, Bylaws or rules or regulations, for such period of time as the said member is ineligible for membership. The Board of Directors may terminate the membership of a member by expulsion when a member knowingly and intentionally fails to comply with any of the provisions of the Articles of Incorporation, Bylaws, or rules or regulations adopted by the Board of Directors, but only after such member shall have been given written notice by the Secretary of the Corporation that such failure shall be contained for at least ten (10) days after such notice is received. An affirmative vote of not less than two-thirds of all the directors shall be required to suspend or expel a member. An affirmative vote of a majority of all the directors shall be required to terminate a suspension of the members' rights or to reinstate a member once expelled.

When membership in the cooperative corporation has been terminated, under the laws of

the State of Kentucky, the Articles of Incorporation as amended, or as provided in this Article I, as hereinabove stated, it shall be subject to the capital credits provision contained in Article VIII of these bylaws. The termination shall operate as a release of all right, title and interest of the member in the property and assets of the corporation, provided, however, that such termination of membership shall not release the member from the debts or the liabilities of such member to the cooperative corporation.

ARTICLE II

MEETINGS OF MEMBERS: The annual meeting of the members shall be held on the third Friday of each September, or on such other day in September as may be selected by the Board of Directors of the corporation, at an hour to be designated in the notice of the annual meeting, at the principal office of the corporation in Henderson, Henderson County, Kentucky, or at such other place in Kentucky as may be directed by the Chair of the corporation. Each member of the Board of Directors of a Big Rivers' member distribution cooperative shall be invited to attend the annual meeting of members of Big Rivers.

Special meetings of the members may be called at such times and places within the area aforesaid as may be ordered by the Board of Directors or by two (2) of the three (3) members.

Written notice of both the annual and special meetings of the members shall be given each member appearing on the books of the corporation by mailing the same to his last known address at least ten (10) days before such meeting. The notice of the special meeting shall set forth the purpose of which the meeting is called.

Each member shall designate one (1) delegate to represent it at each membership meeting. The Secretary of the corporation shall include with the written notice of the meeting a form on which each member shall certify the name and address of the delegate so designated. Such form

shall be returned to the Secretary prior to or at the beginning of the meeting. In the event a waiver of notice is executed as herein provided, a representative of each member may orally report to the Secretary at the beginning of the meeting the name and address of the delegate who has been designated to represent the member at such meeting.

The delegates may at any special membership meeting held within thirty (30) days of the date for the required annual meeting elect by a two-thirds (2/3) vote to substitute such special meeting for the required annual meeting if delegates representing all members are present at such special meeting.

A waiver of notice containing the time, place and purpose of any membership meeting, signed by all the delegates representing all members and attached to the minutes of the meeting, shall satisfy the written notice requirement for a meeting in this Article.

Delegates representing a majority of the members shall constitute a quorum for the transaction of business.

Only delegates so designated shall vote on matters coming before the meeting.

ARTICLE III

DIRECTORS:

SECTION 1. Number. The number of directors shall be six (6). Each director shall be elected by a majority vote of the delegates at the annual meeting of the members or at a special meeting of the members called for the purpose. Each member distribution cooperative shall be entitled to have two (2) directors on the Board of Directors of the corporation at all times, provided however, that at least one (1) of the two (2) directors from each member distribution cooperative shall also have been, at the time of his election, a director of such member distribution cooperative.

SECTION 2. Term. The terms of directors shall be staggered such that two (2) directors from different member cooperatives are elected each year. Each director elected on and after September 1, 2000, shall be elected for a term of three (3) years and shall serve until his or her successor is elected and qualified.

SECTION 3. Qualifications. A person is qualified to stand for election to the Board of Directors of the corporation if that person satisfies the general requirements and limitations on board service in Article III, and each of the following requirements:

A. A director of Big Rivers Electric Corporation shall be a member of a member distribution cooperative and shall reside in the service territory of a Big Rivers Electric Corporation member distribution cooperative.

B. No employee of Big Rivers Electric Corporation or of its member cooperatives shall be a director during the term of such employment. No member of the immediate family of an employee of Big Rivers Electric Corporation shall serve as a director of the corporation during the term of such employment. For purposes of this requirement, the "immediate family" of an employee is any person (a) who is a spouse, parent, child, or sibling of that employee, or of that employee's spouse or of an individual living in the same home as the employee, (b) any person who is living in the same home as the employee, and (c) any person who is married to or lives in the same home as any of the persons listed in (a) and (b).

C. A director must have the legal capacity to enter into a binding contract.

D. Each director shall have a high school diploma or its equivalent.

E. A person who serves a term on the Board of Directors of the corporation after September 1, 1997, shall be qualified to serve a subsequent term if, in addition to meeting the other qualifications for board membership, that person has completed all orientation and continuing education requirements imposed by Board policy during his or her tenure on the

Board. Each director shall have achieved the National Rural Electric Cooperative Association Credentialed Cooperative Director (CCD) certification by the end of his or her sixth consecutive year of service after September 1, 1997.

SECTION 4. Removal. Any member may bring charges against a director by filing with the Secretary of the corporation such charges in writing and request the removal of such director by reason thereof. Such director shall be informed in writing by the Secretary of the charges at least ten (10) days prior to the meeting at which the charges are to be considered. Such director shall have an opportunity at the meeting to be heard and to present evidence respecting the charges. The question of the removal of such director shall be considered and voted upon by the remaining directors with the director under charges excluded from the meeting room at the time of the vote.

SECTION 5. Meetings. Regular monthly meetings of the Board of Directors shall be held upon the third Friday of each month at an hour to be designated from month to month.

Special meetings of the Board of Directors may be called by the Chair or Secretary at such time and place as may be determined by the person calling the meeting. At least five (5) days' written notice shall be given each director of the special meeting by the person calling same. A waiver of notice containing the time, place, and purpose of the meeting, signed by all directors and attached to the minutes of the meeting, shall satisfy the written notice requirement for a meeting in this Article.

The directors may at any special meeting held within thirty (30) days of the date for the required annual or monthly meeting, elect by a two-thirds (2/3) vote of all the directors to substitute such special meeting for the required annual or monthly meeting if all directors are present at such special meeting.

A majority of the Board of Directors shall constitute a quorum at all meetings.

SECTION 6. Vacancies. In case of any vacancy on the Board of Directors caused by death, resignation, or otherwise, such vacancy shall be filled for the unexpired term by a majority of the Board of Directors within sixty (60) days.

SECTION 7. Meetings by Telephone or Similar Communications. Any or all directors may participate in any regular or special meeting by, or conduct a meeting through the use of, any means of communication by which all directors participating in such meeting can simultaneously hear each other, and participation in such meeting by a director shall constitute the presence in person by such director at such meeting.

SECTION 8. Consolidation of Members. If two or more members of the corporation consolidate pursuant to KRS 279.170 to form a new entity and member of the corporation, the positions on the corporation's Board of Directors for that entity shall be filled for a term ending with the next annual meeting of the members of the corporation by a majority vote of the Board of Directors within sixty (60) days. At the first annual meeting of the members of the corporation following the effective date of the consolidation, the membership shall elect two (2) directors from the new entity, as provided in Article III, Section 1, above, for terms consistent with Article III, Section 3, which establishes staggered terms for directors.

ARTICLE IV

OFFICERS:

SECTION 1. Officers Authorized. The officers of the corporation shall be a Chair, Vice Chair, President, Secretary-Treasurer, and Chief Operating Officer. The Chair, Vice Chair and Secretary-Treasurer shall be elected by and from the membership of the Board of Directors. The President shall be elected by the Board of Directors. The Chief Operating Officer shall be appointed by the President. The Board of Directors may appoint an Executive Secretary and one

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or more Assistant Secretaries, who need not be members of the Board of Directors, to perform such duties and to have such powers of the secretary as shall from time to time be assigned to the Executive Secretary or to any Assistant Secretary by the Board of Directors or by the Secretary.

SECTION 2. Election and Terms of Officers. At the first meeting following the annual meeting of the members, each officer required by these Bylaws to be chosen by election shall be elected by a majority vote by the Board of Directors by a secret ballot, provided the result of such election is determined by ballot vote, and shall hold office for one (1) year, or until that officer's successor is elected and qualified. All officers of the corporation serve at the pleasure of the Board and may be removed as an officer without cause by an affirmative vote of a majority of all the directors, unless otherwise expressly provided in a written contract of employment between the corporation and an officer who is also an employee of the corporation.

SECTION 3. There shall be no limit on the number of terms a director may serve in any office of the Corporation, provided, however, that beginning with the elections at the 2011 annual board meeting, a director elected to an office of the Corporation may serve no more than three consecutive terms in that office.

ARTICLE V

DUTIES OF OFFICERS:

SECTION 1. Chair and Vice-Chair. The Chair shall preside at all meetings of the members and of the Board of Directors. The Chair may sign, with the Secretary-Treasurer, certificates of membership of the corporation, and the Chair may also sign any deeds, mortgages, bonds, contracts or other instruments in writing authorized by the Board of Directors or by these

Bylaws or that are required by law to be otherwise signed or executed. The Chair shall perform generally all duties incident to the office of Chair and such other duties as may be prescribed by the Board of Directors from time to time.

In the absence of the Chair, or in the event of the Chair's inability or refusal to act, the Vice Chair shall perform the duties of the Chair. When so acting, the Vice Chair shall have all the powers of and be subject to all the restrictions upon the Chair. The Vice Chair shall perform such other duties as may be assigned from time to time by the Board of Directors.

SECTION 2. Secretary. The Secretary of the Corporation shall keep, or cause to be kept, the minutes of the meetings of the Board of Directors and members in one or more books provided for that purpose and shall authenticate records of the Corporation. The Secretary shall see that all notices are duly given in accordance with these Bylaws, or as required by law. The Secretary shall be the custodian of the corporate records and of the seal of the Corporation and see that the seal of the Corporation is affixed to all certificates of membership prior to the issue thereof and to all documents requiring a seal. The Secretary of the Corporation shall keep, or cause to be kept, a register of the post office address of each member. The Secretary shall sign, with the Chair, certificates of membership and have general charge of the books of the Corporation. The Secretary shall perform in general all duties incident to the office of the Secretary and such other duties as from time to time may be assigned by the Board of Directors.

SECTION 3. Treasurer. The Treasurer of the Corporation, or such other person or persons delegated by the Board, shall have charge and custody of and be responsible for all funds and securities of the Corporation. The Treasurer shall in general perform all the duties incident

to the office of Treasurer and such other duties as from time to time may be assigned by the Board of Directors.

SECTION 4. President. The President shall act as the general manager and chief executive officer of the Corporation. The President may sign, with the Secretary, certificates of membership of the Corporation, and any deeds, mortgages, bonds, contracts, tariffs or other instruments in writing authorized by the Board of Directors, or by these Bylaws, or that are required by law to be otherwise signed or executed by the president of a rural electric cooperative corporation. The President shall perform generally all duties incident to the office of president and to the position of general manager and chief executive officer, and such other duties as may be prescribed by the Board of Directors from time to time.

SECTION 5. Chief Operating Officer. The Chief Operating Officer shall direct all activities related to operation and maintenance of the Corporation's generating facilities, including fuels procurement and management and power plant engineering; manage the energy services functions of the Corporation, including responsibility for generation and purchase resources, and wholesale power marketing activities; system operations, environmental services and construction and perform generally all duties incident to the office of Chief Operating Officer, along with such other duties as may be prescribed by the Board of Directors from time to time.

SECTION 6. (Intentionally left blank.)

SECTION 7. Absence or Disability of President. If the President is absent or becomes disabled, the Chief Operating Officer shall have all the powers and be subject to all the duties of

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the President so long as such absence or disability continues.

SECTION 8. Compensation of Officers. The compensation of the officers of the corporation shall be fixed from time to time by the Board of Directors, except the compensation of the Chief Operating Officer whose compensation shall be fixed by the President.

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SECTION 9. Annual Reports of Officers. The officers of the Corporation shall submit at each annual meeting of the members reports covering the business of the corporation for the previous fiscal year and showing the condition of the corporation at the close of such fiscal year.

SECTION 10. Secretary-Treasurer. The Secretary-Treasurer shall have the duties of both the Secretary and the Treasurer.

ARTICLE VI

FISCAL YEAR: The fiscal year of the corporation shall commence on January 1st of each year.

ARTICLE VII

SEAL: The corporate seal of the corporation shall be circular with the words "BIG RIVERS ELECTRIC CORPORATION" and "HENDERSON, KENTUCKY" surrounding the word "SEAL".

ARTICLE VIII

SECTION 1. Operation on a Cooperative Basis. The cooperative shall at all times be operated on a non-profit, cooperative basis for the mutual benefit of its patrons. As used in these Bylaws, "patron" shall include members and non-members alike, who have expressly contracted in writing to do all or a portion of their business with the cooperative on a patronage basis on the terms contained in these Bylaws. No interest or dividends shall be paid or payable by the cooperative on any capital furnished by its patrons.

SECTION 2. Patronage Net Earnings.

(a) The patronage net earnings of the cooperative (1) attributable to that portion of the year during which the closing of the Unwind Transaction occurs (the "Unwind Year") that commences on January 1 of such year and ends on the last day of the month preceding the month in which the closing of the Unwind Transaction occurs (the "Initial unwind Period") and (2) attributable to 2008 if the Unwind Year shall not be 2008) and all subsequent years preceding the Unwind Year shall be determined and allocated to the patrons in accordance with the bylaws as in effect on January 1, 2008. The patronage net earnings of the cooperative attributable to that portion of the Unwind Year that commences on the first day of the month in which the closing of the Unwind Transaction occurs and ends on December 31 of such year (the "Subsequent Unwind Period") (and all subsequent years) shall be determined and allocated to the patrons in accordance with the bylaws currently in effect. The patronage net earnings attributable to each of the Initial Unwind Period and the Subsequent Unwind Period will be determined by closing the books of the cooperative as of the last day of the Initial Unwind Period and by treating each of the Initial Unwind Period and the Subsequent Unwind Period as a short period taxable year; provided, that, the patronage net earnings of the cooperative attributable to the Unwind Transaction will be allocated solely as provided in clause (c)(2) below.

(b) The taxable income or loss of the cooperative from business done with or for its

patrons on a cooperative basis, as computed for U.S. federal income tax purposes for purposes of calculating regular taxable income tax and alternative minimum taxable income, prior to taking into account any deduction for patronage dividends but after offset (if applicable) by any available tax loss carryforward amounts attributable to a deficit in patronage earnings from prior taxable years (“patronage net earnings”) shall, if positive, be allocated in an amount no less than the greater of such patronage net earnings as computed for regular income tax purposes and such patronage net earnings as computed for alternative minimum tax purposes to the patrons of the cooperative in the manner detailed in clause (c) below and, if negative, be treated in the manner detailed in clause (d) below.

(c)(1) As of the end of each taxable year, the amount of the patronage net earnings of the cooperative (except as provided in clauses (c)(2) and (c)(3) below relating to the Unwind Transaction and Extraordinary Transactions) shall be allocated to the patrons of the cooperative based on the ratio of the patronage net book earnings attributable to each such patron for the year over the patronage net book earnings attributable to all of the patrons for that year provided, however, that for the Subsequent Unwind Period, the allocation shall be made based on the ratio of the patronage net book earnings attributable to each such patron for the Subsequent Unwind Period over the patronage net book earnings attributable to all of the patrons for the Subsequent Unwind Period. For this purpose, the patronage net book earnings attributable to each patron with respect to any year shall be $MR_{\text{Rural}} + ML_{\text{LargeIndustrial}} + MS_{\text{Smelters}}$, where

MR_{Rural} = the greater of zero or $((RR_{\text{Rural}} - A) * KR_{\text{Rural}})$;

$ML_{\text{Large Industrial}}$ = the greater of zero or $((RL_{\text{LargeIndustrial}} - A) * KL_{\text{LargeIndustrial}})$;

MS_{Smelters} = the greater of zero or $((RS_{\text{Smelters}} - A) * KS_{\text{Smelters}})$.

For purposes of the foregoing:

RR_{Rural} = the cooperative’s system-average revenue per kWh for that year from sales to the

applicable patron for resale to rural consumers (as determined pursuant to GAAP);

RLargeIndustrial = the cooperative's system-average revenue per kWh for that year from sales to the applicable patron for resale to large industrial consumers (as determined pursuant to GAAP);

RSmelters = the cooperative's system-average revenue per kWh for that year from sales to the applicable patron for resale to smelter consumers (as determined pursuant to GAAP);

A = the cooperative's system-average cost per kWh for that year (based on the Total Cost of Electric Service, as set forth in the cooperative's RUS Form 12a for the year, and the Sales of Electricity (Grand Total), as set forth in the cooperative's RUS Form 12b for the year, and, hence, determined pursuant to GAAP);

KRural = the number of kWh purchased by the applicable patron during that year for resale to rural consumers;

KLargeIndustrial = the number of kWh purchased by the applicable patron during that year for resale to large industrial consumers;

KSmelters = the number of kWh purchased by the applicable patron during that year for resale to smelter consumers (if any).

Notwithstanding the foregoing, if the patronage net book earnings attributable to all of the patrons is negative for any year, the allocation of the patronage net earnings for that year shall instead be based on the ratio of (i) the cumulative patronage net earnings of the cooperative allocated to each of the patrons in all prior years subsequent to 1998, which is the year in which Big Rivers' bankruptcy reorganization closed, to (ii) the cumulative patronage net earnings allocated to all of the patrons during such years.

(2) The patronage net earnings of the cooperative attributable to the Unwind Transaction will be allocated amongst the patrons of the cooperative based on the ratio of the historic patronage allocations made to each of the patrons to the historic patronage allocations made to

all of the patrons with respect to the period commencing with January 1, 1999, which is the year subsequent to the year in which Big Rivers' bankruptcy reorganization closed, and terminating on the last day of the month preceding the month in which the closing of the Unwind Transaction occurs.

(3) In the event that an Extraordinary Transaction occurs as the result of the sale of generation or transmission assets, the patronage net earnings of the cooperative attributable to such sale of assets (but not in excess of the patronage net earnings for the year of such sale) will be allocated among the patrons of the cooperative based on the ratio of the historic patronage allocations made to each of the patrons (other than allocations made pursuant to (i) the 2000 Patronage Capital Allocation, (ii) the Unwind Transaction, and (iii) this Article VIII, Section 2(c)(3)) to the historic patronage allocations made to all of the patrons (other than allocations made pursuant to (i) the 2000 Patronage Capital Allocation, (ii) the Unwind Transaction, and (iii) this Article VIII, Section 2(c)(3)) for the period commencing on the first day of the year during which depreciation allowances were first allowed for federal income tax purposes with respect to the assets sold and terminating on the last day of the year during which such assets were sold. In the event that an Extraordinary Transaction occurs other than as the result of the sale of generation or transmission assets, the patronage net earnings of the cooperative attributable to such Extraordinary Transaction (but not in excess of the patronage net earnings for the year of such Extraordinary Transaction) will be allocated among the patrons of the cooperative based on the ratio of the historic patronage allocations made to each of the patrons (other than allocations made pursuant to (i) the 2000 Patronage Capital Allocation, (ii) the Unwind Transaction, and (iii) this Article VIII, Section 2(c)(3)) to the historic patronage allocations made to all of the patrons (other than allocations made pursuant to (i) the 2000 patronage Capital Allocation, (ii) the Unwind Transaction, and (iii) this Article VIII, Section 2(c)(3)) for the period that most

equitably relates to the income or gain arising from the Extraordinary Transaction, taking into account all relevant facts and circumstances.

(d) If the patronage net earnings of the cooperative for any taxable year is negative, the deficit shall be carried forward and applied as an offset against future positive patronage net earnings (in accordance with clause (b) above).

(e) If patronage net earnings of the cooperative shall be adjusted (by the IRS on audit or otherwise) for any year, the amount of patronage net earnings allocated to each patron pursuant to this Article VIII, Section 2 for that year shall be automatically adjusted in accordance with this Article VIII, Section 2 to reflect the recomputed patronage net earnings, with each member being notified within a reasonable time thereafter of the amount of the adjustment allocated to the patron's capital account.

SECTION 3. Nonpatronage Net Earnings. The taxable income or loss of the cooperative from business not done with or for its patrons on a cooperative basis for any taxable year, as computed for U.S. federal income tax purposes ("nonpatronage net earnings"), after offset (if applicable) by any available tax loss carryforward amounts attributable to a deficit in nonpatronage net earnings from prior taxable years, shall, if positive, be retained by the cooperative as a permanent source of equity and, if negative, shall be carried forward to be applied as an offset against future positive nonpatronage net earnings. If the nonpatronage net earnings of the cooperative shall be adjusted (by the IRS on audit or otherwise) for any year, the calculations made pursuant to this Article VIII, Section 3 for that year shall be automatically adjusted in accordance with this Article VIII, Section 3 to reflect the recomputed nonpatronage net earnings.

SECTION 4. Record-Keeping. The membership fee paid and the amount of patronage net earnings allocated to each patron shall be credited to a capital account maintained for such

patron, with the books and records of the cooperative being set up and kept in such manner that, at the end of each taxable year, the amount of capital allocated and credited to each patron is clearly reflected in an appropriate record to the capital account of each patron (with the cooperative notifying each patron within a reasonable time after the close of the taxable year notify the amount of the patronage net earnings allocated to the patron's account with respect to such taxable year). All such amounts allocated to the capital account of any patron in accordance with this Article VIII shall be in pursuance of a legal obligation to do so. The capital account of each patron shall be assignable only on the books of the cooperative pursuant to written instructions from the assignor and only to successors in interest or successors in occupancy of all or a part of such patron's premises served by the cooperative unless the board of directors, acting under policies of general application, shall otherwise determine.

SECTION 5. Retirement of Patronage Capital. If, at any time prior to the liquidation of the cooperative, the board of directors shall determine that the financial condition of the cooperative will not be impaired thereby, the patrons' capital accounts may be retired in full or in part (except that no distribution shall be made that would result in a violation of any financial covenant of the cooperative). Generally, such retirements of capital shall be made in order of priority according to the year in which the patronage net earnings were allocated. Notwithstanding the foregoing, however, the board of directors shall have the discretion to determine the method of allocation, basis and order of priority of repayment for all amounts furnished as patronage capital.

Upon the liquidation of the cooperative, the assets of the cooperative shall be distributed in the following order: (i) all debts and obligations of the cooperative shall be paid in accordance with lawful priorities; (ii) each patron's capital account balance shall be paid without priority on a pro rata basis until all such capital accounts (as determined subsequent to adjusting such

accounts by allocations of patronage net earnings for the year of liquidation) have been reduced to zero and (iii) any remaining assets of the cooperative shall be paid to the current and former patrons of the cooperative based upon the amount of their historic patronage with the cooperative measured by kilowatt-hours purchased from Big Rivers over the life of the cooperative. The life of the cooperative is defined to begin at the date Big Rivers was formed in 1961 and to continue uninterrupted through Big Rivers' bankruptcy reorganization to the date of liquidation.

SECTION 6. Definitions. For purposes of this Article VIII, the "Unwind Transaction" shall mean the transactions contemplated by that certain Transaction Termination Agreement dated as of March 26, 2007 to which the cooperative is a party, and an "Extraordinary Transaction" shall mean any transaction or event occurring after the completion of the Unwind Transaction and other than in the ordinary course of the business of the cooperative (including without limitation a sale of generation or transmission assets) where the patronage net earnings from such transaction or event are in excess of \$30 million.

ARTICLE IX

ORDER OF BUSINESS: The order of business at the annual meeting of the members, and so far as possible at all other meetings of the members, shall be as follows:

1. Call of the Roll
2. Reading of the notice of the meeting together with proof of service.
3. Presentation and reading of unapproved minutes of previous

meetings of the members and the taking of necessary action thereon.

4. Presentation and consideration of, and acting upon reports of officers, directors, and committees.
5. The election of directors.
6. Unfinished business.
7. New business.
8. Adjournment.

ARTICLE X

CONTRACTS, CHECKS AND DEPOSITS: The Board of Directors may authorize any officer or officers, agent or agents to enter into any contract or execute and deliver any instrument in the name and on behalf of the corporation and such authority may be general or confined to specific instances.

All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the corporation shall be signed by such officer or officers of the corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors.

All funds of the corporation shall be deposited from time to time to the credit of the corporation in such bank or banks as the Board of Directors may select.

ARTICLE XI

DIRECTORS FEES AND EXPENSES:

SECTION 1: A director is entitled to such fees and to reimbursement of such expenses as

may be provided in the written policy of the Board on Directors' Fees and Expenses.

Compliance with that policy shall be monitored by the Board of Directors.

SECTION 2: Nothing contained herein shall limit the right of the Board of Directors to contract with or pay any individual director for additional services or duties rendered outside his normal functions as director.

ARTICLE XII

AMENDMENT OF BYLAWS:

These Bylaws may be altered, modified, amended, or replaced by an affirmative vote of a majority of the members of the Board of Directors at any regular or special meeting.

All Bylaws previously adopted by this Board which are inconsistent herewith are hereby altered or repealed in the above respects.

ARTICLE XIII

INDEMNIFICATION AND INSURANCE:

A. Right to Indemnification. Each person who was or is made a party or is threatened to be made a party to or is otherwise involved in any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (hereinafter a "proceeding"), by reason of the fact he or she, or a person of whom he or she is a legal representative, is or was a director, or while a director, serves or served at the corporation's request as a director, officer, partner, trustee, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust, employee benefit plan or other enterprise, shall be indemnified and held harmless by the corporation to the fullest extent authorized by the Kentucky Business Corporation Act, as the same exists or may hereafter be amended (but in the

case of any such amendment, only to the extent that such amendment permits the corporation to provide broader indemnification rights than the Kentucky Business Corporation Act permitted the corporation to provide prior to such amendment), against all expenses, liability and loss (including attorneys' fees, judgments, fines, ERISA, excise taxes or penalties, and amounts paid or to be paid in settlement) actually and reasonably incurred or suffered by such director in connection with any such proceeding. Such indemnification shall continue as to a director who has ceased to be a director and shall inure to the benefit of the director's heirs, executors, and administrators. Except with respect to proceedings to enforce rights to indemnification by a director, the corporation shall indemnify any such director in connection with a proceeding (or part thereof) initiated by such director only if such proceeding (or part thereof) was authorized by the Board of Directors of the corporation. The right to indemnification conferred in this Article shall be a contract right.

B. Advance of Expenses. The corporation shall pay for or reimburse the actual and reasonable expenses incurred by a director who is a party to a proceeding in advance of final disposition of the proceeding if a determination is made that the facts then known to those making the determination would not preclude indemnification under KRS 271B.8-500 to 271B.8-580, and if the director furnishes the corporation: (i) a written affirmation of the director's good faith belief that the director's conduct met the standard of conduct described in Kentucky Revised Statutes 271B.8-510 or successor provisions; and (ii) a written undertaking, executed personally or on the director's behalf, to repay any advances if it is ultimately determined that the director is not entitled to indemnification for such expenses under this Article or otherwise. The undertaking must be an unlimited general obligation of the director, but need not be secured and may be accepted without reference to the director's financial ability to make repayment.

C. Indemnification of Officers, Employees and Agents. The corporation may indemnify and advance expenses to an officer, employee or agent who is not a director to the extent permitted by the Articles of Incorporation, the Bylaws, or by law.

D. Indemnification of Officers, Employees and Agents. The corporation shall indemnify and advance expenses to officers to the same extent as directors, and may indemnify employees or agents who are not directors or officers to the extent permitted by the Articles of Incorporation, the Bylaws, or by law.

E. Insurance. The corporation may purchase and maintain insurance, at its expense, on behalf of an individual who is or was a director, officer, employee or agent of the corporation, or who while a director, officer, employee or agent of the corporation is or was serving at the request of the corporation as a director, officer, partner, trustee, employee, or agent of another foreign or domestic corporation, partnership, joint venture, trust, employee benefit plan, or other enterprise, against liability asserted against or incurred by him or her in any such capacity or arising from his status as a director, officer, employee or agent, whether or not the corporation would have power to indemnify him or her against the same liability under this Article.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to the Commission Staff's
Initial Request for Information
dated June 10, 2013**

July 12, 2013

1 **Item 2) *Provide Big Rivers' equity management plan. Indicate when the current plan***
2 ***was adopted and identify any changes made to the plan since Big Rivers' last rate case.***
3 ***Provide a five-year analysis of the amount of capital credits refunded to members***
4 ***under the plan and indicate the amounts related to general retirements and special***
5 ***retirements.***

6

7 **Response)** While Big Rivers does not have a document entitled "equity management
8 plan," attached is Big Rivers "Financial Policy," policy number 118 (see attached), which
9 was originally approved by the Board of Directors on July 20, 2007, and revised January
10 20, 2012. There have been no changes to the Financial Policy since Big Rivers' last rate
11 case (Case No. 2012-00535).

12 The Financial Policy incorporates the key elements of an equity management plan
13 by covering equity levels as well as short-term and long-term access to capital markets.
14 Additionally, financial metrics pursuant to Big Rivers' by-laws, loan covenants, and
15 mortgage and trust indenture have been incorporated.

BIG RIVERS ELECTRIC CORPORATION

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FOR A GENERAL ADJUSTMENT IN RATES
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1 (determined in accordance with Accounting Requirements) at such time; or
2 (iii) the aggregate amount expended for all Distributions on or after the date on
3 which the Company's aggregate margins and equities (determined in
4 accordance with Accounting Requirements) first reached 20% of the
5 Company's long-term debt and equities (determined in accordance with
6 Accounting Requirements) shall exceed 35% of the aggregate net margins
7 (whether or not such net margins have since been allocated to members) of the
8 Company earned after such date (subtracting, in the case of any deficit, 100%
9 of such deficit). Notwithstanding the foregoing and so long as no Event of
10 Default shall exist, the Company may declare and make Distributions at any
11 time if, after giving effect thereto, the Company's aggregate margins and
12 equities (determined in accordance with Accounting Requirements) as of the
13 end of the Company's most recent fiscal quarter would have been not less than
14 30% of the Company's total long-term debt and equities (determined in
15 accordance with Accounting Requirements) as of such date.

16

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199

Response to the Commission Staff's
Initial Request for Information
dated June 10, 2013

July 12, 2013

1

2 Witness) Billie J. Richert

3

| | | | |
|--|-------------------------|-------------------|---------------------------|
| Subject: Financial Policy (Incorporates Annual Fiscal Review Policy) | Original Effective Date | <u>07/16/2009</u> | Approved By: Board |
| | Original Approval Date | <u>07/20/2007</u> | |
| | Date Last Revised | <u>01/20/2012</u> | |

1. Purpose

The purpose of Big Rivers Electric Corporation’s (“Big Rivers”) Financial Policy is to provide a framework to enable Big Rivers to timely meet its financial obligations and maintain its financial viability. This policy sets forth responsibilities and guidelines related to the financial management process, including key financial metrics.

The financial metrics will be pursuant to Big Rivers’ by-laws, loan covenants, mortgage, trust indenture, etc., and quantified in accordance with generally accepted accounting principles (“GAAP”). Application of this policy seeks to ensure Big Rivers’ ability to maintain the necessary financial metrics to meet its proper investment grade credit rating target and ensure its ability to timely access capital, both short-term and long-term.

2. Objectives

The overall objectives of this policy are to ensure:

- a. **Maintenance of the long-term financial forecasting model** – Big Rivers will maintain a financial forecast that reflects current assumptions on key modeling inputs (e.g., load, resource plans, fuel costs, financing, labor costs, etc.).
- b. **Timely access to capital** – Big Rivers will ensure access to sufficient low-cost capital, both short-term and long-term, by maintaining its investment grade credit rating, meeting bond covenants, adhering to indenture requirements, maintaining proper liquidity, etc.
- c. **Financial transparency** – Big Rivers will provide appropriate financial information in a timely manner to its stakeholders (Board, members, creditors, regulators, etc.), including financial forecasts and performance metrics.
- d. **Member wholesale rates** – Big Rivers will seek low-cost member wholesale rates, with minimal volatility. Management will analyze existing and alternative rate structures, seeking rational cost allocation methodology.
- e. **Financial analysis** – As appropriate, Big Rivers will strive to ensure accurate and consistent assumptions and methodology are employed in project evaluations, whereby such evaluations may include net present value (NPV), internal rate of return (IRR), pay-back, etc.

3. Goals

- a. **Member rates and margins** – Big Rivers will seek to maintain member tariff rates that enable it to meet its debt covenants and ensure that sufficient positive margins and net cash flows are generated to meet Times Interest Earned Ratio (“TIER”), Margins for Interest Ratio (“MFIR”) and Debt Service Coverage Ratio (“DSCR”) criteria.

| | | | |
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- b. **Cash Requirement** – Big Rivers will seek to maintain a minimum first of the month cash balance of 45 days of forecasted fixed operation and maintenance expenses (where variable costs equal fuel, reagents, disposal, allowances, purchased power-energy, including the variable cost associated with Big Rivers’ share of Station Two).
- c. **Equity** – Big Rivers will seek to maintain a minimum equity to total assets ratio of 20 percent to ensure its ability to maintain the targeted investment grade credit rating and ensure access to low-cost sources of capital.
- d. **Budgeting and capital planning** – Big Rivers will develop an annual O&M budget and capital budget and present it to the Board for approval prior to the start of the year in question. The Board will approve O&M and capital spending both through its approval of the annual budget, the 3 year financial plan, and through specific approval of individual projects pursuant to company policy.
- e. **Financing** – Big Rivers will meet its capital needs through a combination of internally generated funds and debt financing consistent with company policy. Big Rivers may elect to utilize debt to finance projects based on an analysis of borrowing costs, internal rate of return, equity ratio, etc. Borrowing funds may be prudent if sufficient debt capacity exists. Regulatory, legal and reliability requirements are other important financing considerations, as is liquidity.

4. Other Relevant Company Policies

- a. **Financial Forecasting**
 - 1. GAAP – All financial forecasts will be consistent with GAAP.
 - 2. Financial Forecast Updates – At a minimum, Big Rivers will review and update the financial forecasting model on an annual basis. Big Rivers will periodically update the financial forecast based on known and forecasted changes. The financial forecast will be reviewed with the Board annually. Additionally, Big Rivers will assess its liquidity on a monthly basis when comparing the forecast with monthly actuals.
 - 3. Risk analysis –The financial forecasting model will seek to assess risks, with output expressed in terms of key financial measures, like margins, MFIR and TIER. Risk analysis will be performed with the financial forecasting model. The Aces Power Marketing (APM) probabilistic portfolio optimization model will provide key input to the financial forecasting model. A longer term Integrated Resource Planning (“IRP”) tool will also provide key input to the financial forecasting model.
- b. **Strategic Planning** -The strategic planning effort will culminate with the capital and O&M budget, the 3 year financial plan, and the financial forecast. Financial forecast modeling of alternative strategies will occur in support of on-going strategic planning. The strategic plan will be reviewed with and approved by the Board annually.

| | | | |
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| | Date Last Revised | <u>01/20/2012</u> | |

- c. **Debt Financing Sources**
 1. Federal Financing Bank (“FFB”) supported by Rural Utilities Service (“RUS”) loan guarantees
 2. CoBank, National Rural Utilities Cooperative Finance Corporation (“CFC”) and other capital market lenders
 3. The Trust Indenture should enable Big Rivers to access the capital markets on a timely basis.

- d. **Interest Rate Hedging** – Big Rivers is authorized to utilize interest rate hedging instruments to effectively fix borrowing rates. While not allowed for speculative purposes, subject to Board approval Big Rivers may hedge the risk associated with interest rate volatility for existing and proposed debt.

5. Annual Fiscal Review

The CFO shall conduct an annual fiscal review with the Board consisting of appropriate information presented in a clear and concise manner. Specific reporting requirements are as follows:

- a. **Cost of capital and cost of debt** - Review the prior year’s cost of capital and the cost of debt as defined in Appendix A of this policy. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.

- b. **Capital expenditures** - Review the prior year’s capital expenditures and disclose the means of financing them. The Board will be apprised of Big Rivers’ equity ratio and debt capacity. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.

- c. **Margins, equities and capital credits** - Review Big Rivers’ prior year’s margins, equities, capital credit allocation, and retirement of capital credits. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.

- d. **MFIR, TIER and DSCR** - Review the prior year’s MFIR, TIER and DSCR as defined in Appendix A of this policy. The Board will be apprised of Big Rivers’ credit ratings. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.

- e. **Cash** - Review Big Rivers’ cash reserves and lines of credit, assessing its liquidity. Big Rivers shall calculate its 45-day (minimum) cash requirement for fixed operation and maintenance expenses, based on the 12-month historical period. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.

| | | | |
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| | Date Last Revised | <u>01/20/2012</u> | |

- f. **Member wholesale rates** - Review Big Rivers' tariff rates and the revenues generated therefrom. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.

6. Administration

The CEO and CFO shall be responsible for the administration of this policy, including 1) making periodic reports to the Board and 2) recommending changes hereto which require Board approval.

| | | | |
|---|-------------------------|-------------------|------------------------------|
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| | Date Last Revised | <u>01/20/2012</u> | |

APPENDIX A

Cost of Debt =
$$\frac{\text{Interest expense on long-term debt}}{\text{13-month average principal balance}}$$

Cost of Capital =
$$\begin{aligned} &\text{Cost of Debt (above)} \\ &+ \frac{\text{Depreciation and Amortization}}{\text{13-month average gross plant in service}} \\ &+ \frac{\text{Property Taxes}}{\text{13-month average gross plant in service}} \\ &+ \frac{\text{Property Insurance}}{\text{13-month average gross plant in service}} \end{aligned}$$

Times Interest Earned Ratio (TIER)

$$\frac{\text{Net Margins} + \text{Interest expense on long-term debt (including interest charged to construction)}}{\text{Interest expense on long-term debt (including interest charged to construction)}}$$

Debt Service Coverage Ratio (DSCR)

$$\frac{\text{Net Margins} + \text{Interest Expense on Long-Term Debt} + \text{Depreciation and Amortization (including interest charged to construction)}}{\text{Interest Expense on Long-Term Debt and Principal Due on Long-Term Debt (including interest charged to construction)}}$$

| | | | |
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| | Original Approval Date | <u>07/20/2007</u> | |
| | Date Last Revised | <u>01/20/2012</u> | |

Margins for Interest Ratio (MFIR)

Margins for Interest¹ + Interest Charges²

Interest Charges²

¹"**Margins for Interest**" means, for any period, the sum of (i) net margins of the Company for such period (which, except as otherwise provided in this definition, shall be determined in accordance with Accounting Requirements), which shall include revenues of the Company, subject to possible refund at a future date, but which shall exclude provisions for any (a) non-recurring charge to income, whether or not recorded as such on the Company's books of whatever kind or nature (including the non-recoverability of assets or expenses), except to the extent the Board of Directors determines to recover such non-recurring charge in Rates, (b) refund of revenues collected or accrued by the Company in any prior year subject to possible refund; ~ (ii) the amount, if any, included in the computation of net margins for accruals for federal and state income and other taxes imposed on income after deduction of interest expense for such period; ~ (iii) the amount, if any, included in the computation of net margins for any losses incurred by any Subsidiary or Affiliate of the Company; ~ (iv) the amount, if any, the Company actually receives in such period as a dividend or other distribution of earnings or profits of any Subsidiary or Affiliate (whether or not such earnings were for such period or any earlier period or periods); minus (v) the amount, if any, included in the computation of net margins for any earnings or profits of any Subsidiary or Affiliate of the Company; and minus (vi) the amount, if any, the Company actually contributes to the capital of, or actually pays under a guarantee by the Company of an obligation of, any Subsidiary or Affiliate in such period to the extent of any accumulated losses incurred by such Subsidiary or Affiliate (whether or not such losses were for such period or any earlier period or periods), but only to the extent such losses have not otherwise caused other contributions or guarantee payments to be included in net margins for purposes of computing Margins for Interest for a prior period and such amount has not otherwise been included in net margins.

²"**Interest Charges**" for any period means the total interest charges (whether capitalized or expensed) for such period (determined in accordance with Accounting Requirements) related to (i) Outstanding Secured Obligations of the Company, or (ii) outstanding Prior Lien Obligations of the Company, in all cases including amortization of debt discount and premium on issuance, but excluding all interest charges related to Obligations that have actually been paid by another Person that has agreed to be primarily liable for such Obligation pursuant to an assumption agreement or similar undertaking, provided such assumption agreement or similar undertaking is not a mechanism by which the Company continues to make payments to such Person based on payments made by such Person on account of its assumed liability or by which the Company otherwise seeks to avoid having interest related to such Obligations included in the definition of Interest Charges without the economic substance of an assumption of liability on the part of such Person; PROVIDED, HOWEVER, that with respect to any calculation of Interest Charges for any period prior to the date hereof, "Interest Charges" means the total interest charges (whether capitalized or expensed) of the Company for such period (determined in accordance with Accounting Requirements) with respect to interest related to indebtedness the obligation for the payment of which was secured under the Existing Mortgage or by a lien against property subject to the Existing Mortgage prior to or on a parity with the lien of the Existing Mortgage, other than "Permitted Encumbrances" (as defined in the Existing Mortgage), in all cases including amortization of debt discount and premium on issuance.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to the Commission Staff's
Initial Request for Information
dated June 10, 2013**

July 12, 2013

1 **Item 3) *Provide a current organization chart showing the relationship between Big***
2 ***Rivers and any affiliates. Include the relative positions of all entities and affiliates with***
3 ***which Big Rivers has business transactions.***

4

5 **Response) Big Rivers currently has no affiliates.**

6

7 **Witness) Billie J. Richert**

8

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 4)** *Describe the status of any outstanding recommendations remaining from*
2 *Big Rivers' management audits. Identify savings and costs related to management*
3 *audit recommendations, the impacts of which are not already reflected in the base*
4 *period.*

5

6 **Response)** Big Rivers has no outstanding recommendations remaining from any
7 management audits.

8

9 **Witness)** Mark A. Bailey

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199

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dated June 10, 2013

July 12, 2013

1 **Item 5) *Concerning non-regulated activities:***

2 ***a. If Big Rivers is engaged in any non-regulated activities, provide a***
3 ***detailed description of each such activity.***

4 ***b. If Big Rivers is engaged in any non-regulated activities through an***
5 ***affiliate, provide the name of each affiliate and the non-regulated***
6 ***activity in which it is engaged.***

7 ***c. Identify each service agreement with each affiliate and indicate***
8 ***whether the service agreement is on file with the Commission.***
9 ***Provide a copy of each service agreement not already on file with the***
10 ***Commission.***

11 ***d. If Big Rivers has loaned any money or property to any affiliate,***
12 ***describe in detail what was loaned, the terms of the loan, and name of***
13 ***the affiliate.***

14 ***e. If Big Rivers has guaranteed any loans or borrowings for any***
15 ***affiliate, for each guarantee, provide copies of the loan guarantee***
16 ***documentation, a description of the terms and conditions of the***
17 ***guarantee, and the name of the affiliate.***

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
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dated June 10, 2013

July 12, 2013

- 1 **Response)** a. Big Rivers is not engaged in any non-regulated activities
- 2 b. Please see Big Rivers' response to Item 3 and Item 5a, above. Big
- 3 Rivers purchases and sells electric energy in the wholesale markets
- 4 through ACES, but ACES is not an affiliate. Big Rivers is a
- 5 member of ACES, which is a limited liability company, and
- 6 purchases power marketing and power management services from
- 7 ACES.

8 ACES acts as an agent of Big Rivers in power marketing

9 activities. As a member of ACES, Big Rivers has one vote out of

10 twenty in matters on which members vote. No member can have

11 more than one vote.

- 12 c. Please see response to Item 3 and Item 5a, above.
- 13 d. Please see response to Item 3.
- 14 e. Please see response to Item 3.

15

16 **Witness)** Billie J. Richert

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

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Initial Request for Information
dated June 10, 2013**

July 12, 2013

1 **Item 6)** *Provide a schedule showing for the base period and the 12-month period*
2 *immediately preceding the base period, with each year shown separately, the following*
3 *information regarding Big Rivers' investments in subsidiaries and joint ventures:*

4 *a. Name of subsidiary or joint venture;*

5 *b. Date of initial investment;*

6 *c. Description of the nature and business activities of the subsidiary or*
7 *joint venture;*

8 *d. Amount and type of investment made for each of the two periods*
9 *included in this response;*

10 *e. A separate schedule of all dividends or income of any type received by*
11 *Big Rivers from its subsidiaries or joint ventures for the three*
12 *calendar years preceding the base period. Indicate how this income is*
13 *reflected in the reports filed with the Commission; and*

14 *f. Name of each officer of each of the subsidiaries or joint ventures,*
15 *each officer's annual compensation, the portion of that compensation*
16 *that is charged to the subsidiary or joint venture, the position each*

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199

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Initial Request for Information
dated June 10, 2013

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1 *officer holds with Big Rivers, and the compensation received from*
2 *Big Rivers.*

3

4 **Response)** Big Rivers does not currently have any subsidiaries and is not involved in
5 any joint ventures. There are no Big Rivers' investments reflected in subsidiaries or joint
6 ventures during the base period or the 12-month period immediately preceding the base
7 period. Items 6(a) through 6(f) are not applicable.

8

9 **Witness)** Billie J. Richert

10

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

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July 12, 2013

1 **Item 7)** *Describe Big Rivers' lobbying activities and provide a schedule showing*
2 *the name, salary, and job title of each individual whose job function involves lobbying*
3 *on the local, state, or national level.*

4

5 **Response)** Big Rivers' lobbying activities are to coordinate industry positions of Big
6 Rivers with the Kentucky Association of Electric Cooperatives and the National Rural
7 Electric Cooperative Association on state and national issues and proposed legislation
8 that may impact Big Rivers.

9 The annual lobbying-related labor charges for Big Rivers' Director of
10 Regulatory & Government Relations, John Talbert, total \$4,325.12.

11 For further information, please see the attached schedule which includes
12 charges for independent contractors and miscellaneous expenses.

13

14 **Witness)** Mark A. Bailey

Big Rivers Electric Corporation
Case No. 2013-00199
Schedule of Independent Contractor Charges and Miscellaneous Expenses
For The Twelve Months Ended May 31, 2013

| Line No. | Month Booked | Vendor | Invoice Number | Account Number | Amount |
|-----------------|---------------------|---|-----------------------|-----------------------|---------------|
| 1. | 06/12 | McBrayer, McGinnis, Leslie & Kirkland, PLLC | 1 248698 | 42640000 | 1,119 |
| 2 | 07/12 | McBrayer, McGinnis, Leslie & Kirkland, PLLC | 1 250212 | 42640000 | 1,119 |
| 3 | 08/12 | McBrayer, McGinnis, Leslie & Kirkland, PLLC | 1 251579 | 42640000 | 1,119 |
| 4 | 08/12 | McBrayer, McGinnis, Leslie & Kirkland, PLLC | 1 00251579 | 42640000 | 1,119 |
| 5 | 09/12 | McBrayer, McGinnis, Leslie & Kirkland, PLLC | 1 253727 | 42640000 | 11 |
| 6 | 10/12 | McBrayer, McGinnis, Leslie & Kirkland, PLLC | 1 255466 | 42640000 | 1,119 |
| 7 | 11/12 | McBrayer, McGinnis, Leslie & Kirkland, PLLC | 1 256680 | 42640000 | 1,119 |
| 8 | 12/12 | McBrayer, McGinnis, Leslie & Kirkland, PLLC | 1 257217 | 42640000 | 1,128 |
| 9 | 12/12 | McBrayer, McGinnis, Leslie & Kirkland, PLLC | 1 259640 | 42640000 | 1,197 |
| 10 | 02/13 | McBrayer, McGinnis, Leslie & Kirkland, PLLC | 1 260233 | 42640000 | 1,120 |
| 11 | 03/13 | McBrayer, McGinnis, Leslie & Kirkland, PLLC | 1 262047 | 42640000 | 1,120 |
| 12 | 03/13 | McBrayer, McGinnis, Leslie & Kirkland, PLLC | 1 262892 | 42640000 | 1,119 |
| 13 | 05/13 | McBrayer, McGinnis, Leslie & Kirkland, PLLC | 1 265775 | 42640000 | 1,137 |
| 14 | 12/12 | National Rural Electric Cooperative Association | 851082 | 42640000 | 44,526 |
| 15 | 12/12 | Society for Human Resource Management | 9004890883 | 42640000 | 13 |
| 16 | 12/12 | Society for Human Resource Management | 9004503889 | 42640000 | 14 |
| 17 | 12/12 | Kentucky Association of Coops Inc. | 11483809 | 42640000 | 792 |
| 18 | 01/13 | Kentucky Association of Coops Inc. | 11504706 | 42640000 | 828 |
| 19 | 03/13 | Society for Human Resource Management | 1147737 | 42640000 | 13 |
| 20 | 03/13 | RIMS-The Risk Management Society | 89599 | 42640000 | 137 |
| 21 | | Total | | | 59,869 |

Note (1) - While the total invoice charges for McBrayer, McGinnis, Leslie & Kirkland, PLLC are \$27,091 for the most recent 12 months for which information is available, only \$13,546 of that amount are lobbying expenses.

Case No. 2013-00199

Attachment for Response for PSC 1-7

Witness: Mark A. Bailey

Page 1 of 1

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JUL 12 2013

PUBLIC SERVICE
COMMISSION

UNITED STATES DEPARTMENT OF AGRICULTURE
Rural Utilities Service

BULLETIN 1767B-1

SUBJECT: Uniform System of Accounts - Electric

TO: All Electric Borrowers
RUS Electric Staff
Program Accounting Services Division

EFFECTIVE DATE: May 27, 2008

EXPIRATION DATE: Date of change in 7 CFR Part 1767 by rulemaking

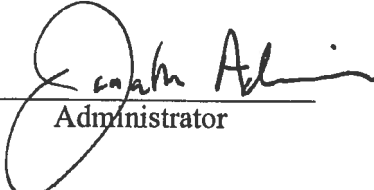
OFFICE OF PRIMARY INTEREST: Technical Accounting and Auditing Staff, Program Accounting Services Division

PREVIOUS PUBLICATIONS: This bulletin replaces RUS Bulletin 1767B-1, Uniform System of Accounts - Electric, dated September 1, 1997.

FILING INSTRUCTIONS: Discard RUS Bulletin 1767B-1, Uniform System of Accounts - Electric, dated September 1, 1997.

PURPOSE: This bulletin sets forth, in a more user-friendly format, the RUS Uniform System of Accounts (USoA) and accounting interpretations for electric borrowers. This bulletin is a reprint of already codified policies and procedures found in 7 CFR Part 1767, Accounting Requirements for RUS Electric Borrowers, revised as of May 27, 2008. This bulletin is for use by borrowers, consultants, and other interested parties.

Every effort has been made to ensure the accuracy of this document. However, in case of discrepancies, the regulations at 7 CFR Part 1767 are the authorized sources.



Administrator

SEP 17 2009

Date

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Accounting
Uniform System of Accounts

ABBREVIATIONS

| | |
|-------------------|---|
| CFC | National Rural Utilities Cooperative Finance Corporation |
| CTCs | Capital Term Certificates |
| GAAP | Generally Accepted Accounting Principles |
| G&T | Generation and Transmission |
| kW | Kilowatts |
| kWh | Kilowatt-hours |
| RD&D | Research, Development, and Demonstration |
| RUS | Rural Utilities Service |
| SFAS | Statement of Financial Accounting Standards |
| Statement No. 43 | Accounting for Compensated Absences |
| Statement No. 71 | Accounting for the Effects of Certain Types of Regulation |
| Statement No. 87 | Employers' Accounting for Pensions |
| Statement No. 90 | Regulated Enterprises - Accounting for Abandonments |
| Statement No. 92 | Regulated Enterprises - Accounting for Phase-in Plans |
| Statement No. 94 | Consolidation of All Majority-Owned Subsidiaries |
| Statement No. 106 | Employers' Accounting for Postretirement Benefits Other than Pensions |
| USoA | Uniform System of Accounts |

1 §1767.10 DEFINITIONS

As used in this part:

Accounting borrower is a RUS borrower.

Accounts are the accounts prescribed in this system of accounts.

Actually issued as applied to securities issued or assumed by the utility, are those which have been sold to bona fide purchasers for a valuable consideration, those issued as dividends on stock, and those which have been issued in accordance with contractual requirements direct to trustees of sinking funds.

Actually outstanding as applied to securities issued or assumed by the utility, are those which have been actually issued and are neither retired nor held by or for the utility; provided, however, that securities held by trustees shall be considered as actually outstanding.

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

Associated (affiliated) companies are companies or persons that directly, or indirectly through one or more intermediaries, control, or are controlled by, or under common control with, the accounting company.

Book Cost means the amount at which property is recorded in these accounts without deduction of related provisions for accrued depreciation, amortization, or for other purposes.

CFC is the National Rural Utilities Cooperative Finance Corporation.

Continuing Property Records are company plant records for retirement units and mass property that provide, as either a single record, or in separate records readily obtainable by references made in a single record, the following information:

- (1) For each retirement unit:
 - (i) The name or description of the unit, or both;
 - (ii) The location of the unit;
 - (iii) The date the unit was placed in service;
 - (iv) The cost of the unit as set forth in § 1767.16 (b) and (c); and
 - (v) The plant control account to which the cost of the unit is charged.
- (2) For each category of mass property:
 - (i) A general description of the property and quantity;
 - (ii) The quantity placed in service by vintage year;
 - (iii) The average cost as set forth in § 1767.16 (b) and (c); and
 - (iv) The plant control account to which the costs are charged.

Control (including the terms controlling, controlled by, and under common control with) is the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or through voting of securities; common directors, officers, or stockholders; voting trusts; holding trusts; associated companies; contracts; or any other direct or indirect means.

Cost is the amount of money actually paid for property or services. When the consideration given is other than cash in a purchase and sale transaction, as distinguished from a transaction involving the issuance of common stock in a merger or a pooling of interest, the value of such consideration shall be determined on a cash basis.

Cost of removal is the cost of demolishing, dismantling, tearing down or otherwise removing electric plant, including the cost of transportation and handling incidental thereto. It does not include the cost of removal activities associated with asset retirement obligations that are capitalized as part of the tangible long-lived assets that give rise to the obligation (See § 1767.15(y)).

Customer is a consumer or patron.

Debt expense includes all expenses incurred in connection with the issuance and initial sale of evidence of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; costs of engraving and printing bonds and certificates of indebtedness; fees paid to trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters, brokers, and salesmen for marketing such evidences of debt; fees and expenses of listing on exchanges; and other like costs.

Depreciation, as applied to depreciable electric plant, is the loss in service value, not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities.

Discount, as applied to the securities issued or assumed by the utility, is the excess of the par (stated value of no-par stocks) or face value of the securities plus interest or dividends accrued at the date of the sale over the cash value of the consideration received from their sale.

FASB is the Financial Accounting Standards Board.

Form 7 is the January 2004 revision (or the revision of any other date which may be specified) of such Form 7, Financial and Statistical Report, or any later revision which shall have been at the time prescribed for use by RUS.

Form 12 is the December 2002 revision (or the revision of any other date which may be specified) of such Form 12, Operating Report - Financial, or any later revision which shall have been at the time prescribed for use by RUS.

G&T is a generation and transmission cooperative.

Investment advances are advances, represented by notes or by book accounts only, with respect to which it is mutually agreed or intended between the creditor and debtor that they shall be settled by the issuance of securities or shall not be subject to current settlement.

Lease, capital is a lease of property used in utility or nonutility operations, which meets one or more of the criteria stated in § 1767.15 (s).

Lease, operating is a lease of property used in utility or nonutility operations, which does not meet any of the criteria stated in § 1767.15 (s).

Minor items of property are the associated parts or items of which retirement units are composed.

Net salvage value is the salvage value of property retired less the cost of removal.

Nominally issued, as applied to securities issued or assumed by the utility, are those which have been signed, certified, or otherwise executed, and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special funds of the utility, but which have not been sold, or issued direct to trustees of sinking funds in accordance with contractual requirements.

Nominally outstanding, as applied to securities issued or assumed by the utility, are those which, after being actually issued, have been reacquired by or for the utility under circumstances which require them to be considered as held alive and not retired, provided, however, that securities held by trustees shall be considered as actually outstanding.

NRECA is the National Rural Electric Cooperative Association.

Original cost, as applied to electric plant, is the cost of such property to the person first devoting it to public service.

Person is an individual, a corporation, a partnership, an association, a joint stock company, a business trust, or any organized group of persons, whether incorporated or not, or any receiver or trustee.

Premium, as applied to securities issued or assumed by the utility, is the excess of the cash value of the consideration received from their sale over the sum of their par (stated value of no-par stocks) or face value and interest or dividends accrued at the date of sale.

Project is a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or forebay reservoirs directly connected therewith, the primary line or lines transmitting power therefrom to the point of junction with the

distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights of way, ditches, dams, reservoirs, lands, or interest in lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit.

Property retired, as applied to electric plant, is property which has been removed, sold, abandoned, destroyed, or which for any cause has been withdrawn from service.

Regional Market is an organized energy market operated by a public utility, whether directly or through a contractual relationship with another entity.

RUS is the Rural Utilities Service, an agency of the United States Department of Agriculture, or its successor.

Regulatory Assets and Liabilities are assets and liabilities that result from rate actions of regulatory agencies. Regulatory assets and liabilities arise from specific revenues, expenses, gains, or losses that would have been included in net income determinations in one period under the general requirements of the Uniform System of Accounts but for it being probable:

- (1) That such items will be included in a different period(s) for purposes of developing the rates the utility is authorized to charge for its utility services; or
- (2) In the case of regulatory liabilities, that refunds to customers, not provided for in the other accounts, will be required.

Replacing (including replacement) when not otherwise indicated in the context, is the construction or installation of electric plant in place of property retired, together with the removal of the property retired.

Research, Development, and Demonstration (RD&D) includes all expenditures incurred by borrowers either directly or through another person or organization (such as a research institute, industry association, foundation, university, engineering company or similar contractor) in pursuing research, development, and demonstration activities including experiment, design, installation, construction, or operation. This definition includes expenditures for the implementation or development of new and/or existing concepts until technically feasible and commercially feasible operations are verified. Such research, development, and demonstration costs should be reasonably related to the existing or future utility business, broadly defined, of the borrower or in the environment in which it operates or expects to operate. The term includes, but is not limited to, all such costs incidental to the design, development or implementation of an experimental facility, a plant process, a product, a formula, an invention, a system or similar items, and the improvement of already existing items of a like nature; amounts expended in connection with the proposed development and/or proposed delivery of alternate sources of electricity; and the costs of obtaining its own patent, such as attorney's fees expended in making and perfecting a patent application. The term includes preliminary investigations and detailed planning of specific projects for securing for customers non-conventional electric power supplies that rely on technology that has not been verified previously to be feasible. The term does not include expenditures for efficiency surveys; studies of management, management techniques, and organization; or consumer surveys, advertising, promotions, or items of a like nature.

Retirement units are those items of electric plant which, when retired with or without replacement, are accounted for by crediting the book cost thereof to the electric plant accounts in which included.

Salvage value is the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale; or, if retained, the amount at which the material recovered is chargeable to materials and supplies, or other appropriate accounts.

Service life is the time between the date electric plant is includible in electric plant in service, or electric plant leased to others, and the date of its retirement. If depreciation is accounted for on a production basis rather than on a time basis, service life should be measured in terms of the appropriate unit of production.

Service value is the difference between original cost and net salvage value of electric plant.

State is a State admitted to the Union, the District of Columbia, and any organized Territory of the United States.

Subsidiary company is a company which is controlled by the utility through ownership of voting stock. (See the definition of control in § 1767.10.) A corporate joint venture in which a corporation is owned by a small group of businesses as a separate and specific business or project for the mutual benefit of the members of the group is a subsidiary company for the purposes of this system of accounts.

Utility is a RUS borrower.

Work order is an order authorizing the construction of utility plant. It serves as the basis for the accounts or subaccounts in which costs are recorded.

2 §1767.11 PURPOSE

(a) The standard form of RUS loan documents for electric borrowers requires that the borrower keep books, records, and accounts in which full and true entries will be made of all of the dealings, business and affairs of the borrower in accordance with the methods and principles of accounting of this part.

(b) This subpart implements these provisions of the RUS loan documents by prescribing the RUS USoA for electric borrowers and by providing accounting methodologies and procedures which are applicable to particular situations.

3 §1767.12 ACCOUNTING SYSTEM REQUIREMENTS

(a) Each RUS electric borrower must maintain and keep its books of accounts and all other books and records that support the entries in such books of accounts in accordance with § 1767.13 - § 1767.31.

(b) Each RUS electric borrower shall maintain and keep its books of accounts and all other books and records which support the entries in such books of accounts in accordance with § 1767.41, Accounting Methods and Procedures Required of All RUS Borrowers, herein, which prescribes accounting principles to be applied to specific factual circumstances.

**4 §1767.13 DEPARTURES FROM THE PRESCRIBED RUS
UNIFORM SYSTEM OF ACCOUNTS**

(a) No departures are to be made to the prescribed RUS USoA without the prior written approval of RUS. Requests for departures from the RUS USoA shall be addressed, in writing, to the Assistant Administrator, Program Accounting and Regulatory Analysis (AA-PARA).

(b) RUS borrowers subject to the jurisdiction of a state regulatory authority with jurisdiction over rates and/or accounting for electric utilities will not:

(1) Request approval of such authority to use accounting methodologies and principles that depart from the provisions herein; or

(2) File with such authority, any documents or information, including without limitation, any filings associated with the borrower's rates, based upon accounting methods and principles inconsistent with the provisions of this part.

(c) If any state regulatory authority with jurisdiction over an RUS borrower prescribes accounting methods or principles for the borrower that are inconsistent with the provisions of this part, the borrower must immediately notify the AA-PARA, and provide such documents, information, and reports as RUS may request to evaluate the impact that such accounting methods or principles may have on the interests of RUS.

(1) If RUS determines that the accounting methods and principles do not adversely impact RUS interests, RUS will permit the borrower to use the accounting methods and principles as prescribed by the state regulatory authority to comply with the provisions of the RUS loan documents.

(2) If RUS determines that the accounting methods and principles may adversely impact RUS interests, RUS may require that, for the purposes of complying with provisions of RUS loan documents, including, without limitation, those provisions relating to financial coverage standards (e.g. "TIER"), the borrower continue to maintain books, records, and accounts in accordance with this subpart.

(i) RUS may, however, approve requests by the borrower to maintain such additional books, records, and accounts as necessary to comply with the requirements of the state regulatory authority.

(ii) Such approval will not waive, modify or amend the requirements of the RUS loan documents or of this subpart.

(d) RUS borrowers will not implement the provisions of Statement of Financial Accounting Standards (SFAS) No. 71, Accounting for the Effects of Certain Types of Regulation, SFAS No. 90, Regulated Enterprises - Accounting for Abandonments and Disallowances of Plant Costs, SFAS No. 92, Regulated Enterprises-Accounting for Phase-in Plans, without the prior written approval of RUS except as provided for in paragraphs (d)(1) through (d)(5) of this section. Requests for approval shall be addressed, in writing, to the Director, PASD. The specific deferrals set forth in paragraphs (d)(1) through (d)(5) of this section may be implemented without the prior written approval of RUS provided that the deferrals comply with Statement No. 71 and that the RUS borrowers implementing such deferrals continue to meet the requirements set forth in Statement No. 71 for doing so:

- (1) The deferral and amortization of prior service pension costs (See § 1767.41, Interpretation No. 606, Pension Costs), remapping expenses (See § 1767.41, Interpretation No. 613, Mapping Costs), and preliminary survey and investigation charges (See § 1767.17, Interpretation No. 111, Engineering Contracts for System Planning);
 - (2) The deferral of any current period expense or expenses, on a cumulative basis for the fiscal year, only if a borrower would have met each of its financial tests or coverage ratios that it has covenanted with RUS to meet for that fiscal year, had the deferral not been made;
 - (3) The deferral of any cost that will be fully amortized within the next 12 succeeding months;
 - (4) The accelerated amortization of any previously deferred expense; and
 - (5) The deferral of revenues coincident with a moratorium imposed by the National Rural Electric Cooperative Association on its Retirement and Security Program, provided, however, that the deferral is for the sole purpose of offsetting future pension costs.
- (e) RUS will consider approval of specific departures from this part upon submission of:
- (1) A detailed description of the proposed departure;
 - (2) The specific accounting journal entries that will be used including the account number and title, and the dollar amounts where appropriate;
 - (3) The total dollar amount of the departure and the impact on margins during the time period of the departure;
 - (4) A resolution from the borrower's Board of Directors authorizing such action; and
 - (5) Any additional information RUS may deem necessary to adequately evaluate the borrower's request.
- (f) RUS will, within 90 days of final receipt of this information, render a decision on the borrower's request for a departure from the prescribed RUS USoA.
- (1) If, due to extenuating circumstances, RUS is unable to reach a decision within the required time period, RUS will notify the borrower of the delay within this same 90-day period, and provide a projected decision date.
 - (2) The requested departure from the prescribed RUS USoA must not be implemented until final approval is granted by RUS.

5 §1767.14 INTERPRETATIONS OF THE UNIFORM SYSTEM OF ACCOUNTS

To maintain uniformity in accounting, borrowers must submit questions concerning interpretations of the RUS USoA, in writing, to the AA-PARA, for consideration and decision.

(Approved by the Office of Management and Budget under control number 0572-0002.)

6 §1767.15 GENERAL INSTRUCTIONS

(a) Records.

(1) Each utility shall keep its books of account, and all other books, records, and memoranda which support the entries in such books of account so as to be able to furnish readily full information as to any item included in any account.

(2) Each entry shall be supported by such detailed information as will permit ready identification, analysis, and verification of all facts relevant thereto.

(3) The books and records referred to herein include not only accounting records in a limited technical sense, but all other records, such as minute books, stock books, reports, correspondence, memoranda, etc., which may be useful in developing the history of or facts regarding any transaction.

(4) No utility shall destroy any such books or records unless the destruction thereof is permitted by the rules and regulations contained in subpart D of this part.

(5) In addition to the prescribed accounts, clearing accounts, temporary or experimental accounts, and subdivisions of any accounts, may be kept, provided the integrity of the prescribed accounts is not impaired.

(6) All amounts included in the accounts prescribed herein for electric plant and operating expenses shall be just and reasonable and any payments or accruals by the utility in excess of just and reasonable charges shall be included in Account 426.5, Other Deductions.

(7) The arrangement or sequence of the accounts prescribed herein shall not be controlling as to the arrangement or sequence in report forms which may be prescribed by RUS.

(b) Numbering system.

(1) The account numbering plan used herein consists of a system of three-digit whole numbers as follows:

| | |
|------------------|--|
| 100-199 | Assets and other debits. |
| 200-299 | Liabilities and other credits. |
| 300-399 | Plant accounts. |
| 400-432, 434-435 | Income accounts. |
| 433, 436-439 | Retained earnings accounts. |
| 440-459 | Revenue accounts. |
| 500-599 | Production, transmission, and distribution expenses. |
| 900-949 | Customer accounts, customer service and informational, sales, and general and administrative expenses. |

(2) In certain instances, numbers have been skipped in order to allow for possible later expansion or to permit better coordination with the numbering system for other utility departments.

(3) The numbers prefixed to account titles are to be considered as parts of the titles.

(i) Each utility, however, may adopt, for its own purposes, a different system of account numbers provided that the numbers herein prescribed shall appear in the descriptive headings of the ledger accounts and in the various sources of original entry.

(ii) If a utility uses a different group of account numbers and it is not practicable to show the prescribed account numbers in the various sources of original entry, such reference to the prescribed account numbers may be omitted from the various sources of original entry.

(iii) Each utility using different account numbers for its own purposes shall keep readily available, a list of such account numbers which it uses and a reconciliation of such account numbers with the account numbers provided herein.

(iv) The utility's records shall be so kept as to permit ready analysis by prescribed accounts (by direct reference to sources of original entry to the extent practicable) and to permit preparation of financial and operating statements directly from such records at the end of each accounting period according to the prescribed accounts.

(c) **Accounting period.**

(1) Each utility shall keep its books on a monthly basis so that for each month, all transactions applicable thereto, as nearly as may be ascertained, shall be entered in the books of the utility.

(2) Amounts applicable or assignable to specific utility departments shall be so segregated monthly.

(3) Each utility shall close its books at the end of each fiscal year unless otherwise authorized by RUS.

(d) **Submission of questions.** To maintain uniformity of accounting, utilities shall submit questions of doubtful interpretation to RUS for consideration and decision.

(e) **Item lists.**

(1) Lists of "items" appearing in the texts of the accounts or elsewhere herein are for the purpose of more clearly indicating the application of the prescribed accounting.

(2) The lists are intended to be representative, but not exhaustive.

(3) The appearance of an item in a list warrants the inclusion of the item in the account mentioned only when the text of the account also indicates inclusion inasmuch as the same item frequently appears in more than one list.

(4) The proper entry in each instance must be determined by the texts of the accounts.

(f) **Extraordinary items.**

(1) Net income shall reflect all items of profit and loss during the period with the exception of prior period adjustments as described in § 1767.15 (g) and long-term debt as described in § 1767.15 (q).

(2) Those items related to the effects of events and transactions which have occurred during the current period and which are not typical or customary business activities of the company shall be considered extraordinary items.

(3) They will be events and transactions of significant effect which would not be expected to recur frequently and which would not be considered as recurring factors in any evaluation of the ordinary operating processes of business.

(i) In determining significance, items of a similar nature should be considered in the aggregate.

(ii) Dissimilar items should be considered individually; however, if they are few in number, they may be considered in the aggregate.

(iii) To be considered as extraordinary under the above guidelines, an item should be more than approximately 5 percent of income, computed before extraordinary items.

(iv) RUS approval must be obtained to treat an item of less than 5 percent, as extraordinary. (See Accounts 434 and 435.)

(g) Prior period items.

(1) Items of profit and loss related to the following shall be accounted for as prior period adjustments and excluded from the determination of net income for the current year:

(i) Correction of an error in the financial statements of a prior year.

(ii) Adjustments that result from realization of income tax benefits of preacquisition operating loss carryforwards of purchased subsidiaries.

(2) All other items of profit and loss recognized during the year shall be included in the determination of net income for that year.

(h) Unaudited items.

(1) Whenever a financial statement is required by RUS, if it is known that a transaction has occurred which affects the accounts but the amount involved in the transaction and its effect upon the accounts cannot be determined with absolute accuracy, the amount shall be estimated and such estimated amount included in the proper accounts.

(2) The utility is not required to anticipate minor items which would not appreciably affect the accounts.

(i) Distribution of pay and expenses of employees. Charges to electric plant, operating expense, and other accounts for services and expenses of employees engaged in activities chargeable to various accounts, such as construction, maintenance, and operations, shall be based upon the actual time engaged in the respective classes of work, or in case that method is impracticable, upon the basis of a study of the time actually engaged during a representative period.

(j) **Payroll distribution.**

(1) Underlying accounting data shall be maintained so that the distribution of the cost of labor charged direct to the various accounts will be readily available.

(2) Such underlying data shall permit a reasonably accurate distribution to be made of the cost of labor charged initially to clearing accounts so that the total labor cost may be classified among construction, cost of removal, electric operating functions (steam generation, nuclear generation, hydraulic generation, transmission, distribution, etc.) and nonutility operations.

(k) **Accounting on an accrual basis.**

(1) The utility is required to keep its accounts on the accrual basis.

(i) This requires the inclusion, in its accounts, of all known transactions of appreciable amount which affect the accounts.

(ii) If bills covering such transactions have not been received or rendered, the amounts shall be estimated and appropriate adjustments made when the bills are received.

(2) When payments are made in advance for items such as insurance, rents, taxes, or interest, the amount applicable to future periods shall be charged to Account 165, Prepayments, and spread over the periods to which applicable, by credits to Account 165, and charges to the accounts appropriate for the expenditure.

(l) **Records for each plant.**

(1) Separate records shall be maintained by electric plant accounts of the book cost of each plant owned, including additions by the utility to plant leased from others, and of the cost of operating and maintaining each plant owned or operated.

(2) The term "plant" as used herein includes each generating station and each transmission line or appropriate group of transmission lines.

(m) **Accounting for other departments.**

(1) If the utility also operates other utility departments, such as gas or water, it shall keep such accounts for the other departments as may be prescribed by proper authority and in the absence of prescribed accounts, it shall keep such accounts as are proper or necessary to reflect the results of operating each such department.

(2) It is not intended that proprietary and similar accounts which apply to the utility as a whole shall be departmentalized.

(n) **Transactions with associated companies.**

(1) Each utility shall keep its accounts and records so as to be able to furnish accurately and expeditiously statements of all transactions with associated companies.

(2) The statements may be required to show the general nature of the transactions, the amounts involved therein and the amounts included in each account prescribed herein

with respect to such transactions. Transactions with associated companies shall be recorded in the appropriate accounts for transactions of the same nature. Nothing herein contained, however, shall be construed as restraining the utility from subdividing accounts for the purpose of recording separately transactions with associated companies.

(o) **Contingent assets and liabilities.**

(1) Contingent assets represent a possible source of value to the utility contingent upon the fulfillment of conditions regarded as uncertain.

(2) Contingent liabilities include items which may, under certain conditions, become obligations of the utility but which are neither direct nor assumed liabilities at the date of the balance sheet. The utility shall be prepared to give a complete statement of significant contingent assets and liabilities (including cumulative dividends on preference stock) in its audited financial statements; its Form 7, Financial and Statistical Report, or its Form 12, Operating Report - Financial; and at such other times as may be requested by RUS.

(p) **Separate accounts or records for each licensed project.** The accounts or records of each borrower shall be so kept as to show for each project (including pumped storage) under license:

(1) The actual legitimate original cost of the project, including the original cost of the original project, the original cost of additions thereto and betterments thereof, and credits for property retired from service, as determined under RUS regulations in 7 CFR chapter XVII;

(2) The charges for operation and maintenance of the project property directly assignable to the project;

(3) The credits and debits to the depreciation and amortization accounts, and the balances in such accounts; and

(4) The credits and debits to the operating revenue, income, and retained earnings accounts that can be identified with and directly assigned to the project.

Note: The purpose of this instruction is to insure that accounts or records are currently maintained by each borrower from which reports may be made to RUS for use in determining the net investment in each licensed project. The instruction covers only the debit and credit items appearing in the borrower's accounts which may be identified with and assigned directly to any project. In the determination of the net investment, allocations of items affecting the net investment may be required where direct assignment is not practicable.

(q) **Long-term debt: premium, discount and expense, and gain or loss on reacquisition.**

(1) **Premium, discount and expense.**

(i) A separate premium, discount and expense account shall be maintained for each class and series of long-term debt (including receivers' certificates) issued or assumed by the utility.

(ii) The premium will be recorded in Account 225, Unamortized Premium on Long-Term Debt, the discount will be recorded in Account 226, Unamortized

Discount on Long-Term Debt - Debit, and the expense of issuance shall be recorded in Account 181, Unamortized Debt Expense.

(iii) The premium, discount and expense shall be amortized over the life of the respective issues under a plan which will distribute the amounts equitably over the life of the securities.

(A) The amortization shall be charged or credited on a monthly basis with the amounts relating to discount and expense charged to Account 428, Amortization of Debt Discount and Expense.

(B) The amounts relating to premium shall be credited to Account 429, Amortization of Premium on Debt - Credit.

(2) Reacquisition, without refunding.

(i) When long-term debt is reacquired or redeemed without being converted into another form of long-term debt and when the transaction is not in connection with a refunding operation (primarily redemptions for sinking fund purposes), the difference between the amount paid upon reacquisition and the face value; plus any unamortized premium less any related unamortized debt expense and reacquisition costs; or less any unamortized discount, related debt expense and reacquisition costs applicable to the debt redeemed, retired and cancelled, shall be included in Account 189, Unamortized Loss on Reacquired Debt, or Account 257, Unamortized Gain on Reacquired Debt, as appropriate.

(ii) The utility shall amortize the recorded amounts equally on a monthly basis over the remaining life of the respective security issues (old original debt).

(iii) The amount so amortized shall be charged to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt - Credit, as appropriate.

(3) Reacquisition, with refunding.

(i) When the redemption of one issue or series of bonds or other long-term obligations is financed by another issue or series before the maturity date of the first issue, the difference between the amount paid upon refunding and the face value; plus any unamortized premium less related debt expense or less any unamortized discount and related debt expense, applicable to the debt refunded, shall be included in Account 189, Unamortized Loss on Reacquired Debt, or Account 257, Unamortized Gain on Reacquired Debt, as appropriate.

(ii) The utility may elect to account for such amounts as follows:

(A) Write them off immediately when the amounts are insignificant;

(B) Amortize them by equal monthly amounts over the remainder of the original life of the issue retired; or

(C) Amortize them by equal monthly amounts over the life of the new issue.

(iii) Once an election is made, it shall be applied on a consistent basis.

(iv) The amounts in paragraphs (q)(3)(ii)(A), (B), or (C) of this section shall be charged to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt - Credit, as appropriate.

(4) Under methods in paragraphs (q)(3)(ii)(B) and (C) of this section, the increase or reduction in current income taxes resulting from the reacquisition should be apportioned over the remainder of the original life of the issued retired or over the life of the new issue, as appropriate, as directed more specifically in paragraphs (q)(5) and (6) of this section.

(5) When the utility recognizes the loss in the year of reacquisition as a tax deduction, Account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited and Account 283, Accumulated Deferred Income Taxes - Other, shall be credited with the amount of the related tax effect, such amount to be allocated to the periods affected in accordance with the provisions of Account 283.

(6) When the utility chooses to recognize the gain in the year of reacquisition as a taxable gain, Account 411.1, Provision for Deferred Income Taxes - Credit, Utility Operating Income, shall be credited with the amount of the related tax effect, such amount to be allocated to the periods affected in accordance with the provisions of Account 190, Accumulated Deferred Income Taxes.

(7) When the utility chooses to use the optional privilege of deferring the tax on the gain attributable to the reacquisition of debt by reducing the depreciable basis of utility property for tax purposes, pursuant to Section 108 of the Internal Revenue Code (26 U.S.C. 108), the related tax effects shall be deferred as the income is recognized for accounting purposes, and the deferred amounts shall be amortized over the life of the associated property on a vintage year basis.

(i) Account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, shall be debited, and Account 282, Accumulated Deferred Income Taxes - Other Property, shall be credited with an amount equal to the estimated income tax effect applicable to the portion of the income, attributable to reacquired debt, recognized for accounting purposes during the period.

(ii) Account 282 shall be debited and Account 411.1, Provision for Deferred Income Taxes - Credit, Utility Operating Income, shall be credited with an amount equal to the estimated income tax effects, during the life of the property, attributable to the reduction in the depreciable basis for tax purposes.

(8) The tax effects relating to gain or loss shall be allocated as above to utility operations except in cases where a portion of the debt reacquired is directly applicable to nonutility operations.

(i) In that event, the related portion of the tax effects shall be allocated to nonutility operations.

(ii) Where it can be established that reacquired debt is generally applicable to both utility and nonutility operations, the tax effects shall be allocated between

utility and nonutility operations based on the ratio of net investment in utility plant to net investment in nonutility plant.

(9) Premium, discount, or expense on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible), except under the provisions of Account 432, Allowance for Borrowed Funds Used During Construction - Credit.

(10) Alternate method. Where a regulatory authority or a group of regulatory authorities having prime rate jurisdiction over the utility specifically disallows the rate principle of amortizing gains or losses on reacquisition of long-term debt without refunding, and does not apply the gain or loss to reduce interest charges in computing the allowed rate of return for rate purposes, the following alternate method may be used to account for gains or losses relating to reacquisition of long-term debt, with or without refunding:

(i) The difference between the amount paid upon reacquisition of any long-term debt and the face value, adjusted for unamortized discount, expenses or premium, as the case may be, applicable to the debt redeemed shall be recognized currently in income and recorded in Account 421, Miscellaneous Nonoperating Income, or Account 426.5, Other Deductions.

(ii) When this alternate method of accounting is used, the utility shall include a footnote to each financial statement, prepared for public use, explaining why this method is being used along with the treatment given for ratemaking purposes.

(r) Comprehensive interperiod income tax allocation

(1) Where there are timing differences between the periods in which transactions affect taxable income and the periods in which they enter into the determination of pretax accounting income, the income tax effects of such transactions are to be recognized in the periods in which the differences between book accounting income and taxable income arise and in the periods in which the differences reverse using the deferred tax method.

(2) Comprehensive interperiod tax allocation should be followed whenever transactions enter into the determination of pretax accounting income for the period even though some transactions may affect the determination of taxes payable in a different period.

(3) Utilities are not required to utilize comprehensive interperiod income tax allocation until the deferred income taxes are included as an expense in the rate level by the regulatory authority having rate jurisdiction over the utility.

(4) Where comprehensive interperiod tax allocation accounting is not practiced the utility shall include as a note to each financial statement, prepared for public use, a footnote explanation setting forth the utility's accounting policies with respect to interperiod tax allocation and describing the treatment for rate making purposes of the tax timing differences by regulatory authorities having rate jurisdiction.

(5) Should the utility be subject to more than one agency having rate jurisdiction, its accounts shall appropriately reflect the ratemaking treatment (deferral or flow through) of each jurisdiction.

(6) Once comprehensive interperiod tax allocation has been initiated either in whole or in part it shall be practiced on a consistent basis and shall not be changed or discontinued without prior RUS approval.

(7) Tax effects deferred currently will be recorded as deferred debits or deferred credits in Accounts 190, Accumulated Deferred Income Taxes; 281, Accumulated Deferred Income Taxes - Accelerated Amortization Property; 282, Accumulated Deferred Income Taxes - Other Property, and 283, Accumulated Deferred Taxes - Other, as appropriate.

(8) The resulting amounts recorded in these accounts shall be disposed of as prescribed in this system of accounts or as otherwise authorized by RUS.

(s) Criteria for classifying leases.

(1) If, at its inception, a lease meets one or more of the following criteria, the lease shall be classified as a capital lease:

(i) The lease transfers ownership of the property to the lessee by the end of the lease term.

(ii) The lease contains a bargain purchase option.

(iii) The lease term is equal to 75 percent or more of the estimated economic life of the leased property. However, if the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property, including earlier years of use, this criterion shall not be used for purposes of classifying the lease.

(iv) The present value at the beginning of the lease term of the minimum lease payments, excluding that portion of the payments representing executory costs such as insurance, maintenance, and taxes to be paid by the lessor, including any profit thereon, equals or exceeds 90 percent of the excess of the fair value of the leased property to the lessor at the inception of the lease over any related investment tax credit retained by the lessor and expected to be realized by lessor.

(A) However, if the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property, including earlier years of use, this criterion shall not be used for purposes of classifying the lease.

(B) The lessee shall compute the present value of the minimum lease payments using its incremental borrowing rate, unless it is practicable for the utility to learn the implicit rate computed by the lessor, and the implicit rate computed by the lessor is less than the lessee's incremental borrowing rate. If both of those conditions are met, the lessee shall use the implicit rate.

(2) If, at any time, the lessee and lessor agree to change the provisions of the lease, other than by renewing the lease or extending its term, in a manner that would have resulted in a different classification of the lease under the criteria in paragraph (s)(1) of this section had the changed terms been in effect at the inception of the lease, the revised agreement shall be considered as a new agreement over its term, and the criteria in paragraph (s)(1) of this section shall be applied for purposes of the expiration of the existing lease term,

such as the exercise of a lease renewal option other than those already included in the lease term, shall be considered as a new agreement and shall be classified according to the above provision. Changes in estimates (for example, changes in estimates of the economic life or of the residual value of the leased property) or changes in circumstances (for example, default by the lessee) shall not give rise to a new classification of a lease for accounting purposes.

(t) **Accounting for leases.**

(1) All leases shall be classified as either capital or operating leases.

(2) The utility shall record a capital lease as an asset in Account 101.1, Property Under Capital Leases, and Account 120.6, Nuclear Fuel Under Capital Leases or Account 121 Nonutility Property; as appropriate, and an obligation in Account 227, Obligations Under Capital Leases - Noncurrent, or Account 243, Obligations Under Capital Leases - Current, at an amount equal to the present value at the beginning of the lease term of minimum lease payments during the lease term, excluding that portion of the payments representing executory costs such as insurance, maintenance, and taxes to be paid by the lessor, together with any profit thereon. However, if the amount so determined exceeds the fair value of the leased property at the inception of the lease, the amount recorded as the asset and obligation shall be the fair value.

(3) The utility, as a lessee, shall recognize an asset retirement obligation arising from the plant under a capital lease unless the obligation is recorded as an asset and liability under a capital lease. The utility shall record the asset retirement cost by debiting account 101.1, Property under capital leases, or account 120.6, Nuclear fuel under capital leases, or account 121, Nonutility property, as appropriate, and crediting the liability for the asset retirement obligation in account 230, Asset retirement obligations. Asset retirement costs recorded in account 101.1, account 120.6, or account 121 shall be amortized by charging rent expense, or account 518, Nuclear fuel expense, or account 421, Miscellaneous nonoperating income, as appropriate, and crediting a separate subaccount of the account in which the asset retirement costs are recorded. Charges for the periodic accretion of the liability in account 230, Asset retirement obligations, shall be recorded by a charge to account 411.10, accretion expense, for electric utility plant, and account 421, Miscellaneous nonoperating income, for nonutility plant and a credit to account 230, Asset retirement obligations.

(4) Rental payments on all leases shall be charged to rent expense, fuel expense, construction work in progress, or other appropriate accounts as they become payable.

(5) For a capital lease, for each period during the lease term, the amounts recorded for the asset and obligation shall be reduced by an amount equal to the portion of each lease payment that would have been allocated to the reduction of the obligation, if the payment had been treated as a payment on an installment obligation (liability) and allocated between interest expense and a reduction of the obligation so as to produce a constant periodic rate of interest on the remaining balance.

(u) **Allowances.**

(1) Title IV of the Clean Air Act Amendments of 1990, Pub. L. 101-549, 104 Stat. 2399, 2584, provides for the issuance of allowances as a means to limit the emissions of certain airborne pollutants by various entities, including utilities. Utilities owning allowances, other than those acquired for speculative purposes, shall account for such allowances at

cost in Account 158.1, Allowance Inventory, or Account 158.2, Allowances Withheld, as appropriate. Allowances acquired for speculative purposes and identified as such in contemporaneous records at the time of purchase shall be accounted for in Account 124, Other Investments.

(2) When purchased, allowances become eligible for use in different years, and the allocation of the purchase cost cannot be determined by fair value, the purchase cost allocated to allowances of each vintage shall be determined through use of a present-value based measurement. The interest rate used in the present-value measurement shall be the utility's incremental borrowing rate, in the month in which the allowances are acquired, for a loan with a term similar to the period that it will hold the allowances and in an amount equal to the purchase price.

(3) The underlying records supporting Account 158.1 and Account 158.2 shall be maintained in sufficient detail so as to provide the number of allowances and the related cost by vintage year.

(4) Issuances from inventory included in Account 158.1 and Account 158.2 shall be accounted for on a vintage basis using a monthly weighted-average method of cost determination. The cost of eligible allowances not used in the current year shall be transferred to the vintage for the immediately following year.

(5) Account 158.1 shall be credited and Account 509, Allowances, debited so that the cost of the allowances to be remitted for the year is charged to expense monthly based on each month's emissions. This may, in certain circumstances, require allocation of the cost of an allowance between months on a fractional basis.

(6) In any period in which actual emissions exceed the amount allowable based on eligible allowances owned, the utility shall estimate the cost to acquire the additional allowances needed and charge Account 158.1 with the estimated cost. This estimated cost of future allowance acquisitions shall be credited to Account 158.1 and charged to Account 509 in the same accounting period as the related charge to Account 158.1. Should the actual cost of these allowances differ from the estimated cost, the differences shall be recognized in the then-current period's inventory issuance cost.

(7) Any penalties assessed by the Environmental Protection Agency for the emission of excess pollutants shall be charged to Account 426.3, Penalties.

(8) Gains on dispositions of allowances, other than allowances held for speculative purposes, shall be accounted for as follows. First, if there is uncertainty as to the regulatory treatment, the gain shall be deferred in Account 254, Other Regulatory Liabilities, pending resolution of the uncertainty. Second, if there is certainty as to the existence of a regulatory liability, the gain will be credited to Account 254, with subsequent recognition in income when reductions in charges to customers occur or the liability is otherwise satisfied. Third, all other gains will be credited to Account 411.8, Gains from Disposition of Allowances. Losses on disposition of allowances, other than allowances held for speculative purposes, shall be accounted for as follows. Losses that qualify as regulatory assets shall be charged directly to Account 182.3, Other Regulatory Assets. All other losses shall be charged to Account 411.9, Losses from Disposition of Allowances. (See the definition of regulatory assets and liabilities.) Gains or losses on disposition of allowances held for speculative purposes shall be recognized in Account 421, Miscellaneous Nonoperating Income, or Account 426.5, Other Deductions, as appropriate.

(v) Depreciation Accounting.

(1) Method. Utilities must use a method of depreciation that allocates in a systematic and rational manner the service value of depreciable property over the service life of the property.

(2) Service lives. Estimated useful service lives of depreciable property must be supported by engineering, economic, and other depreciation studies.

(3) Rate. Utilities must use percentage rates of depreciation that are based on a method of depreciation that allocates in a systematic and rational manner the service value of depreciable property to the service life of the property. Where composite depreciation rates are used, they should be based on the weighted average estimated useful service lives of the depreciable property comprising the composite group.

(w) Accounting for other comprehensive income.

(1) Utilities shall record items of other comprehensive income in account 209, Accumulated other comprehensive income. Amounts included in this account shall be maintained by each category of other comprehensive income. Examples of categories of other comprehensive income include foreign currency items, minimum pension liability adjustments, unrealized gains and losses on available-for-sale type securities and cash flow hedge amounts. Supporting records shall be maintained for account 209 so that the cumulative amount of other comprehensive income for each item included in this account can be readily identified.

(2) When an item of other comprehensive income enters into the determination of net income in the current or subsequent periods, a reclassification adjustment shall be recorded in account 209 to avoid double counting of that amount.

(3) When it is probable that an item of other comprehensive income will be included in the development of cost-of-service rates in subsequent periods, that amount of unrealized losses or gains will be recorded in Accounts 182.3 or 254 as appropriate.

(x) Accounting for derivative instruments and hedging activities.

(1) Utilities shall recognize derivative instruments as either assets or liabilities in the financial statements and measure those instruments at fair value, except those falling within recognized exceptions. Normal purchases or sales are contracts that provide for the purchase or sale of goods that will be delivered in quantities expected to be used or sold by the utility over a reasonable period in the normal course of business. A derivative instrument is a financial instrument or other contract with all of the following characteristics:

(i) It has one or more underlyings and a notional amount or payment provision. Those terms determine the amount of the settlement or settlements, and, in some cases, whether or not a settlement is required.

(ii) It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.

(iii) Its terms require or permit net settlement, can readily be settled net by a means outside the contract, or provides for delivery of an asset that puts the recipient in a position not substantially different from net settlement.

(2) The accounting for the changes in the fair value of derivative instruments depends upon its intended use and designation. Changes in the fair value of derivative instruments not designated as fair value or cash flow hedges shall be recorded in account 175, Derivative instrument assets, or account 244, Derivative instrument liabilities, as appropriate, with the gains recorded in account 421, Miscellaneous nonoperating income, and losses recorded in account 426.5, Other deductions.

(3) A derivative instrument may be specifically designated as a fair value or cash flow hedge. A hedge is used to manage risk to price, interest rates, or foreign currency transactions. A company shall maintain documentation of the hedge relationship at the inception of the hedge that details the risk management objective and strategy for undertaking the hedge, the nature of the risk being hedged, and how hedge effectiveness will be determined.

(4) If the utility designates the derivative instrument as a fair value hedge against exposure to changes in the fair value of a recognized asset, liability, or a firm commitment, it shall record the change in fair value of the derivative instrument to account 176, Derivates in instruments assets-Hedges, or account 245, Derivative instrument liabilities-Hedges, as appropriate, with a corresponding adjustment to the subaccount of the item being hedged. The ineffective portion of the hedge transaction shall be reflected in the same income or expense account that will be used when the hedged item enters into the determination of net income. In the case of a fair value hedge of a firm commitment a new asset or liability is created. As a result of the hedge relationship, the new asset or liability will become part of the carrying amount of the item being hedged.

(5) If the utility designates the derivative instrument as a cash flow hedge against exposure to variable cash flows of a probable forecasted transaction, it shall record changes in the fair value of the derivative instrument in account 176, Derivative instrument assets-Hedges, or account 245, Derivative instrument liabilities-Hedges, as appropriate, with a corresponding amount in account 209, accumulated other comprehensive income, for the effective portion of the hedge. The ineffective portion of the hedge transaction shall be reflected in the same account or expense account that will be used when the hedged item enters into the determination of net income. Amounts recorded in other comprehensive income shall be reclassified into earning in the same period or periods that the hedged forecasted item enters into the determination of net income.

(y) Accounting for asset retirement obligations.

(1) An asset retirement obligation represents a liability for the legal obligation associated with the retirement of a tangible long-lived asset that a company is required to settle as a result of an existing or enacted law, statute, ordinance, or written or oral contract or by legal construction of a contract under the doctrine of promissory estoppel. An asset retirement cost represents the amount capitalized when the liability is recognized for the long-lived asset that gives rise to the legal obligation. The amount recognized for the liability and an associated asset retirement cost shall be stated at the fair value of the asset retirement obligation in the period in which the obligation is incurred.

(2) The utility shall initially record a liability for an asset retirement obligation in account 230, Asset retirement obligations, and charge the associated asset retirement costs to electric utility plant (including accounts 101.1 and 120.6), and nonutility plant, as appropriate, related to the plant that gives rise to the legal obligation. The asset retirement cost shall be depreciated over the useful life of the related asset that gives rise to the obligation. For periods subsequent to the initial recording of the asset retirement obligation, a utility shall recognize the period to period changes of the asset retirement obligation that result from the passage of time due to the accretion of the liability and any subsequent measurement changes to the initial liability for the legal obligation recorded in account 230, Asset retirement obligations, as follows:

(i) The utility shall record the accretion of the liability by debiting account 411.10, Accretion expense, for electric utility plant, account 413, Expenses of electric plant leased to others, for electric plant leased to others, and account 421, Miscellaneous nonoperating income, for nonutility plant and crediting account 230, Asset retirement obligations; and

(ii) The utility shall recognize any subsequent measurement changes of the liability initially recorded in account 230, Asset retirement obligation, for each specific asset retirement obligation as an adjustment of that liability in account 230 with the corresponding adjustment to electric utility plant, electric plant leased to others, and nonutility plant, as appropriate. The utility shall on a timely basis monitor any measurement changes of the asset retirement obligations.

(3) Gains or losses resulting from the settlement of asset retirement obligations associated with utility plant resulting from the difference between the amount of the liability for the asset retirement obligation included in account 230, Asset retirement obligations, and the actual amount paid to settle the obligation shall be accounted for as follows:

(i) Gains shall be credited to account 411.6, Gains from disposition of utility plant, and;

(ii) Losses shall be charged to account 411.7, Losses from disposition of utility plant.

(4) Gains or losses on the settlement of asset retirement obligations associated with nonutility plant resulting from the difference between the amount of the liability for the asset retirement obligation in account 230, Asset retirement obligations, and the amount paid to settle the obligation, shall be accounted for as follows:

(i) Gains shall be credited to account 421, Miscellaneous nonoperating income, and;

(ii) Losses shall be charged to account 426.5, Other deductions.

(5) Separate subsidiary records shall be maintained for each asset retirement obligation showing the initial liability and associated asset retirement cost, any incremental amounts of the liability incurred in subsequent reporting periods for additional layers of the original liability and related asset retirement cost, the accretion of the liability, the subsequent measurement changes to the asset retirement obligation, the depreciation and amortization of the asset retirement costs and related accumulated depreciation, and the settlement date and actual amount paid to settle the obligation. For purposes of analyses a utility shall maintain supporting documentation so as to be able to furnish accurately

and expeditiously with respect to each asset retirement obligation the full details of the identity and nature of the legal obligation, the year incurred, the identity of the plant giving rise to the obligation, the full particulars relating to each component and supporting computations related to the measurement of the asset retirement obligation.

7 **§1767.16 ELECTRIC PLANT INSTRUCTIONS**

(a) **Classification of electric plant at effective date of system of accounts.**

(1) The electric plant accounts provided herein are the same as those contained in the prior system of accounts except for inclusion of accounts for nuclear production plant and some changes in classification in the general equipment accounts. Except for these changes, the balances in the various plant accounts, as determined under the prior system of accounts, should be carried forward. Any remaining balance of plant which has not yet been classified, pursuant to the requirements of the prior system, shall be classified in accordance with the following instructions.

(2) The cost to the utility of its unclassified plant shall be ascertained by analysis of the utility's records. Adjustments shall not be made to record in utility plant accounts amounts previously charged to operating expenses or to income deductions in accordance with the USoA in effect at the time or in accordance with the discretion of management as exercised under a USoA, or under accounting practices previously followed.

(3) The detailed electric plant accounts (301 to 399, inclusive) shall be stated on the basis of cost to the utility of plant constructed by it and the original cost, estimated if not known, of plant acquired as an operating unit or system. The difference between the original cost, as above, and the cost to the utility of electric plant after giving effect to any accumulated provision for depreciation or amortization shall be recorded in Account 114, Electric Plant Acquisition Adjustments. The original cost of electric plant shall be determined by analysis of the utility's records or those of the predecessor or vendor companies with respect to electric plant previously acquired as operating units or systems and the difference between the original cost so determined, less accumulated provisions for depreciation and amortization and the cost to the utility with necessary adjustments for retirements from date of acquisition, shall be entered in Account 114, Electric Plant Acquisition Adjustments. Any difference between the cost of electric plant and its book cost, when not properly includible in other accounts, shall be recorded in Account 116, Other Electric Plant Adjustments.

(4) Plant acquired by lease which qualifies as capital lease property under § 1767.15 (s), Criteria for Classifying Leases, shall be recorded in Account 101.1, Property under Capital Leases, or Account 120.6, Nuclear Fuel under Capital Leases, as appropriate.

(b) **Electric plant to be recorded at cost.**

(1) All amounts included in the accounts for electric plant acquired as an operating unit or system, except as otherwise provided in the texts of the intangible plant accounts, shall be stated at the cost incurred by the person who first devoted the property to utility service. All other electric plant shall be included in the accounts at the cost incurred by the utility except for property acquired by lease which qualifies as capital lease property under § 1767.15 (s), Criteria for Classifying Leases, and is recorded in Account 101.1, Property Under Capital Lease, or Account 120.6, Nuclear Fuel Under Capital Leases. Where the term "cost" is used in the detailed plant accounts, it shall have the meaning stated in this paragraph (b).

(2) When the consideration given for property is other than cash, the value of such consideration shall be determined on a cash basis (see, however, the definition of cost in § 1767.10). In the entry recording such transition, the actual consideration shall be described with sufficient particularity to identify it. The utility shall be prepared to furnish RUS the particulars of its determination of the cash value of the consideration if other than cash.

(3) When property is purchased under a plan involving deferred payments, no charge shall be made to the electric plant accounts for interest, insurance, or other expenditures occasioned solely by such form of payment.

(4) The electric plant accounts shall not include the cost or other value of electric plant contributed to the company. Contributions in the form of money or its equivalent toward the construction of electric plant shall be credited to accounts charged with the cost of such construction. Plant constructed from contributions of cash or its equivalent shall be shown as a reduction to gross plant constructed when assembling cost data in work orders for posting to plant ledgers of accounts. The accumulated gross costs of plant accumulated in the work order shall be recorded as a debit in the plant ledger of accounts along with the related amount of contributions concurrently be recorded as a credit.

(c) **Components of construction cost.** The cost of construction properly includible in the electric plant accounts shall include, where applicable, the direct and overhead costs as listed and defined hereunder:

(1) Contract work includes amounts paid for work performed under contract by other companies, firms, or individuals, costs incident to the award of such contracts, and the inspection of such work.

(2) Labor includes the pay and expenses of employees of the utility engaged on construction work, and related workmen's compensation insurance, payroll taxes, and similar items of expense. It does not include the pay and expenses of employees which are distributed to construction through clearing accounts nor the pay and expenses included in other items hereunder.

(3) Materials and supplies includes the purchase price at the point of free delivery plus customs duties, excise taxes, the cost of inspection, loading and transportation, the related stores expenses, and the cost of fabricated materials from the utility's shop. In determining the cost of materials and supplies used for construction, proper allowance shall be made for unused materials and supplies, for materials recovered from temporary structures used in performing the work involved, and for discounts allowed and realized in the purchase of materials and supplies.

Note: The cost of individual items of equipment of small value (for example, \$500 or less) or of short life, including small portable tools and implements, shall not be charged to utility plant accounts unless the correctness of the accounting therefor is verified by current inventories. The cost shall be charged to the appropriate operating expense or clearing accounts, according to the use of such items, or, if such items are consumed directly in construction work, the cost shall be included as part of the cost of the construction.

(4) Transportation includes the cost of transporting employees, materials and supplies, tools, purchased equipment, and other work equipment (when not under own power) to and from points of construction. It includes amounts paid to others as well as the cost of

operating the utility's own transportation equipment. (See Item in paragraph (c)(5) of this section.)

(5) Special machine service includes the cost of labor (optional), materials and supplies, depreciation, and other expenses incurred in the maintenance, operation and use of special machines, such as steam shovels, pile drivers, derricks, ditchers, scrapers, material unloaders, and other labor saving machines; also expenditures for rental, maintenance and operation of machines of others. It does not include the cost of small tools and other individual items of small value or short life which are included in the cost of materials and supplies. (See Item in paragraph (c)(3) of this section.) When a particular construction job requires the use for an extended period of time of special machines, transportation or other equipment, the net book cost thereof, less the appraised or salvage value at time of release from the job, shall be include in the cost of construction.

(6) Shop service includes the proportion of the expense of the utility's shop department assignable to construction work except that the cost of fabricated materials from the utility's shop shall be included in "materials and supplies."

(7) Protection includes the cost of protecting the utility's property from fire or other casualties and the cost of preventing damages to others, or to the property of others, including payments for discovery or extinguishment of fires, cost of apprehending and prosecuting incendiaries, witness fees in relation thereto, amounts paid to municipalities and others for fire protection, and other analogous items of expenditures in connection with construction work.

(8) Injuries and damages includes expenditures or losses in connection with construction work on account of injuries to persons and damages to the property of others; also the cost of investigation of and defense against actions for such injuries and damages. Insurance recovered or recoverable on account of compensation paid for injuries to persons incident to construction shall be credited to the account or accounts to which such compensation is charged. Insurance recovered or recoverable on account of property damages incident to construction shall be credited to the account or accounts charged with the cost of the damages.

(9) Privileges and permits includes payments for and expenses incurred in securing temporary privileges, permits or rights in connection with construction work, such as for the use of private or public property, streets, or highways, but it does not include rents, or amounts chargeable as franchises and consents for which see Account 302, Franchises and Consents.

(10) Rents includes amounts paid for the use of construction quarters and office space occupied by construction forces and amounts properly includible in construction costs for such facilities jointly used.

(11) Engineers and supervision includes the portion of the pay and expenses of engineers, surveyors, draftsmen, inspectors, superintendents and their assistants applicable to construction work.

(12) General administration capitalized includes the portion of the pay and expenses of the general officers and administrative and general expenses applicable to construction work.

(13) Engineering services includes amounts paid to other companies, firms, or individuals engaged by the utility to plan, design, prepare estimates, supervise, inspect, or give general advice and assistance in connection with construction work.

(14) Insurance includes premiums paid or amounts provided or reserved as self-insurance for the protection against loss and damages in connection with construction, by fire or other casualty, injuries or deaths of persons other than employees, damages to property of others, defalcation of employees and agents, and the nonperformance of contractual obligations of others. It does not include workmen's compensation or similar insurance on employees included as "labor" in Item in paragraph (c)(2) of this section.

(15) Law expenditures includes the general law expenditures incurred in connection with construction and the court and legal costs directly related thereto, other than law expenses included in "Protection," Item in paragraph (c)(7) of this section, and in Injuries and damages, Item in paragraph (c)(8) of this section.

(16) Taxes includes taxes on physical property (including land) during the period of construction and other taxes properly includible in construction costs before the facilities become available for service.

(17) Allowance for funds used during construction includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed, without prior approval of RUS, allowances computed in accordance with the formula prescribed in Item in paragraph (c)(17)(i) of this section. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects which have been abandoned.

(i) The formula and elements for the computation of the allowance for funds used during construction shall be:

$$A_i = s(S/W) + d(D/D+P+C)(1-S/W)$$
$$A_e = [1-S/W][p(P/D+P+C)+c(C/D+P+C)]$$

A_i = Gross allowance for borrowed funds used during construction rate.
 A_e = Allowance for other funds used during construction rate.
 S = Average short-term debt.
 s = Short-term debt interest rate.
 D = Long-term debt.
 d = Long-term debt interest rate.
 P = Preferred stock.
 p = Preferred stock cost rate.
 C = Patronage capital assigned.
 c = Entity's incremental borrowing rate.
 W = Average balance in construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment, and fabrication, less asset retirement costs related to plant under construction.

(ii) The rate shall be determined annually.

(A) The balance for long-term debt, preferred stock, and patronage capital assigned shall be the actual book balances as of the end of the prior year.

(B) The cost rate for long-term debt and preferred stock shall be the weighted average cost.

(C) The cost rate for patronage capital assigned shall be the entity's incremental borrowing rate.

(D) The short-term debt balances and related cost and the average balance for construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment, and fabrication shall be estimated for the current year with appropriate adjustments as actual data becomes available.

Note: When only a portion of a plant or project is placed in operation or is completed and ready for service but the construction work as a whole is incomplete, that part of the cost of the property placed in operation or ready for service shall be treated as "Electric Plant in Service," and an allowance for funds used during construction thereon as a charge to construction shall cease. Allowance for funds used during construction on that part of the cost of the plant which is incomplete may continue to be charged to construction until such time as it is placed in operation or is ready for service, except as limited in Item in paragraph (c)(17) of this section.

(18) Earnings and expenses during construction. The earnings and expenses during construction shall constitute a component of construction costs.

(i) The earnings shall include revenues received or earned for power produced by generating plants during the construction period and sold or used by the utility.

(A) Where such power is sold to an independent purchaser before intermingling with power generated by other plants, the credit shall consist of the selling price of the energy.

(B) Where the power generated by a plant under construction is delivered to the utility's electric system for distribution and sale, or is delivered to an associated company, or is delivered to and used by the utility for purposes other than distribution and sale (for manufacturing or industrial use, for example), the credit shall be the fair value of the energy so delivered.

(C) Revenue shall also include rentals for lands, buildings, and other property, and miscellaneous receipts not properly includible in other accounts.

(ii) Expenses shall consist of the cost of operating the power plant, and other costs incident to the production and delivery of the power for which construction is credited under paragraph (c)(18)(i) of this section, including the cost of repairs and other expenses of operating and maintaining lands, buildings, and other property, and other miscellaneous and like expenses not properly includible in other accounts.

(19) Training costs.

(i) When it is necessary that employees be trained to operate or maintain plant facilities that are being constructed and such facilities are not conventional in

nature, or are new to the company's operations, these costs may be capitalized as a component of construction cost.

(ii) Once plant is placed in service, the capitalization of training costs shall cease and subsequent training costs shall be expensed. (See § 1767.17 (d).)

(20) Studies.

(i) Studies include the costs of studies such as nuclear operational, safety, or seismic studies, or environmental studies mandated by regulatory bodies relative to plant under construction.

(ii) Studies relative to facilities in service shall be charged to Account 183, Preliminary Survey and Investigation Charges.

(21) Asset retirement. The costs recognized as a result of asset retirement obligations incurred during the construction and testing of utility plant shall constitute a component of construction costs.

(d) Overhead construction costs.

(1) All overhead construction costs, such as engineering, supervision, general office salaries and expenses, construction engineering and supervision performed by others than the accounting utility, law expenses, insurance, injuries and damages, relief and pensions, taxes and interest, shall be charged to particular jobs or units on the basis of the amounts of such overheads reasonably applicable thereto, to the end that each job or unit shall bear its equitable proportion of such costs and that the entire cost of the unit, both direct and overhead, shall be deducted from the plant accounts as the time the property is retired.

(2) As far as practicable, the determination of payroll charges includible in construction overheads shall be based on time card distributions thereof.

(i) Where this procedure is impractical, special studies shall be made periodically of the time of supervisory employees devoted to construction activities to the end that only such overhead costs as have a definite relation to construction shall be capitalized.

(ii) The addition to direct construction cost of arbitrary percentages or amounts to cover assumed overhead costs is not permitted.

(3) The records supporting the entries for overhead constructions costs shall be so kept as to show:

(i) The total amount of each overhead for each year;

(ii) The nature and amount of each overhead expenditure charged to each construction work order and to each electric plant account; and

(iii) The bases of distribution of such costs.

(e) Electric plant purchased or sold.

(1) When electric plant constituting an operating unit or system is acquired by purchase, merger, consolidation, liquidation, or otherwise, after the effective date of this system of accounts, the costs of acquisition, including expenses incidental thereto properly includible in electric plant, shall be charged to Account 102, Electric Plant Purchased or Sold.

(2) The accounting for the acquisition shall then be completed as follows:

(i) The original cost of plant, estimated if not known, shall be credited to Account 102, Electric Plant Purchased or Sold, and concurrently charged to the appropriate electric plant in service accounts and to Account 104, Electric Plant Leased to Others; Account 105, Electric Plant Held for Future Use; and Account 107, Construction Work in Progress - Electric, as appropriate.

(ii) The depreciation and amortization applicable to the original cost of the properties purchased shall be charged to Account 102, Electric Plant Purchased or Sold, and concurrently credited to the appropriate account for accumulated provision for depreciation or amortization.

(iii) The cost to the utility of any property includible in Account 121, Nonutility Property, shall be transferred thereto.

(iv) The amount remaining in Account 102, Electric Plant Purchased or Sold, shall then be closed to Account 114, Electric Plant Acquisition Adjustments.

(3) If property acquired in the purchase of an operating unit or system is in such physical condition when acquired that it is necessary to substantially rehabilitate it in order to bring the property up to the standards of the utility, the cost of such work, except replacements, shall be accounted for as a part of the purchase price of the property.

(4) When any property acquired as an operating unit or system includes duplicate or other plant which will be retired by the accounting utility in the reconstruction of the acquired property or its consolidation with previously owned property, the proposed accounting for such property shall be presented to RUS.

(5) In connection with the acquisition of electric plant constituting an operating unit or system, the utility shall procure, if possible, all existing records relating to the property acquired or certified copies thereof, and shall preserve such records in conformity with regulations or practices governing the preservation of records of its own construction.

(6) When electric plant constituting an operating unit or system is sold, conveyed, or transferred to another by sale, merger, consolidation, or otherwise, the book cost of the property sold or transferred to another shall be credited to the appropriate utility plant accounts, including amounts carried in Account 114, Electric Plant Acquisition Adjustments, and the amounts (estimated if not known) carried with respect thereto in the accounts for accumulated provision for depreciation and amortization and in Account 252, Customer Advances for Construction, shall be charged to such accounts and contra entries made to Account 102, Electric Plant Purchased or Sold. Unless otherwise ordered by RUS, the difference, if any, between:

- (i) The net amount of debits and credits, and
- (ii) The consideration received for the property (less commissions and other expenses of making the sale) shall be included in Account 421.1, Gain on Disposition of Property, or Account 421.2, Loss on Disposition of Property. (See Account 102, Electric Plant Purchased or Sold.)

Note: In cases where existing utilities merge or consolidate because of financial or operating reasons or statutory requirements rather than as a means of transferring title of purchased properties to a new owner, the accounts of the constituent utilities, with the approval of RUS, may be combined. In the event original cost has not been determined, the resulting utility shall proceed to determine such cost as outlined herein.

(f) Expenditures on leased property.

(1) The cost of substantial initial improvements (including repairs, rearrangements, additions, and betterments) made in the course of preparing for utility service property leased for a period of more than one year, and the cost of subsequent substantial additions, replacements, or betterments to such property, shall be charged to the electric plant account appropriate for the class of property leased.

(i) If the service life of the improvements is terminable by action of the lease, the cost, less net salvage, of the improvements shall be spread over the life of the lease by charges to Account 404, Amortization of Limited-Term Electric Plant.

(ii) If the service life is not terminated by action of the lease but by depreciation proper, the cost of the improvements, less net salvage, shall be accounted for as depreciable plant. The provisions of (1) are applicable to property leased under either capital leases or operating leases.

(2) If improvements made to property leased for a period of more than one year are of relatively minor cost, or if the lease is for a period of not more than one year, the cost of the improvements shall be charged to the account in which the rent is included, either directly or by amortization thereof.

(g) Land and land rights.

(1) The accounts for land and land rights shall include the cost of land owned in fee by the utility and rights, interests, and privileges held by the utility in land owned by others, such as leaseholds, easements, water and water power rights, diversion rights, submersion rights, rights-of-way, and other like interests in land.

(i) Do not include in the accounts for land and land rights and rights-of-way costs incurred in connection with first clearing and grading of land and rights-of-way and the damage costs associated with the construction and installation of plant.

(ii) Such costs shall be included in the appropriate plant accounts directly benefited.

(2) Where special assessments for public improvements provide for deferred payments, the full amount of the assessments shall be charged to the appropriate land account and the unpaid balance shall be carried in an appropriate liability account.

- (i) Interest on unpaid balances shall be charged to the appropriate interest account.
 - (ii) If any part of the cost of public improvements is included in the general tax levy, the amount thereof shall be charged to the appropriate tax account.
- (3) The net profit from the sale of timber, cord wood, sand, gravel, other resources or other property acquired with the rights-of-way or other lands shall be credited to the appropriate plant accounts to which related. Where land is held for a considerable period of time and timber and other natural resources on the land at the time of purchase increase in value, the net profit (after giving effect to the cost of the natural resources) from the sale of timber or its products or other natural resources shall be credited to the appropriate utility operating income account when such land has been recorded in Account 105, Electric Plant Held for Future Use, or classified as plant in service, otherwise to Account 421, Miscellaneous Nonoperating Income.
- (4) Separate entries shall be made for the acquisition, transfer, or retirement of each parcel of land, and each land right (except rights-of-way for distribution lines), or water right, having a life of more than one year.
- (i) A record shall be maintained showing the nature of ownership, full legal description, area, map reference, purpose for which used, city, county, and tax district on which situated, from whom purchased or to whom sold, payment given or received, other costs, contract date and number, date of recording of deed, and book and page of record.
 - (ii) Entries transferring or retiring land or land rights shall refer to the original entry recording its acquisition.
- (5) Any difference between the amount received from the sale of land or land rights, less agents' commissions and other costs incident to the sale, and the book cost of such land or rights, shall be included in Account 411.6, Gains from Disposition of Utility Plant, or 411.7, Losses from Disposition of Utility Plant, when such property has been recorded in Account 105, Electric Plant Held for Future Use, otherwise to Account 421.1, Gain on Disposition of Property, or 421.2, Loss on Disposition of Property, as appropriate, unless a reserve therefor has been authorized and provided. Appropriate adjustments of the accounts shall be made with respect to any structures or improvements located on land sold.
- (6) The cost of buildings and other improvements (other than public improvements) shall not be included in the land accounts. If, at the time of acquisition of an interest in land, such interest extends to buildings or other improvements (other than public improvements) which are then devoted to utility operations, the land and improvements shall be separately appraised and a cost allocated to land and buildings or improvements on the basis of the appraisals. If the improvements are removed or wrecked without being used in operations, the cost of removing or wrecking shall be charged and the salvage credited to the account in which the cost of land is recorded.
- (7) When the purchase of land for electric operations requires the purchase of more land than needed for such purposes, the charge to the specific land account shall be based upon the cost of the land purchased, less the fair market value of that portion of the land which is not to be used in utility operations. The portion of the cost measured by the fair

market value of the land not to be used shall be included in Account 105, Electric Plant Held for Future Use, or Account 121, Nonutility Property, as appropriate.

(8) Provisions shall be made for amortizing amounts carried in the accounts for limited-term interest in land so as to apportion equitably the cost of each interest over the life thereof. (See Account 111, Accumulated Provision for Amortization of Electric Utility Plant, and Account 404, Amortization of Limited-Term Electric Plant.)

(9) The items of cost to be included in the accounts for land and land rights are as follows:

- (i) Bulkheads, buried, not requiring maintenance or replacement;
- (ii) First cost of acquisition including mortgages and other liens assumed (but not subsequent interest thereon);
- (iii) Condemnation proceedings, including court and counsel costs;
- (iv) Consents and abutting damages;
- (v) Conveyancers' and notaries' fees;
- (vi) Fees, commissions, and salaries to brokers, agents, and other in connection with the acquisition of the land or land rights;
- (vii) Leases, cost of voiding upon purchase to secure possession of land;
- (viii) Removing, relocating, or reconstructing property of others, such as buildings, highways, railroads, bridges, cemeteries, churches, telephone and power lines, etc., in order to acquire quiet possession;
- (ix) Retaining walls unless identified with structures;
- (x) Special assessments levied by public authorities for public improvements on the basis of benefits for new roads, new bridges, new sewers, new curbing, new pavements, and other public improvements, but not taxes levied to provide for the maintenance of such improvements;
- (xi) Surveys in connection with the acquisition, but not amounts paid for topographical surveys and maps where such costs are attributable to structures or plant equipment erected or to be erected or installed on such land;
- (xii) Taxes assumed, accrued to date of transfer of title;
- (xiii) Title, examining, clearing, insuring, and registering in connection with the acquisition and defending against claims relating to the period prior to the acquisition;
- (xiv) Appraisals prior to closing title;
- (xv) Cost of dealing with distributees or legatees residing outside of the state or county, such as recording power of attorney, recording will or exemplification of will, recording satisfaction of state tax;

- (xvi) Filing satisfaction of mortgage;
- (xvii) Documentary stamps;
- (xviii) Photographs of property at acquisition;
- (xix) Fees and expenses incurred in the acquisition of water rights and grants;
- (xx) Cost of fill to extend bulkhead line over land under water, where riparian rights are held, which is not occasioned by the erection of a structure;
- (xxi) Sidewalks and curbs constructed by the utility on public property; and
- (xxii) Labor and expenses in connection with securing rights of way, where performed by company employees and company agents.

(h) **Structures and improvements.**

- (1) The accounts for structures and improvements shall include the cost of all buildings and facilities to house, support, or safeguard property or persons, including all fixtures permanently attached to and made a part of buildings and which cannot be removed therefrom without cutting into the walls, ceilings, or floors, or without in some way impairing the buildings, and improvements of a permanent character on or to land.
- (2) Also include those costs incurred in connection with the first clearing and grading of land and rights-of-way and the damage costs associated with construction and installation of plant.
- (3) The cost of specially provided foundations not intended to outlast the machinery or apparatus for which provided, and the cost of angle irons, and castings installed at the base of an item of equipment, shall be charged to the same account as the cost of the machinery, apparatus, or equipment.
- (4) Minor buildings and structures, such as valve towers, patrolmen's towers, telephone stations, fish and wildlife, and recreation facilities which are used directly in connection with or form a part of a reservoir, dam or waterway shall be considered a part of the facility in connection with which constructed or operated and the cost thereof accounted for accordingly.
- (5) Where furnaces and boilers are used primarily for furnishing steam for some particular department and only incidentally for furnishing steam for heating a building and operating the equipment therein, the entire cost of such furnaces and boilers shall be charged to the appropriate plant account, and no part to the building account.
- (6) Where the structure of a dam forms also the foundation of the power plant building, such foundation shall be considered a part of the dam.
- (7) The cost of disposing of materials excavated in connection with construction of structures shall be considered as a part of the cost of such work, except when such material is used for filling, the cost of loading, hauling, and dumping shall be equitably apportioned between the work in connection with which the removal occurs and the work in connection with which the material is used; and when such material is sold, the net

amount realized from such sales shall be credited to the work in connection with which the removal occurs. If the amount realized from the sale of excavated materials exceeds the removal costs and the costs in connection with the sale, the excess shall be credited to the land account in which the site is carried.

(8) Lighting or other fixtures temporarily attached to building for purposes of display or demonstration shall not be included in the cost of the building but in the appropriate equipment account.

(9) The items of cost to be included in the accounts for structures and improvements are as follows:

- (i) Architects' plans and specifications including supervision;
- (ii) Ash pits (when located within the building);
- (iii) Athletic field structures and improvements;
- (iv) Boilers, furnaces, piping, wiring, fixtures, and machinery for heating, lighting, signaling, ventilating, and air conditioning systems, plumbing, vacuum cleaning systems, incinerator and smoke pipe, flues, etc;
- (v) Bulkheads, including dredging, riprap fill, piling, decking, concrete, fenders, etc., when exposed and subject to maintenance and replacement;
- (vi) Chimneys;
- (vii) Coal bins and bunkers;
- (viii) Commissions and fees to brokers, agents, architects and others;
- (ix) Conduit (not to be removed) with its contents;
- (x) Damages to abutting property during construction;
- (xi) Docks;
- (xii) Door checks and door stops;
- (xiii) Drainage and sewerage systems;
- (xiv) Elevators, cranes, hoists, etc., and the machinery for operating them;
- (xv) Excavation, including shoring, bracing, bridging, refill and disposal of excess excavated material, cofferdams around foundation, pumping water from cofferdams during construction and test borings;
- (xvi) Fences and fence curbs (not including protective fences isolating items of equipment, which shall be charged to the appropriate equipment accounts);
- (xvii) Fire protection systems when forming a part of a structure;
- (xviii) Flagpole;

- (xix) Floor covering (permanently attached);
- (xx) Foundations and piers for machinery, constructed as a permanent part of a building or other item listed herein;
- (xxi) Grading and clearing when directly occasioned by the building of a structure;
- (xxii) Intrasite communication system, poles, pole fixtures, wires, and cable;
- (xxiii) Landscaping, lawns, shrubbery, etc.;
- (xxiv) Leases, voiding upon purchase to secure possession of structures;
- (xxv) Leased property, expenditures on;
- (xxvi) Lighting fixtures and outside lighting system;
- (xxvii) Mail chutes when part of a building;
- (xxviii) Marquee, permanently attached to the building;
- (xxix) Painting, first cost;
- (xxx) Permanent paving, concrete, brick, flagstone, asphalt, etc., within the property lines;
- (xxxii) Partitions, including movable;
- (xxxiii) Permits and privileges;
- (xxxiiii) Platforms, railings and gratings when constructed as a part of a structure;
- (xxxv) Power boards for services to a building;
- (xxxvi) Refrigerating systems for general use;
- (xxxvii) Retaining walls except when identified with land;
- (xxxviii) Roadways, railroads, bridges, and trestles intrasite except railroads provided for in equipment accounts;
- (xxxviiii) Roofs;
- (xxxix) Scales, connected to and forming a part of a structure;
- (xl) Screens;
- (xli) Sewer systems, for general use;
- (xlii) Sidewalks, culverts, curbs and streets constructed by the utility on its property;

- (xlili) Sprinkling systems;
- (xliv) Sump pumps and pits;
- (xlv) Stacks - brick, steel, or concrete, when set on foundation forming part of general foundation and steelwork of a building;
- (xlvi) Steel inspection during construction;
- (xlvii) Storage facilities constituting a part of a building;
- (xlviii) Storm doors and windows;
- (xlix) Subways, areaways, and tunnels, directly connected to and forming part of a structure;
- (l) Tanks, constructed as part of a building or as a distinct structural unit;
- (li) Temporary heating during construction (net cost);
- (lii) Temporary water connection during construction (net cost);
- (liii) Temporary shanties and other facilities used during construction (net cost);
- (liv) Topographical maps;
- (lv) Tunnels, intake and discharge, when constructed as part of a structure, including sluice gates, and those constructed to house mains;
- (lvi) Vaults constructed as part of a building;
- (lvii) Watchmen's sheds and clock systems (net cost when used during construction only);
- (lviii) Water basins or reservoirs;
- (lix) Water front improvements;
- (lx) Water meters and supply system for a building or for general company purposes;
- (lxi) Water supply piping, hydrants, and wells;
- (lxii) Wharves;
- (lxiii) Window shades and ventilators;
- (lxiv) Yard drainage system;
- (lxv) Yard lighting system; and
- (lxvi) Yard surfacing, gravel, concrete, or oil (First cost only).

Note: Structures and improvements accounts shall be credited with the cost of coal bunkers, stacks, foundations, subways, and tunnels, the use of which has terminated with the removal of the equipment with which they are associated even though they have not been physically removed.

(i) **Equipment.**

(1) The cost of equipment chargeable to the electric plant accounts, unless otherwise indicated in the text of an equipment account, includes the net purchase price thereof, sales taxes, investigation and inspection expenses necessary to such purchase, expenses of transportation when borne by the utility, labor employed, materials, and supplies consumed, and expenses incurred by the utility in unloading and placing the equipment in readiness to operate.

(2) Also include those costs incurred in connection with the first clearing and grading of land and rights-of-way and the damage costs associated with construction and installation of plant.

(3) Exclude from equipment accounts hand and other portable tools, which are likely to be lost or stolen or which have relatively small value (for example, \$500 or less) or short life, unless the correctness of the accounting therefor as electric plant is verified by current inventories.

(i) Special tools acquired and included in the purchase price of equipment shall be included in the appropriate plant accounts.

(ii) Portable drills and similar tool equipment when used in connection with the operation and maintenance of a particular plan or department, such as production, transmission, or distribution or in "stores", shall be charged to the plant accounts appropriate for their use.

(4) The equipment accounts shall include angle irons and similar items which are installed at the base of an item of equipment, but piers and foundations which are designed to be as permanent as the buildings which house the equipment, or which are constructed as a part of the building and which cannot be removed without cutting into the walls, ceilings, or floors or, without in some way impairing the building, shall be included in the building accounts.

(5) The equipment accounts shall include the necessary costs of testing or running a plant or parts thereof during an experimental or test period prior to such plant becoming ready for or placed in service.

(i) The utility shall furnish RUS with full particulars of and justification for any test or experimental run extending beyond a period of 120 days for nuclear plant, and a period of 90 days for all other plant.

(ii) Such particulars shall include a detailed operational and downtime log showing days of production, gross kilowatts generated by hourly increments, types, and periods of outages by hours with explanation thereof, beginning with the first date the equipment was either tested or synchronized on the line to the end of the test period.

(6) The cost of efficiency or other tests made subsequent to the date equipment becomes available for service shall be charged to the appropriate expense accounts, except that tests to determine whether equipment meets the specifications and requirements as to efficiency, or performance guaranteed by manufacturers, made after operations have commenced and within the period specified in the agreement or contract of purchase, may be charged to the appropriate electric plant accounts.

(j) Additions and retirements of electric plant.

(1) For the purpose of avoiding undue refinement in accounting for additions to and retirements and replacements of electric plant, all property shall be considered as consisting of retirement units and minor items of property.

(2) The addition and retirement of retirement units shall be accounted for as follows:

(i) When a retirement unit is added to electric plant, the cost thereof shall be added to the appropriate electric plant account, except that when units are acquired in the acquisition of any electric plant constituting an operating system, they shall be accounted for as provided in paragraph (e) of this section.

(ii) When a retirement unit is retired from electric plant, with or without replacement, the book cost thereof shall be credited to the electric plant account in which it is included, determined in the manner set forth in Item in paragraph (j)(4) of this section. If the retirement unit is of a depreciable class, the book cost of the unit retired and credited to electric plant shall be charged to the accumulated provision for depreciation applicable to such property. The cost of removal and the salvage shall be charged or credited, as appropriate, to such depreciation account.

(3) The addition and retirement of minor items of property shall be accounted for as follows:

(i) When a minor item of property which did not previously exist is added to plant, the cost thereof shall be accounted for in the same manner as for the addition of a retirement unit, as set forth in Item in paragraph (j)(2)(i) of this section, if a substantial addition results, otherwise the charge shall be to the appropriate maintenance expense account.

(ii) When a minor item of property is retired and not replaced, the book cost thereof shall be credited to the electric plant account in which it is included; and, in the event the minor item is a part of depreciable plant, the account for accumulated provision for depreciation shall be charged with the book cost and cost of removal and credited with the salvage. If, however, the book cost of the minor item retired and not replaced has been or will be accounted for by its inclusion in the retirement unit of which it is a part when such unit is retired, no separate credit to the property account is required when such minor item is retired.

(iii) When a minor item of depreciable property is replaced independently of the retirement unit of which it is a part, the cost of replacement shall be charged to the maintenance account appropriate for the item, except that if the replacement effects a substantial betterment (the primary aim of which is to make the property affected more useful, more efficient, of greater durability, or of greater capacity),

the excess cost of the replacement over the estimated cost at current prices of replacing without betterment shall be charged to the appropriate electric plant accounts.

(4) The book cost of electric plant retired shall be the amount at which such property is included in the electric plant accounts, including all components of construction costs. The book cost shall be determined from the utility's records and if this cannot be done, it shall be estimated. When it is impracticable to determine the book cost of each unit, due to the relatively large number or small cost thereof, an appropriate average book cost of the units with due allowance for any differences in size and character, shall be used as the book cost of the units retired.

(5) The book cost of land retired shall be credited to the appropriate land accounts. If the land is sold, the difference between the book cost (less any accumulated provision for depreciation or amortization therefore which has been authorized and provided) and the sale price of the land (less commissions and other expenses of making the sale) shall be recorded in Account 411.6, Gains from Disposition of Utility Plant, or Account 411.7, Losses from Disposition of Utility Plant, when the property has been recorded in Account 105, Electric Plant Held for Future Use, otherwise to Accounts 421.1, Gain on Disposition of Property, or 421.2, Loss on Disposition of Property, as appropriate. If the land is not used in utility service but is retained by the utility, the book cost shall be charged to Account 105, Electric Plant Held for Future Use, or Account 121, Nonutility Property, as appropriate.

(6) The book cost less net salvage of depreciable electric plant retired shall be charged in its entirety to Account 108, Accumulated Provision for Depreciation of Electric Utility Plant in Service. Any amounts which, by approval or order of RUS, are charged to Account 182.1, Extraordinary Property Losses, shall be credited to Account 108.

(7) The accounting for the retirement of amounts included in Account 302, Franchises and Consents, and Account 303, Miscellaneous Intangible Plant, and the items of limited-term interest in land included in the accounts for land and land rights, shall be as provided for in the text of Account 111, Accumulated Provision for Amortization of Electric Utility Plant in Service; Account 404, Amortization of Limited-Term Electric Plant; and Account 405, Amortization of Other Electric Plant.

(k) Work order and property record system required.

(1) Each utility shall record all construction and retirements of electric plant by means of work orders or job orders. Separate work orders may be opened for additions to and retirements of electric plant or the retirements may be included with the construction work order, provided, however, that all items relating to the retirements shall be kept separate from those relating to construction and provided, further, that any maintenance costs involved in the work shall likewise be segregated.

(2) Each utility shall keep its work order system so as to show the nature of each addition to or retirement of electric plant, the total cost thereof, the source or sources of costs, and the electric plant account or accounts to which charged or credited. Work orders covering jobs of short duration may be cleared monthly.

(3) Each utility shall maintain records in which, for each plant account, the amounts of the annual additions and retirements are classified so as to show the number and cost of the various record units or retirement units.

(l) **Transfers of property.** When property is transferred from one electric plant account to another, from one utility department to another, such as from electric to gas, from one operating division or area to another, to or from Account 101, Electric Plant in Service; Account 104, Electric Plant Leased to Others; Account 105, Electric Plant Held for Future Use, and Account 121, Nonutility Property, the transfer shall be recorded by transferring the original cost thereof from the one account, department, or location to the other. Any related amounts carried in the accounts for accumulated provision for depreciation or amortization shall be transferred in accordance with the segregation of such accounts.

(m) **Common utility plant.**

(1) If the utility is engaged in more than one utility service, such as electric, gas, and water, and any of its utility plant is used in common for several utility services or for other purposes to such an extent and in such manner that it is impracticable to segregate it by utility services currently in the accounts, such property, with the approval of RUS, may be designated and classified as "common utility plant."

(2) The book amount of utility plant designated as common plant shall be included in Account 118, Other Utility Plant, and if applicable in part to the electric department, shall be segregated and accounted for in subaccounts as electric plant is accounted for in Accounts 101 to 107, inclusive, and electric plant adjustments in Account 116, Other Electric Plant Adjustments; any amounts classifiable as common plant acquisition adjustments or common plant adjustments shall be subject to disposition as provided in Paragraphs C and B of Accounts 114 and 116, respectively, for amounts classified in those accounts. The original cost of common utility plant in service shall be classified according to the detailed utility plant accounts appropriate for the property.

(3) The utility shall be prepared to show, at any time, and to report to RUS annually, or more frequently, if required, and by utility plant accounts (301 to 399) the book cost of common utility plant, the allocation of such cost to the respective departments using the common utility plant, and the basis of the allocation.

(4) The accumulated provision for depreciation and amortization of the utility shall be segregated so as to show the amount applicable to the property classified as common utility plant.

(5) The expenses of operation, maintenance, rents, depreciation and amortization of common utility plant shall be recorded in the accounts prescribed herein, but designated as common expenses, and the allocation of such expenses to the departments using the common utility plant shall be supported in such manner as to reflect readily the basis of allocation used.

(n) **Transmission and distribution plant.** For the purpose of this system of accounts:

(1) **Transmission system** is all land, conversion structures, and equipment employed at a primary source of supply (i.e. generating station, or point of receipt in the case of purchased power) to change the voltage or frequency of electricity for the purpose of its more efficient or convenient transmission; all land, structures, lines, switching and conversion stations, high tension apparatus, and their control and protective equipment between a generating or receiving point and the entrance to a distribution center or wholesale point; and all lines and equipment whose primary purpose is to augment, integrate or tie together the sources of power supply.

(2) Distribution system is all land, structures, conversion equipment, lines, line transformers, and other facilities employed between the primary source of supply (i.e. generating station, or point of receipt in the case of purchased power) and of delivery to customers, which are not includible in transmission system, as defined in Item in paragraph (n)(1) of this section, whether or not such land, structures, and facilities are operated as part of a transmission system or as part of a distribution system.

Note: Stations which change electricity from transmission to distribution voltage shall be classified as distribution stations.

(3) Where poles or towers support both transmission and distribution conductors, the poles, towers, anchors, guys, and rights-of-way shall be classified as transmission system. The conductors, cross-arms, braces, grounds, tie wire, and insulators shall be classified as transmission or distribution facilities, according to the purpose for which used.

(4) Where underground conduit contains both transmission and distribution conductors, the underground conduit and right-of-way shall be classified as distribution system. The conductors shall be classified as transmission or distribution facilities according to the purpose for which used.

(5) Land (other than rights-of-way) and structures used jointly for transmission and distribution purposes shall be classified as transmission or distribution according to the major use thereof.

(o) Hydraulic production plant. For purpose of this system of accounts hydraulic production plant is all land and land rights, structures and improvements used in connection with hydraulic power generation, reservoirs, dams and waterways, water wheels, turbines, generators, accessory electric equipment, roads, railroads, and bridges and structures and improvements used in connection with fish and wildlife, and recreation.

(p) Nuclear fuel records required. Each utility shall keep all the necessary records to support the entries to the various nuclear fuel plant accounts classified under "Assets and Other Debits," Utility Plant Accounts 120.1 through 120.5, inclusive; Account 518, Nuclear Fuel Expense; and Account 157, Nuclear Materials Held for Sale. These records shall be so kept as to readily furnish the basis of the computation of the net nuclear fuel costs.

8 §1767.17 OPERATING EXPENSE INSTRUCTIONS

(a) Supervision and engineering. The supervision and engineering includible in the operating expense accounts shall consist of the salary, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and other expenses of superintendents, engineers, clerks, other employees, and consultants engaged in supervising and directing the operation and maintenance of each utility function. Whenever allocations are necessary in order to arrive at the amount to be included in any account, the method and basis of allocation shall be reflected by underlying records.

(1) Labor items:

(i) Special tests to determine efficiency of equipment operation;

(ii) Preparing or reviewing budgets, estimates, and drawings relating to operation or maintenance for departmental approval;

- (iii) Preparing instructions for operations and maintenance activities;
- (iv) Reviewing and analyzing operating results;
- (v) Establishing organizational setup of departments and executing changes therein;
- (vi) Formulating and reviewing routines of departments and executing changes therein;
- (vii) General training and instruction of employees by supervisors whose pay is chargeable hereto. Specific instructions and training in a particular type of work is chargeable to the appropriate functional account (See paragraph (c) (19) of this section);
- (viii) Secretarial work for supervisory personnel, but not general clerical and stenographic work chargeable to other accounts.

(2) Expense items:

- (i) Employee pensions and benefits;
- (ii) Social security and other payroll taxes;
- (iii) Injuries and damages;
- (iv) Consultants' fees and expenses; and
- (v) Meals, traveling and incidental expenses.

(b) Maintenance.

(1) The cost of maintenance chargeable to the various operating expense and clearing accounts includes labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials, overheads, and other expenses incurred in maintenance work. A list of work operations applicable generally to utility plant is included in this paragraph (b). Other work operations applicable to specific classes of plant are listed in functional maintenance expense accounts.

(2) Materials recovered in connection with the maintenance of property shall be credited to the same account to which the maintenance cost was charged.

(3) If the book cost of any property is carried in Account 102, Electric Plant Purchased or Sold, the cost of maintaining such property shall be charged to the accounts for maintenance of property of the same class and use, the book cost of which is carried in other electric plant in service accounts. Maintenance of property leased from others shall be treated as provided in paragraph (c) of this section.

(4) Items:

- (i) Direct field supervision of maintenance;
- (ii) Inspecting, testing, and reporting on condition of plant specifically to determine the need for repairs, replacements, rearrangements and changes and inspecting and testing the adequacy of repairs which have been made;
- (iii) Work performed specifically for the purpose of preventing failure, restoring serviceability or maintaining life of plant;
- (iv) Rearranging and changing the location of plant not retired;
- (v) Repairing for reuse materials recovered from plant;
- (vi) Testing for, locating, and clearing trouble;
- (vii) Net cost of installing, maintaining, and removing temporary facilities to prevent interruptions in service; and
- (viii) Replacing or adding minor items of plant which do not constitute a retirement unit.

(c) Rents.

- (1) The rent expense accounts provided under the several functional groups of expense accounts shall include all rents, including taxes paid by the lessee on leased property, for property used in utility operations, except minor amounts paid for occasional or infrequent use of any property or equipment and all amounts paid for use of equipment that, if owned, would be includible in plant Accounts 391 to 398 inclusive, which shall be treated as an expense item and included in the appropriate function account and rents which are chargeable to clearing accounts, and distributed therefrom to the appropriate account.
- (2) If rents cover property used for more than one function such as production and transmission, or by more than one department, the rents shall be apportioned to the appropriate rent expense or clearing accounts of each department on an actual, or if necessary, an estimated basis.
- (3) When a portion of property or equipment rented from others for use in connection with utility operations is subleased, the revenue derived from such subleasing shall be credited to the rent revenue account in operating revenues; provided, however, that in case the rent was charged to a clearing account, amounts received from subleasing the property shall be credited to such clearing account.
- (4) The cost, when incurred by the lessee, of operating and maintaining leased property, shall be charged to the accounts appropriate for the expense if the property were owned.
- (5) The cost incurred by the lessee of additions and replacements to electric plant leased from others shall be account for as provided in § 1767.16 (f).

(d) Training costs.

- (1) When it is necessary that employees be trained to specifically operate or maintain plant facilities that are being constructed, the related costs shall be accounted for as a current operating and maintenance expense.
- (2) These expenses shall be charged to the appropriate functional accounts currently as they are incurred.
- (3) When the training costs involved relate to facilities which are not conventional in nature, or are new to the company's operations, see § 1767.16 (c) (19), for the accounting.

9 §1767.18 ASSETS AND OTHER DEBITS

The asset and other debits accounts identified in this section shall be used by all borrowers.

ASSETS AND OTHER DEBITS

Utility Plant

| | |
|-------|---|
| 101 | Electric Plant in Service |
| 101.1 | Property Under Capital Leases |
| 102 | Electric Plant Purchased or Sold |
| 103 | Experimental Electric Plant Unclassified |
| 104 | Electric Plant Leased to Others |
| 105 | Electric Plant Held for Future Use |
| 106 | Completed Construction not Classified - Electric |
| 107 | Construction Work in Progress - Electric |
| 107.1 | Construction Work in Progress - Contract |
| 107.2 | Construction Work in Progress - Force Account |
| 107.3 | Construction Work in Progress - Special Equipment |
| 108 | Accumulated Provision for Depreciation of Electric Utility Plant |
| 108.1 | Accumulated Provision for Depreciation of Steam Production Plant |
| 108.2 | Accumulated Provision for Depreciation of Nuclear Production Plant |
| 108.3 | Accumulated Provision for Depreciation of Hydraulic Production Plant |
| 108.4 | Accumulated Provision for Depreciation of Other Production Plant |
| 108.5 | Accumulated Provision for Depreciation of Transmission Plant |
| 108.6 | Accumulated Provision for Depreciation of Distribution Plant |
| 108.7 | Accumulated Provision for Depreciation of General Plant |
| 108.8 | Retirement Work in Progress |
| 109 | [Reserved] |
| 110 | [Reserved] |
| 111 | Accumulated Provision for Amortization of Electric Utility Plant |
| 112 | [Reserved] |
| 113 | [Reserved] |
| 114 | Electric Plant Acquisition Adjustments |
| 115 | Accumulated Provision for Amortization of Electric Plant Acquisition Adjustments |
| 116 | Other Electric Plant Adjustments |
| 118 | Other Utility Plant |
| 119 | Accumulated Provision for Depreciation and Amortization of Other Utility Plant |
| 120.1 | Nuclear Fuel in Process of Refinement, Conversion, Enrichment, and Fabrication |

| | |
|--------|--|
| 120.2 | Nuclear Fuel Materials and Assemblies - Stock Account |
| 120.3 | Nuclear Fuel Assemblies in Reactor |
| 120.4 | Spent Nuclear Fuel |
| 120.5 | Accumulated Provision for Amortization of Nuclear Fuel Assemblies |
| 120.6 | Nuclear Fuel Under Capital Leases |
| | <u>Other Property and Investments</u> |
| 121 | Nonutility Property |
| 122 | Accumulated Provision for Depreciation and Amortization of Nonutility Property |
| 123 | Investment in Associated Companies |
| 123.1 | Patronage Capital from Associated Cooperatives |
| 123.11 | Investment in Subsidiary Companies |
| 123.21 | Subscriptions to Capital Term Certificates - Supplemental Financing |
| 123.22 | Investments in Capital Term Certificates - Supplemental Financing |
| 123.23 | Other Investments in Associated Organizations |
| 123.3 | Investment in Associated Organizations - Federal Economic Development Loans |
| 123.4 | Investment in Associated Organizations - Non-Federal Economic Development Loans |
| 124 | Other Investments |
| 124.1 | Other Investments - Federal Economic Development Loans |
| 124.2 | Other Investments - Non-Federal Economic Development Loans |
| 125 | Sinking Funds |
| 126 | Depreciation Fund |
| 128 | Other Special Funds |

Current and Accrued Assets

| | |
|--------|--|
| 131 | Cash |
| 131.1 | Cash - General |
| 131.12 | Cash - General - Economic Development Loan Funds |
| 131.13 | Cash - General - Economic Development Grant Funds |
| 131.14 | Cash - General - Economic Development Non-Federal Revolving Funds |
| 131.2 | Cash - Construction Fund - Trustee |
| 131.3 | Cash - Installation Loan and Collection Fund |
| 131.4 | Transfer of Cash |
| 132 | Interest Special Deposits |
| 133 | Dividend Special Deposits |
| 134 | Other Special Deposits |
| 135 | Working Funds |
| 136 | Temporary Cash Investments |
| 141 | Notes Receivable |
| 141.1 | Accumulated Provision for Uncollectible Notes - Credit |
| 142 | Customer Accounts Receivable |
| 142.1 | Customer Accounts Receivable - Electric |
| 142.2 | Customer Accounts Receivable - Other |
| 143 | Other Accounts Receivable |
| 144 | Accumulated Provision for Uncollectible Accounts - Credit |
| 144.1 | Accumulated Provision for Uncollectible Customer Accounts - Credit |
| 144.2 | Accumulated Provision for Uncollectible Merchandising Accounts - Credit |
| 144.3 | Accumulated Provision for Uncollectible Accounts, Officers and Employees - Credit |
| 144.4 | Accumulated Provision for Other Uncollectible Accounts - Credit |
| 145 | Notes Receivable from Associated Companies |

| | |
|-------|---|
| 146 | Accounts Receivable from Associated Companies |
| 151 | Fuel Stock |
| 152 | Fuel Stock Expenses Undistributed |
| 153 | Residuals |
| 154 | Plant Materials and Operating Supplies |
| 155 | Merchandise |
| 156 | Other Materials and Supplies |
| 157 | Nuclear Materials Held for Sale |
| 158.1 | Allowance Inventory |
| 158.2 | Allowances Withheld |
| 163 | Stores Expense Undistributed |
| 165 | Prepayments |
| 165.1 | Prepayments - Insurance |
| 165.2 | Other Prepayments |
| 171 | Interest and Dividends Receivable |
| 172 | Rents Receivable |
| 173 | Accrued Utility Revenues |
| 174 | Miscellaneous Current and Accrued Assets |
| 175 | Derivative instrument assets. |
| 176 | Derivative instrument assets – Hedges. |

Deferred Debits

| | |
|-------|---|
| 181 | Unamortized Debt Expense |
| 182.1 | Extraordinary Property Losses |
| 182.2 | Unrecovered Plant and Regulatory Study Costs |
| 182.3 | Other Regulatory Assets |
| 183 | Preliminary Survey and Investigation Charges |
| 184 | Clearing Accounts |
| 184.1 | Transportation Expense - Clearing |
| 184.2 | Clearing Accounts - Other |
| 185 | Temporary Facilities |
| 186 | Miscellaneous Deferred Debits |
| 187 | Deferred Losses from Disposition of Utility Plant |
| 188 | Research, Development, and Demonstration Expenditures |
| 189 | Unamortized Loss on Reacquired Debt |
| 190 | Accumulated Deferred Income Taxes |

ASSETS AND OTHER DEBITS

Utility Plant

101 Electric Plant in Service.

A. This account shall include the original cost of electric plant, included in Accounts 301 to 399, prescribed herein, owned and used by the utility in its electric utility operations, and having an expectation of life in service of more than one year from date of installation, including such property owned by the utility but held by nominees.

B. (See also Account 106 for unclassified construction costs of completed plant actually in service.)

C. The cost of additions to and betterments of property leased from others, which are includible in this account, shall be recorded in subdivisions separate and distinct from those relating to owned property. (See § 1767.16 (f).)

101.1 Property Under Capital Leases.

A. This account shall include the amount recorded under capital leases for plant leased from others and used by the utility in its utility operations.

B. The electric property included in this account shall be classified separately according to the detailed accounts (301 to 399) prescribed for electric plant in service.

C. Records shall be maintained with respect to each capital lease reflection: (1) name of lessor, (2) basic details of lease, (3) terminal date, (4) original cost or fair market value of property leased, (5) future minimum lease payments, (6) executory costs, (7) present value of minimum lease payments, (8) the amount representing interest and the interest rate used, and (9) expenses paid. Records shall also be maintained for plant under a lease, it identify the asset retirement obligation and cost originally recognized for each lease and the periodic charges and credits made to the asset retirement obligations and asset retirement costs.

102 Electric Plant Purchased or Sold.

A. This account shall be charged with the cost of electric plant acquired as an operating unit or system by purchase, merger, consolidation liquidation, or otherwise, and shall be credited with the selling price of like property transferred to others pending the distribution to appropriate accounts in accordance with § 1767.16 (e).

B. Within 6 months from the date of acquisition or sale of property recorded herein, the borrower shall file with RUS the proposed journal entries to clear from this account the amounts recorded herein.

103 Experimental Electric Plant Unclassified.

A. This account shall include the cost of electric plant which was constructed as a research, development, and demonstration plant under the provisions of Paragraph C, Account 107, Construction Work in Progress - Electric, and due to the nature of the plant, it is desirous to operate it for a period of time in an experimental status.

B. Amounts in this account shall be transferred to Account 101, Electric Plant in Service, or Account 121, Nonutility Property, as appropriate when the project is no longer considered as experimental.

C. The depreciation on property in this account shall be charged to Account 403, Depreciation Expense, and account 403.8, Depreciation expense for asset retirement costs, as appropriate, and credited to Account 108, Accumulated Provision for Depreciation of Electric Utility Plant. The amounts herein shall be depreciated over a period which would correspond to the estimated useful life of the relevant project considering the characteristics involved. However, when projects are transferred to Account 101, Electric Plant in Service, a new depreciation rate based upon the remaining service life and undepreciated amounts will be established.

D. Records shall be maintained with respect to each unit of experiment so that full details may be obtained as to the cost, depreciation, and the experimental status.

E. Should it be determined that experimental plant recorded in this account will fail to satisfactorily perform its function, the costs thereof shall be accounted for as directed or authorized by RUS.

104 Electric Plant Leased to Others.

A. This account shall include the original cost of electric plant owned by the utility, but leased to others as operating units or systems, where the lessee has exclusive possession.

B. The property included in this account shall be classified according to the detailed accounts (301 to 399) prescribed for electric plant in service and this account shall be maintained in such detail as though the property were used by the owner in its utility operations.

105 Electric Plant Held for Future Use.

A. This account shall include the original cost of electric plant (except land and land rights) owned and held for future use in electric service under a definite plan for such use, to include: (1) Property acquired (except land and land rights) but never used by the utility in electric service, but held for such service in the future under a definite plan, and (2) property (except land and land rights) previously used by the utility in service but retired from such service and held pending its reuse in the future, under a definite plan, in electric service.

B. This account shall also include the original cost of land and land rights owned and held for future use in electric service under a plan for such use, to include land and land rights: (1) Acquired but never used by the utility in electric service, but held for such service in the future under a plan, and (2) previously held by the utility in service, but retired from such service and held pending its reuse in the future under a plan, in electric service. (See § 1767.16 (g).)

C. In the event that property recorded in this account shall no longer be needed or appropriate for future utility operations, the borrower shall notify RUS of such condition and request approval of journal entries to remove such property from this account.

D. Gains or losses from the sale of land and land rights or other disposition of such property previously recorded in this account and not placed in utility service shall be recorded directly in Accounts 411.6 or 411.7, as appropriate, except when determined to be significant by RUS. Upon such a determination, the amounts shall be transferred to Account 256, Deferred Gains from Disposition of Utility Plant, or Account 187, Deferred Losses from Disposition of Utility Plant, and amortized to Account 411.6, Gains from Disposition of Utility Plant, or Account 411.7, Losses from Disposition of Utility Plant, as appropriate.

E. The property included in this account shall be classified according to the detail accounts (301 to 399) prescribed for electric plant in service and the account shall be maintained in such detail as though the property were in service.

Note: Materials and supplies, meters and transformers held in reserve, and normal spare capacity of plant in service shall not be included in this account.

106 Completed Construction not Classified - Electric.

At the end of the year or such other date as a balance sheet may be required by RUS, this account shall include the total of the balances of work orders for electric plant which has been completed and placed in service but which work orders have not been classified for transfer to the detailed electric plant accounts.

Note: For the purpose of reporting to RUS, the classification of electric plant in service by accounts is required, the utility shall also report the balance in this account tentatively classified as accurately as practicable according to prescribed account classifications. The purpose of this provision is to avoid any significant omissions in reported amounts of electric plant in service.

107 Construction Work in Progress - Electric.

A. This account shall include the total of the balances of work orders for electric plant in process of construction.

B. Work orders shall be cleared from this account as soon as practicable, after completion of the job. Further, if a project, such as a hydroelectric project, a steam station, or a transmission line, is designed to consist of two or more units or circuits which may be placed in service at different dates, any expenditures which are common to and which will be used in the operation of the project as a whole shall be included in electric plant in service upon the completion and the readiness for service of the first unit. Any expenditures which are identified exclusively with units of property not yet in service shall be included in this account.

C. Expenditures on research, development, and demonstration projects for construction of utility facilities are to be included in a separate subdivision in this account. Records must be maintained to show separately each project along with complete detail of the nature and purpose of the research, development, and demonstration project together with the related costs.

D. Account 107 shall be subaccounted as follows:

- 107.1 Construction Work in Progress - Contract
- 107.2 Construction Work in Progress - Force Account
- 107.3 Construction Work in Progress - Special Equipment

108 Accumulated Provision for Depreciation of Electric Utility Plant.

A. This account shall be credited with the following:

1. Amounts charged to Account 403, Depreciation Expense, or to clearing accounts for current depreciation expense for electric plant in service.
2. Amounts charged to Account 421, Miscellaneous Nonoperating Income, for depreciation expense on property included in Account 105, Electric Plant Held for Future Use. Include, also, the balance of accumulated provision for depreciation on property when transferred to Account 105, Electric Plant Held for Future Use, from other property accounts. Normally, Account 108 will not be used for current depreciation provision because, as provided herein, the service life during which depreciation is computed commences with the date property is includible in electric plant in service; however, if special circumstances indicate the propriety of current accruals for depreciation, such charges shall be made to Account 421, Miscellaneous Nonoperating Income.

3. Amounts charged to Account 413, Expenses of Electric Plant Leased to Others, for electric plant included in Account 104, Electric Plant Leased to Others.

4. Amounts charged to Account 416, Costs and Expenses of Merchandising, Jobbing, and Contract Work, or to clearing accounts for current depreciation expense.

5. Amounts of depreciation applicable to electric properties acquired as operating units or systems. (See § 1767.16 (e).)

6. Amounts charged to Account 182.1, Extraordinary Property Losses, when authorized by RUS.

7. Amounts of depreciation applicable to electric plant donated to the utility.

The utility shall maintain separate subaccounts for depreciation applicable to electric plant in service, electric plant leased to others, and electric plant held for future use.)

B. At the time of retirement of depreciable electric utility plant, this account shall be charged with the book cost of the property retired and the cost of removal and shall be credited with the salvage value and any other amounts recovered, such as insurance. When retirement, costs of removal and salvage are entered originally in retirement work orders, the net total of such work orders may be included in a separate subaccount hereunder. Upon completion of the work order, the proper distribution to subdivisions of this account shall be made as provided in the following paragraph.

C. Account 108 shall be subaccounted as follows:

- 108.1 Accumulated Provision for Depreciation of Steam Production Plant
- 108.2 Accumulated Provision for Depreciation of Nuclear Production Plant
- 108.3 Accumulated Provision for Depreciation of Hydraulic Production Plant
- 108.4 Accumulated Provision for Depreciation of Other Production Plant
- 108.5 Accumulated Provision for Depreciation of Transmission Plant
- 108.6 Accumulated Provision for Depreciation of Distribution Plant
- 108.7 Accumulated Provision for Depreciation of General Plant
- 108.8 Retirement Work in Progress
- 108.9 Accumulated Provision for Depreciation of Asset Retirement Costs

These subsidiary records shall reflect the current credits and debits to this account in sufficient detail to show separately for each such functional classification: (1) the amount of accrual for depreciation, (2) the book cost of property retired, (3) cost of removal, (4) salvage, and (5) other items, including recoveries from insurance.

D. When transfers of plant are made from one electric plant account to another, or from or to another utility department, or from or to nonutility property accounts, the accounting for depreciation shall be as provided in § 1767.16 (l).

E. The utility is restricted in its use of the accumulated provision for depreciation to the purposes set forth above. It shall not transfer any portion of this account to retained earnings or make any other use thereof without authorization by RUS.

109 [Reserved]

110 [Reserved]

111 Accumulated Provision for Amortization of Electric Utility Plant.

A. This account shall be credited with the following:

1. Amounts charged to Account 404, Amortization of Limited-Term Electric Plant, for the current amortization of limited-term electric plant investments.

2. Amounts charged to Account 421, Miscellaneous Nonoperating Income, for amortization expense on property included in Account 105, Electric Plant Held for Future Use. Include also the balance of accumulated provision for amortization on property when transferred to Account 105, Electric Plant Held for Future Use, from other property accounts. See also Paragraph A(2), Account 108, Accumulated Provision for Depreciation of Electric Utility Plant.

3. Amounts charged to Account 405, Amortization of Other Electric Plant.

4. Amounts charged to Account 413, Expenses of Electric Plant Leased to Others, for the current amortization of limited-term or other investments subject to amortization included in Account 104, Electric Plant Leased to Others.

5. Amounts charged to Account 425, Miscellaneous Amortization, for the amortization of intangible or other electric plant which does not have a definite or terminable life and is not subject to charges for depreciation expense, with RUS approval.

(The utility shall maintain subaccounts of this account for the amortization applicable to electric plant in service, electric plant leased to others and electric plant held for future use.)

B. When any property to which this account applies is sold, relinquished, or otherwise retired from service, this account shall be charged with the amount previously credited in respect to such property. The book cost of the property so retired less the amount chargeable to this account and less the net proceeds realized at retirement shall be included in Account 421.1, Gain on Disposition of Property, or Account 421.2, Loss on Disposition of Property, as appropriate.

C. For general ledger and balance sheet purposes, this account shall be regarded and treated as a single composite provision for amortization. For purposes of analysis, however, each utility shall maintain subsidiary records in which this account is segregated according to the following functional classification for electric plant: (1) Steam production, (2) Nuclear production, (3) Hydraulic production, (4) Other production, (5) Transmission, (6) Distribution, and (7) General. These subsidiary records shall reflect the current credits and debits to this account in sufficient detail to show separately for each such functional classification: (1) the amount of accrual for amortization, (2) the book cost of property retired, (3) cost of removal, (4) salvage, and (5) other items, including recoveries from insurance.

D. The utility is restricted in its use of the accumulated provision for amortization to the purposes set forth above. It shall not transfer any portion of this account to retained earnings or make any other use thereof without authorization by RUS.

112 [Reserved]

113 [Reserved]

114 Electric Plant Acquisition Adjustments.

A. This account shall include the difference between the cost to the accounting utility of electric plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise, and the original cost, estimated, if not known, of such

property, less the amount or amounts credited by the accounting utility at the time of acquisition to accumulated provisions for depreciation and amortization and contributions in aid of construction with respect to such property.

B. With respect to acquisitions after the effective date of this system of accounts, this account shall be subdivided so as to show the amounts included herein for each property acquisition and to electric plant in service, electric plant held for future use, and electric plant leased to others. (See § 1767.16 (e).)

C. Debit amounts recorded in this account related to plant and land acquisition may be amortized to Account 425, Miscellaneous Amortization, over a period not longer than the estimated remaining life of the properties to which such amounts relate. Amounts related to the acquisition of land only may be amortized to Account 425 over a period of not more than 15 years. Should a utility wish to account for debit amounts in this account in any other manner, it shall petition RUS for authority to do so. Credit amounts recorded in this account shall be accounted for as directed by RUS.

115 Accumulated Provision for Amortization of Electric Plant Acquisition Adjustments.

This account shall be credited or debited with amounts which are includible in Account 406, Amortization of Electric Plant Acquisition Adjustments, or Account 425, Miscellaneous Amortization, for the purpose of providing for the extinguishment of amounts in Account 114, Electric Plant Acquisition Adjustments, in instances where the amortization of Account 114 is not being made by direct write-off of the account.

116 Other Electric Plant Adjustments.

A. This account shall include the difference between the original cost, estimated if not known, and the book cost of electric plant to the extent that such difference is not properly includible in Account 114, Electric Plant Acquisition Adjustments. (See § 1767.16 (a) (3))

B. Amounts included in this account shall be classified in such manner as to show the origin of each amount and shall be disposed of as RUS may approve or direct.

Note: The provisions of this account shall not be construed as approving or authorizing the recording of appreciation of electric plant.

118 Other Utility Plant.

This account shall include the balances in accounts for utility plant, other than electric plant, such as gas, or railway.

119 Accumulated Provision for Depreciation and Amortization of Other Utility Plant.

This account shall include the accumulated provision for depreciation and amortization applicable to utility property other than electric plant.

120.1 Nuclear Fuel in Process of Refinement, Conversion, Enrichment, and Fabrication.

A. This account shall include the original cost to the utility of nuclear fuel materials while in process of refinement, conversion, enrichment, and fabrication into nuclear fuel assemblies and components, including processing, fabrication, and necessary shipping costs. This account shall also include the salvage value of nuclear materials which are actually being reprocessed for use and were transferred from Account 120.5, Accumulated Provision for Amortization of Nuclear Fuel Assemblies. (See § 1767.10 (a) (27).)

B. This account shall be credited and Account 120.2, Nuclear Fuel Materials and Assemblies - Stock Account, shall be debited for the cost of completed fuel assemblies delivered for use in refueling or to be held as spares. In the case of the initial core loading, the transfer shall be made directly to Account 120.3, Nuclear Fuel Assemblies in Reactor, upon the conclusion of the experimental or test period of the plant prior to its becoming available for service.

Items

1. Cost of natural uranium, uranium ores concentrates or other nuclear fuel sources, such as thorium, plutonium, and U-233.
2. Value of recovered nuclear materials being reprocessed for use.
3. Milling process costs.
4. Sampling and weighing, and assaying costs.
5. Purification and conversion process costs.
6. Costs of enrichment by gaseous diffusion or other methods.
7. Costs of fabrication into fuel forms suitable for insertion in the reactor.
8. All shipping costs of materials and components, including shipping of fabricated fuel assemblies to the reactor site.
9. Use charges on leased nuclear materials while in process of refinement, conversion, enrichment, and fabrication.

120.2 Nuclear Fuel Materials and Assemblies - Stock Account.

A. This account shall be debited and Account 120.1, Nuclear Fuel in Process of Refinement, Conversion, Enrichment and Fabrication, shall be credited with the cost of fabricated fuel assemblies delivered for use in refueling or to be carried in stock as spares. It shall also include the original cost of fabricated fuel assemblies purchased in completed form. This account shall also include the original cost of partially irradiated fuel assemblies being held in stock for reinsertion in a reactor which had been transferred from Account 120.3, Nuclear Fuel Assemblies in Reactor.

B. When fuel assemblies included in this account are inserted in a reactor, this account shall be credited and Account 120.3, Nuclear Fuel Assemblies in Reactor, debited for the cost of such assemblies.

C. This account shall also include the cost of nuclear materials and byproduct materials being held for future use and not actually in process in Account 120.1, Nuclear Fuel in Process of Refinement, Conversion, Enrichment and Fabrication.

120.3 Nuclear Fuel Assemblies in Reactor.

A. This account shall include the cost of nuclear fuel assemblies when inserted in a reactor for the production of electricity. The amounts included herein shall be transferred from Account 120.2, Nuclear Fuel Materials and Assemblies - Stock Account, except for the initial core loading which will be transferred directly from Account 120.1, Nuclear Fuel in Process of Refinement, Conversion, Enrichment and Fabrication.

B. Upon removal of fuel assemblies from a reactor, the original cost of the assemblies removed shall be transferred to Account 120.4, Spent Nuclear Fuel, or Account 120.2, Nuclear Fuel Materials and Assemblies - Stock Account, as appropriate.

120.4 Spent Nuclear Fuel.

A. This account shall include the original cost of nuclear fuel assemblies, in the process of cooling, transferred from Account 120.3, Nuclear Fuel Assemblies in Reactor, upon removal from a reactor pending reprocessing.

B. This account shall be credited and Account 120.5, Accumulated Provision for Amortization of Nuclear Fuel Assemblies, debited for fuel assemblies, after the cooling period is over, at the cost recorded in this account.

120.5 Accumulated Provision for Amortization of Nuclear Fuel Assemblies.

A. This account shall be credited and Account 518, Nuclear Fuel Expense, shall be debited for the amortization of the net cost of nuclear fuel assemblies used in the production of energy. The net cost of nuclear fuel assemblies subject to amortization shall be the original cost of nuclear fuel assemblies, plus or less the expected net salvage value of uranium, plutonium, and other by-products.

B. This account shall be credited with the net salvage value of uranium, plutonium, and other nuclear by-products when such items are sold, transferred or otherwise disposed. Account 120.1, Nuclear Fuel in Process of Refinement, Conversion, Enrichment and Fabrication, shall be debited with the net salvage value of nuclear materials to be reprocessed. Account 157, Nuclear Materials Held for Sale, shall be debited for the net salvage value of nuclear materials not to be reprocessed but to be sold or otherwise disposed of and Account 120.2, Nuclear Fuel Materials and Assemblies - Stock Account, will be debited with the net salvage value of nuclear materials that will be held for future use and not actually in process, in Account 120.1, Nuclear Fuel in Process of Refinement, Conversion, Enrichment, and Fabrication.

C. This account shall be debited and Account 120.4, Spent Nuclear Fuel, shall be credited with the cost of fuel assemblies at the end of the cooling period.

120.6 Nuclear Fuel Under Capital Leases.

A. This account shall include the amount recorded under capital leases for nuclear fuel leased from others for use by the utility in its utility operations.

B. Records shall be maintained with respect to each capital lease reflecting: (1) name of lessor, (2) basic details of lease, (3) terminal date, (4) original cost or fair market value of nuclear fuel leased, (5) future minimum lease payments, (6) the amount representing interest and the interest rate used, and (7) expenses paid.

Other Property and Investments

121 Nonutility Property.

A. This account shall include the book cost of land, structures, equipment, or other tangible or intangible property owned by the utility, but not used in utility service and not properly includible in Account 105, Electric Plant Held for Future Use. This account shall also include, where applicable, amounts recorded for asset retirement costs associated with nonutility plant.

B. This account shall also include the amount recorded under capital leases for property leased from others and used by the utility in its nonutility operations. Records shall be maintained with respect to each lease reflecting: (1) name of lessor, (2) basic details of lease, (3) terminal date, (4) original cost or fair market value of property leased, (5) future minimum lease payments, (6) executory costs, (7) present value of minimum lessee payments, (8) the amount representing interest and the interest rate used, and (9) expenses paid.

C. This account shall be subdivided so as to show the amount of property used in operations which are nonutility in character but nevertheless constitute a distinct operating activity of the company (such as operation of an ice department where such activity is not classed as a utility) and the amount of miscellaneous property not used in operations. The records in support of each subaccount shall be maintained so as to show an appropriate classification of the property.

Note: The gain from the sale or other disposition of property included in this account which had been previously recorded in Account 105, Electric Plant Held for Future Use, shall be accounted for in accordance with Paragraph C of Account 105.

122 Accumulated Provision for Depreciation and Amortization of Nonutility Property.

This account shall include the accumulated provision for depreciation and amortization applicable to nonutility property.

123 Investment in Associated Companies.

A. This account shall include the book cost of investments in securities issued or assumed by associated companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement, provided that the investment does not relate to a subsidiary company. (If the investment relates to a subsidiary company, it shall be included in Account 123.11, Investment in Subsidiary Companies.) Include herein the offsetting entry to the recording of amortization of discount or premium on interest bearing investments. (See Account 419, Interest and Dividend Income.)

B. This account shall be maintained in such manner as to show the investment in securities of, and advances to, each associated company together with full particulars regarding any of such investments that are pledged.

Note A: Securities and advances of associated companies owned and pledged shall be included in this account, but such securities, if held in special deposits or in special funds, shall be included in the appropriate deposit or fund account. A complete record of securities pledged shall be maintained.

Note B: Securities of associated companies held as temporary cash investments are includible in Account 136, Temporary Cash Investments.

Note C: Balances in open accounts with associated companies, which are subject to current settlement, are includible in Account 146, Accounts Receivable from Associated Companies.

Note D: The utility may write down the cost of any security in recognition of a decline in the value thereof. Securities shall be written off or written down to a nominal value if there is no reasonable prospect of substantial value. Fluctuations in market value shall not be recorded but a permanent impairment in the value of securities shall be recognized in the accounts. When securities are written off or written down, the amount of the adjustment shall be charged to Account 426.5, Other Deductions, or to an appropriate account for accumulated provisions for loss in value established as a separate subdivision of this account.

C. Account 123 shall be subaccounted as follows:

- 123.1 Patronage Capital from Associated Cooperatives
- 123.11 Investment in Subsidiary Companies
- 123.21 Subscriptions to Capital Term Certificates - Supplemental Financing
- 123.22 Investments in Capital Term Certificates - Supplemental Financing
- 123.23 Other Investments in Associated Organizations
- 123.3 Investment in Associated Organizations - Federal Economic Development Loans
- 123.4 Investment in Associated Organizations - Non-Federal Economic Development Loans

123.1 Patronage Capital from Associated Cooperatives.

This account shall include patronage capital credits allocated to the accounting borrower by G&T cooperatives. It shall also include capital credits, deferred patronage refunds, or like items from other associated cooperatives. The account shall be maintained so as to reflect separately, the allocations of patronage capital and patronage refunds from each organization that makes such allocations to the borrower.

123.11 Investment in Subsidiary Companies.

A. This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement, plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries.

B. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any such investments that are pledged.

123.21 Subscriptions to Capital Term Certificates - Supplemental Financing.

This account shall include the total subscriptions to capital term certificates of CFC. When subscriptions are paid, this account shall be credited and Account 123.22, Investments in Capital Term Certificates - Supplemental Financing, debited.

123.22 Investments in Capital Term Certificates - Supplemental Financing.

This account shall include paid subscriptions in capital term certificates of CFC or other supplemental lenders.

123.23 Other Investments in Associated Organizations.

This account shall include investments in capital stock, securities, membership fees, and investment advances to associated organizations other than provided for elsewhere. This account shall be maintained in such a manner as to show the investment in stock and securities of and advances to each associated organization.

Items

1. Investments in capital stock of associated organizations.
2. Investments in securities issued by associated organizations.
3. Membership fees in associated organizations, including NRECA, and Statewide associations of RUS-financed borrowers.
4. Investment advances to associated organizations.

123.3 Investment in Associated Organizations - Federal Economic Development Loans.

This account shall include investment advances of Federal funds received from a Rural Economic Development Grant to associated organizations for authorized rural economic development projects.

123.4 Investment in Associated Organizations - Non-Federal Economic Development Loans.

This account shall include investment advances of non-Federal funds from the Rural Economic Development Grant revolving fund to associated organizations for authorized rural economic development projects.

124 Other Investments.

A. This account shall include the book cost of investments in securities issued or assumed by nonassociated companies, investment advances to such companies, and any investments not accounted for elsewhere. This account shall also include unrealized holding gains and losses on trading and available-for-sale types of security investments. Include also the offsetting entry to the recording of amortization of discount or premium on interest bearing investments. (See Account 419, Interest and Dividend Income.)

B. The records shall be maintained in such manner as to show the amount of each investment and the investment advances to each person.

Note A: Securities owned and pledged shall be included in this account, but securities held in special deposits or in special funds shall be included in appropriate deposit or fund accounts. A complete record of securities pledged shall be maintained.

Note B: Securities held as temporary cash investments shall not be included in this account.

Note C: See Note D of Account 123.

C. Account 124 shall be subaccounted as follows:

- 124.1 Other Investments - Federal Economic Development Loans
- 124.2 Other Investments - Non-Federal Economic Development Loans

124.1 Other Investments - Federal Economic Development Loans.

This account shall include investment advances of Federal funds received from a Rural Economic Development Grant to nonassociated organizations for authorized rural economic development projects.

124.2 Other Investments - Non-Federal Economic Development Loans.

This account shall include investment advances of non-Federal funds from the Rural Economic Development Grant revolving fund to nonassociated organizations for authorized rural economic development projects.

125 Sinking Funds.

This account shall include the amount of cash and book cost of investments held in sinking funds. This account shall also include unrealized holding gains and losses on trading and available-for-sale types of investments. A separate account, with appropriate title, shall be kept for each sinking fund. Transfers from this account to special deposit accounts, may be made as necessary for the purpose of paying matured sinking fund obligations, or obligations called for redemption but not presented, or the interest thereon.

126 Depreciation Fund.

This account shall include the amount of cash and the book cost of investments which have been segregated in a special fund for the purpose of identifying such assets with the accumulated provisions for depreciation. This account shall also include unrealized holding gains and losses on trading and available-for-sale types of security investments.

128 Other Special Funds.

This account shall include the amount of cash and book cost of investments which have been segregated in special funds for insurance, employee pensions, savings, relief, hospital, and other purposes not provided for elsewhere. This account shall also include unrealized holding gains and losses on trading and available-for-sale types of security investments. A separate account, with appropriate title, shall be kept for each fund.

Note: Amounts deposited with a trustee under the terms of an irrevocable trust agreement for pensions or other employee benefits shall not be included in this account.

Current and Accrued Assets

Current and accrued assets are cash, those assets which are readily convertible into cash or are held for current use in operations or construction, current claims against others, payment of which is reasonably assured, and amounts accruing to the utility which are subject to current settlement, except such items for which accounts other than those designated as current and accrued assets are provided. There shall not be included in the category of accounts designated as current and accrued assets any item, the amount or collectability of which is not reasonably assured, unless an adequate provision for possible loss has been made therefor. Items of current character but of doubtful value may be written down, and for record purposes carried in these accounts at nominal value.

131 Cash.

A. This account shall include the amount of current cash funds except working funds.

B. Account 131 shall be subaccounted as follows:

- 131.1 Cash - General
- 131.12 Cash - General - Economic Development Loan Funds
- 131.13 Cash - General - Economic Development Grant Funds
- 131.14 Cash - General - Economic Development Non-Federal Revolving Funds
- 131.2 Cash - Construction Fund - Trustee
- 131.3 Cash - Installation Loan and Collection Fund
- 131.4 Transfer of Cash

131.1 Cash - General.

This account shall include all cash of the organization not provided for elsewhere. Separate subaccounts may be maintained for each bank account in which general cash is maintained. Funds held by others for current obligations shall be recorded in Account 134, Other Special Deposits.

131.12 Cash - General - Economic Development Loan Funds.

This account shall include the cash received from the Rural Utilities Service for Rural Economic Development Loans. Economic development loan advances shall be charged to this account and credited to Account 224.17, RUS Notes Executed - Economic Development - Debit.

131.13 Cash - General - Economic Development Grant Funds.

This account shall include cash received from the Rural Utilities Service for Rural Economic Development Grants. Economic development grant funds shall be charged to this account and credited to Account 224.18, Other Long-Term Debt - Grant Funds; Account 208, Donated Capital; or Account 421, Miscellaneous Nonoperating Income, as appropriate. This account shall be credited and either Account 123.3, Investment in Associated Organizations - Federal Economic Development Loans, or Account 124.1, Other Investments - Federal Economic Development Loans, shall be debited, as appropriate, with the amount of an economic development revolving fund loan.

131.14 Cash - General - Economic Development Non-Federal Revolving Funds.

This account shall include all non-Federal funds comprising the economic development revolving fund. It shall include all funds supplied by the borrower as well as all cash received from the repayment of loans made from the economic development revolving fund. This account shall be credited and either Account 123.4, Investment in Associated Organizations - Non-Federal Economic Development Loans, or Account 124.2, Other Investments - Non-Federal Economic Development Loans, shall be debited, as appropriate, with the amount of an economic development revolving fund loan.

131.2 Cash - Construction Fund - Trustee.

This account shall include the cash received from the Rural Utilities Service, CFC, and any other source of supplemental financing for financing the construction, purchase, and operation of electric facilities. RUS construction loan fund advances shall be charged to this account and credited to Account 224.4, RUS Notes Executed - Construction - Debit. CFC and other supplemental lender construction loan fund advances shall be charged to this account and credited to Account 224.13, Supplemental Financing Notes Executed - Debit.

131.3 Cash - Installation Loan and Collection Fund.

A. This account shall include the cash advanced on installation loans made subsequent to September 13, 1957. Such advances shall be debited to this account as received and credited to Account 224.10, RUS Notes Executed - Installation - Debit. This account shall also include interest and principal collections received on consumers' loans financed from RUS loans made subsequent to September 13, 1957.

B. Payments shall be made from this account solely for financing consumers' loans for the purpose of wiring of consumers' premises, and the acquisition and installation of electrical and plumbing appliances and equipment by consumers. The cash in this account is also used for the payment of principal and interest on installation loans made by RUS, subsequent to September 13, 1957, in accordance with the terms of the loan agreement.

131.4 Transfer of Cash.

This account shall be used in transferring funds from one bank account to another. This account is charged when the check is drawn for the transfer and entered in the check register, and credited when the amount transferred is entered in the cash receipts book. This account is to be used as a clearing account and should not have a balance at the end of an accounting period.

132 Interest Special Deposits.

This account shall include special deposits with fiscal agents or others for the payment of interest.

133 Dividend Special Deposits.

This account shall include special deposits with fiscal agents or others for the payment of dividends.

134 Other Special Deposits.

This account shall include deposits with fiscal agents or others for special purposes other than the payment of interest and dividends. Such special deposits may include cash deposited with Federal, state, or municipal authorities as a guaranty for the fulfillment of obligations; cash deposited with trustees to be held until mortgaged property sold, destroyed, or otherwise disposed of is replaced; and cash realized from the sale of the accounting utility's securities and deposited with trustees to be held until invested in property of the utility. Entries to this account shall specify the purpose for which the deposit is made.

Note: Assets available for general corporate purposes shall not be included in this account. Further, deposits for more than one year, which are not offset by current liabilities, shall not be charged to this account but to Account 128, Other Special Funds.

135 Working Funds.

This account shall include cash advanced to officers, agents, employees, and others as petty cash or working funds.

136 Temporary Cash Investments.

A. This account shall include the book cost of investments, such as demand and time loans, bankers' acceptances, United States Treasury certificates, marketable securities, and other similar investments, acquired for the purpose of temporarily investing cash.

B. This account shall be so maintained as to show separately temporary cash investments in securities of associated companies and of others. Records shall be kept of any pledged investments.

141 Notes Receivable.

A. This account shall include the book cost, not includible elsewhere, of all collectible obligations in the form of notes receivable and similar evidences (except interest coupons) of money due on demand or within one year from the date of issue, except, however, notes receivable from associated companies. (See Account 136, Temporary Cash Investments, and Account 145, Notes Receivable from Associated Companies.)

Note: The face amount of notes receivable discounted, sold, or transferred without releasing the utility from liability as endorser thereon, shall be credited to a separate subdivision of this account and appropriate disclosure shall be made in the financial statements of any contingent liability arising from such transactions.

B. Account 141 shall be subaccounted as follows:

141.1 Accumulated Provision for Uncollectible Notes - Credit

141.1 Accumulated Provision for Uncollectible Notes - Credit.

This account shall be credited with amounts provided for losses on notes receivable which may become uncollectible, and also with collections on notes previously charged hereto. Concurrent charges shall be made to Account 904, Uncollectible Accounts.

142 Customer Accounts Receivable.

A. This account shall include amounts due from customers for utility service and for merchandising, jobbing, and contract work. This account shall not include amounts due from associated companies.

B. This account shall be maintained so as to permit ready segregation of the amounts due for merchandising, jobbing, and contract work.

C. Account 142 shall be subaccounted as follows:

142.1 Customer Accounts Receivable - Electric

142.2 Customer Accounts Receivable - Other

142.1 Customer Accounts Receivable - Electric.

This account shall include amounts due from customers for utility service.

142.2 Customer Accounts Receivable - Other.

This account shall include amounts due from customers for merchandising, jobbing, and contract work.

143 Other Accounts Receivable.

A. This account shall include amounts due the utility upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing and contract work.

B. This account shall be maintained so as to show separately amounts due on subscriptions to capital stock and from officers and employees. The account shall not include amounts advanced to officers or others as working funds. (See Account 135, Working Funds.)

144 Accumulated Provision for Uncollectible Accounts - Credit.

A. This account shall include amounts provided for losses on accounts receivable which may become uncollectible, and also with collections on accounts previously charged hereto. Concurrent charges shall be made to Account 904, Uncollectible Accounts, for amounts applicable to utility operations, and to corresponding accounts for other operations. Records shall be maintained so as to show the write-offs of accounts receivable for each utility department.

B. Account 144 shall be subaccounted as follows:

144.1 Accumulated Provision for Uncollectible Customer Accounts - Credit

144.2 Accumulated Provision for Uncollectible Merchandising Accounts - Credit

144.3 Accumulated Provision for Uncollectible Accounts, Officers and Employees - Credit

144.4 Accumulated Provision for Other Uncollectible Accounts - Credit

144.1 Accumulated Provision for Uncollectible Customer Accounts - Credit.

This account shall be credited with amounts provided for losses on accounts receivable which may become uncollectible, and also with collections on accounts previously charged hereto. Concurrent charges shall be made to Account 904, Uncollectible Accounts.

144.2 Accumulated Provision for Uncollectible Merchandising Accounts - Credit.

This account shall be credited with amounts provided for losses on merchandising, jobbing, and contract work which may become uncollectible, and also with collections on accounts previously charged hereto. Concurrent charges shall be made to Account 904, Uncollectible Accounts, for amounts applicable to utility operations, and to corresponding accounts for other operations.

144.3 Accumulated Provision for Uncollectible Accounts, Officers and Employees - Credit.

This account shall be credited with amounts provided for losses on accounts receivable from officers and employees which may become uncollectible and also with collections on accounts previously charged hereto. Concurrent charges shall be made to Account 904, Uncollectible Accounts.

144.4 Accumulated Provision for Other Uncollectible Accounts - Credit.

This account shall be credited with amounts provided for losses on accounts receivable which may become uncollectible and for which the recording of this credit has not been provided for elsewhere. This account shall also be credited with collections on accounts previously charged hereto. Concurrent charges shall be made to Account 904, Uncollectible Accounts, for amounts applicable to utility operations and to corresponding accounts for other operations.

145 Notes Receivable from Associated Companies.

This account shall include notes upon which associated companies are liable, and which mature and are expected to be paid in full not later than one year from the date of issue, together with any interest thereon, and debit balances subject to current settlement in open accounts with associated companies. Items which do not bear a specified due date but which have been carried for more than twelve months and items which are not paid within twelve months from due date shall be transferred to Account 123, Investment in Associated Companies.

Note: The face amount of notes receivable discounted, sold or transferred without releasing the utility from liability as endorser thereon, shall be credited to a separate subdivision of this account and appropriate disclosure shall be made in the financial statements of any contingent liability arising from such transactions.

146 Accounts Receivable from Associated Companies.

This account shall include drafts upon which associated companies are liable, and which mature and are expected to be paid in full not later than one year from the date of issue, together with any interest thereon, and debit balances subject to current settlement in open accounts with associated companies. Items which do not bear a specified due date but which have been carried for more than twelve months and items which are not paid within twelve months from due date shall be transferred to Account 123, Investment in Associated Companies.

Note: On the balance sheet, accounts receivable from an associated company may be offset against accounts payable to the same company.

151 Fuel Stock.

This account shall include the book cost of fuel on hand.

Items

1. Invoice price of fuel less any cash or other discounts.
2. Freight, switching, demurrage, and other transportation charges, not including, however, any charges for unloading from the shipping medium.
3. Excise taxes, purchasing agents' commissions, insurance, and other expenses directly assignable to cost of fuel.
4. Operating, maintenance and depreciation expenses, and ad valorem taxes on utility-owned transportation equipment used to transport fuel from the point of acquisition to the unloading point.
5. Lease or rental costs of transportation equipment used to transport fuel from the point of acquisition to the unloading point.

152 Fuel Stock Expenses Undistributed.

A. This account may include the cost of labor and of supplies used and expenses incurred in unloading fuel from the shipping medium and in the handling thereof prior to its use, if such expenses are sufficiently significant in amount to warrant being treated as a part of the cost of fuel inventory rather than being charged direct to expense as incurred.

B. Amounts included herein shall be charged to expense as the fuel is used to the end that the balance herein shall not exceed the expenses attributable to the inventory of fuel on hand.

Items

Labor:

1. Procuring and handling of fuel.
2. All routine fuel analyses.
3. Unloading from shipping facility and placing in storage.
4. Moving of fuel in storage and transferring from one station to another.
5. Handling from storage or shipping facility to first bunker, hopper, bucket, tank, or holder of boiler house structure.
6. Operation of mechanical equipment such as locomotives, trucks, cars, boats, barges, and cranes.

Supplies and Expenses:

1. Tools, lubricants and other supplies.
2. Operating supplies for mechanical equipment.
3. Transportation and other expenses in moving fuel.
4. Stores expenses applicable to fuel.

153 Residuals.

This account shall include the book cost of any residuals produced in the production or manufacturing processes.

154 Plant Materials and Operating Supplies.

A. This account shall include the cost of materials purchased primarily for use in the utility business for construction, operation and maintenance purposes. It shall also include the book cost of materials recovered in connection with construction, maintenance, or the retirement of property, such materials being credited to construction, maintenance, or accumulated depreciation provision, respectively, and included herein as follows:

1. Reusable materials consisting of large individual items shall be included in this account at original cost, estimated if not known. The cost of repairing such items shall be charged to the maintenance account appropriate for the previous use.

2. Reusable materials consisting of relatively small items, the identity of which (from the date of original installation to the final abandonment or sale thereof) cannot be ascertained without undue refinement in accounting, shall be included in this account at current prices new for such items. The cost of repairing such items shall be charged to the appropriate expense account as indicated by previous use.

3. Scrap and nonusable materials included in this account shall be carried at the estimated net amount realizable therefrom. The difference between the amounts realized for scrap and nonusable materials sold and the net amount at which the materials were carried in this account, as far as practicable, shall be adjusted to the accounts credited when the materials were charged to this account.

B. Materials and supplies issued shall be credited hereto and charged to the appropriate construction, operating expense, or other account on the basis of a unit price determined by the use of cumulative average, first-in-first-out, or such other method of inventory accounting as conforms with accepted accounting standards consistently applied.

Items

1. Invoice price of materials less cash or other discounts.
2. Freight, switching, or other transportation charges when practicable to include as part of the cost of particular materials to which they relate.
3. Customs duties and excise taxes.
4. Costs of inspection and special tests prior to acceptance.
5. Insurance and other directly assignable charges.

Note: Where expenses applicable to materials purchased cannot be directly assigned to particular purchases, they shall be charged to Account 163, Stores Expense Undistributed.

155 Merchandise.

This account shall include the book cost of materials and supplies and appliances and equipment held primarily for merchandising, jobbing, and contract work. The principles prescribed in accounting for utility materials and supplies shall be observed with respect to items carried in this account.

156 Other Materials and Supplies.

This account shall include the book cost of materials and supplies held primarily for nonutility purposes. The principles prescribed in accounting for utility materials and supplies shall be observed with respect to items carried in this account.

157 Nuclear Materials Held for Sale.

This account shall include the net salvage value of uranium, plutonium, and other nuclear materials held by the company for sale or other disposition that are not to be reused by the company in its electric utility operations. This account shall be debited and Account 120.5, Accumulated Provision for Amortization of Nuclear Fuel Assemblies, credited for such net salvage value. Any difference between the amount recorded in this account and the actual amount realized from the sale of materials shall be debited or credited, as appropriate, to Account 518, Nuclear Fuel Expense, at the time of such sale.

158.1 Allowance Inventory.

A. This account shall include the cost of allowances owned by the utility and not withheld by the Environmental Protection Agency. See § 1767.15 (u) and Account 158.2, Allowances Withheld.

B. This account shall be credited and Account 509, Allowances, shall be debited concurrent with the monthly emission of sulfur dioxide.

C. Separate subdivisions of this account shall be maintained so as to separately account for those allowances usable in the current year and in each subsequent year. The underlying records of these subdivisions shall be maintained in sufficient detail so as to identify each allowance included; the origin of each allowance; and the acquisition cost, if any, of the allowance.

158.2 Allowances Withheld.

A. This account shall include the cost of allowances owned by the utility but withheld by the Environmental Protection Agency. (See § 1767.15 (u).)

B. The inventory cost of the allowances released by the Environmental Protection Agency for use by the utility shall be transferred to Account 158.1, Allowance Inventory.

C. The underlying records of this account shall be maintained in sufficient detail so as to identify each allowance included; the origin of each allowance; and the acquisition cost, if any, of the allowances.

163 Stores Expense Undistributed.

A. This account shall include the cost of supervision, labor, and expenses incurred in the operation of general storerooms, including purchasing, storage, handling, and distribution of materials and supplies.

B. This account shall be cleared by adding to the cost of materials and supplies issued, a suitable loading charge which will distribute the expense equitably over stores issues. The balance in the account at the close of the year shall not exceed the amount of stores expenses reasonably attributable to the inventory of materials and supplies, exclusive of fuel, as any

amount applicable to fuel costs should be included in Account 152, Fuel Stock Expenses Undistributed.

Items

Labor:

1. Inspecting and testing materials and supplies when not assignable to specific items.
2. Unloading from shipping facility and placing in storage.
3. Supervision of purchasing and stores department to extent assignable to materials handled through stores.
4. Getting materials from stock and in readiness to go out.
5. Inventorying stock received or stock on hand by stores employees but not including inventories by general department employees as part of internal or general audits.
6. Purchasing department activities in checking material needs, investigating sources of supply, analyzing prices, preparing and placing orders, and related activities to extent applicable to materials handled through stores. (Optional: Purchasing department expenses may be included in administrative and general expenses.)
7. Maintaining stores equipment.
8. Cleaning and tidying storerooms and stores offices.
9. Keeping stock records, including the recording and posting of material receipts and issues and maintaining inventory records of stock.
10. Collecting and handling scrap materials in stores.

Supplies and Expenses:

1. Adjustments of inventories of materials and supplies but not including large differences which can readily be assigned to important classes of materials and equitably distributed among the accounts to which such classes of materials have been charged since the previous inventory.
2. Cash and other discounts not practically assignable to specific materials.
3. Freight and express charges when not assignable to specific items.
4. Heat, light, and power for storerooms and store offices.
5. Brooms, brushes, sweeping compounds and other supplies used in cleaning and tidying storerooms and stores offices.
6. Injuries and damages.
7. Insurance on materials and supplies and on stores equipment.
8. Losses due to breakage, leakage, evaporation, fire or other causes, less credits for amounts received from insurance, transportation companies, or others in compensation of such losses.
9. Postage, printing, stationery, and office supplies.
10. Rent of storage space and facilities.
11. Communication service.
12. Excise and other similar taxes not assignable to specific materials.
13. Transportation expense on inward movement of stores and on transfer between storerooms but not including charges on materials recovered from retirements which shall be accounted for as part of the cost of removal.

Note: A physical inventory of each class of materials and supplies shall be made at least every two years.

165 Prepayments.

A. This account shall include amounts representing prepayments of insurance, rents, taxes, interest, and miscellaneous items, and shall be kept or supported in such manner as to disclose the amount of each class of prepayment.

B. Account 165 shall be subaccounted as follows:

- 165.1 Prepayments - Insurance
- 165.2 Other Prepayments

171 Interest and Dividends Receivable.

This account shall include the amount of interest on bonds, mortgages, notes, commercial paper, loans, open accounts, and deposits, the payment of which is reasonably assured, and the amount of dividends declared or guaranteed on stocks owned.

Note A: Interest which is not subject to current settlement shall not be included herein but in the account in which the associated principle is recorded.

Note B: Interest and dividends receivable from associated companies shall be included in Account 146, Accounts Receivable from Associated Companies.

172 Rents Receivable.

This account shall include rents receivable or accrued on property rented or leased by the utility to others.

Note: Rents receivable from associated companies shall be included in Account 146, Accounts Receivable from Associated Companies.

173 Accrued Utility Revenues.

At the option of the utility, the estimated amount accrued for service rendered, but not billed at the end of any accounting period, may be included herein. If accruals are made for unbilled revenues, accruals shall also be made for unbilled expenses, such as the purchase of energy.

174 Miscellaneous Current and Accrued Assets.

This account shall include the book cost of all other current and accrued assets, appropriately designated and supported so as to show the nature of each asset included herein.

175 Derivative instrument assets

This account shall include the amounts paid for derivative instruments, and the change in the fair value hedges. Account 421, Miscellaneous nonoperating income, shall be credited or debited, as appropriate, with the corresponding amount of the change in the fair value of the derivative instrument.

176 Derivative instrument assets-Hedges

A. This account shall include the amounts paid for derivative instruments, and the change in the fair value of derivative instrument assets designated by the utility as cash flow or fair value hedges.

B. When a utility designates a derivative instrument asset as a cash flow hedge it will record the change in the fair value of the derivative instrument in this account with a concurrent charge to account 209, accumulated other comprehensive income, with the effective portion of the gain or loss. The ineffective portion of the cash flow hedge shall be charged to the same income or expense account that will be used when the hedged item enters into the determination of net income.

C. When a utility designates a derivative instrument as a fair value hedge it shall record the change in the fair value of the derivative instrument in this account with a concurrent charge to a subaccount of the asset or liability that carries the item being hedged. The ineffective portion of the fair value hedge shall be charged to the same income or expense account that will be used when the hedged item enters into the determination of net income.

Deferred Debits

181 Unamortized Debt Expense.

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to Account 428, Amortization of Debt Discount and Expense. Any unamortized amounts outstanding at the time that the related debt is prematurely reacquired shall be accounted for as indicated in § 1767.15 (q).

182.1 Extraordinary Property Losses.

A. When authorized or directed by RUS, this account shall include extraordinary losses which could not reasonably have been anticipated and which are not covered by insurance or other provisions, such as unforeseen damages to property.

B. Application to RUS for permission to use this account shall be accompanied by a statement giving a complete explanation with respect to the items which it is proposed to include herein, the period over which, and the accounts to which it is proposed to write off the charges, and other pertinent information.

182.2 Unrecovered Plant and Regulatory Study Costs.

A. This account shall include: (1) nonrecurring costs of studies and analyses mandated by regulatory bodies related to plants in service, transferred from Account 183, Preliminary Survey and Investigations Charges, and not resulting in construction; and (2) when authorized by RUS, significant unrecovered costs of plant facilities where construction has been cancelled or which have been prematurely retired.

B. This account shall be credited and Account 407, Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs, shall be debited over the period specified by RUS.

C. Any additional costs incurred, relative to the cancellation or premature retirement, may be included in this account and amortized over the remaining period of the original amortization period. Should any gains or recoveries be realized relative to the cancelled or prematurely retired plant, such amounts shall be used to reduce the unamortized amount of the costs recorded herein.

D. In the event that the recovery of costs included herein is disallowed in the rate proceedings, the disallowed costs shall be charged to Account 426.5, Other Deductions, in the year of such disallowance.

182.3 Other Regulatory Assets.

A. This account shall include the amounts of regulatory-created assets, not includable in other accounts, resulting from the ratemaking actions of regulatory agencies. (See the definition of regulatory assets and liabilities.)

B. The amounts included in this account are to be established by those charges which would have been included in net income, or accumulated other comprehensive income, determinations in the current period under the general requirements of the Uniform System of Accounts but for it being probable that such items will be included in a different period(s) for purposes of developing the rates that the utility is authorized to charge for its utility services. When specific identification of the particular source of a regulatory asset cannot be made, such as in plant phase-ins, rate moderation plans, or rate levelization plans, Account 407.4, Regulatory Credits, shall be credited. The amounts recorded in this account are generally to be charged, concurrently with the recovery of the amounts in rates, to the same account that would have been charged if included in income when incurred, except all regulatory assets established through the use of Account 407.4 shall be charged to Account 407.3, Regulatory Debits, concurrent with the recovery of the amounts in rates.

C. If rate recovery of all or part of an amount included in this account is disallowed, the disallowed amount shall be charged to Account 426.5, Other Deductions, or Account 435, Extraordinary Deductions, in the year of the disallowance.

D. The records supporting the entries to this account shall be kept so that the utility can furnish full information as to the nature and amount of each regulatory asset included in this account, including justification for inclusion of such amounts in this account.

183 Preliminary Survey and Investigation Charges.

A. This account shall be charged with all expenditures for preliminary surveys, plans, and investigations made for the purpose of determining the feasibility of utility projects under contemplation. If construction results, this account shall be credited and the appropriate utility plant account charged. If the work is abandoned, the charge shall be made to Account 426.5, Other Deductions, or to the appropriate operating expense account.

B. This account shall also include costs of studies and analyses mandated by regulatory bodies related to plant in service. If construction results from such studies, this account shall be credited and the appropriate utility plant account charged with an equitable portion of such study costs directly attributable to new construction. The portion of such study

costs not attributable to new construction or the entire cost if construction does not result shall be charged to Account 182.2, Unrecovered Plant and Regulatory Study Costs, or the appropriate operating expense account. The costs of such studies relative to plant under construction shall be included directly in Account 107, Construction Work in Progress - Electric.

C. The records supporting the entries to this account shall be so kept that the utility can furnish complete information as to the nature and the purpose of the survey, plans, or investigations, and the nature and amounts of the several charges.

Note: The amount of preliminary survey and investigation charges transferred to utility plant shall not exceed the expenditures which may reasonably be determined to contribute directly and immediately and without duplication to utility plant.

184 Clearing Accounts.

A. This caption shall include undistributed balances in clearing accounts at the date of the balance sheet. Balances in clearing account shall be substantially cleared not later than the end of the calendar year unless items held therein relate to a future period.

B. Account 184 shall be subaccounted as follows:

184.1 Transportation Expense - Clearing
184.2 Clearing Accounts - Other

185 Temporary Facilities.

This account shall include amounts shown by work orders for plant installed for temporary use in utility service for periods of less than one year. Such work orders shall be charged with the cost of temporary facilities and credited with payments received from customers and net salvage realized on removal of the temporary facilities. Any net credit or debit resulting shall be cleared to Account 451, Miscellaneous Service Revenues.

186 Miscellaneous Deferred Debits.

This account shall include all debits not elsewhere provided for, such as miscellaneous work in progress, and unusual or extraordinary expenses, not included in other accounts, which are in process of amortization and items the proper final disposition of which is uncertain.

187 Deferred Losses from Disposition of Utility Plant.

This account shall include losses from the sale or other disposition of property previously recorded in Account 105, Electric Plant Held for Future Use, under the provisions of Paragraphs B, C, and D thereof, where such losses are significant and are to be amortized over a period of 5 years, unless otherwise authorized by RUS. The amortization of the amounts in this account shall be made by debits to Account 411.7, Losses from Disposition of Utility Plant. (See Account 105, Electric Plant Held for Future Use.)

188 Research, Development, and Demonstration Expenditures.

A. This account shall be charged with the cost of all expenditures coming within the meaning of Research, Development, and Demonstration (RD&D) of this USoA (See § 1767.10 (a) (34)) except those expenditures properly chargeable to Account 107, Construction Work in Progress - Electric.

B. Costs that are minor or of a general or recurring nature shall be transferred from this account to the appropriate operating expense function or if such costs are common to the overall operations or cannot be feasibly allocated to the various operating accounts, such costs shall be recorded in Account 930.2, Miscellaneous General Expenses.

C. In certain instances, a company may incur large and significant research, development, and demonstration expenditures which are nonrecurring and which would distort the annual research, development, and demonstration charges for the period. In such a case, the portion of such amounts that cause the distortion may be amortized to the appropriate operating expense account over a period not to exceed 5 years unless otherwise authorized by RUS.

D. The entries in this account must be so maintained as to show separately each project along with complete detail of the nature and purpose of the research, development, and demonstration project together with the related costs.

189 Unamortized Loss on Reacquired Debt.

This account shall include the losses on long-term debt reacquired or redeemed. The amounts in this account shall be amortized in accordance with § 1767.15 (q).

190 Accumulated Deferred Income Taxes.

A. This account shall be debited and Account 411.1, Provision for Deferred Income Taxes - Credit, Utility Operating Income, or Account 411.2, Provision for Deferred Income Taxes - Credit, Other Income and Deductions, as appropriate, shall be credited with an amount equal to that by which income taxes payable for the year are higher because of the inclusion of certain items in income for tax purposes, which items for general accounting purposes will not be fully reflected in the utility's determination of annual net income until subsequent years.

B. This account shall be credited and Account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or Account 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with an amount equal to that by which income taxes payable for the year are lower because of prior payment of taxes as provided by Paragraph A above, because of difference in timing for tax purposes of particular items of income or income deductions from that recognized by the utility for general accounting purposes. Such credit to this account and debit to Account 410.1 or Account 410.2 shall, in general, represent the effect on taxes payable in the current year of the smaller amount of book income recognized for tax purposes as compared to the amount recognized in the utility's current accounts with respect to the item or class of items for which deferred tax accounting by the utility was authorized by RUS.

C. Vintage year records with respect to entries to this account, as described above, and the account balance, shall be so maintained as to show the factor of calculation with respect to each annual amount of the item or class of items for which deferred tax accounting by the utility is utilized.

D. The utility is restricted in its use of this account to the purpose set forth above. It shall not make use of the balance in this account or any portion thereof except as provided in the text of this account, without prior approval of RUS. Any remaining deferred tax account balance with respect to an amount for any prior year's tax deferral, the amortization of which or other recognition in the utility's income accounts has been completed, or other disposition made,

shall be debited to Account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or Account 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, or otherwise disposed of as RUS may authorize or direct. (See § 1767.15 (t).)

10 §1767.19 LIABILITIES AND OTHER CREDITS

The liabilities and other credit accounts identified in this section shall be used by all RUS borrowers.

LIABILITIES AND OTHER CREDITS

Margins and Equities

| | |
|-------|--|
| 200 | Memberships |
| 200.1 | Memberships Issued |
| 200.2 | Memberships Subscribed But Unissued |
| 201 | Patronage Capital |
| 201.1 | Patronage Capital Credits |
| 201.2 | Patronage Capital Assignable |
| 202 | [Reserved] |
| 203 | [Reserved] |
| 204 | [Reserved] |
| 205 | [Reserved] |
| 206 | [Reserved] |
| 207 | [Reserved] |
| 208 | Donated Capital |
| 209 | Accumulated other comprehensive income |
| 210 | [Reserved] |
| 211 | Consumers' Contributions for Debt Service |
| 212 | [Reserved] |
| 213 | [Reserved] |
| 214 | [Reserved] |
| 215 | Appropriated Margins |
| 215.1 | Unrealized Gains and Losses - Debt and Equity Securities |
| 216 | [Reserved] |
| 216.1 | Unappropriated Undistributed Subsidiary Earnings |
| 217 | Retired Capital Credits - Gain |
| 218 | Capital Gains and Losses |
| 219 | Other Margins and Equities |
| 219.1 | Operating Margins |
| 219.2 | Nonoperating Margins |
| 219.3 | Other Margins |
| 219.4 | Other Margins and Equities - Prior Periods |

Long-Term Debt

| | |
|-------|---|
| 221 | Bonds |
| 222 | Reacquired Bonds |
| 223 | Advances from Associated Companies |
| 224 | Other Long-Term Debt |
| 224.1 | Long-Term Debt - RD Construction Loan Contract |
| 224.2 | RD Loan Contract - Construction - Debit |
| 224.3 | Long-Term Debt - RD Construction Notes Executed |

| | |
|--------|---|
| 224.4 | RD Notes Executed - Construction - Debit |
| 224.5 | Interest Accrued - Deferred - RD Construction |
| 224.6 | Advance Payments Unapplied - RD Long-Term Debt - Debit |
| 224.7 | Long-Term Debt - Installation Loan Contract |
| 224.8 | RD Loan Contract - Installation - Debit |
| 224.9 | Long-Term Debt - Installation Notes Executed |
| 224.10 | RD Notes Executed - Installation - Debit |
| 224.11 | Other Long-Term Debt - Subscriptions |
| 224.12 | Other Long-Term Debt - Supplemental Financing |
| 224.13 | Supplemental Financing Notes Executed - Debit |
| 224.14 | Other Long-Term Debt - Miscellaneous |
| 224.15 | Notes Executed - Other - Debit |
| 224.16 | Long-Term Debt - RD Economic Development Notes Executed |
| 224.17 | RD Notes Executed - Economic Development - Debit |
| 224.18 | Other Long-Term Debt - Grant Funds |
| 225 | Unamortized Premium on Long-Term Debt |
| 226 | Unamortized Discount on Long-Term Debt - Debit |

Other Noncurrent Liabilities

| | |
|-------|---|
| 227 | Obligations Under Capital Leases - Noncurrent |
| 228.1 | Accumulated Provision for Property Insurance |
| 228.2 | Accumulated Provision for Injuries and Damages |
| 228.3 | Accumulated Provision for Pensions and Benefits |
| 228.4 | Accumulated Miscellaneous Operating Provisions |
| 229 | Accumulated Provision for Rate Refunds |
| 230 | Asset Retirement Obligations |

Current and Accrued Liabilities

| | |
|-------|--|
| 231 | Notes Payable |
| 232 | Accounts Payable |
| 232.1 | Accounts Payable - General |
| 232.2 | Accounts Payable - RD Construction |
| 232.3 | Accounts Payable - Other |
| 233 | Notes Payable to Associated Companies |
| 234 | Accounts Payable to Associated Companies |
| 235 | Customer Deposits |
| 236 | Taxes Accrued |
| 236.1 | Accrued Property Taxes |
| 236.2 | Accrued U.S. Social Security Tax - Unemployment |
| 236.3 | Accrued U.S. Social Security Tax - F.I.C.A. |
| 236.4 | Accrued State Social Security Tax - Unemployment |
| 236.5 | Accrued State Sales Tax - Consumers |
| 236.6 | Accrued Gross Revenue or Gross Receipts Tax |
| 236.7 | Accrued Taxes - Other |
| 237 | Interest Accrued |
| 238 | Patronage Capital and Patronage Refunds Payable |
| 238.1 | Patronage Capital Payable |
| 238.2 | Patronage Refunds Payable |
| 239 | Matured Long-Term Debt |
| 240 | Matured Interest |
| 241 | Tax Collections Payable |

| | |
|-------|---|
| 242 | Miscellaneous Current and Accrued Liabilities |
| 242.1 | Accrued Rentals |
| 242.2 | Accrued Payroll |
| 242.3 | Accrued Employees' Vacations and Holidays |
| 242.4 | Accrued Insurance |
| 242.5 | Other Current and Accrued Liabilities |
| 243 | Obligations Under Capital Leases – Current |
| 244 | Derivative Instrument Liabilities |
| 245 | Derivative Instrument Liabilities - Hedges |

Deferred Credits

| | |
|-------|---|
| 251 | [Reserved] |
| 252 | Customer Advances for Construction |
| 253 | Other Deferred Credits |
| 253.1 | Other Deferred Credits - Consumers' Energy Prepayments |
| 254 | Other Regulatory Liabilities |
| 255 | Accumulated Deferred Investment Tax Credits |
| 256 | Deferred Gains from Disposition of Utility Plant |
| 257 | Unamortized Gain on Reacquired Debt |
| 281 | Accumulated Deferred Income Taxes - Accelerated Amortization Property |
| 282 | Accumulated Deferred Income Taxes - Other Property |
| 283 | Accumulated Deferred Income Taxes - Other |

LIABILITIES AND OTHER CREDITS

Margins and Equities

200 Memberships.

A. This account shall include the total amount of memberships issued and subscribed.

B. Account 200 shall be subaccounted as follows:

| | |
|-------|-------------------------------------|
| 200.1 | Memberships Issued |
| 200.2 | Memberships Subscribed But Unissued |

200.1 Memberships Issued.

A. This account shall include the face value of membership certificates outstanding. A detailed record shall be maintained to show for each member, the name, address, date of payment, amount paid, and certificate number.

B. If membership fees are applied against energy bills, this account shall be debited for the full amount of the membership with the offsetting credit to the appropriate accounts receivable, and to accounts payable for any refundable amounts. Any balances that cannot be refunded, due to inability to locate the member or because of bylaw restrictions, shall be credited to Account 208, Donated Capital. If determination of the ultimate disposition of the fees cannot be made immediately, the amount involved should be transferred to Account 253, Other Deferred Credits, until the determination is made.

C. When a transfer fee is collected, the transaction shall be recorded by debiting Account 131.1, Cash - General, and crediting Account 451, Miscellaneous Service Revenues, with the fee collected.

200.2 Memberships Subscribed But Unissued.

This account shall include the face value of memberships subscribed for but not issued. When certificates are issued, the amount of the memberships shall be transferred to Account 200.1, Memberships Issued.

201 Patronage Capital.

A. This account shall include the total amount of patronage capital assignable and assigned.

B. Account 201 shall be subaccounted as follows:

201.1 Patronage Capital Credits

201.2 Patronage Capital Assignable

201.1 Patronage Capital Credits.

A. This account shall include the amounts of patronage capital which have been assigned to individual patrons. A subsidiary record, "patronage capital ledger," shall be maintained, containing an account for each patron who has furnished capital under a capital credits plan.

B. When the return of patrons' capital to individual patrons has been authorized by the board of directors (or trustees), the amounts authorized shall be transferred to Account 238.1, Patronage Capital Payable. (See also Account 217, Retired Capital Credits-Gain.)

201.2 Patronage Capital Assignable.

A. This account shall include all amounts transferred from Account 219.1, Operating Margins; Account 219.2, Nonoperating Margins; Account 219.3, Other Margins; and Account 219.4, Other Margins and Equities - Prior Periods, which are assignable to individual patrons' capital accounts.

B. Entries to this account shall be made so as to clearly disclose the nature and source of each transaction. Amounts so assigned shall be transferred to Account 201.1, Patronage Capital Credits.

202 [Reserved]

203 [Reserved]

204 [Reserved]

205 [Reserved]

206 [Reserved]

207 [Reserved]

208 Donated Capital.

This account shall include credits arising from forfeiture of membership fees and from donations of capital not otherwise provided for. Entries to this account shall be made so as to clearly disclose the nature and source of each transaction.

209 Accumulated other comprehensive Income

A. This account shall include revenues, expenses, gains, and losses that are properly includable in other comprehensive income during the period. Examples of other comprehensive income include foreign currency items, minimum pension liability adjustment, unrealized gains and losses on certain investments in debt and equity securities, and cash flow hedges. Records supporting the entries to this account shall be maintained so that the utility can furnish the amount of other comprehensive income for each item included in this account.

B. This account shall also be debited or credited, as appropriate, with amounts of accumulated other comprehensive income that have been included in the determination of net income during the period and in accumulated other comprehensive income in prior periods. Separate records for each category of items shall be maintained to identify the amount of the reclassification adjustments from accumulated other comprehensive income to earnings made during the period.

210 [Reserved]

211 Consumers' Contributions for Debt Service.

This account shall include the amounts billed to consumers as "amortization charges" for the purpose of servicing long-term debt.

212 [Reserved]

213 [Reserved]

214 [Reserved]

215 Appropriated Margins.

This account shall include all amounts appropriated as reserves from margins. The account shall be so maintained as to show the amount of each separate reserve and the nature and amounts of the debits and credits thereto.

215.1 Unrealized Gains and Losses - Debt and Equity Securities.

This account shall include the unrealized holding gains and losses for available-for-sale securities.

216 [Reserved]

216.1 Unappropriated Undistributed Subsidiary Earnings.

This account shall include the balances, either debit or credit, of undistributed retained earnings of subsidiary companies since their acquisition. When dividends are received from subsidiary

companies relating to amounts included in this account, this account shall be debited and Account 219.2, Nonoperating Margins, credited.

217 Retired Capital Credits - Gain.

A. This account shall include credits resulting from the retirement of patronage capital through settlement of individual patrons' capital credits at less than 100 percent of the capital assigned to the patron. The portion of patronage capital not returned to the patrons, under such settlements, shall be debited to Account 201.1, Patronage Capital Credits, and credited to this account.

B. This account shall also include amounts representing patronage capital authorized to be retired to patrons who cannot be located. Returned checks issued for retirements of patronage capital, after an appropriate waiting period, shall be credited to this account, and a record maintained adequate to enable the cooperative to make payment to the patron if and when a claim has been established by the consumer.

218 Capital Gains and Losses.

No entries shall be made to this account without the prior approval of RUS unless it is to distribute past capital gains and losses as capital credits or to eliminate accumulated capital losses in conformance with the bylaws of the cooperative.

219 Other Margins and Equities.

A. This account shall include total amount of margins and equities from all sources.

B. Account 219 shall be subaccounted as follows:

- 219.1 Operating Margins
- 219.2 Nonoperating Margins
- 219.3 Other Margins
- 219.4 Other Margins and Equities - Prior Periods

219.1 Operating Margins.

This account shall be debited or credited with the balances arising from transactions, the details of which have been recorded in Accounts 400, 401, 402, 403, 404, 405, 406, 407, 408, 412, 413, 414, 423, 424, 425, 426, 427, 428, and 431. Accounts 400, 401, and 402 are control accounts and, at the option of the borrower may or may not be used. If they are not used, the detailed revenue and expense accounts shall be closed directly to this account.

219.2 Nonoperating Margins.

This account shall be debited or credited with the balances arising from transactions, the details of which have been recorded in Accounts 415, 416, 417, 417.1, 418, 419, 419.1, 421, 421.1, 421.2, 422, 434, and 435.

219.3 Other Margins.

No entries shall be made to this account unless it is to distribute or eliminate prior balances in conformance with the bylaws of the cooperative.

219.4 Other Margins and Equities - Prior Periods.

A. This account shall include significant nonrecurring transactions relating to prior periods. To be significant, the transaction must be of sufficient magnitude to justify redistribution of patronage capital credits already allocated for such prior periods.

B. All entries to this account must receive RUS prior approval.

C. These transactions are limited to items to (1) correct an error in the financial statements of a prior year, and (2) make adjustments that result from realization of income tax benefits of preacquisition operating loss carryforwards. This account shall also include the related income taxes (state and Federal) on items included herein.

D. Amounts in this account shall be transferred at the end of the year to Account 219.1, Operating Margins, or Account 219.2, Nonoperating Margins, as appropriate. Also, at the end of the year, these amounts should be transferred from Account 219.1 or Account 219.2 to Account 201.2, Patronage Capital Assignable, when appropriate.

Long-Term Debt**221 Bonds.**

This account shall include, in a separate subdivision for each class and series of bonds, the face value of the actually issued and unmatured bonds which have not been retired or cancelled; also the face value of such bonds issued by others, the payment of which has been assumed by the utility.

222 Reacquired Bonds.

A. This account shall include the face value of bonds actually issued or assumed by the utility and reacquired by it and not retired or cancelled. The account for reacquired debt shall not include securities which are held by trustees in sinking or other funds.

B. When bonds are reacquired, the difference between face value, adjusted for unamortized discount, expenses or premium, and the amount paid upon reacquisition, shall be included in Account 189, Unamortized Loss on Reacquired Debt, or Account 257, Unamortized Gain on Reacquired Debt, as appropriate. (See § 1767.15 (q).)

223 Advances from Associated Companies.

A. This account shall include the face value of notes payable to associated companies and the amount of open book accounts representing advances from associated companies. It does not include notes and open accounts representing indebtedness subject to current settlement which are includible in Account 233, Notes Payable to Associated Companies, or Account 234, Accounts Payable to Associated Companies.

B. The records supporting the entries to this account shall be so kept that the utility can furnish complete information concerning each note and open account.

224 Other Long-Term Debt.

A. This account shall include, until maturity, all long-term debt not otherwise provided for. This covers such items as receivers' certificates, real estate mortgages executed or assumed, assessments for public improvements, notes and unsecured certificates of indebtedness not owned by associated companies, receipts outstanding for long-term debt, and other obligations maturing more than one year from the date of issue or assumption.

B. Account 224 shall be subaccounted as follows:

- 224.1 Long-Term Debt - RUS Construction Loan Contract
- 224.2 RUS Loan Contract - Construction - Debit
- 224.3 Long-Term Debt - RUS Construction Notes Executed
- 224.4 RUS Notes Executed - Construction - Debit
- 224.5 Interest Accrued - Deferred - RUS Construction
- 224.6 Advance Payments Unapplied - RUS Long-Term Debt - Debit
- 224.7 Long-Term Debt - Installation Loan Contract
- 224.8 RUS Loan Contract - Installation - Debit
- 224.9 Long-Term Debt - Installation Notes Executed
- 224.10 RUS Notes Executed - Installation - Debit
- 224.11 Other Long-Term Debt - Subscriptions
- 224.12 Other Long-Term Debt - Supplemental Financing
- 224.13 Supplemental Lender Notes Executed - Debit
- 224.14 Other Long-Term Debt - Miscellaneous
- 224.15 Notes Executed - Other - Debit
- 224.16 Long-Term Debt - RUS Economic Development Notes Executed
- 224.17 RUS Notes Executed - Economic Development - Debit
- 224.18 Other Long-Term Debt - Grant Funds

224.1 Long-Term Debt - RUS Construction Loan Contract.

A. This account shall include the contractual obligation to RUS on construction loans covered by loan contract but not by executed notes.

B. This account is to be used at the option of the borrower.

224.2 RUS Loan Contract - Construction - Debit.

A. This account shall include the total loans (for construction purposes) which are covered by loan contract but not by executed notes.

B. This account is to be used at the option of the borrower.

224.3 Long-Term Debt - RUS Construction Notes Executed.

This account shall include the contractual liability to RUS on construction notes executed. Records shall be maintained to show separately for each class of obligation all details as to the date of obligation, date of maturity, interest date and rate, and securities for the obligation.

224.4 RUS Notes Executed - Construction - Debit.

This account shall include the total amount of the unadvanced RUS loans for construction purposes, which are covered by executed notes. When advances are received from RUS for construction, this account shall be credited and Account 131.2, Cash - Construction Fund - Trustee, debited with the amount of cash advanced.

224.5 Interest Accrued - Deferred - RUS Construction.

This account shall include interest on RUS construction obligations deferred by the terms of mortgage notes or extension agreements.

224.6 Advance Payments Unapplied - RUS Long-Term Debt - Debit.

A. This account shall include principal payments on mortgage notes paid in advance of the date due and not applied to a specific note. Also, include in this account interest savings which are accrued and added to the advance payment unapplied.

B. At such time as these payments are applied to a specific note or loan balances, this account shall be credited and the long-term debt account debited with the amount so applied.

224.7 Long-Term Debt - Installation Loan Contract.

A. This account shall include the contractual obligation to RUS on installation loans covered by loan contract but not covered by executed notes.

B. This account is to be used at the option of the borrower.

224.8 RUS Loan Contract - Installation - Debit.

A. This account shall include the total loans for installation purposes which are covered by loan contract but not by executed notes.

B. This account is to be used at the option of the borrower.

224.9 Long-Term Debt - Installation Notes Executed.

This account shall include the contractual liability to RUS on installation notes executed.

224.10 RUS Notes Executed - Installation - Debit.

This account shall include the total amount of unadvanced loans for installation purposes, which are covered by executed note. When advances are received from RUS, this account shall be credited and Account 131.3, Cash - Installation Loan and Collection Fund, debited with the amount of cash advanced.

224.11 Other Long-Term Debt - Subscriptions.

This account shall include the contractual obligation to purchase CFC Capital Term Certificates and any other similar obligation relating to supplemental financing.

224.12 Other Long-Term Debt - Supplemental Financing.

This account shall include the contractual liability to CFC or other supplemental lenders for that portion of funds borrowed which mature in more than one year.

224.13 Supplemental Financing Notes Executed - Debit.

This account shall include the total amount of the unadvanced loans for construction purposes, which are covered by executed notes to CFC or other supplemental lender. This account shall be debited with the face amount of notes executed. When advances are received from a supplemental lender for construction, this account shall be credited and Account 131.2, Cash - Construction Fund - Trustee, debited with the amount of cash advanced.

224.14 Other Long-Term Debt - Miscellaneous.

This account shall include the amount of other long-term debt not provided for elsewhere.

224.15 Notes Executed - Other - Debit.

This account shall include the total amount of the unadvanced loans for construction purposes, which are covered by executed notes to others not included in the foregoing accounts. When advances are received from such supplemental lender, this account shall be credited and Account 131.2, Cash - Construction Fund - Trustee, debited with the amount of cash so advanced.

224.16 Long-Term Debt - RUS Economic Development Notes Executed.

This account shall include the contractual liability to RUS on rural economic development notes executed. Records shall be maintained to show separately for each class of obligation all details as to the date of obligation, date of maturity, interest date and rate, and securities for the obligation.

224.17 RUS Notes Executed - Economic Development - Debit.

This account shall include the total amount of the unadvanced RUS loans for rural economic development purposes, which are covered by executed notes. When advances are received from the RUS for rural economic development projects, this account shall be credited and Account 131.12, Cash - General - Economic Development Funds, debited with the amount of cash advanced.

224.18 Other Long-Term Debt – Grant Funds

This account shall include the total amount of RUS grant funds awarded for rural economic development purposes, which are subject to repayment at the conclusion of the project. (See § 1767.41, Interpretation 626, Rural Economic Development Loan and Grant Program)

225 Unamortized Premium on Long-Term Debt.

A. This account shall include the excess of the cash value of consideration received over the face value upon the issuance or assumption of long-term debt securities.

B. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the

security. The amortization shall be on a monthly basis, with the amounts thereof to be credited to Account 429, Amortization of Premium on Debt - Credit. (See § 1767.15 (q).)

226 Unamortized Discount on Long-Term Debt - Debit.

A. This account shall include the excess of the face value of long-term debt securities over the cash value of consideration received therefor, related to the issue or assumption of all types and classes of debt.

B. Amounts recorded in this account shall be amortized over the life of the respective issues under a plan which will distribute the amount equitably over the life of the securities. The amortization shall be on a monthly basis, with the amounts thereof charged to Account 428, Amortization of Debt Discount and Expense. (See § 1767.15 (q).)

Other Noncurrent Liabilities

227 Obligations Under Capital Leases - Noncurrent.

This account shall include the portion not due within one year, of the obligations recorded for the amounts applicable to leased property recorded as assets in Account 101.1, Property Under Capital Leases; Account 120.6, Nuclear Fuel Under Capital Leases; or Account 121, Nonutility Property.

SPECIAL INSTRUCTIONS

No amounts shall be credited to Accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in the utility's rates.

228.1 Accumulated Provision for Property Insurance.

A. This account shall include amounts reserved by the utility for losses through accident, fire, flood, or other hazards to its own property or property leased from others, not covered by insurance. The amounts charged to Account 924, Property Insurance, or other appropriate accounts to cover such risks shall be credited to this account. A schedule of risks covered shall be maintained, giving a description of the property involved, the character of the risks covered and the rates used.

B. Charges shall be made to this account for losses covered, not to exceed the account balance. Details of these charges shall be maintained according to the year the casualty occurred which gave rise to the loss.

228.2 Accumulated Provision for Injuries and Damages.

A. This account shall be credited with amounts charged to Account 925, Injuries and Damages, or other appropriate accounts, to meet the probable liability, not covered by insurance, for deaths or injuries to employees and others and for damages to property neither owned nor held under lease by the utility.

B. When liability for any injury or damage is admitted by the utility either voluntarily or because of the decision of a court or other lawful authority, such as a workmen's compensation board, the admitted liability shall be charged to this account and credited to the appropriate current liability account. Details of these charges shall be maintained according to the year the casualty occurred which gave rise to the loss.

Note: Recoveries or reimbursements for losses charged to this account shall be credited hereto; the cost of repairs to property of others, if provided for herein, shall be charged to this account.

228.3 Accumulated Provision for Pensions and Benefits.

A. This account shall include provisions made by the utility and amounts contributed by employees for pensions, accident and death benefits, savings, relief, hospital, and other provident purposes, where the funds are included in the assets of the utility either in general or in segregated fund accounts.

B. Amounts paid by the utility for the purpose for which this liability is established shall be charged hereto.

C. A separate account shall be kept for each kind of provision included herein.

Note: If employee pension or benefit plan funds are not included among the assets of the utility but are held by outside trustees, payments into such funds, or accruals therefor, shall not be included in this account.

228.4 Accumulated Miscellaneous Operating Provisions.

A. This account shall include all operating provisions which are not provided for elsewhere.

B. This account shall be maintained in such a manner as to show the amount of each separate provision and the nature and amounts of the debits and credits thereto.

Note: This account includes only provisions as may be created for operating purposes and does not include any reservations of income, the credits for which should be recorded in Account 215, Appropriated Margins.

229 Accumulated Provision for Rate Refunds.

A. This account shall be credited with amounts charged to Account 449.1, Provision for Rate Refunds, to provide for estimated refunds where the utility is collecting amounts in rates subject to refund.

B. When a refund of any amount recorded in this account is ordered by a regulatory authority, such amount shall be charged hereto and credited to Account 242, Miscellaneous Current and Accrued Liabilities.

C. Records supporting the entries to this account shall be kept so as to identify each amount recorded by the respective rate filing docket number.

Current and Accrued Liabilities

Current and accrued liabilities are those obligations which have either matured or which become due within 1 year from the date thereof; except however, bonds, receivers' certificates, and similar obligations which shall be classified as long-term debt until date of maturity; accrued taxes, such as income taxes, which shall be classified as accrued liabilities even though payable more than one year from date; compensation awards, which shall be

classified as current liabilities regardless of date due; and minor amounts payable in installments which may be classified as current liabilities. If a liability is due more than 1 year from the date of issuance or assumption by the utility, it shall be credited to a long-term debt account appropriate for the transaction; except however, the current liabilities previously mentioned.

230 Asset Retirement Obligations

A. This account shall include the amount of liabilities for the recognition of asset retirement obligations related to electric utility plant and nonutility plant that gives rise to the obligations. This account shall be credited for the amount of the liabilities for asset retirement obligations with amounts charged to the appropriate electric utility plant accounts or nonutility plant account to record the related asset retirement costs.

B. The utility shall charge the accretion expense to account 411.10, Accretion expense, for electric utility plant, account 413, Expenses for electric plant leased to others, for electric plant leased to others, or account 421, Miscellaneous nonoperating income, for nonutility plant, as appropriate, and credit account 230, Asset retirement obligations.

C. This account shall be debited with amounts paid to settle the asset retirement obligations recorded herein.

D. The utility shall clear from this account any gains or losses resulting from the settlement of asset retirement obligations in accordance with the instruction prescribed in § 1767.15 (y).

231 Notes Payable.

This account shall include the face value of all notes, drafts, acceptances, or other similar evidences of indebtedness, payable on demand or within a time not exceeding 1 year from the date of issue, to other than associated companies.

232 Accounts Payable.

A. This account shall include all amounts payable by the utility within 1 year, which are not provided for in other accounts.

B. Account 232 shall be subaccounted as follows:

- 232.1 Accounts Payable - General
- 232.2 Accounts Payable - RUS Construction
- 232.3 Accounts Payable - Other

233 Notes Payable to Associated Companies.

This account shall include amounts owing to associated companies on notes, drafts, acceptances, or other similar evidences of indebtedness payable on demand or not more than 1 year from the date of issue or creation.

Note: Notes which are includible in Account 223, Advances from Associated Companies, shall be excluded from this account.

234 Accounts Payable to Associated Companies.

This account shall include amounts owing to associated companies on open accounts payable on demand.

Note: Accounts which are includible in Account 223, Advances from Associated Companies, shall be excluded from this account.

235 Customer Deposits.

This account shall include all amounts deposited with the utility by its customers as security for the payment of bills.

236 Taxes Accrued.

A. This account shall be credited with the amount of taxes accrued during the accounting period, corresponding debits being made to the appropriate accounts for tax charges. Such credits may be based upon estimates, but from time to time during the year as the facts become known, the amount of the periodic credits shall be adjusted so as to include, as nearly as can be determined in each year, the taxes applicable thereto. Any amount representing a prepayment of taxes applicable to the period subsequent to the date of the balance sheet, shall be shown under Account 165, Prepayments.

B. If accruals for taxes are found to be insufficient or excessive, correction therefor shall be made through current tax accruals.

C. Accruals for taxes shall be based upon the net amounts payable after credit for any discounts, and shall not include any amounts for interest on tax deficiencies or refunds. Interest received on refunds shall be credited to Account 419, Interest and Dividend Income, and interest paid on deficiencies shall be charged to Account 431, Other Interest Expense.

D. Account 236 shall be subaccounted as follows:

- 236.1 Accrued Property Taxes
- 236.2 Accrued U.S. Social Security Tax - Unemployment
- 236.3 Accrued U.S. Social Security Tax - F.I.C.A.
- 236.4 Accrued State Social Security Tax - Unemployment
- 236.5 Accrued State Sales Tax - Consumers
- 236.6 Accrued Gross Revenue or Gross Receipts Tax
- 236.7 Accrued Taxes - Other

237 Interest Accrued.

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which incurred. Supporting records shall be maintained so as to show the amount of interest accrued on each obligation.

238 Patronage Capital and Patronage Refunds Payable.

A. This account shall include the total amount of patronage capital authorized to be returned and paid to patrons.

B. Account 238 shall be subaccounted as follows:

- 238.1 Patronage Capital Payable
- 238.2 Patronage Refunds Payable

238.1 Patronage Capital Payable.

This account shall include the amount of patronage capital which has been authorized to be returned to the patron.

238.2 Patronage Refunds Payable.

This account shall include the amount of patronage refunds which have been authorized to be paid to patrons.

239 Matured Long-Term Debt.

This account shall include the amount of long-term debt (including any obligation for premiums) matured and unpaid, without specific agreement for extension of the time of payment and bonds called for redemption but not presented.

240 Matured Interest.

This account shall include the amount of matured interest on long-term debt or other obligations of the utility at the date of the balance sheet unless such interest is added to the principal of the debt on which incurred.

241 Tax Collections Payable.

This account shall include the amount of taxes collected by the utility through payroll deductions or otherwise, pending transmittal of such taxes to the proper taxing authority.

Note: Do not include liabilities for taxes assessed directly against the utility which are accounted for as part of the utility's own tax expense.

242 Miscellaneous Current and Accrued Liabilities.

A. This account shall include the amount of all other current and accrued liabilities not provided for elsewhere appropriately designated and supported so as to show the nature of each liability.

B. Account 242 shall be subaccounted as follows:

- 242.1 Accrued Rentals
- 242.2 Accrued Payroll
- 242.3 Accrued Employees' Vacations and Holidays
- 242.4 Accrued Insurance
- 242.5 Other Current and Accrued Liabilities

242.1 Accrued Rentals.

This account shall include unpaid joint use pole rentals and other rentals. The records supporting the entries to this account shall be maintained so as to show for each class of rental, the amount accrued, the basis for the accrual, the accounts to which charged, and the amount of rentals paid.

242.2 Accrued Payroll.

This account shall include the accrued liability for salaries and wages at the end of an accounting period for which the appropriate expense or other accounts have been charged. This account is to be used whether salaries and wages are paid on a weekly, semimonthly, or monthly basis.

242.3 Accrued Employees' Vacations and Holidays.

This account shall include the liability for accrued wages for employees' vacation, holidays, and sick leave.

242.4 Accrued Insurance.

A. This account shall most commonly be used in case of workmen's compensation and public liability insurance for recording the excess amounts of earned premium over the advance premiums. Earned premiums are computed each month by applying the insurance rates to the actual payrolls.

B. Until the amount of the advance premiums is exhausted, the earned premium is credited to Account 165, Prepayments. Earned premiums in excess of the advance premiums are credited to this account.

242.5 Other Current and Accrued Liabilities.

This account shall include current and accrued liabilities not provided for elsewhere.

243 Obligations Under Capital Leases - Current.

This account shall include the portion, due within 1 year, of the obligations recorded for the amounts applicable to leased property recorded as assets in Account 101.1, Property Under Capital Leases; Account 120.6, Nuclear Fuel Under Capital Leases; or Account 121, Nonutility Property.

244 Derivative instrument liabilities

This account shall include the change in the fair value of all derivative instrument liabilities not designated as cash flow or fair value hedges. Account 426, Other deductions, shall be debited or credited as appropriate with the corresponding amount of the change in the fair value of the derivative instrument.

245 Derivative instrument liabilities – Hedges

A. This account shall include the change in the fair value of derivative instrument liabilities designated by the utility as cash flow or fair value hedges.

B. A utility shall record the changed in the fair value of a derivative instrument liability related to a cash flow hedge in this account, with a concurrent charge to account 209, Accumulated other comprehensive income, with the effective portion of the derivative's gain or loss. The ineffective portion of the cash flow hedge shall be charged to the same income or expense account that will be used when the hedged item enters into the determination of net income.

C. A utility shall record the change in the fair value of a derivative instrument liability related to a fair value hedge in this account, with a concurrent charge to a subaccount of the asset or liability that carries the item being hedged. The ineffective portion or the fair value hedge shall be charged to the same income or expense account that will be used when the hedged item enters into the determination of net income.

Deferred Credits

251 [Reserved]

252 Customer Advances for Construction.

This account shall include consumer advances for construction which are to be refunded either wholly or in part. When a customer is refunded the entire amount to which he is entitled, according to the agreement or rule under which the advance was made, the balance, if any, remaining in this account shall be credited to the respective plant accounts.

253 Other Deferred Credits.

This account shall include advance billings and receipts and other deferred credit items, not provided for elsewhere, including amounts which cannot be entirely cleared or disposed of until additional information has been received.

253.1 Other Deferred Credits - Consumers' Energy Prepayments.

This account shall include the amount of advance payments made by consumers in connection with electric service.

254 Other Regulatory Liabilities.

A. This account shall include the amounts of regulatory liabilities, not includible in other accounts, imposed on the utility by the ratemaking actions of regulatory agencies.

B. The amounts included in this account are to be established by those credits which would have been included in net income, or accumulated other comprehensive income, determinations in the current period under the general requirements of the Uniform System of Accounts but for it being probable that: (1) such items will be included in a different period(s) for purposes of developing the rates that the utility is authorized to charge for its utility services; or (2) refunds to customers, not provided for in other accounts, will be required. When specific identification of the particular source of the regulatory liability cannot be made or when the liability arises from revenues collected pursuant to tariffs on file at a regulatory agency, Account 407.3, Regulatory Debits, shall be debited. The amounts recorded in this account generally are to be credited to the same account that would have been credited if included in income when earned except: (1) all regulatory liabilities established through the use of Account 407.3 shall be credited to Account 407.4, Regulatory Credits; and (2) in the case of refunds, a cash account or other appropriate account should be credited when the obligation is satisfied.

C. If it is later determined that the amounts recorded in this account will not be returned to customers through rates or refunds, such amounts shall be credited to Account 421, Miscellaneous Nonoperating Income, or Account 434, Extraordinary Income, as appropriate, in the year such determination is made.

D. The records supporting the entries to this account shall be kept in such a manner that the utility can furnish full information as to the nature and amount of each regulatory liability included in this account, including justification for inclusion of such amounts in this account.

255 Accumulated Deferred Investment Tax Credits.

A. This account shall be credited with all investment tax credits deferred by companies which have elected to follow deferral accounting, partial or full, rather than recognizing, in the income statement, the total benefits of the tax credit as realized. After such election, a company may not transfer amounts from this account, except as authorized herein and in Account 411.4, Investment Tax Credit Adjustments, Utility Operations; Account 411.5, Investment Tax Credit Adjustments, Nonutility Operations; and Account 420, Investment Tax Credits, or with approval of RUS.

B. Where the company's accounting provides that investment tax credits are to be passed on to customers, this account shall be debited and Account 411.4 credited with a proportionate amount determined in relation to the average useful life of electric utility property to which the tax credits relate or such lesser period of time as allowed by a regulatory agency having rate jurisdiction. If, however, the deferral procedure provides that investment tax credits are not to be passed on to customers, the proportionate restorations to income shall be credited to Account 420.

C. Subdivisions of this account, by department, shall be maintained for deferred investment tax credits that are related to nonelectric utility or other operations. Contra entries affecting such account subdivisions shall be appropriately recorded in Account 413, Expenses of Electric Plant Leased to Others; or Account 414, Other Utility Operating Income. Use of deferral or nondeferral accounting procedures adopted for nonelectric utility or other operations are to be followed on a consistent basis.

D. Separate records for electric and nonelectric utility or other operations shall be maintained identifying the properties giving rise to the investment tax credits for each year with the weighted-average service life of such properties and any unused balances of such credits. Such records are not necessary unless the tax credits are deferred.

256 Deferred Gains from Disposition of Utility Plant.

This account shall include gains from the sale or other disposition of property previously recorded in Account 105, Electric Plant Held for Future Use, under the provisions of Paragraphs B, C, and D thereof, where such gains are significant and are to be amortized over a period of 5 years, unless otherwise authorized by RUS. The amortization of the amounts in this account shall be made by credits to Account 411.6, Gains from Disposition of Utility Plant. (See Account 105, Electric Plant Held for Future Use.)

257 Unamortized Gain on Reacquired Debt.

This account shall include the amounts of discount realized upon reacquisition or redemption of long-term debt. The amounts in this account shall be amortized in accordance with § 1767.15 (q).

SPECIAL INSTRUCTIONS

Accumulated Deferred Income Taxes

Before using the deferred tax accounts provided below, refer to § 1767.15 (r), Comprehensive Interperiod Income Tax Allocation. The text of these accounts are designed primarily to cover deferrals of Federal income taxes. However, they are also to be used when making deferrals of state and local income taxes. Utilities and licensees which, in addition to an electric utility department, have another utility department, gas or water and nonutility property, and which have deferred taxes on income with respect thereto shall separately classify such deferrals in the accounts provided below so as to allow ready identification of items relating to each utility deductions.

281 Accumulated Deferred Income Taxes – Accelerated Amortization Property.

A. This account shall include tax deferrals resulting from adoption of the principles of comprehensive interperiod tax allocation described in § 1767.15 (s) that relate to property for which the utility has availed itself of the use of accelerated (5-year) amortization of (1) certified defense facilities as permitted by Section 168 of the Internal Revenue Code, and (2) certified pollution control facilities as permitted by Section 169 of the Internal Revenue Code.

B. This account shall be credited and Account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or Account 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with tax effects related to property described in Paragraph A above where taxable income is lower than pretax accounting income due to differences between the periods in which revenue and expense transactions affect taxable income and the periods in which they enter into the determination of pretax accounting income.

C. This account shall be debited and Account 411.1, Provision for Deferred Income Taxes - Credit, Utility Operating Income, or Account 411.2, Provision for Deferred Income Taxes-Credit, Other Income and Deductions, as appropriate, shall be credited with taxes related to property described in Paragraph A above where taxable income is higher than pretax accounting income due to differences between the periods in which revenue and expense transactions affect taxable income and the periods in which they enter into the determination of pretax accounting income.

D. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in this account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account without prior approval of RUS. Upon the disposition by sale, exchange, transfer, abandonment, or premature retirement of plant on which there is a related balance therein, this account shall be charged with an amount equal to the related income tax expense, if any, arising from such disposition and Account 411.1, Provision for Deferred Income Taxes - Credit, Utility Operating Income, or Account 411.2, Provision for Deferred Income Taxes - Credit, Other Income and Deductions, as appropriate, shall be credited. When the remaining balance, after consideration of any related income tax expense, is less than \$25,000, this account shall be charged and Account 411.1 or Account

411.2, as appropriate, credited with such balance. If after consideration of any related income tax expense, there is a remaining amount of \$25,000 or more, RUS shall authorize or direct how such amount shall be accounted for at the time approval for the disposition of accounting is granted. When plant is disposed of by transfer to a wholly owned subsidiary, the related balance in this account shall also be transferred. When the disposition relates to retirement of an item or items under a group method of depreciation where there is no tax effect in the year of retirement, no entries are required in this account if it can be determined that the related balances would be necessary to be retained to offset future group item tax deficiencies.

282 Accumulated Deferred Income Taxes - Other Property.

A. This account shall include the tax deferrals resulting from adoption of the principle of comprehensive interperiod income tax allocation described in § 1767.15 (r) which are related to all property other than accelerated amortization property.

B. This account shall be credited and Account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or Account 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with tax effects related to property described in Paragraph A above where taxable income is lower than pretax accounting income due to differences between the periods in which revenue and expense transactions affect taxable income and the periods in which they enter into the determination of pretax accounting income.

C. This account shall be debited and Account 411.1, Provision for Deferred Income Taxes - Credit, Utility Operating Income, or Account 411.2, Provision for Deferred Income Taxes - Credit, Other Income and Deductions, as appropriate, shall be credited with tax effects related to property described in Paragraph A above where taxable income is higher than pretax accounting income due to differences between the periods in which revenue and expense transactions affect taxable income and the periods in which they enter into the determination of pretax accounting income.

D. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in this account or any portion thereof to retained earnings or make any use thereof except as provided in the text of this account without prior approval of RUS. Upon the disposition by sale, exchange, transfer, abandonment, or premature retirement of plant on which there is a related balance herein, this account shall be charged with an amount equal to the related income tax expense, if any, arising from such disposition and Account 411.1, Provision for Deferred Income Taxes - Credit, Utility Operating Income, or Account 411.2, Provision for Deferred Income Taxes - Credit, Other Income and Deductions, shall be credited. When the remaining balance after consideration of any related tax expenses, is less than \$25,000, this account shall be charged and Account 411.1 or Account 411.2, as appropriate, credited with such balance. If after consideration any related income tax expense, there a remaining amount of \$25,00 or more, RUS shall authorize or direct how such amount shall be accounted for at the time approval for the disposition of accounting is granted. When plant is disposed of by transfer to a wholly owned subsidiary, the related balance in this account shall also be transferred. When the disposition relates to retirement of an item or items under a group method of depreciation where there is no tax effect in the year of retirement, no entries are required in this account if it can be determined that the related balance would be necessary to be retained to offset future group item tax deficiencies.

283 Accumulated Deferred Income Taxes - Other.

A. This account shall include all credit tax deferrals resulting from the adoption of the principles of comprehensive interperiod income tax allocation described in § 1767.15 (r) other than those deferrals which are includible in Account 281, Accumulated Deferred Income Taxes - Accelerated Amortization Property, and Account 282, Accumulated Deferred Income Taxes - Other Property.

B. This account shall be credited and Account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or Account 410.2, Provision for Deferred Income Taxes, Other Income and Deductions, as appropriate, shall be debited with tax effects related to items described in Paragraph A above where taxable income is lower than pretax accounting income due to differences between the periods in which revenue and expense transactions affect taxable income and the periods in which they enter into the determination of pretax accounting income.

C. This account shall be debited and Account 411.1, Provision for Deferred Income Taxes - Credit, Utility Operating Income or Account 411.2, Provision for Deferred Income Taxes - Credit, Other Income and Deductions, as appropriate, shall be credited with tax effects related to items described in Paragraph A above where taxable income is higher than pretax accounting income due to differences between the periods in which revenue and expense transactions affect taxable income and the periods in which they enter into the determination of pretax accounting income.

D. Records with respect to entries to this account, as described above, and the account balance, shall be so maintained as to show the factors of calculation with respect to each annual amount of the item or class of items.

E. The utility is restricted in its use of this account to the purposes set forth above. It shall not transfer the balance in the account or any portion thereof to retained earnings or to any other account or make any use thereof except as provided in the text of this account, without prior approval of RUS. Upon the disposition by sale, exchange, transfer, abandonment, or premature retirement of items on which there is a related balance herein, this account shall be charged with an amount equal to the related income tax effect, if any, arising from such disposition and Account 411.1, Provision For Deferred Income Taxes - Credit, Utility Operating Income, or Account 411.2, Provision For Deferred Income Taxes-Credit, Other Income and Deductions, as appropriate, shall be credited. When the remaining balance, after consideration of any related tax expenses, is less than \$25,000, this account shall be charged and Account 411.1 or Account 411.2, as appropriate, credited with such balance. If after consideration of any related income tax expense, there is a remaining amount of \$25,000 or more, RUS shall authorize or direct how such amount shall be accounted for at the time approval for the disposition of accounting is granted.

When plant is disposed of by transfer to a wholly owned subsidiary, the related balance in this account shall also be transferred. When the disposition relates to retirement of an item or items under a group method of depreciation where there is no tax effect in the year of retirement, no entries are required in this account if it can be determined that the related balance would be necessary to be retained to offset future group item tax deficiencies.

11 §1767.20 PLANT ACCOUNTS

The plant accounts identified in this section shall be used by all RUS borrowers.

Intangible Plant

- 301 Organization
- 302 Franchises and Consents
- 303 Miscellaneous Intangible Plant

Steam Production Plant

- 310 Land and Land Rights
- 311 Structures and Improvements
- 312 Boiler Plant Equipment
- 313 Engines and Engine Driven Generators
- 314 Turbogenerator Units
- 315 Accessory Electric Equipment
- 316 Miscellaneous Power Plant Equipment
- 317 Asset Retirement Costs for Steam Production Plant

Nuclear Production Plant

- 320 Land and Land Rights
- 321 Structures and Improvements
- 322 Reactor Plant Equipment
- 323 Turbogenerator Units
- 324 Accessory Electric Equipment
- 325 Miscellaneous Power Plant Equipment
- 326 Asset Retirement Costs for Nuclear Production Plant

Hydraulic Production Plant

- 330 Land and Land Rights
- 331 Structures and Improvements
- 332 Reservoirs, Dams and Waterways
- 333 Water Wheels, Turbines and Generators
- 334 Accessory Electric Equipment
- 335 Miscellaneous Power Plant Equipment
- 336 Roads, Railroads and Bridges
- 337 Asset Retirement Costs for Hydraulic Production Plant

Other Production Plant

- 340 Land and Land Rights
- 341 Structures and Improvements
- 342 Fuel Holders, Producers and Accessories
- 343 Prime Movers
- 344 Generators
- 345 Accessory Electric Equipment
- 346 Miscellaneous Power Plant Equipment
- 347 Asset Retirement Costs for Other Production Plant

Transmission Plant

- 350 Land and Land Rights
- 351 [Reserved]

| | |
|-------|---|
| 352 | Structures and Improvements |
| 353 | Station Equipment |
| 354 | Tower and Fixtures |
| 355 | Poles and Fixtures |
| 356 | Overhead Conductors and Devices |
| 357 | Underground Conduit |
| 358 | Underground Conductors and Devices |
| 359 | Roads and Trails |
| 359.1 | Asset Retirement Costs for Transmission Plant |

Distribution Plant

| | |
|-----|---|
| 360 | Land and Land Rights |
| 361 | Structures and Improvements |
| 362 | Station Equipment |
| 363 | Storage Battery Equipment |
| 364 | Poles, Towers and Fixtures |
| 365 | Overhead Conductors and Devices |
| 366 | Underground Conduit |
| 367 | Underground Conductors and Devices |
| 368 | Line Transformers |
| 369 | Services |
| 370 | Meters |
| 371 | Installations on Customers' Premises |
| 372 | Leased Property on Customers' Premises |
| 373 | Street Lighting and Signal Systems |
| 374 | Asset Retirement Costs for Distribution Plant |

Regional Transmission and Market Operation Plant

| | |
|-----|---|
| 380 | Land and Land Rights |
| 381 | Structures and Improvements |
| 382 | Computer Hardware |
| 383 | Computer Software |
| 384 | Communication Equipment |
| 385 | Miscellaneous Regional Transmission and Market Operation Plant |
| 386 | Asset Retirement Costs for Regional Transmission and Market Operation Plant |

General Plant

| | |
|-------|--|
| 389 | Land and Land Rights |
| 390 | Structures and Improvements |
| 391 | Office Furniture and Equipment |
| 392 | Transportation Equipment |
| 393 | Stores Equipment |
| 394 | Tools, Shop and Garage Equipment |
| 395 | Laboratory Equipment |
| 396 | Power Operated Equipment |
| 397 | Communication Equipment |
| 398 | Miscellaneous Equipment |
| 399 | Other Tangible Property |
| 399.1 | Asset Retirement Costs for General Plant |

Intangible Plant**301 Organization.**

This account shall include all fees paid to Federal or state governments for the privilege of incorporation and expenditures incident to organizing the corporation, partnership, or other enterprise and putting it into readiness to do business.

Items

1. Cost of obtaining certificates authorizing an enterprise to engage in the public-utility business.
2. Fees and expenses for incorporation.
3. Fees and expenses for mergers or consolidations.
4. Office expenses incident to organizing the utility.
5. Stock and minute books and corporate seal.

Note A: This account shall not include any discounts upon securities issued or assumed; nor shall it include any costs incident to negotiating loans, selling bonds or other evidences of debt or expenses in connection with the authorization, issuance, or sale of capital stock.

Note B: Exclude from this account and include in the appropriate expense account the cost of preparing and filing papers in connection with the extension of the term of incorporation unless the first organization costs have been written off. When charges are made to this account for expenses incurred in mergers, consolidations, or reorganizations, amounts previously included herein or in similar accounts in the books of the companies concerned shall be excluded from this account.

302 Franchises and Consents.

A. This account shall include amounts paid to the Federal Government, to a state or to a political subdivision thereof in consideration for franchises, consents, water power licenses, or certificates, running in perpetuity or for a specified term of more than one year, together with necessary and reasonable expenses incident to procuring such franchises, consents, water power licenses, or certificates of permission and approval, including expenses of organizing and merging separate corporations, where statutes require, solely for the purpose of acquiring franchises.

B. If a franchise, consent, water power license, or certificate is acquired by assignment, the charge to this account in respect thereof shall not exceed the amount paid therefor by the utility to the assignor, nor shall it exceed the amount paid by the original grantee, plus the expense of acquisition to such grantee. Any excess of the amount actually paid by the utility over the amount above specified shall be charged to Account 426.5, Other Deductions.

C. When any franchise has expired, the book cost thereof shall be credited hereto and charged to Account 426.5, Other Deductions, or to Account 111, Accumulated Provision for Amortization of Electric Utility Plant, as appropriate.

D. Records supporting this account shall be kept so as to show separately the book cost of each franchise or consent.

Note: Annual or other periodic payments under franchises shall not be included herein but in the appropriate operating expense account.

303 Miscellaneous Intangible Plant.

A. This account shall include the cost of patent rights, licenses, privileges, and other intangible property necessary or valuable in the conduct of utility operations and not specifically chargeable to any other account.

B. When any item included in this account is retired or expires, the book cost thereof shall be credited hereto and charged to Account 426.5, Other Deductions, or Account 111, Accumulated Provision for Amortization of Electric Utility Plant, as appropriate.

C. This account shall be maintained in such a manner that the utility can furnish full information with respect to the amounts included herein.

Steam Production Plant**310 Land and Land Rights.**

This account shall include the cost of land and land rights used in connection with steam-power generation. (See § 1767.16 (g).)

311 Structures and Improvements.

This account shall include the cost, in place, of structures and improvements used in connection with steam-power generation. (See § 1767.16 (h).)

Note: Include steam production roads and railroads in this account.

312 Boiler Plant Equipment.

This account shall include the cost installed of furnaces, boilers, coal and ash handling and coal preparing equipment, steam and feed water piping, boiler apparatus, and accessories used in the production of steam, mercury, or other vapor, to be used primarily for generating electricity.

Items

1. Ash handling equipment, including hoppers, gates, cars, conveyors, hoists, sluicing equipment, including pumps and motors, sluicing water pipe and fittings, sluicing trenches and accessories, except sluices which are a part of a building.
2. Boiler feed system, including feed water heaters, evaporator condensers, heater drain pumps, heater drainers, deaerators, and vent condensers, boiler feed pumps, surge tanks, feed water regulators, feed water measuring equipment, and all associated drives.
3. Boiler plant cranes and hoists and associated drives.
4. Boilers and equipment, including boilers and baffles, economizers, superheaters, soot blowers, foundations and settings, water walls, arches, grates, insulation, blowdown system, drying out of new boilers, also associated motors or other power equipment.
5. Breeching and accessories, including breeching, dampers, soot spouts, hoppers and gates, cinder eliminators, breeching insulation, soot blowers and associated motors.
6. Coal handling and storage equipment, including coal towers, coal lorries, coal cars, locomotives and tracks when devoted principally to the transportation of coal, hoppers, downtakes, unloading and hoisting equipment, skip hoists and conveyors, weighing equipment, magnetic separators, cable ways, and housings and supports for coal handling equipment.

7. Draft equipment, including air preheaters and accessories, induced and forced draft fans, air ducts, combustion control mechanisms, and associated motors or other power equipment.
8. Gas-burning equipment, including holders, burner equipment and piping, and control equipment.
9. Instruments and devices, including all measuring, indicating, and recording equipment for boiler plant service together with mountings and supports.
10. Lighting systems.
11. Oil-burning equipment, including tanks, heaters, pumps with drive, burner equipment and piping, and control equipment.
12. Pulverized fuel equipment, including pulverizers, accessory motors, primary air fans, cyclones and ducts, dryers, pulverized fuel bins, pulverized fuel conveyors and equipment, burners, burner piping, priming equipment, air compressors, and motors.
13. Stacks, including foundations and supports, stack steel and ladders, stack brickwork, stack concrete, stack lining, stack painting (first), when set on separate foundations, independent of substructures or superstructures of building.
14. Station piping, including pipe, valves, fittings, separators, traps, desuperheaters, hangers, excavation, and covering for station piping system, including all steam, condensate, boiler feed and water supply piping, but not condensing water, plumbing, building heating, oil, gas, air piping or piping specifically provided for in Account 313.
15. Stoker or equivalent feeding equipment, including stokers and accessory motors, clinker grinders, fans and motors.
16. Ventilating equipment.
17. Water purification equipment, including softeners and accessories, evaporators and accessories, heat exchanges, filters, tanks for filtered or softened water, pumps, and motors.
18. Water-supply systems, including pumps, motors, strainers, raw-water storage tanks, boiler wash pumps, intake and discharge pipes, and tunnels not a part of a building.
19. Wood fuel equipment, including hoppers, fuel hogs and accessories, elevators and conveyors, bins and gates, spouts, measuring equipment and associated drives.

Note: When the system for supplying boiler or condenser water is elaborate, and when it includes a dam, reservoir, canal, pipe line, cooling ponds, or where gas or oil is used as a fuel for producing steam and is supplied through a pipe line system owned by the utility, the cost of such special facilities shall be charged to a subdivision of Account 311, Structures and Improvements.

313 Engines and Engine Driven Generators.

This account shall include the cost installed of steam engines, reciprocating or rotary, and their associated auxiliaries; and engine-driven main generators, except turbogenerator units.

Items

1. Air cleaning and cooling apparatus, including blowers, drive equipment, air ducts, not a part of building, louvers, pumps, and hoods.
2. Belting, shafting, pulleys, and reduction gearing.
3. Circulating pumps, including connections between condensers and intake and discharge tunnels.
4. Cooling system, including towers, pumps, tank, and piping.
5. Condensers, including condensate pumps, air and vacuum pumps, ejector unloading valves and vacuum breakers, expansion devices, and screens.

- herein.
6. Cranes and hoists, including items wholly identified with items listed
 7. Engines, reciprocating or rotary.
 8. Fire-extinguishing systems.
 9. Foundations and settings, especially constructed for and not expected to outlast the apparatus for which provided.
 10. Generators-Main, a.c. or d.c., including field rheostats and connections for self-excited units, and excitation systems when identified with the generating unit.
 11. Governors.
 12. Lighting systems.
 13. Lubricating systems, including gauges, filters, tanks, pumps, piping, and motors.
 14. Mechanical meters, including gauges, recording instruments, sampling and testing equipment.
 15. Piping-main exhaust, including connections between generator and condenser and between condenser and hotwell.
 16. Piping-main stream, including connections from main throttle valve to turbine inlet.
 17. Platforms, railings, steps, and gratings appurtenant to apparatus listed herein.
 18. Pressure oil system, including accumulators, pumps, piping, and motors.
 19. Throttle and inlet valve.
 20. Tunnels, intake and discharge, for condenser system, when not a part of a structure.
 21. Water screens and motors.

314 Turbogenerator Units.

This account shall include the cost installed of main turbine-driven units and accessory equipment used in generating electricity by steam.

Items

1. Air leaning and cooling apparatus, including blowers, drive equipment, air ducts not a part of building, louvers, pumps, and hoods.
2. Circulating pumps, including connections between condensers and intake and discharge tunnels.
3. Condensers, including condensate pumps, air and vacuum pumps, ejectors, unloading valves and vacuum breakers, expansion devices, and screens.
4. Generator hydrogen, gas piping, and detrainment equipment.
5. Cooling system, including towers, pumps, tanks, and piping.
6. Cranes and hoists, including items wholly identified with items listed herein.
7. Excitation system, when identified with main generating units.
8. Fire-extinguishing systems.
9. Foundations and settings, especially constructed for and not expected to outlast the apparatus for which provided.
10. Governors.
11. Lighting systems.
12. Lubricating systems, including gauges, filters, water separators, tanks, pumps, piping, and motors.
13. Mechanical meters, including gauges, recording instruments, sampling and testing equipment.

14. Piping-main exhaust, including connections between turbogenerator and condenser and between condenser and hotwell.
15. Piping-main steam, including connections from main throttle valve to turbine inlet.
16. Platforms, railings, steps, and gratings appurtenant to apparatus listed herein.
17. Pressure oil systems, including accumulators, pumps, and piping motors.
18. Steelwork, specially constructed for apparatus listed herein.
19. Throttle and inlet valve.
20. Tunnels, intake and discharge, for condenser system, when not a part of structure, and water screens.
21. Turbogenerators-main, including turbine and generator, field rheostats and electric connections for self-excited units.
22. Water screens and motors.
23. Moisture separator for turbine steam.
24. Turbine lubricating oil (initial charge).

315 Accessory Electric Equipment.

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by steam power, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

Items

1. Auxiliary generators, including boards, compartments, switching equipment, control equipment, and connections to auxiliary power bus.
2. Excitation system, including motor, turbine and dual-drive exciter sets and rheostats, storage batteries and charging equipment, circuit breakers, panels and accessories, knife switches and accessories, surge arresters, instrument shunts, conductors and conduit, special supports for conduit, generator field and exciter switch panels, exciter bus tie panels, generator and exciter rheostats and special housing and protective screens.
3. Generator main connections, including oil circuit breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, current transformers, potential transformers, protective relays, isolated panels and equipment, conductors and conduit, special supports for generator main leads, grounding switch, and special housings and protective screens.
4. Station buses including main, auxiliary, transfer, synchronizing and fault ground buses, including oil circuit breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, reactors and accessories, voltage regulators and accessories, compensators, resistors, starting transformers, current transformers, potential transformers, protective relays, storage batteries and charging equipment, isolated panels and equipment, conductors and conduit, special supports, special housings, concrete pads, general station grounding system, special fire-extinguishing system, and test equipment.
5. Station control system, including station switchboards with panel wiring, panels with instruments and control equipment only, panels with switching equipment mounted or mechanically connected, truck-type boards complete, cubicles, station supervisory control boards, generator and exciter signal stands, temperature recording devices, frequency-control equipment, master clocks, watt-hour meters and synchroscope in the turbine room, station totalizing wattmeter, boiler-room load indicator equipment, storage batteries, panels and charging sets, instrument transformers for supervisory metering, conductors and conduit, special

supports for conduit, switchboards, batteries, special housing for batteries, protective screens, and doors.

Note A: Do not include in this account transformers and other equipment used for changing the voltage or frequency of electricity for the purposes of transmission or distribution.

Note B: When any item of equipment listed herein is used wholly to furnish power to equipment included in another account, its cost shall be included in such other account.

316 Miscellaneous Power Plant Equipment.

This account shall include the cost installed of miscellaneous equipment in and about the steam generating plant devoted to general station use, and which is not properly includible in any of the foregoing steam-power production accounts.

Items

1. Compressed air and vacuum cleaning systems, including tanks, compressors, exhausters, air filters, and piping.
2. Cranes and hoisting equipment, including cranes, cars, crane rails, monorails, and hoists with electric and mechanical connections.
3. Fire-extinguishing equipment for general station use.
4. Foundations and settings specially constructed for and not expected to outlast the apparatus for which provided.
5. Locomotive cranes not includible elsewhere.
6. Locomotives not includible elsewhere.
7. Marine equipment, including boats and barges.
8. Miscellaneous belts, pulleys, and countershafts.
9. Miscellaneous equipment, including atmospheric and weather indicating devices, intrasite communication equipment, laboratory equipment, signal systems, callophones, emergency whistles and sirens, fire alarms, insect-control equipment, and other similar equipment.
10. Railway cars not includible elsewhere.
11. Refrigerating systems, including compressors, pumps, and cooling coils.
12. Station maintenance equipment, including lathes, shapers, planers, drill presses, hydraulic presses, and grinders with motors, shafting, hangers, and pulleys.
13. Ventilating equipment, including items wholly identified with apparatus listed herein.

Note: When any item of equipment listed herein is wholly used in connection with equipment included in another account, its cost shall be included in such other account.

317 Asset Retirement Costs for Steam Production Plant

This account shall include asset retirement costs on plant included in the steam production function.

Nuclear Production Plant

320 Land and Land Rights.

This account shall include the cost of land and land rights used in connection with nuclear power generation. (See § 1767.16 (g).)

321 Structures and Improvements.

This account shall include the cost, in place, of structures and improvements used and useful in connection with nuclear power generation. (See § 1767.16 (h).)

Note: Include vapor containers and nuclear production roads and railroads in this account.

322 Reactor Plant Equipment.

This account shall include the installed cost of reactors, reactor fuel handling and storage equipment, pressurizing equipment, coolant charging equipment, purification and discharging equipment, radioactive waste treatment and disposal equipment, boilers, steam and feed water piping, reactor and boiler apparatus and accessories and other reactor plant equipment used in the production of steam to be used primarily for generating electricity, including auxiliary superheat boilers and associated equipment in systems which change temperatures or pressure of steam from the reactor system.

Items

1. Auxiliary superheat boilers and associated fuel storage handling preparation and burning equipment. (See Account 312, Boiler Plant Equipment, for items, but exclude water supply, water flow lines, and steam lines, as well as other equipment not strictly within the superheat function.)
2. Boiler feed system, including feed water heaters, evaporator condensers, heater drain pumps, heater drainers, deaerators, and vent condensers, boiler feed pumps, surge tanks, feed water regulators, feed water measuring equipment, and all associated drivers.
3. Boilers and heat exchangers.
4. Instruments and devices, including all measuring, indicating, and recording equipment for reactor and boiler plant service together with mountings and supports.
5. Lighting systems.
6. Moderators, such as heavy water, and graphite, initial charge.
7. Reactor coolant; primary and secondary systems, initial charge.
8. Radioactive waste treatment and disposal equipment, including tanks, ion exchangers, incinerators, condensers, chimneys, and diluting fans and pumps.
9. Foundations and settings, especially constructed for and not expected to outlast the apparatus for which provided.
10. Reactor including shielding, control rods and mechanisms.
11. Reactor fuel handling equipment, including manipulating and extraction tools, underwater viewing equipment, seal cutting and welding equipment, fuel transfer equipment, and fuel disassembly machinery.
12. Reactor fuel element failure detection system.
13. Reactor emergency poison container and injection system.
14. Reactor pressuring and pressure relief equipment, including pressurizing tanks and immersion heaters.
15. Reactor coolant or moderator circulation charging, purification, and discharging equipment, including tanks, pumps, heat exchangers, demineralizers, and storage.
16. Station piping, including pipes, valves, fittings, separators, traps, desuperheaters, hangers, excavation, and covering for station piping system, including all-reactor coolant, steam, condensate, boiler feed and water supply piping, but not condensing water, plumbing, building heating, oil, gas, or air piping.
17. Ventilating equipment.

18. Water purification equipment, including softeners, demineralizers and accessories, evaporators and accessories, heat exchangers, filters, tanks for filtered or softened water, pumps, and motors.

19. Water supply systems, including pumps, motors, strainers, raw-water storage tanks, boiler wash pumps, intake and discharge pipes and tunnels not a part of a building.

20. Reactor plant cranes and hoists, and associated drives.

Note: When the system for supplying boiler or condenser water is elaborate, as when it includes a dam, reservoir, canal, pipe lines, or cooling ponds, the cost of such special facilities shall be charged to a subdivision of Account 321, Structures and Improvements.

323 Turbogenerator Units.

This account shall include the cost installed of main turbine-driven units and accessory equipment used in generating electricity by steam.

Items

1. Air cleaning and cooling apparatus, including blowers, drive equipment, air ducts, not a part of building, louvers, pumps, and hoods.

2. Circulating pumps, including connections between condensers, and intake and discharge tunnels.

3. Condensers, including condensate pumps, air and vacuum pumps, ejectors, unloading valves and vacuum breakers, expansion devices, and screens.

4. Generator hydrogen gas piping system and hydrogen detrainment equipment, and bulk hydrogen gas storage equipment.

5. Cooling system, including towers, pumps, tanks, and piping.

6. Cranes and hoists, including items wholly identified with items listed herein.

7. Excitation system, when identified with main generating units.

8. Fire extinguishing systems.

9. Foundations and settings, especially constructed for and not expected to outlast the apparatus for which provided.

10. Governors.

11. Lighting systems.

12. Lubricating systems, including gauges, filters, water separators, tanks, pumps, piping, and motors.

13. Mechanical meters, including gauges, recording instruments, sampling and testing equipment.

14. Piping-main steam, including connections between turbogenerator and condenser and between condenser and hotwell.

15. Piping-main steam, including connections from main throttle valve to turbine inlet.

16. Platforms, railings, steps, and gratings appurtenant to apparatus listed herein.

17. Pressure oil systems, including accumulators, pumps, piping, and motors.

18. Steelwork, specially constructed for apparatus listed herein.

19. Throttle and inlet valve.

20. Tunnels, intake and discharge, for condenser system, when not a part of structure, and water screens.

21. Turbogenerators-main, including turbine and generator, field rheostats and electric connections for self-excited units.

22. Water screens and motors.
23. Moisture separators for turbine steam.
24. Turbine lubricating oil, initial charge.

324 Accessory Electric Equipment.

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by nuclear power, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

Note: Do not include in this account transformers and other equipment used for changing the voltage or frequency of electric energy for the purpose of transmission or distribution.

Items

1. Auxiliary generators, including boards, compartments, switching equipment, control equipment, and connections to auxiliary power bus.
2. Excitation system, including motor, turbine and dual-drive exciter sets and rheostats, storage batteries, and charging equipment, circuit breakers, panels and accessories, knife switches and accessories, surge arresters, instrument shunts, conductors and conduit, special supports for conduit, generator field and exciter switch panels, exciter bus tie panels, generator and exciter rheostats and special housing and protective screens.
3. Generator main connections, including oil circuit breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, current transformers, potential transformers, protective relays, isolated panels and equipment, conductors and conduit, special supports for generator main leads, grounding switch, special housings and protective screens.
4. Station buses, including main, auxiliary, transfer, synchronizing and fault ground buses, including oil circuit breakers and accessories, operating mechanisms and interlocks, reactors and accessories, voltage regulators and accessories, compensators, resistors, starting transformers, current transformers, potential transformers, protective relays, storage batteries and charging equipment, isolated panels and equipment, conductors and conduit, special supports, special housings, concrete pads, general station grounding system, fire-extinguishing system, and test equipment.
5. Station control system, including station switchboards with panel wiring, panels with instruments and control equipment only, panels with switching equipment mounted or mechanically connected, truck-type boards complete, cubicles, station supervisory control boards, generator and exciter signal stands, temperature recording devices, frequency-control equipment, master clocks, watt-hour meters and synchroscope in the turbine room, station totalizing wattmeter, boiler-room load indicator equipment, storage batteries, panels and charging sets, instrument transformers for supervisory metering, conductors and conduit, special supports for conduit, switchboards, batteries, special housing for batteries, protective screens, and doors.

Note: When any item of equipment listed herein is used wholly to furnish power to equipment included in another account, its cost shall be included in such other account.

325 Miscellaneous Power Plant Equipment.

This account shall include the cost installed of miscellaneous equipment in and about the nuclear generating plant devoted to general station use, which is not properly includible in any of the foregoing nuclear-power production accounts.

Items

1. Compressed air and vacuum cleaning systems, including tanks, compressors, exhausters, air filters, and piping.
2. Cranes and hoisting equipment, including cranes, cars, crane rails, monorails, and hoists with electric and mechanical connections.
3. Fire-extinguishing equipment for general station and site use.
4. Foundations and settings specially constructed for and not expected to outlast the apparatus for which provided.
5. Locomotive cranes not includible elsewhere.
6. Locomotives not included elsewhere.
7. Marine equipment, including boats and barges.
8. Miscellaneous belts, pulleys, and countershafts.
9. Miscellaneous equipment, including atmospheric and weather recording devices, intrasite communication equipment, laboratory equipment, signal systems, callophones, emergency whistles and sirens, fire alarms, insect-control equipment, and other similar equipment.
10. Railway cars or special shipping containers not includible elsewhere.
11. Refrigerating systems, including compressors, pumps, and cooling coils.
12. Station maintenance equipment, including lathes, shapers, planers, drill presses, hydraulic presses, and grinders with motors, shafting, hangers, and pulleys.
13. Ventilating equipment, including items wholly identified with apparatus listed herein.
14. Station and area radiation monitoring equipment.

Note: When any item of equipment listed herein is wholly used in connection with equipment included in another account, its cost shall be included in such other account.

326 Asset Retirement Costs for Nuclear Production Plant

This account shall include asset retirement costs on plant included in the nuclear production function.

Hydraulic Production Plant

330 Land and Land Rights.

This account shall include the cost of land and land rights used in connection with hydraulic power generation. (See § 1767.16 (g).) It shall also include the cost of land and land rights used in connection with (1) the conservation of fish and wildlife, and (2) recreation. Separate subaccounts shall be maintained for each of the above.

331 Structures and Improvements.

This account shall include the cost, in place, of structures and improvements used in connection with hydraulic power generation. (See § 1767.16 (h).) It shall also include the cost, in place, of

structures and improvements used in connection with (1) the conservation of fish and wildlife, and (2) recreation. Separate subaccounts shall be maintained for each of the above.

332 Reservoirs, Dams, and Waterways.

This account shall include the cost in place of facilities used for impounding, collecting, storage, diversion, regulation, and delivery of water used primarily for generating electricity. It shall also include the cost in place of facilities used in connection with (1) the conservation of fish and wildlife, and (2) recreation. Separate subaccounts shall be maintained for each of the above. (See § 1767.16 (h)(3).)

Items

1. Bridges and culverts, when not a part of roads or railroads.
2. Clearing and preparing land.
3. Dams, including wasteways, spillways, flash boards, spillway gates with operating and control mechanisms, tunnels, gate houses, and fish ladders.
4. Dikes and embankments.
5. Electric system, including conductors, control system, transformers, and lighting fixtures.
6. Excavation, including shoring, bracing, bridging, refill, and disposal of excess excavated material.
7. Foundations and settings specially constructed for and not expected to outlast the apparatus for which provided.
8. Intakes, including trash racks, rack cleaners, control gates and valves with operating mechanisms, and intake house when not a part of station structure.
9. Platforms, railings, steps, and gratings appurtenant to structures listed herein.
10. Power line wholly identified with items included herein.
11. Retaining walls.
12. Water conductors and accessories, including canals, tunnels, flumes, penstocks, pipe conductors, forebays, tailraces, navigation locks and operating mechanisms, water-hammer and surge tanks, and supporting trestles and structures.
13. Water storage reservoirs, including dams, flashboards, spillway gates and operating mechanisms, inlet and outlet tunnels, regulating valves and valve towers, silt and mud sluicing tunnels with valve or gate towers, and all other structures wholly identified with any of the foregoing items.

333 Water Wheels, Turbines and Generators.

This account shall include the cost installed of water wheels and hydraulic turbines (from connection with penstock or flume to tailrace) and generators driven thereby devoted to the production of electricity by water power or for the production of power for industrial or other purposes, if the equipment used for such purposes is a part of the hydraulic power plant works.

Items

1. Exciter water wheels and turbines, including runners, gates, governors, pressure regulators, oil pumps, operating mechanisms, scroll cases, draft tubes, and draft-tube supports.
2. Fire-extinguishing equipment.
3. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.

4. Generator cooling system, including air cooling and washing apparatus, air fans and accessories, and air ducts.
5. Generators-main, a.c. or d.c., including field rheostats and connections for self-excited units and excitation system when identified with the generating unit.
6. Lighting systems.
7. Lubricating systems, including gauges, filters, tanks, pumps, and piping.
8. Main penstock valves and appurtenances, including main valves, control equipment, bypass valves and fittings, and other accessories.
9. Main turbines and water wheels, including runners, gates, governors, pressure regulators, oil pumps, operating mechanisms, scroll cases, draft tubes, and draft-tube supports.
10. Mechanical meters and recording instruments.
11. Miscellaneous water-wheel equipment, including gauges, thermometers, meters, and other instruments.
12. Platforms, railings, steps, and gratings appurtenant to apparatus listed herein.
13. Scroll case filling and drain system, including gates, pipe, valves, and fittings.
14. Water-actuated pressure-regulator system, including tanks and housings, pipes, valves, fittings and insulators, piers and anchorage, and excavation and backfill.

334 Accessory Electric Equipment.

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by hydraulic power and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts, such motors being included in the account in which the equipment with which they are associated is included.

Items

1. Auxiliary generators, including boards, compartments, switching equipment, control equipment, and connections to auxiliary power bus.
2. Excitation system, including motor, turbine, and dual-drive exciter sets and rheostats, storage batteries and charging equipment, circuit breakers, panels and accessories, knife switches and accessories, surge arresters, instrument shunts, conductors and conduit, special supports for conduit, generator field and exciter switch panels, exciter bus tie panels, generator and exciter rheostats and special housings and protective screens.
3. Generator main connections, including oil circuit breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, current transformers, potential transformers, protective relays, isolated panels and equipment, conductors and conduit, special supports for generator main leads, grounding switch, and special housings and protective screens.
4. Station buses, including main, auxiliary, transfer, synchronizing, and fault ground buses, including oil circuit breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, reactors and accessories, voltage regulators and accessories, compensators, resistors starting transformers, current transformers, potential transformers, protective relays, storage batteries, and charging equipment, isolated panels and equipment, conductors and conduit, special supports, special fire-extinguishing system, and test equipment.
5. Station control system, including station switchboards with panel wiring, panels with instruments and control equipment only, panels with switching equipment mounted

for mechanically connected, truck-type boards complete, cubicles, station supervisory control devices, frequency control equipment, master clocks, watt-hour meter, station totalizing watt-meter, storage batteries, panels and charging sets, instrument transformers for supervisory metering, conductors and conduit, special supports for conduit, switchboards, batteries, special housings for batteries, protective screens, and doors.

Note A: Do not include in this account transformers and other equipment used for changing the voltage or frequency of electricity for the purpose of transmission or distribution.

Note B: When any item of equipment listed herein is used wholly to furnish power to equipment, it shall be included in such equipment account.

335 Miscellaneous Power Plant Equipment.

This account shall include the cost installed of miscellaneous equipment in and about the hydroelectric generating plant which is devoted to general station use and is not properly includible in other hydraulic production accounts. It shall also include the cost of equipment used in connection with (1) the conservation of fish and wildlife, and (2) recreation. Separate subaccounts shall be maintained for each of the above.

Items

1. Compressed air and vacuum cleaning systems, including tanks, compressors, exhausters, air filters, and piping.
2. Cranes and hoisting equipment, including cranes, cars, crane rails, monorails, and hoists with electric and mechanical connections.
3. Fire-extinguishing equipment for general station use.
4. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
5. Locomotive cranes not includible elsewhere.
6. Locomotives not includible elsewhere.
7. Marine equipment, including boats and barges.
8. Miscellaneous belts, pulleys, and countershafts.
9. Miscellaneous equipment, including atmospheric and weather indicating devices. Intrasite communication equipment, laboratory equipment, insect control equipment, signal systems, callophones, emergency whistles and sirens, fire alarms, and other similar equipment.
10. Railway cars, not includible elsewhere.
11. Refrigerating system, including compressors, pumps, and cooling coils.
12. Station maintenance equipment, including lathes, shapers, planers, drill presses, hydraulic presses, and grinders with motors, shafting, hangers, and pulleys.
13. Ventilating equipment, including items wholly identified with apparatus listed herein.

Note: When any item of equipment, listed herein, is used wholly in connection with equipment included in another account, its cost shall be included in such other account.

336 Roads, Railroads, and Bridges.

This account shall include the cost of roads, railroads, trails, bridges, and trestles used primarily as production facilities. It also includes those roads necessary to connect the plant with highway transportation systems, except when such roads are dedicated to public use and maintained by public authorities.

Items

- herein.
1. Bridges, including foundations, piers, girders, trusses, and flooring.
 2. Clearing land.
 3. Railroads, including grading, ballast, ties, rails, culverts, and hoists.
 4. Roads, including grading, surfacing, and culverts.
 5. Structures, constructed and maintained in connection with items listed herein.
 6. Trails, including grading, surfacing, and culverts.
 7. Trestles, including foundations, piers, girders, trusses, and flooring.

Note A: Roads intended primarily for connecting employees' houses with the power plant, and roads used primarily in connection with fish and wildlife, and recreation activities, shall not be included herein but in Account 331, Structures and Improvements.

Note B: The cost of temporary roads and bridges necessary during the period of construction but abandoned or dedicated to public use upon completion of the plant, shall not be included herein but shall be charged to the accounts appropriate for the construction.

337 Asset Retirement Costs for Hydraulic Production Plant

This account shall include asset retirement costs on plant included in the hydraulic production function.

Other Production Plant**340 Land and Land Rights.**

This account shall include the cost of land and land rights used in connection with other power generation. (See § 1767.16 (g).)

341 Structures and Improvements.

This account shall include the cost in place of structures and improvements used in connection with other power generation. (See § 1767.16 (h).)

342 Fuel Holders, Producers, and Accessories.

This account shall include the cost installed of fuel handling and storage equipment used between the point of fuel delivery to the station and the intake pipe through which fuel is directly drawn to the engine, also the cost of gas producers and accessories devoted to the production of gas for use in prime movers driving main electric generators.

Items

1. Blower and fans.
2. Boilers and pumps.
3. Economizers.
4. Exhauster outfits.
5. Flues and piping.
6. Pipe system.
7. Producers.

8. Regenerators.
9. Scrubbers.
10. Steam injectors.
11. Tanks for storage of oil and gasoline.
12. Vaporizers.

343 Prime Movers.

This account shall include the cost installed of Diesel or other prime movers devoted to the generation of electric energy, together with their auxiliaries.

Items

1. Air-filtering system.
2. Belting, shafting, pulleys, and reduction gearing.
3. Cooling system, including towers, pumps, tanks, and piping.
4. Cranes and hoists, including items wholly identified with apparatus listed herein.
5. Engines, Diesel, gasoline, gas, or other internal combustion.
6. Foundations and settings specially constructed for and not expected to outlast the apparatus for which provided.
7. Governors.
8. Ignition system.
9. Inlet valve.
10. Lighting systems.
11. Lubricating systems, including filters, tanks, pumps, and piping.
12. Mechanical meters, including gauges, recording instruments, sampling, and testing equipment.
13. Mufflers.
14. Piping.
15. Starting systems, compressed air, or other, including compressors and drives, tanks, piping, motors, boards and connections, and storage tanks.
16. Steelwork, specially constructed for apparatus listed herein.
17. Waste heat boilers and antifructuators.

344 Generators.

This account shall include the cost installed of Diesel or other power driven main generators.

Items

1. Cranes and hoists, including items wholly identified with such apparatus.
2. Fire-extinguishing equipment.
3. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
4. Generator cooling system, including air cooling and washing apparatus, air fans and accessories, and air ducts.
5. Generators-main, a.c. or d.c., including field rheostats and connections for self-excited units and excitation system when identified with the generating unit.
6. Lighting systems.
7. Lubricating system, including tanks, filters, strainers, pumps, piping, and coolers.
8. Mechanical meters and recording instruments.

9. Platforms, railings, steps, and gratings appurtenant to apparatus listed herein.

Note: If prime movers and generators are so integrated that it is not practical to classify them separately, the entire unit may be included in Account 344, Generators.

345 Accessory Electric Equipment.

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced in other power generating stations, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which it is associated is included.

Items

1. Auxiliary generators, including boards, compartments, switching equipment, control equipment, and connections to auxiliary power bus.
2. Excitation system, including motor, turbine and dual-drive exciter sets and rheostats, storage batteries and charging equipment, circuit breakers, panels and accessories, knife switches and accessories, surge arresters, instrument shunts, conductors and conduit, special supports for conduit, generator field and exciter switch panels, exciter bus tie panels, generator and exciter rheostats and special housings and protective screens.
3. Generator main connections, including oil circuit breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, current transformers, potential transformers, protective relays, isolated panels and equipment, conductors and conduit, special supports for generator main leads, grounding switch, and special housing and protective screens.
4. Station control system, including station switchboards with panel wiring, panels with instruments and control equipment only, panels with switching equipment mounted or mechanically connected, trunk-type boards complete, cubicles, station supervisory control boards, generator and exciter signal stands, temperature-recording devices, frequency control equipment, master clocks, watt-hour meter, station totalizing wattmeter, storage batteries, panels and charging sets, instrument transformers for supervisory metering, conductors and conduit, special supports for conduit, switchboards, batteries, special housing for batteries, protective screens, and doors.
5. Station buses, including main, auxiliary, transfer, synchronizing and fault ground buses, including oil circuit breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, reactors and accessories, voltage regulators and accessories, compensators, resistors, starting transformers, current transformers, potential transformers, protective relays, storage batteries and charging equipment, isolated panels and equipment, conductors and conduit, special supports, special housings, concrete pads, general station ground system, special fire-extinguishing system, and test equipment.

Note A: Do not include in this account transformers and other equipment used for changing the voltage or frequency of electric energy for the purpose of transmission or distribution.

Note B: When any item of equipment listed herein is used wholly to furnish power to equipment included in another account, its cost shall be included in such other account.

346 Miscellaneous Power Plant Equipment.

This account shall include the cost installed of miscellaneous equipment in and about the other power generating plant, devoted to general station use, and not properly includible in any of the foregoing other power production accounts.

Items

1. Compressed air and vacuum cleaning systems, including tanks, compressors, exhausters, air filters, and piping.
2. Cranes and hoisting equipment, including cranes, cars, crane rails, monorails, and hoists with electric and mechanical connections.
3. Fire-extinguishing equipment for general station use.
4. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
5. Miscellaneous equipment, including atmospheric and weather indicating devices, intrasite communication equipment, laboratory equipment, signal systems, callophones, emergency whistles and sirens, fire alarms, and other similar equipment.
6. Miscellaneous belts, pulleys, and countershafts.
7. Refrigerating systems including compressors, pumps, and cooling coils.
8. Station maintenance equipment, including lathes, shapers, planters, drill presses, hydraulic presses, and grinders with motors, shafting, hangers, or pulleys.
9. Ventilating equipment, including items wholly identified with apparatus listed herein.

Note: When any item of equipment, listed herein is used wholly in connection with equipment included in another account, its cost shall be included in such other account.

347 Asset Retirement Costs for Other Production Plant.

This account shall include asset retirement costs on plant included in the other production function.

Transmission Plant

350 Land and Land Rights.

This account shall include the cost of land and land rights used in connection with transmission operations. (See § 1767.16 (g).)

351 [Reserved]

352 Structures and Improvements.

This account shall include the cost, in place, of structures and improvements used in connection with transmission operations. (See § 1767.16 (h).)

353 Station Equipment.

This account shall include the cost installed of transforming, conversion, and switching equipment used for the purpose of changing the characteristics of electricity in connection with its transmission or for controlling transmission circuits.

Items

1. Bus compartments, concrete, brick, and sectional steel, including items permanently attached thereto.
2. Conduit, including concrete and iron duct runs not a part of a building.
3. Control equipment, including batteries, battery charging equipment, transformers, remote relay boards, and connections.
4. Conversion equipment, including transformers, indoor and outdoor, frequency changers, motor generator sets, rectifiers, synchronous converters, motors, cooling equipment, and associated connections.
5. Fences.
6. Fixed and synchronous condensers, including transformers, switching equipment, blowers, motors and connections.
7. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
8. General station equipment, including air compressors, motors, hoists, cranes, test equipment, and ventilating equipment.
9. Platforms, railings, steps, and gratings appurtenant to apparatus listed herein.
10. Primary and secondary voltage connections, including bus runs and supports, insulators, potheads, lightning arresters, cable and wire runs from and to outdoor connections or to manholes and the associated regulators, reactors, resistors, surge arresters, an accessory equipment.
11. Switchboards, including meters, relays, and control wiring.
12. Switching equipment, indoor and outdoor, including oil circuit breakers and operating mechanisms, truck switches, and disconnect switches.
13. Tools and appliances.

354 Towers and Fixtures.

This account shall include the cost installed of towers and appurtenant fixtures used for supporting overhead transmission conductors.

Items

1. Anchors, guys, and braces.
2. Brackets.
3. Crossarms, including braces.
4. Excavation, backfill, and disposal of excess excavated material.
5. Foundations.
6. Guards.
7. Insulator pins and suspension bolts.
8. Ladder and steps.
9. Railings.
10. Towers.

355 Poles and Fixtures.

This account shall include the cost installed of transmission line poles, wood, steel, concrete, or other material, together with appurtenant fixtures used for supporting overhead transmission conductors.

Items

1. Anchors, head arm and other guys, including guy guards, guy clamps, strain insulators, and pole plates.
2. Brackets.
3. Crossarms and braces.
4. Excavation and backfill, including disposal of excess excavated material.
5. Extension arms.
6. Gaining, roofing, stenciling, and tagging.
7. Insulator pins and suspension belts.
8. Paving.
9. Pole steps.
10. Poles, wood, steel, concrete, or other material.
11. Racks complete with insulators.
12. Reinforcing and stubbing.
13. Settings.
14. Shaving and painting.

356 Overhead Conductors and Devices.

This account shall include the cost installed of overhead conductors and devices used for transmission purposes.

Items

1. Circuit breakers.
2. Conductors, including insulated and bare wires and cables.
3. Ground wires and ground clamps.
4. Insulators, including pin, suspension, and other types.
5. Lightning arresters.
6. Switches.
7. Other line devices.

357 Underground Conduit.

This account shall include the cost installed of underground conduit and tunnels used for housing transmission cables or wires. (See § 1767.16 (n).)

Items

1. Conduit, concrete, brick or tile, including iron pipe, fiber pipe, Murray duct, and standpipe on pole or tower.
2. Excavation, including shoring, bracing, bridging, backfill, and disposal of excess excavated material.
3. Foundations and settings specially constructed for and not expected to outlast the apparatus for which provided.
4. Lighting systems.
5. Manholes, concrete or brick, including iron or steel, frames and covers, hatchways, gratings, ladders, cable racks and hangers, permanently attached to manholes.
6. Municipal inspection.
7. Pavement disturbed, including cutting and replacing pavement, pavement base and sidewalks.
8. Permits.

9. Protection of street openings.
10. Removal and relocation of subsurface obstructions.
11. Sewer connections, including drains, traps, tide valves, and check valves.
12. Sumps, including pumps.
13. Ventilating equipment.

358 Underground Conductors and Devices.

This account shall include the cost installed of underground conductors and devices used for transmission purposes.

Items

1. Armored conductors, buried, including insulators, insulating materials, splices, potheads, and trenching.
2. Armored conductors, submarine, including insulators, insulating materials, splices in terminal chambers, and potheads.
3. Cables in standpipe, including pothead and connection from terminal chamber of manhole to insulators on pole.
4. Circuit breakers.
5. Fireproofing, in connection with any items listed herein.
6. Hollow-core oil-filled cable, including straight or stop joints, pressure tanks, auxiliary air tanks, feeding tanks, terminals, potheads and connections, and ventilating equipment.
7. Lead and fabric covered conductors, including insulators, compound filled, oil filled, or vacuum splices, and potheads.
8. Lightning arresters.
9. Municipal inspection.
10. Permits.
11. Protection of street openings.
12. Racking of cables.
13. Switches.
14. Other line devices.

359 Roads and Trails.

This account shall include the cost of roads, trails, and bridges used primarily as transmission facilities.

Items

1. Bridges, including foundation piers, girders, trusses, and flooring.
2. Clearing land.
3. Roads, including grading, surfacing, and culverts.
4. Structures, constructed and maintained in connection with items included herein.
5. Trails, including grading, surfacing, and culverts.

Note: The cost of temporary roads, and bridges necessary during the period of construction but abandoned or dedicated to public use upon completion of the plant, shall be charged to the accounts appropriate for the construction.

359.1 Asset Retirement Costs for Transmission Plant

This account shall include asset retirement costs on plant included in the transmission plant function.

Distribution Plant

360 Land and Land Rights.

This account shall include the cost of land and land rights used in connection with distribution operations. (See § 1767.16 (g).)

Note: Do not include the cost of permits to erect poles, or towers or to trim trees in this account. (See Account 364, Poles, Towers and Fixtures, and Account 365, Overhead Conductors and Devices.)

361 Structures and Improvements.

This account shall include the cost, in place, of structures and improvements used in connection with distribution operations. (See § 1767.16 (h).)

362 Station Equipment.

This account shall include the cost installed of station equipment, including transformer banks, which are used for the purpose of changing the characteristics of electricity in connection with its distribution.

Items

1. Bus compartments, concrete, brick and sectional steel, including items permanently attached thereto.
2. Conduit, including concrete and iron duct runs not part of building.
3. Control equipment, including batteries, battery charging equipment, transformers, remote relay boards, and connections.
4. Conversion equipment, indoor and outdoor, frequency changers, motor generator sets, rectifiers, synchronous converters, motors, cooling equipment, and associated connections.
5. Fences.
6. Fixed and synchronous condensers, including transformers, switching equipment, blowers, motors, and connections.
7. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
8. General station equipment, including air compressors, motors, hoists, cranes, test equipment, and ventilating equipment.
9. Platforms, railings, steps, and gratings appurtenant to apparatus listed herein.
10. Primary and secondary voltage connections, including bus runs and supports, insulators, potheads, lightning arresters, cable and wire runs from and to outdoor connections or to manholes and the associated regulators, reactors, resistors, surge arresters, and accessory equipment.
11. Switchboards, including meters, relays, and control wiring.
12. Switching equipment, indoor and outdoor, including oil circuit breakers and operating mechanisms, truck switches, disconnect switches.

Note: The cost of rectifiers, series transformers, and other special station equipment devoted exclusively to street lighting service shall not be included in this account, but in Account 373, Street Lighting and Signal Systems.

363 Storage Battery Equipment.

This account shall include the cost installed of storage battery equipment used for the purpose of supplying electricity to meet emergency or peak demands.

Items

1. Batteries, including elements, tanks, and tank insulators.
2. Battery room connections, including cable or bus runs and connections.
3. Battery room flooring, when specially laid for supporting batteries.
4. Charging equipment, including motor generator sets and other charging equipment and connections, and cable runs from generator or station bus to battery room connections.
5. Miscellaneous equipment, including instruments, and water stills.
6. Switching equipment, including endcell switches and connections, boards and panels, used exclusively for battery control, not part of general station switchboard.
7. Ventilating equipment, including fans and motors, louvers, and ducts not part of building.

Note: Storage batteries used for control and general station purposes shall not be included in this account but in the account appropriate for their use.

364 Poles, Towers and Fixtures.

This account shall include the cost installed of poles, towers, and appurtenant fixtures used for supporting overhead distribution conductors and service wires.

Items

1. Anchors, head arm, and other guys, including guy guards, guy clamps, strain insulators, and pole plates.
2. Brackets.
3. Crossarms and braces.
4. Excavation and backfill, including disposal of excess excavated material.
5. Extension arms.
6. Foundations.
7. Guards.
8. Insulator pins and suspension bolts.
9. Paving.
10. Permits for construction.
11. Pole steps and ladders.
12. Poles, wood, steel, concrete, or other material.
13. Racks complete with insulators.
14. Railings.
15. Reinforcing and stubbing.
16. Settings.
17. Shaving, painting, gaining, roofing, stenciling, and tagging.
18. Towers.

19. Transformer racks and platforms.

365 Overhead Conductors and Devices.

This account shall include the cost installed of overhead conductors and devices used for distribution purposes.

Items

1. Circuit breakers.
2. Conductors, including insulated and bare wires and cables.
3. Ground wires and clamps.
4. Insulators, including pin, suspension, and other types, and tie wire or clamps.
5. Lightning arresters.
6. Railroad and highway crossing guards.
7. Splices.
8. Switches.
9. Tree trimming, initial cost including the cost of permits therefor.
10. Other line devices.
11. Oil circuit reclosers (OCR).
12. Sectionalizers.
13. Labor costs for installation of OCRs and Sectionalizers, first only.

Note: The cost of conductors used solely for street lighting or signal systems shall not be included in this account but in Account 373, Street Lighting and Signal Systems.

366 Underground Conduit.

This account shall include the cost installed of underground conduit and tunnels used for housing distribution cables or wires.

Items

1. Conduit, concrete, brick and tile, including iron pipe, fiber pipe, Murray duct, and standpipe on pole or tower.
2. Excavation, including shoring, bracing, bridging, backfill, and disposal of excess excavated material.
3. Foundations and settings specially constructed for and not expected to outlast the apparatus for which constructed.
4. Lighting systems.
5. Manholes, concrete or brick, including iron or steel frames and covers, hatchways, gratings, ladders, cable racks, and hangers permanently attached to manholes.
6. Municipal inspection.
7. Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
8. Permits.
9. Protection of street openings.
10. Removal and relocation of subsurface obstructions.
11. Sewer connections, including drains, traps, tide valves, and check valves.
12. Sumps, including pumps.
13. Ventilating equipment.

Note: The cost of underground conduit used solely for street lighting or signal systems shall be included in Account 373, Street Lighting and Signal Systems.

367 Underground Conductors and Devices.

This account shall include the cost installed of underground conductors and devices used for distribution purposes.

Items

1. Armored conductors, buried, including insulators, insulating materials, splices, potheads, and trenching.
2. Armored conductors, submarine, including insulators, insulating materials, splices in terminal chamber, and potheads.
3. Cables in standpipe, including pothead and connection from terminal chamber or manhole to insulators on pole.
4. Circuit breakers.
5. Fireproofing, in connection with any items listed herein.
6. Hollow-core oil-filled cable, including straight or stop joints, pressure tanks, auxiliary air tanks, feeding tanks, terminals, potheads and connections.
7. Lead and fabric covered conductors, including insulators, compound-filled, oil-filled or vacuum splices, and potheads.
8. Lightning arresters.
9. Municipal inspection.
10. Permits.
11. Protection of street openings.
12. Racking of cables.
13. Switches.
14. Other line devices.

Note: The cost of underground conductors and devices used solely for street lighting or signal systems shall be included in Account 373, Street Lighting and Signal Systems.

368 Line Transformers.

A. This account shall include the cost installed of overhead and underground distribution line transformers and pole-type and underground voltage regulators owned by the utility, for use in transforming electricity to the voltage at which it is to be used by the customer, whether actually in service or held in reserve.

B. When a transformer is permanently retired from service, the original installed cost thereof shall be credited to this account.

C. The records covering line transformers shall be so kept that the utility can furnish the number of transformers of various capacities in service and those in reserve, and the location and the use of each transfer.

Items

1. Installation, labor of (first installation only).
2. Transformer cut-out boxes.
3. Transformer lightning arresters.
4. Transformers, line and network.
5. Capacitors.

6. Network protectors.
7. Voltage regulators.

Note: The cost of removing and resetting line transformers shall not be charged to this account but to Account 583, Overhead Line Expenses, or Account 584, Underground Line Expenses, as appropriate. The cost of line transformers used solely for street lighting or signal systems shall be included in Account 373, Street Lighting and Signal Systems.

369 Services.

This account shall include the cost installed of overhead and underground conductors leading from a point where wires leave the last pole of the overhead system or the distribution box or manhole, or the top of the pole of the distribution line, to the point of connection with the customer's outlet or wiring. Conduit used for underground service conductors shall be included herein.

Items

1. Brackets.
2. Cables and wires.
3. Conduit.
4. Insulators.
5. Municipal inspection.
6. Overhead to underground, including conduit or standpipe and conductor from last splice on pole to connection with customer's wiring.
7. Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
8. Permits.
9. Protection of street openings.
10. Service switch.
11. Suspension wire.

370 Meters.

A. This account shall include the cost installed of meters or devices and appurtenances thereto, for use in measuring the electricity delivered to its users, whether actually in service or held in reserve.

B. When a meter is permanently retired from service, the installed cost included herein shall be credited to this account.

C. The records covering meters shall be so kept that the utility can furnish information as to the number of meters of various capacities in service and in reserve as well as the location of each meter owned.

Items

1. Alternate current, watt-hour meters.
2. Current limiting devices.
3. Demand indicators.
4. Demand meters.
5. Direct current watt-hour meters.
6. Graphic demand meters.

7. Installation, labor of (first installation only).
8. Instrument transformers.
9. Maximum demand meters.
10. Meter badges and their attachments.
11. Meter boards and boxes.
12. Meter fittings, connections, and shelves (first set).
13. Meter switches and cut-outs.
14. Prepayment meters.
15. Protective devices.
16. Testing new meters.

Note A: This account shall not include meters for recording output of a generating station, or substation meters. It includes only those meters used to record energy delivered to customers.

Note B: The cost of removing and resetting meters shall be charged to Account 586, Meter Expenses.

371 Installations on Customers' Premises.

This account shall include the cost installed of equipment on the customer's side of a meter when the utility incurs such cost and when the utility retains title to and assumes full responsibility for maintenance and replacement of such property. This account shall not include leased equipment. (See Account 372, Leased Property on Customers' Premises.)

Items

1. Cable vaults.
2. Commercial lamp equipment.
3. Foundations and settings specially provided for equipment included herein.
4. Frequency changer sets.
5. Motor generator sets.
6. Motors.
7. Switchboard panels, high or low tension.
8. Wire and cable connections to incoming cables.

Note: Do not include in this account any costs incurred in connection with merchandising, jobbing, or contract work activities.

372 Leased Property on Customers' Premises.

This account shall include the cost of electric motors, transformers, and other equipment on customers' premises (including municipal corporations), leased or loaned to customers, but not including property held for sale.

Note A: The cost of setting and connecting such appliances or equipment on the premises of customers and the cost of resetting or removal shall not be charged to this account but to operating expenses, Account 587, Customer Installations Expenses.

Note B: Do not include in this account any costs incurred in connection with merchandising, jobbing, or contract work activities.

373 Street Lighting and Signal Systems.

This account shall include the cost installed of equipment used wholly for public street and highway lighting or traffic, fire alarm, police, and other signal systems.

Items

1. Armored conductors, buried or submarine, including insulators, insulating materials, splices, and trenching.
2. Automatic control equipment.
3. Conductors, overhead or underground, including lead or fabric covered, parkway cables, including splices, and insulators.
4. Lamps, arc, incandescent, or other types, including glassware, suspension fixtures, and brackets.
5. Municipal inspection.
6. Ornamental lamp posts.
7. Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
8. Permits.
9. Posts and standards.
10. Protection of street openings.
11. Relays or time clocks.
12. Series contactors.
13. Switches.
14. Transformers, pole or underground.

374 Asset Retirement Costs for Distribution Plant

This account shall include asset retirement costs on plant included in the distribution plant function.

Regional Transmission and Market Operation Plant

380 Land and Land Rights

This account shall include the cost of land and land rights used in connection with regional transmission and market operations.

381 Structures and Improvements

This account shall include the cost in place of structures and improvement used for regional transmission and market operations.

382 Computer Hardware

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching, system planning, standards development, market monitoring, and market administration activities. Records shall be maintained identifying to the maximum extent practicable computer hardware owned and used for: (1) scheduling, system control and dispatching, (2) system planning and standards development, and (3) market monitoring and market administration activities.

Items

1. Personal computers
2. Servers
3. Workstations
4. Energy Management System (EMS) hardware
5. Supervisory Control and Data Acquisition (SCADA) system hardware
6. Peripheral equipment
7. Networking components

383 Computer Software

This account shall include the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching, system planning, standards development, market monitoring, and market administration activities. Records shall be maintained identifying to the maximum extent practicable the cost of software used for:

- (1) scheduling, system control and dispatching,
- (2) system planning and standards development, and
- (3) market monitoring and market administration activities.

Items

1. Software licenses
2. User interface software
3. Modeling software
4. Database software
5. Tracking and monitoring software
6. Energy Management System (EMS) software
7. Supervisory Control and Data Acquisition (SCADA) system software
8. Evaluation and assessment system software
9. Operating, planning and transaction scheduling software
10. Reliability applications
11. Market application software

384 Communication Equipment

This account shall include the cost of communication equipment owned and used to acquire or share data and information used to control and dispatch the system.

Items

1. Fiber optic cable
2. Remote terminal units
3. Microwave towers
4. Global Positioning System (GPS) equipment
5. Servers
6. Workstations
7. Telephones

385 Miscellaneous Regional Transmission and Market Operation Plant

This account shall include the cost of regional transmission and market operation plant and equipment not provided for elsewhere.

386 Asset Retirement Costs for Regional Transmission and Market Operation Plant

This account shall include asset retirement costs on regional transmission and market operations plant and equipment.

General Plant

389 Land and Land Rights.

This account shall include the cost of land and land rights used for utility purposes, the cost of which is not properly includible in other land and land rights accounts. (See § 1767.16 (g).)

390 Structures and Improvements.

This account shall include the cost, in place, of structures and improvements used for utility purposes, the cost of which is not properly includible in other structures and improvements accounts. (See § 1767.16 (h).)

391 Office Furniture and Equipment.

This account shall include the cost of office furniture and equipment owned by the utility and devoted to utility service, and not permanently attached to buildings, except the cost of such furniture and equipment which the utility elects to assign to other plant accounts on a functional basis.

Items

1. Bookcases and shelves.
2. Desks, chairs, and desk equipment.
3. Drafting-room equipment.
4. Filing, storage, and other cabinets.
5. Floor covering.
6. Library and library equipment.
7. Mechanical office equipment, such as accounting machines, and typewriters.
8. Safes.
9. Tables.

392 Transportation Equipment.

This account shall include the cost of transportation vehicles used for utility purposes.

Items

1. Airplanes.
2. Automobiles.
3. Bicycles.
4. Electrical vehicles.
5. Motor trucks.
6. Motorcycles.
7. Repair cars or trucks.
8. Tractors and trailers.
9. Other transportation vehicles.

393 Stores Equipment.

This account shall include the cost of equipment used for the receiving, shipping, handling, and storage of materials and supplies.

Items

1. Chain falls.
2. Counters.
3. Cranes (portable).
4. Elevating and stacking equipment (portable).
5. Hoists.
6. Lockers.
7. Scales.
8. Shelving.
9. Storage bins.
10. Trucks, hand and power driven.
11. Wheelbarrows.

394 Tools, Shop and Garage Equipment.

This account shall include the cost of tools, implements, and equipment used in construction, repair work, general shops and garages and not specifically provided for or includible in other accounts.

Items

1. Air compressors.
2. Anvils.
3. Automobile repair shop equipment.
4. Battery charging equipment.
5. Belts, shafts and countershafts.
6. Boilers.
7. Cable pulling equipment.
8. Concrete mixers.
9. Drill presses.
10. Derricks.
11. Electric equipment.
12. Engines.
13. Forges.
14. Furnaces.
15. Foundations and settings specially constructed for and not expected to outlast the equipment for which provided.
16. Gas producers.
17. Gasoline pumps, oil pumps, and storage tanks.
18. Greasing tools and equipment.
19. Hoists.
20. Ladders.
21. Lathes.
22. Machine tools.
23. Motor-driven tools.
24. Motors.

25. Pipe threading and cutting tools.
26. Pneumatic tools.
27. Pumps.
28. Riveters.
29. Smithing equipment.
30. Tool racks.
31. Vises.
32. Welding apparatus.
33. Work benches.

395 Laboratory Equipment.

This account shall include the cost installed of laboratory equipment used for general laboratory purposes and not specifically provided for or includible in other departmental or functional plant accounts.

Items

1. Ammeters.
2. Current batteries.
3. Frequency changers.
4. Galvanometers.
5. Inductometers.
6. Laboratory standard millivolt meters.
7. Laboratory standard volt meters.
8. Meter-testing equipment.
9. Millivolt meters.
10. Motor generator sets.
11. Panels.
12. Phantom loads.
13. Portable graphic ammeters, voltmeters, and wattmeters.
14. Portable loading devices.
15. Potential batteries.
16. Potentiometers.
17. Rotating standards.
18. Standard cell, reactance, resistor, and shunt.
19. Switchboards.
20. Synchronous timers.
21. Testing panels.
22. Testing resistors.
23. Transformers.
24. Voltmeters.
25. Other testing, laboratory, or research equipment not provided for

elsewhere.

396 Power Operated Equipment.

This account shall include the cost of power operated equipment used in construction or repair work exclusive of equipment includible in other accounts. Include, also, the tools and accessories acquired for use with such equipment and the vehicle on which such equipment is mounted.

Items

1. Air compressors, including driving unit and vehicle.
2. Back filling machines.
3. Boring machines.
4. Bulldozers.
5. Cranes and hoists.
6. Diggers.
7. Engines.
8. Pile drivers.
9. Pipe cleaning machines.
10. Pipe coating or wrapping machines.
11. Tractors-Crawler type.
12. Trenchers.
13. Other power operated equipment.

Note: It is intended that this account include only such large units as are generally self-propelled or mounted on movable equipment.

397 Communication Equipment.

This account shall include the cost installed of telephone, telegraph, and wireless equipment for general use in connection with utility operations.

Items

1. Antennae.
2. Booths.
3. Cables.
4. Distributing boards.
5. Extension cords.
6. Gongs.
7. Hand sets, manual and dial.
8. Insulators.
9. Intercommunicating sets.
10. Loading coils.
11. Operators' desks.
12. Poles and fixtures used wholly for telephone or telegraph wire.
13. Radio transmitting and receiving sets.
14. Remote control equipment and lines.
15. Sending keys.
16. Storage batteries.
17. Switchboards.
18. Telautograph circuit connections.
19. Telegraph receiving sets.
20. Telephone and telegraph circuits.
21. Testing instruments.
22. Towers.
23. Underground conduit used wholly for telephone or telegraph wires and

cable wires.

398 Miscellaneous Equipment.

This account shall include the cost of equipment, and apparatus used in the utility operations, which is not includible in other accounts.

Items

1. Hospital and infirmary equipment.
2. Kitchen equipment.
3. Employees' recreation equipment.
4. Radios.
5. Restaurant equipment.
6. Soda fountains.
7. Operators' cottage furnishings.
8. Other miscellaneous equipment.

Note: Miscellaneous equipment of the nature indicated above wherever practicable, shall be included in the utility plant accounts on a functional basis.

399 Other Tangible Property.

This account shall include the cost of tangible utility plant not provided for elsewhere.

399.1 Asset Retirement Costs for General Plant

This account shall include asset retirement costs on plant included in the general plant function.

12 §1767.21 OPERATING INCOME

The operating income accounts identified in this section shall be used by all RUS borrowers.

Utility Operating Income

| | |
|-------|---|
| 400 | Operating Revenues |
| 401 | Operation Expense |
| 402 | Maintenance Expense |
| 403 | Depreciation Expense |
| 403.1 | Depreciation Expense - Steam Production Plant |
| 403.2 | Depreciation Expense - Nuclear Production Plant |
| 403.3 | Depreciation Expense - Hydraulic Production Plant |
| 403.4 | Depreciation Expense - Other Production Plant |
| 403.5 | Depreciation Expense - Transmission Plant |
| 403.6 | Depreciation Expense - Distribution Plant |
| 403.7 | Depreciation Expense - General Plant |
| 403.8 | Depreciation Expense—Asset Retirement Costs |
| 403.9 | Depreciation Expense – Regional Transmission and Market Operation Plant |
| 404 | Amortization of Limited-Term Electric Plant |
| 405 | Amortization of Other Electric Plant |
| 406 | Amortization of Electric Plant Acquisition Adjustments |
| 407 | Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs |
| 407.3 | Regulatory Debits |
| 407.4 | Regulatory Credits |
| 408 | Taxes Other than Income Taxes |

| | |
|--------|---|
| 408.1 | Taxes - Property |
| 408.2 | Taxes - U.S. Social Security - Unemployment |
| 408.3 | Taxes - U.S. Social Security - F.I.C.A. |
| 408.4 | Taxes - State Social Security - Unemployment |
| 408.5 | Taxes - State Sales - Consumers |
| 408.6 | Taxes - Gross Revenue or Gross Receipts Tax |
| 408.7 | Taxes - Other |
| 409 | [Reserved] |
| 409.1 | Income Taxes, Utility Operating Income |
| 409.2 | Income Taxes, Other Income and Deductions |
| 409.3 | Income Taxes, Extraordinary Items |
| 410 | [Reserved] |
| 410.1 | Provision for Deferred Income Taxes, Utility Operating Income |
| 410.2 | Provision for Deferred Income Taxes, Other Income and Deductions |
| 411 | [Reserved] |
| 411.1 | Provision for Deferred Income Taxes - Credit, Utility Operating Income |
| 411.2 | Provision for Deferred Income Taxes - Credit, Other Income and Deductions |
| 411.3 | [Reserved] |
| 411.4 | Investment Tax Credit Adjustments, Utility Operations |
| 411.5 | Investment Tax Credit Adjustments, Nonutility Operations |
| 411.6 | Gains from Disposition of Utility Plant |
| 411.7 | Losses from Disposition of Utility Plant |
| 411.8 | Gains from Disposition of Allowances |
| 411.9 | Losses from Disposition of Allowances |
| 411.10 | Accretion Expense |
| 412 | Revenues from Electric Plant Leased to Others |
| 413 | Expenses of Electric Plant Leased to Others |
| 414 | Other Utility Operating Income |

Utility Operating Income

400 Operating Revenues.

There shall be shown under this caption the total amount included in the electric operating revenue accounts provided herein.

401 Operation Expense.

There shall be shown under this caption the total amount included in the electric operation expense accounts provided herein. (See note to § 1767.17 (c).)

402 Maintenance Expense.

There shall be shown under this caption the total amount included in the electric maintenance expense accounts provided herein.

403 Depreciation Expense.

A. This account shall include the amount of depreciation expense for all classes of depreciable electric plant in service except such depreciation expense as is chargeable to clearing accounts or to Account 416, Costs and Expenses of Merchandising, Jobbing and Contract Work.

B. The utility shall keep such records of property and property retirements as will reflect the service life of property which has been retired and aid in estimating probable service life by mortality, turnover, or other appropriate methods; and also such records as will reflect the percentage of salvage and costs of removal for property retired from each account, or subdivision thereof, for depreciable electric plant.

Note A: Depreciation expense applicable to property included in Account 104, Electric Plant Leased to Others, shall be charged to Account 413, Expenses of Electric Plant Leased to Others.

Note B: Depreciation expenses applicable to transportation equipment, shop equipment, tools, work equipment, power operated equipment, and other general equipment may be charged to clearing accounts as necessary in order to obtain a proper distribution of expenses between construction and operation.

Note C: Depreciation expense applicable to transportation equipment used for transportation of fuel from the point of acquisition to the unloading point shall be charged to Account 151, Fuel Stock.

C. Account 403 shall be subaccounted as follows:

- 403.1 Depreciation Expense - Steam Production Plant
- 403.2 Depreciation Expense - Nuclear Production Plant
- 403.3 Depreciation Expense - Hydraulic Production Plant
- 403.4 Depreciation Expense - Other Production Plant
- 403.5 Depreciation Expense - Transmission Plant
- 403.6 Depreciation Expense - Distribution Plant
- 403.7 Depreciation Expense - General Plant
- 403.8 Depreciation Expense—Asset Retirement Costs
- 403.9 Depreciation Expense-Regional Transmission and Market Operation Plant

404 Amortization of Limited-Term Electric Plant.

This account shall include amortization charges applicable to amounts included in the electric plant accounts for limited-term franchises, licenses, patent rights, limited-term interests in land, and expenditures on leased property where the service life of the improvements is terminable by action of the lease. The charges to this account shall be such as to distribute the book cost of each investment as evenly as may be over the period of its benefit to the utility. (See Account 111, Accumulated Provision for Amortization of Electric Utility Plant.)

405 Amortization of Other Electric Plant.

A. When authorized by RUS, this account shall include charges for amortization of intangible or other electric utility plant which does not have a definite or terminable life and which is not subject to charges for depreciation expense.

B. This account shall be supported in such detail as to show the amortization applicable to each investment being amortized, together with the book cost of the investment and the period over which it is being written off.

406 Amortization of Electric Plant Acquisition Adjustments.

This account shall be debited or credited, as appropriate, with amounts includible in operating expenses, pursuant to approval or order of RUS, for the purpose of providing for the extinguishment of the amount in Account 114, Electric Plant Acquisition Adjustments.

407 Amortization of Property Losses, Unrecovered Plant and Recovery Study Costs.

This account shall be charged with amounts credited to Account 182.1, Extraordinary Property Losses, when RUS has authorized the amount in the latter account to be amortized by charges to electric operations.

407.3 Regulatory Debits.

This account shall be debited, when appropriate, with the amounts credited to Account 254, Other Regulatory Liabilities, to record regulatory liabilities imposed on the utility by the ratemaking actions of regulatory agencies. This account shall also be debited, when appropriate, with the amounts credited to Account 182.3, Other Regulatory Assets, concurrent with the recovery of such amounts in rates.

407.4 Regulatory Credits.

This account shall be credited, when appropriate, with the amounts debited to Account 182.3, Other Regulatory Assets, to establish regulatory assets. This account shall also be credited, when appropriate, with the amounts debited to Account 254, Other Regulatory Liabilities, concurrent with the return of such amounts to customers through rates.

408 Taxes Other Than Income Taxes

A. This account shall include the amounts of ad valorem, gross revenue, or gross receipts taxes, state unemployment insurance, franchise taxes, Federal excise taxes, social security taxes, and all other taxes assessed by Federal, state, county, municipal, or other local governmental authorities, except income taxes.

B. These accounts shall be charged in each accounting period with the amounts of taxes which are applicable thereto, with concurrent credits to Account 236, Taxes Accrued, or Account 165, Prepayments, as appropriate. When it is not possible to determine the exact amounts of taxes, the amounts shall be estimated and adjustments made in current accruals as the actual tax levies become known.

C. The charges to these accounts shall be made or supported so as to show the amount of each tax and the basis upon which each charge is made. In the case of a utility rendering more than one utility service, taxes of the kind includible in these accounts shall be assigned directly to the utility department the operation of which gave rise to the tax, in so far as practicable. Where the tax is not attributable to a specific utility department, it shall be distributed among the utility departments or nonutility operations on an equitable basis after appropriate study to determine such basis.

Note A: Special assessments for street and similar improvements shall be included in the appropriate utility plant or nonutility property account.

Note B: Taxes specifically applicable to construction and retirement activities shall be included in the cost of construction or the retirement.

Note C: Gasoline and other sales taxes shall be charged as far as practicable to the same account as the materials on which the tax is levied.

Note D: Social security and other forms of payroll taxes shall be charged to nonutility operations, the specific functional operations, maintenance, and administrative expense accounts, and to construction and retirement activities on a basis related to payroll either directly or by transfers from this account.

Note E: Property taxes applicable to the various utility functions shall be charged to the specific functional operations and administrative expense accounts either directly or by transfers from this account.

Note F: Interest on tax refunds or deficiencies shall not be included in these accounts but in Account 419, Interest and Dividend Income, or Account 431, Other Interest Expense, as appropriate.

D. Account 408 shall be subaccounted as follows:

| | |
|-------|--|
| 408.1 | Taxes - Property |
| 408.2 | Taxes - U.S. Social Security - Unemployment |
| 408.3 | Taxes - U.S. Social Security - F.I.C.A. |
| 408.4 | Taxes - State Social Security - Unemployment |
| 408.5 | Taxes - State Sales - Consumers |
| 408.6 | Taxes - Gross Revenue or Gross Receipts Tax |
| 408.7 | Taxes - Other |
| 409 | [Reserved] |

SPECIAL INSTRUCTIONS

Accounts 409.1, 409.2, and 409.3

A. These accounts shall include the amount of local, state, and Federal income taxes on income properly accruable during the period covered by the income statement to meet the actual liability for such taxes. Concurrent credits for the tax accruals shall be made to Account 236, Taxes Accrued, and as the exact amounts of taxes become known, the current tax accruals shall be adjusted by charges or credits to these accounts.

B. The accruals for income taxes shall be apportioned among utility departments and to Other Income and Deductions so that, as nearly as practicable, each tax shall be included in the expenses of the utility department or Other Income and Deductions, the income from which gave rise to the tax. The tax effects relating to interest charges shall be allocated between utility and nonutility operations. The basis for this allocation shall be the ratio of net investment in utility plant to net investment in nonutility plant.

Note A: Taxes assumed by the utility on interest shall be charged to Account 431, Other Interest Expense.

Note B: Interest on tax refunds or deficiencies shall not be included in these accounts but in Account 419, Interest and Dividend Income, or Account 431, Other Interest Expense, as appropriate.

409.1 Income Taxes, Utility Operating Income.

This account shall include the amount of those local, state, and Federal income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of tax effects (both positive and negative) relating to Utility Operating Income (by department), Utility Plant Leased to Others, and Other Utility Operating Income.

409.2 Income Taxes, Other Income and Deductions.

This account shall include the amount of those local, state, and Federal income taxes (both positive and negative), which relate to Other Income and Deductions.

409.3 Income Taxes, Extraordinary Items.

This account shall include the amount of those local, state, and Federal income taxes (both positive and negative), which relate to Extraordinary Items.

410 [Reserved]

SPECIAL INSTRUCTIONS

Accounts 410.1, 410.2, 411.1, and 411.2

A. Accounts 410.1 and 410.2 shall be debited, and Accumulated Deferred Income Taxes, shall be credited, with amounts equal to any current deferrals of taxes on income or any allocations of deferred taxes originating in prior periods, as provided by the texts of Accounts 190, 281, 282, and 283. There shall not be netted against entries required to be made to these accounts any credit amounts appropriately includible in Account 411.1 or Account 411.2.

B. Accounts 411.1 or 411.2 shall be credited, and Accumulated Deferred Income Taxes, shall be debited, with amounts equal to any allocations of deferred taxes originating in prior periods or any current deferrals of taxes on income, as provided by the texts of Accounts 190, 281, 282, and 283. There shall not be netted against entries required to be made to these accounts any debit amounts appropriately includible in Account 410.1 or Account 410.2.

410.1 Provision for Deferred Income Taxes, Utility Operating Income.

This account shall include the amounts of those deferrals of taxes and allocations of deferred taxes which relate to Utility Operating Income (by department).

410.2 Provision for Deferred Income Taxes, Other Income and Deductions.

This account shall include the amounts of those deferrals of taxes and allocations of deferred taxes which relate to Other Income and Deductions.

411 [Reserved]

411.1 Provision for Deferred Income Taxes - Credit, Utility Operating Income.

This account shall include the amounts of those allocations of deferred taxes and deferrals of taxes, credit, which relate to Utility Operating Income (by department).

411.2 Provision for Deferred Income Taxes - Credit, Other Income and Deductions.

This account shall include the amounts of those allocations of deferred taxes and deferrals of taxes, credit, which relate to Other Income and Deductions.

411.3 [Reserved]

SPECIAL INSTRUCTIONS

Accounts 411.4 and 411.5

A. Account 411.4 shall be debited with the amounts of investment tax credits related to electric utility property that are credited to Account 255, Accumulated Deferred Investment Tax Credits, by companies which do not apply the entire amount of the benefits of the investment credit as a reduction of the overall income tax expense in the year in which such credit is realized. (See Account 255)

B. Account 411.4 shall be credited with the amounts debited to Account 255 for proportionate amounts of tax credit deferrals allocated over the average useful life of electric utility property to which the tax credits relate or such lesser period of time as may be adopted and consistently followed by the company.

C. Account 411.5 shall be debited and credited as directed in paragraphs A and B, for investment tax credits related to nonutility property.

411.4 Investment Tax Credit Adjustments, Utility Operations.

This account shall include the amount of those investment tax credit adjustments related to property used in Utility Operations (by department).

411.5 Investment Tax Credit Adjustments, Nonutility Operations.

This account shall include the amount of those investment tax credit adjustments related to property used in Nonutility Operations.

411.6 Gains from Disposition of Utility Plant.

A. This account shall include, as approved by RUS, amounts relating to gains from the disposition of future use utility plant including amounts which were previously recorded in and transferred from Account 105, Electric Plant Held for Future Use, under the Provisions of Paragraphs B, C, and D thereof. Income taxes relating to gains recorded in this account shall be recorded in Account 409.1, Income Taxes, Utility Operating Income.

B. The utility shall record in this account gains resulting from the settlement of asset retirement obligations related to utility plant in accordance with the accounting prescribed in § 1767.15 (y).

411.7 Losses from Disposition of Utility Plant.

A. This account shall include, as approved by RUS, amounts relating to losses from the disposition of future use utility plant including amounts which were previously recorded in and transferred from Account 105, Electric Plant Held for Future Use, under the provisions of Paragraphs B, C, and D thereof. Income taxes relating to losses recorded in this account shall be recorded in Account 409.1, Income Taxes, Utility Operating Income.

B. The utility shall record in this account gains resulting from the settlement of asset retirement obligations related to utility plant in accordance with the accounting prescribed in § 1767.15 (y).

411.8 Gains from Disposition of Allowances.

This account shall be credited with the gain on the sale, exchange, or other disposition of allowances in accordance with §1767.15 (u) (8). Income taxes relating to gains recorded in this account shall be recorded in Account 409.1, Income Taxes, Utility Operating Income.

411.9 Losses from Disposition of Allowances.

This account shall be debited with the loss on the sale, exchange, or other disposition of allowances in accordance with §1767.15 (u) (8). Income taxes relating to losses recorded in this account shall be recorded in Account 409.1, Income Taxes, Utility Operating Income.

411.10 Accretion Expense

This account shall be charged for accretion expense on the liabilities associated with asset retirement obligations included in account 230, Asset retirement obligations, relating to electric utility plant.

412 Revenues from Electric Plant Leased to Others.

This account shall include revenues from electric property constituting a distinct operating unit or system leased by the utility to others, and which property is properly includible in Account 104, Electric Plant Leased to Others.

Note: Related taxes shall be recorded in Account 408, Taxes Other Than Income Taxes, or Account 409.1, Income Taxes, Utility Operating Income, as appropriate.

413 Expenses of Electric Plant Leased to Others.

A. This account shall include expenses from electric property constituting a distinct operating unit or system leased by the utility to others, and which property is properly includible in Account 104, Electric Plant Leased to Others.

B. The detail of expenses shall be kept or supported so as to show separately the following:

1. Operation.
2. Maintenance.
3. Depreciation.
4. Amortization.

Note: Related taxes shall be recorded in Account 408, Taxes Other Than Income Taxes, or Account 409.1, Income Taxes, Utility Operating Income, as appropriate.

414 Other Utility Operating Income.

A. This account shall include the revenues received and expenses incurred in connection with the operations of utility plant, the book cost of which is included in Account 118, Other Utility Plant.

B. The expenses shall include every element of cost incurred in such operations, including depreciation, rents, and insurance.

Note: Related taxes shall be recorded in Account 408, Taxes Other Than Income Taxes, or Account 409.1, Income Taxes, Utility Operating Income, as appropriate.

13 §1767.22 OTHER INCOME AND DEDUCTIONS

The other income and deductions accounts identified in this section shall be used by all RUS borrowers.

Other Income and Deductions

| | |
|-------|---|
| 415 | Revenues from Merchandising, Jobbing, and Contract Work |
| 416 | Costs and Expenses of Merchandising, Jobbing, and Contract Work |
| 417 | Revenues from Nonutility Operations |
| 417.1 | Expenses of Nonutility Operations |
| 418 | Nonoperating Rental Income |
| 418.1 | Equity in Earnings of Subsidiary Companies |
| 419 | Interest and Dividend Income |
| 419.1 | Allowance for Funds Used During Construction |
| 420 | Investment Tax Credits |
| 421 | Miscellaneous Nonoperating Income |
| 421.1 | Gain on Disposition of Property |
| 421.2 | Loss on Disposition of Property |
| 422 | Nonoperating Taxes |
| 423 | Generation and Transmission Cooperative Capital Credits |
| 424 | Other Capital Credits and Patronage Capital Allocations |
| 425 | Miscellaneous Amortization |
| 426 | [Reserved] |
| 426.1 | Donations |
| 426.2 | Life Insurance |
| 426.3 | Penalties |
| 426.4 | Expenditures for Certain Civic, Political, and Related Activities |
| 426.5 | Other Deductions |

Other Income and Deductions

415 Revenues from Merchandising, Jobbing and Contract Work.

A. This account shall include all revenues derived from the sale of merchandise and jobbing or contract work, including any profit or commission accruing to the utility on jobbing work performed by it as agent under contracts whereby it does jobbing work for another for a stipulated profit or commission. Interest related income from installment sales shall be recorded in Account 419, Interest and Dividend Income.

B. Records in support of this account shall be so kept as to permit ready summarization of revenues by such major items as are feasible.

Note: The classification of revenues of merchandising, jobbing, and contract work as nonoperating, and thus included in this account, is for accounting purposes. It does not preclude consideration of justification to the contrary for ratemaking or other purposes.

Items

1. Revenues from sale of merchandise and from jobbing and contract work.
2. Discounts and allowances made in settlement of bills for merchandise and jobbing work.

416 Costs and Expenses of Merchandising, Jobbing and Contract Work.

A. This account shall include all expenses derived from the sale of merchandise and jobbing or contract work.

B. Records in support of this account shall be so kept as to permit ready summarization of costs and expenses by such major items as are feasible.

Note: The classification of costs and expenses of merchandising, jobbing, and contract work as nonoperating, and thus included in this account, is for accounting purposes. It does not preclude consideration of justification to the contrary for ratemaking or other purposes.

Items

Labor:

1. Canvassing and demonstrating appliances in homes and other places for the purpose of selling appliances.
2. Demonstrating and selling activities in sales rooms.
3. Installing appliances on customer premises where such work is done only for purchasers of appliances from the utility.
4. Installing wire, piping, or other property work, on a jobbing or contract basis.
5. Preparing advertising materials for appliance sales purposes.
6. Receiving and handling customer orders for merchandise or for jobbing services.
7. Cleaning and tidying sales rooms.
8. Maintaining display counters and other equipment used in merchandising.
9. Arranging merchandise in sales rooms and decorating display windows.
10. Reconditioning repossessed appliances.
11. Bookkeeping and other clerical work in connection with merchandise and jobbing activities.
12. Supervising merchandise and jobbing operations.
13. Advertising in newspapers, periodicals, radio, and television.
14. Cost of merchandise sold and of materials used in jobbing work.
15. Stores expenses on merchandise and jobbing stocks.
16. Fees and expenses of advertising and commercial artists' agencies.
17. Printing booklets, dodgers, and other advertising data.
18. Premiums given as inducement to buy appliances.

- 19. Light, heat, and power.
- 20. Depreciation on equipment used primarily for merchandise and jobbing operations.
- 21. Rent of sales rooms or of equipment.
- 22. Transportation expense in delivery and pick-up of appliances by utility's facilities or by others.
- 23. Stationery and office supplies and expenses.
- 24. Losses from uncollectible merchandise and jobbing accounts.

417 Revenues from Nonutility Operations.

This account shall include revenues applicable to operations which are nonutility in character but nevertheless constitute a distinct operating activity of the enterprise as a whole, such as the operation of an ice department where applicable statutes do not define such operation as a utility, or the operation of a servicing organization for furnishing supervision, management, engineering, and similar services to others.

Note: Related taxes shall be recorded in Account 408, Taxes Other Than Income Taxes, or Account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

417.1 Expenses of Nonutility Operations.

A. This account shall include expenses applicable to operations which are nonutility in character but nevertheless constitute a distinct operating activity of the enterprise as a whole, such as the operation of an ice department where applicable statutes do not define such operation as a utility, or the operation of a servicing organization for furnishing supervision, management, engineering, and similar services to others.

B. The expenses shall include all elements of costs incurred in such operations, and the accounts shall be maintained so as to permit ready summarization as follows:

- 1. Operation.
- 2. Maintenance.
- 3. Rents.
- 4. Depreciation.
- 5. Amortization.

Note: Related taxes shall be recorded in Account 408, Taxes Other Than Income Taxes, or Account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

418 Nonoperating Rental Income.

A. This account shall include all rent revenues and related expenses of land, buildings, or other property included in Account 121, Nonutility Property, which is not used in operations covered by Account 417 or Account 417.1.

B. The expenses shall include all elements of costs incurred in the ownership and rental of property and the accounts shall be maintained so as to permit ready summarization as follows:

- 1. Operation.
- 2. Maintenance.
- 3. Rents.

4. Depreciation.
5. Amortization.

Note: Related taxes shall be recorded in Account 408, Taxes Other Than Income Taxes, or Account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

418.1 Equity in Earnings of Subsidiary Companies.

This account shall include the utility's equity in the earnings or losses of subsidiary companies for the year.

419 Interest and Dividend Income.

A. This account shall include interest revenues on securities, loans, notes, advances, special deposits, tax refunds, and all other interest-bearing assets, and dividends on stocks of other companies, whether the securities on which the interest and dividends are received are carried as investments or included in sinking or other special fund accounts.

Note A: Related taxes shall be recorded in Account 408, Taxes Other Than Income Taxes, or Account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

Note B: Interest accrued, the payment of which is not reasonably assured, dividends receivable which have not been declared or guaranteed, and interest or dividends upon reacquired securities issued or assumed by the utility shall not be credited to this account.

419.1 Allowance for Funds Used During Construction.

This account shall include concurrent credits for allowance for funds other than borrowed funds used for construction purposes during the period of construction, based upon a reasonable rate. (See § 1767.16 (c)(17).)

420 Investment Tax Credits.

This account shall be credited as follows with investment tax credit amounts not passed on to customers:

1. By amounts equal to debits to Account 411.4, Investment Tax Credit Adjustments, Utility Operations, and Account 411.5, Investment Tax Credit Adjustments, Nonutility Operations, for investment tax credits used in calculating income taxes for the year when the company's accounting provides for non-deferral of all or a portion of such credits.

2. By amounts equal to debits to Account 255, Accumulated Deferred Investment Tax Credits, for proportionate amounts of tax credit deferrals allocated over the average useful life of the property to which the tax credits relate, or such lesser period of time as may be adopted and consistently used by the company.

421 Miscellaneous Nonoperating Income.

This account shall include all revenue and expense items, except taxes properly includible in the income account, not provided for elsewhere. Related taxes shall be recorded in Account 408, Taxes Other Than Income Taxes, or Account 409.2, Income Taxes, Other Income and Deductions, as appropriate.

Items

1. Profit on sale of timber. (See § 1767.16 (g)(3).)
2. Profits from operations of others realized by the utility under contracts.
3. Gains on disposition of investments. Also, gains on reacquisition and resale or retirement of the utility's debt securities when the gain is not amortized or used by a jurisdictional regulatory agency to reduce embedded debt cost in establishing rates. (See § 1767.15 (q).)
4. This account shall include the accretion expense on the liability for an asset retirement obligation included in account 230, Asset retirement obligations, related to nonutility plant.
5. This account shall include the depreciation expense for asset retirement costs related to nonutility plant.
6. The utility shall record in this account gains resulting from the settlement of asset retirement obligations related to nonutility plant in accordance with the accounting prescribed in § 1767.15 (y).

421.1 Gain on Disposition of Property.

This account shall be credited with the gain on the sale, conveyance, exchange, or transfer of utility or other property to another. Amounts relating to gains on land and land rights held for future use recorded in Account 105, Electric Plant Held for Future Use, will be accounted for as prescribed in Paragraphs B, C, and D thereof. (See § 1767.16 (e)(6), (g)(5), and (j)(5).) Income taxes on gains recorded in this account shall be recorded in Account 409.2, Income Taxes, Other Income and Deductions.

421.2 Loss on Disposition of Property.

This account shall be charged with the loss on the sale, conveyance, exchange, or transfer of utility or other property to another. Amounts relating to losses on land and land rights held for future use recorded in Account 105, Electric Plant Held for Future Use, will be accounted for as prescribed in Paragraphs B, C, and D thereof. (See § 1767.16 (e)(6), (g)(5), and (j)(5).) The reduction in income taxes relating to losses recorded in this account shall be recorded in Account 409.2, Income Taxes, Other Income and Deductions.

422 Nonoperating Taxes.

This account shall be charged with taxes relating to nonoperating income.

423 Generation and Transmission Cooperative Capital Credits.

This account shall be credited with the annual capital furnished the power supply cooperative through payment of power bills. The amount of capital furnished the power supply cooperative should be recorded in the applicable year even though, in most cases, the power supplier's notice of the allocation will not have been received until after the close of the year to which it relates.

424 Other Capital Credits and Patronage Capital Allocations.

This account shall be credited with the capital furnished in connection with patronage of cooperative or mutual-type service organization such as CFC and other financing cooperatives, and insurance, oil product, telephone, and data processing cooperatives. This account should be credited in the year in which the notice of the capital credit or patronage capital allocation is received.

425 Miscellaneous Amortization.

This account shall include amortization charges not includible in other accounts which are properly deductible in determining the income of the utility before interest charges. Charges includible herein, if significant in amount, must be in accordance with an orderly and systematic amortization program.

Items

1. Amortization of utility plant acquisition adjustments, or of intangibles included in utility plant in service when not authorized to be included in utility operating expenses by RUS.
2. Other miscellaneous amortization charges allowed to be included in this account by RUS.

426 [Reserved]

SPECIAL INSTRUCTIONS

Accounts 426.1, 426.2, 426.3, 426.4, and 426.5

These accounts shall include miscellaneous expense items which are nonoperating in nature but which are properly deductible before determining total income before interest charges.

Note: The classification of expenses as nonoperating and their inclusion in these accounts is for accounting purposes. It does not preclude RUS consideration of proof to the contrary for ratemaking or other purposes.

426.1 Donations.

This account shall include all payments or donations for charitable, social, or community welfare purposes.

426.2 Life Insurance.

This account shall include all payments for life insurance of officers and employees where the company is the beneficiary (net premiums less the increase in the cash surrender value of policies.)

426.3 Penalties.

This account shall include payments by the company for penalties or fines for violation of any regulatory statutes by the company or its officials.

426.4 Expenditures for Certain Civic, Political, and Related Activities.

This account shall include expenditures for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation, or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances) or approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials, but shall not include such expenditures which are directly related to appearances before regulatory or

other governmental bodies in connection with the reporting utility's existing or proposed operations.

426.5 Other Deductions.

This account shall include other miscellaneous expenses which are nonoperating in nature, but which are properly deductible before determining total income before interest charges.

Items

1. Loss relating to investments in securities written-off or written-down.
2. Loss on sale of investments.
3. Loss on reacquisition, resale, or retirement of the utility's debt securities, when the loss is not amortized and used by a jurisdictional regulatory agency to increase embedded debt cost in establishing rates. (See § 1767.15 (q).)
4. Preliminary survey and investigation expenses related to abandoned projects, when not written-off to the appropriate operating expense account.
5. Costs of preliminary abandonment costs recorded in Account 182.1, Extraordinary Property Losses, and Account 182.2, Unrecovered Plant and Regulatory Study Costs, not allowed to be amortized to Account 407, Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs.
6. The utility shall record in this account losses resulting from the settlement of asset retirement obligations related to nonutility plant in accordance with the accounting prescribed in § 1767.15 (y).

14 §1767.23 INTEREST CHARGES

The interest charges accounts identified in this section shall be used by all RUS borrowers.

Interest Charges

- | | |
|-------|--|
| 427 | Interest on Long-Term Debt |
| 427.3 | Interest Charged to Construction - Credit |
| 428 | Amortization of Debt Discount and Expense |
| 428.1 | Amortization of Loss on Reacquired Debt |
| 429 | Amortization of Premium on Debt - Credit |
| 429.1 | Amortization of Gain on Reacquired Debt - Credit |
| 430 | Interest on Debt to Associated Companies |
| 431 | Other Interest Expense |
| 432 | Allowance for Borrowed Funds Used During Construction - Credit |

Interest Charges

427 Interest on Long-Term Debt.

A. This account shall include the amount of interest on outstanding long-term debt issued or assumed by the utility, the liability for which included in Account 221, Bonds, or Account 224, Other Long-Term Debt.

B. This account shall be so kept or supported as to show the interest accruals on each class and series of long-term debt.

Note: This account shall not include interest on nominally issued or nominally outstanding long-term debt, including securities assumed.

427.3 Interest Charged to Construction - Credit.

This account shall include concurrent credits for interest charged to construction based upon the net cost for the period of construction of borrowed funds used for construction purposes.

428 Amortization of Debt Discount and Expense.

A. This account shall include the amortization of unamortized debt discount and expense on outstanding long-term debt. Amounts charged to this account shall be credited concurrently to Account 181, Unamortized Debt Expense, and Account 226, Unamortized Discount on Long-Term Debt - Debit.

B. This account shall be so kept or supported as to show the debt discount and expense on each class and series of long-term debt.

428.1 Amortization of Loss on Reacquired Debt.

A. This account shall include the amortization of the losses on reacquisition of debt. Amounts charged to this account shall be credited concurrently to Account 189, Unamortized Loss on Reacquired Debt.

B. This account shall be maintained so as to allow ready identification of the loss amortized applicable to each class and series of long-term debt reacquired. (See § 1767.15 (q).)

429 Amortization of Premium on Debt - Credit.

A. This account shall include the amortization of unamortized net premium on outstanding long-term debt. Amounts credited to this account shall be charged concurrently to Account 225, Unamortized Premium on Long-Term Debt.

B. This account shall be so kept or supported as to show the premium on each class and series of long-term debt.

429.1 Amortization of Gain on Reacquired Debt - Credit.

A. This account shall include the amortization of the gains realized from reacquisition of debt. Amounts credited to this account shall be charged concurrently to Account 257, Unamortized Gain on Reacquired Debt.

B. This account shall be maintained so as to allow ready identification of the amortized gains applicable to each class and series of long-term debt reacquired. (See § 1767.15 (q).)

430 Interest on Debt to Associated Companies.

A. This account shall include the interest accrued on amounts included in Account 223, Advances from Associated Companies, and on all other obligations to associated companies.

B. The records supporting the entries to this account shall be so kept as to show to whom the interest is to be paid, the period covered by the accrual, the rate of interest, and the principal amount of the advances or other obligations on which the interest is accrued.

431 Other Interest Expense.

This account shall include all interest charges not provided for elsewhere.

Items

1. Interest on notes payable on demand or maturing one year or less from date and on open accounts, except notes and accounts with associated companies.
2. Interest on customers' deposits.
3. Interest on claims and judgments, tax assessments, and assessments for public improvements past due.
4. Income and other taxes levied upon bondholders of the utility and assumed by it.

432 Allowance for Borrowed Funds Used During Construction - Credit.

This account shall include concurrent credits for allowance for borrowed funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in § 1767.16 (c)(17).

15 §1767.24 EXTRAORDINARY ITEMS

The extraordinary items accounts identified in this section shall be used by all RUS borrowers.

Extraordinary Items

- 434 Extraordinary Income
- 435 Extraordinary Deductions
- 435.1 Cumulative Effect on Prior Years of a Change in Accounting Principle

Extraordinary Items

434 Extraordinary Income.

This account shall be credited with nontypical, noncustomary, infrequently recurring gains which would significantly distort the current year's income computed before extraordinary items, if reported other than as extraordinary items. Income tax relating to the amounts recorded in this account shall be recorded in Account 409.3, Income Taxes, Extraordinary Items. (See § 1767.15 (g).)

435 Extraordinary Deductions.

This account shall be debited with nontypical, noncustomary, infrequently recurring losses which would significantly distort the current year's income computed before extraordinary items, if reported other than as extraordinary items. Income tax relating to the amounts recorded in this account shall be recorded in Account 409.3, Income Taxes, Extraordinary Items. (See § 1767.15 (f).)

435.1 Cumulative Effect on Prior Years of a Change in Accounting Principle.

This account shall include the cumulative effect on margins of prior periods as a result of a change in accounting principle from one that is no longer generally accepted to one that is generally accepted.

16 §1767.25 RETAINED EARNINGS

The retained earnings accounts identified in this section shall be used by all RUS borrowers.

Retained Earnings

433 [Reserved]
436 [Reserved]
437 [Reserved]
438 [Reserved]
439 [Reserved]

Retained Earnings

433 [Reserved]
436 [Reserved]
437 [Reserved]
438 [Reserved]
439 [Reserved]

17 §1767.26 OPERATING REVENUE

The operating revenue accounts identified in this section shall be used by all RUS borrowers.

OPERATING REVENUE

Sales of Electricity

440 Residential Sales
440.1 Residential Sales - Excluding Seasonal
440.2 Residential Sales - Seasonal
441 Irrigation Sales
442 Commercial and Industrial Sales
442.1 Commercial and Industrial Sales - 1000 kVA or Less
442.2 Commercial and Industrial Sales - Over 1000 kVA
444 Public Street and Highway Lighting
445 Other Sales to Public Authorities
446 Sales to Railroads and Railways
447 Sales for Resale
447.1 Sales for Resale - RUS Borrowers
447.2 Sales for Resale - Other
448 Interdepartmental Sales
449.1 Provision for Rate Refunds

Other Operating Revenues

| | |
|-------|---|
| 450 | Forfeited Discounts |
| 451 | Miscellaneous Service Revenues |
| 453 | Sales of Water and Water Power |
| 454 | Rent from Electric Property |
| 455 | Interdepartmental Rents |
| 456 | Other Electric Revenues |
| 456.1 | Revenues from Transmission of Electricity of Others |
| 457.1 | Regional Transmission Service Revenues |
| 457.2 | Miscellaneous Revenues |

OPERATING REVENUE

Sales of Electricity

440 Residential Sales.

A. This account shall include the net billing for electricity supplied for residential or domestic purposes.

Note: When electricity supplied through a single meter is used for both residential and commercial purposes, the total revenue shall be included in this account, or Account 442, Commercial and Industrial Sales, according to the rate schedule that is applied. If the same rate schedules apply to residential and commercial and industrial service, classification shall be made according to principal use.

B. Account 440 shall be subaccounted as follows:

| | |
|-------|--|
| 440.1 | Residential Sales - Excluding Seasonal |
| 440.2 | Residential Sales - Seasonal |

440.1 Residential Sales - Excluding Seasonal.

A. This account shall include the net billing for electricity supplied for residential and domestic purposes.

B. This account shall also include net billings for single phase service to schools, churches, lodges, and other public buildings.

C. Records shall be maintained so that the quantity of electricity sold and the revenue received under each rate schedule shall be readily available.

Note: Net billings for multiphase service to schools, churches, lodges, and other public buildings shall be included in the appropriate subaccount of Account 442, Commercial and Industrial Sales.

440.2 Residential Sales - Seasonal.

This account shall include the net billings for electricity supplied for residential and domestic purposes to seasonal consumers.

441 Irrigation Sales.

This account shall include the net billings for electricity supplied for irrigation pumping. It need not be used unless such service is provided under a special irrigation rate.

442 Commercial and Industrial Sales.

A. This account shall include the net billing for electricity supplied to customers for commercial and industrial purposes.

Note A: If the utility classifies large commercial and industrial customers and related revenues on a lesser basis than 1000 kilowatts of demand, or segregates industrial customers and related revenues according to a recognized definition of an industrial customer, such classifications are acceptable in lieu of those otherwise required by the text of this account on the basis of 1000 kilowatts of demand.

Note B: When electricity supplied through a single meter is used for both commercial and residential purposes, the total revenue shall be included in this account, or Account 440, Residential Sales, according to the rate schedule that is applied. If the same rate schedules apply to residential and commercial and industrial service, classification shall be made according to principal use.

B. Account 442 shall be subaccounted as follows:

- 442.1 Commercial and Industrial Sales - 1000 kVA or Less
- 442.2 Commercial and Industrial Sales - Over 1000 kVA

442.1 Commercial and Industrial Sales - 1000 kVA or Less.

A. This account shall include the net billing for electricity supplied to consumers for commercial and industrial purposes requiring transformer capacity of 1000 kVA or less.

B. Records shall be maintained so that the quantity of electricity sold and the revenue received under each rate schedule shall be readily available.

Note: When electricity supplied through a single meter is used for both commercial and residential purposes, the total revenue shall be included in this account or in Account 440, Residential Sales, based upon primary use.

442.2 Commercial and Industrial Sales - Over 1000 kVA.

A. This account shall include the net billing for electricity supplied to consumers for commercial and industrial purposes requiring transformer capacity in excess of 1000 kVA.

B. Records shall be maintained so that the quantity of electricity sold and the revenue received under each rate schedule shall be readily available.

444 Public Street and Highway Lighting.

A. This account shall include the net billing for electricity supplied and services rendered for the purposes of lighting streets, highways, parks, and other public places or for traffic or signal system service, for municipalities or other divisions or agencies of state or Federal Governments.

B. Records shall be maintained so that the quantity of electricity sold and the revenue received from each customer shall be readily available. In addition, the records shall be maintained so as to show the revenues from (1) contracts which include both electricity and services, and (2) contracts which include sales of electricity only.

445 Other Sales to Public Authorities.

A. This account shall include the net billing for electricity supplied to municipalities or divisions or agencies of Federal or state governments, under special contracts or agreements or service classifications applicable only to public authorities, except such revenues as are includible in Account 444 and Account 447.

B. Records shall be maintained so as to show the quantity of electricity sold and the revenues received from each customer.

446 Sales to Railroads and Railways.

A. This account shall include the net billing for electricity supplied to railroads and interurban and street railways, for general railroad use, including the propulsion of cars or locomotives, where such electricity is supplied under separate and distinct rate schedules.

B. Records shall be maintained so that the quantity of electricity sold and the revenue received from each customer shall be readily available.

Note: Revenues from incidental use of electricity furnished under a contract for propulsion of cars or locomotives shall be included herein.

447 Sales for Resale.

A. This account shall include the net billing for electricity supplied to other electric utilities or to public authorities for resale purposes.

Note: Revenues from electricity supplied to other utilities for use by them and not for distribution, shall be included in Account 442, Commercial and Industrial Sales, unless supplied under the same contracts as and not readily separable from revenues includible in this account.

B. Account 447 shall be subaccounted as follows:

- 447.1 Sales for Resale - RUS Borrowers
- 447.2 Sales for Resale - Other

447.1 Sales for Resale - RUS Borrowers.

A. This account shall include the net billing for electricity supplied to RUS borrowers for resale.

B. Records shall be maintained so as to show the quantity of electricity sold and the revenue received from each customer.

Note: Revenues from electricity supplied to other utilities for use by them and not for distribution, shall be included in Account 442, Commercial and Industrial Sales, unless supplied under the same contract as and not readily separable from revenues includible in this account.

447.2 Sales for Resale - Other.

A. This account shall include the net billing for electricity supplied for resale to utilities not financed by RUS.

B. Records shall be maintained so as to show the quantity of electricity sold and the revenue received from each customer.

Note: Revenues from electricity supplied to other utilities for use by them and not for distribution, shall be included in Account 442, Commercial and Industrial Sales, unless supplied under the same contract as and not readily separable from revenues includible in this account.

448 Interdepartmental Sales.

A. This account shall include amounts charged by the electric department at tariff or other specified rates for electricity supplied by it to other utility departments.

B. Records shall be maintained so that the quantity of electricity supplied each other department and the charges therefor shall be readily available.

449.1 Provision for Rate Refunds.

A. This account shall be charged with provisions for the estimated pretax effects on net income of the portions of amounts being collected subject to refund which are estimated to be required to be refunded. Such provisions shall be credited to Account 229, Accumulated Provision for Rate Refunds.

B. This account shall also be charged with amounts refunded when such amounts had not been previously accrued.

C. Income tax effects relating to the amounts recorded in this account shall be recorded in Account 410.1, Provision for Deferred Income Taxes, Utility Operating Income, or Account 411.1, Provision for Deferred Income Taxes - Credit, Utility Operating Income, as appropriate.

Other Operating Revenues

450 Forfeited Discounts.

This account shall include the amount of discounts forfeited or additional charges imposed because of the failure of customers to pay their electric bills on or before a specified date.

451 Miscellaneous Service Revenues.

This account shall include revenues for all miscellaneous services and charges billed to customers which are not specifically provided for in other accounts.

Items

1. Fees for changing, connecting, or disconnecting service.
2. Profit on maintenance of appliances, wiring, piping, or other installations on customers' premises.

3. Net credit or debit (cost less net salvage and less payment from customers) on closing of work orders for plant installed for temporary service of less than one year. (See Account 185, Temporary Facilities.)

4. Recovery of expenses in connection with current diversion cases (billing for the electricity consumed shall be included in the appropriate electric revenue account).

453 Sales of Water and Water Power.

A. This account shall include revenues derived from the sale of water for irrigation, domestic, industrial, or other uses or for the development by others of water power or for headwater benefits; also, revenues derived from furnishing water power for mechanical purposes when the investment in the property used in supplying such water or water power is carried as electric plant in service.

B. The records for this account shall be kept in such manner as to permit an analysis of the rates charged and the purposes for which the water was used.

454 Rent from Electric Property.

A. This account shall include rents received for the use by others of land, buildings, and other property devoted to electric operations by the utility.

B. When property owned by the utility is operated jointly with others under a definite arrangement for apportioning the actual expenses among the parties to the arrangement, any amount received by the utility for interest or return or in reimbursement of taxes or depreciation on the property shall be credited to this account.

Note: Do not include in this account rents from property constituting an operating unit or system. (See Account 412, Revenues from Electric Plant Leased to Others.)

455 Interdepartmental Rents.

This account shall include rents credited to the electric department on account of rental charges made against other departments (gas, water, etc.) of the utility. In the case of property operated under a definite arrangement to allocate the costs among the departments using the property, any reimbursement to the electric department for interest or return and depreciation and taxes shall be credited to this account.

456 Other Electric Revenues.

This account shall include revenues derived from electric operations not includible in any of the foregoing accounts. It shall also include, in a separate subaccount, revenues received from operation of fish and wildlife and recreation facilities whether operated by the company or by contract concessionaires, such as revenues from leases or rentals of land for cottages, homes, or campsites.

Items

1. Commission on sale or distribution of electricity of others when sold under rates filed by such others.

2. Compensation for minor or incidental services provided for others such as customer billing, and engineering.

3. Profit or loss on the sale of material and supplies not ordinarily purchased for resale and not handled through merchandising and jobbing accounts.
4. Sale of steam, but not including sales made by a steamheating department or transfers of steam under joint facility operations.
5. Revenues from transmission of electricity of others over transmission facilities of the utility.
6. Include in a separate subaccount, revenues in payment for rights and/or benefits received from others which are realized through research, development, and demonstration ventures. In the event the amounts received are so large as to distort revenues for the year in which received (5 percent of net income before application of the benefit), the amounts shall be credited to Account 253, Other Deferred Credits, and amortized by credits to this account over a period not to exceed 5 years.

456.1 Revenues from Transmission of Electricity of Others

This account shall include revenues from transmission of electricity of others over transmission facilities of the utility.

457.1 Regional Transmission Service Revenues

This account shall include revenues derived from providing scheduling, system control and dispatching services. Include also in this account reimbursements for system planning, standards development, and market monitoring and market compliance activities. Records shall be maintained so as to show: (1) the services supplied and revenues received from each customer and (2) the amounts billed by tariff or specified rates.

457.2 Miscellaneous Revenues

This account shall include revenues and reimbursements for costs incurred by regional transmission service providers not provided for elsewhere. Records shall be maintained so as to show: (1) the services supplied and revenues received from each customer, and (2) the amounts billed by tariff or specified rates.

18 §1767.27 OPERATION AND MAINTENANCE EXPENSE

The operation and maintenance expense accounts identified in this section shall be used by all RUS borrowers.

OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

Steam Power Generation Operations

| | |
|-----|---------------------------------------|
| 500 | Operation Supervision and Engineering |
| 501 | Fuel |
| 502 | Steam Expenses |
| 503 | Steam from Other Sources |
| 504 | Steam Transferred - Credit |
| 505 | Electric Expenses |
| 506 | Miscellaneous Steam Power Expenses |
| 507 | Rents |
| 509 | Allowances |

Steam Power Generation Maintenance

- 510 Maintenance Supervision and Engineering
- 511 Maintenance of Structures
- 512 Maintenance of Boiler Plant
- 513 Maintenance of Electric Plant
- 514 Maintenance of Miscellaneous Steam Plant

Nuclear Power Generation Operations

- 517 Operation Supervision and Engineering
- 518 Nuclear Fuel Expense
- 519 Coolants and Water
- 520 Steam Expenses
- 521 Steam from Other Sources
- 522 Steam Transferred - Credit
- 523 Electric Expenses
- 524 Miscellaneous Nuclear Power Expenses
- 525 Rents

Nuclear Power Generation Maintenance

- 528 Maintenance Supervision and Engineering
- 529 Maintenance of Structures
- 530 Maintenance of Reactor Plant Equipment
- 531 Maintenance of Electric Plant
- 532 Maintenance of Miscellaneous Nuclear Plant

Hydraulic Power Generation Operations

- 535 Operation Supervision and Engineering
- 536 Water for Power
- 537 Hydraulic Expenses
- 538 Electric Expenses
- 539 Miscellaneous Hydraulic Power Generation Expenses
- 540 Rents

Hydraulic Power Generation Maintenance

- 541 Maintenance Supervision and Engineering
- 542 Maintenance of Structures
- 543 Maintenance of Reservoirs, Dams, and Waterways
- 544 Maintenance of Electric Plant
- 545 Maintenance of Miscellaneous Hydraulic Plant

Other Power Generation Operations

- 546 Operation Supervision and Engineering
- 547 Fuel
- 548 Generation Expenses
- 549 Miscellaneous Other Power Generation Expenses
- 550 Rents

Other Power Generation Maintenance

- 551 Maintenance Supervision and Engineering
- 552 Maintenance of Structures
- 553 Maintenance of Generating and Electric Equipment
- 554 Maintenance of Miscellaneous Other Power Generation Plant

Other Power Supply Expenses

- 555 Purchased Power
- 556 System Control and Load Dispatching
- 557 Other Expenses

Transmission Operation Expenses

- 560 Operation Supervision and Engineering
- 561.1 Load Dispatch-Reliability
- 561.2 Load Dispatch-Monitor and Operate Transmission System
- 561.3 Load Dispatch-Transmission Service and Scheduling
- 561.4 Scheduling, System Control and Dispatch Services
- 561.5 Reliability Planning and Standards Development
- 561.6 Transmission Service Studies
- 561.7 Generation Interconnection Studies
- 561.8 Reliability Planning and Standards Development Services
- 562 Station Expenses
- 563 Overhead Line Expenses
- 564 Underground Line Expenses
- 565 Transmission of Electricity by Others
- 566 Miscellaneous Transmission Expenses
- 567 Rents

Transmission Maintenance Expenses

- 568 Maintenance Supervision and Engineering
- 569 Maintenance of Structures
- 569.1 Maintenance of Computer Hardware
- 569.2 Maintenance of Computer Software
- 569.3 Maintenance of Communication Equipment
- 569.4 Maintenance of Miscellaneous Regional Transmission Plant
- 570 Maintenance of Station Equipment
- 571 Maintenance of Overhead Lines
- 572 Maintenance of Underground Lines
- 573 Maintenance of Miscellaneous Transmission Plant

Regional Market Operations Expenses

- 575.1 Operation Supervision
- 575.2 Day-ahead and Real-time Market Administration
- 575.3 Transmission Rights Market Administration
- 575.4 Capacity Market Administration
- 575.5 Ancillary Services Market Administration
- 575.6 Market monitoring and compliance
- 575.7 Market Administration, Monitoring and Compliance Services

575.8 Rents

Regional Market Maintenance Expenses

576.1 Maintenance of Structures and Improvements
576.2 Maintenance of Computer Hardware
576.3 Maintenance of Computer Software
576.4 Maintenance of Communication Equipment
576.5 Maintenance of Miscellaneous Market Operation Plant

Distribution Operations Expenses

580 Operation Supervision and Engineering
581 Load Dispatching
582 Station Expenses
583 Overhead Line Expenses
584 Underground Line Expenses
585 Street Lighting and Signal System Expenses
586 Meter Expenses
587 Customer Installations Expenses
588 Miscellaneous Distribution Expenses
589 Rents

Distribution Maintenance Expenses

590 Maintenance Supervision and Engineering
591 Maintenance of Structures
592 Maintenance of Station Equipment
593 Maintenance of Overhead Lines
594 Maintenance of Underground Lines
595 Maintenance of Line Transformers
596 Maintenance of Street Lighting and Signal Systems
597 Maintenance of Meters
598 Maintenance of Miscellaneous Distribution Plant

OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

Steam Power Generation Operations

500 Operation Supervision and Engineering.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the general supervision and direction of the operation of steam power generating stations. Direct supervision of specific activities, such as fuel handling, boiler-room operations, and generator operations shall be charged to the appropriate account. (See § 1767.17 (a).)

501 Fuel.

A. This account shall include the cost of fuel used in the production of steam for the generation of electricity, including expenses in unloading fuel from the shipping media and handling thereof up to the point where the fuel enters the first boiler plant bunker, hopper,

bucket, tank, or holder of the boiler-house structure. Records shall be maintained to show the quantity, B.t.u. content and cost of each type of fuel used.

B. The cost of fuel shall be charged initially to Account 151, Fuel Stock, and cleared to this account on the basis of the fuel used. Fuel handling expenses may be charged to this account as incurred or charged initially to Account 152, Fuel Stock Expenses Undistributed. In the latter event, they shall be cleared to this account on the basis of the fuel used. Respective amounts of fuel stock and fuel stock expenses shall be readily available.

Items

Labor:

1. Supervising, purchasing, and handling of fuel.
2. All routine fuel analyses.
3. Unloading from shipping facility and placing in storage.
4. Moving of fuel in storage and transferring fuel from one station to another.
5. Handling from storage or shipping facility to first bunker, hopper, bucket, tank, or holder of boiler-house structure.
6. Operation of mechanical equipment, such as locomotives, trucks, cars, boats, barges, and cranes.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.

2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Operating, maintenance, and depreciation expenses and ad valorem taxes on utility-owned transportation equipment used to transport fuel from the point of acquisition to the unloading point.
2. Lease or rental costs of transportation equipment used to transport fuel from the point of acquisition to the unloading point.
3. Cost of fuel including freight, switching, demurrage, and other transportation charges.
4. Excise taxes, insurance, purchasing commissions, and similar items.
5. Stores expenses to extent applicable to fuel.
6. Transportation and other expenses in moving fuel in storage.
7. Tools, lubricants, and other supplies.
8. Operating supplies for mechanical equipment.
9. Residual disposal expenses less any proceeds from sale of residuals.

Note: Abnormal fuel handling expenses occasioned by emergency conditions shall be charged to expense as incurred.

502 Steam Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred in production of steam for electric generation. This includes all expenses of handling and preparing fuel beginning at the point where the fuel enters the first boiler plant bunker, hopper, tank, or holder of the boiler-house structure.

Items

Labor:

1. Supervising steam production.

2. Operating fuel conveying, storage, weighing, and processing equipment within boiler plant.
3. Operating boiler and boiler auxiliary equipment.
4. Operating boiler feed water purification and treatment equipment.
5. Operating ash-collecting and disposal equipment located inside the plant.
6. Operating boiler plant electrical equipment.
7. Keeping boiler plant log and records and preparing reports on boiler plant operations.
8. Testing boiler water.
9. Testing, checking, and adjusting meters, gauges, and other instruments and equipment in boiler plant.
10. Cleaning boiler plant equipment when not incidental to maintenance work.
11. Repacking glands and replacing gauge glasses where the work involved is of a minor nature and is performed by regular operating crews. Where the work is of a major character, such as that performed on high-pressure boilers, the item should be considered as maintenance.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.

6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Chemicals and boiler inspection fees.
2. Lubricants.
3. Boiler feed water purchased and pumping supplies.

503 Steam from Other Sources.

This account shall include the cost of steam purchased or transferred from another department of the utility or from others under a joint facility operating arrangement for use in prime movers devoted to the production of electricity.

Note: The records shall be so kept as to show separately for each company from which steam is purchased, the point of delivery, the quantity, the price, and the total charge. When steam is transferred from another department or from others under a joint operating arrangement, the utility shall be prepared to show full details of the cost of producing such steam, the basis of the charge to electric generation, and the extent and manner of use by each department or party involved.

504 Steam Transferred - Credit.

A. This account shall include credits for expenses of producing steam which are charged to others or to other utility departments under a joint operating arrangement. Include also credits for steam expenses chargeable to other electric accounts outside of the steam generation group. Full details of the basis of determination of the cost of steam transferred shall be maintained.

B. If the charges to others or to other departments of the utility include an amount for depreciation, taxes, and return on the joint steam facilities, such portion of the charge shall be credited, in the case of others, to Account 454, Rent from Electric Property, and in the case of other departments of the utility, to Account 455, Interdepartmental Rents.

505 Electric Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, and materials used, and expenses incurred in operating prime movers, generators, and their auxiliary apparatus,

switch gear, and other electric equipment to the points where electricity leaves for conversion for transmission or distribution.

Items

Labor:

1. Supervising electric production.
2. Operating turbines, engines, generators, and exciters.
3. Operating condensers, circulating water systems, and other auxiliary apparatus.
4. Operating generator cooling system.
5. Operating lubrication and oil control system, including oil purification.
6. Operating switchboards, switch gear and electric control, and protective equipment.
7. Keeping electric plant log and records and preparing reports on electric plant operations.
8. Testing, checking, and adjusting meters, gauges, and other instruments, relays, controls, and other equipment in the electric plant.
9. Cleaning electric plant equipment when not incidental to maintenance work.
10. Repacking glands and replacing gauge glasses.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.

2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Lubricants and control system oils.
2. Generator cooling gases.
3. Circulating water purification supplies.
4. Cooling water purchased.
5. Motor and generator brushes.

506 Miscellaneous Steam Power Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and materials used and expenses incurred which are not specifically provided for or not readily assignable to other steam generation operation expense accounts.

Items

Labor:

1. General clerical and stenographic work.
2. Guarding and patrolling plant and yard.
3. Building service.
4. Care of grounds including snow removal, and grass cutting.
5. Miscellaneous labor.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the

more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. General operating supplies, such as tools, gaskets, packing waste, gauge glasses, hose, indicating lamps, record and report forms.
2. First-aid supplies and safety equipment.
3. Employees' service facilities expenses.
4. Building service supplies.
5. Communication service.
6. Miscellaneous office supplies and expenses, printing, and stationery.
7. Transportation expenses.
8. Meals, traveling, and incidental expenses.
9. Research, development, and demonstration expenses.

507 Rents.

This account shall include all rents of property of others used, occupied or operated in connection with steam power generation. (See § 1767.17 (c).)

509 Allowances.

This account shall include the cost of allowances expensed concurrent with the monthly emission of sulfur dioxide. (See §1767.15 (u)).

Steam Power Generation Maintenance

510 Maintenance Supervision and Engineering.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the general supervision and direction of maintenance of steam generation facilities. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See § 1767.17 (a).)

511 Maintenance of Structures.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and materials used and expenses incurred in the maintenance of steam structures, the book cost of which is includible in Account 311, Structures and Improvements. (See § 1767.17 (b).)

512 Maintenance of Boiler Plant.

A. This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and materials used and expenses incurred in the maintenance of steam plant, the book cost of which is includible in Account 312, Boiler Plant Equipment. (See § 1767.17 (b).)

B. For the purpose of making charges hereto and to Account 513, Maintenance of Electric Plant, the point at which steam plant is distinguished from electric plant is defined as follows:

1. Inlet flange of throttle valve on prime mover.
2. Flange of all steam extraction lines on prime mover.
3. Hotwell pump outlet on condensate lines.
4. Inlet flange of all turbine-room auxiliaries.
5. Connection to line side of motor starter for all boiler-plant equipment.

513 Maintenance of Electric Plant.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and materials used and expenses incurred in the maintenance of electric plant, the book of which is includible in Account 313, Engines and Engine-Driven Generators; Account 314, Turbogenerator Units; and Account 315, Accessory Electric Equipment. (See § 1767.17 (b) and Paragraph B of Account 512.)

514 Maintenance of Miscellaneous Steam Plant.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and materials used and expenses incurred in maintenance of miscellaneous steam generation plant, the book cost of which is includible in Account 316, Miscellaneous Power Plant Equipment. (See § 1767.17 (b).)

Nuclear Power Generation Operations

517 Operation Supervision and Engineering.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the general supervision and direction of the operation of nuclear power generating stations. Direct supervision of specific activities, such as fuel handling, reactor operations, and generator operations shall be charged to the appropriate account. (See § 1767.17 (a).)

518 Nuclear Fuel Expense.

A. This account shall be debited and Account 120.5, Accumulated Provision for Amortization of Nuclear Fuel Assemblies, credited for the amortization of the net cost of nuclear fuel assemblies used in the production of energy. The net cost of nuclear fuel assemblies subject to amortization shall be the cost of nuclear fuel assemblies plus or less the expected net salvage of uranium, plutonium, and other byproducts and unburned fuel. The utility shall adopt the necessary procedures to assure that charges to this account are distributed according to the thermal energy produced in such periods.

B. This account shall also include the costs involved when fuel is leased.

C. This account shall also include the cost of other fuels, used for ancillary steam facilities, including superheat.

D. This account shall be debited or credited as appropriate for significant changes in the amounts estimated as the net salvage value of uranium, plutonium, and other byproducts contained in Account 157, Nuclear Materials Held for Sale, and the amount realized upon the final disposition of the materials. Significant declines in the estimated realizable value of items carried in Account 157 may be recognized at the time of market price declines by charging this account and crediting Account 157. When the declining change occurs while the fuel is recorded in Account 120.3, Nuclear Fuel Assemblies in Reactor, the effect shall be amortized over the remaining life of the fuel.

519 Coolants and Water.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, and materials used and expenses incurred for heat transfer materials and water used for steam and cooling purposes.

Items

Labor:

1. Operation of water supply facilities.
2. Handling of coolants and heat transfer materials.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Chemicals.
2. Additions to or refining of, fluids used in reactor systems.
3. Lubricants.
4. Pumping supplies and expenses.
5. Miscellaneous supplies and expenses.
6. Purchased Water.

Note: Do not include in this account water for general station use or the initial charge for coolants, heat transfer, or moderator fluids, chemicals, or other supplies capitalized.

520 Steam Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, and materials used and expenses incurred in production of steam through nuclear processes, and similar expenses for operation of any auxiliary superheat facilities.

Items

Labor:

1. Supervising steam production.
2. Fuel handling including removal, insertion, disassembly, and preparation for cooling operations and shipment.
3. Testing instruments and gauges.
4. Health, safety, monitoring, and decontamination activities.
5. Waste disposal.
6. Operating steam boilers and auxiliary steam, superheat facilities.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.

3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Chemical supplies.
2. Charts, and logs.
3. Health, safety, monitoring, and decontamination supplies.
4. Boiler inspection fees.
5. Lubricants.

521 Steam from Other Sources.

This account shall include the cost of steam purchased or transferred from another department of the utility or from others under a joint facility operating arrangement for use in prime movers devoted to the production of electricity.

Note: The records shall be so kept as to show separately for each company from which steam is purchased, the point of delivery, the quantity, the price, and the total charge. When steam is transferred from another operating department, the utility shall be prepared to show full details of the cost of producing such steam, the basis of the charges to electric generation, and the extent and manner of use by each department involved.

522 Steam Transferred - Credit.

A. This account shall include credits for expenses of producing steam which are charged to others or to other utility departments under a joint operating arrangement. Include also credits for steam expenses chargeable to other electric accounts outside of the steam generation group. Full details of the basis of determination of the cost of steam transferred shall be maintained.

B. If the charges to others or to other departments of the utility include an amount for depreciation, taxes, and return on the joint steam facilities, such portion of the charge shall be credited in the case of others, to Account 454, Rent from Electric Property, and in the case of other departments of the utility, to Account 455, Interdepartmental Rents.

523 Electric Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred in operating turbogenerators, steam turbines and their auxiliary apparatus, switch gear, and other electric equipment to the points where electricity leaves for conversion for transmission or distribution.

Items

Labor:

1. Supervising electric production.
2. Operating turbines, engines, generators, and exciters.
3. Operating condensers, circulating water systems, and other auxiliary apparatus.
4. Operating generator cooling system.
5. Operating lubrication and oil control system, including oil purification.
6. Operating switchboards, switch gear, and electric control and protective equipment.
7. Keeping plant log and records and preparing reports on electric plant operations.
8. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls, and other equipment in the electric plant.
9. Cleaning electric plant equipment when not incidental to maintenance.
10. Repacking glands and replacing gauge glasses.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Lubricants and control system oils.
2. Generator cooling gases.
3. Log sheets and charts.
4. Motor and generator brushes.

524 Miscellaneous Nuclear Power Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred which are not specifically provided for or are not readily assignable to other nuclear generation operation accounts.

Items

Labor:

1. General clerical and stenographic work.
2. Plant security.
3. Building service.
4. Care of grounds, including snow removal, and grass cutting
5. Miscellaneous labor.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. General operating supplies, such as tools, gaskets, hose, indicating lamps, records and reports forms.
2. First-aid supplies and safety equipment.
3. Employees' service facilities expenses.
4. Building service supplies.
5. Communication service.
6. Miscellaneous office supplies and expenses, printing and stationery.
7. Transportation expenses.
8. Meals, traveling, and incidental expenses.
9. Research, development, and demonstration expenses.

525 Rents.

This account shall include all rents of property of others used, occupied, or operated in connection with nuclear generation. (See § 1767.17 (c).)

Nuclear Power Generation Maintenance

528 Maintenance Supervision and Engineering.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the general supervision and direction of maintenance of nuclear generation facilities. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See § 1767.17 (a).)

529 Maintenance of Structures.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in the maintenance of structures, the book cost of which is includible in Account 321, Structures and Improvements. (See § 1767.17 (b).)

530 Maintenance of Reactor Plant Equipment.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in the maintenance of reactor plant, the book cost of which is includible in Account 322, Reactor Plant Equipment. (See § 1767.17 (b).)

531 Maintenance of Electric Plant.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in the maintenance of electric plant, the book cost of which is includible in Account 323, Turbogenerator Units, and Account 324, Accessory Electric Equipment. (See § 1767.17 (b).)

532 Maintenance of Miscellaneous Nuclear Plant.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of miscellaneous nuclear generating plant, the book cost of which is includible in Account 325, Miscellaneous Power Plant Equipment. (See § 1767.17 (b).)

Hydraulic Power Generation Operations

535 Operation Supervision and Engineering.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the general supervision and direction of the operation of hydraulic power generating stations. Direct supervision of specific activities, such as hydraulic operation, and generator operation shall be charged to the appropriate account. (See § 1767.17 (a).)

536 Water for Power.

This account shall include the cost of water used for hydraulic power generation.

Items

1. Cost of water purchased from others, including water tolls paid reservoir companies.
2. Periodic payments for licenses or permits from any governmental agency for water rights, or payments based on the use of the water.
3. Periodic payments for riparian rights.
4. Periodic payments for headwater benefits or for detriments to others.
5. Cloud seeding.

537 Hydraulic Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred in operating hydraulic works including reservoirs, dams, and waterways, and in activities directly relating to the hydroelectric development outside the generating station. It shall also include the cost of labor, materials used, and other expenses incurred in connection with the operation of (1) fish and wildlife, and (2) recreation facilities. Separate subaccounts shall be maintained for each of the above.

ItemsLabor:

1. Supervising hydraulic operation.
2. Removing debris and ice from trash racks, reservoirs, and waterways.
3. Patrolling reservoirs and waterways.
4. Operating intakes, spillways, sluiceways, and outlet works.
5. Operating bubbler, heater, or other deicing systems.
6. Ice and log jam work.
7. Operating navigation facilities.
8. Operations relating to conservation of game, fish, and forests.
9. Insect control activities.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.

5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.

6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.

2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.

3. Special costs incurred in procuring insurance.

4. Insurance inspection service.

5. Insurance counsel, brokerage fees, and expenses.

6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.

7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.

8. Fees and expenses of claim investigators.

9. Payment of awards to claimants for court costs and attorneys' services.

10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.

11. Compensation payments under workmen's compensation laws.

12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)

13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Insect control materials.

2. Lubricants, packing, and other supplies used in the operation of hydraulic equipment.

3. Transportation expense.

538 Electric Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred in operating prime movers, generators, and their auxiliary apparatus, switchgear, and other electric equipment, to the point where electricity leaves for conversion for transmission or distribution.

Items

Labor:

1. Supervising electric production.

2. Operating prime movers, generators, and auxiliary equipment.

3. Operating generator cooling system.

4. Operating lubrication and oil control systems, including oil purification.

- equipment.
5. Operating switchboards, switchgear, and electric control and protection
 6. Keeping plant log and records and preparing reports on plant operations.
 7. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls, and other equipment in the plant.
 8. Cleaning plant equipment when not incidental to maintenance work.
 9. Repacking glands.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.

12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Lubricants and control system oils.
2. Motor and generator brushes.

539 Miscellaneous Hydraulic Power Generation Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred which are not specifically provided for or are not readily assignable to other hydraulic generation operation expense accounts.

Items

Labor:

1. General clerical and stenographic work.
2. Guarding and patrolling plant and yard.
3. Building service.
4. Care of grounds including snow removal, and grass cutting.
5. Snow removal from roads and bridges.
6. Miscellaneous labor.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. General operating supplies, such as tools, gaskets, packing, waste, hose, indicating lamps, record and report forms.
2. First-aid supplies and safety equipment.
3. Employees' service facilities expenses.
4. Building service supplies.
5. Communication service.
6. Office supplies, printing and stationery.
7. Transportation expenses.
8. Fuel.
9. Meals, traveling, and incidental expenses.
10. Research, development, and demonstration expenses.

540 Rents.

This account shall include all rents of property of others used, occupied, or operated in connection with hydraulic power generation, including amounts payable to the United States for the occupancy of public lands and reservations for reservoirs, dams, flumes, forebays, penstocks, and power houses but not including transmission right-of-way. (See § 1767.17 (c).)

Hydraulic Power Generation Maintenance

541 Maintenance Supervision and Engineering.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the general supervision and direction of the maintenance of hydraulic power generating stations. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See § 1767.17 (a).)

542 Maintenance of Structures.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of hydraulic structures, the book cost of which is includible in Account 331, Structures and Improvements. (See § 1767.17 (b).) However, the cost of labor, materials used, and expenses

incurred in the maintenance of fish and wildlife and recreation facilities, the book cost of which is includible in Account 331, Structures and Improvements, shall be charged to Account 545, Maintenance of Miscellaneous Hydraulic Plant.

543 Maintenance of Reservoirs, Dams, and Waterways.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of plant includible in Account 332, Reservoirs, Dams, and Waterways. (See § 1767.17 (b).) However, the cost of labor, materials used, and expenses incurred in the maintenance of fish and wildlife and recreation facilities, the book cost of which is includible in Account 332, Reservoirs, Dams, and Waterways, shall be charged to Account 545, Maintenance of Miscellaneous Hydraulic Plant.

544 Maintenance of Electric Plant.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of plant includible in Account 333, Water Wheels, Turbines and Generators, and Account 334, Accessory Electric Equipment, (See § 1767.17 (b).)

545 Maintenance of Miscellaneous Hydraulic Plant.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in Account 335, Miscellaneous Power Plant Equipment, and Account 336, Roads Railroads and Bridges. (See § 1767.17 (b).) It shall also include the cost of labor, materials used, and other expenses incurred in the maintenance of (1) fish and wildlife, and (2) recreation facilities. Separate subaccounts shall be maintained for each of the above.

Other Power Generation Operations

546 Operation Supervision and Engineering.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the general supervision and direction of the operation of other power generating stations. Direct supervision of specific activities, such as fuel handling and engine and generator operation shall be charged to the appropriate account. (See § 1767.17 (a).)

547 Fuel.

This account shall include the cost delivered at the station (See Account 151, Fuel Stock) of all fuel, such as gas, oil, kerosene, and gasoline used in other power generation.

548 Generation Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred in operating prime movers, generators, and electric equipment in other power generating stations, to the point where electricity leaves for conversion for transmission or distribution.

Items

Labor:

1. Supervising other power generation operation.
2. Operating prime movers, generators, and auxiliary apparatus and switching and other electric equipment.
3. Keeping plant log and records and preparing reports on plant operations.
4. Testing, checking, cleaning, oiling, and adjusting equipment.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.

10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Dynamo, motor, and generator brushes.
2. Lubricants and control system oils.
3. Water for cooling engines and generators.

549 Miscellaneous Other Power Generation Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in the operation of other power generating stations which are not specifically provided for or are not readily assignable to other generation expense accounts.

Items

Labor:

1. General clerical and stenographic work.
2. Guarding and patrolling plant and yard.
3. Building service.
4. Care of grounds, including snow removal, and grass cutting.
5. Miscellaneous labor.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Building service supplies.
2. First-aid supplies and safety equipment.
3. Communication service.
4. Employees' service facilities expenses.
5. Office supplies, printing and stationery.
6. Transportation expense.
7. Meals, traveling, and incidental expenses.
8. Fuel for heating.
9. Water for fire protection or general use.
10. Miscellaneous supplies, such as hand tools, drills, saw blades, and files.
11. Research, development, and demonstration expenses.

550 Rents.

This account shall include all rents of property of others used, occupied, or operated in connection with other power generation. (See § 1767.17 (c).)

Other Power Generation Maintenance

551 Maintenance Supervision and Engineering.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the general supervision and direction of the maintenance of other power generating stations. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See § 1767.17 (a).)

552 Maintenance of Structures

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of facilities used and expenses incurred in maintenance of facilities used in other power generation, the book cost of which is includible in Account 341, Structures and Improvements, and Account 342, Fuel Holders, Producers and Accessories. (See § 1767.17 (b).)

553 Maintenance of Generating and Electric Equipment.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in Account 343, Prime Movers; Account 344, Generators; and Account 345, Accessory Electric Equipment. (See § 1767.17 (b).)

554 Maintenance of Miscellaneous Other Power Generation Plant.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of other power generation plant, the book cost of which is includible in Account 346, Miscellaneous Power Plant Equipment. (See § 1767.17 (b).)

Other Power Supply Expenses**555 Purchased Power.**

A. This account shall include the cost at point of receipt by the utility of electricity purchased for resale. It shall also include, net settlements for exchange of electricity or power, such as economy energy, off-peak energy for on-peak energy, and spinning reserve capacity. In addition, the account shall include the net settlements for transactions under pooling or interconnection agreements wherein there is a balancing of debits and credits for energy, or capacity. Distinct purchases and sales shall not be recorded as exchanges and net amounts only recorded merely because debit and credit amounts are combined in the voucher settlement.

B. The records supporting this account shall show, by months, the demands and demand charges, kilowatt-hours and prices thereof under each purchase contract and the charges and credits under each exchange or power pooling contract.

Note: The records supporting this account shall provide information pertaining to the purchase of power from renewable energy sources.

556 System Control and Load Dispatching.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, and expenses incurred in load dispatching activities for system control. Utilities having an interconnected electric system or operating under a central authority which controls the production and dispatching of electricity may apportion these costs to this account and transmission expense Account 561.1 through 561.4, and Account 581, Load Dispatching-Distribution.

ItemsLabor:

1. Allocating loads to plants and interconnections with others.
2. Directing switching.
3. Arranging and controlling clearances for construction, maintenance, test, and emergency purposes.
4. Controlling system voltages.
5. Recording loadings, and water conditions.

6. Preparing operating reports and data for billing and budget purposes.
7. Obtaining reports on the weather and special events.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Expenses:

1. Communication service provided for system control purposes.
2. System record and report forms.
3. Meals, traveling, and incidental expenses.
4. Obtaining weather and special events reports.

557 Other Expenses.

A. This account shall be charged with any production expenses including expenses incurred directly in connection with the purchase of electricity, which are not specifically provided for in other production expense accounts. Charges to this account shall be supported so that a description of each type of charge will be readily available.

B. Recoveries from insurance companies, under use and occupancy provisions of policies, of amounts in reimbursement of excessive or added production costs for which the insurance company is liable under the terms of the policy shall be credited to this account.

Transmission Operation Expenses**560 Operation Supervision and Engineering.**

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the general supervision and direction of the operation of the transmission system as a whole. Direct supervision of specific activities, such as station operation and line operation shall be charged to the appropriate account. (See § 1767.17 (a).)

561.1 Load Dispatch-Reliability

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred by a regional transmission service provider or other transmission provider to manage the reliability coordination function as specified by the North American Electric Reliability Council (NERC) and individual reliability organizations. These activities shall include performing current and next day reliability analysis. This account shall include the costs incurred to calculate load forecasts, and performing contingency analysis.

561.2 Load Dispatch-Monitor and Operate Transmission System

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred by a regional transmission service provider or other transmission provider to monitor, assess and operate the power system and individual transmission facilities in real-time to maintain safe and reliable operation of the transmission system. This account shall also include the expense incurred to manage transmission facilities to maintain system reliability and to monitor real-time flows and direct actions according to regional plans and tariffs if necessary.

Items

1. Receive and analyze outage requests
2. Reschedule outage plans

3. Monitor solution quality field data values, providing model updates to NERC and coordinating network model changes across all systems
4. Conduct operating training related to NERC Certification
- actions 5. Monitor generation resources and communicate expected dispatch
6. Ensure ancillary service requirements are met
7. Directing switching
8. Controlling system voltages
9. Obtaining reports on the weather and special events
10. Preparing operating reports and data for billing and budget purposes

561.3 Load Dispatch-Transmission Service and Scheduling

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred by a regional transmission service provider or other transmission provider to process hourly, daily, weekly and monthly transmission service requests using an automated system such as an Open Access Same-Time Information System (OASIS). It shall include the expenses incurred to operate the automated transmission service request system and to monitor the status of all scheduled energy transactions.

561.4 Scheduling, System Control and Dispatching Services

This account shall include the costs billed to the transmission owner, load serving entity or generator for scheduling, system control and dispatching service. Include in this account service billings for system control to maintain the reliability of the transmission area in accordance with reliability standards, maintaining defined voltage profiles, and monitoring operations of the transmission facilities.

561.5 Reliability, Planning and Standards Development

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred for the system planning of the interconnected bulk electric transmission system within a planning authority area.

Items

1. Developing and maintaining transmission system models to evaluate transmission system performance.
2. Maintaining and applying methodologies and tools for the analysis and simulation of the transmission systems for the assessment and development of transmission expansion plans.
3. Assessing, developing and documenting transmission expansion plans.
4. Maintaining transmission system models (steady-state, dynamics, and short circuit).
5. Collecting transmission information and transmission facility characteristics and ratings.
6. Notifying participants of any planned transmission changes that may impact their facilities.
7. Developing and reporting on transmission expansion plans for assessment and compliance with reliability standards.

8. Developing reliability standards for the planning and operation of the interconnected bulk electric transmission systems that serve the United States, Canada and Mexico.

9. Developing criteria and certification procedures for reliability authorities, transmission operators and others.

10. Outside services employed.

Note: The cost of supervision, customer records and collection expenses, administrative and general salaries, regulatory commission expenses, general advertising, and rents shall be charged to the customer accounts, service, administrative and general expense accounts contained in the Uniform System of Accounts.

561.6 Transmission Service Studies

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred to conduct generation interconnection studies for proposed interconnections with the transmission system. Detailed records shall be maintained for each study undertaken and all reimbursements received for conducting such a study.

561.7 Generation Interconnection Studies

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred to conduct generation interconnection studies for proposed interconnections with the transmission system. Detailed records shall be maintained for each study undertaken and all reimbursements received for conducting such a study.

561.8 Reliability Planning and Standards Development Services

This account shall include the costs billed to the transmission owner, load serving entity, or generator for system planning of the interconnected bulk electric transmission service provider for system reliability and resource planning to develop long-term strategies to meet customer demand and energy requirements. This account shall also include fees and expenses for outside services incurred by the regional transmission service provider and billed to the load serving entity, transmission owner or generator.

562 Station Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred in operating transmission substations and switching stations. If transmission station equipment is located in or adjacent to a generating station, the expenses applicable to transmission station operations shall nevertheless be charged to this account.

Items

Labor:

1. Supervising station operation.
2. Adjusting station equipment where such adjustment primarily affects performance, such as regulating the flow of cooling water, adjusting current in fields of a machine or changing voltage of regulators, changing station transformer taps.

3. Inspecting, testing, and calibrating station equipment for the purpose of checking its performance.
4. Keeping station log and records and preparing records on station operation.
5. Operating switching and other station equipment.
6. Standing watch, guarding, and patrolling station and station yard.
7. Sweeping, mopping, and tidying station.
8. Care of grounds, including snow removal, and grass cutting.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.

- injuries. (See Account 924, Note A.)
11. Compensation payments under workmen's compensation laws.
 12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
 13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

- rubber goods.
1. Building service expenses.
 2. Operating supplies, such as lubricants, commutator brushes, water, and
 3. Station meter and instrument supplies, such as ink and charts.
 4. Station record and report forms.
 5. Tool expense.
 6. Transportation expenses.
 7. Meals, traveling, and incidental expenses.

563 Overhead Line Expenses.

564 Underground Line Expenses.

A. These accounts shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred in the operation of transmission lines.

B. If the expenses are not substantial for both overhead and underground lines, these accounts may be combined.

Items

Labor:

- grounds.
1. Supervising line operation.
 2. Inspecting and testing lightning arresters, circuit breakers, switches, and
 3. Load tests of circuits.
 4. Routine line patrolling.
 5. Routine voltage surveys made to determine the condition or efficiency of transmission system.
 6. Transferring loads, switching and reconnecting circuits and equipment for operating purposes. (Switching for construction or maintenance purposes is not includible in this account.)
 7. Routine inspection and cleaning of manholes, conduit, network, and transformer vaults.
 8. Electrolysis surveys.
 9. Inspecting and adjusting line-testing equipment, such as voltmeters, ammeters, and wattmeters.
 10. Regulation and addition of oil or gas in high-voltage cable systems.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Transportation expenses.
2. Meals, traveling, and incidental expenses.
3. Tool expenses.
4. Operating supplies, such as instrument charts, and rubber goods.

565 Transmission of Electricity by Others.

This account shall include amounts payable to others for the transmission of the utility's electricity over transmission facilities owned by others.

566 Miscellaneous Transmission Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damage, materials used, and expenses incurred in transmission map and record work, transmission office expenses, and other transmission expenses not provided for elsewhere.

Items

Labor:

1. General records of physical characteristics of lines and stations, such as capacities.
2. Ground resistance records.
3. Janitor work at transmission office buildings, including care of grounds, snow removal, and grass cutting.
4. Joint pole maps and records.
5. Line load and voltage records.
6. Preparing maps and prints.
7. General clerical and stenographic work.
8. Miscellaneous labor.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Communication service.
2. Building service supplies.
3. Map and record supplies.
4. Transmission office supplies and expenses, printing and stationery.
5. First-aid supplies.
6. Research, development, and demonstration expenses.

567 Rents.

This account shall include rents of property of others used, occupied, or operated in connection with the transmission system, including payments to the United States and others for use of public or private lands and reservations for transmission line rights-of-way. (See § 1767.17 (c).)

Transmission Maintenance Expenses

568 Maintenance Supervision and Engineering.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the general supervision and direction of maintenance of the transmission system. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See § 1767.17 (a).)

569 Maintenance of Structures.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in the maintenance of structures, the book cost of which is includible in Account 352, Structures and Improvements. (See § 1767.17 (b).)

569.1 Maintenance of Computer Hardware

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used and expenses incurred in the maintenance of computer hardware serving the transmission function.

569.2 Maintenance of Computer Software

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used and expenses incurred for annual computer software license renewals, annual software update services and the cost of ongoing support for software products serving the transmission function.

Items

1. Telephone Support
2. Onsite support
3. Software updates and minor revisions

569.3 Maintenance of Communication Equipment

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used and expenses incurred in the maintenance of communication equipment serving the transmission function.

569.4 Maintenance of Miscellaneous Regional Transmission Plant

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used and expenses incurred in the maintenance of miscellaneous regional transmission plant serving the transmission function.

570 Maintenance of Station Equipment.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of station equipment, the book cost of which is includible in Account 353, Station Equipment. (See § 1767.17 (b).)

571 Maintenance of Overhead Lines.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of transmission plant, the book cost of which is includible in Accounts 354, Towers and Fixtures; 355, Poles and Fixtures; 356, Overhead Conductors and Devices; and 359, Roads and Trails. (See § 1767.17 (b).)

Items

1. Work of the following character on poles, towers, and fixtures:
 - a. Installing or removing additional clamps or strain insulators on guys
in place.
 - b. Moving line or guy pole in relocation of the same pole or section of
line.
 - c. Painting poles, towers, crossarms, or pole extensions.
 - d. Readjusting and changing position of guys or braces.
 - e. Realigning and straightening poles, crossarms braces, and other pole
fixtures.
 - f. Reconditioning reclaimed pole fixtures.

- for reuse.
 - g. Relocating crossarms, racks, brackets, and other fixtures on poles.
 - h. Repairing or realigning pins, racks, or brackets.
 - i. Repairing pole supported platform.
 - j. Repairs by others to jointly owned poles.
 - k. Shaving, cutting rot, or testing poles or crossarms in use or salvaged
- poles during pole replacements.
 - l. Stubbing poles already in service.
 - m. Supporting fixtures and conductors and transferring them to new
 - n. Maintenance of pole signs, stencils, and tags.
- breakers.
 - 2. Work of the following character on overhead conductors and devices:
 - a. Overhauling and repairing line cutouts, line switches, and line
 - b. Cleaning insulators and bushings.
 - c. Refusing cutouts.
 - d. Repairing line oil circuit breakers and associated relays and control
 - e. Repairing grounds.
 - f. Resagging, retyping, or rearranging position or spacing of conductors.
 - g. Standing by phones, going to calls, cutting faulty lines clear, or
 - h. Sampling, testing, changing, purifying, and replenishing insulating
 - i. Repairing line testing equipment.
 - j. Transferring loads, switching and reconnecting circuits and equipment
 - k. Trimming trees and clearing brush.
 - l. Chemical treatment of right of way areas when occurring subsequent
- wiring.
 - 3. Work of the following character on roads and trails:
 - a. Repairing roadways and bridges.
 - b. Trimming trees and brush to maintain previous roadway clearance.
 - c. Snow removal from roads and trails.
 - d. Maintenance work on publicly owned roads and trails when done by
- similar activities at times of emergencies.
- oil.
- for maintenance purposes.
- to construction of line.
- utility at its expense.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.

- insurance.
4. Payments for accident, sickness, hospital, and death benefits or
 5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
 6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

572 Maintenance of Underground Lines.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of transmission plant, the book cost of which is includible in Accounts 357, Underground Conduit, and Account 358, Underground Conductors and Devices. (See § 1767.17 (b).)

Items

1. Work of the following character on underground conduit:
 - a. Cleaning ducts, manholes, and sewer connections.
 - b. Minor alterations of handholes, manholes, or vaults.
 - c. Refastening, repairing, or moving racks, ladders, hangers in manholes, or vaults.
 - d. Plugging and shelving or replugging ducts.
 - e. Repairs to sewers and drains, walls and floors, rings and covers.
2. Work of the following character on underground conductors and devices:
 - a. Repairing oil circuit breakers, switches, cutouts, and control wiring.
 - b. Repairing grounds.
 - c. Retraining and reconnecting cables in manholes, including transfer of cables from one duct to another.
 - d. Repairing conductors and splices.
 - e. Repairing or moving junction boxes and potheads.
 - f. Refireproofing of cables and repairing supports.
 - g. Repairing electrolysis preventive devices for cables.
 - h. Repairing cable bonding systems.
 - i. Sampling, testing, changing, purifying, and replenishing insulating oil.

- j. Transferring loads, switching and reconnecting circuits, and equipment for maintenance purposes.
- k. Repairing line testing equipment.
- l. Repairs to oil or gas equipment in high-voltage cable system and replacement of oil or gas.

Taxes:

- 1. Federal and state unemployment.
- 2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

- 1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
- 2. Group and life insurance premiums (credit dividends received).
- 3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
- 4. Payments for accident, sickness, hospital, and death benefits or insurance.
- 5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
- 6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

- 1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
- 2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
- 3. Fees and expenses of claim investigators.
- 4. Payment of awards to claimants for court costs and attorneys' services.
- 5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
- 6. Compensation payments under workmen's compensation laws.
- 7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
- 8. Cost of safety, accident prevention, and similar educational activities.

573 Maintenance of Miscellaneous Transmission Plant.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of owned or leased plant which is assignable to transmission operations and is not provided for elsewhere. (See § 1767.17 (b).)

Regional Market Operations Expenses

575.1 Operation Supervision

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the general supervision and direction of the regional energy markets.

575.2 Day-ahead and Real-time Market Administration

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred to facilitate the Day-Ahead and Real-Time markets. This account shall also include the costs incurred to manage the real-time deployment of resources to meet generation needs and to provide capacity adequacy verification. Include in this account the costs incurred to maintain related sections of the tariff, market rules, operating procedures, and standards and coordinating with neighboring areas.

Items

1. Consultant fees and expenses
2. System record and report forms
3. Meals, traveling and incidental expenses

Note: The cost of supervision, customer records and collection expenses, administrative and general salaries, regulatory commission expenses, general advertising, and rents shall be charged to the customer accounts, service, administrative and general expense accounts contained in the Uniform System of Accounts.

575.3 Transmission Rights Market Administration

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred to manage the allocation and auction of transmission rights.

575.4 Capacity Market Administration

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred to manage the allocation of capacity rights.

575.5 Ancillary Services Market Administration

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred to manage all other ancillary services market functions

575.6 Market Monitoring and Compliance

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred to review market data and operational decisions for compliance with market rules. It shall also include the costs incurred to interface with external market monitors.

575.7 Market Administration, Monitoring and Compliance Services

This account shall include the cost billed to the transmission owner, load serving entity or generator for market administration, monitoring and compliance services.

575.8 Rents

This account shall include all rents of property of others used, occupied, or operated in connection with market administration and monitoring. (See § 1767.17 (c).)

Regional Market Maintenance Expenses

576.1 Maintenance of Structures and Improvements

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the maintenance of structures used in market administration and monitoring. (See § 1767.17 (b))

576.2 Maintenance of Computer Hardware

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the maintenance of computer hardware used in market administration and monitoring.

576.3 Maintenance of Computer Software

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred for annual computer software license renewals, annual software update services and the cost of ongoing support for software products used in market administration and monitoring.

Items

1. Telephone Support
2. Onsite support
3. Software updates and minor revisions

576.4 Maintenance of Communication Equipment

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the maintenance of communication equipment used in market administration and monitoring.

576.5 Maintenance of Miscellaneous Market Operation Plant

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the maintenance of miscellaneous market operation plant used in market administration and monitoring.

Distribution Operations Expenses**580 Operation Supervision and Engineering.**

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the general supervision and direction of the operation of the distribution system. Direct supervision of specific activities, such as station operation, line operation, and meter department operation shall be charged to the appropriate account. (See § 1767.17 (a).)

581 Load Dispatching.

This account (the keeping of which is optional with the utility) shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred in load dispatching operations pertaining to the distribution of electricity.

ItemsLabor:

1. Direct switching.
2. Arranging and controlling clearances for construction, maintenance, test, and emergency purposes.
3. Controlling system voltages.
4. Preparing operating reports.
5. Obtaining reports on the weather and special events.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Expenses:

1. Communication service provided for system control purposes.
2. System record and report forms.
3. Meals, traveling, and incidental expenses.

582 Station Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred in the operation of distribution substations.

Items

Labor:

1. Supervising station operation.
2. Adjusting station equipment where such adjustment primarily affects performance, such as regulating the flow of cooling water, adjusting current in fields of a machine, changing voltage of regulators, or changing station transformer taps.
3. Keeping station log and records and preparing reports on station operation.
4. Inspecting, testing, and calibrating station equipment for the purpose of checking its performance.
5. Operating switching and other station equipment.
6. Standing watch, guarding, and patrolling station and station yard.
7. Sweeping, mopping, and tidying station.
8. Care of grounds, including snow removal, and grass cutting.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Building service expenses.

- rubber goods.
2. Operating, supplies, such as lubricants, commutator brushes, water, and
 3. Station meter and instrument supplies, such as ink and charts.
 4. Station record and report forms.
 5. Tool expense.
 6. Transportation expense.
 7. Meals, traveling, and incidental expenses.

Note: If the utility owns storage battery equipment used for supplying electricity to customers in periods of emergency, the cost of operating labor and of supplies, such as acid, gloves, hydrometers, thermometers, soda, automatic cell fillers, and acid proof shoes shall be included in this account. If significant in amount, a separate subdivision shall be maintained for such expenses.

583 Overhead Line Expenses.

584 Underground Line Expenses.

These accounts shall include, respectively, the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred in the operation of overhead and underground distribution lines.

Items

Labor:

1. Supervising line operation.
2. Changing line transformer taps.
3. Inspecting and testing lightning arresters, line circuit breakers, switches, and grounds.
4. Inspecting and testing line transformers for the purpose of determining load, temperature, or operation performance.
5. Patrolling lines.
6. Load tests and voltage surveys of feeders, circuits, and line transformers.
7. Removing line transformers and voltage regulators with or without replacement.
8. Installing line transformers or voltage regulators with or without change in capacity provided that the cost of first installation of these items is included in Account 368, Line Transformers.
9. Voltage surveys, either routine or upon request of customers, including voltage tests at customer's main switch.
10. Transferring loads, switching and reconnecting circuits and equipment for operation purposes.
11. Electrolysis surveys.
12. Inspecting and adjusting line testing equipment.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Tool expense.
2. Transportation expense.
3. Meals, traveling, and incidental expenses.
4. Operating supplies, such as instrument charts, and rubber goods.

585 Street Lighting and Signal System Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred in: (1) The operation of street lighting and signal system plant which is owned or leased by the utility; and (2) the operation and maintenance of such plant owned by customers where such work is done regularly as a part of the street lighting and signal system service.

Items

Labor:

1. Supervising street lighting and signal systems operation.
2. Replacing lamps and incidental cleaning of glassware and fixtures in connection therewith.
3. Routine patrolling for lamp outages, extraneous nuisances, or encroachments.
4. Testing lines and equipment including voltage and current measurement.
5. Winding and inspection of time switch and other controls.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.

4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Street lamp renewals.
2. Transportation and tool expense.
3. Meals, traveling, and incidental expenses.

586 Meter Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred in the operation of customer meters and associated equipment.

Items

Labor:

1. Supervising meter operation.
2. Clerical work on meter history and associated equipment record cards, test cards, and reports.
3. Disconnecting and reconnecting, removing and reinstalling, sealing and unsealing meters and other metering equipment in connection with initiating or terminating services including the cost of obtaining meter readings, if incidental to such operation.
4. Consolidating meter installations due to elimination of separate meters for different rates of service.
5. Changing or relocating meters, instrument transformers, time switches, and other metering equipment.
6. Resetting time controls, checking operation of demand meters and other metering equipment, when done as an independent operation.
7. Inspecting and adjusting meter testing equipment.
8. Inspecting and testing meters, instrument transformers, time switches, and other metering equipment on premises or in shops excluding inspecting and testing incidental to maintenance.

Taxes:

1. Federal and state unemployment.

2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Meter seals and miscellaneous meter supplies.
2. Transportation expenses.
3. Meals, traveling, and incidental expenses.
4. Tool expenses.

Note: The cost of the first setting and testing of a meter is chargeable to utility plant, Account 370, Meters.

587 Customer Installations Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred in work on customer installations in inspecting premises and in rendering services to customers of the nature of those indicated by the list of items hereunder.

Items

Labor:

1. Supervising customer installations work.
2. Inspecting premises, including the check of wiring for code compliance.
3. Investigating, locating, and clearing grounds on customers' wiring.
4. Investigating service complaints, including load tests of motors and lighting and power circuits on customers' premises; field investigations of complaints on bills or of voltage.
5. Installing, removing, renewing, and changing lamps and fuses.
6. Radio, television, and similar interference work including erection of new aerials on customers' premises and patrolling of lines, testing of lightning arresters, inspection of pole hardware, and examination on or off premises of customers' appliances, wiring, or equipment to locate cause of interference.
7. Installing, connecting, reinstalling, or removing leased property on customers' premises.
8. Testing, adjusting, and repairing customers' fixtures and appliances in the shop or on premises.
9. Cost of changing customers' equipment due to changes in service characteristics.
10. Investigation of current diversion including setting and removal of check meters and securing special readings thereon; special calls by employees in connection with discovery and settlement of current diversion; changes in customer wiring; and any other labor cost identifiable as caused by current diversion.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.

4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Lamp and fuse renewals.
2. Materials used in servicing customers' fixtures, appliances, and equipment.
3. Power, light, heat, telephone, and other expenses of the appliance repair department.
4. Tool expense.
5. Transportation expense, including pickup and delivery charges.
6. Meals, traveling, and incidental expenses.
7. Rewards paid for discovery of current diversion.

Note A: Amounts billed customers for any work, the cost of which is charged to this account, shall be credited to this account. Any excess over costs resulting therefrom, shall be transferred to Account 451, Miscellaneous Service Revenues.

Note B: Do not include in this account expenses incurred in connection with merchandising, jobbing, and contract work.

588 Miscellaneous Distribution Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in distribution system operation not provided for elsewhere.

Items

Labor:

1. General records of physical characteristics of lines and substations, such as capacities.
2. Ground resistance records.
3. Joint pole maps and records.
4. Distribution system voltage and load records.
5. Preparing maps and prints.
6. Service interruption and trouble records.
7. General clerical and stenographic work except that chargeable to Account 586, Meter Expenses.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.

4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

Expenses:

1. Operating records covering poles, transformers, manholes, cables, and other distribution facilities. Exclude meter records chargeable to Account 586, Meter Expenses, and station records chargeable to Account 582, Station Expenses, and stores records chargeable to Account 163, Stores Expense Undistributed.
2. Janitor work at distribution office buildings including snow removal and grass cutting.
3. Communication service.
4. Building service expenses.
5. Miscellaneous office supplies and expenses, printing and stationery, maps and records, and first-aid supplies.
6. Research, development, and demonstration expenses.

589 Rents.

This account shall include rents of property of others used, occupied, or operated in connection with the distribution system, including payments to the United States and others for the use and occupancy of public lands and reservations for distribution line rights of way. (See § 1767.17 (c).)

Distribution Maintenance Expenses

590 Maintenance Supervision and Engineering.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the general supervision and direction of maintenance of the distribution system. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See § 1767.17 (a).)

591 Maintenance of Structures.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of structures, the book cost of which is includible in Account 361, Structures and Improvements. (See § 1767.17 (b).)

592 Maintenance of Station Equipment.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in Account 362, Station Equipment, and Account 363, Storage Battery Equipment. (See § 1767.17 (b).)

593 Maintenance of Overhead Lines.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in the maintenance of overhead distribution line facilities, the book cost of which is includible in Account 364, Poles, Towers and Fixtures; Account 365, Overhead Conductors and Devices; and Account 369, Services. (See § 1767.17 (b).)

Items

1. Work of the following character on poles, towers, and fixtures:
 - a. Installing additional clamps or removing clamps or strain insulators on guys in place.
 - b. Moving line or guy pole in relocation of pole or section of line.
 - c. Painting poles, towers, crossarms, or pole extensions.
 - d. Readjusting and changing position of guys or braces.
 - e. Realigning and straightening poles, crossarms, braces, pins, racks, brackets, and other pole fixtures.
 - f. Reconditioning reclaimed pole fixtures.
 - g. Relocating crossarms, racks, brackets, and other fixtures on poles.
 - h. Repairing pole supported platform.
 - i. Repairs by others to jointly owned poles.
 - j. Shaving, cutting rot, or treating poles or crossarms in use or salvaged for reuse.
 - k. Stubbing poles already in service.
 - l. Supporting conductors, transformers, and other fixtures and transferring them to new poles during pole replacements.
 - m. Maintaining pole signs, stencils, and tags.
2. Work of the following character on overhead conductors and devices:
 - a. Overhauling and repairing line cutouts, line switches, line breakers, and capacitor installations.
 - b. Cleaning insulators and bushings.
 - c. Refusing line cutouts.
 - d. Repairing line oil circuit breakers and associated relays and control wiring.
 - e. Repairing grounds.
 - f. Resagging, retying, or rearranging position or spacing of conductors.
 - g. Standing by phones, going to calls, cutting faulty lines clear, or similar activities at times of emergency.
 - h. Sampling, testing, changing, purifying, and replenishing insulating oil.
 - i. Transferring loads, switching, and reconnecting circuits and equipment for maintenance purposes.
 - j. Repairing line testing equipment.
 - k. Trimming trees and clearing brush.
 - l. Chemical treatment of right-of-way area when occurring subsequent to construction of line.
3. Work of the following character on overhead services:
 - a. Moving position of service either on pole or on customers' premises.
 - b. Pulling slack in service wire.
 - c. Retying service wire.

- d. Refastening or tightening service bracket.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

594 Maintenance of Underground Lines.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in the maintenance of underground distribution line facilities, the book cost of which is includible in Account 366, Underground Conduit; Account 367, Underground Conductors and Devices; and Account 369, Services. (See § 1767.17 (b).)

Items

1. Work of the following character on underground conduit:
 - a. Cleaning ducts, manholes, and sewer connections.
 - b. Moving or changing position of conduit or pipe.
 - c. Minor alterations of handholes, manholes, or vaults.
 - d. Refastening, repairing, or moving racks, ladders, or hangers in manholes or vaults.
 - e. Plugging and shelving ducts.
 - f. Repairs to sewers, drains, walls, and floors, rings, and covers.
2. Work of the following character on underground conductors and devices:
 - a. Repairing circuit breakers, switches, cutouts, network protectors, and associated relays and control wiring.
 - b. Repairing grounds.
 - c. Retraining and reconnecting cables in manholes including transfer of cables from one duct to another.
 - d. Repairing conductors and splices.
 - e. Repairing or moving junction boxes and potheads.
 - f. Refireproofing cables and repairing supports.
 - g. Repairing electrolysis preventive devices for cables.
 - h. Repairing cable bonding systems.
 - i. Sampling, testing, changing, purifying, and replenishing insulating oil.
 - j. Transferring loads, switching and reconnecting circuits and equipment for maintenance purposes.
 - k. Repairing line testing equipment.
 - l. Repairing oil or gas equipment in high voltage cable systems and replacement of oil or gas.
3. Work of the following character on underground services:
 - a. Cleaning ducts.
 - b. Repairing any underground service plant.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.

6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

595 Maintenance of Line Transformers.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of distribution line transformers, the book cost of which is includible in Account 368, Line Transformers. (See § 1767.17 (b))

596 Maintenance of Street Lighting and Signal Systems.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in Account 373, Street Lighting and Signal Systems. (See § 1767.17 (b).)

597 Maintenance of Meters.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in the maintenance of meters and meter testing equipment, the book cost of which is includible in Account 370, Meters, and Account 395, Laboratory Equipment, respectively. (See § 1767.17 (b).)

598 Maintenance of Miscellaneous Distribution Plant.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in Accounts 371, Installations on Customers' Premises, and Account 372, Leased Property on Customers' Premises, and any other plant the maintenance of which is assignable to the distribution function and is not provided for elsewhere. (See § 1767.17 (b).)

Items

1. Work of similar nature to that listed in other distribution maintenance accounts.
2. Maintenance of office furniture and equipment used by distribution system department.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

19 §1767.28 CUSTOMER ACCOUNTS EXPENSES

The customer accounts expense accounts identified in this section shall be used by all RUS borrowers.

Customer Accounts Operations Expenses

- 901 Supervision
- 902 Meter Reading Expenses
- 903 Customer Records and Collection Expenses
- 904 Uncollectible Accounts
- 905 Miscellaneous Customer Accounts Expenses

Customer Accounts Operations Expenses

901 Supervision.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the general direction and supervision of customer accounting and collecting activities. Direct supervision of a specific activity shall be charged to Account 902, Meter Reading Expenses, or Account 903, Customer Records and Collection Expenses, as appropriate. (See § 1767.17 (a).)

902 Meter Reading Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in reading customer meters, and determining consumption when performed by employees engaged in reading meters.

Items

Labor:

1. Addressing forms for obtaining meter readings by mail.
2. Changing and collecting meter charts used for billing purposes.
3. Inspecting time clocks and checking seals when performed by meter readers and the work represents a minor activity incidental to regular meter reading routine.
4. Reading meters, including demand meters, and obtaining load information for billing purposes. Exclude and charge to Account 586, Meter Expenses, or to Account 903, Customer Records and Collection Expenses, as applicable, the cost of obtaining meter readings, first and final, if incidental to the operation of removing or resetting, sealing or locking, and disconnecting or reconnecting meters.
5. Computing consumption from meter reader's book or from reports by mail when done by employees engaged in reading meters.
6. Collecting from prepayment meters when incidental to meter reading.
7. Maintaining record of customers' keys.
8. Computing estimated or average consumption when performed by employees engaged in reading meters.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of

specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Badges, lamps, and uniforms.
2. Demand charts, meter books and binders and forms for recording readings, but not the cost of preparation.
3. Postage and supplies used in obtaining meter readings by mail.
4. Transportation, meals, and incidental expenses.

903 Customer Records and Collection Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in work on customer applications, contracts, orders, credit investigations, billing and accounting, collections and complaints.

Items

Labor:

1. Receiving, preparing, recording, and handling routine orders for service, disconnections, transfers or meter tests initiated by the customer, excluding the cost of carrying out such orders, which is chargeable to the account appropriate for the work called for by such orders.
2. Investigations of customers' credit and keeping of records pertaining thereto, including records of uncollectible accounts written off.
3. Receiving, refunding, or applying customer deposits and maintaining customer deposit, line extension, and other miscellaneous records.
4. Checking consumption shown by meter readers' reports where incidental to preparation of billing date.
5. Preparing address plates and addressing bills and delinquent notices.
6. Preparing billing data.
7. Operating billing and bookkeeping machines.
8. Verifying billing records with contracts or rate schedules.
9. Preparing bills for delivery and mailing or delivering bills.
10. Collecting revenues, including collection from prepayment meters, unless incidental to meter-reading operations.
11. Balancing collections, preparing collections for deposit, and preparing cash reports.
12. Posting collections and other credits or charges to customer accounts and extending unpaid balances.
13. Balancing customer accounts and controls.
14. Preparing, mailing, or delivering delinquent notices and preparing reports of delinquent accounts.
15. Final meter reading of delinquent accounts when done by collectors incidental to regular activities.
16. Disconnecting and reconnecting service because of nonpayment bills.
17. Receiving, recording, and handling of inquiries, complaints, and requests for investigations from customers, including preparation of necessary orders, but excluding the cost of carrying out such orders, which is chargeable to the account appropriate for the work called for by such orders.
18. Statistical and tabulating work on customer accounts and revenues, but not including special analyses for sales department, rate department, or other general purposes, unless incidental to regular customer accounting routines.
19. Preparing and periodically rewriting meter reading sheets.
20. Determining consumption and computing estimated or average consumption when performed by employees other than those engaged in reading meters.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Address plates and supplies.
2. Cash overages and shortages.
3. Commissions or fees to others for collecting.
4. Payments to credit organizations for investigations and reports.
5. Postage.
6. Transportation expenses, including transportation of customer bills and meter books under centralized billing procedures.
7. Transportation, meals, and incidental expenses.
8. Bank charges, exchange, and other fees for cashing and depositing customers' checks.
9. Forms for recording orders for services, or removals.
10. Rent of mechanical equipment.

Note: The cost of work on meter history and meter location records is chargeable to Account 586, Meter Expenses.

904 Uncollectible Accounts.

This amount shall be charged with amounts sufficient to provide for losses from uncollectible utility revenues. Concurrent credits shall be made to Account 144, Accumulated Provision for

Uncollectible Accounts - Credit. Losses from uncollectible accounts shall be charged to Account 144.

905 Miscellaneous Customer Accounts Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred not provided for in other accounts.

Items

Labor:

1. General clerical and stenographic work.
2. Miscellaneous labor.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages,

casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.

7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Communication service.
2. Miscellaneous office supplies and expenses and stationery and printing other than those specifically provided for in Account 902 and Account 903.

20 §1767.29 CUSTOMER SERVICE AND INFORMATIONAL EXPENSES

The customer service and informational expense accounts identified in this section shall be used by all RUS borrowers.

Customer Service and Informational Expenses

| | |
|-----|---|
| 907 | Supervision |
| 908 | Customer Assistance Expenses |
| 909 | Informational and Instructional Advertising Expenses |
| 910 | Miscellaneous Customer Service and Informational Expenses |

Customer Service and Informational Expenses

907 Supervision.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the general direction and supervision of customer service activities, the object of which is to encourage safe, efficient, and economical use of the utility's service. Direct supervision of a specific activity within customer service and informational expense classification shall be charged to the account wherein the costs of such activity are included. (See § 1767.17 (a).)

908 Customer Assistance Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in providing instructions or assistance to customers, the object of which is to encourage safe, efficient, and economical use of the utility's service.

Items

Labor:

1. Direct supervision of department.
2. Processing customer inquiries relating to the proper use of electric equipment, the replacement of such equipment, and information related to such equipment.
3. Advice directed to customers as to how they may achieve the most efficient and safest use of electric equipment.
4. Demonstrations, exhibits, lectures, and other programs designed to instruct customers in the safe, economical, or efficient use of electric service, and/or oriented toward conservation of energy.
5. Engineering and technical advice to customers, the object of which is to promote safe, efficient, and economical use of the utility's service.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.

7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Supplies and expenses pertaining to demonstrations, exhibits, lectures, and other programs.
2. Loss in value on equipment and appliances used for customer assistance programs.
3. Office supplies and expenses.
4. Transportation, meals, and incidental expenses.

Note: Do not include in this account expenses that are provided for elsewhere, such as Accounts 416, Costs and Expenses of Merchandising, Jobbing, and Contract Work; 587, Customer Installations Expenses; and 912, Demonstrating and Selling Expenses.

909 Informational and Instructional Advertising Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in activities which primarily convey information as to what the utility urges or suggests customers should do in utilizing electric service to protect health and safety, to encourage environmental protection, to utilize their electric equipment safely and economically, or to conserve electric energy.

Items

Labor:

1. Direct supervision of information activities.
2. Preparing informational materials for newspapers, periodicals, and billboards and preparing and conducting informational motion pictures, radio and television programs.
3. Preparing informational booklets and bulletins used in direct mailings.
4. Preparing informational window and other displays.
5. Employing agencies, selecting media, and conducting negotiations in connection with the placement and subject matter of information programs.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).

3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Use of newspapers, periodicals, billboards, and radio for informational purposes.
2. Postage on direct mailings to customers exclusive of postage related to billings.
3. Printing of informational booklets, dodgers, and bulletins.
4. Supplies and expenses in preparing informational materials by the utility.
5. Office supplies and expenses.

Note A: Exclude from this account and charge to Account 930.2, Miscellaneous General Expenses, the cost of publication of stockholder reports, dividend notices, bond redemption notices, financial statements, and other notices of a general corporate character. Also exclude all expenses of a promotional, institutional, goodwill, or political nature, which are includible in such accounts as 913, Advertising Expenses; 930.1, General Advertising Expenses; and 426.4, Expenditures for Certain Civic, Political and Related Activities.

Note B: Entries relating to informational advertising included in this account shall contain or refer to supporting documents which identify the specific advertising message. If references are used, copies of the advertising message shall be readily available.

910 Miscellaneous Customer Service and Informational Expenses

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and

expenses incurred in connection with customer service and informational activities which are not includible in other customer information expense accounts.

Items

Labor:

1. General clerical and stenographic work not assigned to specific customer service and informational programs.
2. Miscellaneous labor.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.

10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Communication service.
2. Printing, postage, and office supplies expenses.

21 § 1767.30 SALES EXPENSES

The sales expense accounts identified in this section shall be used by all RUS borrowers.

Sales Expenses

- | | |
|-----|------------------------------------|
| 911 | Supervision |
| 912 | Demonstrating and Selling Expenses |
| 913 | Advertising Expenses |
| 916 | Miscellaneous Sales Expenses |

Sales Expenses

911 Supervision.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and expenses incurred in the general direction and supervision of sales activities, except merchandising. Direct supervision of a specific activity, such as demonstrating, selling, or advertising shall be charged to the account wherein the costs of such activity are included. (See § 1767.17 (a).)

912 Demonstrating and Selling Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in promotional, demonstrating, and selling activities, except by merchandising, the object of which is to promote or retain the use of utility services by present and prospective customers.

Items

Labor:

1. Demonstrating uses of utility services.
2. Conducting cooking schools, preparing recipes, and related home service activities.
3. Exhibitions, displays, lectures, and other programs designed to promote use of utility services.
4. Experimental and development work in connection with new and improved appliances and equipment, prior to general public acceptance.

5. Solicitation of new customers or of additional business from old customers, including commissions paid employees.
6. Engineering and technical advice to present or prospective customers in connection with promoting or retaining the use of utility services.
7. Special customer canvasses when their primary purpose is the retention of business or the promotion of new business.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Supplies and expenses pertaining to demonstration, experimental, and development activities.
2. Booth and temporary space rental.

- purposes.
3. Loss in value on equipment and appliances used for demonstration
 4. Transportation, meals, and incidental expenses.

913 Advertising Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in advertising designed to promote or retain the use of utility service, except advertising the sale of merchandise by the utility.

Items

Labor:

1. Direct supervision of department.
2. Preparing advertising material for newspapers, periodicals, and billboards, and preparing and conducting motion pictures, radio, and television programs.
3. Preparing booklets and bulletins used in direct mail advertising.
4. Preparing window and other displays.
5. Clerical and stenographic work.
6. Investigating advertising agencies and media and conducting negotiations in connection with the placement and subject matter of sales advertising.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages,

casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.

2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Advertising in newspapers, periodicals, billboards, and radio for sales promotion purposes, but not including institutional or goodwill advertising includible in Account 930.1, General Advertising Expenses.
2. Materials and services given as prizes or otherwise in connection with civic lighting contests, canning, or cooking contests, and bazaars in order to publicize and promote the use of utility services.
3. Fees and expenses of advertising agencies and commercial artists.
4. Novelties for general distribution.
5. Postage on direct mail advertising.
6. Premiums distributed generally, such as recipe books when not offered as inducement to purchase appliances.
7. Printing booklets, dodgers, and bulletins.
8. Supplies and expenses in preparing advertising material.
9. Office supplies and expenses.

Note A: The cost of advertisements which set forth the value or advantages of utility service without reference to specific appliances, or, if reference is made to appliances, invites the reader to purchase appliances from his dealer or refer to appliances not carried for sale by the utility, shall be considered sales promotion advertising and charged to this account. However, advertisements which are limited to specific makes of appliances sold by the utility and price and terms, thereof, without referring to the value or advantages of utility service, shall be considered as merchandise advertising and the cost shall be charged to Costs and Expenses of Merchandising, Jobbing and Contract Work, Account 416.

Note B: Advertisements which substantially mention or refer to the value or advantages of utility service, together with specific reference to makes of appliance sold by the utility and the price, and terms, thereof, and designed for the joint purpose of increasing the use of utility service and the sales of appliances, shall be considered as a combination advertisement and the costs shall be distributed between this account and Account 416 on the basis of space, time, or other proportional factors.

Note C: Exclude from this account and charge to Account 930.2, Miscellaneous General Expenses, the cost of publication of stockholder reports, dividend notices, bond redemption notices, financial statements, and other notices of a general corporate character. Also exclude all institutional or goodwill advertising. (See Account 930.1, General Advertising Expenses.)

916 Miscellaneous Sales Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, materials used, and expenses incurred in connection with sales activities, except merchandising, which are not includible in other sales expense accounts.

Items

Labor:

1. General clerical and stenographic work not assigned to specific functions.
2. Special analysis of customer accounts and other statistical work for sales purposes not a part of the regular customer accounting and billing routine.
3. Miscellaneous labor.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages,

casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.

7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Communication service.
2. Printing, postage, office supplies, and expenses applicable to sales activities, except those chargeable to Account 913, Advertising Expenses.

22 §1767.31 ADMINISTRATIVE AND GENERAL EXPENSES

The administrative and general expense accounts identified in this section shall be used by all RUS borrowers.

Administrative and General Operations Expenses

| | |
|-------|--|
| 920 | Administrative and General Salaries |
| 921 | Office Supplies and Expenses |
| 922 | Administrative Expenses Transferred - Credit |
| 923 | Outside Services Employed |
| 924 | Property Insurance |
| 925 | Injuries and Damages |
| 926 | Employee Pensions and Benefits |
| 927 | Franchise Requirements |
| 928 | Regulatory Commission Expenses |
| 929 | Duplicate Charges - Credit |
| 930.1 | General Advertising Expenses |
| 930.2 | Miscellaneous General Expenses |
| 931 | Rents |

Administrative and General Maintenance Expenses

| | |
|-----|------------------------------|
| 935 | Maintenance of General Plant |
|-----|------------------------------|

Administrative and Operations General

920 Administrative and General Salaries.

A. This account shall include the compensation (salaries, bonuses, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and other consideration for services, but not including directors' fees) of officers, executives, and other employees of the utility properly chargeable to utility operations and not chargeable directly to a particular operating function.

B. This account may be subdivided in accordance with a classification appropriate to the departmental or other functional organization of the utility.

921 Office Supplies and Expenses.

A. This account shall include office supplies and expenses incurred in connection with the general administration of the utility's operations which are assignable to specific administrative or general departments and are not specifically provided for in other accounts. This includes the expenses of the various administrative and general departments, the salaries and wages of which are includible in Account 920.

B. This account may be subdivided in accordance with a classification appropriate to the departmental or other functional organization of the utility.

Note: Office expenses which are clearly applicable to any category of operating expenses other than the administrative and general category shall be included in the appropriate account in such category. Further, general expenses which apply to the utility as a whole rather than to a particular administrative function, shall be included in Account 930.2, Miscellaneous General Expenses.

Items

1. Automobile service, including charges through clearing account.
2. Bank messenger and service charges.
3. Books, periodicals, bulletins, and subscriptions to newspapers, newsletters, and tax services.
4. Building service expenses for customer accounts, sales, and administrative and general purposes.
5. Communication service expenses.
6. Cost of individual items of office equipment used by general departments which are of small value or short life.
7. Membership fees and dues in trade, technical, and professional associations paid by a utility for employees. (Company memberships are includible in Account 930.2.)
8. Office supplies and expenses.
9. Payment of court costs, witness fees, and other expenses of legal department.
10. Postage, printing, and stationery.
11. Meals, traveling, and incidental expenses.

922 Administrative Expenses Transferred - Credit.

This account shall be credited with administrative expenses recorded in Account 920 and Account 921 which are transferred to construction costs or to nonutility accounts. (See § 1767.16 (d).)

923 Outside Services Employed.

A. This account shall include the fees and expenses of professional consultants and others for general services which are not applicable to a particular operating function or other accounts. It shall include also the pay and expenses of persons engaged for a special or temporary administrative or general purpose in circumstances where the person so engaged is not considered as an employee of the utility.

B. This account shall be so maintained as to permit ready summarization according to the nature of service and the person furnishing the same.

Items

1. Fees, pay, and expenses of accountants and auditors, actuaries, appraisers, attorneys, engineering consultants, management consultants, negotiators, public relations counsel, and tax consultants.

2. Supervision fees and expenses paid under contracts for general management services.

Note: Do not include inspection and brokerage fees and commissions chargeable to other accounts or fees and expenses in connection with security issues which are includible in the expenses of issuing securities.

924 Property Insurance.

A. This account shall include the cost of insurance or reserve accruals to protect the utility against losses and damages to owned or leased property used in its utility operations. It shall also include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and the related supplies and expenses incurred in property insurance activities.

B. Recoveries from insurance companies or others for property damages shall be credited to the account charged with the cost of the damage. If the damaged property has been retired, the credit shall be to the appropriate account for accumulated provision for depreciation.

C. Records shall be kept so as to show the amount of coverage for each class of insurance carried, the property covered, and the applicable premiums. Any dividends distributed by mutual insurance companies shall be credited to the accounts to which the insurance premiums were charged.

Items

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.

2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.

3. Special costs incurred in procuring insurance.

4. Insurance inspection service.

5. Insurance counsel, brokerage fees, and expenses.

Note A: The cost of insurance or reserve accruals capitalized, shall be charged to construction and retirement either directly or by transfers to construction and retirement work orders from this account.

Note B: The cost of insurance or reserve accruals for the following classes of property shall be charged as indicated:

1. Materials, supplies, and stores equipment to Account 163, Stores Expense Undistributed, or appropriate materials account.

2. Transportation and other general equipment to appropriate clearing accounts that may be maintained.
3. Electric plant leased to others to Account 413, Expenses of Electric Plant Leased to Others.
4. Nonutility property to the appropriate nonutility income account.
5. Merchandise and jobbing property to Account 416, Costs and Expenses of Merchandising, Jobbing and Contract Work.

Note C: The cost of labor, employee pensions and benefits, social security and other payroll taxes, and the related supplies and expenses of administrative and general employees who are only incidentally engaged in property insurance work may be included in Account 920 and Account 921, as appropriate.

Note D: The cost of insurance or reserve accruals applicable to the various utility functions shall be charged to the specific functional operations and the appropriate miscellaneous administrative expense accounts either directly or by transfers from this account.

925 Injuries and Damages.

A. This account shall include the cost of insurance or reserve accruals to protect the utility against injuries and damages claims of employees or others, losses of such character not covered by insurance, and expenses incurred in settlement of injuries and damages claims. It shall also include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, related supplies, and expenses incurred in injuries and damages activities.

B. Reimbursements from insurance companies or others for expenses charged hereto on account of injuries, damages, and insurance dividends or refunds shall be credited to this account.

Items

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

Note A: Payments to or in behalf of employees for accident or death benefits, hospital expenses, medical expenses, or for salaries while incapacitated for service or on leave of absence beyond periods normally allowed, when not the result of occupational injuries, shall be charged to Account 926, Employee Pensions and Benefits. (See also Note B of Account 926.)

Note B: The cost of injuries and damages or reserve accruals capitalized shall be charged to construction and retirement activities either directly or by transfers from this account to the applicable construction and retirement work orders.

Note C: The cost of insurance or reserve accruals applicable to the various utility functions shall be charged to the specific functional operations and the appropriate miscellaneous administrative expense accounts either directly or by transfers from this account.

Note D: Exclude herefrom the time and expenses of employees (except those engaged in injuries and damages activities) spent in attendance at safety and accident prevention educational meetings, if occurring during the regular work period.

Note E: The cost of labor, employee pensions and benefits, social security and other payroll taxes, and the related supplies and expenses of administrative and general employees who are only incidentally engaged in injuries and damages activities, may be included in Account 920 and Account 921, as appropriate.

926 Employee Pensions and Benefits.

A. This account shall include pensions paid to or on behalf of retired employees or accruals to provide for pensions or payments for the purchase of annuities for this purpose, when the utility has definitely, by contract, committed itself to a pension plan under which the pension funds are irrevocably devoted to pension purposes and payments for employee accident, sickness, hospital, and death benefits, or insurance therefor. Include, also, expenses incurred in medical, educational, or recreational activities for the benefit of employees and administrative expenses in connection with employee pensions and benefits.

B. The utility shall maintain a complete record of accruals or payments for pensions and be prepared to furnish full information to RUS of the plan under which it has created or proposes to create a pension fund and a copy of the declaration of trust or resolution under which the pension plan is established.

C. There shall be credited to this account, the portion of pensions and benefits expenses which is applicable to nonutility operations, the specific functional operations, maintenance, and administrative expense accounts, and to construction and retirement activities unless such amounts are distributed directly to the accounts involved and are not included herein in the first instance.

D. Records in support of this account shall be so kept that the total pensions expense, the total benefits expense, the administrative expenses included herein, and the amounts of pensions and benefits expenses transferred to the operations, maintenance, administrative, construction or retirement accounts will be readily available.

Items

1. Payment of pensions to retirees on a nonaccrual basis.
2. Accruals for or payments to pension funds or to insurance companies for pension purposes.
3. Group and life insurance premiums (credit dividends received).
4. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
5. Payments for accident, sickness, hospital, and death benefits or insurance.

6. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.

7. Expenses in connection with educational and recreational activities for the benefit of employees.

Note A: The cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, and the related supplies and expenses of administrative and general employees who are only incidentally engaged in employee pension and benefit activities may be included in Account 920 and Account 921, as appropriate.

Note B: Salaries paid to employees during periods of nonoccupational sickness may be charged to the appropriate labor account rather than to employee benefits.

927 Franchise Requirements.

A. This account shall include payments to municipal or other governmental authorities and the cost of materials, supplies, and services furnished such authorities without reimbursement in compliance with franchise, ordinance, or similar requirements; provided, however, that the utility may charge to this account at regular tariff rates, instead of cost, utility service furnished without charge under provisions of franchises.

B. When no direct outlay is involved, concurrent credit for such charges shall be made to Account 929, Duplicate Charges - Credit.

C. The account shall be maintained so as to readily reflect the amounts of cash outlays, utility service supplied without charge, and other items furnished without charge.

Note A: Franchise taxes shall not be charged to this account, but to Account 408.1, Taxes Other Than Income Taxes, Utility Operating Income.

Note B: Any amount paid as initial consideration for a franchise running for more than one year shall be charged to Account 302, Franchises and Consents.

928 Regulatory Commission Expenses.

A. This account shall include all expense (except pay of regular employees only incidentally engaged in such work) properly includible in utility operating expenses, incurred by the utility in connection with formal cases before regulatory commissions or other regulatory bodies or cases in which such a body is a party, including payments made to a regulatory commission for fees assessed against the utility for pay and expenses of such commission, its officers, agents, and employees, and also including payments made to the United States for the administration of the Federal Power Act.

B. Amounts of regulatory commission expenses which, by approval or direction of RUS, are to be spread over future periods shall be charged to Account 182.3, Other Regulatory Assets, and amortized by charges to this account.

C. The utility shall be prepared to show the cost of each formal case.

Items

1. Salaries, fees, retainers, and expenses of counsel, solicitors, attorneys, accountants, engineers, clerks, attendants, witnesses, and others engaged in the prosecution of or defense against petitions or complaints presented to regulatory bodies or in the valuation of property owned or used by the utility in connection with such cases.

2. Office supplies and expenses, payments to public service or other regulatory commissions, stationery and printing, traveling expenses, and other expenses incurred directly in connection with formal cases before regulatory commissions.

Note A: Exclude from this account and include in other appropriate operating expense accounts, expenses incurred in the improvement of service, additional inspection, or rendering reports which are made necessary by the rules and regulations, or orders, of regulatory bodies.

Note B: Do not include in this account amounts includible in Account 302, Franchises and Consents; Account 181, Unamortized Debt Expense; or Account 214, Capital Stock Expense.

929 Duplicate Charges - Credit.

This account shall include concurrent credits for charges which may be made to operating expenses or to other accounts for the use of utility service from its own supply. Include, also, offsetting credits for any other charges made to operating expenses for which there is no direct money outlay.

930.1 General Advertising Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in advertising and related activities, the cost of which by their content and purpose are not provided for elsewhere.

ItemsLabor:

1. Supervision.
2. Preparing advertising material for newspapers, periodicals, and billboards and preparing or conducting motion pictures, radio, and television programs.
3. Preparing booklets and bulletins used in direct mail advertising.
4. Preparing window and other displays.
5. Clerical and stenographic work.
6. Investigating and employing advertising agencies, selecting media, and conducting negotiations in connection with the placement and subject matter of advertising.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the

more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
8. Cost of safety, accident prevention, and similar educational activities.

Materials and Expenses:

1. Advertising in newspapers, periodicals, billboards, and radios.
2. Advertising matter such as posters, bulletins, booklets, and related items.
3. Fees and expenses of advertising agencies and commercial artists.
4. Postage and direct mail advertising.
5. Printing of booklets, dodgers, and bulletins.
6. Supplies and expenses in preparing advertising materials.
7. Office supplies and expenses.

Note A: Properly includible in this account is the cost of advertising activities on a local or national basis of a goodwill or institutional nature, which is primarily designed to improve the image of the utility or the industry, including advertisements which inform the public concerning matters affecting the company's operations, such as, the cost of providing service, the company's efforts to improve the quality of service, and the company's efforts to improve and protect the environment. Entries relating to advertising included in this account shall contain or refer to supporting documents which identify the specific advertising message. If references are used, copies of the advertising message shall be readily available.

Note B: Exclude from this account and include in Account 426.4, Expenditures for Certain Civic, Political and Related Activities, expenses for advertising activities, which are designed to solicit public support or the support of public officials in matters of a political nature.

930.2 Miscellaneous General Expenses.

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, property insurance, property taxes, and expenses incurred in connection with the general management of the utility not provided for elsewhere.

Items

Labor:

1. Miscellaneous labor not elsewhere provided for.

Taxes:

1. Federal and state unemployment.
2. F.I.C.A.
3. Property.

Employee Pensions and Benefits: The portion of employee pensions and benefits specifically identifiable with employees' labor costs charged herein or, in the absence of specific employee identification, the portion of employee pensions and benefits, allocated on the more equitable basis of either direct labor dollars or direct labor hours, applicable to the labor items detailed above, including:

1. Accruals for or payments to pension funds or to insurance companies for pension purposes.
2. Group and life insurance premiums (credit dividends received).
3. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
4. Payments for accident, sickness, hospital, and death benefits or insurance.
5. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed when not the result of occupational injuries or in excess of statutory awards.
6. Expenses in connection with educational and recreational activities for the benefit of employees.

Insurance:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to Account 228.1, Accumulated Provision for Property Insurance, for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.
6. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages,

casualty, employee liability, etc., and amounts credited to Account 228.2, Accumulated Provision for Injuries and Damage, for similar protection.

7. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
8. Fees and expenses of claim investigators.
9. Payment of awards to claimants for court costs and attorneys' services.
10. Medical and hospital service and expenses for employees as the result of occupational injuries or resulting from claims of others.
11. Compensation payments under workmen's compensation laws.
12. Compensation paid while incapacitated as the result of occupational injuries. (See Account 924, Note A.)
13. Cost of safety, accident prevention, and similar educational activities.

Expenses:

1. Industry association dues for company memberships.
2. Contributions for conventions and meetings of the industry.
3. Research, development, and demonstration expenses not charged to other operation and maintenance expense accounts on a functional basis.
4. Communication service not chargeable to other accounts.
5. Trustee, registrar, and transfer agent fees and expenses.
6. Stockholders meeting expenses.
7. Dividend and other financial notices.
8. Printing and mailing dividend checks.
9. Directors' fees and expenses.
10. Publishing and distributing annual reports to stockholders.
11. Public notices of financial, operating, and other data required by regulatory statutes, not including, however, notices required in connection with security issues or acquisitions of property.

931 Rents.

This account shall include rents properly includible in utility operating expenses for the property of others used, occupied, or operated in connection with the customer accounts, customer service and informational, sales, general, and administrative functions of the utility. (See § 1767.17 (c).)

Administrative and General Maintenance Expenses

935 Maintenance of General Plant.

A. This account shall include the cost assignable to customer accounts, sales, administrative, and general functions of labor, employee pensions and benefits, social security and other payroll taxes, injuries and damages, materials used, and expenses incurred in the maintenance of property, the book cost of which is includible in Account 390, Structures and Improvements; Account 391, Office Furniture and Equipment; Account 397, Communication Equipment; and Account 398, Miscellaneous Equipment. (See § 1767.17 (b).)

B. Maintenance expenses on office furniture and equipment used elsewhere than in general, commercial, and sales offices shall be charged to the following accounts:

1. Steam Power Generation, Account 514
2. Nuclear Power Generation, Account 532

3. Hydraulic Power Generation, Account 545
4. Other Power Generation, Account 554
5. Transmission, Account 573
6. Distribution, Account 598
7. Merchandise and Jobbing, Account 416
8. Garages, Shops, etc., Appropriate clearing account, if used.

Note: Maintenance of plant included in other general equipment accounts shall be included herein unless charged to clearing accounts or to the particular functional maintenance expense account indicated by the use of the equipment.

23 §1767.32 - 1767.40 [Reserved]

24 §1767.41 ACCOUNTING METHODS AND PROCEDURES REQUIRED OF ALL RUS BORROWERS

All RUS borrowers shall maintain and keep their books of accounts and all other books and records which support the entries in such books of accounts in accordance with the accounting principles prescribed in this section. Interpretations Nos. 133, 134, 137, 403, 404, 602, 606, 618, 627, 628, and 629 adopt and implement the provisions of standards issued by the Financial Accounting Standards Board (FASB). Each interpretation includes a synopsis of the requirements of the standard as well as specific accounting requirements and interpretations required by RUS. The synopsis provides general information to assist borrowers in determining whether the standard applies to an individual cooperative's operations. The synopsis is not intended to change the requirements of the FASB standards unless it is set forth in the section entitled RUS Accounting Requirements in each interpretation. If a particular borrower believes a conflict exists between the FASB standard and a RUS interpretation, the borrower shall contact the Director, PASD, to seek resolution of the issue.

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101 Work Order Procedures.

When a minor item of property is removed from service and not replaced, a retirement work order is not required except in the case of a conductor. The cost of the minor item shall remain in the appropriate plant account until the retirement unit, of which it is a part, is retired. However, as conductor is recorded in feet and is not part of any specific retirement unit, conductor shall be retired even though the amount taken down and not replaced is less than a retirement unit (two spans).

When minor items of plant are removed and not replaced, material salvaged shall be recorded on a material salvage ticket. Items of material recorded on this ticket shall be charged to the materials and supplies account and credited in the miscellaneous columns of the Materials Register to the Accumulated Provision for Depreciation. In this example, it is assumed that the cost of removal is nil. If, however, costs are incurred during the removal of minor items of plant, these costs shall reduce the credit to the Accumulated Provision for Depreciation.

When a staking sheet supporting a single work order reflects a combination of new construction and replacements, or system improvements, the predominant cost shall be the governing factor in determining the amount of cost RUS will finance. To illustrate, assume that a service is to be run to a new home near the end of an existing line. On inspection, the pole from which the service is to be run is found to be in very poor physical condition and must be replaced. In addition, a single span of wire and a service are presently connected to this pole which serve no purpose. The home originally served has been demolished and the existing span, pole, and service were retired. In other words, what started out to be simply the installation of a new service now includes the retirement of a span of wire, a pole, and a service; the replacement of a pole; and the running of a new service. Assuming the replacement of the pole is the costliest

part of this project, the construction and retirement activity shall be classified as an ordinary replacement even though the work includes new construction and retirements without replacement.

102 Line Conversion.

If it is necessary to move a conductor from one location to another on a pole assembly during the conversion of a line from one phase to another phase, the cost of moving the conductor is capitalizable as a system improvement.

103 Sacrificial Anodes and the Replacement of a Neutral.

Many utilities conduct studies to determine whether sacrificial anodes are needed to protect underground cable against corrosion. The following procedures shall be followed to account for sacrificial anodes and the replacement of a neutral:

1. If the study results in the installation of sacrificial anodes, the cost of the study shall be capitalized to Account 367, Underground Conductors and Devices. If the study does not result in the installation of anodes, the cost shall be charged to Account 594, Maintenance of Underground Lines.

2. Costs incurred in the first installation are capitalizable even though anodes are considered minor items of property. However, only the first costs of installation shall be capitalized. All subsequent replacements of anodes shall be expensed.

3. Sacrificial anodes do not constitute a record unit; therefore, the cost of anodes shall be added to the cost of the underground cable unit.

4. Because a neutral is part of an underground cable record unit, and is not, in and of itself, a record unit, the cost to replace a corroded neutral shall be charged to Account 594, Maintenance of Underground Lines.

104 Terminal Facilities.

Borrowers are sometimes required to construct terminal facilities in the transmission line of another utility in order to receive power from their power supplier. The document executed between the borrower and the utility is normally referred to as a "License Agreement". The license agreement may stipulate that certain items of the terminal facilities are to be transferred to, and become the property of, the other utility upon completion of the construction. The accounting for this type of transaction shall be as follows:

1. All construction costs incurred shall be charged to a work order. Upon completion of the construction and accumulation of all costs, the cost of the facilities that become the property of another utility shall be transferred from construction work in progress to Account 303, Miscellaneous Intangible Plant. The cost of the plant for which the borrower retains title shall be charged to the appropriate plant accounts.

2. The cost of the facilities recorded in Account 303 shall be amortized to Account 405, Amortization of Other Electric Plant, over the contract term or the estimated useful service life of the plant, whichever is shorter. If the related contract or contracts for this power supply are terminated, the unamortized balance shall be expensed, in the current period, in Account 557.

105 Pole Top Disconnect Switch.

The installation of pole top service disconnect switches, where title is retained by the utility, shall be capitalized in Account 371, Installations on Customers' Premises. If a switch cabinet is purchased with a current transformer included as an integral part of the cabinet, the entire cost of the switch shall be charged to Account 371. If the current transformer is installed outside of the switch cabinet, the transformer, meter, and meter base, together with the first installation costs, shall be capitalized, upon purchase, in Account 370, Meters.

Payments received from the customer toward construction costs shall be credited to Account 371, Installations on Customers' Premises. Such payments, together with any amount not financed by RUS, shall be entered in column 9 of the Form 219, Inventory of Work Orders. The associated maintenance costs shall be charged to Account 587, Customer Installations Expenses, or to Account 597, Maintenance of Meters, as appropriate.

When pole top disconnect switches are installed and title is held by the customer, the cost of the material shall be charged to Account 456, Other Electric Revenues and the receipts from the sale of line material shall be credited to Account 456. The portion of the receipts for resale material as well as that for installation shall be credited to Account 415, Revenues from Merchandising, Jobbing, and Contract Work. The cost of resale material sold and the cost of installation shall be charged to Account 416, Costs and Expenses of Merchandising, Jobbing and Contract Work.

Future maintenance costs incurred by the cooperative that are not billed to the customer shall be charged to Account 587, Customer Installations Expenses.

106 Steel Pole Reinforcers.

The cost associated with the purchase and installation of steel pole reinforcers shall be charged to Account 593, Maintenance of Overhead Lines.

107 Mobile Substations.

Mobile substations shall be accounted for in a manner similar to that for a spare and are, therefore, included as part of transmission or distribution station equipment, depending upon the use of the mobile substation. The mobile substation, together with the trailer on which it is permanently mounted, shall be capitalized upon purchase. A general purpose truck or tractor used to relocate a mobile substation and trailer shall be classified as transportation equipment.

The composite depreciation rate used for transmission plant or distribution plant, as appropriate, shall be applied to the mobile substation.

108 Security Lights.

Where a pole supports both a secondary wire and a security light, the cost of the pole shall be charged to Account 364, Poles, Towers, and Fixtures, even though the plant investment in security lights is recorded in Account 371, Installations on Customers' Premises.

109 Joint Use.

There are many cases in which an electric utility and a communications utility enter into an agreement that provides for joint use of poles. Under the terms of these agreements, either utility may occupy the poles of the other upon payment of a stipulated annual rental. If such joint

occupancy necessitates the use of a higher than standard pole, the new pole shall be provided at the expense of the utility having the need for the higher pole.

When an electric utility replaces, at its own expense, a standard pole belonging to the communications utility with a higher pole, the cost of the higher pole, less net salvage (if any) of the pole replaced, shall be charged to the account in which the pole rental is included.

Contributions made to an electric utility by a communications utility for the costs incurred in stubbing joint use electric poles shall be credited to Account 593, Maintenance of Overhead Lines. The cost of pole stubbing on electric plant distribution facilities shall be charged to Account 593.

An investment in outside plant that is held in joint ownership shall be recorded in the appropriate plant accounts at its cost to the utility. For continuing property record purposes, jointly owned property units shall be priced at their cost to the utility and shall be appropriately segregated in the CPRs to indicate joint ownership.

110 First Clearing and Grading of Land and Rights of Way.

Utility accounting practice requires the costs associated with the first clearing and grading of land and rights of way and any resulting damage thereto, to be included in the accounts for structures and improvements or equipment to which such costs relate. Since the first clearing, as well as clearing which is "directly occasioned by the building of a structure," is done, not for the purpose of enhancing the value of the land or the rights of way, but for the purpose of constructing plant, these costs are more directly related to the construction of plant than to the purchase of land or rights of way. The accounts shall be charged as follows:

1. For overhead transmission pole lines, Account 356, Overhead Conductors and Devices;
2. For overhead distribution lines, Account 365, Overhead Conductors and Devices; and
3. For underground distribution lines, Account 366, Underground Conduit, for a conduit installation; or Account 367, Underground Conductors and Devices, for a direct burial installation.

111 Engineering Contracts for System Planning.

Engineering costs for long-range system plans shall be charged to Account 183, Preliminary Survey and Investigation Charges, as incurred. The cost of engineering services incurred in preparing a long-range system plan represents a legitimate component of the total cost of construction of all system improvements detailed in the plan. The amount of engineering costs to be associated with any specific system improvement is the annual costs incurred up to the time of the allocation (not previously allocated), plus that portion of the initial cost which relates to the particular construction in question. If any major system improvement included in the engineering plan is not constructed, or if the study is superseded by another complete study, the cost of that portion of the original study not resulting in construction shall be charged to Account 182.2, Unrecovered Plant and Regulatory Study Costs, if the costs are to be recovered through future rates. Costs recorded in Account 182.2 shall be amortized to Account 407, Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs, as the costs are recovered through the rates. Any costs included in Account 182.2 that are disallowed for rate-making purposes shall be charged to Account 426.5, Other Deductions.

The allocation of engineering services to the various construction projects requires the exercise of judgment. In some cases, system improvements are continuous over a period of months or years, thus permitting the engineering cost to be spread monthly as overhead in relation to the direct costs incurred in construction. (If a substantial amount of retirement work is performed in connection with system improvements, a proportionate share of the engineering cost shall be allocated on the basis of direct retirement labor.) If the system improvements detailed in the plan are not performed in a continuous manner, the engineering cost shall be allocated on the basis of the estimated costs of the various larger system improvement projects which result from the long-range plan.

If construction is performed by contract, the engineering cost applicable thereto shall be transferred from Account 183 to Account 107, Construction Work in Progress - Electric, and thereby spread to the appropriate plant accounts on the basis of contract costs.

In the case of system improvement construction performed on the basis of work orders, engineering costs shall be transferred to Account 107, Construction Work in Progress - Electric, and included in total work order costs as either overhead or special services. If engineering services are not readily identifiable with individual work orders, they shall be capitalized as overhead. If engineering costs for each work order are readily separable from the engineering costs for all other work orders, they shall be capitalized as special services.

In summarizing system improvement work orders on the Form 219, Inventory of Work Orders, the amount of engineering costs previously approved for advance on the long range plan, if any, shall be deducted to determine the balance of loan funds subject to advance by RUS.

112 Determination of Availability of Service.

Costs relating to the determination of availability of service, rates, and similar items for individual applicants shall be charged to Account 912, Demonstrating and Selling Expenses. If it is expected that construction will result, the costs incurred to provide service, including staking, shall be charged to Account 107, Construction Work in Progress - Electric. If construction does not result, Account 107 shall be credited and Account 426.5, Other Deductions, shall be charged.

113 Temporary Facilities (Services).

Plant installed for temporary use, a period of less than 1 year, shall be recorded in Account 185, Temporary Facilities, net of any payments received from customers. Upon retirement, this net cost plus cost of removal, less any salvage value, shall be cleared to Account 451, Miscellaneous Service Revenues.

When a temporary service is installed at the site of a building under construction, the location of the permanent service entrance and the load and its characteristics are usually known. The temporary service is of the proper capacity and is so located or has sufficient slack, that it can be relocated to serve the new building as a permanent service. Under these conditions, the service shall be charged to Account 369, Services, when first installed. The cost of moving and attaching the service to the permanent service entrance shall be charged to Account 593, Maintenance of Overhead Lines or Account 594, Maintenance of Underground Lines, as appropriate.

114 Construction Work in Progress Damaged or Destroyed by Storm.

When installed plant, not yet completed or completed but not yet placed in service, has been damaged or destroyed by storm, the cost of the repair and restoration shall be added to the cost of construction and capitalized if the plant was constructed under force account or work order construction, and the utility paid for the cost of the repairs. If the plant was constructed under contract, the contractor is required to deliver the plant in new condition. Therefore, any repairs required prior to the completion of construction and acceptance by the utility, are ordinarily borne by the contractor.

115 Liquidated Damages.

Liquidated damages are amounts paid by or assessed against contractors for the completion of construction after an agreed upon date. Liquidated damages shall be credited to Account 107, Construction Work in Progress - Electric. Since these damages accrue during the construction period, they become one of the components of construction cost. Even though a portion of these damages may compensate the utility for costs which are not "identifiable," no portion of the damages shall be credited to revenue or expense.

When a contractor has been paid in full from loan funds or from funds to be reimbursed by loan funds without a deduction for liquidated damages, the amount of liquidated damages received shall be deposited in the Construction Fund. This amount shall be reflected by a decrease in column 5, "Total Expenditures to Date," of the Form 595, Financial Requirement and Expenditure Statement, and as an increase in column 6, "Cash Balance." If liquidated damages are obtained by withholding an equivalent amount from the contractor's payment, the net result will be the same.

116 Nonrefundable Payments for Construction.

Nonrefundable payments (contributions) from customers and developers for underground construction shall first be credited to Account 107.2, Construction Work in Progress - Force Account. When the constructed plant is unitized and distributed to the individual plant accounts, the contributions shall be credited to those plant accounts which gave rise to the contribution.

When a customer or developer furnishes a trench or other service in connection with buried plant, the cooperative shall debit Account 107.2 with the actual or estimated cost of the service performed, and account for the credit as set forth above.

117 Refunds of Overpayments for Materials and Equipment.

Refunds of overpayments for materials and equipment previously purchased are occasionally received as the result of legal action brought against electrical suppliers for price fixing in violation of antitrust laws. Such refunds shall be accounted for as follows:

1. The refund shall first be applied to any litigation costs that were incurred.
2. Refunds for special equipment items shall be accounted for, in detail, on the Summary of Special Equipment Costs and credited against the appropriate plant accounts.
3. Other material or equipment items that were installed through work orders or a materials furnished contract shall be adjusted on an amended work order. The amended work order shall include full details of the refund.

4. Continuing property records shall be adjusted to reflect the above transactions.

5. Amounts approved for advance on the Form 595, Financial Requirement and Expenditure Statement, and on the loan budget records, shall be adjusted. For special equipment items, the adjustment shall be requested in a letter to RUS. For materials installed by work order or contract, the adjustments shall be made through credits shown on the Form 219, Inventory of Work Orders.

6. Refunds for material currently in stock shall be credited to Account 154, Plant Materials and Operating Supplies.

7. If the material was used in maintenance activities or operations, the refund shall be credited to the appropriate maintenance or operations expense account.

8. Refunds for materials or equipment financed from loan funds shall be deposited in the Construction Fund - Trustee Account or remitted to RUS as a special payment on a note. Other refunds shall be deposited in the general funds.

118 Load Control Equipment.

The primary purpose of a Load Management System is to optimize load dispatch and to reduce or minimize system peaks in order to reduce purchases of power or to delay or eliminate the need for construction of new plant. A Load Management System may be used on integrated systems, or on generation, transmission, or distribution systems separately. The telemetry equipment used for data acquisition and interpretation may be included at various points on a system, such as generation, transmission, or distribution substation, switchyards or on consumers' premises.

An effective load control program should be coordinated with the G&T and requires full participation of all member distribution systems. The G&T monitors the power load of the total member distribution system to predict the time of the system's peak load. An optimal load control strategy is developed by the G&T and is passed on from the G&T computer system to the load control computer systems of the member distribution cooperatives.

The equipment at the member distribution system level is the type actually being used by an integrated power system to operate a load control program. The equipment used may vary from one integrated power system to another. The selection of equipment used is determined by the information needs of the integrated power system, and the method selected to operate the load control system.

Some equipment performs only SCADA-type functions. This equipment is included with the equipment that performs only load control functions because SCADA-type equipment is an integral part of a load control program. An effective load control strategy requires current information on loads so that member distribution systems can determine the actual loads to be shed and the duration of the load control.

The function and location of the load control equipment are the primary factors in determining the account in which the equipment shall be recorded. The following example depicts a common load control system and the associated accounting. Equipment type may vary, thereby necessitating the use of accounts not prescribed below. In all instances, however, the function and location of the equipment shall dictate the appropriate account classification.

G&T Borrower

1. Coordinating System Equipment. Coordinating System Equipment is the data acquisition, processing and control hardware and software used to coordinate the load control efforts of the member distribution system. Generally, this equipment is dedicated to load control use and is not shared with other electric utility activities.

The purpose of the G&T load control computer system is to reduce or minimize the peak power requirements of the entire member distribution system. This involves load dispatching to control transmission circuits and breakers. The computer system for load control shall, therefore, be recorded in Account 353, Station Equipment, with the associated operating expenses recorded in Account 561, Load Dispatching, and maintenance expenses recorded in Account 570, Maintenance of Station Equipment.

2. Coordinating System Communications Link. The G&T load control computer system is usually linked to the load control computer system for each member distribution system by a radio or telephone link that is dedicated to that purpose and is not shared with other communication activities. Under such circumstances, communications equipment shall be classified in Account 353, Station Equipment. If the communications equipment is shared with general use or voice communications equipment, however, the equipment shall be classified in Account 397, Communication Equipment.

3. Depreciation. Load control equipment shall be recorded in separate subaccounts of the primary plant accounts detailed above and shall be depreciated based upon the owner's estimate of the equipment's useful service life.

Distribution Borrower

1. Member System Equipment. Member system equipment is the data acquisition, processing and control hardware and software used as a subset to the overall load control efforts by the integrated power system.

The member system computer for each distribution member system accepts the control strategy from the G&T coordinating system and develops the tables that determine the control loads that are to be shed and the duration of the load control. The member system computer for each distribution system monitors the usage at each of its delivery points. This usage data is then transmitted to the G&T coordinating system for use in developing load projects and evaluating control strategies for the integrated power system. The member system computer is generally dedicated to load control use and is not shared with other electric utility operations.

The member computer system shall be recorded in Account 362, Station Equipment. The associated operating expenses shall be recorded in Account 581, Load Dispatching, and maintenance expenses shall be recorded in Account 592, Maintenance of Station Equipment.

2. Substation Remote Controllers. Substation Remote Controllers are located at the distribution substation. They accept control signals from the member system computer and couple the signal to the portion of the distribution system to which it is connected. Substation Remote Controllers also serve as a receiver of inbound signals from transponders located in the distribution system. They also send data back to the member system computer.

Substation Remote Controllers shall be recorded in Account 362, Station Equipment. The associated operating expenses shall be recorded in Account 582, Station Expenses, and maintenance expenses shall be recorded in Account 592, Maintenance of Station Equipment.

3. Substation Injection Units. Substation Injection Units are used only in power line based systems and are located in distribution substations. A major function of the Substation Injection Unit is to receive load control signals from the member system computer and inject them into the power line based system to be transmitted to the Load Control Receivers. Substation Injection Units can also perform control and SCADA functions similar to those performed by Substation Remote Controllers.

Substation Injection Units shall be recorded in Account 362, Station Equipment. The associated operating expenses shall be recorded in Account 582, Station Expenses, and maintenance expenses shall be recorded in Account 592, Maintenance of Station Equipment.

4. Remote Terminal Units. Remote Terminal Units perform electric utility SCADA functions in a distribution substation or delivery point. These functions include monitoring equipment for abnormal operating conditions, monitoring analog quantities such as conductor voltage or substation load, and controlling of certain equipment within the substation.

Remote Terminal Units shall be recorded in Account 362, Station Equipment. The associated operating expenses shall be recorded in Account 582, Station Expenses, and maintenance expenses shall be recorded in Account 592, Maintenance of Station Equipment.

5. Line Device Transponder. A Line Device Transponder directly controls a piece of distribution apparatus, such as a voltage regulator or a power factor correction capacitor, located on a distribution feeder and not accessible to a Remote Terminal Unit. The Line Device Transponder actuates the control functions and reports back to the member system computer upon completion of the requested action. This transponder is located at the site of the distribution apparatus being controlled.

Line Device Transponders shall be recorded in Account 368, Line Transformers. The associated operating expense shall be recorded in Account 583, Overhead Line Expenses, or Account 584, Underground Line Expenses, as appropriate, and maintenance expenses shall be recorded in Account 595, Maintenance of Line Transformers.

6. Communications Verification Transponders. Communication Verification Transponders are used to respond to inquiries from Substation Remote Controllers. In power line based systems, these transponders are used to verify the performance of the communications system. They are also used during adverse system operations to isolate sections of the distribution system that are experiencing an outage.

Communication Verification Transponders shall be recorded in Account 362, Station Equipment. The associated operating expenses shall be recorded in Account 582, Station Expenses, and maintenance expenses shall be recorded in Account 592, Maintenance of Station Equipment.

7. Load Control Receivers. The Load Control Receiver, also known as a load control switch, is located at the site of the consumer's load. These receivers directly control the electric supply to an end-use appliance, such as an electric water heater, central air conditioning compressor, or irrigation pump. The amount of time that an appliance will be turned off by the load control receiver is preset. When the member system computer determines that load shedding is necessary, it sends a signal to the communication link which then sends signals

directly to the Load Control Receivers. In a power line based system, the signal from the communications link is sent by radio or telephone line to the Substation Injection Units, which then signals the Load Control Receivers to shut down the appliances for the present time. In nonpower line based systems, the signal from the communications link is sent by radio directly to the Load Control Receivers.

Load Control Receivers are located on the consumer's side of the meter. When the member distribution system retains title to the Load Control Receivers and assumes full responsibility for maintenance and replacement of the equipment, it shall be classified in Account 371, Installations on Customer's Premises. Load Control Receivers that are donated or given to consumers shall be charged to Account 908, Customer Assistance Expenses.

Operating and maintenance expenses applicable to Load Control Receivers recorded in Account 371 shall be charged to Account 587, Customer Installations Expenses, and Account 598, Maintenance of Miscellaneous Distribution Plant, respectively. Expenses applicable to Load Control Receivers donated or given to consumers shall be recorded in Account 908, Customer Assistance Expenses.

Load Control Receivers may be moved on a continual basis from one customer location to another and are, therefore, considered to be special equipment items. When ownership is maintained by the member distribution cooperative, Load Control Receivers shall be accounted for in accordance with the special equipment procedures outlined in Accounting Interpretation No. 119 of this section.

8. Communication Links. The communication link in the member distribution systems between the Member System Computer, the Substation Remote Controllers or Substation Injection Units, Remote Terminal Units, Line Device Transponders, Communication Verification Transponders, and Load Control Receivers is usually accomplished by radio, telephone line, or power line based system. The communication links are normally dedicated to the SCADA and load control functions being served. Under such circumstances, communications equipment shall be recorded in Account 362, Station Equipment. If, however, the communication equipment used is shared with general use or voice communications equipment, the equipment shall be charged to Account 397, Communication Equipment.

9. Depreciation. Load control equipment shall be recorded in separate subaccounts of the primary plant accounts detailed above and shall be depreciated based upon the manufacturer's estimate of the equipment's useful service life.

119 Special Equipment.

Special Equipment items are classified as such because they are continually being moved from one location to another due to load changes and maintenance practices. The USoA provides accounting that differs from that used for other types of materials. The cost, new, of special equipment items shall be capitalized at the time of purchase; it shall not be charged to Account 154 as is the case with other materials. The first installation cost, as well as all incidental costs necessary to prepare the equipment for use, shall be capitalized with the material upon purchase. All subsequent costs of removing, resetting, changing, renewing oil, and repairing constitute operations and maintenance expenses. The capitalized cost of special equipment items, including the first installation, shall be removed from the electric plant accounts only when the items are abandoned or retired from the system.

Meters, line-type transformers, oil circuit reclosers, sectionalizers, current and potential transformers, meter sockets, and other metering equipment listed in Account 370, Meters, as well

as pole-type and underground voltage regulators in Account 368, Line Transformers, are considered to be special equipment items. Similarly, load control receivers (load control switches) recorded in Account 371, Installations on Customers' Premises, are considered to be items of special equipment. (See Interpretation No. 118.) Transformers, voltage regulators, metering equipment, and current and potential transformers for substations are not.

Special equipment items which are classified as nonusable shall be segregated in the warehouse and retired from service. The Summary of Special Equipment Costs shall be retitled Summary of Special Equipment Costs Retired and used for this purpose. A journal entry reflecting this information shall be prepared and posted to the books. Since loan funds for special equipment, including first installation costs, are approved for advance by RUS upon receipt of the borrower's written estimate of funds required, and not on the basis of an Inventory of Work Orders, it is improper to take a credit for any salvage involved in the retirement of special equipment on the Inventory of Work Orders.

Electric borrowers that wish to receive such a waiver from the special equipment accounting requirements should submit a letter request to RUS. In order to expedite these requests the letter to RUS should state that the borrower will adhere to the following requirements to account for special equipment using the work order procedure rather than the special equipment accounting procedures prescribed by RUS:

1. New purchases of special equipment items are to be charged to Account 154, Materials and Supplies, upon purchase.
2. Labor, material and overhead costs associated with the initial installation and all subsequent installations of special equipment are recorded on construction work orders and charged to the appropriate plant accounts upon closeout of the construction work order.
3. Labor and overhead costs associated with the removal of special equipment items, whether the items removed are placed in inventory or permanently retired and disposed of, are recorded on retirement work orders and charged or credited to the depreciation reserve account upon closeout of the retirement work order.
4. The special equipment items retired and salvaged for reuse are returned to the materials and supplies account at the average material cost in the materials and supplies account and credited to the depreciation reserve upon closeout of the retirement work order.

In addition to recognition of the requirements noted above, the borrower should indicate how it plans to account for the items of special equipment that have been charged to the plant accounts but not installed (in inventory). Two acceptable methods to account for this equipment are: (1) leave the equipment in the plant accounts until the inventory is depleted and charge only new purchases to materials and supplies, or (2) credit the plant accounts for the installed cost of the equipment in inventory, charge the equipment cost to materials and supplies, and charge the installation cost to the appropriate operations expense account. Also, under the second method, the borrower must submit a "negative" special equipment summary to RUS to return to the balance in reserve for the current loan the installed cost of special equipment in inventory on the date of transition.

120 Meter Sockets and Meters.

When a utility furnishes meter sockets, ownership by the utility of the meter socket or base, as well as the meter itself, is established by virtue of them being furnished without cost to the consumer by the cooperative. While no agreement as to ownership between the cooperative and

the property owner exists, cooperative ownership is implied by long standing practice and tradition in the electric utility industry.

121 Minimum - Maximum Voltmeters.

A minimum - maximum voltmeter is used to record the minimum and maximum voltages at a specific line location over a period of time. It is normally installed on a pole in connection with a 1 1/2 kVA transformer, a meter base and connecting wires, and other small items of materials. Meter bases are ordinarily set for these voltmeters throughout the system, and a lesser number of voltmeters are rotated among them periodically to obtain voltage readings. An average system may have one voltmeter to two installations, with a maximum of 20 or 25 voltmeters for the whole system.

Minimum - maximum voltmeters shall be recorded, through work orders, in Account 370, Meters, when installed. The cost of the transformers shall remain in Account 368, Line Transformers, with the cost of the meter bases remaining in Account 370, Meters. The miscellaneous material used in installing the transformer and the meter base shall be charged to Account 370, Meters.

Maintenance expense shall be charged to either Account 595, Maintenance of Line Transformers, or Account 597, Maintenance of Meters, as appropriate. Costs associated with reading the voltmeters shall be charged to Account 583, Overhead Line Expenses, and the cost of relocating or changing the complete installation or any part thereof, other than retirement of the meter base, shall be charged to Account 583, Overhead Line Expenses, or Account 586, Meter Expenses.

122 Retrofitting Demand Meters.

A demand meter measures the amount of electricity used over a period of time in kilowatt-hours (kWh) and indicates the maximum kilowatts (kW) required at any one time by means of a pointer.

Electronic or solid state demand meters have a direct readout which reads kilowatt demand to two decimal places. The use of a direct readout demand meter may result in increased revenues as pointer readings tend to register lower than actual usages.

The process of retrofitting a demand meter replaces the pointer with a direct readout. The cost of such a replacement is usually expensed as a minor item of property; however, since the use of a direct readout results in a substantial betterment, the excess cost of the replacement over the estimated cost, at current prices, of replacing the pointer without the betterment is capitalized.

123 Transformer Conversions.

The conversion of an overhead transformer to an underground transformer constitutes a betterment and shall, therefore, be capitalized.

124 Transclosures.

Transclosures are enclosures or cabinets in which line transformers are mounted. The cost of transclosures that are purchased separately from the transformer shall be charged to Account 154, Plant Materials and Operating Supplies, when received, and capitalized, upon installation, to Account 368, Line Transformers, as a separate unit of property. If the case and the

transformer are inseparable, the unit is considered a transformer and shall be capitalized upon purchase.

125 Retirement Units.

Services

A retirement unit shall consist of a complete service rather than the individual wires comprising that service. If each separate wire of a service were treated as a retirement unit, the retirement unit would represent a comparatively small cost. Such a small unit of property would substantially increase the number of retirement work orders. The complete service shall, therefore, be considered a retirement unit.

Minor Items

When minor items of property are added separately from complete retirement units, the costs of these items shall be included in work orders, and by unitizing all costs of completed construction for a month, these minor items shall be spread to the retirement units of which they normally form a part. For example, to convert a two-phase line to a three-phase line requires the addition of a conductor, an insulator and a pole-top pin. A pole-top pin is typically capitalized as a component of the cost of the pole to which it is attached. Assuming this is the only work order for the month, the cost of this pin shall be charged to the conductor, so that its cost is included in the total cost of the project. In actual practice, however, this does not happen as it is normal to have a number of work orders for a given month, which include the setting of poles. In allocating the cost of all construction projects for the month, part of the cost of pole-top pins shall be allocated to poles even though the work orders on which they were capitalized did not include poles.

The retirement and replacement of isolated single retirement units cannot be charged to maintenance; a retirement and construction work order shall be used.

126 Establishment of Continuing Property Records.

The costs of installing a system of continuing property records shall be charged to Account 930.2, Miscellaneous General Expenses, and may include:

1. Labor and expenses incurred in developing an inventory of property;
2. Labor and material costs incurred in connection with developing pole records including map preparation and pole cards; and
3. Labor and material costs (ledger sheets, etc.) incurred in connection with the installation of the record system.

127 Continuing Property Records for Buildings.

When establishing continuing property records for a building where there is no detailed breakdown of contract costs, it is necessary to estimate the cost of the each component part. It should be noted that the establishment of continuing property records is not required for buildings; however, if CPRs are not maintained, all repairs including the replacement of major component parts shall be expensed in the period incurred.

128 Sale of Property.

All proceeds deposited in the Construction Fund account from the sale of property, regardless of materiality, shall be reflected on the Form 595, Financial Requirement and Expenditure Statement. Proceeds from the sale of property shall be reported on the Form 595, by budget purpose, as a reduction in total expenditures to date, column 5; and an increase in the cash balance, column 6.

Proceeds from the sale of property shall not be used to maintain an "Employee Fund." A utility may, pursuant to board policy, use general funds for employee welfare equivalent in amount to proceeds received from the sale of scrap property. If general funds, in an amount equivalent to proceeds received from the sale of scrap property, are used for employee welfare, Account 926, Employee Pensions and Benefits, shall be charged.

129 Gain or Loss on the Sale of an Office Building.

A gain on the sale of an office building shall be recorded in Account 421.1, Gain on the Disposition of Property, with a loss recorded in Account 421.2, Loss on the Disposition of Property. If the gain or loss will materially distort current year's net margins, such gain or loss is reportable as an extraordinary item in Account 434, Extraordinary Income, or Account 435, Extraordinary Deductions.

130 Salvage and Obsolete Material.

The value of material salvaged from the retirement of units of property reduces the loss on the retirement and shall be so applied. The value assigned to salvage shall be credited to Account 108.8, Retirement Work in Progress, which results in reducing net charges to the provision for depreciation when the work order is completed and cleared.

If salvage is sold, any difference between the realized value and the estimated value of the salvaged material shall be charged or credited to the appropriate provision for depreciation.

Salvage resulting from maintenance where no retirement units are involved shall be debited to the materials and supplies account, and credited to the appropriate maintenance account.

Occasionally a utility will have a loss due to obsolescence of materials on hand. If the loss is due to obsolescence of new material, the loss shall be charged to Account 426.5, Other Deductions. If the loss is due to obsolescence of used material, the loss shall be charged to the appropriate subaccount of Account 108, Accumulated Provision for Depreciation.

131 Plant Acquisition Adjustments.

Plant acquisition adjustments shall be amortized to the operating expense accounts. These adjustments are recorded in Account 114, Electric Plant Acquisition Adjustments, and amortized to Account 406, Amortization of Electric Plant Acquisition Adjustments, or Account 425, Miscellaneous Amortization, as required by the regulatory commission having jurisdiction. Accounts 406 and 425 shall be closed to operating margins.

132 General Plant.

When the unit method of depreciation is used for general plant items, gains and losses on sales, trades or disposals of equipment shall be recorded as such. If the composite method of

depreciation is used, gains or losses on the disposal of general plant items shall be recorded in the appropriate depreciation reserve account.

A truck which is used only for transporting power operated equipment mounted thereon shall be charged, together with the installed equipment, to Account 396, Power Operated Equipment. If the same type of truck is used for transporting materials and supplies, tools and work equipment, personnel, or other items, the cost of the truck shall be charged to Account 392, Transportation Equipment.

Depreciation and other expenses relating to power operated equipment shall be accumulated in a subaccount of Account 184, Clearing Accounts, and distributed monthly on an equitable basis to the accounts properly chargeable.

Depreciation expense on vehicles and other work equipment, furniture and office equipment, and other such plant used in the construction of utility plant, is a proper component of construction cost. To avoid a duplicate advance of funds, however, the amount of depreciation on such items that has previously been financed from loan funds shall be deducted from Inventories of Work Orders submitted to RUS. This amount shall be specifically identified, and shown either monthly or annually as a single item in column 9 on the Form 219, Inventory of Work Orders.

133 Plant Abandonments and Disallowances of Plant Costs.

In December 1986, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 90, Regulated Enterprises - Accounting for Abandonments (Statement No. 90) and Disallowances of Plant Costs. This section provides an overview of the requirements outlined in Statement No. 90 together with the specific accounts that shall be used to record a plant abandonment or a disallowance of plant costs.

Plant Abandonments

When an abandonment becomes probable, the cost of the abandoned asset shall be removed from Construction Work in Progress or Plant-in-Service, as applicable. Before making this transfer, however, a determination must be made as to whether recovery of the allowed cost is likely to be provided with a full return on the investment during the period from the time the abandonment becomes probable, to the time when recovery is completed, or with a partial or no return on the investment. This determination shall be made based upon the facts and circumstances of the specific abandonment, and past practices and current policies of regulatory jurisdiction.

If a full return on the investment is likely to be provided, any disallowance of all or part of the cost of abandoned plant that is both probable and reasonably estimated shall be recognized as a loss in the current year with the carrying basis of the asset reduced by an equal amount. The remaining cost of abandoned plant shall be recorded as a separate new asset.

If partial or no return on the investment is likely to be provided, any disallowance of abandoned plant costs that is both probable and reasonably estimated shall be recognized as a loss. The present value of the future revenues expected to be provided to recover the allowable cost of the abandoned plant and return on the investment, if any, shall be reported as a separate new asset. The discount rate used to compute the present value shall be the borrower's incremental borrowing rate, which is the rate that the borrower would have to pay to borrow an equivalent amount for a period equal to the expected recovery period. In determining the value of expected future revenues, the borrower shall consider the probable time period before the recovery is expected to begin and the probable time period over which recovery is expected to be provided.

The amount of the new asset shall be adjusted from time to time, as necessary, if new information indicates that the estimates used to record the new asset have changed. The carrying value of the new asset, however, shall not be adjusted for changes in the incremental borrowing rate. The amount of any adjustments shall be recorded as a gain or loss.

During the period between the date on which a new asset is recognized and the date on which recovery begins, the carrying amount shall be increased by accruing a carrying charge. The rate used to accrue the carrying charge shall be:

1. If a full return on the investment is likely, a rate equal to the allowed overall cost of capital in the jurisdiction in which recovery is expected to be provided shall be used.

2. If partial or no return is likely, the asset shall be amortized in a manner that will produce a constant return on the unamortized investment in the new asset equal to the rate at which the expected revenues were discounted.

Due to the nonprofit environment in which electric cooperatives operate, full recovery of interest expense on plant related long-term debt equates to full recovery of the rate of return for an investor-owned utility. Therefore, if a cooperative is permitted full recovery of the interest expense incurred on the long-term debt borrowed to finance construction of an abandoned plant, no discounting of the asset is required nor is accrual of the carrying charge permitted.

If, at the time the provisions of Statement No. 90 are first applied, the borrower elects to restate the financial statements, the financial statements for all periods presented shall be restated and the financial statements shall disclose the nature of the restatement and its effect on margins before extraordinary items, net margins, and patronage capital at the beginning of the earliest period presented. If the borrower elects not to restate the financial statements, the effect of applying Statement No. 90 shall be reported as a change in accounting principle and the financial statements shall disclose the nature of the change and the effect of applying Statement No. 90 on margins before extraordinary items and net margins.

The specific accounts that shall be used to record transactions involving plant abandonments are as follows:

1. In the year of the abandonment, the unrecoverable portion of the cost of abandoned plant included in construction work in progress shall be recognized as a loss by a charge to Account 426.5, Other Deductions, and a credit to Account 107, Construction Work in Progress.

2. The balance of the cost remaining in the construction work in progress account shall be credited to Account 107 and charged to Account 182.2, Unrecovered Plant and Regulatory Study Costs.

3. The difference between the charge to Account 182.2 and the present value of expected future revenues for recovery of the new asset, shall be recorded as a credit to Account 182.2 and a debit to Account 426.5. The credit to Account 182.2 shall be segregated from the amount charged to Account 182.2 by the use of a separate subaccount. Statement No. 90 does not require this segregation; however, it is necessary under the USoA to provide for the appropriate segregation of operating and nonoperating income.

4. During the waiting period for recovery of the new asset to begin, carrying charges shall be accrued by a debit to Account 182.2 with a concurrent credit to Account 421, Miscellaneous Nonoperating Income. Debits to Account 182.2 shall be treated as reductions to the credit subaccount of Account 182.2.

5. The borrower shall amortize the amount debited to Account 182.2 by charges to operating income, consistent with the way the amortized amounts are recovered through rates. These charges to income shall be recorded in Account 407, Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs.

6. As the recoverable amount recorded in Account 182.2 is recovered through rates, the borrower shall accrue income by charges to Account 182.2 and credits to Account 421, Miscellaneous Nonoperating Income. Accruals shall be computed by applying the same rate used to derive the present value of the asset established in Account 182.2, to the unamortized balance in that account. Accrued amounts charged to Account 182.2 shall be treated as reductions to the credit subaccount within Account 182.2.

Prior to implementing the accounting prescribed above, the borrower shall submit the details of each plant abandonment to RUS for approval.

Disallowances of Costs of Recently Completed Plant

When it becomes probable that a portion of the cost of recently completed plant will be disallowed for rate making purposes and a reasonable estimate of the amount of the disallowance can be made, the estimated amount of the probable disallowance shall be deducted from the reported cost of the plant and recognized as a loss. If a portion of the costs is explicitly, but indirectly disallowed, the equivalent amount of the cost shall be deducted from the reported cost of the plant and recognized as a loss. The specific accounts that shall be used to record transactions involving the disallowance of plant costs are as follows:

1. Estimated disallowed plant costs which the borrower records as a credit to Account 101, Electric Plant-in-Service, shall be charged to Account 426.5, Other Deductions.

2. If the loss qualifies as an extraordinary item under the criteria set forth in General Instruction No. 7 of the USoA, the borrower shall record the loss in Account 435, Extraordinary Deductions. To be considered extraordinary, an item shall be more than five percent of income computed before extraordinary items. If a borrower believes that a loss of less than five percent should be treated as an extraordinary item; the borrower shall, with commission approval, record the loss in Account 435 and report the loss as an extraordinary item. If the borrower is not subject to state commission jurisdiction, RUS approval is required.

134 Utility Plant Phase-in Plans.

In August 1987, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 92, Regulated Enterprises - Accounting for Phase-in Plans (Statement No. 92). This section provides an overview of the requirements outlined in Statement No. 92.

The term phase-in plan is used to refer to any method of recognition of allowable costs in rates that meets all of the following criteria:

1. The method was adopted by the regulator in connection with a major, newly completed plant of the regulated enterprise or one of its suppliers or a major plant scheduled for completion in the near future.

2. The method defers the rates intended to recover allowable costs beyond the period in which those allowable costs would be charged to expense under generally accepted accounting principles applicable to enterprises in general.

3. The method defers the rates intended to recover allowable costs beyond the period in which those rates would have been ordered under the rate-making methods routinely used prior to 1982 by that regulator for similar allowable costs of that regulated enterprise.

If a phase-in plan is ordered by a regulator in connection with a plant on which no substantial physical construction had been performed before January 1, 1988, none of the allowable costs that are deferred for future recovery by the regulator under the plan for rate-making purposes, shall be capitalized for general-purpose financial reporting purposes (financial reporting).

If a phase-in plan is ordered by a regulator in connection with a plant completed before January 1, 1988, or a plant on which substantial physical construction had been performed before January 1, 1988, the criteria specified below shall be applied to that plan. If the phase-in plan meets all of those criteria, all allowable costs that are deferred for future recovery by the regulator under the plan shall be capitalized for financial reporting purposes as a separate asset (a deferred charge). If any one of those criteria is not met, none of the allowable costs that are deferred for future recovery by the regulator under the plan shall be capitalized for financial reporting. The criteria for determining whether capitalization is appropriate are:

1. The allowable costs in question are deferred pursuant to a formal plan that has been agreed to by the regulator;

2. The plan specifies the timing of recovery of all allowable costs that will be deferred under the plan;

3. All allowable costs deferred under the plan are scheduled for recovery within 10 years of the date when the deferral began; and

4. The percentage increase in rates scheduled under the plan for each future year is no greater than the percentage increase in rates scheduled under the plan for each immediately preceding year. That is, the scheduled percentage increase in year two is no greater than the percentage increase granted in year one, the scheduled percentage increase in year three is no greater than the percentage increase in year two, etc.

By definition, a phase-in plan approved prior to 1982 that contains provisions contrary to those detailed above is not subject to the provisions of Statement No. 92. This exemption, however, only relates to a specific utility and a specific regulator. For example, a utility cannot use a phase-in plan approved by its regulator for a different utility as justification for its phase-in plan exceeding the 10-year limit imposed by Statement No. 92.

A phase-in plan is a method of rate making intended to moderate a sudden increase in rates while providing the regulated enterprise with recovery of its investment and a return on that investment during the recovery period. A disallowance is a rate-making action that prevents the regulated enterprise from recovering either some amount of its investment or some amount of return on its investment. Statement No. 90 specifies the accounting for disallowances of plant costs (see item 133 of this regulation). If a method of rate making that meets the criteria for a phase-in plan includes an indirect disallowance of plant costs, that disallowance shall be accounted for in accordance with Statement No. 90. Cumulative amounts capitalized under phase-in plans shall be reported as a separate asset in the balance sheet. The net amount capitalized in each period or the net amount of previously capitalized allowable costs recovered during each period shall be reported as a separate item of other income or expense in the income statement. Allowable costs capitalized shall not be reported as reductions of other expenses.

The terms of any phase-in plan in effect during the year or ordered for future years shall be disclosed in the financial statements. Statement No. 92 does not permit capitalization for financial reporting of allowable costs deferred for future recovery by the regulator pursuant to a phase-in plan that does not meet the criteria or a phase-in plan related to plant on which substantial physical construction was not completed before January 1, 1988. Nevertheless, the financial statements shall include disclosures of the net amount deferred at the balance sheet date for rate-making purposes, and the net change in deferrals for rate-making purposes during the year for those plans.

If the provisions of Statement No. 92 are applied retroactively, the financial statements of all periods presented shall be restated. In addition, the restated financial statements shall, in the year that Statement No. 92 is first applied, disclose the nature of any restatement and its effect on margins before extraordinary items, net margins, and on patronage capital at the beginning of the earliest period presented. If the financial statements for prior years are not restated, the effects of applying Statement No. 92 to existing phase-in plans shall be reported as a change in accounting principle and the financial statements shall disclose the effect of adopting Statement No. 92 on margins before extraordinary items and net margins.

The application of Statement No. 92 to an existing phase-in plan shall be delayed if both of the following conditions are met:

1. The enterprise has filed a rate application to have the plan amended to meet the criteria of Statement No. 92 or intends to do so as soon as practicable; and
2. It is reasonably possible that the regulator will change the terms of the phase-in plan so that it will meet the criteria of Statement No. 92.

If the above conditions are met, the provisions of Statement No. 92 shall be applied to the existing phase-in plan on the earlier of the date when one of the conditions ceases to be met or the date when the final rate order is received, amending or refusing to amend the phase-in plan. However, if the enterprise delays filing its application for the amendment or the regulator does not process the application in the normal period of time, the application of Statement No. 92 shall not be further delayed.

In applying the criteria of Statement No. 92 to a plan that was in existence prior to the first fiscal year beginning after December 15, 1987, and that was revised to meet that criteria, the 10-year criterion and the requirement concerning the percentage increase shall be measured from the date of the amendment rather than from the date of the first scheduled deferrals under the original plan. All phase-in plans must receive RUS approval prior to implementation.

135 Accounting for Removal or Relocation of Electric Facilities Resulting from the Action of Others.

Under arrangements with another party, a borrower agrees, or is obliged, to remove, relocate, rearrange, or otherwise make changes in utility property, other than for the purpose of rendering utility service to the other party, for which the utility is reimbursed for all or a portion of the costs incurred.

Plant Accounting

The relocation of the line shall be accounted for as follows:

1. If all of the assemblies in the line are retired or completely removed and later reinstalled or if the line is constructed in a new location before the old line is removed, construction and retirement work orders shall be prepared except for the costs relating to special equipment items (transformers, oil circuit reclosers, etc.) which shall be charged to operations expense.

2. If a line is moved in its entirety to a new location except for isolated retirement units (such as at the end of the line) or poles not suitable for resetting, the cost of moving the portion of line that is moved intact shall be charged to maintenance expense while the cost related to the change in isolated retirement units or the replacement of poles not suitable for resetting shall be accounted for through use of construction and retirement work orders.

3. If a line is moved intact without any change in assemblies, the cost shall be charged to maintenance expense.

Reimbursement

If the borrower receives reimbursement for the costs related to the relocation of the line, the reimbursement shall be accounted for by crediting operation and maintenance expenses to the extent of actual expenses occasioned by the plant changes and crediting the remainder to the accumulated provision for depreciation, unless contractual terms definitely characterize residual or specific amounts as applicable to the cost of replacement. In the latter event, appropriate credits shall be entered in the plant accounts.

Reimbursement received from a telephone company for adding a pole or replacing a present pole with a taller pole under joint use contracts falls within this latter category. In this instance, appropriate credits are charged against the plant accounts.

Financing

The total reimbursement, less any portion for operations and maintenance costs, shall be entered in the "Contributions in Aid of Construction" section at the bottom of the Construction Work Order. When the Inventory of Work Orders (Form 219) is prepared, enter only enough of the contribution in column 9 to reduce to zero the amount in column 10, "Loan Funds Subject to Advance by RUS." This entry is made although none of the reimbursement received is recorded in the accounting records as a contribution in aid of construction.

136 Storm Damage.

As a result of recent hurricane, flood, and ice storm damage, RUS has received several inquiries concerning the proper accounting for storm damage costs and the associated funds received from the Federal Emergency Management Administration (FEMA).

Storm damage costs should be accounted for under the work order procedure. Units of property destroyed or otherwise removed from service must be reflected on retirement work orders and units of property installed must be shown on construction work orders. To ensure that the accounting for construction and retirement costs is as accurate as possible, an effort should be made to accurately accumulate material, labor, and overhead costs. Even when extreme care has been exercised, however, it may still be necessary to use estimates to develop the appropriate cost figures.

When a storm occurs, a utility typically incurs a large retirement loss, all or a part of which should be charged to the accumulated provision for depreciation. Storm damage costs over and

above construction and retirement costs represent maintenance expense. Maintenance costs include the costs of resagging lines, straightening poles, and replacing minor items of property. When extensive damage has occurred, the need to restore the property to an operating condition without delay usually results in excessive costs being incurred. Standard property unit costs may be used as a guide in determining the amount to be capitalized. It should be noted, however, that when standard property unit costs are used, all excess costs are charged to maintenance expense.

Because of the storm's destruction, property is retired prematurely and as a result, extraordinary retirement losses occur. When such extraordinary losses occur, they should be recorded in the year in which the losses are incurred. If the recording of such losses will materially distort the income statement, such losses may be charged to Account 435, Extraordinary Deductions. These costs may be deferred and amortized to future periods only if the provisions of Statement of Financial Accounting Standards No. 71, Accounting for the Effects of Certain Types of Regulation (Statement No. 71), are applied. Under the provisions of Statement No. 71, a utility may defer certain costs, provided such costs are included in the utility's rate base and recovered through future rates. If an RUS borrower elects to apply the provisions of Statement No. 71, RUS approval is required. To obtain RUS approval, a borrower must submit:

- a. A detailed description of the plan including the nature of the expense item, the amount of the deferral, the specific time period for rate recovery, and justifying support for the time period selected;
- b. The accounting journal entries being used by the cooperative to record the expense deferral and amortization of deferred costs; and
- c. A copy of the state Commission order authorizing recovery of the deferred costs through future rates, or in the absence of commission jurisdiction, a resolution from the cooperative's board of directors authorizing such recovery.

To assist in the restoration of the damaged facilities, the Federal government often provides assistance through Federal Emergency Management Agency (FEMA). Under current FEMA procedures, FEMA provides funds for the restoration of facilities based upon the cost estimates submitted by the entity requesting assistance.

If the FEMA grant is for less than 100 percent of the cost estimates, and does not specify offset expenses, thereby providing the borrower with the maximum opportunity to utilize RUS loan funds to finance capitalizable costs. When the funds are received, they should be accounted for by first applying the funds received as a credit to maintenance expense and administrative and general costs. Any remaining funds should then be applied as a credit to construction and retirement costs.

137 Impairment of Long-Lived Assets

Statement of Financial Accounting Standards No. 121, Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to be Disposed of (Statement No. 121), requires reporting entities to review all long-lived assets and certain identifiable intangibles that are to be held, used, or disposed of by that entity for impairment whenever events and changes in circumstances indicate that the carrying amount of the asset may not be recoverable. If the sum of the expected future cash flows (undiscounted and without interest charges) is less than the carrying value of the asset, the entity must recognize an impairment loss. The impairment loss is measured as the amount by which the carrying amount of the asset exceeds the fair value of the asset. The impairment loss is reported as a component of income from continuing operations before income taxes for entities presenting an income statement and in the statement of activities

of not-for-profit organizations. Statement No. 121 does not apply to assets included in the scope of Statement of Financial Accounting Standards No. 90, Regulated Enterprises - Accounting for Abandonments and Disallowances of Plant Costs.

Assets to be Held or Used

Entities are required to review long-lived assets and certain identifiable intangibles whenever events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. For example:

1. A significant decrease in the market value of an asset;
2. A significant change in the extent or manner in which an asset is used;
3. A significant physical change in an asset;
4. A significant adverse change in legal factors or in the business climate that could affect the value of an asset;
5. An adverse action or assessment by a regulator;
6. An accumulation of costs significantly in excess of the amount originally expected to acquire or construct an asset; and
7. A current period operating or cash flow loss combined with a history of operating or cash flow losses or a projection or forecast that demonstrates continued losses associated with an asset used for the purpose of producing revenue.

The impairment of the asset is measured by estimating the future cash flows expected to result from the use of the asset and its disposition. Assets are grouped at the lowest level for which there are identifiable cash flows that are largely independent of the cash flows of other groups of assets. Future cash flows are those cash inflows that are expected to be generated by the asset less the cash outflows expected to be necessary to maintain those inflows. If the future cash flows (undiscounted and without interest charges) are less than the carrying value of the asset, an impairment loss must be recognized. If the expected future cash flows are greater than the carrying value of the asset, no impairment loss exists.

The impairment loss is the amount by which the carrying amount (acquisition cost less accumulated depreciation) of the asset exceeds the fair value of the asset. The fair value of the asset is the amount for which the asset could be bought or sold in an arms-length transaction between willing parties. A quoted market price is the best evidence of fair value. If this information is not available, the fair value should be based upon the best information available. Consideration should be given to the price of similar assets and valuation techniques such as the present value of the expected future cash flows discounted at a rate representative of the risk involved, option-pricing models, matrix pricing, option-adjusted spread models, and fundamental analysis. All available information should be considered when using the above pricing techniques.

If an impairment is recognized, the carrying value of the asset is reduced to the lower of its fair value or its carrying value and, if depreciable, depreciated over the remaining useful life. Previously recognized impairment losses cannot be restored. If the asset was acquired in a business combination and there is goodwill resulting from the transaction, the goodwill is

included in the asset grouping and reduced or eliminated before any adjustment is made to the carrying value of the asset.

The following financial statement disclosures are required in the period in which the impairment is recognized:

1. A description of the impaired assets and the facts and circumstances surrounding the impairment;
2. The amount of the impairment and how fair value was determined;
3. The caption in the income statement or the statement of activities in which the impairment loss is aggregated if that loss has not been presented as a separate caption or reported parenthetically on the face of the statement; and
4. If applicable, the business segment(s) affected.

Assets to be Disposed

Statement No. 121 also applies to all long-lived assets and certain identifiable intangibles for which management, having the authority to approve the action, has committed to a plan of disposal except those assets covered by APB No. 30, Reporting the Results of Operations - Reporting the Effects of Disposal of a Segment of a Business, and Extraordinary, Unusual and Infrequently Occurring Events and Transactions. An asset to be disposed of is carried at the lower of its carrying amount (acquisition cost less accumulated depreciation) or its fair value less cost to sell.

The fair value of the asset to be disposed of is computed in the same manner as that for an asset to be held or used by the entity. Selling costs include the incremental direct cost to transact the sale - broker commissions, legal fees, title transfer, and other closing costs that must be incurred before legal title can be transferred. Costs such as insurance, security service, and utilities are generally excluded unless these costs are part of a contractual agreement that obligates the entity to incur such costs in the future. If the asset's fair value is based upon current market price or the current selling price for a similar asset, the fair value is considered a current amount and is not discounted. If, however, the fair value is based upon discounted expected future cash flows and if the sale is to occur beyond one year, the cost to sell must also be discounted. Assets covered by this statement are not depreciated (amortized) while being held for disposal.

Subsequent revisions in estimates of fair value less cost to sell are reported as adjustments to the carrying amount of the asset to be disposed of as long as the carrying amount of the asset does not exceed the original carrying amount.

The following financial statement disclosures are required in the period in which the impairment is recognized:

1. A description of the assets to be disposed of including the facts and circumstances leading to the expected disposal, the expected disposal date, and the carrying amount of those assets;
2. If applicable, the business segment(s) in which the assets to be disposed of are held;
3. The amount, if any, of the impairment loss resulting from the adoption of this statement;

4. The gain or loss, if any, resulting from subsequent revisions in the estimates of fair value less cost to sell;

5. The caption in the income statement or statement of activities in which the gains or losses are aggregated if those gains or losses have not been presented as a separate caption or reported parenthetically on the face of the statement; and

6. The results of operations for assets to be disposed of to the extent that those results are included in the entity's results of operations for the period and can be identified.

Accounting Requirements

All borrowers must adopt the accounting prescribed by Statement No. 121.

Effective Date and Implementation

Statement No. 121 is effective for financial statements for fiscal years beginning after December 15, 1995. Impairment losses resulting from the application of this statement to assets that are held or used by the entity must be reported in the period in which the recognition criteria are first applied and met. Impairment losses attributable to assets to be disposed of must be reported as the cumulative effect of a change in accounting principle as prescribed in Accounting Principles Board Opinion No. 20, Accounting Changes.

Accounting Journal Entries - Implementation Date

If a borrower has impaired assets that are held or used at the implementation date, the following entry should be recorded:

Dr. 426.5, Other Deductions
Cr. 300 Series of Accounts, Plant Accounts

To record the adoption of Statement No. 121 for the impairment of assets that are held or used.

If a borrower has impaired assets to be disposed of at the implementation date, the following entry should be recorded:

Dr. 435.1, Cumulative Effect on Prior Years of a Change in Accounting Principle
Cr. 300 Series - Plant Accounts

To record the adoption of Statement No. 121 for assets that are to be disposed.

Accounting Journal Entries - Subsequent to Implementation Date

If an asset that is either held, used or to be disposed of becomes impaired, the following entry should be recorded:

Dr. 426.5, Other Deductions
Cr. 300 Series - Plant Accounts

To record the impairment of a plant asset.

If a borrower makes a subsequent revision in the estimate of the fair value less the cost to sell of an asset to be disposed of, the following entry should be recorded:

Dr. 300 Series - Plant Accounts
Cr. 421, Miscellaneous Nonoperating Income

To revise the fair value of an asset to be disposed.

138 Automatic Meter Reading Systems - Turtles.

Automatic meter reading systems were developed from technology called power line carrier communication systems. One such system, developed by Hunt Technologies, Inc., is called by its brand name, the Turtle system. In addition to its function as an automated reading device, the Turtle can provide outage detection, power failure counts, and other potential applications. The current Turtle system does not have the capability for applications such as collection of load survey or interval data. A Turtle system consists of:

1. A meter reader mounted (retrofitted) inside the meter;
2. A receiver located in each substation; and
3. Monitoring and programming equipment (software and personal computer) usually located in the headquarters building.

The system transmits continuous information one way from the meter to a receiver located in the substation. The receiver constantly monitors every Turtle meter served by the substation. The substation receiver can be sized to monitor up to 3,000 Turtle meter readers at the same time. The data is then transmitted to the headquarters monitoring equipment via telephone line or an equivalent communication system.

The technical literature and other information provided by the manufacturer indicates that this system can only be used for remote meter reading, outage detection, power failure counts, and phase identification. At this time, there is no indication that the system supports other functions such as home security. Therefore, the accounting prescribed for the Turtle meter reading devices and support equipment relates only to electric utility operations.

Accounting Requirements

The function of the equipment is the primary factor in determining the account in which the equipment shall be recorded. The components of the Turtle automatic meter reading system shall be recorded in Account 370, Meters. The cost of the meter reader encoding device and retrofitting the meter with the meter reader unit shall be capitalized to the cost of the existing meter. Any associated operating expenses shall be charged to Account 586, Meter Expenses, with maintenance expenses charged to Account 597, Maintenance of Meters.

Separate continuing property records shall be established for the meters, either fitted or retrofitted with the device; the receiver; the personal computer; and the system software. The meters, receivers, and personal computer shall be depreciated over the manufacturer's estimated useful service life. The system software shall be depreciated over the estimated useful service life of the program not to exceed 5 years.

139 Global Positioning Systems.

The Global Positioning System (GPS) is a worldwide radio-navigation system formed from a network of 24 satellites and their ground stations. Utilities are using this advanced technology geographic data collection system to update and modernize their system maps. GPS uses a system of satellites orbiting the earth to establish plant locations with pinpoint accuracy. By triangulating from three satellites and using radio signals to measure distances and locate items, system-wide maps can be created of the utility's service area. A field inventory is then taken of the utility's plant and plotted onto the map. The GPS consists of base station equipment, remote station equipment, the GPS program, and mapping conversion software.

All equipment associated with GPS is dedicated to the mapping effort. The base station is installed at a fixed location and ties satellite measurements into a solid local reference. The remote station is a portable receiver that is taken into the field to determine locations and is moved from site to site. The GPS program is the application software that operates the station equipment and is used by layout technicians to gather information of existing and new facilities in the field. The conversion software is used for converting the GPS and inventory information gathered in the field into a form usable by the mapping program.

Accounting Requirements

The function and location of the equipment are the primary factors in determining the account in which the equipment shall be recorded. The components of the GPS shall be accounted for as follows:

1. Remote and Base Station Equipment The cost of the equipment, both remote and fixed, shall be capitalized in a subaccount of Account 391, Office Furniture and Equipment.
2. GPS Program and Conversion Software for Mapping The cost of GPS program and conversion software shall be capitalized in a subaccount of Account 391, Office Furniture and Equipment.
3. GPS/GIS Field Inventory of System The cost of performing a GPS/GIS survey and field inventory of the existing system by either a consultant or the utility's own forces, shall be charged to Account 588, Miscellaneous Distribution Expenses.

140 Radio-Based Automatic Meter Reading Systems.

Radio-based automatic meter reading technology allows meters equipped with a low-power radio device called an ERT (Encoder, Receiver, Transmitter) to be read from a remote location. The ERT device can either be retrofitted to an existing meter or purchased installed in a new meter. The ERT device "encodes" energy consumption and transmits this information to a radio transceiver equipped handheld computer. The data collected and stored in the handheld computer is then uploaded to a billing computer using specialized software for that purpose.

Accounting Requirements

The function of the equipment is the primary factor in determining the account in which the equipment shall be recorded. The components of the radio-based automatic meter reading system shall be recorded in Account 370, Meters. The cost of the meter reader encoding device and retrofitting the meter with the meter reader unit shall be capitalized to the cost of the existing meter. Any associated operating expenses shall be charged to Account 586, Meter Expenses, with maintenance expenses charged to Account 597, Maintenance of Meters.

Separate continuing property records shall be established for the meters, either fitted or retrofitted with the device; the handheld computer; and the upload software. The meters and handheld computer shall be depreciated over the manufacturer's estimated useful service life. The upload software shall be depreciated over the estimated useful service life of the program not to exceed 5 years.

201 Supplemental Financing.

Many borrowers secure additional financing from sources other than RUS. CFC was established to provide a source of supplemental financing. Although the accounting provided in this section refers to CFC, it is applicable to other sources of supplemental financing as well.

1. Membership Fees. When a membership fee is paid to CFC, the payment shall be recorded as a debit to Account 123.23, Other Investments in Associated Organizations.

2. Subscriptions. The subscription agreement to purchase Capital Term Certificates (CTCs) is a binding obligation to pay an initial subscription in equal annual payments over the first three years and an additional annual subscription payable in the fourth through fifteenth years.

The annual subscriptions to CFC for the fourth through fifteenth years is 2.0 percent of total operating revenues after deducting the cost of power. Using the best data available, each borrower shall estimate the amount of CTCs that are required to be purchased. Estimates are not expected to be precise and adjustments shall be made when future projections indicate a change is needed. When the agreement to purchase CTCs is made, an entry shall be recorded debiting Account 123.21, Subscriptions to Capital Term Certificates - Supplemental Financing, and crediting Account 224.11, Other Long-Term Debt - Subscriptions. When the CTCs are actually purchased, the following entries shall be recorded:

Dr. 224.11, Other Long-Term Debt - Subscriptions
Cr. 131.1, Cash - General

Dr. 123.22, Investments in Capital Term
Certificates - Supplemental Financing
Cr. 123.21, Subscriptions to Capital Term
Certificates - Supplemental Financing

3. Interest Receipts. Interest accrues monthly to the holder of CTCs at a rate in accordance with the terms of the CFC Invitation to Subscribe. The accrual of interest and the receipt of interest proceeds shall be recorded as follows:

Dr. 171, Interest and Dividends Receivable
Cr. 419, Interest and Dividend Income

To record the monthly accrual of interest.

Dr. 131.1, Cash - General
Cr. 171, Interest and Dividends Receivable

To record the receipt of interest proceeds from the investment in CTCs.

Note: Any amounts received in excess of the previous accruals shall be credited to Account 419.

Interest penalties may be charged by CFC for late payments on any subscription from the date that the payment was due to the date that the payment was actually received. Such charges shall be expensed to Account 431, Other Interest Expense.

4. Notes. If a note is due more than one year after the date of the note, the appropriate subaccount of Account 224, Other Long-Term Debt, shall be credited. If the note is due less than one year from the date of the note, Account 231, Notes Payable, shall be credited.

When a loan from CFC has been consummated and a note is executed, Account 224.13, Supplemental Financing Notes Executed - Debit, shall be debited; and Account 224.12, Other Long-Term Debt - Supplemental Financing, credited. When a loan from another source has been consummated, Account 224.15, Notes Executed - Other - Debit, shall be debited; and Account 224.14, Other Long-Term Debt - Miscellaneous, credited.

5. Loan Proceeds. Cash proceeds from unsecured short-term loans shall be deposited into the General Fund Account. Cash proceeds from all secured loans shall be deposited into the Construction Fund Trustee Account.

From two to seven percent, depending upon the class of borrower and its debt-equity ratio, of each CFC loan is applied to the purchase of Capital Term Certificates. At the time of a borrower's first requisition under the CFC loan, the following entry shall be recorded:

Dr. 131.2, Cash - Construction Fund - Trustee
 Dr. 123.22, Investments in Capital Term Certificates -
 Supplemental Financing
 Cr. 224.13, Supplemental Financing Notes Executed - Debit

To record the requisition of funds from CFC.

6. Capital Credits. As a result of borrowing from CFC or other lenders organized on a cooperative basis, a borrower may receive capital credit allocations. These allocations are usually based upon the borrower's participation in the lending program with participation measured by the amount of interest expense and conversion costs incurred.

To account for patronage capital allocations from cooperative lenders, the following journal entries shall be recorded:

Dr. 123.1, Patronage Capital from Associated
 Cooperatives
 Cr. 424, Other Capital Credits and Patronage
 Capital Allocations

To record the allocation of capital credits from a cooperative lender.

Note: If any portion of the interest expense was capitalized as a component of construction cost, a similar portion of the capital credit allocation shall be credited to construction rather than to Account 424. The portion credited to construction shall be determined by applying the percentage of interest expense charged to construction for that particular lender to the interest expense incurred for that lender.

Dr. 131.1, Cash - General
Cr. 123.1, Patronage Capital from Associated
Cooperatives

To record the cash receipt of patronage capital credits from cooperative lenders.

301 Forfeited Customers' Deposits.

Customers may be required to make deposits to guarantee payment of amounts billed for electric service. When a customer discontinues service, the customer's deposit shall first be applied to unpaid energy bills, with the balance remitted by check to the customer. If the check is returned, it shall be voided and the original entry that was made when the check was issued shall be reversed.

Unclaimed balances of customer deposits shall remain in Account 235, Customer Deposits, until the legal liability of the cooperative to make such a refund has elapsed. When there is no further legal liability to refund the deposit and if it does not escheat to the state, it shall be transferred to Account 144, Accumulated Provision for Uncollectible Customer Accounts - Credit, retaining full information of all particulars.

401 Computer Software Costs.

Computer software consists of programs and routines (sets of computer instructions) which direct the operation of the computer. Software may refer to generalized routines useful in computer operations or to programs for specific applications such as payroll.

The distinction between generalized software and application software is important. Generalized software provides operating support for individual applications. This would include programs for such tasks as making printouts of machine-readable records, sorting records, organizing and maintaining files, translating programs written in a symbolic language into machine-language instructions, and scheduling jobs through the computer. These programs are generally furnished by the manufacturer.

Application software consists of a set of instructions for performing a particular data processing task. Application programs are generally written by the user installation, but are frequently obtained as prewritten packages from software vendors. Application software includes programs such as payroll, billing, general ledger, as well as engineering or managerial applications.

Costs incurred with the purchase or development of computer software shall be accounted for as follows:

1. Capitalize in a subaccount of Account 391, Office Furniture and Equipment, all costs for generalized software. Depreciate the cost over the service life (or remaining life) of the main hardware (i.e., containing central processor). If the purchase invoice does not break out or assign a cost to the "generalized software," it is appropriate to include the full amount in hardware costs. Capitalize in a separate subaccount of Account 391, all costs for applications software determined to have a service life of over one year. Depreciate the cost over the estimated useful service life of the program. This depreciation period shall not exceed five (5) years. RUS realizes, however, that there may be circumstances that justify a useful life longer than 5 years. When this is the case and it is management's intent to utilize these programs over an extended period, written justification shall be submitted to RUS for approval.

2. Expense in Account 921, Office Supplies and Expenses, in the period incurred, all costs associated with the maintenance, updating, and conversion of files or revision of all software, and all costs for software with a useful life of less than 1 year. Also expense in Account 921, the unamortized cost of all software determined, during the year, to be no longer used by or useful to the cooperative. Such costs that are clearly applicable to any category of operating expenses other than the administrative and general category, however, shall be included in the appropriate account in such category. In accordance with the USoA, no portion of such costs shall be capitalized to construction or retirement activities.

In determining the total cost of purchased or internally developed software, the following items shall be included:

- a. Costs incurred for feasibility studies if they result in the purchase or development of software;
- b. All costs related to the actual purchase or development of the software. These costs must be specifically identifiable with the software and properly supported by time cards, invoices, or other documents; and
- c. All costs incurred in "testing and debugging" the software.

Computer software costs are properly chargeable to Account 107, Construction Work in Progress, provided that the following criteria are met:

1. The computer program is specifically dedicated to performing a construction related activity, and
2. The cost of the software is itemized separate and apart from other hardware and software costs.

The cost of software programs meeting the above requirements and having an estimated useful service life in excess of 1 year shall be recorded in Account 186, Miscellaneous Deferred Debits, and amortized to Account 107, Construction Work in Progress, over the estimated service life of the program not to exceed 5 years.

All costs related to training personnel in the use of software shall be expensed as incurred.

The accounting in this section is not intended to apply to immaterial amounts. When it is deemed that the costs of the recordkeeping necessary to amortize these costs outweigh the benefits to the patrons, software costs shall be expensed in the year incurred.

For computer costs relating to load control equipment, refer to Item 118 of this section.

402 Legal Expenses.

Utilities may incur legal expenses which pertain to construction activities, loan activities, or general services. The proper accounting treatment for legal expenses is as follows:

1. Legal fees incurred in connection with a construction project, including the court costs directly related thereto, which can be identified and supported as such, shall be capitalized in Account 107, Construction Work in Progress, as a cost of construction.
2. Legal fees specifically identified and properly supported as resulting from activities designed to obtain long-term debt, shall be deferred in Account 181, Unamortized Debt Expense.

3. Legal fees for all other services and fees which cannot be properly identified will require expensing to either Account 417.1, Expenses of Nonutility Operations, or Account 923, Outside Services Employed, as appropriate.

To properly support the capitalization or deferral of legal fees, the attorney shall provide an itemization of services performed and the corresponding costs. Only those costs specifically identified by the attorney as being related to construction or loan activities shall be capitalized or deferred as described above.

403 Leases.

Lease transactions shall be accounted for as either a capital lease or an operating lease depending upon whether or not the lease meets the criteria for classification as a capital lease. The definitions for capital and operating leases and the criteria used to determine which method shall be used are as follows:

Definitions

1. Capital Lease: A lease that transfers substantially all of the benefits and risks inherent in the ownership of the property to the lessee, who accounts for the lease as an acquisition of an asset and the incurrence of a liability.

2. Operating Lease: An operating lease is a simple rental agreement which does not meet the criteria for a capital lease. Under the terms of an operating lease, the lessee records the rental payments due over the term of the lease as rent expense.

Criteria

A lease agreement shall be classified as a capital lease if one or more of the following criteria is met:

1. Ownership of the property is transferred to the lessee by the end of the lease term;
2. The lease contains a bargain purchase option;
3. The lease term is equal to 75 percent or more of the estimated useful life of the leased property; or
4. The present value of the lease payments at the inception of the lease equals or exceeds 90 percent of the fair market value of the leased property.

A lease agreement qualifying as a capital lease shall be recorded in either Account 101.1, Property Under Capital Leases; Account 120.6, Nuclear Fuel Under Capital Leases; or Account 121, Nonutility Property, as appropriate, at the present value (at the beginning of the lease term) of the minimum lease payments. If, however, this amount exceeds the fair value of the leased property at the inception of the lease, the asset shall be recorded at its fair market value. An offsetting credit shall be recorded in Account 227, Obligations Under Capital Leases - Noncurrent, with the current portion recorded in Account 243, Obligations Under Capital Leases - Current. Assets recorded in Account 101.1 shall be classified separately according to the detailed accounts (301-399) provided for electric plant in service.

Monthly payments made under the lease obligation shall be charged to rent expense, fuel expense, or construction work in progress as they become payable. Similarly, the leased asset and the associated obligation shall be reduced by the current amount due.

The following journal entries shall be used by the lessee to record capital lease transactions:

Dr. 101.1, Property Under Capital Leases
Cr. 243, Obligations Under Capital Leases - Current
Cr. 227, Obligations Under Capital Leases - Noncurrent

To record the capital lease agreement.

Dr. 550, Rents
Cr. 232, Accounts Payable
Dr. 243, Obligations Under Capital Leases - Current
Cr. 101.1, Property Under Capital Leases

To record the monthly rental payment due.

Dr. 232, Accounts Payable
Cr. 131.1, Cash - General

To record the monthly lease payment.

Operating leases which are simple rental agreements do not require the recording of an asset or a liability. The entries that are required to record an operating lease by the lessee are as follows:

Dr. 550, Rents
Cr. 232, Accounts Payable

To record the monthly rental payment due.

Dr. 232, Accounts Payable
Cr. 131.1, Cash - General

To record the monthly lease payment.

For purposes of illustration, the journal entries presented in this interpretation debit Account 550, Rents. However, Account 507, Rents (steam power generation); Account 525, Rents (nuclear power generation); Account 540, Rents (hydraulic power generation); Account 550, Rents (other power production); Account 567, Rents (transmission expense); Account 589, Rents (distribution expense); and Account 931, Rents (general and administrative), should be charged, as appropriate, depending upon the function of the equipment being leased.

404 Consolidated Financial Statements.

In October 1987, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 94, Consolidation of All Majority-Owned Subsidiaries (Statement No. 94). For purposes of reporting to RUS, Statement No. 94 shall be applied as follows:

1. A RUS borrower that is a subsidiary of another entity shall prepare and submit to RUS separate financial statements even though this financial information is presented in the parent's consolidated statements.

2. In those cases in which an RUS borrower has a majority-ownership in a subsidiary, the borrower must prepare consolidated financial statements in accordance with the requirements of Statement No. 94. These consolidated statements must also include supplementary schedules presenting a Balance Sheet and Income Statement for each majority-owned subsidiary included in the consolidated statements.

Although Statement No. 94 requires the consolidation of majority-owned subsidiaries, Forms 7 and 12 must be prepared on a basis consistent with the equity method of accounting for investments. For distribution borrowers, this requires that the investment be shown on Form 7 in Part C, Balance Sheet, on line 7, Investments in Subsidiary Companies, or line 9, Investments in Associated Organizations – Other – General Funds, as appropriate. The result of operation is shown in Part A, Statement of Operations, on line 23, Income (Loss) from Equity Investments. For generation and transmission borrowers, the investments should be shown on Form 12, in Section C, Balance Sheet, on Line 7, Investments in Subsidiary Companies, or Line 9, Investments in Associated Organizations – Other – General Funds, as appropriate. The result of operations should be shown in Section A, Statement of Operations, on line 30, Income (Loss) from Equity Investments.

501 Patronage Capital Assignments.

Accounting for patronage capital and margins may vary depending upon the individual cooperative's bylaws. The comments contained in this section relate to the application of the standard bylaw provisions.

The entries required, at year's end, to record patronage capital transactions where there is no major merchandising program are as follows:

Dr. 219.1, Operating Margins
 Dr. 219.2, Nonoperating margins
 Cr. 201.2, Patronage Capital Assignable

To record the amount of patronage capital assignable.

Dr. 201.2, Patronage Capital Assignable
 Cr. 201.1, Patronage Capital Credits

To record the allocation of patronage capital to the patrons' accounts.

The procedure for determining the amount of patronage capital assignable to the individual patron on a total dollar basis is as follows:

1. Determine the total amount to be assigned for the year (Account 201.2).
2. Determine patronage from electric service, the total of consumers' billings (Accounts 440-447).
3. Determine the percentage factor to be used in calculating patronage capital to be credited to each consumer account. Divide "1" by "2".
4. Determine the amount of capital to be credited to each consumer. Multiply the individual consumer's billings for the year by the percentage factor obtained in "3" above.

The procedure for determining the amount of patronage capital assignable to the individual patron on a dollar basis, less the cost of power, is as follows:

1. Determine the total amount to be assigned for the year.
2. Determine the total amount of revenue received from each classification of customers.
3. Determine the total cost of power for each classification of customers. (For example, use cost per kWh sold).
4. For each classification of customers subtract the amount obtained in "3" from the amount obtained in "2," to obtain the total amount received, less cost of power, by classification of customers.
5. Add the amounts obtained in "4" to obtain the total amount of revenue, less cost of power.
6. Divide the total amount received, less cost of power for each classification of customers (amounts obtained in "4"), by the total amount received, less cost of power for all customers (amount obtained in "5") to obtain the prorata percentage for each classification of customers.
7. Multiply the total amount to be allocated (amount obtained in "1") by the prorata percentage for each classification of customers (obtained in "6") to obtain the amount to be assigned each classification of customers.
8. Divide the amount to be assigned each classification of customers (amount obtained in "7") by the total amount received from the classification of customers (amount obtain in "2") to obtain the percentage factor for each classification of customers.
9. Determine the total amount received from each individual customer.
10. Multiply the total amount received from each individual customer (amount obtained in "9") by the percentage factor for his classification (amount obtained in "8") to obtain the amount of capital to be assigned each individual customer.

After calculating the patronage capital to be credited to each customer, there is usually a small balance remaining. This small balance shall remain in Account 201.2, Patronage Capital Assignable, and shall be added to the amount to be assigned in the following year.

Proper records shall be maintained to support all capital credit transactions. As a minimum, these records shall show, for each patron, the amount of capital credited for each year as well as the amount and date retired for each year.

The process of transferring capital credits from the Patronage Capital Assignable accounts to the Patrons' Capital Credits Assigned accounts or to the Patrons' Capital Credits accounts and the making of entries to individual patron's records constitutes an assignment of capital credits. This holds true for recordkeeping purposes as well as from a legal point of view. This assignment shall be followed by formal notification to patrons within a reasonable period of time.

In the event that a distribution cooperative incurs a net loss, that loss shall not be allocated to its members (patrons). The loss shall be accumulated and offset by future nonoperating margins.

502 Patronage Capital Retirements.

As the board of directors has the responsibility for determining whether the financial condition of the cooperative will permit retirement of capital credits and whether the proposed retirement complies with mortgage and bylaw provisions, the authorization for the retirement shall be set forth in the board minutes. The entries to record the general retirement of capital credits shall be as follows:

Dr. 201.1, Patronage Capital Credits
Cr. 238.1, Patronage Capital Payable

To record the board of directors' authorization to make payments of capital credits.

Dr. 238.1, Patronage Capital Payable
Cr. 131.1, Cash - General.

To record actual cash payments of capital credits.

Note: To provide better control over the payment of patronage capital credits, a special checking account should be established in an amount equal to the authorized general retirement. Special prenumbered checks shall be used for each general retirement of patronage capital.

To strengthen internal control and to facilitate the settlement of estates, the board should adopt a policy specifying exactly how payments of capital credits shall be made to the estates of deceased patrons. Payments made to estates shall be recorded as follows:

Dr. 201.1, Patronage Capital Credits
Cr. 131.1, Cash - General

To record the payment of capital credits when an estate is settled by refunding 100 cents on the dollar.

Dr. 201.1, Patronage Capital Credits
Cr. 131.1, Cash - General
Cr. 217, Retired Capital Credits - Gain

To record the payment of capital credits when an estate is settled for less than the full amount of capital credited to the deceased customer's account.

Dr. 217, Retired Capital Credits - Gain
Cr. 201.2, Patronage Capital Assignable

To record the reallocation to current patrons of the amount of the discount, if provided for in the bylaws.

If a capital credit check is returned due to an inability to locate the patron, it shall be held pending a recheck of available records to ascertain the correct address of the patron. If it is determined that the patron cannot be located, the check shall be cancelled and the amount of the check debited to Account 131.1, Cash - General, and credited to Account 217, Retired Capital Credits - Gain. If the state, however, has unclaimed property laws to which the amount is subject, the amount shall be credited to Account 253, Other Deferred Credits, until final

disposition has been made. A notation shall be made in the records of the former patron to facilitate payment if his or her whereabouts is subsequently determined.

If the records show that a number of former patrons have moved and left no forwarding address, it is not necessary to prepare a capital credit retirement check for these patrons when a general retirement of capital credits is made. When setting funds aside to make a general retirement, however, appropriate amounts shall be included to cover payments due these patrons. The cooperative shall then make a reasonable effort to locate these patrons through publication of their names in the newsletter or local newspaper. If the patrons are not located, the amounts set aside and the credits to their accounts shall be handled in a manner similar to those for whom payment checks are returned.

Under the standard bylaw provisions recommended by RUS, it is not proper to use capital credits that were assigned to former patrons to liquidate their delinquent bills. When the standard bylaws are in effect and collection efforts have failed, the balance of an uncollectible bill, after application of customers deposits and membership fees, shall be charged against the accumulated provision for uncollectible accounts. If the patron has capital credits assigned to him or her, these remain untouched except for a notation to indicate the amount of the unpaid bill. When a general retirement of capital credits is made at some future date, amounts which would otherwise be due the patron may be applied to satisfy the unpaid bill with the balance refunded to him or her.

503 Operating and Nonoperating Margins.

Occasionally questions arise concerning the accounting for the balances in Accounts 218, Capital Gains and Losses; 219.3, Other Margins; 219.4, Other Margins and Equities-Prior Periods; 434, Extraordinary Income; and 435, Extraordinary Deductions. The balance in these accounts shall be accounted for as follows:

1. The balance in Account 219.4, Other Margins and Equities - Prior Periods, shall be transferred, at year's end, to Account 219.1 or 219.2, as appropriate. Accounts 219.1 and 219.2 are then closed to Account 201.2, Patronage Capital Assignable, unless otherwise provided for in the bylaws.
2. The balances in Account 434, Extraordinary Income, and Account 435, Extraordinary Deductions, shall be cleared to Account 219.2 at year's end.
3. The balances in Account 219.3, Other Margins, and Account 218, Capital Gains and Losses, shall remain in these accounts unless they are allocated to patrons or used to absorb future losses as provided for in the bylaws of the cooperative.

When a cooperative is engaged in a major merchandising activity, all costs properly chargeable to the merchandising activity shall be allocated as such to offset the associated revenue. Nonoperating margins generated from this source shall be prorated annually on a patronage basis and credited to those patrons accounts from whom such amounts were obtained. Merchandising activities of this nature may require a bylaw provision allowing for the allocation of margins generated by a major merchandising activity separate from other operating or nonoperating margins.

If, at the time of the adoption of the bylaw provisions for the allocation of nonoperating margins, there are prior years' losses resulting in debit balances in Accounts 218, Capital Gains and Losses; 219.1, Operating Margins; 219.2, Nonoperating Margins; or 219.3, Other Margins; the credit balances in Accounts 218, 219.2, or 219.3 resulting from prior years' operations shall be

transferred, to the extent necessary, to offset such deficits. If the board determines that amounts shall be allocated to prior years' patrons, the credit balances remaining in these accounts shall be transferred to Account 201.2, Patronage Capital Assignable.

If there are current year's losses resulting in debit balances in either Account 219.1 or 219.2, credit balances in Accounts 219.2, 219.3, and 218 shall be transferred, to the extent necessary, to offset such deficits. Remaining credit balances allocable to patrons shall be transferred to Account 201.2.

504 Patronage Capital from G&T Cooperatives.

When a cooperative receives capital credits from a G&T cooperative, the transaction shall be recorded by a debit to Account 123.1, Patronage Capital from Associated Cooperatives, and a credit to Account 423, Generation and Transmission Cooperative Capital Credits. This entry shall be made prior to the closing of the cooperative's books even though, in most cases, the notice of the G&T allocation is not received until after the close of the year to which it relates. If precise information cannot be obtained from the G&T within a reasonable time, capital credits shall be recorded on an estimated basis. The difference between the estimated amount and the actual shall be recognized in the following year unless the difference is material.

A distribution cooperative shall not recognize its proportionate share of losses incurred by the G&T. G&T losses shall be accumulated and offset as provided for in the bylaws. Unlike distribution cooperatives, a G&T has the option to offset accumulated losses with future operating and/or nonoperating margins.

505 Patronage Capital Furnished by Other Cooperative Service Organizations.

Utilities may obtain long-term and short-term loans, telephone or data processing services, or may purchase oil, gasoline, materials, insurance, and various items from cooperative or mutual enterprises. These enterprises often make patronage refunds or provide evidence that an amount equal to such a refund has been credited to the utility as an investment of capital. The refund may be in the form of cash in the year following the purchase or it may be deducted from the next invoice. The notice of patronage credited to the borrower's account may indicate that such capital may be retired at some future date upon certain conditions having been met. The following provides the accounting journal entries for these types of transactions:

1. Insurance policy refunds from mutual companies, in cash or as credits against subsequent purchases, shall be credited to the appropriate expense account. If sufficient information is not available to credit the refunds to the appropriate expense accounts, they shall be credited to Account 165, Prepayments, and reduce premiums for the current year.

2. Patronage capital allocations from cooperatives, other than mutual insurance companies, shall be credited, in the year that the allocation notice is received, to Account 424, Other Capital Credits and Patronage Allocations, or to construction work in progress, as appropriate. The allocation of patronage capital credits between Account 424 and construction work in progress shall be made on an equitable basis. For example, patronage capital allocations received from a cooperative money lender are allocated between Account 424 and construction work in progress based upon the ratio of interest charged to construction for that particular lender to total interest expense incurred for that lender. Patronage capital allocations received from a material supplier are allocated based upon the ratio of materials charged to construction to total materials purchased.

3. The face amount of patronage capital certificates received by the cooperative from the purchase of goods or services from cooperative money lenders (CFC), oil dealers, material suppliers, pole treating plants, communications services, and others shall be charged to either Account 123.1, Patronage Capital from Associated Cooperatives, or Account 124, Other Investments, as appropriate. Account 123.1 shall include investments in only those cooperatives or enterprises that are directly related to the electric utility industry and controlled by the electric cooperatives. These include statewide cooperatives, power cooperatives, and NRECA. Other investments in oil cooperatives and insurance companies shall be charged to Account 124.

506 Forfeited Membership Fees.

The bylaws of each cooperative prescribe certain rules and regulations concerning membership in the cooperative. Among these are provisions for forfeiture of membership fees. Some bylaws provide for application of membership fees against any unpaid accounts at the time of termination of service. Any remaining balance may be refunded to the member. Balances that cannot be refunded to the member due to an inability to locate the member or due to bylaw restriction, shall be credited to Account 208, Donated Capital, provided they do not escheat to the state. If disposition of the fees cannot be determined immediately, the amount involved shall be transferred to Account 253, Other Deferred Credits, until the determination is made.

601 Employee Benefits.

The costs of employees' fringe benefits (hospitalization, retirement, holiday, sick and vacation pay, etc.) shall be accumulated in an appropriate clearing account and allocated monthly on the basis of payroll. Vacation costs shall be accrued monthly by appropriate credits to an accrual account. These monthly accruals shall be allocated on the basis of direct payroll costs to construction, retirement, and the applicable operations, maintenance, and administrative expense accounts.

Sick leave costs are not normally accrued unless the employee is entitled to be paid for accumulated sick leave at the termination of employment. Salary payments and the associated employee pensions and benefits and social security and other payroll taxes for an employee who is actually sick shall be charged to the same account or accounts to which his or her salary is normally charged.

602 Compensated Absences.

Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences (Statement No. 43), requires employers to accrue a liability as an employee earns the right to be paid for future absences. Four criteria were established for this accrual:

1. The employer's obligation for payment for future absences is attributable to employees' services already performed.
2. The obligation relates to employee rights which vest or accumulate. Vested rights are considered those for which the employer is obligated to make payment even if the employee terminates. Rights which accumulate are those earned, but unused rights to compensated absences which may be carried forward to one or more periods subsequent to the period in which they are earned.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

A company's liability shall be estimated based upon payments it expects to make as a result of employees' work already performed. If a reasonable estimate cannot be made, the company shall disclose that fact in the financial statements.

Statement No. 43 does not apply to severance or termination pay, postretirement benefits, deferred compensation, stock or stock options, group insurance, or other long-term fringe benefits.

The entries required to account for the accrual of compensated absences are as follows:

Dr. 435.1, Cumulative Effect on Prior Years of a Change in Accounting Principle
Cr. 242.3, Accrued Employees' Vacation and Holidays

To record the liability for benefits earned in prior years.

Dr. 107, Construction Work in Progress
Dr. 108.8, Retirement Work in Progress
Dr. Various Operations, Maintenance, and Administrative Expense Accounts
Cr. 242.3, Accrued Employees Vacation and Holidays

To record the liability for benefits earned in the current period.

603 Employee Retirement and Group Insurance.

Some borrowers have group insurance or retirement plans or both for their employees. As a general rule the cost of these programs is borne partially by the cooperative and partially by its employees. The cooperative may pay the full cost in advance and recover the employee's share through payroll deductions. The accounting for these transactions is as follows:

1. The cooperative's advanced payment of premiums on insurance and retirement agreements shall be charged to Account 165, Prepayments, for the employer's portion, and Account 143, Other Accounts Receivable, for the employee's portion.

2. The cost of the employer's portion of a retirement and group insurance program shall be charged to construction and retirement activities and the applicable operations, maintenance, and administrative expense accounts based upon a specific identification with employees' labor costs charged therein or, in the absence of specific employee identification, based upon direct labor dollars or direct labor hours depending upon which allocation technique provides the most equitable distribution of costs.

604 Deferred Compensation.

Many utilities participate in the NRECA Deferred Compensation Program. Based upon the provisions of the program, the following accounting entries shall be made:

Dr. 186.XX, Miscellaneous Deferred Debits - Deferred Compensation
Cr. 228.3, Accumulated Provision for Pensions and Benefits

To increase the deferred compensation provision by the amount of the annual deposit to NRECA's Deferred Compensation Fund.

Dr. 128, Other Special Funds - Deferred Compensation

Cr. 131.1, Cash - General

To record the annual deposit to NRECA's Deferred Compensation Fund.

Dr. Construction Work in Progress, Retirement
 Work in Progress, or the Various Operations,
 Maintenance, and Administrative Expense Accounts, as appropriate.
 Cr. 186.XX, Miscellaneous Deferred Debits - Deferred Compensation

To record monthly accrual of deferred compensation.

Note: If an employee joins the deferred compensation program during the year, use entry #1 to record the additional deposit to the NRECA Deferred Compensation Fund and increase the monthly accrual in entry #2 to reflect this deposit.

NRECA provides borrowers that participate in the deferred compensation program with an annual account statement disclosing the activity for each Homestead Fund investment including the number of shares owned, interest income, dividend income, capital gains/losses, and the value of the shares owned at statement date. Funds may be invested in the Short-term Bond Fund, the Value Fund, the Short-term Government Securities Fund, and the Daily Income Fund. Depending upon the Homestead Fund selected, invested funds may earn interest and dividend income and may experience unrealized holding gains or losses. Based upon the information provided on the annual statement, the following journal entries shall be recorded to recognize the increase or decrease in the fund assets:

Dr. 128, Other Special Funds - Deferred Compensation
 Cr. 419, Interest and Dividend Income
 Cr. 421, Miscellaneous Nonoperating Income

To record an increase in the fund value as of December 31, 19xx, resulting from interest and dividend income and from unrecognized holding gains on trading securities.

Dr. Various Operations, Maintenance, and Administrative Expense Accounts
 Cr. 228.3, Accumulated Provision for Pensions and Benefits

To record an increase in the liability to the employee resulting from an increase in the investment account.

Dr. 426.5, Other Deductions
 Cr. 128, Other Special Funds - Deferred Compensation

To record a decrease in fund value as of December 31, 19xx, resulting from unrecognized holding losses on trading securities.

Dr. 228.3, Accumulated Provision for Pensions and Benefits
 Cr. Various Operations, Maintenance, and Administrative Expense Accounts

To record a decrease in the liability to the employee resulting from a decrease in the investment account.

Payments made to participating employees because of retirement or separation for other reasons shall be recorded using the following entries:

Dr. 131.1, Cash - General
Cr. 128, Other Special Funds - Deferred Compensation

To record the receipt of funds from NRECA.

and

Dr. 228.3, Accumulated Provision for Pensions and Benefits
Cr. 131.1, Cash - General

To record payment to employee for deferred compensation.

If the borrower has elected to bear the market risk of the funds which guarantee that the amount of money an employee receives will not be less than the amount of salary deferred, the following entry shall be recorded if total payment(s) from NRECA are less than the amount of salary deferred:

Dr. Various Operations, Maintenance, and Administrative Expense Accounts
Cr. 131.1, Cash - General

To record payment to employee for deferred compensation. Payment was made because amount returned did not equal salary deferred.

Appropriate disclosure of the terms of the program shall be made in the notes to the financial statements.

605 Life Insurance Premium on Life of a Borrower Employee.

Some borrowers insure the life of the manager and/or key employees with the borrower being named as the beneficiary. Such arrangements shall be accounted for as follows:

1. Charge Account 426.2, Life Insurance, for the net amount of the premium paid each year on the insurance policy.
2. At the anniversary date of the policy each year, charge Account 124, Other Investments, and credit Account 426.2, Life Insurance, with the amount of the annual increase in the cash surrender value of the policy; provided such increase is less than the net premium paid for that year. If the annual increase in the surrender value exceeds the net premium paid for the same year, only that portion of the surrender value increase equal to the net premium paid shall be credited to Account 426.2. The remainder is to be credited to Account 419, Interest and Dividend Income.
3. Upon retirement of the insured employee and surrender of the insurance policy, charge Account 131.1, Cash - General, and credit Account 124, Other Investments, for the amount received from the insurance company. If it is decided to grant to the retiring insured employee all, or any portion, of the cash received upon surrender of the policy, Account 926, Employee Pensions and Benefits, shall be charged and Account 131.1 credited for the amount paid to the retiring employee.
4. If the insured employee dies within his term of service, charge Account 131.1, Cash - General, for the face amount of the policy paid by the insurance company. Credit

Account 124, Other Investments, for the cash surrender value previously charged thereto, and credit the remainder to Account 421, Miscellaneous Nonoperating Income.

606 Pension Costs.

With the issuance of Statement of Financial Accounting Standards No. 87, Employers' Accounting for Pensions (Statement No. 87), there have been significant changes in the accounting and reporting requirements relating to pension costs. This section will highlight the accounting and reporting requirements for the major types of pension plans. It should be noted, however, that the definitions and accounting procedures outlined in this section relate to financial accounting and they may differ from those used for tax accounting.

Defined Benefit Pension Plans

A defined benefit pension plan is a plan that defines an amount of pension benefit to be provided, usually as a function of one or more factors such as age, years of service, or compensation. In a defined benefit plan, the employer promises to provide, in addition to current wages, retirement income payments in future years after the employee retires or terminates service. Generally, the amount of benefit to be paid depends upon a number of future events that are incorporated into the plan's benefit formula, after including how long the employee and any survivors live, how many years of service the employee renders, and the employee's compensation in the years immediately before retirement or termination.

Under a defined benefit plan, the determination of pension costs, assets, liabilities, and the disclosures in the financial statements require many calculations and assumptions to be made. This section provides a general overview of the accounting and reporting requirements associated with a defined benefit pension plan. Consult Statement No. 87 for guidance in making the necessary calculations and assumption.

The accounting and reporting requirements related to a defined benefit pension plan are as follows:

1. The following components shall be included in the periodic recognition of net pension cost by an employer sponsoring a defined benefit pension plan:

a. The service cost component recognized in a period shall be determined as the actuarial present value of benefits attributed by the pension plan formula to employee service during that period. The measurement of the service cost component requires use of an attribution method and assumptions.

b. The interest cost component recognized in a period shall be determined as the increase in the projected benefit obligation due to the passage of time. Measuring the projected benefit obligation as a present value requires accrual of an interest cost at rates equal to the assumed discount rates.

c. For a funded plan, the actual return on plan assets, if any, shall be determined based upon the fair value of plan assets at the beginning and the end of the period, adjusted for contributions and benefit payments.

d. Plan amendments (including initiation of a plan) often include provisions that grant increased benefits based upon services rendered in prior period. Because plan amendments are granted with the expectation that the employer will realize economic benefits in future period, Statement No. 87 does not require the cost of providing such retroactive benefits (prior service cost) to be included in net periodic pension cost entirely in the year of the amendment but provides for recognition during the future service periods of those employees active at the date of the amendment who are expected to receive benefits under the plan.

The cost of retroactive benefits (including benefits that are granted to retirees) is the increase in the projected benefit obligation at the date of the amendment. Except as noted below, prior service cost shall be amortized by assigning an equal amount to each future period of service of each employee active at the date of the amendments who is expected to receive benefits under the plan. If all or almost all of the plan's participants are inactive, the cost of retroactive plan amendments affecting benefits of inactive participants shall be amortized based upon the remaining life expectancy of those participants rather than the remaining service period.

To reduce the complexity and detail of the computations required, consistent use of an alternative amortization approach that more rapidly reduces the unrecognized cost of retroactive amendments is acceptable. For example, a straight-line amortization of the cost over the average remaining service period of employees expected to receive benefits under the plan is acceptable. The alternative method used shall be disclosed.

In some situations, a history of regular plan amendments and other evidence may indicate that the period during which the employee expects to realize economic benefits from an amendment granting retroactive benefits is shorter than the entire remaining service period of the active employees. Identification of such situations requires an assessment of the individual circumstances and the substance of the particular plan situation. In those circumstances, the amortization of prior service cost shall be accelerated to reflect the more rapid expiration of the employer's economic benefits and to recognize the cost in the periods benefited.

A plan amendment can reduce rather than increase the projected benefit obligation. Such a reduction shall be used to reduce an existing unrecognized prior service cost, and the excess, if any, shall be amortized on the same basis as the cost of benefit increases.

e. Gains and losses are changes in the amount of either the projected benefit obligation or plan assets resulting from experience different from that assumed and changes in assumptions. Gains and losses include amounts that have been realized. Because gains and losses may reflect refinements in estimates as well as real changes in economic values and because some gains in one period may be offset by losses in another or vice versa, the recognition of gains and losses as components of net pension cost of the period in which they arise, is not required.

The expected return on plan assets shall be determined based upon the expected long-term rate of return on plan assets and the market-related value of plan assets. The market-related value of plan assets shall be either fair value or a calculated value that recognizes changes in fair value in a systematic and rational manner over not more than 5 years. Different ways of calculating market-related value may be used for different classes of assets but the manner of determining market-related value shall be applied consistently from year to year for each asset class.

Asset gains and losses are the differences between the actual return on assets during a period and the expected return on assets for that period. Assets gains and losses include both changes reflected in the market-related value of assets and changes not yet reflected in the market-related value (that is, the difference between the fair value of assets and the market-related value). Asset gains and losses not yet reflected in market-related values are not required to be amortized.

As a minimum, amortization of an unrecognized gain or loss (excluding asset gains and losses not yet reflected in market-related value) shall be included as a component of net pension cost for a year if, as of the beginning of the year, that unrecognized net gain or loss exceeds 10 percent of the greater of the projected benefit obligation or the market-related value of plan assets. If amortization is required, the minimum amortization shall be that excess divided by the average remaining service period of active employees expected to receive benefits under the plan. If all or almost all of a plan's participants are inactive, the average remaining life expectancy of the inactive participants shall be used instead of average remaining service life.

Any systematic method of amortization of gains and losses may be used in lieu of the minimum specified in the previous paragraph provided that the minimum is used in any period in which the minimum is greater (reduces the net balance by more), the method is applied

consistently, the method is applied similarly to both gains and losses, and the method is disclosed.

The gain or loss component of net periodic pension cost shall consist of the difference between the actual return on plan assets and the expected return on plan assets and amortization of the unrecognized net gain or loss from previous periods.

2. A liability (unfunded accrued pension cost) shall be recognized if net periodic pension cost recognized pursuant to Statement No. 87 exceeds amounts the employer has contributed to the plan. An asset (prepaid pension cost) shall be recognized if net periodic pension cost is less than amounts the employer has contributed to the plan.

If the accumulated benefit obligation exceeds the fair value of plan assets, the employer shall recognize a liability (including unfunded accrued pension cost) that is at least equal to the unfunded accumulated benefit obligation. Recognition of an additional minimum liability is required if an unfunded accumulated benefit obligation exists and an asset has been recognized as a prepaid pension cost, the liability already recognized as unfunded accrued pension cost is less than the unfunded accumulated benefit obligation, or no accrued or prepaid pension cost has been recognized.

If an additional minimum liability is recognized, an equal amount shall be recognized as an intangible asset, provided that the asset does not exceed the amount of unrecognized prior service cost. If an additional liability required to be recognized exceeds unrecognized prior service cost, the excess (which represents a net loss not yet recognized as a net periodic pension cost) shall be reported as a separate component (reduction) of equity.

When a new determination of the amount of additional liability is made to prepare a balance sheet, the related intangible asset and separate component of equity shall be eliminated or adjusted, as necessary.

3. An employer sponsoring a defined benefit pension plan shall disclose the following information:

a. A description of the plan including employee groups covered, type of benefit formula, funding policy, types of assets held and significant nonbenefit liabilities, if any, and the nature and effect of significant matters affecting comparability of information for all period presented.

b. The amount of net periodic pension cost for the period showing separately the service cost component, the interest cost component, the actual return on assets for the period, and the net total of other components.

c. A schedule reconciling the funded status of the plan with amounts reported in the employer's balance sheet, showing separately, the fair value of plan assets, the projected benefit obligation identifying the accumulated benefit obligation and the vested benefit obligation, the amount of unrecognized prior service cost, the amount of unrecognized net gain or loss including asset gains and losses not yet reflected in market-related value), the amount of any remaining unrecognized net obligation or net asset existing at the date of initial application of Statement No. 87, the amount of any additional liability recognized, and the amount of net pension asset or liability recognized in the balance sheet (which is the net result of combining the previous six items).

d. The weighted-average assumed discount rate and rate of compensation increase (if applicable) used to measure the projected benefit obligation and the weighted-average expected long-term rate of return on plan assets.

e. If applicable, the amount and type of securities of the employer and related parties included in plan assets, and the approximate amount of annual benefits of employees and retirees covered by annuity contracts issued by the employer and related parties. Also, if applicable, the alternative amortization periods used.

f. An employer that sponsors two or more separate defined benefit pension plans shall determine net periodic pension cost, liabilities, and assets by separately applying the provisions of Statement No. 87 to each plan. In particular, unless an employer clearly has a right to use the assets of one plan to pay benefits of another, a liability required to be recognized for one plan

shall not be reduced or eliminated because another plan has assets in excess of its accumulated benefit obligation or because the employer has prepaid pension cost related to another plan.

The required disclosures may be aggregated for all of an employer's single-employer defined benefit plans, or plans may be disaggregated into groups so as to provide the most useful information. Plans with assets in excess of the accumulated benefit obligation, however, shall not be aggregated with plans that have accumulated benefit obligations that exceed plan assets.

Annuity Contracts

An annuity contract is a contract in which an insurance company unconditionally undertakes a legal obligation to provide specified benefits to specific individuals in return for a fixed consideration or premium. An annuity contract is irrevocable and involves the transfer of significant risk from the employer to the insurance company. Some annuity contracts (participating annuity contracts) provide that the purchaser (either the plan or the employer) may participate in the experience of the insurance company. Under these contracts, the insurance company ordinarily pays dividends to the purchaser. If the substance of a participating contract is such that the employer remains subject to all or most of the risks and rewards associated with the benefit obligation covered and the assets transferred to the insurance company, that contract is not an annuity contract for purposes of Statement No. 87.

To the extent that benefits currently earned are covered by annuity contracts, the cost of these benefits shall be the cost of purchasing the contracts, except as noted below. That is, if all benefits attributed by the plan's benefits formula to service in the current period are covered by nonparticipating annuity contracts, the cost of the contracts determines the service cost component of net pension cost for that period.

Benefits provided by the pension benefit formula beyond benefits provided by annuity contracts (for example, benefits related to future compensation levels) shall be accounted for according to the provisions applicable to plans not involving insurance contracts.

Benefits covered by annuity contracts shall be excluded from the projected benefit obligation and the accumulated benefit obligation. Except as noted below, annuity contracts shall be excluded from plan assets.

Some annuity contracts provide that the purchaser (either the plan or the employer) may participate in the experience of the insurance company. Under these contracts, the insurance company ordinarily pays dividends to the purchaser, the effect of which is to reduce the cost of the plan. The purchase price of a participating annuity contract ordinarily is higher than the price of an equivalent contract without participation rights. The cost of the participation right shall be recognized, at the date of purchase, as an asset. In subsequent periods, the participation right shall be measured at its fair value if the contract is such that the fair value is reasonably estimable. Otherwise, the participation right shall be measured at its amortized cost (not in excess of its net realizable value), and the cost shall be amortized systematically over the expected dividend period under the contract.

Other Contracts with Insurance Companies

Insurance contracts that are, in substance, equivalent to the purchase of annuities shall be accounted for as such. Other contracts with insurance companies shall be accounted for as investments and measured at fair value. For some contracts, the best available evidence of fair value may be contract value. If a contract has a determinable cash surrender value or conversion value, that is presumed to be its fair value.

Defined Contribution Plans

A defined contribution pension plan is a plan that provides pension benefits in return for services rendered, provides an individual account for each participant, and has terms that specify how contributions to the individual's accounts are to be determined rather than the amount of pension benefits the individual is to receive. Under a defined contribution plan, the pension benefits a participant will receive depend only upon the amount contributed to the participant's account, the returns earned on investments of those contributions, and forfeitures of other participants' benefits that may be allocated to the participant's account.

To the extent that a plan's defined contributions to an individual's account are to be made for periods in which that individual renders services, the net pension cost for a period shall be the contribution called for in that period. If a plan calls for contributions for periods after an individual retires or terminates, the estimated cost shall be accrued during the employee's service period.

An employer that sponsors one or more defined contribution plans shall disclose the following separately from its defined benefit plan disclosures:

1. A description of the plan(s) including employee groups covered, the basis for determining contributions, and the nature and effect of significant matters affecting comparability of information for all periods presented.
2. The amount of cost recognized during the period.

A pension plan having characteristics of both a defined benefit plan and a defined contribution plan requires careful analysis. If the substance of the plan is to provide a defined benefit, as may be the case with some "target benefit" plans, the accounting and disclosure requirements shall be determined in accordance with the provisions applicable to a defined benefit plan.

Multiemployer Plans

A multiemployer plan is a pension plan to which two or more unrelated employers contribute, usually pursuant to one or more collective-bargaining agreements. A characteristic of multiemployer plans is that assets contributed by one participating employer may be used to provide benefits to employees of other participating employers since assets contributed by an employer are not segregated in a separate account or restricted to provide benefits only to employees of that employer.

An employer participating in a multiemployer plan shall recognize as net pension cost, the required contribution for the period and shall recognize as a liability, any contributions due and unpaid. The required contribution includes both current costs and prior service costs. If an employer elects to fund prior service cost in full at the inception of the plan, the total payment becomes the employer's required contribution, and accordingly, its pension cost for the period.

The following provisions are applicable to RUS borrowers participating in a multiemployer pension plan:

1. An electric utility participating in a multiemployer plan may defer current period pension expenses if the provisions of Statement of Financial Accounting Standards No. 71 (Statement No. 71), Accounting for the Effects of Certain Types of Regulation, are applied.

Under the provisions of Statement No. 71, pension costs may be deferred provided such costs are recovered through future rates.

2. An electric utility instituting an amendment to the NRECA Retirement and Security plan enters into a contractual agreement to pay the costs incurred (prior service pension costs) for the amendment. In such cases, the agreement is noncancelable and payable regardless of continued participation in the plan.

Since the utility is unconditionally committed to making these payments and such payments are not contingent upon the utility's continued participation in the plan, the recognition of that liability is appropriate. The costs associated with this liability shall be expensed, in their entirety, when the liability is recognized.

The accounting journal entries required to record the transactions associated with a multiemployer pension plan are as follows:

SAMPLE 1 - CURRENT PENSION EXPENSE

The journal entry required to record the normal costs associated with the NRECA Retirement and Security Program is as follows:

Dr. Various Operations, Maintenance, and Administrative Expense Accounts
Dr. 107, Construction Work in Progress
Dr. 108.8, Retirement Work in Progress
Cr. 131.1, Cash - General

To record the payment of pension costs to NRECA.

Note: This entry shall not be recorded during the moratorium.

SAMPLE 2 - PRIOR SERVICE PENSION EXPENSE

The journal entries required to record the prior service costs associated with the NRECA Retirement and Security Program are as follows:

1. If the RUS borrower elects to pay the prior service pension costs in full, and there is no deferral of costs under the provision of Statement No. 71, the following entry shall be recorded:

Dr. Various Operations, Maintenance, and Administrative Expense Accounts
Dr. 107, Construction Work in Progress
Dr. 108.8, Retirement Work in Progress
Cr. 131.1, Cash - General

To record the payment of prior service pension costs to NRECA.

2. If the RUS borrower elects to finance prior service pension costs over a period of years and there is no deferral of costs under the provisions of Statement No. 71, the following entries shall be recorded:

Dr. Various Operations, Maintenance, and Administrative Expense Accounts
Dr. 107, Construction Work in Progress
Dr. 108.8, Retirement Work in Progress

Cr. 224, Other Long-Term Debt

To record the liability to NRECA for prior service pension costs.

Dr. 224, Other Long-Term Debt
 Dr. 427, Interest on Long-Term Debt
 Cr. 131.1, Cash - General

To record the annual payment to NRECA for prior service pension costs.

3. If the RUS borrower elects to finance prior service pension costs over a period of years and such costs are being deferred and amortized in accordance with the provisions of Statement No. 71, the following entries shall be recorded:

Dr. 182.3, Other Regulatory Assets
 Cr. 224, Other Long-Term Debt

To record the liability to NRECA for prior service pension costs.

Dr. Various Operations, Maintenance, and Administrative Expense Accounts
 Dr. 107, Construction Work in Progress
 Dr. 108.8, Retirement Work in Progress
 Cr. 182.3, Other Regulatory Assets

To record the amortization of deferred prior service pension costs.

Dr. 224, Other Long-Term Debt
 Dr. 427, Interest on Long-Term Debt
 Cr. 131.1, Cash - General

To record the annual payment to NRECA for prior service pension costs.

4. If the RUS borrower elects to pay the prior service pension costs in full and such costs are being deferred and amortized in accordance with the provisions of Statement No. 71, the following entries shall be recorded:

Dr. 182.3, Other Regulatory Assets
 Cr. 131.1, Cash - General

To record the payment to NRECA for prior service pension costs.

Dr. Various Operations, Maintenance, and Administrative Expense Accounts
 Dr. 107, Construction Work in Progress
 Dr. 108.8, Retirement Work in Progress
 Cr. 182.3, Other Regulatory Assets

To record the amortization of deferred prior service pension costs.

It should be noted that although the above entries relate specifically to the NRECA Retirement and Security Program, they are applicable to all multiemployer pension plans.

An employer that participates in one or more multiemployer plans shall disclose the following separately from disclosures for a single-employer plan:

1. A description of the multiemployer plan(s) including the employee groups covered, the type of benefits provided (defined benefit or defined contribution), and the nature and effect of significant matters affecting comparability of information for all periods presented.

2. The amount of cost recognized during the period.

Multiple-Employer Plans

A multiple-employer plan is, in substance, aggregations of single-employer plans combined to pool their assets for investment purposes to reduce the cost of plan administration. Under a multiple-employer plan, assets are segregated and specifically identified to an employer. In addition, such plans may have features that allow participating employers to have different benefit formulas. Such plans shall be considered single-employer plans for financial accounting purposes and each employer's accounting shall be based upon its respective interest in the plan.

607 Unproductive Time.

Lost time relating to construction, operations and maintenance shall be allocated on the basis of direct payroll costs to the appropriate construction, operations or maintenance accounts in the month incurred. Lost time is defined as time on duty during which productive work is not performed due to inclement weather conditions, material shortages, machine repairs, or other reasons.

If lost time attributable to construction has a material effect on the construction accounts in any one month, these costs shall be deferred and distributed over a reasonable period of time by means of a predetermined percentage based upon direct labor.

608 Training Costs, Attendance at Meetings, etc.

Utilities engage in many types of training programs. Seminars are conducted for directors, managers, office managers, attorneys, engineers, and others. Bookkeepers and office managers attend accountants' meetings. Safety engineers attend safety schools and subsequently conduct regular safety meetings at the cooperative. Costs incurred for the various types of training activities shall be accounted for as follows:

1. Managers' and directors' expenses to attend the NRECA national and state conventions shall be charged to Account 930.2, Miscellaneous General Expenses.
2. Management or engineering seminar fees, salary time attending such seminars including the associated pensions and benefits expense and payroll taxes, and the related per diem and expenses shall be charged to the functional expense accounts. Salaries paid to employees shall also be charged to the appropriate functional expense account. Fees and expenses for directors' attendance shall be charged to Account 930.2, Miscellaneous General Expenses.
3. When the office manager, bookkeeper, or work order clerk attends a state or regional accounting meeting, their salary time and the associated employee pensions and benefits and social security and other payroll taxes shall be charged to the account to which the employees' time is ordinarily charged.

4. Employees' salary time employee and the associated pensions and benefits and social security and other payroll taxes spent attending regular safety meetings conducted by the cooperative shall be charged to the account to which the employees' time is ordinarily charged.

5. A safety engineer's salary time and the associated employee pensions and benefits and social security and other payroll taxes spent attending a statewide safety school shall be charged to Account 925, Injuries and Damages.

6. The salary time and the associated employee pensions and benefits and social security and other payroll taxes spent by a manager or line foreman conducting weekly safety meetings shall be charged to the appropriate functional expense accounts including Account 590, Maintenance, Supervision and Engineering, and Account 920, Administrative and General Services.

609 Maintenance and Operations.

"Operations" is the general term used to describe activities involved in the delivery of electric service, by means of a distribution system, to the end user. It pertains to the use of the utility's electric plant facilities and does not include activities intended to prevent or remedy an impending or actual breakdown of those facilities. These activities are classified as maintenance.

"Maintenance" is the general term used to describe the activities involved in the upkeep and repair, but not the enlargement or improvement, of property owned or leased and operated by the company. It does not include the replacement of retirement units.

610 Financial Forecast.

Costs incurred and salaries paid to perform a 10-year financial forecast shall be charged to Account 920, Administrative and General Salaries. Related office supplies and expenses shall be charged to Account 921, Office Supplies and Expenses. When a forecast is performed by an outside consultant, the cost shall be charged to Account 923, Outside Services Employed.

611 Advertising Expense.

The cost of advertising and the cost of informing the public about the electric cooperative's activities shall be charged to Account 930.2, Miscellaneous General Expenses.

Most of a cooperative's advertising is instructional in nature and relates the cooperative's history and current activities. This type of advertising activity should not be confused with that directed towards the enactment of a specific law or laws directed toward obtaining a specific decision from a regulatory body. Political advertising of the type defined above shall be charged to Account 426.4, Expenditures for Certain Civic, Political, and Related Activities.

612 Special Power Cost Study.

A special power cost study is defined as a study to determine whether sufficient power will be available in the future. If additional power or power sources are needed, the study determines whether generation or purchase will supply the lesser cost. The study also indicates when additional power will be needed. As costs are incurred, they shall be charged to a subaccount of Account 186, Miscellaneous Deferred Debits. Upon completion of the study, the costs shall be charged to Account 557, Other Expenses, or amortized to Account 557 over a period of time not to exceed 5 years.

613 Mapping Costs.

The purpose of posting completed work orders to system maps is to improve the operation of the system. These costs shall, therefore, be charged to Account 588, Miscellaneous Distribution Expenses. However, the cost of system mapping in the planning stage of construction is an acceptable overhead cost of the resulting construction.

614 Member Relations Costs.

Many electric cooperatives hire employees whose duties concern a mixture of power use and member relations activities. The salaries for these employees shall be charged to Account 930.2, Miscellaneous General Expenses, except as provided below:

1. Account 912, Demonstrating and Selling Expenses, shall be charged with all labor, material, advertising, and other expenses incurred in promotional, demonstrating, and selling activities; the objective of which is to promote or retain the use of utility services by present or prospective customers.
2. Account 930.1, General Advertising Expenses, shall be charged with labor, material, and other expenses incurred in advertising and related activities, the cost of which by their content and purpose, are not provided for elsewhere.
3. Account 416, Costs and Expenses of Merchandising, Jobbing, and Contract Work, shall be charged with all costs specifically related to merchandising activities when the utility is engaged in a major merchandising program.
4. Account 426.4, Expenditures for Certain Civic, Political, and Related Activities, shall be charged with expenditures for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation, or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); or approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials. Account 426.4 shall not include expenditures which are directly related to appearances before regulatory or other governmental bodies in connection with the borrower's existing or proposed operations.

615 Statewide Fees.

Additional fees collected by a statewide association from its members for construction of a statewide building shall be charged to Account 930.2, Miscellaneous General Expenses. Any amounts that are to be repaid by the state association shall be charged to Account 143, Other Accounts Receivable, or Account 123.23, Other Investments in Associated Organizations, depending upon the terms of the repayment.

616 Power Supply/Distribution Cooperative Borrowings.

When a power supply cooperative borrows money from a distribution cooperative as the result of a long-term loan agreement, the money shall be recorded on the books of the power supply cooperative as general funds unless restricted to a specific purpose. If restricted, the funds shall be recorded in Account 128, Other Special Funds. The resulting liability shall be recorded in Account 224, Other Long-Term Debt.

The transaction shall be charged to Account 123.23, Other Investments in Associated Organizations, on the books of the distribution cooperative.

617 Rate Discount Allowed by the Power Cooperative to Distribution Cooperatives Owning Connecting Transmission Lines.

A distribution cooperative purchases power from a power cooperative. The distribution cooperative owns and operates the transmission line between the power cooperative's facilities and the distribution facilities. Because of this, power is sold at the standard rate at which the power cooperative sells to other distribution cooperatives who do not own their transmission lines, less a discount. The discount or reduction in rate is based upon the distribution cooperative's expense in operating and maintaining its transmission facilities. The contract between the power cooperative and the distribution cooperative must specifically state that the member shall receive a reduced rate or discount from the seller's rate to other member cooperatives.

Under this type of arrangement, the distribution cooperative shall record the cost of purchased power by charging the net amount to Account 555, Purchased Power.

618 Theft Losses not Covered by Insurance.

Utilities may suffer losses as a result of thefts of cash, materials and supplies, equipment, or electric plant-in-service that is not covered by insurance. The charges for nominal uninsured losses shall be recorded in the following accounts:

1. Cash - Account 924, Property Insurance, shall be charged.
2. Plant materials and operating supplies - Account 163, Stores Expense Undistributed, shall be charged.
3. Equipment - Account 163, Stores Expense Undistributed, shall be charged for stores equipment; and Account 184, Transportation Expense - Clearing, for transportation and garage equipment. The appropriate miscellaneous operations or administrative expense account (Account 506, 524, 539, 549, 566, 588, 905, 910, 916, or 930.2, as appropriate) shall be charged for all other equipment.
4. Electric Plant-in-Service - A retirement work order shall be prepared for electric plant constituting a unit of property. The loss due to retirement shall be charged to Account 108.6, Accumulated Provision for Depreciation of Distribution Plant. If the plant does not constitute a retirement unit, the loss shall be charged to the appropriate maintenance expense account.

619 Self Billing.

To maintain the books of accounts on an accrual basis, bills for customers who self bill and have not sent in a reading or remittance, shall be estimated. A journal entry shall be made to record the estimated revenue and kWh sold by debiting accounts receivable and crediting the appropriate revenue accounts. The estimated bill shall be posted to the customer's account and identified by an appropriate symbol indicating that it is an estimate. Reconciliation with the general ledger control is made in the usual manner.

620 Purchase Rebates.

Some vendors from which electric cooperatives purchase plant materials and supplies and merchandise for resale are making purchase rebates based upon the quantity or dollar volume of purchases. These "quantity discounts" may be in the form of cash or credit memoranda, in the form of prepaid package travel arrangements, or a combination of such methods. The rebate shall be accounted for as a reduction in the cost of the material or appliances upon which it was based.

In some instances, the rebate may be for material or appliances that are no longer in stock or cannot be identified. If the rebate is based upon the purchase of plant materials and operating supplies that are normally charged to Account 154, Plant Materials and Operating Supplies, a credit shall be made to Account 163, Stores Expense Undistributed. If the rebate is based upon appliances and equipment held for merchandising or contract work, the credit shall be spread over the items in Account 155, Merchandise. To avoid materially distorting the cost of the remaining appliances, if a portion of the items upon which the rebate was based are no longer in stock, a portion of the credit shall be prorated to Account 416, Cost and Expenses of Merchandising, Jobbing, and Contract Work, on the basis of the number of items sold to the quantity remaining in stock.

If the rebate is in the form of a travel package or travel arrangements, the value of the rebate shall be estimated and recorded as a reduction of the cost of the material or appliances upon which it was based in a manner similar to that of the cash rebates discussed above. The beneficiary of the travel or travel allowance shall be designated by or in accordance with policy established by the board of directors. The contra charge to the reduction in cost shall be to an appropriate account depending upon the relationship of the recipient to the cooperative. For employees, this shall be Account 926, Employee Pensions and Benefits; for directors or patrons, Account 930.2, Miscellaneous General Expenses.

621 Integrity Fund.

The CFC Integrity Fund was established to assist borrowers in their attempts to stop takeover bids by investor-owned utilities. A borrower makes a contribution to the Integrity Fund in the form of cash or patronage capital refunds. CFC retains the contribution for a 5-year period during which time the borrower earns interest on the balance in its account. Each year, the borrower receives a statement indicating (both for the total fund and the individual borrower's share) the amount contributed, interest earned, disbursements made, and the ending balance. The disbursements from the fund are allocated to each contributing borrower's account based upon their individual account balances. At the end of the 5-year period, the balance in the account, if any, is refunded to the contributing borrower.

Since the contributing borrower will receive a refund only if its funds are not totally disbursed, the contribution shall be charged to expense in Account 426.1, Donations. If any part of the contribution is returned at the end of the 5-year period, the refund shall be credited to Account 421, Miscellaneous Nonoperating Income.

622 In-Substance Defeasance.

An in-substance defeasance has been defined as the process whereby a debtor irrevocably places cash or other assets in a trust to be used solely for the purpose of satisfying scheduled payments of both principal and interest related to a specific debt obligation. Under the structural arrangements of an in-substance defeasance, the probability that the debtor will be required to make additional future debt payments is remote. In these specific circumstances, debt has been

determined to be extinguished even though the debtor has not been legally released from his obligations under the debt instrument.

The trust established in a defeasance transaction is restricted as to the nature of the assets held. The trust must be funded with monetary assets that are essentially risk free as to the amount, timing, and collection of interest and principal. For debt denominated in United States dollars, "risk free" assets are limited to:

1. Direct obligations of the United States government;
2. Obligations guaranteed by the United States government; and
3. Securities that are backed by United States government obligations as collateral under an arrangement by which the interest and principal payments on the collateral, flow immediately through to the holder of the security.

The monetary assets of the trust must provide cash flows sufficient to coincide with the scheduled interest and principal payments on the defeased debt. If the trust is expected to pay the costs associated with the defeasance, such as trustee fees, these costs must be considered in determining the amount of funds required by the trust.

The principles of in-substance defeasance apply only to debt with specific maturities and fixed payment schedules and, as such, do not apply to debt with variable terms in which advance determination of debt service requirements is not possible.

Generally accepted accounting principles (GAAP) address the extinguishment of debt in Accounting Principles Board Opinion No. 26, and Statement of Financial Accounting Standard No. 76, Extinguishment of Debt. In accordance with these two statements, debt which has been defeased remains recorded in the regulated books of account as do the assets placed in the irrevocable trust. They are not, however, recognized as an asset and liability for financial reporting purposes. The transaction, including the total amount of debt outstanding and the total amount of debt that is considered extinguished at the end of the period, must be disclosed in the footnotes to the financial statements as long as the debt remains outstanding.

Debt is frequently extinguished before its scheduled maturity. Debt may be extinguished by the use of the borrower's general funds, or by the reacquisition of another debt issue at a different interest rate or varying terms. As these assets are expected to be revenue producing during those years, both the assets and the revenue they generate may be utilized to meet maturing debt payments. Therefore, in most instances, the dollar value of the assets initially placed in the trust do not equal the dollar value of the outstanding principal balance. The difference represents an "economic" gain or loss to the borrower.

To provide consistency in reporting among all RUS borrowers, any gain or loss that is recognized for financial statement purposes should be reported in accordance with the provisions of General Instruction No. 17 of this part. Therefore, the gain or loss should be amortized (for reporting purposes) in equal monthly amounts over the remaining life of the original debt issue or the remaining life of the new issue. The gain or loss may be reported in the current period only in those instances in which it is immaterial to the financial statements.

The Form 7, Financial and Statistical Report, and the Form 12, Operating Report - Financial, must, however, reflect the actual amounts recorded in the books and records of the borrower.

623 Satellite or Cable Television Services.

Many electric borrowers have become involved in either providing satellite or cable television services or obtaining satellite or cable television services for their own use. This section outlines the accounting to be followed when recording transactions involving satellite or cable television services.

1. Separate Subsidiary. If a borrower provides satellite or cable television services through a separate subsidiary, the investment in the subsidiary shall be recorded in Account 123.11, Investment in Subsidiary Companies. The net income or loss of the subsidiary shall be debited or credited to Account 123.11, as appropriate, with an offsetting entry to Account 418.1, Equity in Earnings of Subsidiary Companies.

2. Segment of Current Operations. If a borrower provides satellite or cable television services as part of its normal operations, the investment in satellite or cable television equipment shall be recorded in Account 121, Nonutility Property. All income associated with these services shall be recorded in Account 417, Revenues from Nonutility Operations, and the associated expenses shall be charged to Account 417.1, Expenses of Nonutility Operations.

3. Sale and Installation of Satellite or Cable Television Equipment. If a borrower sells or installs satellite or cable television equipment, the equipment purchased for resale shall be recorded in Account 156, Other Materials and Supplies, until sold. The revenues generated from such sales or installations shall be recorded in Account 415, Revenues from Merchandising, Jobbing, and Contract Work, and the associated expenses shall be charged to Account 416, Costs and Expenses of Merchandising, Jobbing, and Contract Work.

4. Equipment Purchased for Own Use. If a borrower purchases satellite or cable television equipment for its own use, the investment in the equipment shall be recorded in Account 397, Communication Equipment.

624 Pollution Control Bonds.

The construction and installation of pollution control facilities are often financed by issuing tax exempt municipal securities. The funds generated from the sale of these securities are deposited into an account that is controlled by a designated trustee. The funds under the control of the trustee are usually invested, earning interest, until they are needed.

Interest expense accrued on the pollution control bonds during the construction period shall be capitalized in Account 107, Construction Work in Progress. After construction is complete, all subsequent accruals of interest expense shall be charged to Account 427, Interest on Long-Term Debt.

Interest income earned during the construction period shall be recorded as a debit to Account 171, Interest and Dividends Receivable, and a credit to Account 107, Construction Work in Progress. Upon notification of receipt of the interest in the trustee account, Account 221.XX, Long-Term Debt - Pollution Control Bonds, shall be debited and Account 171, Interest and Dividends Receivable shall be credited. Upon completion of construction, Account 419, Interest and Dividend Income, shall be credited for the amount of interest income earned during the period.

The entries required to account for the transactions associated with the issuance of pollution control bonds are as follows:

Dr. 221.XX, Long-Term Debt - Pollution Control Bonds - Trustee
Cr. Account 221.X1, Long-Term Debt - Pollution Control Bonds

To record the sale of pollution control bonds.

Dr. 107, Construction Work in Progress
Cr. 232, Accounts Payable

To record costs incurred in construction of pollution control facilities.

Dr. 131.1, Cash - General Funds
Cr. 221.XX, Long-Term Debt - Pollution Control Bonds - Trustee

To record the transfer of funds from the trustee.

Dr. 107, Construction Work in Progress
Cr. 221.XX, Long-Term Debt - Pollution Control Bonds - Trustee

To record interest expense on pollution control bonds.

Dr. 171, Interest and Dividends Receivable
Cr. 107, Construction Work in Progress

To record earnings from investments made by the trustee.

Dr. 221.XX, Long-Term Debt - Pollution Control Bonds - Trustee
Cr. 171, Interest and Dividends Receivable

To record receipt of interest income by the trustee account.

Dr. XXX, Various Plant Accounts
Cr. 107, Construction Work in Progress

To close completed construction to the primary plant accounts.

625 Prepayment of Debt.

Many RUS borrowers have decided to redeem (prepay) their issues of long-term debt. As a result of this redemption, the borrower may incur a gain (discount) or a loss (penalty) on the early extinguishment of debt. The accounting for this gain or loss is highlighted in this section.

If debt is redeemed without refunding (paid with general funds), the gain or loss incurred shall be recorded in Account 189, Unamortized Loss on Reacquired Debt, or Account 257, Unamortized Gain on Reacquired Debt, as appropriate. The borrower shall amortize the recorded deferral on a monthly basis over the remaining life of the old debt issue. Amounts so amortized shall be charged to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt - Credit, as appropriate.

If the debt is redeemed with refunding (refinanced), the gain or loss incurred shall be recorded in Account 189 or Account 257, as appropriate. The borrower may elect to account for the deferrals as follows:

1. Write them off immediately when the amounts are insignificant;

2. Amortize them by equal monthly amounts over the remaining life of the old debt issue; or

3. Amortize them by equal monthly amounts over the life of the new debt issue.

Once an election has been made, it shall be applied on a consistent basis. Regardless of the option selected, the amortization shall be charged to either Account 428.1 or 429.1, as appropriate.

Where a regulatory authority having jurisdiction over the borrower specifically disallows the rate principle of amortizing gains or losses on the redemption of long-term debt without refunding, and does not apply the gain or loss to interest charges in computing the borrower's rates, the alternative method may be used to account for gains or losses relating to the redemption of long-term debt with or without refunding. The alternative method requires that gains or losses be recorded in Account 421, Miscellaneous Nonoperating Income, or Account 426.5, Other Deductions, as incurred. When the alternative method is used, the borrower shall include a footnote to the financial statements stating the reason for using this method and its treatment for rate making purposes.

626 Rural Economic Development Loan and Grant Program.

On December 21, 1987, Section 313, Cushion of Credits Payments Program, was added to the Rural Electrification Act. Section 313 establishes a Rural Economic Development Subaccount and authorizes the Administrator of the Rural Utilities Service to provide zero interest loans or grants to RE Act borrowers for the purpose of promoting rural economic development and job creation projects.

Subpart B, Rural Economic Development Loan and Grant Program, 7 CFR Part 1703, sets forth the policies and procedures relating to the zero interest loan program and for approving and administering grants.

The accounting journal entries required to record the transactions associated with a rural economic development loan are as follows:

Dr. 224.17, RUS Notes Executed – Economic Development - Debit
Cr. 224.16, Long-Term Debt - RUS Economic Development Notes Executed

To record the contractual obligation to RUS for the Economic Development Notes.

Dr. 131.12, Cash - General - Economic Development Funds
Cr. 224.17, RUS Notes Executed – Economic Development – Debit

To record the receipt of the economic development loan funds.

Dr. 123, Investment in Associated Organizations

or

Dr. 124, Other Investments
Cr. 131.12, Cash - General - Economic Development Funds

To record the disbursement of economic development loan funds to the project.

Dr. 131.1, Cash - General Funds

Cr. 421, Miscellaneous Nonoperating Income

To record payment received from the project for loan servicing charges.

Dr. 171, Interest and Dividends Receivable
Cr. 419, Interest and Dividend Income

To record the interest earned on the investment of rural economic development loan funds.

Dr. 426.1, Donations
or
Dr. 426.5, Other Deductions
Cr. 131.1, Cash - General Funds

To record the payment of interest earned in excess of \$500.00 on the investment of rural economic development loan funds.

Note: Interest earned in excess of \$500.00 must be used for the rural economic development project for which the loan funds were received or returned to RUS.

Dr. 131.12, Cash - General - Economic Development Funds
Cr. 123, Investment in Associated Organizations
or
Cr. 124, Other Investments

To record receipt of the repayment, by the project, of economic development loan funds.

Dr. 426.5, Other Deductions
Cr. 123, Investment in Associated Organizations or
Cr. 124, Other Investments

To record the default, by a project, of economic development loan funds.

Dr. 224.16, Long-Term Debt - RUS Economic Development Notes Executed
Cr. 131.12, Cash - General - Economic Development Funds

To record the repayment, to RUS, of the economic development loan funds.

The accounting journal entries required to record the transactions associated with a rural economic development grant are as follows:

Dr. 131.13, Cash - General - Economic Development Grant Funds
Cr. 224.18, Other Long-Term Debt - Grant Funds;
Cr. 208, Donated Capital; or
Cr. 421, Miscellaneous Nonoperating Income

To record grant funds disbursed by RUS. If the grant agreement requires repayment of the funds upon termination of the revolving loan program, Account 224.18 should be credited. If the grant agreement states that there is absolutely no obligation for repayment upon termination of the revolving loan program, the funds should be accounted for as a permanent infusion of capital by crediting Account

208. If, however, the grant agreement is silent as to the final disposition of the grant funds, Account 421 should be credited.

Dr. 123.3, Investment in Associated Organizations -
Federal Economic Development Loans
Cr. 131.13, Cash - General - Economic Development Grant Funds

To record advances of Federal funds to associated organizations for authorized rural economic development projects.

Dr. 124.1, Other Investments - Federal Economic Development Loans
Cr. 131.13, Cash - General - Economic Development Grant Funds

To record advances of Federal funds to nonassociated organizations for authorized rural economic development projects.

Dr. 171, Interest and Dividends Receivable
Cr. 419, Interest and Dividend Income

To record the accrual of interest on loans made to associated and nonassociated organizations with Federal funds for authorized rural economic development projects.

Dr. 131.14, Cash - General - Economic Development Non-
Federal Revolving Funds
Cr. 123.3, Investment in Associated Organizations -
Federal Economic Development Loans
or
Cr. 124.1, Other Investments - Federal Economic Development Loans

To record repayment of loans made with Federal funds.

Dr. 123.4, Investment in Associated Organizations - Non-
Federal Economic Development Loans
Cr. 131.14, Cash - General - Economic Development Non-
Federal Revolving Funds

To record advances of non-Federal funds to associated organizations for authorized rural economic development projects.

Dr. 124.2, Other Investments - Non-Federal Economic Development Loans
Cr. 131.14, Cash - General - Economic Development
Non-Federal Revolving Funds

To record advances of non-Federal funds to nonassociated organizations for authorized rural economic development projects.

Dr. 171, Interest and Dividends Receivable
Cr. 419, Interest and Dividend Income

To record the accrual of interest on loans made to associated and nonassociated organizations with non-Federal funds for authorized rural economic development projects.

- Dr. 131.14, Cash - General - Economic Development Non-Federal Revolving Funds
Cr. 123.4, Investment in Associated Organizations - Non-Federal Economic Development Loans
or
Cr. 124.2, Other Investments - Non-Federal Economic Development Loans

To record repayment of loans made with non-Federal funds.

627 Postretirement Benefits.

Statement of Financial Accounting Standards No. 106, Employers' Accounting for Postretirement Benefits Other than Pensions (Statement No. 106), requires reporting entities to accrue the expected cost of postretirement benefits during the years the employee provides service to the entity. For purposes of applying the provisions of Statement No. 106, members of the board of directors are considered to be employees of the cooperative. Prior to the issuance of Statement No. 106, most reporting entities accounted for postretirement benefit costs on a "pay-as-you-go" basis; that is, costs were recognized when paid, not when the employee provided service to the entity in exchange for the benefits.

As defined in Statement No. 106, a postretirement benefit plan is a deferred compensation arrangement in which an employer promises to exchange future benefits for an employee's current services. Postretirement benefit plans may be funded or unfunded. Postretirement benefits include, but are not limited to, health care, life insurance, tuition assistance, day care, legal services, and housing subsidies provided outside of a pension plan.

This statement applies to both written plans and to plans whose existence is implied from a practice of paying postretirement benefits. An employer's practice of providing postretirement benefits to selected employees under individual contracts with specified terms determined on an employee-by-employee basis does not, however, constitute a postretirement benefit plan under the provisions of this statement.

Postretirement benefit plans generally fall into three categories: single-employer defined benefit plans, multi-employer plans, and multiple-employer plans.

The accounting requirements set forth in this interpretation focus on single- and multiple-employer plans. The accounting requirements set forth in Statement No. 106 for multiemployer plans or defined contribution plans shall be adopted for borrowers electing those types of plans.

Under the provisions of Statement No. 106, there are two components of the postretirement benefit cost: the current period cost and the transition obligation. The transition obligation is a one-time accrual of the costs resulting from services already provided. Statement No. 106 allows the transition obligation to be deferred and amortized on a straight-line basis over the average remaining service period of the active employees. If the average remaining service life of the employees is less than 20 years, a 20-year amortization period may be used.

Accounting Requirements

All RUS borrowers must adopt the accrual accounting provisions and reporting requirements set forth in Statement No. 106. The transition obligation and accrual of the current period cost must be based upon an actuarial study. This study must be updated to allow the borrower to comply

with the measurement date requirements of Statement No. 106; however, the study must, at a minimum, be updated every five years. RUS will not allow electric borrowers to account for postretirement benefits on a "pay-as-you-go" basis.

The deferral and amortization of the transition obligation does not require RUS approval provided that it complies with the provisions of Statement No. 106. If, however, a borrower elects to expense the transition obligation in the current period and subsequently defer this expense in accordance with Statement of Financial Accounting Standards No. 71, Accounting for the Effects of Certain Types of Regulation, the deferral must be approved by RUS. In those states in which the commission will not allow the recovery of the transition obligation through future rates, the transition obligation must be expensed, in its entirety, in the year in which Statement No. 106 is adopted. A portion of the transition obligation may be charged to construction and retirement activities provided such charges are properly supported.

Effective Date and Implementation

For plans outside the United States and for defined benefit plans of employers that (a) are nonpublic enterprises and (b) sponsor defined benefit postretirement plans with no more than 500 plan participants in the aggregate, Statement No. 106 is effective for fiscal years beginning after December 15, 1994. For all other plans, Statement No. 106 is effective for fiscal years beginning after December 15, 1992.

RUS borrowers must comply with the implementation dates set forth in Statement No. 106. At the time of the adoption of Statement No. 106, rates must be in place sufficient to recover the current period expense and any amortization of the transition obligation. A copy of a board resolution or commission order, as appropriate, indicating that the transition obligation and current period expense have been included in the borrower's rates must be submitted to RUS.

Accounting Journal Entries - Transition Obligation

The journal entries required to record the transition obligation are as follows:

1. If the borrower elects to expense the transition obligation in the current period and there is no deferral of costs, the following entry shall be recorded:

Dr. 435.1, Cumulative Effect on Prior Years of a Change in Accounting Principle
or
Dr. 926, Employee Pensions and Benefits
Dr. 107, Construction Work in Progress
Dr. 108.8, Retirement Work in Progress
Cr. 228.3, Accumulated Provision for Pensions and Benefits

To record the current period recognition of the transition obligation for postretirement benefits.

Note: A portion of the transition obligation may be charged to construction and retirement activities provided such charges are properly supported.

2. If the borrower elects to defer and amortize the transition obligation in accordance with the provisions of Statement No. 71, the following entry shall be recorded:

Dr. 182.3, Other Regulatory Assets
Cr. 228.3, Accumulated Provision for Pensions and Benefits

To record the deferral of the transition obligation under the provisions of Statement No. 71.

Dr. Various Operations, Maintenance, and Administrative Expense Accounts
 Dr. 107, Construction Work in Progress
 Dr. 108.8, Retirement Work in Progress
 Cr. 182.3, Other Regulatory Assets

To record the amortization of postretirement benefits expenses as they are recovered through rates in accordance with Statement No. 71.

3. The deferral and amortization of the transition obligation under the provisions of Statement No. 106 is considered to be an off balance sheet item. If, therefore, the borrower elects to defer and amortize the transition obligation on a straight-line basis over the average remaining service period of the active employees or 20 years in accordance with Statement No. 106, no entry is required. Instead, the transition obligation is recognized as a component of postretirement benefit cost as it is amortized. It should be noted, however, that the amount of the unamortized transition obligation must be disclosed in the notes to the financial statements.

Accounting Journal Entries - Current Period Expense

The current period postretirement expense should be recorded by the following entry:

Dr. Various Operations, Maintenance, and Administrative Expense Accounts
 Dr. 107, Construction Work in Progress
 Dr. 108.8, Retirement Work in Progress
 Cr. 228.3, Accumulated Provision for Pensions and Benefits

To record current period postretirement benefit expense.

Dr. 228.3X, Accumulated Provision for Pensions and Benefits - Funded
 Cr. 131.1, Cash - General

To record cash payments on a "pay-as-you-go" basis for postretirement benefits.

Accounting Journal Entry - Funding

If a borrower elects to voluntarily fund its postretirement benefits obligation in an external, irrevocable trust, the following entry shall be recorded:

Dr. 228.3X, Accumulated Provision for Pensions and Benefits - Funded
 Cr. 131.1, Cash - General

To record the funding of postretirement benefits expense into an external, irrevocable trust.

If a borrower elects to voluntarily fund its postretirement benefits obligation in an investment vehicle other than an external, irrevocable trust, the following entry shall be recorded:

Dr. 128, Other Special Funds
 Cr. 131.1, Cash - General

To record the funding of postretirement benefits expense into an investment vehicle other than an external, irrevocable trust.

628 Postemployment Benefits.

Statement of Financial Accounting Standards No. 112, *Employers' Accounting for Postemployment Benefits* (Statement No. 112) establishes the standards of financial accounting and reporting for employers who provide benefits to former or inactive employees after employment but before retirement. Inactive employees are those who are not currently rendering service to the employer but who have not been terminated, including employees who are on disability leave, regardless of whether they are expected to return to active service. For purposes of applying the provisions of Statement No. 112, former members of the board of directors are considered to be employees of the cooperative.

Postemployment benefits include benefits provided to former or inactive employees, their beneficiaries, and covered dependents. They include, but are not limited to, salary continuation, supplemental benefits (including workmen's compensation), health care, job training and counseling, and life insurance coverage. Benefits may be provided in cash or in kind and may be paid upon cessation of active employment or over a specified period of time.

The cost of providing postemployment benefits is considered to be a part of the compensation provided to an employee in exchange for current service and should, therefore, be accrued as the employee earns the right to be paid for future postemployment benefits. Applying the criteria set forth in Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, a postemployment benefit obligation is accrued when all of the following conditions are met:

1. The employer's obligation for payment for future absences is attributable to employees' services already performed;
2. The obligation relates to employee rights that vest or accumulate. Vested rights are considered those rights for which the employer is obligated to make payment even if the employee terminates. Rights that accumulate are those earned, but unused rights to compensated absences that may be carried forward to one or more periods subsequent to the period in which they are earned;
3. Payment of the compensation is probable; and
4. The amount can be reasonably estimated.

If all of these conditions are not met, the employer must account for its postemployment benefit obligation in accordance with Statement of Financial Accounting Standards No. 5, *Accounting for Contingencies* (Statement No. 5) when it becomes probable that a liability has been incurred and the amount of that liability can be reasonably estimated.

If an obligation for postemployment benefits is not accrued in accordance with the provisions of Statement No. 5 or Statement No. 43 only because the amount cannot be reasonably estimated, the financial statements should disclose that fact.

Accounting Requirements

All RUS borrowers must adopt the accrual accounting provisions and reporting requirements set forth in Statement No. 112 as of the statement's implementation date. A portion of the cumulative effect may be charged to construction and retirement activities provided such charges are properly supported. If a borrower elects to defer the cumulative effect of implementing Statement No. 112 in accordance with the provisions of Statement of Financial Accounting Standards No. 71, Accounting for the Effects of Certain Types of Regulation, the deferral must be approved by RUS.

Effective Date and Implementation

Statement No. 112 is effective for fiscal years beginning after December 15, 1993. Previously issued financial statements should not be restated.

RUS borrowers must comply with the implementation date set forth in Statement No. 112. At the time of the adoption of Statement No. 112, rates must be in place sufficient to recover the current period expense.

Accounting Journal Entries

The journal entries required to account for postemployment benefits are as follows:

Dr. 435.1, Cumulative Effect on Prior Years of a Change in Accounting Principle
Dr. 107, Construction Work in Progress
Dr. 108.8, Retirement Work in Progress
Cr. 228.3, Accumulated Provision for Pensions and Benefits

To record the cumulative effect of implementing Statement No. 112.

NOTE: A portion of the cumulative effect may be charged to construction and retirement activities provided such charges are properly supported. Account 435.1 is closed to Account 219.2, Nonoperating Margins.

If the borrower elects to defer and amortize the cumulative effect in accordance with the provisions of Statement No. 71, the following entry shall be recorded:

Dr. 182.3, Other Regulatory Assets
Cr. 228.3, Accumulated Provision for Pensions and Benefits

To record the deferral of the cumulative effect of implementing Statement No. 112 in accordance with the provisions of Statement No. 71.

Dr. Various Operations, Maintenance, and Administrative Expense Accounts
Dr. 107, Construction Work in Progress
Dr. 108.8, Retirement Work in Progress
Cr. 182.3, Other Regulatory Assets

To record the amortization of the cumulative effect of implementing Statement No. 112 as it is recovered through rates in accordance with Statement No. 71.

Dr. Various Operations, Maintenance, and Administrative Expense Accounts
Dr. 107, Construction Work in Progress

Dr. 108.8, Retirement Work in Progress
Cr. 228.3, Accumulated Provision for Pensions and Benefits

To record current period postemployment benefit expense.

NOTE: If postemployment benefits are accrued under the criteria set forth in Statement No. 43, this journal entry is made on a monthly basis. If, however, the accrual is based upon the provisions of Statement No. 5, this is a one-time entry unless the liability is reevaluated and subsequently adjusted.

629 Investments in Debt and Equity Securities.

Statement of Financial Accounting Standards No. 115, Accounting for Certain Investments in Debt and Equity Securities (Statement No. 115), establishes the standards of financial accounting and reporting for investments in debt securities and for investments in equity securities that have readily determinable fair values. Statement No. 115 does not apply to investments in equity securities accounted for under the equity method nor to investments in consolidated subsidiaries.

At the time of acquisition, an entity must classify debt and equity securities into one of three categories: held-to-maturity, available-for-sale, or trading. At the balance sheet date, the appropriateness of the classifications must be reassessed.

Investments in debt securities are classified as held-to-maturity and are measured at amortized cost in the balance sheet only if the reporting entity has the positive intent and ability to hold these securities to maturity. Debt securities are not classified as held-to-maturity if the entity has the intent to hold the security only for an indefinite period; for example, if the security would become available for sale in response to changes in market interest rates and related changes in the security's prepayment risk, needs for liquidity, changes in the availability of and the yield on alternative investments, changes in funding sources and terms, and changes in foreign currency risk.

Investments in debt securities that are not classified as held-to-maturity and equity securities that have readily determinable fair values are classified as either trading securities or available-for-sale securities and are measured at fair value in the balance sheet. Trading securities are those securities that are bought and held principally for the purpose of selling them in the near future. Trading generally reflects active and frequent buying and selling and trading securities are generally used with the objective of generating profits on short-term differences in prices. Available-for-sale securities are those investments not classified as either trading securities or held-to-maturity securities.

Statement No. 115 requires unrealized holding gains and losses for trading securities to be included in earnings in the current period. Unrealized holding gains and losses for available-for-sale securities are excluded from earnings; however, they are reported as a net amount in a separate component of shareholders' equity until realized.

For individual securities classified as either available-for sale or held-to-maturity, an entity must determine whether a decline in the security's fair value below the amortized cost is other than temporary. If the decline in fair value is determined to be permanent, that is, it is probable that the entity will not be able to collect all amounts due under the contractual terms of the security, the realized loss is accounted for in earnings of the current period. The new cost basis is not adjusted upward for subsequent recoveries in the fair value. Subsequent increases in the fair value of available-for-sale securities are included in the separate component of equity. Subsequent decreases are also included in the separate component of equity.

All trading securities are reported as current assets in the balance sheet and individual held-to-maturity and available-for-sale securities are classified as either current or noncurrent, as appropriate. Cash flows from the purchase, sale, or maturity of available-for-sale securities and held-to-maturity securities are classified in the statement of cash flows as cash flows from investing activities and reported gross for each security classification.

Accounting Requirements

All RUS borrowers must adopt the accounting, reporting, and disclosure requirements set forth in Statement No. 115 as of the statement's implementation date. Unrealized holding gains or losses for trading securities shall be recorded in either Account 421, Miscellaneous Nonoperating Income, or Account 426.5, Other Deductions, as appropriate. Unrealized holding gains or losses for available-for-sale securities held by the corporate entity are recognized as a component of stockholder's equity in Account 215.1, Unrealized Gains and Losses - Debt and Equity Securities. A contra account of the investment account shall be debited or credited accordingly. Unrealized gains and losses for available-for-sale securities held in a decommissioning fund shall increase or decrease, as appropriate, the reported value of the fund.

Effective Date and Implementation

Statement No. 115 is effective for fiscal years beginning after December 15, 1993. At the beginning of the entity's fiscal year, the entity must classify its debt and equity securities on the basis of the entity's current intent. This statement may not be applied retroactively to prior years' financial statements. For fiscal years beginning prior to December 16, 1993, reporting entities are permitted to apply Statement No. 115 as of the end of a fiscal year for which annual financial statements have not previously been issued.

630 Split Dollar Life Insurance.

The National Rural Electric Cooperative Association Split Dollar Life Insurance provides life insurance benefits to cooperative employees. The benefits provided under this policy consist of two components, the face value of the insurance policy and the accumulated cash surrender value. While the employee is the owner of the policy, the employee must sign a collateral assignment giving the cooperative absolute right to the cash surrender value of the policy. Under the terms of this collateral assignment, the employee must reimburse the cooperative for the premiums paid upon the employee's termination of employment or attainment of the age of 62 if the employee wishes to maintain the insurance coverage. If death occurs prior to either of these events, the premiums paid to date by the cooperative are deducted from the death benefits payable to the policy beneficiary.

Accounting Requirements

Financial Accounting Standards Board Technical Bulletin 85-4, Accounting for Purchase of Life Insurance (Bulletin 85-4), states that the amount that could be realized under an insurance contract as of the date of the financial statements should be reported as an asset. The change in the cash surrender or contract value of that asset during the period should be reported as an adjustment to the premiums paid in determining the expense or income to be recognized for the period. The cooperative shall, therefore, record the cash surrender value of the policy as an asset because of its absolute right to receive that value based upon the employee's collateral assignment. Any receivable that may occur as a result of the employee reimbursement for the premiums paid is contingent upon the employee electing to maintain the insurance coverage after

termination of employment or reaching the age of 62 and is not recorded as an asset on the cooperative's records.

Accounting Journal Entries

The journal entries required to account for the NRECA Split Dollar Life Insurance Program are as follows:

Dr. 124, Other Investments
Cr. Various Operations, Maintenance, and Administrative Expense Accounts

To record an increase in the cash surrender value of the insurance contract.

or

Dr. Various Operations, Maintenance, and Administrative Expense Accounts
Cr. 124, Other Investments

To record a decrease in the cash surrender value of the insurance contract.

Dr. Various Operations, Maintenance, and Administrative Expense Accounts
Dr. 107, Construction Work in Progress
Dr. 108.8, Retirement Work in Progress
Cr. 131.1, Cash - General

To record the premium cost of the insurance contract.

631 Special Early Retirement Plan.

The Special Early Retirement Plan (SERP) being offered through the National Rural Electric Cooperative Association (NRECA) constitutes an amendment to its Retirement and Security (R&S) program. The SERP is often chosen as a vehicle through which the cooperative may reduce the size of its workforce or replace more highly paid employees with lower paid entry level employees. If an employee covered by an NRECA retirement plan chose to retire before his/her normal retirement date, that employee would receive an actuarially reduced benefit. However, when a cooperative elects to offer a SERP, no such reduction is required. The cooperative selects the criteria under which an employee will be eligible to participate such as age, years of service, or a combination of age and benefit service requirements. As with other amendments to the R&S program, NRECA calculates the cost of the plan based upon the criteria selected by the cooperative and allows the cooperative to pay the cost immediately or on an installment basis.

Under this plan, the employee receives full retirement benefits in the form of either an immediate lump-sum settlement or annuity payments. It is not unusual for the cooperative to add an incentive to encourage participation such as medical or life insurance, either in whole or in part, until age 65. The actuarial analysis provided by NRECA includes the cost of the SERP and the estimated reduction and/or increase in costs associated with Statement of Financial Accounting Standards No. 106, Employer's Accounting for Postretirement Benefits Other Than Pensions (Statement No. 106).

Statement of Financial Accounting Standards No. 87, Employer's Accounting for Pensions
(Statement No. 87)

In accordance with the provisions of Statement No. 87, the costs associated with an amendment to a multiemployer plan are recognized when they become due and payable. Since NRECA calculates the amount due and payable at the time of the amendment, the entire amount due, whether paid immediately or financed through NRECA or any other institution, must be recognized as an expense at that time. This cost may, however, be deferred in accordance with the provisions of Statement of Financial Accounting Standards No. 71, Accounting for the Effects of Certain Types of Regulation (Statement No. 71).

Accounting Journal Entries

The journal entry required to record the additional pension costs associated with the SERP is as follows:

Dr. Various Operations, Maintenance, and Administrative Expense Accounts
Dr. 107, Construction Work in Progress
Dr. 108.8, Retirement Work in Progress
Cr. 131.1, Cash - General
or
Cr. 224, Other Long-Term Debt

To record the prior service pension costs incurred as a result of adopting the SERP.

If the borrower elects to defer and amortize the cost in accordance with Statement No. 71, the following entries shall be recorded:

Dr. 182.3 Other Regulatory Assets
Cr. 131.1, Cash - General
or
Cr. 224, Other Long-Term Debt

To record, under the provisions of Statement No. 71, the deferral of the prior service pension costs incurred as a result of adopting the SERP.

Dr. Various Operations, Maintenance, and Administrative Expense Accounts
Dr. 107, Construction Work in Progress
Dr. 108.8, Retirement Work in Progress
Cr. 182.3, Other Regulatory Assets

To record the amortization of deferred prior service pension costs as they are recovered through rates in accordance with Statement No. 71.

Statement No. 106

In the event that net reductions in postretirement benefits result from this plan amendment, the reductions are recognized as follows:

1. The amount of the reduction shall first reduce any existing unrecognized prior service cost;

2. Any remaining reductions shall next reduce any unrecognized transition obligation;
and

3. Any remaining reduction shall be recognized in a manner consistent with the accounting for prior service postretirement benefit costs.

In accordance with Statement No. 106, prior service postretirement benefit costs are recognized in equal amounts in each remaining year of service for active plan participants. Because it is an off-balance sheet item, only a memorandum entry is required to reduce the amount of unrecognized prior service cost.

At adoption, Statement No. 106 permitted the recognition of the transition obligation in one of two ways. The transition obligation was recognized over the longer of the average remaining service period of current plan participants or 20 years, or it may have been recognized immediately. If the delayed recognition option was chosen under Statement No. 106, this, too, was an off-balance sheet item that requires only a memorandum entry to reduce the amount of unrecognized transition obligation. However, if the immediate recognition option was chosen, the cooperative either recorded the expense in that year or, with RUS approval, deferred the expense under the provisions of Statement No. 71. If the expense were recorded, in total, in the year of adoption, no unrecognized transition obligation remains to reduce. If, however, the transition obligation was deferred in accordance with Statement No. 71, the journal entry required to effect the reduction in Statement No. 106 expense is as follows:

Dr. 228.3, Accumulated Provision for Pensions and Benefits
Cr. 182.3, Other Regulatory Assets

To record a reduction in the deferred Statement No. 106 transition obligation resulting from the adoption of the SERP.

Note: The dollar value of this entry must not exceed the deferral shown on the balance sheet.

If, after the two previous reductions have been made, any net credit remains, it shall be recognized in a manner consistent with prior service costs; that is, as an off balance sheet item that is amortized over the remaining service lives (to full eligibility) of the active plan participants. The annual amortization reduces amounts normally charged to the various operations, maintenance, and administrative expense accounts and Account 228.3 as postretirement benefit expenses.

633 Cushion of Credit

On December 21, 1987, Section 313, Cushion of Credits Payments Program, was added to the Rural Electrification Act. Cushion of credit regulations are located in The Code of Federal Regulations (CFR) 7 CFR 1785. A cushion of credit payment is a voluntary unscheduled payment by a borrower in excess of amounts due and payable. A cushion of credit account is automatically established by RUS for each borrower who makes a payment after October 1, 1987, in excess of amounts then due on a RUS note. Payments received in the month in which an installment is due will be applied to the installment due. However, if the regular installment payment is received at a later date in the month, the first payment received will be applied retroactively to the cushion of credit account and the second will be applied to the installment due. By law, cushion of credit accounts earn five per cent interest annually, accrued daily and posted quarterly. Although the interest earned will appear as a reduction in the interest billed on the borrower's RUS notes and will be separately shown on Form 694, Statement of Interest and

Principal Due, interest billed must be adjusted by adding back the interest earned while principal is reduced by the amount of the interest earned before recording the debt payment. Below is an example of the adjustment required:

| | As Billed | Adjustment | Adjusted |
|----------------|-----------|------------|----------|
| Payment Billed | \$1,000 | | \$1,000 |
| Principal | \$ 800 | -\$50 | \$750 |
| Interest | *\$ 200 | \$50 | \$250 |

* Includes reduction of \$50 for interest earned on cushion of credit account.

Cushion of credit is intended to enable the borrower to deposit funds and have those funds available to make scheduled payments (or installments) only. A borrower may not have more cushion of credit funds, including accrued interest, than their entire RUS debt which includes loans made in Rural Electric and Telephone (RET) and Federal Financing Bank (FFB). If a borrower makes less than or no payment when their billing invoice is due, cushion of credit will automatically add to or make their payment systematically for them.

Cushion of credit is not available to use for prepayment of loan accounts before maturity except for the following situations:

1. The total amount of cushion of credit principal with accrued interest equals the borrower's total debt
2. The borrower intends to prepay all remaining debt using a combination of payment with all cushion of credit funds available.

Accounting Requirements

All payments made to a cushion of credit account should be recorded as follows:

Dr. 224.6, Advance Payments Unapplied – Long-Term Debt – Debit
Cr. 131.1, Cash – General

All interest earned on the balance of funds in the account should be recorded as follows:

Dr. 224.6, Advance Payments Unapplied – Long-Term Debt – Debit
Cr. 419, Interest and Dividend Income

Reporting Requirements

Previously, RUS required that the balance in the cushion of credit account be reported, on the Form 7, Financial and Statistical Report, as a reduction of the RUS long-term debt balance. On January 15, 2003, RUS issued letter guidance permitting a proportionate share of the cushion of credit balance be reported as a reduction in Current Maturities Long-Term Debt. Additionally, beginning with calendar year 2006 submissions, Form 7 has been revised to include a separate line for cushion of credit balances within the long-term debt section of Part C.

For purposes of the audited financial statements, presentation of the balance of the cushion of credit account as a long-term investment is an acceptable alternative to RUS.

25 Subpart D-Preservation of Records

26 §1767.66 Purpose

This subpart establishes policies and procedures for the effective preservation and efficient maintenance of financial records of Electric borrowers.

27 §1767.67 General

(a) RUS endorses the guidelines as described by the Federal Energy Regulatory Commission's (FERC) "Regulations to Govern the Preservation of Records of Public Utilities and Licensees." The FERC guidelines can be found in 18 CFR Part 125.

(b) The regulations prescribed in this part apply to all books of account, contracts, records, memoranda, documents, papers, and correspondence prepared by or on behalf of the borrower as well as those which come into its possession in connection with the acquisition of property by purchase, consolidation, merger, etc.

(c) The regulations prescribed in this part shall not be construed as excusing compliance with any other lawful requirements for the preservation of records.

28 §1767.68 Designation of a supervisory official

Each borrower shall designate one or more officials to supervise the preservation of its records.

29 §1767.69 Index of records

(a) Each borrower shall maintain a master index of records. The master index shall identify the records retained, the related retention period, and the locations where the records are maintained. The master index shall be subject to review by RUS and RUS shall reserve the right to add records, or lengthen retention periods upon finding that retention periods may be insufficient for its purposes.

(b) At each office where records are kept or stored the borrower shall arrange, file, and index the records currently at that site so that they may be readily identified and made available to representatives of RUS.

30 §1767.70 Record storage media

The media used to capture and store the data will play an important part of each RUS borrower. Each borrower has the flexibility to select its own storage media. The following are required:

(a) The storage media shall have a life expectancy at least equal to the applicable retention period provided for in the master index of records, unless there is quality transfer from one media to another with no loss of data. Each transfer of data from one media to another shall be verified for accuracy and documented.

(b) Each borrower shall implement internal control procedures that assure the reliability of, and ready access to, data stored on machine-readable media. The borrower's internal control procedures shall be documented by a responsible supervisory official.

(c) Records shall be indexed and retained in such a manner that they are easily accessible.

(d) The borrower shall have the hardware and software available to locate, identify, and reproduce the records in readable form without loss of clarity.

(e) At the expiration of the retention period, the borrower may use any appropriate method to destroy records.

(f) When any records are lost or destroyed before the expiration of the retention period set forth in the mater index, a certified statement shall be added to the master index listing, as far as may be determined, the records lost or destroyed and describing the circumstances of the premature loss or destruction.

31 §1767.71 Periods of retention

(a) Records of RUS borrowers of a kind not listed in the FERC regulations should be governed by those applicable to the closest similar records. Financial requirement and expenditure statements, which are not specifically covered by FERC regulations are recommended to be kept for one year after the "as of date" of RUS's loan fund and accounting review.

(b) Consumer accounts' records should be kept for those years for which patronage capital has not been allocated.

(c) Records supporting construction financed by RUS shall be retained until audited and approved by RUS.

(d) Records related to plant in service must be retained until the facilities are permanently removed from utility service, all removal and restoration activities are completed, and all costs are retired from the accounting records unless accounting adjustments resulting from reclassification and original costs studies have been approved by RUS or other regulatory body having jurisdiction.

(e) Life and mortality study data for depreciation purposes must be retained for 25 years or for 10 years after plant is retired whichever is longer.

32 §1767.72-1767.85 [Reserved]

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 8)** *Provide Big Rivers' internal accounting manuals, directives, and policies*
2 *and procedures.*

3

4 **Response)** Big Rivers' accrual basis accounting policies follow the Uniform System
5 of Accounts prescribed by the Rural Utilities Service ("RUS") in RUS Bulletin 1767B-1,
6 a copy of which is provided on the CD accompanying these responses. Big Rivers'
7 Board of Directors and management have also established the following internal
8 accounting manuals, directives, and policies and procedures, copies of which are attached
9 hereto –

- 10 1. Attachment 1: Annual Fiscal Review Policy;
- 11 2. Attachment 2: Authorization for Investment Proposal Policy;
- 12 3. Attachment 3: Business Travel and Entertainment Expenses Policy;
- 13 4. Attachments 4 and 7: Capitalization of Expenditures Policy
14 (Attachment 4) as amended by the Smelter Coordination Agreements,
15 Section 3.15 (Attachment 7);
- 16 5. Attachment 5: Capitalized Interest Policy;

1

6. Attachment 6: Signature Authorization with Bank Account Numbers
and Bank Lockbox Numbers redacted; and

2

3

7. Attachment 8: Spending Authority Limits Policy.

4

5

Witness) Billie J. Richert

6

| | | | |
|---|-------------------------|-------------------|----------------------------------|
| Subject: Financial Policy (Incorporates Annual Fiscal Review Policy) | Original Effective Date | <u>07/16/2009</u> | Approved By: Board |
| | Original Approval Date | <u>07/20/2007</u> | |
| | Date Last Revised | <u>01/20/2012</u> | |

1. Purpose

The purpose of Big Rivers Electric Corporation’s (“Big Rivers”) Financial Policy is to provide a framework to enable Big Rivers to timely meet its financial obligations and maintain its financial viability. This policy sets forth responsibilities and guidelines related to the financial management process, including key financial metrics.

The financial metrics will be pursuant to Big Rivers’ by-laws, loan covenants, mortgage, trust indenture, etc., and quantified in accordance with generally accepted accounting principles (“GAAP”). Application of this policy seeks to ensure Big Rivers’ ability to maintain the necessary financial metrics to meet its proper investment grade credit rating target and ensure its ability to timely access capital, both short-term and long-term.

2. Objectives

The overall objectives of this policy are to ensure:

- a. **Maintenance of the long-term financial forecasting model** – Big Rivers will maintain a financial forecast that reflects current assumptions on key modeling inputs (e.g., load, resource plans, fuel costs, financing, labor costs, etc.).
- b. **Timely access to capital** – Big Rivers will ensure access to sufficient low-cost capital, both short-term and long-term, by maintaining its investment grade credit rating, meeting bond covenants, adhering to indenture requirements, maintaining proper liquidity, etc.
- c. **Financial transparency** – Big Rivers will provide appropriate financial information in a timely manner to its stakeholders (Board, members, creditors, regulators, etc.), including financial forecasts and performance metrics.
- d. **Member wholesale rates** – Big Rivers will seek low-cost member wholesale rates, with minimal volatility. Management will analyze existing and alternative rate structures, seeking rational cost allocation methodology.
- e. **Financial analysis** – As appropriate, Big Rivers will strive to ensure accurate and consistent assumptions and methodology are employed in project evaluations, whereby such evaluations may include net present value (NPV), internal rate of return (IRR), pay-back, etc.

3. Goals

- a. **Member rates and margins** – Big Rivers will seek to maintain member tariff rates that enable it to meet its debt covenants and ensure that sufficient positive margins and net cash flows are generated to meet Times Interest Earned Ratio (“TIER”), Margins for Interest Ratio (“MFIR”) and Debt Service Coverage Ratio (“DSCR”) criteria.

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- b. **Cash Requirement** – Big Rivers will seek to maintain a minimum first of the month cash balance of 45 days of forecasted fixed operation and maintenance expenses (where variable costs equal fuel, reagents, disposal, allowances, purchased power-energy, including the variable cost associated with Big Rivers’ share of Station Two).
- c. **Equity** – Big Rivers will seek to maintain a minimum equity to total assets ratio of 20 percent to ensure its ability to maintain the targeted investment grade credit rating and ensure access to low-cost sources of capital.
- d. **Budgeting and capital planning** – Big Rivers will develop an annual O&M budget and capital budget and present it to the Board for approval prior to the start of the year in question. The Board will approve O&M and capital spending both through its approval of the annual budget, the 3 year financial plan, and through specific approval of individual projects pursuant to company policy.
- e. **Financing** – Big Rivers will meet its capital needs through a combination of internally generated funds and debt financing consistent with company policy. Big Rivers may elect to utilize debt to finance projects based on an analysis of borrowing costs, internal rate of return, equity ratio, etc. Borrowing funds may be prudent if sufficient debt capacity exists. Regulatory, legal and reliability requirements are other important financing considerations, as is liquidity.

4. Other Relevant Company Policies

- a. **Financial Forecasting**
 - 1. GAAP – All financial forecasts will be consistent with GAAP.
 - 2. Financial Forecast Updates – At a minimum, Big Rivers will review and update the financial forecasting model on an annual basis. Big Rivers will periodically update the financial forecast based on known and forecasted changes. The financial forecast will be reviewed with the Board annually. Additionally, Big Rivers will assess its liquidity on a monthly basis when comparing the forecast with monthly actuals.
 - 3. Risk analysis –The financial forecasting model will seek to assess risks, with output expressed in terms of key financial measures, like margins, MFIR and TIER. Risk analysis will be performed with the financial forecasting model. The Aces Power Marketing (APM) probabilistic portfolio optimization model will provide key input to the financial forecasting model. A longer term Integrated Resource Planning (“IRP”) tool will also provide key input to the financial forecasting model.
- b. **Strategic Planning** -The strategic planning effort will culminate with the capital and O&M budget, the 3 year financial plan, and the financial forecast. Financial forecast modeling of alternative strategies will occur in support of on-going strategic planning. The strategic plan will be reviewed with and approved by the Board annually.

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- c. **Debt Financing Sources**
 1. Federal Financing Bank (“FFB”) supported by Rural Utilities Service (“RUS”) loan guarantees
 2. CoBank, National Rural Utilities Cooperative Finance Corporation (“CFC”) and other capital market lenders
 3. The Trust Indenture should enable Big Rivers to access the capital markets on a timely basis.

- d. **Interest Rate Hedging** – Big Rivers is authorized to utilize interest rate hedging instruments to effectively fix borrowing rates. While not allowed for speculative purposes, subject to Board approval Big Rivers may hedge the risk associated with interest rate volatility for existing and proposed debt.

5. Annual Fiscal Review

The CFO shall conduct an annual fiscal review with the Board consisting of appropriate information presented in a clear and concise manner. Specific reporting requirements are as follows:

- a. **Cost of capital and cost of debt** - Review the prior year’s cost of capital and the cost of debt as defined in Appendix A of this policy. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.

- b. **Capital expenditures** - Review the prior year’s capital expenditures and disclose the means of financing them. The Board will be apprised of Big Rivers’ equity ratio and debt capacity. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.

- c. **Margins, equities and capital credits** - Review Big Rivers’ prior year’s margins, equities, capital credit allocation, and retirement of capital credits. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.

- d. **MFIR, TIER and DSCR** - Review the prior year’s MFIR, TIER and DSCR as defined in Appendix A of this policy. The Board will be apprised of Big Rivers’ credit ratings. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.

- e. **Cash** - Review Big Rivers’ cash reserves and lines of credit, assessing its liquidity. Big Rivers shall calculate its 45-day (minimum) cash requirement for fixed operation and maintenance expenses, based on the 12-month historical period. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.

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| | Date Last Revised | <u>01/20/2012</u> | |

- f. **Member wholesale rates** - Review Big Rivers' tariff rates and the revenues generated therefrom. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.

6. Administration

The CEO and CFO shall be responsible for the administration of this policy, including 1) making periodic reports to the Board and 2) recommending changes hereto which require Board approval.

| | | | |
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APPENDIX A

Cost of Debt = Interest expense on long-term debt

13-month average principal balance

Cost of Capital = Cost of Debt (above)

+ Depreciation and Amortization
13-month average gross plant in service

+ Property Taxes
13-month average gross plant in service

+ Property Insurance
13-month average gross plant in service

Times Interest Earned Ratio (TIER)

Net Margins + Interest expense on long-term debt (including interest charged to construction)
Interest expense on long-term debt (including interest charged to construction)

Debt Service Coverage Ratio (DSCR)

Net Margins + Interest Expense on Long-Term Debt + Depreciation and Amortization
(including interest charged to construction)

Interest Expense on Long-Term Debt and Principal Due on Long-Term Debt
(including interest charged to construction)

| | | | |
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Margins for Interest Ratio (MFIR)

Margins for Interest¹ + Interest Charges²

Interest Charges²

¹"**Margins for Interest**" means, for any period, the sum of (i) net margins of the Company for such period (which, except as otherwise provided in this definition, shall be determined in accordance with Accounting Requirements), which shall include revenues of the Company, subject to possible refund at a future date, but which shall exclude provisions for any (a) non-recurring charge to income, whether or not recorded as such on the Company's books of whatever kind or nature (including the non-recoverability of assets or expenses), except to the extent the Board of Directors determines to recover such non-recurring charge in Rates, (b) refund of revenues collected or accrued by the Company in any prior year subject to possible refund; ~ (ii) the amount, if any, included in the computation of net margins for accruals for federal and state income and other taxes imposed on income after deduction of interest expense for such period; ~ (iii) the amount, if any, included in the computation of net margins for any losses incurred by any Subsidiary or Affiliate of the Company; ~ (iv) the amount, if any, the Company actually receives in such period as a dividend or other distribution of earnings or profits of any Subsidiary or Affiliate (whether or not such earnings were for such period or any earlier period or periods); minus (v) the amount, if any, included in the computation of net margins for any earnings or profits of any Subsidiary or Affiliate of the Company; and minus (vi) the amount, if any, the Company actually contributes to the capital of, or actually pays under a guarantee by the Company of an obligation of, any Subsidiary or Affiliate in such period to the extent of any accumulated losses incurred by such Subsidiary or Affiliate (whether or not such losses were for such period or any earlier period or periods), but **only** to the extent such losses have not otherwise caused other contributions or guarantee payments to be included in net margins for purposes of computing Margins for Interest for a prior period and such amount has not otherwise been included in net margins.

²"**Interest Charges**" for any period means the total interest charges (whether capitalized or expensed) for such period (determined in accordance with Accounting Requirements) related to (i) Outstanding Secured Obligations of the Company, or (ii) outstanding Prior Lien Obligations of the Company, in all cases including amortization of debt discount and premium on issuance, but excluding all interest charges related to Obligations that have actually been paid by another Person that has agreed to be primarily liable for such Obligation pursuant to an assumption agreement or similar undertaking, provided such assumption agreement or similar undertaking is not a mechanism by which the Company continues to make payments to such Person based on payments made by such Person on account of its assumed liability or by which the Company otherwise seeks to avoid having interest related to such Obligations included in the definition of Interest Charges without the economic substance of an assumption of liability on the part of such Person; PROVIDED, HOWEVER, that with respect to any calculation of Interest Charges for any period prior to the date hereof, "Interest Charges" means the total interest charges (whether capitalized or expensed) of the Company for such period (determined in accordance with Accounting Requirements) with respect to interest related to indebtedness the obligation for the payment of which was secured under the Existing Mortgage or by a lien against property subject to the Existing Mortgage prior to or on a parity with the lien of the Existing Mortgage, other than "Permitted Encumbrances" (as defined in the Existing Mortgage), in all cases including amortization of debt discount and premium on issuance.

POLICY NUMBER: 109
APPROVED BY: President & CEO
DATE LAST REVISED: 1-15-10

ORIGINAL EFFECTIVE DATE: 7-17-09
ORIGINAL APPROVAL DATE: 6-20-08

AUTHORIZATION FOR INVESTMENT PROPOSAL (AIP)

The primary purpose of this Policy is to establish a uniform process for:

- Evaluating and authorizing funding for capital projects
- Control over capital expenditures
- Pre and post review of capital expenditures

General Requirements

The Manager Budgets is responsible for issuing appropriate procedures for the AIP process. All project managers (each capital project request designates a project manager) are responsible for and accountable to the AIP process. This Policy is subject to the Spending Authority Limits Policy. Preliminary Survey and Investigation Charges are not covered by this Policy. Note that various Work Authorizations for certain capital, such as pole replacements, are budgeted as one project.

AIP: Although specific capital projects are identified in the Annual Budget and the Financial Plan, they are subject to the AIP process. Capital projects are not considered approved until all elements of the AIP Form are completed.

The AIP Form is used for any capital project. Noteworthy highlights include the following:

- An AIP Form must be submitted and approved prior to committing to or incurring any capital expenditure, unless it meets qualifications for early activation (see below).
- Approvals should be obtained in the sequence shown in the approval section of the AIP Form.
- Approvals must be obtained up to the dollar level stated per the AIP Form for any project.
- Any AIP Form over \$300,000 (net of cost share by external parties, e.g., HMP&L) must include both a detailed Investment Proposal and a Capital Evaluation, with such Capital Evaluations over \$500,000 requiring approval of the Vice President Accounting.
- A revised AIP Form must be submitted for significant project overruns (see below).
- All instructions provided with the AIP Form must be followed.

Investment Proposal and Capital Evaluation: The Investment Proposal is a written narrative explaining in detail the nature of and justification for the capital project. The Capital Evaluation is an economic analysis. The following key elements of these items will provide senior management with consistent information for evaluating capital projects:

- Full description, including justification and alternative options.
- Economics:
 - NPV, Payback and IRR, based on the nominal cash flows.
 - Other economic measures, as appropriate, may be shown.
- Risk assessment and sensitivity analysis showing the impact on the NPV, Payback and IRR.

- Project management and accountability.
- Assumptions.
- Supporting document references, if any (e.g., reports or studies).
- Annual Budget/Financial Plan provision for project.
- Milestone plan.
- Environmental impact of the investment.

Unbudgeted Projects or Under-Funded Projects: Any planned capital expenditure that was not included in the Annual Budget must either be offset by a like reduction in one or more budgeted projects, or the over budget item must be approved in accordance with the Spending Authority Limits Policy. Similarly, any planned capital expenditure that was not included in the relevant year of the Financial Plan must either be offset by a like reduction in one or more relevant year Financial Plan projects, or the over relevant year Financial Plan item must be approved in accordance with the Spending Authority Limits Policy. By virtue of the off-setting process, such funded projects are then deemed budgeted/planned. Projects that are submitted for approval that were included in the Annual Budget, but where the requested capital amount is greater than the budgeted amount for that project, must either be offset by a like reduction in one or more budgeted projects, or the over budget amount must be approved in accordance with the Spending Authority Limits Policy. Similarly, projects that are submitted for approval that were included in the relevant year of the Financial Plan, but where the requested capital amount is greater than the plan amount for that project, must either be offset by a like reduction in one or more planned projects, or the over plan amount must be approved in accordance with the Spending Authority Limits Policy.

Project Overruns: When it is apparent that the amount approved on the original AIP Form will be insufficient (project is expected to be the lesser of 10% or \$100,000 over, subject to a minimum of \$25,000) to complete the project, a revised AIP Form must be promptly completed. The additional funding requested must either be offset by a like reduction in one or more Annual Budget projects, or relevant year of the Financial Plan projects, or the additional funding must be approved in accordance with the Spending Authority Limits Policy. Projects not expected to exceed the approved AIP Form by the lesser of 10% or \$100,000, subject to a minimum of \$25,000, do not require further approval or review, but the increased funding must be offset by a like reduction in one or more Annual Budget projects, or relevant year of the Financial Plan projects.

Early Activation Guidelines

In order for a project to be early-activated due to an emergency situation, one or more of the following criteria must be met:

- The capital expenditure is needed to address an immediate safety risk.
- A problem has been found, and immediate corrective action is appropriate in order to maintain system reliability.
- Essential equipment has failed and corrective action is required.

The AIP Form must be completed as soon as possible subsequent to early-activation.

Administrative Responsibility: Vice President Accounting.

| Big Rivers Policy 109 Revision Record | | | |
|---------------------------------------|----------|---|-------------------|
| Number | Date | Notes | Approved by |
| Rev. 0 | 06-20-08 | Authorization for Investment Proposal (AIP) | President and CEO |
| Rev. 1 | 01-15-10 | Authorization for Investment Proposal (AIP) | President and CEO |
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| | | | |
| | | | |

AUTHORIZATION FOR INVESTMENT PROPOSAL

Original
 Revised

Attachment A to Policy 109

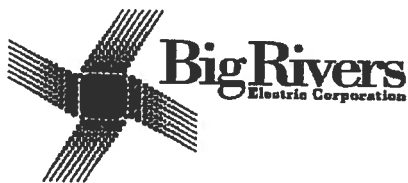
| | | | | | |
|---|-------------------------|---|-------------------|--------------------------------------|--|
| Name of Project: | | | | | |
| Date Requested: | | Project Number: | | Related Project Numbers: | |
| Budgeted [1] Y <input type="checkbox"/> N <input type="checkbox"/> | | If not budgeted, list alternate budget ref. Number(s) [1]: | | | |
| Expected Start Date [2]: | | Expected In-service Date [2]: | | Expected Completion Date [2]: | |
| AIP Prepared by: | | | Phone: | | |
| Project Manager: | | | Phone: | | |
| Product Code [3] | Resp. Center [4] | Location Code [5] | County [5] | OBU Name [6] | |

REASONS AND DETAILED DESCRIPTION OF PROJECT
 (include sketch no., if applicable)

| | Capital Investment | Cost of Removal/ Retirement | Capital Cost Subtotal [7] | Initial O&M Costs [8] | Lifetime Maintenance [8] | TOTAL INVESTMENT |
|---|--------------------|-----------------------------|---------------------------|-----------------------|--------------------------|------------------|
| Costs | | | | | | |
| Company Labor | | | - | | | - |
| Contract Labor | | | - | | | - |
| Materials | | | - | | | - |
| Right of Ways/Land | | | - | | | - |
| Other (Describe) | | | - | | | - |
| Less Salvage | | | - | | | - |
| Local Engineering [9] | | | - | | | - |
| Subtotal | - | - | - | - | - | - |
| Contr. In Aid on Constr. (CIAC) [10] | | | - | | | - |
| Net Expenditures - excluding Capitalized Interest | - | - | - | - | - | - |
| Capitalized Interest (if applicable) [11] | | | - | | | - |
| Less: Cost Share by External Parties (i.e. HMP&L) | | | - | | | - |
| Net Expenditures, including Capitalized Interest | - | - | - | - | - | - |

Signature Required (Based on CAPITAL COST SUBTOTAL COLUMN) [7]:

| Authorized by [12] | Budgeted/Unbudgeted | Typed or Printed Name | Signature | Date |
|------------------------|------------------------------------|-----------------------|-----------|------|
| 1. Supervisor | Up to \$10,000/\$0 | | | |
| 2. Manager or Director | Up to \$100,000/\$0 | | | |
| 3. Plant Manager | Up to \$500,000/\$0 | | | |
| 4. VP or Sr. VP | Up to \$750,000/Up to \$100,000 | | | |
| 5. CEO | Over \$750,000/Up to \$1 million | | | |
| 6. Budget Analyst | All AIP Forms for appropriate area | | | |
| 7. VP Accounting | All AIP Forms > \$500,000 | | | |



COMPANY POLICY

POLICY NUMBER: 23 ISSUE DATE: 04/24/03 APPROVED BY:

BUSINESS TRAVEL AND ENTERTAINMENT EXPENSES

The purpose of this policy is to set forth guidelines for reimbursement (or payment) by the Company of employee business travel and entertainment expenses. It is the responsibility of the employee when incurring these expenses to see that the cost to the Company is reasonable and appropriate.

BUSINESS TRAVEL EXPENSES

Expenses subject to reimbursement include the cost of the employee's air and ground transportation, meals, lodging, telephone calls, and other incidental expenses related to business travel. Meal expense that an employee incurs for a business associate is also reimbursable, but only if the meal qualifies as business entertainment (see the Business Entertainment section of this policy). Transportation costs to be reimbursed do not include the cost of commuting.

1. Commuting is personal travel between one's home and normal work location (headquarters or the ET&S office), regardless of the distance traveled or whether a Company vehicle or personal vehicle is used. Commuting also includes travel from an employee's home to his normal work location for an emergency call-out or on one of his scheduled days off.

If an employee travels in his personal vehicle to a work location other than his normal work location, he may submit for reimbursement those miles driven on behalf of the Company that exceed the normal round-trip miles in commuting to work. (See item 3 below.) If the employee's work assignment is at a site in excess of 100 miles from his normal work location and cannot be completed in one day, he should arrange for overnight accommodations. If he chooses, instead, to drive home and return the next morning, he will do so at his own expense because the mileage reimbursement in this case will equal only one round trip from his normal work location to the work site.

2. The preferred means of business travel will typically be a Company vehicle for trips within 300 miles of the employee's normal work location, and commercial air transportation for longer trips, subject to the discretion and approval of the manager and vice president. (Chartered flights require approval of the president and CEO.) Cost shall be the essential element in airline and flight selection, although scheduling may influence the choice. Personal preferences in travel may be considered only after the first criterion of reasonable cost. Employees are expected to travel in coach class.

BUSINESS TRAVEL AND ENTERTAINMENT EXPENSES

3. If an employee uses his personal vehicle for business travel because a Company vehicle was not available, he shall be reimbursed for the business mileage at the Company's standard reimbursement rate. If an employee requests to use his personal vehicle on a business trip rather than use an available Company vehicle or travel by air, and the manager and vice president approve his request, he shall be reimbursed for the business mileage at a rate up to the Company's standard reimbursement rate; provided that the total reimbursement for all business travel expenses of the trip shall not exceed the cost the Company would have incurred had the employee traveled by the Company-preferred means, such amount to be determined in advance where possible, by the manager of accounting.

The preceding reimbursement provisions apply whether the personal vehicle is one owned by the employee or one rented in his name, i.e., using his own personal credit card. However, when a rental car has been approved for business travel, but is to be rented in the employee's name because he is combining personal travel with business (see item 7 below), the Company will reimburse that portion of the rental car expense attributable to the business travel; provided that the cost of insurance purchased by the employee when renting a vehicle in his own name is non-reimbursable.

4. Car rental upon arrival at the destination is permitted if it is the most practical means of ground transportation, but except for emergency situations, renting a car in the Company's name (i.e., using a Company credit card) requires approval of the employee's manager and vice president. It is generally better to use taxis or scheduled shuttle, limousine or other public transportation. When a car is rented in the Company's name, the rental car insurance should be declined.
5. Personal telephone calls home are reimbursable. Calls made on land lines should be limited to no more than one per day and should be reasonable in length. (For personal use of Company-provided cellular telephones, refer to the Cellular Telephone Policy.)
6. Travel expenses of an employee's spouse are reimbursable only if the spouse's presence on the trip is required to conduct the Company's business, serving a bona fide business purpose other than the mere performance of incidental services. Reimbursement of a spouse's travel expenses requires approval of the president and CEO. Travel costs attributable to the spouse are those that would not have been incurred if the spouse had not accompanied the employee. (Travel costs attributed likewise to the employee's dependents are always non-reimbursable.)
7. Personal travel may be combined with business travel, if approved by the employee's manager and vice president. This includes vacation, extended weekends, or other personal days taken immediately before or after the business portion of the trip. Costs attributable to the personal travel are those that would not have been incurred

BUSINESS TRAVEL AND ENTERTAINMENT EXPENSES

otherwise, and they are non-reimbursable. Use of a Company-owned or Company-rented vehicle for the personal portion of the trip is prohibited, except for employees who have been assigned vehicles for their personal use, the value of which is reported on their W-2. (Such employees are to reimburse the Company for the portion of any Company-rented car expense attributable to the personal travel.)

8. Prior approval of the manager and vice president is required for all business travel by an employee, but a Travel Authorization is required to be completed only if the trip is outside of the Company's service territory and requires the employee to stay away from home overnight. (A Travel Authorization is not required for travel by or with a vice president.) When submitting a Travel Authorization, the employee may request a cash advance based upon the estimated out-of-pocket expenses. No cash advance will be issued for an amount less than \$50 or for any item that will be charged directly to the Company.
9. An Expense Report is required for reimbursement of business-related expense. It should be submitted to the manager and vice president for approval within 30 calendar days following the date of the expenditure or completion of the business trip.

The Expense Report should show the date, description, and amount of each expenditure for which reimbursement is requested. For business trips, it should also show the departure and return dates, number of days on business, destination, and business purpose.

Receipts, bills, or credit card slips documenting each separate expenditure over \$25 are to be attached to the Expense Report. The documentation should identify the amount, date, place, and type of the expenditure, and if not clear from the circumstances or reported on the Expense Report, the business purpose.

For business entertainment expenditures (see the Business Entertainment section of this policy), the Expense Report and/or accompanying documentation should also identify: the individual entertained; his business relationship to the Company (if not apparent); and the date, place, and duration of the business discussion preceding or following the entertainment (but only if no business discussion was anticipated or engaged in during the entertainment).

10. Employees assigned a Company credit card are responsible for signing all charge tickets and/or the Statement of Account, and for seeing that all documentation is submitted with the Statement of Account. The documentation should identify, for each expenditure, those elements required to be substantiated under item 9 above. Cardholders charging gas or service for a Company vehicle are responsible for ensuring that the vehicle number is recorded on the charge ticket.

BUSINESS TRAVEL AND ENTERTAINMENT EXPENSES**BUSINESS ENTERTAINMENT EXPENSES**

1. Entertainment includes any activity generally considered to provide entertainment, amusement, or recreation. This includes picking up the check for the cost of a meal with a business associate, such as a customer, supplier, agent, employee, etc. (The meal consumed by the employee, if related to business travel, is reimbursable as business travel expense, whether or not part of a business entertainment expense.) Entertainment expense qualifies as business entertainment expense, and is subject to reimbursement, if it is directly related to or associated with the active conduct of Company business.

An entertainment expense is directly related to Company business if: the main purpose of providing the entertainment was the active conduct of business; business was conducted during the entertainment; and there was more than a general expectation of deriving some specific business benefit from it. An entertainment expense is associated with Company business if: there was a clear business purpose for incurring the expense; and the entertainment occurred directly before or after a substantial business discussion.

2. In circumstances where entertainment of a business associate qualifies as business entertainment and it is impractical to entertain him without his spouse, the employee's cost of entertainment for the spouse is reimbursable. If the employee's spouse accompanies him in this case, the cost of her entertainment is also reimbursable. The expense for any social or non-business guest in attendance would be non-reimbursable. (Reimbursement for the business entertainment of spouses requires approval of the president and CEO.)
3. As a general rule, only management personnel will incur business entertainment expenses. Business entertainment by non-management employees requires prior approval of the manager and vice president.
4. Personal entertainment expenses are non-reimbursable. This includes any entertainment expense that does not qualify as a business entertainment expense, and any transportation costs that are incurred only because of the personal entertainment.
5. Reimbursement of business entertainment expenses requires submission of an Expense Report and accompanying documentation, all as set out under item 9 in the Business Travel section of this policy.

SUBJECT Capitalization of Expenditures

PAGE 1 of 2

RE-ISSUE DATE 11/30/93

Approved by

SCOPE: Determining when to capitalize an expenditure to "Electric Plant in Service" account 101.000 as opposed to expense in accordance with REA Bulletin 1767 B-1.

POLICY: To be capitalized, an item of property must be covered by one of the following classifications:

- (A) New Retirement Unit
- (B) Retirement Unit Replacement
- (C) Retirement System Addition
- (D) Retirement System Replacement
- (E) New Minor Property Item
- (F) Minor Property Item Replacement with Betterment
- (G) Computer Software and Software Upgrades

RULES: See the corresponding lettered paragraph below for rules governing each case. Stated dollar values are after consideration of freight, sales tax, discount, etc.

(A) New Retirement Unit

1. Cost more than \$1,000 in boiler or turbogenerator plant or \$500 in other accounts, and
2. Be readily separable and separately useable, and
3. Have an expected useful life of more than one year. Valves that are requisitioned, including those inventoried, which cost more than \$1,000 and are over 2" in size and are not replacements for an existing system are to be capitalized. (System valve replacements are to be charged to maintenance.)

(B) Retirement Unit Replacement

1. Cost more than \$1,000 in boiler or turbogenerator plant or \$500 in other accounts, and
2. Be a replacement of a similar retirement unit or consist of replacing minor property items that total to more than 50% of the existing retirement unit cost. If the 50% test is met, it is assumed a new retirement unit has been created. Retire 100% of the old unit and recapitalize the salvageable portion along with the new minor property item(s). (The replacement of existing minor property items costing 50% or less of the original retirement unit is to be charged to maintenance.)

(C) Retirement System Addition

1. Be an addition to or an expansion of a system, and
2. Cost more than \$1,000 in boiler or turbogenerator plant or \$500 in other accounts, and
3. Be of permanent nature, and
4. Be an integral part of an existing system. (A system is a grouping of generic or interacting items forming a unified whole. Classification as a system is for accounting convenience and enables an efficient and methodical means to account for a grouping of items which are frequently changing as a result of additions and replacements. Classification as a system may be appropriate where specific item identity is difficult to ascertain. Financial Services will make all system determinations. When it is evident that multiple items are purchased on multiple requisitions, possibly on different dates, for the same system project, the capitalization decision shall be based on the total project cost.)

SUBJECT Capitalization of Expenditures

PAGE 2 of 2

RE-ISSUE DATE 11/30/93

Approved by *P. W. Admitt*

(D) Retirement System Replacement

1. Be an integral part of an existing system, and
2. Be of permanent nature, and
3. Cost more than 50% of the existing retirement system. If the 50% test is met, it is assumed a new retirement system has been created. Retire 100% of the old system and recapitalize the salvageable portion along with the new replacement cost. (Replacement of an existing system costing 50% or less of the original system is to be charged to maintenance.)

(E) New Minor Property Item

1. Minor Property item not previously existing, and
2. Be of a permanent nature, and
3. Cost exceeds 25% of the retirement unit of which it will become a part or \$10,000, the smaller of the two. (Otherwise, the addition of minor property items is to be charged to operations.)

(F) Minor Property Item Replacement with Betterment

1. Be of a permanent nature, and
2. Result in a substantial betterment with the primary aim of making the property affected more useful, more efficient, more durable, or capable of greater capacity. Capitalize the cost in accordance with the NOTE 1, below.

(G) Computer Software and Software Upgrades

1. Capitalize any new software purchase of \$1,000 or more if used with a boiler or turbogenerator computer or \$500 or more if used for any other computer, as long as the new software has a useful life of more than one year.
2. Any software upgrade should be capitalized if the cost of the upgrade exceeds 25% of the software which it will become a part or \$10,000, the smaller of the two. The 25% must be \$1,000 or more if used with a boiler or turbogenerator computer or \$500 or more if used for any other computer. The software upgrade must have a life of more than one year.

NOTE 1:

In all cases above except (F), the amount capitalized is governed by standard accounting principles. For (F) above, the amount capitalized is equal to the difference between the cost of the new minor property item and the cost of replacement without betterment at today's prices. The remaining dollars are to be charged to maintenance.

IMPORTANT :

A work order is required when constructing, fabricating, modifying, installing, or removing capital facilities or equipment. See Estimate Construction Work Order procedure number 011.210.08 for details.

SUBJECT **Capitalized Interest**
PAGE **1 of 1**
RE-ISSUE DATE **11/30/93**

Approved by *P.A. Schmitz*

OBJECTIVES:

- a. To obtain a measure of acquisition cost that more closely reflects Big Rivers' total investment to bring an asset to the condition and location necessary for its intended use.
 - b. To charge a cost that relates to the acquisition of a resource that will benefit future periods against the revenues of the periods benefited.
1. It is the policy of Big Rivers Electric Corporation to capitalize interest on any construction project estimated to cost at least \$250,000.
 2. The amount of interest to be capitalized for a qualifying construction project is that portion of interest cost incurred during the project's construction period that could have been avoided if expenditures for that project had not been made.
 3. The amount of interest capitalized during a month shall be determined by applying an interest rate (the capitalization rate) to the amount of to-date accumulated expenditures for qualifying construction projects.
 - a. The capitalization rate used shall be the monthly effective interest rate on the ~~REA~~ *New RUS* Promissory Note.
 - b. Generally, accumulated expenditures can be calculated using the following equation: Work order balance - (retainage + payables + capitalized interest) + current month cash expenditures. Accumulated expenditures eligible for the capitalization of interest should exclude capital equipment and inventory. Land that is undergoing activities necessary to get it ready for its intended use is eligible for interest capitalization, becoming a cost of the asset that results from those activities.
 4. The capitalization of interest shall start when both the first dollar is expended and the construction has begun on the qualifying project.
 5. The capitalization of interest shall cease when the qualifying construction project is substantially complete and ready for its intended use.
 6. The capitalization of interest shall be suspended on a qualifying construction project during any period in which no activity necessary to ready the project for its intended use is taking place. Notify Financial Services Department if this situation occurs.

**EXCERPT FROM THE MINUTES OF REGULAR MEETING
OF THE BOARD OF DIRECTORS
OF BIG RIVERS ELECTRIC CORPORATION
HELD IN HENDERSON, KENTUCKY, ON
JULY 20, 2012**

4. Old National Bank – NRECA – Cafeteria Reimbursement Account No.

Old National Bank is authorized to honor checks drawn and signed jointly by any two of the following:

- Mark A. Bailey
- Billie J. Richert
- Ralph A. Ashworth
- Donna M. Windhaus

Old National Bank is also authorized to honor wire/ACH transfer instructions from any two of these named individuals.

5. Old National Bank – Anthem – Cafeteria Reimbursement Account No.

Old National Bank is authorized to honor checks drawn and signed jointly by any two of the following:

- Mark A. Bailey
- Billie J. Richert
- Ralph A. Ashworth
- Donna M. Windhaus

Old National Bank is also authorized to honor wire/ACH transfer instructions from any two of these named individuals.

6. Authorize management to establish investments and/or investment accounts as follows:

| | |
|-------------------------------------|----------------|
| Transition Reserve | \$35 million |
| Non-Smelter Member Economic Reserve | \$157 million |
| Rural Economic Reserve | \$60.9 million |

The investments/investment accounts are authorized:

(1) to honor checks drawn signed jointly by any two of the following or to honor wire/ACH transfer instructions from any two of the following:

- Mark A. Bailey
- Billie J. Richert
- Ralph A. Ashworth
- Donna M. Windhaus

7. Any two of the following individuals are authorized to have the right of access and control over the corporate lock box # _____ at Old National Bank of Henderson:

- Billie J. Richert
- Ralph A. Ashworth
- Donna M. Windhaus
- Darrius Vaughn

**EXCERPT FROM THE MINUTES OF REGULAR MEETING
OF THE BOARD OF DIRECTORS
OF BIG RIVERS ELECTRIC CORPORATION
HELD IN HENDERSON, KENTUCKY, ON
JULY 20, 2012**

8. Any two of the following individuals are authorized to have the right of access and control over the payroll and general fund lock boxes # and # at Old National Bank of Henderson:

- Billie J. Richert
- Ralph A. Ashworth
- Donna M. Windhaus
- Julie Gabhart
- Darrius Vaughn

The motion was seconded and unanimously adopted.

I, Paula Mitchell, Executive Secretary of the Board of Directors of Big Rivers Electric Corporation, hereby certify that the above is a true and correct excerpt from the minutes of the Regular Meeting of the Board of Directors of said Corporation held on 7-20-12.

Paula Mitchell

BIG RIVERS ELECTRIC CORPORATION

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199

ATTACHMENT FOR RESPONSE TO PSC 1-8

Excerpt from Coordination Agreements with Alcan Primary Products Corporation and Century Aluminum of Kentucky General Partnership dated as of July 1, 2009

Section 3.15 Big Rivers Capitalization Policy. To the extent consistent with Accounting Principles, Applicable Law and guidance of applicable Governmental Authorities or RUS, Big Rivers shall capitalize expenditures for the replacement of the items related to Big Rivers' generation facilities identified in the list of the retirement units set forth in the Schedule 3.15.

Schedule 3.15

(See following pages.)

**** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ****

310: Land and Land Rights

310-001

| | |
|-----|--------------------------------------|
| 001 | LAND AND LAND RIGHTS |
| 001 | LAND FOR ASH POND |
| 001 | LAND R-O-W FOR POTABLE WATER LINE |
| 001 | LAND R-O-W COAL HAUL ROAD |
| 001 | LAND R-O-W, COAL SCALES & GUARDHOUSE |

**** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ****

311: Structures and Improvements (Steam Production)

311-001

FOUNDATION

001 CELL, BARGE UNLOADER, FOUNDATION
001 CELL, UNLOADING FACILITY, FDN., BRIDGE
001 EXCAVATION BUILDING, FORMWORK, REBAR, FOUNDATION
001 FIRE PROTECTION, PUMP HOUSE FDNS
001 FOUNDATION, CONCRETE SERVICE BUILDING
001 FOUNDATION, FGD CONTROL BUILDING
001 FOUNDATION, MAINTENANCE SHOP
001 FOUNDATION, PERMANENT WAREHOUSE
001 FOUNDATION, POTABLE WATER BUILDING
001 FOUNDATION, POWER PLANT
001 FOUNDATION, REID WAREHOUSE
001 FOUNDATION, SERVICE BUILDING, SUPERSTRUCTURE
001 FOUNDATION, SHELTER ON COAL HANDLING EQUIPMENT
001 FOUNDATION, SOLID WASTE HANDLING BUILDING
001 FOUNDATION, TOOL ROOM
001 FOUNDATION, TURBINE BUILDING
001 FOUNDATION, TURBINE BUILDING, SUPERSTRUCTURE
001 FOUNDATION, WATER TREATMENT BUILDING
001 FOUNDATIONS
001 FOUNDATIONS, EARTHWORK, GENERAL PLANT SITE
001 FOUNDATIONS, FLOOR DRAINS, TURBINE BUILDING
001 FOUNDATIONS, FOR WATER PLANT BLDG, CONCRETE
001 FOUNDATIONS, PROPANE TANKS
001 RECORDS STORAGE WAREHOUSE, CONCRETE PLACEMENT
001 RIP RAP, FILL, DEWATER
001 SERVICE BUILDING-FOUNDATIONS
001 TURBINE BUILDING FOUNDATIONS, CONCRETE, CAISSONS

311-002

STRUCTURE

002 BUILDING, CLARIFIER EQUIPMENT, GREEN 2
002 BUILDING, COAL HANDLING EQUIP.
002 BUILDING, COAL HANDLING, OFFICE,
002 BUILDING, MAINTENANCE
002 BUILDING, OIL STORAGE FLOOR
002 BUILDING, SERVICE, THIRD FLOOR, MODIFICATION
002 BUILDING, STEEL
002 BUILDING, STORAGE/BOILER TUBE
002 BUILDING, ELECTRICAL STORAGE
002 BUILDING, WATER PLANT, W/ ELECTRICAL WIRING
002 BUILDING, HEAVY EQUIPMENT, MAINT, COAL HANDLING
002 BUILDING, TOOL ROOM WAREHOUSE
002 CABLE, TELEPHONE
002 CATWALK, STRUCTURE
002 CIRCULATING WATER OUTFALL, CANAL, & ETC
002 CLOSET, LIBRARY/STATIONERY
002 COAL HANDLING SERVICE BUILDING-STRUCTURE
002 CONTROL HOUSE, ELECTRICAL
002 CONTROL HOUSE, UNLOADING
002 CONTROL ROOM
002 DOOR, ELECTRIC STEEL
002 DOOR, OVERHEAD
002 DOOR, STEEL SERVICE EQUIP, MACHINE SHOP
002 DRAPERIES, FIRST FLOOR, WILSON STATION
002 FLOOR, CONCRETE, WELDED WIRE
002 FLOOR, MEZZANINE, W/ ACCESS STAIRWAY, TOOL ROOM
002 GRATING, GALVANIZED, CENTRAL STEEL & WIRE
002 GUARDHOUSE
002 INSULATION
002 LUNCH & LOCKER ROOM
002 MAINT. SUPV. OFFICE

**** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ****

311: Structures and Improvements (Steam Production)

002 OFFICE
002 PANAMA HOIST HOUSE BUILDING
002 PANAMA SERVICE BUILDING
002 PERMANENT WAREHOUSE
002 RAILROAD, SERVICE
002 RECORDS STORAGE WAREHOUSE, PREFAB BUILDING
002 SERVICE BUILDING
002 STORAGE ROOMS
002 STRUCTURES & PLATFORMS, STEEL ACCESS
002 TOOL ROOM ANNEX
002 TURBINE BUILDING
002 WALL, COAL HANDLING RETAINER
002 WALL, CONCRETE, RETAIN COAL PILE
002 WALL, FIRE
002 WALL, RETAINING @ RECLAIM TUNNEL
002 WAREHOUSE STRUCTURE
002 WAREHOUSE UNLOADING RAMP & STORAGE PADS
002 WATER TREATMENT BUILDING

311-003

ROOF

311-004

HVAC-AIR CONDITIONING SYSTEM (CENTRAL UNITS ONLY)

004 AIR CONDITIONER
004 AIR HANDLER
004 CONDENSER
004 CONTROL SYSTEM
004 DUCT WORK
004 FAN
004 FAN, MOTOR
004 FILTER
004 LOUVERS
004 VENTS

311-006

ELEVATOR, CRANE, HOIST, ETC.

006 ELEVATOR, BOILER BUILDING
006 ELEVATOR, PASSENGER
006 ELEVATOR, TRAC, SERVICE BUILDING
006 LIFT, VERTICAL MATERIAL

311-007

HVAC-FAN, VENTILATING

007 AIR HANDLER
007 CONTROL SYSTEM
007 DUCT WORK
007 FAN
007 FAN, MOTOR
007 FILTER
007 LOUVERS

311-009

FIRE PROTECTION SYSTEM

009 CABINET, FIRE HOSE
009 CONTROL CABINET, FIRE PROTECTION
009 CONVEYOR FLOOR FOAM EQUIPMENT
009 FIRE DETECTION SPRINKLER SYSTEM
009 FIRE DETECTOR
009 FIRE HYDRANT
009 FIRE HYDRANT ENCLOSER
009 FIRE PROTECTION
009 FIRE PUMP
009 FIRE PUMP CONTROLLER
009 FIRE PUMP, DIESEL ENGINE

**** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ****

311: Structures and Improvements (Steam Production)

- 009 LIGHTNING PROTECTION SYSTEM
- 009 MOTOR, FIRE PUMP
- 009 PIPE SYSTEM, DRY, FOR CRUSHER HOUSE
- 009 PIPING SYSTEM, UNDERGROUND YARD FIRE PROTECTION
- 009 REEL, SWINGING HOSE WITH CLAMP
- 009 TANK, FIRE WATER STORAGE
- 311-010**
- FIXTURES, LIGHTING**
- 010 LAMP, MERCURY
- 010 LIGHTING
- 010 LIGHTING, POWER DISTRIBUTION LINE
- 010 SODIUM LIGHTING, HIGH PRESSURE
- 311-011**
- HVAC-FURNACE OR BOILER**
- 011 AIR HANDLER
- 011 CONTROL SYSTEM
- 011 HEATING SYSTEM
- 311-013**
- HVAC-HEAT PUMP OR HEATER**
- 013 AIR HANDLER
- 013 CONDENSER
- 013 CONTROL SYSTEM
- 013 EVAPORATOR
- 013 FILTER
- 013 HEATING SYSTEM
- 311-014**
- HOUSE LIGHTING OR POWER BOARD**
- 014 LIGHTING
- 014 PANEL, UTILITY
- 311-017**
- REFRIGERATION SYSTEM**
- 017 REFRIGERANT, TOOL
- 311-018**
- HVAC-SPACE HEATER**
- 018 HEATER
- 018 HEATER, SPACE
- 311-023**
- WATER HEATER, DOMESTIC**
- 023 WATER HEATER
- 311-024**
- MISCELLANEOUS MINOR STRUCTURE**
- 024 AIR LINE PIPING EXTENSION TO SANDBLASTING UNIT
- 024 CAGE, STORAGE, 3 SIDED, W/SLIDING GATE
- 024 CURTAINS, CLEAR, CONTROL ROOM WINDOW
- 024 DITCH, CONCRETE
- 024 ELECTRIC SERVICE SYSTEM ADDITION W/TRANSFORMER
- 024 FLOOR, CONCRETE
- 024 GAS LINE
- 024 GUARD HOUSE
- 024 GUARD RAIL
- 024 LOCKER, WALL
- 024 OUTFALL FLUME & DITCH
- 024 OUTFALL STRUCTURE
- 024 PIPE RACK & FITTING BINS
- 024 SERVICE WINDOW, VERTICAL SLIDING
- 024 SHOWER, FACILITIES
- 024 SIGN, ALUMINUM
- 024 SINK
- 024 SINK, CABINET

“ This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ”

311: Structures and Improvements (Steam Production)

024 STAIRWAY, INTAKE
024 TANK, WATER STORAGE
024 TOOL CRIB
024 WELL, SEAL

311-025

ANY PRINCIPAL ITEM OF EQUIPMENT

025 BATHHOUSE EQUIPMENT
025 DEHUMIDIFIER
025 STORAGE RACKS

311-026

BRIDGE OR TRESTLE

026 BRIDGE (ACCESS) TO UNLOADER CELLS
026 BRIDGE OVER PIPE SHELF
026 RIP RAP

311-028

CULVERT

028 CULVERT

311-029

DOCK

029 UNLOADING DOCK
029 WAREHOUSE, RAMP

311-030

FENCE

030 FENCE
030 GATE, BARRIER, MAIN ENTRANCE & RADIO CONTROL

311-031

FLAG POLE

031 POLE, FLAG

311-033

PARKING LOT

033 PARKING LOT
033 PAVING
033 STEPS, GALVANIZED METAL

311-034

RETAINING WALL OR DIKE

034 DIKES, GENERAL PLANT SITE
034 RETAINER WALL

311-035

ROAD

035 APRON, CONCRETE
035 BLACKTOP
035 BLACKTOP, SEALER
035 ROAD

311-036

SEWER

036 FLOWMETER
036 PIPING, SANITARY SEWER, PIPE & GRINDER PUMP
036 SANITARY SEWERS
036 SEWAGE LIFT STATION
036 SEWER SYSTEM

311-038

TREATING PLANT

038 BUILDING, SEWAGE TREATMENT PLANT
038 SEWAGE TREATMENT PLANT

311-040

WELL

040 WELL, INSTALLATION & DRILLING SERV, OIL CLEANUP

**** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ****

311: Structures and Improvements (Steam Production)

311-041

YARD DRAINAGE SYSTEM

041 DISCHARGE BASIN
041 DRAINAGE, COAL HDLG SERVICE BLDG
041 DRAINAGE, DITCH
041 DRAINAGE, LINE
041 DRAINAGE, SYSTEM
041 OIL TRENCHES W/GRAVEL BED & DRAINAGE LATERALS
041 PANEL, SITE DRAINAGE CONTROL
041 PUMP, VERTICAL, SITE DRAINAGE

311-042

YARD LIGHTING SYSTEM

042 LIGHTING, YARD
042 LIGHTING, PARKING LOT AND SIDEWALK

311-043

FUEL OIL DIKE

043 OIL SPILL RECOVERY UNIT
043 UNLOADING PAD, FUEL TRUCK

311-045

ROCK SURFACE AND RIP RAP

045 RIP RAP, RIVER BANK

311-047

HOLDING PONDS

047 PIPE, DRAINAGE CULVERT DREDGE POND
047 PONDS

311-048

PAVEMENT

048 PAVING, SIDEWALK

311-051

AMBIENT AIR MONITORING SYSTEM

051 AMBIENT AIR MONITORING BUILDING
051 FENCE, AMBIENT AIR MONITORING SYSTEM
051 GRAVEL & CULVERTS, AMBIENT AIR MONITORING SYSTEM
051 TRAILER, STRUCTURE, AMBIENT AIR MONITORING SYSTEM

311-052

POTABLE WATER SYSTEM

052 FLOWMETER
052 FOUNTAIN, DRINKING
052 FOUNTAIN, WASH
052 LINE, WATER, SAFETY SHOWER, WATER PLANT
052 POTABLE WATER BOOSTER SYSTEM
052 POTABLE WATER LINE
052 POTABLE WATER PLANT FILTER UNIT BYPASS LOOPS
052 POTABLE WATER SYSTEM
052 TANK, HYDROPNEUMATIC WATER STORAGE
052 TANK, POTABLE STORAGE

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

312-A01

STEAM BOILER

A01 BOILER DRUM, W/ACCESSORIES
A01 BOILER, AUX EQUIPMENT
A01 BOILER, TUBE CASTINGS, CASING RINGS
A01 CHILLER SYSTEM, BOILER
A01 COMBUSTION CONTROLS
A01 FAN, PENTHOUSE VENT
A01 FIRE DETECTION, AIR PREHEATER
A01 HOIST, BOILER BLDG
A01 MONITOR, DRUM
A01 PUMP, BOILER
A01 TANK, BLOWDOWN
A01 VALVE, TANK SAFETY

312-A02

STEAM BOILER FOUNDATION & SUPPORTING STRUCTURES

A02 BOILER ENCLOSURE
A02 BOILER, FOUNDATION
A02 BOILER, SUPPORTING STEEL, W/PLATFORMS & WALKWAYS
A02 BUILDING, BOILER, STEEL
A02 FOUNDATION, BOILER AND FURNACE
A02 FOUNDATION, BOILER FEED PUMP
A02 FOUNDATION, CONCRETE, DRAFT BREECHING SYS
A02 FOUNDATION, CONCRETE, DRAFT CHIMNEY STACK
A02 FOUNDATION, CONCRETE, LIME SILO EQUIPMENT
A02 FOUNDATION, CONCRETE, PRECIPITATOR
A02 FOUNDATION, CONCRETE, PRIMARY AIR SYSTEM
A02 FOUNDATION, CONCRETE, SOLID WASTE HANDLING
A02 FOUNDATION, ID FANS
A02 ROOF, BOILER, STEEL BLDG, DECKING

312-A03

FUEL BURNING EQUIPMENT FOR ONE BOILER

A03 BURNER FLAME SCANNER SYSTEM
A03 BURNER MANAGEMENT SAFETY SYSTEM
A03 BURNERS, BOILER
A03 BURNERS, LOW NOX
A03 CABINET, BURNER CONTROL
A03 CERAMIC LINER, BURNERS
A03 CYCLONE SAMPLER & PROBE
A03 FAN, BOILER
A03 FUEL DELIVERY CONTROL
A03 MONITOR, COAL FLOW
A03 PUMP, FUEL OIL SUPPLY, W/METER & FDN

312-A04

FURNACE

A04 FURNACE

312-A05

FURNACE WALLS FOR ONE BOILER

A05 FURNACE WATER WALLS

312-A06

REHEATER

A06 REHEAT DAMPER
A06 REHEATER TUBES
A06 VALVE, REHEAT SYSTEM

312-A07

SETTING, BOILER

A07 BOILER, CASING
A07 BOILER, SETTING
A07 MEMBRANE, HIGH TEMP
A07 THERMOWELLS

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

| | |
|-------------------------|---|
| A07 | THERMOWELLS |
| 312-A08 | |
| | SOOT BLOWER SYSTEM FOR ONE BOILER |
| A08 | PANEL, WIRING, POWER & CONTROL, SOOT BLOWER |
| A08 | SOOT BLOWER |
| A08 | SOOT BLOWER ELECTRIC EQUIPMENT CONTROLS |
| A08 | SOOT BLOWER PRESSURE INDICATORS |
| A08 | SOOT RETRACT TOOL |
| A08 | WATER BLOWER/DESLAGGER |
| 312-A09 | |
| SUPERHEATER | |
| A09 | DESUPERHEATER |
| A09 | SUPERHEATER, PRIMARY |
| A09 | SUPERHEATER, SECONDARY |
| A09 | VALVE, SUPERHEAT SPRAY CHECK |
| A09 | VALVE, SUPERHEAT SPRAY ISOLATION |
| 312-B01 | |
| AIR DUCT SYSTEM | |
| B01 | ADAPTER, SPINDLE, W/AIR MOTOR ASSEMBLY |
| B01 | AIR PRESSURE MANIFOLD ASSEMBLY W/BOX & SADDLE |
| B01 | BOX, WIND |
| B01 | DUCT, FLUE GAS BYPASS |
| B01 | ELECTRICAL DEVICES FOR PRIMARY AIR SYSTEM |
| B01 | FLUES, DUCTS, DAMPERS |
| B01 | RESTRICTING ORIFICES |
| 312-B02 | |
| AIR HEATER | |
| B02 | AIR HEATER |
| B02 | AIR HEATER LINE, ISOLATION VALVE |
| B02 | AIR HEATER, STEAM COIL |
| B02 | CONTROLLER, AIR HEATER W/DRIVES |
| B02 | HEATER, AIR PREHEATER, FIRE DETECTION SYSTEM |
| B02 | VALVE, AUX STEAM REGULATOR ISOLATION |
| 312-B03 | |
| BREECHING SYSTEM | |
| B03 | BREECHING SYSTEM |
| 312-B04 | |
| CINDER CATCHER | |
| B04 | CINDER CATCHERS |
| B04 | CLINKER GRINDER |
| B04 | TANK, STORAGE TANK |
| 312-B05 | |
| FAN, DRAFT | |
| B05 | BOOSTER FAN, BOILER SEAL AIR |
| B05 | FAN, BOILER DRAFT, AIR MONITOR |
| B05 | FAN, DIRECT DRIVE |
| B05 | FAN, EXHAUST, FGD BLDG |
| B05 | FAN, FLUID DRIVE |
| B05 | FAN, FORCED DRAFT |
| B05 | FAN, INDUCED DRAFT |
| B05 | FAN, PRIMARY AIR |
| B05 | FAN, SEAL AIR |
| B05 | FOUNDATION, BOOSTER FAN |
| B05 | FOUNDATION, CONCRETE, DIRECT DRIVE FANS |
| B05 | HEATER, ID FAN |
| B05 | HOIST, FORCED DRAFT FAN |
| B05 | HOIST, INDUCED DRAFT FAN ROTOR |
| B05 | HVAC, UNITS FOR DIRECT DRIVE FANS |
| B05 | IGNITOR, AIR FAN SYSTEM |
| B05 | MOTOR, FD FAN |

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312: Boiler Plant Equipment (Steam Production)

B05 SEAL AIR SYSTEM - BOILER
B05 TOTALIZER SYSTEM, STATIC BOILER DRAFT, AIR MONITOR

312-B06

STACK, WITH OR WITHOUT FOUNDATION
B06 CABLE/CONDUIT, OPACITY MONITOR
B06 CHIMNEY STACK
B06 ELEVATOR, CHIMNEY
B06 FILTER DRUM, SW
B06 HOIST, JIB, CHIMNEY
B06 LADDER, CHIMNEY & PLATFORMS
B06 LADDER, SAFETY CAGE
B06 LINE, UMBILICAL, MULTITUBE BUNDLE
B06 PLATFORM, STACK CEMENT
B06 SHUTTER, W/TIME DELAY FOR OPACITY MONITOR
B06 VENT, STACK EXT, COMBUST. AIR, STEAM COIL, DRAIN TANK
B06 WINCH, STACK TEST PROBE HOIST

312-B07

PRECIPITATOR, ELECTROSTATIC

B07 AC UNIT FOR PRECIPITATOR CONTROL ROOM
B07 BOILER, PRECIPITATOR AREA, FINAL SITE WORK
B07 CABINET, PRECIPITATOR CONTROL
B07 CONTROL, FLYASH
B07 DAMPER, LOUVER
B07 FAN, AIR PURGE
B07 FAN, SEAL AIR
B07 GRATING, GALVANIZED
B07 HOIST
B07 HOPPER VIBRATORS
B07 LINEAR REACTOR, PRECIPITATOR
B07 LINING, BRICK
B07 MOTOR, GUILLOTINE DAMPER, ACTUATORS
B07 OUTLET NOZZLE, EXTERIOR LAG/INSULATION
B07 OUTLET NOZZLE, INTERNAL BRICK LINING
B07 PANEL, FLY ASH CONTROL
B07 PANEL, PRECIPITATOR CONTROL
B07 PLATFORM, PRECIPITATOR ACCESS
B07 PRECIPITATOR
B07 PRECIPITATOR CONTROL
B07 PRECIPITATOR FIELD
B07 PRECIPITATOR, ASH SILO PLATFORMS
B07 PRECIPITATOR, CONTROL HOUSE
B07 PRECIPITATOR, ENCLOSURE FOUNDATIONS
B07 PRECIPITATOR, ROOF AND ACCESSORIES
B07 PRECIPITATOR, STONE FILL
B07 PRECIPITATOR, TRANSFORMER/RECTIFIER SET
B07 PROTECTIVE COVERS ON PRECIPITATOR CONTROL PANELS
B07 SUPPORTS, PRECIPITATOR
B07 TRANSFORMER, PRECIPITATOR
B07 TRANSFORMER, RECTIFIER
B07 VACUUM PIPING, PRECIPITATOR HOPPERS

312-B08

SOLID WASTE EQUIPMENT, FGD & SCRUBBER

B08 ACID STORAGE, FGD, DIBASIC, DBA, FEED FACILITY
B08 ACTIVATOR, SW LIME SILO BIN
B08 ADDITIVE FEED SYSTEM
B08 AGITATOR & CONTROLS
B08 AGITATOR, W/PLATFORMS LIME SYSTEM
B08 AIR DRYER, DESSICANT & BYPASS SYSTEM @ IUS BLDG
B08 AMMETER, DIGITAL
B08 BATTERY, BACKUP, UPS
B08 BELT CLEANER
B08 BLOWER, CAKE DISCHARGE

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

B08 BREAKER, MAIN & TIE
B08 BUILDING, FGD & SOLID WASTE
B08 BUILDING, REAGENT LIME PREP
B08 BUILDING, SWITCHGEAR, AUXILIARY
B08 BUS WORK
B08 BUS WORK FOUNDATION
B08 CABLE, POWER AND CONTROL
B08 CAKE BLOWER, W/CLOTH ROPE, SOLID WASTE
B08 CEM/DA, A/C UNIT
B08 CIRCUIT BREAKER, SLURRY CIRC PUMP
B08 CLEANER, STEAM, HOT WATER, SOLID WASTE FILTER
B08 COLLECTOR, LIME SILO DUST
B08 COMPACTOR, VIBRATORY, SOLID WASTE
B08 CONTROL SYSTEM, PH, LANDFILL RUNOFF POND
B08 CONTROLS SYSTEM, SOLID WASTE PROCESSING
B08 CONTROLLER, FGD
B08 CONTROLLER, PROGRAMMABLE LOGIC
B08 CONTROLS, FILTER DRUM VAT LEVEL MONITORING
B08 CONVEYOR
B08 CYCLONES
B08 DAMPER, OUTLET
B08 DAMPER, SCRUBBER MOD INLET LOUVER
B08 DISTRIBUTION CONTROL SYSTEM
B08 DUCT BANK
B08 DUST COLLECTORS
B08 ELECTRICAL POWER SUPPLY
B08 ELEMENT, SW FLY ASH WEIGHT
B08 ELEMENT, SW LIME WEIGH
B08 FAN, VENTILATION, THICKENER TUNNEL
B08 FEEDER, SW FLY ASH
B08 FEEDER, SW LIME, VIBRA SCREW
B08 FGD & FLY ASH CONTROL SYSTEM
B08 FGD & SOLID WASTE PLATFORMS
B08 FGD OUTLET GUILLOTINE ISOLATION DAMPER
B08 FGD, CONTROL / POWER CABLE
B08 FGD, CONTROL PANELS & TRAY SUPPORTS
B08 FGD, HEAT TRACING
B08 FGD, HEATERS
B08 FGD, HVAC FOR CONTROL ROOM
B08 FGD, INLET DUCT
B08 FGD, INSTRUMENTS
B08 FGD, LIGHTING FIXTURES
B08 FGD, LIME HANDLING SYSTEM
B08 FGD, LIME SILO EQUIPMENT
B08 FGD, MOTOR CONTROL CENTER
B08 FGD, PH ANALYZERS, SENSORS, PROTECTORS
B08 FGD, PIPING
B08 FGD, PUMP BUILDING, ENCLOSURE
B08 FGD, REACTION TANK EQUIPMENT
B08 FGD, SPRAY TOWER EQUIPMENT
B08 FGD, THICKENER EQUIPMENT
B08 FGD, THICKENER TRANSFORMERS, FGD & SOLID WASTE
B08 FILTER, DRUM
B08 FILTER, SEAL WATER
B08 FILTERS, VACUUM PUMPS, RECEIVER, SW
B08 FILTRATE SYSTEM POWER DISTRIBUTION
B08 FIRE PROTECTION SYSTEM
B08 FLOW METER, MAGNETIC, SLURRY SYSTEM
B08 FLOWMETER, SCRUBBER
B08 FLY ASH, FEEDER CONTROL
B08 FLYASH, IUCS, SILO VACUUM LINES
B08 FOUNDATION, FGD, SW, MISC.
B08 FOUNDATION, FLOOR CRANE, SOLID WASTE HANDLING

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

B08 GATE, FLY ASH SILO SLIDE
B08 GATE, SLIDE, SOLID WASTE FLYASH
B08 GATE, SW LIME SILO SLIDE
B08 GRAVEL, YARD SURFACING
B08 HEADERS, RECIRC
B08 HEATER, CSI
B08 HEATER, FGD ENVIR
B08 HOIST, LIME SILO TOWER
B08 LIME SILO EQUIPMENT - DESULFURIZATION
B08 LIME, DRY, HANDLING SYSTEM
B08 LIME, DRY, TANK W/JIB CRANE & ACTIVATOR
B08 LIMESTONE HOPPER
B08 LIMESTONE PARTICLE SIZE ANALYZER
B08 LINING, BRICK
B08 LINING, SCRUBBER MODULE
B08 LINING, SCRUBBER OUTLET DUCT
B08 METER, ELECTRICAL & INSTRUMENTATION
B08 METER, SOLID WASTE
B08 METER, WATTHOUR, SCRUBBER ALTERNATE POWER FEED
B08 MIST ELIMINATOR, HOIST CRANE
B08 MIXER, SOLID WASTE
B08 MODEM, BOILER & FGD
B08 MONORAIL, LIME SILO
B08 MOTOR
B08 MOTOR CONTROL CENTER
B08 MOTOR, FGD & SOLID WASTE AGITATORS
B08 MOTOR, FGD & SOLID WASTE PUMPS
B08 OUTLET DUCT
B08 OUTLET DUCT, PREKRETE LINER
B08 PANEL, RELAY
B08 PAYLOADER, SW DISPOSAL
B08 PIPE, DRAINAGE, LANDFILL
B08 PIPE SUPPORT, THICKENER OVERFLOW
B08 PIPE, THICKENER OVERFLOW
B08 PIPING FROM POND TO FILTRATE
B08 PIPING SYSTEM, SOLID WASTE
B08 PIPING, ADDITIVE SLURRY
B08 PIPING, ASH POND MAKEUP WATER
B08 PIPING, BLOWDOWN BLEED SLURRY
B08 PIPING, FILTRATE WATER
B08 PIPING, FLUIDIZER ASH SILOS
B08 PIPING, INSTRUMENT AIR
B08 PIPING, LIME SLURRY CROSSTIE
B08 PIPING, RECYCLE SLURRY
B08 PIPING, THICKENER RETURN WATER
B08 PIPING, THICKENER UNDERFLOW
B08 POND DIKE, SOLID WASTE
B08 POND, COAL PILE RUN-OFF, SPILLWAY, OVERFLOW
B08 POND, LANDFILL RUNOFF, WITH DIKE
B08 POWER / CONTROL CABLE, SOLID WASTE
B08 PROGRAMMABLE LDGC CONTROLLER, THICKENER
B08 PUMP, ME WASH
B08 PUMP, RECYCLE
B08 PUMP, SCRUBBER BLEED
B08 RAKE DRIVE, THICKENER
B08 REACTION TANK EQUIPMENT - DESULFURIZATION
B08 RETAINING WALL, CONCRETE
B08 RETURN LINE, THICKENER
B08 RIP RAP, SCRUBBER DRAINAGE DITCH
B08 ROAD, SOLID WASTE HAUL
B08 SCRUBBER CONTROLS
B08 SILOS, FGD & SOLID WASTE
B08 SO2 ANALYZER

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

B08 SOFTWARE, FGD
B08 SOLID WASTE FILTRATE & SEAL WATER DRAINS
B08 SOLID WASTE INSTRUMENT AIR
B08 SOLID WASTE LIGHTING
B08 SOLID WASTE PLATFORMS
B08 SOLID WASTE POWER & CONTROL CABLES
B08 SPRAY TOWER EQUIPMENT, DESULFURIZATION
B08 STORAGE & FEED SYSTEM, BULK SULFUR
B08 SUMP PUMP
B08 SUPPORT STEEL, EQUIPMENT, SOLID WASTE TREATMENT & FGD
B08 TANK, DEMISTER WASH
B08 TANK, FGD & SW
B08 TANK, SO₂, DESULFURIZATION
B08 THICKENER EQUIPMENT, DESULFURIZATION
B08 TROLLEY, MANUAL
B08 VALVE, FGD & SOLID WASTE
B08 VALVE, FILTER DRUM
B08 VALVE, MIST ELIMINATOR
B08 VALVE, MODULE SLURRY FEED
B08 VALVE, SCRUBBER
B08 VALVE, THICKENER
B08 VENTILATION SYSTEM, SLAKER TANK
B08 VIDEO PROGRAMMING UNIT
B08 WASH, HIGH PRESSURE, SCRUBBER
B08 WEIGHT SCALES, FGD & SOLID WASTE
B08 WELL, GROUNDWATER MONITORING

312-C01

DEAERATOR ON FEED WATER SYSTEM

C01 CAGE, DEAERATOR REGULATOR
C01 DEAERATOR & TANK
C01 VALVE, DEAERATOR RELIEF

312-C02

ECONOMIZER ON FEED WATER SYSTEM

C02 CHILLER SYSTEM, SAMPLE, WARTICHELL SYSTEM
C02 DAMPER, ECONOMIZER PASS
C02 DAMPER, GAS INLET
C02 ECONOMIZER
C02 ECONOMIZER, VALVES
C02 FEEDWATER, WATER AND STEAM SAMPLING SYSTEM
C02 VIBRATOR, HOPPERS, ECONOMIZER
C02 WATER SAMPLE, ANALYSIS PANEL

312-C03

HEAT EXCHANGER ON FEED WATER SYSTEM

C03 HEAT EXCHANGER, PLATE

312-C04

HEATER ON FEED WATER SYSTEM

C04 FEEDWATER HEATER
C04 FEEDWATER, EXT DRAINS COOLER
C04 HEATER, FEEDWATER BUNDLE ASSBLY
C04 HEATER, LEVEL CONTROLS
C04 VALVE, CHECK
C04 VALVE, SHELL, SIDE RELIEF

312-C05

MEASURING AND RECORDING DEVICE

C05 ANALYZER
C05 ILLUMINATOR, DRUM LEVEL GAUGE GLASS
C05 INTEGRATOR
C05 METER, OXYGEN
C05 MONITOR, FEEDWATER FLOW/DRUM LEVEL
C05 PROBE, CONDUCTIVITY & METER
C05 SOFTWARE, EDR AUDIT

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

C05 TESTER
C05 THERMOMETER, DIAL

312-C06

PUMP, MAIN OR STAGE

C08 ACCUMULATOR, BFP TURBINE
C06 BOILER FEED PUMP SYSTEM
C06 BOILER FEED PUMP, SUCTION CONDENSATE INJECTION SYS
C06 BOILER FEED, DISCHARGE SYSTEM, W/PIPING
C06 FAN, BFP MOTOR COOLING
C06 FEEDWATER, CHEMICAL SYSTEM
C06 HOIST, BOILER FEED PUMP
C06 HYDRAZINE FEED SYSTEM ON CONDENSATE/FEEDWATER SYST
C08 MOTOR, PUMP
C06 PUMP, BOILER FEED, BASE PLATES
C06 PUMP, FEEDWATER SYSTEM
C06 PUMP, SUBMERSBLE
C06 TRANSMITTER, LEVEL (OIL CONSOLE)
C06 VALVE, FEEDWATER SYSTEM
C06 VAPOR EXTRACTOR, W/MOTOR OIL CONSOLE

312-C07

REGULATOR, FEED WATER

C07 FEEDWATER REGULATOR SYSTEM
C07 NOZZLE, FEED FLOW

312-C08

TANK

C08 TANK

312-D01

COAL FUEL BIN OR BUNKER NOT IN STRUCTURES

D01 BUNKER, COAL, LINING
D01 BUNKER, ISOLATION GATE
D01 BUNKER, SLIDE GATE
D01 COAL SILO, FOUNDATION
D01 COAL SILO, STRUCTURE
D01 DUST COLLECTION, SILO, COAL HANDLING
D01 SURGE BINS-COAL HANDLING
D01 SWITCH, BUNKER LEVEL

312-D04

CAR DUMPER

D04 CAR POSITIONER, COAL UNLOADING SYSTEM
D04 HOIST, CAR DUMPER
D04 HOIST, CAR POSITIONER
D04 MOTOR, CAR DUMPER
D04 PUMP, SUMP, DUMPER PIT
D04 REDUCER, CAR DUMPER
D04 ROTARY CAR DUMPER FOR COAL UNLOADING SYSTEM

312-D05

CHUTES OR SPOUTS, SYSTEM OF

D05 CHUTE, COAL
D05 CHUTE, TELESCOPIC- COAL UNLOADING SYSTEM
D05 HOIST, ELECTRIC, TELESCOPING CHUTE
D05 MOTORIZED SPLITTER GATE-COAL HANDLING
D05 REDUCER, VALVE, COAL
D05 TRANSFER CHUTE
D05 VIBRATOR

312-D06

CONVEYOR, BELT, CABLEWAY - COAL EQUIPMENT

D06 AIR/VACUUM/WATER PIPING FOR CONVEYOR
D06 BACKSTOP, CONVEYOR
D06 BELT CLEANER
D06 BELT FEEDER DRIVE REDUCER

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

D06 BELT FEEDER MOTOR BLOWER
D06 BOILER, HORIZONTAL LINER
D06 BUNKER GATE, CONVEYOR SYSTEM
D06 CAMERA, CONVEYOR VIEWING
D06 CATCH DRIP PAN, CONVEYOR
D06 COAL HANDLING STACKER-RECLAIMER RUNWAY
D06 COAL UNLOADING SYSTEM, COAL TRUCK
D06 CONVEYOR DRIVE REDUCER
D06 CONVEYOR, DUST COLLECTOR
D06 COUPLING, BELT CONVEYOR
D06 ENCLOSURE, WEATHER, D TO E TRANSFER TOWER
D06 FLOP GATE, TRANSFER TOWER
D06 FREEZE PROTECTION SYSTEM
D06 FIRE SUPPRESSION SYSTEM, FUEL CONVEYOR
D06 FUEL HANDLING CONTROL SYSTEM
D06 HOPPER, FEEDER
D06 HOPPER, GATE
D06 HOPPER, RECLAIM
D06 HOPPER, RECLAIM, SUMP
D06 HOPPER, TRUCK
D06 HOPPER, TUNNEL
D06 LIGHTING, COAL CONVEYOR, FIXTURES
D06 LOAD ZONE, CONVEYOR
D06 MOTOR, BELT CONVEYOR
D06 PLOW, BELT
D06 PUMP, CONVEYOR ELECTRIC / HYDRAULIC
D06 PUMP, SUMP, RECLAIM PIT
D06 REDUCER, TRIPPER FLOOR
D06 REDUCER, TRIPPER FLOOR, CONE DRIVE
D06 ROOF, TRIPPER ROOM
D06 SPEED DRIVE, VARIABLE
D06 STACK OUT, UNLOADING SYSTEM
D06 STACKER, RECLAIMER, CONVEYOR
D06 TRIPPER BUILDING
D06 TRIPPER, COAL
D06 TUNNEL, RECLAIM

312-D07

CRANE - COAL EQUIPMENT

D07 BARGE UNLOADER WASHDOWN SYSTEM PIPING
D07 BARGE UNLOADING TROLLEY
D07 CRANE, BARGE UNLOADING SYSTEM
D07 DEFLECTOR FOR COAL, BARGE
D07 FLOW GATE, BARGE UNLOADER
D07 HOIST, BARGE UNLOADING SYSTEM
D07 HOPPER, BARGE UNLOADING
D07 RADIO
D07 REMOTE CONTROLLER, BARGE HAUL SYSTEM
D07 TROLLEY DRIVE BRAKE
D07 TROLLEY DRIVE REDUCER
D07 VIBRATOR, BIN, BARGE UNLOADING SYSTEM
D07 WALKWAY, COAL BARGE UNLOADER

312-D08

CRUSHER - COAL EQUIPMENT

D08 AIR LINE
D08 BIN, SURGE, SUPPORT STEEL, COAL CRUSHER
D08 CHUTES AND FLOP GATES FOR COAL CRUSHER
D08 COAL CRUSHER TOWER, COAL HANDLING
D08 CONVEYOR, WALL & DRAINAGE
D08 CRUSHER HOUSE
D08 CRUSHER HOUSE ROOF
D08 CRUSHER, COAL
D08 CRUSHER, COAL BYPASS GRID

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312: Boiler Plant Equipment (Steam Production)

D08 DUST COLLECTION SYSTEM AT CRUSHER BUILDING
D08 FEEDER, VIBRATING, COAL CRUSHER EQUIPMENT
D08 FLOP GATE, CRUSHER HOUSE
D08 GATE, SLIDE, CRUSHER HOUSE
D08 HOIST, CRUSHER TOWER
D08 WASHDOWN SYSTEM /COAL CRUSHER EQUIP
D08 WETTING SYSTEM, BARGE UNLOADER/CRUSHER TOWER

312-D09

DUST COLLECTING UNIT - COAL EQUIPMENT

D09 AIR CURTAIN
D09 BRUSH CLEANER W/MOTOR, CONVEYOR COMPONENTS
D09 COAL DUST SUPPRESSION SYSTEM
D09 DRIVE MOTOR REDUCER
D09 DUST COLLECTION, COAL HANDLING
D09 DUST COLLECTOR, SILO, TRIPPER SYSTEM
D09 FEEDER DRIVE
D09 FREQUENCY DRIVE CONTROL
D09 MOTOR, AIR CURTAIN FAN
D09 TRUCK HOPPER, VENT FAN
D09 VACUUM TUBING SYSTEM

312-D10

ELECTRIC TROLLEY OR THIRD RAIL SYSTEM

D10 BARGE SHIFTING CABLE HOIST
D10 BRAKE, CLOSE DRIVE
D10 HOIST, BARGE UNLOADING SYSTEM, CABLE SHIFTING
D10 HOLD DRIVE BRAKE
D10 HOLD DRIVE MOTOR
D10 HOLD GEAR BOX, BARGE UNLOADER
D10 MOTOR BRAKE, BARGE HAUL
D10 REDUCER, BARGE HAUL
D10 WINCH, BARGE HAUL SYSTEM

312-D11

ELEVATOR - COAL EQUIPMENT

312-D12

GATES, CHUTES, HOPPERS, FOR ONE BOILER

D12 BARGE UNLOADER, HOPPER HEATER
D12 BARGE HAUL SYSTEM
D12 GATE ACTUATOR, TRIPPER TOWER
D12 GATES, HYDRAULIC SLIDE
D12 HOPPER & CHUTE, COLLECTING
D12 HOPPERS, FEED CONE

312-D13

HOIST - COAL EQUIPMENT

D13 CRANE, COAL HANDLING SERVICE
D13 CRANE, JIB, SWING BRAKE
D13 CRANE, JIB, SWING REDUCER
D13 CRANE, JIB, TROLLEY MOTOR
D13 HOIST, HOPPER
D13 HOIST, JIB CRANE
D13 HOIST, TOWER
D13 REEVING WINCH BRAKE

312-D18

SCREENING OR SIZING INSTALLATION

312-D19

SEPARATOR, MAGNETIC

D19 MAGNET SHED
D19 SEPARATOR, MAGNETIC

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

312-D20

STRUCTURE, FUEL HANDLING

D20 BARGE UNLOADER CONVEYOR & TRANSFER TOWER FOUNDATIONS
D20 BARGE UNLOADER SYSTEM-STRUCTURE, ROOF, DOORS
D20 CELL, DOCK, BARGE UNLOADER PILINGS, FILL, CABLE
D20 CIRCUIT BREAKER, AIR, COAL PILE DRAINAGE
D20 COAL PILE BASE, COAL STORAGE AREA
D20 COAL PILE DRAINAGE
D20 COAL PILE EXTENSION & DRAINAGE
D20 COAL PILE RUN-OFF SLUMP PUMP
D20 COAL SILO BAY BUILDING (PAINTING)
D20 COAL SILOS
D20 COAL YARD DRAINAGE BASIN
D20 CONVEYOR BELT FOUNDATION & LADDER PADS
D20 CULVERT, COAL STORAGE AREA
D20 DIKE, SETTLING BASIN
D20 DISCHARGE PIPELINE, COAL PILE DRAINAGE
D20 DUST SUPPRESSION SYSTEM, WASTE HAUL ROAD
D20 FENCE AT COAL HANDLING
D20 FLOATING PUMP STRUCTURE W/PIPING
D20 FOUNDATIONS, CAISSONS, STACKER-RECLAIMER
D20 FOUNDATIONS, COAL ELECTRICAL EQUIPMENT HOUSE
D20 FOUNDATIONS, COAL RECLAIM CONCRETE EQUIPMENT
D20 FOUNDATIONS, COAL TRANSFER TOWER
D20 FOUNDATIONS, COAL UNLOADING STACK-OUT CONVEYOR
D20 FOUNDATIONS, CONTROL HOUSE BUILDING STEEL
D20 FOUNDATIONS, FUEL OIL TANKS
D20 FOUNDATIONS, TRANSFER TOWER CHUTES & FLOP GATES
D20 GRAVEL & SAND, COAL DUST SUPPRESSION SYSTEM
D20 LIGHTING, FGD
D20 PARTITION WALL & FAN/DUST CONTROL IN DUMPER ROOM
D20 POND, DEWATER
D20 POND, EMERGENCY SLURRY
D20 POND, SETTLING, PUMP STRUCTURE, COAL HDLG
D20 SPILL CONTAINMENT
D20 SPILLWAY, CONCRETE, COAL PILE RUN-OFF DITCH
D20 STRUCTURE, TRANSFER
D20 SUPPORT STRUCTURE FOR CONVEYOR
D20 SUPPORT, CRUSHER TOWER
D20 SUPPORTING FOUNDATIONS FOR COAL PILE DRAINAGE
D20 TOWER, COAL TRANSFER, AREA-EXCAVATION, DITCHES, DIKES
D20 TOWER, COAL TRANSFER, AREA-SITE PREP, EXCAVATE SPUR
D20 TRAILER, W/TOWER
D20 VALVE, CHECK, COAL PILE DRAINAGE

312-D21

COAL HANDLING SCALES

D21 ADAPTER/A
D21 BELT SCALE, CONVEYOR
D21 BUFFER, BLACK BOX, FOR COAL SCALES
D21 COMPUTER COAL SCALES
D21 INDICATOR, SCALE
D21 OPERATING SYSTEM
D21 SCALE PIT
D21 TRUCK SCALE

312-D22

TRACK SYSTEM

D22 CAMERA, MONITORING CAR DUMPER
D22 CONTROL SYSTEM, REMOTE SIDE RAIL CAR DUMPING
D22 LOCOMOTIVE REMOTE CONTROL
D22 LOCOMOTIVE, SWITCHER
D22 MOTOR, TRAIN POSITIONER
D22 RAILCAR, FLATBED

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312: Boiler Plant Equipment (Steam Production)

D22 RAILCAR, GONDOLA
D22 RAILCAR, ROTARY DUMP
D22 RAILROAD TRACK-TIES, ROAD CROSSING, TRACKS, BALLASTS
312-D23

TRACTOR (BULLDOZER)

D23 DOZER
D23 DOZER BLADE
D23 EXCAVATOR
D23 HVAC, A/C, DOZER
D23 LOADER, CASE
D23 LOGFORK W/COUNTERWEIGHTS
D23 MOLD BOARD FOR TRACTOR
D23 PAYLOADER
D23 TANK, COAL HANDLING, SKID MOUNTED TANK
D23 TRACTOR

312-D24

TRESTLE

D24 COAL HANDLING BRIDGE AND ABUTMENTS
D24 HIGHWAY SPUR

312-D25

COAL HANDLING MARINE EQUIPMENT

D25 BOAT, JON
D25 MOTOR
D25 TRAILER

312-D26

COAL HANDLING ELECTRICAL EQUIPMENT

D26 BARGE HAULAGE SYSTEM ELECTRICAL EQUIPMENT
D26 BARGE UNLOADER AC STATIC CONTROL
D26 BARGE UNLOADER ELECTRICAL EQUIPMENT
D26 BYTE BUCKET CASSETTE
D26 CABLE, POWER/COAL HANDLING SYSTEM
D26 CABLE, WIRE, CONDUIT, COAL HANDLING
D26 CABLES, CONTROL, COAL HANDLING SYSTEM
D26 CAR PULLER, ELECTRICAL
D26 COAL ELECTRICAL EQUIPMENT HOUSE
D28 COAL ELECTRICAL EQUIPMENT TRANSFORMER, FOUNDATION
D26 COAL HANDLING CONTROL PANEL
D26 COAL HANDLING ELECTRICAL EQUIPMENT
D26 COAL HANDLING LIGHTING
D26 COAL RECLAIM ELECTRICAL EQUIPMENT BUILDING
D26 COMPUTER, COAL HANDLING
D28 CONTROL, COAL UNLOADING SYSTEM
D26 HVAC, UNIT
D26 HYD POWER UNIT, COAL TRIPPER
D26 MOTOR CONTROL CENTER, W/ LOCAL CONTROLS
D28 MOTOR, BARGE UNLOADER FLOW GATE
D26 MOTOR, BOOM CONVEYOR DRIVE, COAL
D26 MOTOR, BOOM HOIST DRIVE
D26 MOTOR, BUCKET WHEEL DRIVE, COAL
D26 MOTOR, CAR DUMPER, COAL
D26 MOTOR, CAR DUMPER, HYD UNIT, COAL
D26 MOTOR, GANTRY DRIVE, COAL
D26 MOTOR, SLEWING DRIVE, COAL
D26 MOTOR, TRIPPER FLOOR, COAL
D26 MULTIPLEXER PANEL @ CRUSHER HOUSE
D26 PANEL, POWER AND CONTROL, COAL ELECTRICAL HOUSE
D28 RECLAIM MOTOR CENTER
D26 REMOTE DEVICES-COAL HANDLING
D26 SERVICE INSTRUMENT
D26 SWITCHGEAR HOUSE-COAL HANDLING
D26 TRANSFORMER, STEP-DOWN, BARGE UNLOADER

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312: Boiler Plant Equipment (Steam Production)

D28 UNLOADER DC COMPRESSOR
D28 VENTILATING UNIT, MACHINERY ROOM

312-D27

COAL SAMPLING SYSTEM

D27 CHAIN GUARD, ENCLOSED, W/TIGHTENER
D27 CHUTE, STAINLESS STEEL TRANSITION
D27 COAL SAMPLE RIFFLER
D27 FOUNDATIONS, COAL SAMPLE SYSTEM EQUIPMENT
D27 HOIST, SAMPLE TOWER
D27 MOISTURE DETECTING UNIT
D27 MOTOR, FIRED SAMPLING
D27 PROBE, TEMPERATURE, CK TEMP COAL ON CARS/PILES
D27 REDUCER, AS RECEIVED SAMPLING
D27 SAMPLER, COAL FINENESS, CYCLONE & PROBE @ LAB
D27 SAMPLER, COAL HANDLING, AS FIRED
D27 SAMPLER, FUEL TRUCK
D27 SAMPLER, SWING ARM BELT
D27 SAMPLING, COAL HANDLING, AS RECEIVED
D27 SPLITTER, COAL SAMPLER
D27 TOWER, SAMPLE, COAL UNLOADING SYSTEM

312-D29

COAL BARGE

D29 WINCH, BARGE COVER

312-D30

WORK BOAT

D30 BOAT, TUG
D30 RADIO, MARINE, W/ANTENNA
D30 WINCH, TUGBOAT

312-E01

AIR COMPRESSOR

312-E02

AIR FILTER OR WASHER

312-E03

PRIMARY AIR HEATER

E03 AIR HEATER
E03 AIR MOTOR ASSEMBLY
E03 VALVE, PLUG ASSEM, AIR PREHEATER

312-E04

CHUTES, DUCTS, OR PIPES SYSTEM

E04 BLASTER, AIR

312-E05

COAL FEEDER, RAW OR POWDERED

E05 COAL FEEDER
E05 COAL FEEDER, ELECTRONIC LOAD CELL WEIGHING
E05 COAL FEEDER, MOTOR
E05 CONTROLS, COAL FEEDER
E05 GATE, STOCK FEEDER
E05 VALVE, FEEDER INLET ISOLATION

312-E06

FEEDER BELT

E06 CLEANER, BRUSH
E06 COAL FEEDER BELT
E06 COUPLING, FEEDER BELT, COAL
E06 MOTOR, FEEDER BELT
E06 MOTOR, TRAILER DRIVE
E06 REDUCER, FEEDER BELT
E06 REDUCER, BOOM FEEDER BELT DRIVE, COAL

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312: Boiler Plant Equipment (Steam Production)

- E06 REDUCER, BOOM HOIST DRIVE, COAL
- E06 REDUCER, BUCKET WHEEL DRIVE, COAL
- E06 REDUCER, GANTRY DRIVE, COAL
- E06 REDUCER, SLEWING DRIVE, COAL
- E06 REDUCER, TRAILER DRIVE, COAL
- 312-E07**
- CRUSHER**
- E07 COAL CRUSHER ENCLOSURE
- E07 CRUSHER TOWER
- E07 CRUSHER, AS FIRED SAMPLING
- E07 CRUSHER, AS RECEIVED SAMPLING
- E07 FLOP GATE, COAL
- E07 MOTOR, CRUSHER
- E07 MOTOR, CRUSHER, AS FIRED
- E07 MOTOR, CRUSHER, AS RECEIVED
- 312-E08**
- DRYER**
- E08 DRYER
- 312-E09**
- FAN**
- E09 FAN
- E09 PRIMARY AIR FLOW, MEASURING ELEMENT
- E09 PRIMARY AIR FLOW, MONITOR
- 312-E10**
- HOPPER OR BIN**
- E10 PYRITE, TANK
- E10 VALVE, TANK
- 312-E11**
- PULVERIZER**
- E11 BALL MILL REMOTE CONTROL SYSTEM
- E11 CRANE, MILL MAINTENANCE
- E11 DAMPER, RATING
- E11 FAN, MILL SEAL AIR
- E11 MILL, GEARBOX
- E11 MOTOR, MILL
- E11 PIPING SYSTEM, COAL
- E11 PULVERIZER, MILL
- E11 PULVERIZER, RATING DAMPER
- E11 SADDLE
- E11 TABLE, GRINDING
- E11 UPPER SPRING RING
- 312-E12**
- PUMP**
- E12 MOTOR, PUMP
- E12 PUMP, SUMP, PYRITES HOLDING TANK
- 312-E16**
- WEIGHING MACHINE, AUTOMATIC**
- E16 BELT SCALE
- 312-F01**
- HEATER**
- F01 HEATER, FUEL OIL
- 312-F02**
- METER**
- F02 METER
- 312-F03**
- PUMP**
- F03 MOTOR, PUMP
- F03 PUMP

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312: Boiler Plant Equipment (Steam Production)

312-F04

TANK

F04 GAUGE SYSTEM
F04 PROBE, FUEL OIL TANK
F04 TANK, FUEL OIL

312-G01

HOLDER OR TANK

G01 TANK
G01 TANK, DIKING

312-G02

METER

G02 COMPUTER, ANALOG, PROPANE METER

312-G03

PRESSURE REGULATOR OR CONTROL DEVICE

G03 FUEL SAFETY SYSTEM W/PURGE PRELIGHT

312-G04

GAS LINES

G04 GAS LINE

312-G05

GAS PLANT

G05 PROPANE VAPORIZER

312-H02

CONVEYOR - ASH HANDLING EQUIPMENT

H02 CONVEYOR SYSTEM, BOTTOM ASH
H02 CONVEYOR, ASH, SUBMERGED, DRAG CHAIN
H02 TANK, BOTTOM ASH, SULPHURIC ACID

312-H03

CRANE OR HOIST - ASH HANDLING EQUIPMENT

H03 HOIST, FLY ASH SILO JIB CRANE

312-H04

ELECTRIC TROLLEY

312-H05

FAN - ASH HANDLING EQUIPMENT

H05 BLOWER, FLY ASH AERATION
H05 BLOWER, FLY ASH PRESSURE
H05 FAN, FLY ASH EXHAUST
H05 FAN, VENT, FLY ASH
H05 MOTOR, FLY ASH AERATION BLOWER

312-H07

PUMP - ASH HANDLING EQUIPMENT

H07 ASH HOPPER OVERFLOW SUMP PUMP
H07 CLARIFIER, ASH HANDLING WATER SUPPLY
H07 FLOATING PUMP STRUCTURE, ASH POND
H07 MOTOR, PUMP
H07 PUMP, ASH SLUICE
H07 PUMP, GENERAL
H07 PUMP, FOUNDATION
H07 PUMP, WASTE WATER
H07 THERMAL SUPPLY UNIT, BOTTOM ASH COOLER

312-H08

REMOVAL SYSTEM, VACUUM

H08 AIR DRYER, FLY ASH SYSTEM
H08 ASH HANDLING SYSTEM CONTROLS
H08 BREAKER, VACUUM, UNIT, FLY ASH
H08 HYDRAULIC EDUCTOR
H08 HYDRO VACTOR
H08 PIPING SYSTEM, VACUUM TRUCK
H08 TRUCK, VACUUM

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312: Boiler Plant Equipment (Steam Production)

- H08 VACUUM, CENTRAL, PIPING SYSTEM
- 312-H09**
- SLUICWAY OR PIPING SYSTEM**
- H09 ASH CONTROL SYSTEM
- H09 ASH HOPPER, WET SEAL SKIRT
- H09 ASH SCREEN
- H09 ASH, BOTTOM, HANDLING SYSTEM
- H09 DISCHARGE PIPELINE OVERFLOW SUMP PUMP TO ASH POND
- H09 FLY ASH HANDLING SYSTEM
- H09 FLYASH DISCHARGE LINE
- H09 FREEZE PROTECTION, WETBOTTOM
- H09 HEAT TRACE, CONDUIT, CABLES, & PANELS
- H09 HEATER, WETBOTTOM RADIANT
- H09 PIPING SYSTEM, ASH SLUICE
- H09 PIPING SYSTEM, BOTTOM ASH
- H09 PYRITE DISCHARGE LINE
- H09 SCREEN, STAINLESS STEEL DRIP
- H09 SLAG SCREEN
- H09 TRENCH, ASH LINE, CONCRETE
- H09 VALVE, ASH SLUICE
- H09 VALVE, ISOLATION, ASH RECYCLING
- H09 VALVE, WET BOTTOM
- 312-H10**
- STORAGE BIN OR PIT**
- H10 ASH STORAGE STRUCTURE W/FOOTBRIDGE
- H10 FOUNDATIONS, BOTTOM ASH HOPPER AND PIT
- H10 GATE, ASH & HOUSING
- H10 HOPPER, FLY ASH
- H10 HOPPER, BOTTOM ASH
- H10 HOPPER, INTERNAL WATER JET
- H10 HOPPER, PYRITE
- H10 SILO, FLY ASH
- H10 TANK, FLY ASH SEPARATOR
- H10 TANK, ISOLATING VALVE HOLDING
- H10 TANK, PYRITE HOLDING
- H10 TROUGH, BOILER SEAL
- H10 VALVE, ISOLATING, PYRITE HOLDING TANK
- 312-H11**
- SUMP DREDGE**
- H11 STRAINER
- 312-H13**
- CLINKER GRINDER OR SLAG GRINDER**
- H13 ASH HOPPER GRINDER MOTOR REDUCER
- H13 FLUID POWER DRIVES
- H13 GRINDER, SLAG
- 312-H14**
- ASH POND EQUIPMENT**
- H14 ASH POND OVERFLOW PIPING
- H14 ASH POND, DISCHARGE FACILITY
- H14 CABLE, CONTROL & INSTRUMENT
- H14 CABLE, POWER
- H14 CONDUIT, POWER
- H14 CONTROL FEED SYSTEM, PH, ASH POND W/ ENCLOSURE
- H14 CONTROL SYSTEM, SUPERVISORY
- H14 CURTAIN, TURBIDITY, FLOATING, ASH POND
- H14 FLOW MEASUREMENT SYSTEM
- H14 POND, ASH
- H14 POND, ASH, CONCRETE SUPPORTS, ASH LINES
- H14 POND, ASH, CULVERT
- H14 POND, ASH, DIKE
- H14 POND, ASH, DRAWDOWN STRUCTURE

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312: Boiler Plant Equipment (Steam Production)

- H14 POND, ASH, EMERGENCY OVERFLOW
- H14 POND, ASH, EXPANSION
- H14 POND, ASH, MANHOLES
- H14 POND, ASH, PUMP
- H14 POND, ASH, RIP RAP
- H14 POND, ASH, ROAD, GRAVEL
- H14 STRAINER, W/AUTOMATIC BACKWASH CONTROL
- H14 SUBSTATION, EQUIPMENT FOR ASH POND

312-101

METER - PURIFICATION SYSTEM

- 101 ADAPTER, MOD BUS W/CABLE & PROGRAMMER/TAPE LOADER
- 101 ANALYZER
- 101 COMPENSATOR, AUTOMATIC TEMPERATURE
- 101 CONDUCTIVITY CELL, SCREW
- 101 FLOW SWITCH CALIBRATOR, FLUID COMPONENTS
- 101 METER, FLDW
- 101 INDICATOR, TEMPERATURE
- 101 METER, DENSITY
- 101 METER, PH
- 101 PROBE, MAGNETIC, FLOW METER
- 101 RECORDER, CLARIFIER
- 101 RECORDER, SEQUENCE OF EVENTS

312-102

PUMP - PURIFICATION SYSTEM

- 102 CRANE, CLARIFIER BLDG GANTRY
- 102 PUMP, ACID FEED
- 102 PUMP, AMINE
- 102 PUMP, CAUSTIC
- 102 PUMP, CLARIFIER SLUDGE
- 102 PUMP, COAGULANT
- 102 PUMP, CONDENSATE
- 102 PUMP, DEMINERALIZER
- 102 PUMP, EVAPORATOR
- 102 PUMP, HYDRAZINE
- 102 PUMP, PH CORRECTION
- 102 PUMP, PHOSPHATE
- 102 PUMP, RECIRCULATION
- 102 PUMP, SAMPLE
- 102 PUMP, SERVICE WATER
- 102 PUMP, SODIUM HYDROXIDE
- 102 PUMP, SUMP
- 102 PUMP, TRANSFER
- 102 PUMP, TRASH
- 102 PUMP, VACUUM
- 102 PUMP, VACUUM, SEAL OIL
- 102 PUMP, WATER CENTRIFUGAL
- 102 PUMP, WATER, POTABLE
- 102 PUMP, WELL WATER BOOSTER

312-103

TANK - PURIFICATION SYSTEM

- 103 CLARIFIER, WASTE WATER SUPPLY
- 103 HEATER, CAUSTIC TANK
- 103 LIQUID ALUM SYSTEM, PIPING SYSTEM
- 103 MIXER, TANK
- 103 PUMP, ACID REGENERATION
- 103 RESERVOIR, WATER
- 103 TANK, ACID
- 103 TANK, ANION EXCHANGE
- 103 TANK, CATION EXCHANGE
- 103 TANK, CAUSTIC
- 103 TANK, COAGULANT
- 103 TANK, COAGULANT STORAGE

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

- 103 TANK, CONDENSATE
- 103 TANK, CONDENSATE DRAIN
- 103 TANK, CONDENSATE STORAGE
- 103 TANK, DEGASIFIER & CLEARWELL
- 103 TANK, HYDRAZINE
- 103 TANK, MIXED BED
- 103 TANK, PHOSPHATE
- 103 TANK, POTABLE WATER
- 103 TANK, RO PLANT
- 103 TANK, SULFURIC ACID
- 103 TANK, WATER
- 103 UNIVERSALEVEL, DREXELBROOK, ACID/CAUSTIC
- 103 WASTE WATER CLARIFIER & FILTER WATER TANK

312-104

WATER SOFTENER OR PURIFICATION SYSTEM

- 104 AERATOR, ACID RETENTION
- 104 AGITATOR, NEUTRALIZATION PIT, W/MOTOR
- 104 ANALYZER, SODIUM, CONDENSATE SYSTEM
- 104 BLOWER, AIR, MIXED BED, W/MOTOR
- 104 CLARIFIER BUILDING
- 104 CLARIFIER, DEMINERALIZED WATER PIPING SYSTEM
- 104 CLARIFIERS, PRETREATMENT, FLASH MIX TANKS
- 104 CLEANING STATION, WATER PLANT
- 104 CONDUIT & CABLE TRAYS @ WATER PLANT
- 104 CONTROL, EVAPORATING
- 104 CROSSTIE LINE, DEIONIZED WATER
- 104 DCS CONTROL SYSTEM, WATER CONTROL DEMINERALIZER
- 104 DEMINERALIZER SYSTEM, MAKE UP
- 104 EVAPORATOR, FEEDWATER
- 104 FEED SYSTEM, POLYMER
- 104 FILTER SYSTEM, ACTIVATED CARBON
- 104 HEATER, CAUSTIC
- 104 HOIST, WATER TREATMENT BLDG CHLORINE
- 104 HYPOCHLORINATOR (WATER TREATMENT BLDG.)
- 104 LIQUID ALUM FEED SYSTEM FOR ALUM INJECT PUMP SYST
- 104 MAIN CONTROL PANEL @ WATER PLANT
- 104 METER, CONDUCTIVITY, RO WATER TREATMENT
- 104 MONITOR, PH, CONDENSATE
- 104 PIPE TRENCH @ WATER PLANT
- 104 PIPING SYSTEM, CHEMICAL FEED
- 104 PIPING SYSTEM, WASTEWATER POND
- 104 PLC SYSTEM
- 104 POND, WASTE WATER
- 104 POND, WASTE, LINER
- 104 PREVENTOR, PLANT BACKFLOW
- 104 PUMP, CHEMICAL FEED
- 104 REDUCER, CLARIFIER RAKE SPEED
- 104 REDUCER, CLARIFIER TURBINE SPEED
- 104 REVERSE OSMOSIS SYSTEM
- 104 RIVER WATER INTAKE BUILDING
- 104 REVERSE OSMOSIS PLANT CONTROLS
- 104 SOFTENER, DUAL, W/BRINE STATION
- 104 TURBIDIMETER, CLARIFIER
- 104 WALKWAY, CONCRETE, ACID RETENTION
- 104 WATER HEATER, ANION UNIT, CAUSTIC
- 104 WATER TREATMENT BUILDING
- 104 WATER TREATMENT CLARIFIER BUILDING

312-105

WELL

- 105 WELL, TEST, POTABLE WATER

312-J01

AIR DUCT SYSTEM

↔ This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ↔

312: Boiler Plant Equipment (Steam Production)

J01 BOILER, ROOF VENTILATOR, DRAFT
J01 CONTROLLER, AIR FLOW
J01 CONTROLLERS, SEAL AIR W/DRIVES
J01 FAN DAMPER, SEAL AIR FAN
J01 FAN, EXHAUST
J01 TUNNEL VENT SYSTEM

312-J02

BLOWER - VENTILATING EQUIPMENT

J02 CLEANER, ELECTRONIC AIR
J02 FAN, PRESSURIZATION
J02 TRANSMITTER, AIR FLOW, W/DRIVES

312-J03

COOLER - VENTILATING EQUIPMENT

J03 COOLER @ STEAM COIL RACK
J03 COOLER, EXTERNAL DRAIN
J03 PUMP, CIRCULATION, CHILLED WATER
J03 PUMP, COOLING WATER, CLOSED
J03 PUMP, COOLING WATER, DIRECT

312-K01

AUTOMATIC CONTROL INSTALLATION

K01 ANALYZER, OXYGEN
K01 BOILER, PRESSURE READOUT
K01 CIRCUIT BREAKER, AC HIGH VOLTAGE
K01 CONTROLLER, COAL AIR TEMP W/DRIVES
K01 CONTROLLER, MILL W/DRIVES
K01 CONTROLS, TRACK HOPPER FEED
K01 FIRE PROTECTION
K01 MOTOR CONTROL CENTER
K01 PYRITE, SYSTEM CONTROLS
K01 STEAM PRESS CONTROL SYSTEM, AUTOMATIC
K01 SWITCHES
K01 THERMAPROBE
K01 TOTALIZER SYSTEM, GAS FLOW
K01 TRANSFORMER

312-K02

MASTER CONTROL INSTALLATION

K02 ANALYZER, OXYGEN, PROBE
K02 CABINET
K02 COMPUTER
K02 CONDUCTIVITY CELL
K02 CONDUCTIVITY MONITOR
K02 CONDUCTOR NT SOFTWARE KITS
K02 CONTROL STATIONS
K02 CONTROLLER, PRESSURE
K02 DAS, EMISSIONS MONITOR
K02 ELECTRIC SERVICE, UNDERGROUND, PH TRIM STATION
K02 GENERATOR, DIESEL, CONTROL SYSTEM, CONTROLS
K02 MODULATING DRIVE (BTG)
K02 MODULATING OPERATOR (BTG)
K02 PANEL, I/O CONNECTOR CONTROL
K02 POSITION CONTROL
K02 SWAMPING BOX (BTG)
K02 TAPE DRIVE, MAGNETIC FOR EPA REPORT EMISSIONS MONI
K02 TEMPERATURE PROCESSOR
K02 TEMPERATURE SIGNAL GENERATOR
K02 TRANSDUCERS & CONTROL VALVES
K02 TRANSMITTER, PRESSURE
K02 UNINTERRUPTIBLE POWER SUPPLY
K02 WORKSTATION CONSOLE, CONTROL ROOM

312-K03

PANEL SECTION OF SWITCH OR BOARD

**** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ****

312: Boiler Plant Equipment (Steam Production)

K03 BOARD, INSTRUMENT GAUGE
K03 BREAKER BOARD, LEAR SIEGLER, INSTACK MONITOR
K03 CABINET
K03 CONTROL BOARD, BTG
K03 PANEL
K03 SWITCHBOARD

312-K04

RECORDING OR INDICATING DEVICE

K04 ALARM ANNUNCIATOR, BTG BOARD
K04 ALARM ANNUNCIATOR, PANALARM
K04 ALARM, PANEL
K04 AMPLIFIER
K04 ANALYZER, PROBE
K04 ANALYZERS
K04 ANALYZER, SO2
K04 ANNUNCIATOR, TERMINATION BAYS, CONTROL PANEL
K04 BALCONIES & TEST PORTS
K04 COMPUTER
K04 CONTROL, DIGITAL, STACK EMISSIONS
K04 CONTROLLER
K04 DAC W/SPECTRAPAK DAHS, STACK EMISSIONS
K04 DATA ACQUISITION SYSTEM
K04 EMISSION MONITORING SYSTEM
K04 INDICATOR, DRUM LEVEL
K04 INFRARED THERMO TEMPERATURE PROBE
K04 INVERTER
K04 METER
K04 MONITOR, CO2
K04 MONITOR, EMISSION
K04 MONITOR PROBE, STACK GAS
K04 MONITOR, OPACITY
K04 MONITOR, SO2
K04 MONITOR, ULTRAFLOW
K04 OPERATORS STATION, NT DISPLAY, WDPF
K04 PRESSURE INDICATOR
K04 PROGRAMMABLE LOGIC CONTROLLER
K04 RACK, INSTRUMENT & CONTROL EQUIPMENT
K04 RECORDER
K04 SEQUENCE OF EVENTS SYSTEM
K04 SOFTWARE, DB DOCUMENT
K04 SOFTWARE, FOR BAILEY CONTROL
K04 SPECTROPHOTOMETER
K04 STACK EMISSIONS, DIGITAL CONTROLS
K04 TESTING METER
K04 THERMOCOUPLE
K04 THERMOMETER
K04 TRANSMISSION
K04 TRANSMISSION METER
K04 TRANSMITTER

312-K05

AIR DRYER

K05 AIR COMPRESSOR
K05 AIR DRYER

312-L02

HEADER OF ANY CLASS OF PIPING

L02 COMPRESSED AIR PIPING
L02 CONDENSATE PIPING
L02 COOLING WATER PIPING
L02 DEMINERALIZED WATER PIPING
L02 STEAM DRAIN PIPING
L02 EXHAUST PIPING
L02 INSTRUMENT AIR PIPING

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

L02 PIPING SYSTEM, BOILER FEED
L02 PIPING SYSTEM, BOILER, DRAFT
L02 PIPING SYSTEM, CHEMICAL FEED
L02 PIPING SYSTEM, COLD REHEAT
L02 PIPING SYSTEM, HOT REHEAT
L02 PIPING SYSTEM, MAIN STEAM
L02 PIPING SYSTEM, RELIEF VALVE VENTS
L02 PIPING SYSTEM, SERVICE WATER
L02 PIPING SYSTEM, WASTE WATER
L02 PIPING SYSTEM, WET BOTTOM
L02 PIPING SYSTEM, OIL SUPPLY TO BURNERS
L02 POTABLE WATER PIPING
L02 LUBE OIL, PIPING
L02 ROOF, DRAIN PIPING SYSTEM
L02 SERVICE AIR PIPING SYSTEM
L02 STEAM BLOWDOWN, SILENCER
L02 VENT PIPING SYSTEM

312-L03

PIPING, 2" OR OVER, 2 OR MORE UNITS

L03 AIR EXTRACTION PIPING SYSTEM
L03 ASH SEAL PIPING SYSTEM
L03 BOILER, VALVE, RELIEF, VENT PIPING, INSULATION
L03 CENTRAL, VACUUM SUCTION HOSES
L03 CONDENSATE PIPING SYSTEM
L03 DEMINERALIZED PIPING SYSTEM
L03 DRAIN PIPING SYSTEM
L03 FIRE PROTECTION PIPING SYSTEM
L03 HOOD, STEAM LINE
L03 HOT REHEAT PIPING SYSTEM
L03 IGNITION OIL PIPING SYSTEM
L03 INSTRUMENT AIR PIPING SYSTEM
L03 INSULATE PIPING BOILER PLANT PIPING
L03 MAIN STEAM PIPING SYSTEM
L03 PIPING SYSTEM, BLEED STEAM
L03 PIPING SYSTEM, BOILER FEED
L03 PIPING SYSTEM, CENTRAL VACUUM
L03 PIPING SYSTEM, CERAMIC COAL
L03 PIPING SYSTEM, CHEMICAL CLEANING
L03 PIPING SYSTEM, CHEMICAL FEED SYSTEM
L03 PIPING SYSTEM, COAL REHEAT
L03 PIPING SYSTEM, HYDROGEN
L03 PIPING SYSTEM, LUBE OIL
L03 PIPING SYSTEM, OBSERVATION PORT
L03 PIPING SYSTEM, SERVICE AIR
L03 PIPING SYSTEM, STEAM, BOILER, AUX
L03 PIPING SYSTEM, SULPHURIC ACID
L03 POLISHER, CONDENSATE, WATER TREATMENT
L03 POTABLE WATER, PIPING SYSTEM
L03 SERVICE WATER, PIPING SYSTEM
L03 WASTE WATER PIPING
L03 WATER LINE, BOILER SLAG CONTROL

312-L04

PIPING, 2" OR OVER, 1 OR MORE UNITS & HEADER

L04 PIPING SYSTEM, CERAMIC COAL, CLASSIFIERS/BURNERS
L04 PIPING SYSTEM, WET BOTTOM, ASH POND
L04 VACUUM TRUCK, PORTABLE PIPING

312-L05

TRAP, HIGH PRESSURE

L05 TRAPS

312-L06

SEPARATOR OR PURIFIER, STEAM

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

L08 SEPARATOR, VAPOR

312-L07

RELATIVELY COSTLY VALVES

L07 VALVE
L07 VALVE, AIR COMPRESSOR
L07 VALVE, AIR HEATER CROSS TIE
L07 VALVE, AIR HEATER DRAIN LINE
L07 VALVE, ASH HANDLING, ASSEMBLY
L07 VALVE, ASH LINE, ASSY
L07 VALVE, ASH OVERFLOW
L07 VALVE, ASH REMOVAL, MATERIAL HANDLING
L07 VALVE, ASH SEAL PIPING SYSTEM
L07 VALVE, ASH SLUICE
L07 VALVE, ASH SLUICE PUMP, OUTBOARD
L07 VALVE, ASH SYSTEM
L07 VALVE, AUX STEAM
L07 VALVE, AUX WATER
L07 VALVE, BLEED PUMP
L07 VALVE, BLOWDOWN
L07 VALVE, BOILER
L07 VALVE, BOTTOM ASH
L07 VALVE, CIRCULATING, WATER
L07 VALVE, CLARIFIER
L07 VALVE, CLARIFIER INLET CONTROL
L07 VALVE, COAL
L07 VALVE, COLD REHEAT
L07 VALVE, CONDENSOR
L07 VALVE, COOLING WATER SYSTEM
L07 VALVE, CSI
L07 VALVE, DEMINERALIZED
L07 VALVE, DRAIN
L07 VALVE, DRIP
L07 VALVE, DRUM BLOCK
L07 VALVE, DRUM, SAFETY
L07 VALVE, DUST COLLECTOR
L07 VALVE, ECONOMIZER
L07 VALVE, EVAPORATING STEAM
L07 VALVE, FEEDWATER
L07 VALVE, FEEDWATER SUPERHEAT SPRAY
L07 VALVE, FEEDWATER, REGULATING
L07 VALVE, FIRE WATER DELUGE
L07 VALVE, FLYASH
L07 VALVE, HYDROVACTOR INLET
L07 VALVE, IK BLOCK
L07 VALVE, IR BLOCK
L07 VALVE, KNIFEGATE
L07 VALVE, LOW PRESSURE, STEAM HEADER, CROSS-TIE
L07 VALVE, LUBE OIL COOLER
L07 VALVE, MANUAL ISOLATION
L07 VALVE, MILL
L07 VALVE, PLANT DISCHARGE PUMP
L07 VALVE, PRECIPITATOR
L07 VALVE, PULVERIZER
L07 VALVE, PYRITE
L07 VALVE, PYRITE HOPPER
L07 VALVE, PYRITE JET PUMP, WATER SUPPLY
L07 VALVE, NON-RETURN/REVERSE CURRENT
L07 VALVE, REACTION TANK
L07 VALVE, RECLAIM, WATER SYSTEM
L07 VALVE, RELIEF
L07 VALVE, RELIEF, VENTS
L07 VALVE, RIVER WATER
L07 VALVE, ROOF DRAIN

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312: Boiler Plant Equipment (Steam Production)

L07 VALVE, SAFETY, MAIN STEAM
L07 VALVE, SAFETY, PRESSURE
L07 VALVE, SAFETY, REHEATER
L07 VALVE, SAFETY, STEAM COIL
L07 VALVE, SAFETY, SUPERHEATER
L07 VALVE, SEAL AIR FAN, FLANGE
L07 VALVE, SILO SUMP PUMP
L07 VALVE, SOOTBLOWER
L07 VALVE, STEAM SEAL DRUM
L07 VALVE, STEAM SPRAY
L07 VALVE, SUMP PUMP
L07 VALVE, SUPERHEAT
L07 VALVE, SUPERHEAT SPRAY
L07 VALVE, WASTE WATER
L07 VALVE, WATER TREATMENT
L07 VALVE, WETBOTTOM

312-L08

FREEZE PROTECTION FOR PIPING

L08 FREEZE PROTECTION

312-M02

PONDS, LANDFILL RUN-OFF

M02 POND, ASH HANDLING SYSTEM, WASTE WATER, LANDFILL
M02 TRIM SYSTEM, PH, @LAB, LANDFILL

312-Q01

NEURAL NETWORK SYSTEM

Q01 AIR REGISTER DRIVE, BURNER
Q01 ALARM SYSTEM ANNUNCIATOR
Q01 BURNER MANAGEMENT SYSTEM
Q01 BURNER AIR MANAGEMENT, INDIVIDUAL
Q01 COAL PIPE ORIFICE, FUEL FLOW MONITORING / BALANCING
Q01 COMBUSTION CONTROL SYSTEM WITH LOAD DISPATCH
Q01 COMPUTER CONTROL SYSTEM
Q01 DATA ACQUISITION SYSTEM
Q01 ECT SYSTEM, FUEL FLOW MONITORING AND BALANCING
Q01 NEURAL NETWORK SYSTEM
Q01 PI-ARCHIVING SYSTEM
Q01 SAFEFLAME DFS SCANNER/ARCH
Q01 SPARE PARTS

312-R01

COAL REBURN NETWORK SYSTEM

R01 ALARM SYSTEM ANNUNCIATOR
R01 BASKETS, AIRHEATER COLDEND
R01 BOOST AIR HOSE
R01 BOOST AIR PIPING
R01 BOOST AIR PIPING, DAMPER
R01 BOOST AIR PIPING, DAMPER DRIVE
R01 BRICK LINING, INTERNAL
R01 CLEANING DEVICE, AIRHEATER HOTEND
R01 COAL PIPING
R01 COAL PIPING, ISOLATION VALVE
R01 COMPUTER & SOFTWARE
R01 DUCT MONITOR
R01 FLOW TRANSMITTER
R01 HARDWARE
R01 HOTEND LAYER, AIRHEATER
R01 INJECTOR
R01 INJECTOR, COAL REBURN
R01 INJECTOR, COAL REBURN, TUBE PANEL
R01 INJECTOR, COAL REBURN, BOOST AIR HOSE
R01 INJECTOR, EXPANSION JOINT
R01 INJECTOR, INNER DRIVE

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

R01 INJECTOR, OUTER DRIVE
R01 INJECTOR, TUBE PANEL
R01 LAGGING & INSULATION
R01 OFA DUCT
R01 OFA DUCT DAMPER
R01 OFA DUCT DAMPER DRIVE
R01 OFA DUCT EXPANSION JOINT
R01 OFA DUCT INSULATION
R01 PROBE
R01 SCANNER SYSTEM/ARCHITECTURE
R01 STABILIZER RING
R01 TRANSMITTER, TEMPERATURE
R01 TRIMMING DAMPER

312-S01

SCR

S01 AC INPUTS / RELAY OUTPUTS, BASE UNIT, MICRO LOGIX, PLC CONTROL
S01 AC POWER SUPPLY, LOGIX, PLC CONTROL
S01 ANALYZER, NOX
S01 ASSEMBLY, CATALYST, CART
S01 ASSEMBLY, CATALYST, CART TRACK
S01 ASSEMBLY, CATALYST, SEAL PLATE
S01 ASSEMBLY, CROSS ARM, RAKE SOOTBLOWER
S01 ASSEMBLY, FEED TUBE, RAKE SOOTBLOWER
S01 ASSEMBLY, HOPPER MODULE
S01 ASSEMBLY, REACTOR
S01 ASSEMBLY, REACTOR, TUBE BUNDLE
S01 ASSEMBLY, RECTIFIER MODULE
S01 BOILER BYPASS, ECONOMIZER SECTION TUBE SURFACE
S01 BOILER BYPASS, REHEATER SECTION TUBE SURFACE
S01 CATALYST, REACTOR
S01 COMPUTER, CEMS
S01 CONTROL PANEL, E-STOP, PLC
S01 CONTROL PANEL, E-STOP, REMOTE CONTROL, PLC
S01 CONTROL PANEL, MAIN, PLC
S01 CPU, LOGIX, PLC CONTROL
S01 DAMPER, DOUBLE LOUVER, BYPASS
S01 DAMPER, FAN INLET, ID FAN
S01 DAMPER, FAN OUTLET, ID FAN
S01 DAMPER, GUILLOTINE INLET
S01 DAMPER, GUILLOTINE OUTLET
S01 DESUPERHEATER, STEAM CONDITIONING
S01 DRIVEN COUPLING REXNORD, ID FAN AND MOTOR
S01 DUCT, BREECHING BYPASS
S01 DUCT, BREECHING INLET
S01 DUCT, BREECHING OUTLET
S01 DUCT, ECONOMIZER OUTLET
S01 DUCT, INLET INTERIOR, ELBOW CAP
S01 DUCT, REACTOR, PRIMARY AIR
S01 ELEMENT, COLD END, AIRHEATER, PRIMARY
S01 ELEMENT, COLD END, AIRHEATER, SECONDARY
S01 ELEMENT, HOT END, AIRHEATER, PRIMARY
S01 ELEMENT, HOT END, AIRHEATER, SECONDARY
S01 ETHERNET ADAPTER, PLC CONTROL
S01 ETHERNET BRIDGE, SINGLE PORT, PLC CONTROL
S01 ETHERNET HUB, DIN-RAIL MOUNTING, PLC CONTROL
S01 ETHERNET INTERFACE, MICRO LOGIX, PLC CONTROL
S01 EXPANSION JOINT, AIR HEATER INLET
S01 EXPANSION JOINT, BYPASS
S01 EXPANSION JOINT, ECONOMIZER INLET
S01 EXPANSION JOINT, ECONOMIZER OUTLET
S01 EXPANSION JOINT, METALLIC, DILUTION / SEAL AIR
S01 EXPANSION JOINT, NON-METALLIC, DILUTION / SEAL AIR

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

S01 EXPANSION JOINT, OUTLET
S01 EXPANSION JOINT, P.A. DUCT
S01 FAN ASSEMBLY, DILUTION / SEAL AIR
S01 FLOW ELEMENT, HEADER, STEAM CONDITIONING
S01 FLUE GAS DUCT, BREECHING, AIR HEATER
S01 FOUNDATIONS, AMMONIA AREA
S01 FOUNDATIONS, ID FAN
S01 FOUNDATIONS, SCR / DUCT
S01 HMI - CLIENT / SERVER SOFTWARE
S01 HMI - MONITORS
S01 HMI - OPERATE IT SERVERS
S01 HMI - OPERATOR MONITORS
S01 HMI - PERSONAL COMPUTERS
S01 HMI - PROJECTION MONITORS
S01 HOIST / TROLLEY, CATALYST
S01 I/O PANEL, REMOTE CONTROL, PLC
S01 IMPELLER, ID FAN AND MOTOR
S01 INJECTION FLOW, CONTROL SKID
S01 INJECTION FLOW, TRANSMITTER
S01 INJECTION HEADER, PRESSURE TRANSMITTER
S01 INPUT MODULE, 4 CHANNEL ANALOG, MICRO LOGIX, PLC CONTROL
S01 INPUT MODULE, AC ISOLATION, LOGIX, PLC CONTROL
S01 INPUT MODULE, ISOLATION, LOGIX, PLC CONTROL
S01 INPUT MODULE, LOGIX, PLC CONTROL
S01 INPUT MODULE, VAC, MICRO LOGIX, PLC CONTROL
S01 INSTRUMENT AIR SYSTEM
S01 LEAK DETECTOR, NH3
S01 LEAK DETECTOR, TRUCK UNLOADING, NH3
S01 LEVEL INDICATOR, NH3 STORAGE
S01 MANIFOLD, TANK PRESSURE RELIEF, NH3 STORAGE
S01 MONITOR, PLC CONTROL
S01 MOTOR, ID FAN AND MOTOR
S01 NET BRIDGE, SINGLE PORT, PLC CONTROL
S01 NOX ANALYZER, TLI METAL BLDG.
S01 OUTPUT MODULE, AC/DC RELAY, MICRO LOGIX, PLC CONTROL
S01 OUTPUT MODULE, RELAY, LOGIX, PLC CONTROL
S01 PANEL, TRUCK UNLOADING STATION, PLC CONTROL
S01 PC, DESKTOP, PLC CONTROL
S01 PC, DIN RAIL MOUNT INDUSTRIAL, PLC CONTROL
S01 PIPE, LIQUID, RAILCAR UNLOADING, NH3 STORAGE
S01 PIPE, VAPOR, RAILCAR UNLOADING, NH3 STORAGE
S01 PIPING, DILUTION / SEAL AIR
S01 POTABLE WATER SYSTEM
S01 POWER SUPPLY, MICRO LOGIX, PLC CONTROL
S01 PROBE, GAS ANALYZER, INLET, NOX
S01 PROBE, GAS ANALYZER, OUTLET, NOX
S01 PROCESSOR UNIT, MICRO LOGIX, PLC CONTROL
S01 PUMP, MAGNETIC DRIVE, TEMPERATURE
S01 PUMP, NH3
S01 PUMP, SKID, NH3
S01 PUMP, UPSTREAM, FILTER, NH3
S01 REXA ACTUATOR, FAN INLET DAMPER, ID FAN
S01 REXA ACTUATOR, FAN OUTLET DAMPER, ID FAN
S01 ROTOR, ID FAN AND MOTOR
S01 SCANNER, DEVICE NET, MICRO LOGIX, PLC CONTROL
S01 SHAFT, ID FAN AND MOTOR
S01 SKID, TRUCK UNLOADING, NH3
S01 SLOT CHASSIS, LOGIX 13, PLC CONTROL
S01 SLOT FILLER MODULE, PLC CONTROL
S01 SOOTBLOWER PANEL, PLC CONTROL
S01 SOOTBLOWER, RAKE
S01 STEAM COIL, PREHEATER, DILUTION / SEAL AIR
S01 STORAGE TANK, NH3 AMMONIA

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312: Boiler Plant Equipment (Steam Production)

S01 STRUCTURAL STEEL, AMMONIA AREA
S01 STRUCTURAL STEEL, SCR / DUCT
S01 TERMINAL BLOCK, REMOVABLE, LOGIX, PLC CONTROL
S01 TERMINATOR, LEFT END CAP, MICRO LOGIX, PLC CONTROL
S01 TERMINATOR, RIGHT END CAP, MICRO LOGIX, PLC CONTROL
S01 TOUCH SCREEN, FLAT PANEL, PLC CONTROL
S01 TRANSMITTER, AIR HEADER, FLOW
S01 TRANSMITTER, LEVEL, NH3 STORAGE
S01 TRANSMITTER, PRESSURE, NH3 STORAGE
S01 TRANSMITTER, PRESSURE, NH3 STORAGE TANK
S01 TRANSMITTER, TEMPERATURE, NH3 STORAGE
S01 VALVE, BALANCING
S01 VALVE, CHECK, CONDENSATE OUTLET
S01 VALVE, CHECK, LIQUID FILL, NH3 STORAGE
S01 VALVE, DRAIN, PUMP SUPPLY, NH3 STORAGE
S01 VALVE, EXCESS FLOW, AMMONIA TANK, NH3 STORAGE
S01 VALVE, EXCESS FLOW, PUMP RETURN, NH3 STORAGE
S01 VALVE, EXCESS FLOW, PUMP SUPPLY, NH3 STORAGE
S01 VALVE, EXCESS FLOW, VAPOR BALANCE, NH3 STORAGE
S01 VALVE, FAN OUTLET, DILUTION / SEAL AIR
S01 VALVE, FILTER UPSTREAM CONTROL
S01 VALVE, INJECTION CONTROL
S01 VALVE, INJECTION LIQUID LINE, HYDRO.
S01 VALVE, INLET ISOLATION, DILUTION / SEAL AIR
S01 VALVE, INLET ISOLATION, STEAM CONDITIONING
S01 VALVE, ISOLATION
S01 VALVE, ISOLATION, CONDENSATE OUTLET
S01 VALVE, ISOLATION, LIQUID FILL, NH3 STORAGE
S01 VALVE, ISOLATION, LIQUID FILL, NH3 STORAGE TANK
S01 VALVE, ISOLATION, NH3 STORAGE TANK
S01 VALVE, ISOLATION, PUMP RETURN, NH3 STORAGE
S01 VALVE, ISOLATION, PUMP RETURN, NH3 STORAGE TANK
S01 VALVE, ISOLATION, PUMP SUPPLY, NH3 STORAGE
S01 VALVE, ISOLATION, PUMP SUPPLY, NH3 STORAGE TANK
S01 VALVE, ISOLATION, STEAM CONDITIONING
S01 VALVE, ISOLATION, VAPOR BALANCE, NH3 STORAGE
S01 VALVE, ISOLATION, VAPOR BALANCE, NH3 STORAGE TANK
S01 VALVE, LIQUID LINE HYDRO. RELIEF, TRUCK UNLOADING, NH3
S01 VALVE, LIQUID LINE ISOLATION, TRUCK UNLOADING, NH3
S01 VALVE, LIQUID PIPE, HYDRO. RELIEF, NH3 STORAGE
S01 VALVE, OUTLET ISOLATION, DILUTION / SEAL AIR
S01 VALVE, POPPET, RAKE SOOTBLOWER
S01 VALVE, PRESSURE RELIEF, NH3 STORAGE TANK
S01 VALVE, PRESSURE RELIEF, STEAM CONDITIONING
S01 VALVE, PUMP SUPPLY, DRAIN, NH3 STORAGE
S01 VALVE, PUMP, DISCHARGE HYDRO.
S01 VALVE, PUMP, NH3 SUCTION INTERCONNECTING
S01 VALVE, PUMP, RETURN HYDRO.
S01 VALVE, PUMP, SUCTION HYDRO.
S01 VALVE, PUMP, SUCTION ISOLATION
S01 VALVE, RELIEF, LIQUID FILL HYDRO., NH3 STORAGE
S01 VALVE, RELIEF, LIQUID FILL, TANK, NH3 STORAGE
S01 VALVE, RELIEF, PUMP RETURN HYDRO., NH3 STORAGE
S01 VALVE, RELIEF, PUMP SUPPLY HYDRO., NH3 STORAGE
S01 VALVE, RELIEF, TANK PRESSURE, NH3 STORAGE
S01 VALVE, RETURN HYDRO., NH3 STORAGE
S01 VALVE, STEAM INLET, ISOLATION
S01 VALVE, TEMPERATURE CONTROL
S01 VALVE, TEMPERATURE CONTROL, STEAM CONDITIONING
S01 VALVE, VAPOR BALANCE, NH3 STORAGE TANK

312-T01

ADVANCED OVER-FIRED AIR

T01 AIR REGISTER DRIVE, BURNER

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

- T01 BOX, DAMPER
- T01 BOX, DAMPER DRIVE
- T01 BOX, EXPANSION JOINT
- T01 CAMS SYSTEM AUTO / ACKNOWLEDGMENT PURGE & TRANSMITTER, OFA
- T01 COAL PIPE ORIFICE
- T01 CONTROL SYSTEM, MOD BUD INTERFACE
- T01 CONTROL SYSTEM, PCS
- T01 CONTROL SYSTEM, SOFTWARE
- T01 DAMPER DRIVE, POSITION TRANSMITTER, OFA
- T01 DATA ACQUISITION SYSTEM
- T01 DUCTWORK
- T01 ECT SYSTEM
- T01 EXPANSION JOINT, SIDEWALL INJECTOR
- T01 FAN
- T01 FAN, DRIVE MOTOR
- T01 FAN, DAMPER
- T01 FAN, DAMPER DRIVE
- T01 FAN, EXPANSION JOINT
- T01 FAN, ELECTRICAL FEED BREAKER
- T01 FLOW ELEMENT, OFA
- T01 FLOW MEASUREMENT SYSTEM
- T01 FOUNDATION
- T01 HMI - OPERATOR CONSOLE
- T01 HMI - OPERATOR MONITORS
- T01 HMI - PERSONAL COMPUTERS
- T01 HMI - SOFTWARE
- T01 IGNITION GAS BLEED
- T01 IGNITION GAS BLOCK
- T01 INJECTOR, TUBEWALL PENETRATIONS, FRONTWALL
- T01 INJECTOR, TUBEWALL PENETRATIONS, SIDEWALL
- T01 OVERFIRE AIR INJECTOR, FRONTWALL INJECTOR
- T01 OVERFIRE AIR INJECTOR, SIDEWALL INJECTOR
- T01 PROBE SIGNAL PROCESSOR, C.O. MONITORING GRID
- T01 PROBE, C.O. MONITORING GRID
- T01 PROBE, O2
- T01 SPRING SUPPORT, SIDEWALL INJECTOR
- T01 STRUCTURAL STEEL

312-U01

REID NATURAL GAS CONVERSION

- U01 ELECTRICAL WIRING
- U01 FLOW REGULATOR
- U01 FLUE GAS RECIRCULATION DUCT
- U01 GAS BURNERS, DBR
- U01 GAS FLOW CONTROL VALVE, MAIN
- U01 GAS FLOW ELEMENT
- U01 GAS HOSE, FLEXIBLE
- U01 GAS PIPE
- U01 GAS PRESSURE REGULATOR VALVE, MAIN
- U01 GAS STOP VALVE, MAIN
- U01 GAS TRIFECTA VALVE ASSEMBLY
- U01 JORDAN LINEAR DRIVES
- U01 LOCAL INSTRUMENTATION
- U01 NITROGEN BLANKET, GAS PIPE
- U01 PIPE, STEEL, UNDERGROUND
- U01 PLC MODS AND PROGRAMMING
- U01 PRESSURE TRANSMITTER
- U01 SPARK RODS
- U01 TRANSMITTERS
- U01 TUBING, STAINLESS
- U01 VALVE, MANUAL STOP
- U01 VALVE, PNEUMATIC GAS CHARGING
- U01 VALVE, PNEUMATIC GAS VENT
- U01 VALVE, PRESSURE REGULATOR, MAIN

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

U01 VALVE, PRESSURE RELIEF
U01 VENT PIPE

312-V01

SCR - HMP&L

V01 AC INPUTS / RELAY OUTPUTS, BASE UNIT, MICRO LOGIX, PLC CONTROL
V01 AC POWER SUPPLY, LOGIX, PLC CONTROL
V01 AIR PREHEATER
V01 ANALYZER, NOX
V01 ASSEMBLY, CATALYST, CART
V01 ASSEMBLY, CATALYST, CART TRACK
V01 ASSEMBLY, CATALYST, SEAL PLATE
V01 ASSEMBLY, CROSS ARM, RAKE SOOTBLOWER
V01 ASSEMBLY, FEED TUBE, RAKE SOOTBLOWER
V01 ASSEMBLY, HOPPER MODULE
V01 ASSEMBLY, REACTOR
V01 ASSEMBLY, REACTOR, TUBE BUNDLE
V01 ASSEMBLY, RECTIFIER MODULE
V01 BOILER BYPASS, ECONOMIZER SECTION TUBE SURFACE
V01 BOILER BYPASS, REHEATER SECTION TUBE SURFACE
V01 CATALYST, REACTOR
V01 COMPUTER, CEMS
V01 CONTROL PANEL, E-STOP, PLC
V01 CONTROL PANEL, E-STOP, REMOTE CONTROL, PLC
V01 CONTROL PANEL, MAIN, PLC
V01 CPU, LOGIX, PLC CONTROL
V01 DAMPER, DOUBLE LOUVER, BYPASS
V01 DAMPER, FAN INLET, ID FAN
V01 DAMPER, FAN OUTLET, ID FAN
V01 DAMPER, GUILLOTINE INLET
V01 DAMPER, GUILLOTINE OUTLET
V01 DESUPERHEATER, STEAM CONDITIONING
V01 DRIVEN COUPLING REXNORD, ID FAN AND MOTOR
V01 DUCT, BREECHING BYPASS
V01 DUCT, BREECHING INLET
V01 DUCT, BREECHING OUTLET
V01 DUCT, ECONOMIZER OUTLET
V01 DUCT, INLET INTERIOR, ELBOW CAP
V01 DUCT, REACTOR, PRIMARY AIR
V01 ELEMENT, COLD END, AIRHEATER, PRIMARY
V01 ELEMENT, COLD END, AIRHEATER, SECONDARY
V01 ELEMENT, HOT END, AIRHEATER, PRIMARY
V01 ELEMENT, HOT END, AIRHEATER, SECONDARY
V01 ETHERNET ADAPTER, PLC CONTROL
V01 ETHERNET BRIDGE, SINGLE PORT, PLC CONTROL
V01 ETHERNET HUB, DIN-RAIL MOUNTING, PLC CONTROL
V01 ETHERNET INTERFACE, MICRO LOGIX, PLC CONTROL
V01 EXPANSION JOINT, AIR HEATER INLET
V01 EXPANSION JOINT, BYPASS
V01 EXPANSION JOINT, ECONOMIZER INLET
V01 EXPANSION JOINT, ECONOMIZER OUTLET
V01 EXPANSION JOINT, METALLIC, DILUTION / SEAL AIR
V01 EXPANSION JOINT, NON-METALLIC, DILUTION / SEAL AIR
V01 EXPANSION JOINT, OUTLET
V01 EXPANSION JOINT, P.A. DUCT
V01 FAN ASSEMBLY, DILUTION / SEAL AIR
V01 FLOW ELEMENT, HEADER, STEAM CONDITIONING
V01 FLUE GAS DUCT, BREECHING, AIR HEATER
V01 FOUNDATIONS, AMMONIA AREA
V01 FOUNDATIONS, ID FAN
V01 FOUNDATIONS, SCR / DUCT
V01 HMI - CLIENT / SERVER SOFTWARE
V01 HMI - MONITORS

↔ This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ↔

312: Boiler Plant Equipment (Steam Production)

V01 HMI - OPERATE IT SERVERS
V01 HMI - OPERATOR MONITORS
V01 HMI - PERSONAL COMPUTERS
V01 HMI - PROJECTION MONITORS
V01 HOIST / TROLLEY, CATALYST
V01 I/O PANEL, REMOTE CONTROL, PLC
V01 IMPELLER, ID FAN AND MOTOR
V01 INJECTION FLOW, CONTROL SKID
V01 INJECTION FLOW, TRANSMITTER
V01 INJECTION HEADER, PRESSURE TRANSMITTER
V01 INPUT MODULE, 4 CHANNEL ANALOG, MICRO LOGIX, PLC CONTROL
V01 INPUT MODULE, AC ISOLATION, LOGIX, PLC CONTROL
V01 INPUT MODULE, ISOLATION, LOGIX, PLC CONTROL
V01 INPUT MODULE, LOGIX, PLC CONTROL
V01 INPUT MODULE, VAC, MICRO LOGIX, PLC CONTROL
V01 INSTRUMENT AIR SYSTEM
V01 LEAK DETECTOR, NH3
V01 LEAK DETECTOR, TRUCK UNLOADING, NH3
V01 LEVEL INDICATOR, NH3 STORAGE
V01 MANIFOLD, TANK PRESSURE RELIEF, NH3 STORAGE
V01 MONITOR, PLC CONTROL
V01 MOTOR, ID FAN AND MOTOR
V01 NET BRIDGE, SINGLE PORT, PLC CONTROL
V01 NOX ANALYZER, TLI METAL BLDG.
V01 OUTPUT MODULE, AC/DC RELAY, MICRO LOGIX, PLC CONTROL
V01 OUTPUT MODULE, RELAY, LOGIX, PLC CONTROL
V01 PANEL, TRUCK UNLOADING STATION, PLC CONTROL
V01 PC, DESKTOP, PLC CONTROL
V01 PC, DIN RAIL MOUNT INDUSTRIAL, PLC CONTROL
V01 PIPE, LIQUID, RAILCAR UNLOADING, NH3 STORAGE
V01 PIPE, VAPOR, RAILCAR UNLOADING, NH3 STORAGE
V01 PIPING, DILUTION / SEAL AIR
V01 POTABLE WATER SYSTEM
V01 POWER SUPPLY, MICRO LOGIX, PLC CONTROL
V01 PROBE, GAS ANALYZER, INLET, NOX
V01 PROBE, GAS ANALYZER, OUTLET, NOX
V01 PROCESSOR UNIT, MICRO LOGIX, PLC CONTROL
V01 PUMP, MAGNETIC DRIVE, TEMPERATURE
V01 PUMP, NH3
V01 PUMP, SKID, NH3
V01 PUMP, UPSTREAM, FILTER, NH3
V01 REXA ACTUATOR, FAN INLET DAMPER, ID FAN
V01 REXA ACTUATOR, FAN OUTLET DAMPER, ID FAN
V01 ROTOR, ID FAN AND MOTOR
V01 SCANNER, DEVICE NET, MICRO LOGIX, PLC CONTROL
V01 SHAFT, ID FAN AND MOTOR
V01 SKID, TRUCK UNLOADING, NH3
V01 SLOT CHASSIS, LOGIX 13, PLC CONTROL
V01 SLOT FILLER MODULE, PLC CONTROL
V01 SOOTBLOWER PANEL, PLC CONTROL
V01 SOOTBLOWER, RAKE
V01 STEAM COIL, PREHEATER, DILUTION / SEAL AIR
V01 STORAGE TANK, NH3 AMMONIA
V01 STRUCTURAL STEEL, AMMONIA AREA
V01 STRUCTURAL STEEL, SCR / DUCT
V01 TERMINAL BLOCK, REMOVABLE, LOGIX, PLC CONTROL
V01 TERMINATOR, LEFT END CAP, MICRO LOGIX, PLC CONTROL
V01 TERMINATOR, RIGHT END CAP, MICRO LOGIX, PLC CONTROL
V01 TOUCH SCREEN, FLAT PANEL, PLC CONTROL
V01 TRANSMITTER, AIR HEADER, FLOW
V01 TRANSMITTER, LEVEL, NH3 STORAGE
V01 TRANSMITTER, PRESSURE, NH3 STORAGE
V01 TRANSMITTER, PRESSURE, NH3 STORAGE TANK

“ This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ”

312: Boiler Plant Equipment (Steam Production)

V01 TRANSMITTER, TEMPERATURE, NH3 STORAGE
V01 VALVE, BALANCING
V01 VALVE, CHECK, CONDENSATE OUTLET
V01 VALVE, CHECK, LIQUID FILL, NH3 STORAGE
V01 VALVE, DRAIN, PUMP SUPPLY, NH3 STORAGE
V01 VALVE, EXCESS FLOW, AMMONIA TANK, NH3 STORAGE
V01 VALVE, EXCESS FLOW, PUMP RETURN, NH3 STORAGE
V01 VALVE, EXCESS FLOW, PUMP SUPPLY, NH3 STORAGE
V01 VALVE, EXCESS FLOW, VAPOR BALANCE, NH3 STORAGE
V01 VALVE, FAN OUTLET, DILUTION / SEAL AIR
V01 VALVE, FILTER UPSTREAM CONTROL
V01 VALVE, INJECTION CONTROL
V01 VALVE, INJECTION LIQUID LINE, HYDRO.
V01 VALVE, INLET ISOLATION, DILUTION / SEAL AIR
V01 VALVE, INLET ISOLATION, STEAM CONDITIONING
V01 VALVE, ISOLATION
V01 VALVE, ISOLATION, CONDENSATE OUTLET
V01 VALVE, ISOLATION, LIQUID FILL, NH3 STORAGE
V01 VALVE, ISOLATION, LIQUID FILL, NH3 STORAGE TANK
V01 VALVE, ISOLATION, NH3 STORAGE TANK
V01 VALVE, ISOLATION, PUMP RETURN, NH3 STORAGE
V01 VALVE, ISOLATION, PUMP RETURN, NH3 STORAGE TANK
V01 VALVE, ISOLATION, PUMP SUPPLY, NH3 STORAGE
V01 VALVE, ISOLATION, PUMP SUPPLY, NH3 STORAGE TANK
V01 VALVE, ISOLATION, STEAM CONDITIDNING
V01 VALVE, ISOLATION, VAPOR BALANCE, NH3 STORAGE
V01 VALVE, ISOLATION, VAPOR BALANCE, NH3 STORAGE TANK
V01 VALVE, LIQUID LINE HYDRO. RELIEF, TRUCK UNLOADING, NH3
V01 VALVE, LIQUID LINE ISOLATION, TRUCK UNLOADING, NH3
V01 VALVE, LIQUID PIPE, HYDRO. RELIEF, NH3 STORAGE
V01 VALVE, OUTLET ISOLATION, DILUTION / SEAL AIR
V01 VALVE, POPPET, RAKE SOOTBLOWER
V01 VALVE, PRESSURE RELIEF, NH3 STORAGE TANK
V01 VALVE, PRESSURE RELIEF, STEAM CONDITIONING
V01 VALVE, PUMP SUPPLY, DRAIN, NH3 STORAGE
V01 VALVE, PUMP, DISCHARGE HYDRO.
V01 VALVE, PUMP, NH3 SUCTION INTERCONNECTING
V01 VALVE, PUMP, RETURN HYDRO.
V01 VALVE, PUMP, SUCTION HYDRO.
V01 VALVE, PUMP, SUCTION ISOLATION
V01 VALVE, RELIEF, LIQUID FILL HYDRO., NH3 STORAGE
V01 VALVE, RELIEF, LIQUID FILL, TANK, NH3 STORAGE
V01 VALVE, RELIEF, PUMP RETURN HYDRO., NH3 STORAGE
V01 VALVE, RELIEF, PUMP SUPPLY HYDRO., NH3 STORAGE
V01 VALVE, RELIEF, TANK PRESSURE, NH3 STORAGE
V01 VALVE, RETURN HYDRO., NH3 STORAGE
V01 VALVE, STEAM INLET, ISOLATION
V01 VALVE, TEMPERATURE CONTROL
V01 VALVE, TEMPERATURE CONTROL, STEAM CONDITIONING
V01 VALVE, VAPOR BALANCE, NH3 STORAGE TANK

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314: Turbogenerator Units (Steam Production)

314-A01

EQUIPMENT, STARTING AND TURNING

- A01 PANEL, TURBINE START UP
- A01 TURNING GEAR, TURBINE

314-A02

EXCITATION SYSTEM

- A02 EXCITER
- A02 GENERATOR EXCITATION SYSTEM
- A02 GENERATOR, VOLTAGE REGULATOR, CONTROL SYSTEM
- A02 MOTOR, TURNING GEAR TURBINE EXCHANGER END
- A02 VOLTAGE REGULATOR

314-A03

FOUNDATION - TURBOGENERATOR INSTAL

- A03 FOUNDATION, CONCRETE, TURBINE MAT & PEDESTAL
- A03 FOUNDATION, EXCITER
- A03 FOUNDATION, GENERATOR
- A03 FOUNDATION, TURBINE

314-A04

GENERATOR - TURBOGENERATOR INSTAL

- A04 CONDENSER, VACUUM PUMP
- A04 DRYER, HYDROGEN
- A04 GENERATOR, HYDROGEN COOLERS
- A04 GENERATOR, ROTOR
- A04 GENERATOR, ROTOR, WEDGING
- A04 GENERATOR, STATOR
- A04 GENERATOR, STATOR, WEDGING
- A04 RELAY, SYNCHRONIZED, CHECK, GENERATOR
- A04 TURBINE SEAL OIL UNIT

314-A05

GOVERNOR CONTROL SYSTEM

- A05 CONTROL SYS, AUTOMATIC GENERATION
- A05 DCS TURBINE CONTROLS
- A05 ELECTRO HYDRAULIC CONTROL, PIPING SYSTEM
- A05 PRESSURE PUMP, ELECTRO-HYDRAULIC TURBINE

314-A06

REMOTE CONTROL RHEOSTAT & FIELD SWITCH

- A06 COMPUTER
- A06 COMPUTER, DATA LOGGER
- A06 GENERATOR LOAD FREQUENCY CONTROL UNIT
- A06 GENERATOR, CURRENT TRANSFORMERS
- A06 SOFTWARE

314-A08

TURBINE - TURBOGENERATOR INSTAL

- A08 COMPUTER, TURBINE MONITOR
- A08 ENCLOSURE, TURBINE
- A08 ENCLOSURE, TURBINE, HP
- A08 ENCLOSURE, TURBINE, LP
- A08 POWER SUPPLY, TURBINE SYSTEM
- A08 SOFTWARE
- A08 TURBINE
- A08 TURBINE, BEARINGS
- A08 TURBINE, BLADE RING
- A08 TURBINE, BLADE ROW
- A08 TURBINE, BUCKET
- A08 TURBINE, CONTROL STAGE BLADES
- A08 TURBINE, DIAPHRAGM
- A08 TURBINE, ROTOR
- A08 TURBINE, SEAL SET
- A08 TURBINE, SHELL
- A08 TURBINE, TRIP SYSTEM

**** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ****

314: Turbogenerator Units (Steam Production)

314-A09

TURBINE STANDS AND TOOLS

A09 CYLINDERS, WALKING BEAMS
A09 RACKS, REHEAT DIAPHRAGM
A09 SLINGS, TURBINE OUTAGES
A09 STAND, TURBINE

314-B01

AIR EJECTOR APPARATUS FOR ONE CONDENSER

B01 CIRCULATING WATER ELECTRICAL SYSTEM, MAIN CONDENSER
B01 EJECTOR, STARTING
B01 EXHAUSTER, AIR

314-B02

CONDENSER SHELL

B02 CONDENSER
B02 CONDENSER SHELL

314-B03

CONDENSER TUBES AND SHEETS

B03 GLAND AIR EXHAUSTER BLOWER
B03 CONDENSER TUBE SHEETS
B03 CONDENSER TUBES
B03 CONDENSER, TURBINE
B03 CONDENSER, TURBINE GLAND AIR EXHAUSTER
B03 CONDENSER, TURBINE GLAND STEAM
B03 CONDENSER, TURBINE, HOT WELL
B03 SOFTWARE, PROGRAM CONTROL

314-B04

CONDENSER TUBE PROTECTIVE SYSTEM

B04 ANALYZER, SILICA
B04 CATHODIC PROTECTION SYSTEM
B04 CHLORINATOR
B04 CHLORINE PIPING
B04 CONTROL, PH, ACID INJECTION SYSTEM, COOLING TOWER
B04 HOIST, ELECTRIC CHLORINE
B04 PIPING SYSTEM, CHLORINE
B04 FLOWMETER
B04 VACUUM, REGULATOR, CHLORINE

314-B05

CONDENSER TUBE CLEANING SYSTEM

B05 TUBE CLEANING MACHINE, AIR POWERED
B05 TUBE CLEANING MACHINE, CRIMPING TOOL

314-B06

COOLING TOWER

B06 CIRCULATING WATER ELECTRICAL SYSTEM
B06 CIRCULATING WATER, PIPING SYSTEM
B06 CONTROL SYSTEM, BLOWDOWN, COOLING TOWER
B06 COOLING TOWER
B06 COOLING TOWER STRUCTURAL STEEL FOUNDATIONS
B06 COOLING TOWER, CONCRETE PLACEMENT, FOUNDATION
B06 COOLING TOWER, CONTROLS
B06 COOLING TOWER, DECK
B06 COOLING TOWER, DELUGE SYSTEM PIPING
B06 COOLING TOWER, ELECTRICAL BUILDING
B06 COOLING WATER, PIPING SYSTEM
B06 FAN, COOLING TOWER
B06 FIRE PROTECTION, COOLING TOWER
B06 FLOWMETER, COOLING TOWER MAKEUP
B06 FLOWMETER, COOLING TOWER BLOWDOWN
B06 FLOWMETER, RIVER WATER CIRCULATION
B06 GAUGE ASSEMBLY FOR COOLING TOWER CHEM TRTMT
B06 GEAR REDUCER, COOLING TOWER FAN

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314: Turbogenerator Units (Steam Production)

B06 HEAT EXCHANGER, CLOSED COOLING WATER
B06 REGULATOR, CHLORINATION
B06 VALVE, MAKE-UP CROSS TIE, COOLING WATER TOWER
B06 VALVE, MAKE-UP PUMP SUCTION

314-B07

FAN - COOLING WATER SYSTEM

314-B08

INTAKE SCREEN AND MECHANISM

B08 ALARM, SCREEN WASH DIFFERENTIAL W/INDICATORS
B08 BAR SCREEN, INTAKE
B08 COMPRESSOR, INTAKE STRUCTURE AIR
B08 CONTROL SYSTEM
B08 CONTROLLER, ADJUST FREQUENCY/C
B08 GATES, SLUICE, INTAKE STRUCTURE
B08 HYDRAULIC UNIT FOR TRAVERSING TRASH RAKE
B08 INTAKE TRASH BOOM
B08 LUBRICATOR, MOBILE HIGH PRESSURE
B08 MOTOR, TRAVELING WATER SCREENS
B08 PIPING, INTAKE, WATER
B08 REDUCER, TRAVELING WATER SCREENS
B08 RIVER INTAKE STRUCTURE-FIXTURES, CONDUIT, WIRING
B08 RIVER WATER INTAKE BUILDING ENCLOSURE, WALLS, DOORS
B08 RIVER WATER INTAKE STRUCTURE-CONCRETE
B08 RIVER WATER INTAKE STRUCTURE-EXCAVATION
B08 RIVER WATER INTAKE STRUCTURE-PILINGS
B08 RIVER WATER INTAKE STRUCTURE-RIP RAP
B08 RIVER WATER INTAKE STRUCTURE-STEEL
B08 SODIUM BROMIDE INJECTION SYS, RIVER CLARIFIER
B08 SUPERVISORY CONTROL, REMOTE, INTAKE
B08 TRAVELING WATER SCREENS
B08 WASH SCREEN CHAIN BELT

314-B09

PUMPS - COOLING WATER SYSTEM

B09 CIRCULATING WATER PUMP
B09 CIRCULATING WATER PUMP, MOTOR
B09 CONDENSATE PUMP PIT
B09 ELECTRIC WATER TREATMENT, MAGNET
B09 FOUNDATION, CONCRETE, CIRCULATING WATER SYS
B09 MOTOR, PUMP
B09 PUMP, GENERAL

314-B10

SPRAYING SYSTEM

B10 FIRE PROTECTION

314-B11

TANKS - COOLING WATER SYSTEM

B11 COOLING TOWER TANK
B11 HOPPER
B11 TANK
B11 TANK, CLOSED COOLING WATER CHEMICAL
B11 TANK, CONDENSATE RETURN
B11 TANK, COOLING WATER SURGE
B11 TANK, ELECTRIC HOT WATER
B11 TANK, MIX & STORAGE
B11 TANK, RIVER WATER SERVICE BLDG DRAIN

314-B12

VALVE, ATMOSPHERIC RELIEF

B12 VALVE, COIL, AUTO TEMP CONTROL, WATER SAMPLER
B12 VALVE, DECK, W/OPERATORS, CONDENSERS
B12 VALVE, SEAL OIL REGULATING

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

314: Turbogenerator Units (Steam Production)

314-D01

ACCUMULATOR - CENTRAL LUBRICATING SYSTEM

D01 ACCUMULATOR
D01 FLUID SUPPLY SYSTEM, TURBINE
D01 PIPING SYSTEM, TURBINE
D01 TURBINE, HP & LP FEEDWATER GENERATOR COUPLINGS

314-D02

COOLER - CENTRAL LUBRICATING SYSTEM

D02 COMPRESSOR, AIR AC
D02 COOLERS, OIL
D02 HEATER, LUBE OIL
D02 LUBE OIL COOLER TUBESET
D02 OIL COOLER ASSEMBLY, TURBINE
D02 OIL VAPOR EXTRACTOR, TURBINE

314-D03

PUMPS - CENTRAL LUBRICATING SYSTEM

D03 PUMP, BEARING LIFT, TURBINE
D03 PUMP, BEARING OIL, TURBINE
D03 PUMP, GEAR LUBE TRANSFER
D03 PUMP, LUBE OIL FILTER
D03 PUMP, LUBE OIL TRANSFER
D03 PUMP, TURBINE, SEAL OIL BACKUP

314-D04

PURIFIER OR FILTER - CENTRAL LUBRICATING SYSTEM

D04 CONDITIONER, LUBE OIL
D04 FILTRATION SYSTEM, LUBE OIL, TURBINE
D04 INDICATOR, LUBE OIL SIGHT FLOW
D04 LUBE OIL & PURIFICATION, PIPING SYSTEM
D04 TURBINE LUBE OIL PURIFICATION-CONTROLS

314-D05

TANKS - CENTRAL LUBRICATING SYSTEM

D05 DEMISTER, OIL VAPOR
D05 RESERVOIR, TURBINE OIL
D05 TANK, AUX LUBE OIL TRANSFER SYSTEM
D05 TANK, CLEAN LUBE OIL
D05 TANK, DIRTY LUBE OIL
D05 WELL, THERMAL, WHEATING ELEMENTS

314-E01

PANELS - INSTRUMENTS AND METERS

E01 BOARD, TURBINE INSTRUMENT
E01 CONSOLE, ELECTRO HYDRAULIC CONTROL
E01 CONTROL BOARDS, CABINETS, RACKS
E01 PANEL, TURBINE SUPERVISORY INSTRUMENT
E01 PANEL, TURBINE CONTROL POWER DISTRIBUTION

314-E02

RECORDING AND INDICATING DEVICES

E02 ALARM SYSTEM, CHLORINE
E02 ANALYZER, GAS, THERMAL CONDUCTIVITY
E02 ANALYZER, HYDROGEN
E02 ANALYZER, MOISTURE, HYDROGEN GAS GENERATOR
E02 ANALYZER, TURBINE VIBRATION
E02 ANNUNCIATOR
E02 CONTROL BOARD, W/ANNUNCIATOR
E02 CONTROL SYSTEM
E02 DETECTOR, CURRENT / CONTROLLER
E02 DETECTOR, LEAK
E02 FREQUENCY DIGITAL DISPLAY & INTERFACE
E02 INDICATOR, HYDROGEN PURITY
E02 FLOW METER
E02 MONITOR, DISPLAY

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

314: Turbogenerator Units (Steam Production)

E02 MONITOR, GENERATOR CONDITION
E02 MONITOR, TURBINE HYDRO DEW PT
E02 MONITORING SYSTEM, VIBRATION
E02 PROBE, TEMP, BEARING
E02 RECORDER, CHART
E02 RECORDER, MICRO W/ALARM, CONDENSATE FLOW
E02 RECORDER, TEMPERATURE, GENERATOR
E02 RECORDER, VIDEO GRAPHIC
E02 SAMPLE CELL
E02 SCALE, ELECTRIC
E02 SIMULATOR, TURBINE CONTROLS
E02 SUPERVISORY, TURBINE
E02 TACHOMETER, (OVERSPEED TURBINE CHECKS)
E02 TERMINAL, TURBINE CONTROL
E02 TRANSDUCER, FREQ DEVIATION
E02 TRANSMITTER, CONDUCTIVITY & SENSOR
E02 TRANSMITTER, PRESSURE
E02 TYPEWRITER, TURBINE CONTROLS

314-F02

PIPING BETWEEN ONE OR MORE UNITS & A HEADER

F02 AIR VACUUM PIPE LINE SYSTEM
F02 BLEED STEAM PIPING SYSTEM
F02 CHLORINE PIPING SYSTEM
F02 CIRCULATING WATER EFFLUENT LINE
F02 CIRCULATING WATER INFLUENT LINE
F02 CIRCULATING WATER PIPING SYS.-INSTRUMENT CONTROLS
F02 CIRCULATING WATER PIPING SYSTEM
F02 CONDENSATE, AUXILIARY, PIPING SYSTEM
F02 CONDENSATE, PIPING SYSTEM
F02 COOLING WATER PIPING SYS -INSTRUMENT CONTROLS
F02 COOLING WATER PIPING, CLOSED AND DIRECT
F02 DRAIN LINE, BEARING
F02 HYDROGEN PIPING SYSTEM
F02 HYDROGEN SEAL OIL/FIRE PROTECTION, PIPING SYSTEM
F02 LUBE OIL PIPING SYSTEM
F02 PIPING SYSTEM, TURBINE PLANT
F02 POTABLE WATER PIPING SYSTEM
F02 RIVER WATER PIPING SYS.-INSTRUMENT CONTROLS
F02 RIVER WATER PIPING SYSTEM
F02 RIVER WATER, TURBINE, PIPING SYSTEM
F02 SEAL OIL PIPING SYSTEM
F02 STEAM, GLAND, PIPING SYSTEM
F02 TURBINE MAIN STEAM PIPING LEADS-STEAM TEMP CONTROL
F02 VENT AND DRAIN PIPING SYSTEM, TURBINE

314-F03

PIPING BETWEEN TWO OR MORE UNITS

F03 AIR EXTRACTION PIPING SYSTEM
F03 BLEED SYSTEM PIPING SYSTEM
F03 CARBON DIOXIDE PIPING SYSTEM
F03 CHLORINE PIPING SYSTEM
F03 CIRCULATING WATER PIPING SYSTEM
F03 CONDENSATE SYSTEM W/VALVES, PIPING SYSTEM
F03 CONDENSATE, AUXILIARY, PIPING SYSTEM
F03 HYDROGEN SEAL OIL PIPING, PIPING SYSTEM
F03 HYDROGEN SYSTEM PIPING SYSTEM
F03 PIPING SYSTEM, CONDENSER SUMP PUMPS

314-F04

F04 STEAM SEPARATOR OR PURIFIER
TANK, VACUUM SYSTEM SEPARATOR

314-F07

VALVES - OVER 2" AND COSTING \$1000 EACH

**** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ****

314: Turbogenerator Units (Steam Production)

F07 CONDENSOR, VALVE, ACCUATOR
F07 VALVE
F07 VALVE, AIR EXTRACTION PIPING SYSTEM
F07 VALVE, AUXILIARY CIRCULATING WATER
F07 VALVE, BY-PASS
F07 VALVE, CHECK
F07 VALVE, CHEST, STEAM TURBINE
F07 VALVE, CIRCULATING WATER
F07 VALVE, CLARIFIER INLET
F07 VALVE, COMBINED REHEAT
F07 VALVE, CONTROL
F07 VALVE, CONTROL, HYDROGEN SEAL OIL COOLER
F07 VALVE, COOLING TOWER MAKEUP, BUTTERFLY VALVE
F07 VALVE, DISC, STEAM
F07 VALVE, DUPLEX
F07 VALVE, GLAND SYSTEM BYPASS
F07 VALVE, GLAND SYSTEM SHUTOFF
F07 VALVE, ISOLATION, RECIRCULATING LINE INTAKE
F07 VALVE, MAKE-UP CLARIFIER
F07 VALVE, PARTITION, W/OPERATOR
F07 VALVE, PILOT
F07 VALVE, REHEAT STOP
F07 VALVE, SEQ, TURBINE
F07 VALVE, SHUTOFF, GLAND SYS
F07 VALVE, STEAM
F07 VALVE, THROTTLE
F07 VALVE, TURBOGENERATOR
F07 VALVE, UNLOADER, TURBINE
F07 VALVE, VACUUM BREAKER
F07 VALVE, WATER REGULATOR

314-G01

CRANE FOR TURBOGENERATOR UNIT

G01 CRANE, CIRCULATING WATER PUMP
G01 CRANE, INTAKE, GANTRY
G01 CRANE, TURBINE

314-G02

HOIST

G02 BRAKE, AUXILIARY HOIST
G02 BRAKE, BRIDGE DRIVE
G02 BRAKE, MAIN HOIST
G02 BRAKE, TROLLEY DRIVE
G02 BRIDGE DRIVE, REDUCER/MOTOR
G02 GEAR BOX, AUXILIARY HOIST
G02 GEAR BOX, MAIN HOIST W/REULAND MOTOR
G02 HOIST, CHLORINE DRUM
G02 HOIST, RIVER WATER CHLORIN INTAKE
G02 MOTOR, AUXILIARY HOIST
G02 MOTOR, AUXILIARY HOIST INCHING
G02 MOTOR, BRIDGE DRIVE
G02 MOTOR, HOIST
G02 MOTOR, HOIST INCHING
G02 MOTOR, TROLLEY DRIVE
G02 REDUCER, AUXILIARY
G02 TROLLEY DRIVE REDUCER, W/MTR

**** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ****

315: Accessory Electric Equipment (Steam Production)

315-001

AIR DUCT SYSTEM

001 ISOLATED PHASE BUS DUCT
001 POWER DUCT BANK WIRING

315-002

AUXILIARY GENERATOR SET

002 FEED SYSTEM, POWER, AUXILIARY
002 GENERATOR SET, DIESEL
002 GENERATOR SWITCHGEAR, DIESEL
002 GENERATOR, CONNECTOR
002 PANEL, POWER
002 PIPE HEATING EQUIPMENT
002 RELAY, PROTECTIVE, AUX TRANSFORMER
002 RELAY, PROTECTIVE, DIGITAL
002 SUBSTATION
002 UNINTERRUPTIBLE POWER SUPPLY, SOLID STATE CONTROL

315-003

BATTERY CHARGING SET

003 BATTERY CHARGER

315-005

CONDENSER, SYNCHRONOUS

005 COMPRESSOR, START-UP AIR

315-006

CONTROL INSTALLATION, SYSTEM OPERATORS

006 CONTROLLER, PROGRAMMABLE LOGIC (PLC)
006 LOAD CENTER
006 MOTOR CONTROL CENTER
006 REMOTE CONTROLS FOR SWITCHGEAR & AUXILIARY EQUIP.

315-007

CONVERTER, SYNCHRONOUS OR ROTARY

007 INVERTER

315-009

FAN OR BLOWER

009 FAN

315-010

FOUNDATION EQUIPMENT

010 CONDUIT
010 FOUNDATION, START UP TRANSFORMER
010 FOUNDATION, STATION SERVICE TRANSFORMER

315-014

GENERATOR VOLTAGE REGULATOR SYSTEM

014 ENCLOSURE, REGULATOR, VOLTAGE
014 MOTOR CONTROL CENTER
014 POWER SUPPLY, VOLTAGE REGULATOR
014 PROTECTIVE RELAYING SYSTEM ON GENERATOR
014 REGULATOR, ELECTRIC, VOLTAGE
014 RELAYING SYSTEM, PROTECTIVE, GENERATOR

315-017

OIL CIRCUIT BREAKER

017 CIRCUIT BREAKER, LINE POWER
017 CIRCUIT BREAKER, TRIP

315-018

PANELS DEVOTED TO A SINGLE PURPOSE

018 BENCHBOARD, DUPLEX
018 CABINET, FIRE PROTECTION CONTROL
018 CABINET, POWER DISTRIBUTION
018 CABINET, TEST
018 MOTOR CONTROL CENTER

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

315: Accessory Electric Equipment (Steam Production)

018 PANEL
018 PANEL, CONTROL
018 PANEL, TRANSDUCER
018 SWITCHBOARD, CONTROL

315-019

REACTOR OR RESISTOR

019 RESISTOR

315-022

STORAGE BATTERY, STATION CONTROL

022 BATTERIES, STATION SERVICE
022 BATTERY, CONTROL
022 CABINET, BATTERY CONTROL
022 INVERTER
022 PANEL, POWER
022 POWER CENTER
022 RACK, BATTERY

315-023

DISCONNECTING SWITCHES

023 BREAKER, MAIN AUX TRANSFER
023 CIRCUIT BREAKER
023 CIRCUIT BREAKER, AIR
023 CIRCUIT BREAKER, POWER
023 STARTER, MOTOR
023 STARTER, SWITCH
023 STATION BUS, ISOLATED PHASE BUS DUCT
023 SWITCH, DISCONNECT
023 SWITCH, HIGH SPEED TRANSFER
023 SWITCH, INDOOR
023 SWITCH, OUTDOOR
023 SWITCHES, FIRE ALARM TEMPERATURE
023 SWITCHGEAR

315-024

TESTING EQUIPMENT

024 GAUGE, DEAD WEIGHT
024 MEGGER, BIDDLE
024 METER, KWH
024 MOTOR & PHASE ROTATION TESTER
024 OHMMETER
024 OSCILLOSCOPE
024 SEMICONDUCTOR CURVE TRACER
024 TESTER, HYPOTS, PORTABLE
024 TESTING EQUIPMENT

315-025

TRANSFORMER, NOT ACCESSORY TO A PANEL

025 CCVT
025 METER
025 METER, START-UP WATTHOUR
025 PANEL, RELAY, AUX TRANSFORMER
025 RELAY
025 RELAY, PROTECTIVE
025 SPRINKLER SYSTEM, FIRE WALLS, TRANSFORMERS
025 SUBSTATION, UNIT
025 TRANSFORMER
025 TRANSFORMER, DRY OUTDOOR
025 TRANSFORMER, ELECTRIC MOTORS
025 TRANSFORMER, OIL
025 TRANSFORMER, PAD MOUNTED
025 TRANSFORMER, SPARE POWER
025 TRANSFORMER, START-UP
025 TRANSFORMER, STATION AUXILIARY

**** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ****

315: Accessory Electric Equipment (Steam Production)

315-026

TRUCK SWITCH, WITH WIRING

026 SWITCH, AUTO TRANSFER

315-027

WIRING POWER, BUS, WIRES, CABLES

027 8.8 KV FEED
027 BREAKER, SWITCHGEAR
027 BUS DUCT
027 BUS WIRING POWER SYSTEM
027 BUS, UNIT SUBSTATION
027 CABLE
027 CABLE TRAYS
027 CABLE, CONTROL
027 CABLE, INSTRUMENT
027 CABLE, POWER
027 CABLE, UNDERGROUND, W/TRENCH
027 CONDUIT
027 CONDUIT, CONTROL AND FITTINGS
027 CONDUIT, POWER AND FITTINGS
027 COMPUTER, NETWORK POWER SYSTEM
027 DUCT BANKS
027 DUCT, ISOLATED PHASE BUS
027 DUCT, PHASE BUS, NON SEGREGATED
027 EMERGENCY, AC POWER SYSTEM MODIFICATION
027 GENERATOR, ISOLATED BUS
027 GROUNDING SYSTEM
027 JM RELAY
027 MANHOLES
027 PANEL, DISTRIBUTION
027 SWITCH, GEAR
027 SWITCH, GEAR-BUS

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

341: Structures and Improvements (Combustion Turbine)

341-002
STRUCTURE
002 OIL RETENTION & WATER DRAINAGE SYSTEM
341-004
HVAC-AIR CONDITIONING SYSTEM
004 HVAC, BATTERY ROOM
341-030
FENCE
030 FENCE
030 FENCE, GROUNDING
341-035
ROAD
035 ROAD PAVING
341-039
WALKS
039 SIDE WALK
341-041
YARD DRAINAGE SYSTEM
041 YARD DRAINAGE SYSTEM
341-042
YARD LIGHTING SYSTEM
042 LIGHT, SECURITY
341-043
FUEL OIL DIKE
043 DIKE, FUEL OIL
341-044
STAIRS & WALKWAYS
044 STAIRS, FUEL OIL DIKE
044 WALKWAYS
341-045
ROCK SURFACE
045 DIKE, FUEL OIL CRUSHED ROCK
045 FUEL OIL UNLOADING PUMP CRUSHED ROCK
045 HOLDING POND CRUSHED ROCK
045 RAILROAD CAR AREA, CRUSHED ROCK
045 ROCK, CRUSHED, GAS TURBINE AREA
045 TRUCK UNLOADING AREA CRUSHED ROCK
341-046
GUARD POSTS
046 GUARD POSTS
341-047
HOLDING PONDS
047 HOLDING POND
341-048
PAVEMENT
048 PAVEMENT AROUND TURBINE
341-049
SIDING
049 EXTERIOR SIDING
341-050
GRADING, LANDSCAPE, SEEDING, ETC.
050 SEEDING & STERILENT
050 SITE GRADING

**** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ****

342: Fuel holders, producers, and accessories (Combustion Turbine)

342-A02

FOUNDATIONS, MAIN STORAGE TANK, SUPPORTS

A02 FOUNDATION, FUEL OIL TANK

342-A03

HVAC-HEATER, NOT A PART OF TANK

A03 HEATER, FUEL FORWARDING UNIT

342-A04

METER, FUEL OIL

A04 METER, FUEL FORWARDING UNIT

A04 METER, FUEL OIL FLOW

342-A05

PIPING SYSTEM, FUEL OIL, INCLUDING STRAINERS

A05 FLOW DIVIDER, FUEL FORWARDING UNIT

A05 FUEL OIL PIPING SYSTEM

342-A06

PUMP

A06 PUMP, FUEL FORWARDING UNIT

A06 PUMP, FUEL OIL TANK

A06 PUMP, FUEL OIL, UNLOADING

A06 TANK, CONTAINMENT BASIN

A06 TANK, FUEL OIL

342-A07

PURIFIER (FILTERS, CENTRIFUGES, ETC.)

A07 FILTER, FUEL

A07 FILTER, FUEL, LOW PRESSURE

342-A08

TANK, MAIN STORAGE, INCLUDING FIRE PROTECTION

A08 LUBE OIL STORAGE SYSTEM

A08 TANK, FUEL OIL

342-A09

FUEL OIL UNLOADING SYSTEM

A09 FUEL OIL UNLOADING STATION

342-F01

REID CT NATURAL GAS CONVERSION

F01 CABLE

F01 CABLE, FIBER OPTIC

F01 FILTER, COALESCING

F01 FLOW REGULATOR

F01 HEAT TRACE

F01 LOCAL INSTRUMENTATION

F01 ODORIZER WITH CONTROLS

F01 PIPE, STEEL, UNDERGROUND

F01 PRESSURE TRANSMITTER

F01 PVC CONDUIT

F01 REMOTE COMMUNICATIONS

F01 STEAM GAS HEATER

F01 TRANSFORMER

F01 TUBING, STAINLESS

F01 VALVE, MANUAL STOP

F01 VALVE, PRESSURE RELIEF

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

343: Prime Movers (Combustion Turbine)

67

343-A02
ENGINE

A02 COMBUSTION CHAMBER
A02 ENGINE

343-A03
FOUNDATIONS

A03 ENCLOSURE, ACCESSORY COMPARTMENT AND BASE
A03 ENGINE COMPARTMENT FIRE PROTECTION
A03 ENGINE FOUNDATION
A03 ENGINE SKID AND ENCLOSURE
A03 FAN, ACCESSORY COMPARTMENT VENT
A03 FIRE PROTECTION, ACCESSORY-COMPARTMENT
A03 SPACE HEATER, ACCESSORY COMPARTMENT
A03 SPACE HEATER, ENGINE COMPARTMENT

343-A05
GOVERNOR & CONTROL SYSTEM

A05 ENCLOSURE, CONTROL CAB
A05 GOVERNOR/CONTROL SYSTEM
A05 HVAC, A/C, CONTROL CAB
A05 SPACE HEATER, CONTROL CAB

343-A07
SIGNAL & ALARM SYSTEM

A07 SIGNAL AND ALARM SYSTEM

343-B01
COOLER

B01 COOLER, LUBRICANT

343-B02
PIPING SYSTEM, OIL

B02 LUBRICANT PIPING SYSTEM

343-B03
PUMP

B03 PUMP, AUXILIARY
B03 PUMP, EMERGENCY
B03 PUMP, MAIN SHAFT DRIVEN

343-B04
PURIFIER OR FILTER

B04 ELIMINATOR, MIST
B04 FILTER, LUBE OIL PURIFIER

343-B05
TANK

B05 TANK, LUBE OIL

343-C01
COOLING TOWER

C01 COOLING TOWER FOUNDATION
C01 COOLING TOWER FREEZE PROTECTION AND SILENCING
C01 FAN, COOLING TOWER, WATER COOLING
C01 TANK, COOLING TOWER SURGE

343-C04
HEAT EXCHANGER

C04 HEAT EXCHANGER, COOLING TOWER

343-C07
PUMP

C07 PUMP, COOLING WATER

343-D01
COMPRESSOR

D01 COMPRESSOR, STARTING SYSTEM

343-D04

**** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ****

343: Prime Movers (Combustion Turbine)

MOTOR TURNING GEAR & MECHANICS

D04 CLUTCH
D04 CONVERTER, TORQUE
D04 GEAR, MOTOR STARTING TURNING
D04 INPUT GEAR
D04 MOTOR, CRANKING
D04 OUTPUT GEAR
D04 TURNING GEAR AND COUPLING

343-E01

AIR DUCT SYSTEM

E01 DUCT, EXHAUST
E01 DUCTING, AIR INLET

343-E02

AIR FILTER OR SCREEN

E02 AIR COMPRESSOR, ATOMIZING
E02 AIR INLET SILENCING
E02 AIR SEPARATOR, ATOMIZING
E02 SCREEN, AIR INLET, FILTER

343-E03

PIPING SYSTEM, EXHAUST

E03 DUCTING, EXHAUST
E03 EXHAUST DUCT SILENCING

343-E04

STACK

E04 STACK, EXHAUST
E04 STACK, INTAKE AIR SUPPLY

343-F01

REID CT NATURAL GAS CONVERSION

F01 DUAL FIRE BURNERS
F01 ELECTRICAL WIRING
F01 GAS FLOW ELEMENT
F01 GAS HOSES, FLEXIBLE
F01 GAS RING HEADER
F01 HEATER, EXPLOSION PROOF
F01 PIPE, STAINLESS STEEL
F01 PLC MODS AND PROGRAMING
F01 PURGE RING HEADER
F01 TRANSMITTERS
F01 TUBING, STAINLESS
F01 VALVE, GAS REGULATOR, MAIN
F01 VALVE, GAS STOP, MAIN
F01 VALVE, PURGE AIR

**** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ****

344: Generators (Combustion Turbine)

344-001

EXCITER, DIRECT-CONNECTED OR BELT-DRIVEN

001 EXCITER ENCLOSURE
001 HEATER, SPACE, EXCITER

344-002

GENERATOR

002 GENERATOR
002 GENERATOR COOLING MEDIUM EQUIPMENT
002 GENERATOR SKID ENCLOSURE
002 SPACE HEATER

344-005

RHEOSTAT, GENERATOR FIELD

005 EXCITER RHEOSTAT

**** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ****

345: Accessory Electric Equipment (Combustion Turbine)

345-003

BATTERY CHARGING SET

003 BATTERY CHARGING SET

345-006

CONTROL INSTALLATION, SYSTEM OPERATORS

006 PANEL, REMOTE MASTER CONTROL

345-011

FREQUENCY CHANGER

011 FREQUENCY CHANGER

345-012

FREQUENCY CONTROL SYSTEM

012 FREQUENCY CONTROL SYSTEM

345-013

FUSE EQUIPMENT, SET OF HIGH TENSION

013 TOOL, TERMI-POINT REEL

345-014

GENERATOR VOLTAGE REGULATOR SYSTEM

014 CAPACITORS, SURGE

014 GENERATOR LEADS, CIRCUIT

014 REGULATOR, VOLTAGE

345-015

INDUCTION REGULATOR

015 REGULATOR, INDUCTION

345-016

LIGHTNING ARRESTOR

016 ARRESTOR, LIGHTNING

345-018

PANELS DEVOTED TO A SINGLE PURPOSE

018 MOTOR CONTROL COMPARTMENT

018 MOTOR CONTROL COMPARTMENT AIR CONDITIONING

018 MOTOR CONTROL COMPARTMENT FIRE PROTECTION

018 MOTOR CONTROL COMPARTMENT SPACE HEATER

345-019

REACTOR OR RESISTOR

019 REACTOR RESISTER

019 REACTOR, LINEAR

345-020

RECTIFIER

020 RECTIFIER ASSEMBLY

020 RECTIFIER

345-022

STORAGE BATTERY, STATION CONTROL

022 BATTERY ENCLOSURE

022 BATTERY, STORAGE

022 HEATER, BATTERY COMPARTMENT

345-023

DISCONNECTING SWITCHES

023 SWITCHES, SET

345-025

TRANSFORMER, NOT ACCESSORY TO A PANEL

025 TRANSFORMER, AUXILLIARY

025 TRANSFORMER, CRANKING MOTOR

025 TRANSFORMER, CURRENT, BANK

025 TRANSFORMER, GROUND

025 TRANSFORMER, POTENTIAL

025 TRANSFORMER, POWER, POTENTIAL

025 TRANSFORMER, SATURABLE, CURRENT

“ This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ”

345: Accessory Electric Equipment (Combustion Turbine)

345-027

WIRING POWER, BUS, WIRES, CABLES

| | |
|-----|-------------------------------------|
| 027 | BUS COMPARTMENT |
| 027 | BUS SYSTEM |
| 027 | CABLE |
| 027 | POWER WIRING |
| 027 | SWITCHGEAR COMPARTMENT SPACE HEATER |
| 027 | SWITCHGEAR ENCLOSURE |

“ This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ”

353: Station Equipment (Transmission Station)

353-035

035 TRANSFORMER, STEP-UP
035 DELUGE SPRINKLER SYSTEM, TRANSFORMER

COMPANY POLICY

| | |
|-----------------------------------|---|
| POLICY NUMBER: <u>108</u> | ORIGINAL EFFECTIVE DATE: 7-17-09 |
| APPROVED BY: Board | ORIGINAL APPROVAL DATE: 6-20-08 |
| DATE LAST REVISED: 1-15-10 | |
| SPENDING AUTHORITY LIMITS | |

The spending limits set forth in this policy are to be used in conjunction with administering the annual budget and the financial plan, including the Authorization for Investment Proposal (AIP) Policy.

| | Limits - \$ | |
|---|---------------|-----------------|
| | Budgeted | Budget Overage |
| Individual Contributor | 0 | 0 |
| Supervisor | up to 10,000 | 0 |
| Manager or Director | up to 100,000 | 0 |
| Plant Manager | up to 500,000 | 0 |
| Vice President (VP) or Sr. VP | up to 750,000 | up to 100,000 |
| Chief Executive Officer (CEO) | over 750,000 | up to 1,000,000 |
| Board – Budget Amendment - Company-Wide | | over 1,000,000 |

Notes:

- 1) These spending limits do not apply to labor/labor overheads, variable operations and certain other specified spending (e.g., debt service, emissions fees, property taxes and property insurance).
- 2) This policy excludes purchasing card (P-Card) purchases and purchases within the Energy Related Transaction Authority Policy.
- 3) The annual budget and the financial plan will be approved by the Internal Risk Management Committee (IRMC), the CEO and the Board. The financial plan shall be for a period of up to three years beyond the budget. A budget amendment >\$1M aggregate requires approval by the Board.
- 4) For purposes of this policy, the term budget may refer to either or both the approved annual budget and the approved financial plan.
- 5) The re-forecast of the annual budget is reviewed by the IRMC and CEO each of the months March thru November. (Re-Forecast=YTD Actual + balance of year estimate.) Note that actual is known approximately 6 weeks after-the-fact (i.e., mid-March, the IRMC would review January Actual + February thru December estimate).
- 6) While the requisitioner generally requires “one-up” approval, excluding the CEO, it’s unnecessary beyond the supervisor level if both:
 - a. Included in the annual budget or the relevant year of the financial plan and,

- b. Less than an amount determined from time to time by the CEO, not to exceed \$2,500.
- 7) Capital is pursuant to the AIP Policy.
- 8) Any project spending authority subsequently exceeded requires the prompt and appropriate higher level of approval.
- 9) Spending authority may be delegated for a specified term upon written notification to the Manager Budgets, subject to approval of the CEO.
- 10) Material reallocation of funds will be promptly presented to the Board during a regularly scheduled Board meeting.
- 11) For multi-year contracts of a term not exceeding the approved financial plan, the annual budget and each year of the financial plan are to be viewed independently, and approval shall be based on the aggregate amount pursuant to this policy.

| Big Rivers Policy 108 Revision Record | | | |
|---------------------------------------|----------|---------------------------|-------------------|
| Number | Date | Notes | Approved by |
| Rev. 0 | 06-20-08 | Spending Authority Limits | Big Rivers' Board |
| Rev. 1 | 01-15-10 | Spending Authority Limits | Big Rivers' Board |
| | | | |
| | | | |
| | | | |
| | | | |

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 9) Provide Big Rivers' budget instructions, assumptions, directives,**
2 **manuals, policies and procedures, timelines, and description of budget procedures.**

3

4 **Response)** Big Rivers follows the Financial Policy approved by Big Rivers' Board of
5 Directors that sets forth responsibilities and directives related to Big Rivers' financial
6 management process. Budgeting and capital planning are processes addressed within the
7 Financial Policy. Please see the attachment to the response for Item 2 for a copy of Big
8 Rivers Financial Policy.

9 Big Rivers' budget process is managed by the Manager-Budgets and
10 facilitated by Budget Department staff. The Manager-Budgets issues a calendar to the
11 Management Team as the process begins each year. The budget calendar contains the
12 scope of the budget process and serves as the guideline for the budget process. While
13 Big Rivers does not have a written manual containing budget instructions, budget
14 instructions are issued throughout the process by way of email and/or direct contact
15 between the Budget Department and the department responsible for each data set in the
16 budget. Budget Department staff provides support to Big Rivers' staff as the data sets are

1 being developed. For information regarding budget assumptions, timelines, and
2 descriptions of budget procedures, please see the Direct Testimony of Jeffrey R.
3 Williams.

4

5 **Witness)** Jeffrey R. Williams

6

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 10)** *Provide the studies, including all applicable workpapers, which are the*
2 *basis for plant allocations and expense account allocations.*

3

4 **Response)** Big Rivers employs a direct assignment, functional-based allocation of
5 costs. Predetermined cost distributions by account number are initially established on a
6 functional basis and are periodically reviewed for accuracy. For example, many cost
7 allocations are labor-based, wherever charged. Other than the cost-of-service study
8 provided as exhibits to the Direct Testimony of John Wolfram, there are no cost
9 allocation studies for either plant or expense accounts. Some general and administrative
10 costs are shared with the City of Henderson based on the Station Two G & A Allocation
11 Agreement. The majority of Station Two O & M production costs are shared with the
12 City of Henderson based on MWs.

13

14 **Witness)** Billie J. Richert

15

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 11)** *Describe the procedures that Big Rivers uses to plan and approve*
2 *construction projects.*

3

4 **Response)** Big Rivers' projects are identified through a construction work plan
5 ("CWP") process. For the transmission system, Big Rivers prepares a three year CWP, in
6 accordance with RUS requirements. Amendments to the work plan are prepared as
7 necessary. When preparing the work plan and amendments, Big Rivers follows RUS
8 recommended criteria for analyzing the adequacy of its transmission system. In addition,
9 Big Rivers analyzes its transmission system to ensure compliance with the Planning
10 Standards of the North American Electric Reliability Corporation ("NERC"). For the
11 production system, when the need for generation construction is identified, Big Rivers
12 produces a CWP based on least cost planning and production cost model assessments.
13 Upon completion, the transmission and production CWP's are reviewed by Big Rivers'
14 members and submitted to the Big Rivers Board of Directors for approval. The CWP's
15 are used to assist in the creation of annual budgets for capital construction. The budgets
16 are also submitted for review and approval by the Big Rivers Board of Directors.
17 Approved construction projects from the budgets are then implemented in accordance

Case No. 2013-00199

Response to PSC 1-11

Witnesses: Robert W. Berry and David G. Crockett

Page 1 of 2

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 with the Authorization for Investment Proposal ("AIP") policy for initiation of actual
2 construction. The Big Rivers AIP policy is provided in response to Item PSC 1-8.

3

4 **Witness)** Robert W. Berry and David G. Crockett

5

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 12) Provide Big Rivers' long-term construction planning program.**

2

3 **Response)** Big Rivers' long-term construction planning program is consistent with the
4 construction work plan ("CWP") process described in the response to Item PSC 1-11
5 above and with other long-term studies undertaken by Big Rivers.

6 For the transmission system, Big Rivers performs load flow studies in three
7 different contexts in order to evaluate the adequacy of its transmission system on a long-
8 term basis. First, Big Rivers participates with all other SERC Reliability Corporation
9 ("SERC") members in the development of long-range models (six to ten years in the
10 future) and studies to meet SERC regional long-term study objectives. Second, Big
11 Rivers performs internal long-term transmission assessments prepared to ensure
12 compliance with North American Electric Reliability Corporation (NERC) standards
13 using these same SERC-developed models. Third, Big Rivers develops additional load
14 flow models (ten years or more into the future) and performs additional studies to
15 develop an internal long-range engineering plan. Big Rivers follows the RUS-
16 recommended criteria for analyzing the long-term adequacy of its transmission system.
17 The long-term transmission Planned System Additions are identified in Table 6.2 of Big

Case No. 2013-00199

Response to PSC 1-12

Witnesses: Robert W. Berry and David G. Crockett

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 Rivers' 2010 Integrated Resource Plan ("IRP"), which was filed with the Commission in
2 Case No. 2010-00443.

3 Effective December 1, 2010, Big Rivers became a transmission-owning member
4 of the Midcontinent Independent System Operator, Inc. ("MISO"). Prospectively, Big
5 Rivers participates in the MISO Transmission Expansion Planning ("MTEP") process.
6 The MTEP process includes transfer studies, reliability studies, and expansion studies
7 and allows for the involvement of all stakeholders in the regional planning process.

8 For the production system, Big Rivers utilizes the IRP process to identify
9 generation resource acquisition/construction projects on a least-cost basis. No generation
10 construction projects are identified in the near term in Big Rivers' 2010 IRP. The long-
11 term Optimal Expansion Plan is summarized in Table 8.1 of Big Rivers' 2010 IRP. Big
12 Rivers' next IRP is due to be filed with the Commission in May 2014.

13 Additionally, as part of its 2012 environmental compliance plan that was approved
14 by the Commission in Case No. 2012-00063, Big Rivers retained Sargent & Lundy, an
15 engineering and consulting firm specializing in professional services for the electric
16 power industry, to perform a focused compliance study addressing recently-issued,
17 proposed and pending environmental regulations and legislation, and the potential
18 impacts these initiatives may have on operations at Big Rivers' Coleman, Wilson, and

**Case No. 2013-00199
Response to PSC 1-12**

**Witnesses: Robert W. Berry and David G. Crockett
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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 Sebree (Reid, Green and HMP&L Units) generating stations. The study identified the
2 available compliance options, and screened and analyzed those options for the purpose of
3 choosing the most cost effective approach for Big Rivers to meet the requirements of the
4 existing and proposed regulations.

5

6

7 **Witnesses:** Robert W. Berry (Production Department Planning) and
8 David G. Crockett (Transmission Planning)

9

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

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COMMISSION

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|-------------|---|--------------------|------------------------|---------------------|---------------------|
| 300-033 | EDS - Capital Equipment for Oracle Servers | \$ 115,233 | \$ 100,000 | \$ 15,233 | 15% |
| 370-999 | | | | | |
| 420-007 | | | | | |
| 420-012 | Tap Changers On-Line Filters (Hancock #1 & 2) | \$ 4,695 | \$ 12,000 | \$ (7,305) | -61% |
| 420-013 | | | | | |
| 420-016 | On-Line Transformer Oil Dryer | \$ 28,774 | \$ 25,000 | \$ 3,774 | 15% |
| 420-021 | Rock Auger (lines) | \$ 4,486 | \$ 5,000 | \$ (514) | -10% |
| 420-022 | Powercomm Solutions Power Communication | \$ 25,123 | \$ 25,000 | \$ 123 | 0% |
| 420-165 | Spare 345 KV CCVT's (2) | \$ 12,720 | \$ 18,000 | \$ (5,280) | -29% |
| 420-166 | Spare 161 KV CCVT's (2) | \$ 15,210 | \$ 16,000 | \$ (790) | -5% |
| 420-168 | RFL GARD 8000 Teleprotection Terminals | \$ 22,636 | \$ - | \$ 22,636 | 0% |
| BA10A001B | Network Infrastructure/Network Expansion | \$ 19,283 | \$ 20,000 | \$ (717) | -4% |
| BA10A003B | Replace IT Trailer at Sebree Station | \$ 69,448 | \$ 80,000 | \$ (10,552) | -13% |
| BA10A010F | EMS to PI Interfaces | \$ 45,607 | \$ - | \$ 45,607 | 0% |
| BP10C007B | CL FGD Stack Ladder Climbing Device | \$ 9,820 | \$ 50,000 | \$ (40,180) | -80% |
| BP10C008B | C-1 Booster Fan Blades | \$ 270,199 | \$ 250,000 | \$ 20,199 | 8% |
| BP10C010B | CL Ash Sluice Pump | \$ 62,607 | \$ 125,000 | \$ (62,393) | -50% |
| BP10C012B | CL A/C Replacement for C1 & C2 battery room | \$ 9,619 | \$ 15,000 | \$ (5,381) | -36% |
| BP10C013B | CL Conveyor Belt Replacement | \$ 26,391 | \$ 50,000 | \$ (23,609) | -47% |
| BP10C015B | CL Replace DCS Communication Modules - CH | \$ 41,257 | \$ 40,000 | \$ 1,257 | 3% |
| BP10C017B | CL Plant vibration monitoring replacement | \$ 93,512 | \$ 100,000 | \$ (6,488) | -6% |
| BP10C018B | CL Replace Coal Handling Building | \$ 310,496 | \$ 250,000 | \$ 60,496 | 24% |
| BP10C019B | C-3 DAS Upgrade | \$ 71,525 | \$ 100,000 | \$ (28,475) | -28% |
| BP10C020B | CL 8,10, 12 Flop Gates | \$ 162,158 | \$ 185,000 | \$ (22,842) | -12% |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP10C021B | CL 1 & 17 belt scale | \$ 21,977 | \$ 30,000 | \$ (8,023) | -27% |
| BP10C022B | CL Ready Pile Escape Tunnel | \$ 286,485 | \$ 350,000 | \$ (63,515) | -18% |
| BP10C023B | CL I/E Shop A/C | \$ 10,608 | \$ 10,000 | \$ 608 | 6% |
| BP10C024B | CL Instrument Air Dryer | \$ 51,717 | \$ 40,000 | \$ 11,717 | 29% |
| BP10C025B | CL Weather protection at fueling station | \$ 11,850 | \$ 12,000 | \$ (150) | -1% |
| BP10C026B | CL 4160 to 480 step down transformer | \$ 35,235 | \$ 70,000 | \$ (34,765) | -50% |
| BP10C027B | CL PA flow measurement CAMMS, A&D | \$ 35,449 | \$ 45,000 | \$ (9,551) | -21% |
| BP10C029B | CL Remote Racking (ARC Assessment) | \$ 110,690 | \$ 125,000 | \$ (14,310) | -11% |
| BP10C030B | CL FGD "A" Weigh Feeder Belt Replacement | \$ 3,351 | \$ - | \$ 3,351 | 0% |
| BP10C031B | CL Sewage Plant Flowmeter | \$ 7,060 | \$ - | \$ 7,060 | 0% |
| BP10C032F | CL 1B Water Plant Sump Pump | \$ 3,493 | \$ - | \$ 3,493 | 0% |
| BP10C033F | C3 B Circulating Water Booster | \$ 7,158 | \$ - | \$ 7,158 | 0% |
| BP10C035F | CL Belt on Limestone Feeder #1 (LS-1) | \$ 5,690 | \$ - | \$ 5,690 | 0% |
| BP10C036F | CL Wetbottom Discharge Valve Replacement | \$ 20,327 | \$ - | \$ 20,327 | 0% |
| BP10C037F | C-1A Slag Grinder | \$ 62,490 | \$ - | \$ 62,490 | 0% |
| BP10C039B | C-3 B Boiler Feed Pump Discharge Valve | \$ 16,599 | \$ - | \$ 16,599 | 0% |
| BP10C040F | C-2A Warm Water Recirculation Valve | \$ 10,398 | \$ - | \$ 10,398 | 0% |
| BP10C041F | CL Satellite Plant Communication System | \$ 11,896 | \$ - | \$ 11,896 | 0% |
| BP10C042B | C-2 480V Motor Control Center Repl | \$ 90,046 | \$ 165,000 | \$ (74,954) | -45% |
| BP10C043B | C-2B Condenser Vacuum Pump Repl | \$ 130,462 | \$ 125,000 | \$ 5,462 | 4% |
| BP10C044B | C-2 FD Fan Replacements | \$ 508,033 | \$ 600,000 | \$ (91,967) | -15% |
| BP10C045B | C-2 Damper Drives Replacement | \$ 177,340 | \$ 170,000 | \$ 7,340 | 4% |
| BP10C046B | C-2 Precipitator Controls | \$ 123,917 | \$ 130,000 | \$ (6,083) | -5% |
| BP10C047B | C-2 Boiler Feed Water Start Up Regulator | \$ 94,532 | \$ 115,000 | \$ (20,468) | -18% |
| BP10C048B | C-2 Precipitator Inlet Duct Replacement | \$ 351,209 | \$ 300,000 | \$ 51,209 | 17% |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--------------------------------------|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP10C049F | C-1 Sample Panel Replacement | \$ 52,048 | \$ - | \$ 52,048 | 0% |
| BP10C050B | C-2 Sample Panel Replacement | \$ 108,502 | \$ 100,000 | \$ 8,502 | 9% |
| BP10C051B | C-2 DCS Power Supplies Replacement | \$ 60,918 | \$ 76,000 | \$ (15,082) | -20% |
| BP10C052F | C-3 Booster Fan Riser Duct Exp Joint | \$ 24,572 | \$ - | \$ 24,572 | 0% |
| BP10C053F | C-3 480V 3C Stepdown Transformer | \$ 53,523 | \$ - | \$ 53,523 | 0% |
| BP10C055B | C2 CEM Duct Analysers | \$ 75,063 | \$ - | \$ 75,063 | 0% |
| BP10C056B | C2 Boiler Expansion Joints | \$ 221,389 | \$ - | \$ 221,389 | 0% |
| BP10C057B | C2 Boiler Insulation | \$ 415,964 | \$ - | \$ 415,964 | 0% |
| BP10C058B | C2 Weld Overlay | \$ 948,711 | \$ - | \$ 948,711 | 0% |
| BP10C060B | C2 DCS Controllers | \$ 97,142 | \$ - | \$ 97,142 | 0% |
| BP10C061B | C2 BTG Board Monitor | \$ 17,834 | \$ - | \$ 17,834 | 0% |
| BP10C062B | CL #4 Coal Feeder Belt | \$ 12,380 | \$ - | \$ 12,380 | 0% |
| BP10C063B | C2 Slag Grinder Replacement | \$ 156,646 | \$ - | \$ 156,646 | 0% |
| BP10C064B | C2 Drum Enclosure | \$ 86,342 | \$ - | \$ 86,342 | 0% |
| BP10C065F | Booster Fan Blades | \$ 215,832 | \$ - | \$ 215,832 | 0% |
| BP10C066F | A, C, E Agitator Blades | \$ 80,223 | \$ - | \$ 80,223 | 0% |
| BP10C067F | Booster Fan Exp Jts | \$ 132,831 | \$ - | \$ 132,831 | 0% |
| BP10C068F | FGD Clarified Water Pumps | \$ 125,320 | \$ - | \$ 125,320 | 0% |
| BP10C069F | CL #5 Conveyor Magnet | \$ 11,457 | \$ - | \$ 11,457 | 0% |
| BP10C070F | CL #6 Conveyor Magnet | \$ 11,927 | \$ - | \$ 11,927 | 0% |
| BP10C071F | C3 West ESP Nozzle to FGD Expan Jt | \$ 32,437 | \$ - | \$ 32,437 | 0% |
| BP10C072F | CL 480V 1D Stepdown Transformer | \$ 60,203 | \$ - | \$ 60,203 | 0% |
| BP10C074F | CL Ash Sluice Pump Valve | \$ 3,991 | \$ - | \$ 3,991 | 0% |
| BP10C076F | CL WWT Sludge Pump | \$ 14,664 | \$ - | \$ 14,664 | 0% |
| BP10C077F | CL One Silica Analyzer | \$ 15,336 | \$ - | \$ 15,336 | 0% |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP10G009B | G1 - EH Pump Replacement A & B | \$ 251,496 | \$ 75,000 | \$ 176,496 | 235% |
| BP10G010B | GN - Stack Lighting (G1 & G2) | \$ 70,258 | \$ 120,000 | \$ (49,742) | -41% |
| BP10G011B | GN -Cardox (CO2 Fire Controls - Mills,Computer | \$ 259,172 | \$ 250,000 | \$ 9,172 | 4% |
| BP10G014B | GN - IU Building Component Replacements | \$ 825,518 | \$ 600,000 | \$ 225,518 | 38% |
| BP10G015B | GN - Reverse Osmosis System / Water Plant Controls | \$ 454,269 | \$ 750,000 | \$ (295,731) | -39% |
| BP10G017B | GN - Landfill Downdrains | \$ 22,777 | \$ 20,000 | \$ 2,777 | 14% |
| BP10G019B | | | | | |
| BP10G021B | GN - Tripper Room Dust Collector | \$ 514,041 | \$ 1,075,000 | \$ (560,959) | -52% |
| BP10G022B | GN - Ash Clinker Grinder | \$ 49,817 | \$ 65,000 | \$ (15,183) | -23% |
| BP10G024B | Remote Racking (ARC Assessment) | \$ 154,728 | \$ 125,000 | \$ 29,728 | 24% |
| BP10G026F | G1 - B ID Fan Motor | \$ 136,946 | \$ - | \$ 136,946 | 0% |
| BP10G027F | G1 - B Recycle Pump Bearing Pedestal | \$ 20,575 | \$ - | \$ 20,575 | 0% |
| BP10G028F | GN - Coal Feeder Inlet Gates | \$ 45,819 | \$ - | \$ 45,819 | 0% |
| BP10G029F | GN - Green Ash Pond Piezometers | \$ 30,500 | \$ - | \$ 30,500 | 0% |
| BP10G030F | G1 - A BFP Motor Rewind | \$ 101,957 | \$ - | \$ 101,957 | 0% |
| BP10G031F | GN - Transfer Tower Dust Collector | \$ 369,124 | \$ - | \$ 369,124 | 0% |
| BP10G032F | GN - Barge Unloader Dust Collector (2 yr project) | \$ 169,736 | \$ - | \$ 169,736 | 0% |
| BP10G033B | GN - A Coal Conveyor Belt | \$ 15,605 | \$ - | \$ 15,605 | 0% |
| BP10G034F | GN - Truck Hopper Hoist | \$ 13,086 | \$ - | \$ 13,086 | 0% |
| BP10G036F | GN - Satellite Phone System | \$ 6,940 | \$ - | \$ 6,940 | 0% |
| BP10G038F | GN - Barge Unloader Controls | \$ 60,934 | \$ - | \$ 60,934 | 0% |
| BP10G040B | G1 - D Coal Conveyor Belt | \$ 16,703 | \$ - | \$ 16,703 | 0% |
| BP10G041F | | | | | |
| BP10G042F | | | | | |
| BP10G043F | GN - IU Battery | \$ 9,779 | \$ - | \$ 9,779 | 0% |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP10G044F | | | | | |
| BP10G046F | CMS - Shop Expansion | \$ 48,612 | \$ - | \$ 48,612 | 0% |
| BP10G048F | GN - Guard Gate & Rails | \$ 31,639 | \$ - | \$ 31,639 | 0% |
| BP10S001B | H0 - Rpl Bleed Lines | \$ 394,821 | \$ 271,795 | \$ 123,026 | 45% |
| BP10S002B | H0 - Water Plant PLC Controls | \$ 12,756 | \$ 13,269 | \$ (513) | -4% |
| BP10S003B | H0 - Scrubber Stack Probes & Umbilicals Upgrade | \$ 52,420 | \$ 67,949 | \$ (15,529) | -23% |
| BP10S004B | H0 - Upgrade Turbine Crane Power Supply | \$ 80,054 | \$ 71,346 | \$ 8,708 | 12% |
| BP10S006B | H1 - Cooling Tower Controls | \$ 7,962 | \$ 7,962 | \$ - | 0% |
| BP10S007B | H1 - Feedwater Heater Level Controls | \$ 4,762 | \$ 4,644 | \$ 118 | 3% |
| BP10S008B | H1 - Precipitator Controls | \$ 10,258 | \$ 9,952 | \$ 306 | 3% |
| BP10S009B | H1 - CEMs Replace Nox Analyzers | \$ 8,525 | \$ 11,942 | \$ (3,417) | -29% |
| BP10S010B | H2 - CEMs Replace Nox Analyzers | \$ 8,595 | \$ 11,942 | \$ (3,347) | -28% |
| BP10S011B | H2 - Rpl Cooling Tower Fill, 3 cells | \$ 203,724 | \$ 390,705 | \$ (186,981) | -48% |
| BP10S012B | H2 - Insulation & Lagging | \$ 100,776 | \$ 135,897 | \$ (35,121) | -26% |
| BP10S014B | H2 - High Energy Pipe Hangers | \$ 61,074 | \$ 84,936 | \$ (23,862) | -28% |
| BP10S015B | H2 - Feedwater Heater Emergency Drain Valve | \$ 47,153 | \$ 88,333 | \$ (41,180) | -47% |
| BP10S016B | H2 - #5 Heater Retube | \$ 220,835 | \$ 203,846 | \$ 16,989 | 8% |
| BP10S018B | H2 - Boiler to AH Breeching Expansion Joints (2) | \$ 118,201 | \$ 108,718 | \$ 9,483 | 9% |
| BP10S020B | H2 - Rpl Precip Outlet Duct Work | \$ 462,150 | \$ 203,846 | \$ 258,304 | 127% |
| BP10S021B | H2 - "A" & "B" Slag Grinders | \$ 65,964 | \$ 50,962 | \$ 15,002 | 29% |
| BP10S022B | H2 - Rpl Sootblowers (14-17 of 23) 4 total | \$ 102,274 | \$ 78,141 | \$ 24,133 | 31% |
| BP10S023B | H2 - Rpl Wallblowers (4-6 of 24) 3 total | \$ 28,726 | \$ 32,615 | \$ (3,889) | -12% |
| BP10S026B | H0 - Rpl F1-F4 Building Heating Fans | \$ 86,836 | \$ 135,897 | \$ (49,061) | -36% |
| BP10S027B | H2 - Rpl Mist Eliminator (2) | \$ 52,235 | \$ 91,731 | \$ (39,496) | -43% |
| BP10S029B | R1 - Rpl Burner mgmt. Computer | \$ 16,810 | \$ 18,000 | \$ (1,190) | -7% |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP10S031B | R1 - Stack climbing device (1) | \$ 10,360 | \$ 35,000 | \$ (24,640) | -70% |
| BP10S039B | RH - Clients & Monitors (PLC) | \$ 13,671 | \$ 14,430 | \$ (759) | -5% |
| BP10S042B | RH - Temperature Bath Calibrator | \$ 4,447 | \$ 5,878 | \$ (1,431) | -24% |
| BP10S043B | RH - Client & Monitors (DCS) | \$ 14,446 | \$ 14,430 | \$ 16 | 0% |
| BP10S044B | RH - Dry Flyash Crossover | \$ 44,132 | \$ 111,830 | \$ (67,698) | -61% |
| BP10S045B | RH - Water Plant Roof Replacement | \$ 14,314 | \$ 14,430 | \$ (116) | -1% |
| BP10S047B | RH - Remote Racking & Relays (ARC Flash) | \$ 90,724 | \$ 90,185 | \$ 539 | 1% |
| BP10S049F | H0 - Air Compressor Flow Meters | \$ 7,302 | \$ - | \$ 7,302 | 0% |
| BP10S050F | H2 - Steam Coil Regulator | \$ 8,786 | \$ - | \$ 8,786 | 0% |
| BP10S051F | RH - #7 Outside Fire Hydrant | \$ 4,608 | \$ - | \$ 4,608 | 0% |
| BP10S052F | H0 - New Dryer Cooler | \$ 10,301 | \$ - | \$ 10,301 | 0% |
| BP10S053F | RH - Reclaim Escape Tunnel | \$ 23,314 | \$ - | \$ 23,314 | 0% |
| BP10S054F | RH - Instrument Shop A/C | \$ 10,862 | \$ - | \$ 10,862 | 0% |
| BP10S055F | H0 - Piezometers (5) | \$ 20,338 | \$ - | \$ 20,338 | 0% |
| BP10S056F | RH - Flyash Vacuum Pump | \$ 16,476 | \$ - | \$ 16,476 | 0% |
| BP10S057F | H0 - Bypass Stack Climbing Devices (1) | \$ 13,705 | \$ - | \$ 13,705 | 0% |
| BP10S060F | H2 - HP Steam Seal Limitorque Actuator | \$ 4,342 | \$ - | \$ 4,342 | 0% |
| BP10S061F | H0 - "2A" Cooling Tower Fan Gear Box | \$ 19,160 | \$ - | \$ 19,160 | 0% |
| BP10S062F | H2 - Damper to SCR East Expansion Joint | \$ 33,024 | \$ - | \$ 33,024 | 0% |
| BP10S063F | RH - #3 Traveling Water Screen Overhaul | \$ 101,463 | \$ - | \$ 101,463 | 0% |
| BP10S064F | H0 - "7B" Coal Conveyor | \$ 5,463 | \$ - | \$ 5,463 | 0% |
| BP10S065F | H2 - Catalyst Regen Modules (Qty. 18) | \$ 147,366 | \$ - | \$ 147,366 | 0% |
| BP10S066F | H2 - Scrubber Duct Expansion Joint | \$ 20,505 | \$ - | \$ 20,505 | 0% |
| BP10S067F | H0 - 3rd Floor Roof | \$ 50,290 | \$ - | \$ 50,290 | 0% |
| BP10S068F | RH - Knife Gate Valves for Boothe System | \$ 5,238 | \$ - | \$ 5,238 | 0% |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP10S069F | RH - Rpl 4B Conveyor Belt | \$ 12,089 | \$ - | \$ 12,089 | 0% |
| BP10S070F | RH - Barge Haul Positioner Controls | \$ 17,224 | \$ - | \$ 17,224 | 0% |
| BP10S071F | RH - Satellite Phone System | \$ 5,804 | \$ - | \$ 5,804 | 0% |
| BP10S072F | H1 - Station Batteries | \$ 38,866 | \$ - | \$ 38,866 | 0% |
| BP10S073F | | | | | |
| BP10S074F | RH - Caustic Dilution Water Heater Element | \$ 10,182 | \$ - | \$ 10,182 | 0% |
| BP10S075F | R1 - AH Gas Outlet Expansion Joint | \$ 47,017 | \$ - | \$ 47,017 | 0% |
| BP10S076F | H1 - Rpl Cooling Tower PCC | \$ 102,837 | \$ - | \$ 102,837 | 0% |
| BP10S077F | R1 - Slag Grinder | \$ 24,062 | \$ - | \$ 24,062 | 0% |
| BP10S078F | R1 - Replace "B" Mill Trunnion Bearings (2) | \$ 234,144 | \$ - | \$ 234,144 | 0% |
| BP10S079F | GT - Rpl Coalescing Filter | \$ 74,020 | \$ - | \$ 74,020 | 0% |
| BP10S082F | RH - Panama "B" Feeder Belt | \$ 2,614 | \$ - | \$ 2,614 | 0% |
| BP10S083F | R1 - AH Gas Inlet Expansion Joint | \$ 36,230 | \$ - | \$ 36,230 | 0% |
| BP10S084F | | | | | |
| BP10S085F | H0 - Rpl Reclaim Conveyor Antifreeze Tank | \$ 2,817 | \$ - | \$ 2,817 | 0% |
| BP10S086F | RH - Rpl "A" Ash Sluice Pump Discharge Valve | \$ 7,275 | \$ - | \$ 7,275 | 0% |
| BP10S087F | GT - Expansion Joints (6 ea.) | \$ 10,209 | \$ - | \$ 10,209 | 0% |
| BP10S088F | RH - Tripper/Conveyor Room Enclosure | \$ 4,149 | \$ - | \$ 4,149 | 0% |
| BP10T001B | GH - Emulsified Sulfur | \$ 35,181 | \$ 194,158 | \$ (158,977) | -82% |
| BP10T002B | RGH - Rpl Panama Bldg External Sheeting | \$ 52,396 | \$ 35,186 | \$ 17,210 | 49% |
| BP10T006F | RGH - Coal Fineness Sampling Equipment | \$ 7,095 | \$ - | \$ 7,095 | 0% |
| BP10T007F | RGH - Battery Ground Locator | \$ 3,841 | \$ - | \$ 3,841 | 0% |
| BP10T009F | RGH - Rpl #1 Screen Wash Pump | \$ 6,987 | \$ - | \$ 6,987 | 0% |
| BP10W003B | #2 Flyash blower - 1st and 2nd stage | \$ 51,170 | \$ 60,000 | \$ (8,830) | -15% |
| BP10W004B | Replace 6.9KV/480v Switchgear breakers | \$ 78,993 | \$ 100,000 | \$ (21,007) | -21% |

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Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP10W013B | Station air compressor, increase capacity (No. 2 | \$ 257,626 | \$ 250,000 | \$ 7,626 | 3% |
| BP10W017B | Catalyst Regeneration | \$ 641,883 | \$ 850,000 | \$ (208,117) | -24% |
| BP10W019B | Dust Collection System - Tripper and Crusher Tower | \$ 536,625 | \$ 590,000 | \$ (53,375) | -9% |
| BP10W020B | Cooling Tower Variable Frequency Drives | \$ 72,650 | \$ 80,000 | \$ (7,350) | -9% |
| BP10W024B | Remote Racking (ARC Assessment) | \$ 112,710 | \$ 125,000 | \$ (12,290) | -10% |
| BP10W025F | CEMS trailer hvac | \$ 5,098 | \$ - | \$ 5,098 | 0% |
| BP10W027F | Guard house - gate #3 | \$ 5,500 | \$ - | \$ 5,500 | 0% |
| BP10W028F | Boiler Elevator AC | \$ 12,760 | \$ - | \$ 12,760 | 0% |
| BP10W031F | Hammer gate valves | \$ 13,377 | \$ - | \$ 13,377 | 0% |
| BP10W032F | Day Tank Liner | \$ 3,300 | \$ - | \$ 3,300 | 0% |
| BP10W033F | Ammonia Pumps | \$ 7,014 | \$ - | \$ 7,014 | 0% |
| BP10W035F | Deluge Valve | \$ 6,247 | \$ - | \$ 6,247 | 0% |
| BP10W037F | Post indicating valves and Hydrants | \$ 74,814 | \$ - | \$ 74,814 | 0% |
| BP10W038F | Acid Pumps | \$ 16,140 | \$ - | \$ 16,140 | 0% |
| BP10W040F | Waste Water Clarifier Valve | \$ 2,904 | \$ - | \$ 2,904 | 0% |
| BP10W042F | #1 Mill motor | \$ 63,776 | \$ - | \$ 63,776 | 0% |
| BP10W043F | CWP Motor | \$ 363,850 | \$ - | \$ 363,850 | 0% |
| BP10W044F | Row 5 Outlet Valve | \$ 11,526 | \$ - | \$ 11,526 | 0% |
| BP10W046F | Satellite phone | \$ 8,390 | \$ - | \$ 8,390 | 0% |
| BP10W049F | Fire protection | \$ 21,347 | \$ - | \$ 21,347 | 0% |
| BP10W050F | Boom Conveyor Belt | \$ 15,928 | \$ - | \$ 15,928 | 0% |
| BP10W051F | Roof Replacements | \$ 213,029 | \$ - | \$ 213,029 | 0% |
| BP10W053F | VFD's for Cooling Tower | \$ 190,783 | \$ - | \$ 190,783 | 0% |
| BP10W054F | 7-2 Motor Rewind | \$ 39,490 | \$ - | \$ 39,490 | 0% |
| BP10W056F | Underground Piping | \$ 222,928 | \$ - | \$ 222,928 | 0% |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP10W057F | County Water supply piping | \$ 25,892 | \$ - | \$ 25,892 | 0% |
| BP10W058F | Replace IK8 sootblower | \$ 26,506 | \$ - | \$ 26,506 | 0% |
| BP10W059F | Reclaim and ME tanks | \$ 182,737 | \$ - | \$ 182,737 | 0% |
| BP10W060F | Slurry Headers | \$ 238,734 | \$ - | \$ 238,734 | 0% |
| BP10W061F | Hydrogen Piping | \$ 131,551 | \$ - | \$ 131,551 | 0% |
| BP10W062F | Lab Fume hood | \$ 27,202 | \$ - | \$ 27,202 | 0% |
| BP10W063F | Power feed for pyrite sluice pump | \$ 32,603 | \$ - | \$ 32,603 | 0% |
| BP10W064F | CO Monitors | \$ 51,573 | \$ - | \$ 51,573 | 0% |
| BP10W069F | 12B2 Transformer | \$ 60,304 | \$ - | \$ 60,304 | 0% |
| BP10W070F | Fuel handling roof | \$ 46,419 | \$ - | \$ 46,419 | 0% |
| BP10W071F | Tripper room roof | \$ 63,133 | \$ - | \$ 63,133 | 0% |
| BP11H009B | H1 - Air Heater Cold End Baskets (Partial Deferral) | \$ 11,906 | \$ - | \$ 11,906 | 0% |
| Unassigned | | | | | |
| Unassigned | | | | | |
| Unassigned | | | | | |
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| Unassigned | | | | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|---------------------------|-------------------------------|----------------------------|----------------------------|
| Unassigned | | | | | |
| W0010000 | | | | | |
| W0040000 | Replace Substation Battery & Charger at Meade | \$ 16,043 | \$ 21,030 | \$ (4,987) | -24% |
| W0080000 | | | | | |
| W0090000 | Add Gravel to Hancock Co Substation | \$ 19,546 | \$ 21,160 | \$ (1,614) | -8% |
| W0120000 | Upgrade Metering at Ledbetter to 18 MVA | \$ 5,927 | \$ 6,200 | \$ (273) | -4% |
| W0130000 | Upgrade Metering at Draffenville to 10 MVA | \$ 3,747 | \$ 6,200 | \$ (2,453) | -40% |
| W0180000 | MW Upgrade at Gallatin to Morganfield | \$ 53,900 | \$ 66,140 | \$ (12,240) | -19% |
| W8640000 | Falls of Rough/McDaniels 69 KV line | \$ 586,957 | \$ 1,260,390 | \$ (673,433) | -53% |
| W8930000 | Skillman Tap/Meade Co 161 KV Line | \$ 59,361 | \$ - | \$ 59,361 | 0% |
| W8950000 | McCracken Co Sub Line Terminal for Olivet Tap | \$ (5,800) | \$ - | \$ (5,800) | 0% |
| W9010000 | | | | | |
| W9070000 | US 60 Bypass Relocation Lines 18G & 13E | \$ (82,550) | \$ - | \$ (82,550) | 0% |
| W9080000 | Digital Microwave Radio System | \$ 6 | \$ - | \$ 6 | 0% |
| W9100000 | | | | | |
| W9170000 | Olivet Church Road Tap 4.6 M 69 KV Line | \$ 1,662 | \$ - | \$ 1,662 | 0% |
| W9190000 | Wilson 161 KV Line 19F Addition | \$ 1,706,038 | \$ 842,700 | \$ 863,338 | 102% |
| W9210000 | Armstrong Coal Midway Mine 69 KV Line-2.1 Miles | \$ (261) | \$ - | \$ (261) | 0% |
| W9230000 | | | | | |
| W9240000 | Patriot Coal Freedom Mine Niagara Portl 69 KV Line | \$ (158) | \$ - | \$ (158) | 0% |
| W9290000 | Coleman to Newtonville 161 KV Line Reconductor | \$ 86,063 | \$ 498,530 | \$ (412,467) | -83% |
| W9300000 | | | | | |
| W9310000 | Armstrong Dock 69 KV Transmission Line | \$ 24,008 | \$ - | \$ 24,008 | 0% |
| W9350000 | | | | | |
| W9360000 | Providence Mine #1 Retirement | \$ 39 | \$ - | \$ 39 | 0% |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|---------------------------|-------------------------------|----------------------------|----------------------------|
| W9380000 | Replace 15 161 KV disconnects at Reid | \$ 173,349 | \$ 20,300 | \$ 153,049 | 754% |
| W9400000 | Henderson Co Sub 69 KV PT | \$ 454 | \$ - | \$ 454 | 0% |
| W9410000 | 69 KV Line 5-B Modification for KDOT | \$ 44 | \$ - | \$ 44 | 0% |
| W9420000 | Armstrong Equality Mine 69 KV Line-Reimbursable | \$ 20,234 | \$ - | \$ 20,234 | 0% |
| W9440000 | National Aluminum 13.8 KV Switchgear Addition | \$ 126,753 | \$ 369,470 | \$ (242,717) | -66% |
| W9450000 | | | | | |
| W9460000 | Oil Spill Prevention Control & Countermeasures Sys | \$ 883,916 | \$ 26,300 | \$ 857,616 | 3261% |
| W9470000 | Cumberland River Crossing Fnd and Structure Reloc | \$ 19,530 | \$ - | \$ 19,530 | 0% |
| W9490000 | | | | | |
| W9500000 | New Phone System @ Headquarter Bldg | \$ 68,806 | \$ - | \$ 68,806 | 0% |
| W9510000 | Reid-Green Swtchyd 69 KV Breaker (ice storm) | \$ 215 | \$ - | \$ 215 | 0% |
| W9520000 | Communication/Data Network OC-3 Backbone Ring | \$ 774 | \$ - | \$ 774 | 0% |
| W9520000 | MW Upgrade with Additional OC-3 to Power Plants | \$ 1,798,737 | \$ 2,318,280 | \$ (519,543) | -22% |
| W9530000 | Replace Substation Battery & Charger at McCracken | \$ 16,403 | \$ - | \$ 16,403 | 0% |
| W9540000 | Replace Substation BatterY & Charger at Livingston | \$ 6,512 | \$ 21,030 | \$ (14,518) | -69% |
| W9550000 | Building Remodel | \$ 1,455,482 | \$ 1,527,500 | \$ (72,018) | -5% |
| W9550000 | Headquarters Remodeling | \$ 5,139 | \$ - | \$ 5,139 | 0% |
| W9550000 | Headquarters Remodeling | \$ 774 | \$ - | \$ 774 | 0% |
| W9560000 | | | | | |
| W9570000 | Coleman-CEHV 161 KV Reconductor | \$ 197,097 | \$ 580,450 | \$ (383,353) | -66% |
| W9590000 | REHV-Hopkins Co 161 Line Reroute | \$ 137,520 | \$ 185,400 | \$ (47,880) | -26% |
| W9600000 | Oracle Install | \$ 6,995,758 | \$ 4,545,740 | \$ 2,450,018 | 54% |
| W9610000 | Skillman Sub Transformer 1 Rewind | \$ 509,476 | \$ - | \$ 509,476 | 0% |
| W9620000 | Replace Limiting Reactor at Reid | \$ 46,428 | \$ 46,890 | \$ (462) | -1% |
| W9630000 | Hyperion | \$ 456,058 | \$ - | \$ 456,058 | 0% |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|---------------------------|-------------------------------|----------------------------|----------------------------|
| W9660000 | Upgrade Metering at Coleman Road to 28 MVA | \$ 4,587 | \$ 6,370 | \$ (1,783) | -28% |
| W9680000 | Replace Substation Battery & Charger at Livingston | \$ 16,743 | \$ - | \$ 16,743 | 0% |
| W9690000 | Metering CT Upgrade - Strawberry Hill | \$ 5,673 | \$ - | \$ 5,673 | 0% |
| W9700000 | Replace Substation Battery & Charger at National | \$ 5,891 | \$ - | \$ 5,891 | 0% |
| W9730000 | Coleman-National Aluminum MW Radios | \$ 142,488 | \$ - | \$ 142,488 | 0% |
| W9740000 | Replacement of HQ batteries | \$ 36,274 | \$ - | \$ 36,274 | 0% |
| W9750000 | Cannelton Hydroelectric - 69 kV Service for | \$ 1,117 | \$ - | \$ 1,117 | 0% |
| WK06S021B | H0 - DCS Engineering (Complete in 2010) | \$ 66,081 | \$ 397,812 | \$ (331,731) | -83% |
| WK08G033B | GN - Coal Handling Controls | \$ (300) | \$ - | \$ (300) | 0% |
| WK08S014B | | | | | |
| WK09G006B | GN - Tugboat Refurbishment | \$ 2,830 | \$ - | \$ 2,830 | 0% |
| WK09G047B | | | | | |
| WK09G048B | G1 - Upgrade SOE Migrate to DCS | \$ 206,216 | \$ 180,000 | \$ 26,216 | 15% |
| WK09G068B | G2 - A Steam Coil Supply Regulator | \$ 11,266 | \$ - | \$ 11,266 | 0% |
| WK09G069B | | | | | |
| WK09G071U | GN - River Water Intake Screen | \$ (1,604) | \$ - | \$ (1,604) | 0% |
| WK09G072U | G1 - A ID Fan Motor Rewind | \$ 751 | \$ - | \$ 751 | 0% |
| WK09S018B | H0 - Thickener Return Crossover | \$ 3,608 | \$ - | \$ 3,608 | 0% |
| WK09S036B | H2 - WDPF FGD & SCR Controls | \$ 28,779 | \$ 61,154 | \$ (32,375) | -53% |
| WK09S037B | H2 - #6 HP Heater Re-tube | \$ 8,737 | \$ - | \$ 8,737 | 0% |
| WK09S045U | H0 - Scrubber Flow Meters | \$ 3,694 | \$ - | \$ 3,694 | 0% |
| WK09S049U | CT - 480V Auxiliary Transformer | \$ 2 | \$ - | \$ 2 | 0% |
| WK09S050U | H0 - FDI Interface to PLC's | \$ 5,378 | \$ - | \$ 5,378 | 0% |
| WK09S051U | RH - #1 Traveling Water Screen | \$ 302 | \$ - | \$ 302 | 0% |
| WK09S053U | H2 - Rpl #16 Wall Blower | \$ 7,632 | \$ - | \$ 7,632 | 0% |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|---------------------------|-------------------------------|----------------------------|----------------------------|
| WK09S058U | H1 - Phosphate Pump | \$ 300 | \$ - | \$ 300 | 0% |
| WK09S059U | H2 - Oxygen Analyzers | \$ 21,507 | \$ - | \$ 21,507 | 0% |
| WK09S060B | H0 - Bypass Stack Lighting | \$ (61) | \$ - | \$ (61) | 0% |
| WK09S061B | H0 - Cooling Tower Stairways | \$ 65,682 | \$ - | \$ 65,682 | 0% |
| WK09S062U | H1 - Wallblowers (4) | \$ 7,635 | \$ - | \$ 7,635 | 0% |
| WK09T006U | RGH - Construction Trailer Power Feeds | \$ 414 | \$ - | \$ 414 | 0% |
| WK09W007B | Station Air Compressor | \$ 9,833 | \$ - | \$ 9,833 | 0% |
| WK09W033U | Boiler Wet Seal System | \$ 754 | \$ - | \$ 754 | 0% |
| WK09W037U | Replace Transmitters | \$ (1,980) | \$ - | \$ (1,980) | 0% |
| WK09W038U | Burner Replacement | \$ (221) | \$ - | \$ (221) | 0% |
| WK09W041B | Turbine Supv Instr | \$ (2,413) | \$ - | \$ (2,413) | 0% |
| WK09W043U | Cooling Tower Fill | \$ 27,436 | \$ - | \$ 27,436 | 0% |
| WK09W044B | Turbine blading | \$ (33,167) | \$ - | \$ (33,167) | 0% |
| WK09W045U | Governor valves | \$ 12,240 | \$ - | \$ 12,240 | 0% |
| WK09W047B | Expansion Joints | \$ (182) | \$ - | \$ (182) | 0% |
| WK09W049B | Bed replace Drag chn | \$ 4,426 | \$ - | \$ 4,426 | 0% |
| WK09W053U | Overhead doors | \$ 10,000 | \$ - | \$ 10,000 | 0% |
| WK09W056B | No 4 magnetic separator | \$ 13,755 | \$ - | \$ 13,755 | 0% |
| WK09W058U | Comp room floor | \$ 8,631 | \$ - | \$ 8,631 | 0% |
| WK09W060B | Filtrate pumps | \$ 17,463 | \$ - | \$ 17,463 | 0% |
| WK09W061U | SW floor sumps | \$ 82,861 | \$ - | \$ 82,861 | 0% |
| WK09W064U | 10-2 conveyor | \$ 16,913 | \$ - | \$ 16,913 | 0% |
| WK09W065U | Lab Sample Panel ph 2 | \$ 38,054 | \$ - | \$ 38,054 | 0% |
| WK09W067B | Watt hour meters | \$ 31,416 | \$ - | \$ 31,416 | 0% |
| WK09W071U | Exciter Rewind | \$ 27,935 | \$ - | \$ 27,935 | 0% |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| WK09W072U | 11R turbine blade row | \$ 52,532 | \$ - | \$ 52,532 | 0% |
| WK09W073U | DC oil pump | \$ 1,874 | \$ - | \$ 1,874 | 0% |
| WK10C008B | CL FGD Limestone Mill Classifiers | \$ 306,113 | \$ 300,000 | \$ 6,113 | 2% |
| WK10C021B | C-3A Circulating Water Pump Replacement | \$ 179,693 | \$ 206,000 | \$ (26,307) | -13% |
| WK10C049B | C-3 Circulating Water Pump Column | \$ 208,755 | \$ 200,000 | \$ 8,755 | 4% |
| WK10C059B | CL Traveling Water Screen Replacement | \$ 109,585 | \$ 62,000 | \$ 47,585 | 77% |
| WK10W001B | B pendant superheat | \$ 19,495 | \$ - | \$ 19,495 | 0% |
| WKEWLFGD | FGD Life Extension - Phase 2 of 3 | \$ 1,560,886 | \$ 3,200,000 | \$ (1,639,114) | -51% |
| | | \$ 42,498,998 | \$ 36,731,811 | \$ 5,767,187 | 16% |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|----------------------------------|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
|--------------------|----------------------------------|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| 300-033 | 0% | \$ 106,334 | \$ 100,000 | \$ 6,334 | 01/01/10 | 12/31/10 | 03/01/10 | 01/01/11 |
| 370-999 | | | | | N/A | N/A | 10/01/10 | N/A |
| 420-007 | | | | | | | 06/01/10 | N/A |
| 420-012 | 0% | \$ 4,695 | \$ 12,000 | \$ (7,305) | 01/01/10 | 12/31/10 | 11/01/10 | 12/01/10 |
| 420-013 | | | | | 01/01/10 | 12/31/10 | 05/01/10 | N/A |
| 420-016 | 0% | \$ 28,774 | \$ 25,000 | \$ 3,774 | 01/01/10 | 12/31/10 | 06/01/10 | 06/01/10 |
| 420-021 | 0% | \$ 4,486 | \$ 5,000 | \$ (514) | 01/01/10 | 12/31/10 | 10/01/10 | 10/01/10 |
| 420-022 | 0% | \$ 25,123 | \$ 25,000 | \$ 123 | 01/01/10 | 12/31/10 | 03/01/10 | 03/01/10 |
| 420-165 | 0% | \$ 12,720 | \$ 18,000 | \$ (5,280) | 01/01/10 | 12/31/10 | 09/01/10 | 09/01/10 |
| 420-166 | 0% | \$ 15,210 | \$ 16,000 | \$ (790) | 01/01/10 | 12/31/10 | 09/01/10 | 09/01/10 |
| 420-168 | 0% | \$ 22,736 | \$ - | \$ 22,736 | N/A | N/A | 12/01/10 | 01/01/11 |
| BA10A001B | 0% | \$ 19,954 | \$ 20,000 | \$ (46) | 01/01/10 | 12/31/10 | 05/01/10 | 01/01/11 |
| BA10A003B | 0% | \$ 79,706 | \$ 80,000 | \$ (294) | 01/01/10 | 12/31/10 | 09/01/10 | 04/01/11 |
| BA10A010F | 0% | \$ 45,607 | \$ - | \$ 45,607 | N/A | N/A | 05/01/10 | 10/01/10 |
| BP10C007B | 0% | \$ 9,820 | \$ 50,000 | \$ (40,180) | 01/01/10 | 12/31/10 | 03/01/10 | 10/01/10 |
| BP10C008B | 1% | \$ 270,199 | \$ 250,000 | \$ 20,199 | 01/01/10 | 12/31/10 | 03/01/10 | 03/01/10 |
| BP10C010B | 0% | \$ 62,607 | \$ 125,000 | \$ (62,393) | 01/01/10 | 12/31/10 | 12/01/10 | 12/01/10 |
| BP10C012B | 0% | \$ 9,619 | \$ 15,000 | \$ (5,381) | 01/01/10 | 12/31/10 | 03/01/10 | 03/01/10 |
| BP10C013B | 0% | \$ 26,391 | \$ 50,000 | \$ (23,609) | 01/01/10 | 12/31/10 | 02/01/10 | 05/01/10 |
| BP10C015B | 0% | \$ 41,257 | \$ 40,000 | \$ 1,257 | 01/01/10 | 12/31/10 | 07/01/10 | 09/01/10 |
| BP10C017B | 0% | \$ 93,512 | \$ 100,000 | \$ (6,488) | 01/01/10 | 12/31/10 | 04/01/10 | 10/01/10 |
| BP10C018B | 1% | \$ 308,832 | \$ 250,000 | \$ 58,832 | 01/01/10 | 12/31/10 | 03/01/10 | 10/01/10 |
| BP10C019B | 0% | \$ 71,525 | \$ 100,000 | \$ (28,475) | 01/01/10 | 12/31/10 | 06/01/10 | 10/01/10 |
| BP10C020B | 1% | \$ 159,046 | \$ 185,000 | \$ (25,954) | 01/01/10 | 12/31/10 | 07/01/10 | 10/01/10 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date | Date | Date | Date |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|---------------------|--------------|------------|
| | | | | | Original Budget Start | Original Budget End | Actual Start | Actual End |
| BP10C021B | 0% | \$ 22,146 | \$ 30,000 | \$ (7,854) | 01/01/10 | 12/31/10 | 12/01/10 | 12/01/10 |
| BP10C022B | 1% | \$ 276,796 | \$ 350,000 | \$ (73,204) | 01/01/10 | 12/31/10 | 03/01/10 | 10/01/10 |
| BP10C023B | 0% | \$ 10,608 | \$ 10,000 | \$ 608 | 01/01/10 | 12/31/10 | 03/01/10 | 03/01/10 |
| BP10C024B | 0% | \$ 51,717 | \$ 40,000 | \$ 11,717 | 01/01/10 | 12/31/10 | 08/01/10 | 08/01/10 |
| BP10C025B | 0% | \$ 11,850 | \$ 12,000 | \$ (150) | 01/01/10 | 12/31/10 | 11/01/10 | 11/01/10 |
| BP10C026B | 0% | \$ 35,235 | \$ 70,000 | \$ (34,765) | 01/01/10 | 12/31/10 | 04/01/10 | 04/01/10 |
| BP10C027B | 0% | \$ 35,449 | \$ 45,000 | \$ (9,551) | 01/01/10 | 12/31/10 | 05/01/10 | 10/01/10 |
| BP10C029B | 0% | \$ 110,690 | \$ 125,000 | \$ (14,310) | 01/01/10 | 12/31/10 | 02/01/10 | 12/01/10 |
| BP10C030B | 0% | \$ 3,351 | \$ - | \$ 3,351 | N/A | N/A | 02/01/10 | 02/01/10 |
| BP10C031B | 0% | \$ 7,060 | \$ - | \$ 7,060 | N/A | N/A | 02/01/10 | 03/01/10 |
| BP10C032F | 0% | \$ 3,493 | \$ - | \$ 3,493 | N/A | N/A | 02/01/10 | 03/01/10 |
| BP10C033F | 0% | \$ 7,158 | \$ - | \$ 7,158 | N/A | N/A | 03/01/10 | 05/01/10 |
| BP10C035F | 0% | \$ 5,690 | \$ - | \$ 5,690 | N/A | N/A | 02/01/10 | 03/01/10 |
| BP10C036F | 0% | \$ 20,327 | \$ - | \$ 20,327 | N/A | N/A | 02/01/10 | 04/01/10 |
| BP10C037F | 0% | \$ 62,490 | \$ - | \$ 62,490 | N/A | N/A | 03/01/10 | 08/01/10 |
| BP10C039B | 0% | \$ 16,599 | \$ - | \$ 16,599 | N/A | N/A | 05/01/10 | 12/01/10 |
| BP10C040F | 0% | \$ 10,398 | \$ - | \$ 10,398 | N/A | N/A | 07/01/10 | 07/01/10 |
| BP10C041F | 0% | \$ 11,896 | \$ - | \$ 11,896 | N/A | N/A | 07/01/10 | 10/01/10 |
| BP10C042B | 0% | \$ 90,046 | \$ 165,000 | \$ (74,954) | 01/01/10 | 12/31/10 | 06/01/10 | 11/01/10 |
| BP10C043B | 0% | \$ 114,439 | \$ 125,000 | \$ (10,561) | 01/01/10 | 12/31/10 | 09/01/10 | 10/01/10 |
| BP10C044B | 2% | \$ 503,256 | \$ 600,000 | \$ (96,744) | 01/01/10 | 12/31/10 | 07/01/10 | 10/01/10 |
| BP10C045B | 0% | \$ 177,340 | \$ 170,000 | \$ 7,340 | 01/01/10 | 12/31/10 | 07/01/10 | 11/01/10 |
| BP10C046B | 0% | \$ 132,745 | \$ 130,000 | \$ 2,745 | 01/01/10 | 12/31/10 | 07/01/10 | 10/01/10 |
| BP10C047B | 0% | \$ 89,733 | \$ 115,000 | \$ (25,267) | 01/01/10 | 12/31/10 | 09/01/10 | 10/01/10 |
| BP10C048B | 1% | \$ 296,686 | \$ 300,000 | \$ (3,314) | 01/01/10 | 12/31/10 | 07/01/10 | 10/01/10 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP10C049F | 0% | \$ 32,588 | \$ - | \$ 32,588 | N/A | N/A | 09/01/10 | 11/01/10 |
| BP10C050B | 0% | \$ 128,467 | \$ 100,000 | \$ 28,467 | 01/01/10 | 12/31/10 | 07/01/10 | 11/01/10 |
| BP10C051B | 0% | \$ 60,918 | \$ 76,000 | \$ (15,082) | 01/01/10 | 12/31/10 | 06/01/10 | 11/01/10 |
| BP10C052F | 0% | \$ 24,572 | \$ - | \$ 24,572 | N/A | N/A | 06/01/10 | 07/01/10 |
| BP10C053F | 0% | \$ 53,523 | \$ - | \$ 53,523 | N/A | N/A | 07/01/10 | 08/01/10 |
| BP10C055B | 0% | \$ 75,063 | \$ - | \$ 75,063 | N/A | N/A | 08/01/10 | 11/01/10 |
| BP10C056B | 0% | \$ 202,858 | \$ - | \$ 202,858 | N/A | N/A | 09/01/10 | 10/01/10 |
| BP10C057B | 0% | \$ 418,575 | \$ - | \$ 418,575 | N/A | N/A | 10/01/10 | 10/01/10 |
| BP10C058B | 0% | \$ 943,318 | \$ - | \$ 943,318 | N/A | N/A | 10/01/10 | 10/01/10 |
| BP10C060B | 0% | \$ 97,142 | \$ - | \$ 97,142 | N/A | N/A | 08/01/10 | 10/01/10 |
| BP10C061B | 0% | \$ 17,834 | \$ - | \$ 17,834 | N/A | N/A | 08/01/10 | 10/01/10 |
| BP10C062B | 0% | \$ 6,190 | \$ - | \$ 6,190 | N/A | N/A | 09/01/10 | 09/01/10 |
| BP10C063B | 0% | \$ 157,328 | \$ - | \$ 157,328 | N/A | N/A | 10/01/10 | 10/01/10 |
| BP10C064B | 0% | \$ 52,440 | \$ - | \$ 52,440 | N/A | N/A | 10/01/10 | 10/01/10 |
| BP10C065F | 0% | \$ 215,832 | \$ - | \$ 215,832 | N/A | N/A | 10/01/10 | 11/01/10 |
| BP10C066F | 0% | \$ 80,223 | \$ - | \$ 80,223 | N/A | N/A | 10/01/10 | 10/01/10 |
| BP10C067F | 0% | \$ 132,140 | \$ - | \$ 132,140 | N/A | N/A | 09/01/10 | 10/01/10 |
| BP10C068F | 0% | \$ 125,255 | \$ - | \$ 125,255 | N/A | N/A | 09/01/10 | 10/01/10 |
| BP10C069F | 0% | \$ 11,457 | \$ - | \$ 11,457 | N/A | N/A | 11/01/10 | 11/01/10 |
| BP10C070F | 0% | \$ 11,927 | \$ - | \$ 11,927 | N/A | N/A | 11/01/10 | 11/01/10 |
| BP10C071F | 0% | \$ 32,437 | \$ - | \$ 32,437 | N/A | N/A | 11/01/10 | 12/01/10 |
| BP10C072F | 0% | \$ 60,203 | \$ - | \$ 60,203 | N/A | N/A | 11/01/10 | 12/01/10 |
| BP10C074F | 0% | \$ 3,991 | \$ - | \$ 3,991 | N/A | N/A | 11/01/10 | 11/01/10 |
| BP10C076F | 0% | \$ 15,174 | \$ - | \$ 15,174 | N/A | N/A | 12/01/10 | 12/01/10 |
| BP10C077F | 0% | \$ 15,336 | \$ - | \$ 15,336 | N/A | N/A | 12/01/10 | 12/01/10 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP10G009B | 0% | \$ 251,496 | \$ 75,000 | \$ 176,496 | 01/01/10 | 12/31/10 | 04/01/10 | 07/01/10 |
| BP10G010B | 0% | \$ 73,617 | \$ 120,000 | \$ (46,383) | 01/01/10 | 12/31/10 | 10/01/10 | 12/01/10 |
| BP10G011B | 1% | \$ 276,074 | \$ 250,000 | \$ 26,074 | 01/01/10 | 12/31/10 | 11/01/10 | 04/01/11 |
| BP10G014B | 2% | \$ 814,232 | \$ 600,000 | \$ 214,232 | 01/01/10 | 12/31/10 | 05/01/10 | 12/01/10 |
| BP10G015B | 2% | \$ 488,450 | \$ 750,000 | \$ (261,550) | 01/01/10 | 12/31/10 | 06/01/10 | 06/01/10 |
| BP10G017B | 0% | \$ 18,500 | \$ 20,000 | \$ (1,500) | 01/01/10 | 12/31/10 | 09/01/10 | 09/01/10 |
| BP10G019B | | | | | | | | |
| BP10G021B | 3% | \$ 501,167 | \$ 1,075,000 | \$ (573,833) | 01/01/10 | 12/31/10 | 06/01/10 | 12/01/10 |
| BP10G022B | 0% | \$ 49,817 | \$ 65,000 | \$ (15,183) | 01/01/10 | 12/31/10 | 09/01/10 | 09/01/10 |
| BP10G024B | 0% | \$ 154,728 | \$ 125,000 | \$ 29,728 | 01/01/10 | 12/31/10 | 04/01/10 | 12/01/10 |
| BP10G026F | 0% | \$ 136,946 | \$ - | \$ 136,946 | N/A | N/A | 02/01/10 | 02/01/10 |
| BP10G027F | 0% | \$ 20,575 | \$ - | \$ 20,575 | N/A | N/A | 04/01/10 | 05/01/10 |
| BP10G028F | 0% | \$ 45,819 | \$ - | \$ 45,819 | N/A | N/A | 04/01/10 | 10/01/10 |
| BP10G029F | 0% | \$ 30,500 | \$ - | \$ 30,500 | N/A | N/A | 05/01/10 | 05/01/10 |
| BP10G030F | 0% | \$ 101,957 | \$ - | \$ 101,957 | N/A | N/A | 05/01/10 | 05/01/10 |
| BP10G031F | 0% | \$ 386,442 | \$ - | \$ 386,442 | N/A | N/A | 06/01/10 | 02/01/11 |
| BP10G032F | 0% | \$ 663,446 | \$ 600,000 | \$ 63,446 | N/A | N/A | 06/01/10 | 09/01/11 |
| BP10G033B | 0% | \$ 15,605 | \$ - | \$ 15,605 | N/A | N/A | 05/01/10 | 06/01/10 |
| BP10G034F | 0% | \$ 13,086 | \$ - | \$ 13,086 | N/A | N/A | 08/01/10 | 10/01/10 |
| BP10G036F | 0% | \$ 7,476 | \$ - | \$ 7,476 | N/A | N/A | 07/01/10 | 04/01/11 |
| BP10G038F | 0% | \$ 62,726 | \$ - | \$ 62,726 | N/A | N/A | 12/01/10 | 12/01/10 |
| BP10G040B | 0% | \$ 22,328 | \$ - | \$ 22,328 | N/A | N/A | 08/01/10 | 08/01/10 |
| BP10G041F | | | | | N/A | N/A | 09/01/10 | N/A |
| BP10G042F | | | | | N/A | N/A | 11/01/10 | 12/01/10 |
| BP10G043F | 0% | \$ 9,779 | \$ - | \$ 9,779 | N/A | N/A | 10/01/10 | 10/01/10 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|----------------------|-------------------------------|--------------------------------|------------------------|-------------------------------------|-----------------------------------|-------------------------|-----------------------|
| BP10G044F | | | | | N/A | N/A | 12/01/10 | N/A |
| BP10G046F | 0% | \$ 170,982 | \$ 30,000 | \$ 140,982 | N/A | N/A | 11/01/10 | 07/01/11 |
| BP10G048F | 0% | \$ 31,639 | - | \$ 31,639 | N/A | N/A | 12/01/10 | 12/01/10 |
| BP10S001B | 1% | \$ 394,821 | \$ 271,795 | \$ 123,026 | 01/01/10 | 12/31/10 | 01/01/10 | 06/01/10 |
| BP10S002B | 0% | \$ 127,989 | \$ 132,692 | \$ (4,703) | 01/01/10 | 12/31/10 | 11/01/10 | 07/01/11 |
| BP10S003B | 0% | \$ 115,198 | \$ 67,949 | \$ 47,249 | 01/01/10 | 12/31/10 | 05/01/10 | 03/01/12 |
| BP10S004B | 0% | \$ 80,054 | \$ 71,346 | \$ 8,708 | 01/01/10 | 12/31/10 | 04/01/10 | 06/01/10 |
| BP10S006B | 0% | \$ 98,116 | \$ 82,933 | \$ 15,183 | 01/01/10 | 12/31/10 | 12/01/10 | 05/01/12 |
| BP10S007B | 0% | \$ 57,097 | \$ 49,759 | \$ 7,338 | 01/01/10 | 12/31/10 | 11/01/10 | 06/01/11 |
| BP10S008B | 0% | \$ 79,314 | \$ 92,885 | \$ (13,571) | 01/01/10 | 12/31/10 | 11/01/10 | 07/01/11 |
| BP10S009B | 0% | \$ 8,525 | \$ 11,942 | \$ (3,417) | 01/01/10 | 12/31/10 | 07/01/10 | 12/01/10 |
| BP10S010B | 0% | \$ 8,595 | \$ 11,942 | \$ (3,347) | 01/01/10 | 12/31/10 | 07/01/10 | 12/01/10 |
| BP10S011B | 1% | \$ 203,724 | \$ 390,705 | \$ (186,981) | 01/01/10 | 12/31/10 | 04/01/10 | 05/01/10 |
| BP10S012B | 0% | \$ 100,776 | \$ 135,897 | \$ (35,121) | 01/01/10 | 12/31/10 | 04/01/10 | 06/01/10 |
| BP10S014B | 0% | \$ 61,074 | \$ 84,936 | \$ (23,862) | 01/01/10 | 12/31/10 | 04/01/10 | 06/01/10 |
| BP10S015B | 0% | \$ 47,153 | \$ 88,333 | \$ (41,180) | 01/01/10 | 12/31/10 | 02/01/10 | 05/01/10 |
| BP10S016B | 1% | \$ 220,835 | \$ 203,846 | \$ 16,989 | 01/01/10 | 12/31/10 | 01/01/10 | 05/01/10 |
| BP10S018B | 0% | \$ 118,201 | \$ 108,718 | \$ 9,483 | 01/01/10 | 12/31/10 | 03/01/10 | 05/01/10 |
| BP10S020B | 1% | \$ 462,150 | \$ 203,846 | \$ 258,304 | 01/01/10 | 12/31/10 | 01/01/10 | 02/01/10 |
| BP10S021B | 0% | \$ 65,964 | \$ 50,962 | \$ 15,002 | 01/01/10 | 12/31/10 | 03/01/10 | 05/01/10 |
| BP10S022B | 0% | \$ 102,274 | \$ 78,141 | \$ 24,133 | 01/01/10 | 12/31/10 | 03/01/10 | 05/01/10 |
| BP10S023B | 0% | \$ 28,726 | \$ 32,615 | \$ (3,889) | 01/01/10 | 12/31/10 | 02/01/10 | 05/01/10 |
| BP10S026B | 0% | \$ 86,836 | \$ 135,897 | \$ (49,061) | 01/01/10 | 12/31/10 | 04/01/10 | 07/01/10 |
| BP10S027B | 0% | \$ 52,235 | \$ 91,731 | \$ (39,496) | 01/01/10 | 12/31/10 | 03/01/10 | 04/01/10 |
| BP10S029B | 0% | \$ 13,355 | \$ 18,000 | \$ (4,645) | 01/01/10 | 12/31/10 | 11/01/10 | 02/01/11 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP10S031B | 0% | \$ 10,360 | \$ 35,000 | \$ (24,640) | 01/01/10 | 12/31/10 | 08/01/10 | 09/01/10 |
| BP10S039B | 0% | \$ 38,093 | \$ 14,430 | \$ 23,663 | 01/01/10 | 12/31/10 | 11/01/10 | 12/01/11 |
| BP10S042B | 0% | \$ 4,447 | \$ 5,878 | \$ (1,431) | 01/01/10 | 12/31/10 | 02/01/10 | 03/01/10 |
| BP10S043B | 0% | \$ 40,544 | \$ 14,430 | \$ 26,114 | 01/01/10 | 12/31/10 | 07/01/10 | 12/01/11 |
| BP10S044B | 0% | \$ 44,132 | \$ 111,830 | \$ (67,698) | 01/01/10 | 12/31/10 | 04/01/10 | 09/01/10 |
| BP10S045B | 0% | \$ 14,314 | \$ 14,430 | \$ (116) | 01/01/10 | 12/31/10 | 07/01/10 | 07/01/10 |
| BP10S047B | 0% | \$ 74,573 | \$ 90,185 | \$ (15,612) | 01/01/10 | 12/31/10 | 08/01/10 | 01/01/11 |
| BP10S049F | 0% | \$ 7,302 | \$ - | \$ 7,302 | N/A | N/A | 03/01/10 | 09/01/10 |
| BP10S050F | 0% | \$ 8,786 | \$ - | \$ 8,786 | N/A | N/A | 04/01/10 | 05/01/10 |
| BP10S051F | 0% | \$ 4,608 | \$ - | \$ 4,608 | N/A | N/A | 05/01/10 | 05/01/10 |
| BP10S052F | 0% | \$ 10,301 | \$ - | \$ 10,301 | N/A | N/A | 05/01/10 | 05/01/10 |
| BP10S053F | 0% | \$ 23,314 | \$ - | \$ 23,314 | N/A | N/A | 03/01/10 | 09/01/10 |
| BP10S054F | 0% | \$ 10,862 | \$ - | \$ 10,862 | N/A | N/A | 03/01/10 | 04/01/10 |
| BP10S055F | 0% | \$ 20,338 | \$ - | \$ 20,338 | N/A | N/A | 06/01/10 | 09/01/10 |
| BP10S056F | 0% | \$ 16,476 | \$ - | \$ 16,476 | N/A | N/A | 03/01/10 | 06/01/10 |
| BP10S057F | 0% | \$ 13,705 | \$ - | \$ 13,705 | N/A | N/A | 08/01/10 | 09/01/10 |
| BP10S060F | 0% | \$ 4,342 | \$ - | \$ 4,342 | N/A | N/A | 06/01/10 | 06/01/10 |
| BP10S061F | 0% | \$ 19,160 | \$ - | \$ 19,160 | N/A | N/A | 04/01/10 | 06/01/10 |
| BP10S062F | 0% | \$ 33,024 | \$ - | \$ 33,024 | N/A | N/A | 04/01/10 | 05/01/10 |
| BP10S063F | 0% | \$ 101,463 | \$ - | \$ 101,463 | N/A | N/A | 07/01/10 | 02/01/11 |
| BP10S064F | 0% | \$ 5,463 | \$ - | \$ 5,463 | N/A | N/A | 04/01/10 | 04/01/10 |
| BP10S065F | 0% | \$ 147,366 | \$ - | \$ 147,366 | N/A | N/A | 04/01/10 | 11/01/10 |
| BP10S066F | 0% | \$ 20,505 | \$ - | \$ 20,505 | N/A | N/A | 04/01/10 | 05/01/10 |
| BP10S067F | 0% | \$ 50,290 | \$ - | \$ 50,290 | N/A | N/A | 08/01/10 | 10/01/10 |
| BP10S068F | 0% | \$ 5,238 | \$ - | \$ 5,238 | N/A | N/A | 07/01/10 | 07/01/10 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|----------------------|-------------------------------|--------------------------------|------------------------|-------------------------------------|-----------------------------------|-------------------------|-----------------------|
| BP10S069F | 0% | \$ 12,089 | \$ - | \$ 12,089 | N/A | N/A | 09/01/10 | 11/01/10 |
| BP10S070F | 0% | \$ 17,224 | \$ - | \$ 17,224 | N/A | N/A | 08/01/10 | 09/01/10 |
| BP10S071F | 0% | \$ 5,804 | \$ - | \$ 5,804 | N/A | N/A | 06/01/10 | 05/01/11 |
| BP10S072F | 0% | \$ 46,387 | \$ - | \$ 46,387 | N/A | N/A | 09/01/10 | 02/01/11 |
| BP10S073F | | | | | N/A | N/A | 10/01/10 | N/A |
| BP10S074F | 0% | \$ 10,283 | \$ - | \$ 10,283 | N/A | N/A | 11/01/10 | 01/01/11 |
| BP10S075F | 0% | \$ 47,017 | \$ - | \$ 47,017 | N/A | N/A | 11/01/10 | 01/01/11 |
| BP10S076F | 0% | \$ 334,182 | \$ 265,385 | \$ 68,797 | N/A | N/A | 07/01/10 | 07/01/12 |
| BP10S077F | 0% | \$ 24,062 | \$ - | \$ 24,062 | N/A | N/A | 09/01/10 | 02/01/11 |
| BP10S078F | 0% | \$ 234,015 | \$ - | \$ 234,015 | N/A | N/A | 06/01/10 | 09/01/10 |
| BP10S079F | 0% | \$ 69,200 | \$ - | \$ 69,200 | N/A | N/A | 07/01/10 | 03/01/11 |
| BP10S082F | 0% | \$ 2,614 | \$ - | \$ 2,614 | N/A | N/A | 09/01/10 | 12/01/10 |
| BP10S083F | 0% | \$ 35,921 | \$ - | \$ 35,921 | N/A | N/A | 10/01/10 | 11/01/10 |
| BP10S084F | | | | | N/A | N/A | 09/01/10 | N/A |
| BP10S085F | 0% | \$ 2,817 | \$ - | \$ 2,817 | N/A | N/A | 11/01/10 | 11/01/10 |
| BP10S086F | 0% | \$ 9,429 | \$ - | \$ 9,429 | N/A | N/A | 11/01/10 | 01/01/11 |
| BP10S087F | 0% | \$ 16,129 | \$ - | \$ 16,129 | N/A | N/A | 12/01/10 | 12/01/10 |
| BP10S088F | 0% | \$ 82,809 | \$ - | \$ 82,809 | N/A | N/A | 12/01/10 | 07/01/11 |
| BP10T001B | 1% | \$ 7 | \$ 194,158 | \$ (194,151) | 01/01/10 | 12/31/10 | 12/01/10 | 12/01/10 |
| BP10T002B | 0% | \$ 52,396 | \$ 35,186 | \$ 17,210 | 01/01/10 | 12/31/10 | 05/01/10 | 06/01/10 |
| BP10T006F | 0% | \$ 7,095 | \$ - | \$ 7,095 | N/A | N/A | 02/01/10 | 03/01/10 |
| BP10T007F | 0% | \$ 3,841 | \$ - | \$ 3,841 | N/A | N/A | 09/01/10 | 10/01/10 |
| BP10T009F | 0% | \$ 13,410 | \$ - | \$ 13,410 | N/A | N/A | 12/01/10 | 02/01/11 |
| BP10W003B | 0% | \$ 51,170 | \$ 60,000 | \$ (8,830) | 01/01/10 | 12/31/10 | 04/01/10 | 10/01/10 |
| BP10W004B | 0% | \$ 78,993 | \$ 100,000 | \$ (21,007) | 01/01/10 | 12/31/10 | 05/01/10 | 10/01/10 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP10W013B | 1% | \$ 257,626 | \$ 250,000 | \$ 7,626 | 01/01/10 | 12/31/10 | 02/01/10 | 10/01/10 |
| BP10W017B | 2% | \$ 639,145 | \$ 850,000 | \$ (210,855) | 01/01/10 | 12/31/10 | 06/01/10 | 11/01/11 |
| BP10W019B | 2% | \$ 509,029 | \$ 590,000 | \$ (80,971) | 01/01/10 | 12/31/10 | 04/01/10 | 12/01/10 |
| BP10W020B | 0% | \$ 72,650 | \$ 80,000 | \$ (7,350) | 01/01/10 | 12/31/10 | 03/01/10 | 05/01/10 |
| BP10W024B | 0% | \$ 112,710 | \$ 125,000 | \$ (12,290) | 01/01/10 | 12/31/10 | 05/01/10 | 12/01/10 |
| BP10W025F | 0% | \$ 5,098 | \$ - | \$ 5,098 | N/A | N/A | 01/01/10 | 03/01/10 |
| BP10W027F | 0% | \$ 5,500 | \$ - | \$ 5,500 | N/A | N/A | 01/01/10 | 02/01/10 |
| BP10W028F | 0% | \$ 12,760 | \$ - | \$ 12,760 | N/A | N/A | 02/01/10 | 04/01/10 |
| BP10W031F | 0% | \$ 10,062 | \$ - | \$ 10,062 | N/A | N/A | 02/01/10 | 11/01/11 |
| BP10W032F | 0% | \$ 3,300 | \$ - | \$ 3,300 | N/A | N/A | 03/01/10 | 04/01/10 |
| BP10W033F | 0% | \$ 7,014 | \$ - | \$ 7,014 | N/A | N/A | 03/01/10 | 04/01/10 |
| BP10W035F | 0% | \$ 6,247 | \$ - | \$ 6,247 | N/A | N/A | 03/01/10 | 04/01/10 |
| BP10W037F | 0% | \$ 74,814 | \$ - | \$ 74,814 | N/A | N/A | 03/01/10 | 04/01/10 |
| BP10W038F | 0% | \$ 16,140 | \$ - | \$ 16,140 | N/A | N/A | 05/01/10 | 10/01/10 |
| BP10W040F | 0% | \$ 2,904 | \$ - | \$ 2,904 | N/A | N/A | 05/01/10 | 05/01/10 |
| BP10W042F | 0% | \$ 63,776 | \$ - | \$ 63,776 | N/A | N/A | 04/01/10 | 06/01/10 |
| BP10W043F | 0% | \$ 363,850 | \$ - | \$ 363,850 | N/A | N/A | 05/01/10 | 05/01/10 |
| BP10W044F | 0% | \$ 11,526 | \$ - | \$ 11,526 | N/A | N/A | 06/01/10 | 12/01/10 |
| BP10W046F | 0% | \$ 8,390 | \$ - | \$ 8,390 | N/A | N/A | 07/01/10 | 07/01/10 |
| BP10W049F | 0% | \$ 21,347 | \$ - | \$ 21,347 | N/A | N/A | 07/01/10 | 12/01/10 |
| BP10W050F | 0% | \$ 15,928 | \$ - | \$ 15,928 | N/A | N/A | 07/01/10 | 08/01/10 |
| BP10W051F | 0% | \$ 213,029 | \$ - | \$ 213,029 | N/A | N/A | 08/01/10 | 10/01/10 |
| BP10W053F | 0% | \$ 188,855 | \$ - | \$ 188,855 | N/A | N/A | 10/01/10 | 12/01/10 |
| BP10W054F | 0% | \$ 39,490 | \$ - | \$ 39,490 | N/A | N/A | 07/01/10 | 12/01/10 |
| BP10W056F | 0% | \$ 222,927 | \$ - | \$ 222,927 | N/A | N/A | 07/01/10 | 07/01/10 |
| | | | | | N/A | N/A | 08/01/10 | 12/01/11 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP10W057F | 0% | \$ 31,366 | \$ - | \$ 31,366 | N/A | N/A | 10/01/10 | 12/01/11 |
| BP10W058F | 0% | \$ 26,506 | \$ - | \$ 26,506 | N/A | N/A | 10/01/10 | 12/01/10 |
| BP10W059F | 0% | \$ 182,901 | \$ - | \$ 182,901 | N/A | N/A | 10/01/10 | 12/01/11 |
| BP10W060F | 0% | \$ 235,784 | \$ - | \$ 235,784 | N/A | N/A | 09/01/10 | 12/01/10 |
| BP10W061F | 0% | \$ 130,708 | \$ - | \$ 130,708 | N/A | N/A | 10/01/10 | 03/01/11 |
| BP10W062F | 0% | \$ 27,202 | \$ - | \$ 27,202 | N/A | N/A | 12/01/10 | 12/01/10 |
| BP10W063F | 0% | \$ 32,603 | \$ - | \$ 32,603 | N/A | N/A | 11/01/10 | 12/01/10 |
| BP10W064F | 0% | \$ 50,119 | \$ - | \$ 50,119 | N/A | N/A | 11/01/10 | 12/01/10 |
| BP10W069F | 0% | \$ 60,226 | \$ - | \$ 60,226 | N/A | N/A | 11/01/10 | 12/01/11 |
| BP10W070F | 0% | \$ 46,419 | \$ - | \$ 46,419 | N/A | N/A | 12/01/10 | 12/01/10 |
| BP10W071F | 0% | \$ 72,124 | \$ - | \$ 72,124 | N/A | N/A | 12/01/10 | 12/01/11 |
| BP11H009B | 0% | \$ 179,675 | \$ 580,529 | \$ (400,854) | 01/01/11 | 12/31/11 | 12/01/10 | 05/01/12 |
| Unassigned | | | | | N/A | N/A | 01/01/10 | N/A |
| Unassigned | | | | | N/A | N/A | 03/01/10 | N/A |
| Unassigned | | | | | N/A | N/A | 03/01/10 | N/A |
| Unassigned | | | | | N/A | N/A | 03/01/10 | N/A |
| Unassigned | | | | | N/A | N/A | 04/01/10 | N/A |
| Unassigned | | | | | N/A | N/A | 04/01/10 | N/A |
| Unassigned | | | | | N/A | N/A | 04/01/10 | N/A |
| Unassigned | | | | | N/A | N/A | 04/01/10 | N/A |
| Unassigned | | | | | N/A | N/A | 04/01/10 | N/A |
| Unassigned | | | | | N/A | N/A | 04/01/10 | N/A |
| Unassigned | | | | | N/A | N/A | 04/01/10 | N/A |
| Unassigned | | | | | N/A | N/A | 04/01/10 | N/A |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| Unassigned | | | | | | | | |
| W0010000 | | | | | N/A | N/A | 04/01/10 | N/A |
| W0040000 | 0% | \$ 16,043 | \$ 21,030 | \$ (4,987) | 01/01/10 | 12/31/10 | 09/01/10 | N/A |
| W0080000 | | | | | 01/01/10 | 12/31/10 | 09/01/10 | 01/01/11 |
| W0090000 | 0% | \$ 20,765 | \$ 21,160 | \$ (395) | 01/01/10 | 12/31/10 | 01/01/10 | N/A |
| W0120000 | 0% | \$ 4,355 | \$ 6,200 | \$ (1,845) | 01/01/10 | 12/31/10 | 12/01/10 | 07/01/11 |
| W0130000 | 0% | \$ 3,747 | \$ 6,200 | \$ (2,453) | 01/01/10 | 12/31/10 | 07/01/10 | 08/01/11 |
| W0180000 | 0% | \$ 53,900 | \$ 66,140 | \$ (12,240) | 01/01/10 | 12/31/10 | 08/01/10 | 09/01/10 |
| W8640000 | 3% | \$ 1,499,660 | \$ 1,260,390 | \$ 239,270 | 01/01/10 | 12/31/10 | 08/01/10 | 08/01/10 |
| W8930000 | 0% | \$ 59,361 | \$ - | \$ 59,361 | N/A | N/A | 01/01/10 | 11/01/10 |
| W8950000 | 0% | \$ (5,800) | \$ - | \$ (5,800) | N/A | N/A | 02/01/10 | 09/01/09 |
| W9010000 | | | | | N/A | N/A | 08/01/10 | 09/09/09 |
| W9070000 | 0% | \$ (82,550) | \$ - | \$ (82,550) | 01/01/10 | 12/31/10 | 01/01/10 | N/A |
| W9080000 | 0% | \$ 6 | \$ - | \$ 6 | N/A | N/A | 01/01/10 | 12/01/09 |
| W9100000 | | | | | N/A | N/A | 06/01/10 | 11/01/08 |
| W9170000 | 0% | \$ 30,369 | \$ - | \$ 30,369 | N/A | N/A | 03/01/10 | N/A |
| W9190000 | 2% | \$ 3,362,278 | \$ 5,420,750 | \$ (2,058,472) | N/A | N/A | 01/01/10 | 07/01/10 |
| W9210000 | 0% | \$ (261) | \$ - | \$ (261) | 01/01/10 | 12/31/10 | 01/01/10 | 09/01/12 |
| W9230000 | | | | | N/A | N/A | 03/01/10 | 03/01/08 |
| W9240000 | 0% | \$ (158) | \$ - | \$ (158) | 01/01/10 | 12/31/10 | 01/01/10 | N/A |
| W9290000 | 1% | \$ 86,063 | \$ 498,530 | \$ (412,467) | N/A | N/A | 01/01/10 | 08/01/08 |
| W9300000 | | | | | 01/01/10 | 12/31/10 | 01/01/10 | 01/01/10 |
| W9310000 | 0% | \$ 24,008 | \$ - | \$ 24,008 | 01/01/10 | 12/31/10 | 01/01/10 | N/A |
| W9350000 | | | | | N/A | N/A | 01/01/10 | 09/01/10 |
| W9360000 | 0% | \$ 39 | \$ - | \$ 39 | 01/01/10 | 12/31/10 | 01/01/10 | N/A |
| | | | | | N/A | N/A | 01/01/10 | 01/01/10 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date | Date | Date | Date |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|---------------------|--------------|------------|
| | | | | | Original Budget Start | Original Budget End | Actual Start | Actual End |
| W9380000 | 0% | \$ 196,373 | \$ 20,300 | \$ 176,073 | 01/01/10 | 12/31/10 | 01/01/10 | 07/01/11 |
| W9400000 | 0% | \$ 454 | \$ - | \$ 454 | N/A | N/A | 01/01/10 | 01/01/10 |
| W9410000 | 0% | \$ 44 | \$ - | \$ 44 | N/A | N/A | 01/01/10 | 11/01/11 |
| W9420000 | 0% | \$ 224,613 | \$ - | \$ 224,613 | N/A | N/A | 01/01/10 | 09/01/10 |
| W9440000 | 1% | \$ 126,753 | \$ 369,470 | \$ (242,717) | 01/01/10 | 12/31/10 | 01/01/10 | 01/01/10 |
| W9450000 | | | | | N/A | N/A | 01/01/10 | N/A |
| W9460000 | 0% | \$ 901,144 | \$ 26,300 | \$ 874,844 | 01/01/10 | 12/31/10 | 01/01/10 | 10/01/10 |
| W9470000 | 0% | \$ 19,530 | \$ - | \$ 19,530 | N/A | N/A | 01/01/10 | 04/01/10 |
| W9490000 | | | | | N/A | N/A | 01/01/10 | N/A |
| W9500000 | 0% | \$ 68,806 | \$ - | \$ 68,806 | N/A | N/A | 01/01/10 | 10/01/10 |
| W9510000 | 0% | \$ - | \$ - | \$ - | N/A | N/A | 08/01/10 | 06/01/09 |
| W9520000 | 0% | \$ 2,073,717 | \$ 2,318,280 | \$ (244,563) | N/A | N/A | 01/01/10 | 06/01/12 |
| W9520000 | 6% | \$ 2,073,717 | \$ 2,318,280 | \$ (244,563) | 01/01/10 | 12/31/10 | 01/01/10 | 06/01/12 |
| W9530000 | 0% | \$ 16,403 | \$ - | \$ 16,403 | N/A | N/A | 10/01/10 | 10/01/10 |
| W9540000 | 0% | \$ 7,373 | \$ 21,030 | \$ (13,657) | 01/01/10 | 12/31/10 | 12/01/10 | 07/01/11 |
| W9550000 | 4% | \$ 1,455,482 | \$ 1,527,500 | \$ (72,018) | 01/01/10 | 12/31/10 | 01/01/10 | 10/01/10 |
| W9550000 | 0% | \$ 2,340,922 | \$ - | \$ 2,340,922 | N/A | N/A | 03/01/10 | 05/01/10 |
| W9550000 | 0% | \$ 774 | \$ - | \$ 774 | N/A | N/A | 06/01/10 | 10/01/10 |
| W9560000 | | | | | 01/01/10 | 12/31/10 | 02/01/10 | N/A |
| W9570000 | 2% | \$ 197,097 | \$ 580,450 | \$ (383,353) | 01/01/10 | 12/31/10 | 01/01/10 | 08/01/10 |
| W9590000 | 1% | \$ 137,520 | \$ 185,400 | \$ (47,880) | 01/01/10 | 12/31/10 | 01/01/10 | 06/01/10 |
| W9600000 | 12% | \$ 12,202,607 | \$ 4,545,740 | \$ 7,656,867 | 01/01/10 | 12/31/10 | 01/01/10 | 11/01/10 |
| W9610000 | 0% | \$ 554,360 | \$ - | \$ 554,360 | N/A | N/A | 04/01/10 | 09/01/11 |
| W9620000 | 0% | \$ 46,428 | \$ 46,890 | \$ (462) | 01/01/10 | 12/31/10 | 05/01/10 | 05/01/10 |
| W9630000 | 0% | \$ 456,058 | \$ - | \$ 456,058 | N/A | N/A | 04/01/10 | 11/01/10 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date | Date | Date | Date |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|---------------------|--------------|-----------------|
| | | | | | Original Budget Start | Original Budget End | Actual Start | Date Actual End |
| W9660000 | 0% | \$ 4,587 | \$ 6,370 | \$ (1,783) | 01/01/10 | 12/31/10 | 05/01/10 | 05/01/10 |
| W9680000 | 0% | \$ 16,743 | \$ - | \$ 16,743 | N/A | N/A | 10/01/10 | 10/01/10 |
| W9690000 | 0% | \$ 5,673 | \$ - | \$ 5,673 | N/A | N/A | 05/01/10 | 05/01/10 |
| W9700000 | 0% | \$ 5,891 | \$ - | \$ 5,891 | N/A | N/A | 09/01/10 | 09/01/10 |
| W9730000 | 0% | \$ 71,244 | \$ - | \$ 71,244 | N/A | N/A | 12/01/10 | 01/01/11 |
| W9740000 | 0% | \$ 41,371 | \$ - | \$ 41,371 | N/A | N/A | 11/01/10 | 05/01/11 |
| W9750000 | 0% | \$ 7,787 | \$ - | \$ 7,787 | N/A | N/A | 12/01/10 | 02/01/11 |
| WK06S021B | 1% | \$ 66,081 | \$ 397,812 | \$ (331,731) | 01/01/10 | 12/31/10 | 07/01/10 | 07/01/10 |
| WK08G033B | 0% | \$ (300) | \$ - | \$ (300) | N/A | N/A | 01/01/10 | 01/01/10 |
| WK08S014B | | | | | N/A | N/A | 04/01/10 | N/A |
| WK09G006B | 0% | \$ 2,830 | \$ - | \$ 2,830 | N/A | N/A | 01/01/10 | 03/01/10 |
| WK09G047B | | | | | 01/01/10 | 12/31/10 | 02/01/10 | N/A |
| WK09G048B | 0% | \$ 206,216 | \$ 180,000 | \$ 26,216 | 01/01/10 | 12/31/10 | 01/01/10 | 06/01/10 |
| WK09G068B | 0% | \$ 11,266 | \$ - | \$ 11,266 | N/A | N/A | 01/01/10 | 01/01/10 |
| WK09G069B | | | | | N/A | N/A | 01/01/10 | N/A |
| WK09G071U | 0% | \$ (1,604) | \$ - | \$ (1,604) | N/A | N/A | 02/01/10 | 12/01/09 |
| WK09G072U | 0% | \$ 751 | \$ - | \$ 751 | N/A | N/A | 01/01/10 | 12/01/09 |
| WK09S018B | 0% | \$ 3,608 | \$ - | \$ 3,608 | N/A | N/A | 01/01/10 | 03/01/10 |
| WK09S036B | 0% | \$ 28,779 | \$ 61,154 | \$ (32,375) | 01/01/10 | 12/31/10 | 01/01/10 | 06/01/10 |
| WK09S037B | 0% | \$ 8,737 | \$ - | \$ 8,737 | N/A | N/A | 01/01/10 | 01/01/10 |
| WK09S045U | 0% | \$ 3,694 | \$ - | \$ 3,694 | N/A | N/A | 04/01/10 | 06/01/10 |
| WK09S049U | 0% | \$ 2 | \$ - | \$ 2 | N/A | N/A | 03/01/10 | 03/01/10 |
| WK09S050U | 0% | \$ 5,378 | \$ - | \$ 5,378 | N/A | N/A | 01/01/10 | 01/01/10 |
| WK09S051U | 0% | \$ 302 | \$ - | \$ 302 | N/A | N/A | 01/01/10 | 01/01/10 |
| WK09S053U | 0% | \$ 7,632 | \$ - | \$ 7,632 | N/A | N/A | 03/01/10 | 05/01/10 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| WK09S058U | 0% | \$ 300 | \$ - | \$ 300 | N/A | N/A | 01/01/10 | 01/01/10 |
| WK09S059U | 0% | \$ 21,497 | \$ - | \$ 21,497 | N/A | N/A | 01/01/10 | 10/01/10 |
| WK09S060B | 0% | \$ (61) | \$ - | \$ (61) | N/A | N/A | 01/01/10 | 12/01/09 |
| WK09S061B | 0% | \$ 65,682 | \$ - | \$ 65,682 | N/A | N/A | 03/01/10 | 05/01/10 |
| WK09S062U | 0% | \$ 7,635 | \$ - | \$ 7,635 | N/A | N/A | 01/01/10 | 02/01/10 |
| WK09T006U | 0% | \$ 414 | \$ - | \$ 414 | N/A | N/A | 01/01/10 | 12/01/09 |
| WK09W007B | 0% | \$ 9,833 | \$ - | \$ 9,833 | N/A | N/A | 01/01/10 | 05/01/10 |
| WK09W033U | 0% | \$ 754 | \$ - | \$ 754 | N/A | N/A | 01/01/10 | 11/01/09 |
| WK09W037U | 0% | \$ (1,980) | \$ - | \$ (1,980) | N/A | N/A | 05/01/10 | 12/01/09 |
| WK09W038U | 0% | \$ (221) | \$ - | \$ (221) | N/A | N/A | 01/01/10 | 11/01/09 |
| WK09W041B | 0% | \$ (2,413) | \$ - | \$ (2,413) | N/A | N/A | 01/01/10 | 11/01/09 |
| WK09W043U | 0% | \$ 27,436 | \$ - | \$ 27,436 | N/A | N/A | 03/01/10 | 11/01/09 |
| WK09W044B | 0% | \$ (33,167) | \$ - | \$ (33,167) | N/A | N/A | 02/01/10 | 11/01/09 |
| WK09W045U | 0% | \$ 12,240 | \$ - | \$ 12,240 | N/A | N/A | 01/01/10 | 11/01/09 |
| WK09W047B | 0% | \$ (182) | \$ - | \$ (182) | N/A | N/A | 01/01/10 | 11/01/09 |
| WK09W049B | 0% | \$ 4,426 | \$ - | \$ 4,426 | N/A | N/A | 01/01/10 | 11/01/09 |
| WK09W053U | 0% | \$ 10,000 | \$ - | \$ 10,000 | N/A | N/A | 02/01/10 | 02/01/09 |
| WK09W056B | 0% | \$ 13,755 | \$ - | \$ 13,755 | N/A | N/A | 01/01/10 | 05/01/10 |
| WK09W058U | 0% | \$ 8,631 | \$ - | \$ 8,631 | N/A | N/A | 01/01/10 | 11/01/09 |
| WK09W060B | 0% | \$ 17,463 | \$ - | \$ 17,463 | N/A | N/A | 01/01/10 | 05/01/10 |
| WK09W061U | 0% | \$ 82,861 | \$ - | \$ 82,861 | N/A | N/A | 01/01/10 | 05/01/10 |
| WK09W064U | 0% | \$ 16,913 | \$ - | \$ 16,913 | N/A | N/A | 01/01/10 | 12/01/09 |
| WK09W065U | 0% | \$ 38,054 | \$ - | \$ 38,054 | N/A | N/A | 01/01/10 | 04/01/09 |
| WK09W067B | 0% | \$ 31,416 | \$ - | \$ 31,416 | N/A | N/A | 02/01/10 | 12/01/09 |
| WK09W071U | 0% | \$ 27,935 | \$ - | \$ 27,935 | N/A | N/A | 01/01/10 | 12/01/09 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date | Date | Date | Date |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|---------------------|--------------|------------|
| | | | | | Original Budget Start | Original Budget End | Actual Start | Actual End |
| WK09W072U | 0% | \$ 52,532 | \$ - | \$ 52,532 | N/A | N/A | 01/01/10 | 12/01/09 |
| WK09W073U | 0% | \$ 1,874 | \$ - | \$ 1,874 | N/A | N/A | 01/01/10 | 12/01/09 |
| WK10C008B | 1% | \$ 306,113 | \$ 300,000 | \$ 6,113 | 01/01/10 | 12/31/10 | 03/01/10 | 04/01/10 |
| WK10C021B | 1% | \$ 179,693 | \$ 206,000 | \$ (26,307) | 01/01/10 | 12/31/10 | 04/01/10 | 04/01/10 |
| WK10C049B | 1% | \$ 208,755 | \$ 200,000 | \$ 8,755 | 01/01/10 | 12/31/10 | 01/01/10 | 04/01/10 |
| WK10C059B | 0% | \$ 109,585 | \$ 62,000 | \$ 47,585 | 01/01/10 | 12/31/10 | 04/01/10 | 05/01/10 |
| WK10W001B | 0% | \$ 19,495 | \$ - | \$ 19,495 | N/A | N/A | 01/01/10 | 11/01/09 |
| WKEWLF GD | 9% | \$ 1,566,528 | \$ 3,200,000 | \$ (1,633,472) | 01/01/10 | 12/31/10 | 01/01/10 | 11/01/11 |
| | 100% | \$ 65,406,102 | \$ 48,262,657 | \$ 17,143,445 | | | | |

*Total Actual Project Cost includes inception-to-date spending as of December 31, 2011.

**Total Budget Project Cost includes budgets for years 2010 and 2011 only. Budgets prior to 2010 are outside BREC's record retention policy and are not available.

Capitalized Interest is included in

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|--------------------|--------------------------|-----------------------------------|------------------------------------|----------------------------|-----------------------------------|---------------------------------|--------------------------|------------------------|
| | | | | | Excludes City's Share | | | |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|--------------------|---|-----------------------------------|--------------------------|
| BP10G009B | G1 - EH Pump Replacement A & B | 235% | -183.00 |
| BP10G015B | GN - Reverse Osmosis System / Water Plant Controls | -39% | -213.00 |
| BP10S022B | H2 - Rpl Sootblowers (14-17 of 23) 4 total | 31% | -244.00 |
| BP10S026B | H0 - Rpl F1-F4 Building Heating Fans | -36% | -183.00 |
| BP10S027B | H2 - Rpl Mist Eliminator (2) | -43% | -274.00 |
| BP10S031B | R1 - Stack climbing device (1) | -70% | -121.00 |
| BP10S001B | H0 - Rpl Bleed Lines | 45% | -213.00 |
| BP10S011B | H2 - Rpl Cooling Tower Fill, 3 cells | -48% | -244.00 |
| BP10S015B | H2 - Feedwater Heater Emergency Drain Valve | -47% | -244.00 |
| BP10S020B | H2 - Rpl Precip Outlet Duct Work | 127% | -333.00 |
| BP10S044B | RH - Dry Flyash Crossover | -61% | -121.00 |
| BP10T001B | GH - Emulsified Sulfur | -82% | -30.00 |
| BP10T002B | RGH - Rpl Panama Bldg External Sheeting | 49% | -213.00 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|--------------------|---|-------------------------------|----------------------|
| WKEWLFGD | FGD Life Extension - Phase 2 of 3 | -51% | 305.00 |
| BP10S012B | H2 - Insulation & Lagging | -26% | -213.00 |
| BP10S021B | H2 - "A" & "B" Slag Grinders | 29% | -244.00 |
| BP10S014B | H2 - High Energy Pipe Hangers | -28% | -213.00 |
| 420-007 | On-Line DGA Monitoring for Wilson GSU Transformer | -5% | Not Completed |
| 420-012 | Tap Changers On-Line Filters (Hancock #1 & 2) | -61% | -30.00 |
| 420-013 | Regenerating Desiccant Dryers for Tap Changers and Transformers | -68% | Not Completed |
| W0010000 | [REDACTED] | | Not Completed |
| W0080000 | [REDACTED] | | Not Completed |
| W0090000 | Add Gravel to Hancock Co Substation | -8% | 182.00 |
| W0120000 | Upgrade Metering at Ledbetter to 18 MVA | -4% | 213.00 |
| W0130000 | Upgrade Metering at Draffenville to 10 MVA | -40% | -121.00 |
| W8640000 | Falls of Rough/McDaniels 69 KV line | -53% | -60.00 |
| W9010000 | [REDACTED] | | Not Completed |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2010**

| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|--------------------|--|-----------------------------------|--------------------------|
| W9190000 | Wilson 161 KV Line 19F Addition | 102% | 610.00 |
| W9230000 | [REDACTED] | | Not Completed |
| W9290000 | Coleman to Newtonville 161 KV Line | -83% | -364.00 |
| W9300000 | White Oak Substation | 208% | Not Completed |
| W9350000 | [REDACTED] | | Not Completed |
| W9380000 | Replace 15 161 KV disconnects at Reid | 754% | 182.00 |
| W9440000 | National Aluminum 13.8 KV Switchgear | -66% | -364.00 |
| W9460000 | Oil Spill Prevention Control & Countermeasures | 3261% | -91.00 |
| W9520000 | MW Upgrade with Additional OC-3 to Power Plants | -22% | 518.00 |
| W9540000 | Replace Substation Battery & Charger at Livingston Co Microwave | -69% | 182.00 |
| W9560000 | Paradise to 7B Tap 161 KV Line Reconductor | 7787% | Not Completed |
| W9570000 | Coleman-CEHV 161 KV Reconductor | -66% | -152.00 |
| W9590000 | REHV-Hopkins Co 161 Line Reroute | -26% | -213.00 |
| W9660000 | Upgrade Metering at Coleman Road to 28 MVA | -28% | -244.00 |

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| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|--------------------|---|-----------------------------------|--------------------------|
| BP10W017B | Catalyst Regeneration | -24% | 305.00 |
| BP10S009B | H1 - CEMs Replace Nox Analyzers | -29% | -30.00 |
| BP10S010B | H2 - CEMs Replace Nox Analyzers | -28% | -30.00 |
| BP10C026B | CL 4160 to 480 step down transformer | -50% | -274.00 |
| BP10C042B | C-2 480V Motor Control Center Repl | -45% | -60.00 |
| WK10C059B | CL Traveling Water Screen Replacement | 77% | -244.00 |
| BP10S003B | H0 - Scrubber Stack Probes & Umbilicals Upgrade | -23% | 426.00 |
| BP10C010B | CL Ash Sluice Pump | -50% | -30.00 |

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| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|--------------------|---|-----------------------------------|--------------------------|
| BP10C013B | CL Conveyor Belt Replacement | -47% | -244.00 |
| BP10C021B | CL 1 & 17 belt scale | -27% | -30.00 |
| BP10C012B | CL A/C Replacement for C1 & C2 battery room | -36% | -305.00 |
| BP10C024B | CL Instrument Air Dryer | 29% | -152.00 |
| BP10S002B | H0 - Water Plant PLC Controls | -4% | 182.00 |
| BP10S006B | H1 - Cooling Tower Controls | 0% | 487.00 |
| BP10S008B | H1 - Precipitator Controls | 3% | 182.00 |
| BP10S039B | RH - Clients & Monitors (PLC) | -5% | 335.00 |
| BP10S043B | RH - Client & Monitors (DCS) | 0% | 335.00 |

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| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|--------------------|---|-----------------------------------|--------------------------|
| WK06S021B | H0 - DCS Engineering (Complete in 2010) | -83% | -183.00 |
| WK09S036B | H2 - WDPF FGD & SCR Controls | -53% | -213.00 |
| BP10C007B | CL FGD Stack Ladder Climbing Device | -80% | -91.00 |
| BP10C019B | C-3 DAS Upgrade | -28% | -91.00 |
| W9600000 | Oracle Install | 54% | -60.00 |
| BP10G014B | GN - IU Building Component Replacements | 38% | -30.00 |
| BP10G019B | G2 - Upgrade SOE Migrate to DCS | 69% | Not Completed |
| WK09G047B | [REDACTED] | | Not |
| BP10G021B | GN - Tripper Room Dust Collector | -52% | -30.00 |

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| Project No. | 2010: Detailed Explanations |
|--------------------|--|
| BP10G009B | The EH Pump project was over budget because the equipment manufacturer recommended the pump skid be redesigned to provide flooded suction to the pumps resulting in a major change in work scope. |
| BP10G015B | The reverse osmosis water treatment system project was under budget because the ultrafiltration system included in the original estimate was eliminated from the project resulting in a major change in work scope. |
| BP10S022B | Additional labor was required to modify the surrounding structure to accommodate the new soot blowers. |
| BP10S026B | The heating fan project came in under budget because it was sub-contracted by in house engineering to reduce the cost. |
| BP10S027B | <u>Big Rivers used laborers instead of millwrights to install the ME panels to reduce the overall cost.</u> |
| BP10S031B | The stack ladder safety device project was under budget due to a change in work scope. The vendor was able to provide a replacement safety rail for the original system instead of having to replace the whole system. |
| BP10S001B | This was multi-year project that was budgeted in the prior year but the money was not spent until 2010. Big Rivers does not have budget records for prior years. |
| BP10S011B | The successful contractor's bid for this project was lower than the estimated cost. The estimated cost was based on a different contractor's bid. |
| BP10S015B | The drain valve project came in under budget because it was sub-contracted by in house engineering to reduce the cost. |
| BP10S020B | The duct work project was over budget because more duct need to be replaced than originally estimated resulting in a major change in work scope. |
| BP10S044B | The fly ash crossover project came in under budget because it was sub-contracted by in house engineering to reduce the cost. |
| BP10T001B | <u>After some initial legal work and land surveying this project was cancelled.</u> |
| BP10T002B | Original budgeted amount was insufficient and the variance was funded by favorability on other projects |

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| Project No. | 2010: Detailed Explanations |
|--------------------|--|
| WKEWLFGD | The project was delayed and under budget because the required outage to complete the project was deferred until 2013. |
| BP10S012B | The H-2 Insulation and Lagging project was under budget because the outage required to complete the project was reduced in scope and not as much work was completed as was originally estimated. |
| BP10S021B | The Slag Grinder project was over budget because of a work scope change. The original estimate did not include the upgraded shaft packing arrangement that Big Rivers decided to add to improve the reliability of the equipment that increased the overall cost of the project. |
| BP10S014B | The pipe hanger project came in under budget because asbestos insulation removal was included in the original estimate and pre-job sampling revealed that the asbestos insulation had been removed previously. |
| 420-007 | Completed earlier than budget on 9/10/2010. |
| 420-012 | Cost overestimated. |
| 420-013 | #1 LTC completed on 4/2010, #2 completed on 5/2011. |
| W0010000 | |
| W0080000 | |
| W0090000 | Project substantially complete in 2010. |
| W0120000 | Project date adjusted to coordinate with transformer replacement. |
| W0130000 | Project adjusted to coordinate with distribution cooperative. |
| W8640000 | Conditions allowed for earlier project completion. |
| W9010000 | |

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| Project No. | 2010: Detailed Explanations |
|--------------------|---|
| W9190000 | Armstrong Coal surface mining operation on ROW delayed completion. |
| W9230000 | |
| W9290000 | Accelerated project to better coordinate with Hoosier Energy's project schedule. |
| W9300000 | Purchased transformer in 2010 rather than 2011. |
| W9350000 | |
| W9380000 | 2009 budgeted equipment purchase delayed until 2010. |
| W9440000 | Project completed in July 2010 after coordination with distribution cooperative and retail customer. |
| W9460000 | 2009 expenditures delayed to allow better plant/transmission coordination. |
| W9520000 | Project schedule adjusted due to unwind of lease agreement in July of 2009 and 18 month LG&E fiber lease. |
| W9540000 | Project substantially complete in 2010 under budget. |
| W9560000 | Accelerated project to better utilize engineering resources. |
| W9570000 | Accelerated project to better utilize engineering resources. |
| W9590000 | Accelerated project to address erosion near transmission line structure. |
| W9660000 | Project date adjusted to coordinate with distribution cooperative. |

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| Project No. | 2010: Detailed Explanations |
|--------------------|---|
| BP10W017B | The catalyst layer was removed from the SCR in 2009 and sent to be regenerated in June, 2010. The catalyst was placed in a storage containment to be installed in the SCR in March, 2012. In November, 2011 the catalyst was removed from the storage containment and traded for a layer of low SO ₃ conversion honeycomb catalyst to be installed in March, 2012. |
| BP10S009B | The original estimate included outsourcing technicians to install the equipment but the new equipment was installed with in house personnel to reduce the overall project cost. |
| BP10S010B | The original estimate included outsourcing technicians to install the equipment but the new equipment was installed with in house personnel to reduce the overall project cost. |
| BP10C026B | The 4160 to 480 Transformer project was under budget because the original estimate was based on OEM replacement parts and the competitive bidding process identified another supplier who offered a discounted price for an advance order that reduced the overall cost of the project. |
| BP10C042B | The 480V MCC project was under budget because the original estimate was based on OEM replacement parts and the competitive bidding process identified another supplier who could provide the necessary material at a lower cost reducing the overall project cost. |
| WK10C059B | The Traveling Water Screen Replacement project was over budget because the original estimate included a like/kind replacement. The competitive bidding process identified superior product that required a design change that improved the reliability of the equipment. |
| BP10S003B | The scrubber stack probe project was delayed because the HMP&L stack has two flues in a common annulus and the project included replacing the probes in both flues. An outage on both units was required to complete this project and an outage of sufficient duration was not scheduled on Unit 2 until March, 2012. |
| BP10C010B | The Ash Sluice Pump project was under budget because of a work scope reduction. The original estimate included replacing two (2) pumps but only one (1) pump was replaced. |

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| Project No. | 2010: Detailed Explanations |
|--------------------|---|
| BP10C013B | The Conveyor Belt Replacement project was under budget because of a work scope reduction. The original estimate included replacing two (2) belts but only one (1) belt was replaced. |
| BP10C021B | The Belt Scale project was under budget because of a work scope reduction. The original estimate included two (2) belt scales (#1 and #17) but only #17 scale was replaced. |
| BP10C012B | The Battery Room Air Conditioner project was under budget because the original estimate included a like/kind replacement and the competitive bidding process identified a smaller, more efficient unit that would provide the same cooling for a lower cost, reducing the overall cost of the project. |
| BP10C024B | The Air Dryer project was over budget because of a work scope increase. The new air dryer required additional piping and valves that were unanticipated in the original estimate that increased the overall cost of the project. |
| BP10S002B | The water plant PLC controls project was a multi year project that was started in 2010 and was intended to be completed in 2011. The original budgeted completion date should have been 12/31/2011. |
| BP10S006B | The cooling tower controls project was a multi-year project that started in 2010 and was intended to be completed in 2011. The required unit outage to complete the project in 21011 was reduced in scope and shortened by 20 days leaving insufficient time to complete the project. Subsequently the project had to be deferred until 2012. |
| BP10S008B | The H-1 precipitator controls project was a multi year project that was started in 2010 and was intended to be completed in 2011. The original budgeted completion date should have been 12/31/2011. |
| BP10S039B | The new clients and monitors project for the PLC controls was delayed because the new water plant controls were not yet completed. |
| BP10S043B | The new clients and monitors project for the DCS controls was delayed because the new precipitator controls were not yet completed. |

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| Project No. | 2010: Detailed Explanations |
|--------------------|--|
| WK06S021B | The DCS Engineering project was a multi-year project that started in 2006 and was completed in 2010. Favorability in the project was carried over year after year and the final year of the project was not trued up to the actual expected final cost. |
| WK09S036B | The FGD and SCR Controls project was under budget because it was originally budgeted to use Infi-90 hardware. During the engineering and bidding process it was decided to use S800 hardware. This change in operating hardware resulted in an overall reduction in project cost. |
| BP10C007B | The stack ladder safety device project was under budget due to a change in work scope. The vendor was able to provide a replacement safety rail for the original system instead of having to replace the whole system. |
| BP10C019B | The DAS Upgrade was under budget because the original estimate was based on full cost service from the supplier. Big Rivers renewed its alliance contract with the supplier and was able to take advantage of reduced pricing built into the contract that reduced the overall cost of the project. |
| W9600000 | Aggressive time schedule was not realized. Time delays and additional needs required additional costs. |
| BP10G014B | The IUCS Building project was over budget because of an increase in work scope. During demolition after the project was underway Big Rivers discovered some hidden damage that was not included in the original estimate. Repairing the additional damage increased the overall cost of the project. |
| BP10G019B | The SOE Upgrade was a multi-year project. It was over budget in 2010 because more was invested in 2010 than originally anticipated. The project was completed in 2012 approximately 10% under the total budgeted amount. |
| WK09G047B | |
| BP10G021B | The Tripper Room Dust Collector project was under budget because the original estimate was based on a like/kind replacement. The competitive bidding process identified a different type of dust collector that was available to use that reduced the overall cost of the project. |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|-------------|---|-----------------------|---------------------------|------------------------|------------------------|
| 2010 POLES | | | | | |
| 2011 POLES | | | | | |
| 300-033 | EDS - Capital Equipment for Oracle Servers | \$ (8,899) | \$ - | \$ (8,899) | 0% |
| 420-168 | RFL GARD 8000 Teleprotection Terminals | \$ 100 | \$ - | \$ 100 | 0% |
| BA10A001B | Network Infrastructure/Network Expansion | \$ 671 | \$ - | \$ 671 | 0% |
| BA10A003B | IT Trailer at Sebree | \$ 214 | \$ - | \$ 214 | 0% |
| BA11X048B | | | | | |
| BA11X052F | Access Control System for Central Lab | \$ 9,573 | \$ - | \$ 9,573 | 0% |
| BA11X054F | Power Surge for Central Lab | \$ 7,554 | \$ - | \$ 7,554 | 0% |
| BA11X056F | | | | | |
| BA11X057F | | | | | |
| BI11X005B | Purchase spare network switches | \$ 10,162 | \$ 10,000 | \$ 162 | 2% |
| BI11X006B | Upgrade OSI software/hardware on EMS | \$ 45,318 | \$ 166,000 | \$ (120,682) | -73% |
| BI11X009B | Replace Monarch 1200 baud modems with 9600 baud | \$ 19,361 | \$ 20,000 | \$ (639) | -3% |
| BI11X010B | Capital Items - Coop/BREC hardware/software/upgrade | \$ 243,052 | \$ 258,000 | \$ (14,948) | -6% |
| BI11X013B | Backup system for NERC | \$ 61,585 | \$ - | \$ 61,585 | 0% |
| BI12X001B | | | | | |
| BP10C018B | CL Replace Coal Handling Building | \$ (1,664) | \$ - | \$ (1,664) | 0% |
| BP10C020B | CL 8,10, 12 Flop Gates | \$ (3,112) | \$ - | \$ (3,112) | 0% |
| BP10C021B | CL 1 & 17 belt scale | \$ 169 | \$ - | \$ 169 | 0% |
| BP10C022B | CL Ready Pile Escape Tunnel | \$ (9,689) | \$ - | \$ (9,689) | 0% |
| BP10C034F | CL Piezometer - Ashpond Geotechnical Investigation | \$ 19,450 | \$ - | \$ 19,450 | 0% |
| BP10C043B | C-2 B Condenser Vacuum Pump Repl | \$ (16,023) | \$ - | \$ (16,023) | 0% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP10C044B | C-2 FD Fan Replacements | \$ (4,777) | \$ - | \$ (4,777) | 0% |
| BP10C046B | C-2 Precipitator Controls | \$ 8,828 | \$ - | \$ 8,828 | 0% |
| BP10C047B | C-2 Boiler Feed Water Start Up Regulator | \$ (4,799) | \$ - | \$ (4,799) | 0% |
| BP10C048B | C-2 Precipitator Inlet Duct Replacement | \$ (54,523) | \$ - | \$ (54,523) | 0% |
| BP10C049F | C-1 Sample Panel Replacement | \$ (19,460) | \$ - | \$ (19,460) | 0% |
| BP10C050B | C-2 Sample Panel Replacement | \$ 19,965 | \$ - | \$ 19,965 | 0% |
| BP10C056B | C-2 Boiler Expansion Joints | \$ (18,531) | \$ - | \$ (18,531) | 0% |
| BP10C057B | C-2 Boiler Insulation | \$ 2,611 | \$ - | \$ 2,611 | 0% |
| BP10C058B | C-2 Weld Overlay | \$ (5,393) | \$ - | \$ (5,393) | 0% |
| BP10C062B | CL #4 Coal Feeder Belt | \$ (6,190) | \$ - | \$ (6,190) | 0% |
| BP10C063B | C-2 Slag Grinder Replacement | \$ 682 | \$ - | \$ 682 | 0% |
| BP10C064B | C-2 Drum Enclosure | \$ (33,902) | \$ - | \$ (33,902) | 0% |
| BP10C067F | CL Booster Fan Exp Jts | \$ (691) | \$ - | \$ (691) | 0% |
| BP10C068F | CL FGD Clarified Water Pumps | \$ (65) | \$ - | \$ (65) | 0% |
| BP10C076F | CL WWT Sludge Pump | \$ 510 | \$ - | \$ 510 | 0% |
| BP10C078F | CL 3 Welding Machines | \$ 2 | \$ - | \$ 2 | 0% |
| BP10G010B | GN - Stack Lighting (G1 & G2) | \$ 3,359 | \$ - | \$ 3,359 | 0% |
| BP10G011B | GN -Cardox (CO2 Fire Controls - Mills,Computer Room | \$ 16,902 | \$ - | \$ 16,902 | 0% |
| BP10G014B | GN - IU Building Component Replacements | \$ (11,286) | \$ - | \$ (11,286) | 0% |
| BP10G015B | GN - Reverse Osmosis System / Water Plant Controls | \$ 34,181 | \$ - | \$ 34,181 | 0% |
| BP10G019B | | | | | |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP10G021B | GN - Tripper Room Dust Collector | \$ (12,874) | \$ - | \$ (12,874) | 0% |
| BP10G031F | GN - Crusher Tower Dust Collector | \$ 17,318 | \$ - | \$ 17,318 | 0% |
| BP10G032F | GN - Barge Unloader Dust Collector | \$ 493,710 | \$ 600,000 | \$ (106,290) | -18% |
| BP10G036F | GN - Satellite Phone System | \$ 536 | \$ - | \$ 536 | 0% |
| BP10G038F | GN - Barge Unloader Controls | \$ 1,792 | \$ - | \$ 1,792 | 0% |
| BP10G040B | G1 - D Coal Conveyor Belt | \$ 5,625 | \$ - | \$ 5,625 | 0% |
| BP10G041F | | | | | |
| BP10G046F | CMS - Shop Expansion | \$ 122,370 | \$ 30,000 | \$ 92,370 | 308% |
| BP10S002B | H0 - Water Plant Controls (O) | \$ 115,233 | \$ 119,423 | \$ (4,190) | -4% |
| BP10S003B | H0 - Scrubber Stack Probes & Umbilicals Upgrade | \$ 25,230 | \$ - | \$ 25,230 | 0% |
| BP10S006B | H1 - Cooling Tower Controls (O - Partial Deferral) | \$ 57,750 | \$ 74,971 | \$ (17,221) | -23% |
| BP10S007B | H1 - Feedwater Heater Level Controls (O) | \$ 52,335 | \$ 45,115 | \$ 7,220 | 16% |
| BP10S008B | H1 - Precipitator Controls (O) | \$ 69,056 | \$ 82,933 | \$ (13,877) | -17% |
| BP10S029B | R1 - Rpl Burner Mgmt Computer | \$ (3,455) | \$ - | \$ (3,455) | 0% |
| BP10S047B | RH - Remote Racking & Relays | \$ (16,151) | \$ - | \$ (16,151) | 0% |
| BP10S048F | R1 - Hot & Cold Air Damper Drives | \$ 9,471 | \$ - | \$ 9,471 | 0% |
| BP10S072F | H1 - Station Batteries | \$ 7,521 | \$ - | \$ 7,521 | 0% |
| BP10S074F | RH - Caustic Dil H2O Htr Element | \$ 101 | \$ - | \$ 101 | 0% |
| BP10S076F | H1 - 480V MCC at Cooling Tower (O - Partial Deferral) | \$ 231,345 | \$ 265,385 | \$ (34,040) | -13% |
| BP10S078F | R1 - Replace "B" Mill Trunnion Bearings (2) | \$ (129) | \$ - | \$ (129) | 0% |
| BP10S079F | RGT - Rpl Coalescing Filter | \$ (4,820) | \$ - | \$ (4,820) | 0% |
| BP10S083F | R1 - AH Gas Inlet Expansion Joint | \$ (309) | \$ - | \$ (309) | 0% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| BP10S086F | RH - "A" Ash Sluice Dchg Valve | \$ 2,154 | \$ - | \$ 2,154 | 0% |
| BP10S087F | GT - Expansion Joints (6 ea.) | \$ 742 | \$ - | \$ 742 | 0% |
| BP10S088F | RH - Tripper Room Enclosure | \$ 78,660 | \$ - | \$ 78,660 | 0% |
| BP10T001B | GH - Emulsified Sulfur | \$ (35,174) | \$ - | \$ (35,174) | 0% |
| BP10T008F | RGH - Audio/Video System for Training Rm | \$ (356) | \$ - | \$ (356) | 0% |
| BP10T009F | RGH - Rpl #1 Screen Wash Pump | \$ 6,423 | \$ - | \$ 6,423 | 0% |
| BP11C005B | CL FGD Emergency Generator | \$ 162,485 | \$ 200,000 | \$ (37,515) | -19% |
| BP11C006B | C-3 Booster Fan Blades | \$ 294,031 | \$ 260,000 | \$ 34,031 | 13% |
| BP11C014B | CL Start Up 480v MCC Replacement (2) | \$ 82,728 | \$ 150,000 | \$ (67,272) | -45% |
| BP11C016B | CL Circulating Water Pump Replacement | \$ 187,583 | \$ 210,000 | \$ (22,417) | -11% |
| BP11C017B | CL Plant vibration monitoring replacement | \$ 90,971 | \$ 100,000 | \$ (9,029) | -9% |
| BP11C018B | CL Circulating Water Pump Column | \$ 170,471 | \$ 200,000 | \$ (29,529) | -15% |
| BP11C019B | CL 7, 9, 11 Flop Gates | \$ 154,133 | \$ 185,000 | \$ (30,867) | -17% |
| BP11C021B | CL Phosphate Analyzers (3) | \$ 38,779 | \$ 36,000 | \$ 2,779 | 8% |
| BP11C023B | CL 3-4 Start Up Buss tie to 69kv startup transformer | \$ 548,013 | \$ 350,000 | \$ 198,013 | 57% |
| BP11C026B | CL 4160 to 480 step down transformer | \$ 68,837 | \$ 73,000 | \$ (4,163) | -6% |
| BP11C027B | CL Traveling Water Screen Replacement | \$ 81,272 | \$ 115,000 | \$ (33,728) | -29% |
| BP11C028B | CL Piezometer - Ashpond Geotechnical Investigation | \$ 27,573 | \$ 25,000 | \$ 2,573 | 10% |
| BP11C029B | CL Covers-WT Bldg Surge Tanks (2) | \$ 12,385 | \$ 10,000 | \$ 2,385 | 24% |
| BP11C032B | CL Remote Racking and Relays (ARC Flash) | \$ 101,856 | \$ 125,000 | \$ (23,144) | -19% |
| BP11C033B | | | | | |
| BP11C036B | | | | | |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|-------------|--|-----------------------|---------------------------|------------------------|------------------------|
| BP11C040F | CL Arc Flash Warning Labels | \$ 9,342 | \$ - | \$ 9,342 | 0% |
| BP11C046F | CL Drying Agent Equipment | \$ 84,323 | \$ - | \$ 84,323 | 0% |
| BP11C047F | | | | | |
| BP11C048F | | | | | |
| BP11C049B | CL Gypsum G1 & G2 Conveyor Belts | \$ 27,695 | \$ - | \$ 27,695 | 0% |
| BP11C050F | | | | | |
| BP11C051F | C2 Upper Spray Regulator Isolation Valve | \$ 10,258 | \$ - | \$ 10,258 | 0% |
| BP11C053F | CL Vent Fan GDE Bldg Hydroclone Room | \$ 12,309 | \$ - | \$ 12,309 | 0% |
| BP11C056F | CL GDE Building Bathroom/Breakroom | \$ 50,793 | \$ - | \$ 50,793 | 0% |
| BP11C057F | CL Install three (3) Silica Analyzers | \$ 44,869 | \$ - | \$ 44,869 | 0% |
| BP11G007B | G1 - # 3 LP Heater Retube | \$ 150,500 | \$ 170,000 | \$ (19,500) | -11% |
| BP11G008B | G1 - Air Heater Baskets | \$ 578,976 | \$ 895,000 | \$ (316,024) | -35% |
| BP11G009B | G1 - C/T Cell Structure and Fill Replacement (4 cells) | \$ 604,514 | \$ 836,000 | \$ (231,486) | -28% |
| BP11G012B | G1 - Economizer Outlet Exp Joints | \$ 86,831 | \$ 111,000 | \$ (24,169) | -22% |
| BP11G014B | GN - River Water Makeup Pump 1 of 3 | \$ 152,767 | \$ 180,000 | \$ (27,233) | -15% |
| BP11G015B | | | | | |
| BP11G016B | | | | | |
| BP11G017B | | | | | |
| BP11G018B | G1 - Precip Repair | \$ 571,049 | \$ 1,092,730 | \$ (521,681) | -48% |
| BP11G019B | GN - Precipitator AVCs | \$ 216,495 | \$ 100,000 | \$ 116,495 | 116% |
| BP11G020B | GN - Rpl 4160v Breakers | \$ 49,000 | \$ 50,000 | \$ (1,000) | -2% |
| BP11G021B | GN - Rpl 480v Breakers | \$ 48,000 | \$ 50,000 | \$ (2,000) | -4% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| BP11G022B | G1 - Cold Reheat hangers (3 Sets) | \$ 19,117 | \$ 50,000 | \$ (30,883) | -62% |
| BP11G023B | G1 - Hot Reheat hangers (3 Sets) | \$ 75,624 | \$ 50,000 | \$ 25,624 | 51% |
| BP11G024B | G1 - Main Steam hangers (3 Sets) | \$ 46,005 | \$ 50,000 | \$ (3,995) | -8% |
| BP11G026B | G2 - Bottom Ash Dog House (1st of 4) | \$ 74,794 | \$ 50,000 | \$ 24,794 | 50% |
| BP11G027B | G2 - Replace Steam Coil Drain Tank | \$ 54,294 | \$ 75,000 | \$ (20,706) | -28% |
| BP11G029B | GN - Ash Clinker Grinder | \$ 42,026 | \$ 65,000 | \$ (22,974) | -35% |
| BP11G030B | GN - Cooling Tower Stationary Screens | \$ 46,388 | \$ 50,000 | \$ (3,612) | -7% |
| BP11G031B | GN - B Coal Handling Transfer Tower Dust Collector | \$ 298,214 | \$ 400,000 | \$ (101,786) | -25% |
| BP11G033B | GN - Lime Silo Dust Collector | \$ 364,212 | \$ 500,000 | \$ (135,788) | -27% |
| BP11G035B | GN - Valve Operator Limitorque Type H Manual | \$ 6,210 | \$ 6,000 | \$ 210 | 4% |
| BP11G036B | GN - Rpl Acid Pumps | \$ 9,301 | \$ 35,000 | \$ (25,699) | -73% |
| BP11G037B | GN - Landfill Downdrains | \$ 19,102 | \$ 20,000 | \$ (898) | -4% |
| BP11G038B | GN - Landfill Expansion | \$ 183,801 | \$ 250,000 | \$ (66,199) | -26% |
| BP11G039B | GN - #2 Clarifier Coating | \$ 86,600 | \$ 100,000 | \$ (13,400) | -13% |
| BP11G042B | | | | | |
| BP11G043B | G1 - Generator Rectifier Replacement | \$ 165,089 | \$ 300,000 | \$ (134,911) | -45% |
| BP11G044B | G1 - Generator Voltage Regulator | \$ 295,544 | \$ 295,000 | \$ 544 | 0% |
| BP11G045B | GN - (SW) USS Transformer | \$ 93,051 | \$ 100,000 | \$ (6,949) | -7% |
| BP11G046B | GN - Barge Unloader Battery | \$ 12,623 | \$ 15,000 | \$ (2,377) | -16% |
| BP11G051B | G2 - Remote Racking and Relays (ARC Flash) | \$ 197,434 | \$ 250,000 | \$ (52,566) | -21% |
| BP11G053B | G1 - Drum Camera Replacement | \$ 40,728 | \$ 40,000 | \$ 728 | 2% |
| BP11G054B | G1 - O2 Probe Additions | \$ 111,491 | \$ 132,000 | \$ (20,509) | -16% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP11G055B | G2 - Drum Camera Replacement | \$ 45,812 | \$ 40,000 | \$ 5,812 | 15% |
| BP11G056B | G2 - OFA Beck Drives (20 per Unit) | \$ 119,898 | \$ 200,000 | \$ (80,102) | -40% |
| BP11G057B | G1 - D Coal Conveyor Drive Gearbox | \$ 80,763 | \$ 75,000 | \$ 5,763 | 8% |
| BP11G059B | GN - Additive Feed Pump 1 of 4 | \$ 48,768 | \$ 50,000 | \$ (1,232) | -2% |
| BP11G060B | GN - Additive Supply Pump 1 of 4 | \$ 52,089 | \$ 50,000 | \$ 2,089 | 4% |
| BP11G061B | GN - Bleed Pump (2) 7 & 8 of 8 | \$ 120,183 | \$ 100,000 | \$ 20,183 | 20% |
| BP11G062B | | | | | |
| BP11G064B | GN - Rpl Lime Silo Screws | \$ 266,969 | \$ 200,000 | \$ 66,969 | 33% |
| BP11G067B | | | | | |
| BP11G070B | GN - Filtrate Receiver Tanks (Total of 3) | \$ 94,604 | \$ 84,000 | \$ 10,604 | 13% |
| BP11G072B | GN - Recycle Pumphouse Sump Pumps | \$ 5,990 | \$ 5,000 | \$ 990 | 20% |
| BP11G074B | GN - Steam Coils Banks (8) | \$ 65,940 | \$ 80,000 | \$ (14,060) | -18% |
| BP11G075B | | | | | |
| BP11G077B | | | | | |
| BP11G078F | G1 - Conditioner Monitor Replacement | \$ 74,482 | \$ - | \$ 74,482 | 0% |
| BP11G081B | | | | | |
| BP11G082F | | | | | |
| BP11G083F | G1 - Precipitator A side Inlet Diffuser Plate Replacement | \$ 184,042 | \$ - | \$ 184,042 | 0% |
| BP11G084B | | | | | |
| BP11G085B | G2 - D Coal Conveyor Belt | \$ 29,628 | \$ - | \$ 29,628 | 0% |
| BP11G086F | GN - Gross Net Meter Replacements | \$ 28,278 | \$ - | \$ 28,278 | 0% |
| BP11G087F | G2 - O2 Probe Additions | \$ 99,891 | \$ - | \$ 99,891 | 0% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP11G088F | GN - Truck Hopper Unloading Grates | \$ 65,452 | \$ - | \$ 65,452 | 0% |
| BP11G090F | GN - Emergency Diesel Generator | \$ 234,524 | \$ - | \$ 234,524 | 0% |
| BP11G092F | GN - Water Treatment Controls | \$ 47,069 | \$ - | \$ 47,069 | 0% |
| BP11G093F | GN - A1 Coal Conveyor Belt Replacement | \$ 19,636 | \$ - | \$ 19,636 | 0% |
| BP11G094F | G1 - Boiler Feed Pump Motor Rewind | \$ 114,658 | \$ - | \$ 114,658 | 0% |
| BP11H001B | H0 - Scrubber Stack Climbing Device | \$ 18,182 | \$ 22,660 | \$ (4,478) | -20% |
| BP11H002B | H1 - Generator Re-wedge (O - Partial Deferral) | \$ 42,240 | \$ 165,865 | \$ (123,625) | -75% |
| BP11H003B | H1 - Precipitator Interlock System (O) | \$ 15,842 | \$ 16,587 | \$ (745) | -4% |
| BP11H004B | H1 - 3 Wallblowers & 1 Sootblower (O) | \$ 87,927 | \$ 59,711 | \$ 28,216 | 47% |
| BP11H006B | H1 - Wet Bottom Vent Fans | \$ 15,038 | \$ 16,186 | \$ (1,148) | -7% |
| BP11H007B | | | | | |
| BP11H008B | H1 - Expansion Joints (O) | \$ 126,760 | \$ 112,788 | \$ 13,972 | 12% |
| BP11H009B | H1 - Air Heater Cold End Baskets (Partial Deferral) | \$ 107,301 | \$ 580,529 | \$ (473,228) | -82% |
| BP11H010B | H1 - Cooling Tower A,B&C Cell Fill (Deferred) | \$ 7,740 | \$ 381,490 | \$ (373,750) | -98% |
| BP11H012B | H1 - Feedwater Heater Extraction MOV | \$ 22,929 | \$ 86,250 | \$ (63,321) | -73% |
| BP11H014B | H1 - Scanner Cooling Air Fans (O) | \$ 26,704 | \$ 56,394 | \$ (29,690) | -53% |
| BP11H015B | H1 - Wet Bottom Ash Removal Hopper (Partial Deferral) | \$ 155,002 | \$ 378,173 | \$ (223,171) | -59% |
| BP11H016B | H1 - High Energy Pipe Hangers (O) | \$ 68,440 | \$ 66,346 | \$ 2,094 | 3% |
| BP11H017B | H1 - Insulation & Lagging (Partial Deferral) | \$ 89,813 | \$ 132,692 | \$ (42,879) | -32% |
| BP11H018B | H1 - Precipitator False Floor (Partial Deferral) | \$ 24,271 | \$ 149,279 | \$ (125,008) | -84% |
| BP11H019B | H1 - AH Steam Coils (Qty 6) (Partial Deferral) | \$ 42,066 | \$ 14,596 | \$ 27,470 | 188% |
| BP11H020B | H1 - Slag Grinder (O) | \$ 21,512 | \$ 49,760 | \$ (28,248) | -57% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP11H021B | H1 - DCS Server Replacement | \$ 12,866 | \$ 12,949 | \$ (83) | -1% |
| BP11H023B | H2 - Feedwater Heater Level Controls | \$ 5,064 | \$ 4,532 | \$ 532 | 12% |
| BP11H024B | | | | | |
| BP11H025B | H2 - Turbine Trip Block Upgrade | \$ 37,323 | \$ 12,949 | \$ 24,374 | 188% |
| BP11H026B | H0 - Cathodic Protection | \$ 61,579 | \$ 182,452 | \$ (120,873) | -66% |
| BP11H029B | | | | | |
| BP11H030F | | | | | |
| BP11H031F | H1 - Oxygen Analyzers | \$ 62,869 | \$ - | \$ 62,869 | 0% |
| BP11H032F | H1 - "A1" Coal Bunker Valve Assembly | \$ 7,081 | \$ - | \$ 7,081 | 0% |
| BP11H033F | H1 - "A" & "B" Bleed Pumps Suction & Dischg Valves | \$ 25,147 | \$ - | \$ 25,147 | 0% |
| BP11H034F | H1 - "A2" & "B2" Coal Feeder Blast Gate Valve | \$ 19,795 | \$ - | \$ 19,795 | 0% |
| BP11H035F | H1 - LP Header Desuperheater | \$ 12,306 | \$ - | \$ 12,306 | 0% |
| BP11H036F | H0 - Water Lab Sample Chiller | \$ 11,047 | \$ - | \$ 11,047 | 0% |
| BP11H037F | H2 - Wet bottom Vent Fans (F-8, F-9, F-10) | \$ 9,039 | \$ - | \$ 9,039 | 0% |
| BP11H038F | H1 - NEMS Analyzers & Probes | \$ 42,693 | \$ - | \$ 42,693 | 0% |
| BP11H039F | H1 - Damper to SCR West Expansion Joint | \$ 10,942 | \$ - | \$ 10,942 | 0% |
| BP11H040F | H0 - Scrubber Mist Eliminator Regulating Valve | \$ 6,535 | \$ - | \$ 6,535 | 0% |
| BP11H041F | H2 - "A" Pulverizer Gearbox | \$ 90,865 | \$ - | \$ 90,865 | 0% |
| BP11H042F | | | | | |
| BP11H043F | H2 - "B" Condensate Drain Tank Pump | \$ 5,798 | \$ - | \$ 5,798 | 0% |
| BP11H044F | H0 - East/West Lower Terminal Tubes | \$ 3,845 | \$ - | \$ 3,845 | 0% |
| BP11H045F | H0 - Monitor Air Dryers | \$ 7,594 | \$ - | \$ 7,594 | 0% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|-------------|---|-----------------------|---------------------------|------------------------|------------------------|
| BP11H046F | H0 - 7A Conveyor Belt | \$ 2,845 | \$ - | \$ 2,845 | 0% |
| BP11M007F | CMS - Ingersol-Rand CNC Water Jet Table | \$ 87,843 | \$ - | \$ 87,843 | 0% |
| BP11Q001B | RH - Truck Hopper Vent Fan | \$ 2,686 | \$ 17,706 | \$ (15,020) | -85% |
| BP11Q002B | RH - Barge Unloader Drives | \$ 57,678 | \$ 28,329 | \$ 29,349 | 104% |
| BP11Q013F | RH - Instrument Shop AC | \$ 5,266 | \$ - | \$ 5,266 | 0% |
| BP11Q017B | RH - Crossover Conveyor Belt | \$ 3,880 | \$ - | \$ 3,880 | 0% |
| BP11Q021B | RH - Caustic Pump | \$ 6,136 | \$ - | \$ 6,136 | 0% |
| BP11Q022B | RH - Acid Regeneration Pump | \$ 6,420 | \$ - | \$ 6,420 | 0% |
| BP11Q023B | RH - De-Mineralizer Pump | \$ 4,948 | \$ - | \$ 4,948 | 0% |
| BP11Q024F | RH - Dry Flyash Equalizing Valves | \$ 26,409 | \$ - | \$ 26,409 | 0% |
| BP11Q026F | RH - "B" Silo Sump Pump | \$ 40,303 | \$ - | \$ 40,303 | 0% |
| BP11Q027F | RH - 4A Conveyor Belt | \$ 10,140 | \$ - | \$ 10,140 | 0% |
| BP11Q031F | RH - 5A Conveyor Belt | \$ 10,999 | \$ - | \$ 10,999 | 0% |
| BP11R001F | | | | | |
| BP11R002F | RGT - Battery Enclosure Heater | \$ 15,755 | \$ - | \$ 15,755 | 0% |
| BP11R003B | R1 - A2 & B2 Coal Valves | \$ 19,345 | \$ - | \$ 19,345 | 0% |
| BP11R004F | R1 - "A" Basement Sump Pump | \$ 5,313 | \$ - | \$ 5,313 | 0% |
| BP11S001B | RGH - Barge Unloader Switching Cntr | \$ 35,142 | \$ 72,149 | \$ (37,007) | -51% |
| BP11S002B | RGH - River Intake 480 Volt MCC | \$ 58,051 | \$ 104,838 | \$ (46,787) | -45% |
| BP11S003F | RGH - CH Heavy Equip Bldg Door | \$ 10,255 | \$ - | \$ 10,255 | 0% |
| BP11S005F | RGH - Combustion Analyzer | \$ 4,203 | \$ - | \$ 4,203 | 0% |
| BP11W006B | Replace #2 Polisher Liner | \$ 9,488 | \$ 25,000 | \$ (15,512) | -62% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP11W010B | Replace WWP 5 & WWP 20 Impoundment pond pumps (2) | \$ 53,555 | \$ 60,000 | \$ (6,445) | -11% |
| BP11W011B | #3 Flyash blower - 1st and 2nd stage | \$ 71,088 | \$ 75,000 | \$ (3,912) | -5% |
| BP11W012B | Fuels Area Service Bldg HVAC Replacement | \$ 47,882 | \$ 75,000 | \$ (27,118) | -36% |
| BP11W013B | Expansion joints | \$ 97,285 | \$ 100,000 | \$ (2,715) | -3% |
| BP11W014B | Finishing Superheater milestone pmt | \$ 1,300,419 | \$ 1,200,000 | \$ 100,419 | 8% |
| BP11W015B | Cooling Tower Gear Reducer replacement | \$ 18,300 | \$ 150,000 | \$ (131,700) | -88% |
| BP11W016B | Drag Chain replacement | \$ 92,779 | \$ 150,000 | \$ (57,221) | -38% |
| BP11W018B | Waste Water Clarifier Refurbishment Phase I | \$ 219,118 | \$ 180,000 | \$ 39,118 | 22% |
| BP11W019B | | | | | |
| BP11W021B | Remote Racking & Relays (ARC Flash) | \$ 163,061 | \$ 250,000 | \$ (86,939) | -35% |
| BP11W022B | Replace Barge Unloader Controls | \$ 234,000 | \$ 250,000 | \$ (16,000) | -6% |
| BP11W025B | Barge Unloader, Car Dumper, Sample Tower, Lime Transfer | \$ 645,713 | \$ 790,000 | \$ (144,287) | -18% |
| BP11W026B | | | | | |
| BP11W028F | MCC building roof (HARRIS) | \$ 9,980 | \$ - | \$ 9,980 | 0% |
| BP11W031F | Expansion joints (west primary airheater and precip outlet c | \$ 107,782 | \$ - | \$ 107,782 | 0% |
| BP11W032F | Steam Coils | \$ 50,707 | \$ - | \$ 50,707 | 0% |
| BP11W033F | Ash Silo aeration blower | \$ 28,783 | \$ - | \$ 28,783 | 0% |
| BP11W034F | Level control valves | \$ 12,027 | \$ - | \$ 12,027 | 0% |
| BP11W035F | Turbine Building Roof | \$ 179,410 | \$ - | \$ 179,410 | 0% |
| BP11W036B | 6A conveyor belt | \$ 42,507 | \$ - | \$ 42,507 | 0% |
| BP11W037B | 7-3 conveyor belt | \$ 78,196 | \$ - | \$ 78,196 | 0% |
| BP11W038B | 8-1 conveyor belt | \$ 275,175 | \$ - | \$ 275,175 | 0% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP11W039F | Car dumper sump pump | \$ 17,210 | \$ - | \$ 17,210 | 0% |
| BP11W040F | Nox monitoring system | \$ 34,628 | \$ - | \$ 34,628 | 0% |
| BP11W042F | Acid Pumps | \$ 21,538 | \$ - | \$ 21,538 | 0% |
| BP11W043B | CSI 136 conveyor belt | \$ 18,177 | \$ - | \$ 18,177 | 0% |
| BP11W044F | Clam Shell Strainer | \$ 15,500 | \$ - | \$ 15,500 | 0% |
| BP11W045F | CT fan #7 gear reducer | \$ 29,531 | \$ - | \$ 29,531 | 0% |
| BP11W046F | Steam header isolation vavle on SCR | \$ 7,964 | \$ - | \$ 7,964 | 0% |
| BP11W047F | Blow down sump pump VFD | \$ 18,000 | \$ - | \$ 18,000 | 0% |
| BP11W049F | Portable Diesel Pump | \$ 31,719 | \$ - | \$ 31,719 | 0% |
| BP11W052F | Ambulance bldg roof | \$ 8,720 | \$ - | \$ 8,720 | 0% |
| BP11W053F | B&R warehouse bldg roof | \$ 47,360 | \$ - | \$ 47,360 | 0% |
| BP11W054F | Crusher/MCC bldg roof | \$ 8,720 | \$ - | \$ 8,720 | 0% |
| BP11W056F | Flyash gate valve (BARNETT) | \$ 11,788 | \$ - | \$ 11,788 | 0% |
| BP11W057F | SCR UPS (CRUME) | \$ 14,156 | \$ - | \$ 14,156 | 0% |
| BP11W059F | Fencing for new Inventory laydown area | \$ 28,165 | \$ - | \$ 28,165 | 0% |
| BP11W060F | Soft Start Motor control starters 5A and 5B conveyors | \$ 79,476 | \$ - | \$ 79,476 | 0% |
| BP11W061F | landfill drainage ditch | \$ 122,246 | \$ - | \$ 122,246 | 0% |
| BP11W062F | Surface Grinder | \$ 24,439 | \$ - | \$ 24,439 | 0% |
| BP11W063F | Coal Scales Processing System | \$ 36,275 | \$ - | \$ 36,275 | 0% |
| BP11W065F | Flyash blower | \$ 40,260 | \$ - | \$ 40,260 | 0% |
| BP11W066F | Flyash blower | \$ 20,756 | \$ - | \$ 20,756 | 0% |
| BP11X023B | New roof (Four-story side of building) | \$ 97,630 | \$ 100,000 | \$ (2,370) | -2% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| BP12C011B | CL Barge Unloader Bucket | \$ 22,391 | \$ - | \$ 22,391 | 0% |
| BP12C012B | CL 4160 to 480 step down transformer | \$ 58,834 | \$ - | \$ 58,834 | 0% |
| BP12C020B | Circulating Water Pump | \$ 9,264 | \$ - | \$ 9,264 | 0% |
| BP12C040B | | | | | |
| BP12C050B | | | | | |
| BP12C059B | C-1 DCS controller repl BRC 300 | \$ 112,174 | \$ - | \$ 112,174 | 0% |
| BP12C067B | | | | | |
| BP12H003B | H1 - Burner Replacement (CCV-DAZ) | \$ 10,637 | \$ - | \$ 10,637 | 0% |
| BP12H017F | H2 - Precipitator Safety Interlocks | \$ 12,499 | \$ - | \$ 12,499 | 0% |
| BP12H018B | H1 - SCR Vent Valve Actuator Replacement | \$ 3,730 | \$ - | \$ 3,730 | 0% |
| BP12H019B | H2 - SCR Vent Valve Actuator Replacement | \$ 5,184 | \$ - | \$ 5,184 | 0% |
| BP12W018B | 2012 IT controls projects prepayments | \$ 46,657 | \$ - | \$ 46,657 | 0% |
| BP12W023B | 2012 IT controls projects prepayments | \$ 120,267 | \$ - | \$ 120,267 | 0% |
| BT11X009B | Substation Gravel at Meade | \$ 17,246 | \$ 22,000 | \$ (4,754) | -22% |
| BT11X011B | | | | | |
| BT11X013B | | | | | |
| BT11X019B | On-line DGA Monitoring for Green GSU Transformers | \$ 71,753 | \$ 84,000 | \$ (12,247) | -15% |
| BT11X022B | LTC online filter Hancock County #2 | \$ 4,603 | \$ 3,500 | \$ 1,103 | 32% |
| BT11X023B | | | | | |
| BT11X026B | | | | | |
| BT11X027B | Fax Machine Replacement | \$ 525 | \$ 650 | \$ (125) | -19% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|---------------------------|-------------------------------|----------------------------|----------------------------|
| BT11X033B | | | | | |
| BT11X034F | Kenergy's Geneva substation metering transformer | \$ 2,949 | \$ - | \$ 2,949 | 0% |
| BT11X036F | | | | | |
| BT11X037F | Communication Tower Corrosion Protection | \$ 192,544 | \$ - | \$ 192,544 | 0% |
| BT11X039F | On-line Tap Changer Filter for Henderson #3 | \$ 4,603 | \$ - | \$ 4,603 | 0% |
| BT11X040F | On-line Tap Changer Filter for Meade Co. #2 | \$ 5,768 | \$ - | \$ 5,768 | 0% |
| BT11X041F | Skillman Battery, Rack, Charger | \$ 21,084 | \$ - | \$ 21,084 | 0% |
| BT11X042F | | | | | |
| BT11X043F | Hopkins Co. MW Battery & Rack | \$ 6,738 | \$ - | \$ 6,738 | 0% |
| BT11X044F | Corydon Sub Batteries | \$ 13,081 | \$ - | \$ 13,081 | 0% |
| BT11X045F | Morganfield Sub Batteries | \$ 10,805 | \$ - | \$ 10,805 | 0% |
| BT11X052F | TR fence for martin marietta substation | \$ 12,682 | \$ - | \$ 12,682 | 0% |
| BT12X009B | | | | | |
| W0010000 | | | | | |
| W0050000 | Replace Substation Battery & Charger at Wilson EHV | \$ 38,860 | \$ - | \$ 38,860 | 0% |
| W0090000 | Add Gravel to Hancock Co Substation | \$ 1,220 | \$ - | \$ 1,220 | 0% |
| W0120000 | Upgrade Metering at Ledbetter to 18 MVA | \$ (2,055) | \$ - | \$ (2,055) | 0% |
| W8640000 | Falls of Rough/McDaniels 69 KV line | \$ 120,123 | \$ - | \$ 120,123 | 0% |
| W9010000 | | | | | |
| W9100000 | | | | | |
| W9170000 | Line-ROW | \$ 27,610 | \$ - | \$ 27,610 | 0% |
| W9190000 | Wilson 161 KV Line 19F Addition | \$ 1,255,240 | \$ 4,578,050 | \$ (3,322,810) | -73% |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|---------------------------|-------------------------------|----------------------------|----------------------------|
| W9230000 | | | | | |
| W9300000 | | | | | |
| W9330000 | | | | | |
| W9340000 | | | | | |
| W9350000 | | | | | |
| W9380000 | Replace 15 161 KV disconnects at Reid | \$ 23,024 | \$ - | \$ 23,024 | 0% |
| W9420000 | Armstrong Equality Mine 69KV Line-Reimbursable | \$ 175,251 | \$ - | \$ 175,251 | 0% |
| W9450000 | | | | | |
| W9510000 | Reid-Green Swtchyd 69 KV Breaker (ice storm) | \$ (62,515) | \$ - | \$ (62,515) | 0% |
| W9520000 | MW Upgrade with Additional OC-3 to Power Plants | \$ 112,075 | \$ - | \$ 112,075 | 0% |
| W9540000 | Replace Substation BatterY & Charger at Livingston Co | \$ 861 | \$ - | \$ 861 | 0% |
| W9560000 | | | | | |
| W9600000 | Oracle Install | \$ 138,212 | \$ - | \$ 138,212 | 0% |
| W9610000 | Skillman Sub Transformer 1 Rewind | \$ 41,524 | \$ - | \$ 41,524 | 0% |
| W9650000 | | | | | |
| W9670000 | IT Network Interface Aces/MISO | \$ 6,680 | \$ - | \$ 6,680 | 0% |
| W9730000 | Coleman-National Aluminum MW Radios Replacement | \$ (71,244) | \$ - | \$ (71,244) | 0% |
| W9740000 | Replacement of HQ batteries | \$ 5,097 | \$ - | \$ 5,097 | 0% |
| W9750000 | Cannelton Hydroelectric - 69 kV Service for Construction | \$ 6,670 | \$ - | \$ 6,670 | 0% |
| WK07G061U | GN - #6N Mooring Cell | \$ 332,173 | \$ 300,000 | \$ 32,173 | 11% |
| WK09S059U | H2 - Oxygen Analyzers | \$ (10) | \$ - | \$ (10) | 0% |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|----------------------------------|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| | | \$ 36,621,844 | \$ 40,935,996 | \$ (4,314,152) | |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|--------------------------|-------------------|-----------------|
| 2010 POLES | | | | | N/A | N/A | 01/01/10 | N/A |
| 2011 POLES | | | | | 01/01/11 | 12/31/11 | 01/01/11 | N/A |
| 300-033 | 0% | \$ 106,334 | \$ 100,000 | \$ 6,334 | 01/01/10 | 12/31/10 | 03/01/10 | 01/01/11 |
| 420-168 | 0% | \$ 22,736 | \$ - | \$ 22,736 | N/A | N/A | 12/01/10 | 01/01/11 |
| BA10A001B | 0% | \$ 19,954 | \$ 20,000 | \$ (46) | 01/01/10 | 12/31/10 | 05/01/10 | 01/01/11 |
| BA10A003B | 0% | \$ 79,706 | \$ 80,000 | \$ (294) | 01/01/10 | 12/31/10 | 09/01/10 | 04/01/11 |
| BA11X048B | | | | | 01/01/11 | 12/31/11 | 07/01/11 | N/A |
| BA11X052F | 0% | \$ 9,573 | \$ - | \$ 9,573 | N/A | N/A | 06/01/11 | 06/01/11 |
| BA11X054F | 0% | \$ 7,554 | \$ - | \$ 7,554 | N/A | N/A | 10/01/11 | 09/01/11 |
| BA11X056F | | | | | N/A | N/A | 12/01/11 | N/A |
| BA11X057F | | | | | N/A | N/A | 12/01/11 | N/A |
| BI11X005B | 0% | \$ 10,162 | \$ 10,000 | \$ 162 | 01/01/11 | 12/31/11 | 05/01/11 | 12/01/11 |
| BI11X006B | 0% | \$ 45,318 | \$ 166,000 | \$ (120,682) | 01/01/11 | 12/31/11 | 09/01/11 | 11/01/11 |
| BI11X009B | 0% | \$ 19,361 | \$ 20,000 | \$ (639) | 01/01/11 | 12/31/11 | 09/01/11 | 10/01/11 |
| BI11X010B | 1% | \$ 243,052 | \$ 258,000 | \$ (14,948) | 01/01/11 | 12/31/11 | 01/01/11 | 12/01/11 |
| BI11X013B | 0% | \$ 61,585 | \$ - | \$ 61,585 | N/A | N/A | 12/01/11 | 12/01/11 |
| BI12X001B | | | | | N/A | N/A | 12/01/11 | N/A |
| BP10C018B | 0% | \$ 308,832 | \$ 250,000 | \$ 58,832 | 01/01/10 | 12/31/10 | 03/01/10 | 10/01/10 |
| BP10C020B | 0% | \$ 159,046 | \$ 185,000 | \$ (25,954) | 01/01/10 | 12/31/10 | 07/01/10 | 10/01/10 |
| BP10C021B | 0% | \$ 22,146 | \$ 30,000 | \$ (7,854) | 01/01/10 | 12/31/10 | 12/01/10 | 12/01/10 |
| BP10C022B | 0% | \$ 276,796 | \$ 350,000 | \$ (73,204) | 01/01/10 | 12/31/10 | 03/01/10 | 10/01/10 |
| BP10C034F | 0% | \$ 19,450 | \$ - | \$ 19,450 | N/A | N/A | 03/01/11 | 10/01/10 |
| BP10C043B | 0% | \$ 114,439 | \$ 125,000 | \$ (10,561) | 01/01/10 | 12/31/10 | 09/01/10 | 10/01/10 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|--------------------------|-------------------|-----------------|
| BP10C044B | 0% | \$ 503,256 | \$ 600,000 | \$ (96,744) | 01/01/10 | 12/31/10 | 07/01/10 | 10/01/10 |
| BP10C046B | 0% | \$ 132,745 | \$ 130,000 | \$ 2,745 | 01/01/10 | 12/31/10 | 07/01/10 | 10/01/10 |
| BP10C047B | 0% | \$ 89,733 | \$ 115,000 | \$ (25,267) | 01/01/10 | 12/31/10 | 09/01/10 | 10/01/10 |
| BP10C048B | 0% | \$ 296,686 | \$ 300,000 | \$ (3,314) | 01/01/10 | 12/31/10 | 07/01/10 | 10/01/10 |
| BP10C049F | 0% | \$ 32,588 | \$ - | \$ 32,588 | N/A | N/A | 09/01/10 | 11/01/10 |
| BP10C050B | 0% | \$ 128,467 | \$ 100,000 | \$ 28,467 | 01/01/10 | 12/31/10 | 07/01/10 | 11/01/10 |
| BP10C056B | 0% | \$ 202,858 | \$ - | \$ 202,858 | N/A | N/A | 09/01/10 | 10/01/10 |
| BP10C057B | 0% | \$ 418,575 | \$ - | \$ 418,575 | N/A | N/A | 10/01/10 | 10/01/10 |
| BP10C058B | 0% | \$ 943,318 | \$ - | \$ 943,318 | N/A | N/A | 10/01/10 | 10/01/10 |
| BP10C062B | 0% | \$ 6,190 | \$ - | \$ 6,190 | N/A | N/A | 09/01/10 | 09/01/10 |
| BP10C063B | 0% | \$ 157,328 | \$ - | \$ 157,328 | N/A | N/A | 10/01/10 | 10/01/10 |
| BP10C064B | 0% | \$ 52,440 | \$ - | \$ 52,440 | N/A | N/A | 10/01/10 | 10/01/10 |
| BP10C067F | 0% | \$ 132,140 | \$ - | \$ 132,140 | N/A | N/A | 09/01/10 | 10/01/10 |
| BP10C068F | 0% | \$ 125,255 | \$ - | \$ 125,255 | N/A | N/A | 09/01/10 | 10/01/10 |
| BP10C076F | 0% | \$ 15,174 | \$ - | \$ 15,174 | N/A | N/A | 12/01/10 | 12/01/10 |
| BP10C078F | 0% | \$ 9,568 | \$ - | \$ 9,568 | N/A | N/A | 12/01/10 | 01/01/11 |
| BP10G010B | 0% | \$ 73,617 | \$ 120,000 | \$ (46,383) | 01/01/10 | 12/31/10 | 10/01/10 | 12/01/10 |
| BP10G011B | 0% | \$ 276,074 | \$ 250,000 | \$ 26,074 | 01/01/10 | 12/31/10 | 11/01/10 | 04/01/11 |
| BP10G014B | 0% | \$ 814,232 | \$ 600,000 | \$ 214,232 | 01/01/10 | 12/31/10 | 05/01/10 | 12/01/10 |
| BP10G015B | 0% | \$ 488,450 | \$ 750,000 | \$ (261,550) | 01/01/10 | 12/31/10 | 10/01/10 | 06/01/10 |
| BP10G019B | | | | | 01/01/10 | 12/31/10 | 09/01/10 | N/A |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|--------------------------|-------------------|-----------------|
| BP10G021B | 0% | \$ 501,167 | \$ 1,075,000 | \$ (573,833) | 01/01/10 | 12/31/10 | 06/01/10 | 12/01/10 |
| BP10G031F | 0% | \$ 386,442 | \$ - | \$ 386,442 | N/A | N/A | 06/01/10 | 02/01/11 |
| BP10G032F | 1% | \$ 663,446 | \$ 600,000 | \$ 63,446 | N/A | N/A | 06/01/10 | 09/01/11 |
| BP10G036F | 0% | \$ 7,476 | \$ - | \$ 7,476 | N/A | N/A | 07/01/10 | 04/01/11 |
| BP10G038F | 0% | \$ 62,726 | \$ - | \$ 62,726 | N/A | N/A | 12/01/10 | 12/01/10 |
| BP10G040B | 0% | \$ 22,328 | \$ - | \$ 22,328 | N/A | N/A | 09/01/10 | 08/01/10 |
| BP10G041F | | | | | 01/01/10 | 12/31/10 | 09/01/10 | N/A |
| BP10G046F | 0% | \$ 170,982 | \$ 30,000 | \$ 140,982 | N/A | N/A | 11/01/10 | 07/01/11 |
| BP10S002B | 0% | \$ 127,989 | \$ 132,692 | \$ (4,703) | 01/01/10 | 12/31/10 | 11/01/10 | 07/01/11 |
| BP10S003B | 0% | \$ 115,198 | \$ 67,949 | \$ 47,249 | 01/01/10 | 12/31/10 | 05/01/10 | 03/01/12 |
| BP10S006B | 0% | \$ 98,116 | \$ 82,933 | \$ 15,183 | 01/01/10 | 12/31/10 | 12/01/10 | 05/01/12 |
| BP10S007B | 0% | \$ 57,097 | \$ 49,759 | \$ 7,338 | 01/01/10 | 12/31/10 | 11/01/10 | 06/01/11 |
| BP10S008B | 0% | \$ 79,314 | \$ 92,885 | \$ (13,571) | 01/01/10 | 12/31/10 | 11/01/10 | 07/01/11 |
| BP10S029B | 0% | \$ 13,355 | \$ 18,000 | \$ (4,645) | 01/01/10 | 12/31/10 | 11/01/10 | 02/01/11 |
| BP10S047B | 0% | \$ 74,573 | \$ 90,185 | \$ (15,612) | 01/01/10 | 12/31/10 | 08/01/10 | 01/01/11 |
| BP10S048F | 0% | \$ 40,593 | \$ - | \$ 40,593 | N/A | N/A | 02/01/11 | 04/01/11 |
| BP10S072F | 0% | \$ 46,387 | \$ - | \$ 46,387 | N/A | N/A | 09/01/10 | 02/01/11 |
| BP10S074F | 0% | \$ 10,283 | \$ - | \$ 10,283 | N/A | N/A | 11/01/10 | 01/01/11 |
| BP10S076F | 1% | \$ 334,182 | \$ 265,385 | \$ 68,797 | N/A | N/A | 07/01/10 | 07/01/12 |
| BP10S078F | 0% | \$ 234,015 | \$ - | \$ 234,015 | N/A | N/A | 06/01/10 | 09/01/10 |
| BP10S079F | 0% | \$ 69,200 | \$ - | \$ 69,200 | N/A | N/A | 07/01/10 | 03/01/11 |
| BP10S083F | 0% | \$ 35,921 | \$ - | \$ 35,921 | N/A | N/A | 10/01/10 | 11/01/10 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|--------------------------|-------------------|-----------------|
| BP10S086F | 0% | \$ 9,429 | \$ - | \$ 9,429 | N/A | N/A | 11/01/10 | 01/01/11 |
| BP10S087F | 0% | \$ 16,129 | \$ - | \$ 16,129 | N/A | N/A | 12/01/10 | 12/01/10 |
| BP10S088F | 0% | \$ 82,809 | \$ - | \$ 82,809 | N/A | N/A | 12/01/10 | 07/01/11 |
| BP10T001B | 0% | \$ 7 | \$ 194,158 | \$ (194,151) | 01/01/10 | 12/31/10 | 12/01/10 | 12/01/10 |
| BP10T008F | 0% | \$ 5,672 | \$ - | \$ 5,672 | N/A | N/A | 12/01/10 | 01/01/11 |
| BP10T009F | 0% | \$ 13,410 | \$ - | \$ 13,410 | N/A | N/A | 12/01/10 | 02/01/11 |
| BP11C005B | 0% | \$ 162,485 | \$ 200,000 | \$ (37,515) | 01/01/11 | 12/31/11 | 04/01/11 | 06/01/11 |
| BP11C006B | 1% | \$ 294,031 | \$ 260,000 | \$ 34,031 | 01/01/11 | 12/31/11 | 06/01/11 | 06/01/11 |
| BP11C014B | 0% | \$ 82,728 | \$ 150,000 | \$ (67,272) | 01/01/11 | 12/31/11 | 03/01/11 | 06/01/11 |
| BP11C016B | 1% | \$ 187,583 | \$ 210,000 | \$ (22,417) | 01/01/11 | 12/31/11 | 03/01/11 | 11/01/11 |
| BP11C017B | 0% | \$ 90,971 | \$ 100,000 | \$ (9,029) | 01/01/11 | 12/31/11 | 03/01/11 | 08/01/11 |
| BP11C018B | 0% | \$ 170,471 | \$ 200,000 | \$ (29,529) | 01/01/11 | 12/31/11 | 06/01/11 | 11/01/11 |
| BP11C019B | 0% | \$ 154,133 | \$ 185,000 | \$ (30,867) | 01/01/11 | 12/31/11 | 03/01/11 | 09/01/11 |
| BP11C021B | 0% | \$ 38,779 | \$ 36,000 | \$ 2,779 | 01/01/11 | 12/31/11 | 05/01/11 | 09/01/11 |
| BP11C023B | 1% | \$ 548,013 | \$ 350,000 | \$ 198,013 | 01/01/11 | 12/31/11 | 09/01/11 | 11/01/11 |
| BP11C026B | 0% | \$ 68,837 | \$ 73,000 | \$ (4,163) | 01/01/11 | 12/31/11 | 09/01/11 | 11/01/11 |
| BP11C027B | 0% | \$ 81,272 | \$ 115,000 | \$ (33,728) | 01/01/11 | 12/31/11 | 05/01/11 | 05/01/11 |
| BP11C028B | 0% | \$ 27,573 | \$ 25,000 | \$ 2,573 | 01/01/11 | 12/31/11 | 09/01/11 | 10/01/11 |
| BP11C029B | 0% | \$ 12,385 | \$ 10,000 | \$ 2,385 | 01/01/11 | 12/31/11 | 05/01/11 | 07/01/11 |
| BP11C032B | 0% | \$ 101,856 | \$ 125,000 | \$ (23,144) | 01/01/11 | 12/31/11 | 09/01/11 | 11/01/11 |
| BP11C033B | | | | | 01/01/11 | 12/31/11 | 11/01/11 | N/A |
| BP11C036B | | | | | N/A | N/A | 01/01/11 | N/A |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|--------------------------|-------------------|-----------------|
| BP11C040F | 0% | \$ 9,342 | \$ - | \$ 9,342 | N/A | N/A | 03/01/11 | 05/01/11 |
| BP11C046F | 0% | \$ 84,323 | \$ - | \$ 84,323 | N/A | N/A | 06/01/11 | 11/01/11 |
| BP11C047F | | | | | N/A | N/A | 07/01/11 | N/A |
| BP11C048F | | | | | N/A | N/A | 11/01/11 | N/A |
| BP11C049B | 0% | \$ 27,695 | \$ - | \$ 27,695 | N/A | N/A | 07/01/11 | 07/01/11 |
| BP11C050F | | | | | N/A | N/A | 06/01/11 | N/A |
| BP11C051F | 0% | \$ 10,258 | \$ - | \$ 10,258 | N/A | N/A | 07/01/11 | 09/01/11 |
| BP11C053F | 0% | \$ 12,309 | \$ - | \$ 12,309 | N/A | N/A | 09/01/11 | 11/01/11 |
| BP11C056F | 0% | \$ 50,793 | \$ - | \$ 50,793 | N/A | N/A | 10/01/11 | 02/01/12 |
| BP11C057F | 0% | \$ 44,869 | \$ - | \$ 44,869 | N/A | N/A | 10/01/11 | 12/01/11 |
| BP11G007B | 0% | \$ 150,500 | \$ 170,000 | \$ (19,500) | 01/01/11 | 12/31/11 | 02/01/11 | 01/01/12 |
| BP11G008B | 2% | \$ 578,976 | \$ 895,000 | \$ (316,024) | 01/01/11 | 12/31/11 | 07/01/11 | 01/01/12 |
| BP11G009B | 2% | \$ 604,514 | \$ 836,000 | \$ (231,486) | 01/01/11 | 12/31/11 | 03/01/11 | 12/01/11 |
| BP11G012B | 0% | \$ 86,831 | \$ 111,000 | \$ (24,169) | 01/01/11 | 12/31/11 | 10/01/11 | 01/01/12 |
| BP11G014B | 0% | \$ 152,767 | \$ 180,000 | \$ (27,233) | 01/01/11 | 12/31/11 | 10/01/11 | 12/01/11 |
| BP11G015B | | | | | 01/01/11 | 12/31/11 | 03/01/11 | N/A |
| BP11G016B | | | | | 01/01/11 | 12/31/11 | 06/01/11 | N/A |
| BP11G017B | | | | | 01/01/11 | 12/31/11 | 03/01/11 | N/A |
| BP11G018B | 3% | \$ 571,049 | \$ 1,092,730 | \$ (521,681) | 01/01/11 | 12/31/11 | 01/01/11 | 01/01/12 |
| BP11G019B | 0% | \$ 216,495 | \$ 100,000 | \$ 116,495 | 01/01/11 | 12/31/11 | 01/01/11 | 01/01/12 |
| BP11G020B | 0% | \$ 49,000 | \$ 50,000 | \$ (1,000) | 01/01/11 | 12/31/11 | 09/01/11 | 12/01/11 |
| BP11G021B | 0% | \$ 48,000 | \$ 50,000 | \$ (2,000) | 01/01/11 | 12/31/11 | 06/01/11 | 11/01/11 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|--------------------------|-------------------|-----------------|
| BP11G022B | 0% | \$ 19,117 | \$ 50,000 | \$ (30,883) | 01/01/11 | 12/31/11 | 11/01/11 | 12/01/11 |
| BP11G023B | 0% | \$ 75,624 | \$ 50,000 | \$ 25,624 | 01/01/11 | 12/31/11 | 11/01/11 | 12/01/11 |
| BP11G024B | 0% | \$ 46,005 | \$ 50,000 | \$ (3,995) | 01/01/11 | 12/31/11 | 07/01/11 | 12/01/11 |
| BP11G026B | 0% | \$ 74,794 | \$ 50,000 | \$ 24,794 | 01/01/11 | 12/31/11 | 07/01/11 | 11/01/11 |
| BP11G027B | 0% | \$ 54,294 | \$ 75,000 | \$ (20,706) | 01/01/11 | 12/31/11 | 09/01/11 | 01/01/12 |
| BP11G029B | 0% | \$ 42,026 | \$ 65,000 | \$ (22,974) | 01/01/11 | 12/31/11 | 08/01/11 | 08/01/11 |
| BP11G030B | 0% | \$ 46,388 | \$ 50,000 | \$ (3,612) | 01/01/11 | 12/31/11 | 08/01/11 | 08/01/11 |
| BP11G031B | 1% | \$ 298,214 | \$ 400,000 | \$ (101,786) | 01/01/11 | 12/31/11 | 07/01/11 | 11/01/11 |
| BP11G033B | 1% | \$ 364,212 | \$ 500,000 | \$ (135,788) | 01/01/11 | 12/31/11 | 05/01/11 | 12/01/11 |
| BP11G035B | 0% | \$ 6,210 | \$ 6,000 | \$ 210 | 01/01/11 | 12/31/11 | 06/01/11 | 11/01/11 |
| BP11G036B | 0% | \$ 9,301 | \$ 35,000 | \$ (25,699) | 01/01/11 | 12/31/11 | 09/01/11 | 09/01/11 |
| BP11G037B | 0% | \$ 19,102 | \$ 20,000 | \$ (898) | 01/01/11 | 12/31/11 | 09/01/11 | 11/01/11 |
| BP11G038B | 1% | \$ 183,801 | \$ 250,000 | \$ (66,199) | 01/01/11 | 12/31/11 | 08/01/11 | 11/01/11 |
| BP11G039B | 0% | \$ 86,600 | \$ 100,000 | \$ (13,400) | 01/01/11 | 12/31/11 | 08/01/11 | 11/01/11 |
| BP11G042B | | | | | 01/01/11 | 12/31/11 | 11/01/11 | N/A |
| BP11G043B | 1% | \$ 165,089 | \$ 300,000 | \$ (134,911) | 01/01/11 | 12/31/11 | 10/01/11 | 11/01/11 |
| BP11G044B | 1% | \$ 295,544 | \$ 295,000 | \$ 544 | 01/01/11 | 12/31/11 | 11/01/11 | 12/01/11 |
| BP11G045B | 0% | \$ 93,051 | \$ 100,000 | \$ (6,949) | 01/01/11 | 12/31/11 | 10/01/11 | 10/01/11 |
| BP11G046B | 0% | \$ 12,623 | \$ 15,000 | \$ (2,377) | 01/01/11 | 12/31/11 | 06/01/11 | 11/01/11 |
| BP11G051B | 1% | \$ 197,434 | \$ 250,000 | \$ (52,566) | 01/01/11 | 12/31/11 | 05/01/11 | 11/01/11 |
| BP11G053B | 0% | \$ 40,728 | \$ 40,000 | \$ 728 | 01/01/11 | 12/31/11 | 05/01/11 | 01/01/12 |
| BP11G054B | 0% | \$ 111,491 | \$ 132,000 | \$ (20,509) | 01/01/11 | 12/31/11 | 08/01/11 | 11/01/11 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|--------------------------|-------------------|-----------------|
| BP11G055B | 0% | \$ 45,812 | \$ 40,000 | \$ 5,812 | 01/01/11 | 12/31/11 | 07/01/11 | 12/01/11 |
| BP11G056B | 0% | \$ 119,898 | \$ 200,000 | \$ (80,102) | 01/01/11 | 12/31/11 | 08/01/11 | 10/01/11 |
| BP11G057B | 0% | \$ 80,763 | \$ 75,000 | \$ 5,763 | 01/01/11 | 12/31/11 | 07/01/11 | 12/01/11 |
| BP11G059B | 0% | \$ 48,768 | \$ 50,000 | \$ (1,232) | 01/01/11 | 12/31/11 | 12/01/11 | 11/01/11 |
| BP11G060B | 0% | \$ 52,089 | \$ 50,000 | \$ 2,089 | 01/01/11 | 12/31/11 | 04/01/11 | 11/01/11 |
| BP11G061B | 0% | \$ 120,183 | \$ 100,000 | \$ 20,183 | 01/01/11 | 12/31/11 | 04/01/11 | 10/01/11 |
| BP11G062B | | | | | 01/01/11 | 12/31/11 | 04/01/11 | N/A |
| BP11G064B | 0% | \$ 266,969 | \$ 200,000 | \$ 66,969 | 01/01/11 | 12/31/11 | 03/01/11 | 11/01/11 |
| BP11G067B | | | | | 01/01/11 | 12/31/11 | 05/01/11 | N/A |
| BP11G070B | 0% | \$ 94,604 | \$ 84,000 | \$ 10,604 | 01/01/11 | 12/31/11 | 06/01/11 | 09/01/11 |
| BP11G072B | 0% | \$ 5,990 | \$ 5,000 | \$ 990 | 01/01/11 | 12/31/11 | 06/01/11 | 08/01/11 |
| BP11G074B | 0% | \$ 65,940 | \$ 80,000 | \$ (14,060) | 01/01/11 | 12/31/11 | 07/01/11 | 07/01/11 |
| BP11G075B | | | | | N/A | N/A | 01/01/11 | N/A |
| BP11G077B | | | | | 01/01/11 | 12/31/11 | 01/01/11 | N/A |
| BP11G078F | 0% | \$ 74,482 | \$ - | \$ 74,482 | N/A | N/A | 02/01/11 | 01/01/12 |
| BP11G081B | | | | | N/A | N/A | 03/01/11 | N/A |
| BP11G082F | | | | | N/A | N/A | 04/01/11 | N/A |
| BP11G083F | 0% | \$ 184,042 | \$ - | \$ 184,042 | N/A | N/A | 08/01/11 | 12/01/11 |
| BP11G084B | | | | | N/A | N/A | 08/01/11 | N/A |
| BP11G085B | 0% | \$ 29,628 | \$ - | \$ 29,628 | N/A | N/A | 08/01/11 | 11/01/11 |
| BP11G086F | 0% | \$ 28,278 | \$ - | \$ 28,278 | N/A | N/A | 08/01/11 | 11/01/11 |
| BP11G087F | 0% | \$ 99,891 | \$ - | \$ 99,891 | N/A | N/A | 07/01/11 | 10/01/11 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|--------------------------|-------------------|-----------------|
| BP11G088F | 0% | \$ 65,452 | \$ - | \$ 65,452 | N/A | N/A | 09/01/11 | 10/01/11 |
| BP11G090F | 0% | \$ 234,524 | \$ - | \$ 234,524 | N/A | N/A | 09/01/11 | 01/01/12 |
| BP11G092F | 0% | \$ 47,069 | \$ - | \$ 47,069 | N/A | N/A | 10/01/11 | 12/01/11 |
| BP11G093F | 0% | \$ 19,636 | \$ - | \$ 19,636 | N/A | N/A | 12/01/11 | 01/01/12 |
| BP11G094F | 0% | \$ 112,938 | \$ - | \$ 112,938 | N/A | N/A | 11/01/11 | 01/01/12 |
| BP11H001B | 0% | \$ 28,083 | \$ 22,660 | \$ 5,423 | 01/01/11 | 12/31/11 | 12/01/10 | 01/01/12 |
| BP11H002B | 0% | \$ 63,665 | \$ 165,865 | \$ (102,200) | 01/01/11 | 12/31/11 | 12/01/10 | 05/01/12 |
| BP11H003B | 0% | \$ 15,842 | \$ 16,587 | \$ (745) | 01/01/11 | 12/31/11 | 05/01/11 | 05/01/11 |
| BP11H004B | 0% | \$ 87,927 | \$ 59,711 | \$ 28,216 | 01/01/11 | 12/31/11 | 04/01/11 | 08/01/11 |
| BP11H006B | 0% | \$ 15,038 | \$ 16,186 | \$ (1,148) | 01/01/11 | 12/31/11 | 02/01/11 | 05/01/11 |
| BP11H007B | | | | | 01/01/11 | 12/31/11 | 05/01/11 | N/A |
| BP11H008B | 0% | \$ 126,760 | \$ 112,788 | \$ 13,972 | 01/01/11 | 12/31/11 | 02/01/11 | 05/01/11 |
| BP11H009B | 1% | \$ 179,675 | \$ 580,529 | \$ (400,854) | 01/01/11 | 12/31/11 | 12/01/10 | 05/01/12 |
| BP11H010B | 1% | \$ 12,149 | \$ 381,490 | \$ (369,341) | 01/01/11 | 12/31/11 | 03/01/11 | 05/01/12 |
| BP11H012B | 0% | \$ 22,929 | \$ 86,250 | \$ (63,321) | 01/01/11 | 12/31/11 | 12/01/10 | 06/01/11 |
| BP11H014B | 0% | \$ 26,704 | \$ 56,394 | \$ (29,690) | 01/01/11 | 12/31/11 | 02/01/11 | 05/01/11 |
| BP11H015B | 1% | \$ 233,972 | \$ 378,173 | \$ (144,201) | 01/01/11 | 12/31/11 | 03/01/11 | 05/01/12 |
| BP11H016B | 0% | \$ 68,440 | \$ 66,346 | \$ 2,094 | 01/01/11 | 12/31/11 | 02/01/11 | 06/01/11 |
| BP11H017B | 0% | \$ 135,368 | \$ 132,692 | \$ 2,676 | 01/01/11 | 12/31/11 | 03/01/11 | 05/01/12 |
| BP11H018B | 0% | \$ 36,583 | \$ 149,279 | \$ (112,696) | 01/01/11 | 12/31/11 | 02/01/11 | 05/01/12 |
| BP11H019B | 0% | \$ 63,399 | \$ 14,596 | \$ 48,803 | 01/01/11 | 12/31/11 | 02/01/11 | 06/01/12 |
| BP11H020B | 0% | \$ 21,512 | \$ 49,760 | \$ (28,248) | 01/01/11 | 12/31/11 | 05/01/11 | 05/01/11 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|--------------------------|-------------------|-----------------|
| BP11H021B | 0% | \$ 19,874 | \$ 12,949 | \$ 6,925 | 01/01/11 | 12/31/11 | 03/01/11 | 02/01/12 |
| BP11H023B | 0% | \$ 7,824 | \$ 4,532 | \$ 3,292 | 01/01/11 | 12/31/11 | 10/01/11 | 03/01/12 |
| BP11H024B | | | | | 01/01/11 | 12/31/11 | 11/01/11 | N/A |
| BP11H025B | 0% | \$ 57,647 | \$ 12,949 | \$ 44,698 | 01/01/11 | 12/31/11 | 11/01/11 | 04/01/12 |
| BP11H026B | 0% | \$ 61,579 | \$ 182,452 | \$ (120,873) | 01/01/11 | 12/31/11 | 05/01/11 | 05/01/11 |
| BP11H029B | | | | | 01/01/11 | 12/31/11 | 05/01/11 | N/A |
| BP11H030F | | | | | N/A | N/A | 10/01/11 | N/A |
| BP11H031F | 0% | \$ 62,869 | \$ - | \$ 62,869 | N/A | N/A | 05/01/11 | 08/01/11 |
| BP11H032F | 0% | \$ 7,081 | \$ - | \$ 7,081 | N/A | N/A | 05/01/11 | 05/01/11 |
| BP11H033F | 0% | \$ 25,147 | \$ - | \$ 25,147 | N/A | N/A | 02/01/11 | 03/01/11 |
| BP11H034F | 0% | \$ 19,795 | \$ - | \$ 19,795 | N/A | N/A | 04/01/11 | 05/01/11 |
| BP11H035F | 0% | \$ 12,306 | \$ - | \$ 12,306 | N/A | N/A | 02/01/11 | 06/01/11 |
| BP11H036F | 0% | \$ 11,047 | \$ - | \$ 11,047 | N/A | N/A | 04/01/11 | 06/01/11 |
| BP11H037F | 0% | \$ 9,039 | \$ - | \$ 9,039 | N/A | N/A | 03/01/11 | 08/01/11 |
| BP11H038F | 0% | \$ 65,941 | \$ - | \$ 65,941 | N/A | N/A | 06/01/11 | 05/01/12 |
| BP11H039F | 0% | \$ 16,900 | \$ - | \$ 16,900 | N/A | N/A | 06/01/11 | 05/01/12 |
| BP11H040F | 0% | \$ 10,093 | \$ - | \$ 10,093 | N/A | N/A | 11/01/11 | 11/01/11 |
| BP11H041F | 0% | \$ 90,865 | \$ - | \$ 90,865 | N/A | N/A | 08/01/11 | 08/01/11 |
| BP11H042F | | | | | N/A | N/A | 10/01/11 | N/A |
| BP11H043F | 0% | \$ 8,957 | \$ - | \$ 8,957 | N/A | N/A | 09/01/11 | 11/01/11 |
| BP11H044F | 0% | \$ 3,845 | \$ - | \$ 3,845 | N/A | N/A | 08/01/11 | 08/01/11 |
| BP11H045F | 0% | \$ 11,730 | \$ - | \$ 11,730 | N/A | N/A | 11/01/11 | 01/01/12 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|--------------------------|-------------------|-----------------|
| BP11H046F | 0% | \$ 4,395 | \$ - | \$ 4,395 | N/A | N/A | 10/01/11 | 02/01/12 |
| BP11M007F | 0% | \$ 87,843 | \$ - | \$ 87,843 | N/A | N/A | 11/01/10 | 12/01/11 |
| BP11Q001B | 0% | \$ 2,686 | \$ 17,706 | \$ (15,020) | 01/01/11 | 12/31/11 | 07/01/11 | 07/01/11 |
| BP11Q002B | 0% | \$ 81,441 | \$ 28,329 | \$ 53,112 | 01/01/11 | 12/31/11 | 12/01/11 | 01/01/12 |
| BP11Q013F | 0% | \$ 5,266 | \$ - | \$ 5,266 | N/A | N/A | 01/01/11 | 04/01/11 |
| BP11Q017B | 0% | \$ 3,880 | \$ - | \$ 3,880 | N/A | N/A | 03/01/11 | 03/01/11 |
| BP11Q021B | 0% | \$ 8,664 | \$ - | \$ 8,664 | N/A | N/A | 04/01/11 | 12/01/11 |
| BP11Q022B | 0% | \$ 9,065 | \$ - | \$ 9,065 | N/A | N/A | 08/01/11 | 12/01/11 |
| BP11Q023B | 0% | \$ 6,986 | \$ - | \$ 6,986 | N/A | N/A | 10/01/11 | 12/01/11 |
| BP11Q024F | 0% | \$ 37,290 | \$ - | \$ 37,290 | N/A | N/A | 10/01/11 | 12/01/11 |
| BP11Q026F | 0% | \$ 56,907 | \$ - | \$ 56,907 | N/A | N/A | 11/01/11 | 12/01/11 |
| BP11Q027F | 0% | \$ 14,318 | \$ - | \$ 14,318 | N/A | N/A | 10/01/11 | 12/01/11 |
| BP11Q031F | 0% | \$ 15,530 | \$ - | \$ 15,530 | N/A | N/A | 12/01/11 | 02/01/12 |
| BP11R001F | | | | | N/A | N/A | 12/01/11 | N/A |
| BP11R002F | 0% | \$ 15,755 | \$ - | \$ 15,755 | N/A | N/A | 07/01/11 | 07/01/11 |
| BP11R003B | 0% | \$ 19,345 | \$ - | \$ 19,345 | N/A | N/A | 01/01/11 | 10/01/11 |
| BP11R004F | 0% | \$ 5,313 | \$ - | \$ 5,313 | N/A | N/A | 02/01/11 | 02/01/12 |
| BP11S001B | 0% | \$ 35,142 | \$ 72,149 | \$ (37,007) | 01/01/11 | 12/31/11 | 07/01/11 | 07/01/11 |
| BP11S002B | 0% | \$ 66,701 | \$ 104,838 | \$ (38,137) | 01/01/11 | 12/31/11 | 01/01/11 | 03/01/12 |
| BP11S003F | 0% | \$ 10,255 | \$ - | \$ 10,255 | N/A | N/A | 03/01/11 | 03/01/11 |
| BP11S005F | 0% | \$ 4,203 | \$ - | \$ 4,203 | N/A | N/A | 03/01/11 | 07/01/11 |
| BP11W006B | 0% | \$ 9,488 | \$ 25,000 | \$ (15,512) | 01/01/11 | 12/31/11 | 12/01/11 | 01/01/12 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|--------------------------|-------------------|-----------------|
| BP11W010B | 0% | \$ 53,555 | \$ 60,000 | \$ (6,445) | 01/01/11 | 12/31/11 | 10/01/11 | 12/01/11 |
| BP11W011B | 0% | \$ 71,088 | \$ 75,000 | \$ (3,912) | 01/01/11 | 12/31/11 | 02/01/11 | 05/01/11 |
| BP11W012B | 0% | \$ 47,882 | \$ 75,000 | \$ (27,118) | 01/01/11 | 12/31/11 | 10/01/11 | 10/01/11 |
| BP11W013B | 0% | \$ 97,285 | \$ 100,000 | \$ (2,715) | 01/01/11 | 12/31/11 | 02/01/11 | 03/01/11 |
| BP11W014B | 3% | \$ 1,300,419 | \$ 1,200,000 | \$ 100,419 | 01/01/11 | 12/31/11 | 09/01/11 | 12/01/11 |
| BP11W015B | 0% | \$ 18,300 | \$ 150,000 | \$ (131,700) | 01/01/11 | 12/31/11 | 03/01/11 | 03/01/11 |
| BP11W016B | 0% | \$ 92,779 | \$ 150,000 | \$ (57,221) | 01/01/11 | 12/31/11 | 03/01/11 | 03/01/11 |
| BP11W018B | 0% | \$ 219,118 | \$ 180,000 | \$ 39,118 | 01/01/11 | 12/31/11 | 03/01/11 | 01/01/12 |
| BP11W019B | | | | | 01/01/11 | 12/31/11 | 04/01/11 | N/A |
| BP11W021B | 1% | \$ 163,061 | \$ 250,000 | \$ (86,939) | 01/01/11 | 12/31/11 | 04/01/11 | 04/01/12 |
| BP11W022B | 1% | \$ 234,000 | \$ 250,000 | \$ (16,000) | 01/01/11 | 12/31/11 | 07/01/11 | 01/01/12 |
| BP11W025B | 2% | \$ 645,713 | \$ 790,000 | \$ (144,287) | 01/01/11 | 12/31/11 | 08/01/11 | 01/01/12 |
| BP11W026B | | | | | 01/01/11 | 12/31/11 | 07/01/11 | N/A |
| BP11W028F | 0% | \$ 9,980 | \$ - | \$ 9,980 | N/A | N/A | 02/01/11 | 02/01/11 |
| BP11W031F | 0% | \$ 107,782 | \$ - | \$ 107,782 | N/A | N/A | 03/01/11 | 03/01/11 |
| BP11W032F | 0% | \$ 50,707 | \$ - | \$ 50,707 | N/A | N/A | 03/01/11 | 03/01/11 |
| BP11W033F | 0% | \$ 28,783 | \$ - | \$ 28,783 | N/A | N/A | 03/01/11 | 08/01/11 |
| BP11W034F | 0% | \$ 12,027 | \$ - | \$ 12,027 | N/A | N/A | 03/01/11 | 07/01/11 |
| BP11W035F | 0% | \$ 179,410 | \$ - | \$ 179,410 | N/A | N/A | 06/01/11 | 08/01/11 |
| BP11W036B | 0% | \$ 42,507 | \$ - | \$ 42,507 | N/A | N/A | 05/01/11 | 12/01/11 |
| BP11W037B | 0% | \$ 78,196 | \$ - | \$ 78,196 | N/A | N/A | 04/01/11 | 11/01/11 |
| BP11W038B | 0% | \$ 275,175 | \$ - | \$ 275,175 | N/A | N/A | 10/01/11 | 01/01/12 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|--------------------|--------------------------|-----------------------------------|------------------------------------|----------------------------|------------------------------|---------------------------------|--------------------------|------------------------|
| BP11W039F | 0% | \$ 17,210 | \$ - | \$ 17,210 | N/A | N/A | 08/01/11 | 08/01/11 |
| BP11W040F | 0% | \$ 34,628 | \$ - | \$ 34,628 | N/A | N/A | 05/01/11 | 11/01/11 |
| BP11W042F | 0% | \$ 21,538 | \$ - | \$ 21,538 | N/A | N/A | 08/01/11 | 11/01/11 |
| BP11W043B | 0% | \$ 18,177 | \$ - | \$ 18,177 | N/A | N/A | 07/01/11 | 07/01/11 |
| BP11W044F | 0% | \$ 15,500 | \$ - | \$ 15,500 | N/A | N/A | 07/01/11 | 11/01/11 |
| BP11W045F | 0% | \$ 29,531 | \$ - | \$ 29,531 | N/A | N/A | 07/01/11 | 08/01/11 |
| BP11W046F | 0% | \$ 7,964 | \$ - | \$ 7,964 | N/A | N/A | 08/01/11 | 10/01/11 |
| BP11W047F | 0% | \$ 18,000 | \$ - | \$ 18,000 | N/A | N/A | 07/01/11 | 12/01/11 |
| BP11W049F | 0% | \$ 31,719 | \$ - | \$ 31,719 | N/A | N/A | 10/01/11 | 10/01/11 |
| BP11W052F | 0% | \$ 8,720 | \$ - | \$ 8,720 | N/A | N/A | 10/01/11 | 10/01/11 |
| BP11W053F | 0% | \$ 47,360 | \$ - | \$ 47,360 | N/A | N/A | 10/01/11 | 10/01/11 |
| BP11W054F | 0% | \$ 8,720 | \$ - | \$ 8,720 | N/A | N/A | 10/01/11 | 10/01/11 |
| BP11W056F | 0% | \$ 11,788 | \$ - | \$ 11,788 | N/A | N/A | 08/01/11 | 08/01/11 |
| BP11W057F | 0% | \$ 14,156 | \$ - | \$ 14,156 | N/A | N/A | 08/01/11 | 10/01/11 |
| BP11W059F | 0% | \$ 28,165 | \$ - | \$ 28,165 | N/A | N/A | 09/01/11 | 09/01/11 |
| BP11W060F | 0% | \$ 79,476 | \$ - | \$ 79,476 | N/A | N/A | 10/01/11 | 02/01/12 |
| BP11W061F | 0% | \$ 122,246 | \$ - | \$ 122,246 | N/A | N/A | 11/01/11 | 12/01/11 |
| BP11W062F | 0% | \$ 24,439 | \$ - | \$ 24,439 | N/A | N/A | 10/01/11 | 01/01/12 |
| BP11W063F | 0% | \$ 36,275 | \$ - | \$ 36,275 | N/A | N/A | 10/01/11 | 01/01/12 |
| BP11W065F | 0% | \$ 40,260 | \$ - | \$ 40,260 | N/A | N/A | 12/01/11 | 12/01/11 |
| BP11W066F | 0% | \$ 20,756 | \$ - | \$ 20,756 | N/A | N/A | 12/01/11 | 12/01/11 |
| BP11X023B | 0% | \$ 97,630 | \$ 100,000 | \$ (2,370) | 01/01/11 | 12/31/11 | 09/01/11 | 12/01/11 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|--------------------------|-------------------|-----------------|
| BP12C011B | 0% | \$ 22,391 | \$ - | \$ 22,391 | N/A | N/A | 11/01/11 | 04/01/12 |
| BP12C012B | 0% | \$ 58,834 | \$ - | \$ 58,834 | N/A | N/A | 11/01/11 | 11/01/11 |
| BP12C020B | 0% | \$ 9,264 | \$ - | \$ 9,264 | N/A | N/A | 11/01/11 | 06/01/12 |
| BP12C040B | | | | | N/A | N/A | 11/01/11 | N/A |
| BP12C050B | | | | | N/A | N/A | 12/01/11 | N/A |
| BP12C059B | 0% | \$ 112,174 | \$ - | \$ 112,174 | N/A | N/A | 10/01/11 | 05/01/12 |
| BP12C067B | | | | | N/A | N/A | 12/01/11 | N/A |
| BP12H003B | 0% | \$ 16,430 | \$ - | \$ 16,430 | N/A | N/A | 12/01/11 | 09/01/12 |
| BP12H017F | 0% | \$ 19,305 | \$ - | \$ 19,305 | N/A | N/A | 12/01/11 | 03/01/12 |
| BP12H018B | 0% | \$ 5,761 | \$ - | \$ 5,761 | N/A | N/A | 12/01/11 | 01/01/12 |
| BP12H019B | 0% | \$ 8,007 | \$ - | \$ 8,007 | N/A | N/A | 12/01/11 | 01/01/12 |
| BP12W018B | 0% | \$ 46,657 | \$ - | \$ 46,657 | N/A | N/A | 12/01/11 | 03/01/12 |
| BP12W023B | 0% | \$ 120,267 | \$ - | \$ 120,267 | N/A | N/A | 12/01/11 | 04/01/12 |
| BT11X009B | 0% | \$ 17,246 | \$ 22,000 | \$ (4,754) | 01/01/11 | 12/31/11 | 12/01/11 | 12/01/11 |
| BT11X011B | | | | | 01/01/11 | 12/31/11 | 12/01/11 | N/A |
| BT11X013B | | | | | 01/01/11 | 12/31/11 | 12/01/11 | N/A |
| BT11X019B | 0% | \$ 71,753 | \$ 84,000 | \$ (12,247) | 01/01/11 | 12/31/11 | 10/01/11 | 12/01/11 |
| BT11X022B | 0% | \$ 4,603 | \$ 3,500 | \$ 1,103 | 01/01/11 | 12/31/11 | 11/01/11 | 04/01/11 |
| BT11X023B | | | | | 01/01/11 | 12/31/11 | 01/01/11 | N/A |
| BT11X026B | | | | | 01/01/11 | 12/31/11 | 01/01/11 | N/A |
| BT11X027B | 0% | \$ 525 | \$ 650 | \$ (125) | 01/01/11 | 12/31/11 | 11/01/11 | 06/01/11 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|--------------------------|-------------------|-----------------|
| BT11X033B | | | | | 01/01/11 | 12/31/11 | 01/01/11 | N/A |
| BT11X034F | 0% | \$ 2,949 | \$ - | \$ 2,949 | N/A | N/A | 04/01/11 | 05/01/11 |
| BT11X036F | | | | | N/A | N/A | 02/01/11 | N/A |
| BT11X037F | 0% | \$ 192,544 | \$ - | \$ 192,544 | N/A | N/A | 07/01/11 | 06/01/12 |
| BT11X039F | 0% | \$ 4,603 | \$ - | \$ 4,603 | N/A | N/A | 11/01/11 | 08/01/11 |
| BT11X040F | 0% | \$ 5,768 | \$ - | \$ 5,768 | N/A | N/A | 08/01/11 | 09/01/11 |
| BT11X041F | 0% | \$ 21,084 | \$ - | \$ 21,084 | N/A | N/A | 10/01/11 | 12/01/11 |
| BT11X042F | | | | | N/A | N/A | 08/01/11 | N/A |
| BT11X043F | 0% | \$ 6,738 | \$ - | \$ 6,738 | N/A | N/A | 11/01/11 | 12/01/11 |
| BT11X044F | 0% | \$ 13,081 | \$ - | \$ 13,081 | N/A | N/A | 12/01/11 | 12/01/11 |
| BT11X045F | 0% | \$ 10,805 | \$ - | \$ 10,805 | N/A | N/A | 12/01/11 | 12/01/11 |
| BT11X052F | 0% | \$ 12,682 | \$ - | \$ 12,682 | N/A | N/A | 12/01/11 | 12/01/11 |
| BT12X009B | | | | | N/A | N/A | 12/01/11 | N/A |
| W0010000 | | | | | 01/01/10 | 12/31/10 | 09/01/10 | N/A |
| W0050000 | 0% | \$ 38,860 | \$ 21,030 | \$ 17,830 | 01/01/10 | 12/31/10 | 02/01/11 | 02/01/11 |
| W0090000 | 0% | \$ 20,766 | \$ 21,160 | \$ (394) | 01/01/10 | 12/31/10 | 12/01/10 | 07/01/11 |
| W0120000 | 0% | \$ 4,355 | \$ 6,200 | \$ (1,845) | 01/01/10 | 12/31/10 | 07/01/10 | 08/01/11 |
| W8640000 | 0% | \$ 1,499,660 | \$ 1,260,390 | \$ 239,270 | 01/01/10 | 12/31/10 | 01/01/10 | 11/01/10 |
| W9010000 | | | | | 01/01/10 | 12/31/10 | 01/01/10 | N/A |
| W9100000 | | | | | N/A | N/A | 03/01/10 | N/A |
| W9170000 | 0% | \$ 30,369 | \$ - | \$ 30,369 | N/A | N/A | 01/01/10 | 07/01/10 |
| W9190000 | 11% | \$ 3,362,278 | \$ 5,420,750 | \$ (2,058,472) | 01/01/10 | 12/31/10 | 01/01/10 | 09/01/12 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|--------------------------|-------------------|-----------------|
| W9230000 | | | | | 01/01/10 | 12/31/10 | 01/01/10 | N/A |
| W9300000 | | | | | 01/01/10 | 12/31/10 | 01/01/10 | N/A |
| W9330000 | | | | | N/A | N/A | 01/01/11 | N/A |
| W9340000 | | | | | 01/01/11 | 12/31/11 | 01/01/11 | N/A |
| W9350000 | | | | | 01/01/10 | 12/31/10 | 01/01/10 | N/A |
| W9380000 | 0% | \$ 196,373 | \$ 20,300 | \$ 176,073 | 01/01/10 | 12/31/10 | 01/01/10 | 07/01/11 |
| W9420000 | 0% | \$ 224,613 | \$ - | \$ 224,613 | N/A | N/A | 01/01/10 | 09/01/10 |
| W9450000 | | | | | N/A | N/A | 01/01/10 | N/A |
| W9510000 | 0% | \$ - | \$ - | \$ - | N/A | N/A | 08/01/10 | 06/01/09 |
| W9520000 | 0% | \$ 2,073,717 | \$ 2,318,280 | \$ (244,563) | 01/01/10 | 12/31/10 | 01/01/10 | 06/01/12 |
| W9540000 | 0% | \$ 7,373 | \$ 21,030 | \$ (13,657) | 01/01/10 | 12/31/10 | 12/01/10 | 07/01/11 |
| W9560000 | | | | | 01/01/10 | 12/31/10 | 02/01/10 | N/A |
| W9600000 | 0% | \$ 12,202,607 | \$ 4,545,740 | \$ 7,656,867 | 01/01/10 | 12/31/10 | 01/01/10 | 11/01/10 |
| W9610000 | 0% | \$ 554,360 | \$ - | \$ 554,360 | N/A | N/A | 04/01/10 | 09/01/11 |
| W9650000 | | | | | 01/01/11 | 12/31/11 | 02/01/10 | N/A |
| W9670000 | 0% | \$ 322,697 | \$ - | \$ 322,697 | N/A | N/A | 01/01/11 | 09/01/10 |
| W9730000 | 0% | \$ 71,244 | \$ - | \$ 71,244 | N/A | N/A | 12/01/10 | 01/01/11 |
| W9740000 | 0% | \$ 41,371 | \$ - | \$ 41,371 | N/A | N/A | 11/01/10 | 05/01/11 |
| W9750000 | 0% | \$ 7,787 | \$ - | \$ 7,787 | N/A | N/A | 12/01/10 | 02/01/11 |
| WK07G061U | 1% | \$ 475,874 | \$ 300,000 | \$ 175,874 | 01/01/07 | 12/31/07 | 01/01/11 | 09/01/11 |
| WK09S059U | 0% | \$ 21,497 | \$ - | \$ 21,497 | N/A | N/A | 01/01/10 | 10/01/10 |

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Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

Type of Filing: Original - X



| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|--------------------|--------------------------|-----------------------------------|------------------------------------|----------------------------|------------------------------|---------------------------------|--------------------------|------------------------|
| | | \$ 70,708,790 | \$ 57,430,658 | \$ 13,278,132 | | | | |

*Total Actual Project Cost included inception-to-date spending as of December 31, 2011. _ years 2010 and 2011 only. Budgets prior to 2010 are outside BREC's record retention policy and are not available.

Capitalized Interest included in construction

Excludes

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|--------------------|--|-----------------------------------|--------------------------|
| | | -35% | 92 |
| BP11W021B | Remote Racking & Relays (ARC Flash) | | |
| BP11G036B | GN - Rpl Acid Pumps | -73% | -121 |
| BP11G042B |  | | Not Completed |
| BP11G038B | GN - Landfill Expansion | -26% | -60 |
| BP11H007B | H0 - As Burned Coal Sample Cutter | -11% | Not Completed |
| BP11H009B | H1 - Air Heater Cold End Baskets (Partial Deferral) | -82% | 122 |
| BP11H010B | H1 - Cooling Tower A,B&C Cell Fill (Deferred) | -98% | 122 |
| BP11H012B | H1 - Feedwater Heater Extraction MOV | -73% | -213 |
| BP11H014B | H1 - Scanner Cooling Air Fans (O) | -53% | -244 |
| BP11H015B | H1 - Wet Bottom Ash Removal Hopper (Partial Deferral) | -59% | 122 |
| BP11H029B | H1 - Burner Replacement Study | -53% | Not Completed |
| BP11Q001B | RH - Truck Hopper Vent Fan | -85% | -183 |
| BP11W026B |  | | Not Completed |



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Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
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Construction Projects
Year Ended December 31, 2011**

| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|--------------------|--|-----------------------------------|--------------------------|
| BP11G008B | G1 - Air Heater Baskets | -35% | 1 |
| BP11G009B | G1 - C/T Cell Structure and Fill Replacement (4 | -28% | -30 |
| BP11G022B | G1 - Cold Reheat hangers (3 Sets) | -62% | -30 |
| BP11G023B | G1 - Hot Reheat hangers (3 Sets) | 51% | -30 |
| BP11G027B | G2 - Replace Steam Coil Drain Tank | -28% | 1 |
| BA11X048B |  | | Not Completed |
| BP11W012B | Fuels Area Service Bldg HVAC Replacement | -36% | -91 |
| BP11H002B | H1 - Generator Re-wedge (O - Partial Deferral) | -75% | 122 |
| BP11H004B | H1 - 3 Wallblowers & 1 Sootblower (O) | 47% | -152 |
| BP11H017B | H1 - Insulation & Lagging (Partial Deferral) | -32% | 122 |
| BP11H019B | H1 - AH Steam Coils (Qty 6) (Partial Deferral) | 188% | 153 |
| 2011 POLES |  | | Not Completed |

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Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
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Construction Projects
Year Ended December 31, 2011**

| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|--------------------|---|-------------------------------|----------------------|
| BT11X011B | [REDACTED] | | Not Completed |
| BT11X013B | [REDACTED] | | Not Completed |
| BT11X022B | LTC online filter Hancock County #2 | 32% | -274 |
| BT11X023B | Ledbetter 69 kV Switching Structure | -12% | Not Completed |
| BT11X026B | [REDACTED] | | Not Completed |
| BT11X033B | [REDACTED] | | Not Completed |
| W0010000 | [REDACTED] | | Not Completed |
| W0090000 | Add Gravel to Hancock Co Substation | 0% | 182 |
| W0120000 | Upgrade Metering at Ledbetter to 18 MVA | 0% | 213 |
| W9010000 | [REDACTED] | | Not Completed |
| W9190000 | Wilson 161 KV Line 19F Addition | -73% | 610 |
| W9230000 | [REDACTED] | | Not Completed |
| W9300000 | [REDACTED] | | Not Completed |
| | [REDACTED] | | Completed |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|-------------|--|---------------------------|------------------|
| W9340000 | | | Not Completed |
| W9350000 | | | Not Completed |
| W9380000 | Replace 15 161 KV disconnects at Reid | 0% | 182 |
| W9520000 | MW Upgrade with Additional OC-3 to Power Plants | 0% | 518 |
| W9540000 | Replace Substation Battery & Charger at Livingston Co Microwave | 0% | 182 |
| W9560000 | | | Not Completed |
| W9650000 | | | Not Completed |
| BP11G018B | G1 - Precip Repair | -48% | 1 |
| BP11G019B | GN - Precipitator AVCs | 116% | 1 |
| BP11G043B | G1 - Generator Rectifier Replacement | -45% | -60 |


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Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|--------------------|--|-----------------------------------|--------------------------|
| BP11C014B | CL Start Up 480v MCC Replacement (2) | -45% | -213 |
| BP11C023B | CL 3-4 Start Up Buss tie to 69kv startup transformer | 57% | -60 |
| BP11C033B |  | | Not Completed |
| BP11W016B | Drag Chain replacement | -38% | -305 |
| BP11C027B | CL Traveling Water Screen Replacement | -29% | -244 |
| BP10S003B | H0 - Scrubber Stack Probes & Umbilicals Upgrade | 0% | 426 |
| BP11H018B | H1 - Precipitator False Floor (Partial Deferral) | -84% | 122 |



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**Big Rivers Electric Corporation
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Construction Projects
Year Ended December 31, 2011**

| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|--------------------|--|-----------------------------------|--------------------------|
| BP11H026B | H0 - Cathodic Protection | -66% | -244 |
| BP11H020B | H1 - Slag Grinder (O) | -57% | -244 |
| BP11G026B | G2 - Bottom Ash Dog House (1st of 4) | 50% | -60 |
| BP11G029B | GN - Ash Clinker Grinder | -35% | -152 |
| BP11G077B |  | | Not Completed |
| BP11W006B | Replace #2 Polisher Liner | -62% | 1 |
| BP10G019B |  | | Not Completed |
| BP10S002B | H0 - Water Plant Controls (O) | -4% | 182 |


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Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|--------------------|--|-----------------------------------|--------------------------|
| BP10S006B | H1 - Cooling Tower Controls (O - Partial Deferral) | -23% | 487 |
| BP10S008B | H1 - Precipitator Controls (O) | -17% | 182 |
| BP11H024B |  | | Not Completed |
| BP11H025B | H2 - Turbine Trip Block Upgrade | 188% | 92 |
| BP11W015B | Cooling Tower Gear Reducer replacement | -88% | -305 |
| BP11W019B | Cooling tower fan replacement (#5, #7 & #8) | -37% | Not Completed |
| BP11Q002B | RH - Barge Unloader Drives | 104% | 1 |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|--------------------|--|-----------------------------------|--------------------------|
| BP11S001B | RGH - Barge Unloader Switching Cntr | -51% | -183 |
| WK07G061U | GN - #6N Mooring Cell | 11% | 1340 |
| BP11G056B | G2 - OFA Beck Drives (20 per Unit) | -40% | -91 |
| BI11X006B | Upgrade OSI software/hardware on EMS | -73% | -60 |
| BP11G031B | GN - B Coal Handling Transfer Tower Dust Collector | -25% | -60 |
| BP11G033B | GN - Lime Silo Dust Collector | -27% | -30 |
| BP11G062B |  | | Not Completed |




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Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|--------------------|--|-----------------------------------|--------------------------|
| BP11G064B | GN - Rpl Lime Silo Screws | 33% | -60 |
| BP10G041F |  | | Not Completed |
| BP10G046F | CMS - Shop Expansion | 308% | |
| BP11G015B |  | | Not Completed |
| BP11G016B | G2 - BRC 100 DCS Controller Upgrade | -7% | Not Completed |
| BP11G017B | G2 - DCS Power Supply Upgrade | -14% | Not Completed |
| BP11G067B |  | | Not Completed |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

| Project No. | 2011: Detailed Explanations |
|-------------|--|
| BP11W021B | The remote racking project was under budget because fewer remote devices were required than originally estimated. |
| BP11G036B | The acid pump project was under budget because the original estimate included replacing both regeneration acid pumps, but only one pump was replaced resulting in a major change in work scope. |
| BP11G042B | [REDACTED] |
| BP11G038B | The landfill expansion was under budget because less work was required due to a change in work scope. |
| BP11H007B | The coal sampler project was completed in May 2011. |
| BP11H009B | The project is under budget because the outage was deferred to 2012 and all of the material and labor has not yet been charged. |
| BP11H010B | The project is under budget because the outage was deferred to 2012 and all of the material and labor has not yet been charged. |
| BP11H012B | The project came in under budget because it was sub-contracted by in house engineering to reduce the cost. |
| BP11H014B | The project came in under budget because it was sub-contracted by in house engineering to reduce the cost. |
| BP11H015B | The project is under budget because the outage was deferred to 2012 and all of the material and labor has not yet been charged. |
| BP11H029B | The study was less expensive than estimated because Burns & McDonnell had the records from a previous study on the burners that they had completed in 1996. The project was completed in May 2012. |
| BP11Q001B | The project came in under budget because it was sub-contracted by in house engineering to reduce the cost. |
| BP11W026B | [REDACTED] |

**Big Rivers Electric Corporation
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Construction Projects
Year Ended December 31, 2011**

| Project No. | 2011: Detailed Explanations |
|--------------------|---|
| BP11G008B | The original estimate included replacing the bottom 9" of each diaphragm plate that separate the temperature zones. No diaphragm work was required which reduced the cost of the project. |
| BP11G009B | Work scope was changed to address some structural damage found in the tower and make some deck repairs. Fill replacement was deferred |
| BP11G022B | Installed two hangers on the cold reheat line and four on the hot reheat piping. |
| BP11G023B | Installed two hangers on the cold reheat line and four on the hot reheat piping. |
| BP11G027B | The Steam Coil Drain Tank project was under budget because less labor was required to install the new tank than had been originally estimated. |
| BA11X048B | [REDACTED] |
| BP11W012B | The service building HVAC project was under budget because the work scope changed when the contractor redesigned the zone controllers and used electronic damper positioners instead of the original pneumatic controllers. |
| BP11H002B | The generator re-wedge project was under budget because the previous inspection recommendation was for a complete re-wedge at the next inspection interval, but testing revealed that only a partial re-wedge was required resulting in a major change in work scope. |
| BP11H004B | Additional labor was required to modify the surrounding structure, redirect the steam supply piping and move electrical connections to accommodate the new soot blowers. |
| BP11H017B | The H-1 Insulation and Lagging project was under budget because the outage required to complete the project was reduced in scope and not as much work was completed as was originally estimated. |
| BP11H019B | The steam coil project was over budget because the original estimate had included only two new steam coils. The outage required to replace the steam coils was deferred until 2012 and testing revealed that now six steam coils needed to be replaced resulting in a major change in work scope. |
| 2011 POLES | [REDACTED] |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)




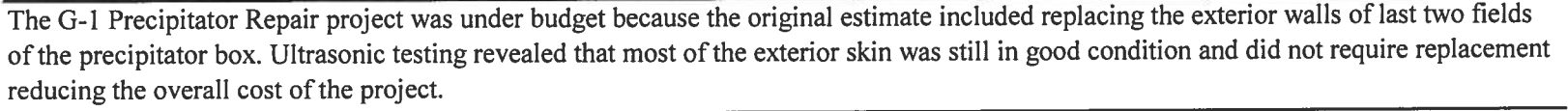
Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

| Project No. | 2011: Detailed Explanations |
|-------------|--|
| BT11X011B | [REDACTED] |
| BT11X013B | [REDACTED] |
| BT11X022B | #1 completed on 4/2010, #2 completed on 5/2011 - schedule dependent upon equipment outage. |
| BT11X023B | Equipment outage required - completed on October 12, 2011. |
| BT11X026B | [REDACTED] |
| BT11X033B | [REDACTED] |
| W0010000 | [REDACTED] |
| W0090000 | Carry-over expense from 2010 project. |
| W0120000 | Credit from 2010 project. |
| W9010000 | [REDACTED] |
| W9190000 | Armstrong Coal surface mining operation on ROW delayed completion. |
| W9230000 | [REDACTED] |
| W9300000 | [REDACTED] |

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011

| Project No. | 2011: Detailed Explanations |
|-------------|---|
| W9340000 |  |
| W9350000 |  |
| W9380000 | Carry-over expense from 2010 project. |
| W9520000 | Project schedule adjusted due to unwind of lease agreement in July of 2009 and 18 month LG&E fiber lease. |
| W9540000 | Carry-over expense from 2010 project. |
| W9560000 |  |
| W9650000 |  |
| BP11G018B | The G-1 Precipitator Repair project was under budget because the original estimate included replacing the exterior walls of last two fields of the precipitator box. Ultrasonic testing revealed that most of the exterior skin was still in good condition and did not require replacement reducing the overall cost of the project. |
| BP11G019B | The Precipitator Automatic Voltage Controller project was over budget because Big Rivers chose to change from the existing Forney controllers to an upgraded Neundorfer controller. The new controllers also required Big Rivers to replace the thirty-three (33) cooling fans in the control cubicles. |
| BP11G043B | The Generator Rectifier Replacement project was under budget because the original estimate was based on an OEM replacement and the competitive bidding process revealed another supply source that could provide the same equipment at lower cost resulting in a reduction in overall project cost. |

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
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| Project No. | 2011: Detailed Explanations |
|--------------------|--|
| BP11C014B | The 480V MCC project was under budget because the original estimate was based on OEM replacement parts and the competitive bidding process identified another supplier who could provide the necessary material at a lower cost reducing the overall project cost. In addition it was budgeted as a turnkey project and Big Rivers in-house Engineering Department and Project Management helped reduce the cost of the project. |
| BP11C023B | The Start up Buss to 69kv transformer project was over budget because of an increase in work scope. The original estimate did not include "A" frame towers, relay protection, or circuit switching. The additional work scope increased the overall cost of the project. |
| BP11C033B | |
| BP11W016B | The wetbottom drag chain replacement project was under budget because the original estimate was based on OEM parts Through competitive bidding another supplier was identified that provided the material at a lower cost thus reducing the overall cost of the project. |
| BP11C027B | The Traveling Water Screen project was under budget because the original estimate was based on purchasing a complete new screen. Big Rivers was able to salvage the screen that was removed in 2010 and have it refurbished and upgraded for less cost than a complete new screen reducing the overall cost of the project. |
| BP10S003B | The scrubber stack probe project was delayed because the HMP&L stack has two flues in a common annulus and the project included replacing the probes in both flues. An outage on both units was required to complete this project and an outage of sufficient duration was not scheduled on Unit 2 until March, 2012. |
| BP11H018B | The precipitator false floor project was under budget because the original estimate was based on completely removing the upper deck to access the false floor. The successful bidder used an alternate method for access that required less time and labor resulting in an overall reduction in project cost. |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2011**

| Project No. | 2011: Detailed Explanations |
|--------------------|---|
| BP11H026B | The project to replace the cathodic protection on the HMP&L circulating water lines was under budget because the original estimate was based on a cost for auger drilling adjacent to the piping to install the cathodes. The successful bidder used a process called vacuum excavation to access the cathodes that required less time and labor and reduced the overall cost of the project. |
| BP11H020B | The H-1 Slag Grinder project was under budget because the original estimate was for replacing both grinders and only one grinder was replaced during the outage. |
| BP11G026B | The G-2 Bottom Ash Doghouse project was over budget because the original estimate to replace the dog house did not include repairs that were required to the wetbottom hopper. After removing to old dog house during construction Big Rivers discovered some unknown damage to the wetbottom hopper that had to be repaired before the new doghouse could be installed. |
| BP11G029B | The Ash Clinker Grinder project was under budget because the original estimate was based on a stand alone project. The clinker grinder was actually installed coincident with the dog house project above, and all of the piping, wiring, drive motor, and the old grinder had already been removed for the dog house project, reducing the overall cost of the clinker grinder project. |
| BP11G077B | |
| BP11W006B | The Condensate Polisher Liner project was under budget because the original estimate was based on OEM replacement. The competitive bidding process identified another supplier who could provide the same product at a lower cost reducing the overall cost of the project. |
| BP10G019B | |
| BP10S002B | The water plant PLC controls project was a multi year project that was started in 2010 and was intended to be completed in 2011. The original budgeted completion date should have been 12/31/2011. |

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Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
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| Project No. | 2011: Detailed Explanations |
|--------------------|---|
| BP10S006B | The cooling tower controls project was a multi-year project that started in 2010 and was intended to be completed in 2011. The required unit outage to complete the project in 2011 was reduced in scope and shortened by 20 days leaving insufficient time to complete the project. Subsequently the project had to be deferred until 2012. |
| BP10S008B | The H-1 precipitator controls project was a multi year project that was started in 2010 and was intended to be completed in 2011. The original budgeted completion date should have been 12/31/2011. |
| BP11H024B | |
| BP11H025B | The Turbine Trip Block Upgrade was over budget because the project was ahead of the original schedule and a second milestone payment was made during this year. The project was completed in 2012. |
| BP11W015B | The cooling tower gear reducer replacement project was under budget because the original estimate was based on purchasing a new gear box. Big Rivers was able to salvage a gearbox that was previously removed from the cooling tower and have it refurbished. Also the gearbox replacement was estimated as a stand alone project, however; Big Rivers was able to include the gearbox replacement with another cooling tower project that reduced the overall cost. |
| BP11W019B | The cooling tower fan replacement project was under budget because the original estimate was based on a quote from the OEM. The competitive bidding process identified another vendor that would provide the same services at a lower cost. The project was completed in March, 2011 but was not closed in the system until March, 2012. |
| BP11Q002B | The Barge Unloader Drive project was over budget because the original estimate was for equipment and engineering only and it did not include labor for installation. The project was bid and completed using outsourced labor increasing the overall cost of the project. |

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| Project No. | 2011: Detailed Explanations |
|--------------------|--|
| BP11S001B | The Barge Unloader Switching Center project was under budget because the original estimate included new feeder cables. When the old switchgear was removed the existing cables were found satisfactory for reuse, reducing the overall cost of the project. |
| WK07G061U | The 6N mooring cell had to be removed in 2007 because the river bank began shifting and was pushing the mooring cell out into the river. After the cell was removed it required several years to re-stabilize the river bank before the new cell could be constructed in 2011. |
| BP11G056B | The OFA Beck Drive project was under budget because the original estimate was based on replacing the damper drives with OEM parts. The competitive bidding process identified another supplier that could provide the damper drive units at a lower cost reducing the overall cost of the project. |
| BI11X006B | Project start was delayed until December 2011 in favor of higher priority projects. The \$45K in 2011 was a milestone payment to the vendor so that work could begin. The system was completed in September of 2012. |
| BP11G031B | The Transfer Tower Dust Collector project was under budget because the original estimate was based on a like/kind replacement. The competitive bidding process identified a different type of dust collector that was available to use that reduced the overall cost of the project. |
| BP11G033B | The Lime Silo Dust Collector project was under budget because the original estimate was based on a like/kind replacement. The competitive bidding process identified a different type of dust collector that was available to use that reduced the overall cost of the project. |
| BP11G062B | [REDACTED] |

**Big Rivers Electric Corporation
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| Project No. | 2011: Detailed Explanations |
|--------------------|---|
| BP11G064B | The Lime Silo Screw Conveyor project was over budget because the new conveyor screws that were ordered were one inch too long and had to be cut off on each end to fit between the bearing supports. This problem caused an increase in labor that increased the overall cost of the project. |
| BP10G041F | [REDACTED] |
| BP10G046F | The CMS shop expansion project was over budget because work that was completed and invoiced in November 2010 was not properly accrued and when the invoice was paid in January 2011 there was no accrual and the payment was considered unbudgeted. |
| BP11G015B | [REDACTED] |
| BP11G016B | The BRC 100 DCS Controller Upgrade project was completed during the Green Unit 2 economic shut down in the fall of 2012. |
| BP11G017B | The DCS Power Supply Upgrade project was completed during the Green Unit 2 economic shut down in the fall of 2012. |
| BP11G067B | [REDACTED] |

Big Rivers Electric Corporation
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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|---------------------------|-------------------------------|----------------------------|----------------------------|
| BA11X033B | ENV - Replace Van | \$ 164 | \$ - | \$ 164 | 0% |
| BA11X045B | TRAN - Rpl #238 Heavy Duty Reg Cab & Van Bed | \$ 41,397 | \$ - | \$ 41,397 | 0% |
| BA11X048B | Operator Training Simulator | \$ 574,503 | \$ 554,200 | \$ 20,303 | 4% |
| BA11X048B(2) | Operator Training Simulator - HMPL Portion | \$ 182,171 | \$ 255,800 | \$ (73,629) | -29% |
| BA11X058F | Chevy Volt | \$ (53) | \$ - | \$ (53) | 0% |
| BA11X060F | ET&S 2012 Chevy Silverado | \$ 714 | \$ - | \$ 714 | 0% |
| BA12X001B | Miscellaneous Air Monitoring Replacements | \$ 44,955 | \$ 50,000 | \$ (5,045) | -10% |
| BA12X002B | Replace Bomb Calorimeter | \$ 33,683 | \$ 20,000 | \$ 13,683 | 68% |
| BA12X003B | Replace AA Analyzer | \$ 84,932 | \$ 85,000 | \$ (68) | 0% |
| BA12X005B | Black lateral files (\$1,200/ea) (pushed from 2011) | \$ 4,639 | \$ 4,920 | \$ (281) | -6% |
| BA12X009B | Microfilm Viewer/Scanner/Printer | \$ 5,671 | \$ 7,500 | \$ (1,829) | -24% |
| BA12X017B | Copier (pushed from 2011) | \$ 14,568 | \$ 16,000 | \$ (1,432) | -9% |
| BA12X018B | ENV - Rpl Environmental Truck (Tom Shaw) | \$ 35,264 | \$ 45,000 | \$ (9,736) | -22% |
| BA12X022B | TRAN - Rpl #300 - Extended Cab 4x4 Truck | \$ 28,991 | \$ 31,000 | \$ (2,009) | -6% |
| BA12X026B | SAFETY - Rpl #303 Truck (pushed from 2011) | \$ 34,126 | \$ 34,000 | \$ 126 | 0% |
| BA12X030B | ENV - Rpl Environmental Jeep | \$ 27,459 | \$ 26,000 | \$ 1,459 | 6% |
| BA12X032B | ENV - Truck | \$ 27,459 | \$ 35,000 | \$ (7,541) | -22% |
| BA12X033B | IT - Rpl '99 White Dodge Van | \$ 22,685 | \$ 25,000 | \$ (2,315) | -9% |
| BA12X034B | Black Vert & Lateral Files (\$1,200/ea) (pushed from | \$ 7,852 | \$ 8,550 | \$ (698) | -8% |
| BA12X039F | Numbering System for fuel truck tickets | \$ 1,200 | \$ - | \$ 1,200 | 0% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|---------------------------|-------------------------------|----------------------------|----------------------------|
| BA12X040F | CD Duplicator | \$ 712 | \$ - | \$ 712 | 0% |
| BA12X041F | Environmental RoTep replacement | \$ 2,271 | \$ - | \$ 2,271 | 0% |
| BA12X042F | Coper for Central lab | \$ 1,025 | \$ - | \$ 1,025 | 0% |
| BI11X010B | Capital Items - Coop/BREC hardware/software/upgrade | \$ (1,652) | \$ - | \$ (1,652) | 0% |
| BI12X001B | OSI EMS software | \$ 515,367 | \$ 547,000 | \$ (31,633) | -6% |
| BI12X002B | Replace PC's, Laptops, Printers | \$ 166,684 | \$ 195,000 | \$ (28,316) | -15% |
| BI12X003B | Replace - Data Centers Servers at HQ and DR Center | \$ 164,023 | \$ 150,000 | \$ 14,023 | 9% |
| BI12X004B | Oracle extensions -- eAM Scheduler | \$ 150,519 | \$ 164,500 | \$ (13,981) | -8% |
| BI12X006B | Compliance with NERC CIP Cyber Security | \$ 62,254 | \$ 25,000 | \$ 37,254 | 149% |
| BI12X007B | Replace BEST UPS at Headquarters | \$ 40,888 | \$ 50,000 | \$ (9,112) | -18% |
| BI12X008B | Replace 4-C4006 Cisco network switches with 3750-X | \$ 45,375 | \$ 45,000 | \$ 375 | 1% |
| BI12X009B | Replace 8-C3548 Cisco switches with 2960-S | \$ 15,150 | \$ 35,000 | \$ (19,850) | -57% |
| BI12X017B | Replace Coop LaserFiche, Audiotel | \$ 3,197 | \$ 6,000 | \$ (2,803) | -47% |
| BI12X018F | Oracle License fees for payroll and HR | \$ 46,513 | \$ - | \$ 46,513 | 0% |
| BI12X019F | PER-005 training software | \$ 16,138 | \$ - | \$ 16,138 | 0% |
| BI12X021F | AC for Computer Room | \$ 30,998 | \$ - | \$ 30,998 | 0% |
| BI12X022F | eAM upgrade | \$ 204,032 | \$ - | \$ 204,032 | 0% |
| BP10G017B | GN - Landfill Downdrains | \$ (4,277) | \$ - | \$ (4,277) | 0% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| BP10G019B | G2 - Upgrade SOE Migrate to DCS | \$ 50,402 | \$ - | \$ 50,402 | 0% |
| BP10G032F | GN - Barge Unloader Dust Collector | \$ 67,016 | \$ - | \$ 67,016 | 0% |
| BP10G046F | CMS - Shop Expansion | \$ 2,986 | \$ - | \$ 2,986 | 0% |
| BP10S003B | H0 - Scrubber Stack Probes & Umbilicals Upgrade | \$ 22,015 | \$ 19,423 | \$ 2,592 | 13% |
| BP10S006B | H1 - Cooling Tower Controls | \$ 15,367 | \$ 22,660 | \$ (7,293) | -32% |
| BP10S073F | H0 - Slag Grinder Housings (2) | \$ (11,979) | \$ - | \$ (11,979) | 0% |
| BP10S076F | H1 - Cooling Tower MCC | \$ 48,795 | \$ 17,157 | \$ 31,638 | 184% |
| BP10S084F | GT - Lectrodryer Dual Tower Unit | \$ (49,717) | \$ - | \$ (49,717) | 0% |
| BP10S087F | GT - Expansion Joints (6 ea.) | \$ (16,129) | \$ - | \$ (16,129) | 0% |
| BP11C023B | CL 3-4 Start Up Buss tie to 69kv startup transformer | \$ 13,334 | \$ - | \$ 13,334 | 0% |
| BP11C047F | CL Sewage Line | \$ 267,095 | \$ - | \$ 267,095 | 0% |
| BP11C052F | CL Server & Client Replacement | \$ 6,840 | \$ - | \$ 6,840 | 0% |
| BP11C056F | CL GDE Building Bathroom/Breakroom | \$ 39,844 | \$ - | \$ 39,844 | 0% |
| BP11G008B | G1 - Air Heater Baskets | \$ 32,025 | \$ - | \$ 32,025 | 0% |
| BP11G014B | G2 - B River Water Make Up Pump | \$ 6,916 | \$ - | \$ 6,916 | 0% |
| BP11G015B | GN - 1 & 2 FGD Consolidation - Loop 30 | \$ 14,275 | \$ - | \$ 14,275 | 0% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|-------------|--|-----------------------|---------------------------|------------------------|------------------------|
| BP11G018B | G1 - Precip Repair | \$ 133 | \$ - | \$ 133 | 0% |
| BP11G019B | GN - Precipitator AVCs | \$ 2,869 | \$ - | \$ 2,869 | 0% |
| BP11G031B | GN - B Coal Handling Transfer Tower Dust Collector | \$ 522 | \$ - | \$ 522 | 0% |
| BP11G044B | G1 - Generator Voltage Regulator | \$ 849 | \$ - | \$ 849 | 0% |
| BP11G051B | G2 - Remote Racking and Relays | \$ 25,477 | \$ - | \$ 25,477 | 0% |
| BP11G053B | G1 - Drum Camera Replacement | \$ 822 | \$ - | \$ 822 | 0% |
| BP11G055B | G2 - Drum Camera Replacement | \$ 1,064 | \$ - | \$ 1,064 | 0% |
| BP11G060B | GN - Bleed Pump (2) 7 & 8 of 8 | \$ 421 | \$ - | \$ 421 | 0% |
| BP11G062B | GN - Reclaim Hopper (2 of 8) | \$ (18,947) | \$ - | \$ (18,947) | 0% |
| BP11G067B | GN - IUCS Controls | \$ (10,815) | \$ - | \$ (10,815) | 0% |
| BP11G077B | G1 & G2 FGD Rehab | \$ 1,768,123 | \$ 4,527,900 | \$ (2,759,777) | -61% |
| BP11G078F | G1 - Conditioner Monitor Replacement | \$ 258 | \$ - | \$ 258 | 0% |
| BP11G086F | GN - Gross Net Meter Replacements | \$ 1,983 | \$ - | \$ 1,983 | 0% |
| BP11G087F | G2 - O2 Probe Additions | \$ 79,128 | \$ - | \$ 79,128 | 0% |
| BP11G090F | GN - Emergency Diesel Generator | \$ 5,384 | \$ - | \$ 5,384 | 0% |
| BP11G094F | G1 - Boiler Feed Pump Motor Rewind | \$ 1,099 | \$ - | \$ 1,099 | 0% |
| BP11H001B | H0 - Scrubber Stack Climbing Device | \$ (553) | \$ - | \$ (553) | 0% |
| BP11H002B | H1 - Generator Re-wedge | \$ 44,572 | \$ 123,013 | \$ (78,441) | -64% |
| BP11H009B | H1 - Air Heater Cold End Baskets | \$ 196,752 | \$ 320,481 | \$ (123,729) | -39% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP11H010B | H1 - Cooling Tower D,E&F Cell Fill | \$ 318,603 | \$ 291,346 | \$ 27,257 | 9% |
| BP11H015B | H1 - Wet Bottom Ash Removal Hopper | \$ 378,689 | \$ 323,718 | \$ 54,971 | 17% |
| BP11H017B | H1 - Insulation & Lagging | \$ 145,902 | \$ 71,547 | \$ 74,355 | 104% |
| BP11H018B | H1 - Precipitator False Floor | \$ 176,470 | \$ 258,974 | \$ (82,504) | -32% |
| BP11H019B | H1 - AH Steam Coils (Qty 4) (SW#2) | \$ (4,005) | \$ 28,487 | \$ (32,492) | -114% |
| BP11H021B | H1 - DCS Server | \$ 17 | \$ - | \$ 17 | 0% |
| BP11H022B | H2 - DCS Cooling Tower Controls | \$ 7,731 | \$ 80,929 | \$ (73,198) | -90% |
| BP11H023B | H2 - Feedwater Heater Level Controls | \$ 50,425 | \$ 44,026 | \$ 6,399 | 15% |
| BP11H024B | H2 - Precipitator Controls | \$ 74,210 | \$ 80,929 | \$ (6,719) | -8% |
| BP11H025B | H2 -Turbine Trip Block Upgrade | \$ 112,281 | \$ 116,538 | \$ (4,257) | -4% |
| BP11H029B | H1 - Burner Replacement Study | \$ (90,999) | \$ - | \$ (90,999) | 0% |
| BP11H030F | H2 - Cooling Tower MCC | \$ 152,015 | \$ 236,444 | \$ (84,429) | -36% |
| BP11H038F | H1 - NEMS Analyzers & Probes | \$ 25,500 | \$ - | \$ 25,500 | 0% |
| BP11H039F | H1 - West "B" Damper to SCR Expansion Joint | \$ 28,995 | \$ - | \$ 28,995 | 0% |
| BP11H041F | H2 - "A" Pulverizer Gearbox | \$ - | \$ - | \$ - | 0% |
| BP11H042F | H1 - Boiler Access Door (East Side) | \$ (7,988) | \$ - | \$ (7,988) | 0% |
| BP11H045F | H0 - Monitor Air Dryers | \$ 830 | \$ - | \$ 830 | 0% |
| BP11H046F | H0 - 7A Conveyor Belt | \$ 177 | \$ - | \$ 177 | 0% |
| BP11M007F | Water Jet Table | \$ 30 | \$ - | \$ 30 | 0% |
| BP11Q002B | RH - Barge Unloader Drives | \$ - | \$ 13,456 | \$ (13,456) | -100% |
| BP11Q028F | RH - Genie 34' Aerial Platform | \$ 23 | \$ - | \$ 23 | 0% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP11Q029F | RH - Portable Welding Machine | \$ 144 | \$ - | \$ 144 | 0% |
| BP11Q031F | RH - 5A Conveyor Belt | \$ 947 | \$ - | \$ 947 | 0% |
| BP11R001F | R1 - "B" Mill Bearing Housing | \$ (115,602) | \$ - | \$ (115,602) | 0% |
| BP11R004F | R1 - "A" Basement Sump Pump | \$ 4,437 | \$ - | \$ 4,437 | 0% |
| BP11R005F | GT - Purge Valves (2) | \$ 17,061 | \$ - | \$ 17,061 | 0% |
| BP11S001B | RGH - Barge Unloader Switching Cntr | \$ - | \$ - | \$ - | 0% |
| BP11S002B | RGH - River Intake 480 Volt MCC | \$ (383) | \$ - | \$ (383) | 0% |
| BP11S006F | RGH - Magnetic Sweeper | \$ 482 | \$ - | \$ 482 | 0% |
| BP11S007F | RGH - Hydraulic Wrench | \$ 6,426 | \$ - | \$ 6,426 | 0% |
| BP11W018B | Waste Water Clarifier Refurbishment Phase I | \$ (2,789) | \$ - | \$ (2,789) | 0% |
| BP11W021B | Remote Racking -ARC | \$ 10,873 | \$ - | \$ 10,873 | 0% |
| BP11W022B | Replace Barge Unloader Controls | \$ 4,126 | \$ - | \$ 4,126 | 0% |
| BP11W025B | Barge Unloader, Car Dumper, Sample Tower, Lime | \$ 28,931 | \$ - | \$ 28,931 | 0% |
| BP11W038B | 8-1 conveyor belt | \$ 75 | \$ - | \$ 75 | 0% |
| BP11W040F | Nox analysis system | \$ - | \$ - | \$ - | 0% |
| BP11W051F | Survair Respirators | \$ 195 | \$ - | \$ 195 | 0% |
| BP11W060F | Soft Start Motor control starters 5A and 5B conveyors | \$ 11,023 | \$ - | \$ 11,023 | 0% |
| BP11W061F | landfill drainage ditch | \$ - | \$ - | \$ - | 0% |
| BP11W062F | Surface Grinder | \$ 63 | \$ - | \$ 63 | 0% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| BP12C007B | CL Barge Unloader Controls | \$ 113,608 | \$ 100,000 | \$ 13,608 | 14% |
| BP12C010B | CL Conveyor Belt Replacement | \$ 63,665 | \$ 80,000 | \$ (16,335) | -20% |
| BP12C011B | CL Barge Unloader Bucket | \$ 72,705 | \$ 120,000 | \$ (47,295) | -39% |
| BP12C012B | CL 4160 to 480 step down transformer | \$ - | \$ 75,000 | \$ (75,000) | -100% |
| BP12C018B | CL Outboard Motor Flatboat | \$ 9,540 | \$ 10,000 | \$ (460) | -5% |
| BP12C020B | C-3 B Circulating Water Pump | \$ 250,035 | \$ 220,000 | \$ 30,035 | 14% |
| BP12C021B | C-3 B Circulating Water Pump Column | \$ 177,887 | \$ 225,000 | \$ (47,113) | -21% |
| BP12C022B | C-1 A Traveling Water Screen Replacement | \$ 94,092 | \$ 130,000 | \$ (35,908) | -28% |
| BP12C040B | C-3 DCS controller repl BRC 300 & Communication | \$ 156,178 | \$ 150,000 | \$ 6,178 | 4% |
| BP12C047B | C-1 Booster Fan Blades | \$ 184,888 | \$ 285,000 | \$ (100,112) | -35% |
| BP12C059B | C-1 DCS controller repl BRC 300 | \$ 40,535 | \$ 150,000 | \$ (109,465) | -73% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|-------------|--|-----------------------|---------------------------|------------------------|------------------------|
| | | | | | |
| BP12C073F | CL Instrument & Electrical Tool Boxes | \$ 4,861 | \$ - | \$ 4,861 | 0% |
| BP12C074F | CL Beamex MultiFunctional Calibrator | \$ 4,964 | \$ - | \$ 4,964 | 0% |
| BP12C075F | CL Replace A & B WWT Sludge/Agitator Pumps | \$ 36,217 | \$ - | \$ 36,217 | 0% |
| BP12C077F | C-2 C Mill Gear Reducer Replacement | \$ 337,618 | \$ - | \$ 337,618 | 0% |
| BP12C078F | CL Radial Arm Drill Press for M/M shop | \$ 13,256 | \$ - | \$ 13,256 | 0% |
| BP12C079F | CL Lab Benchtop Photospectrometer | \$ 3,278 | \$ - | \$ 3,278 | 0% |
| BP12C080F | CL Men's Restroom Air Conditioner | \$ 11,276 | \$ - | \$ 11,276 | 0% |
| BP12C081F | CL B Dewatering Sump Pump | \$ 19,132 | \$ - | \$ 19,132 | 0% |
| BP12C082F | CL A Reagent Area Sump Pump | \$ 19,256 | \$ - | \$ 19,256 | 0% |
| BP12C083F | CL Resin Trap | \$ 3,329 | \$ - | \$ 3,329 | 0% |
| | | | | | |
| BP12C085F | C-1 & C2 Computer Room A/C Unit | \$ 15,188 | \$ - | \$ 15,188 | 0% |
| BP12C086F | CL Safety shower at Bulk acid tank | \$ 20,098 | \$ - | \$ 20,098 | 0% |
| BP12C087F | C-1 Sootblowing Regulator | \$ 21,718 | \$ - | \$ 21,718 | 0% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| BP12C088F | C-2 Sootblowing Regulator | \$ 17,123 | \$ - | \$ 17,123 | 0% |
| BP12C089F | CL Hold and Close Drum on Barge Unloader | \$ 91,735 | \$ - | \$ 91,735 | 0% |
| BP12C090F | C-3 "B" Ball Mill Pinion Replacement | \$ 21,620 | \$ - | \$ 21,620 | 0% |
| BP12C091F | C-2 Booster Fan Blades | \$ 177,937 | \$ - | \$ 177,937 | 0% |
| BP12C092F | C-3 Booster Fan Blades | \$ 186,050 | \$ - | \$ 186,050 | 0% |
| BP12C093F | C-3 Ash Overflow Sump Pump | \$ 19,405 | \$ - | \$ 19,405 | 0% |
| BP12C094B | C-3 Ash Sluice Pump | \$ 66,789 | \$ - | \$ 66,789 | 0% |
| BP12C095F | C-3 A Primary Air Fan Wheel Repl | \$ 80,462 | \$ - | \$ 80,462 | 0% |
| BP12C098F | CL Purchase 120' JLG | \$ 54,277 | \$ - | \$ 54,277 | 0% |
| BP12C099F | CL Conveyor Belt Replacement #12 | \$ 17,668 | \$ - | \$ 17,668 | 0% |
| BP12G008B | G2 - C/T Water Deck Replacement (3 Cells Only) | \$ 721,910 | \$ 190,000 | \$ 531,910 | 280% |
| BP12G014B | GN - Valve Operator Limitorque SMB 000 MOV | \$ 8,282 | \$ 6,000 | \$ 2,282 | 38% |
| BP12G015B | GN - Valve Operator Limitorque Type H Manual Operator | \$ 5,554 | \$ 6,000 | \$ (446) | -7% |
| BP12G016B | G2 - Air Heater Baskets | \$ 666,643 | \$ 895,000 | \$ (228,357) | -26% |
| BP12G020B | G2 - Battery Charger (2 of 2) | \$ 66,899 | \$ 45,000 | \$ 21,899 | 49% |
| BP12G021B | G2 - Precip Repair | \$ 739,717 | \$ 1,100,509 | \$ (360,792) | -33% |
| BP12G024B | G2 - Voltage Regulator | \$ 189,650 | \$ 200,000 | \$ (10,350) | -5% |
| BP12G025B | GN - Precipitator AVCs | \$ 179,684 | \$ 100,000 | \$ 79,684 | 80% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| BP12G029B | G2 - ID Fan Inlet Dampers | \$ 377,323 | \$ 200,000 | \$ 177,323 | 89% |
| BP12G030B | G2 - Additive Feed Pump 1 of 4 | \$ 50,279 | \$ 50,000 | \$ 279 | 1% |
| BP12G031B | G2 - Additive Supply Pump 1 of 4 | \$ 58,822 | \$ 50,000 | \$ 8,822 | 18% |
| BP12G038B | G2 - Ash Clinker Grinder (2) | \$ 125,458 | \$ 100,000 | \$ 25,458 | 25% |
| BP12G039B | G2 - Bottom Ash Dog House (1st of 4) | \$ 74,523 | \$ 75,000 | \$ (477) | -1% |
| BP12G042B | G2 - Replace Steam Coil Drain Tank | \$ 56,636 | \$ 75,000 | \$ (18,364) | -24% |
| BP12G044B | GN - Cooling Tower Stationary Screens | \$ 46,388 | \$ 50,000 | \$ (3,612) | -7% |
| BP12G045B | GN - Recycle Pumphouse Sump Pumps | \$ 6,048 | \$ 5,000 | \$ 1,048 | 21% |
| BP12G046B | GN - Replace Fire Water Piping | \$ 95,426 | \$ 100,000 | \$ (4,574) | -5% |
| BP12G047B | GN - River Water Makeup Pump (2 of 3) | \$ 139,994 | \$ 180,000 | \$ (40,006) | -22% |
| BP12G048B | G1 - Rpl Bottom Ash Lines | \$ 63,540 | \$ 50,000 | \$ 13,540 | 27% |
| BP12G052F | G2 - Seal Oil Pressure Regulators | \$ 33,706 | \$ - | \$ 33,706 | 0% |
| BP12G053F | G1 - A and B Scanner Cooling Air Fan Replacments | \$ 39,344 | \$ - | \$ 39,344 | 0% |
| BP12G054B | G1 and G2 Scrubber Pump Houses | \$ 112,253 | \$ - | \$ 112,253 | 0% |
| BP12G055B | G2 - Boiler Hanger Replacements | \$ 126,271 | \$ - | \$ 126,271 | 0% |
| BP12G056F | G2 - CBD Phosphate Pump | \$ 7,637 | \$ - | \$ 7,637 | 0% |
| BP12G057F | G2 - 1K Sootblowing Safety | \$ 8,796 | \$ - | \$ 8,796 | 0% |
| BP12G058F | G1 - 1C Boiler Feed Pump Motor Rewind | \$ 108,528 | \$ - | \$ 108,528 | 0% |
| BP12G059B | G1 - A and B Ash Sluice Pump Discharge Valve | \$ 38,279 | \$ - | \$ 38,279 | 0% |
| BP12G060F | G1 - Coal Feeder Upgrade | \$ 78,829 | \$ - | \$ 78,829 | 0% |
| BP12G061F | G2 - Coal Feeder Upgrade | \$ 92,551 | \$ - | \$ 92,551 | 0% |

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Witnesses: Robert W. Berry and David G. Crockett

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|---------------------------|-------------------------------|----------------------------|----------------------------|
| BP12G062B | G1 - B Bottom Ash Sluice Water Supply Valve | \$ 13,189 | \$ - | \$ 13,189 | 0% |
| BP12G063F | G1 - 1A3 Unit Substation Transformer | \$ 145,756 | \$ - | \$ 145,756 | 0% |
| BP12G064F | G1 - A & B 1D Fan Inlet Dampers Rotary Actuator | \$ 74,370 | \$ - | \$ 74,370 | 0% |
| BP12G065B | G1 - 1D Conveyor Belt | \$ 34,456 | \$ - | \$ 34,456 | 0% |
| BP12G066F | GN - Electric Welder for Boiler | \$ 3,107 | \$ - | \$ 3,107 | 0% |
| BP12G067F | GN - Portable Electric Welder | \$ 3,272 | \$ - | \$ 3,272 | 0% |
| BP12G068F | G1 - 1C1 Lime Screw Conveyor | \$ 32,890 | \$ - | \$ 32,890 | 0% |
| BP12G069F | G2 - 2C2 Lime Screw Conveyor | \$ 36,299 | \$ - | \$ 36,299 | 0% |
| BP12G070F | GN - CO-1B Conveyor Replacement | \$ 136,854 | \$ - | \$ 136,854 | 0% |
| BP12G071F | G2 - O2 Probe Platform | \$ 57,682 | \$ - | \$ 57,682 | 0% |
| BP12G072F | GN - Flyash Silo Stair Tower | \$ 220,594 | \$ - | \$ 220,594 | 0% |
| BP12G073F | GN - Clarifier and Cooling Tower Chlorinator | \$ 16,541 | \$ - | \$ 16,541 | 0% |
| BP12G074F | GN - Telecom Room UPS | \$ 16,843 | \$ - | \$ 16,843 | 0% |
| BP12G075F | GN - Crusher Tower Glycol Tank | \$ 4,829 | \$ - | \$ 4,829 | 0% |
| BP12G076F | G2 - Rpl Bottom Ash Lines | \$ 70,956 | \$ - | \$ 70,956 | 0% |
| BP12G080F | G2 - FGD outage work | \$ 552,463 | \$ - | \$ 552,463 | 0% |
| BP12G082F | G2 - BFP Discharge Valves (B and C) | \$ 72,879 | \$ - | \$ 72,879 | 0% |
| BP12G084F | G1 - 1C Mill Gearbox | \$ 356,652 | \$ - | \$ 356,652 | 0% |
| BP12H002B | H0 - Turbine Shack Ventilation Fans | \$ 9,720 | \$ 19,423 | \$ (9,703) | -50% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| BP12H003B | H1 - Burner Replacement (CCV-DAZ) | \$ 1,013,617 | \$ 1,424,359 | \$ (410,742) | -29% |
| BP12H004B | H1 - Seal Air Fan Foundations | \$ 5,460 | \$ 19,423 | \$ (13,963) | -72% |
| BP12H005B | H1 - Expansion Joints | \$ 131,558 | \$ 55,032 | \$ 76,526 | 139% |
| BP12H006B | H1 - A & B Slag Grinders | \$ 28,192 | \$ 48,558 | \$ (20,366) | -42% |
| BP12H007B | H2 - Seal Air Fan Foundations | \$ 5,814 | \$ 19,423 | \$ (13,609) | -70% |
| BP12H008B | H2 - Expansion Joints | \$ 81,175 | \$ 54,226 | \$ 26,949 | 50% |
| BP12H009B | H2 - Rpl Wet Bottom Seal Skirt (Includes Trough) | \$ 135,947 | \$ 97,115 | \$ 38,832 | 40% |
| BP12H010B | H0 - Mill Blast Gates (H1=2 & H2=2) | \$ 37,908 | \$ 25,897 | \$ 12,011 | 46% |
| BP12H011B | H2 - Rpl Slag Grinders (2) | \$ 49,025 | \$ 48,558 | \$ 467 | 1% |
| BP12H012B | H2 - High Energy Piping Hangers | \$ 63,628 | \$ 64,744 | \$ (1,116) | -2% |
| BP12H013B | H2 - Insulation & Lagging | \$ 37,108 | \$ 64,744 | \$ (27,636) | -43% |
| BP12H014B | H2 - Rpl AH Steam Coils (2) | \$ 14,942 | \$ 14,244 | \$ 698 | 5% |
| BP12H015B | H2 - Wallblower (1) & Retractable Sootblower (1) | \$ 52,152 | \$ 22,660 | \$ 29,492 | 130% |
| BP12H016B | H2 - Oxygen Analyzers | \$ 17,743 | \$ 35,609 | \$ (17,866) | -50% |
| BP12H017F | H1 - Precipitator Interlock System | \$ 2,907 | \$ - | \$ 2,907 | 0% |
| BP12H018B | H1 - SCR Vent Valve Actuator Replacement | \$ 2,143 | \$ - | \$ 2,143 | 0% |
| BP12H019B | H2 - SCR Vent Valve Actuator Replacement | \$ - | \$ - | \$ - | 0% |
| BP12H020B | H1 - Sootblower Regulator | \$ 6,585 | \$ - | \$ 6,585 | 0% |
| BP12H021B | H2 - "B" PA Fan Duct Expansion Joint | \$ 23,264 | \$ - | \$ 23,264 | 0% |
| BP12H022B | H1 - Classifier Reject Valves (2) | \$ 24,479 | \$ - | \$ 24,479 | 0% |
| BP12H023B | H2 - Classifier Reject Valves (2) | \$ 7,571 | \$ - | \$ 7,571 | 0% |

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Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| BP12H024F | H1 - "A" NEM Inlet Probe | \$ 16,732 | \$ - | \$ 16,732 | 0% |
| BP12H025B | H1 - Boiler Access Door (West Side) | \$ 19,743 | \$ - | \$ 19,743 | 0% |
| BP12H026B | H0 - Cooling Tower Acid Pumps (2) | \$ 5,637 | \$ - | \$ 5,637 | 0% |
| BP12H027B | H1 - Remote Racking Devices | \$ 10,878 | \$ - | \$ 10,878 | 0% |
| BP12H028B | H2 - Rpl "B" Cooling Water Pump | \$ 5,030 | \$ - | \$ 5,030 | 0% |
| BP12H029B | H2 - "A" Condensate Pump | \$ 35,928 | \$ - | \$ 35,928 | 0% |
| BP12H030B | H1 - Steam Seal Root Valve | \$ 4,648 | \$ - | \$ 4,648 | 0% |
| BP12H031F | H0 - Drum Enclosure Ventilation | \$ 97,531 | \$ - | \$ 97,531 | 0% |
| BP12H033B | H2 - "A" Condensate Drain Tank Pump | \$ 6,166 | \$ - | \$ 6,166 | 0% |
| BP12H034F | H0 - NEMS HMI Computer | \$ 9,356 | \$ - | \$ 9,356 | 0% |
| BP12H035F | H0 - Additive Surge Tank Agitator | \$ 4,404 | \$ - | \$ 4,404 | 0% |
| BP12H036F | H1 - SCR Seal Air Fan Discharge Valves (3) | \$ 16,907 | \$ - | \$ 16,907 | 0% |
| BP12H037F | H0 - Cooling Tower Makeup Regulator | \$ 5,132 | \$ - | \$ 5,132 | 0% |
| BP12M001B | 15"X50" Engine Lathe | \$ 17,908 | \$ 25,000 | \$ (7,092) | -28% |
| BP12M002B | 4'X4' Sandblasting Cabinet | \$ 5,667 | \$ 5,000 | \$ 667 | 13% |
| BP12M005B | Compressed Air Dryer | \$ 8,673 | \$ 8,000 | \$ 673 | 8% |
| BP12M008F | Scotchman Ironworker | \$ 26,623 | \$ - | \$ 26,623 | 0% |
| BP12Q006B | RH - Boothe Flyash System | \$ 364,136 | \$ 339,947 | \$ 24,189 | 7% |
| BP12Q007B | RH - Portable Gas Welding Machine | \$ 3,184 | \$ 2,085 | \$ 1,099 | 53% |
| BP12Q008B | RH - Wire Feed Welder | \$ 3,648 | \$ 4,958 | \$ (1,310) | -26% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| BP12Q009B | RH - Clients & Servers (PLC) & (DCS) | \$ 29,849 | \$ 27,931 | \$ 1,918 | 7% |
| BP12Q011B | RH - Infrared Camera | \$ 9,665 | \$ 10,424 | \$ (759) | -7% |
| BP12Q012B | RH - Control Room Air Conditioner | \$ 25,238 | \$ - | \$ 25,238 | 0% |
| | | | | | |
| BP12R001B | GT - Hydrogen Purity Meter | \$ 19,176 | \$ 22,000 | \$ (2,824) | -13% |
| BP12R003F | R1 - Load Ctr Breakers (4 Main & 2 Tie) | \$ 102,794 | \$ - | \$ 102,794 | 0% |
| BP12S003B | RGH - Rpl 2-Way Radio System | \$ 50,645 | \$ - | \$ 50,645 | 0% |
| BP12W009B | Tennant Floor Cleaning Machine | \$ 29,414 | \$ 35,000 | \$ (5,586) | -16% |
| BP12W012B | Process Control System Replacement | \$ 32,328 | \$ 60,000 | \$ (27,672) | -46% |
| BP12W014B | #3 Fly Ash Blower - 1st and 2nd Stage | \$ 15,467 | \$ 75,000 | \$ (59,533) | -79% |
| BP12W015B | Barge Unloader Split System HVAC Replacement | \$ 31,780 | \$ 75,000 | \$ (43,220) | -58% |
| BP12W017B | DCS Server Replacement | \$ 82,406 | \$ 80,000 | \$ 2,406 | 3% |
| BP12W018B | Replace BFPT overspeed trip system/BFP turbine control | \$ 58,167 | \$ 85,000 | \$ (26,833) | -32% |
| BP12W020B | Sootblower IK Replacement (IK6 & IK7) | \$ 84,438 | \$ 100,000 | \$ (15,562) | -16% |
| BP12W021B | Replace 6.9KV480v Switchgear breakers | \$ 95,926 | \$ 125,000 | \$ (29,074) | -23% |
| BP12W023B | Turbine emergency trip system | \$ 127,795 | \$ 200,000 | \$ (72,205) | -36% |
| BP12W027B | Supervisory instruments, ID, FD and PA Fans | \$ 236,425 | \$ 211,150 | \$ 25,275 | 12% |
| BP12W028B | 125 Volt Station Batteries and Charger Replacement | \$ 158,706 | \$ 300,000 | \$ (141,294) | -47% |
| BP12W029B | expansion joints | \$ 317,167 | \$ 350,000 | \$ (32,833) | -9% |
| BP12W030B | Conveyor belts (#4,6B,8-2, Boom Conveyor) | \$ 240,632 | \$ 450,000 | \$ (209,368) | -47% |
| BP12W032B | Wilson Stack Cone Replacement | \$ 480,033 | \$ 500,000 | \$ (19,967) | -4% |

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Big Rivers Electric Corporation
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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|--|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| BP12W034B | Burner Replacement 13 of 25* | \$ 366,972 | \$ 760,000 | \$ (393,028) | -52% |
| BP12W035B | Catalyst Regeneration | \$ 1,271,512 | \$ 1,500,000 | \$ (228,488) | -15% |
| BP12W039B | B&R Warehouse Roof (Service Bldg Roof) | \$ 74,374 | \$ 30,000 | \$ 44,374 | 148% |
| BP12W040F | Regulating valve on turbine lube oil cooler | \$ 6,923 | \$ - | \$ 6,923 | 0% |
| BP12W041F | Hydrogen seal oil coolers | \$ 101,666 | \$ - | \$ 101,666 | 0% |
| BP12W042F | ID inlet fan dampers | \$ 231,529 | \$ - | \$ 231,529 | 0% |
| BP12W043F | Acid Pumps | \$ 24,764 | \$ - | \$ 24,764 | 0% |
| BP12W044F | ME Hoist | \$ 15,145 | \$ - | \$ 15,145 | 0% |
| BP12W045F | Primary Air Steam Coils | \$ 55,431 | \$ - | \$ 55,431 | 0% |
| BP12W046F | ALE20 Gate valve | \$ 8,807 | \$ - | \$ 8,807 | 0% |
| BP12W047F | Ground Fault Detection Equipment | \$ 10,180 | \$ - | \$ 10,180 | 0% |
| BP12W048F | Fuel Handling building Ice machine | \$ 3,343 | \$ - | \$ 3,343 | 0% |
| BP12W049F | Survey Meter | \$ 3,059 | \$ - | \$ 3,059 | 0% |
| BP12W050F | Auto Transfer Switches | \$ 30,208 | \$ - | \$ 30,208 | 0% |
| BP12W051F | Ash Sump pump (Hollander) | \$ 35,517 | \$ - | \$ 35,517 | 0% |
| BP12W052F | Polisher Liners (Hickman) | \$ 40,384 | \$ - | \$ 40,384 | 0% |
| BP12W053F | #1 Bunker gate replacement project | \$ 22,371 | \$ - | \$ 22,371 | 0% |
| BP12W054F | Replace primary air heater gas outlet expansion joints | \$ 46,058 | \$ - | \$ 46,058 | 0% |
| BP12W055F | Replace #6 Cooling Tower Fan Gear Reducer | \$ 73,452 | \$ - | \$ 73,452 | 0% |
| BP12W056F | #12 Conveyor Belt Replacement | \$ 7,900 | \$ - | \$ 7,900 | 0% |

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**Big Rivers Electric Corporation
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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| BP12W057F | Level gauges for acid and caustic day tanks | \$ 8,950 | \$ - | \$ 8,950 | 0% |
| BP12W058F | Plant two way communication repeater replacement | \$ 22,511 | \$ - | \$ 22,511 | 0% |
| | | | | | |
| BP12W062F | WL Replacement of 110-LL32 #2 Ball Mill Product Sump | \$ 16,799 | \$ - | \$ 16,799 | 0% |
| BP12W063F | WL SO3 Blower Replacement | \$ 12,284 | \$ - | \$ 12,284 | 0% |
| BP12W064F | 125V Battery/charger replacement at River | \$ 32,966 | \$ - | \$ 32,966 | 0% |
| BP12W065F | 14000lb Four Post Vehicle Lift | \$ 8,060 | \$ - | \$ 8,060 | 0% |
| BP12W066F | #6 Flyash Silo Vent Fan Valve Replacement | \$ 10,072 | \$ - | \$ 10,072 | 0% |
| BP12W067F | C-122 Cake Blower Replacement | \$ 5,687 | \$ - | \$ 5,687 | 0% |
| BP12W068F | Halon Control Panel | \$ 64,378 | \$ - | \$ 64,378 | 0% |
| | | | | | |
| BP12W070F | #3 Flyash Blower 1st Stage Replacement | \$ 37,744 | \$ - | \$ 37,744 | 0% |
| BP12W071F | Security Improvements | \$ 87,912 | \$ - | \$ 87,912 | 0% |
| BP12W072F | WL Sewage Plant Controls | \$ 23,093 | \$ - | \$ 23,093 | 0% |
| BP12W073F | WL Transformer Rectifier | \$ 30,499 | \$ - | \$ 30,499 | 0% |
| BP12W074F | WL Replace Wetbottom drag chain | \$ 110,063 | \$ - | \$ 110,063 | 0% |
| BP12W075F | WL Automatic External Defibrillator (AED) Replacement | \$ 5,412 | \$ - | \$ 5,412 | 0% |
| BP12W076F | Coal Handling Service Building Fire Panel | \$ 48,352 | \$ - | \$ 48,352 | 0% |
| BP12W077F | Stand Alone Safety Shower | \$ 11,891 | \$ - | \$ 11,891 | 0% |

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**Big Rivers Electric Corporation
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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| BP13H002B | H2 - NEMS NOx Analyzers | \$ 16,312 | \$ - | \$ 16,312 | 0% |
| BP13H018B | H2 - Voltage Regulator | \$ 53,824 | \$ - | \$ 53,824 | 0% |
| BT11X019B | On-line DGA Monitoring for Green GSU Transformers | \$ 1,262 | \$ - | \$ 1,262 | 0% |
| BT11X025B | Hoist, Rope and Grips Replacements | \$ 1,847 | \$ - | \$ 1,847 | 0% |
| BT11X029B | Capital Tool Replacements | \$ 67 | \$ - | \$ 67 | 0% |
| BT11X033B | Armstrong Lewis Creek Mine | \$ (133,017) | \$ - | \$ (133,017) | 0% |
| BT11X036F | Fordsville Tie Switching Structure | \$ 883 | \$ - | \$ 883 | 0% |
| BT11X037F | Communication Tower Corrosion Protection | \$ 172,581 | \$ - | \$ 172,581 | 0% |
| BT11X043F | Hopkins Co. MW Battery & Rack | \$ 724 | \$ - | \$ 724 | 0% |
| BT11X044F | Corydon Batteries | \$ 380 | \$ - | \$ 380 | 0% |
| BT11X045F | Morganfield Batteries | \$ 380 | \$ - | \$ 380 | 0% |
| BT11X049F | McCracken Shell Line C Phase PT | \$ 5,276 | \$ - | \$ 5,276 | 0% |
| BT11X050F | McCracken Kevil Line B Phase PT | \$ 5,276 | \$ - | \$ 5,276 | 0% |
| BT11X051F | Aeroflex Power and Frequency Meter and Sensor | \$ 13 | \$ - | \$ 13 | 0% |
| BT11X052F | TR fence for martin marietta substation | \$ 5,158 | \$ - | \$ 5,158 | 0% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|---|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| BT12X002B | Add Shelter for Compressed Gas Storage (Safety) | \$ 11,969 | \$ 20,000 | \$ (8,031) | -40% |
| BT12X003B | 70' Bucket Truck Replacement | \$ 279,127 | \$ 300,000 | \$ (20,873) | -7% |
| BT12X004B | Caldwell County Install Emergency Generator | \$ 6,000 | \$ 15,131 | \$ (9,131) | -60% |
| BT12X006B | Daviess EHV Install Emergency Generator | \$ 7,862 | \$ 15,131 | \$ (7,269) | -48% |
| BT12X007B | Dry Air System for Treatment trailer | \$ 31,798 | \$ 30,131 | \$ 1,667 | 6% |
| BT12X009B | Horse Fork Tap 69 kV Switch Modification | \$ 68,921 | \$ 62,511 | \$ 6,410 | 10% |
| BT12X011B | Oil drum transfer pump | \$ 597 | \$ 700 | \$ (103) | -15% |
| BT12X012B | On-line DGA Monitoring for HMPL GSU Transformers | \$ 157,119 | \$ 42,196 | \$ 114,923 | 272% |
| BT12X016B | Replace repair roof at Wilson Substation | \$ 31,136 | \$ 40,261 | \$ (9,125) | -23% |
| BT12X019B | Reid Switchyard fence | \$ 40,676 | \$ 26,273 | \$ 14,403 | 55% |
| BT12X023B | Two (2) spare 161 kv CCVT's | \$ 41,209 | \$ 36,000 | \$ 5,209 | 14% |
| BT12X029B | South Dermont - RCS | \$ 61,746 | \$ 58,024 | \$ 3,722 | 6% |
| BT12X030F | Work Platforms | \$ 2,219 | \$ - | \$ 2,219 | 0% |
| BT12X031F | Online Tap Changer Filter for Reid #1 Tie Transformer | \$ 6,388 | \$ - | \$ 6,388 | 0% |
| BT12X032F | CT Henderson | \$ 12,612 | \$ - | \$ 12,612 | 0% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|----------------------------------|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| BT12X034F | CCVT national aluminum | \$ 10,000 | \$ - | \$ 10,000 | 0% |
| BT12X035F | Reid Capacitor Bank | \$ 63,229 | \$ - | \$ 63,229 | 0% |
| BT12X036F | ELK Creek 69 kv service | \$ 59,809 | \$ - | \$ 59,809 | 0% |
| BT12X037F | Portable Battery Charger | \$ 9,568 | \$ - | \$ 9,568 | 0% |
| BT12X039F | Habit MW battery charger | \$ 3,516 | \$ - | \$ 3,516 | 0% |
| BT12X040F | Morganfield Battery charger | \$ 3,873 | \$ - | \$ 3,873 | 0% |
| BT12X042F | CCVT Hopkins Co Substation | \$ 6,837 | \$ - | \$ 6,837 | 0% |
| BT12X043F | Wilson Data Fault Recorder | \$ 62,598 | \$ - | \$ 62,598 | 0% |
| BT12X044F | Coleman Data Fault Recorder | \$ 92,225 | \$ - | \$ 92,225 | 0% |
| BT12X045F | Reid Data Fault Recorder | \$ 138,663 | \$ - | \$ 138,663 | 0% |
| BT12X046F | Dixon Tap Culvert | \$ 2,427 | \$ - | \$ 2,427 | 0% |
| BT12X047F | CCVT at Hopkins Co. Substation | \$ 933 | \$ - | \$ 933 | 0% |
| BT12X048F | Copier at ET&S | \$ 5,221 | \$ - | \$ 5,221 | 0% |
| BT12X049F | Mobile repeaters | \$ 26,321 | \$ - | \$ 26,321 | 0% |
| Various Old | CL Carry Over Projects | \$ 46,763 | \$ - | \$ 46,763 | 0% |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|-------------|--|-----------------------|---------------------------|------------------------|------------------------|
| W9100000 | T-line relocation Airport | \$ 1,530 | \$ - | \$ 1,530 | 0% |
| W9190000 | Wilson 161 kV Line 19-F | \$ 382,238 | \$ 78,061 | \$ 304,177 | 390% |
| | | | | | |
| W9330000 | Switches - Const 933 | \$ (567) | \$ - | \$ (567) | 0% |
| W9340000 | Wilson EHV - 161-69 kV Substation Facilities | \$ 1,860,693 | \$ 1,319,653 | \$ 541,040 | 41% |
| W9350000 | Wilson 69 kV Line to Centertown | \$ 456,771 | \$ 519,606 | \$ (62,835) | -12% |
| W9450000 | Livingston Transformer | \$ (8,370) | \$ - | \$ (8,370) | 0% |
| W9520000 | OC-3 RING | \$ - | \$ - | \$ - | 0% |
| | | | | | |
| W9650000 | Paradise 161 kV Line Terminal Upgrade | \$ 390,562 | \$ 364,182 | \$ 26,380 | 7% |
| W9750000 | Cannelton Hydroelectric | \$ 135 | \$ - | \$ 135 | 0% |
| | | \$ 39,800,864 | \$ 48,414,286 | \$ (8,613,422) | |

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| Project No. | Project Title/Description | Annual Actual Cost | Annual Original Budget | Variance in Dollars | Variance as Percent |
|--------------------|----------------------------------|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|
|--------------------|----------------------------------|-------------------------------|-----------------------------------|--------------------------------|--------------------------------|

Big Rivers Electric Corporation
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Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date | Date | Date | Date |
|--------------|-------------------|----------------------------|-----------------------------|---------------------|-----------------------|---------------------|--------------|------------|
| | | | | | Original Budget Start | Original Budget End | Actual Start | Actual End |
| | | | | | Jan-12 | Dec-12 | Jan-12 | |
| BA11X033B | 0% | \$ 28,926 | \$ 30,000 | \$ (1,074) | Jan-11 | Dec-11 | Nov-11 | Jan-12 |
| BA11X045B | 0% | \$ 42,749 | \$ 35,000 | \$ 7,749 | Jan-11 | Dec-11 | Dec-11 | May-12 |
| BA11X048B | 1% | \$ 1,501,132 | \$ 610,000 | \$ 891,132 | Jan-11 | Dec-11 | Jul-11 | Mar-12 |
| BA11X048B(2) | 1% | \$ 182,171 | \$ 255,800 | \$ (73,629) | Jan-11 | Dec-11 | Jul-11 | Mar-12 |
| BA11X058F | 0% | \$ 43,778 | \$ - | \$ 43,778 | Jan-11 | Dec-11 | Dec-11 | Dec-11 |
| BA11X060F | 0% | \$ 714 | \$ - | \$ 714 | Jan-11 | Dec-11 | Dec-11 | Jan-12 |
| BA12X001B | 0% | \$ 44,955 | \$ 50,000 | \$ (5,045) | Jan-12 | Dec-12 | Nov-12 | Jan-13 |
| BA12X002B | 0% | \$ 33,683 | \$ 20,000 | \$ 13,683 | Jan-12 | Dec-12 | Aug-12 | Aug-12 |
| BA12X003B | 0% | \$ 84,932 | \$ 85,000 | \$ (68) | Jan-12 | Dec-12 | Jul-12 | Jul-12 |
| BA12X005B | 0% | \$ 4,639 | \$ 4,920 | \$ (281) | Jan-12 | Dec-12 | Dec-12 | Dec-12 |
| BA12X009B | 0% | \$ 5,671 | \$ 7,500 | \$ (1,829) | Jan-12 | Dec-12 | Jun-12 | Jun-12 |
| BA12X017B | 0% | \$ 14,568 | \$ 16,000 | \$ (1,432) | Jan-12 | Dec-12 | Apr-12 | Apr-12 |
| BA12X018B | 0% | \$ 35,264 | \$ 45,000 | \$ (9,736) | Jan-12 | Dec-12 | Dec-12 | Jan-13 |
| BA12X022B | 0% | \$ 28,991 | \$ 31,000 | \$ (2,009) | Jan-12 | Dec-12 | Apr-12 | Apr-12 |
| BA12X026B | 0% | \$ 34,126 | \$ 34,000 | \$ 126 | Jan-12 | Dec-12 | Apr-12 | Apr-12 |
| BA12X030B | 0% | \$ 27,459 | \$ 26,000 | \$ 1,459 | Jan-12 | Dec-12 | Aug-12 | Aug-12 |
| BA12X032B | 0% | \$ 27,459 | \$ 35,000 | \$ (7,541) | Jan-12 | Dec-12 | Sep-12 | Sep-12 |
| BA12X033B | 0% | \$ 22,685 | \$ 25,000 | \$ (2,315) | Jan-12 | Dec-12 | Apr-12 | May-12 |
| BA12X034B | 0% | \$ 7,852 | \$ 8,550 | \$ (698) | Jan-12 | Dec-12 | Dec-12 | Dec-12 |
| BA12X039F | 0% | \$ 1,200 | \$ - | \$ 1,200 | Jan-12 | Dec-12 | May-12 | May-12 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BA12X040F | 0% | \$ 712 | \$ - | \$ 712 | Jan-12 | Dec-12 | Aug-12 | Aug-12 |
| BA12X041F | 0% | \$ 2,271 | \$ - | \$ 2,271 | Jan-12 | Dec-12 | Sep-12 | Sep-12 |
| BA12X042F | 0% | \$ 1,025 | \$ - | \$ 1,025 | Jan-12 | Dec-12 | Nov-12 | Dec-12 |
| BI11X010B | 0% | \$ 241,277 | \$ 258,000 | \$ (16,723) | Jan-11 | Dec-11 | Jan-11 | Dec-11 |
| BI12X001B | 1% | \$ 627,662 | \$ 547,000 | \$ 80,662 | Jan-12 | Dec-12 | Dec-11 | Nov-12 |
| BI12X002B | 0% | \$ 166,684 | \$ 195,000 | \$ (28,316) | Jan-12 | Dec-12 | Mar-12 | Oct-12 |
| BI12X003B | 0% | \$ 164,023 | \$ 150,000 | \$ 14,023 | Jan-12 | Dec-12 | Feb-12 | Dec-12 |
| BI12X004B | 0% | \$ 150,519 | \$ 164,500 | \$ (13,981) | Jan-12 | Dec-12 | Jul-12 | Nov-12 |
| BI12X006B | 0% | \$ 62,254 | \$ 25,000 | \$ 37,254 | Jan-12 | Dec-12 | Mar-12 | Dec-12 |
| BI12X007B | 0% | \$ 40,888 | \$ 50,000 | \$ (9,112) | Jan-12 | Dec-12 | Oct-12 | Dec-12 |
| BI12X008B | 0% | \$ 45,375 | \$ 45,000 | \$ 375 | Jan-12 | Dec-12 | Aug-12 | Aug-12 |
| BI12X009B | 0% | \$ 15,150 | \$ 35,000 | \$ (19,850) | Jan-12 | Dec-12 | Aug-12 | Aug-12 |
| | | | | | Jan-12 | Dec-12 | Feb-12 | |
| | | | | | Jan-12 | Dec-12 | Feb-12 | |
| BI12X017B | 0% | \$ 3,197 | \$ 6,000 | \$ (2,803) | Jan-12 | Dec-12 | Mar-12 | Dec-12 |
| BI12X018F | 0% | \$ 46,513 | \$ - | \$ 46,513 | Jan-12 | Dec-12 | Feb-12 | Mar-12 |
| BI12X019F | 0% | \$ 16,138 | \$ - | \$ 16,138 | Jan-12 | Dec-12 | Sep-12 | Nov-12 |
| | | | | | Jan-12 | Dec-12 | Jul-12 | |
| BI12X021F | 0% | \$ 30,998 | \$ - | \$ 30,998 | Jan-12 | Dec-12 | Jul-12 | Dec-12 |
| BI12X022F | 0% | \$ 204,281 | \$ - | \$ 204,281 | Jan-12 | Dec-12 | Jun-12 | Jan-13 |
| BP10G017B | 0% | \$ 18,500 | \$ 20,000 | \$ (1,500) | Jan-10 | Dec-10 | Sep-10 | Sep-10 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP10G019B | 0% | \$ 233,885 | \$ 20,000 | \$ 213,885 | Jan-10 | Dec-10 | Sep-10 | Nov-12 |
| BP10G032F | 0% | \$ 730,462 | \$ 600,000 | \$ 130,462 | Jan-10 | Dec-10 | Nov-10 | Sep-11 |
| | | | | | Jan-10 | Dec-10 | Sep-10 | |
| BP10G046F | 0% | \$ 173,968 | \$ 30,000 | \$ 143,968 | Jan-10 | Dec-10 | Nov-10 | Jul-11 |
| BP10S003B | 0% | \$ 96,597 | \$ 67,949 | \$ 28,648 | Jan-10 | Dec-10 | May-10 | Mar-12 |
| BP10S006B | 0% | \$ 76,968 | \$ 82,933 | \$ (5,965) | Jan-10 | Dec-10 | Dec-10 | May-12 |
| BP10S073F | 0% | \$ (11,979) | \$ - | \$ (11,979) | Jan-10 | Dec-10 | Oct-10 | Apr-12 |
| BP10S076F | 0% | \$ 361,384 | \$ 265,385 | \$ 95,999 | Jan-10 | Dec-10 | Jul-10 | Jul-12 |
| BP10S084F | 0% | \$ (49,717) | \$ - | \$ (49,717) | Jan-10 | Dec-10 | Sep-10 | Apr-12 |
| BP10S087F | 0% | \$ (16,129) | \$ - | \$ (16,129) | Jan-10 | Dec-10 | Dec-10 | Nov-12 |
| BP11C023B | 0% | \$ 561,346 | \$ 350,000 | \$ 211,346 | Jan-11 | Dec-11 | Feb-11 | Nov-11 |
| | | | | | Jan-11 | Dec-11 | Nov-11 | |
| BP11C047F | 0% | \$ 267,095 | \$ - | \$ 267,095 | Jan-11 | Dec-11 | Jul-11 | Jan-13 |
| | | | | | Jan-11 | Dec-11 | Nov-13 | |
| | | | | | Jan-11 | Dec-11 | Aug-11 | |
| BP11C052F | 0% | \$ 251,631 | \$ - | \$ 251,631 | Jan-11 | Dec-11 | Oct-11 | Jan-12 |
| BP11C056F | 0% | \$ 90,637 | \$ - | \$ 90,637 | Jan-11 | Dec-11 | Oct-11 | Feb-12 |
| BP11G008B | 0% | \$ 592,357 | \$ 895,000 | \$ (302,643) | Jan-11 | Dec-11 | Jul-11 | Jan-12 |
| BP11G014B | 0% | \$ 152,768 | \$ 180,000 | \$ (27,232) | Jan-11 | Dec-11 | Jun-11 | Dec-11 |
| BP11G015B | 0% | \$ 70,542 | \$ 75,000 | \$ (4,458) | Jan-11 | Dec-11 | Nov-12 | Nov-12 |
| | | | | | Jan-11 | Dec-11 | Jan-11 | |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| | | | | | Jan-11 | Dec-11 | Oct-13 | |
| BP11G018B | 0% | \$ 571,182 | \$ 1,092,730 | \$ (521,548) | Jan-11 | Dec-11 | Sep-11 | Jan-12 |
| BP11G019B | 0% | \$ 730,462 | \$ 100,000 | \$ 630,462 | Jan-11 | Dec-11 | Jun-11 | Jan-12 |
| BP11G031B | 0% | \$ 298,737 | \$ 400,000 | \$ (101,263) | Jan-11 | Dec-11 | May-11 | Nov-11 |
| BP11G044B | 0% | \$ 296,393 | \$ 295,000 | \$ 1,393 | Jan-11 | Dec-11 | Jun-11 | Dec-11 |
| BP11G051B | 0% | \$ 197,434 | \$ 250,000 | \$ (52,566) | Jan-11 | Dec-11 | May-11 | Nov-11 |
| BP11G053B | 0% | \$ 41,551 | \$ 40,000 | \$ 1,551 | Jan-11 | Dec-11 | Jul-11 | Jan-12 |
| BP11G055B | 0% | \$ 46,874 | \$ 40,000 | \$ 6,874 | Jan-11 | Dec-11 | Jul-11 | Dec-11 |
| BP11G060B | 0% | \$ 52,089 | \$ 50,000 | \$ 2,089 | Jan-11 | Dec-11 | Apr-11 | Nov-11 |
| BP11G062B | 0% | \$ (18,947) | \$ 200,000 | \$ (218,947) | Jan-11 | Dec-11 | Apr-11 | Dec-12 |
| BP11G067B | 0% | \$ 353,598 | \$ 270,000 | \$ 83,598 | Jan-11 | Dec-11 | May-11 | Jan-12 |
| BP11G077B | 9% | \$ 1,768,123 | \$ 3,761,472 | \$ (1,993,349) | Jan-11 | Dec-11 | May-11 | Mar-13 |
| BP11G078F | 0% | \$ 74,740 | \$ - | \$ 74,740 | Jan-11 | Dec-11 | Mar-11 | Jan-12 |
| | | | | | Jan-11 | Dec-11 | Aug-11 | |
| BP11G086F | 0% | \$ 30,262 | \$ - | \$ 30,262 | Jan-11 | Dec-11 | Aug-11 | Nov-11 |
| BP11G087F | 0% | \$ 123,400 | \$ - | \$ 123,400 | Jan-11 | Dec-11 | Aug-11 | Oct-11 |
| BP11G090F | 0% | \$ 239,907 | \$ - | \$ 239,907 | Jan-11 | Dec-11 | Oct-11 | Jan-12 |
| BP11G094F | 0% | \$ 115,756 | \$ - | \$ 115,756 | Jan-11 | Dec-11 | Dec-11 | Jan-12 |
| BP11H001B | 0% | \$ 17,629 | \$ 22,660 | \$ (5,031) | Jan-11 | Dec-11 | Dec-11 | Jan-12 |
| BP11H002B | 0% | \$ 83,668 | \$ 165,865 | \$ (82,197) | Jan-11 | Dec-11 | Apr-11 | May-12 |
| BP11H009B | 1% | \$ 305,365 | \$ 580,529 | \$ (275,164) | Jan-11 | Dec-11 | Dec-10 | May-12 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP11H010B | 1% | \$ 319,370 | \$ 381,490 | \$ (62,120) | Jan-11 | Dec-11 | Feb-11 | May-12 |
| BP11H015B | 1% | \$ 518,625 | \$ 378,173 | \$ 140,452 | Jan-11 | Dec-11 | Mar-11 | May-12 |
| BP11H017B | 0% | \$ 227,764 | \$ 132,692 | \$ 95,072 | Jan-11 | Dec-11 | Mar-11 | May-12 |
| BP11H018B | 1% | \$ 195,201 | \$ 149,279 | \$ 45,922 | Jan-11 | Dec-11 | Feb-11 | May-12 |
| BP11H019B | 0% | \$ 35,941 | \$ 14,596 | \$ 21,345 | Jan-11 | Dec-11 | Feb-11 | Jun-12 |
| BP11H021B | 0% | \$ 12,884 | \$ 12,949 | \$ (65) | Jan-11 | Dec-11 | Mar-11 | Feb-12 |
| BP11H022B | 0% | \$ 7,731 | \$ 7,769 | \$ (38) | Jan-11 | Dec-11 | Feb-12 | Jun-13 |
| BP11H023B | 0% | \$ 55,491 | \$ 7,000 | \$ 48,491 | Jan-11 | Dec-11 | Oct-11 | Mar-12 |
| BP11H024B | 0% | \$ 83,920 | \$ 15,000 | \$ 68,920 | Jan-11 | Dec-11 | Nov-11 | Mar-12 |
| BP11H025B | 0% | \$ 145,900 | \$ 20,000 | \$ 125,900 | Jan-11 | Dec-11 | Nov-11 | Apr-12 |
| BP11H029B | 0% | \$ (90,999) | \$ 199,038 | \$ (290,037) | Jan-11 | Dec-11 | May-11 | Oct-12 |
| BP11H030F | 0% | \$ 152,015 | \$ 236,444 | \$ (84,429) | Jan-11 | Dec-11 | Oct-11 | Jun-13 |
| BP11H038F | 0% | \$ 66,504 | \$ - | \$ 66,504 | Jan-11 | Dec-11 | Jun-11 | May-12 |
| BP11H039F | 0% | \$ 38,961 | \$ - | \$ 38,961 | Jan-11 | Dec-11 | Jun-11 | May-12 |
| BP11H041F | 0% | \$ 90,865 | \$ - | \$ 90,865 | Jan-11 | Dec-11 | Aug-11 | Aug-11 |
| BP11H042F | 0% | \$ (7,988) | \$ - | \$ (7,988) | Jan-11 | Dec-11 | Nov-11 | Oct-12 |
| BP11H045F | 0% | \$ 8,388 | \$ - | \$ 8,388 | Jan-11 | Dec-11 | Nov-11 | Jan-12 |
| BP11H046F | 0% | \$ 2,948 | \$ - | \$ 2,948 | Jan-11 | Dec-11 | Oct-11 | Feb-12 |
| BP11M007F | 0% | \$ 87,873 | \$ - | \$ 87,873 | Jan-11 | Dec-11 | May-11 | Dec-11 |
| BP11Q002B | 0% | \$ 56,598 | \$ 28,329 | \$ 28,269 | Jan-11 | Dec-11 | Dec-11 | Jan-12 |
| BP11Q028F | 0% | \$ 15,018 | \$ - | \$ 15,018 | Jan-11 | Dec-11 | Dec-11 | Dec-11 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP11Q029F | 0% | \$ 2,407 | \$ - | \$ 2,407 | Jan-11 | Dec-11 | Dec-11 | Jan-12 |
| BP11Q031F | 0% | \$ 11,946 | \$ - | \$ 11,946 | Jan-11 | Dec-11 | Dec-11 | Feb-12 |
| BP11R001F | 0% | \$ (115,602) | \$ - | \$ (115,602) | Jan-11 | Dec-11 | Jan-11 | Apr-12 |
| BP11R004F | 0% | \$ 9,749 | \$ - | \$ 9,749 | Jan-11 | Dec-11 | Feb-11 | Feb-12 |
| BP11R005F | 0% | \$ 17,061 | \$ - | \$ 17,061 | Jan-11 | Dec-11 | Feb-12 | Nov-12 |
| BP11S001B | 0% | \$ - | \$ 72,149 | \$ (72,149) | Jan-11 | Dec-11 | Jul-11 | Jul-11 |
| BP11S002B | 0% | \$ 57,489 | \$ 104,838 | \$ (47,349) | Jan-11 | Dec-11 | Jan-11 | Mar-12 |
| BP11S006F | 0% | \$ 8,024 | \$ - | \$ 8,024 | Jan-11 | Dec-11 | May-11 | Dec-11 |
| BP11S007F | 0% | \$ 13,639 | \$ - | \$ 13,639 | Jan-11 | Dec-11 | Jun-11 | Jul-12 |
| | | | | | Jan-11 | Dec-11 | Mar-11 | |
| BP11W018B | 0% | \$ 216,329 | \$ 180,000 | \$ 36,329 | Jan-11 | Dec-11 | Mar-11 | Jan-12 |
| BP11W021B | 0% | \$ 173,935 | \$ 250,000 | \$ (76,065) | Jan-11 | Dec-11 | Mar-11 | Apr-12 |
| BP11W022B | 0% | \$ 238,126 | \$ 250,000 | \$ (11,874) | Jan-11 | Dec-11 | Jul-11 | Jan-12 |
| BP11W025B | 0% | \$ 674,645 | \$ 790,000 | \$ (115,355) | Jan-11 | Dec-11 | Aug-11 | Jan-12 |
| | | | | | Jan-11 | Dec-11 | Jul-11 | |
| BP11W038B | 0% | \$ 275,249 | \$ - | \$ 275,249 | Jan-11 | Dec-11 | Oct-11 | Jan-12 |
| BP11W040F | 0% | \$ 34,628 | \$ - | \$ 34,628 | Jan-11 | Dec-11 | May-11 | Nov-11 |
| BP11W051F | 0% | \$ 6,890 | \$ - | \$ 6,890 | Jan-11 | Dec-11 | Sep-11 | Dec-11 |
| BP11W060F | 0% | \$ 90,499 | \$ - | \$ 90,499 | Jan-11 | Dec-11 | Oct-11 | Feb-12 |
| BP11W061F | 0% | \$ 122,246 | \$ - | \$ 122,246 | Jan-11 | Dec-11 | Nov-11 | Dec-11 |
| BP11W062F | 0% | \$ 24,502 | \$ - | \$ 24,502 | Jan-11 | Dec-11 | Oct-11 | Jan-12 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP12C007B | 0% | \$ 113,384 | \$ 100,000 | \$ 13,384 | Jan-12 | Dec-12 | Jun-12 | Aug-12 |
| | | | | | Jan-12 | Dec-12 | Mar-12 | |
| BP12C010B | 0% | \$ 63,665 | \$ 80,000 | \$ (16,335) | Jan-12 | Dec-12 | Oct-12 | Aug-12 |
| BP12C011B | 0% | \$ 95,096 | \$ 120,000 | \$ (24,904) | Jan-12 | Dec-12 | Nov-11 | Apr-12 |
| BP12C012B | 0% | \$ 58,834 | \$ 75,000 | \$ (16,166) | Jan-12 | Dec-12 | Nov-11 | Nov-11 |
| BP12C018B | 0% | \$ 9,540 | \$ 10,000 | \$ (460) | Jan-12 | Dec-12 | Feb-12 | Feb-12 |
| BP12C020B | 0% | \$ 259,299 | \$ 220,000 | \$ 39,299 | Jan-12 | Dec-12 | Nov-11 | Jun-12 |
| BP12C021B | 0% | \$ 177,888 | \$ 225,000 | \$ (47,112) | Jan-12 | Dec-12 | Jan-12 | Jun-12 |
| BP12C022B | 0% | \$ 94,092 | \$ 130,000 | \$ (35,908) | Jan-12 | Dec-12 | Mar-12 | Jun-12 |
| | | | | | Jan-12 | Dec-12 | Dec-13 | |
| | | | | | Jan-12 | Dec-12 | Jul-12 | |
| BP12C040B | 0% | \$ 275,498 | \$ 150,000 | \$ 125,498 | Jan-12 | Dec-12 | Nov-11 | Jul-12 |
| BP12C047B | 1% | \$ 184,888 | \$ 285,000 | \$ (100,112) | Jan-12 | Dec-12 | Sep-12 | Oct-12 |
| | | | | | Jan-12 | Dec-12 | Mar-12 | |
| | | | | | Jan-12 | Dec-12 | Dec-11 | |
| | | | | | Jan-12 | Dec-12 | Feb-12 | |
| | | | | | Jan-12 | Dec-12 | Jun-12 | |
| | | | | | Jan-12 | Dec-12 | Jun-12 | |
| BP12C059B | 0% | \$ 152,709 | \$ 150,000 | \$ 2,709 | Jan-12 | Dec-12 | Oct-11 | May-12 |
| | | | | | Jan-12 | Dec-12 | Feb-12 | |
| | | | | | Jan-12 | Dec-12 | Mar-12 | |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| | | | | | Jan-12 | Dec-12 | Mar-12 | |
| | | | | | Jan-12 | Dec-12 | Mar-13 | |
| | | | | | Jan-12 | Dec-12 | Feb-12 | |
| | | | | | Jan-12 | Dec-12 | Jan-13 | |
| | | | | | Jan-12 | Dec-12 | May-13 | |
| | | | | | Jan-12 | Dec-12 | Dec-11 | |
| | | | | | Jan-12 | Dec-12 | Feb-13 | |
| BP12C073F | 0% | \$ 4,861 | \$ - | \$ 4,861 | Jan-12 | Dec-12 | Feb-12 | Apr-12 |
| BP12C074F | 0% | \$ 4,964 | \$ - | \$ 4,964 | Jan-12 | Dec-12 | Feb-12 | Mar-12 |
| BP12C075F | 0% | \$ 36,217 | \$ - | \$ 36,217 | Jan-12 | Dec-12 | Mar-12 | Apr-12 |
| BP12C077F | 0% | \$ 337,618 | \$ - | \$ 337,618 | Jan-12 | Dec-12 | Feb-12 | Feb-12 |
| BP12C078F | 0% | \$ 13,256 | \$ - | \$ 13,256 | Jan-12 | Dec-12 | Apr-12 | May-12 |
| BP12C079F | 0% | \$ 3,278 | \$ - | \$ 3,278 | Jan-12 | Dec-12 | Feb-12 | Feb-12 |
| BP12C080F | 0% | \$ 11,276 | \$ - | \$ 11,276 | Jan-12 | Dec-12 | May-12 | May-12 |
| BP12C081F | 0% | \$ 19,132 | \$ - | \$ 19,132 | Jan-12 | Dec-12 | May-12 | May-12 |
| BP12C082F | 0% | \$ 19,256 | \$ - | \$ 19,256 | Jan-12 | Dec-12 | May-12 | May-12 |
| BP12C083F | 0% | \$ 3,329 | \$ - | \$ 3,329 | Jan-12 | Dec-12 | Jun-12 | Sep-12 |
| | | | | | Jan-12 | Dec-12 | Jun-12 | |
| BP12C085F | 0% | \$ 15,188 | \$ - | \$ 15,188 | Jan-12 | Dec-12 | Aug-12 | Sep-12 |
| BP12C086F | 0% | \$ 20,098 | \$ - | \$ 20,098 | Jan-12 | Dec-12 | Sep-12 | Dec-12 |
| BP12C087F | 0% | \$ 21,718 | \$ - | \$ 21,718 | Jan-12 | Dec-12 | Nov-12 | Dec-12 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP12C088F | 0% | \$ 17,123 | \$ - | \$ 17,123 | Jan-12 | Dec-12 | Dec-12 | Dec-12 |
| BP12C089F | 0% | \$ 91,735 | \$ - | \$ 91,735 | Jan-12 | Dec-12 | Nov-12 | Dec-12 |
| BP12C090F | 0% | \$ 21,620 | \$ - | \$ 21,620 | Jan-12 | Dec-12 | Jul-12 | Jul-12 |
| BP12C091F | 0% | \$ 177,937 | \$ - | \$ 177,937 | Jan-12 | Dec-12 | Sep-12 | Oct-12 |
| BP12C092F | 0% | \$ 186,051 | \$ - | \$ 186,051 | Jan-12 | Dec-12 | Sep-12 | Oct-12 |
| BP12C093F | 0% | \$ 19,405 | \$ - | \$ 19,405 | Jan-12 | Dec-12 | Sep-12 | Sep-12 |
| BP12C094B | 0% | \$ 66,789 | \$ - | \$ 66,789 | Jan-12 | Dec-12 | Oct-12 | Oct-12 |
| BP12C095F | 0% | \$ 80,462 | \$ - | \$ 80,462 | Jan-12 | Dec-12 | Oct-12 | Oct-12 |
| | | | | | Jan-12 | Dec-12 | Mar-13 | |
| | | | | | Jan-12 | Dec-12 | Dec-12 | |
| BP12C098F | 0% | \$ 54,277 | \$ - | \$ 54,277 | Jan-12 | Dec-12 | Dec-12 | Dec-12 |
| BP12C099F | 0% | \$ 17,668 | \$ - | \$ 17,668 | Jan-12 | Dec-12 | Dec-12 | Jan-13 |
| BP12G008B | 0% | \$ 721,910 | \$ 190,000 | \$ 531,910 | Jan-12 | Dec-12 | Oct-12 | Nov-12 |
| BP12G014B | 0% | \$ 8,281 | \$ 6,000 | \$ 2,281 | Jan-12 | Dec-12 | Mar-12 | Jun-12 |
| BP12G015B | 0% | \$ 5,554 | \$ 6,000 | \$ (446) | Jan-12 | Dec-12 | Nov-12 | Nov-12 |
| BP12G016B | 2% | \$ 666,643 | \$ 895,000 | \$ (228,357) | Jan-12 | Dec-12 | Feb-12 | Nov-12 |
| | | | | | Jan-12 | Dec-12 | Sep-12 | |
| BP12G020B | 0% | \$ 66,900 | \$ 45,000 | \$ 21,900 | Jan-12 | Dec-12 | May-12 | Oct-12 |
| BP12G021B | 2% | \$ 739,717 | \$ 1,100,509 | \$ (360,792) | Jan-12 | Dec-12 | Apr-12 | Mar-13 |
| BP12G024B | 0% | \$ 189,650 | \$ 200,000 | \$ (10,350) | Jan-12 | Dec-12 | Feb-12 | Jun-12 |
| BP12G025B | 0% | \$ 179,683 | \$ 100,000 | \$ 79,683 | Jan-12 | Dec-12 | Feb-12 | Nov-12 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP12G029B | 0% | \$ 377,643 | \$ 200,000 | \$ 177,643 | Jan-12 | Dec-12 | Apr-12 | Dec-12 |
| BP12G030B | 0% | \$ 50,279 | \$ 50,000 | \$ 279 | Jan-12 | Dec-12 | Jan-12 | Sep-12 |
| BP12G031B | 0% | \$ 58,822 | \$ 50,000 | \$ 8,822 | Jan-12 | Dec-12 | Jan-12 | Jul-12 |
| BP12G038B | 0% | \$ 125,459 | \$ 100,000 | \$ 25,459 | Jan-12 | Dec-12 | Jun-12 | Nov-12 |
| BP12G039B | 0% | \$ 74,523 | \$ 75,000 | \$ (477) | Jan-12 | Dec-12 | Apr-12 | Nov-12 |
| BP12G042B | 0% | \$ 56,637 | \$ 75,000 | \$ (18,363) | Jan-12 | Dec-12 | Mar-12 | Nov-12 |
| BP12G044B | 0% | \$ 46,388 | \$ 50,000 | \$ (3,612) | Jan-12 | Dec-12 | Apr-12 | May-12 |
| BP12G045B | 0% | \$ 6,048 | \$ 5,000 | \$ 1,048 | Jan-12 | Dec-12 | Jun-12 | Jul-12 |
| BP12G046B | 0% | \$ 95,426 | \$ 100,000 | \$ (4,574) | Jan-12 | Dec-12 | Jan-12 | Jul-12 |
| BP12G047B | 0% | \$ 139,994 | \$ 180,000 | \$ (40,006) | Jan-12 | Dec-12 | Sep-12 | Dec-12 |
| BP12G048B | 0% | \$ 63,541 | \$ 50,000 | \$ 13,541 | Jan-12 | Dec-12 | May-12 | Nov-12 |
| BP12G052F | 0% | \$ 33,706 | \$ - | \$ 33,706 | Jan-12 | Dec-12 | Mar-12 | May-12 |
| BP12G053F | 0% | \$ 39,344 | \$ - | \$ 39,344 | Jan-12 | Dec-12 | Apr-12 | Jun-12 |
| BP12G054B | 0% | \$ 112,252 | \$ - | \$ 112,252 | Jan-12 | Dec-12 | Jan-12 | Jun-12 |
| BP12G055B | 0% | \$ 126,271 | \$ - | \$ 126,271 | Jan-12 | Dec-12 | Mar-12 | Apr-12 |
| BP12G056F | 0% | \$ 7,637 | \$ - | \$ 7,637 | Jan-12 | Dec-12 | Apr-12 | May-12 |
| BP12G057F | 0% | \$ 8,796 | \$ - | \$ 8,796 | Jan-12 | Dec-12 | Mar-12 | Apr-12 |
| BP12G058F | 0% | \$ 108,529 | \$ - | \$ 108,529 | Jan-12 | Dec-12 | Mar-12 | Mar-12 |
| BP12G059B | 0% | \$ 38,278 | \$ - | \$ 38,278 | Jan-12 | Dec-12 | Jun-12 | Nov-12 |
| BP12G060F | 0% | \$ 78,829 | \$ - | \$ 78,829 | Jan-12 | Dec-12 | Apr-12 | Sep-12 |
| BP12G061F | 0% | \$ 92,552 | \$ - | \$ 92,552 | Jan-12 | Dec-12 | Apr-12 | Oct-12 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP12G062B | 0% | \$ 13,189 | \$ - | \$ 13,189 | Jan-12 | Dec-12 | Jul-12 | Aug-12 |
| BP12G063F | 0% | \$ 146,063 | \$ - | \$ 146,063 | Jan-12 | Dec-12 | May-12 | Dec-12 |
| BP12G064F | 0% | \$ 74,370 | \$ - | \$ 74,370 | Jan-12 | Dec-12 | Jul-12 | Nov-12 |
| BP12G065B | 0% | \$ 34,457 | \$ - | \$ 34,457 | Jan-12 | Dec-12 | Apr-12 | May-12 |
| BP12G066F | 0% | \$ 3,107 | \$ - | \$ 3,107 | Jan-12 | Dec-12 | May-12 | May-12 |
| BP12G067F | 0% | \$ 3,272 | \$ - | \$ 3,272 | Jan-12 | Dec-12 | May-12 | May-12 |
| BP12G068F | 0% | \$ 32,890 | \$ - | \$ 32,890 | Jan-12 | Dec-12 | May-12 | Sep-12 |
| BP12G069F | 0% | \$ 36,298 | \$ - | \$ 36,298 | Jan-12 | Dec-12 | Jun-12 | Sep-12 |
| BP12G070F | 0% | \$ 136,853 | \$ - | \$ 136,853 | Jan-12 | Dec-12 | Jul-12 | Nov-12 |
| BP12G071F | 0% | \$ 57,682 | \$ - | \$ 57,682 | Jan-12 | Dec-12 | Jun-12 | Oct-12 |
| BP12G072F | 0% | \$ 220,594 | \$ - | \$ 220,594 | Jan-12 | Dec-12 | Oct-12 | Dec-12 |
| BP12G073F | 0% | \$ 16,541 | \$ - | \$ 16,541 | Jan-12 | Dec-12 | Sep-12 | Sep-12 |
| BP12G074F | 0% | \$ 16,844 | \$ - | \$ 16,844 | Jan-12 | Dec-12 | Aug-12 | Nov-12 |
| BP12G075F | 0% | \$ 4,829 | \$ - | \$ 4,829 | Jan-12 | Dec-12 | Aug-12 | Aug-12 |
| BP12G076F | 0% | \$ 70,956 | \$ - | \$ 70,956 | Jan-12 | Dec-12 | Oct-12 | Nov-12 |
| BP12G076F | 0% | \$ 70,956 | \$ - | \$ 70,956 | Jan-12 | Dec-12 | Oct-12 | Nov-12 |
| BP12G080F | 0% | \$ 552,463 | \$ - | \$ 552,463 | Jan-12 | Dec-12 | Sep-12 | Nov-12 |
| BP12G080F | 0% | \$ 552,463 | \$ - | \$ 552,463 | Jan-12 | Dec-12 | Dec-12 | Dec-12 |
| BP12G082F | 0% | \$ 72,879 | \$ - | \$ 72,879 | Jan-12 | Dec-12 | Oct-12 | Oct-12 |
| BP12G082F | 0% | \$ 72,879 | \$ - | \$ 72,879 | Jan-12 | Dec-12 | Dec-12 | Dec-12 |
| BP12G084F | 0% | \$ 356,652 | \$ - | \$ 356,652 | Jan-12 | Dec-12 | Nov-12 | Nov-12 |
| BP12H002B | 0% | \$ 9,720 | \$ 19,423 | \$ (9,703) | Jan-12 | Dec-12 | Jun-12 | Jul-12 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP12H003B | 3% | \$ 1,005,633 | \$ 1,424,359 | \$ (418,726) | Jan-12 | Dec-12 | Dec-11 | Sep-12 |
| BP12H004B | 0% | \$ 5,326 | \$ 19,423 | \$ (14,097) | Jan-12 | Dec-12 | Feb-12 | May-12 |
| BP12H005B | 0% | \$ 128,549 | \$ 55,032 | \$ 73,517 | Jan-12 | Dec-12 | Apr-12 | Jun-12 |
| BP12H006B | 0% | \$ 27,494 | \$ 48,558 | \$ (21,064) | Jan-12 | Dec-12 | Mar-12 | Apr-12 |
| BP12H007B | 0% | \$ 5,814 | \$ 19,423 | \$ (13,609) | Jan-12 | Dec-12 | Feb-12 | Feb-12 |
| BP12H008B | 0% | \$ 81,176 | \$ 54,226 | \$ 26,950 | Jan-12 | Dec-12 | Jan-12 | May-12 |
| BP12H009B | 0% | \$ 132,581 | \$ 97,115 | \$ 35,466 | Jan-12 | Dec-12 | Jan-12 | Apr-12 |
| BP12H010B | 0% | \$ 36,971 | \$ 25,897 | \$ 11,074 | Jan-12 | Dec-12 | Jan-12 | May-12 |
| BP12H011B | 0% | \$ 49,025 | \$ 48,558 | \$ 467 | Jan-12 | Dec-12 | Jan-12 | Feb-12 |
| BP12H012B | 0% | \$ 62,053 | \$ 64,744 | \$ (2,691) | Jan-12 | Dec-12 | Jan-12 | Mar-12 |
| BP12H013B | 0% | \$ 36,189 | \$ 64,744 | \$ (28,555) | Jan-12 | Dec-12 | Feb-12 | Mar-12 |
| BP12H014B | 0% | \$ 14,941 | \$ 14,244 | \$ 697 | Jan-12 | Dec-12 | Feb-12 | Feb-12 |
| BP12H015B | 0% | \$ 59,897 | \$ 22,660 | \$ 37,237 | Jan-12 | Dec-12 | Feb-12 | May-12 |
| BP12H016B | 0% | \$ 17,303 | \$ 35,609 | \$ (18,306) | Jan-12 | Dec-12 | Jan-12 | Mar-12 |
| BP12H017F | 0% | \$ 15,025 | \$ - | \$ 15,025 | Jan-12 | Dec-12 | Dec-11 | Mar-12 |
| BP12H018B | 0% | \$ 5,873 | \$ - | \$ 5,873 | Jan-12 | Dec-12 | Dec-11 | Jan-12 |
| BP12H019B | 0% | \$ 5,184 | \$ - | \$ 5,184 | Jan-12 | Dec-12 | Dec-11 | Jan-12 |
| BP12H020B | 0% | \$ 6,423 | \$ - | \$ 6,423 | Jan-12 | Dec-12 | Jan-12 | Apr-12 |
| BP12H021B | 0% | \$ 23,265 | \$ - | \$ 23,265 | Jan-12 | Dec-12 | Jan-12 | Feb-12 |
| BP12H022B | 0% | \$ 23,310 | \$ - | \$ 23,310 | Jan-12 | Dec-12 | Mar-12 | May-12 |
| BP12H023B | 0% | \$ 7,571 | \$ - | \$ 7,571 | Jan-12 | Dec-12 | Mar-12 | Apr-13 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP12H024F | 0% | \$ 16,732 | \$ - | \$ 16,732 | Jan-12 | Dec-12 | Nov-12 | Jan-13 |
| BP12H025B | 0% | \$ 19,257 | \$ - | \$ 19,257 | Jan-12 | Dec-12 | Apr-12 | Jun-12 |
| BP12H026B | 0% | \$ 5,638 | \$ - | \$ 5,638 | Jan-12 | Dec-12 | Feb-12 | Feb-12 |
| BP12H027B | 0% | \$ 10,608 | \$ - | \$ 10,608 | Jan-12 | Dec-12 | Mar-12 | Mar-12 |
| BP12H028B | 0% | \$ 4,905 | \$ - | \$ 4,905 | Jan-12 | Dec-12 | Mar-12 | Apr-12 |
| BP12H029B | 0% | \$ 35,040 | \$ - | \$ 35,040 | Jan-12 | Dec-12 | Mar-12 | Jun-12 |
| BP12H030B | 0% | \$ 4,533 | \$ - | \$ 4,533 | Jan-12 | Dec-12 | Apr-12 | Apr-12 |
| BP12H031F | 0% | \$ 97,531 | \$ - | \$ 97,531 | Jan-12 | Dec-12 | Aug-12 | Sep-12 |
| BP12H033B | 0% | \$ 6,166 | \$ - | \$ 6,166 | Jan-12 | Dec-12 | Jun-12 | Aug-12 |
| BP12H034F | 0% | \$ 9,356 | \$ - | \$ 9,356 | Jan-12 | Dec-12 | Aug-12 | Aug-12 |
| BP12H035F | 0% | \$ 4,295 | \$ - | \$ 4,295 | Jan-12 | Dec-12 | May-12 | May-12 |
| BP12H036F | 0% | \$ 16,906 | \$ - | \$ 16,906 | Jan-12 | Dec-12 | Sep-12 | Dec-12 |
| BP12H037F | 0% | \$ 5,132 | \$ - | \$ 5,132 | Jan-12 | Dec-12 | Jul-12 | Aug-12 |
| BP12M001B | 0% | \$ 19,094 | \$ 25,000 | \$ (5,906) | Jan-12 | Dec-12 | Mar-12 | Apr-12 |
| BP12M002B | 0% | \$ 6,042 | \$ 5,000 | \$ 1,042 | Jan-12 | Dec-12 | May-12 | Apr-12 |
| | | | | | Jan-12 | Dec-12 | Jun-12 | |
| BP12M005B | 0% | \$ 9,247 | \$ 8,000 | \$ 1,247 | Jan-12 | Dec-12 | Feb-12 | Apr-12 |
| BP12M008F | 0% | \$ 28,387 | \$ - | \$ 28,387 | Jan-12 | Dec-12 | Mar-12 | Apr-12 |
| BP12Q006B | 1% | \$ 361,719 | \$ 339,947 | \$ 21,772 | Jan-12 | Dec-12 | Apr-12 | Feb-13 |
| BP12Q007B | 0% | \$ 3,184 | \$ 2,085 | \$ 1,099 | Jan-12 | Dec-12 | Nov-12 | Nov-12 |
| BP12Q008B | 0% | \$ 3,648 | \$ 4,958 | \$ (1,310) | Jan-12 | Dec-12 | Nov-12 | Nov-12 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP12Q009B | 0% | \$ 29,849 | \$ 27,931 | \$ 1,918 | Jan-12 | Dec-12 | Oct-12 | Jan-13 |
| BP12Q011B | 0% | \$ 9,666 | \$ 10,424 | \$ (758) | Jan-12 | Dec-12 | Jun-12 | Jul-12 |
| BP12Q012B | 0% | \$ 25,238 | \$ - | \$ 25,238 | Jan-12 | Dec-12 | Mar-12 | Mar-12 |
| | | | | | Jan-12 | Dec-12 | Jul-12 | |
| BP12R001B | 0% | \$ 19,177 | \$ 22,000 | \$ (2,823) | Jan-12 | Dec-12 | May-12 | Nov-12 |
| BP12R003F | 0% | \$ 103,648 | \$ - | \$ 103,648 | Jan-12 | Dec-12 | Aug-12 | Jan-13 |
| BP12S003B | 0% | \$ 50,645 | \$ - | \$ 50,645 | Jan-12 | Dec-12 | Oct-12 | Nov-12 |
| BP12W009B | 0% | \$ 29,414 | \$ 35,000 | \$ (5,586) | Jan-12 | Dec-12 | Dec-12 | Dec-12 |
| BP12W012B | 0% | \$ 32,328 | \$ 60,000 | \$ (27,672) | Jan-12 | Dec-12 | Nov-12 | Dec-12 |
| BP12W014B | 0% | \$ 15,467 | \$ 75,000 | \$ (59,533) | Jan-12 | Dec-12 | Sep-12 | Sep-12 |
| BP12W015B | 0% | \$ 31,780 | \$ 75,000 | \$ (43,220) | Jan-12 | Dec-12 | Aug-12 | Aug-12 |
| BP12W017B | 0% | \$ 82,406 | \$ 80,000 | \$ 2,406 | Jan-12 | Dec-12 | Apr-12 | Aug-12 |
| BP12W018B | 0% | \$ 104,824 | \$ 85,000 | \$ 19,824 | Jan-12 | Dec-12 | Dec-11 | Mar-12 |
| BP12W020B | 0% | \$ 85,514 | \$ 100,000 | \$ (14,486) | Jan-12 | Dec-12 | Aug-12 | Dec-12 |
| BP12W021B | 0% | \$ 102,171 | \$ 125,000 | \$ (22,829) | Jan-12 | Dec-12 | Aug-12 | Jan-13 |
| BP12W023B | 0% | \$ 248,061 | \$ 200,000 | \$ 48,061 | Jan-12 | Dec-12 | Dec-11 | Apr-12 |
| BP12W027B | 0% | \$ 236,425 | \$ 211,150 | \$ 25,275 | Jan-12 | Dec-12 | Jan-12 | Apr-12 |
| BP12W028B | 1% | \$ 158,706 | \$ 300,000 | \$ (141,294) | Jan-12 | Dec-12 | Mar-12 | Apr-12 |
| BP12W029B | 1% | \$ 317,167 | \$ 350,000 | \$ (32,833) | Jan-12 | Dec-12 | Feb-12 | Apr-12 |
| BP12W030B | 1% | \$ 240,632 | \$ 450,000 | \$ (209,368) | Jan-12 | Dec-12 | Sep-12 | Oct-12 |
| BP12W032B | 1% | \$ 480,032 | \$ 500,000 | \$ (19,968) | Jan-12 | Dec-12 | Mar-12 | Jul-12 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP12W034B | 2% | \$ 366,971 | \$ 760,000 | \$ (393,029) | Jan-12 | Dec-12 | Feb-12 | Mar-12 |
| BP12W035B | 3% | \$ 1,271,512 | \$ 1,500,000 | \$ (228,488) | Jan-12 | Dec-12 | Jan-12 | May-12 |
| | | | | | Jan-12 | Dec-12 | Jan-12 | |
| BP12W039B | 0% | \$ 74,373 | \$ 30,000 | \$ 44,373 | Jan-12 | Dec-12 | Jun-12 | Aug-12 |
| BP12W040F | 0% | \$ 6,923 | \$ - | \$ 6,923 | Jan-12 | Dec-12 | Jan-12 | Mar-12 |
| BP12W041F | 0% | \$ 101,667 | \$ - | \$ 101,667 | Jan-12 | Dec-12 | Feb-12 | May-12 |
| BP12W042F | 0% | \$ 231,530 | \$ - | \$ 231,530 | Jan-12 | Dec-12 | Mar-12 | Apr-12 |
| BP12W043F | 0% | \$ 24,764 | \$ - | \$ 24,764 | Jan-12 | Dec-12 | Feb-12 | Mar-12 |
| BP12W044F | 0% | \$ 15,145 | \$ - | \$ 15,145 | Jan-12 | Dec-12 | Feb-12 | Mar-12 |
| BP12W045F | 0% | \$ 55,431 | \$ - | \$ 55,431 | Jan-12 | Dec-12 | Mar-12 | Mar-12 |
| BP12W046F | 0% | \$ 8,807 | \$ - | \$ 8,807 | Jan-12 | Dec-12 | Jan-12 | Mar-12 |
| BP12W047F | 0% | \$ 10,180 | \$ - | \$ 10,180 | Jan-12 | Dec-12 | Jan-12 | Jan-12 |
| BP12W048F | 0% | \$ 3,343 | \$ - | \$ 3,343 | Jan-12 | Dec-12 | Jan-12 | Jan-12 |
| BP12W049F | 0% | \$ 3,059 | \$ - | \$ 3,059 | Jan-12 | Dec-12 | Apr-12 | May-12 |
| BP12W050F | 0% | \$ 30,208 | \$ - | \$ 30,208 | Jan-12 | Dec-12 | Mar-12 | Mar-12 |
| BP12W051F | 0% | \$ 35,517 | \$ - | \$ 35,517 | Jan-12 | Dec-12 | May-12 | Jun-12 |
| BP12W052F | 0% | \$ 40,384 | \$ - | \$ 40,384 | Jan-12 | Dec-12 | Feb-12 | Apr-12 |
| BP12W053F | 0% | \$ 22,370 | \$ - | \$ 22,370 | Jan-12 | Dec-12 | May-12 | May-12 |
| BP12W054F | 0% | \$ 46,058 | \$ - | \$ 46,058 | Jan-12 | Dec-12 | Mar-12 | Mar-12 |
| BP12W055F | 0% | \$ 73,452 | \$ - | \$ 73,452 | Jan-12 | Dec-12 | Apr-12 | Apr-12 |
| BP12W056F | 0% | \$ 7,900 | \$ - | \$ 7,900 | Jan-12 | Dec-12 | May-12 | May-12 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BP12W057F | 0% | \$ 8,950 | \$ - | \$ 8,950 | Jan-12 | Dec-12 | Aug-12 | Nov-12 |
| BP12W058F | 0% | \$ 22,511 | \$ - | \$ 22,511 | Jan-12 | Dec-12 | Aug-12 | Aug-12 |
| | | | | | Jan-12 | Dec-12 | Oct-12 | |
| | | | | | Jan-12 | Dec-12 | Sep-12 | |
| | | | | | Jan-12 | Dec-12 | Sep-12 | |
| BP12W062F | 0% | \$ 16,800 | \$ - | \$ 16,800 | Jan-12 | Dec-12 | Jul-12 | Aug-12 |
| BP12W063F | 0% | \$ 12,284 | \$ - | \$ 12,284 | Jan-12 | Dec-12 | Aug-12 | Aug-12 |
| BP12W064F | 0% | \$ 32,966 | \$ - | \$ 32,966 | Jan-12 | Dec-12 | Oct-12 | Nov-12 |
| BP12W065F | 0% | \$ 8,060 | \$ - | \$ 8,060 | Jan-12 | Dec-12 | Sep-12 | Oct-12 |
| BP12W066F | 0% | \$ 10,072 | \$ - | \$ 10,072 | Jan-12 | Dec-12 | Nov-12 | Dec-12 |
| BP12W067F | 0% | \$ 5,687 | \$ - | \$ 5,687 | Jan-12 | Dec-12 | Oct-12 | Nov-12 |
| BP12W068F | 0% | \$ 64,378 | \$ - | \$ 64,378 | Jan-12 | Dec-12 | Oct-12 | Oct-12 |
| | | | | | Jan-12 | Dec-12 | Dec-12 | |
| BP12W070F | 0% | \$ 37,744 | \$ - | \$ 37,744 | Jan-12 | Dec-12 | Oct-12 | Oct-12 |
| BP12W071F | 0% | \$ 87,912 | \$ - | \$ 87,912 | Jan-12 | Dec-12 | Oct-12 | Feb-13 |
| BP12W072F | 0% | \$ 23,093 | \$ - | \$ 23,093 | Jan-12 | Dec-12 | Oct-12 | Jan-13 |
| BP12W073F | 0% | \$ 30,499 | \$ - | \$ 30,499 | Jan-12 | Dec-12 | Oct-12 | Oct-12 |
| BP12W074F | 0% | \$ 110,063 | \$ - | \$ 110,063 | Jan-12 | Dec-12 | Nov-12 | Dec-12 |
| BP12W075F | 0% | \$ 5,412 | \$ - | \$ 5,412 | Jan-12 | Dec-12 | Dec-12 | Dec-12 |
| BP12W076F | 0% | \$ 48,352 | \$ - | \$ 48,352 | Jan-12 | Dec-12 | Nov-12 | Jan-13 |
| BP12W077F | 0% | \$ 11,891 | \$ - | \$ 11,891 | Jan-12 | Dec-12 | Dec-12 | Dec-12 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| | | | | | Jan-13 | Dec-13 | Jan-12 | |
| BP13H002B | 0% | \$ 16,312 | \$ - | \$ 16,312 | Jan-13 | Dec-13 | Dec-12 | May-13 |
| | | | | | Jan-13 | Dec-13 | Nov-12 | |
| BP13H018B | 0% | \$ 53,824 | \$ - | \$ 53,824 | Jan-13 | Dec-13 | Sep-12 | Jun-13 |
| | | | | | Jan-11 | Dec-11 | Dec-11 | |
| | | | | | Jan-11 | Dec-11 | Dec-11 | |
| BT11X019B | 0% | \$ 73,014 | \$ 84,000 | \$ (10,986) | Jan-11 | Dec-11 | Oct-11 | Dec-11 |
| BT11X025B | 0% | \$ 5,927 | \$ 5,000 | \$ 927 | Jan-11 | Dec-11 | Dec-11 | Jan-12 |
| | | | | | Jan-11 | Dec-11 | Jan-11 | |
| BT11X029B | 0% | \$ 1,723 | \$ 2,000 | \$ (277) | Jan-11 | Dec-11 | Dec-11 | Dec-11 |
| BT11X033B | 0% | \$ 183,888 | \$ 487,000 | \$ (303,112) | Jan-11 | Dec-11 | Jan-11 | Sep-12 |
| BT11X036F | 0% | \$ 103,194 | \$ - | \$ 103,194 | Jan-11 | Dec-11 | Feb-11 | Dec-11 |
| BT11X037F | 0% | \$ 358,436 | \$ - | \$ 358,436 | Jan-11 | Dec-11 | Jul-11 | Jun-12 |
| BT11X043F | 0% | \$ 7,462 | \$ - | \$ 7,462 | Jan-11 | Dec-11 | Nov-11 | Dec-11 |
| BT11X044F | 0% | \$ 13,461 | \$ - | \$ 13,461 | Jan-11 | Dec-11 | Dec-11 | Dec-11 |
| BT11X045F | 0% | \$ 11,185 | \$ - | \$ 11,185 | Jan-11 | Dec-11 | Dec-11 | Dec-11 |
| BT11X049F | 0% | \$ 5,276 | \$ - | \$ 5,276 | Jan-11 | Dec-11 | Jan-12 | Dec-11 |
| BT11X050F | 0% | \$ 5,276 | \$ - | \$ 5,276 | Jan-11 | Dec-11 | Jan-12 | Dec-11 |
| BT11X051F | 0% | \$ 16,294 | \$ - | \$ 16,294 | Jan-11 | Dec-11 | Nov-11 | Nov-11 |
| BT11X052F | 0% | \$ 17,840 | \$ - | \$ 17,840 | Jan-11 | Dec-11 | Dec-11 | Dec-11 |
| | | | | | Jan-12 | Dec-12 | Jan-12 | |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BT12X002B | 0% | \$ 11,969 | \$ 20,000 | \$ (8,031) | Jan-12 | Dec-12 | Oct-12 | Sep-12 |
| BT12X003B | 1% | \$ 279,127 | \$ 300,000 | \$ (20,873) | Jan-12 | Dec-12 | Nov-12 | |
| BT12X004B | 0% | \$ 6,000 | \$ 15,131 | \$ (9,131) | Jan-12 | Dec-12 | Nov-12 | Jan-13 |
| BT12X006B | 0% | \$ 7,862 | \$ 15,131 | \$ (7,269) | Jan-12 | Dec-12 | Dec-12 | Nov-12 |
| BT12X007B | 0% | \$ 31,798 | \$ 30,131 | \$ 1,667 | Jan-12 | Dec-12 | Dec-12 | Dec-12 |
| BT12X009B | 0% | \$ 69,105 | \$ 62,511 | \$ 6,594 | Jan-12 | Dec-12 | Dec-11 | Oct-12 |
| BT12X011B | 0% | \$ 597 | \$ 700 | \$ (103) | Jan-12 | Dec-12 | Jul-12 | Aug-12 |
| BT12X012B | 0% | \$ 157,118 | \$ 42,196 | \$ 114,922 | Jan-12 | Dec-12 | Jun-12 | Dec-12 |
| | | | | | Jan-12 | Dec-12 | Oct-12 | |
| BT12X016B | 0% | \$ 31,136 | \$ 40,261 | \$ (9,125) | Jan-12 | Dec-12 | Sep-12 | Sep-12 |
| | | | | | Jan-12 | Dec-12 | Sep-12 | |
| BT12X019B | 0% | \$ 40,676 | \$ 26,273 | \$ 14,403 | Jan-12 | Dec-12 | Oct-12 | Nov-12 |
| BT12X023B | 0% | \$ 41,209 | \$ 36,000 | \$ 5,209 | Jan-12 | Dec-12 | May-12 | Nov-12 |
| | | | | | Jan-12 | Dec-12 | Jan-12 | |
| | | | | | Jan-12 | Dec-12 | Jan-12 | |
| | | | | | Jan-12 | Dec-12 | Jan-12 | |
| BT12X029B | 0% | \$ 61,745 | \$ 58,024 | \$ 3,721 | Jan-12 | Dec-12 | Jan-12 | Oct-12 |
| BT12X030F | 0% | \$ 2,093 | \$ - | \$ 2,093 | Jan-12 | Dec-12 | May-12 | May-12 |
| BT12X031F | 0% | \$ 6,387 | \$ - | \$ 6,387 | Jan-12 | Dec-12 | May-12 | Nov-12 |
| BT12X032F | 0% | \$ 12,612 | \$ - | \$ 12,612 | Jan-12 | Dec-12 | Apr-12 | May-12 |
| | | | | | Jan-12 | Dec-12 | Jun-12 | |

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Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| BT12X034F | 0% | \$ 10,000 | \$ - | \$ 10,000 | Jan-12 | Dec-12 | Nov-12 | Dec-12 |
| BT12X035F | 0% | \$ 63,229 | \$ - | \$ 63,229 | Jan-12 | Dec-12 | Sep-12 | Nov-12 |
| BT12X036F | 0% | \$ 64,875 | \$ - | \$ 64,875 | Jan-12 | Dec-12 | Jul-12 | Dec-12 |
| BT12X037F | 0% | \$ 9,568 | \$ - | \$ 9,568 | Jan-12 | Dec-12 | Nov-12 | Nov-12 |
| | | | | | Jan-12 | Dec-12 | Jul-12 | |
| BT12X039F | 0% | \$ 12,612 | \$ - | \$ 12,612 | Jan-12 | Dec-12 | Aug-12 | Sep-12 |
| BT12X040F | 0% | \$ 3,873 | \$ - | \$ 3,873 | Jan-12 | Dec-12 | Sep-12 | Oct-12 |
| | | | | | Jan-12 | Dec-12 | Aug-12 | |
| BT12X042F | 0% | \$ 6,837 | \$ - | \$ 6,837 | Jan-12 | Dec-12 | Aug-12 | Sep-12 |
| BT12X043F | 0% | \$ 62,598 | \$ - | \$ 62,598 | Jan-12 | Dec-12 | Dec-12 | Dec-12 |
| BT12X044F | 0% | \$ 92,225 | \$ - | \$ 92,225 | Jan-12 | Dec-12 | Dec-12 | Dec-12 |
| BT12X045F | 0% | \$ 138,663 | \$ - | \$ 138,663 | Jan-12 | Dec-12 | Dec-12 | Dec-12 |
| BT12X046F | 0% | \$ 2,427 | \$ - | \$ 2,427 | Jan-12 | Dec-12 | Sep-12 | Oct-12 |
| BT12X047F | 0% | \$ 933 | \$ - | \$ 933 | Jan-12 | Dec-12 | Sep-12 | Sep-12 |
| BT12X048F | 0% | \$ 5,221 | \$ - | \$ 5,221 | Jan-12 | Dec-12 | Dec-12 | Dec-12 |
| BT12X049F | 0% | \$ 26,321 | \$ - | \$ 26,321 | Jan-12 | Dec-12 | Dec-12 | Dec-12 |
| Various Old | 0% | \$ 1,222 | \$ - | \$ 1,222 | Jan-12 | Dec-12 | Dec-11 | Feb-12 |
| | | | | | Jan-10 | Dec-12 | Jan-11 | |
| | | | | | Jan-10 | Dec-12 | Feb-11 | |
| | | | | | Jan-10 | Dec-13 | Oct-12 | |
| | | | | | Jan-10 | Dec-13 | Jan-10 | |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|-------------|-------------------|----------------------------|-----------------------------|---------------------|----------------------------|--------------------------|-------------------|-----------------|
| W9100000 | 0% | \$ 1,308 | \$ - | \$ 1,308 | Jan-10 | Dec-12 | Jan-10 | Sep-12 |
| W9190000 | 0% | \$ 4,058,595 | \$ 4,578,050 | \$ (519,455) | Jan-10 | Dec-12 | Jan-10 | May-12 |
| | | | | | Jan-10 | Dec-12 | Jan-10 | |
| | | | | | Jan-10 | Dec-12 | Jan-10 | |
| W9330000 | 0% | \$ (567) | \$ - | \$ (567) | Jan-11 | Dec-11 | Jan-10 | Mar-12 |
| W9340000 | 3% | \$ 1,870,926 | \$ 1,319,653 | \$ 551,273 | Jan-11 | Dec-12 | Mar-11 | Oct-12 |
| W9350000 | 1% | \$ 456,771 | \$ 514,620 | \$ (57,849) | Jan-10 | Dec-12 | Jan-10 | |
| W9450000 | 0% | \$ 378,355 | \$ - | \$ 378,355 | Jan-10 | Dec-11 | Jan-10 | Nov-11 |
| W9520000 | 0% | \$ 2,073,717 | \$ - | \$ 2,073,717 | Jan-10 | Dec-12 | Jan-10 | Jun-12 |
| | | | | | Jan-10 | Dec-12 | Feb-10 | |
| W9650000 | 1% | \$ 390,562 | \$ 905,930 | \$ (515,368) | Jan-11 | Dec-12 | Jul-11 | |
| W9750000 | 0% | \$ 135 | \$ - | \$ 135 | Jan-10 | Dec-10 | Dec-10 | |
| | | \$ 57,395,111 | \$ 59,485,294 | \$ (2,090,183) | | | | |

*Total Actual Project Cost included inception-to-date spending as of December 31, 2011.

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

Type of Filing: Original - X

| Project No. | Percent of Budget | Total Actual Project Cost* | Total Budget Project Cost** | Variance in Dollars | Date Original Budget Start | Date Original Budget End | Date Actual Start | Date Actual End |
|--------------------|--------------------------|-----------------------------------|------------------------------------|----------------------------|-----------------------------------|---------------------------------|--------------------------|------------------------|
|--------------------|--------------------------|-----------------------------------|------------------------------------|----------------------------|-----------------------------------|---------------------------------|--------------------------|------------------------|

**Total Budget Project Cost includes budgets for years 2010 and 2011 only. Budgets prior to 2010 are outside BREC's record retention policy and are not available.
Capitalized Interest included in construction Excludes City's

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | Project Title/Description | \$ Variance as | |
|--------------|--|----------------|------------------|
| | | Percent | Delay in Days |
| 2012 POLES | Pole Change Outs | -28% | Not Yet Complete |
| BA11X048B(2) | Operator Training Simulator - HMPL Portion | -29% | 61.00 |
| BA12X002B | Replace Bomb Calorimeter | 68% | -122.00 |
| BI12X006B | Compliance with NERC CIP Cyber Security | 149% | 30.00 |
| BI12X009B | Replace 8-C3548 Cisco switches with 2960-S | -57% | -122.00 |
| BI12X011B | Replace Coop/BREC hardware/software GIS | -27% | Not Yet Complete |
| BI12X011B | Replace (2) iSeries (AS400) - Meade and web | -100% | Not Yet Complete |
| BI12X017B | Replace Coop LaserFiche, Audiotel | -47% | 30.00 |
| BI12X020F | STR - AventX Oracle Attachments Printer Software | 0% | Not Yet Complete |
| BP10G019B | G2 - Upgrade SOE Migrate to DCS | 0% | 671.00 |
| BP10G032F | GN - Barge Unloader Dust Collector | 0% | 244.00 |
| | | | Not Yet Complete |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | Project Title/Description | \$ Variance as | |
|-------------|--|----------------|------------------|
| | | Percent | Delay in Days |
| BP10G046F | CMS - Shop Expansion | 0% | 182.00 |
| BP10S003B | H0 - Scrubber Stack Probes & Umbilical's | 13% | 426.00 |
| BP10S006B | H1 - Cooling Tower Controls | -32% | 487.00 |
| BP10S073F | H0 - Slag Grinder Housings (2) | 0% | 457.00 |
| BP10S076F | H1 - Cooling Tower MCC | 184% | 548.00 |
| BP10S084F | GT - Lectrodryer Dual Tower Unit | 0% | 457.00 |
| BP10S087F | GT - Expansion Joints (6 ea.) | 0% | 671.00 |
| | | | Not Yet Complete |
| BP11C047F | CL Sewage Line | 0% | 367.00 |
| | | | Not Yet Complete |
| | | | Not Yet Complete |
| | | | Not Yet Complete |
| BP11G015B | GN - 1 & 2 FGD Consolidation - Loop 30 | 0% | 306.00 |
| BP11G016B | G2 - BRC 100 DCS Controller Upgrade | 0% | Not Yet Complete |
| BP11G017B | G2 - DCS Power Supply Upgrade | 0% | Not Yet Complete |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | Project Title/Description | \$ Variance as | |
|-------------|-------------------------------------|----------------|------------------|
| | | Percent | Delay in Days |
| BP11G077B | G1 & G2 FGD Rehab | -61% | 438.00 |
| BP11G084B | G2 - Cold RH Drain Valves | 0% | Not Yet Complete |
| BP11H002B | H1 - Generator Re-wedge | -64% | 122.00 |
| BP11H009B | H1 - Air Heater Cold End Baskets | -39% | 122.00 |
| BP11H017B | H1 - Insulation & Lagging | 104% | 122.00 |
| BP11H018B | H1 - Precipitator False Floor | -32% | 122.00 |
| BP11H019B | H1 - AH Steam Coils (Qty 4) (SW#2) | -114% | 153.00 |
| BP11H022B | H2 - DCS Cooling Tower Controls | -90% | 530.00 |
| BP11H029B | H1 - Burner Replacement Study | 0% | 275.00 |
| BP11H030F | H2 - Cooling Tower MCC | -36% | 530.00 |
| BP11H042F | H1 - Boiler Access Door (East Side) | 0% | 275.00 |

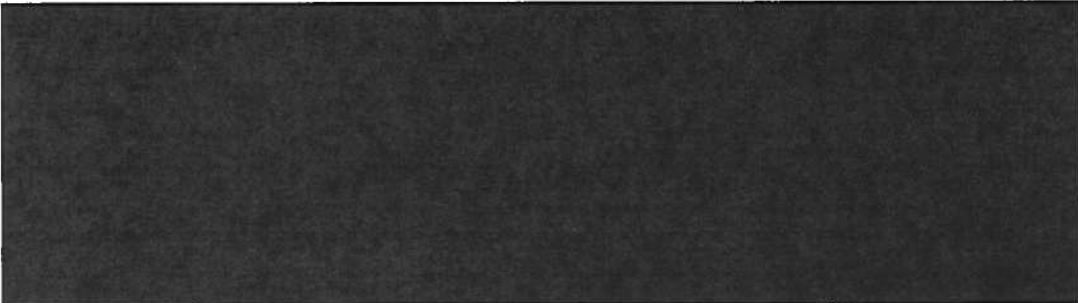








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Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | Project Title/Description | \$ Variance as | |
|---|--|----------------|------------------|
| | | Percent | Delay in Days |
| BP11Q002B | RH - Barge Unloader Drives | -100% | 1.00 |
| BP11R005F | GT - Purge Valves (2) | 0% | 306.00 |
| BP11S007F | RGH - Hydraulic Wrench | 0% | 183.00 |
|  | | | Not Yet Complete |
|  | | | Not Yet Complete |
|  | | | Complete |
|  | | | Not Yet Complete |
|  | | | Complete |
| BP12C011B | CL Barge Unloader Bucket | -39% | -244.00 |
| BP12C012B | CL 4160 to 480 step down transformer | -100% | -396.00 |
| BP12C022B | C-1 A Traveling Water Screen Replacement | -28% | -183.00 |
|  | | | Not Yet Complete |
|  | | | Complete |
|  | | | Not Yet Complete |
|  | | | Complete |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | Project Title/Description | \$ Variance as | |
|-------------|---------------------------------|----------------|---------------|
| | | Percent | Delay in Days |
| BP12C047B | C-1 Booster Fan Blades | -35% | -61.00 |
| | | | Not Yet |
| | | | Complete |
| | | | Not Yet |
| | | | Complete |
| | | | Not Yet |
| | | | Complete |
| | | | Not Yet |
| | | | Complete |
| | | | Not Yet |
| | | | Complete |
| BP12C059B | C-1 DCS controller repl BRC 300 | -73% | -214.00 |
| | | | Not Yet |
| | | | Complete |
| | | | Not Yet |
| | | | Complete |
| | | | Not Yet |
| | | | Complete |
| | | | Not Yet |
| | | | Complete |
| | | | Not Yet |
| | | | Complete |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|--------------------|---|-----------------------------------|----------------------|
| | | | Not Yet |
| | | | Complete |
| | | | Not Yet |
| | | | Complete |
| | | | Not Yet |
| | | | Complete |
| | | | Not Yet |
| | | | Complete |
| | | | Not Yet |
| | | | Complete |
| BP12C096F | CL 2 Instrumentation Tool Boxes | 0% | Not Yet |
| | | | Complete |
| | | | Not Yet |
| | | | Complete |
| BP12G008B | G2 - C/T Water Deck Replacement (3 Cells Only) | 280% | -30.00 |
| BP12G014B | GN - Valve Operator Limitorque SMB 000 MOV | 38% | -183.00 |
| BP12G016B | G2 - Air Heater Baskets | -26% | -30.00 |
| BP12G018B | GN - Landfill Down drains | -9% | Not Yet |
| | | | Complete |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | Project Title/Description | \$ Variance as | |
|-------------|-------------------------------------|----------------|------------------|
| | | Percent | Delay in Days |
| BP12G020B | G2 - Battery Charger (2 of 2) | 49% | -61.00 |
| BP12G021B | G2 - Precip Repair | -33% | Not Yet Complete |
| BP12G025B | GN - Precipitator AVCs | 80% | -30.00 |
| BP12G029B | G2 - ID Fan Inlet Dampers | 89% | 0.00 |
| BP12G038B | G2 - Ash Clinker Grinder (2) | 25% | -30.00 |
| BP12G048B | G1 - Rpl Bottom Ash Lines | 27% | -30.00 |
| | | | Not Yet Complete |
| BP12G083F | GN - Sodium Analyzers | 0% | Not Yet Complete |
| BP12H002B | H0 - Turbine Shack Ventilation Fans | -50% | -153.00 |
| BP12H003B | H1 - Burner Replacement (CCV-DAZ) | -29% | -91.00 |
| BP12H004B | H1 - Seal Air Fan Foundations | -72% | -214.00 |
| BP12H005B | H1 - Expansion Joints | 139% | -183.00 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | Project Title/Description | \$ Variance as | |
|-------------|---|----------------|------------------|
| | | Percent | Delay in Days |
| BP12H006B | H1 - A & B Slag Grinders | -42% | -244.00 |
| BP12H007B | H2 - Seal Air Fan Foundations | -70% | -304.00 |
| BP12H008B | H2 - Expansion Joints | 50% | -214.00 |
| BP12H009B | H2 - Rpl Wet Bottom Seal Skirt (Includes Trough) | 40% | -244.00 |
| BP12H010B | H0 - Mill Blast Gates (H1=2 & H2=2) | 46% | -214.00 |
| BP12H013B | H2 - Insulation & Lagging | -43% | -275.00 |
| BP12H015B | H2 - Wall blower (1) & Retractable Sootblower (1) | 130% | -214.00 |
| BP12H016B | H2 - Oxygen Analyzers | -50% | -275.00 |
| BP12M001B | 15"X50" Engine Lathe | -28% | -244.00 |
| BP12M003B | 15X50 CNC Tool Room Lathe | 42% | Not Yet Complete |


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Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | Project Title/Description | \$ Variance as | |
|--|---|----------------|------------------|
| | | Percent | Delay in Days |
| BP12Q007B | RH - Portable Gas Welding Machine | 53% | -30.00 |
| BP12Q008B | RH - Wire Feed Welder | -26% | -30.00 |
|  | | | Not Yet Complete |
| BP12W012B | Process Control System Replacement | -46% | 0.00 |
| BP12W014B | #3 Fly Ash Blower - 1st and 2nd Stage | -79% | -91.00 |
| BP12W015B | Barge Unloader Split System HVAC Replacement | -58% | -122.00 |
| BP12W018B | Replace BFPT over speed trip system/BFP turbine control | -32% | -275.00 |
| BP12W023B | Turbine emergency trip system | -36% | -244.00 |
| BP12W028B | 125 Volt Station Batteries and Charger Replacement | -47% | -244.00 |
| BP12W030B | Conveyor belts (#4,6B,8-2, Boom Conveyor) | -47% | -61.00 |
| BP12W034B | Burner Replacement 13 of 25* | -52% | -275.00 |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | Project Title/Description | \$ Variance as Percent | Delay in Days |
|--------------------|--|-----------------------------------|----------------------|
| | | | Not Yet Complete |
| BP12W039B | B&R Warehouse Roof (Service Bldg. Roof) | 148% | -122.00 |
| BP12W059F | WL Replacement of #2 ID Fan Oil Coolers (2) | 0% | Not Yet Complete |
| BP12W060F | WL Resin Traps | 0% | Not Yet Complete |
| BP12W061F | WL Replacement of Turbine Building Vent Fans | 0% | Not Yet Complete |
| BP12W069F | 1E,3E & 4B Oil Gun Assemblies | 0% | Not Yet Complete |
| BP13C021B | C-1 A Circulating Water Pump | 0% | Not Yet Complete |
| BP13H009B | H2 - FW Extraction MOV 5&6 | 0% | Not Yet Complete |
| | | | Not Yet Complete |
| BT11X013B | Replace Disconnects at Coleman (10) | 0% | Not Yet Complete |
| | | | Not Yet Complete |
| BT11X033B | Armstrong Lewis Creek Mine | 0% | 245.00 |

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Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

\$ Variance as

| Project No. | Project Title/Description | Percent | Delay in Days |
|-------------|---|---------|---------------|
| | | | Not Yet |
| | | | Complete |
| BT12X002B | Add Shelter for Compressed Gas Storage (Safety) | -40% | -91.00 |
| | | | Not Yet |
| | | | Complete |
| BT12X004B | Caldwell County Install Emergency Generator | -60% | 31.00 |
| BT12X006B | Daviess EHV Install Emergency Generator | -48% | -30.00 |
| BT12X012B | On-line DGA Monitoring for HMPL GSU Trans | 272% | 0.00 |
| BT12X015B | Replace Disconnects at REID | -33% | Not Yet |
| | | | Complete |
| BT12X017B | Replace Substation Battery and Charger #1 | 104% | Not Yet |
| | | | Complete |
| BT12X019B | Reid Switchyard fence | 55% | -30.00 |
| | | | Not Yet |
| | | | Complete |
| | | | Not Yet |
| | | | Complete |
| BT12X027B | Meade to Garrett 69 kV Reconductor | -43% | Not Yet |
| | | | Complete |
| | | | Not Yet |
| | | | Complete |
| | | | Not Yet |
| | | | Complete |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | Project Title/Description | \$ Variance as | |
|-------------|--|----------------|------------------|
| | | Percent | Delay in Days |
| [REDACTED] | [REDACTED] | [REDACTED] | Not Yet Complete |
| BT12X047F | CCVT at Hopkins Co. Substation | 0% | Not Yet Complete |
| [REDACTED] | [REDACTED] | [REDACTED] | Not Yet Complete |
| W0050000 | S-Station Battery and Charger | 0% | Not Yet Complete |
| [REDACTED] | [REDACTED] | [REDACTED] | Not Yet Complete |
| W9190000 | Wilson 161 kV Line 19-F | 390% | Complete -214.00 |
| W9230000 | Two-Way Radio | 27% | Not Yet Complete |
| [REDACTED] | [REDACTED] | [REDACTED] | Not Yet Complete |
| W9340000 | Wilson EHV - 161-69 kV Substation Facilities | 41% | Complete -61.00 |
| W9520000 | OC-3 RING | 0% | -183.00 |
| [REDACTED] | [REDACTED] | [REDACTED] | Not Yet Complete |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012

| Project No. | 2012: Detailed Explanations |
|--------------------|---|
| 2012 POLES | Project was completed during 2012. |
| BA11X048B(2) | HMP&L changed their capacity reserve percentage after the project was budgeted and increased their share of expense. Consequently, Big Rivers' share was less. |
| BA12X002B | The Bomb Calorimeter project was over budget due to a work scope change as some additional equipment was necessary to take advantage of the features of the new analyzer. |
| BI12X006B | Changes in the EMS network final design required a project scope change which significantly increased the cost of the project |
| BI12X009B | The project was under budget because the original estimates for the switches were for a more expensive switch. Through competitive bidding we were able to identify alternate switches that would accomplish the same result with less expensive devices. |
| BI12X011B | The cooperatives did not replace as much equipment as anticipated because they plan to move to different software in 2013-2014. This project should be closed. |
| BI12X011B | We did not replace these iSeries (AS400s) because the member cooperatives have decided to move off of the iSeries in 2013-2014. This project should be closed. |
| BI12X017B | Actual dollars charged is \$6377.40. Spent \$3180 in Feb. 2012 and \$3197.40 in Mar. 2012. Budget dollars is \$6000. Actual cost should be changed to \$6377.40 making the variance minimal. This project should be closed. |
| BI12X020F | Project is now closed. It was left open, pending final integration piece, which was completed in May 2013. This was completed in-house, without vendor support or charges. |
| BP10G019B | This project was deferred from spring 2010 to fall 2012. |
| BP10G032F | The Barge Unloader dust collector project completion was delayed due to the need to work around the coal and lime unloading schedule. |

Case No. 2013-00199

Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | 2012: Detailed Explanations |
|--------------------|---|
| BP10G046F | The CMS expansion project was delayed more than six months due to a change in work scope that included a new restroom and break room. |
| BP10S003B | This project was delayed to accommodate the scheduled outages needed to install the new equipment. |
| BP10S006B | This project was deferred from spring 2010 to spring 2012 and was under budget due to a work scope change. |
| BP10S073F | The project was delayed because the required outage was deferred to 2013. |
| BP10S076F | This project was deferred from spring 2010 to spring 2012 and was over budget due to a work scope change. |
| BP10S084F | The project was delayed because the required outage was deferred to 2014. |
| BP10S087F | The project was delayed because the required outage was deferred to 2014. |
| | |
| BP11C047F | The new sewer line at Coleman was delayed by bad weather in the fall and winter of 2011 forcing the project to be deferred until the summer/fall of 2012. |
| | |
| BP11G015B | Everything is in place for the Loop 30 consolidation project awaiting an outage with both Green units off to complete. |
| BP11G016B | Project was completed in Nov 2012. Needs to be closed in Oracle. |
| BP11G017B | Project was completed in Nov 2012. Needs to be closed in Oracle. |

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Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | 2012: Detailed Explanations |
|--------------------|---|
| BP11G077B | The FGD Rehab project is under budget because some of the work scope in the original estimate was broken out into separate smaller projects. See project numbers BP11G015B, BP12G080F and BP12G054B |
| BP11G084B | In August of 2011 we spent \$8,294 to purchase the new valve. The G2 outage was deferred to the spring of 2012 and then cancelled. Then we decided to shutdown G2 in October of 2012 during a period of very soft wholesale market, and we installed that valve which is where the \$2199 came from. The project should have been completed in October of 2012. |
| BP11H002B | The generator re-wedge project was under budget because the previous inspection recommendation was for a complete re-wedge at the next inspection interval, but testing revealed that only a partial re-wedge was required resulting in a major |
| BP11H009B | Project was under budget because the original estimate included overtime, and due to the length of the outage, all of the work was completed on straight time and part of the work was split off into another project. See BP11H013B. |
| BP11H017B | Project was over budget due to a work scope change. The outage was delayed from 2011 to 2012 and due to the delay more work was required than originally estimated. |
| BP11H018B | This project was under budget due to a work scope change. The original estimate included removing the entire false floor and supporting the precipitator fields with beams, but the project engineer devised another method to support the fields that |
| BP11H019B | This project was under budget for 2012 because after the job was completed one of the steam coils was returned to our warehouse inventory for credit which offset the expenses for the year. |
| BP11H022B | This project was under budget in 2012 because the outage required to complete the project was delayed until 2013 when the majority of the funds were spent. |
| BP11H029B | The project was delayed because the required outage was deferred to 2012. |
| BP11H030F | This project was under budget in 2012 because the outage was deferred to 2013 along with the installation cost of this project. |
| BP11H042F | The project was delayed because the required outage was deferred to 2012. |

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Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | 2012: Detailed Explanations |
|--------------------|---|
| BP11Q002B | The Barge Unloader Drives project was completed in 2011 and no expenses carried over into 2012. |
| BP11R005F | This project was delayed because of the unexpectedly long lead time to receive the new valves and difficulty scheduling the necessary outage time to complete the installation. |
| BP11S007F | This project was deferred into 2012 to accommodate the HMP&L budget. |
| | |
| BP12C011B | The Barge Unloader bucket project was under budget because it was replaced with a refurbished bucket instead of a new one as budgeted. |
| BP12C012B | The transformer project is under budget for the period because it was budgeted for 2012 but completed in Nov-2011. |
| BP12C022B | This project was under budget because the Traveling Water Screen was replaced with a reconditioned unit instead of a new unit as budgeted. |
| | |

Case No. 2013-00199

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Witnesses: Robert W. Berry and David G. Crockett

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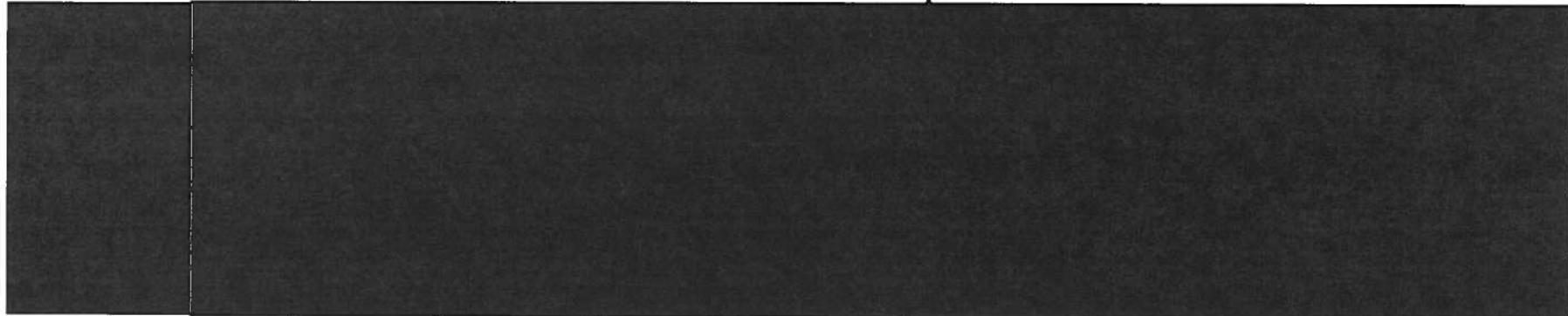
**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | 2012: Detailed Explanations |
|--------------------|---|
| BP12C047B | Project was under budget because the original estimate was based on OEM materials, and the competitive bidding process identified another vendor that could provide better blade material for less money. |
| | |
| BP12C059B | This project appears under budget because the majority of the funds were spent in 2011. The original estimate was \$150,000 and the total project cost was \$152,709 or 1.8% over budget. |
| | |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

Project No.

2012: Detailed Explanations



BP12C096F The tool boxes were purchased and delivered in March 2013. The project has not been closed in Oracle.



BP12G008B Project was over budget due to a work scope change. The original estimate was to replace the water deck in only three cells, but the project was expanded to replace the water deck, the top deck and other structural repairs in all eight cells.

BP12G014B Project was over budget due to a change in work scope. The actuator that was replaced was a larger model than the one budgeted driving up the project cost.

BP12G016B This project was under budget due to a work scope change. The original estimate included replacing the bottom 10 inches of all twelve diaphragms but that work was not necessary.

BP12G018B Project was completed in November 2012 but has not yet been closed in Oracle.

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012

| Project No. | 2012: Detailed Explanations |
|--------------------|---|
| BP12G020B | Project was over budget due to a work scope change. The new equipment was slightly larger than the original and would not fit on the original foundation. Had to pour a new foundation at the other end of the battery room to mount the new cabinet and pull new wire to the cabinet increasing the cost of the project. |
| BP12G021B | This project was under budget due to a change in work scope. The original estimate included replacing the entire outer casing but only a small amount of the casing required replacement. The project was completed in February 2013. |
| BP12G025B | Project was over budget due to a change in work scope. The original estimate did not include the computerized controls that were installed in order to communicate with the plant DCS which increased the cost significantly. |
| BP12G029B | This project was over budget due to a work scope change. The original estimate was for only replacing the dampers but the project was expanded to include replacing the ductwork between the precipitator outlet and the ID Fan inlet dampers also. |
| BP12G038B | Project was over budget due to a work scope change. New jet pumps were also installed but were not originally budgeted. |
| BP12G048B | Project was over budget due to a work scope change. More piping required replacement than originally estimated. |
| | |
| BP12G083F | Project was completed in January 2013. |
| BP12H002B | Project was under budget because of a work scope change. The fans were reusable and we only had to replace the louvers. |
| BP12H003B | Project was under budget because the installation labor was less than anticipated. |
| BP12H004B | Project was under budget because engineering proposed a different solution that significantly reduced the cost. |
| BP12H005B | This project was over budget due to a work scope change. During the outage, upon internal inspection of the duct work, additional expansion joints were found to be deteriorated and in need of replacement. The original estimate included only three expansion joints and following internal inspection nine were replaced. |

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Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | 2012: Detailed Explanations |
|--------------------|--|
| BP12H006B | This project was under budget because the grinders were replaced with refurbished equipment instead of a new as budgeted. |
| BP12H007B | Project was under budget because engineering proposed a different solution that significantly reduced the cost. |
| BP12H008B | This project was over budget due to a work scope change. During the outage, upon internal inspection of the duct work, additional expansion joints were found to be deteriorated and in need of replacement. The original estimate included only two expansion joints and following internal inspection four were replaced. |
| BP12H009B | This project was over budget for two main reasons. The seal panels are made of exotic alloy material that is subject to price volatility. The panel material cost more than estimated and the original outage duration was scheduled for 49 days but was reduced to 13 days requiring significantly more overtime than budgeted. |
| BP12H010B | Project was over budget due to a change in work scope. Additional repairs to some expansion joints, additional scaffolding, and additional lagging and insulation work was needed that was not included in the original estimate. |
| BP12H013B | Project was under budget due to a work scope change. The original outage duration was scheduled for 49 days but was reduced to 13 days. Much of the work in the original estimate was deferred until 2013. |
| BP12H015B | Project was over budget due to work scope change. Original budget estimate was for one (1) long retractable blower and one (1) wall blower. Actually purchased and installed three (3) long retractable soot blowers. |
| BP12H016B | The project came in under budget because it was completed by in house labor and engineering to reduce the cost, and the original conduit was reused and not replaced as budgeted. |
| BP12M001B | Project was under budget due to a work scope change. Budgeted for a 15"X50 Lathe and purchased a 13"X50 machine. |
| BP12M003B | Project was over budget due to a work scope change. Budgeted for a 15"X50 Lathe and purchased a 21"X60 machine. The project was completed in February 2013 but is not yet closed in Oracle. |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | 2012: Detailed Explanations |
|--------------------|--|
| BP12Q007B | This project was over budget because the machine quoted in the original estimate did not have the weatherproof enclosure that was required for field service. |
| BP12Q008B | The project was under budget because the new machine was similar to an existing machine and the accessories were identical. Not purchasing the new accessories reduced the cost of the project. |
| | |
| BP12W012B | The process control system replacement project was under budget due to a work scope change. Did not need to replace as many process controllers as originally budgeted. |
| BP12W014B | This project was under budget due to a work scope change. The original estimate was for replacing both 1st and 2nd stage blowers but only the 2nd stage blower was replaced. |
| BP12W015B | The Barge Unloader Air Conditioner project was under budget because the original estimate included a like/kind replacement and the competitive bidding process identified a smaller, more efficient split unit that would provide the same cooling for a |
| BP12W018B | Project was completed under budget because the original estimate was based on OEM replacement. Through competitive bidding alternate equipment was identified at a lower cost. |
| BP12W023B | Project was completed under budget because the original estimate was based on OEM replacement. Through competitive bidding alternate equipment was identified at a lower cost. |
| BP12W028B | Project was completed under budget because the original estimate was based on OEM replacement. Through competitive bidding alternate equipment was identified at a lower cost. |
| BP12W030B | This project was under budget due to a work scope change. Did not replace all of the conveyor belts included in the original |
| BP12W034B | The project was under budget due to a work scope change. The original estimate was to replace thirteen (13) burners but the six week planned outage was reduced in scope and shortened by four weeks. During the two week outage only four burners |

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Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | 2012: Detailed Explanations |
|-------------|--|
| BP12W039B | Project was over budget due to a work scope change. The original estimate was to replace the roof over the warehouse but we <u>actually replaced the roof on the plant service building significantly increasing the project cost.</u> |
| BP12W059F | Project was delayed due to equipment downtime availability. The project is currently under way and scheduled for completion later this year. |
| BP12W060F | Traps are on site but not installed because the required outage was deferred to 2013. |
| BP12W061F | Project was completed in June 2013 but has not been closed in Oracle. |
| BP12W069F | Project was completed in 2013 but has not been closed in Oracle. |
| BP13C021B | This project was completed in May 2013 but has not yet been closed in Oracle. |
| BP13H009B | Project was completed in May 2013 but has not yet been closed in Oracle. |
| BT11X013B | Project completion was delayed due to inability to arrange outages at Coleman. Scope of project was changed so that switches were installed at National Aluminum station during 2012. Project is complete. |
| BT11X033B | <u>Substantially complete in 2011, final completion was delayed due to communication equipment installation coordination with</u> |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012**

| Project No. | 2012: Detailed Explanations |
|-------------|---|
| | |
| BT12X002B | Construction bid was well under the budgetary quote on which the estimated was based. |
| | |
| BT12X004B | Project was completed by relocating an existing generator rather than purchasing a new one. |
| BT12X006B | Project was completed by relocating an existing generator rather than purchasing a new one. |
| BT12X012B | The total expenditures should have been allocated to both this project and BT12X013B. |
| BT12X015B | All switches were installed during a single outage period during 2012 rather than numerous shorter outages. Project is complete. |
| BT12X017B | Project was completed during 2012. |
| BT12X019B | Reid switchyard fence is much larger scope of work than anticipated in the budget non-specific fence replacement project. |
| | |
| BT12X027B | Project completed in January 2013 which caused 2012 costs to be -43% of the 2012 budget. Over both years the project was completed at 27% less than budgeted. Overestimated general construction labor. |
| | |

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
Year Ended December 31, 2012

Project No.

2012: Detailed Explanations

[REDACTED]

BT12X047F Project completed in 2012.

[REDACTED]

W0050000 Project completed in 2012.

[REDACTED]

W9190000 Armstrong Coal surface mining operation on ROW delayed completion. Project is complete.

W9230000 Substantially completed in 2012.

[REDACTED]

W9340000 Substantially completed in 2012. Dollar variance for 2012 of this multiyear project resulted from a carryover from 2011. Total dollar variance of all years combined was not significant.

W9520000 Project schedule adjusted due to unwind of lease agreement in July of 2009 and 18 month LG&E fiber lease. Final payment to contractor withheld until July 2012 due to delays in submittal of as-built drawings.

[REDACTED]

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Attachment to Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 13) *Concerning Big Rivers' construction projects:***

2

3 *a. For each construction project started during the last 10 calendar*
4 *years, provide the information requested in the format contained in*
5 *Schedule 1a. For each project, include the amount of any cost*
6 *variance and delay encountered, and explain in detail the reasons for*
7 *such variances and delays.*

8 *b. Using the data included in Schedule 1a, calculate the annual*
9 *"Slippage Factor" associated with Big Rivers' construction projects.*
10 *The Slippage Factor should be calculated using the format shown in*
11 *Schedule 1 b.*

12 *c. In determining the capital additions reflected in the base period and*
13 *forecasted test period, explain whether Big Rivers recognized a*
14 *Slippage Factor.*

15

16 **Response)**

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 a. The requested information, which is being filed under a petition for
2 confidential treatment, is provided for years 2010 through 2012 on the
3 public and confidential CDs accompanying these responses. For 2009
4 and prior, the information requested is not available. In accordance
5 with Big Rivers' records retention policy, budget variance data is only
6 retained for three years. Furthermore, Big Rivers' does not have
7 Production Department construction project budget information that
8 predates the closing of the Unwind Transaction dated July 17, 2009.
9 The budget for the July - December 2009 period was a transitional
10 budget derived from the Unwind Model, was not aggregated by project,
11 and did not conform to the conventional budgeting process or formats
12 utilized for Big Rivers. For these reasons the data before and including
13 2009 is not available and would not support the determination of
14 project variances, delays, or slippage factors as described herein. For
15 years 2010 through 2012, Big Rivers provides the information
16 requested in the format contained in Schedule 1a. Please see the
17 attached Schedule 1a for Big Rivers' construction projects. The exhibit

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 includes detailed explanations for variances of +/- 25% of budget or
2 more than six (6) months delay. Big Rivers considers variances below
3 these thresholds normal course of business. The attachment to this
4 response contains information that is being provided under a petition
5 for confidential treatment.

6 b. Using the data included in Schedule 1a, Big Rivers has calculated the
7 "Slippage Factor" associated with its construction projects, in the
8 format shown on Schedule 1b, for years 2010 through 2012. Please see
9 the attached Schedule 1b for Big Rivers calculated slippage factor.

10 c. In determining the capital additions reflected in the base period and
11 forecasted test period, Big Rivers did not recognize a Slippage Factor.
12
13

14 **Witnesses:** Robert W. Berry (Production Department Planning) and
15 David G. Crockett (Transmission Planning)

Big Rivers Electric Corporation
Case No. 2013-00199
Slippage Factor

Source: Schedule 1a - Construction Projects

| Years | Schedule 1b | | | | |
|--|--------------------------------------|--|-------------------------------------|------------------------------------|------------------------------|
| | Annual Actual Cost ^{1,2} | Annual Original Budget ^{1,2} | Variance in Dollars ¹ | Variance as a Percent ¹ | Slippage Factor ³ |
| 2012 | \$ 39,800,864 | \$ 48,414,286 | \$ (8,613,422) | -17.8% | 82.209% |
| 2011 | \$ 36,621,844 | \$ 40,935,996 | \$ (4,314,152) | -10.5% | 89.461% |
| 2010 | \$ 42,498,998 | \$ 36,731,811 | \$ 5,767,187 | 15.7% | 115.701% |
| 2009 | 4 | | | | |
| 2008 | 4 | | | | |
| 2007 | 4 | | | | |
| 2006 | 4 | | | | |
| 2005 | 4 | | | | |
| 2004 | 4 | | | | |
| 2003 | 4 | | | | |
| Totals | \$ 118,921,705 | \$ 126,082,093 | \$ (7,160,388) | -5.7% | 94.321% |
| Three-Year Average Slippage Factor (Average of the Yearly Slippage Factors / 3 Years) | | | | | 95.790% |

Note(s) -

1. - The Annual Actual Cost, Annual Original Budget, Variance (Dollars) and Variance (Percent) from Schedule 1a.
2. - Total all projects for a given year.
3. - Slippage Factor = Annual Actual Cost / Annual Original Budget.
Calculate a Slippage Factor for each year and the Totals line. Carry Slippage Factor percentages to 3 decimal places.
4. - Information not available for years 2009 and prior. See response to this item for additional detail.

Case No. 2013-00199

Attachment to Response for PSC 1-13(b)

Witnesses: Robert W. Berry and David G. Crockett

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

- 1 **Item 14)** *Provide the following monthly account balances and a calculation of the*
2 *average (13-month) account balances for the most recent calendar year:*
- 3 *a. Plant in service (Account No. 101);*
4 *b. Plant purchased or sold (Account No. 102);*
5 *c. Property held for future use (Account No. 105);*
6 *d. Construction work in progress (Account No. 107);*
7 *e. Completed construction not classified (Account No. 106);*
8 *f. Depreciation reserve (Account No. 108);*
9 *g. Materials and supplies (include all accounts and subaccounts);*
10 *h. Computation and development of minimum cash requirements;*
11 *i. Balance in accounts payable applicable to amounts included in utility*
12 *plant in service (If actual is indeterminable, give reasonable*
13 *estimate.);*
14 *j. Balance in accounts payable applicable to amounts included in plant*
15 *under construction (If amount is undeterminable, give reasonable*
16 *estimate.); and*

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
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**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 *k. Balance in accounts payable applicable to prepayments by major*
2 *category or subaccount.*

3

4 **Response)**

5 a. Through g. Please see the attached schedule.

6 h. The attached schedule reflects the summarization of the month-end
7 account balances for the 13-month period ended December 31, 2012, and
8 the computation of minimum cash requirement derived therefrom. As
9 shown therein, the minimum cash requirement computation results in a
10 minimum cash requirement of \$24,841,999.73, representing 45 days cash,
11 based upon operation and maintenance expenses, exclusive of fuel,
12 allowances and non-Station Two related purchased power. The
13 methodology utilized in the attached computation is consistent with and
14 comparable to that employed in the cost of service study prepared in this
15 case.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 i. Through k. Please see the attached schedule.

2

3 Witness) Billie J. Richert

4

Big Rivers Electric Corporation
Case No. 2013-00199
Monthly Account Balances and Averages
Twelve Months Ended December 31, 2012

| | Account Number | Account Title | 31-Dec-2011 | 31-Jan-2012 | 29-Feb-2012 |
|-----------|-----------------------|--|--------------------|--------------------|--------------------|
| PSC 1-14a | 101.000 | Electric Plant in Service | 1,978,791,756.88 | 1,978,801,194.57 | 1,978,799,437.03 |
| PSC 1-14b | 102.000 | Electric Plant Purchased or Sold | 0.00 | 0.00 | 0.00 |
| PSC 1-14c | 105.000 | Electric Plant Held for Future Use | 475,967.50 | 475,967.50 | 475,967.50 |
| PSC 1-14d | 107.000 | Construction Work in Progress | 49,150,583.18 | 52,248,462.80 | 56,353,261.60 |
| PSC 1-14e | 106.000 | Completed Construction not Classified | 0.00 | 0.00 | 0.00 |
| PSC 1-14f | 108.000 | Accumulated Provision for Depreciation | (913,869,436.42) | (917,211,604.63) | (920,199,726.50) |
| PSC 1-14g | 151.110 | Fuel Stock-Coal-Reid | 577,017.05 | 620,332.83 | 620,332.83 |
| PSC 1-14g | 151.120 | Fuel Stock-Coal-Coleman | 6,492,636.85 | 6,101,816.48 | 6,923,972.50 |
| PSC 1-14g | 151.121 | Fuel Stock-Coal-In Transit-Coleman | 548,446.54 | 1,708,090.39 | 1,441,606.64 |
| PSC 1-14g | 151.130 | Fuel Stock-Coal-Green | 7,511,987.02 | 6,873,414.18 | 6,671,015.00 |
| PSC 1-14g | 151.131 | Fuel Stock-Coal-In Transit-Green | 881,252.97 | 118,856.30 | 72,598.63 |
| PSC 1-14g | 151.140 | Fuel Stock-Coal-Wilson | 5,315,712.47 | 4,654,336.10 | 2,714,722.74 |
| PSC 1-14g | 151.141 | Fuel Stock-Coal-In Transit-Wilson | 0.00 | 0.00 | 0.00 |
| PSC 1-14g | 151.150 | Fuel Stock-Coal-Station Two | 8,803,648.09 | 8,354,403.14 | 9,341,924.24 |
| PSC 1-14g | 151.310 | Fuel Stock-Oil-Reid/Station Two | 160,640.23 | 175,033.92 | 152,711.34 |
| PSC 1-14g | 151.320 | Fuel Stock-Oil-Gas Turbine | 862,436.21 | 574,746.53 | 989,795.92 |
| PSC 1-14g | 151.330 | Fuel Stock-Oil-Green | 142,246.21 | 146,172.81 | 125,176.31 |
| PSC 1-14g | 151.340 | Fuel Stock-Oil-Wilson | 964,839.31 | 926,527.71 | 966,313.36 |
| PSC 1-14g | 151.390 | Fuel Stock-Natural Gas-Gas Turbine | (17.85) | 0.00 | (10.41) |
| PSC 1-14g | 151.520 | Fuel Stock-Propane-Coleman | 51,960.30 | 51,884.76 | 50,485.70 |
| PSC 1-14g | 151.730 | Fuel Stock-Petrol Coke-Green | 0.00 | 0.00 | 1,053,741.20 |

Case No. 2013-00199

Attachment for Response for PSC 1-14a through PSC 1-14g

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Monthly Account Balances and Averages
Twelve Months Ended December 31, 2012

| | Account Number | Account Title | 31-Dec-2011 | 31-Jan-2012 | 29-Feb-2012 |
|-----------|-----------------------|---|--------------------|--------------------|--------------------|
| | | | | | |
| PSC 1-14g | 151.731 | Fuel Stock-Pet Coke-In Transit-Green | 0.00 | 0.00 | 601,487.69 |
| PSC 1-14g | 151.740 | Fuel Stock-Petrol Coke-Wilson | 630,723.32 | 686,369.05 | 742,486.20 |
| PSC 1-14g | 151.741 | Fuel Stock-Pet Coke-In Transit-Wilson | 610,397.88 | 1,318,125.87 | 831,546.56 |
| PSC 1-14g | 154.100 | Materials & Supplies-Transmission | 760,999.98 | 757,253.05 | 764,441.75 |
| PSC 1-14g | 154.200 | Materials & Supplies-Production | 19,836,408.40 | 19,995,068.88 | 20,120,316.89 |
| PSC 1-14g | 154.220 | Materials & Supplies-Prod-Vendor Fab-WIP | 203,234.63 | 196,471.45 | 231,169.22 |
| PSC 1-14g | 154.230 | Materials & Supplies-Prod-Self Fab Parts | 140,944.97 | 149,929.87 | 133,212.60 |
| PSC 1-14g | 154.235 | Materials & Supplies-Station Two-Self Fab Parts | 5,598.80 | 5,598.80 | 5,598.80 |
| PSC 1-14g | 154.240 | Materials & Supplies-Obsolescence Reserve | (10,200.00) | (10,200.00) | (10,200.00) |
| PSC 1-14g | 154.245 | Materials & Supplies-Obsolescence Res-ST | 3,209.22 | 3,209.22 | 3,209.22 |
| PSC 1-14g | 154.250 | Materials & Supplies-Production-Clearing | (512,108.67) | (560,752.75) | (558,614.55) |
| PSC 1-14g | 154.320 | Lime Stock-Coleman | 333,190.01 | 382,472.05 | 335,276.12 |
| PSC 1-14g | 154.330 | Lime Stock-Green | 1,762,809.59 | 1,997,685.61 | 2,431,168.49 |
| PSC 1-14g | 154.340 | Lime Stock-Wilson | 164,820.06 | 203,757.74 | 91,469.35 |
| PSC 1-14g | 154.900 | Materials & Supplies-Station Two | 2,632,921.92 | 2,612,800.21 | 2,576,517.22 |
| PSC 1-14g | 154.910 | Materials & Supplies-Station Two-City | (733,728.72) | (756,966.73) | (744,142.61) |
| PSC 1-14g | 154.925 | Materials & Supplies-Stat Vendor Fab | (2,635.20) | (2,635.20) | (2,635.20) |
| PSC 1-14g | 163.080 | Stores Expense-Undistributed | 709,799.41 | 768,552.30 | 736,818.42 |

Case No. 2013-00199

Attachment for Response for PSC 1-14a through PSC 1-14g

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Monthly Account Balances and Averages
Twelve Months Ended December 31, 2012

| | Account Number | Account Title | 31-Mar-2012 | 30-Apr-2012 | 31-May-2012 |
|-----------|-----------------------|--|--------------------|--------------------|--------------------|
| PSC 1-14a | 101.000 | Electric Plant in Service | 1,978,799,575.29 | 1,979,727,142.03 | 1,979,730,632.36 |
| PSC 1-14b | 102.000 | Electric Plant Purchased or Sold | 0.00 | 0.00 | 0.00 |
| PSC 1-14c | 105.000 | Electric Plant Held for Future Use | 475,967.50 | 475,967.50 | 475,967.50 |
| PSC 1-14d | 107.000 | Construction Work in Progress | 60,033,297.56 | 62,030,951.72 | 61,264,299.68 |
| PSC 1-14e | 106.000 | Completed Construction not Classified | 0.00 | 0.00 | 0.00 |
| PSC 1-14f | 108.000 | Accumulated Provision for Depreciation | (922,984,176.64) | (924,669,950.73) | (927,329,910.19) |
| PSC 1-14g | 151.110 | Fuel Stock-Coal-Reid | 620,332.83 | 620,332.83 | 620,332.83 |
| PSC 1-14g | 151.120 | Fuel Stock-Coal-Coleman | 8,461,113.79 | 8,718,197.63 | 8,342,050.77 |
| PSC 1-14g | 151.121 | Fuel Stock-Coal-In Transit-Coleman | 998,670.81 | 1,448,934.77 | 1,345,998.48 |
| PSC 1-14g | 151.130 | Fuel Stock-Coal-Green | 4,269,327.63 | 4,700,810.31 | 6,914,572.60 |
| PSC 1-14g | 151.131 | Fuel Stock-Coal-In Transit-Green | 159,994.23 | 0.00 | 492,603.48 |
| PSC 1-14g | 151.140 | Fuel Stock-Coal-Wilson | 4,143,828.70 | 5,028,811.05 | 4,300,044.10 |
| PSC 1-14g | 151.141 | Fuel Stock-Coal-In Transit-Wilson | 0.00 | 0.00 | 0.00 |
| PSC 1-14g | 151.150 | Fuel Stock-Coal-Station Two | 9,493,678.68 | 9,022,031.32 | 9,247,456.39 |
| PSC 1-14g | 151.310 | Fuel Stock-Oil-Reid/Station Two | 182,821.00 | 140,174.39 | 139,613.59 |
| PSC 1-14g | 151.320 | Fuel Stock-Oil-Gas Turbine | 745,996.70 | 1,055,467.81 | 914,378.78 |
| PSC 1-14g | 151.330 | Fuel Stock-Oil-Green | 100,876.84 | 141,162.31 | 106,165.09 |
| PSC 1-14g | 151.340 | Fuel Stock-Oil-Wilson | 709,270.50 | 1,016,843.11 | 1,004,837.17 |
| PSC 1-14g | 151.390 | Fuel Stock-Natural Gas-Gas Turbine | (10.41) | 0.00 | 0.00 |
| PSC 1-14g | 151.520 | Fuel Stock-Propane-Coleman | 50,485.70 | 50,485.70 | 50,485.70 |
| PSC 1-14g | 151.730 | Fuel Stock-Petrol Coke-Green | 1,086,837.00 | 1,670,428.07 | 1,271,529.49 |

Case No. 2013-00199

Attachment for Response for PSC 1-14a through PSC 1-14g

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Monthly Account Balances and Averages
Twelve Months Ended December 31, 2012

| | Account Number | Account Title | 31-Mar-2012 | 30-Apr-2012 | 31-May-2012 |
|-----------|-----------------------|---|--------------------|--------------------|--------------------|
| | | | | | |
| PSC 1-14g | 151.731 | Fuel Stock-Pet Coke-In Transit-Green | 1,284,150.96 | 1,324,540.47 | 1,405,888.81 |
| PSC 1-14g | 151.740 | Fuel Stock-Petrol Coke-Wilson | 2,105,691.83 | 2,055,811.64 | 1,155,850.41 |
| PSC 1-14g | 151.741 | Fuel Stock-Pet Coke-In Transit-Wilson | 140,774.88 | 501,123.18 | 1,256,584.43 |
| PSC 1-14g | 154.100 | Materials & Supplies-Transmission | 799,660.14 | 788,575.25 | 767,150.12 |
| PSC 1-14g | 154.200 | Materials & Supplies-Production | 20,389,615.86 | 20,262,925.28 | 20,443,796.13 |
| PSC 1-14g | 154.220 | Materials & Supplies-Prod-Vendor Fab-WIP | 233,289.83 | 332,662.10 | 217,000.35 |
| PSC 1-14g | 154.230 | Materials & Supplies-Prod-Self Fab Parts | 146,240.33 | 157,253.47 | 135,638.83 |
| PSC 1-14g | 154.235 | Materials & Supplies-Station Two-Self Fab Parts | 5,598.80 | 5,598.80 | 5,598.80 |
| PSC 1-14g | 154.240 | Materials & Supplies-Obsolescence Reserve | (10,200.00) | (10,200.00) | (10,200.00) |
| PSC 1-14g | 154.245 | Materials & Supplies-Obsolescence Res-ST | 3,209.22 | 3,209.22 | 3,209.22 |
| PSC 1-14g | 154.250 | Materials & Supplies-Production-Clearing | (557,882.46) | (553,066.99) | (556,876.46) |
| PSC 1-14g | 154.320 | Lime Stock-Coleman | 236,049.04 | 120,059.40 | 140,937.83 |
| PSC 1-14g | 154.330 | Lime Stock-Green | 2,150,829.44 | 2,489,249.75 | 2,183,027.32 |
| PSC 1-14g | 154.340 | Lime Stock-Wilson | 144,378.41 | 122,079.62 | 104,804.69 |
| PSC 1-14g | 154.900 | Materials & Supplies-Station Two | 2,252,986.05 | 2,220,402.69 | 2,462,095.61 |
| PSC 1-14g | 154.910 | Materials & Supplies-Station Two-City | (631,203.29) | (621,813.55) | (621,813.55) |
| PSC 1-14g | 154.925 | Materials & Supplies-Stat Vendor Fab | (2,635.20) | (2,635.20) | (2,635.20) |
| PSC 1-14g | 163.080 | Stores Expense-Undistributed | 733,212.30 | 718,465.94 | 767,655.57 |

Case No. 2013-00199

Attachment for Response for PSC 1-14a through PSC 1-14g

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Monthly Account Balances and Averages
Twelve Months Ended December 31, 2012

| | Account Number | Account Title | 30-Jun-2012 | 31-Jul-2012 | 31-Aug-2012 |
|-----------|-----------------------|--|--------------------|--------------------|--------------------|
| PSC 1-14a | 101.000 | Electric Plant in Service | 1,979,721,592.60 | 1,980,793,329.92 | 1,985,308,298.09 |
| PSC 1-14b | 102.000 | Electric Plant Purchased or Sold | 0.00 | 0.00 | 0.00 |
| PSC 1-14c | 105.000 | Electric Plant Held for Future Use | 475,967.50 | 475,967.50 | 475,967.50 |
| PSC 1-14d | 107.000 | Construction Work in Progress | 64,799,330.12 | 65,352,550.78 | 56,509,725.15 |
| PSC 1-14e | 106.000 | Completed Construction not Classified | 0.00 | 0.00 | 0.00 |
| PSC 1-14f | 108.000 | Accumulated Provision for Depreciation | (929,645,525.50) | (933,169,261.51) | (929,527,586.96) |
| PSC 1-14g | 151.110 | Fuel Stock-Coal-Reid | 619,054.83 | 388,790.60 | 557,070.29 |
| PSC 1-14g | 151.120 | Fuel Stock-Coal-Coleman | 7,890,596.73 | 5,856,849.07 | 6,760,000.30 |
| PSC 1-14g | 151.121 | Fuel Stock-Coal-In Transit-Coleman | 519,060.25 | 1,040,897.58 | 876,795.18 |
| PSC 1-14g | 151.130 | Fuel Stock-Coal-Green | 7,483,245.23 | 6,595,921.34 | 6,254,391.03 |
| PSC 1-14g | 151.131 | Fuel Stock-Coal-In Transit-Green | 348,262.65 | 531,392.83 | 420,208.48 |
| PSC 1-14g | 151.140 | Fuel Stock-Coal-Wilson | 3,709,561.86 | 4,257,523.87 | 4,401,194.41 |
| PSC 1-14g | 151.141 | Fuel Stock-Coal-In Transit-Wilson | 0.00 | 0.00 | 0.00 |
| PSC 1-14g | 151.150 | Fuel Stock-Coal-Station Two | 8,111,896.75 | 6,901,366.85 | 7,318,558.34 |
| PSC 1-14g | 151.310 | Fuel Stock-Oil-Reid/Station Two | 152,990.11 | 152,386.09 | 103,859.72 |
| PSC 1-14g | 151.320 | Fuel Stock-Oil-Gas Turbine | 755,766.06 | 950,911.78 | 762,502.41 |
| PSC 1-14g | 151.330 | Fuel Stock-Oil-Green | 149,857.22 | 95,371.41 | 109,609.29 |
| PSC 1-14g | 151.340 | Fuel Stock-Oil-Wilson | 915,627.04 | 955,128.36 | 939,125.08 |
| PSC 1-14g | 151.390 | Fuel Stock-Natural Gas-Gas Turbine | 0.00 | 0.00 | 0.00 |
| PSC 1-14g | 151.520 | Fuel Stock-Propane-Coleman | 50,485.70 | 50,485.70 | 50,485.70 |
| PSC 1-14g | 151.730 | Fuel Stock-Petrol Coke-Green | 1,487,428.31 | 447,601.93 | 474,482.37 |

Case No. 2013-00199

Attachment for Response for PSC 1-14a through PSC 1-14g

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Monthly Account Balances and Averages
Twelve Months Ended December 31, 2012

| | Account Number | Account Title | 30-Jun-2012 | 31-Jul-2012 | 31-Aug-2012 |
|-----------|-----------------------|---|--------------------|--------------------|--------------------|
| PSC 1-14g | 151.731 | Fuel Stock-Pet Coke-In Transit-Green | 894,078.94 | 787,535.01 | 734,704.12 |
| PSC 1-14g | 151.740 | Fuel Stock-Petrol Coke-Wilson | 1,600,929.30 | 1,569,778.45 | 1,063,708.00 |
| PSC 1-14g | 151.741 | Fuel Stock-Pet Coke-In Transit-Wilson | 444,336.36 | 551,944.49 | 419,481.45 |
| PSC 1-14g | 154.100 | Materials & Supplies-Transmission | 786,744.71 | 790,302.57 | 767,346.88 |
| PSC 1-14g | 154.200 | Materials & Supplies-Production | 20,629,476.70 | 20,587,944.49 | 20,790,679.87 |
| PSC 1-14g | 154.220 | Materials & Supplies-Prod-Vendor Fab-WIP | 217,043.18 | 249,471.51 | 253,913.86 |
| PSC 1-14g | 154.230 | Materials & Supplies-Prod-Self Fab Parts | 143,596.64 | 149,063.50 | 135,246.83 |
| PSC 1-14g | 154.235 | Materials & Supplies-Station Two-Self Fab Parts | 5,598.80 | 5,598.80 | 5,598.80 |
| PSC 1-14g | 154.240 | Materials & Supplies-Obsolescence Reserve | (10,200.00) | (10,200.00) | (10,200.00) |
| PSC 1-14g | 154.245 | Materials & Supplies-Obsolescence Res-ST | 3,209.22 | 3,209.22 | 3,209.22 |
| PSC 1-14g | 154.250 | Materials & Supplies-Production-Clearing | (555,677.59) | (555,877.57) | (510,004.45) |
| PSC 1-14g | 154.320 | Lime Stock-Coleman | 301,604.44 | 475,401.86 | 407,723.57 |
| PSC 1-14g | 154.330 | Lime Stock-Green | 2,099,951.78 | 1,819,711.59 | 1,932,213.42 |
| PSC 1-14g | 154.340 | Lime Stock-Wilson | 127,419.39 | 83,815.28 | 158,654.22 |
| PSC 1-14g | 154.900 | Materials & Supplies-Station Two | 2,507,201.86 | 2,503,776.41 | 2,473,873.00 |
| PSC 1-14g | 154.910 | Materials & Supplies-Station Two-City | (729,934.40) | (730,060.56) | (722,318.97) |
| PSC 1-14g | 154.925 | Materials & Supplies-Stat Vendor Fab | (2,635.20) | (2,635.20) | (2,635.20) |
| PSC 1-14g | 163.080 | Stores Expense-Undistributed | 772,316.69 | 768,731.11 | 781,892.97 |

Case No. 2013-00199

Attachment for Response for PSC 1-14a through PSC 1-14g

Witness: Billie J. Richert

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Big Rivers Electric Corporation
Case No. 2013-00199
Monthly Account Balances and Averages
Twelve Months Ended December 31, 2012

| | Account Number | Account Title | 30-Sep-2012 | 31-Oct-2012 | 30-Nov-2012 |
|-----------|-----------------------|--|--------------------|--------------------|--------------------|
| PSC 1-14a | 101.000 | Electric Plant in Service | 1,993,773,353.45 | 1,994,639,099.02 | 1,994,888,482.57 |
| PSC 1-14b | 102.000 | Electric Plant Purchased or Sold | 0.00 | 0.00 | 0.00 |
| PSC 1-14c | 105.000 | Electric Plant Held for Future Use | 475,967.50 | 475,967.50 | 475,967.50 |
| PSC 1-14d | 107.000 | Construction Work in Progress | 44,936,428.33 | 47,402,754.93 | 51,284,124.36 |
| PSC 1-14e | 106.000 | Completed Construction not Classified | 3,375,147.17 | 3,375,147.17 | 3,375,147.17 |
| PSC 1-14f | 108.000 | Accumulated Provision for Depreciation | (932,073,609.40) | (935,068,390.28) | (938,097,150.67) |
| PSC 1-14g | 151.110 | Fuel Stock-Coal-Reid | 599,188.78 | 599,188.78 | 639,496.56 |
| PSC 1-14g | 151.120 | Fuel Stock-Coal-Coleman | 7,265,408.93 | 7,927,362.08 | 5,460,021.06 |
| PSC 1-14g | 151.121 | Fuel Stock-Coal-In Transit-Coleman | 1,033,981.21 | 880,059.02 | 769,570.34 |
| PSC 1-14g | 151.130 | Fuel Stock-Coal-Green | 6,627,868.75 | 7,156,816.01 | 6,616,839.60 |
| PSC 1-14g | 151.131 | Fuel Stock-Coal-In Transit-Green | 216,380.06 | 356,368.18 | 501,804.87 |
| PSC 1-14g | 151.140 | Fuel Stock-Coal-Wilson | 4,727,009.73 | 7,451,064.07 | 8,087,272.83 |
| PSC 1-14g | 151.141 | Fuel Stock-Coal-In Transit-Wilson | 0.00 | 0.00 | 0.00 |
| PSC 1-14g | 151.150 | Fuel Stock-Coal-Station Two | 6,893,899.55 | 6,896,272.01 | 6,293,040.04 |
| PSC 1-14g | 151.310 | Fuel Stock-Oil-Reid/Station Two | 154,876.95 | 156,602.36 | 126,412.27 |
| PSC 1-14g | 151.320 | Fuel Stock-Oil-Gas Turbine | 880,584.04 | 1,063,195.76 | 1,022,248.42 |
| PSC 1-14g | 151.330 | Fuel Stock-Oil-Green | 132,923.46 | 145,980.00 | 104,208.20 |
| PSC 1-14g | 151.340 | Fuel Stock-Oil-Wilson | 813,108.88 | 960,189.96 | 936,607.28 |
| PSC 1-14g | 151.390 | Fuel Stock-Natural Gas-Gas Turbine | 0.00 | 0.00 | 0.00 |
| PSC 1-14g | 151.520 | Fuel Stock-Propane-Coleman | 49,579.18 | 49,579.18 | 46,269.19 |
| PSC 1-14g | 151.730 | Fuel Stock-Petrol Coke-Green | 0.00 | 399,935.42 | 438,967.45 |

Case No. 2013-00199

Attachment for Response for PSC 1-14a through PSC 1-14g

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Monthly Account Balances and Averages
Twelve Months Ended December 31, 2012

| | Account Number | Account Title | 30-Sep-2012 | 31-Oct-2012 | 30-Nov-2012 |
|-----------|-----------------------|---|--------------------|--------------------|--------------------|
| PSC 1-14g | 151.731 | Fuel Stock-Pet Coke-In Transit-Green | 405,727.68 | 780,114.88 | 878,864.72 |
| PSC 1-14g | 151.740 | Fuel Stock-Petrol Coke-Wilson | 1,263,205.90 | 1,422,790.05 | 1,093,293.81 |
| PSC 1-14g | 151.741 | Fuel Stock-Pet Coke-In Transit-Wilson | 1,031,581.72 | 806,479.50 | 1,197,885.60 |
| PSC 1-14g | 154.100 | Materials & Supplies-Transmission | 785,664.67 | 850,485.68 | 840,845.71 |
| PSC 1-14g | 154.200 | Materials & Supplies-Production | 20,598,585.85 | 20,196,640.57 | 19,724,313.00 |
| PSC 1-14g | 154.220 | Materials & Supplies-Prod-Vendor Fab-WIP | 246,020.84 | 244,915.19 | 278,550.61 |
| PSC 1-14g | 154.230 | Materials & Supplies-Prod-Self Fab Parts | 116,534.87 | 120,966.10 | 113,706.26 |
| PSC 1-14g | 154.235 | Materials & Supplies-Station Two-Self Fab Parts | 5,598.80 | 5,598.80 | 5,598.80 |
| PSC 1-14g | 154.240 | Materials & Supplies-Obsolescence Reserve | (10,200.00) | (10,200.00) | (10,200.00) |
| PSC 1-14g | 154.245 | Materials & Supplies-Obsolescence Res-ST | 3,209.22 | 3,209.22 | 3,209.22 |
| PSC 1-14g | 154.250 | Materials & Supplies-Production-Clearing | (554,234.84) | (554,234.84) | (553,016.20) |
| PSC 1-14g | 154.320 | Lime Stock-Coleman | 251,861.18 | 122,154.93 | 181,060.69 |
| PSC 1-14g | 154.330 | Lime Stock-Green | 1,949,030.59 | 1,918,753.68 | 1,389,103.60 |
| PSC 1-14g | 154.340 | Lime Stock-Wilson | 113,926.07 | 202,236.61 | 223,165.19 |
| PSC 1-14g | 154.900 | Materials & Supplies-Station Two | 2,483,006.00 | 2,477,364.17 | 2,577,339.17 |
| PSC 1-14g | 154.910 | Materials & Supplies-Station Two-City | (725,628.17) | (726,018.99) | (766,116.59) |
| PSC 1-14g | 154.925 | Materials & Supplies-Stat Vendor Fab | (2,635.20) | (2,635.20) | (2,635.20) |
| PSC 1-14g | 163.080 | Stores Expense-Undistributed | 756,254.48 | 728,887.38 | 923,785.63 |

Case No. 2013-00199

Attachment for Response for PSC 1-14a through PSC 1-14g

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Monthly Account Balances and Averages
Twelve Months Ended December 31, 2012

| | Account Number | Account Title | 31-Dec-2012 | 13-month Average |
|-----------|-----------------------|--|--------------------|-------------------------|
| PSC 1-14a | 101.000 | Electric Plant in Service | 1,995,556,941.32 | 1,984,563,910.39 |
| PSC 1-14b | 102.000 | Electric Plant Purchased or Sold | 0.00 | 0.00 |
| PSC 1-14c | 105.000 | Electric Plant Held for Future Use | 475,967.50 | 475,967.50 |
| PSC 1-14d | 107.000 | Construction Work in Progress | 50,813,642.99 | 55,552,262.55 |
| PSC 1-14e | 106.000 | Completed Construction not Classified | 3,375,147.17 | 1,038,506.82 |
| PSC 1-14f | 108.000 | Accumulated Provision for Depreciation | (940,086,564.48) | (927,994,837.99) |
| PSC 1-14g | 151.110 | Fuel Stock-Coal-Reid | 639,496.56 | 593,920.58 |
| PSC 1-14g | 151.120 | Fuel Stock-Coal-Coleman | 3,813,944.09 | 6,924,151.56 |
| PSC 1-14g | 151.121 | Fuel Stock-Coal-In Transit-Coleman | 655,634.54 | 1,020,595.83 |
| PSC 1-14g | 151.130 | Fuel Stock-Coal-Green | 5,565,108.13 | 6,403,178.22 |
| PSC 1-14g | 151.131 | Fuel Stock-Coal-In Transit-Green | 137,315.82 | 325,926.04 |
| PSC 1-14g | 151.140 | Fuel Stock-Coal-Wilson | 7,799,822.35 | 5,122,377.25 |
| PSC 1-14g | 151.141 | Fuel Stock-Coal-In Transit-Wilson | 178,571.37 | 13,736.26 |
| PSC 1-14g | 151.150 | Fuel Stock-Coal-Station Two | 7,328,793.03 | 8,000,536.03 |
| PSC 1-14g | 151.310 | Fuel Stock-Oil-Reid/Station Two | 158,912.25 | 150,541.09 |
| PSC 1-14g | 151.320 | Fuel Stock-Oil-Gas Turbine | 1,182,992.19 | 904,694.05 |
| PSC 1-14g | 151.330 | Fuel Stock-Oil-Green | 156,946.89 | 127,438.16 |
| PSC 1-14g | 151.340 | Fuel Stock-Oil-Wilson | 943,124.84 | 927,041.74 |
| PSC 1-14g | 151.390 | Fuel Stock-Natural Gas-Gas Turbine | 0.00 | (2.97) |
| PSC 1-14g | 151.520 | Fuel Stock-Propane-Coleman | 46,269.19 | 49,918.59 |
| PSC 1-14g | 151.730 | Fuel Stock-Petrol Coke-Green | 317,434.67 | 665,260.45 |

Case No. 2013-00199

Attachment for Response for PSC 1-14a through PSC 1-14g

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Monthly Account Balances and Averages
Twelve Months Ended December 31, 2012

| | Account Number | Account Title | 31-Dec-2012 | 13-month Average |
|-----------|-----------------------|---|--------------------|-------------------------|
| PSC 1-14g | 151.731 | Fuel Stock-Pet Coke-In Transit-Green | 1,660,894.18 | 827,537.50 |
| PSC 1-14g | 151.740 | Fuel Stock-Petrol Coke-Wilson | 1,436,006.40 | 1,294,357.26 |
| PSC 1-14g | 151.741 | Fuel Stock-Pet Coke-In Transit-Wilson | 1,894,723.55 | 846,537.34 |
| PSC 1-14g | 154.100 | Materials & Supplies-Transmission | 848,649.97 | 792,932.34 |
| PSC 1-14g | 154.200 | Materials & Supplies-Production | 19,750,745.38 | 20,255,885.95 |
| PSC 1-14g | 154.220 | Materials & Supplies-Prod-Vendor Fab-WIP | 382,220.40 | 252,766.40 |
| PSC 1-14g | 154.230 | Materials & Supplies-Prod-Self Fab Parts | 107,924.41 | 134,635.28 |
| PSC 1-14g | 154.235 | Materials & Supplies-Station Two-Self Fab Parts | 5,598.80 | 5,598.80 |
| PSC 1-14g | 154.240 | Materials & Supplies-Obsolescence Reserve | (10,200.00) | (10,200.00) |
| PSC 1-14g | 154.245 | Materials & Supplies-Obsolescence Res-ST | 3,209.22 | 3,209.22 |
| PSC 1-14g | 154.250 | Materials & Supplies-Production-Clearing | (28,330.86) | (508,513.71) |
| PSC 1-14g | 154.320 | Lime Stock-Coleman | 129,355.23 | 262,857.41 |
| PSC 1-14g | 154.330 | Lime Stock-Green | 1,464,111.11 | 1,968,280.46 |
| PSC 1-14g | 154.340 | Lime Stock-Wilson | 207,566.76 | 149,853.34 |
| PSC 1-14g | 154.900 | Materials & Supplies-Station Two | 2,547,659.92 | 2,486,764.94 |
| PSC 1-14g | 154.910 | Materials & Supplies-Station Two-City | (750,878.37) | (712,355.73) |
| PSC 1-14g | 154.925 | Materials & Supplies-Stat Vendor Fab | (2,635.20) | (2,635.20) |
| PSC 1-14g | 163.080 | Stores Expense-Undistributed | 302,076.09 | 728,342.18 |

Case No. 2013-00199

Attachment for Response for PSC 1-14a through PSC 1-14g

Witness: Billie J. Richert

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Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Dec-2011 | 31-Jan-2012 | 29-Feb-2012 |
|----------|--|----------------------|----------------------|----------------------|
| 1 | <u>Operation and Maintenance Expenses</u> | | | |
| 2 | | | | |
| 3 | Steam Power Generation Operation Expenses | | | |
| 4 | 500 Operation Supervison & Engineering | 576,422.11 | 482,080.09 | 424,994.72 |
| 5 | 501 Fuel | 19,071,743.08 | 16,889,429.61 | 16,307,171.36 |
| 6 | 502 Steam Expenses | 2,444,357.74 | 2,282,816.33 | 2,077,590.80 |
| 7 | 505 Electric Expenses | 648,967.91 | 607,352.21 | 511,607.35 |
| 8 | 506 Misc. Steam Expenses | 978,873.38 | 578,629.48 | 476,838.32 |
| 9 | 507 Rents | 0.00 | 0.00 | 0.00 |
| 10 | 509 Allowances | 20,833.72 | 18,679.44 | 7,015.93 |
| 11 | | | | |
| 12 | Total Steam Power Generation Operation Expenses | 23,741,197.94 | 20,858,987.16 | 19,805,218.48 |
| 13 | | | | |
| 14 | Steam Power Generation Maintenance Expenses | | | |
| 15 | 510 Maintenance Supervision & Engineering | 486,241.14 | 400,556.18 | 365,320.27 |
| 16 | 511 Maintenance of Structures | 667,623.69 | 321,245.91 | 313,901.23 |
| 17 | 512 Maintenance of Boiler Plant | 2,258,107.33 | 1,884,746.92 | 1,962,024.90 |
| 18 | 513 Maintenance of Electric Plant | 171,494.52 | 268,899.03 | 332,355.66 |
| 19 | 514 Maintenance of Misc Steam Plant | 277,221.69 | 258,914.22 | 312,246.68 |
| 20 | | | | |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

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Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Dec-2011 | 31-Jan-2012 | 29-Feb-2012 |
|----------|---|----------------------|----------------------|----------------------|
| 21 | Total Steam Power Generation Maintenance Expense | 3,860,688.37 | 3,134,362.26 | 3,285,848.74 |
| 22 | | | | |
| 23 | Total Steam Power Generation Expense | 27,601,886.31 | 23,993,349.42 | 23,091,067.22 |
| 24 | | | | |
| 25 | Other Power Generation Operation Expense | | | |
| 26 | 546 Operation Supervision & Engineering | 0.00 | 0.00 | 0.00 |
| 27 | 547 Fuel | 2,666.62 | 14,449.19 | 431.51 |
| 28 | 548 Generation Expense | 3,532.74 | 3,182.57 | 3,475.41 |
| 29 | 549 Misc Other Power Generation | 0.00 | 0.00 | 0.00 |
| 30 | 550 Rents | 0.00 | 0.00 | 0.00 |
| 31 | | | | |
| 32 | Total Other Power Generation Expenses | 6,199.36 | 17,631.76 | 3,906.92 |
| 33 | | | | |
| 34 | Other Power Generation Maintenance Expense | | | |
| 35 | 551 Maintenance Supervision & Engineering | 0.00 | 0.00 | 0.00 |
| 36 | 552 Maintenance of Structures | 0.00 | 0.00 | 0.00 |
| 37 | 553 Maintenance of Generating & Elec Plant | 33,987.57 | 24,572.78 | 7,801.56 |
| 38 | 554 Maintenance of Misc Other Power Gen Plt | 0.00 | 0.00 | 0.00 |
| 39 | | | | |
| 40 | Total Other Power Generation Maintenance Expense | 33,987.57 | 24,572.78 | 7,801.56 |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Dec-2011 | 31-Jan-2012 | 29-Feb-2012 |
|----------|--|---------------|---------------|---------------|
| 41 | | | | |
| 42 | Total Other Power Generation Expense | 40,186.93 | 42,204.54 | 11,708.48 |
| 43 | | | | |
| 44 | Total Station Expense | 27,642,073.24 | 24,035,553.96 | 23,102,775.70 |
| 45 | | | | |
| 46 | Other Power Supply Expenses | | | |
| 47 | 555 Purchased Power - Energy | 3,383,541.94 | 3,934,987.78 | 4,001,141.40 |
| 48 | 555 Purchased Power - Demand | 260,937.07 | 260,937.07 | 260,937.07 |
| 49 | 555 Purchased Power BREC Share of HMP&L Station Two | 6,004,860.82 | 5,761,328.23 | 4,721,052.15 |
| 50 | 556 System control and Load Dispatch | 0.00 | 0.00 | 0.00 |
| 51 | 557 Other Expenses | 79,598.83 | 276,804.95 | 350,722.93 |
| 52 | | | | |
| 53 | Total Other Power Supply Expenses | 9,728,938.66 | 10,234,058.03 | 9,333,853.55 |
| 54 | | | | |
| 55 | Total Production Expenses | 37,371,011.90 | 34,269,611.99 | 32,436,629.25 |
| 56 | | | | |
| 57 | Transmission Operation and Maintenance Expenses | | | |
| 58 | 560 Operation Supervision & Engineering | 65,468.67 | 54,762.87 | 47,926.53 |
| 59 | 561 Load Dispatching | 347,800.01 | 351,367.96 | 320,713.57 |
| 60 | 562 Station Expenses | 92,399.00 | 69,385.70 | 65,796.66 |
| 61 | 563 Overhead Line Expenses | 78,247.63 | 92,784.64 | 91,050.98 |
| 62 | 565 Transmission of Electricity By Others | 208,357.92 | 196,300.00 | 208,930.71 |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Dec-2011 | 31-Jan-2012 | 29-Feb-2012 |
|----------|---|----------------------|----------------------|----------------------|
| 63 | 566 Misc. Transmission Expenses | 47,006.26 | 51,366.14 | 56,467.51 |
| 64 | 567 Rents | 2,058.43 | 2,058.43 | 2,058.43 |
| 65 | 568 Maintenance Supervision & Engineering | 50,769.70 | 41,125.19 | 36,528.02 |
| 66 | 569 Structures | 346.46 | 745.99 | 0.00 |
| 67 | 570 Maint of Station Equipment | 178,824.33 | 135,478.82 | 118,643.96 |
| 68 | 571 Maint of Overhead Lines | 248,901.90 | 118,383.44 | 96,621.62 |
| 69 | 572 Underground Lines | 0.00 | - | 0.00 |
| 70 | 573 Misc. Plant | 85,050.59 | 19,353.15 | 52,582.31 |
| 71 | 575 Market Facilitation, Monitoring & Compliance Serv | 211,850.40 | 208,911.34 | 216,766.31 |
| 72 | | | | |
| 73 | Total Transmission Expenses | 1,617,081.30 | 1,342,023.67 | 1,314,086.61 |
| 74 | | | | |
| 75 | Total Production and Transmission Expenses | 38,988,093.20 | 35,611,635.66 | 33,750,715.86 |
| 76 | | | | |
| 77 | Customer Accounts Expenses | | | |
| 78 | 904 Uncollectible Accounts | 0.00 | 0.00 | 0.00 |
| 79 | Total Customer Accounts Expenses | 0.00 | 0.00 | 0.00 |
| 80 | | | | |
| 81 | Customer Service Expense | | | |
| 82 | 908 Customer Assistance Expenses | 158,032.36 | 15,536.60 | 21,182.87 |
| 83 | 909 Information | 35,197.37 | (335.71) | 0.00 |
| 84 | 913 Advertising Expenses | 44,078.20 | (3,938.52) | 0.00 |
| 85 | | | | |
| 86 | Total Customer Service Expense | 237,307.93 | 11,262.37 | 21,182.87 |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Dec-2011 | 31-Jan-2012 | 29-Feb-2012 |
|----------|--|----------------------|----------------------|----------------------|
| 87 | | | | |
| 88 | Sub-Total Prod, Trans, Cust Accounts and Cust Service | 39,225,401.13 | 35,622,898.03 | 33,771,898.73 |
| 89 | | | | |
| 90 | Administrative and General Expenses | | | |
| 91 | 920 Administrative and General Salaries | 1,438,281.32 | 1,339,741.39 | 1,094,226.74 |
| 92 | 921 Office Supplies and Expenses | 792,164.10 | 372,662.70 | 602,965.19 |
| 93 | 923 Outside Services Employed | 227,687.62 | 93,338.98 | 147,290.20 |
| 94 | 924 Property Insurance | 0.00 | 0.00 | 0.00 |
| 95 | 925 Injuries and Damages | 40,600.09 | 14,185.00 | 15,222.87 |
| 96 | 926 Employee Pensions & Benefits | 95,814.06 | 35,561.36 | 20,542.41 |
| 97 | 928 Regulatory Commission Expenses | 78,886.40 | 48,447.06 | 91,961.12 |
| 98 | 930 Miscellaneous General Expenses | 180,923.63 | 122,167.29 | 147,060.15 |

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Dec-2011 | 31-Jan-2012 | 29-Feb-2012 |
|----------|---|----------------------|----------------------|----------------------|
| 99 | 931 Rents-Administrative & General | 161.09 | 161.09 | 161.09 |
| 100 | 935 Maintenance of General Plant | 7,010.05 | 17,409.28 | 11,768.65 |
| 101 | | | | |
| 102 | Total Administrative and General Expenses | 2,861,528.36 | 2,043,674.15 | 2,131,198.42 |
| 103 | | | | |
| 104 | Total Operation and Maintenance Expenses | 42,086,929.49 | 37,666,572.18 | 35,903,097.15 |
| 105 | | | | |
| 106 | Operation and Maintenance Expenses, Less Fuel, Allowances and Purchase Power-Energy | 19,347,207.06 | 16,548,089.09 | 15,326,399.88 |
| 107 | | | | |
| 108 | Required Cash Working Capital - 45 days/397 or 11.3% of Line 102 | | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Mar-2012 | 30-Apr-2012 | 31-May-2012 |
|----------|--|----------------------|----------------------|----------------------|
| 1 | <u>Operation and Maintenance Expenses</u> | | | |
| 2 | | | | |
| 3 | Steam Power Generation Operation Expenses | | | |
| 4 | 500 Operation Supervision & Engineering | 514,694.50 | 445,487.89 | 449,588.85 |
| 5 | 501 Fuel | 16,467,193.77 | 17,350,720.74 | 20,388,188.31 |
| 6 | 502 Steam Expenses | 2,362,055.40 | 2,358,226.08 | 2,477,500.95 |
| 7 | 505 Electric Expenses | 608,800.78 | 578,025.95 | 570,335.79 |
| 8 | 506 Misc. Steam Expenses | 851,337.67 | 595,694.83 | 553,972.47 |
| 9 | 507 Rents | 0.00 | 0.00 | 0.00 |
| 10 | 509 Allowances | 5,369.37 | 6,402.01 | 8,567.57 |
| 11 | | | | |
| 12 | Total Steam Power Generation Operation Expenses | 20,809,451.49 | 21,334,557.50 | 24,448,153.94 |
| 13 | | | | |
| 14 | Steam Power Generation Maintenance Expenses | | | |
| 15 | 510 Maintenance Supervision & Engineering | 420,196.32 | 395,988.30 | 365,822.66 |
| 16 | 511 Maintenance of Structures | 329,621.27 | 200,064.95 | 281,100.98 |
| 17 | 512 Maintenance of Boiler Plant | 4,343,733.74 | 1,857,396.55 | 1,465,897.96 |
| 18 | 513 Maintenance of Electric Plant | 228,072.20 | 286,892.64 | 219,503.98 |
| 19 | 514 Maintenance of Misc Steam Plant | 311,307.33 | 244,883.16 | 289,391.98 |
| 20 | | | | |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Mar-2012 | 30-Apr-2012 | 31-May-2012 |
|----------|---|----------------------|----------------------|----------------------|
| 21 | Total Steam Power Generation Maintenance Expense | 5,632,930.86 | 2,985,225.60 | 2,621,717.56 |
| 22 | | | | |
| 23 | Total Steam Power Generation Expense | 26,442,382.35 | 24,319,783.10 | 27,069,871.50 |
| 24 | | | | |
| 25 | Other Power Generation Operation Expense | | | |
| 26 | 546 Operation Supervison & Engineering | 0.00 | 0.00 | 0.00 |
| 27 | 547 Fuel | 43,633.03 | 4,465.50 | 23,376.60 |
| 28 | 548 Generation Expense | 3,408.74 | 2,973.12 | 3,041.88 |
| 29 | 549 Misc Other Power Generation | 0.00 | 0.00 | 0.00 |
| 30 | 550 Rents | 0.00 | 0.00 | 0.00 |
| 31 | | | | |
| 32 | Total Other Power Generation Expenses | 47,041.77 | 7,438.62 | 26,418.48 |
| 33 | | | | |
| 34 | Other Power Generation Maintenance Expense | | | |
| 35 | 551 Maintenance Supervision & Engineering | 0.00 | 0.00 | 0.00 |
| 36 | 552 Maintenance of Structures | 0.00 | 0.00 | 0.00 |
| 37 | 553 Maintenance of Generating & Elec Plant | 48,980.32 | 1,100.46 | 4,648.89 |
| 38 | 554 Maintenance of Misc Other Power Gen Plt | 0.00 | 0.00 | 0.00 |
| 39 | | | | |
| 40 | Total Other Power Generation Maintenance Expense | 48,980.32 | 1,100.46 | 4,648.89 |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Mar-2012 | 30-Apr-2012 | 31-May-2012 |
|----------|--|---------------|---------------|---------------|
| 41 | | | | |
| 42 | Total Other Power Generation Expense | 96,022.09 | 8,539.08 | 31,067.37 |
| 43 | | | | |
| 44 | Total Station Expense | 26,538,404.44 | 24,328,322.18 | 27,100,938.87 |
| 45 | | | | |
| 46 | Other Power Supply Expenses | | | |
| 47 | 555 Purchased Power - Energy | 5,764,616.48 | 5,236,946.40 | 3,249,558.74 |
| 48 | 555 Purchased Power - Demand | 260,937.07 | 260,937.07 | 260,937.07 |
| 49 | 555 Purchased Power BREC Share of HMP&L Station Two | 5,707,888.47 | 4,317,408.59 | 4,938,697.33 |
| 50 | 556 System control and Load Dispatch | 0.00 | 0.00 | 0.00 |
| 51 | 557 Other Expenses | 224,728.00 | 94,534.21 | 324,026.40 |
| 52 | | | | |
| 53 | Total Other Power Supply Expenses | 11,958,170.02 | 9,909,826.27 | 8,773,219.54 |
| 54 | | | | |
| 55 | Total Production Expenses | 38,496,574.46 | 34,238,148.45 | 35,874,158.41 |
| 56 | | | | |
| 57 | Transmission Operation and Maintenance Expenses | | | |
| 58 | 560 Operation Supervision & Engineering | 57,901.59 | 55,680.46 | 61,080.40 |
| 59 | 561 Load Dispatching | 337,052.85 | 339,024.16 | 344,188.97 |
| 60 | 562 Station Expenses | 64,685.22 | 61,649.30 | 67,020.73 |
| 61 | 563 Overhead Line Expenses | 117,317.35 | 92,268.18 | 107,167.74 |
| 62 | 565 Transmission of Electricity By Others | 158,560.97 | 255,122.57 | 450,035.95 |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Mar-2012 | 30-Apr-2012 | 31-May-2012 |
|----------|---|----------------------|----------------------|----------------------|
| 63 | 566 Misc. Transmission Expenses | 60,944.26 | 50,754.59 | 48,547.36 |
| 64 | 567 Rents | 2,058.43 | 2,058.43 | 2,058.43 |
| 65 | 568 Maintenance Supervision & Engineering | 42,906.88 | 41,205.26 | 46,085.21 |
| 66 | 569 Structures | 0.00 | 837.98 | 898.02 |
| 67 | 570 Maint of Station Equipment | 180,317.54 | 139,232.40 | 109,617.72 |
| 68 | 571 Maint of Overhead Lines | 132,837.35 | 122,705.74 | 186,558.20 |
| 69 | 572 Underground Lines | - | 0.00 | 0.00 |
| 70 | 573 Misc. Plant | 79,748.18 | 44,168.41 | 47,954.85 |
| 71 | 575 Market Facilitation, Monitoring & Compliance Serv | 232,994.30 | 189,902.31 | 195,899.43 |
| 72 | | | | |
| 73 | Total Transmission Expenses | 1,467,324.92 | 1,394,609.79 | 1,667,113.01 |
| 74 | | | | |
| 75 | Total Production and Transmission Expenses | 39,963,899.38 | 35,632,758.24 | 37,541,271.42 |
| 76 | | | | |
| 77 | Customer Accounts Expenses | | | |
| 78 | 904 Uncollectible Accounts | 0.00 | 0.00 | 0.00 |
| 79 | Total Customer Accounts Expenses | 0.00 | 0.00 | 0.00 |
| 80 | | | | |
| 81 | Customer Service Expense | | | |
| 82 | 908 Customer Assistance Expenses | 47,771.58 | 23,708.88 | 21,773.37 |
| 83 | 909 Information | 20,153.28 | 2,731.42 | 0.00 |
| 84 | 913 Advertising Expenses | 9,812.50 | 0.00 | 4,906.25 |
| 85 | | | | |
| 86 | Total Customer Service Expense | 77,737.36 | 26,440.30 | 26,679.62 |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Mar-2012 | 30-Apr-2012 | 31-May-2012 |
|----------|--|----------------------|----------------------|----------------------|
| 87 | | | | |
| 88 | Sub-Total Prod, Trans, Cust Accounts and Cust Service | 40,041,636.74 | 35,659,198.54 | 37,567,951.04 |
| 89 | | | | |
| 90 | Administrative and General Expenses | | | |
| 91 | 920 Administrative and General Salaries | 1,173,245.28 | 1,127,409.71 | 1,242,808.27 |
| 92 | 921 Office Supplies and Expenses | 797,049.35 | 385,164.54 | 325,385.22 |
| 93 | 923 Outside Services Employed | 122,526.80 | 135,529.73 | 120,633.78 |
| 94 | 924 Property Insurance | 0.00 | 0.00 | 0.00 |
| 95 | 925 Injuries and Damages | 14,818.79 | 14,061.00 | 14,742.14 |
| 96 | 926 Employee Pensions & Benefits | 15,637.85 | 15,801.82 | 15,310.56 |
| 97 | 928 Regulatory Commission Expenses | 144,588.81 | 60,983.11 | 94,324.10 |
| 98 | 930 Miscellaneous General Expenses | 308,526.45 | 139,436.73 | 109,223.94 |

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Mar-2012 | 30-Apr-2012 | 31-May-2012 |
|----------|---|----------------------|----------------------|----------------------|
| 99 | 931 Rents-Administrative & General | 161.09 | 161.09 | 161.09 |
| 100 | 935 Maintenance of General Plant | 10,545.24 | 6,899.39 | 21,472.98 |
| 101 | | | | |
| 102 | Total Administrative and General Expenses | 2,587,099.66 | 1,885,447.12 | 1,944,062.08 |
| 103 | | | | |
| 104 | Total Operation and Maintenance Expenses | 42,628,736.40 | 37,544,645.66 | 39,512,013.12 |
| 105 | | | | |
| 106 | Operation and Maintenance Expenses, Less Fuel, Allowances and Purchase Power-Energy | 20,086,986.68 | 14,685,173.94 | 15,581,384.83 |
| 107 | | | | |
| 108 | Required Cash Working Capital - 45 days/397 or 11.3% of Line 102 | | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 30-Jun-2012 | 31-Jul-2012 | 31-Aug-2012 |
|----------|--|----------------------|----------------------|----------------------|
| 1 | <u>Operation and Maintenance Expenses</u> | | | |
| 2 | | | | |
| 3 | Steam Power Generation Operation Expenses | | | |
| 4 | 500 Operation Supervision & Engineering | 431,672.56 | 432,274.33 | 472,994.42 |
| 5 | 501 Fuel | 19,379,077.89 | 21,394,882.63 | 19,195,414.39 |
| 6 | 502 Steam Expenses | 2,385,390.94 | 2,602,655.00 | 2,643,217.63 |
| 7 | 505 Electric Expenses | 549,071.33 | 581,180.28 | 569,469.46 |
| 8 | 506 Misc. Steam Expenses | 590,054.30 | 550,284.55 | 634,857.64 |
| 9 | 507 Rents | 0.00 | 0.00 | 0.00 |
| 10 | 509 Allowances | 7,588.75 | 16,048.29 | 8,784.43 |
| 11 | | | | |
| 12 | Total Steam Power Generation Operation Expenses | 23,342,855.77 | 25,577,325.08 | 23,524,737.97 |
| 13 | | | | |
| 14 | Steam Power Generation Maintenance Expenses | | | |
| 15 | 510 Maintenance Supervision & Engineering | 376,265.24 | 380,562.84 | 419,491.08 |
| 16 | 511 Maintenance of Structures | 271,326.71 | 270,565.46 | 295,164.00 |
| 17 | 512 Maintenance of Boiler Plant | 1,555,979.70 | 2,132,713.86 | 2,782,496.74 |
| 18 | 513 Maintenance of Electric Plant | 240,928.37 | 268,454.52 | 335,478.75 |
| 19 | 514 Maintenance of Misc Steam Plant | 233,751.20 | 268,516.97 | 246,825.02 |
| 20 | | | | |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 30-Jun-2012 | 31-Jul-2012 | 31-Aug-2012 |
|----------|---|----------------------|----------------------|----------------------|
| 21 | Total Steam Power Generation Maintenance Expense | 2,678,251.22 | 3,320,813.65 | 4,079,455.59 |
| 22 | | | | |
| 23 | Total Steam Power Generation Expense | 26,021,106.99 | 28,898,138.73 | 27,604,193.56 |
| 24 | | | | |
| 25 | Other Power Generation Operation Expense | | | |
| 26 | 546 Operation Supervision & Engineering | 0.00 | 0.00 | 0.00 |
| 27 | 547 Fuel | 22,111.80 | 195,615.28 | (12,829.39) |
| 28 | 548 Generation Expense | 3,258.20 | 2,907.31 | 2,948.37 |
| 29 | 549 Misc Other Power Generation | 0.00 | 0.00 | 0.00 |
| 30 | 550 Rents | 0.00 | 0.00 | 0.00 |
| 31 | | | | |
| 32 | Total Other Power Generation Expenses | 25,370.00 | 198,522.59 | (9,881.02) |
| 33 | | | | |
| 34 | Other Power Generation Maintenance Expense | | | |
| 35 | 551 Maintenance Supervision & Engineering | 0.00 | 0.00 | 0.00 |
| 36 | 552 Maintenance of Structures | 0.00 | 0.00 | 0.00 |
| 37 | 553 Maintenance of Generating & Elec Plant | 349.78 | 28,893.10 | 17,487.64 |
| 38 | 554 Maintenance of Misc Other Power Gen Plt | 0.00 | 0.00 | 0.00 |
| 39 | | | | |
| 40 | Total Other Power Generation Maintenance Expense | 349.78 | 28,893.10 | 17,487.64 |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

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Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 30-Jun-2012 | 31-Jul-2012 | 31-Aug-2012 |
|----------|--|----------------------|----------------------|----------------------|
| 41 | | | | |
| 42 | Total Other Power Generation Expense | 25,719.78 | 227,415.69 | 7,606.62 |
| 43 | | | | |
| 44 | Total Station Expense | 26,046,826.77 | 29,125,554.42 | 27,611,800.18 |
| 45 | | | | |
| 46 | Other Power Supply Expenses | | | |
| 47 | 555 Purchased Power - Energy | 2,197,442.10 | 2,687,797.27 | 2,789,878.85 |
| 48 | 555 Purchased Power - Demand | 260,937.07 | 260,937.07 | 260,937.07 |
| 49 | 555 Purchased Power BREC Share of HMP&L Station Two | 5,218,732.19 | 5,443,567.22 | 5,166,197.51 |
| 50 | 556 System control and Load Dispatch | 0.00 | 0.00 | 0.00 |
| 51 | 557 Other Expenses | 289,239.26 | 274,891.40 | 247,706.27 |
| 52 | | | | |
| 53 | Total Other Power Supply Expenses | 7,966,350.62 | 8,667,192.96 | 8,464,719.70 |
| 54 | | | | |
| 55 | Total Production Expenses | 34,013,177.39 | 37,792,747.38 | 36,076,519.88 |
| 56 | | | | |
| 57 | Transmission Operation and Maintenance Expenses | | | |
| 58 | 560 Operation Supervision & Engineering | 52,520.46 | 50,624.14 | 54,842.01 |
| 59 | 561 Load Dispatching | 313,975.08 | 273,468.48 | 303,400.64 |
| 60 | 562 Station Expenses | 63,427.81 | 58,554.11 | 66,450.62 |
| 61 | 563 Overhead Line Expenses | 92,009.50 | 57,876.91 | 73,236.73 |
| 62 | 565 Transmission of Electricity By Others | 56,043.45 | 453,376.44 | 257,368.33 |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 30-Jun-2012 | 31-Jul-2012 | 31-Aug-2012 |
|----------|---|----------------------|----------------------|----------------------|
| 63 | 566 Misc. Transmission Expenses | 54,340.19 | 55,940.73 | 47,840.61 |
| 64 | 567 Rents | 299.17 | 3,817.69 | 2,058.43 |
| 65 | 568 Maintenance Supervision & Engineering | 41,977.71 | 40,417.04 | 41,874.61 |
| 66 | 569 Structures | 1,151.95 | 1,013.25 | 1,508.10 |
| 67 | 570 Maint of Station Equipment | 113,848.63 | 115,544.29 | 237,850.01 |
| 68 | 571 Maint of Overhead Lines | 341,429.66 | 204,169.45 | 228,005.36 |
| 69 | 572 Underground Lines | 0.00 | 0.00 | 0.00 |
| 70 | 573 Misc. Plant | 41,068.51 | 88,894.38 | 104,276.05 |
| 71 | 575 Market Facilitation, Monitoring & Compliance Serv | 180,642.32 | 138,461.34 | 129,231.53 |
| 72 | | | | |
| 73 | Total Transmission Expenses | 1,352,734.44 | 1,542,158.25 | 1,547,943.03 |
| 74 | | | | |
| 75 | Total Production and Transmission Expenses | 35,365,911.83 | 39,334,905.63 | 37,624,462.91 |
| 76 | | | | |
| 77 | Customer Accounts Expenses | | | |
| 78 | 904 Uncollectible Accounts | 0.00 | 0.00 | 0.00 |
| 79 | Total Customer Accounts Expenses | 0.00 | 0.00 | 0.00 |
| 80 | | | | |
| 81 | Customer Service Expense | | | |
| 82 | 908 Customer Assistance Expenses | 46,695.99 | 90,126.26 | 41,074.15 |
| 83 | 909 Information | 0.00 | 0.00 | 0.00 |
| 84 | 913 Advertising Expenses | 9,812.50 | 4,906.25 | 71,609.71 |
| 85 | | | | |
| 86 | Total Customer Service Expense | 56,508.49 | 95,032.51 | 112,683.86 |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 30-Jun-2012 | 31-Jul-2012 | 31-Aug-2012 |
|----------|--|----------------------|----------------------|----------------------|
| 87 | | | | |
| 88 | Sub-Total Prod, Trans, Cust Accounts and Cust Service | 35,422,420.32 | 39,429,938.14 | 37,737,146.77 |
| 89 | | | | |
| 90 | Administrative and General Expenses | | | |
| 91 | 920 Administrative and General Salaries | 1,166,440.84 | 1,122,416.13 | 1,246,509.98 |
| 92 | 921 Office Supplies and Expenses | 415,678.28 | 454,330.50 | 509,907.28 |
| 93 | 923 Outside Services Employed | 133,668.04 | 146,307.06 | 200,012.45 |
| 94 | 924 Property Insurance | 0.00 | 0.00 | 0.00 |
| 95 | 925 Injuries and Damages | 14,422.53 | 15,004.12 | 14,061.00 |
| 96 | 926 Employee Pensions & Benefits | 44,554.91 | 25,614.26 | 71,640.92 |
| 97 | 928 Regulatory Commission Expenses | 953,025.36 | 112,479.23 | 321,153.32 |
| 98 | 930 Miscellaneous General Expenses | 541,559.72 | 127,402.08 | 110,320.42 |

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 30-Jun-2012 | 31-Jul-2012 | 31-Aug-2012 |
|----------|---|----------------------|----------------------|----------------------|
| 99 | 931 Rents-Administrative & General | 161.09 | 161.09 | 161.09 |
| 100 | 935 Maintenance of General Plant | 25,103.31 | 1,056.65 | 16,668.30 |
| 101 | | | | |
| 102 | Total Administrative and General Expenses | 3,294,614.08 | 2,004,771.12 | 2,490,434.76 |
| 103 | | | | |
| 104 | Total Operation and Maintenance Expenses | 38,717,034.40 | 41,434,709.26 | 40,227,581.53 |
| 105 | | | | |
| 106 | Operation and Maintenance Expenses, Less Fuel, Allowances and Purchase Power-Energy | 16,849,876.79 | 16,879,428.72 | 17,985,396.18 |
| 107 | | | | |
| 108 | Required Cash Working Capital - 45 days/397 or 11.3% of Line 102 | | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 30-Sep-2012 | 31-Oct-2012 | 30-Nov-2012 |
|----------|--|----------------------|----------------------|----------------------|
| 1 | Operation and Maintenance Expenses | | | |
| 2 | | | | |
| 3 | Steam Power Generation Operation Expenses | | | |
| 4 | 500 Operation Supervison & Engineering | 459,547.96 | 453,104.05 | 448,138.94 |
| 5 | 501 Fuel | 18,142,575.64 | 18,113,251.24 | 21,099,961.82 |
| 6 | 502 Steam Expenses | 2,414,856.63 | 2,044,457.48 | 2,380,646.55 |
| 7 | 505 Electric Expenses | 634,560.96 | 616,617.64 | 567,614.95 |
| 8 | 506 Misc. Steam Expenses | 515,796.98 | 556,599.66 | 628,193.22 |
| 9 | 507 Rents | 0.00 | 0.00 | 0.00 |
| 10 | 509 Allowances | 10,231.81 | 7,985.74 | 9,983.35 |
| 11 | | | | |
| 12 | Total Steam Power Generation Operation Expenses | 22,177,569.98 | 21,792,015.81 | 25,134,538.83 |
| 13 | | | | |
| 14 | Steam Power Generation Maintenance Expenses | | | |
| 15 | 510 Maintenance Supervision & Engineering | 379,069.45 | 448,678.07 | 360,666.46 |
| 16 | 511 Maintenance of Structures | 385,875.84 | 304,245.34 | 208,348.57 |
| 17 | 512 Maintenance of Boiler Plant | 1,665,635.89 | 2,413,283.07 | 1,930,567.80 |
| 18 | 513 Maintenance of Electric Plant | 270,618.77 | 358,167.10 | 438,827.79 |
| 19 | 514 Maintenance of Misc Steam Plant | 267,378.21 | 222,936.93 | 255,229.80 |
| 20 | | | | |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

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Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 30-Sep-2012 | 31-Oct-2012 | 30-Nov-2012 |
|----------|---|----------------------|----------------------|----------------------|
| 21 | Total Steam Power Generation Maintenance Expense | 2,968,578.16 | 3,747,310.51 | 3,193,640.42 |
| 22 | | | | |
| 23 | Total Steam Power Generation Expense | 25,146,148.14 | 25,539,326.32 | 28,328,179.25 |
| 24 | | | | |
| 25 | Other Power Generation Operation Expense | | | |
| 26 | 546 Operation Supervision & Engineering | 0.00 | 0.00 | 0.00 |
| 27 | 547 Fuel | 27,503.92 | 57,327.81 | 15,888.64 |
| 28 | 548 Generation Expense | 3,055.61 | 2,801.25 | 2,806.14 |
| 29 | 549 Misc Other Power Generation | 0.00 | 0.00 | 0.00 |
| 30 | 550 Rents | 0.00 | 0.00 | 0.00 |
| 31 | | | | |
| 32 | Total Other Power Generation Expenses | 30,559.53 | 60,129.06 | 18,694.78 |
| 33 | | | | |
| 34 | Other Power Generation Maintenance Expense | | | |
| 35 | 551 Maintenance Supervision & Engineering | 0.00 | 0.00 | 0.00 |
| 36 | 552 Maintenance of Structures | 0.00 | 0.00 | 0.00 |
| 37 | 553 Maintenance of Generating & Elec Plant | 31,259.72 | 13,897.54 | 57,908.68 |
| 38 | 554 Maintenance of Misc Other Power Gen Plt | 0.00 | 0.00 | 0.00 |
| 39 | | | | |
| 40 | Total Other Power Generation Maintenance Expense | 31,259.72 | 13,897.54 | 57,908.68 |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

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Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 30-Sep-2012 | 31-Oct-2012 | 30-Nov-2012 |
|----------|--|----------------------|----------------------|----------------------|
| 41 | | | | |
| 42 | Total Other Power Generation Expense | 61,819.25 | 74,026.60 | 76,603.46 |
| 43 | | | | |
| 44 | Total Station Expense | 25,207,967.39 | 25,613,352.92 | 28,404,782.71 |
| 45 | | | | |
| 46 | Other Power Supply Expenses | | | |
| 47 | 555 Purchased Power - Energy | 2,995,746.04 | 4,681,160.61 | 1,734,361.77 |
| 48 | 555 Purchased Power - Demand | 260,937.07 | 260,937.07 | 260,937.07 |
| 49 | 555 Purchased Power BREC Share of HMP&L Station Two | 5,400,539.30 | 5,683,003.82 | 5,719,207.30 |
| 50 | 556 System control and Load Dispatch | 0.00 | 0.00 | 0.00 |
| 51 | 557 Other Expenses | 316,163.98 | 235,260.89 | (35,949.70) |
| 52 | | | | |
| 53 | Total Other Power Supply Expenses | 8,973,386.39 | 10,860,362.39 | 7,678,556.44 |
| 54 | | | | |
| 55 | Total Production Expenses | 34,181,353.78 | 36,473,715.31 | 36,083,339.15 |
| 56 | | | | |
| 57 | Transmission Operation and Maintenance Expenses | | | |
| 58 | 560 Operation Supervision & Engineering | 45,671.06 | 49,245.42 | 41,286.67 |
| 59 | 561 Load Dispatching | 338,901.20 | 361,996.68 | 355,452.70 |
| 60 | 562 Station Expenses | 69,199.39 | 65,132.76 | 60,211.38 |
| 61 | 563 Overhead Line Expenses | 65,276.87 | 66,147.42 | 55,730.97 |
| 62 | 565 Transmission of Electricity By Others | 58,223.83 | 259,275.82 | 255,880.56 |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 30-Sep-2012 | 31-Oct-2012 | 30-Nov-2012 |
|----------|---|----------------------|----------------------|----------------------|
| 63 | 566 Misc. Transmission Expenses | 46,217.15 | 99,166.91 | 47,564.96 |
| 64 | 567 Rents | 2,058.43 | 2,058.43 | 2,058.43 |
| 65 | 568 Maintenance Supervision & Engineering | 36,511.14 | 40,108.76 | 34,028.02 |
| 66 | 569 Structures | 709.51 | 14,550.00 | 820.95 |
| 67 | 570 Maint of Station Equipment | 118,392.49 | 134,577.62 | 57,803.03 |
| 68 | 571 Maint of Overhead Lines | 94,110.88 | 85,023.77 | 97,755.05 |
| 69 | 572 Underground Lines | 0.00 | 0.00 | 0.00 |
| 70 | 573 Misc. Plant | 88,271.44 | 58,927.63 | 46,997.70 |
| 71 | 575 Market Facilitation, Monitoring & Compliance Serv | 170,181.42 | 191,310.65 | 215,006.88 |
| 72 | | | | |
| 73 | Total Transmission Expenses | 1,133,724.81 | 1,427,521.87 | 1,270,597.30 |
| 74 | | | | |
| 75 | Total Production and Transmission Expenses | 35,315,078.59 | 37,901,237.18 | 37,353,936.45 |
| 76 | | | | |
| 77 | Customer Accounts Expenses | | | |
| 78 | 904 Uncollectible Accounts | 0.00 | 0.00 | 0.00 |
| 79 | Total Customer Accounts Expenses | 0.00 | 0.00 | 0.00 |
| 80 | | | | |
| 81 | Customer Service Expense | | | |
| 82 | 908 Customer Assistance Expenses | 57,134.41 | 91,413.85 | 128,769.93 |
| 83 | 909 Information | 3,539.35 | 4,215.61 | 14,867.19 |
| 84 | 913 Advertising Expenses | 4,906.25 | 39,287.22 | 4,906.25 |
| 85 | | | | |
| 86 | Total Customer Service Expense | 65,580.01 | 134,916.68 | 148,543.37 |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 30-Sep-2012 | 31-Oct-2012 | 30-Nov-2012 |
|----------|--|----------------------|----------------------|----------------------|
| 87 | | | | |
| 88 | Sub-Total Prod, Trans, Cust Accounts and Cust Service | 35,380,658.60 | 38,036,153.86 | 37,502,479.82 |
| 89 | | | | |
| 90 | Administrative and General Expenses | | | |
| 91 | 920 Administrative and General Salaries | 1,162,609.70 | 1,198,605.22 | 1,124,095.24 |
| 92 | 921 Office Supplies and Expenses | 353,261.32 | 417,949.47 | 363,864.91 |
| 93 | 923 Outside Services Employed | 225,323.95 | 284,510.23 | 215,883.01 |
| 94 | 924 Property Insurance | 0.00 | 0.00 | 0.00 |
| 95 | 925 Injuries and Damages | 15,188.76 | 14,061.00 | 16,451.80 |
| 96 | 926 Employee Pensions & Benefits | 124,122.12 | 75,404.18 | 279,907.95 |
| 97 | 928 Regulatory Commission Expenses | 58,079.38 | (753,781.23) | 6,668.09 |
| 98 | 930 Miscellaneous General Expenses | 168,739.02 | 94,340.51 | 90,554.08 |

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 30-Sep-2012 | 31-Oct-2012 | 30-Nov-2012 |
|----------|---|----------------------|----------------------|----------------------|
| 99 | 931 Rents-Administrative & General | 161.09 | 161.09 | 161.09 |
| 100 | 935 Maintenance of General Plant | 17,232.01 | 13,689.69 | 11,016.52 |
| 101 | | | | |
| 102 | Total Administrative and General Expenses | 2,124,717.35 | 1,344,940.16 | 2,108,602.69 |
| 103 | | | | |
| 104 | Total Operation and Maintenance Expenses | 37,505,375.95 | 39,381,094.02 | 39,611,082.51 |
| 105 | | | | |
| 106 | Operation and Maintenance Expenses, Less Fuel, Allowances and Purchase Power-Energy | 16,068,381.47 | 16,260,431.55 | 16,489,949.86 |
| 107 | | | | |
| 108 | Required Cash Working Capital - 45 days/397 or 11.3% of Line 102 | | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Dec-2012 | Computation of Minimum Cash Requirement 13-Months Ended December 31, 2012 |
|----------|--|----------------------|---|
| 1 | Operation and Maintenance Expenses | | |
| 2 | | | |
| 3 | Steam Power Generation Operation Expenses | | |
| 4 | 500 Operation Supervision & Engineering | 585,831.13 | 6,176,831.55 |
| 5 | 501 Fuel | 21,249,948.85 | 245,049,559.33 |
| 6 | 502 Steam Expenses | 2,417,393.19 | 30,891,164.72 |
| 7 | 505 Electric Expenses | 467,037.73 | 7,510,642.34 |
| 8 | 506 Misc. Steam Expenses | 460,654.05 | 7,971,786.55 |
| 9 | 507 Rents | 0.00 | 0.00 |
| 10 | 509 Allowances | 9,505.00 | 136,995.41 |
| 11 | | | |
| 12 | Total Steam Power Generation Operation Expenses | 25,190,369.95 | 297,736,979.90 |
| 13 | | | |
| 14 | Steam Power Generation Maintenance Expenses | | |
| 15 | 510 Maintenance Supervision & Engineering | 488,990.94 | 5,287,848.95 |
| 16 | 511 Maintenance of Structures | 396,821.08 | 4,245,905.03 |
| 17 | 512 Maintenance of Boiler Plant | 1,836,653.08 | 28,089,237.54 |
| 18 | 513 Maintenance of Electric Plant | 211,501.71 | 3,631,195.04 |
| 19 | 514 Maintenance of Misc Steam Plant | 343,541.69 | 3,532,144.88 |
| 20 | | | |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

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Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Dec-2012 | Computation of Minimum Cash Requirement 13-Months Ended December 31, 2012 |
|----------|---|----------------------|---|
| 21 | Total Steam Power Generation Maintenance Expense | 3,277,508.50 | 44,786,331.44 |
| 22 | | | 0.00 |
| 23 | Total Steam Power Generation Expense | 28,467,878.45 | 342,523,311.34 |
| 24 | | | |
| 25 | Other Power Generation Operation Expense | | |
| 26 | 546 Operation Supervision & Engineering | 0.00 | 0.00 |
| 27 | 547 Fuel | (867.80) | 393,772.71 |
| 28 | 548 Generation Expense | 2,846.37 | 40,237.71 |
| 29 | 549 Misc Other Power Generation | 0.00 | 0.00 |
| 30 | 550 Rents | 0.00 | 0.00 |
| 31 | | | |
| 32 | Total Other Power Generation Expenses | 1,978.57 | 434,010.42 |
| 33 | | | |
| 34 | Other Power Generation Maintenance Expense | | |
| 35 | 551 Maintenance Supervision & Engineering | 0.00 | 0.00 |
| 36 | 552 Maintenance of Structures | 0.00 | 0.00 |
| 37 | 553 Maintenance of Generating & Elec Plant | 7,318.23 | 278,206.27 |
| 38 | 554 Maintenance of Misc Other Power Gen Plt | 0.00 | 0.00 |
| 39 | | | |
| 40 | Total Other Power Generation Maintenance Expense | 7,318.23 | 278,206.27 |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

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Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Dec-2012 | Computation of Minimum Cash Requirement 13-Months Ended December 31, 2012 |
|----------|--|----------------------|---|
| 41 | | | |
| 42 | Total Other Power Generation Expense | 9,296.80 | 712,216.69 |
| 43 | | | |
| 44 | Total Station Expense | 28,477,175.25 | 343,235,528.03 |
| 45 | | | |
| 46 | Other Power Supply Expenses | | |
| 47 | 555 Purchased Power - Energy | 2,652,155.98 | 45,309,335.36 |
| 48 | 555 Purchased Power - Demand | 260,937.07 | 3,392,181.91 |
| 49 | 555 Purchased Power BREC Share of HMP&L Station Two | 5,556,123.10 | 69,638,606.03 |
| 50 | 556 System control and Load Dispatch | 0.00 | 0.00 |
| 51 | 557 Other Expenses | 176,444.52 | 2,854,171.94 |
| 52 | | | |
| 53 | Total Other Power Supply Expenses | 8,645,660.67 | 121,194,295.24 |
| 54 | | | |
| 55 | Total Production Expenses | 37,122,835.92 | 464,429,823.27 |
| 56 | | | |
| 57 | Transmission Operation and Maintenance Expenses | | |
| 58 | 560 Operation Supervision & Engineering | 54,300.83 | 691,311.11 |
| 59 | 561 Load Dispatching | 327,203.74 | 4,314,546.04 |
| 60 | 562 Station Expenses | 61,507.76 | 865,420.44 |
| 61 | 563 Overhead Line Expenses | 64,705.17 | 1,053,820.09 |
| 62 | 565 Transmission of Electricity By Others | 472,974.14 | 3,290,450.69 |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Dec-2012 | Computation of Minimum Cash Requirement 13-Months Ended December 31, 2012 |
|----------|---|----------------------|---|
| 63 | 566 Misc. Transmission Expenses | 51,639.18 | 717,795.85 |
| 64 | 567 Rents | 2,058.43 | 26,759.59 |
| 65 | 568 Maintenance Supervision & Engineering | 41,506.08 | 535,043.62 |
| 66 | 569 Structures | 190.39 | 22,772.60 |
| 67 | 570 Maint of Station Equipment | 93,584.77 | 1,733,715.61 |
| 68 | 571 Maint of Overhead Lines | 97,525.45 | 2,054,027.87 |
| 69 | 572 Underground Lines | 0.00 | 0.00 |
| 70 | 573 Misc. Plant | 69,037.72 | 826,330.92 |
| 71 | 575 Market Facilitation, Monitoring & Compliance Serv | 193,126.93 | 2,474,285.16 |
| 72 | | | |
| 73 | Total Transmission Expenses | 1,529,360.59 | 18,606,279.59 |
| 74 | | | |
| 75 | Total Production and Transmission Expenses | 38,652,196.51 | 483,036,102.86 |
| 76 | | | |
| 77 | Customer Accounts Expenses | | |
| 78 | 904 Uncollectible Accounts | 297,191.47 | 297,191.47 |
| 79 | Total Customer Accounts Expenses | 297,191.47 | 297,191.47 |
| 80 | | | |
| 81 | Customer Service Expense | | |
| 82 | 908 Customer Assistance Expenses | 210,305.06 | 953,525.31 |
| 83 | 909 Information | 45,503.66 | 125,872.17 |
| 84 | 913 Advertising Expenses | 44,997.07 | 235,283.68 |
| 85 | | | |
| 86 | Total Customer Service Expense | 300,805.79 | 1,314,681.16 |

Case No. 2013-00199

Attachment for Response for PSC 1-14h

Witness: Billie J. Richert

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Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Dec-2012 | Computation of Minimum Cash Requirement 13-Months Ended December 31, 2012 |
|----------|--|----------------------|---|
| 87 | | | |
| 88 | Sub-Total Prod, Trans, Cust Accounts and Cust Service | 39,250,193.77 | 484,647,975.49 |
| 89 | | | |
| 90 | Administrative and General Expenses | | |
| 91 | 920 Administrative and General Salaries | 1,391,571.84 | 15,827,961.66 |
| 92 | 921 Office Supplies and Expenses | 648,366.29 | 6,438,749.15 |
| 93 | 923 Outside Services Employed | 160,322.99 | 2,213,034.84 |
| 94 | 924 Property Insurance | 0.00 | 0.00 |
| 95 | 925 Injuries and Damages | 13,912.88 | 216,731.98 |
| 96 | 926 Employee Pensions & Benefits | 266,180.70 | 1,086,093.10 |
| 97 | 928 Regulatory Commission Expenses | 1,254.43 | 1,218,069.18 |
| 98 | 930 Miscellaneous General Expenses | 140,275.06 | 2,280,529.08 |

Big Rivers Electric Corporation
Case No. 2013-00199
Computation of Minimum Cash Requirement

| Line No. | Account Number and Description | 31-Dec-2012 | Computation of Minimum Cash Requirement 13-Months Ended December 31, 2012 |
|----------|---|----------------------|---|
| 99 | 931 Rents-Administrative & General | 161.09 | 2,094.17 |
| 100 | 935 Maintenance of General Plant | 31,439.55 | 191,311.62 |
| 101 | | | |
| 102 | Total Administrative and General Expenses | 2,653,484.83 | 29,474,574.78 |
| 103 | | | |
| 104 | Total Operation and Maintenance Expenses | 41,903,678.60 | 514,122,550.27 |
| 105 | | | |
| 106 | Operation and Maintenance Expenses, Less Fuel, Allowances and Purchase Power-Energy | 17,731,999.50 | 219,840,705.55 |
| 107 | | | |
| 108 | Required Cash Working Capital - 45 days/397 or 11.3% of Line 102 | | 24,841,999.73 |

Big Rivers Electric Corporation
Case No. 2013-00199
Monthly Average (13-month) Amounts in Accounts Payable
Twelve Months Ended December 31, 2012
"000 Omitted"

| | Account Title | 31-Dec-2011 | 31-Jan-2012 | 29-Feb-2012 | 31-Mar-2012 | 30-Apr-2012 |
|------------------|--|-------------|-------------|-------------|-------------|-------------|
| PSC 1-14i | Accounts Payable applicable to Utility Plant in Service | | | | | |
| | | \$ 11 | \$ 1 | \$ - | \$ - | \$ - |
| PSC 1-14j | Accounts Payable applicable to Plant Under Construction | | | | | |
| | | \$ 521 | \$ 85 | \$ 48 | \$ 59 | \$ 47 |
| PSC 1-14k | Accounts Payable applicable to Prepayments | | | | | |
| | | \$ - | \$ - | \$ - | \$ - | \$ - |

Big Rivers Electric Corporation
Case No. 2013-00199
Monthly Average (13-month) Amounts in Accounts Payable
Twelve Months Ended December 31, 2012
"000 Omitted"

| | Account Title | 31-May-2012 | 30-Jun-2012 | 31-Jul-2012 | 31-Aug-2012 | 30-Sep-2012 |
|-----------|----------------------|-------------|-------------|-------------|-------------|-------------|
| PSC 1-14i | Accounts Payable app | | | | | |
| | | \$ - | \$ - | \$ - | \$ - | \$ - |
| PSC 1-14j | Accounts Payable app | | | | | |
| | | \$ 79 | \$ 21 | \$ 64 | \$ 194 | \$ 59 |
| PSC 1-14k | Accounts Payable app | | | | | |
| | | \$ - | \$ - | \$ - | \$ - | \$ - |

Big Rivers Electric Corporation
Case No. 2013-00199
Monthly Average (13-month) Amounts in Accounts Payable
Twelve Months Ended December 31, 2012
"000 Omitted"

| | Account Title | 31-Oct-2012 | 30-Nov-2012 | 31-Dec-2012 | 13-month Average |
|------------------|-----------------------------|-------------|-------------|-------------|------------------|
| PSC 1-14i | Accounts Payable app | | | | |
| | | \$ - | \$ - | \$ - | \$ 1 |
| PSC 1-14j | Accounts Payable app | | | | |
| | | \$ 485 | \$ 67 | \$ 105 | \$ 141 |
| PSC 1-14k | Accounts Payable app | | | | |
| | | \$ - | \$ - | \$ - | \$ - |

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 15)** *Provide a reconciliation and detailed explanation of each difference, if*
2 *any, in the capitalization and net investment rate base of Big Rivers for the base period.*

3

4 **Response)** A reconciliation of capitalization and net investment rate base for the base
5 period is provided as an attachment to this response.

6

7 **Witness)** Christopher A. Warren

8

Big Rivers Electric Corporation
Case No. 2013-00199

Attachment to Response for PSC 1-15
Reconciliation of Capitalization to Rate Base
Base Period

| | | |
|--|-----------|----------------------|
| Capitalization | | |
| Members' Equity | \$ | 407,806,635 |
| Long-Term Debt | | 904,871,882 |
| <u>Total Capitalization</u> | <u>\$</u> | <u>1,312,678,517</u> |
| | | |
| Assets Not In Rate Base | | |
| Other Property and Investments | \$ | (209,960,208) |
| Cash and Temporary Cash Investments | | (107,255,688) |
| Accounts Receivable | | (45,956,691) |
| Other Current Assets | | (11,841,035) |
| <u>Subtotal</u> | <u>\$</u> | <u>(375,013,622)</u> |
| | | |
| Liabilities Not In Rate Base | | |
| Current Liabilities | \$ | 43,409,855 |
| Other Liabilities | | 165,310,090 |
| <u>Subtotal</u> | <u>\$</u> | <u>208,719,945</u> |
| | | |
| Assets In Rate Base, Not Balance Sheet | | |
| Cash Working Capital | \$ | 26,078,719 |
| <u>Subtotal</u> | <u>\$</u> | <u>26,078,719</u> |
| | | |
| Total Rate Base | <u>\$</u> | <u>1,172,463,559</u> |

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 16)** *Provide a rate base, capital structure, and a statement of income for Big*
2 *Rivers for the most recent 12-month period for which information is available at the*
3 *time it files its application and for the base period used in the application. Provide*
4 *detailed explanations necessary to reconcile this data with the filed base period*
5 *information.*

6
7 **Response)** The requested information for the period ended May 2013, the most recent
8 actual data available, is provided in the following attachments to this response:
9 Attachment 1 contains a 13-month average rate base, Attachment 2 contains a 13-month
10 average capital structure, and Attachment 3 contains monthly statements of income for
11 the 12 months ended May 2013.

12 Corresponding base period information is provided as follows:

- 13 • Rate base – See Tab 45 of Big Rivers' Application filed with the Commission
14 on June 28, 2013
15 • Capital structure – See attachment to response for Item 15

1 • Statement of income – See Tab 16 of Big Rivers’ Application filed with the
2 Commission on June 28, 2013.

3 There is only a 0.03% variance between the most recent rate base,
4 \$1,172,787,941, and the base period rate base, \$1,172,463,559. There is only a 0.82%
5 variance between the most recent capital structure, \$1,302,007,854, and the base period
6 capital structure, \$1,312,678,517, principally due to the increase in long-term debt and
7 capital spending that is projected to occur as part of the Environmental Compliance Plan
8 (Mercury and Air Toxics Standards compliance). Net Margins are \$6.7 million lower in
9 the base period than they are in the most recent 12 months, which can be attributed to the
10 loss of the Century Hawesville Smelter during August 2013.

11 **Witness)** Christopher A. Warren

12

Big Rivers Electric Corporation
Case No. 2013-00199
Attachment (1 of 3) to Response for PSC 1-16
Most Recent Actual (13-Month Average Rate Base)

| Rate Base (Most Recent Actuals) | <u>2012 May</u> | <u>2012 June</u> | <u>2012 July</u> | <u>2012 August</u> | <u>2012 September</u> |
|--|----------------------|----------------------|----------------------|------------------------|---------------------------|
| Utility Plant in Service | 1,980,206,600 | 1,980,197,560 | 1,981,269,297 | 1,985,784,266 | 1,997,624,468 |
| Construction Work in Progress | 61,264,300 | 64,799,330 | 65,352,551 | 56,509,725 | 44,936,428 |
| Materials and Supplies | 25,950,357 | 26,295,716 | 26,138,253 | 26,465,194 | 26,016,994 |
| Fuel Stock | 38,868,142 | 35,425,338 | 31,409,998 | 31,513,504 | 32,352,421 |
| Prepayments | 2,819,292 | 2,498,949 | 2,167,302 | 1,847,646 | 1,548,947 |
| Cash Working Capital (1/8 of adjusted Annual O&M) | 25,193,084 | 25,193,084 | 25,193,084 | 25,193,084 | 25,193,084 |
| Total | 2,134,301,775 | 2,134,409,977 | 2,131,530,485 | 2,127,313,419 | 2,127,672,342 |
| Less: Accumulated Depreciation | 951,109,754 | 953,691,035 | 957,483,738 | 954,111,029 | 955,854,941 |
| Rate Base | 1,183,192,021 | 1,180,718,942 | 1,174,046,747 | 1,173,202,390 | 1,171,817,401 |

Big Rivers Electric Corporation
Case No. 2013-00199
Attachment (1 of 3) to Response for PSC 1-16
Most Recent Actual (13-Month Average Rate Base)

| Rate Base (Most Recent Actuals) | <u>2012 October</u> | <u>2012 November</u> | <u>2012 December</u> | <u>2013 January</u> | <u>2013 February</u> |
|--|-------------------------|--------------------------|--------------------------|-------------------------|--------------------------|
| Utility Plant in Service | 1,998,490,214 | 1,998,739,597 | 1,999,408,056 | 1,999,408,056 | 1,999,408,280 |
| Construction Work in Progress | 47,402,755 | 51,284,124 | 50,813,643 | 52,786,618 | 53,628,696 |
| Materials and Supplies | 25,578,123 | 24,928,710 | 24,957,073 | 25,174,844 | 25,521,791 |
| Fuel Stock | 37,301,108 | 34,451,929 | 34,145,612 | 27,956,906 | 29,646,076 |
| Prepayments | 1,214,148 | 933,700 | 4,175,474 | 3,803,370 | 3,469,706 |
| Cash Working Capital (1/8 of adjusted Annual O&M) | 25,193,084 | 25,193,084 | 25,193,084 | 25,193,084 | 25,193,084 |
| Total | 2,135,179,432 | 2,135,531,144 | 2,138,692,942 | 2,134,322,878 | 2,136,867,633 |
| Less: Accumulated Depreciation | 958,897,679 | 962,036,997 | 962,994,278 | 966,671,647 | 970,351,964 |
| Rate Base | 1,176,281,753 | 1,173,494,147 | 1,175,698,664 | 1,167,651,231 | 1,166,515,669 |

Big Rivers Electric Corporation
Case No. 2013-00199
Attachment (1 of 3) to Response for PSC 1-16
Most Recent Actual (13-Month Average Rate Base)

| Rate Base (Most Recent Actuals) | <u>2013 March</u> | <u>2013 April</u> | <u>2013 May</u> | <u>13-Month Average</u> |
|--|-----------------------|-----------------------|----------------------|-----------------------------|
| Utility Plant in Service | 2,005,031,798 | 2,005,296,652 | 2,005,296,652 | 1,995,089,346 |
| Construction Work in Progress | 47,789,799 | 50,750,758 | 52,468,121 | 53,829,758 |
| Materials and Supplies | 25,929,072 | 26,254,166 | 26,775,785 | 25,845,083 |
| Fuel Stock | 29,508,660 | 32,595,958 | 35,528,465 | 33,131,086 |
| Prepayments | 3,228,070 | 2,882,922 | 2,545,655 | 2,548,860 |
| Cash Working Capital (1/8 of adjusted Annual O&M) | 25,193,084 | 25,193,084 | 25,193,084 | 25,193,084 |
| Total | 2,136,680,483 | 2,142,973,540 | 2,147,807,762 | 2,135,637,217 |
| Less: Accumulated Depreciation | 971,356,277 | 974,528,979 | 977,952,275 | 962,849,276 |
| Rate Base | 1,165,324,206 | 1,168,444,561 | 1,169,855,487 | 1,172,787,941 |

Big Rivers Electric Corporation
Case No. 2013-00199
Attachment (2 of 3) to Response for PSC 1-16
Most Recent Actual (13-Month Average Capitalization)

| | <u>2012</u> <u>May</u> | <u>2012</u> <u>June</u> | <u>2012</u> <u>July</u> | <u>2012</u> <u>August</u> | <u>2012</u> <u>September</u> |
|--|---------------------------|----------------------------|----------------------------|------------------------------|---------------------------------|
| <u>Capitalization</u> | | | | | |
| Members' Equity | 389,751,406 | 391,455,885 | 394,228,895 | 395,710,505 | 397,946,178 |
| Long-Term Debt | 791,778,355 | 793,577,971 | 928,888,952 | 928,888,952 | 928,958,554 |
| Total | <u>1,181,529,761</u> | <u>1,185,033,856</u> | <u>1,323,117,847</u> | <u>1,324,599,457</u> | <u>1,326,904,732</u> |
| <u>Capital Structure (% of Total)</u> | | | | | |
| Members' Equity | 32.99% | 33.03% | 29.80% | 29.87% | 29.99% |
| Long-Term Debt | 67.01% | 66.97% | 70.20% | 70.13% | 70.01% |
| Total | <u>100.00%</u> | <u>100.00%</u> | <u>100.00%</u> | <u>100.00%</u> | <u>100.00%</u> |

Big Rivers Electric Corporation
Case No. 2013-00199
Attachment (2 of 3) to Response for PSC 1-16
Most Recent Actual (13-Month Average Capitalization)

| | <u>2012 October</u> | <u>2012 November</u> | <u>2012 December</u> | <u>2013 January</u> | <u>2013 February</u> |
|--|-------------------------|--------------------------|--------------------------|-------------------------|--------------------------|
| <u>Capitalization</u> | | | | | |
| Members' Equity | 397,942,947 | 401,845,829 | 402,881,687 | 405,183,418 | 408,986,274 |
| Long-Term Debt | 928,966,306 | 925,168,522 | 925,243,935 | 925,254,974 | 921,426,445 |
| Total | <u>1,326,909,253</u> | <u>1,327,014,351</u> | <u>1,328,125,622</u> | <u>1,330,438,392</u> | <u>1,330,412,719</u> |
| <u>Capital Structure (% of Total)</u> | | | | | |
| Members' Equity | 29.99% | 30.28% | 30.33% | 30.45% | 30.74% |
| Long-Term Debt | 70.01% | 69.72% | 69.67% | 69.55% | 69.26% |
| Total | <u>100.00%</u> | <u>100.00%</u> | <u>100.00%</u> | <u>100.00%</u> | <u>100.00%</u> |

Big Rivers Electric Corporation
Case No. 2013-00199
Attachment (2 of 3) to Response for PSC 1-16
Most Recent Actual (13-Month Average Capitalization)

| <u>Capitalization</u> | <u>2013</u> <u>March</u> | <u>2013</u> <u>April</u> | <u>2013</u> <u>May</u> | <u>13-Month</u> <u>Average</u> |
|--|---|---|---|---|
| Members' Equity | 412,403,660 | 413,786,994 | 414,048,693 | 402,013,259 |
| Long-Term Debt | 921,471,601 | 921,482,351 | 858,822,817 | 899,994,595 |
| Total | <u>1,333,875,261</u> | <u>1,335,269,345</u> | <u>1,272,871,510</u> | <u>1,302,007,854</u> |
| <u>Capital Structure (% of Total)</u> | | | | |
| Members' Equity | 30.92% | 30.99% | 32.53% | 30.88% |
| Long-Term Debt | 69.08% | 69.01% | 67.47% | 69.12% |
| Total | <u>100.00%</u> | <u>100.00%</u> | <u>100.00%</u> | <u>100.00%</u> |

Big Rivers Electric Corporation

Case No. 2013-00199

Attachment (3 of 3) to Response for PSC 1-16 Most Recent Actual (12-Months Statement of Operations)

| | 2012 | 2012 |
|---|-------------------|-------------------|
| | <u>June</u> | <u>July</u> |
| Electric Energy Revenues | 46,967,406 | 50,686,385 |
| Other Operating Revenue and Income | 502,405 | 566,568 |
| TOTAL OPER. REVENUES & PATRONAGE CAPITAL | 47,469,811 | 51,252,953 |
| Operating Expense-Production-Excluding Fuel | 3,967,036 | 4,185,350 |
| Operating Expense-Production-Fuel | 19,401,190 | 21,590,498 |
| Operating Expense-Other Power Supply | 7,966,351 | 8,667,193 |
| Operating Expense-Transmission | 632,616 | 953,659 |
| Operating Expense-RTO/ISO | 180,642 | 138,461 |
| Operating Expense-Customer Accounts | 0 | 0 |
| Operating Expense-Customer Service and Information | 46,696 | 90,126 |
| Operating Expense-Sales | 9,813 | 4,906 |
| Operating Expense-Administrative and General | 3,269,511 | 2,003,714 |
| TOTAL OPERATION EXPENSE | 35,473,855 | 37,633,907 |
| Maintenance Expense-Production | 2,678,601 | 3,349,707 |
| Maintenance Expense-Transmission | 539,476 | 450,038 |
| Maintenance Expense-General Plant | 25,103 | 1,057 |
| TOTAL MAINTENANCE EXPENSE | 3,243,180 | 3,800,802 |
| Depreciation and Amortization Expense | 3,391,766 | 3,403,660 |
| Taxes | 0 | 0 |
| Interest on Long-Term Debt | 3,705,656 | 3,679,669 |
| Interest Charged to Construction - Credit | (57,445) | (58,502) |
| Other Interest Expense | 0 | 10,959 |
| Other Deductions | 12,675 | 15,309 |
| TOTAL COST OF ELECTRIC SERVICE | 45,769,687 | 48,485,804 |
| OPERATING MARGINS | 1,700,124 | 2,767,149 |
| Interest Income | 4,356 | 5,860 |
| Other Capital Credits and Patronage Dividends | 0 | 0 |
| NET PATRONAGE CAPITAL OR MARGIN | 1,704,480 | 2,773,009 |

Case No. 2013-00199

Attachment (3 of 3) to Response for PSC 1-16
Sponsoring Witness: Christopher A. Warren

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Big Rivers Electric Corporation
Case No. 2013-00199
Attachment (3 of 3) to Response for PSC 1-16
Most Recent Actual (12-Months Statement of Operations)

| | 2012 <u>August</u> | 2012 <u>September</u> |
|---|-----------------------|--------------------------|
| Electric Energy Revenues | 48,521,048 | 46,263,639 |
| Other Operating Revenue and Income | 532,312 | 351,246 |
| TOTAL OPER. REVENUES & PATRONAGE CAPITAL | 49,053,360 | 46,614,885 |
| Operating Expense-Production-Excluding Fuel | 4,332,272 | 4,038,050 |
| Operating Expense-Production-Fuel | 19,182,585 | 18,170,080 |
| Operating Expense-Other Power Supply | 8,464,720 | 8,973,386 |
| Operating Expense-Transmission | 805,197 | 625,548 |
| Operating Expense-RTO/ISO | 129,232 | 170,181 |
| Operating Expense-Customer Accounts | 0 | 0 |
| Operating Expense-Customer Service and Information | 41,074 | 60,674 |
| Operating Expense-Sales | 71,610 | 4,906 |
| Operating Expense-Administrative and General | 2,473,766 | 2,107,485 |
| TOTAL OPERATION EXPENSE | 35,500,456 | 34,150,310 |
| Maintenance Expense-Production | 4,096,943 | 2,999,838 |
| Maintenance Expense-Transmission | 613,514 | 337,995 |
| Maintenance Expense-General Plant | 16,668 | 17,232 |
| TOTAL MAINTENANCE EXPENSE | 4,727,125 | 3,355,065 |
| Depreciation and Amortization Expense | 3,521,139 | 3,563,617 |
| Taxes | 0 | 0 |
| Interest on Long-Term Debt | 3,850,708 | 3,704,032 |
| Interest Charged to Construction - Credit | (64,644) | (70,061) |
| Other Interest Expense | 43,836 | 12 |
| Other Deductions | 25,405 | 23,588 |
| TOTAL COST OF ELECTRIC SERVICE | 47,604,025 | 44,726,563 |
| OPERATING MARGINS | 1,449,335 | 1,888,322 |
| Interest Income | 18,476 | 347,351 |
| Other Capital Credits and Patronage Dividends | 13,799 | 0 |
| NET PATRONAGE CAPITAL OR MARGIN | 1,481,610 | 2,235,673 |

Big Rivers Electric Corporation
Case No. 2013-00199
Attachment (3 of 3) to Response for PSC 1-16
Most Recent Actual (12-Months Statement of Operations)

| | 2012 <u>October</u> | 2012 <u>November</u> |
|---|------------------------|-------------------------|
| Electric Energy Revenues | 46,000,856 | 50,275,790 |
| Other Operating Revenue and Income | 408,787 | 328,256 |
| TOTAL OPER. REVENUES & PATRONAGE CAPITAL | 46,409,643 | 50,604,046 |
| Operating Expense-Production-Excluding Fuel | 3,681,566 | 4,037,383 |
| Operating Expense-Production-Fuel | 18,170,579 | 21,115,850 |
| Operating Expense-Other Power Supply | 10,860,362 | 7,678,556 |
| Operating Expense-Transmission | 903,023 | 818,186 |
| Operating Expense-RTO/ISO | 191,311 | 215,007 |
| Operating Expense-Customer Accounts | 0 | 0 |
| Operating Expense-Customer Service and Information | 95,629 | 143,637 |
| Operating Expense-Sales | 39,287 | 4,906 |
| Operating Expense-Administrative and General | 1,331,250 | 2,097,586 |
| TOTAL OPERATION EXPENSE | 35,273,007 | 36,111,111 |
| Maintenance Expense-Production | 3,761,208 | 3,251,549 |
| Maintenance Expense-Transmission | 333,188 | 237,405 |
| Maintenance Expense-General Plant | 13,690 | 11,017 |
| TOTAL MAINTENANCE EXPENSE | 4,108,086 | 3,499,971 |
| Depreciation and Amortization Expense | 3,396,022 | 3,416,738 |
| Taxes | 0 | (250) |
| Interest on Long-Term Debt | 3,808,836 | 3,706,478 |
| Interest Charged to Construction - Credit | (69,999) | (73,475) |
| Other Interest Expense | 23 | 45,834 |
| Other Deductions | 71,257 | 166,722 |
| TOTAL COST OF ELECTRIC SERVICE | 46,587,232 | 46,873,129 |
| OPERATING MARGINS | (177,589) | 3,730,917 |
| Interest Income | 174,358 | 171,966 |
| Other Capital Credits and Patronage Dividends | 0 | 0 |
| NET PATRONAGE CAPITAL OR MARGIN | (3,231) | 3,902,883 |

Big Rivers Electric Corporation
Case No. 2013-00199
Attachment (3 of 3) to Response for PSC 1-16
Most Recent Actual (12-Months Statement of Operations)

| | 2012 | 2013 |
|---|-------------------|-------------------|
| | <u>December</u> | <u>January</u> |
| Electric Energy Revenues | 47,925,748 | 50,637,533 |
| Other Operating Revenue and Income | 361,084 | 361,735 |
| TOTAL OPER. REVENUES & PATRONAGE CAPITAL | 48,286,832 | 50,999,268 |
| Operating Expense-Production-Excluding Fuel | 3,943,268 | 4,374,815 |
| Operating Expense-Production-Fuel | 21,249,081 | 21,530,736 |
| Operating Expense-Other Power Supply | 8,645,661 | 9,327,767 |
| Operating Expense-Transmission | 1,034,389 | 771,222 |
| Operating Expense-RTO/ISO | 193,127 | 238,285 |
| Operating Expense-Customer Accounts | 297,191 | 0 |
| Operating Expense-Customer Service and Information | 255,809 | 48,058 |
| Operating Expense-Sales | 44,997 | 0 |
| Operating Expense-Administrative and General | 2,622,045 | 1,750,852 |
| TOTAL OPERATION EXPENSE | 38,285,568 | 38,041,735 |
| Maintenance Expense-Production | 3,284,827 | 3,304,251 |
| Maintenance Expense-Transmission | 301,844 | 278,636 |
| Maintenance Expense-General Plant | 31,440 | 22,682 |
| TOTAL MAINTENANCE EXPENSE | 3,618,111 | 3,605,569 |
| Depreciation and Amortization Expense | 3,425,586 | 3,414,040 |
| Taxes | 0 | 0 |
| Interest on Long-Term Debt | 3,798,588 | 3,804,033 |
| Interest Charged to Construction - Credit | (44,584) | (33,562) |
| Other Interest Expense | 46,673 | 12 |
| Other Deductions | 121,400 | 35,140 |
| TOTAL COST OF ELECTRIC SERVICE | 49,251,342 | 48,866,967 |
| OPERATING MARGINS | (964,510) | 2,132,301 |
| Interest Income | 213,476 | 169,430 |
| Other Capital Credits and Patronage Dividends | 2,811 | 0 |
| NET PATRONAGE CAPITAL OR MARGIN | (748,223) | 2,301,731 |

Big Rivers Electric Corporation

Case No. 2013-00199

Attachment (3 of 3) to Response for PSC 1-16 Most Recent Actual (12-Months Statement of Operations)

| | 2013 <u>February</u> | 2013 <u>March</u> |
|---|-------------------------|----------------------|
| Electric Energy Revenues | 49,226,445 | 50,322,100 |
| Other Operating Revenue and Income | 350,148 | 320,518 |
| TOTAL OPER. REVENUES & PATRONAGE CAPITAL | 49,576,593 | 50,642,618 |
| Operating Expense-Production-Excluding Fuel | 4,111,416 | 4,125,213 |
| Operating Expense-Production-Fuel | 19,894,279 | 19,606,607 |
| Operating Expense-Other Power Supply | 7,940,328 | 10,156,988 |
| Operating Expense-Transmission | 1,166,730 | 895,409 |
| Operating Expense-RTO/ISO | 215,774 | 244,383 |
| Operating Expense-Customer Accounts | 0 | 0 |
| Operating Expense-Customer Service and Information | 22,949 | 61,547 |
| Operating Expense-Sales | 4,906 | 4,906 |
| Operating Expense-Administrative and General | 2,636,295 | 2,212,879 |
| TOTAL OPERATION EXPENSE | 35,992,677 | 37,307,932 |
| Maintenance Expense-Production | 2,630,617 | 3,268,531 |
| Maintenance Expense-Transmission | 335,955 | 331,360 |
| Maintenance Expense-General Plant | 35,504 | 18,958 |
| TOTAL MAINTENANCE EXPENSE | 3,002,076 | 3,618,849 |
| Depreciation and Amortization Expense | 3,414,042 | 3,459,257 |
| Taxes | 0 | 95 |
| Interest on Long-Term Debt | 3,496,431 | 3,793,702 |
| Interest Charged to Construction - Credit | (36,474) | (36,879) |
| Other Interest Expense | 0 | 11 |
| Other Deductions | 70,129 | 33,952 |
| TOTAL COST OF ELECTRIC SERVICE | 45,938,881 | 48,176,919 |
| OPERATING MARGINS | 3,637,712 | 2,465,699 |
| Interest Income | 165,145 | 168,357 |
| Other Capital Credits and Patronage Dividends | 0 | 783,330 |
| NET PATRONAGE CAPITAL OR MARGIN | 3,802,857 | 3,417,386 |

Case No. 2013-00199

Attachment (3 of 3) to Response for PSC 1-16

Sponsoring Witness: Christopher A. Warren

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Big Rivers Electric Corporation
Case No. 2013-00199
Attachment (3 of 3) to Response for PSC 1-16
Most Recent Actual (12-Months Statement of Operations)

| | 2013 <u>April</u> | 2013 <u>May</u> |
|---|----------------------|--------------------|
| Electric Energy Revenues | 47,913,943 | 50,292,425 |
| Other Operating Revenue and Income | 305,552 | 290,824 |
| TOTAL OPER. REVENUES & PATRONAGE CAPITAL | <u>48,219,495</u> | <u>50,583,249</u> |
| Operating Expense-Production-Excluding Fuel | 4,323,290 | 4,176,065 |
| Operating Expense-Production-Fuel | 20,293,783 | 20,452,022 |
| Operating Expense-Other Power Supply | 8,958,452 | 11,007,766 |
| Operating Expense-Transmission | 984,735 | 845,220 |
| Operating Expense-RTO/ISO | 200,151 | 193,155 |
| Operating Expense-Customer Accounts | 62,966 | |
| Operating Expense-Customer Service and Information | 69,534 | 95,004 |
| Operating Expense-Sales | 4,906 | 4,906 |
| Operating Expense-Administrative and General | 2,031,130 | 2,012,433 |
| TOTAL OPERATION EXPENSE | <u>36,928,947</u> | <u>38,786,571</u> |
| Maintenance Expense-Production | 2,617,969 | 3,336,503 |
| Maintenance Expense-Transmission | 315,173 | 395,222 |
| Maintenance Expense-General Plant | 9,659 | 24,677 |
| TOTAL MAINTENANCE EXPENSE | <u>2,942,801</u> | <u>3,756,402</u> |
| Depreciation and Amortization Expense | 3,428,381 | 3,428,381 |
| Taxes | 2,367 | 0 |
| Interest on Long-Term Debt | 3,693,583 | 3,796,200 |
| Interest Charged to Construction - Credit | (28,155) | (24,873) |
| Other Interest Expense | 22 | 19 |
| Other Deductions | 30,321 | 744,167 |
| TOTAL COST OF ELECTRIC SERVICE | <u>46,998,267</u> | <u>50,486,867</u> |
| OPERATING MARGINS | 1,221,228 | 96,382 |
| Interest Income | 162,105 | 165,317 |
| Other Capital Credits and Patronage Dividends | 0 | 0 |
| NET PATRONAGE CAPITAL OR MARGIN | <u>1,383,333</u> | <u>261,699</u> |

Big Rivers Electric Corporation
Case No. 2013-00199
Attachment (3 of 3) to Response for PSC 1-16
Most Recent Actual (12-Months Statement of Operations)

| | 12 Months Ended <u>May 2013</u> |
|---|------------------------------------|
| Electric Energy Revenues | 585,033,318 |
| Other Operating Revenue and Income | 4,679,435 |
| TOTAL OPER. REVENUES & PATRONAGE CAPITAL | 589,712,753 |
| Operating Expense-Production-Excluding Fuel | 49,295,724 |
| Operating Expense-Production-Fuel | 240,657,290 |
| Operating Expense-Other Power Supply | 108,647,530 |
| Operating Expense-Transmission | 10,435,934 |
| Operating Expense-RTO/ISO | 2,309,709 |
| Operating Expense-Customer Accounts | 360,157 |
| Operating Expense-Customer Service and Information | 1,030,737 |
| Operating Expense-Sales | 200,049 |
| Operating Expense-Administrative and General | 26,548,946 |
| TOTAL OPERATION EXPENSE | 439,486,076 |
| Maintenance Expense-Production | 38,580,544 |
| Maintenance Expense-Transmission | 4,469,806 |
| Maintenance Expense-General Plant | 227,687 |
| TOTAL MAINTENANCE EXPENSE | 43,278,037 |
| Depreciation and Amortization Expense | 41,262,629 |
| Taxes | 2,212 |
| Interest on Long-Term Debt | 44,837,916 |
| Interest Charged to Construction - Credit | (598,653) |
| Other Interest Expense | 147,401 |
| Other Deductions | 1,350,065 |
| TOTAL COST OF ELECTRIC SERVICE | 569,765,683 |
| OPERATING MARGINS | 19,947,070 |
| Interest Income | 1,766,197 |
| Other Capital Credits and Patronage Dividends | 799,940 |
| NET PATRONAGE CAPITAL OR MARGIN | 22,513,207 |

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 17)** *Provide the information requested in Schedule 2 for each construction*
2 *project in progress, or planned to be in progress, during the 12 months preceding the*
3 *base period, during the base period, and the forecasted test period.*

4

5 **Response)** The information requested in Schedule 2 for the listed periods is provided
6 in the attachment to this response. The attachment to this response contains information
7 that is being provided under a petition for confidential treatment.

8

9 **Witnesses:** Robert W. Berry (Production Department Planning) and

10 David G. Crockett (Transmission Planning)

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - _____; Revised - _____

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|---------------------------------------|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 1 | 2010 POLES | Pole Change Outs 2010 | \$ (127) | \$ - | \$ - | \$ (127) | 100% |
| 2 | 2010 Projects | Bucket for Puts & Takes 2010 | \$ 333 | \$ - | \$ - | \$ 333 | 100% |
| 3 | 2011 POLES | Pole Change Outs | \$ 62,060 | \$ - | \$ - | \$ 62,060 | 100% |
| | | | | | | | 81% |
| 5 | BA11X033B | ENV - Replace Van | \$ 28,926 | \$ - | \$ - | \$ 28,926 | 100% |
| 6 | BA11X044B | TRAN - Rpl #257 - Extended Cab 4x4' | \$ 25,045 | \$ - | \$ - | \$ 25,045 | 100% |
| 7 | BA11X045B | TRAN - Rpl #238 Heavy Duty Reg Cab | \$ 42,749 | \$ - | \$ - | \$ 42,749 | 100% |
| 8 | BA11X048B | Operator Training Simulator | \$ 889,242 | \$ - | \$ - | \$ 889,242 | 100% |
| 9 | BA11X051F | Groundwater Sampling Equipment | \$ 5,297 | \$ - | \$ - | \$ 5,297 | 100% |
| 10 | BA11X054F | Power Surge for Central Lab | \$ 7,554 | \$ - | \$ - | \$ 7,554 | 100% |
| 11 | BA11X056F | Operations Training Simulator - Green | \$ 224,617 | \$ - | \$ - | \$ 224,617 | 100% |
| 12 | BA11X057F | Operations Training Simulator - Hende | \$ 163,664 | \$ - | \$ - | \$ 163,664 | 100% |
| 13 | BA11X058F | HQ - Chevy Volt | \$ 47,334 | \$ - | \$ - | \$ 47,334 | 100% |
| 14 | BA11X060F | ET&S 2012 Chevy Silverado | \$ 28,189 | \$ - | \$ - | \$ 28,189 | 100% |
| 15 | BA12X002B | Replace Bomb Calorimeter | \$ 33,683 | \$ - | \$ - | \$ 33,683 | 100% |
| 16 | BA12X003B | Replace AA Analyzer | \$ 84,932 | \$ - | \$ - | \$ 84,932 | 100% |
| 17 | BA12X009B | Microfilm Viewer/Scanner/Printer | \$ 5,671 | \$ - | \$ - | \$ 5,671 | 100% |
| 18 | BA12X017B | Copier (pushed from 2011) | \$ 14,568 | \$ - | \$ - | \$ 14,568 | 100% |
| 19 | BA12X022B | TRAN - Rpl #300 - Extended Cab 4x4' | \$ 28,991 | \$ - | \$ - | \$ 28,991 | 100% |

Case No. 2013-00199

Attachment to Response for PSC 1-17

Witnesses: Robert W. Berry David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - _____; Revised - _____

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Total Costs (G = D+E+F) | Estimated Physical % Completed (H) |
|-----------------|--------------------|--|----------------------------|--------------------------|--|------------|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | | | |
| 20 | BA12X026B | SAFETY - Rpl #303 Truck (pushed fro | \$ 34,126 | \$ - | \$ - | \$ 34,126 | 100% | |
| 21 | BA12X030B | ENV - Rpl Environmental Jeep | \$ 27,459 | \$ - | \$ - | \$ 27,459 | 100% | |
| 22 | BA12X032B | ENV - Truck | \$ 27,459 | \$ - | \$ - | \$ 27,459 | 100% | |
| 23 | BA12X033B | IT - Rpl '99 White Dodge Van | \$ 22,685 | \$ - | \$ - | \$ 22,685 | 100% | |
| 24 | BA12X039F | Numbering System for fuel truck ticket | \$ 1,200 | \$ - | \$ - | \$ 1,200 | 100% | |
| 25 | BA12X040F | CD Duplicator | \$ 712 | \$ - | \$ - | \$ 712 | 100% | |
| 26 | BA12X041F | Environmental RoTep replacement | \$ 2,271 | \$ - | \$ - | \$ 2,271 | 100% | |
| 27 | BI11X001B | Tier-C replacement PC's, Laptops, Prin | \$ 43,183 | \$ - | \$ - | \$ 43,183 | 100% | |
| 28 | BI11X002B | Tier-C replacement Data Centers Serve | \$ 37,859 | \$ - | \$ - | \$ 37,859 | 100% | |
| 29 | BI11X005B | Purchase spare network switches | \$ 2,285 | \$ - | \$ - | \$ 2,285 | 100% | |
| 30 | BI11X009B | Replace Monarch 1200 baud modems v | \$ 1,301 | \$ - | \$ - | \$ 1,301 | 100% | |
| 31 | BI11X010B | Capital Items - Coop/BREC hardware/s | \$ 67,606 | \$ - | \$ - | \$ 67,606 | 100% | |
| 32 | BI11X013B | Backup system for NERC | \$ 61,585 | \$ - | \$ - | \$ 61,585 | 100% | |
| 33 | BI12X001B | EMS Hardware Software upgrade | \$ 547,045 | \$ - | \$ - | \$ 547,045 | 100% | |
| 34 | BI12X002B | Replace PC's, Laptops, Printers | \$ 102,202 | \$ - | \$ - | \$ 102,202 | 100% | |
| | | | | | | | 48% | |
| 36 | BI12X004B | Oracle extensions -- eAM Scheduler | \$ 127,857 | \$ - | \$ - | \$ 127,857 | 100% | |
| | | | | | | | 78% | |
| 38 | BI12X008B | Replace 4-C4006 Cisco network switch | \$ 45,375 | \$ - | \$ - | \$ 45,375 | 100% | |

Case No. 2013-00199

Attachment to Response for PSC 1-17

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - _____; Revised - _____

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|--|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 39 | BI12X009B | Replace 8-C3548 Cisco switches with 2 | \$ 15,150 | \$ - | \$ - | \$ 15,150 | 100% |
| | | | | | | | 6% |
| | | | | | | | 53% |
| 42 | BI12X018F | Oracle License fees for payroll and HR | \$ 46,513 | \$ - | \$ - | \$ 46,513 | 100% |
| 43 | BI12X019F | PER-005 training software | \$ 16,960 | \$ - | \$ - | \$ 16,960 | 100% |
| | | | | | | | 85% |
| 45 | BI12X021F | AC for Computer Room | \$ 697 | \$ - | \$ - | \$ 697 | 100% |
| 46 | BI12X022F | eAM upgrade | \$ 138,931 | \$ - | \$ - | \$ 138,931 | 100% |
| 47 | BP10C022B | CL Ready Pile Escape Tunnel | \$ (300) | \$ - | \$ - | \$ (300) | 100% |
| 48 | BP10C047B | C-2 Boiler Feed Water Start Up Regula | \$ (3,570) | \$ - | \$ - | \$ (3,570) | 100% |
| 49 | BP10C058B | C-2 Weld Overlay | \$ (40) | \$ - | \$ - | \$ (40) | 100% |
| 50 | BP10G017B | GN - Landfill Downdrains | \$ (4,277) | \$ - | \$ - | \$ (4,277) | 100% |
| 51 | BP10G019B | G2 - Upgrade SOE Migrate to DCS | \$ 28,734 | \$ - | \$ - | \$ 28,734 | 100% |
| 52 | BP10G032F | GN - Barge Unloader Dust Collector | \$ 303,653 | \$ - | \$ - | \$ 303,653 | 100% |
| | | | | | | | 75% |
| 54 | BP10G046F | CMS - Shop Expansion | \$ 2,986 | \$ - | \$ - | \$ 2,986 | 100% |
| 55 | BP10S003B | H0 - Scrubber Stack Probes & Umbilica | \$ 22,028 | \$ - | \$ - | \$ 22,028 | 100% |
| 56 | BP10S006B | H1 - Cooling Tower Controls | \$ 15,367 | \$ - | \$ - | \$ 15,367 | 100% |
| 57 | BP10S007B | H1 - Feedwater Heater Level Controls (| \$ (84) | \$ - | \$ - | \$ (84) | 100% |

Case No. 2013-00199

Attachment to Response for PSC 1-17

Witnesses: Robert W. Berry David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|---|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 58 | BP10S008B | H1 - Precipitator Controls (O) | \$ (6,247) | \$ - | \$ - | \$ (6,247) | 100% |
| 59 | BP10S039B | RH - Clients & Monitors (PLC) | \$ 13,560 | \$ - | \$ - | \$ 13,560 | 100% |
| 60 | BP10S043B | RH - Client & Monitors (DCS) | \$ 14,535 | \$ - | \$ - | \$ 14,535 | 100% |
| 61 | BP10S073F | H0 - Slag Grinder Housings (2) | \$ (11,979) | \$ - | \$ - | \$ (11,979) | 100% |
| 62 | BP10S076F | H1 - Cooling Tower MCC | \$ 73,623 | \$ - | \$ - | \$ 73,623 | 100% |
| 63 | BP10S084F | GT - Lectrodryer Dual Tower Unit | \$ (49,717) | \$ - | \$ - | \$ (49,717) | 100% |
| 64 | BP10S087F | GT - Expansion Joints (6 ea.) | \$ (16,118) | \$ - | \$ - | \$ (16,118) | 100% |
| 65 | BP10T001B | GH - Emulsified Sulfur | \$ (856) | \$ - | \$ - | \$ (856) | 100% |
| 66 | BP10W001B | Carryover from 2010 | \$ (4,501) | \$ - | \$ - | \$ (4,501) | 100% |
| 67 | BP10W031F | Carryover from 2010 | \$ (3,315) | \$ - | \$ - | \$ (3,315) | 100% |
| 68 | BP10W053F | Carryover from 2010 | \$ (1,914) | \$ - | \$ - | \$ (1,914) | 100% |
| 69 | BP10W060F | Carryover from 2010 | \$ (2,950) | \$ - | \$ - | \$ (2,950) | 100% |
| 70 | BP10W061F | Carryover from 2010 | \$ 1 | \$ - | \$ - | \$ 1 | 100% |
| 71 | BP10W064F | Carryover from 2010 | \$ (1,454) | \$ - | \$ - | \$ (1,454) | 100% |
| 72 | BP11C016B | CL Circulating Water Pump Replacem | \$ 56,166 | \$ - | \$ - | \$ 56,166 | 100% |
| 73 | BP11C018B | CL Circulating Water Pump Column | \$ 20,989 | \$ - | \$ - | \$ 20,989 | 100% |
| 74 | BP11C019B | CL 7, 9, 11 Flop Gates | \$ (1,273) | \$ - | \$ - | \$ (1,273) | 100% |
| 75 | BP11C021B | CL Phosphate Analyzers (3) | \$ 2,852 | \$ - | \$ - | \$ 2,852 | 100% |
| 76 | BP11C023B | CL 3-4 Start Up Buss tie to 69kv startu | \$ 556,783 | \$ - | \$ - | \$ 556,783 | 100% |

Case No. 2013-00199

Attachment to Response for PSC 1-17

Witnesses: Robert W. Berry David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|---|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 77 | BP11C026B | CL 4160 to 480 step down transformer | \$ 62,669 | \$ - | \$ - | \$ 62,669 | 100% |
| 78 | BP11C028B | CL Piezometer - Ashpond Geotechnica | \$ 27,573 | \$ - | \$ - | \$ 27,573 | 100% |
| 79 | BP11C032B | CL Remote Racking and Relays (ARC) | \$ 98,276 | \$ - | \$ - | \$ 98,276 | 100% |
| | | | | | | | 66% |
| 81 | BP11C046F | CL Drying Agent Equipment | \$ 84,323 | \$ - | \$ - | \$ 84,323 | 100% |
| | | | | | | | 7% |
| | | | | | | | 60% |
| 84 | BP11C051F | C2 Upper Spray Regulator Isolation Va | \$ 346 | \$ - | \$ - | \$ 346 | 100% |
| 85 | BP11C052F | CL Server & Client Replacement | \$ 251,631 | \$ - | \$ - | \$ 251,631 | 100% |
| 86 | BP11C053F | CL Vent Fan GDE Bldg Hydroclone Rc | \$ 12,309 | \$ - | \$ - | \$ 12,309 | 100% |
| 87 | BP11C054F | CL Absolute Pressure Calibrator | \$ 14,551 | \$ - | \$ - | \$ 14,551 | 100% |
| 88 | BP11C055F | CL Bump Stations for Control Room M | \$ 2,438 | \$ - | \$ - | \$ 2,438 | 100% |
| 89 | BP11C056F | CL GDE Building Bathroom/Breakroom | \$ 90,637 | \$ - | \$ - | \$ 90,637 | 100% |
| 90 | BP11C057F | CL Install three (3) Silica Analyzers | \$ 44,869 | \$ - | \$ - | \$ 44,869 | 100% |
| 91 | BP11C058F | CL Electrical Shop Tool Box | \$ 2,300 | \$ - | \$ - | \$ 2,300 | 100% |
| 92 | BP11C059F | CL Veripro Hearing Protection Fit Test | \$ 2,875 | \$ - | \$ - | \$ 2,875 | 100% |
| 93 | BP11G007B | G1 - # 3 LP Heater Retube | \$ 129,353 | \$ - | \$ - | \$ 129,353 | 100% |
| 94 | BP11G008B | G1 - Air Heater Baskets | \$ 260,992 | \$ - | \$ - | \$ 260,992 | 100% |
| 95 | BP11G009B | G1 - C/T Cell Structure and Fill Replac | \$ 604,514 | \$ - | \$ - | \$ 604,514 | 100% |

Case No. 2013-00199

Attachment to Response for PSC 1-17

Witnesses: Robert W. Berry David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|--------------------------------------|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 96 | BP11G012B | G1 - Economizer Outlet Exp Joints | \$ 86,831 | \$ - | \$ - | \$ 86,831 | 100% |
| 97 | BP11G014B | GN - River Water Makeup Pump 1 of 3 | \$ 9,213 | \$ - | \$ - | \$ 9,213 | 100% |
| 98 | BP11G015B | GN - 1 & 2 FGD Consolidation - Loop | \$ 13,967 | \$ - | \$ - | \$ 13,967 | 100% |
| 99 | BP11G018B | G1 - Precip Repair | \$ 539,379 | \$ - | \$ - | \$ 539,379 | 100% |
| 100 | BP11G019B | GN - Precipitator AVCs | \$ 5,827 | \$ - | \$ - | \$ 5,827 | 100% |
| 101 | BP11G020B | GN - Rpl 4160v Breakers | \$ 49,000 | \$ - | \$ - | \$ 49,000 | 100% |
| 102 | BP11G021B | GN - Rpl 480v Breakers | \$ 48,000 | \$ - | \$ - | \$ 48,000 | 100% |
| 103 | BP11G022B | G1 - Cold Reheat hangers (3 Sets) | \$ 10,345 | \$ - | \$ - | \$ 10,345 | 100% |
| 104 | BP11G023B | G1 - Hot Reheat hangers (3 Sets) | \$ 33,030 | \$ - | \$ - | \$ 33,030 | 100% |
| 105 | BP11G024B | G1 - Main Steam hangers (3 Sets) | \$ 12,337 | \$ - | \$ - | \$ 12,337 | 100% |
| 106 | BP11G026B | G2 - Bottom Ash Dog House (1st of 4) | \$ 16,681 | \$ - | \$ - | \$ 16,681 | 100% |
| 107 | BP11G027B | G2 - Replace Steam Coil Drain Tank | \$ 22,136 | \$ - | \$ - | \$ 22,136 | 100% |
| 108 | BP11G031B | GN - B Coal Handling Transfer Tower | \$ 43,307 | \$ - | \$ - | \$ 43,307 | 100% |
| 109 | BP11G033B | GN - Lime Silo Dust Collector | \$ 56,603 | \$ - | \$ - | \$ 56,603 | 100% |
| 110 | BP11G035B | GN - Valve Operator Limitorque Type | \$ 543 | \$ - | \$ - | \$ 543 | 100% |
| 111 | BP11G037B | GN - Landfill Downdrains | \$ 18,583 | \$ - | \$ - | \$ 18,583 | 100% |
| 112 | BP11G038B | GN - Landfill Expansion | \$ 88,041 | \$ - | \$ - | \$ 88,041 | 100% |
| 113 | BP11G039B | GN - #2 Clarifier Coating | \$ 86,600 | \$ - | \$ - | \$ 86,600 | 100% |
| | | | | | | | 90% |

Case No. 2013-00199

Attachment to Response for PSC 1-17

Witnesses: Robert W. Berry David G. Crockett

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Total Costs (G = D+E+F) | Estimated Physical % Completed (H) |
|-----------------|--------------------|---|----------------------------|--------------------------|--|------------|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | | | |
| 115 | BP11G043B | G1 - Generator Rectifier Replacement | \$ 165,089 | \$ - | \$ - | \$ 165,089 | 100% | |
| 116 | BP11G044B | G1 - Generator Voltage Regulator | \$ 111,227 | \$ - | \$ - | \$ 111,227 | 100% | |
| 117 | BP11G045B | GN - (SW) USS Transformer | \$ 13,689 | \$ - | \$ - | \$ 13,689 | 100% | |
| 118 | BP11G046B | GN - Barge Unloader Battery | \$ (416) | \$ - | \$ - | \$ (416) | 100% | |
| 119 | BP11G051B | G2 - Remote Racking and Relays (ARC) | \$ 5,537 | \$ - | \$ - | \$ 5,537 | 100% | |
| 120 | BP11G053B | G1 - Drum Camera Replacement | \$ 38,872 | \$ - | \$ - | \$ 38,872 | 100% | |
| 121 | BP11G054B | G1 - O2 Probe Additions | \$ 26,707 | \$ - | \$ - | \$ 26,707 | 100% | |
| 122 | BP11G055B | G2 - Drum Camera Replacement | \$ 38,582 | \$ - | \$ - | \$ 38,582 | 100% | |
| 123 | BP11G057B | G1 - D Coal Conveyor Drive Gearbox | \$ 80,763 | \$ - | \$ - | \$ 80,763 | 100% | |
| 124 | BP11G059B | GN - Additive Feed Pump 1 of 4 | \$ 12,644 | \$ - | \$ - | \$ 12,644 | 100% | |
| 125 | BP11G060B | GN - Additive Supply Pump 1 of 4 | \$ 8,051 | \$ - | \$ - | \$ 8,051 | 100% | |
| 126 | BP11G061B | GN - Bleed Pump (2) 7 & 8 of 8 | \$ 797 | \$ - | \$ - | \$ 797 | 100% | |
| 127 | BP11G064B | GN - Rpl Lime Silo Screws | \$ 3,765 | \$ - | \$ - | \$ 3,765 | 100% | |
| 128 | BP11G067B | GN - IUCS Controls | \$ 128,982 | \$ - | \$ - | \$ 128,982 | 100% | |
| | | | | | | | 71% | |
| 130 | BP11G078F | G1 - Conditioner Monitor Replacement | \$ 11,328 | \$ - | \$ - | \$ 11,328 | 100% | |
| | | | | | | | 30% | |
| | | | | | | | 41% | |
| 133 | BP11G083F | G1 - Precipitator A side Inlet Diffuser F | \$ 172,402 | \$ - | \$ - | \$ 172,402 | 100% | |

Case No. 2013-00199

Attachment to Response for PSC 1-17

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**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|--|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 134 | BP11G085B | G2 - D Coal Conveyor Belt | \$ 345 | \$ - | \$ - | \$ 345 | 100% |
| 135 | BP11G086F | GN - Gross Net Meter Replacements | \$ 7,928 | \$ - | \$ - | \$ 7,928 | 100% |
| 136 | BP11G087F | G2 - O2 Probe Additions | \$ 83,357 | \$ - | \$ - | \$ 83,357 | 100% |
| 137 | BP11G088F | GN - Truck Hopper Unloading Grates | \$ (24) | \$ - | \$ - | \$ (24) | 100% |
| 138 | BP11G089F | GN - 6000lb Forklift | \$ 31,511 | \$ - | \$ - | \$ 31,511 | 100% |
| 139 | BP11G090F | GN - Emergency Diesel Generator | \$ 239,908 | \$ - | \$ - | \$ 239,908 | 100% |
| 140 | BP11G092F | GN - Water Treatment Controls | \$ 47,069 | \$ - | \$ - | \$ 47,069 | 100% |
| 141 | BP11G093F | GN - A1 Coal Conveyor Belt Replacem | \$ 19,636 | \$ - | \$ - | \$ 19,636 | 100% |
| 142 | BP11G094F | G1 - Boiler Feed Pump Motor Rewind | \$ 115,757 | \$ - | \$ - | \$ 115,757 | 100% |
| 143 | BP11H001B | H0 - Scrubber Stack Climbing Device | \$ 17,629 | \$ - | \$ - | \$ 17,629 | 100% |
| 144 | BP11H002B | H1 - Generator Re-wedge (O - Partial C | \$ 44,572 | \$ - | \$ - | \$ 44,572 | 100% |
| 145 | BP11H009B | H1 - Air Heater Cold End Baskets (Part | \$ 196,752 | \$ - | \$ - | \$ 196,752 | 100% |
| 146 | BP11H010B | H1 - Cooling Tower A,B&C Cell Fill (I | \$ 317,883 | \$ - | \$ - | \$ 317,883 | 100% |
| 147 | BP11H015B | H1 - Wet Bottom Ash Removal Hopper | \$ 378,689 | \$ - | \$ - | \$ 378,689 | 100% |
| 148 | BP11H016B | H1 - High Energy Pipe Hangers (O) | \$ 65,212 | \$ - | \$ - | \$ 65,212 | 100% |
| 149 | BP11H017B | H1 - Insulation & Lagging (Partial Defe | \$ 80,690 | \$ - | \$ - | \$ 80,690 | 100% |
| 150 | BP11H018B | H1 - Precipitator False Floor (Partial D | \$ 176,470 | \$ - | \$ - | \$ 176,470 | 100% |
| 151 | BP11H019B | H1 - AH Steam Coils (Qty 6) (Partial D | \$ 3,479 | \$ - | \$ - | \$ 3,479 | 100% |
| 152 | BP11H021B | H1 - DCS Server Replacement | \$ 12,883 | \$ - | \$ - | \$ 12,883 | 100% |

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(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - _____; Revised - _____

Schedule 2

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|--|-------------------------------|-----------------------------|---|----------------------------|---|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| | | | | | | | 80% |
| 154 | BP11H023B | H2 - Feedwater Heater Level Controls | \$ 55,489 | \$ - | \$ - | \$ 55,489 | 100% |
| 155 | BP11H024B | H2 - Precipitator Controls | \$ 83,922 | \$ - | \$ - | \$ 83,922 | 100% |
| 156 | BP11H025B | H2 -Turbine Trip Block Upgrade | \$ 149,604 | \$ - | \$ - | \$ 149,604 | 100% |
| 157 | BP11H029B | H1 - Burner Replacement Study | \$ 18,970 | \$ - | \$ - | \$ 18,970 | 100% |
| | | | | | | | 11% |
| 159 | BP11H038F | H1 - NEMS Analyzers & Probes | \$ 68,193 | \$ - | \$ - | \$ 68,193 | 100% |
| 160 | BP11H039F | H1 - Damper to SCR West Expansion J | \$ 39,937 | \$ - | \$ - | \$ 39,937 | 100% |
| 161 | BP11H040F | H0 - Scrubber Mist Eliminator Regulati | \$ 6,535 | \$ - | \$ - | \$ 6,535 | 100% |
| 162 | BP11H041F | H2 - "A" Pulverizer Gearbox | \$ 2,647 | \$ - | \$ - | \$ 2,647 | 100% |
| 163 | BP11H042F | H1 - Boiler Access Door | \$ 19,385 | \$ - | \$ - | \$ 19,385 | 100% |
| 164 | BP11H043F | H2 - "B" Condensate Drain Tank Pump | \$ 5,798 | \$ - | \$ - | \$ 5,798 | 100% |
| 165 | BP11H044F | H0 - East/West Lower Terminal Tubes | \$ 3,845 | \$ - | \$ - | \$ 3,845 | 100% |
| 166 | BP11H045F | H0 - Monitor Air Dryers | \$ 8,424 | \$ - | \$ - | \$ 8,424 | 100% |
| 167 | BP11H046F | H0 - 7A Conveyor Belt | \$ 3,022 | \$ - | \$ - | \$ 3,022 | 100% |
| 168 | BP11M007F | CMS - Ingersol-Rand CNC Water Jet T | \$ 16,460 | \$ - | \$ - | \$ 16,460 | 100% |
| 169 | BP11Q002B | RH - Barge Unloader Drives | \$ 57,678 | \$ - | \$ - | \$ 57,678 | 100% |
| 170 | BP11Q021B | RH - Caustic Pump | \$ 6,136 | \$ - | \$ - | \$ 6,136 | 100% |
| 171 | BP11Q022B | RH - Acid Regeneration Pump | \$ 6,420 | \$ - | \$ - | \$ 6,420 | 100% |

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| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|---------------------------------------|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 172 | BP11Q023B | RH - De-Mineralizer Pump | \$ 4,948 | \$ - | \$ - | \$ 4,948 | 100% |
| 173 | BP11Q024F | RH - Dry Flyash Equalizing Valves | \$ 26,409 | \$ - | \$ - | \$ 26,409 | 100% |
| 174 | BP11Q025F | RH - Copy Machine | \$ 5,863 | \$ - | \$ - | \$ 5,863 | 100% |
| 175 | BP11Q026F | RH - "B" Silo Sump Pump | \$ 40,303 | \$ - | \$ - | \$ 40,303 | 100% |
| 176 | BP11Q027F | RH - 4A Conveyor Belt | \$ 10,140 | \$ - | \$ - | \$ 10,140 | 100% |
| 177 | BP11Q028F | RH - Genie 34' Aerial Platform | \$ 15,018 | \$ - | \$ - | \$ 15,018 | 100% |
| 178 | BP11Q029F | RH - Portable Welding Machine | \$ 2,407 | \$ - | \$ - | \$ 2,407 | 100% |
| 179 | BP11Q031F | RH - 5A Conveyor Belt | \$ 11,946 | \$ - | \$ - | \$ 11,946 | 100% |
| 180 | BP11R001F | R1 - "B" Mill Trunnion Bearing Housir | \$ (106,652) | \$ - | \$ - | \$ (106,652) | 100% |
| 181 | BP11R003B | R1 - A2 & B2 Coal Valves | \$ (868) | \$ - | \$ - | \$ (868) | 100% |
| 182 | BP11R004F | R1 - "A" Basement Sump Pump | \$ 9,750 | \$ - | \$ - | \$ 9,750 | 100% |
| 183 | BP11R005F | GT - Purge Valves (2) | \$ 14,391 | \$ - | \$ - | \$ 14,391 | 100% |
| 184 | BP11S002B | RGH - River Intake 480 Volt MCC | \$ 31,610 | \$ - | \$ - | \$ 31,610 | 100% |
| 185 | BP11S006F | RGH - Magnetic Sweeper | \$ 8,023 | \$ - | \$ - | \$ 8,023 | 100% |
| 186 | BP11S007F | RGH - Hydraulic Wrench | \$ 13,707 | \$ - | \$ - | \$ 13,707 | 100% |
| 187 | BP11W006B | Replace #2 Polisher Liner | \$ 9,488 | \$ - | \$ - | \$ 9,488 | 100% |
| 188 | BP11W010B | Replace WWP 5 & WWP 20 Impoundr | \$ 53,555 | \$ - | \$ - | \$ 53,555 | 100% |
| 189 | BP11W012B | Fuels Area Service Bldg HVAC Replac | \$ 18,334 | \$ - | \$ - | \$ 18,334 | 100% |
| | | | | | | | 24% |

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Schedule 2

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|--|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 191 | BP11W018B | Waste Water Clarifier Refurbishment P | \$ 216,329 | \$ - | \$ - | \$ 216,329 | 100% |
| 192 | BP11W021B | Remote Racking & Relays (ARC Flash | \$ 10,873 | \$ - | \$ - | \$ 10,873 | 100% |
| 193 | BP11W022B | Replace Barge Unloader Controls | \$ 184,079 | \$ - | \$ - | \$ 184,079 | 100% |
| 194 | BP11W025B | Barge Unloader, Car Dumper, Sample 1 | \$ 104,142 | \$ - | \$ - | \$ 104,142 | 100% |
| | | | | | | | 28% |
| 196 | BP11W029F | Rotary Parts cleaning for Mobile Fuels | \$ 2,768 | \$ - | \$ - | \$ 2,768 | 100% |
| 197 | BP11W030F | Pressure Washer for Mtce (BURDEN) | \$ 119 | \$ - | \$ - | \$ 119 | 100% |
| 198 | BP11W036B | 6A conveyor belt | \$ 42,507 | \$ - | \$ - | \$ 42,507 | 100% |
| 199 | BP11W037B | 7-3 conveyor belt | \$ 12,266 | \$ - | \$ - | \$ 12,266 | 100% |
| 200 | BP11W038B | 8-1 conveyor belt | \$ 249,342 | \$ - | \$ - | \$ 249,342 | 100% |
| 201 | BP11W040F | Nox monitoring system | \$ 8,950 | \$ - | \$ - | \$ 8,950 | 100% |
| 202 | BP11W042F | Acid Pumps | \$ 2,131 | \$ - | \$ - | \$ 2,131 | 100% |
| 203 | BP11W044F | Clam Shell Strainer | \$ 878 | \$ - | \$ - | \$ 878 | 100% |
| 204 | BP11W046F | Steam header isolation vavle on SCR | \$ 7,964 | \$ - | \$ - | \$ 7,964 | 100% |
| 205 | BP11W047F | Blow down sump pump VFD | \$ 18,000 | \$ - | \$ - | \$ 18,000 | 100% |
| 206 | BP11W049F | Portable Diesel Pump | \$ 1,795 | \$ - | \$ - | \$ 1,795 | 100% |
| 207 | BP11W050F | Veripro Hearing System | \$ 3,048 | \$ - | \$ - | \$ 3,048 | 100% |
| 208 | BP11W051F | Surviar Respirators | \$ 6,891 | \$ - | \$ - | \$ 6,891 | 100% |
| 209 | BP11W052F | Ambulance bldg roof | \$ 8,720 | \$ - | \$ - | \$ 8,720 | 100% |

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Schedule 2

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|--|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 210 | BP11W053F | B&R warehouse bldg roof | \$ 47,360 | \$ - | \$ - | \$ 47,360 | 100% |
| 211 | BP11W054F | Crusher/MCC bldg roof | \$ 8,720 | \$ - | \$ - | \$ 8,720 | 100% |
| 212 | BP11W057F | SCR UPS (CRUME) | \$ 851 | \$ - | \$ - | \$ 851 | 100% |
| 213 | BP11W058F | Density Meter (CAMPBELL) | \$ 12,380 | \$ - | \$ - | \$ 12,380 | 100% |
| 214 | BP11W059F | Fencing for new Inventory laydown area | \$ 28,165 | \$ - | \$ - | \$ 28,165 | 100% |
| 215 | BP11W060F | Soft Start Motor control starters 5A and | \$ 90,499 | \$ - | \$ - | \$ 90,499 | 100% |
| 216 | BP11W061F | landfill drainage ditch | \$ 122,246 | \$ - | \$ - | \$ 122,246 | 100% |
| 217 | BP11W062F | Surface Grinder | \$ 24,502 | \$ - | \$ - | \$ 24,502 | 100% |
| 218 | BP11W063F | Coal Scales Processing System | \$ 36,275 | \$ - | \$ - | \$ 36,275 | 100% |
| 219 | BP11W064F | TIG Welding Machine | \$ 4,156 | \$ - | \$ - | \$ 4,156 | 100% |
| 220 | BP11W065F | Flyash blower | \$ 40,260 | \$ - | \$ - | \$ 40,260 | 100% |
| 221 | BP11W066F | Flyash blower | \$ 20,756 | \$ - | \$ - | \$ 20,756 | 100% |
| 222 | BP11X014B | AED Replacements (8 units) | \$ 8,946 | \$ - | \$ - | \$ 8,946 | 100% |
| 223 | BP11X023B | New roof (Four-story side of building) | \$ 45,157 | \$ - | \$ - | \$ 45,157 | 100% |
| 224 | BP12C007B | CL Barge Unloader Controls | \$ 109,654 | \$ - | \$ - | \$ 109,654 | 100% |
| | | | | | | | 99% |
| 226 | BP12C011B | CL Barge Unloader Bucket | \$ 95,096 | \$ - | \$ - | \$ 95,096 | 100% |
| 227 | BP12C012B | CL 4160 to 480 step down transformer | \$ 58,834 | \$ - | \$ - | \$ 58,834 | 100% |
| 228 | BP12C018B | CL Outboard Motor Flatboat | \$ 9,540 | \$ - | \$ - | \$ 9,540 | 100% |

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| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Total Costs (G = D+E+F) | Estimated Physical % Completed (H) |
|-----------------|--------------------|---------------------------------------|-------------------------------|-----------------------------|---|------------|----------------------------|---|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | | | |
| 229 | BP12C020B | C-3 B Circulating Water Pump | \$ 258,091 | \$ - | \$ - | \$ 258,091 | 100% | |
| 230 | BP12C021B | C-3 B Circulating Water Pump Column | \$ 177,887 | \$ - | \$ - | \$ 177,887 | 100% | |
| 231 | BP12C022B | C-1 A Traveling Water Screen Replace | \$ 95,454 | \$ - | \$ - | \$ 95,454 | 100% | |
| | | | | | | | 39% | |
| 233 | BP12C040B | C-3 DCS controller repl BRC 300 | \$ 266,658 | \$ - | \$ - | \$ 266,658 | 100% | |
| 234 | BP12C047B | C-1 Booster Fan Blades | \$ 174 | \$ - | \$ - | \$ 174 | 100% | |
| | | | | | | | 50% | |
| | | | | | | | 81% | |
| | | | | | | | 53% | |
| | | | | | | | 88% | |
| | | | | | | | 21% | |
| 240 | BP12C059B | C-1 DCS controller repl BRC 300 | \$ 152,709 | \$ - | \$ - | \$ 152,709 | 100% | |
| | | | | | | | 61% | |
| | | | | | | | 41% | |
| | | | | | | | 89% | |
| | | | | | | | 48% | |
| | | | | | | | 67% | |
| 246 | BP12C073F | CL Instrument & Electrical Tool Boxes | \$ 4,861 | \$ - | \$ - | \$ 4,861 | 100% | |
| 247 | BP12C074F | CL Beamex MultiFunctional Calibrator | \$ 4,964 | \$ - | \$ - | \$ 4,964 | 100% | |

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Schedule 2

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|---------------------------------------|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 248 | BP12C075F | CL Replace A & B WWT Sludge/Agita | \$ 36,217 | \$ - | \$ - | \$ 36,217 | 100% |
| 249 | BP12C077F | C-2 C Mill Gear Reducer Replacement | \$ 337,618 | \$ - | \$ - | \$ 337,618 | 100% |
| 250 | BP12C078F | CL Radial Arm Drill Press for M/M shc | \$ 13,256 | \$ - | \$ - | \$ 13,256 | 100% |
| 251 | BP12C079F | CL Lab Benchtop Photospectrometer | \$ 3,278 | \$ - | \$ - | \$ 3,278 | 100% |
| 252 | BP12C080F | CL Men's Restroom Air Conditioner | \$ 11,276 | \$ - | \$ - | \$ 11,276 | 100% |
| 253 | BP12C081F | CL B Dewatering Sump Pump | \$ 19,132 | \$ - | \$ - | \$ 19,132 | 100% |
| 254 | BP12C082F | CL A Reagent Area Sump Pump | \$ 19,256 | \$ - | \$ - | \$ 19,256 | 100% |
| 255 | BP12C083F | CL Resin Trap | \$ 3,329 | \$ - | \$ - | \$ 3,329 | 100% |
| | | | | | | | 38% |
| 257 | BP12C085F | C-1 & C2 Computer Room A/C Unit | \$ 15,145 | \$ - | \$ - | \$ 15,145 | 100% |
| 258 | BP12C086F | CL Safety shower at Bulk acid tank | \$ 17,545 | \$ - | \$ - | \$ 17,545 | 100% |
| 259 | BP12C090F | C-3 "B" Ball Mill Pinion Replacement | \$ 21,620 | \$ - | \$ - | \$ 21,620 | 100% |
| 260 | BP12C091F | C-2 Booster Fan Blades | \$ 177,937 | \$ - | \$ - | \$ 177,937 | 100% |
| 261 | BP12C092F | C-3 Booster Fan Blades | \$ 178,726 | \$ - | \$ - | \$ 178,726 | 100% |
| 262 | BP12C093F | C-3 Ash Overflow Sump Pump | \$ 19,405 | \$ - | \$ - | \$ 19,405 | 100% |
| 263 | BP12G014B | GN - Valve Operator Limitorque SMB | \$ 8,282 | \$ - | \$ - | \$ 8,282 | 100% |
| 264 | BP12G016B | G2 - Air Heater Baskets | \$ 294,648 | \$ - | \$ - | \$ 294,648 | 100% |
| | | | | | | | 91% |
| 266 | BP12G020B | G2 - Battery Charger (2 of 2) | \$ 48,856 | \$ - | \$ - | \$ 48,856 | 100% |

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|-----------------|--------------------|---------------------------------------|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 267 | BP12G021B | G2 - Precip Repair | \$ 153,178 | \$ - | \$ - | \$ 153,178 | 100% |
| 268 | BP12G024B | G2 - Voltage Regulator | \$ 184,295 | \$ - | \$ - | \$ 184,295 | 100% |
| 269 | BP12G025B | GN - Precipitator AVCs | \$ 146,082 | \$ - | \$ - | \$ 146,082 | 100% |
| 270 | BP12G029B | G2 - ID Fan Inlet Dampers | \$ 59,142 | \$ - | \$ - | \$ 59,142 | 100% |
| 271 | BP12G030B | G2 - Additive Feed Pump 1 of 4 | \$ 41,673 | \$ - | \$ - | \$ 41,673 | 100% |
| 272 | BP12G031B | G2 - Additive Supply Pump 1 of 4 | \$ 57,424 | \$ - | \$ - | \$ 57,424 | 100% |
| 273 | BP12G038B | G2 - Ash Clinker Grinder (2) | \$ 116,920 | \$ - | \$ - | \$ 116,920 | 100% |
| 274 | BP12G039B | G2 - Bottom Ash Dog House (1st of 4) | \$ 57,381 | \$ - | \$ - | \$ 57,381 | 100% |
| 275 | BP12G042B | G2 - Replace Steam Coil Drain Tank | \$ 37,637 | \$ - | \$ - | \$ 37,637 | 100% |
| 276 | BP12G044B | GN - Cooling Tower Stationary Screens | \$ 46,388 | \$ - | \$ - | \$ 46,388 | 100% |
| 277 | BP12G045B | GN - Recycle Pumphouse Sump Pumps | \$ 6,048 | \$ - | \$ - | \$ 6,048 | 100% |
| 278 | BP12G046B | GN - Replace Fire Water Piping | \$ 95,096 | \$ - | \$ - | \$ 95,096 | 100% |
| 279 | BP12G047B | GN - River Water Makeup Pump (2 of 4) | \$ 126,956 | \$ - | \$ - | \$ 126,956 | 100% |
| 280 | BP12G048B | G1 - Rpl Bottom Ash Lines | \$ 63,112 | \$ - | \$ - | \$ 63,112 | 100% |
| 281 | BP12G052F | G2 - Seal Oil Pressure Regulators | \$ 33,706 | \$ - | \$ - | \$ 33,706 | 100% |
| 282 | BP12G053F | G1 - A and B Scanner Cooling Air Fan | \$ 39,344 | \$ - | \$ - | \$ 39,344 | 100% |
| 283 | BP12G054B | G1 and G2 Scrubber Pump Houses | \$ 112,253 | \$ - | \$ - | \$ 112,253 | 100% |
| 284 | BP12G055B | G2 - Boiler Hanger Replacements | \$ 126,271 | \$ - | \$ - | \$ 126,271 | 100% |
| 285 | BP12G056F | G2 - CBD Phosphate Pump | \$ 7,637 | \$ - | \$ - | \$ 7,637 | 100% |

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|-----------------|--------------------|---------------------------------------|-------------------------------|-----------------------------|---|----------------------------|---|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 286 | BP12G057F | G2 - 1K Sootblowing Safety | \$ 8,796 | \$ - | \$ - | \$ 8,796 | 100% |
| 287 | BP12G058F | G1 - 1C Boiler Feed Pump Motor Rewi | \$ 108,528 | \$ - | \$ - | \$ 108,528 | 100% |
| 288 | BP12G059B | G1 - A and B Ash Sluice Pump Dischar | \$ 17,928 | \$ - | \$ - | \$ 17,928 | 100% |
| 289 | BP12G060F | G1 - Coal Feeder Upgrade | \$ 57,716 | \$ - | \$ - | \$ 57,716 | 100% |
| 290 | BP12G061F | G2 - Coal Feeder Upgrade | \$ 86,981 | \$ - | \$ - | \$ 86,981 | 100% |
| 291 | BP12G062B | G1 - B Bottom Ash Sluice Water Suppl | \$ 13,189 | \$ - | \$ - | \$ 13,189 | 100% |
| 292 | BP12G063F | G1 - 1A3 Unit Substation Transformer | \$ 110,700 | \$ - | \$ - | \$ 110,700 | 100% |
| 293 | BP12G064F | G1 - A & B 1D Fan Inlet Dampers Rotz | \$ 68,552 | \$ - | \$ - | \$ 68,552 | 100% |
| 294 | BP12G065B | G1 - 1D Conveyor Belt | \$ 34,456 | \$ - | \$ - | \$ 34,456 | 100% |
| 295 | BP12G066F | GN - Electric Welder for Boiler | \$ 3,107 | \$ - | \$ - | \$ 3,107 | 100% |
| 296 | BP12G067F | GN - Portable Electric Welder | \$ 3,272 | \$ - | \$ - | \$ 3,272 | 100% |
| 297 | BP12G068F | G1 - 1C1 Lime Screw Conveyor | \$ 32,890 | \$ - | \$ - | \$ 32,890 | 100% |
| 298 | BP12G069F | G2 - 2C2 Lime Screw Conveyor | \$ 36,299 | \$ - | \$ - | \$ 36,299 | 100% |
| 299 | BP12G070F | GN - CO-1B Conveyor Replacement | \$ 29,040 | \$ - | \$ - | \$ 29,040 | 100% |
| 300 | BP12G071F | G2 - O2 Probe Platform | \$ 54,373 | \$ - | \$ - | \$ 54,373 | 100% |
| 301 | BP12G073F | GN - Clarifier and Cooling Tower Chlo | \$ 16,541 | \$ - | \$ - | \$ 16,541 | 100% |
| 302 | BP12G074F | GN - Telecom Room UPS | \$ 14,456 | \$ - | \$ - | \$ 14,456 | 100% |
| 303 | BP12G075F | GN - Crusher Tower Glycol Tank | \$ 4,228 | \$ - | \$ - | \$ 4,228 | 100% |
| 304 | BP12G080F | G2 - FGD outage work | \$ 5,789 | \$ - | \$ - | \$ 5,789 | 100% |

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| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 305 | BP12H002B | H0 - Turbine Shack Ventilation Fans | \$ 9,720 | \$ - | \$ - | \$ 9,720 | 100% |
| 306 | BP12H003B | H1 - Burner Replacement (CCV-DAZ) | \$ 911,187 | \$ - | \$ - | \$ 911,187 | 100% |
| 307 | BP12H004B | H1 - Seal Air Fan Foundations | \$ 5,460 | \$ - | \$ - | \$ 5,460 | 100% |
| 308 | BP12H005B | H1 - Expansion Joints | \$ 131,558 | \$ - | \$ - | \$ 131,558 | 100% |
| 309 | BP12H006B | H1 - A & B Slag Grinders | \$ 28,192 | \$ - | \$ - | \$ 28,192 | 100% |
| 310 | BP12H007B | H2 - Seal Air Fan Foundations | \$ 5,814 | \$ - | \$ - | \$ 5,814 | 100% |
| 311 | BP12H008B | H2 - Expansion Joints | \$ 58,362 | \$ - | \$ - | \$ 58,362 | 100% |
| 312 | BP12H009B | H2 - Rpl Wet Bottom Seal Skirt (Includ | \$ 135,947 | \$ - | \$ - | \$ 135,947 | 100% |
| 313 | BP12H010B | H0 - Mill Blast Gates (H1=2 & H2=2) | \$ 37,908 | \$ - | \$ - | \$ 37,908 | 100% |
| 314 | BP12H011B | H2 - Rpl Slag Grinders (2) | \$ 49,025 | \$ - | \$ - | \$ 49,025 | 100% |
| 315 | BP12H012B | H2 - High Energy Piping Hangers | \$ 63,628 | \$ - | \$ - | \$ 63,628 | 100% |
| 316 | BP12H013B | H2 - Insulation & Lagging | \$ 37,108 | \$ - | \$ - | \$ 37,108 | 100% |
| 317 | BP12H014B | H2 - Rpl AH Steam Coils (2) | \$ 14,942 | \$ - | \$ - | \$ 14,942 | 100% |
| 318 | BP12H015B | H2 - Wallblower (1) & Retractable Soo | \$ 52,152 | \$ - | \$ - | \$ 52,152 | 100% |
| 319 | BP12H016B | H2 - Oxygen Analyzers | \$ 17,743 | \$ - | \$ - | \$ 17,743 | 100% |
| 320 | BP12H017F | H2 - Precipitator Safety Interlocks | \$ 15,406 | \$ - | \$ - | \$ 15,406 | 100% |
| 321 | BP12H018B | H1 - SCR Vent Valve Actuator Replace | \$ 5,873 | \$ - | \$ - | \$ 5,873 | 100% |
| 322 | BP12H019B | H2 - SCR Vent Valve Actuator Replace | \$ 5,184 | \$ - | \$ - | \$ 5,184 | 100% |
| 323 | BP12H020B | H1 - Sootblower Regulator | \$ 6,585 | \$ - | \$ - | \$ 6,585 | 100% |

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Construction Projects**

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|---------------------------------------|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 324 | BP12H021B | H2 - "B" PA Fan Duct Expansion Joint | \$ 23,264 | \$ - | \$ - | \$ 23,264 | 100% |
| 325 | BP12H022B | H1 - Classifier Reject Valves (2) | \$ 47,231 | \$ - | \$ - | \$ 47,231 | 100% |
| 327 | BP12H025B | H1 - Boiler Access Door (West Side) | \$ 19,728 | \$ - | \$ - | \$ 19,728 | 100% |
| 328 | BP12H026B | H0 - Cooling Tower Acid Pumps (2) | \$ 5,637 | \$ - | \$ - | \$ 5,637 | 100% |
| 329 | BP12H027B | H1 - Remote Racking Devices | \$ 10,878 | \$ - | \$ - | \$ 10,878 | 100% |
| 330 | BP12H028B | H2 - Rpl "B" Cooling Water Pump | \$ 5,030 | \$ - | \$ - | \$ 5,030 | 100% |
| 331 | BP12H029B | H2 - "A" Condensate Pump | \$ 35,928 | \$ - | \$ - | \$ 35,928 | 100% |
| 332 | BP12H030B | H1 - Steam Seal Root Valve | \$ 4,648 | \$ - | \$ - | \$ 4,648 | 100% |
| 333 | BP12H031F | H0 - Drum Enclosure Ventilation | \$ 94,100 | \$ - | \$ - | \$ 94,100 | 100% |
| 334 | BP12H033B | H2 - "A" Condensate Drain Tank Pump | \$ 6,166 | \$ - | \$ - | \$ 6,166 | 100% |
| 335 | BP12H034F | H0 - NEMS HMI Computer | \$ 9,392 | \$ - | \$ - | \$ 9,392 | 100% |
| 336 | BP12H035F | H0 - Additive Surge Tank Agitator | \$ 4,404 | \$ - | \$ - | \$ 4,404 | 100% |
| 337 | BP12H036F | H1 - SCR Seal Air Fan Discharge Valve | \$ 9,124 | \$ - | \$ - | \$ 9,124 | 100% |
| 338 | BP12H037F | H0 - Cooling Tower Makeup Regulator | \$ 5,132 | \$ - | \$ - | \$ 5,132 | 100% |
| 339 | BP12M001B | 15"X50" Engine Lathe | \$ 17,908 | \$ - | \$ - | \$ 17,908 | 100% |
| 340 | BP12M002B | 4'X4' Sandblasting Cabinet | \$ 5,667 | \$ - | \$ - | \$ 5,667 | 100% |
| 342 | BP12M005B | Compressed Air Dryer | \$ 8,673 | \$ - | \$ - | \$ 8,673 | 100% |

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Witnesses: Robert W. Berry David G. Crockett

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For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - _____; Revised - _____

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|--|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 343 | BP12M008F | Scotchman Ironworker | \$ 26,623 | \$ - | \$ - | \$ 26,623 | 100% |
| 344 | BP12Q006B | RH - Boothe Flyash System | \$ 184,315 | \$ - | \$ - | \$ 184,315 | 100% |
| 345 | BP12Q011B | RH - Infrared Camera | \$ 9,665 | \$ - | \$ - | \$ 9,665 | 100% |
| 346 | BP12Q012B | RH - Control Room Air Conditioner | \$ 25,238 | \$ - | \$ - | \$ 25,238 | 100% |
| | | | | | | | 24% |
| 348 | BP12R001B | GT - Hydrogen Purity Meter | \$ 17,316 | \$ - | \$ - | \$ 17,316 | 100% |
| 349 | BP12R003F | R1 - Load Ctr Breakers (4 Main & 2 Ti | \$ 38,383 | \$ - | \$ - | \$ 38,383 | 100% |
| 350 | BP12W014B | #3 Fly Ash Blower - 1st and 2nd Stage | \$ 3,300 | \$ - | \$ - | \$ 3,300 | 100% |
| 351 | BP12W015B | Barge Unloader Split System HVAC R | \$ 31,780 | \$ - | \$ - | \$ 31,780 | 100% |
| 352 | BP12W017B | DCS Server Replacement | \$ 61,850 | \$ - | \$ - | \$ 61,850 | 100% |
| 353 | BP12W018B | 2012 IT controls projects prepayments | \$ 104,824 | \$ - | \$ - | \$ 104,824 | 100% |
| 354 | BP12W020B | Sootblower IK Replacement (IK6 & IK | \$ 52,186 | \$ - | \$ - | \$ 52,186 | 100% |
| 355 | BP12W021B | Replace 6.9KV480v Switchgear breake | \$ 1,162 | \$ - | \$ - | \$ 1,162 | 100% |
| 356 | BP12W023B | 2012 IT controls projects prepayments | \$ 248,062 | \$ - | \$ - | \$ 248,062 | 100% |
| 357 | BP12W027B | Supervisory instruments, ID, FD and P | \$ 229,170 | \$ - | \$ - | \$ 229,170 | 100% |
| 358 | BP12W028B | 125 Volt Station Batteries and Charger | \$ 158,706 | \$ - | \$ - | \$ 158,706 | 100% |
| 359 | BP12W029B | expansion joints | \$ 317,167 | \$ - | \$ - | \$ 317,167 | 100% |
| 360 | BP12W030B | Conveyor belts (#4,6B,8-2, Boom Conv | \$ 137,729 | \$ - | \$ - | \$ 137,729 | 100% |
| 361 | BP12W032B | Wilson Stack Cone Replacement | \$ 480,033 | \$ - | \$ - | \$ 480,033 | 100% |

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(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|--|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 362 | BP12W034B | Burner Replacement 13 of 25* | \$ 366,972 | \$ - | \$ - | \$ 366,972 | 100% |
| 363 | BP12W035B | Catalyst Regeneration | \$ 1,271,512 | \$ - | \$ - | \$ 1,271,512 | 100% |
| 365 | BP12W039B | B&R Warehouse Roof (Service Bldg R | \$ 74,374 | \$ - | \$ - | \$ 74,374 | 37% |
| 366 | BP12W040F | Regulating valve on turbine lube oil co | \$ 6,923 | \$ - | \$ - | \$ 6,923 | 100% |
| 367 | BP12W041F | Hydrogen seal oil coolers | \$ 101,667 | \$ - | \$ - | \$ 101,667 | 100% |
| 368 | BP12W042F | ID inlet fan dampers | \$ 231,529 | \$ - | \$ - | \$ 231,529 | 100% |
| 369 | BP12W043F | Acid Pumps | \$ 24,764 | \$ - | \$ - | \$ 24,764 | 100% |
| 370 | BP12W044F | ME Hoist | \$ 15,145 | \$ - | \$ - | \$ 15,145 | 100% |
| 371 | BP12W045F | Primary Air Steam Coils | \$ 55,431 | \$ - | \$ - | \$ 55,431 | 100% |
| 372 | BP12W046F | ALE20 Gate valve | \$ 8,807 | \$ - | \$ - | \$ 8,807 | 100% |
| 373 | BP12W047F | Ground Fault Detection Equipment | \$ 10,180 | \$ - | \$ - | \$ 10,180 | 100% |
| 374 | BP12W048F | Fuel Handling building Ice machine | \$ 3,343 | \$ - | \$ - | \$ 3,343 | 100% |
| 375 | BP12W049F | Survey Meter | \$ 3,059 | \$ - | \$ - | \$ 3,059 | 100% |
| 376 | BP12W050F | Auto Transfer Switches | \$ 30,208 | \$ - | \$ - | \$ 30,208 | 100% |
| 377 | BP12W051F | Ash Sump pump (Hollander) | \$ 35,517 | \$ - | \$ - | \$ 35,517 | 100% |
| 378 | BP12W052F | Polisher Liners (Hickman) | \$ 40,384 | \$ - | \$ - | \$ 40,384 | 100% |
| 379 | BP12W053F | #1 Bunker gate replacement project | \$ 19,278 | \$ - | \$ - | \$ 19,278 | 100% |
| 380 | BP12W054F | Replace primary air heater gas outlet ex | \$ 46,058 | \$ - | \$ - | \$ 46,058 | 100% |

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Construction Projects**

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(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - _____; Revised - _____

Schedule 2

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|--|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 381 | BP12W055F | Replace #6 Cooling Tower Fan Gear Re | \$ 73,452 | \$ - | \$ - | \$ 73,452 | 100% |
| 382 | BP12W056F | #12 Conveyor Belt Replacement | \$ 7,900 | \$ - | \$ - | \$ 7,900 | 100% |
| 383 | BP12W057F | Level gauges for acid and caustic day te | \$ 8,278 | \$ - | \$ - | \$ 8,278 | 100% |
| 384 | BP12W058F | Plant two way communication repeater | \$ 21,076 | \$ - | \$ - | \$ 21,076 | 100% |
| | | | | | | | 90% |
| | | | | | | | 87% |
| 387 | BP12W062F | WL Replacement of 110-LL32 #2 Ball | \$ 18,149 | \$ - | \$ - | \$ 18,149 | 100% |
| 388 | BP12W063F | WL SO3 Blower Replacement | \$ 12,284 | \$ - | \$ - | \$ 12,284 | 100% |
| 389 | BP12W065F | 14000lb Four Post Vehicle Lift | \$ 8,605 | \$ - | \$ - | \$ 8,605 | 100% |
| | | | | | | | 33% |
| | | | | | | | 63% |
| 392 | BT11X009B | Substation Gravel at Meade | \$ 17,246 | \$ - | \$ - | \$ 17,246 | 100% |
| | | | | | | | 73% |
| | | | | | | | 95% |
| 395 | BT11X019B | On-line DGA Monitoring for Green GS | \$ 73,015 | \$ - | \$ - | \$ 73,015 | 100% |
| 396 | BT11X022B | LTC online filter Hancock County #2 | \$ 4,603 | \$ - | \$ - | \$ 4,603 | 100% |
| 397 | BT11X023B | Ledbetter 69 kV Switching Structure | \$ 15,790 | \$ - | \$ - | \$ 15,790 | 100% |
| 398 | BT11X025B | Hoist, Rope and Grips Replacements | \$ 5,928 | \$ - | \$ - | \$ 5,928 | 100% |
| | | | | | | | 96% |

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(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - _____; Revised - _____

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|--|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 400 | BT11X027B | Fax Machine Replacement | \$ 525 | \$ - | \$ - | \$ 525 | 100% |
| 401 | BT11X029B | Capital Tool Replacements | \$ 1,723 | \$ - | \$ - | \$ 1,723 | 100% |
| 402 | BT11X030B | All-Terrain Vehicle (Line Crew) | \$ 15,649 | \$ - | \$ - | \$ 15,649 | 100% |
| 403 | BT11X033B | Armstrong Lewis Creek Mine | \$ 106,210 | \$ - | \$ - | \$ 106,210 | 100% |
| 404 | BT11X035F | Model 512A Lift | \$ 1,367 | \$ - | \$ - | \$ 1,367 | 100% |
| 405 | BT11X036F | Fordsville Tie Switching Structure | \$ 38,884 | \$ - | \$ - | \$ 38,884 | 100% |
| 406 | BT11X037F | Communication Tower Corrosion Prote | \$ 352,517 | \$ - | \$ - | \$ 352,517 | 100% |
| 407 | BT11X038F | Jofra Temp Calibrator | \$ 3,830 | \$ - | \$ - | \$ 3,830 | 100% |
| 408 | BT11X039F | On-line Tap Changer Filter for Henders | \$ 4,603 | \$ - | \$ - | \$ 4,603 | 100% |
| 409 | BT11X041F | Skillman Battery, Rack, Charger | \$ 21,084 | \$ - | \$ - | \$ 21,084 | 100% |
| | | | | | | | 56% |
| 411 | BT11X043F | Hopkins Co. MW Battery & Rack | \$ 7,462 | \$ - | \$ - | \$ 7,462 | 100% |
| 412 | BT11X044F | Corydon Sub Batteries | \$ 13,461 | \$ - | \$ - | \$ 13,461 | 100% |
| 413 | BT11X045F | Morganfield Sub Batteries | \$ 11,185 | \$ - | \$ - | \$ 11,185 | 100% |
| 414 | BT11X046F | Polaris trailer | \$ 3,657 | \$ - | \$ - | \$ 3,657 | 100% |
| 415 | BT11X047F | Safety equipment trailer | \$ 4,823 | \$ - | \$ - | \$ 4,823 | 100% |
| 416 | BT11X048F | Utility Trailer for Gator | \$ 2,597 | \$ - | \$ - | \$ 2,597 | 100% |
| 417 | BT11X049F | McCracken Shell Line C Phase PT | \$ 5,276 | \$ - | \$ - | \$ 5,276 | 100% |
| 418 | BT11X050F | McCracken Kevil Line B Phase PT | \$ 5,276 | \$ - | \$ - | \$ 5,276 | 100% |

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**Big Rivers Electric Corporation
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Construction Projects**

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|---|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 419 | BT11X051F | Aeroflex Power and Frequency Meter a | \$ 16,294 | \$ - | \$ - | \$ 16,294 | 100% |
| 420 | BT11X052F | TR fence for martin marietta substation | \$ 17,840 | \$ - | \$ - | \$ 17,840 | 100% |
| 421 | BT11X053F | Transmission ASE test set | \$ 3,325 | \$ - | \$ - | \$ 3,325 | 100% |
| | | | | | | | 53% |
| 423 | BT12X009B | Horse Fork Tap 69 KV switch | \$ 64,188 | \$ - | \$ - | \$ 64,188 | 100% |
| 424 | BT12X011B | Oil drum transfer pump | \$ 597 | \$ - | \$ - | \$ 597 | 100% |
| 425 | BT12X012B | On-line DGA Monitoring for HMPL G | \$ 154,988 | \$ - | \$ - | \$ 154,988 | 100% |
| 426 | BT12X016B | Replace repair roof at Wilson Substatio | \$ 30,179 | \$ - | \$ - | \$ 30,179 | 100% |
| | | | | | | | 15% |
| 428 | BT12X023B | Two (2) spare 161 kv CCVT's | \$ 25,158 | \$ - | \$ - | \$ 25,158 | 100% |
| | | | | | | | 50% |
| | | | | | | | 26% |
| | | | | | | | 43% |
| 432 | BT12X029B | South Dermont - RCS | \$ 8,134 | \$ - | \$ - | \$ 8,134 | 100% |
| 433 | BT12X030F | Work Platforms | \$ 2,093 | \$ - | \$ - | \$ 2,093 | 100% |
| 434 | BT12X031F | Online Tap Changer Filter for Reid #1 | \$ 6,694 | \$ - | \$ - | \$ 6,694 | 100% |
| 435 | BT12X032F | CT Henderson | \$ 12,612 | \$ - | \$ - | \$ 12,612 | 100% |
| | | | | | | | 0% |
| 437 | BT12X035F | Reid Capacitor Bank | \$ 17,532 | \$ - | \$ - | \$ 17,532 | 100% |

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**Big Rivers Electric Corporation
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For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|--|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 438 | BT12X036F | ELK Creek 69 kv service | \$ 2,430 | \$ - | \$ - | \$ 2,430 | 100% |
| | | | | | | | 1% |
| 440 | BT12X039F | Habit MW battery charger | \$ 3,516 | \$ - | \$ - | \$ 3,516 | 100% |
| 441 | BT12X040F | Morganfield Battery charger | \$ 3,873 | \$ - | \$ - | \$ 3,873 | 100% |
| | | | | | | | 44% |
| 443 | BT12X042F | CCVT Hopkins Co Substation | \$ 6,837 | \$ - | \$ - | \$ 6,837 | 100% |
| 444 | BT12X046F | Dixon Tap Culvert | \$ 2,127 | \$ - | \$ - | \$ 2,127 | 100% |
| 445 | BT12X047F | CCVT at Hopkins Co. Substation | \$ 933 | \$ - | \$ - | \$ 933 | 100% |
| 446 | Various Old | CL Carry Over Projects | \$ 1,222 | \$ - | \$ - | \$ 1,222 | 100% |
| | | | | | | | 18% |
| | | | | | | | 95% |
| 449 | W9100000 | Daviess Co Airport Line Reroute - Reir | \$ 1,689 | \$ - | \$ - | \$ 1,689 | 100% |
| 450 | W9190000 | Wilson 161 KV Line 19F Addition | \$ 676,038 | \$ - | \$ - | \$ 676,038 | 100% |
| | | | | | | | 99% |
| | | | | | | | 8% |
| 453 | W9330000 | Switches - Const 933 | \$ (567) | \$ - | \$ - | \$ (567) | 100% |
| 454 | W9340000 | Wilson EHV 161-69 KV Substation Ad | \$ 1,862,643 | \$ - | \$ - | \$ 1,862,643 | 100% |
| | | | | | | | 97% |
| 456 | W9450000 | Livingston Co Autotransformer-Ice Sto | \$ (442,480) | \$ - | \$ - | \$ (442,480) | 100% |

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**Big Rivers Electric Corporation
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Construction Projects**

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|------------------------------------|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| 457 | W9510000 | REID BREAKER | \$ (62,515) | \$ - | \$ - | \$ (62,515) | 100% |
| 458 | W9520000 | MW Upgrade with Additional OC-3 to | \$ 57,936 | \$ - | \$ - | \$ 57,936 | 100% |
| | | | | | | | 37% |
| 460 | W9600000 | Oracle Install | \$ (67,500) | \$ - | \$ - | \$ (67,500) | 100% |
| | | | | | | | 63% |

¹ Explanations of all other indirect costs.

Expenditures are for date range indicated above

Estimated Physical % completion for all projects for each date range indicated above is based on spending from project inception during period listed divided by the project budget estimate during period.

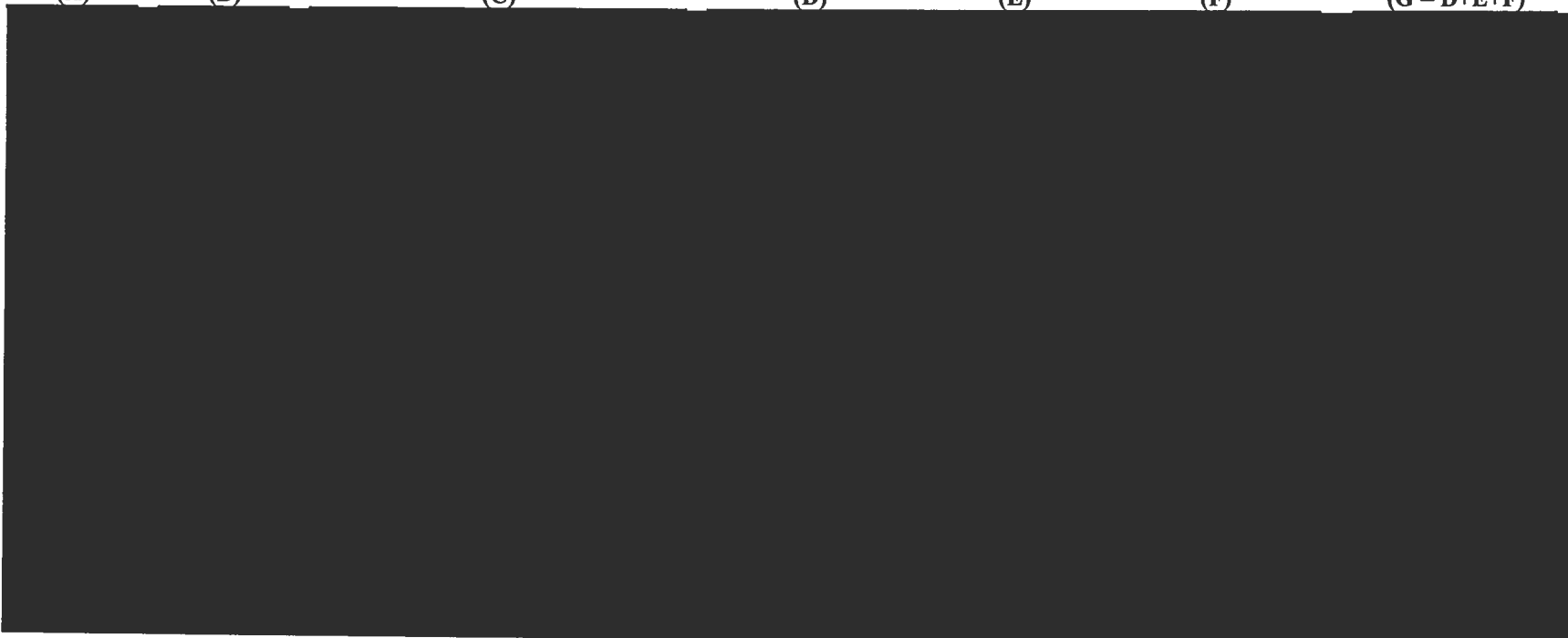
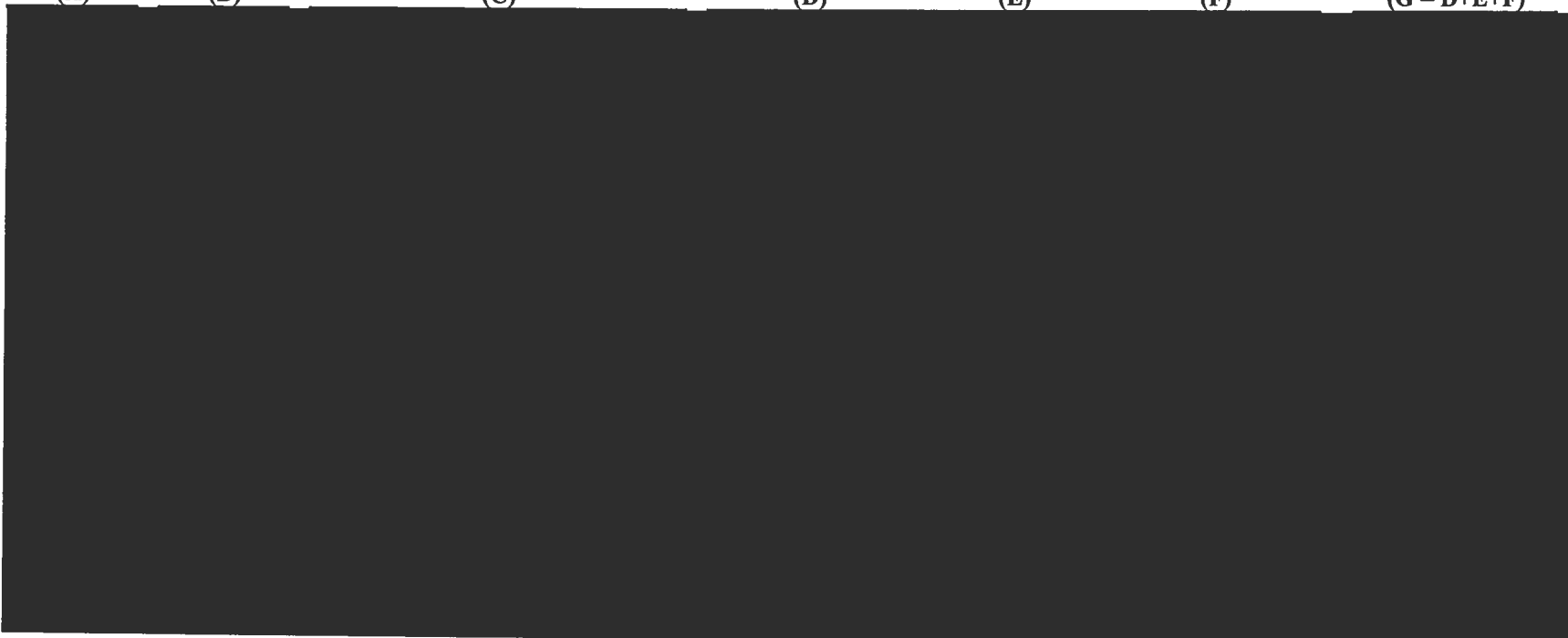
Capitalized Interest included in construction projects \$250k and greater unless specifically identified

Excludes City's Share

**Big Rivers Electric Corporation
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Construction Projects**

For the Base Period
(10/1/2012 - 9/30/2013)

Type of Filing: Original - ; Updated - ; Revised -

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed |
|---|-------------|------------------------|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | Total Costs | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
|  | | | | | | | 72% |
| | | | | | | | 6% |
| | | | | | | | 31% |
|  | | | | | | | 58% |

**For the Base Period
(10/1/2012 - 9/30/2013)**

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|----------|-------------|---------------------------------|-------------------------|-----------------------|---------------------------------------|-------------------------|------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| | | | | | | | 88% |
| 27 | BI12X001B | OSI EMS software | \$ 80,618 | \$ - | \$ - | \$ 80,618 | 100% |
| 28 | BI12X002B | Replace PC's, Laptops, Printers | \$ 46,437 | \$ - | \$ - | \$ 46,437 | 100% |
| | | | | | | | 71% |
| 34 | BI12X019F | PER-005 training software | \$ (822) | \$ - | \$ - | \$ (822) | 100% |
| | | | | | | | 91% |
| 36 | BI12X021F | AC for Computer Room | \$ 30,301 | \$ - | \$ - | \$ 30,301 | 100% |
| 37 | BI12X022F | eAM upgrade | \$ 65,348 | \$ - | \$ - | \$ 65,348 | 100% |
| | | | | | | | 15% |

**For the Base Period
(10/1/2012 - 9/30/2013)**

Type of Filing: Original - ; Updated - ; Revised -

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed |
|----------|-------------|---|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | Total Costs | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| | | | | | | | 9% |
| 44 | BI13X007B | Replace Inverter on the Harris Diesel U | \$ 70,000 | \$ - | \$ - | \$ 70,000 | 100% |
| | | | | | | | 13% |
| | | | | | | | 23% |
| 53 | BP10G019B | G2 - Upgrade SOE Migrate to DCS | \$ 24,569 | \$ - | \$ - | \$ 24,569 | 100% |
| | | | | | | | 75% |
| 55 | BP10S008B | H1 - Precipitator Controls | \$ (27) | \$ - | \$ - | \$ (27) | 100% |
| 56 | BP10S076F | H1 - Cooling Tower MCC | \$ 731 | \$ - | \$ - | \$ 731 | 100% |
| | | | | | | | 66% |

**For the Base Period
(10/1/2012 - 9/30/2013)**

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|----------|-------------|-------------------------------------|-------------------------|-----------------------|---------------------------------------|-------------------------|------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| | | | | | | | 95% |
| | | | | | | | 60% |
| 62 | BP11G008B | G1 - Air Heater Baskets | \$ 18,644 | \$ - | \$ - | \$ 18,644 | 100% |
| 63 | BP11G014B | G2 - B River Water Make Up Pump | \$ 6,916 | \$ - | \$ - | \$ 6,916 | 100% |
| | | | | | | | 94% |
| | | | | | | | 99% |
| 67 | BP11G031B | GN - B Coal Handling Transfer Tower | \$ (1,923) | \$ - | \$ - | \$ (1,923) | 100% |
| 68 | BP11G051B | G2 - Remote Racking and Relays | \$ 25,477 | \$ - | \$ - | \$ 25,477 | 100% |
| 69 | BP11G060B | GN - Bleed Pump (2) 7 & 8 of 8 | \$ (279) | \$ - | \$ - | \$ (279) | 100% |
| | | | | | | | |
| 71 | BP11G067B | GN - IUCS Controls | \$ (13,423) | \$ - | \$ - | \$ (13,423) | 100% |
| | | | | | | | 71% |
| | | | | | | | |
| 74 | BP11G087F | G2 - O2 Probe Additions | \$ 44,707 | \$ - | \$ - | \$ 44,707 | 100% |
| 75 | BP11H019B | H1 - AH Steam Coils (Qty 4) (SW#2) | \$ (7,484) | \$ - | \$ - | \$ (7,484) | 100% |
| | | | | | | | 62% |
| | | | | | | | 11% |
| | | | | | | | 40% |

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For the Base Period
(10/1/2012 - 9/30/2013)

Type of Filing: Original - X ; Updated - _____; Revised - _____

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed |
|----------|-------------|--------------------------------------|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | Total Costs | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| 82 | BP11W025B | Barge Unloader, Car Dumper, Sample 1 | \$ 25,352 | \$ - | \$ - | \$ 25,352 | 100% |
| 84 | BP11W040F | Nox analysis system | \$ - | \$ - | \$ - | \$ - | 93% |
| 85 | BP12C007B | CL Barge Unloader Controls | \$ 3,954 | \$ - | \$ - | \$ 3,954 | 100% |
| 88 | BP12C020B | C-3 B Circulating Water Pump | \$ 1,208 | \$ - | \$ - | \$ 1,208 | 100% |
| 89 | BP12C022B | C-1 A Traveling Water Screen Replace | \$ (1,362) | \$ - | \$ - | \$ (1,362) | 100% |
| 92 | BP12C040B | C-3 DCS controller repl BRC 300 & Cc | \$ 8,840 | \$ - | \$ - | \$ 8,840 | 100% |
| 93 | BP12C047B | C-1 Booster Fan Blades | \$ 184,714 | \$ - | \$ - | \$ 184,714 | 100% |
| 102 | BP12C062B | C-1 CEM Duct Gas Analysers Replace | \$ 11,364 | \$ - | \$ - | \$ 11,364 | 100% |

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Witnesses: Robert W. Berry David G. Crockett

For the Base Period
(10/1/2012 - 9/30/2013)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | Total Costs (G = D+E+F) | Estimated Physical % Completed (H) |
|----------|-------------|------------------------------------|-------------------------------|-----------------------------|---|----------------------------|---|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| | | | | | | | 63% |
| | | | | | | | 45% |
| | | | | | | | 41% |
| | | | | | | | 49% |
| 108 | BP12C085F | C-1 & C2 Computer Room A/C Unit | \$ 43 | \$ - | \$ - | \$ 43 | 100% |
| 109 | BP12C086F | CL Safety shower at Bulk acid tank | \$ 2,553 | \$ - | \$ - | \$ 2,553 | 100% |
| | | | | | | | |
| 113 | BP12C092F | C-3 Booster Fan Blades | \$ 7,324 | \$ - | \$ - | \$ 7,324 | 100% |
| | | | | | | | |
| 116 | BP12C096F | CL 2 Tool Boxes 2012 | \$ 4,693 | \$ - | \$ - | \$ 4,693 | 100% |
| | | | | | | | 86% |
| 118 | BP12C098F | CL Purchase 120' JLG | \$ 54,277 | \$ - | \$ - | \$ 54,277 | 100% |
| | | | | | | | |
| 122 | BP12G016B | G2 - Air Heater Baskets | \$ 371,995 | \$ - | \$ - | \$ 371,995 | 100% |
| | | | | | | | 91% |
| 124 | BP12G020B | G2 - Battery Charger (2 of 2) | \$ 18,043 | \$ - | \$ - | \$ 18,043 | 100% |
| | | | | | | | 68% |

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Witnesses: Robert W. Berry David G. Crockett

For the Base Period
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Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed |
|----------|-------------|--|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | Total Costs | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| | | | | | | | 95% |
| 127 | BP12G025B | GN - Precipitator AVCs | \$ 3,502 | \$ - | \$ - | \$ 3,502 | 100% |
| 128 | BP12G029B | G2 - ID Fan Inlet Dampers | \$ 318,501 | \$ - | \$ - | \$ 318,501 | 100% |
| 129 | BP12G030B | G2 - Additive Feed Pump 1 of 4 | \$ 1,354 | \$ - | \$ - | \$ 1,354 | 100% |
| 130 | BP12G031B | G2 - Additive Supply Pump 1 of 4 | \$ 1,398 | \$ - | \$ - | \$ 1,398 | 100% |
| 131 | BP12G038B | G2 - Ash Clinker Grinder (2) | \$ 8,538 | \$ - | \$ - | \$ 8,538 | 100% |
| 132 | BP12G039B | G2 - Bottom Ash Dog House (1st of 4) | \$ 17,142 | \$ - | \$ - | \$ 17,142 | 100% |
| 133 | BP12G042B | G2 - Replace Steam Coil Drain Tank | \$ 18,999 | \$ - | \$ - | \$ 18,999 | 100% |
| 134 | BP12G046B | GN - Replace Fire Water Piping | \$ 330 | \$ - | \$ - | \$ 330 | 100% |
| 135 | BP12G047B | GN - River Water Makeup Pump (2 of 4) | \$ 13,038 | \$ - | \$ - | \$ 13,038 | 100% |
| 136 | BP12G048B | G1 - Rpl Bottom Ash Lines | \$ 428 | \$ - | \$ - | \$ 428 | 100% |
| 137 | BP12G059B | G1 - A and B Ash Sluice Pump Discharge | \$ 20,351 | \$ - | \$ - | \$ 20,351 | 100% |
| 138 | BP12G060F | G1 - Coal Feeder Upgrade | \$ 1,723 | \$ - | \$ - | \$ 1,723 | 100% |
| 139 | BP12G061F | G2 - Coal Feeder Upgrade | \$ 5,570 | \$ - | \$ - | \$ 5,570 | 100% |
| 140 | BP12G063F | G1 - 1A3 Unit Substation Transformer | \$ 35,363 | \$ - | \$ - | \$ 35,363 | 100% |
| 141 | BP12G064F | G1 - A & B 1D Fan Inlet Dampers Rotar | \$ 5,818 | \$ - | \$ - | \$ 5,818 | 100% |
| 142 | BP12G070F | GN - CO-1B Conveyor Replacement | \$ 107,814 | \$ - | \$ - | \$ 107,814 | 100% |
| 143 | BP12G071F | G2 - O2 Probe Platform | \$ 3,309 | \$ - | \$ - | \$ 3,309 | 100% |
| 144 | BP12G072F | GN - Flyash Silo Stair Tower | \$ 236,866 | \$ - | \$ - | \$ 236,866 | 100% |
| 145 | BP12G074F | GN - Telecom Room UPS | \$ 2,387 | \$ - | \$ - | \$ 2,387 | 100% |
| 146 | BP12G075F | GN - Crusher Tower Glycol Tank | \$ 601 | \$ - | \$ - | \$ 601 | 100% |

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Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed |
|----------|-------------|---------------------------------------|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | Total Costs | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| 148 | BP12G080F | G2 - FGD outage work | \$ 548,366 | \$ - | \$ - | \$ 548,366 | 100% |
| 149 | BP12G081F | GN - Ultra Filtration Unit | \$ 88,685 | \$ - | \$ - | \$ 88,685 | 100% |
| 151 | BP12G083F | GN - Sodium Analyzers | \$ 23,188 | \$ - | \$ - | \$ 23,188 | 100% |
| 153 | BP12H003B | H1 - Burner Replacement (CCV-DAZ) | \$ 113,067 | \$ - | \$ - | \$ 113,067 | 100% |
| 156 | BP12H025B | H1 - Boiler Access Door (West Side) | \$ 15 | \$ - | \$ - | \$ 15 | 100% |
| 157 | BP12H031F | H0 - Drum Enclosure Ventilation | \$ 3,431 | \$ - | \$ - | \$ 3,431 | 100% |
| 158 | BP12H034F | H0 - NEMS HMI Computer | \$ (36) | \$ - | \$ - | \$ (36) | 100% |
| 159 | BP12H036F | H1 - SCR Seal Air Fan Discharge Valve | \$ 7,783 | \$ - | \$ - | \$ 7,783 | 100% |
| 161 | BP12Q006B | RH - Boothe Flyash System | \$ 180,618 | \$ - | \$ - | \$ 180,618 | 78% |
| 166 | BP12R001B | GT - Hydrogen Purity Meter | \$ 1,860 | \$ - | \$ - | \$ 1,860 | 24% |
| 167 | BP12R003F | R1 - Load Center Breakers | \$ 65,265 | \$ - | \$ - | \$ 65,265 | 100% |

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Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed |
|----------|-------------|---|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | Total Costs | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| 171 | BP12W014B | #3 Fly Ash Blower - 1st and 2nd Stage | \$ 12,167 | \$ - | \$ - | \$ 12,167 | 100% |
| 172 | BP12W020B | CARRYOVER WL Sootblower IK6 an | \$ 33,328 | \$ - | \$ - | \$ 33,328 | 100% |
| 173 | BP12W021B | CARRYOVER Switchgear breakers | \$ 101,008 | \$ - | \$ - | \$ 101,008 | 100% |
| 176 | BP12W027B | Supervisory instruments, ID, FD and P/ | \$ 7,255 | \$ - | \$ - | \$ 7,255 | 100% |
| 177 | BP12W030B | Conveyor belts (#4,6B,8-2, Boom Conv | \$ 102,903 | \$ - | \$ - | \$ 102,903 | 100% |
| 180 | BP12W041F | Hydrogen seal oil coolers | \$ (1) | \$ - | \$ - | \$ (1) | 100% |
| 181 | BP12W053F | #1 Bunker gate replacement project | \$ 3,093 | \$ - | \$ - | \$ 3,093 | 100% |
| 182 | BP12W057F | Level gauges for acid and caustic day t | \$ 672 | \$ - | \$ - | \$ 672 | 100% |
| 183 | BP12W058F | Plant two way communication repeater | \$ 1,435 | \$ - | \$ - | \$ 1,435 | 100% |
| 184 | BP12W059F | WL Replacement of #2 ID Fan Oil Co | \$ 78,916 | \$ - | \$ - | \$ 78,916 | 100% |
| 187 | BP12W062F | WL Replacement of 110-LL32 #2 Ball | \$ (1,350) | \$ - | \$ - | \$ (1,350) | 100% |
| 189 | BP12W065F | 14000lb Four Post Vehicle Lift | \$ (545) | \$ - | \$ - | \$ (545) | 100% |

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For the Base Period
(10/1/2012 - 9/30/2013)

Type of Filing: Original - ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|----------|-------------|--|-------------------------|-----------------------|---------------------------------------|-------------------------|------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| | | | | | | | 63% |
| 195 | BP12W071F | Security Improvements | \$ 101,743 | \$ - | \$ - | \$ 101,743 | 100% |
| 196 | BP12W072F | WL Sewage Plant Controls | \$ 27,045 | \$ - | \$ - | \$ 27,045 | 100% |
| | | | | | | | |
| 200 | BP12W076F | Coal Handling Service Building Fire Pa | \$ 49,114 | \$ - | \$ - | \$ 49,114 | 100% |
| | | | | | | | 51% |
| | | | | | | | 55% |

For the Base Period
(10/1/2012 - 9/30/2013)

Type of Filing: Original - ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed |
|----------|-------------|--------------------------------------|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | Total Costs | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| | | | | | | | 33% |
| | | | | | | | 70% |
| | | | | | | | 93% |
| | | | | | | | 6% |
| | | | | | | | 36% |
| | | | | | | | 73% |
| | | | | | | | 34% |
| 222 | BP13C084F | CL 2 New Instrumentation Tool Boxes | \$ 5,062 | \$ - | \$ - | \$ 5,062 | 100% |
| | | | | | | | 98% |
| 226 | BP13C088F | C-1 C Mill Gear Reducer Replacement | \$ 281,572 | \$ - | \$ - | \$ 281,572 | 100% |
| 227 | BP13C089F | CL A and B WWT Sludge Pumps | \$ 42,259 | \$ - | \$ - | \$ 42,259 | 100% |
| 228 | BP13C090F | CL Hydraulic Tools and Electric Pump | \$ 24,620 | \$ - | \$ - | \$ 24,620 | 100% |
| | | | | | | | 87% |
| | | | | | | | 44% |
| | | | | | | | 74% |
| | | | | | | | 30% |
| | | | | | | | 64% |

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**For the Base Period
(10/1/2012 - 9/30/2013)**

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Total Costs | Estimated Physical % Completed |
|----------|-------------|--------------------------|------------------------|----------------------|-------------------------|------------------|-------------|--------------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | (F) ¹ | | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) | |
| | | | | | | | | |
| 239 | BP13G005B | GN - 6,000 lb Fork Truck | \$ 95,000 | \$ - | \$ - | \$ 95,000 | 100% | |
| | | | | | | | | |

**For the Base Period
(10/1/2012 - 9/30/2013)**

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | Total Costs (G = D+E+F) | Estimated Physical % Completed (H) |
|-----------------|--------------------|-------------------------------|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | | |
| [REDACTED] | | | | | | | 50% 87% |

**For the Base Period
(10/1/2012 - 9/30/2013)**

Type of Filing: Original - ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | Total Costs (G = D+E+F) | Estimated Physical % Completed (H) |
|----------|-------------|-------------------------|-------------------------------|-----------------------------|---|----------------------------|---|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| | | | | | | | 76% |
| | | | | | | | 92% |
| | | | | | | | 98% |
| | | | | | | | 88% |
| | | | | | | | 83% |
| 296 | BP13G063F | GN - Spectrophotometer | \$ 3,900 | \$ - | \$ - | \$ 3,900 | 100% |
| 297 | BP13H002B | H2 - NEMS NOx Analyzers | \$ 16,943 | \$ - | \$ - | \$ 16,943 | 100% |

**For the Base Period
(10/1/2012 - 9/30/2013)**

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed |
|----------|-------------|---|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | Total Costs | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| 302 | BP13H007B | H2 - Rpl Cold End Airheater Baskets | \$ 297,330 | \$ - | \$ - | \$ 297,330 | 100% |
| 303 | BP13H008B | H2 - Expansion Joints | \$ 53,670 | \$ - | \$ - | \$ 53,670 | 100% |
| 304 | BP13H009B | H2 - Feedwater Heater Extraction MOV | \$ 25,260 | \$ - | \$ - | \$ 25,260 | 100% |
| | | | | | | | 99% |
| 306 | BP13H011B | H2 - Rpl Cooling Tower D & E Cell Fil | \$ 304,655 | \$ - | \$ - | \$ 304,655 | 100% |
| 307 | BP13H012B | H2 - P.A. Damper Drives (Qty 2) | \$ 19,889 | \$ - | \$ - | \$ 19,889 | 100% |
| 308 | BP13H013B | H2 - Precipitator False Floor | \$ 196,369 | \$ - | \$ - | \$ 196,369 | 100% |
| 309 | BP13H014B | H2 - "A" Mill Trunnion Bearing | \$ 254,459 | \$ - | \$ - | \$ 254,459 | 100% |
| 310 | BP13H015B | H2 - Pulverizer Mill Liners | \$ 441,987 | \$ - | \$ - | \$ 441,987 | 100% |
| 311 | BP13H016B | H2 - Scanner Cooling Air Fans (Qty 2) | \$ 37,885 | \$ - | \$ - | \$ 37,885 | 100% |
| 312 | BP13H017B | H2 - SCR Catalyst Layer | \$ 284,135 | \$ - | \$ - | \$ 284,135 | 100% |
| 313 | BP13H018B | H2 - Voltage Regulator | \$ 110,244 | \$ - | \$ - | \$ 110,244 | 100% |
| 314 | BP13H019B | H2 - Turbine Blading Replacement L-0 | \$ 631,410 | \$ - | \$ - | \$ 631,410 | 100% |
| | | | | | | | 42% |
| 316 | BP13H021B | H2 - Turbine Packing HP-IP Rows | \$ 126,282 | \$ - | \$ - | \$ 126,282 | 100% |
| 317 | BP13H023B | H2 - Refractory Cooling Water System | \$ 25,256 | \$ - | \$ - | \$ 25,256 | 100% |
| | | | | | | | 87% |
| 319 | BP13H025B | H2 - Rpl Wet Bottom Seal Skirt & Trou | \$ 262,034 | \$ - | \$ - | \$ 262,034 | 100% |
| 320 | BP13H026B | H2 - Insulation & Lagging | \$ 189,423 | \$ - | \$ - | \$ 189,423 | 100% |
| 321 | BP13H027B | H2 - Rpl Slag Grinders (Qty 2) | \$ 40,789 | \$ - | \$ - | \$ 40,789 | 100% |
| 322 | BP13H028B | H2 - Rpl AH Steam Coils (Qty 2) | \$ 13,891 | \$ - | \$ - | \$ 13,891 | 100% |
| 323 | BP13H030B | H2 - Rpl Sootblowers (28, 33, & 36) 3 1 | \$ 94,711 | \$ - | \$ - | \$ 94,711 | 100% |

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Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|----------|-------------|--|-------------------------|-----------------------|---------------------------------------|-------------------------|------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| | | | | | | | |
| 327 | BP13H035F | H1 - Scrubber Stack Particulate Monito | \$ 86,883 | \$ - | \$ - | \$ 86,883 | 100% |
| | | | | | | | |
| 331 | BP13H039F | H2 - NEMS Probe Upgrade | \$ 37,190 | \$ - | \$ - | \$ 37,190 | 100% |
| 332 | BP13H040F | H1 - "A" & "B" Bleed Pump Suction V | \$ 7,641 | \$ - | \$ - | \$ 7,641 | 100% |
| 333 | BP13H041F | H2 - Boiler Water Wall Overlay | \$ 135,753 | \$ - | \$ - | \$ 135,753 | 100% |
| | | | | | | | |
| | | | | | | | 68% |
| | | | | | | | |
| | | | | | | | 3% |

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Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|----------|-------------|-------------------------------|-------------------------|-----------------------|---------------------------------------|-------------------------|------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| | | | | | | | 91% |
| 356 | BP13Q021F | RH - Office Air Conditioner | \$ 50,802 | \$ - | \$ - | \$ 50,802 | 100% |
| | | | | | | | |
| 366 | BP13S009F | RGH - Copy Machine (B&R Bldg) | \$ 10,167 | \$ - | \$ - | \$ 10,167 | 100% |
| | | | | | | | 72% |

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Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|----------|-------------|------------------------------------|-------------------------|-----------------------|---------------------------------------|-------------------------|------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| | | | | | | | |
| 370 | BP13W021F | Hand Wash Basin | \$ 7,916 | \$ - | \$ - | \$ 7,916 | 100% |
| 371 | BP13W022F | Stacker/Reclaimer HMI (Human Machi | \$ 13,159 | \$ - | \$ - | \$ 13,159 | 100% |
| | | | | | | | 45% |
| 373 | BP13W024B | Boom Conveyor Replacement | \$ 50,000 | \$ - | \$ - | \$ 50,000 | 100% |
| | | | | | | | 47% |
| 377 | BP13W027F | WL - Main SO3 Blower Replacement | \$ 16,520 | \$ - | \$ - | \$ 16,520 | 100% |
| | | | | | | | |
| 389 | BP13W040F | WL - Row 2 West Flyash Outlet Gate | \$ 15,200 | \$ - | \$ - | \$ 15,200 | 100% |

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| Line No. | Project No. | Description of Project | Accumulated Costs | | | Total Costs (G = D+E+F) | Estimated Physical % Completed (H) |
|----------|-------------|-------------------------------------|-------------------------------|-----------------------------|---|----------------------------|---|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| | | | | | | | 73% |
| | | | | | | | 95% |
| | | | | | | | 74% |
| 393 | BT11X033B | Armstrong Lewis Creek Mine | \$ 938 | \$ - | \$ - | | 100% |
| 394 | BT11X037F | Communication Tower Corrosion Prote | \$ 6,689 | \$ - | \$ - | | 100% |
| | | | | | | | 84% |
| | | | | | | | 93% |
| 401 | BT12X009B | Horse Fork Tap 69KV switch | \$ 4,921 | \$ - | \$ - | | 100% |
| | | | | | | | 70% |
| | | | | | | | 15% |
| | | | | | | | 50% |
| | | | | | | | 44% |
| | | | | | | | 73% |
| 411 | BT12X029B | South Dermont - RCS | \$ 35,696 | \$ - | \$ - | | 100% |

Case No. 2013-00199

Attachment to Response for PSC 1-17

Witnesses: Robert W. Berry David G. Crockett

Page 44 of 60

For the Base Period
(10/1/2012 - 9/30/2013)

Type of Filing: Original - ; Updated - ; Revised -

| Line No. | Project No. | Description of Project | Accumulated Costs | | | Total Costs (G = D+E+F) | Estimated Physical % Completed (H) |
|----------|-------------|---------------------------------------|-------------------------------|-----------------------------|---|----------------------------|---|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | | |
| 412 | BT12X030F | Work Platforms | \$ 126 | \$ - | \$ - | | 100% |
| 413 | BT12X031F | Online Tap Changer Filter for Reid #1 | \$ (306) | \$ - | \$ - | | 100% |
| | | | | | | | 0% |
| 416 | BT12X035F | Reid Capacitor Bank | \$ 45,697 | \$ - | \$ - | | 100% |
| 417 | BT12X036F | Elk Creek 69 kV Service | \$ 64,487 | \$ - | \$ - | | 100% |
| | | | | | | | 1% |
| | | | | | | | 77% |
| 424 | BT12X046F | Dixon Tap Culvert | \$ 300 | \$ - | \$ - | | 100% |
| | | | | | | | 99% |
| | | | | | | | 8% |

**For the Base Period
(10/1/2012 - 9/30/2013)**

Type of Filing: Original - ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed |
|----------|-------------|--------------------------------------|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | Total Costs | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| | | | | | | | 97% |
| 447 | BT13X025F | Dobie Domino CK Calibration Unit | \$ 997 | \$ - | \$ - | \$ 997 | 100% |
| 448 | BT13X026F | Hancock Battery Charger (Substation) | \$ 4,924 | \$ - | \$ - | \$ 4,924 | 100% |
| | | | | | | | 68% |
| | | | | | | | 17% |
| | | | | | | | 84% |

Case No. 2013-00199

Attachment to Response for PSC 1-17

Witnesses: Robert W. Berry David G. Crockett

**For the Base Period
(10/1/2012 - 9/30/2013)**

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|----------|-------------|---|-------------------------|-----------------------|---------------------------------------|-------------------------|------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| | | | | | | | |
| 459 | Various Old | CL Carry Over Projects | \$ 45,541 | \$ - | \$ - | \$ 45,541 | 100% |
| | | | | | | | |
| 461 | W0190000 | CL to CL EHV C1 & C2 Tele | \$ 190,440 | \$ - | \$ - | \$ 190,440 | 100% |
| | | | | | | | 95% |
| 463 | W9100000 | T-line relocation Airport | \$ 655 | \$ - | \$ - | \$ 655 | 100% |
| 464 | W9190000 | Wilson 19F line | \$ 37,902 | \$ - | \$ - | \$ 37,902 | 100% |
| | | | | | | | 99% |
| | | | | | | | 7% |
| 467 | W9340000 | Wilson EHV Substation Addition | \$ 448,785 | \$ - | \$ - | \$ 448,785 | 100% |
| | | | | | | | 97% |
| 469 | W9450000 | Livingston Transformer | \$ (8,370) | \$ - | \$ - | \$ (8,370) | 100% |
| | | | | | | | 37% |
| 471 | W9650000 | Paradise 161 kV Line Terminal Upgrad | \$ 333,406 | \$ - | \$ - | \$ 333,406 | 100% |
| | | | | | | | |
| 473 | WK08W020B | Install Stack Lightning Elimination Sys | \$ 21,081 | \$ - | \$ - | \$ 21,081 | 100% |

**For the Base Period
(10/1/2012 - 9/30/2013)**

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | Total Costs | Estimated Physical % Completed |
|----------|-------------|------------------------|------------------------|----------------------|-------------------------|-------------|--------------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |

¹ Explanations of all other indirect costs.

Expenditures are for date range indicated above

Estimated Physical % completion for all projects for each date range indicated above is based on spending from project inception during period listed divided by the project budget estimate during period.

Capitalized Interest included in construction projects \$250k and greater unless specifically identified

Excludes City's Share

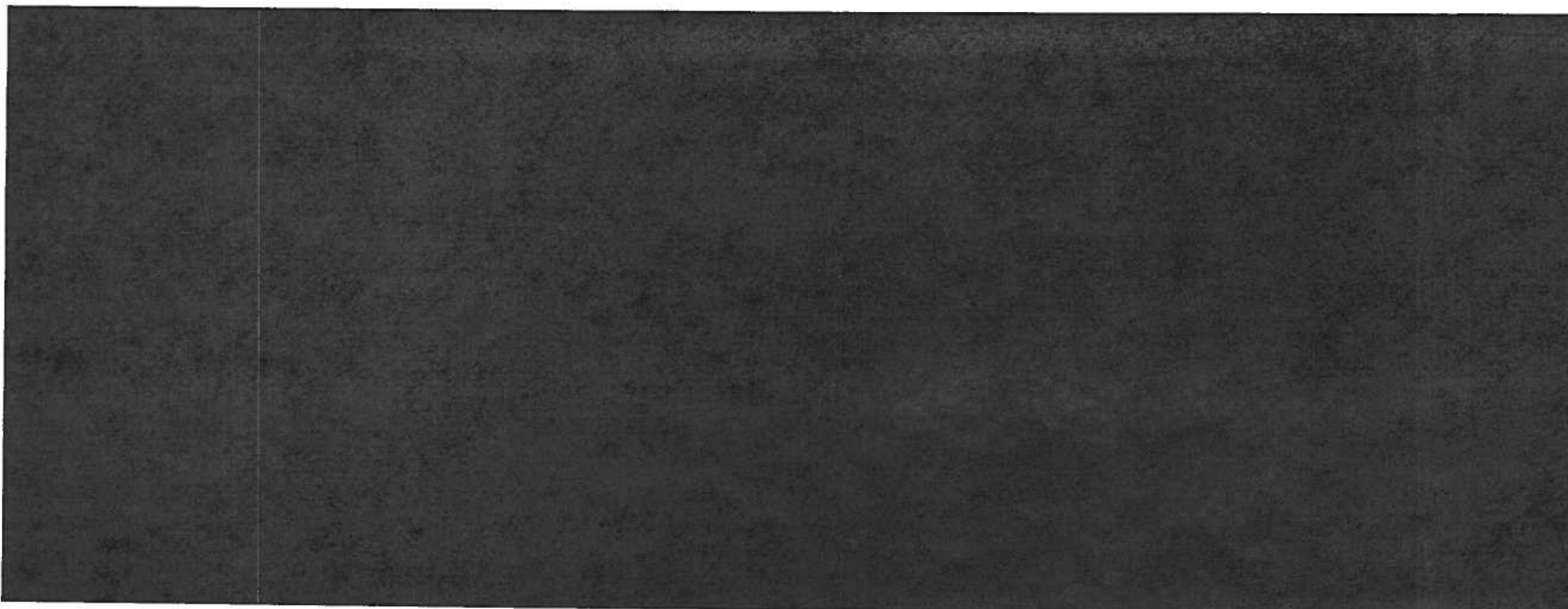
**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | Total Costs | Estimated Physical % Completed |
|----------|-------------|------------------------|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |



Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed |
|------------|-------------|------------------------|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | Total Costs | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| [REDACTED] | | | | | | | 67% |
| [REDACTED] | | | | | | | 48% |
| [REDACTED] | | | | | | | 7% |
| [REDACTED] | | | | | | | 50% |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - _____; Revised - _____

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | Total Costs (G = D+E+F) | Estimated Physical % Completed (H) |
|------------|-------------|------------------------|-------------------------------|-----------------------------|---|----------------------------|---|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| [REDACTED] | | | | | | | 85% |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

**For the Forecasted Test Period
(2/1/2014 - 1/31/2015)**

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | Total Costs | Estimated Physical % Completed |
|------------|-------------|------------------------|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| [REDACTED] | | | | | | | |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - _____; Revised - _____

Schedule 2

| Line No. (A) | Project No. (B) | Description of Project (C) | Accumulated Costs | | | | Estimated Physical % Completed (H) |
|-----------------|--------------------|-------------------------------|----------------------------|--------------------------|--|----------------------------|---------------------------------------|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | Total Costs (G = D+E+F) | |
| [REDACTED] | | | | | | | 85% |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - _____; Revised - _____

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | Total Costs (G = D+E+F) | Estimated Physical % Completed (H) |
|------------|-------------|------------------------|-------------------------------|-----------------------------|---|----------------------------|---|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| [REDACTED] | | | | | | | |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed |
|------------|-------------|------------------------|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | Total Costs | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| [REDACTED] | | | | | | | |

Case No. 2013-00199

Attachment to Response for PSC 1-17

Witnesses: Robert W. Berry David G. Crockett

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Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects
 For the Forecasted Test Period
 (2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - _____; Revised - _____

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed |
|------------|-------------|------------------------|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | Total Costs | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| [REDACTED] | | | | | | | |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | Total Costs (G = D+E+F) | Estimated Physical % Completed (H) |
|------------|-------------|------------------------|-------------------------------|-----------------------------|---|----------------------------|---|
| | | | Construction Amount (D) | AFUDC Capitalized (E) | Indirect Costs Other (F) ¹ | | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| [REDACTED] | | | | | | | |

Case No. 2013-00199

Attachment to Response for PSC 1-17

Witnesses: Robert W. Berry David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed |
|--------------------|-------------|------------------------|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | Total Costs | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| [Redacted Content] | | | | | | | |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | | Estimated Physical % Completed |
|------------|-------------|------------------------|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | Total Costs | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| [REDACTED] | | | | | | | |

**Big Rivers Electric Corporation
Case No. 2013-00199
Construction Projects**

**For the Forecasted Test Period
(2/1/2014 - 1/31/2015)**

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 2

| Line No. | Project No. | Description of Project | Accumulated Costs | | | Total Costs | Estimated Physical % Completed |
|------------|-------------|------------------------|---------------------|-------------------|----------------------|-------------|--------------------------------|
| | | | Construction Amount | AFUDC Capitalized | Indirect Costs Other | | |
| (A) | (B) | (C) | (D) | (E) | (F) ¹ | (G = D+E+F) | (H) |
| [REDACTED] | | | | | | | |

¹ Explanations of all other indirect costs.

Expenditures are for date range indicated above

Estimated Physical % completion for all projects for each date range indicated above is based on spending from project inception during period listed divided by the project budget estimate during period.

Capitalized Interest included in construction projects \$250k and greater unless specifically identified

Excludes City's Share

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 18) Provide, in the format provided in Schedule 3, an analysis of Big Rivers'**
2 **Construction Work in Progress ("CWIP"), as defined in the Uniform System of**
3 **Accounts for each project identified in Schedule 2.**

4

5 **Response)** An analysis of Big Rivers' Construction Work in Progress is provided on
6 pages 1 through 57 of the attachment to this response. In accordance with Big Rivers'
7 records retention policy, budget variance data is only retained for three years.
8 Furthermore, Big Rivers does not have construction project budget information that
9 predates the closing of the Unwind Transaction dated July 17, 2009.

10

11 **Witnesses:** Robert W. Berry (Production Department Planning) and
12 David G. Crockett (Transmission Planning)

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|---------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 1 | 2010 POLES | Jan-10 | Dec-11 | n/a | \$ - | \$ - | \$ 50,824 | 0.0% |
| 2 | 2010 Projects | Jan-10 | Dec-11 | n/a | \$ - | \$ - | \$ 333 | 0.0% |
| 3 | 2011 POLES | Jan-11 | Jan-12 | n/a | \$ 436,500 | \$ 436,500 | \$ 286,444 | 65.6% |
| 4 | 2012 POLES | Jan-12 | | n/a | \$ 557,808 | \$ 557,808 | | 0.0% |
| 5 | BA11X033B | Nov-11 | Jan-12 | n/a | \$ 30,000 | \$ 30,000 | \$ 28,926 | 96.4% |
| 6 | BA11X044B | Nov-11 | Dec-11 | n/a | \$ 31,000 | \$ 31,000 | \$ 25,045 | 80.8% |
| 7 | BA11X045B | Dec-11 | May-12 | n/a | \$ 35,000 | \$ 35,000 | \$ 42,749 | 122.1% |
| 8 | BA11X048B | Jul-11 | Mar-12 | n/a | \$ 610,000 | \$ 610,000 | \$ 1,501,132 | 246.1% |
| 9 | BA11X051F | May-11 | Sep-12 | n/a | \$ - | \$ - | \$ 12,325 | 0.0% |
| 10 | BA11X054F | Oct-11 | Sep-11 | n/a | \$ - | \$ - | \$ 7,554 | 0.0% |
| 11 | BA11X056F | Dec-11 | Dec-11 | n/a | \$ - | \$ - | \$ 224,617 | 0.0% |
| 12 | BA11X057F | Dec-11 | Dec-11 | n/a | \$ - | \$ - | \$ 163,664 | 0.0% |
| 13 | BA11X058F | Dec-11 | Dec-11 | n/a | \$ - | \$ - | \$ 43,778 | 0.0% |
| 14 | BA11X060F | Dec-11 | Jan-12 | n/a | \$ - | \$ - | \$ 28,189 | 0.0% |
| 15 | BA12X002B | Aug-12 | Aug-12 | n/a | \$ 20,000 | \$ 20,000 | | 0.0% |
| 16 | BA12X003B | Jul-12 | Jul-12 | n/a | \$ 85,000 | \$ 85,000 | | 0.0% |
| 17 | BA12X009B | Jun-12 | Jun-12 | n/a | \$ 7,500 | \$ 7,500 | | 0.0% |
| 18 | BA12X017B | Apr-12 | Apr-12 | n/a | \$ 16,000 | \$ 16,000 | \$ 14,568 | 91.1% |
| 19 | BA12X022B | Apr-12 | Apr-12 | n/a | \$ 31,000 | \$ 31,000 | \$ 28,991 | 93.5% |
| 20 | BA12X026B | Apr-12 | Apr-12 | n/a | \$ 34,000 | \$ 34,000 | \$ 34,126 | 100.4% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 21 | BA12X030B | Aug-12 | Aug-12 | n/a | \$ 26,000 | \$ 26,000 | | 0.0% |
| 22 | BA12X032B | Sep-12 | Sep-12 | n/a | \$ 35,000 | \$ 35,000 | | 0.0% |
| 23 | BA12X033B | Apr-12 | May-12 | n/a | \$ 25,000 | \$ 25,000 | \$ 22,685 | 90.7% |
| 24 | BA12X039F | May-12 | May-12 | n/a | \$ - | \$ - | \$ 1,200 | 0.0% |
| 25 | BA12X040F | Aug-12 | Aug-12 | n/a | \$ - | \$ - | \$ 712 | 0.0% |
| 26 | BA12X041F | Sep-12 | Sep-12 | n/a | \$ - | \$ - | \$ 2,271 | 0.0% |
| 27 | BI11X001B | Feb-11 | Nov-11 | n/a | \$ 200,000 | \$ 200,000 | \$ 184,553 | 92.3% |
| 28 | BI11X002B | Jun-11 | Dec-11 | n/a | \$ 100,000 | \$ 100,000 | \$ 177,867 | 177.9% |
| 29 | BI11X005B | May-11 | Dec-11 | n/a | \$ 10,000 | \$ 10,000 | \$ 10,162 | 101.6% |
| 30 | BI11X009B | Sep-11 | Oct-11 | n/a | \$ 20,000 | \$ 20,000 | \$ 19,361 | 96.8% |
| 31 | BI11X010B | Jan-11 | Dec-11 | n/a | \$ 258,000 | \$ 258,000 | \$ 241,277 | 93.5% |
| 32 | BI11X013B | Dec-11 | Dec-11 | n/a | \$ - | \$ - | \$ 61,585 | 0.0% |
| 33 | BI12X001B | Dec-11 | Nov-12 | n/a | \$ - | \$ - | \$ 627,662 | 0.0% |
| 34 | BI12X002B | Mar-12 | Oct-12 | n/a | \$ 195,000 | \$ 195,000 | \$ 166,684 | 85.5% |
| 35 | BI12X003B | Feb-12 | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 36 | BI12X004B | Jul-12 | Nov-12 | n/a | \$ 164,500 | \$ 164,500 | \$ 150,519 | 91.5% |
| 37 | BI12X006B | Mar-12 | | n/a | \$ 25,000 | \$ 25,000 | | 0.0% |
| 38 | BI12X008B | Aug-12 | Aug-12 | n/a | \$ 45,000 | \$ 45,000 | \$ 45,375 | 100.8% |
| 39 | BI12X009B | Aug-12 | Aug-12 | n/a | \$ 35,000 | \$ 35,000 | \$ 15,150 | 43.3% |
| 40 | BI12X011B | Feb-12 | | n/a | \$ 185,500 | \$ 185,500 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

| | | | | | | | | | Schedule 3 |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|------------|
| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) | |
| 41 | BI12X017B | Mar-12 | | n/a | \$ 6,000 | \$ 6,000 | | 0.0% | |
| 42 | BI12X018F | Feb-12 | Mar-12 | n/a | \$ - | \$ - | | 0.0% | |
| 43 | BI12X019F | Sep-12 | Nov-12 | n/a | \$ - | \$ - | \$ 16,138 | 0.0% | |
| 44 | BI12X020F | Jul-12 | | n/a | \$ - | \$ - | | 0.0% | |
| 45 | BI12X021F | Jul-12 | Dec-12 | n/a | \$ - | \$ - | \$ 30,998 | 0.0% | |
| 46 | BI12X022F | Jun-12 | Jan-13 | n/a | \$ - | \$ - | \$ 204,281 | 0.0% | |
| 47 | BP10C022B | Mar-10 | Oct-10 | n/a | \$ 350,000 | \$ 350,000 | \$ 276,795 | 79.1% | |
| 48 | BP10C047B | Sep-10 | Oct-10 | n/a | \$ 115,000 | \$ 115,000 | \$ 89,733 | 78.0% | |
| 49 | BP10C058B | Oct-10 | Oct-10 | n/a | \$ - | \$ - | \$ 943,318 | 0.0% | |
| 50 | BP10G017B | Sep-10 | Sep-10 | n/a | \$ 20,000 | \$ 20,000 | \$ 18,500 | 92.5% | |
| 51 | BP10G019B | Sep-10 | Nov-12 | n/a | \$ 20,000 | \$ 20,000 | \$ 233,885 | 1169.4% | |
| 52 | BP10G032F | Nov-10 | Sep-11 | n/a | \$ 600,000 | \$ 600,000 | \$ 730,462 | 121.7% | |
| 53 | BP10G041F | Sep-10 | | n/a | \$ 1,273,747 | \$ 1,273,747 | | 0.0% | |
| 54 | BP10G046F | Nov-10 | Jul-11 | n/a | \$ 30,000 | \$ 30,000 | \$ 173,968 | 579.9% | |
| 55 | BP10S003B | May-10 | Mar-12 | n/a | \$ 67,949 | \$ 67,949 | \$ 96,597 | 142.2% | |
| 56 | BP10S006B | Dec-10 | May-12 | n/a | \$ 82,933 | \$ 82,933 | \$ 76,968 | 92.8% | |
| 57 | BP10S007B | Nov-10 | Jun-11 | n/a | \$ 49,759 | \$ 49,759 | \$ 55,737 | 112.0% | |
| 58 | BP10S008B | Nov-10 | Jul-11 | n/a | \$ 92,885 | \$ 92,885 | \$ 83,540 | 89.9% | |
| 59 | BP10S039B | Nov-10 | Dec-11 | n/a | \$ 14,430 | \$ 14,430 | \$ 24,663 | 170.9% | |
| 60 | BP10S043B | Jul-10 | Dec-11 | n/a | \$ 14,430 | \$ 14,430 | \$ 26,250 | 181.9% | |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

| | | | | | | | | | Schedule 3 |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|------------|
| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) | |
| 61 | BP10S073F | Oct-10 | Apr-12 | n/a | \$ - | \$ - | | 0.0% | |
| 62 | BP10S076F | Jul-10 | Jul-12 | n/a | \$ 265,385 | \$ 265,385 | \$ 361,384 | 136.2% | |
| 63 | BP10S084F | Sep-10 | Apr-12 | n/a | \$ - | \$ - | | 0.0% | |
| 64 | BP10S087F | Dec-10 | | n/a | \$ - | \$ - | | 0.0% | |
| 65 | BP10T001B | Dec-10 | Oct-11 | n/a | \$ 194,158 | \$ 194,158 | | 0.0% | |
| 66 | BP10W001B | Jan-10 | Nov-11 | n/a | \$ 35,000 | \$ 35,000 | | 0.0% | |
| 67 | BP10W031F | Feb-10 | Nov-11 | n/a | \$ - | \$ - | | 0.0% | |
| 68 | BP10W053F | Jul-10 | Dec-10 | n/a | \$ - | \$ - | \$ 190,783 | 0.0% | |
| 69 | BP10W060F | Sep-10 | Dec-10 | n/a | \$ - | \$ - | \$ 238,733 | 0.0% | |
| 70 | BP10W061F | Oct-10 | Mar-11 | n/a | \$ - | \$ - | \$ 130,707 | 0.0% | |
| 71 | BP10W064F | Nov-10 | Dec-10 | n/a | \$ - | \$ - | \$ 51,573 | 0.0% | |
| 72 | BP11C016B | Jun-11 | Nov-11 | n/a | \$ 210,000 | \$ 210,000 | \$ 187,583 | 89.3% | |
| 73 | BP11C018B | Mar-11 | Nov-11 | n/a | \$ 200,000 | \$ 200,000 | \$ 170,471 | 85.2% | |
| 74 | BP11C019B | May-11 | Sep-11 | n/a | \$ 185,000 | \$ 185,000 | \$ 154,133 | 83.3% | |
| 75 | BP11C021B | Sep-11 | Sep-11 | n/a | \$ 36,000 | \$ 36,000 | \$ 38,779 | 107.7% | |
| 76 | BP11C023B | Feb-11 | Nov-11 | n/a | \$ 350,000 | \$ 350,000 | \$ 561,346 | 160.4% | |
| 77 | BP11C026B | Sep-11 | Nov-11 | n/a | \$ 73,000 | \$ 73,000 | \$ 68,837 | 94.3% | |
| 78 | BP11C028B | Oct-11 | Oct-11 | n/a | \$ 25,000 | \$ 25,000 | \$ 27,573 | 110.3% | |
| 79 | BP11C032B | Sep-11 | Nov-11 | n/a | \$ 125,000 | \$ 125,000 | \$ 101,856 | 81.5% | |
| 80 | BP11C033B | Nov-11 | Nov-13 | n/a | \$ 500,000 | \$ 500,000 | | 0.0% | |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199**

Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

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|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 81 | BP11C046F | Nov-11 | | n/a | \$ - | \$ - | \$ 84,323 | 0.0% |
| 82 | BP11C047F | Jul-11 | | n/a | \$ - | \$ - | | 0.0% |
| 83 | BP11C050F | Aug-11 | | n/a | \$ - | \$ - | | 0.0% |
| 84 | BP11C051F | Sep-11 | Sep-11 | n/a | \$ - | \$ - | \$ 10,258 | 0.0% |
| 85 | BP11C052F | Oct-11 | Jan-12 | n/a | \$ - | \$ - | \$ 251,631 | 0.0% |
| 86 | BP11C053F | Oct-11 | Nov-11 | n/a | \$ - | \$ - | \$ 10,367 | 0.0% |
| 87 | BP11C054F | Oct-11 | Oct-11 | n/a | \$ - | \$ - | \$ 10,103 | 0.0% |
| 88 | BP11C055F | Oct-11 | Oct-11 | n/a | \$ - | \$ - | \$ 2,438 | 0.0% |
| 89 | BP11C056F | Oct-11 | Feb-12 | n/a | \$ - | \$ - | \$ 90,637 | 0.0% |
| 90 | BP11C057F | Nov-11 | Dec-11 | n/a | \$ - | \$ - | \$ 44,869 | 0.0% |
| 91 | BP11C058F | Dec-11 | Dec-11 | n/a | \$ - | \$ - | \$ 2,447 | 0.0% |
| 92 | BP11C059F | Nov-11 | Dec-11 | n/a | \$ - | \$ - | \$ 3,048 | 0.0% |
| 93 | BP11G007B | Mar-11 | Jan-12 | n/a | \$ 170,000 | \$ 170,000 | \$ 150,500 | 88.5% |
| 94 | BP11G008B | Jul-11 | Jan-12 | n/a | \$ 895,000 | \$ 895,000 | \$ 592,357 | 66.2% |
| 95 | BP11G009B | Nov-11 | Dec-11 | n/a | \$ 836,000 | \$ 836,000 | \$ 604,514 | 72.3% |
| 96 | BP11G012B | Oct-11 | Jan-12 | n/a | \$ 111,000 | \$ 111,000 | \$ 86,831 | 78.2% |
| 97 | BP11G014B | Jun-11 | Dec-11 | n/a | \$ 180,000 | \$ 180,000 | \$ 152,768 | 84.9% |
| 98 | BP11G015B | Nov-12 | Nov-12 | n/a | \$ 75,000 | \$ 75,000 | \$ 70,542 | 94.1% |
| 99 | BP11G018B | Sep-11 | Jan-12 | n/a | \$ 1,092,730 | \$ 1,092,730 | \$ 571,182 | 52.3% |
| 100 | BP11G019B | Jun-11 | Jan-12 | n/a | \$ 100,000 | \$ 100,000 | \$ 730,462 | 730.5% |

Case No. 2012-00535

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|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 101 | BP11G020B | Nov-11 | Dec-11 | n/a | \$ 50,000 | \$ 50,000 | \$ 49,000 | 98.0% |
| 102 | BP11G021B | Nov-11 | Nov-11 | n/a | \$ 50,000 | \$ 50,000 | \$ 48,000 | 96.0% |
| 103 | BP11G022B | Jul-11 | Dec-11 | n/a | \$ 50,000 | \$ 50,000 | \$ 19,117 | 38.2% |
| 104 | BP11G023B | Jul-11 | Dec-11 | n/a | \$ 50,000 | \$ 50,000 | \$ 75,623 | 151.2% |
| 105 | BP11G024B | Jul-11 | Dec-11 | n/a | \$ 50,000 | \$ 50,000 | \$ 46,006 | 92.0% |
| 106 | BP11G026B | Jun-11 | Nov-11 | n/a | \$ 50,000 | \$ 50,000 | \$ 74,794 | 149.6% |
| 107 | BP11G027B | Sep-11 | Jan-12 | n/a | \$ 75,000 | \$ 75,000 | \$ 54,294 | 72.4% |
| 108 | BP11G031B | May-11 | Nov-11 | n/a | \$ 400,000 | \$ 400,000 | \$ 298,737 | 74.7% |
| 109 | BP11G033B | Jun-11 | Dec-11 | n/a | \$ 500,000 | \$ 500,000 | \$ 364,212 | 72.8% |
| 110 | BP11G035B | Sep-11 | Nov-11 | n/a | \$ 6,000 | \$ 6,000 | \$ 6,210 | 103.5% |
| 111 | BP11G037B | Aug-11 | Nov-11 | n/a | \$ 20,000 | \$ 20,000 | \$ 19,102 | 95.5% |
| 112 | BP11G038B | Jul-11 | Nov-11 | n/a | \$ 250,000 | \$ 250,000 | \$ 183,802 | 73.5% |
| 113 | BP11G039B | Oct-11 | Nov-11 | n/a | \$ 100,000 | \$ 100,000 | \$ 86,600 | 86.6% |
| 114 | BP11G042B | Nov-11 | | n/a | \$ 255,000 | \$ 255,000 | | 0.0% |
| 115 | BP11G043B | Oct-11 | Nov-11 | n/a | \$ 300,000 | \$ 300,000 | \$ 165,089 | 55.0% |
| 116 | BP11G044B | Jun-11 | Dec-11 | n/a | \$ 295,000 | \$ 295,000 | \$ 296,393 | 100.5% |
| 117 | BP11G045B | Sep-11 | Oct-11 | n/a | \$ 100,000 | \$ 100,000 | \$ 93,051 | 93.1% |
| 118 | BP11G046B | Jul-11 | Nov-11 | n/a | \$ 15,000 | \$ 15,000 | \$ 12,623 | 84.2% |
| 119 | BP11G051B | May-11 | Nov-11 | n/a | \$ 250,000 | \$ 250,000 | \$ 197,434 | 79.0% |
| 120 | BP11G053B | Jul-11 | Jan-12 | n/a | \$ 40,000 | \$ 40,000 | \$ 41,551 | 103.9% |

Case No. 2012-00535

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Big Rivers Electric Corporation
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(10/1/2011 - 09/30/2012)

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|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 121 | BP11G054B | Aug-11 | Nov-11 | n/a | \$ 132,000 | \$ 132,000 | \$ 111,491 | 84.5% |
| 122 | BP11G055B | Jul-11 | Dec-11 | n/a | \$ 40,000 | \$ 40,000 | \$ 46,874 | 117.2% |
| 123 | BP11G057B | Dec-11 | Dec-11 | n/a | \$ 75,000 | \$ 75,000 | \$ 80,763 | 107.7% |
| 124 | BP11G059B | Apr-11 | Nov-11 | n/a | \$ 50,000 | \$ 50,000 | \$ 48,768 | 97.5% |
| 125 | BP11G060B | Apr-11 | Nov-11 | n/a | \$ 50,000 | \$ 50,000 | \$ 52,089 | 104.2% |
| 126 | BP11G061B | Mar-11 | Oct-11 | n/a | \$ 100,000 | \$ 100,000 | \$ 120,182 | 120.2% |
| 127 | BP11G064B | Mar-11 | Nov-11 | n/a | \$ 200,000 | \$ 200,000 | \$ 266,968 | 133.5% |
| 128 | BP11G067B | May-11 | Jan-12 | n/a | \$ 270,000 | \$ 270,000 | \$ 353,598 | 131.0% |
| 129 | BP11G077B | May-11 | | n/a | \$ 3,761,472 | \$ 3,761,472 | | 0.0% |
| 130 | BP11G078F | Mar-11 | Jan-12 | n/a | \$ - | \$ - | \$ 74,740 | 0.0% |
| 131 | BP11G081B | Aug-11 | | n/a | \$ - | \$ - | | 0.0% |
| 132 | BP11G082F | Aug-11 | | n/a | \$ - | \$ - | | 0.0% |
| 133 | BP11G083F | Aug-11 | Dec-11 | n/a | \$ - | \$ - | \$ 184,042 | 0.0% |
| 134 | BP11G085B | Jul-11 | Nov-11 | n/a | \$ - | \$ - | \$ 29,629 | 0.0% |
| 135 | BP11G086F | Sep-11 | Nov-11 | n/a | \$ - | \$ - | \$ 30,262 | 0.0% |
| 136 | BP11G087F | Aug-11 | Oct-11 | n/a | \$ - | \$ - | \$ 123,400 | 0.0% |
| 137 | BP11G088F | Sep-11 | Oct-11 | n/a | \$ - | \$ - | \$ 65,452 | 0.0% |
| 138 | BP11G089F | Nov-11 | Nov-11 | n/a | \$ - | \$ - | \$ 31,511 | 0.0% |
| 139 | BP11G090F | Oct-11 | Jan-12 | n/a | \$ - | \$ - | \$ 239,907 | 0.0% |
| 140 | BP11G092F | Nov-11 | Dec-11 | n/a | \$ - | \$ - | \$ 47,069 | 0.0% |

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| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 141 | BP11G093F | Dec-11 | Jan-12 | n/a | \$ - | \$ - | \$ 19,636 | 0.0% |
| 142 | BP11G094F | Dec-11 | Jan-12 | n/a | \$ - | \$ - | \$ 115,756 | 0.0% |
| 143 | BP11H001B | Dec-11 | Jan-12 | n/a | \$ 22,660 | \$ 22,660 | \$ 17,629 | 77.8% |
| 144 | BP11H002B | Apr-11 | May-12 | n/a | \$ 165,865 | \$ 165,865 | \$ 83,668 | 50.4% |
| 145 | BP11H009B | Dec-10 | May-12 | n/a | \$ 580,529 | \$ 580,529 | \$ 305,365 | 52.6% |
| 146 | BP11H010B | Feb-11 | May-12 | n/a | \$ 381,490 | \$ 381,490 | \$ 319,370 | 83.7% |
| 147 | BP11H015B | Mar-11 | May-12 | n/a | \$ 378,173 | \$ 378,173 | \$ 518,625 | 137.1% |
| 148 | BP11H016B | Feb-11 | Jun-11 | n/a | \$ 66,346 | \$ 66,346 | \$ 66,836 | 100.7% |
| 149 | BP11H017B | Feb-11 | May-12 | n/a | \$ 132,692 | \$ 132,692 | \$ 227,764 | 171.6% |
| 150 | BP11H018B | May-11 | May-12 | n/a | \$ 149,279 | \$ 149,279 | \$ 195,201 | 130.8% |
| 151 | BP11H019B | Mar-11 | Jun-12 | n/a | \$ 14,596 | \$ 14,596 | \$ 35,941 | 246.2% |
| 152 | BP11H021B | Oct-11 | Feb-12 | n/a | \$ 12,949 | \$ 12,949 | \$ 12,884 | 99.5% |
| 153 | BP11H022B | Feb-12 | | n/a | \$ 7,769 | \$ 7,769 | | 0.0% |
| 154 | BP11H023B | Nov-11 | Mar-12 | n/a | \$ 7,000 | \$ 7,000 | \$ 55,491 | 792.7% |
| 155 | BP11H024B | Nov-11 | Mar-12 | n/a | \$ 15,000 | \$ 15,000 | \$ 83,920 | 559.5% |
| 156 | BP11H025B | Nov-11 | Apr-12 | n/a | \$ 20,000 | \$ 20,000 | \$ 145,900 | 729.5% |
| 157 | BP11H029B | May-11 | | n/a | \$ 199,038 | \$ 199,038 | | 0.0% |
| 158 | BP11H030F | Oct-11 | | n/a | \$ - | \$ - | | 0.0% |
| 159 | BP11H038F | Nov-11 | May-12 | n/a | \$ - | \$ - | \$ 66,504 | 0.0% |
| 160 | BP11H039F | Oct-11 | May-12 | n/a | \$ - | \$ - | \$ 38,961 | 0.0% |

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| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 161 | BP11H040F | Oct-11 | Nov-11 | n/a | \$ - | \$ - | \$ 6,535 | 0.0% |
| 162 | BP11H041F | Aug-11 | Aug-11 | n/a | \$ - | \$ - | \$ 90,865 | 0.0% |
| 163 | BP11H042F | Nov-11 | Oct-12 | n/a | \$ - | \$ - | | 0.0% |
| 164 | BP11H043F | Nov-11 | Nov-11 | n/a | \$ - | \$ - | \$ 5,799 | 0.0% |
| 165 | BP11H044F | Aug-11 | Aug-11 | n/a | \$ - | \$ - | \$ 3,845 | 0.0% |
| 166 | BP11H045F | Dec-11 | Jan-12 | n/a | \$ - | \$ - | \$ 8,388 | 0.0% |
| 167 | BP11H046F | Dec-11 | Feb-12 | n/a | \$ - | \$ - | \$ 2,948 | 0.0% |
| 168 | BP11M007F | May-11 | Dec-11 | n/a | \$ - | \$ - | \$ 87,873 | 0.0% |
| 169 | BP11Q002B | Dec-11 | Jan-12 | n/a | \$ 28,329 | \$ 28,329 | \$ 56,598 | 199.8% |
| 170 | BP11Q021B | Oct-11 | Dec-11 | n/a | \$ - | \$ - | \$ 6,136 | 0.0% |
| 171 | BP11Q022B | Oct-11 | Dec-11 | n/a | \$ - | \$ - | \$ 6,420 | 0.0% |
| 172 | BP11Q023B | Nov-11 | Dec-11 | n/a | \$ - | \$ - | \$ 4,948 | 0.0% |
| 173 | BP11Q024F | Nov-11 | Dec-11 | n/a | \$ - | \$ - | \$ 26,409 | 0.0% |
| 174 | BP11Q025F | Oct-11 | Nov-11 | n/a | \$ - | \$ - | \$ 5,863 | 0.0% |
| 175 | BP11Q026F | Dec-11 | Dec-11 | n/a | \$ - | \$ - | \$ 40,303 | 0.0% |
| 176 | BP11Q027F | Dec-11 | Dec-11 | n/a | \$ - | \$ - | \$ 10,140 | 0.0% |
| 177 | BP11Q028F | Dec-11 | Dec-11 | n/a | \$ - | \$ - | \$ 15,018 | 0.0% |
| 178 | BP11Q029F | Dec-11 | Jan-12 | n/a | \$ - | \$ - | \$ 2,407 | 0.0% |
| 179 | BP11Q031F | Dec-11 | Feb-12 | n/a | \$ - | \$ - | \$ 11,946 | 0.0% |
| 180 | BP11R001F | Jan-11 | Apr-12 | n/a | \$ - | \$ - | | 0.0% |

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| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 181 | BP11R003B | Sep-11 | Oct-11 | n/a | \$ - | \$ - | \$ 19,345 | 0.0% |
| 182 | BP11R004F | Dec-11 | Feb-12 | n/a | \$ - | \$ - | \$ 9,749 | 0.0% |
| 183 | BP11R005F | Feb-12 | | n/a | \$ - | \$ - | | 0.0% |
| 184 | BP11S002B | Jan-11 | Mar-12 | n/a | \$ 104,838 | \$ 104,838 | \$ 57,489 | 54.8% |
| 185 | BP11S006F | Dec-11 | Dec-11 | n/a | \$ - | \$ - | \$ 8,024 | 0.0% |
| 186 | BP11S007F | Dec-11 | Jul-12 | n/a | \$ - | \$ - | \$ 13,639 | 0.0% |
| 187 | BP11W006B | Dec-11 | Jan-12 | n/a | \$ 25,000 | \$ 25,000 | \$ 9,479 | 37.9% |
| 188 | BP11W010B | Oct-11 | Dec-11 | n/a | \$ 60,000 | \$ 60,000 | \$ 53,555 | 89.3% |
| 189 | BP11W012B | Sep-11 | Oct-11 | n/a | \$ 75,000 | \$ 75,000 | \$ 47,882 | 63.8% |
| 190 | BP11W014B | Mar-11 | | n/a | \$ 1,200,000 | \$ 1,200,000 | | 0.0% |
| 191 | BP11W018B | Oct-11 | Jan-12 | n/a | \$ 180,000 | \$ 180,000 | \$ 216,329 | 120.2% |
| 192 | BP11W021B | Mar-11 | Apr-12 | n/a | \$ 250,000 | \$ 250,000 | \$ 173,935 | 69.6% |
| 193 | BP11W022B | Jul-11 | Jan-12 | n/a | \$ 250,000 | \$ 250,000 | \$ 238,126 | 95.3% |
| 194 | BP11W025B | Aug-11 | Jan-12 | n/a | \$ 790,000 | \$ 790,000 | \$ 674,645 | 85.4% |
| 195 | BP11W026B | Jul-11 | | n/a | \$ 1,800,000 | \$ 1,800,000 | | 0.0% |
| 196 | BP11W029F | Jun-11 | Aug-11 | n/a | \$ - | \$ - | \$ 30,999 | 0.0% |
| 197 | BP11W030F | Mar-11 | Oct-11 | n/a | \$ - | \$ - | \$ 15,247 | 0.0% |
| 198 | BP11W036B | Oct-11 | Dec-11 | n/a | \$ - | \$ - | \$ 42,507 | 0.0% |
| 199 | BP11W037B | Sep-11 | Nov-11 | n/a | \$ - | \$ - | \$ 78,195 | 0.0% |
| 200 | BP11W038B | May-11 | Jan-12 | n/a | \$ - | \$ - | \$ 275,249 | 0.0% |

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| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 201 | BP11W040F | Aug-11 | Nov-11 | n/a | \$ - | \$ - | \$ 34,628 | 0.0% |
| 202 | BP11W042F | Jul-11 | Nov-11 | n/a | \$ - | \$ - | \$ 21,538 | 0.0% |
| 203 | BP11W044F | Aug-11 | Nov-11 | n/a | \$ - | \$ - | \$ 15,500 | 0.0% |
| 204 | BP11W046F | Oct-11 | Oct-11 | n/a | \$ - | \$ - | \$ 7,964 | 0.0% |
| 205 | BP11W047F | Dec-11 | Dec-11 | n/a | \$ - | \$ - | \$ 18,000 | 0.0% |
| 206 | BP11W049F | Sep-11 | Oct-11 | n/a | \$ - | \$ - | \$ 31,720 | 0.0% |
| 207 | BP11W050F | Oct-11 | Nov-11 | n/a | \$ - | \$ - | \$ 3,048 | 0.0% |
| 208 | BP11W051F | Oct-11 | Dec-11 | n/a | \$ - | \$ - | \$ 6,890 | 0.0% |
| 209 | BP11W052F | Oct-11 | Oct-11 | n/a | \$ - | \$ - | \$ 8,720 | 0.0% |
| 210 | BP11W053F | Oct-11 | Oct-11 | n/a | \$ - | \$ - | \$ 47,360 | 0.0% |
| 211 | BP11W054F | Oct-11 | Oct-11 | n/a | \$ - | \$ - | \$ 8,720 | 0.0% |
| 212 | BP11W057F | Sep-11 | Oct-11 | n/a | \$ - | \$ - | \$ 14,156 | 0.0% |
| 213 | BP11W058F | Oct-11 | Nov-11 | n/a | \$ - | \$ - | \$ 12,380 | 0.0% |
| 214 | BP11W059F | Sep-11 | Sep-11 | n/a | \$ - | \$ - | \$ 28,165 | 0.0% |
| 215 | BP11W060F | Oct-11 | Feb-12 | n/a | \$ - | \$ - | \$ 90,499 | 0.0% |
| 216 | BP11W061F | Oct-11 | Dec-11 | n/a | \$ - | \$ - | \$ 122,246 | 0.0% |
| 217 | BP11W062F | Dec-11 | Jan-12 | n/a | \$ - | \$ - | \$ 24,502 | 0.0% |
| 218 | BP11W063F | Dec-11 | Jan-12 | n/a | \$ - | \$ - | \$ 36,275 | 0.0% |
| 219 | BP11W064F | Dec-11 | Jan-12 | n/a | \$ - | \$ - | \$ 4,156 | 0.0% |
| 220 | BP11W065F | Dec-11 | Dec-11 | n/a | \$ - | \$ - | \$ 40,260 | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199**

Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 221 | BP11W066F | Dec-11 | Dec-11 | n/a | \$ - | \$ - | \$ 20,756 | 0.0% |
| 222 | BP11X014B | Dec-11 | Dec-11 | n/a | \$ 16,000 | \$ 16,000 | \$ 8,946 | 55.9% |
| 223 | BP11X023B | Sep-11 | Dec-11 | n/a | \$ 100,000 | \$ 100,000 | \$ 97,630 | 97.6% |
| 224 | BP12C007B | Jun-12 | Aug-12 | n/a | \$ - | \$ - | \$ 113,384 | 0.0% |
| 225 | BP12C009B | Mar-12 | | n/a | \$ 40,000 | \$ 40,000 | | 0.0% |
| 226 | BP12C011B | Nov-11 | Apr-12 | n/a | \$ - | \$ - | \$ 95,096 | 0.0% |
| 227 | BP12C012B | Nov-11 | Nov-11 | n/a | \$ - | \$ - | \$ 58,834 | 0.0% |
| 228 | BP12C018B | Feb-12 | Feb-12 | n/a | \$ 10,000 | \$ 10,000 | \$ 9,540 | 95.4% |
| 229 | BP12C020B | Dec-11 | Jun-12 | n/a | \$ - | \$ - | \$ 259,299 | 0.0% |
| 230 | BP12C021B | Jan-12 | Jun-12 | n/a | \$ 225,000 | \$ 225,000 | \$ 177,888 | 79.1% |
| 231 | BP12C022B | Mar-12 | Jun-12 | n/a | \$ 130,000 | \$ 130,000 | \$ 94,092 | 72.4% |
| 232 | BP12C024B | Jul-12 | | n/a | \$ 350,000 | \$ 350,000 | | 0.0% |
| 233 | BP12C040B | Oct-11 | Jul-12 | n/a | \$ - | \$ - | \$ 275,498 | 0.0% |
| 234 | BP12C047B | Sep-12 | Oct-12 | n/a | \$ 285,000 | \$ 285,000 | \$ 184,888 | 64.9% |
| 235 | BP12C049B | Mar-12 | | n/a | \$ 120,000 | \$ 120,000 | | 0.0% |
| 236 | BP12C050B | Dec-11 | | n/a | \$ - | \$ - | | 0.0% |
| 237 | BP12C055B | Feb-12 | | n/a | \$ 2,500,000 | \$ 2,500,000 | | 0.0% |
| 238 | BP12C057B | Jun-12 | | n/a | \$ 215,000 | \$ 215,000 | | 0.0% |
| 239 | BP12C058B | Jun-12 | | n/a | \$ 175,000 | \$ 175,000 | | 0.0% |
| 240 | BP12C059B | Oct-11 | May-12 | n/a | \$ - | \$ - | \$ 152,709 | 0.0% |

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Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
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|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 241 | BP12C060B | Feb-12 | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 242 | BP12C061B | Mar-12 | | n/a | \$ 625,000 | \$ 625,000 | | 0.0% |
| 243 | BP12C062B | Mar-12 | | n/a | \$ 90,000 | \$ 90,000 | | 0.0% |
| 244 | BP12C064B | Feb-12 | | n/a | \$ 120,000 | \$ 120,000 | | 0.0% |
| 245 | BP12C067B | Dec-11 | | n/a | \$ - | \$ - | | 0.0% |
| 246 | BP12C073F | Feb-12 | Apr-12 | n/a | \$ - | \$ - | \$ 4,861 | 0.0% |
| 247 | BP12C074F | Feb-12 | Mar-12 | n/a | \$ - | \$ - | \$ 4,964 | 0.0% |
| 248 | BP12C075F | Mar-12 | Apr-12 | n/a | \$ - | \$ - | \$ 36,217 | 0.0% |
| 249 | BP12C077F | Feb-12 | Feb-12 | n/a | \$ - | \$ - | \$ 337,618 | 0.0% |
| 250 | BP12C078F | Apr-12 | May-12 | n/a | \$ - | \$ - | \$ 13,256 | 0.0% |
| 251 | BP12C079F | Feb-12 | Feb-12 | n/a | \$ - | \$ - | \$ 3,278 | 0.0% |
| 252 | BP12C080F | May-12 | May-12 | n/a | \$ - | \$ - | \$ 11,276 | 0.0% |
| 253 | BP12C081F | May-12 | May-12 | n/a | \$ - | \$ - | \$ 19,132 | 0.0% |
| 254 | BP12C082F | May-12 | May-12 | n/a | \$ - | \$ - | \$ 19,256 | 0.0% |
| 255 | BP12C083F | Jun-12 | Sep-12 | n/a | \$ - | \$ - | \$ 3,329 | 0.0% |
| 256 | BP12C084F | Jun-12 | | n/a | \$ - | \$ - | | 0.0% |
| 257 | BP12C085F | Aug-12 | Sep-12 | n/a | \$ - | \$ - | \$ 15,188 | 0.0% |
| 258 | BP12C086F | Sep-12 | Dec-12 | n/a | \$ - | \$ - | \$ 20,098 | 0.0% |
| 259 | BP12C090F | Jul-12 | Jul-12 | n/a | \$ - | \$ - | \$ 21,620 | 0.0% |
| 260 | BP12C091F | Sep-12 | Oct-12 | n/a | \$ - | \$ - | \$ 177,937 | 0.0% |

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**Big Rivers Electric Corporation
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| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 261 | BP12C092F | Sep-12 | Oct-12 | n/a | \$ - | \$ - | \$ 186,051 | 0.0% |
| 262 | BP12C093F | Sep-12 | Sep-12 | n/a | \$ - | \$ - | \$ 19,405 | 0.0% |
| 263 | BP12G014B | Mar-12 | Jun-12 | n/a | \$ 6,000 | \$ 6,000 | \$ 8,281 | 138.0% |
| 264 | BP12G016B | Feb-12 | Nov-12 | n/a | \$ 895,000 | \$ 895,000 | \$ 666,643 | 74.5% |
| 265 | BP12G018B | Sep-12 | | n/a | \$ 20,000 | \$ 20,000 | | 0.0% |
| 266 | BP12G020B | May-12 | Oct-12 | n/a | \$ 45,000 | \$ 45,000 | \$ 66,900 | 148.7% |
| 267 | BP12G021B | Apr-12 | | n/a | \$ 1,100,509 | \$ 1,100,509 | | 0.0% |
| 268 | BP12G024B | Feb-12 | Jun-12 | n/a | \$ 200,000 | \$ 200,000 | \$ 189,650 | 94.8% |
| 269 | BP12G025B | Feb-12 | Nov-12 | n/a | \$ 100,000 | \$ 100,000 | \$ 179,683 | 179.7% |
| 270 | BP12G029B | Apr-12 | Dec-12 | n/a | \$ 200,000 | \$ 200,000 | \$ 377,643 | 188.8% |
| 271 | BP12G030B | Jan-12 | Sep-12 | n/a | \$ 50,000 | \$ 50,000 | \$ 50,279 | 100.6% |
| 272 | BP12G031B | Jan-12 | Jul-12 | n/a | \$ 50,000 | \$ 50,000 | \$ 58,822 | 117.6% |
| 273 | BP12G038B | Jun-12 | Nov-12 | n/a | \$ 100,000 | \$ 100,000 | \$ 125,459 | 125.5% |
| 274 | BP12G039B | Apr-12 | Nov-12 | n/a | \$ 75,000 | \$ 75,000 | \$ 74,523 | 99.4% |
| 275 | BP12G042B | Mar-12 | Nov-12 | n/a | \$ 75,000 | \$ 75,000 | \$ 56,637 | 75.5% |
| 276 | BP12G044B | Apr-12 | May-12 | n/a | \$ 50,000 | \$ 50,000 | \$ 46,388 | 92.8% |
| 277 | BP12G045B | Jun-12 | Jul-12 | n/a | \$ 5,000 | \$ 5,000 | \$ 6,048 | 121.0% |
| 278 | BP12G046B | Jan-12 | Jul-12 | n/a | \$ 100,000 | \$ 100,000 | \$ 95,426 | 95.4% |
| 279 | BP12G047B | Sep-12 | Dec-12 | n/a | \$ 180,000 | \$ 180,000 | \$ 139,994 | 77.8% |
| 280 | BP12G048B | May-12 | Nov-12 | n/a | | \$ - | \$ 63,541 | 0.0% |

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Big Rivers Electric Corporation
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| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 281 | BP12G052F | Mar-12 | May-12 | n/a | \$ - | \$ - | \$ 33,706 | 0.0% |
| 282 | BP12G053F | Apr-12 | Jun-12 | n/a | \$ - | \$ - | \$ 39,344 | 0.0% |
| 283 | BP12G054B | Jan-12 | Jun-12 | n/a | \$ - | \$ - | \$ 112,252 | 0.0% |
| 284 | BP12G055B | Mar-12 | Apr-12 | n/a | \$ - | \$ - | \$ 126,271 | 0.0% |
| 285 | BP12G056F | Apr-12 | May-12 | n/a | \$ - | \$ - | \$ 7,637 | 0.0% |
| 286 | BP12G057F | Mar-12 | Apr-12 | n/a | \$ - | \$ - | \$ 8,796 | 0.0% |
| 287 | BP12G058F | Mar-12 | Mar-12 | n/a | \$ - | \$ - | \$ 108,529 | 0.0% |
| 288 | BP12G059B | Jun-12 | Nov-12 | n/a | \$ - | \$ - | \$ 38,278 | 0.0% |
| 289 | BP12G060F | Apr-12 | Sep-12 | n/a | \$ - | \$ - | \$ 78,829 | 0.0% |
| 290 | BP12G061F | Apr-12 | Oct-12 | n/a | \$ - | \$ - | \$ 92,552 | 0.0% |
| 291 | BP12G062B | Jul-12 | Aug-12 | n/a | \$ - | \$ - | \$ 13,189 | 0.0% |
| 292 | BP12G063F | May-12 | Dec-12 | n/a | \$ - | \$ - | \$ 146,063 | 0.0% |
| 293 | BP12G064F | Jul-12 | Nov-12 | n/a | \$ - | \$ - | \$ 74,370 | 0.0% |
| 294 | BP12G065B | Apr-12 | May-12 | n/a | \$ - | \$ - | \$ 34,457 | 0.0% |
| 295 | BP12G066F | May-12 | May-12 | n/a | \$ - | \$ - | \$ 3,107 | 0.0% |
| 296 | BP12G067F | May-12 | May-12 | n/a | \$ - | \$ - | \$ 3,272 | 0.0% |
| 297 | BP12G068F | May-12 | Sep-12 | n/a | \$ - | \$ - | \$ 32,890 | 0.0% |
| 298 | BP12G069F | Jun-12 | Sep-12 | n/a | \$ - | \$ - | \$ 36,298 | 0.0% |
| 299 | BP12G070F | Jul-12 | Nov-12 | n/a | \$ - | \$ - | \$ 136,853 | 0.0% |
| 300 | BP12G071F | Jun-12 | Oct-12 | n/a | \$ - | \$ - | \$ 57,682 | 0.0% |

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| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 301 | BP12G073F | Sep-12 | Sep-12 | n/a | \$ - | \$ - | \$ 16,541 | 0.0% |
| 302 | BP12G074F | Aug-12 | Nov-12 | n/a | \$ - | \$ - | \$ 16,844 | 0.0% |
| 303 | BP12G075F | Aug-12 | Aug-12 | n/a | \$ - | \$ - | \$ 4,829 | 0.0% |
| 304 | BP12G080F | Sep-12 | | n/a | \$ - | \$ - | | 0.0% |
| 305 | BP12H002B | Jun-12 | Jul-12 | n/a | \$ 19,423 | \$ 19,423 | \$ 9,720 | 50.0% |
| 306 | BP12H003B | Dec-11 | Sep-12 | n/a | \$ - | \$ - | \$ 1,005,633 | 0.0% |
| 307 | BP12H004B | Feb-12 | May-12 | n/a | \$ 19,423 | \$ 19,423 | \$ 5,326 | 27.4% |
| 308 | BP12H005B | Apr-12 | Jun-12 | n/a | \$ 55,032 | \$ 55,032 | \$ 128,549 | 233.6% |
| 309 | BP12H006B | Mar-12 | Apr-12 | n/a | \$ 48,558 | \$ 48,558 | \$ 27,494 | 56.6% |
| 310 | BP12H007B | Feb-12 | Feb-12 | n/a | \$ 19,423 | \$ 19,423 | \$ 5,814 | 29.9% |
| 311 | BP12H008B | Jan-12 | May-12 | n/a | \$ 54,226 | \$ 54,226 | \$ 81,176 | 149.7% |
| 312 | BP12H009B | Jan-12 | Apr-12 | n/a | \$ 97,115 | \$ 97,115 | \$ 132,581 | 136.5% |
| 313 | BP12H010B | Jan-12 | May-12 | n/a | \$ 25,897 | \$ 25,897 | \$ 36,971 | 142.8% |
| 314 | BP12H011B | Jan-12 | Feb-12 | n/a | \$ 48,558 | \$ 48,558 | \$ 49,025 | 101.0% |
| 315 | BP12H012B | Jan-12 | Mar-12 | n/a | \$ 64,744 | \$ 64,744 | \$ 62,053 | 95.8% |
| 316 | BP12H013B | Feb-12 | Mar-12 | n/a | \$ 64,744 | \$ 64,744 | \$ 36,189 | 55.9% |
| 317 | BP12H014B | Feb-12 | Feb-12 | n/a | \$ 14,244 | \$ 14,244 | \$ 14,941 | 104.9% |
| 318 | BP12H015B | Feb-12 | May-12 | n/a | \$ 22,660 | \$ 22,660 | \$ 59,897 | 264.3% |
| 319 | BP12H016B | Jan-12 | Mar-12 | n/a | \$ 35,609 | \$ 35,609 | \$ 17,303 | 48.6% |
| 320 | BP12H017F | Dec-11 | Mar-12 | n/a | \$ - | \$ - | \$ 15,025 | 0.0% |

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| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 321 | BP12H018B | Dec-11 | Jan-12 | n/a | \$ - | \$ - | \$ 5,873 | 0.0% |
| 322 | BP12H019B | Dec-11 | Jan-12 | n/a | \$ - | \$ - | \$ 5,184 | 0.0% |
| 323 | BP12H020B | Jan-12 | Apr-12 | n/a | \$ - | \$ - | \$ 6,423 | 0.0% |
| 324 | BP12H021B | Jan-12 | Feb-12 | n/a | \$ - | \$ - | \$ 23,265 | 0.0% |
| 325 | BP12H022B | Mar-12 | May-12 | n/a | \$ - | \$ - | \$ 23,310 | 0.0% |
| 326 | BP12H023B | Mar-12 | | n/a | \$ - | \$ - | | 0.0% |
| 327 | BP12H025B | Apr-12 | Jun-12 | n/a | \$ - | \$ - | \$ 19,257 | 0.0% |
| 328 | BP12H026B | Feb-12 | Feb-12 | n/a | \$ - | \$ - | \$ 5,638 | 0.0% |
| 329 | BP12H027B | Mar-12 | Mar-12 | n/a | \$ - | \$ - | \$ 10,608 | 0.0% |
| 330 | BP12H028B | Mar-12 | Apr-12 | n/a | \$ - | \$ - | \$ 4,905 | 0.0% |
| 331 | BP12H029B | Mar-12 | Jun-12 | n/a | \$ - | \$ - | \$ 35,040 | 0.0% |
| 332 | BP12H030B | Apr-12 | Apr-12 | n/a | \$ - | \$ - | \$ 4,533 | 0.0% |
| 333 | BP12H031F | Aug-12 | Sep-12 | n/a | \$ - | \$ - | \$ 97,531 | 0.0% |
| 334 | BP12H033B | Jun-12 | Aug-12 | n/a | \$ - | \$ - | \$ 6,166 | 0.0% |
| 335 | BP12H034F | Aug-12 | Aug-12 | n/a | \$ - | \$ - | \$ 9,356 | 0.0% |
| 336 | BP12H035F | May-12 | May-12 | n/a | \$ - | \$ - | \$ 4,295 | 0.0% |
| 337 | BP12H036F | Sep-12 | Dec-12 | n/a | \$ - | \$ - | \$ 16,906 | 0.0% |
| 338 | BP12H037F | Jul-12 | Aug-12 | n/a | \$ - | \$ - | \$ 5,132 | 0.0% |
| 339 | BP12M001B | Mar-12 | Apr-12 | n/a | \$ 25,000 | \$ 25,000 | \$ 19,094 | 76.4% |
| 340 | BP12M002B | May-12 | Apr-12 | n/a | \$ 5,000 | \$ 5,000 | \$ 6,042 | 120.8% |

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| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 341 | BP12M003B | Jun-12 | | n/a | \$ 57,000 | \$ 57,000 | | 0.0% |
| 342 | BP12M005B | Feb-12 | Apr-12 | n/a | \$ 8,000 | \$ 8,000 | \$ 9,247 | 115.6% |
| 343 | BP12M008F | Mar-12 | Apr-12 | n/a | \$ - | \$ - | \$ 28,387 | 0.0% |
| 344 | BP12Q006B | Apr-12 | Feb-13 | n/a | \$ 339,947 | \$ 339,947 | \$ 361,719 | 106.4% |
| 345 | BP12Q011B | Jun-12 | Jul-12 | n/a | \$ - | \$ - | \$ 9,666 | 0.0% |
| 346 | BP12Q012B | Mar-12 | Mar-12 | n/a | \$ - | \$ - | \$ 25,238 | 0.0% |
| 347 | BP12Q013F | Jul-12 | | n/a | \$ - | \$ - | | 0.0% |
| 348 | BP12R001B | May-12 | Nov-12 | n/a | \$ 22,000 | \$ 22,000 | \$ 19,177 | 87.2% |
| 349 | BP12R003F | Aug-12 | Jan-13 | n/a | \$ - | \$ - | \$ 103,648 | 0.0% |
| 350 | BP12W014B | Sep-12 | Sep-12 | n/a | \$ - | \$ - | \$ 15,467 | 0.0% |
| 351 | BP12W015B | Aug-12 | Aug-12 | n/a | \$ 75,000 | \$ 75,000 | \$ 31,780 | 42.4% |
| 352 | BP12W017B | Apr-12 | Aug-12 | n/a | \$ 80,000 | \$ 80,000 | \$ 82,406 | 103.0% |
| 353 | BP12W018B | Dec-11 | Mar-12 | n/a | \$ - | \$ - | \$ 104,824 | 0.0% |
| 354 | BP12W020B | Aug-12 | Dec-12 | n/a | \$ 100,000 | \$ 100,000 | \$ 85,514 | 85.5% |
| 355 | BP12W021B | Aug-12 | Jan-13 | n/a | \$ 125,000 | \$ 125,000 | \$ 102,171 | 81.7% |
| 356 | BP12W023B | Dec-11 | Apr-12 | n/a | \$ - | \$ - | \$ 248,061 | 0.0% |
| 357 | BP12W027B | Jan-12 | Apr-12 | n/a | \$ 211,150 | \$ 211,150 | \$ 236,425 | 112.0% |
| 358 | BP12W028B | Mar-12 | Apr-12 | n/a | \$ 300,000 | \$ 300,000 | \$ 158,706 | 52.9% |
| 359 | BP12W029B | Feb-12 | Apr-12 | n/a | \$ 350,000 | \$ 350,000 | \$ 317,167 | 90.6% |
| 360 | BP12W030B | Sep-12 | Oct-12 | n/a | \$ 450,000 | \$ 450,000 | \$ 240,632 | 53.5% |

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| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 361 | BP12W032B | Mar-12 | Jul-12 | n/a | \$ 500,000 | \$ 500,000 | \$ 480,032 | 96.0% |
| 362 | BP12W034B | Feb-12 | Mar-12 | n/a | \$ 760,000 | \$ 760,000 | \$ 366,971 | 48.3% |
| 363 | BP12W035B | Jan-12 | May-12 | n/a | \$ 1,500,000 | \$ 1,500,000 | \$ 1,271,512 | 84.8% |
| 364 | BP12W036B | Jan-12 | | n/a | \$ 1,500,000 | \$ 1,500,000 | | 0.0% |
| 365 | BP12W039B | Jun-12 | Aug-12 | n/a | | \$ - | \$ 74,373 | 0.0% |
| 366 | BP12W040F | Jan-12 | Mar-12 | n/a | \$ - | \$ - | \$ 6,923 | 0.0% |
| 367 | BP12W041F | Feb-12 | May-12 | n/a | \$ - | \$ - | \$ 101,667 | 0.0% |
| 368 | BP12W042F | Mar-12 | Apr-12 | n/a | \$ - | \$ - | \$ 231,530 | 0.0% |
| 369 | BP12W043F | Feb-12 | Mar-12 | n/a | \$ - | \$ - | \$ 24,764 | 0.0% |
| 370 | BP12W044F | Feb-12 | Mar-12 | n/a | \$ - | \$ - | \$ 15,145 | 0.0% |
| 371 | BP12W045F | Mar-12 | Mar-12 | n/a | \$ - | \$ - | \$ 55,431 | 0.0% |
| 372 | BP12W046F | Jan-12 | Mar-12 | n/a | \$ - | \$ - | \$ 8,807 | 0.0% |
| 373 | BP12W047F | Jan-12 | Jan-12 | n/a | \$ - | \$ - | \$ 10,180 | 0.0% |
| 374 | BP12W048F | Jan-12 | Jan-12 | n/a | \$ - | \$ - | \$ 3,343 | 0.0% |
| 375 | BP12W049F | Apr-12 | May-12 | n/a | \$ - | \$ - | \$ 3,059 | 0.0% |
| 376 | BP12W050F | Mar-12 | Mar-12 | n/a | \$ - | \$ - | \$ 30,208 | 0.0% |
| 377 | BP12W051F | May-12 | Jun-12 | n/a | \$ - | \$ - | \$ 35,517 | 0.0% |
| 378 | BP12W052F | Feb-12 | Apr-12 | n/a | \$ - | \$ - | \$ 40,384 | 0.0% |
| 379 | BP12W053F | May-12 | May-12 | n/a | \$ - | \$ - | \$ 22,370 | 0.0% |
| 380 | BP12W054F | Mar-12 | Mar-12 | n/a | \$ - | \$ - | \$ 46,058 | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199**

Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 381 | BP12W055F | Apr-12 | Apr-12 | n/a | \$ - | \$ - | \$ 73,452 | 0.0% |
| 382 | BP12W056F | May-12 | May-12 | n/a | \$ - | \$ - | \$ 7,900 | 0.0% |
| 383 | BP12W057F | Aug-12 | Nov-12 | n/a | \$ - | \$ - | \$ 8,950 | 0.0% |
| 384 | BP12W058F | Aug-12 | Aug-12 | n/a | \$ - | \$ - | \$ 22,511 | 0.0% |
| 385 | BP12W060F | Sep-12 | | n/a | \$ - | \$ - | | 0.0% |
| 386 | BP12W061F | Sep-12 | | n/a | \$ - | \$ - | | 0.0% |
| 387 | BP12W062F | Jul-12 | Aug-12 | n/a | \$ - | \$ - | \$ 16,800 | 0.0% |
| 388 | BP12W063F | Aug-12 | Aug-12 | n/a | \$ - | \$ - | \$ 12,284 | 0.0% |
| 389 | BP12W065F | Sep-12 | Oct-12 | n/a | \$ - | \$ - | \$ 8,060 | 0.0% |
| 390 | BP13C021B | Jan-12 | | n/a | \$ - | \$ - | | 0.0% |
| 391 | BP13H018B | Sep-12 | | n/a | \$ - | \$ - | | 0.0% |
| 392 | BT11X009B | Dec-11 | Dec-11 | n/a | \$ 22,000 | \$ 22,000 | \$ 17,246 | 78.4% |
| 393 | BT11X011B | Dec-11 | | n/a | \$ 10,040 | \$ 10,040 | | 0.0% |
| 394 | BT11X013B | Dec-11 | | n/a | \$ 100,620 | \$ 100,620 | | 0.0% |
| 395 | BT11X019B | Oct-11 | Dec-11 | n/a | \$ 84,000 | \$ 84,000 | \$ 73,014 | 86.9% |
| 396 | BT11X022B | Apr-11 | Apr-11 | n/a | \$ 3,500 | \$ 3,500 | \$ 4,603 | 131.5% |
| 397 | BT11X023B | Jan-11 | Oct-11 | n/a | \$ 64,000 | \$ 64,000 | \$ 56,185 | 87.8% |
| 398 | BT11X025B | Dec-11 | Jan-12 | n/a | \$ 5,000 | \$ 5,000 | \$ 5,927 | 118.5% |
| 399 | BT11X026B | Jan-11 | | n/a | \$ 366,260 | \$ 366,260 | | 0.0% |
| 400 | BT11X027B | Jun-11 | Jun-11 | n/a | \$ 650 | \$ 650 | \$ 525 | 80.7% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - _____; Revised - _____

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 401 | BT11X029B | Dec-11 | Dec-11 | n/a | \$ 2,000 | \$ 2,000 | \$ 1,723 | 86.2% |
| 402 | BT11X030B | Sep-11 | Nov-11 | n/a | \$ 15,000 | \$ 15,000 | \$ 15,649 | 104.3% |
| 403 | BT11X033B | Jan-11 | Sep-12 | n/a | \$ 487,000 | \$ 487,000 | \$ 183,888 | 37.8% |
| 404 | BT11X035F | Nov-11 | Nov-11 | n/a | \$ - | \$ - | \$ 1,367 | 0.0% |
| 405 | BT11X036F | Feb-11 | Dec-11 | n/a | \$ - | \$ - | \$ 103,194 | 0.0% |
| 406 | BT11X037F | Jul-11 | Jun-12 | n/a | \$ - | \$ - | \$ 358,436 | 0.0% |
| 407 | BT11X038F | Oct-11 | Oct-11 | n/a | \$ - | \$ - | \$ 3,830 | 0.0% |
| 408 | BT11X039F | Aug-11 | Aug-11 | n/a | \$ - | \$ - | \$ 4,603 | 0.0% |
| 409 | BT11X041F | Oct-11 | Dec-11 | n/a | \$ - | \$ - | \$ 21,084 | 0.0% |
| 410 | BT11X042F | Aug-11 | | n/a | \$ - | \$ - | | 0.0% |
| 411 | BT11X043F | Nov-11 | Dec-11 | n/a | \$ - | \$ - | \$ 7,462 | 0.0% |
| 412 | BT11X044F | Dec-11 | Dec-11 | n/a | \$ - | \$ - | \$ 13,461 | 0.0% |
| 413 | BT11X045F | Dec-11 | Dec-11 | n/a | \$ - | \$ - | \$ 11,185 | 0.0% |
| 414 | BT11X046F | Oct-11 | Oct-11 | n/a | \$ - | \$ - | \$ 3,657 | 0.0% |
| 415 | BT11X047F | Oct-11 | Oct-11 | n/a | \$ - | \$ - | \$ 4,823 | 0.0% |
| 416 | BT11X048F | Oct-11 | Oct-11 | n/a | \$ - | \$ - | \$ 2,597 | 0.0% |
| 417 | BT11X049F | Jan-12 | Dec-11 | n/a | \$ - | \$ - | \$ 5,276 | 0.0% |
| 418 | BT11X050F | Jan-12 | Dec-11 | n/a | \$ - | \$ - | \$ 5,276 | 0.0% |
| 419 | BT11X051F | Nov-11 | Nov-11 | n/a | \$ - | \$ - | \$ 16,294 | 0.0% |
| 420 | BT11X052F | Dec-11 | Dec-11 | n/a | \$ - | \$ - | \$ 17,840 | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 421 | BT11X053F | Dec-11 | Dec-11 | n/a | \$ - | \$ - | \$ 3,325 | 0.0% |
| 422 | BT12X001B | Jan-12 | | n/a | \$ 500,000 | \$ 500,000 | | 0.0% |
| 423 | BT12X009B | Dec-11 | Oct-12 | n/a | \$ - | \$ - | \$ 69,105 | 0.0% |
| 424 | BT12X009B | Jan-12 | Oct-12 | n/a | \$ 62,511 | \$ 62,511 | \$ 69,105 | 110.5% |
| 425 | BT12X011B | Jul-12 | Aug-12 | n/a | \$ 700 | \$ 700 | \$ 597 | 85.2% |
| 426 | BT12X012B | Jun-12 | Dec-12 | n/a | \$ 42,196 | \$ 42,196 | \$ 157,118 | 372.4% |
| 427 | BT12X016B | Sep-12 | Sep-12 | n/a | \$ 40,261 | \$ 40,261 | \$ 31,136 | 77.3% |
| 428 | BT12X017B | Sep-12 | | n/a | \$ 49,654 | \$ 49,654 | | 0.0% |
| 429 | BT12X023B | May-12 | Nov-12 | n/a | \$ 36,000 | \$ 36,000 | \$ 41,209 | 114.5% |
| 430 | BT12X025B | Jan-12 | | n/a | \$ 244,180 | \$ 244,180 | | 0.0% |
| 431 | BT12X026B | Jan-12 | | n/a | \$ 219,557 | \$ 219,557 | | 0.0% |
| 432 | BT12X027B | Jan-12 | | n/a | \$ 687,463 | \$ 687,463 | | 0.0% |
| 433 | BT12X029B | Jan-12 | Oct-12 | n/a | \$ 58,024 | \$ 58,024 | \$ 61,745 | 106.4% |
| 434 | BT12X030F | May-12 | May-12 | n/a | \$ - | \$ - | \$ 2,093 | 0.0% |
| 435 | BT12X031F | May-12 | Nov-12 | n/a | \$ - | \$ - | \$ 6,387 | 0.0% |
| 436 | BT12X032F | Apr-12 | May-12 | n/a | \$ - | \$ - | \$ 12,612 | 0.0% |
| 437 | BT12X033F | Jun-12 | | n/a | \$ - | \$ - | | 0.0% |
| 438 | BT12X035F | Sep-12 | Nov-12 | n/a | \$ - | \$ - | \$ 63,229 | 0.0% |
| 439 | BT12X036F | Jul-12 | Dec-12 | n/a | \$ - | \$ - | \$ 64,875 | 0.0% |
| 440 | BT12X038F | Jul-12 | | n/a | \$ - | \$ - | | 0.0% |

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Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the 12 Months Preceding the Base Period
(10/1/2011 - 09/30/2012)

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Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 441 | BT12X039F | Aug-12 | Sep-12 | n/a | \$ - | \$ - | \$ 12,612 | 0.0% |
| 442 | BT12X040F | Sep-12 | Oct-12 | n/a | \$ - | \$ - | \$ 3,873 | 0.0% |
| 443 | BT12X041F | Aug-12 | | n/a | \$ - | \$ - | | 0.0% |
| 444 | BT12X042F | Aug-12 | Sep-12 | n/a | \$ - | \$ - | \$ 6,837 | 0.0% |
| 445 | BT12X046F | Sep-12 | Oct-12 | n/a | \$ - | \$ - | \$ 2,427 | 0.0% |
| 446 | BT12X047F | Sep-12 | | n/a | \$ - | \$ - | | 0.0% |
| 447 | Various Old | Dec-11 | Feb-12 | n/a | \$ - | \$ - | \$ 1,222 | 0.0% |
| 448 | W0010000 | Jan-11 | | n/a | \$ - | \$ - | | 0.0% |
| 449 | W9010000 | Dec-09 | | n/a | \$ 1,044,280 | \$ 1,044,280 | | 0.0% |
| 450 | W9100000 | Feb-08 | Sep-12 | n/a | \$ - | \$ - | \$ 1,308 | 0.0% |
| 451 | W9190000 | Sep-08 | May-12 | n/a | \$ 4,578,050 | \$ 4,578,050 | \$ 4,058,595 | 88.7% |
| 452 | W9230000 | Jan-08 | | n/a | \$ 5,216,120 | \$ 5,216,120 | | 0.0% |
| 453 | W9300000 | Jul-08 | | n/a | \$ 4,320 | \$ 4,320 | | 0.0% |
| 454 | W9330000 | Jan-09 | | n/a | \$ - | \$ - | | 0.0% |
| 455 | W9340000 | Mar-11 | Oct-12 | n/a | \$ 1,319,653 | \$ 1,319,653 | \$ 1,870,926 | 141.8% |
| 456 | W9350000 | Jan-11 | | n/a | \$ 514,620 | \$ 514,620 | | 0.0% |
| 457 | W9450000 | Mar-09 | Nov-11 | n/a | \$ - | \$ - | \$ 378,355 | 0.0% |
| 458 | W9510000 | Sep-09 | Nov-11 | n/a | \$ - | \$ - | | 0.0% |
| 459 | W9520000 | Sep-09 | Jun-12 | n/a | \$ - | \$ - | \$ 2,073,717 | 0.0% |
| 460 | W9560000 | Feb-10 | | n/a | \$ 55,290 | \$ 55,290 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

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Big Rivers Electric Corporation
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Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------------|---|----------------------------|-----------------------------|--------------------------------|-------------------------------|----------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 461 | W9600000 | Jan-11 | Nov-10 | n/a | \$ - | \$ - | \$ 12,206,607 | 0.0% |
| 462 | W9650000 | Jul-11 | | n/a | \$ 905,930 | \$ 905,930 | | 0.0% |

n/a - information is not readily available
 Excludes City's Share

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Base Period
(10/1/2012 - 9/30/2013)

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Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 1 | 2012 POLES | Jan-12 | | n/a | \$ 557,808 | \$ 557,808 | | 0.0% |
| 2 | 2013 POLES | Jan-13 | | n/a | \$ 569,220 | \$ 569,220 | | 0.0% |
| 3 | BA11X048B | Jul-11 | Mar-12 | n/a | \$ 1,164,200 | \$ 1,164,200 | \$ 1,501,132 | 128.9% |
| 4 | BA12X001B | Nov-12 | | n/a | \$ 50,000 | \$ 50,000 | | |
| 5 | BA12X005B | Dec-12 | | n/a | \$ 4,920 | \$ 4,920 | | 0.0% |
| 6 | BA12X018B | Dec-12 | | n/a | \$ 45,000 | \$ 45,000 | | 0.0% |
| 7 | BA12X034B | Dec-12 | | n/a | \$ 8,550 | \$ 8,550 | | 0.0% |
| 8 | BA12X042F | Nov-12 | | n/a | \$ - | \$ - | | 0.0% |
| 9 | BA13X001B | Jan-13 | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 10 | BA13X002B | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 11 | BA13X003B | | | n/a | \$ 45,000 | \$ 45,000 | | 0.0% |
| 12 | BA13X004B | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |
| 13 | BA13X005B | | | n/a | \$ 1,150,000 | \$ 1,150,000 | | 0.0% |
| 14 | BA13X008B | | | n/a | \$ 2,500 | \$ 2,500 | | 0.0% |
| 15 | BA13X009B | Jan-13 | | n/a | \$ 10,000 | \$ 10,000 | | 0.0% |
| 16 | BA13X010B | | | n/a | \$ 2,000 | \$ 2,000 | | 0.0% |
| 17 | BA13X011B | | | n/a | \$ 2,000 | \$ 2,000 | | 0.0% |
| 18 | BA13X012B | | | n/a | \$ 1,500 | \$ 1,500 | | 0.0% |
| 19 | BA13X013B | | | n/a | \$ 17,000 | \$ 17,000 | | 0.0% |
| 20 | BA13X014B | | | n/a | \$ 40,000 | \$ 40,000 | | 0.0% |
| 21 | BA13X016B | | | n/a | \$ 300,000 | \$ 300,000 | | 0.0% |

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Big Rivers Electric Corporation

Case No. 2013-00199

Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Base Period
(10/1/2012 - 9/30/2013)

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Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 22 | BA13X017B | Apr-13 | | n/a | \$ 60,000 | \$ 60,000 | | 0.0% |
| 23 | BA13X018B | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 24 | BA13X019B | | | n/a | \$ 33,000 | \$ 33,000 | | 0.0% |
| 25 | BA13X020B | | | n/a | \$ 35,000 | \$ 35,000 | | 0.0% |
| 26 | BA13X021B | | | n/a | \$ 33,000 | \$ 33,000 | | 0.0% |
| 27 | BI12X001B | Dec-11 | Nov-12 | n/a | \$ 547,000 | \$ 547,000 | \$ 627,662 | 114.7% |
| 28 | BI12X002B | Mar-12 | Oct-12 | n/a | \$ 195,000 | \$ 195,000 | \$ 166,684 | 85.5% |
| 29 | BI12X003B | Feb-12 | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 30 | BI12X004B | Jul-12 | Nov-12 | n/a | \$ 164,500 | \$ 164,500 | \$ 150,519 | 91.5% |
| 31 | BI12X006B | Mar-12 | | n/a | \$ 25,000 | \$ 25,000 | | 0.0% |
| 32 | BI12X007B | Oct-12 | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 33 | BI12X011B | Feb-12 | | n/a | \$ 185,500 | \$ 185,500 | | 0.0% |
| 34 | BI12X019F | Sep-12 | Nov-12 | n/a | \$ - | \$ - | \$ 16,138 | 0.0% |
| 35 | BI12X020F | Jul-12 | | n/a | \$ - | \$ - | | 0.0% |
| 36 | BI12X021F | Jul-12 | Dec-12 | n/a | \$ - | \$ - | \$ 30,998 | 0.0% |
| 37 | BI12X022F | Jun-12 | Jan-13 | n/a | \$ - | \$ - | \$ 204,281 | 0.0% |
| 38 | BI13X001B | Feb-13 | | n/a | \$ 210,000 | \$ 210,000 | | 0.0% |
| 39 | BI13X002B | May-13 | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 40 | BI13X003B | | | n/a | \$ 70,000 | \$ 70,000 | | 0.0% |
| 41 | BI13X004B | | | n/a | \$ 70,000 | \$ 70,000 | | 0.0% |
| 42 | BI13X005B | | | n/a | \$ 70,000 | \$ 70,000 | | 0.0% |

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Big Rivers Electric Corporation

Case No. 2013-00199

Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

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(10/1/2012 - 9/30/2013)

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Schedule 3

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|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 43 | BI13X006B | | | n/a | \$ 25,000 | \$ 25,000 | | 0.0% |
| 44 | BI13X007B | Apr-13 | | n/a | \$ 70,000 | \$ 70,000 | | 0.0% |
| 45 | BI13X008B | | | n/a | \$ 60,000 | \$ 60,000 | | 0.0% |
| 46 | BI13X009B | | | n/a | \$ 355,000 | \$ 355,000 | | 0.0% |
| 47 | BI13X010B | | | n/a | \$ 10,000 | \$ 10,000 | | 0.0% |
| 48 | BI13X011B | | | n/a | \$ 130,620 | \$ 130,620 | | 0.0% |
| 49 | BI13X012B | | | n/a | \$ 400,000 | \$ 400,000 | | 0.0% |
| 50 | BI13X013B | | | n/a | \$ 130,000 | \$ 130,000 | | 0.0% |
| 51 | BI13X014B | Mar-13 | | n/a | \$ 650,000 | \$ 650,000 | | 0.0% |
| 52 | BI13X015B | Apr-13 | | n/a | \$ 274,380 | \$ 274,380 | | 0.0% |
| 53 | BP10G019B | Sep-10 | Nov-12 | n/a | \$ 214,000 | \$ 214,000 | \$ 233,885 | 109.3% |
| 54 | BP10G041F | Sep-10 | | n/a | \$ 2,226,613 | \$ 2,226,613 | | 0.0% |
| 55 | BP10S008B | Nov-10 | Jul-11 | n/a | \$ 92,885 | \$ 92,885 | \$ 83,540 | 89.9% |
| 56 | BP10S076F | Jul-10 | Jul-12 | n/a | \$ - | \$ - | \$ 361,384 | 0.0% |
| 57 | BP10S087F | Dec-10 | | n/a | \$ - | \$ - | | 0.0% |
| 58 | BP11C033B | Nov-11 | | n/a | \$ 175,000 | \$ 175,000 | | 0.0% |
| 59 | BP11C047F | Jul-11 | | n/a | \$ - | \$ - | | 0.0% |
| 60 | BP11C048F | Nov-13 | | n/a | \$ - | \$ - | | 0.0% |
| 61 | BP11C050F | Aug-11 | | n/a | \$ - | \$ - | | 0.0% |
| 62 | BP11G008B | Jul-11 | Jan-12 | n/a | \$ 895,000 | \$ 895,000 | \$ 592,357 | 66.2% |
| 63 | BP11G014B | Jun-11 | Dec-11 | n/a | \$ 180,000 | \$ 180,000 | \$ 152,768 | 84.9% |

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Big Rivers Electric Corporation

Case No. 2013-00199

Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Base Period
(10/1/2012 - 9/30/2013)

Type of Filing: Original - X ; Updated - _____; Revised - _____

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Schedule : |
|----------|-------------|------------------------------------|---|----------------------------|-----------------------------|--------------------------------|-------------------------------|----------------------------------|
| | | | | | | | | Percent of Total Expenditures |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 64 | BP11G015B | Nov-12 | Nov-12 | n/a | \$ 75,000 | \$ 75,000 | \$ 70,542 | 94.1% |
| 65 | BP11G016B | Jan-11 | | n/a | \$ - | \$ - | | 0.0% |
| 66 | BP11G017B | Oct-13 | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 67 | BP11G031B | May-11 | Nov-11 | n/a | \$ 400,000 | \$ 400,000 | \$ 298,737 | 74.7% |
| 68 | BP11G051B | May-11 | Nov-11 | n/a | \$ 250,000 | \$ 250,000 | \$ 197,434 | 79.0% |
| 69 | BP11G060B | Apr-11 | Nov-11 | n/a | \$ 50,000 | \$ 50,000 | \$ 52,089 | 104.2% |
| 70 | BP11G062B | Mar-11 | | n/a | | \$ - | | 0.0% |
| 71 | BP11G067B | May-11 | Jan-12 | n/a | \$ 270,000 | \$ 270,000 | \$ 353,598 | 131.0% |
| 72 | BP11G077B | May-11 | | n/a | \$ 4,527,900 | \$ 4,527,900 | | 0.0% |
| 73 | BP11G084B | Oct-13 | | n/a | \$ - | \$ - | | 0.0% |
| 74 | BP11G087F | Aug-11 | Oct-11 | n/a | \$ - | \$ - | \$ 123,400 | 0.0% |
| 75 | BP11H019B | Mar-11 | Jun-12 | n/a | \$ 28,487 | \$ 28,487 | \$ 35,941 | 126.2% |
| 76 | BP11H022B | Feb-12 | | n/a | \$ 144,070 | \$ 144,070 | | 0.0% |
| 77 | BP11H029B | May-11 | | n/a | \$ 199,038 | \$ 199,038 | | 0.0% |
| 78 | BP11H030F | Oct-11 | | n/a | \$ 296,744 | \$ 296,744 | | 0.0% |
| 79 | BP11H042F | Nov-11 | Oct-12 | n/a | \$ - | \$ - | | 0.0% |
| 80 | BP11R005F | Feb-12 | | n/a | \$ - | \$ - | | 0.0% |
| 81 | BP11W014B | Mar-11 | | n/a | \$ 5,050,000 | \$ 5,050,000 | | 0.0% |
| 82 | BP11W025B | Aug-11 | Jan-12 | n/a | \$ 790,000 | \$ 790,000 | \$ 674,645 | 85.4% |
| 83 | BP11W026B | Jul-11 | | n/a | \$ 3,018,660 | \$ 3,018,660 | | 0.0% |
| 84 | BP11W040F | Aug-11 | Nov-11 | n/a | \$ - | \$ - | \$ 34,628 | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation

Case No. 2013-00199

Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Base Period
(10/1/2012 - 9/30/2013)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 85 | BP12C007B | Jun-12 | Aug-12 | n/a | \$ 100,000 | \$ 100,000 | \$ 113,384 | 113.4% |
| 86 | BP12C009B | Mar-12 | | n/a | \$ 40,000 | \$ 40,000 | | 0.0% |
| 87 | BP12C010B | Oct-12 | | n/a | \$ 80,000 | \$ 80,000 | | 0.0% |
| 88 | BP12C020B | Dec-11 | Jun-12 | n/a | \$ 220,000 | \$ 220,000 | \$ 259,299 | 117.9% |
| 89 | BP12C022B | Mar-12 | Jun-12 | n/a | \$ 130,000 | \$ 130,000 | \$ 94,092 | 72.4% |
| 90 | BP12C023B | Dec-13 | | n/a | \$ 225,000 | \$ 225,000 | | 0.0% |
| 91 | BP12C024B | Jul-12 | | n/a | \$ 350,000 | \$ 350,000 | | 0.0% |
| 92 | BP12C040B | Oct-11 | Jul-12 | n/a | \$ 150,000 | \$ 150,000 | \$ 275,498 | 183.7% |
| 93 | BP12C047B | Sep-12 | Oct-12 | n/a | \$ 285,000 | \$ 285,000 | \$ 184,888 | 64.9% |
| 94 | BP12C049B | Mar-12 | | n/a | \$ 60,000 | \$ 60,000 | | 0.0% |
| 95 | BP12C050B | Dec-11 | | n/a | \$ 509,000 | \$ 509,000 | | 0.0% |
| 96 | BP12C052B | | | n/a | \$ 160,000 | \$ 160,000 | | 0.0% |
| 97 | BP12C055B | Feb-12 | | n/a | \$ 4,175,000 | \$ 4,175,000 | | 0.0% |
| 98 | BP12C057B | Jun-12 | | n/a | \$ 215,000 | \$ 215,000 | | 0.0% |
| 99 | BP12C058B | Jun-12 | | n/a | \$ 140,000 | \$ 140,000 | | 0.0% |
| 100 | BP12C060B | Feb-12 | | n/a | \$ 217,000 | \$ 217,000 | | 0.0% |
| 101 | BP12C061B | Mar-12 | | n/a | \$ 380,000 | \$ 380,000 | | 0.0% |
| 102 | BP12C062B | Mar-12 | | n/a | \$ 90,000 | \$ 90,000 | | 0.0% |
| 103 | BP12C063B | Mar-13 | | n/a | \$ 350,000 | \$ 350,000 | | 0.0% |
| 104 | BP12C064B | Feb-12 | | n/a | \$ 120,000 | \$ 120,000 | | 0.0% |
| 105 | BP12C065B | Jan-13 | | n/a | \$ 500,000 | \$ 500,000 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation

Case No. 2013-00199

Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Base Period
(10/1/2012 - 9/30/2013)

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Schedule 3

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|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 106 | BP12C066B | May-13 | | n/a | \$ 300,000 | \$ 300,000 | | 0.0% |
| 107 | BP12C070B | Feb-13 | | n/a | \$ 275,000 | \$ 275,000 | | 0.0% |
| 108 | BP12C085F | Aug-12 | Sep-12 | n/a | \$ - | \$ - | \$ 15,188 | 0.0% |
| 109 | BP12C086F | Sep-12 | Dec-12 | n/a | \$ - | \$ - | \$ 20,098 | 0.0% |
| 110 | BP12C087F | Nov-12 | | n/a | \$ - | \$ - | | 0.0% |
| 111 | BP12C088F | Dec-12 | | n/a | \$ - | \$ - | | 0.0% |
| 112 | BP12C089F | Nov-12 | | n/a | \$ - | \$ - | | 0.0% |
| 113 | BP12C092F | Sep-12 | Oct-12 | n/a | \$ - | \$ - | \$ 186,051 | 0.0% |
| 114 | BP12C094B | Oct-12 | | n/a | \$ 125,000 | \$ 125,000 | | 0.0% |
| 115 | BP12C095F | Oct-12 | | n/a | \$ - | \$ - | | 0.0% |
| 116 | BP12C096F | Mar-13 | | n/a | \$ - | \$ - | | 0.0% |
| 117 | BP12C097F | Dec-12 | | n/a | \$ - | \$ - | | 0.0% |
| 118 | BP12C098F | Dec-12 | | n/a | \$ - | \$ - | \$ 54,277 | 0.0% |
| 119 | BP12C099F | Dec-12 | | n/a | \$ - | \$ - | | 0.0% |
| 120 | BP12G008B | Oct-12 | | n/a | \$ 190,000 | \$ 190,000 | | 0.0% |
| 121 | BP12G015B | Nov-12 | | n/a | \$ 6,000 | \$ 6,000 | | 0.0% |
| 122 | BP12G016B | Feb-12 | Nov-12 | n/a | \$ 895,000 | \$ 895,000 | \$ 666,643 | 74.5% |
| 123 | BP12G018B | Sep-12 | | n/a | \$ 20,000 | \$ 20,000 | | 0.0% |
| 124 | BP12G020B | May-12 | Oct-12 | n/a | \$ 45,000 | \$ 45,000 | \$ 66,900 | 148.7% |
| 125 | BP12G021B | Apr-12 | | n/a | \$ 1,100,509 | \$ 1,100,509 | | 0.0% |
| 126 | BP12G024B | Feb-12 | Jun-12 | n/a | \$ 200,000 | \$ 200,000 | \$ 189,650 | 94.8% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

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Big Rivers Electric Corporation

Case No. 2013-00199

Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Base Period
(10/1/2012 - 9/30/2013)

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Schedule 3

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|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 127 | BP12G025B | Feb-12 | Nov-12 | n/a | \$ 100,000 | \$ 100,000 | \$ 179,683 | 179.7% |
| 128 | BP12G029B | Apr-12 | Dec-12 | n/a | \$ 200,000 | \$ 200,000 | \$ 377,643 | 188.8% |
| 129 | BP12G030B | Jan-12 | Sep-12 | n/a | \$ 50,000 | \$ 50,000 | \$ 50,279 | 100.6% |
| 130 | BP12G031B | Jan-12 | Jul-12 | n/a | \$ 50,000 | \$ 50,000 | \$ 58,822 | 117.6% |
| 131 | BP12G038B | Jun-12 | Nov-12 | n/a | \$ 100,000 | \$ 100,000 | \$ 125,459 | 125.5% |
| 132 | BP12G039B | Apr-12 | Nov-12 | n/a | \$ 75,000 | \$ 75,000 | \$ 74,523 | 99.4% |
| 133 | BP12G042B | Mar-12 | Nov-12 | n/a | \$ 75,000 | \$ 75,000 | \$ 56,637 | 75.5% |
| 134 | BP12G046B | Jan-12 | Jul-12 | n/a | \$ 100,000 | \$ 100,000 | \$ 95,426 | 95.4% |
| 135 | BP12G047B | Sep-12 | Dec-12 | n/a | \$ 180,000 | \$ 180,000 | \$ 139,994 | 77.8% |
| 136 | BP12G048B | May-12 | Nov-12 | n/a | \$ 50,000 | \$ 50,000 | \$ 63,541 | 127.1% |
| 137 | BP12G059B | Jun-12 | Nov-12 | n/a | \$ - | \$ - | \$ 38,278 | 0.0% |
| 138 | BP12G060F | Apr-12 | Sep-12 | n/a | \$ - | \$ - | \$ 78,829 | 0.0% |
| 139 | BP12G061F | Apr-12 | Oct-12 | n/a | \$ - | \$ - | \$ 92,552 | 0.0% |
| 140 | BP12G063F | May-12 | Dec-12 | n/a | \$ - | \$ - | \$ 146,063 | 0.0% |
| 141 | BP12G064F | Jul-12 | Nov-12 | n/a | \$ - | \$ - | \$ 74,370 | 0.0% |
| 142 | BP12G070F | Jul-12 | Nov-12 | n/a | \$ - | \$ - | \$ 136,853 | 0.0% |
| 143 | BP12G071F | Jun-12 | Oct-12 | n/a | \$ - | \$ - | \$ 57,682 | 0.0% |
| 144 | BP12G072F | Oct-12 | | n/a | \$ - | \$ - | \$ 236,865 | 0.0% |
| 145 | BP12G074F | Aug-12 | Nov-12 | n/a | \$ - | \$ - | \$ 16,844 | 0.0% |
| 146 | BP12G075F | Aug-12 | Aug-12 | n/a | \$ - | \$ - | \$ 4,829 | 0.0% |
| 147 | BP12G076F | Oct-12 | | n/a | \$ - | \$ - | | 0.0% |

Case No. 2012-00535

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**Big Rivers Electric Corporation
Case No. 2013-00199**

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(10/1/2012 - 9/30/2013)

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|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 148 | BP12G080F | Sep-12 | | n/a | \$ - | \$ - | | 0.0% |
| 149 | BP12G081F | Dec-12 | | n/a | \$ - | \$ - | | 0.0% |
| 150 | BP12G082F | Oct-12 | | n/a | \$ - | \$ - | | 0.0% |
| 151 | BP12G083F | Dec-12 | | n/a | \$ - | \$ - | | 0.0% |
| 152 | BP12G084F | Nov-12 | | n/a | \$ - | \$ - | | 0.0% |
| 153 | BP12H003B | Dec-11 | Sep-12 | n/a | \$ 1,424,359 | \$ 1,424,359 | \$ 1,005,633 | 70.6% |
| 154 | BP12H023B | Mar-12 | | n/a | \$ 12,628 | \$ 12,628 | | 0.0% |
| 155 | BP12H024F | Nov-12 | | n/a | \$ - | \$ - | | 0.0% |
| 156 | BP12H025B | Apr-12 | Jun-12 | n/a | \$ - | \$ - | \$ 19,257 | 0.0% |
| 157 | BP12H031F | Aug-12 | Sep-12 | n/a | \$ - | \$ - | \$ 97,531 | 0.0% |
| 158 | BP12H034F | Aug-12 | Aug-12 | n/a | \$ - | \$ - | \$ 9,356 | 0.0% |
| 159 | BP12H036F | Sep-12 | Dec-12 | n/a | \$ - | \$ - | \$ 16,906 | 0.0% |
| 160 | BP12M003B | Jun-12 | | n/a | \$ 57,000 | \$ 57,000 | | 0.0% |
| 161 | BP12Q006B | Apr-12 | Feb-13 | n/a | \$ 339,947 | \$ 339,947 | \$ 361,719 | 106.4% |
| 162 | BP12Q007B | Nov-12 | | n/a | \$ 2,085 | \$ 2,085 | | 0.0% |
| 163 | BP12Q008B | Nov-12 | | n/a | \$ 4,958 | \$ 4,958 | | 0.0% |
| 164 | BP12Q009B | Oct-12 | | n/a | \$ 27,931 | \$ 27,931 | | 0.0% |
| 165 | BP12Q013F | Jul-12 | | n/a | \$ - | \$ - | | 0.0% |
| 166 | BP12R001B | May-12 | Nov-12 | n/a | \$ 22,000 | \$ 22,000 | \$ 19,177 | 87.2% |
| 167 | BP12R003F | Aug-12 | Jan-13 | n/a | \$ - | \$ - | \$ 103,648 | 0.0% |
| 168 | BP12S003B | Oct-12 | | n/a | \$ - | \$ - | | 0.0% |

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| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 169 | BP12W009B | Dec-12 | | n/a | \$ 35,000 | \$ 35,000 | | 0.0% |
| 170 | BP12W012B | Nov-12 | | n/a | \$ 60,000 | \$ 60,000 | | 0.0% |
| 171 | BP12W014B | Sep-12 | Sep-12 | n/a | \$ 75,000 | \$ 75,000 | \$ 15,467 | 20.6% |
| 172 | BP12W020B | Aug-12 | Dec-12 | n/a | \$ 100,000 | \$ 100,000 | \$ 85,514 | 85.5% |
| 173 | BP12W021B | Aug-12 | Jan-13 | n/a | \$ 125,000 | \$ 125,000 | \$ 102,171 | 81.7% |
| 174 | BP12W024B | | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 175 | BP12W025B | | | n/a | \$ 200,000 | \$ 200,000 | | 0.0% |
| 176 | BP12W027B | Jan-12 | Apr-12 | n/a | \$ 211,150 | \$ 211,150 | \$ 236,425 | 112.0% |
| 177 | BP12W030B | Sep-12 | Oct-12 | n/a | \$ 450,000 | \$ 450,000 | \$ 240,632 | 53.5% |
| 178 | BP12W031B | | | n/a | \$ 475,000 | \$ 475,000 | | 0.0% |
| 179 | BP12W036B | Jan-12 | | n/a | \$ 500,000 | \$ 500,000 | | 0.0% |
| 180 | BP12W041F | Feb-12 | May-12 | n/a | \$ - | \$ - | \$ 101,667 | 0.0% |
| 181 | BP12W053F | May-12 | May-12 | n/a | \$ - | \$ - | \$ 22,370 | 0.0% |
| 182 | BP12W057F | Aug-12 | Nov-12 | n/a | \$ - | \$ - | \$ 8,950 | 0.0% |
| 183 | BP12W058F | Aug-12 | Aug-12 | n/a | \$ - | \$ - | \$ 22,511 | 0.0% |
| 184 | BP12W059F | Oct-12 | | n/a | \$ - | \$ - | | 0.0% |
| 185 | BP12W060F | Sep-12 | | n/a | \$ - | \$ - | | 0.0% |
| 186 | BP12W061F | Sep-12 | | n/a | \$ - | \$ - | | 0.0% |
| 187 | BP12W062F | Jul-12 | Aug-12 | n/a | \$ - | \$ - | \$ 16,800 | 0.0% |
| 188 | BP12W064F | Oct-12 | | n/a | \$ - | \$ - | | 0.0% |
| 189 | BP12W065F | Sep-12 | Oct-12 | n/a | \$ - | \$ - | \$ 8,060 | 0.0% |

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| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 190 | BP12W066F | Nov-12 | | n/a | \$ - | \$ - | | 0.0% |
| 191 | BP12W067F | Oct-12 | | n/a | \$ - | \$ - | | 0.0% |
| 192 | BP12W068F | Oct-12 | | n/a | \$ - | \$ - | | 0.0% |
| 193 | BP12W069F | Dec-12 | | n/a | \$ - | \$ - | | 0.0% |
| 194 | BP12W070F | Oct-12 | | n/a | \$ - | \$ - | | 0.0% |
| 195 | BP12W071F | Oct-12 | | n/a | \$ - | \$ - | \$ 101,743 | 0.0% |
| 196 | BP12W072F | Oct-12 | | n/a | \$ - | \$ - | \$ 240,632 | 0.0% |
| 197 | BP12W073F | Oct-12 | | n/a | \$ - | \$ - | | 0.0% |
| 198 | BP12W074F | Nov-12 | | n/a | \$ - | \$ - | | 0.0% |
| 199 | BP12W075F | Dec-12 | | n/a | \$ - | \$ - | | 0.0% |
| 200 | BP12W076F | Nov-12 | | n/a | \$ - | \$ - | \$ 16,800 | 0.0% |
| 201 | BP12W077F | Dec-12 | | n/a | \$ - | \$ - | | 0.0% |
| 202 | BP13C003B | | | n/a | \$ 39,010 | \$ 39,010 | | 0.0% |
| 203 | BP13C004B | | | n/a | \$ 20,000 | \$ 20,000 | | 0.0% |
| 204 | BP13C005B | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |
| 205 | BP13C006B | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |
| 206 | BP13C007B | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 207 | BP13C011B | Jan-13 | | n/a | \$ 110,000 | \$ 110,000 | | 0.0% |
| 208 | BP13C012B | | | n/a | \$ 25,000 | \$ 25,000 | | 0.0% |
| 209 | BP13C014B | | | n/a | \$ 40,000 | \$ 40,000 | | 0.0% |
| 210 | BP13C015B | | | n/a | \$ 20,000 | \$ 20,000 | | 0.0% |

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| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 211 | BP13C016B | | | n/a | \$ 75,000 | \$ 75,000 | | 0.0% |
| 212 | BP13C017B | | | n/a | \$ 78,000 | \$ 78,000 | | 0.0% |
| 213 | BP13C020B | Mar-13 | | n/a | \$ 225,000 | \$ 225,000 | | 0.0% |
| 214 | BP13C021B | Jan-12 | | n/a | \$ 230,000 | \$ 230,000 | | 0.0% |
| 215 | BP13C039B | Feb-13 | | n/a | \$ 160,000 | \$ 160,000 | | 0.0% |
| 216 | BP13C042B | Mar-13 | | n/a | \$ 140,000 | \$ 140,000 | | 0.0% |
| 217 | BP13C066B | Mar-13 | | n/a | \$ 175,000 | \$ 175,000 | | 0.0% |
| 218 | BP13C068B | | | n/a | \$ 400,000 | \$ 400,000 | | 0.0% |
| 219 | BP13C069B | May-13 | | n/a | \$ 200,000 | \$ 200,000 | | 0.0% |
| 220 | BP13C082B | Feb-13 | | n/a | \$ 1,353,000 | \$ 1,353,000 | | 0.0% |
| 221 | BP13C083B | Feb-13 | | n/a | \$ 200,000 | \$ 200,000 | | 0.0% |
| 222 | BP13C084F | Feb-13 | | n/a | \$ 5,100 | \$ 5,100 | \$ 5,025 | 98.5% |
| 223 | BP13C085F | Jan-13 | | n/a | \$ 5,890 | \$ 5,890 | | 0.0% |
| 224 | BP13C086F | Feb-13 | | n/a | \$ - | \$ - | | 0.0% |
| 225 | BP13C087F | | | n/a | \$ - | \$ - | | 0.0% |
| 226 | BP13C088F | Feb-13 | | n/a | \$ - | \$ - | | 0.0% |
| 227 | BP13C089F | Mar-13 | | n/a | \$ - | \$ - | | 0.0% |
| 228 | BP13C090F | Feb-13 | | n/a | \$ - | \$ - | | 0.0% |
| 229 | BP13C091F | Mar-13 | | n/a | \$ - | \$ - | | 0.0% |
| 230 | BP13C092F | Mar-13 | | n/a | \$ - | \$ - | | 0.0% |
| 231 | BP13C093F | | | n/a | \$ - | \$ - | | 0.0% |

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| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 232 | BP13C094F | Mar-13 | | n/a | \$ - | \$ - | | 0.0% |
| 233 | BP13C095F | May-13 | | n/a | \$ - | \$ - | | 0.0% |
| 234 | BP13C096F | Apr-13 | | n/a | \$ - | \$ - | | 0.0% |
| 235 | BP13G001B | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |
| 236 | BP13G002B | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |
| 237 | BP13G003B | | | n/a | \$ 20,000 | \$ 20,000 | | 0.0% |
| 238 | BP13G004B | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 239 | BP13G005B | Mar-13 | | n/a | \$ 80,000 | \$ 80,000 | | 0.0% |
| 240 | BP13G006B | | | n/a | \$ 200,000 | \$ 200,000 | | 0.0% |
| 241 | BP13G007B | | | n/a | \$ 6,000 | \$ 6,000 | | 0.0% |
| 242 | BP13G008B | | | n/a | \$ 6,000 | \$ 6,000 | | 0.0% |
| 243 | BP13G009B | | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 244 | BP13G010B | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 245 | BP13G011B | | | n/a | \$ 1,000,000 | \$ 1,000,000 | | 0.0% |
| 246 | BP13G012B | | | n/a | \$ 175,000 | \$ 175,000 | | 0.0% |
| 247 | BP13G013B | | | n/a | \$ 275,000 | \$ 275,000 | | 0.0% |
| 248 | BP13G014B | | | n/a | \$ 200,000 | \$ 200,000 | | 0.0% |
| 249 | BP13G016B | | | n/a | \$ 30,000 | \$ 30,000 | | 0.0% |
| 250 | BP13G017B | | | n/a | \$ 12,000 | \$ 12,000 | | 0.0% |
| 251 | BP13G018B | | | n/a | \$ 20,000 | \$ 20,000 | | 0.0% |
| 252 | BP13G019B | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Base Period
(10/1/2012 - 9/30/2013)

Type of Filing: Original - X ; Updated - ; Revised -

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Schedule 3 |
|----------|-------------|------------------------------------|---|----------------------------|-----------------------------|--------------------------------|-------------------------------|----------------------------------|
| | | | | | | | | Percent of Total Expenditures |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 253 | BP13G020B | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 254 | BP13G021B | | | n/a | \$ 45,000 | \$ 45,000 | | 0.0% |
| 255 | BP13G022B | | | n/a | \$ 15,000 | \$ 15,000 | | 0.0% |
| 256 | BP13G023B | | | n/a | \$ 202,000 | \$ 202,000 | | 0.0% |
| 257 | BP13G024B | | | n/a | \$ 202,000 | \$ 202,000 | | 0.0% |
| 258 | BP13G025B | | | n/a | \$ 90,000 | \$ 90,000 | | 0.0% |
| 259 | BP13G026B | | | n/a | \$ 400,000 | \$ 400,000 | | 0.0% |
| 260 | BP13G027B | | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 261 | BP13G028B | | | n/a | \$ 45,000 | \$ 45,000 | | 0.0% |
| 262 | BP13G029B | | | n/a | \$ 25,000 | \$ 25,000 | | 0.0% |
| 263 | BP13G030B | May-13 | | n/a | \$ 60,000 | \$ 60,000 | | 0.0% |
| 264 | BP13G031B | Feb-13 | | n/a | \$ 5,000 | \$ 5,000 | | 0.0% |
| 265 | BP13G032B | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |
| 266 | BP13G033B | | | n/a | \$ 225,000 | \$ 225,000 | | 0.0% |
| 267 | BP13G034B | | | n/a | \$ 200,000 | \$ 200,000 | | 0.0% |
| 268 | BP13G035B | | | n/a | \$ 250,000 | \$ 250,000 | | 0.0% |
| 269 | BP13G036B | | | n/a | \$ 20,000 | \$ 20,000 | | 0.0% |
| 270 | BP13G037B | | | n/a | \$ 40,000 | \$ 40,000 | | 0.0% |
| 271 | BP13G038B | | | n/a | \$ 145,000 | \$ 145,000 | | 0.0% |
| 272 | BP13G039B | | | n/a | \$ 60,000 | \$ 60,000 | | 0.0% |
| 273 | BP13G040B | | | n/a | \$ 60,000 | \$ 60,000 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199**

Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Base Period
(10/1/2012 - 9/30/2013)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 274 | BP13G041B | | | n/a | \$ 300,000 | \$ 300,000 | | 0.0% |
| 275 | BP13G042B | | | n/a | \$ 16,000 | \$ 16,000 | | 0.0% |
| 276 | BP13G043B | | | n/a | \$ 10,000 | \$ 10,000 | | 0.0% |
| 277 | BP13G044B | | | n/a | \$ 20,000 | \$ 20,000 | | 0.0% |
| 278 | BP13G045B | | | n/a | \$ 75,000 | \$ 75,000 | | 0.0% |
| 279 | BP13G046B | | | n/a | \$ 125,000 | \$ 125,000 | | 0.0% |
| 280 | BP13G047B | | | n/a | \$ 75,000 | \$ 75,000 | | 0.0% |
| 281 | BP13G048B | | | n/a | \$ 15,000 | \$ 15,000 | | 0.0% |
| 282 | BP13G049B | | | n/a | \$ 6,000 | \$ 6,000 | | 0.0% |
| 283 | BP13G050B | | | n/a | \$ 12,500 | \$ 12,500 | | 0.0% |
| 284 | BP13G051B | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 285 | BP13G052B | | | n/a | \$ 35,000 | \$ 35,000 | | 0.0% |
| 286 | BP13G053B | | | n/a | \$ 200,000 | \$ 200,000 | | 0.0% |
| 287 | BP13G054B | | | n/a | \$ 30,000 | \$ 30,000 | | 0.0% |
| 288 | BP13G055B | | | n/a | \$ 3,000 | \$ 3,000 | | 0.0% |
| 289 | BP13G056B | | | n/a | \$ 2,500 | \$ 2,500 | | 0.0% |
| 290 | BP13G057B | | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 291 | BP13G058F | Feb-13 | | n/a | \$ - | \$ - | | 0.0% |
| 292 | BP13G059F | Apr-13 | | n/a | \$ - | \$ - | | 0.0% |
| 293 | BP13G060F | Apr-13 | | n/a | \$ - | \$ - | | 0.0% |
| 294 | BP13G061F | Apr-13 | | n/a | \$ - | \$ - | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation

Case No. 2013-00199

Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Base Period
(10/1/2012 - 9/30/2013)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 295 | BP13G062F | May-13 | | n/a | \$ - | \$ - | | 0.0% |
| 296 | BP13G063F | Apr-13 | | n/a | \$ - | \$ - | | 0.0% |
| 297 | BP13H002B | Dec-12 | | n/a | \$ - | \$ - | \$ 17,240 | 0.0% |
| 298 | BP13H003B | | | n/a | \$ 49,231 | \$ 49,231 | | 0.0% |
| 299 | BP13H004B | | | n/a | \$ 184,616 | \$ 184,616 | | 0.0% |
| 300 | BP13H005B | | | n/a | \$ 12,308 | \$ 12,308 | | 0.0% |
| 301 | BP13H006B | | | n/a | \$ 61,538 | \$ 61,538 | | 0.0% |
| 302 | BP13H007B | Feb-13 | | n/a | \$ 315,705 | \$ 315,705 | \$ 300,287 | 95.1% |
| 303 | BP13H008B | Dec-12 | | n/a | \$ 53,670 | \$ 53,670 | | 0.0% |
| 304 | BP13H009B | Nov-12 | | n/a | \$ 25,256 | \$ 25,256 | | 0.0% |
| 305 | BP13H010B | Jan-13 | | n/a | \$ 94,712 | \$ 94,712 | | 0.0% |
| 306 | BP13H011B | Apr-13 | | n/a | \$ 315,705 | \$ 315,705 | | 0.0% |
| 307 | BP13H012B | Apr-13 | | n/a | \$ 21,152 | \$ 21,152 | \$ 21,598 | 102.1% |
| 308 | BP13H013B | Apr-13 | | n/a | \$ 262,035 | \$ 262,035 | \$ 189,583 | 72.4% |
| 309 | BP13H014B | Apr-13 | | n/a | \$ 252,564 | \$ 252,564 | | 0.0% |
| 310 | BP13H015B | Mar-13 | | n/a | \$ 441,987 | \$ 441,987 | | 0.0% |
| 311 | BP13H016B | Feb-13 | | n/a | \$ 37,885 | \$ 37,885 | | 0.0% |
| 312 | BP13H017B | Jan-13 | | n/a | \$ 318,862 | \$ 318,862 | | 0.0% |
| 313 | BP13H018B | Sep-12 | | n/a | \$ 220,994 | \$ 220,994 | | 0.0% |
| 314 | BP13H019B | Mar-13 | | n/a | \$ 631,410 | \$ 631,410 | | 0.0% |
| 315 | BP13H020B | Apr-13 | | n/a | \$ 63,141 | \$ 63,141 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Base Period
(10/1/2012 - 9/30/2013)

Type of Filing: Original - X ; Updated - _____; Revised - _____

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Schedule : |
|----------|-------------|------------------------------------|---|----------------------------|-----------------------------|--------------------------------|-------------------------------|----------------------------------|
| | | | | | | | | Percent of Total Expenditures |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 316 | BP13H021B | Apr-13 | | n/a | \$ 126,282 | \$ 126,282 | \$ 126,843 | 100.4% |
| 317 | BP13H023B | Feb-13 | | n/a | \$ 25,256 | \$ 25,256 | | 0.0% |
| 318 | BP13H024B | Apr-13 | | n/a | \$ 47,356 | \$ 47,356 | | 0.0% |
| 319 | BP13H025B | Feb-13 | | n/a | \$ 284,135 | \$ 284,135 | | 0.0% |
| 320 | BP13H026B | Apr-13 | | n/a | \$ 189,423 | \$ 189,423 | | 0.0% |
| 321 | BP13H027B | Feb-13 | | n/a | \$ 47,356 | \$ 47,356 | \$ 48,966 | 103.4% |
| 322 | BP13H028B | Apr-13 | | n/a | \$ 13,891 | \$ 13,891 | | 0.0% |
| 323 | BP13H030B | Jan-13 | | n/a | \$ 75,769 | \$ 75,769 | | 0.0% |
| 324 | BP13H031B | | | n/a | \$ - | \$ - | | 0.0% |
| 325 | BP13H032B | | | n/a | \$ - | \$ - | | 0.0% |
| 326 | BP13H034F | Feb-12 | | n/a | \$ - | \$ - | | 0.0% |
| 327 | BP13H035F | Feb-13 | | n/a | \$ 86,154 | \$ 86,154 | | 0.0% |
| 328 | BP13H036F | | | n/a | \$ - | \$ - | | 0.0% |
| 329 | BP13H037F | | | n/a | \$ - | \$ - | | 0.0% |
| 330 | BP13H038F | | | n/a | \$ - | \$ - | | 0.0% |
| 331 | BP13H039F | Apr-13 | | n/a | \$ - | \$ - | | 0.0% |
| 332 | BP13H040F | Apr-13 | | n/a | \$ - | \$ - | \$ 12,403 | 0.0% |
| 333 | BP13H041F | May-13 | | n/a | \$ - | \$ - | | 0.0% |
| 334 | BP13H042F | May-13 | | n/a | \$ - | \$ - | | 0.0% |
| 335 | BP13M001B | | | n/a | \$ 15,000 | \$ 15,000 | | 0.0% |
| 336 | BP13M002B | | | n/a | \$ 10,000 | \$ 10,000 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

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**Big Rivers Electric Corporation
Case No. 2013-00199**

Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Base Period
(10/1/2012 - 9/30/2013)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 337 | BP13M003B | | | n/a | \$ 8,500 | \$ 8,500 | | 0.0% |
| 338 | BP13M004B | | | n/a | \$ 4,500 | \$ 4,500 | | 0.0% |
| 339 | BP13M005B | | | n/a | \$ 25,000 | \$ 25,000 | | 0.0% |
| 340 | BP13M008F | Jan-13 | | n/a | \$ - | \$ - | | 0.0% |
| 341 | BP13M009F | | | n/a | \$ - | \$ - | | 0.0% |
| 342 | BP13M010F | Mar-13 | | n/a | \$ - | \$ - | | 0.0% |
| 343 | BP13Q003B | | | n/a | \$ 61,352 | \$ 61,352 | | 0.0% |
| 344 | BP13Q004B | | | n/a | \$ 13,634 | \$ 13,634 | | 0.0% |
| 345 | BP13Q005B | | | n/a | \$ 34,084 | \$ 34,084 | | 0.0% |
| 346 | BP13Q006B | | | n/a | \$ 34,085 | \$ 34,085 | | 0.0% |
| 347 | BP13Q007B | | | n/a | \$ 47,719 | \$ 47,719 | | 0.0% |
| 348 | BP13Q010B | | | n/a | \$ 68,170 | \$ 68,170 | | 0.0% |
| 349 | BP13Q013B | | | n/a | \$ 47,719 | \$ 47,719 | | 0.0% |
| 350 | BP13Q014B | | | n/a | \$ 5,454 | \$ 5,454 | | 0.0% |
| 351 | BP13Q015B | | | n/a | \$ 27,268 | \$ 27,268 | | 0.0% |
| 352 | BP13Q016B | Mar-13 | | n/a | \$ - | \$ - | | 0.0% |
| 353 | BP13Q017B | | | n/a | \$ 47,719 | \$ 47,719 | | 0.0% |
| 354 | BP13Q019B | | | n/a | \$ 13,634 | \$ 13,634 | | 0.0% |
| 355 | BP13Q020F | Mar-13 | | n/a | \$ 13,634 | \$ 13,634 | | 0.0% |
| 356 | BP13Q021F | May-13 | | n/a | \$ - | \$ - | | 0.0% |
| 357 | BP13Q023F | | | n/a | \$ 30,769 | \$ 30,769 | | 0.0% |

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Schedule 3

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|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 358 | BP13R001B | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 359 | BP13R002B | | | n/a | \$ 400,000 | \$ 400,000 | | 0.0% |
| 360 | BP13S001B | | | n/a | \$ 34,224 | \$ 34,224 | | 0.0% |
| 361 | BP13S002B | | | n/a | \$ 12,834 | \$ 12,834 | | 0.0% |
| 362 | BP13S003B | | | n/a | \$ 4,278 | \$ 4,278 | | 0.0% |
| 363 | BP13S004B | | | n/a | \$ 342,238 | \$ 342,238 | | 0.0% |
| 364 | BP13S005B | | | n/a | \$ 227,588 | \$ 227,588 | | 0.0% |
| 365 | BP13S006B | | | n/a | \$ 12,834 | \$ 12,834 | | 0.0% |
| 366 | BP13S009F | Apr-13 | | n/a | \$ - | \$ - | \$ 10,142 | 0.0% |
| 367 | BP13W005B | Feb-13 | | n/a | \$ 15,000 | \$ 15,000 | | 0.0% |
| 368 | BP13W008B | | | n/a | \$ 250,000 | \$ 250,000 | | 0.0% |
| 369 | BP13W011B | | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 370 | BP13W021F | Jan-13 | | n/a | \$ 7,800 | \$ 7,800 | \$ 7,916 | 101.5% |
| 371 | BP13W022F | Feb-13 | | n/a | \$ - | \$ - | | 0.0% |
| 372 | BP13W023F | May-13 | | n/a | \$ - | \$ - | | 0.0% |
| 373 | BP13W024B | Apr-13 | | n/a | \$ - | \$ - | \$ 26,984 | 0.0% |
| 374 | BP13W024F | | | n/a | \$ - | \$ - | | 0.0% |
| 375 | BP13W025B | | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 376 | BP13W026F | Mar-13 | | n/a | \$ - | \$ - | | 0.0% |
| 377 | BP13W027F | Apr-13 | | n/a | \$ - | \$ - | | 0.0% |
| 378 | BP13W028B | | | n/a | \$ 75,000 | \$ 75,000 | | 0.0% |

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Schedule 3

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|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 379 | BP13W029B | | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 380 | BP13W030B | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |
| 381 | BP13W031B | | | n/a | \$ 200,000 | \$ 200,000 | | 0.0% |
| 382 | BP13W032B | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 383 | BP13W033B | | | n/a | \$ 155,000 | \$ 155,000 | | 0.0% |
| 384 | BP13W034B | | | n/a | \$ 120,000 | \$ 120,000 | | 0.0% |
| 385 | BP13W036B | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |
| 386 | BP13W037B | | | n/a | \$ 480,000 | \$ 480,000 | | 0.0% |
| 387 | BP13W038B | | | n/a | \$ 400,000 | \$ 400,000 | | 0.0% |
| 388 | BP13W039B | | | n/a | \$ - | \$ - | | 0.0% |
| 389 | BP13W040F | Apr-13 | | n/a | \$ - | \$ - | \$ 13,063 | 0.0% |
| 390 | BT11X011B | Dec-11 | | n/a | \$ 2,686 | \$ 2,686 | | 0.0% |
| 391 | BT11X013B | Dec-11 | | n/a | \$ 100,620 | \$ 100,620 | | 0.0% |
| 392 | BT11X026B | Jan-11 | | n/a | \$ 600,000 | \$ 600,000 | | 0.0% |
| 393 | BT11X033B | Jan-11 | Sep-12 | n/a | \$ 487,000 | \$ 487,000 | \$ 183,888 | 37.8% |
| 394 | BT11X037F | Jul-11 | Jun-12 | n/a | \$ - | \$ - | \$ 358,436 | 0.0% |
| 395 | BT12X001B | Jan-12 | | n/a | \$ 500,000 | \$ 500,000 | | 0.0% |
| 396 | BT12X002B | Oct-12 | | n/a | \$ 20,000 | \$ 20,000 | | 0.0% |
| 397 | BT12X003B | Nov-12 | | n/a | \$ 300,000 | \$ 300,000 | | 0.0% |
| 398 | BT12X004B | Nov-12 | | n/a | \$ 15,131 | \$ 15,131 | | 0.0% |
| 399 | BT12X006B | Dec-12 | | n/a | \$ 15,131 | \$ 15,131 | | 0.0% |

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|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 400 | BT12X007B | Dec-12 | | n/a | \$ 30,131 | \$ 30,131 | | 0.0% |
| 401 | BT12X009B | Dec-11 | Oct-12 | n/a | \$ 62,511 | \$ 62,511 | \$ 69,105 | 110.5% |
| 402 | BT12X012B | Jun-12 | Dec-12 | n/a | \$ 42,196 | \$ 42,196 | \$ 157,118 | 372.4% |
| 403 | BT12X015B | Oct-12 | | n/a | \$ 253,270 | \$ 253,270 | | 0.0% |
| 404 | BT12X016B | Sep-12 | Sep-12 | n/a | \$ 40,261 | \$ 40,261 | \$ 31,136 | 77.3% |
| 405 | BT12X017B | Sep-12 | | n/a | \$ 49,654 | \$ 49,654 | | 0.0% |
| 406 | BT12X019B | Oct-12 | | n/a | \$ 26,273 | \$ 26,273 | | 0.0% |
| 407 | BT12X023B | May-12 | Nov-12 | n/a | \$ 36,000 | \$ 36,000 | \$ 41,209 | 114.5% |
| 408 | BT12X025B | Jan-12 | | n/a | \$ 447,671 | \$ 447,671 | | 0.0% |
| 409 | BT12X026B | Jan-12 | | n/a | \$ 1,035,080 | \$ 1,035,080 | | 0.0% |
| 410 | BT12X027B | Jan-12 | | n/a | \$ 687,463 | \$ 687,463 | | 0.0% |
| 411 | BT12X029B | Jan-12 | Oct-12 | n/a | \$ 58,024 | \$ 58,024 | \$ 61,745 | 106.4% |
| 412 | BT12X030F | May-12 | May-12 | n/a | \$ - | \$ - | \$ 2,093 | 0.0% |
| 413 | BT12X031F | May-12 | Nov-12 | n/a | \$ - | \$ - | \$ 6,387 | 0.0% |
| 414 | BT12X033F | Jun-12 | | n/a | \$ - | \$ - | | 0.0% |
| 415 | BT12X034F | Nov-12 | | n/a | \$ - | \$ - | | 0.0% |
| 416 | BT12X035F | Sep-12 | Nov-12 | n/a | \$ - | \$ - | \$ 63,229 | 0.0% |
| 417 | BT12X036F | Jul-12 | Dec-12 | n/a | \$ - | \$ - | \$ 64,875 | 0.0% |
| 418 | BT12X037F | Nov-12 | | n/a | \$ - | \$ - | | 0.0% |
| 419 | BT12X038F | Jul-12 | | n/a | \$ 600,000 | \$ 600,000 | | 0.0% |
| 420 | BT12X041F | Aug-12 | | n/a | \$ 170,199 | \$ 170,199 | | 0.0% |

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(10/1/2012 - 9/30/2013)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 421 | BT12X043F | Dec-12 | | n/a | \$ - | \$ - | | 0.0% |
| 422 | BT12X044F | Dec-12 | | n/a | \$ - | \$ - | | 0.0% |
| 423 | BT12X045F | Dec-12 | | n/a | \$ - | \$ - | | 0.0% |
| 424 | BT12X046F | Sep-12 | Oct-12 | n/a | \$ - | \$ - | \$ 2,427 | 0.0% |
| 425 | BT12X048F | Dec-12 | | n/a | \$ - | \$ - | | 0.0% |
| 426 | BT12X049F | Dec-12 | | n/a | \$ - | \$ - | | 0.0% |
| 427 | BT13X002B | | | n/a | \$ 30,000 | \$ 30,000 | | 0.0% |
| 428 | BT13X003B | May-13 | | n/a | \$ 1,100 | \$ 1,100 | | 0.0% |
| 429 | BT13X005B | Feb-13 | | n/a | \$ 980,000 | \$ 980,000 | | 0.0% |
| 430 | BT13X007B | | | n/a | \$ 17,000 | \$ 17,000 | | 0.0% |
| 431 | BT13X008B | | | n/a | \$ 15,000 | \$ 15,000 | | 0.0% |
| 432 | BT13X009B | | | n/a | \$ 4,000 | \$ 4,000 | | 0.0% |
| 433 | BT13X010B | | | n/a | \$ 3,500 | \$ 3,500 | | 0.0% |
| 434 | BT13X011B | | | n/a | \$ 2,000 | \$ 2,000 | | 0.0% |
| 435 | BT13X012B | | | n/a | \$ 5,000 | \$ 5,000 | | 0.0% |
| 436 | BT13X013B | | | n/a | \$ 3,500 | \$ 3,500 | | 0.0% |
| 437 | BT13X014B | Feb-13 | | n/a | \$ 84,000 | \$ 84,000 | | 0.0% |
| 438 | BT13X015B | | | n/a | \$ 1,800 | \$ 1,800 | | 0.0% |
| 439 | BT13X016B | | | n/a | \$ 254,520 | \$ 254,520 | | 0.0% |
| 440 | BT13X017B | | | n/a | \$ 5,000 | \$ 5,000 | | 0.0% |
| 441 | BT13X018B | | | n/a | \$ 8,000 | \$ 8,000 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

**Big Rivers Electric Corporation
Case No. 2013-00199**

Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Base Period
(10/1/2012 - 9/30/2013)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------------|---|----------------------------|-----------------------------|--------------------------------|-------------------------------|----------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 442 | BT13X019B | | | n/a | \$ 45,181 | \$ 45,181 | | 0.0% |
| 443 | BT13X020B | | | n/a | \$ 45,181 | \$ 45,181 | | 0.0% |
| 444 | BT13X021B | | | n/a | \$ 25,011 | \$ 25,011 | | 0.0% |
| 445 | BT13X022B | | | n/a | \$ 16,000 | \$ 16,000 | | 0.0% |
| 446 | BT13X024B | | | n/a | \$ 43,000 | \$ 43,000 | | 0.0% |
| 447 | BT13X025F | Feb-13 | | n/a | \$ - | \$ - | | 0.0% |
| 448 | BT13X026F | Feb-13 | | n/a | \$ - | \$ - | | 0.0% |
| 449 | BT13X027F | Feb-13 | | n/a | \$ - | \$ - | | 0.0% |
| 450 | BT13X028F | Mar-13 | | n/a | \$ - | \$ - | | 0.0% |
| 451 | BT13X029F | Apr-13 | | n/a | \$ - | \$ - | | 0.0% |
| 452 | Unassigned | | | n/a | \$ 374,799 | \$ 374,799 | | 0.0% |
| 453 | Unassigned | | | n/a | \$ - | \$ - | | 0.0% |
| 454 | Unassigned | | | n/a | \$ 20,000 | \$ 20,000 | | 0.0% |
| 455 | Unassigned | | | n/a | \$ 92,200 | \$ 92,200 | | 0.0% |
| 456 | Unassigned | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |
| 457 | Unassigned | | | n/a | \$ 397,945 | \$ 397,945 | | 0.0% |
| 458 | Unassigned | | | n/a | \$ 31,800,000 | \$ 31,800,000 | | 0.0% |
| 459 | Various Old | Dec-11 | Feb-12 | n/a | \$ - | \$ - | \$ 1,222 | 0.0% |
| 460 | W0050000 | Nov-12 | | n/a | \$ - | \$ - | | 0.0% |
| 461 | W0190000 | Oct-12 | | n/a | \$ 175,516 | \$ 175,516 | | 0.0% |
| 462 | W9010000 | Dec-09 | | n/a | \$ 213,000 | \$ 213,000 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Base Period
(10/1/2012 - 9/30/2013)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 463 | W9100000 | Feb-08 | Sep-12 | n/a | \$ - | \$ - | \$ 1,308 | 0.0% |
| 464 | W9190000 | Sep-08 | May-12 | n/a | \$ 5,498,811 | \$ 5,498,811 | \$ 4,058,595 | 73.8% |
| 465 | W9230000 | Jan-08 | | n/a | \$ 2,807,000 | \$ 2,807,000 | | 0.0% |
| 466 | W9300000 | Jul-08 | | n/a | \$ 5,930,095 | \$ 5,930,095 | | 0.0% |
| 467 | W9340000 | Mar-11 | Oct-12 | n/a | \$ 1,319,653 | \$ 1,319,653 | \$ 1,870,926 | 141.8% |
| 468 | W9350000 | Jan-11 | | n/a | \$ 519,606 | \$ 519,606 | | 0.0% |
| 469 | W9450000 | Mar-09 | Nov-11 | n/a | \$ - | \$ - | \$ 378,355 | 0.0% |
| 470 | W9560000 | Feb-10 | | n/a | \$ 235,978 | \$ 235,978 | | 0.0% |
| 471 | W9650000 | Jul-11 | | n/a | \$ 493,182 | \$ 493,182 | | 0.0% |
| 472 | W9750000 | Nov-12 | | n/a | \$ - | \$ - | | 0.0% |
| 473 | WK08W020B | Jan-13 | | n/a | \$ 200,000 | \$ 200,000 | \$ 239,754 | 119.9% |

n/a - information is not readily available
Excludes City's Share

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 1 | Unassigned | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 2 | Unassigned | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 3 | Unassigned | | | n/a | \$ 45,000 | \$ 45,000 | | 0.0% |
| 4 | Unassigned | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |
| 5 | Unassigned | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |
| 6 | Unassigned | | | n/a | \$ 2,500 | \$ 2,500 | | 0.0% |
| 7 | Unassigned | | | n/a | \$ 40,000 | \$ 40,000 | | 0.0% |
| 8 | Unassigned | | | n/a | \$ 35,000 | \$ 35,000 | | 0.0% |
| 9 | Unassigned | | | n/a | \$ 24,000 | \$ 24,000 | | 0.0% |
| 10 | Unassigned | | | n/a | \$ 27,268 | \$ 27,268 | | 0.0% |
| 11 | Unassigned | | | n/a | \$ 40,000 | \$ 40,000 | | 0.0% |
| 12 | Unassigned | | | n/a | \$ 40,000 | \$ 40,000 | | 0.0% |
| 13 | Unassigned | | | n/a | \$ 220,000 | \$ 220,000 | | 0.0% |
| 14 | Unassigned | | | n/a | \$ 325,000 | \$ 325,000 | | 0.0% |
| 15 | Unassigned | | | n/a | \$ 70,000 | \$ 70,000 | | 0.0% |
| 16 | Unassigned | | | n/a | \$ 45,000 | \$ 45,000 | | 0.0% |
| 17 | Unassigned | | | n/a | \$ 45,000 | \$ 45,000 | | 0.0% |
| 18 | Unassigned | | | n/a | \$ 45,000 | \$ 45,000 | | 0.0% |
| 19 | Unassigned | | | n/a | \$ 45,000 | \$ 45,000 | | 0.0% |
| 20 | Unassigned | | | n/a | \$ 3,000 | \$ 3,000 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 21 | Unassigned | | | n/a | \$ 60,000 | \$ 60,000 | | 0.0% |
| 22 | Unassigned | | | n/a | \$ 165,000 | \$ 165,000 | | 0.0% |
| 23 | Unassigned | | | n/a | \$ 2,000 | \$ 2,000 | | 0.0% |
| 24 | Unassigned | | | n/a | \$ 10,000 | \$ 10,000 | | 0.0% |
| 25 | Unassigned | | | n/a | \$ 405,000 | \$ 405,000 | | 0.0% |
| 26 | Unassigned | | | n/a | \$ 200,000 | \$ 200,000 | | 0.0% |
| 27 | W9010000 | Dec-09 | | n/a | \$ 2,347,840 | \$ 2,331,840 | | 0.0% |
| 28 | W9560000 | Feb-10 | | n/a | \$ 328,978 | \$ 295,978 | | 0.0% |
| 29 | W9650000 | Jul-11 | | n/a | \$ 1,727,112 | \$ 1,499,112 | | 0.0% |
| 30 | W9300000 | Jun-12 | | n/a | \$ 6,554,886 | \$ 6,354,825 | | 0.0% |
| 31 | W9000000 | Jan-12 | | n/a | | \$ 182,876 | | 0.0% |
| 32 | BT12X025B | Jan-12 | | n/a | \$ 1,194,244 | \$ 1,194,244 | | 0.0% |
| 33 | Unassigned | | | n/a | \$ 70,130 | \$ 70,130 | | 0.0% |
| 34 | Unassigned | | | n/a | \$ 550 | \$ 550 | | 0.0% |
| 35 | BT11X011B | Dec-11 | | n/a | \$ 84,179 | | | 0.0% |
| 36 | BT12X028B | | | n/a | \$ 31,238 | | | 0.0% |
| 37 | W0190000 | | | n/a | \$ 358,392 | \$ 182,876 | | 0.0% |
| 38 | Unassigned | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 39 | Unassigned | | | n/a | \$ 110,000 | \$ 110,000 | | 0.0% |
| 40 | 2014 POLES | | | n/a | \$ 581,196 | \$ 581,196 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 41 | Unassigned | | | n/a | \$ 203,582 | \$ 203,582 | | 0.0% |
| 42 | Unassigned | | | n/a | \$ 2,000 | \$ 2,000 | | 0.0% |
| 43 | Unassigned | | | n/a | \$ 300,000 | \$ 300,000 | | 0.0% |
| 44 | Unassigned | | | n/a | \$ 500,000 | \$ 500,000 | | 0.0% |
| 45 | Unassigned | | | n/a | \$ 5,000 | \$ 5,000 | | 0.0% |
| 46 | Unassigned | | | n/a | \$ 3,500 | \$ 3,500 | | 0.0% |
| 47 | Unassigned | | | n/a | \$ 84,000 | \$ 84,000 | | 0.0% |
| 48 | Unassigned | | | n/a | \$ 1,800 | \$ 1,800 | | 0.0% |
| 49 | Unassigned | | | n/a | \$ 28,000 | \$ 28,000 | | 0.0% |
| 50 | Unassigned | | | n/a | \$ 28,000 | \$ 28,000 | | 0.0% |
| 51 | Unassigned | | | n/a | \$ 250,000 | \$ 250,000 | | 0.0% |
| 52 | Unassigned | | | n/a | \$ 27,830 | \$ 27,830 | | 0.0% |
| 53 | Unassigned | | | n/a | \$ 16,000 | \$ 16,000 | | 0.0% |
| 54 | Unassigned | | | n/a | \$ 22,000 | \$ 22,000 | | 0.0% |
| 55 | Unassigned | | | n/a | \$ 285,827 | \$ 285,827 | | 0.0% |
| 56 | Unassigned | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |
| 57 | Unassigned | | | n/a | \$ 88,000 | \$ 88,000 | | 0.0% |
| 58 | Unassigned | | | n/a | \$ 10,000 | \$ 10,000 | | 0.0% |
| 59 | Unassigned | | | n/a | \$ 13,000 | \$ 13,000 | | 0.0% |
| 60 | Unassigned | | | n/a | \$ 60,000 | \$ 60,000 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 61 | Unassigned | | | n/a | \$ 6,000 | \$ 6,000 | | 0.0% |
| 62 | Unassigned | | | n/a | \$ 3,000 | \$ 3,000 | | 0.0% |
| 63 | Unassigned | | | n/a | \$ 40,000 | \$ 40,000 | | 0.0% |
| 64 | Unassigned | | | n/a | \$ 180,000 | \$ 180,000 | | 0.0% |
| 65 | Unassigned | | | n/a | \$ 125,000 | \$ 125,000 | | 0.0% |
| 66 | Unassigned | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 67 | Unassigned | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 68 | Unassigned | | | n/a | \$ 200,000 | \$ 200,000 | | 0.0% |
| 69 | Unassigned | | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 70 | Unassigned | | | n/a | \$ 500,000 | \$ 500,000 | | 0.0% |
| 71 | Unassigned | | | n/a | \$ 200,000 | \$ 200,000 | | 0.0% |
| 72 | BP11G077B | May-11 | | n/a | \$ 5,164,472 | \$ 5,164,472 | | 0.0% |
| 73 | Unassigned | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 74 | Unassigned | | | n/a | \$ 30,000 | \$ 30,000 | | 0.0% |
| 75 | Unassigned | | | n/a | \$ 120,000 | \$ 120,000 | | 0.0% |
| 76 | Unassigned | | | n/a | \$ 30,000 | \$ 30,000 | | 0.0% |
| 77 | Unassigned | | | n/a | \$ 90,000 | \$ 90,000 | | 0.0% |
| 78 | Unassigned | | | n/a | \$ 80,000 | \$ 80,000 | | 0.0% |
| 79 | Unassigned | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 80 | Unassigned | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |

Case No. 2012-00535

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Big Rivers Electric Corporation
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Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 81 | Unassigned | | | n/a | \$ 400,000 | \$ 400,000 | | 0.0% |
| 82 | Unassigned | | | n/a | \$ 400,000 | \$ 400,000 | | 0.0% |
| 83 | Unassigned | | | n/a | \$ 65,000 | \$ 65,000 | | 0.0% |
| 84 | Unassigned | | | n/a | \$ 45,000 | \$ 45,000 | | 0.0% |
| 85 | Unassigned | | | n/a | \$ 5,000 | \$ 5,000 | | 0.0% |
| 86 | Unassigned | | | n/a | \$ 60,000 | \$ 60,000 | | 0.0% |
| 87 | Unassigned | | | n/a | \$ 60,000 | \$ 60,000 | | 0.0% |
| 88 | Unassigned | | | n/a | \$ 60,000 | \$ 60,000 | | 0.0% |
| 89 | Unassigned | | | n/a | \$ 30,000 | \$ 30,000 | | 0.0% |
| 90 | Unassigned | | | n/a | \$ 16,000 | \$ 16,000 | | 0.0% |
| 91 | Unassigned | | | n/a | \$ 5,000 | \$ 5,000 | | 0.0% |
| 92 | Unassigned | | | n/a | \$ 10,000 | \$ 10,000 | | 0.0% |
| 93 | Unassigned | | | n/a | \$ 655,000 | \$ 655,000 | | 0.0% |
| 94 | Unassigned | | | n/a | \$ 40,000 | \$ 40,000 | | 0.0% |
| 95 | Unassigned | | | n/a | \$ 15,000 | \$ 15,000 | | 0.0% |
| 96 | Unassigned | | | n/a | \$ 12,500 | \$ 12,500 | | 0.0% |
| 97 | Unassigned | | | n/a | \$ 6,000 | \$ 6,000 | | 0.0% |
| 98 | Unassigned | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 99 | Unassigned | | | n/a | \$ 30,000 | \$ 30,000 | | 0.0% |
| 100 | Unassigned | | | n/a | \$ 7,500 | \$ 7,500 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
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Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------------|---|----------------------------|-----------------------------|--------------------------------|-------------------------------|----------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 101 | Unassigned | | | n/a | \$ 950,000 | \$ 950,000 | | 0.0% |
| 102 | Unassigned | | | n/a | \$ 220,000 | \$ 220,000 | | 0.0% |
| 103 | Unassigned | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |
| 104 | Unassigned | | | n/a | \$ 1,250,000 | \$ 1,250,000 | | 0.0% |
| 105 | Unassigned | | | n/a | \$ 1,116,000 | \$ 1,116,000 | | 0.0% |
| 106 | Unassigned | | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 107 | Unassigned | | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 108 | Unassigned | | | n/a | \$ 1,159,275 | \$ 1,159,275 | | 0.0% |
| 109 | Unassigned | | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 110 | Unassigned | | | n/a | \$ 1,300,000 | \$ 1,300,000 | | 0.0% |
| 111 | Unassigned | | | n/a | \$ 120,000 | \$ 120,000 | | 0.0% |
| 112 | Unassigned | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |
| 113 | Unassigned | | | n/a | \$ 60,000 | \$ 60,000 | | 0.0% |
| 114 | Unassigned | | | n/a | \$ 400,000 | \$ 400,000 | | 0.0% |
| 115 | Unassigned | | | n/a | \$ 200,000 | \$ 200,000 | | 0.0% |
| 116 | Unassigned | | | n/a | \$ 950,000 | \$ 950,000 | | 0.0% |
| 117 | Unassigned | | | n/a | \$ 550,000 | \$ 550,000 | | 0.0% |
| 118 | Unassigned | | | n/a | \$ 250,000 | \$ 250,000 | | 0.0% |
| 119 | Unassigned | | | n/a | \$ 160,000 | \$ 160,000 | | 0.0% |
| 120 | Unassigned | | | n/a | \$ 4,248 | \$ 4,248 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
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Schedule 3

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|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 121 | Unassigned | | | n/a | \$ 33,983 | \$ 33,983 | | 0.0% |
| 122 | Unassigned | | | n/a | \$ 4,278 | \$ 4,278 | | 0.0% |
| 123 | Unassigned | | | n/a | \$ 30,585 | \$ 30,585 | | 0.0% |
| 124 | Unassigned | | | n/a | \$ 2,005 | \$ 2,005 | | 0.0% |
| 125 | Unassigned | | | n/a | \$ 26,737 | \$ 26,737 | | 0.0% |
| 126 | Unassigned | | | n/a | \$ 4,679 | \$ 4,679 | | 0.0% |
| 127 | Unassigned | | | n/a | \$ 67,175 | \$ 67,175 | | 0.0% |
| 128 | Unassigned | | | n/a | \$ 67,506 | \$ 67,506 | | 0.0% |
| 129 | Unassigned | | | n/a | \$ 60,823 | \$ 60,823 | | 0.0% |
| 130 | Unassigned | | | n/a | \$ 13,501 | \$ 13,501 | | 0.0% |
| 131 | Unassigned | | | n/a | \$ 33,753 | \$ 33,753 | | 0.0% |
| 132 | Unassigned | | | n/a | \$ 20,053 | \$ 20,053 | | 0.0% |
| 133 | Unassigned | | | n/a | \$ 46,790 | \$ 46,790 | | 0.0% |
| 134 | Unassigned | | | n/a | \$ 13,369 | \$ 13,369 | | 0.0% |
| 135 | Unassigned | | | n/a | \$ 34,085 | \$ 34,085 | | 0.0% |
| 136 | Unassigned | | | n/a | \$ 25,000 | \$ 25,000 | | 0.0% |
| 137 | Unassigned | | | n/a | \$ 20,000 | \$ 20,000 | | 0.0% |
| 138 | Unassigned | | | n/a | \$ 162,000 | \$ 162,000 | | 0.0% |
| 139 | Unassigned | | | n/a | \$ 61,538 | \$ 61,538 | | 0.0% |
| 140 | Unassigned | | | n/a | \$ 365,609 | \$ 365,609 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - ; Revised -

| | | | | | | | | Schedule 3 |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 141 | Unassigned | | | n/a | \$ 246,154 | \$ 246,154 | | 0.0% |
| 142 | Unassigned | | | n/a | \$ 29,538 | \$ 29,538 | | 0.0% |
| 143 | Unassigned | | | n/a | \$ 36,923 | \$ 36,923 | | 0.0% |
| 144 | Unassigned | | | n/a | \$ 61,538 | \$ 61,538 | | 0.0% |
| 145 | Unassigned | | | n/a | \$ 36,923 | \$ 36,923 | | 0.0% |
| 146 | Unassigned | | | n/a | \$ 104,615 | \$ 104,615 | | 0.0% |
| 147 | Unassigned | | | n/a | \$ 67,692 | \$ 67,692 | | 0.0% |
| 148 | Unassigned | | | n/a | \$ 184,615 | \$ 184,615 | | 0.0% |
| 149 | Unassigned | | | n/a | \$ 369,230 | \$ 369,230 | | 0.0% |
| 150 | Unassigned | | | n/a | \$ 276,923 | \$ 276,923 | | 0.0% |
| 151 | Unassigned | | | n/a | \$ 430,769 | \$ 430,769 | | 0.0% |
| 152 | Unassigned | | | n/a | \$ 30,769 | \$ 30,769 | | 0.0% |
| 153 | Unassigned | | | n/a | \$ 73,846 | \$ 73,846 | | 0.0% |
| 154 | Unassigned | | | n/a | \$ 17,981 | \$ 17,981 | | 0.0% |
| 155 | Unassigned | | | n/a | \$ 21,538 | \$ 21,538 | | 0.0% |
| 156 | Unassigned | | | n/a | \$ 923,077 | \$ 923,077 | | 0.0% |
| 157 | Unassigned | | | n/a | \$ 15,385 | \$ 15,385 | | 0.0% |
| 158 | Unassigned | | | n/a | \$ 369,231 | \$ 369,231 | | 0.0% |
| 159 | Unassigned | | | n/a | \$ 46,154 | \$ 46,154 | | 0.0% |
| 160 | Unassigned | | | n/a | \$ 49,231 | \$ 49,231 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - _____; Revised - _____

| | | | | | | | | Schedule 3 |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 161 | Unassigned | | | n/a | \$ 40,000 | \$ 40,000 | | 0.0% |
| 162 | Unassigned | | | n/a | \$ 603,077 | \$ 603,077 | | 0.0% |
| 163 | Unassigned | | | n/a | \$ 1,107,692 | \$ 1,107,692 | | 0.0% |
| 164 | Unassigned | | | n/a | \$ 6,154 | \$ 6,154 | | 0.0% |
| 165 | Unassigned | | | n/a | \$ 29,968 | \$ 29,968 | | 0.0% |
| 166 | Unassigned | | | n/a | \$ 29,968 | \$ 29,968 | | 0.0% |
| 167 | Unassigned | | | n/a | \$ 10,000 | \$ 10,000 | | 0.0% |
| 168 | Unassigned | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |
| 169 | Unassigned | | | n/a | \$ 20,000 | \$ 20,000 | | 0.0% |
| 170 | Unassigned | | | n/a | \$ 150,000 | \$ 150,000 | | 0.0% |
| 171 | Unassigned | | | n/a | \$ 200,000 | \$ 200,000 | | 0.0% |
| 172 | Unassigned | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 173 | Unassigned | | | n/a | \$ 1,648,808 | \$ 1,648,808 | | 0.0% |
| 174 | Unassigned | | | n/a | \$ 27,360,000 | \$ 27,360,000 | | 0.0% |
| 175 | Unassigned | | | n/a | \$ 292,499 | \$ 292,499 | | 0.0% |
| 176 | Unassigned | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 177 | Unassigned | | | n/a | \$ 203,582 | \$ 203,582 | | 0.0% |
| 178 | Unassigned | | | n/a | \$ 285,827 | \$ 285,827 | | 0.0% |
| 179 | Unassigned | | | n/a | \$ 50,000 | \$ 50,000 | | 0.0% |
| 180 | Unassigned | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |

Case No. 2012-00535

Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

Big Rivers Electric Corporation
Case No. 2013-00199
Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Forecasted Test Period
(2/1/2014 - 1/31/2015)

Type of Filing: Original - X ; Updated - _____; Revised - _____

Schedule 3

| Line No. | Project No. | Date Construction Work Began | Estimated Project Completion Date | Percent of Elapsed Time | Original Budget Estimate | Most Recent Budget Estimate | Total Project Expenditures | Percent of Total Expenditures |
|----------|-------------|------------------------------|-----------------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|-------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I = H/G) |
| 181 | Unassigned | | | n/a | \$ 20,000 | \$ 20,000 | | 0.0% |
| 182 | Unassigned | | | n/a | \$ 100,000 | \$ 100,000 | | 0.0% |
| 183 | Unassigned | | | n/a | \$ 125,000 | \$ 125,000 | | 0.0% |
| 184 | Unassigned | | | n/a | \$ 75,000 | \$ 75,000 | | 0.0% |
| 185 | Unassigned | | | n/a | \$ 75,000 | \$ 75,000 | | 0.0% |
| 186 | Unassigned | | | n/a | \$ 6,000 | \$ 6,000 | | 0.0% |
| 187 | Unassigned | | | n/a | \$ 35,000 | \$ 35,000 | | 0.0% |
| 188 | Unassigned | | | n/a | \$ 250,000 | \$ 250,000 | | 0.0% |
| 189 | Unassigned | | | n/a | \$ 562,401 | \$ 562,401 | | 0.0% |
| 190 | Unassigned | | | n/a | \$ 1,648,808 | \$ 1,648,808 | | 0.0% |
| 191 | Unassigned | | | n/a | \$ 27,360,000 | \$ 27,360,000 | | 0.0% |

n/a - information is not readily available
Excludes City's Share

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 19)** *Provide, in the format provided in Schedule 4, an analysis of the gross*
2 *additions, retirements, and transfers for each major functional plant property group or*
3 *account for Big Rivers occurring in the base period and forecasted test period. For any*
4 *account in which transfers regularly occur in the normal course of business, include a*
5 *general description of the nature of the transfers.*

6

7 **Response)** An analysis of the gross additions, retirements, and transfers for each
8 major functional plant property group occurring in the base period and forecasted test
9 period is included as an attachment to this response. Please note that the Big Rivers
10 financial model does not track asset balances by major functional plant property group.
11 The attached information is an estimate based on monthly capital spending, closeouts
12 from construction work in progress to plant in service, and estimated retirements.

13

14 **Witness)** Christopher A. Warren

**Big Rivers Electric Corporation
Case No. 2013-00199**

**Gross Additions, Retirements, and Transfers
Base Period (10/1/2012 - 9/30/2013)**

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 4

| Line No. | Account No. | Account Title | Beginning Balance (A) | Additions (B) | Retirements (C) | Transfers/Reclassifications | | Ending Balance (E = A+B-C+D) |
|----------|-------------|---------------|-----------------------|---------------|-----------------|-----------------------------|-------------------------|------------------------------|
| | | | | | | Amount (D) | Other Accounts Involved | |
| 1 | 301-302 | Intangible | \$ 66,896 | \$ - | \$ - | | | |
| 2 | 310-345 | Production | \$ 1,713,652,085 | \$ 36,697,252 | \$ 9,133,260 | | | \$ 66,896 |
| 3 | 350-356 | Transmission | \$ 248,725,795 | \$ 6,443,219 | \$ 1,027,762 | | | \$ 1,741,216,077 |
| 4 | 389-398 | General | \$ 35,179,694 | \$ 3,633,710 | \$ 425,215 | | | \$ 254,141,252 |
| 5 | | | | | | | | \$ 38,388,189 |
| 6 | | Total | \$ 1,997,624,470 | \$ 46,774,181 | \$ 10,586,237 | | | \$ 2,033,812,414 |

**Big Rivers Electric Corporation
Case No. 2013-00199**

**Gross Additions, Retirements, and Transfers
Forecasted Test Period (2/1/2014 - 1/31/2015)**

Type of Filing: Original - X ; Updated - ; Revised -

Schedule 4

| Line No. | Account No. | Account Title | Beginning Balance (A) | Additions (B) | Retirements (C) | Transfers/Reclassifications | | Ending Balance (E = A+B-C+D) |
|----------|-------------|---------------|-----------------------|---------------|-----------------|-----------------------------|-------------------------|------------------------------|
| | | | | | | Amount (D) | Other Accounts Involved | |
| 1 | 301-302 | Intangible | \$ 66,896 | \$ - | \$ - | | | |
| 2 | 310-345 | Production | \$ 1,751,285,787 | \$ 83,960,215 | \$ 5,799,246 | | | \$ 66,896 |
| 3 | 350-356 | Transmission | \$ 255,488,864 | \$ 4,341,584 | \$ 722,816 | | | \$ 1,829,446,756 |
| 4 | 389-398 | General | \$ 39,224,608 | \$ 2,272,768 | \$ 265,339 | | | \$ 259,107,632 |
| 5 | | | | | | | | \$ 41,232,037 |
| 6 | | Total | \$ 2,046,066,155 | \$ 90,574,567 | \$ 6,787,401 | | | \$ 2,129,853,321 |

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 20)** *Provide the following information for each item of property or plant held*
2 *for future use at the beginning of the base period.*

3 *a. Description of property.*

4 *b. Location*

5 *c. Date Purchased*

6 *d. Cost*

7 *e. Estimated date to be placed in service*

8 *f. Brief description of intended use*

9 *g. Current status of each project*

10

11 **Response)**

12 a. Land

13 b. Breckinridge County, KY

14 c. January 2008

15 d. \$475,967.50

16 e. Unknown

1 f. Combustion turbine site

2 g. Suspended

3

4 **Witness)** Billie J. Richert

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 21)** *List all properties leased to the utility and all improvements to leased*
2 *properties, together with annual lease payments which are capitalized, in the format*
3 *provided in Schedule 5.*

4

5 **Response)** Big Rivers has no capitalized leases.

6

7 **Witness)** Billie J. Richert

8

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199

Response to Commission Staff's Initial Request for Information
Dated June 10, 2013

July 12, 2013

1 **Item 22)** *Provide a listing of all non-utility property and accounts for which*
2 *amounts are recorded. Include a description of the property, the date purchased, and*
3 *the cost.*

4

5 **Response)** Big Rivers does not own any non-utility property.

6

7 **Witness)** Billie J. Richert

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 23) *Provide the following information concerning fuel purchases:***

2 *a. A schedule showing by month and by year the dollar amount of fuel*
3 *purchases for the last three calendar years.*

4 *b. A calculation showing the average (13-month) number of days' supply of*
5 *coal on hand for each of the last three calendar years. Include all*
6 *workpapers, along with a detailed description of the factors considered in*
7 *determining what constitutes an average days' supply of coal.*

8 **Response)**

9 a. Please see attachment to this response.

10 b. Please see attachment to this response. The days' supply is for both coal and pet coke
11 combined as Big Rivers blends coal and pet coke at its Green and Wilson plants.

12

13 **Witness) Robert W. Berry**

14

**Big Rivers Electric Corporation
Case No. 2013-00199
Attachment to Response for PSC 1-23(a)**

**Fuel Purchases by Month by Year
For the Calendar Years Ended
December 31, 2012, December 31, 2011, and December 31, 2010**

For the Calendar Year Ended December 31, 2012

| Line No. | Month | Coal | Petroleum Coke | Fuel Oil | Natural Gas | Propane |
|----------|--------------|-----------------------|----------------------|---------------------|-------------------|-------------------|
| 1 | January-12 | \$ 16,597,227 | \$ 550,164 | \$ 25,362 | \$ 35,639 | \$ - |
| 2 | February-12 | 16,177,409 | 2,078,951 | 841,228 | 30,632 | - |
| 3 | March-12 | 17,361,932 | 3,178,415 | 26,823 | 83,511 | - |
| 4 | April-12 | 15,809,843 | 3,092,186 | 1,039,918 | (4,602) | - |
| 5 | May-12 | 20,258,656 | 1,845,842 | 172,971 | 46,724 | - |
| 6 | June-12 | 17,031,563 | 3,637,212 | 20,275 | 59,291 | - |
| 7 | July-12 | 16,811,992 | 1,980,471 | 620,803 | 218,664 | - |
| 8 | August-12 | 19,628,096 | 2,360,847 | 24,918 | 19,907 | - |
| 9 | September-12 | 19,204,648 | 1,866,924 | 361,986 | 63,411 | - |
| 10 | October-12 | 22,468,970 | 2,267,659 | 859,394 | 79,761 | - |
| 11 | November-12 | 18,979,288 | 1,912,496 | 26,663 | 32,040 | (3,310) |
| 12 | December-12 | 18,864,439 | 2,935,401 | 744,506 | 19,078 | - |
| 13 | Total | <u>\$ 219,194,063</u> | <u>\$ 27,706,568</u> | <u>\$ 4,764,847</u> | <u>\$ 684,056</u> | <u>\$ (3,310)</u> |

Big Rivers Electric Corporation
Case No. 2013-00199
Attachment to Response for PSC 1-23(a)

Fuel Purchases by Month by Year
For the Calendar Years Ended
December 31, 2012, December 31, 2011, and December 31, 2010

For the Calendar Year Ended December 31, 2011

| Line No. | Month | Coal | Petroleum Coke | Fuel Oil | Natural Gas | Propane |
|----------|--------------|-----------------------|---------------------|---------------------|---------------------|------------------|
| 14 | January-11 | \$ 17,516,407 | \$ 732,341 | \$ 714,427 | \$ 116,691 | \$ 29,554 |
| 15 | February-11 | 16,846,205 | 538,511 | 573,634 | 127,042 | 1,633 |
| 16 | March-11 | 17,248,274 | 333,349 | 933,147 | 100,569 | - |
| 17 | April-11 | 18,714,698 | 392,875 | 58,571 | 193,971 | - |
| 18 | May-11 | 18,633,753 | 538,655 | 1,320,561 | 162,191 | - |
| 19 | June-11 | 19,574,902 | 1,117,208 | 645,895 | 172,966 | - |
| 20 | July-11 | 18,096,578 | 868,728 | 69,457 | 317,469 | - |
| 21 | August-11 | 23,567,930 | 430,183 | 24,003 | 202,856 | - |
| 22 | September-11 | 24,121,012 | 589,288 | 716,955 | 125,977 | - |
| 23 | October-11 | 23,256,475 | 355,604 | 795,957 | 37,316 | - |
| 24 | November-11 | 21,019,759 | 954,150 | 31,563 | 99,127 | - |
| 25 | December-11 | 20,378,941 | 218,569 | 884,960 | 35,821 | - |
| 26 | Total | <u>\$ 238,974,934</u> | <u>\$ 7,069,461</u> | <u>\$ 6,769,130</u> | <u>\$ 1,691,996</u> | <u>\$ 31,187</u> |

Big Rivers Electric Corporation
Case No. 2013-00199
Attachment to Response for PSC 1-23(a)

Fuel Purchases by Month by Year
For the Calendar Years Ended
December 31, 2012, December 31, 2011, and December 31, 2010

For the Calendar Year Ended December 31, 2010

| Line No. | Month | Coal | Petroleum Coke | Fuel Oil | Natural Gas | Propane |
|-----------------|--------------|-----------------------|-----------------------|---------------------|---------------------|------------------|
| 27 | January-10 | \$ 16,847,995 | \$ 2,556,347 | \$ 949,964 | \$ 33,345 | \$ - |
| 28 | February-10 | 17,311,904 | 1,273,207 | 44,330 | 7,359 | - |
| 29 | March-10 | 18,824,736 | 1,043,791 | 1,402,260 | 48,598 | - |
| 30 | April-10 | 17,141,296 | 1,262,934 | 101,139 | 42,548 | - |
| 31 | May-10 | 17,786,439 | 1,383,642 | 35,780 | 61,589 | - |
| 32 | June-10 | 17,575,774 | 1,020,677 | 18,605 | 51,715 | - |
| 33 | July-10 | 15,515,906 | 1,097,397 | 165,222 | 321,615 | 1,251 |
| 34 | August-10 | 19,227,665 | 1,189,131 | 584,318 | 168,428 | - |
| 35 | September-10 | 16,350,265 | 1,293,232 | 19,290 | 83,550 | - |
| 36 | October-10 | 19,985,993 | 1,282,006 | 18,552 | 67,049 | - |
| 37 | November-10 | 20,313,132 | 1,376,788 | 458,326 | 75,931 | - |
| 38 | December-10 | 19,667,838 | 1,343,131 | 39,509 | 151,627 | 27,289 |
| 39 | Total | \$ 216,548,943 | \$ 16,122,283 | \$ 3,837,295 | \$ 1,113,354 | \$ 28,540 |

Big Rivers Electric Corporation
Case No. 2013-00199
Average Number of Days of Supply of Coal on Hand
For the Calendar Years Ended December 31, 2012, December 31, 2011, and December 31, 2010

| Line No. | Months | For the Calendar Year Ended December 31, 2012 | |
|----------|---|---|-------------|
| | | Inventory Tons | Burned Tons |
| 1 | December-11 | | |
| 2 | January-12 | 624,734 | 454,388 |
| 3 | February-12 | 559,698 | 400,690 |
| 4 | March-12 | 550,892 | 351,744 |
| 5 | April-12 | 583,255 | 356,808 |
| 6 | May-12 | 603,438 | 335,800 |
| 7 | June-12 | 602,368 | 423,762 |
| 8 | July-12 | 585,608 | 415,258 |
| 9 | August-12 | 496,717 | 454,279 |
| 10 | September-12 | 515,147 | 411,704 |
| 11 | October-12 | 529,034 | 402,850 |
| 12 | November-12 | 606,188 | 385,832 |
| 13 | December-12 | 549,826 | 468,102 |
| 14 | Total | 525,662 | 464,065 |
| | | 7,332,567 | 5,325,282 |
| 15 | Average 13-Month Fuel Inventory of 7,332,567 Tons divided by 13 Months = 564,043.62 Average 'Monthly' Tons | | |
| 16 | 5,325,282 Burned Tons / 397 Days = 13,413.81 Average Daily Burn (in Tons) | | |
| 17 | 564,043.62 Avg. 'Monthly' Tons divided by 13,413.81 Avg. Daily Burn (in Tons) = 42 Average Days' Supply of Fuel | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Average Number of Days of Supply of Coal on Hand
For the Calendar Years Ended December 31, 2012, December 31, 2011, and December 31, 2010

| Line No. | Months | For the Calendar Year Ended December 31, 2011 | |
|----------|---|---|-------------|
| | | Inventory Tons | Burned Tons |
| 18 | December-10 | | |
| 19 | January-11 | 794,709 | 493,394 |
| 20 | February-11 | 685,739 | 510,296 |
| 21 | March-11 | 626,567 | 445,277 |
| 22 | April-11 | 552,053 | 462,868 |
| 23 | May-11 | 511,910 | 464,061 |
| 24 | June-11 | 426,075 | 501,108 |
| 25 | July-11 | 454,124 | 466,871 |
| 26 | August-11 | 375,467 | 511,805 |
| 27 | September-11 | 398,307 | 486,063 |
| 28 | October-11 | 477,867 | 448,406 |
| 29 | November-11 | 566,486 | 451,483 |
| 30 | December-11 | 657,098 | 422,037 |
| 31 | Total | 624,734 | 454,388 |
| | | 7,151,136 | 6,118,057 |
| 32 | Average 13-Month Fuel Inventory of 7,151,136 Tons divided by 13 Months = 550,087.38 Average 'Monthly' Tons | | |
| 33 | 6,118,057 Burned Tons / 396 Days = 15,449.64 Average Daily Burn (in Tons) | | |
| 34 | 550,087.38 Avg. 'Monthly' Tons divided by 15,449.64 Avg. Daily Burn (in Tons) = 36 Average Days' Supply of Fuel | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Average Number of Days of Supply of Coal on Hand
For the Calendar Years Ended December 31, 2012, December 31, 2011, and December 31, 2010

| Line No. | Months | For the Calendar Year Ended December 31, 2010 | |
|----------|---|---|-------------|
| | | Inventory Tons | Burned Tons |
| 35 | December-09 | | |
| 36 | January-10 | 897,120 | 429,987 |
| 37 | February-10 | 881,145 | 489,146 |
| 38 | March-10 | 842,438 | 467,974 |
| 39 | April-10 | 833,808 | 465,099 |
| 40 | May-10 | 853,533 | 408,566 |
| 41 | June-10 | 878,671 | 412,379 |
| 42 | July-10 | 863,565 | 447,789 |
| 43 | August-10 | 758,885 | 479,460 |
| 44 | September-10 | 694,751 | 497,278 |
| 45 | October-10 | 650,858 | 432,707 |
| 46 | November-10 | 731,701 | 399,957 |
| 47 | December-10 | 821,146 | 417,603 |
| 48 | Total | 794,709 | 493,394 |
| | | 10,502,330 | 5,841,339 |
| 49 | Average 13.0-Month Fuel Inventory of 10,502,330 Tons divided by 13.0 Months = 807,871.54 Average 'Monthly' Tons | | |
| 50 | 5,841,339 Burned Tons / 396 Days = 14,750.86 Average Daily Burn (in Tons) | | |
| 51 | 807,871.54 Avg. 'Monthly' Tons divided by 14,750.86 Avg. Daily Burn (in Tons) = 55 Average Days' Supply of Fuel | | |

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 24)** *Provide Big Rivers' times interest earned ratio and debt service coverage*
2 *ratio, as calculated by the Rural Utilities Service ("RUS"), for the three most recent*
3 *calendar years. Include the data used to calculate each ratio.*

4

5 **Response)** Please see attachment for Big Rivers' times interest earned ratios ("TIER")
6 and debt service coverage ratios ("DSCR"), as calculated by the RUS, for the three most
7 recent calendar years (2012, 2011, and 2010).

8

9 **Witness)** Billie J. Richert

**Big Rivers Electric Corporation
Case No. 2013-00199**

**Attachment to Response for PSC 1-24
Calculation of Time Interest Earned Ratio [TIER] and Debt Service Coverage Ratio [DSCR]
for the Three Most Recent Calendar Years (2012, 2011, and 2010)**

| | | Times Interest Earned Ratio [TIER] | | |
|-----------------|------------------------------|---|---------------|---------------|
| Line No. | Component | 2012 | 2011 | 2010 |
| 1 | Net Margins | \$ 11,277,091 | \$ 5,600,381 | \$ 6,990,915 |
| 2 | Interest on Long-Term Debt | 45,032,787 | 45,715,144 | 47,064,226 |
| 3 | Subtotal [Line 1 + Line 2] | \$ 56,309,878 | \$ 51,315,525 | \$ 54,055,141 |
| 4 | | | | |
| 5 | Interest on Long-Term Debt | \$ 45,032,787 | \$ 45,715,144 | \$ 47,064,226 |
| 6 | | | | |
| 7 | TIER [Line 3 / Line 5] | 1.25 | 1.12 | 1.15 |

Big Rivers Electric Corporation
Case No. 2013-00199

Attachment to Response for PSC 1-24
Calculation of Time Interest Earned Ratio [TIER] and Debt Service Coverage Ratio [DSCR]
for the Three Most Recent Calendar Years (2012, 2011, and 2010)

| | | Debt Service Coverage Ratio [DSCR] | | |
|-----------------|---------------------------------------|---|---------------|---------------|
| Line No. | | 2012 | 2011 | 2010 |
| 1 | Net Margins | \$ 11,277,091 | \$ 5,600,381 | \$ 6,990,915 |
| 2 | Interest on Long-Term Debt | 45,032,787 | 45,715,144 | 47,064,226 |
| 3 | Depreciation | 44,285,610 | 37,462,359 | 36,264,224 |
| 4 | Subtotal [L 8 + L 9 + L 10] | \$ 100,595,488 | \$ 88,777,884 | \$ 90,319,365 |
| 5 | | | | |
| 6 | Interest on Long-Term Debt | \$ 45,032,787 | \$ 45,715,144 | \$ 47,064,226 |
| 7 | Principal Payments | 18,444,989 | 14,850,096 | 14,184,484 |
| 8 | Subtotal [Line 13 + Line 14] | \$ 63,477,776 | \$ 60,565,240 | \$ 61,248,710 |
| 9 | | | | |
| 10 | DSCR [Line 11 / Line 15] | 1.58 | 1.47 | 1.47 |

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 25)** *Provide, in the format provided in Schedule 6, Big Rivers' long-term debt*
2 *outstanding as of the most recent month available.*

3

4 **Response)** Please see the attachment to this response for Big Rivers' long-term debt
5 outstanding as of the most recent month available (May 31, 2013).

6

7 **Witness)** Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199

Schedule of Outstanding Long-Term Debt
As of May 31, 2013

| Line No. | Type of Debt Issue (a) | Date of Issue (b) | Date of Maturity (c) | Amount Outstanding (d) | Coupon Interest Rate¹ (e) | Cost Rate at Issue² (f) |
|-----------------|--|--------------------------|-----------------------------|-------------------------------|---|---|
| 1 | RUS Promissory Note - Series A | 7/15/1998 | 7/1/2021 | \$ 80,040,466 | 5.84% | 5.84% |
| 2 | RUS Promissory Note - Series B | 7/15/1998 | 12/31/2023 | 132,203,981 | 5.80% | 5.80% |
| 3 | Ohio County of Kentucky Note, Series 2010A | 8/1/2001 | 7/15/2031 | 83,300,000 | 6.00% | 6.00% |
| 4 | CoBank Series 2012A Term Loan | 7/27/2012 | 6/30/2032 | 229,608,416 | 4.30% | 4.30% |
| 5 | CFC Series 2012B Refinance Note | 7/27/2012 | 7/31/2032 | 291,459,387 | 4.50% | 4.50% |
| 6 | CFC Series 2012B Equity Note | 7/27/2012 | 7/31/2032 | 42,210,567 | 5.35% | 5.35% |

7 **Total Long-Term Debt and Annualized Cost** \$ 858,822,817

8 **Annualized Cost Rate [Total Col. (j)/Total Col. (d)]** 4.96%

¹ Nominal Rate

² Nominal Rate Plus Discount or Premium Amortization

³ Nominal Rate Plus Discount or Premium Amortization

⁴ Standard and Poor's, Moody, *etc.*

Big Rivers Electric Corporation
Case No. 2013-00199

Schedule of Outstanding Long-Term Debt
As of May 31, 2013

Schedule 6

| Line No. | Type of Debt Issue (a) | Cost Rate at Maturity³ (g) | Bond Rating at Time of Issue⁴ (h) | Type of Obligation (i) | Annualized Cost [(d) x (g)] (j) |
|-----------------|--|--|---|-------------------------------|--|
| 1 | RUS Promissory Note - Series A | 5.84% | N/A | Mortgage Note | \$ 4,674,363 |
| 2 | RUS Promissory Note - Series B | 5.80% | N/A | Promissory Note | \$ 7,667,831 |
| 3 | Ohio County of Kentucky Note, Series 2010A | 6.00% | Baa1 | Pollution Control Bonds | \$ 4,998,000 |
| 4 | CoBank Series 2012A Term Loan | 4.30% | N/A | Mortgage Note | \$ 9,873,162 |
| 5 | CFC Series 2012B Refinance Note | 4.50% | N/A | Mortgage Note | \$ 13,115,672 |
| 6 | CFC Series 2012B Equity Note | 5.35% | N/A | Mortgage Note | \$ 2,258,265 |

7 Total Long-Term Debt and Annualized Cost \$ 42,587,294

8 Annualized Cost Rate [Total Col. (j)/Total Col. (d)]

¹ Nominal Rate

² Nominal Rate Plus Discount or Premium Amortization

³ Nominal Rate Plus Discount or Premium Amortization

⁴ Standard and Poor's, Moody, etc.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 26)** *Provide, in the format provided in Schedule 7, Big Rivers' short-term*
2 *debt as of the most recent month available.*

3

4 **Response)** Big Rivers had no outstanding short-term debt as of May 31, 2013 (the
5 most recent month available).

6

7 **Witness)** Billie J. Richert

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 27)** *Provide the estimated dates for draw downs of unadvanced loan funds*
2 *during the base period and forecasted test period and the proposed uses of these funds.*

3

4 **Response)** The estimated dates in the forecast Big Rivers filed in this case for draw
5 downs of unadvanced loan funds during the base period and forecasted test period, the
6 amounts, and proposed uses of those funds are included within the attachment to this
7 response.

8

9 **Witness)** Billie J. Richert

**Big Rivers Electric Corporation
Case No. 2013-00199**

Attachment for Response to PSC 1-27

**Estimated Draw Downs of Unadvanced Loan Funds During the
Base Period (10/1/2012 - 9/30/2013) and
Forecasted Test Period (2/1/2014 - 1/31/2015)**

| <u>Estimated Month/ Year of Draw Downs</u> | <u>Estimated Amount of Draw Downs</u> | <u>Source</u> | <u>Use of Funds</u> |
|--|---|-------------------|--|
| June 2013 | \$ 14,000,000 | CFC Bridge Loan * | 2012 Environmental Compliance Plan Construction Projects |
| September 2013 | \$ 16,800,000 | CFC Bridge Loan * | 2012 Environmental Compliance Plan Construction Projects |
| March 2014 | \$ 15,062,000 | CFC Bridge Loan * | 2012 Environmental Compliance Plan Construction Projects |
| June 2014 | \$ 12,578,000 | CFC Bridge Loan * | 2012 Environmental Compliance Plan Construction Projects |
| Total | \$ 58,440,000 | | |

* CFC Bridge Loan expected to finance construction of 2012 Environmental Compliance Plan Construction Projects until RUS financing can be secured.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 28)** *Provide the following information concerning Big Rivers' Board of*

2 *Directors:*

3 *a. The name and personal mailing address of each member of the*
4 *Board. Indicate the distribution cooperative each director represents.*
5 *If during the course of these proceedings any changes occur in Board*
6 *membership, update the response to this request.*

7 *b. A detailed analysis of the total compensation paid to each member of*
8 *the Board of Directors during each of the three most recent calendar*
9 *years, including all fees, fringe benefits, and expenses, with a*
10 *description of the type of meetings, seminars, etc., attended by each*
11 *member. Identify any compensation paid by a Board member's*
12 *distribution cooperative for serving on Big Rivers' Board of*
13 *Directors. If any of the expenses in this analysis include the costs for*
14 *a director's spouse, identify such expenses separately.*

15 *c. Big Rivers' policies specifying the compensation of directors and a*
16 *schedule of standard directors' fees, per diems, and other*
17 *compensation in effect at the time its application is filed. If changes*

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 *have occurred since its last rate case, indicate the effective date and*
2 *the reason for the changes.*

3

4 **Response)**

5 a. Attached hereto is a listing of each member of Big Rivers' Board of
6 Directors including names, personal mailing addresses, and distribution
7 cooperative represented.

8 b. A detailed analysis of total compensation paid to each member of Big
9 Rivers' Board of Directors is attached hereto. Big Rivers' Members do
10 not compensate their board members for serving on Big Rivers' Board
11 of Directors.

12 c. A copy of Big Rivers' Board of Directors Fees and Expenses Policy is
13 attached hereto. There have been no changes to this policy since Big
14 Rivers' last rate case.

15

16 **Witness)** Mark A. Bailey

**Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors**

Dr. James Sills (Chair)
362 Tuels Creek Road
Hardinsburg, KY 40143
(Meade County RECC)

Wayne Elliott (Vice Chair)
6725 New Hope Church Road
Paducah, KY 42001
(Jackson Purchase Energy Corporation)

Larry Elder (Secretary-Treasurer)
2245 Hayden Bridge Road
Owensboro, KY 42301-8525
(Kenergy Corp.)

Lee Bearden
211 Green Oaks Lane
Benton, KY 42025
(Jackson Purchase Energy Corporation)

William Denton
12633 Hwy. 351
Henderson, KY 42420
(Kenergy Corp.)

Paul Edd Butler
183 Davison Lane
Falls of Rough, KY 40119
(Meade County RECC)

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Lee Bearden

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-------|-----------------|----------|-----------|-----------|--------------------------|
| YEAR: 2010 | | | | | | |
| 1 | \$ | 600.00 | \$ 65.25 | \$ 665.25 | 1/14/2010 | Work Session |
| 2 | | 700.00 | 210.41 | 910.41 | 1/15/2010 | Board Meeting |
| 3 | | 600.00 | 73.00 | 673.00 | 2/18/2010 | Work Session |
| 4 | | 700.00 | 264.11 | 964.11 | 2/19/2010 | Board Meeting |
| 5 | | 600.00 | 70.70 | 670.70 | 3/18/2010 | Work Session |
| 6 | | 700.00 | 215.86 | 915.86 | 3/19/2010 | Board Meeting |
| 7 | | 600.00 | - | 600.00 | 3/31/2010 | Telephonic Board Meeting |
| 8 | | 600.00 | 70.05 | 670.05 | 4/15/2010 | Work Session |
| 9 | | 700.00 | 182.46 | 882.46 | 4/16/2010 | Board Meeting |
| 10 | | 600.00 | 68.90 | 668.90 | 5/20/2010 | Work Session |
| 11 | | 700.00 | 266.36 | 966.36 | 5/21/2010 | Board Meeting |
| 12 | | 600.00 | 65.37 | 665.37 | 6/17/2010 | Work Session |
| 13 | | 700.00 | 153.57 | 853.57 | 6/18/2010 | Board Meeting |
| 14 | | 600.00 | 69.20 | 669.20 | 7/15/2010 | Work Session |
| 15 | | 700.00 | 225.39 | 925.39 | 7/16/2010 | Board Meeting |
| 16 | | 600.00 | 70.40 | 670.40 | 8/19/2010 | Work Session |
| 17 | | 700.00 | 261.51 | 961.51 | 8/20/2010 | Board Meeting |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Lee Bearden

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|---------------------|------------------------|--------------------|---------------------|-------------------|------------------------|
| 18 | 600.00 | | 70.30 | 670.30 | 9/16/2010 | BREC Annual Meeting |
| 19 | 700.00 | | 169.51 | 869.51 | 9/17/2010 | Board Meeting |
| 20 | 1,600.00 | | 1,768.21 | 3,368.21 | 10/8/10-10/15/10 | NRECA Regional Meeting |
| 21 | 600.00 | | 40.45 | 640.45 | 10/21/2010 | Work Session |
| 22 | 700.00 | | 231.56 | 931.56 | 10/22/2010 | Board Meeting |
| 23 | 600.00 | | 708.34 | 1,308.34 | 11/14/10-11/16/10 | KAEC Annual Meeting |
| 24 | 600.00 | | 230.71 | 830.71 | 11/18/2010 | Work Session |
| 25 | 700.00 | | 45.95 | 745.95 | 11/19/2010 | Board Meeting |
| 26 | 600.00 | | 243.15 | 843.15 | 12/16/2010 | Work Session |
| 27 | 700.00 | | - | 700.00 | 12/17/2010 | Board Meeting |
| 29 | \$ - | 581.54 | - | 581.54 | | Insurance |
| | \$ 18,400.00 | \$ 581.54 | \$ 5,840.72 | \$ 24,822.26 | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Lee Bearden

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-----------|-----------------|-----------|-----------|----------------|---|
| YEAR: 2011 | | | | | | |
| 1 | \$ 600.00 | \$ - | \$ 112.47 | \$ 712.47 | 1/19/2011 | Work Session |
| 2 | 600.00 | | 103.95 | 703.95 | 1/20/2011 | Board Meeting |
| 3 | - | | 291.38 | 291.38 | 2/14/2011 | Hotel Reservation for KAEC Annual Meeting |
| 4 | 600.00 | | 79.04 | 679.04 | 2/17/2011 | Work Session |
| 5 | 600.00 | | 45.95 | 645.95 | 2/18/2011 | Board Meeting |
| 6 | 1,400.00 | | 2,242.36 | 3,642.36 | 3/6/11-3/10/11 | KAEC Annual Meeting |
| 7 | 600.00 | | 112.53 | 712.53 | 3/17/2011 | Work Session |
| 8 | 600.00 | | 45.95 | 645.95 | 3/18/2011 | Board Meeting |
| 9 | 600.00 | | 249.59 | 849.59 | 4/14/2011 | Work Session |
| 10 | 600.00 | | - | 600.00 | 4/15/2011 | Board Meeting |
| 11 | 600.00 | | 247.78 | 847.78 | 5/19/2011 | Work Session |
| 12 | 600.00 | | 89.90 | 689.90 | 5/20/2011 | Board Meeting |
| 13 | 600.00 | | 263.68 | 863.68 | 6/16/2011 | Work Session |
| 14 | 600.00 | | 43.95 | 643.95 | 6/17/2011 | Board Meeting |
| 15 | 400.00 | | 324.09 | 724.09 | 6/20/2011 | RUS Meeting in Louisville |
| 16 | - | | 965.00 | 965.00 | 7/8/2011 | NRECA Dues |
| 17 | 600.00 | | 259.32 | 859.32 | 7/14/2011 | Work Session |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Lee Bearden

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|---------------------|------------------------|--------------------|---------------------|-------------------|------------------------|
| 18 | 600.00 | | - | 600.00 | 7/15/2011 | Board Meeting |
| 19 | 600.00 | | 110.24 | 710.24 | 8/18/2011 | Work Session |
| 20 | 600.00 | | 87.90 | 687.90 | 8/19/2011 | Board Meeting |
| 21 | 600.00 | | 163.47 | 763.47 | 9/14/2011 | Work Session |
| 22 | 600.00 | | 110.24 | 710.24 | 9/15/2011 | Board Meeting |
| 23 | 600.00 | | 162.62 | 762.62 | 9/16/2011 | Board Meeting |
| 24 | 200.00 | | - | 200.00 | 10/13/2011 | Telephonic Meeting |
| 25 | 1,000.00 | | 664.49 | 1,664.49 | 10/17/11-10/19/11 | NRECA Regional Meeting |
| 26 | 600.00 | | 296.37 | 896.37 | 10/20/2011 | Work Session |
| 27 | 600.00 | | 198.14 | 798.14 | 10/21/2011 | Board Meeting |
| 28 | 600.00 | | 145.41 | 745.41 | 11/17/2011 | Work Session |
| 29 | 600.00 | | 110.24 | 710.24 | 11/18/2011 | Board Meeting |
| 30 | - | | 125.65 | 125.65 | 11/21/11-11/22/11 | KAEC Annual Meeting |
| 31 | 700.00 | | 300.16 | 1,000.16 | 12/15/2011 | Work Session |
| 32 | 700.00 | | - | 700.00 | 12/16/2011 | Board Meeting |
| 33 | | 514.47 | | 514.47 | | Insurance |
| | \$ 18,200.00 | \$ 514.47 | \$ 7,951.87 | \$ 26,666.34 | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Lee Bearden

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEs | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-------------|------------------------|-----------------|--------------|---------------|-------------------------|
| YEAR: 2012 | | | | | | |
| 1 | \$ 600.00 | | \$ 345.22 | \$ 945.22 | 1/19/2012 | Work Session |
| 2 | 600.00 | | 0.00 | 600.00 | 1/20/2012 | Board Meeting |
| 3 | 600.00 | | 299.60 | 899.60 | 2/19/2012 | Work Session |
| 4 | 600.00 | | 0.00 | 600.00 | 2/20/2012 | Board Meeting |
| 5 | 600.00 | | 255.65 | 855.65 | 3/15/2012 | Work Session |
| 6 | 600.00 | | 0.00 | 600.00 | 3/16/2012 | Board Meeting |
| 7 | 2,000.00 | | 2,365.62 | 4,365.62 | 3/2/12-3/8/12 | NRECA Meeting |
| 8 | 600.00 | | 0.00 | 600.00 | 3/28/2012 | Telephone Board Meeting |
| 9 | 600.00 | | 343.55 | 943.55 | 4/19/2012 | Work Session |
| 10 | 600.00 | | 0.00 | 600.00 | 4/20/2012 | Board Meeting |
| 11 | 200.00 | | 0.00 | 200.00 | 5/1/2012 | Telephonic Meeting |
| 12 | 200.00 | | 0.00 | 200.00 | 5/17/2012 | Committee Review |
| 13 | 600.00 | | 312.19 | 912.19 | 5/18/2012 | Board Meeting |
| 14 | 200.00 | | 0.00 | 200.00 | 5/23/2012 | Conference Call |
| 15 | 600.00 | | 270.92 | 870.92 | 6/14/2012 | Work Sesison |
| 16 | 600.00 | | 0.00 | 600.00 | 6/15/2012 | Board Meeting |
| 17 | 200.00 | | 0.00 | 200.00 | 6/18/2012 | Conference Call |

Case No. 2013-00199

Attachment for Response for PSC 1-28(b)

Witness: Mark A. Bailey

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Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Lee Bearden

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|----------|----------|-----------------|----------|----------|-------------------|----------------------------------|
| 18 | 600.00 | | 0.00 | 600.00 | 6/21/2012 | Special Board Meeting |
| 19 | 600.00 | | 0.00 | 600.00 | 7/9/2012 | Telephonic Special Board Meeting |
| 20 | 600.00 | | 344.66 | 944.66 | 7/19/2012 | Work Session |
| 21 | 600.00 | | 0.00 | 600.00 | 7/20/2012 | Board Meeting |
| 22 | 600.00 | | 0.00 | 600.00 | 8/6/2012 | Special Board Meeting |
| 23 | 600.00 | | 322.35 | 922.35 | 8/20/2012 | Work Session |
| 24 | 600.00 | | 0.00 | 600.00 | 8/21/2012 | Board Meeting |
| 25 | 600.00 | | 0.00 | 600.00 | 9/4/2012 | Board Meeting |
| 26 | 600.00 | | 303.60 | 903.60 | 9/20/2012 | Work Session |
| 27 | 600.00 | | 0.00 | 600.00 | 9/21/2012 | Board Meeting |
| 28 | 600.00 | | 0.00 | 600.00 | 10/10/2012 | Board Meeting |
| 29 | 600.00 | | 318.98 | 918.98 | 10/18/2012 | Work Session |
| 30 | 600.00 | | 0.00 | 600.00 | 10/19/2012 | Board Meeting |
| 31 | 200.00 | | 0.00 | 200.00 | 11/12/2012 | Committee Review |
| 32 | 600.00 | | 304.71 | 904.71 | 11/15/2012 | Work Sesson |
| 33 | 600.00 | | 0.00 | 600.00 | 11/16/2012 | Board Meeting |
| 34 | 1,000.00 | | 562.96 | 1,562.96 | 11/18/12-11/20/12 | KAEC Annual Meeting |

Case No. 2013-00199

Attachment for Response for PSC 1-28(b)

Witness: Mark A. Bailey

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Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Lee Bearden

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|---------------------|------------------------|--------------------|---------------------|--------------|--|
| 35 | 600.00 | | 303.60 | 903.60 | 12/20/2012 | Work Session |
| 36 | 600.00 | | 0.00 | 600.00 | 12/21/2012 | Board Meeting |
| 37 | 0.00 | 502.13 | 0.00 | 502.13 | | Accident and Group Term Life Insurance |
| | \$ 21,400.00 | \$ 502.13 | \$ 6,653.61 | \$ 28,555.74 | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Dr. James Sills

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-----------|-----------------|----------|-----------|-----------------|--------------------------|
| YEAR: 2010 | | | | | | |
| 1 | \$ 600.00 | | \$ 47.50 | \$ 647.50 | 1/14/10 | Work Session |
| 2 | 600.00 | | 184.66 | 784.66 | 1/15/10 | Board Meeting |
| 3 | 1,400.00 | | 1,393.49 | 2,793.49 | 2/14/10-2/17/10 | NRECA Annual Meeting |
| 4 | 600.00 | | 45.00 | 645.00 | 2/18/10 | Work Session |
| 5 | 600.00 | | 144.21 | 744.21 | 2/19/10 | Board Meeting |
| 6 | 600.00 | | 47.50 | 647.50 | 3/18/10 | Work Session |
| 7 | 600.00 | | 184.66 | 784.66 | 3/19/10 | Board Meeting |
| 8 | 600.00 | | - | 600.00 | 3/31/10 | Telephonic Board Meeting |
| 9 | 600.00 | | 47.50 | 647.50 | 4/15/10 | Work Session |
| 10 | 600.00 | | 184.66 | 784.66 | 4/16/10 | Board Meeting |
| 11 | 600.00 | | - | 600.00 | 5/20/10 | Work Session |
| 12 | 600.00 | | 137.16 | 737.16 | 5/21/10 | Board Meeting |
| 13 | 600.00 | | 48.75 | 648.75 | 6/17/10 | Work Session |
| 14 | 600.00 | | 86.70 | 686.70 | 6/18/10 | Board Meeting |
| 15 | 600.00 | | 47.50 | 647.50 | 7/15/10 | Work Session |
| 16 | 600.00 | | 195.69 | 795.69 | 7/16/10 | Board Meeting |
| 17 | 600.00 | | 47.50 | 647.50 | 8/19/10 | Work Session |

**Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Dr. James Sills**

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|---------------------|------------------------|--------------------|---------------------|-------------------|--|
| 18 | 600.00 | | 184.66 | 784.66 | 8/20/10 | Board Meeting |
| 19 | 600.00 | | 47.50 | 647.50 | 9/16/10 | BREC Annual Meeting |
| 20 | 600.00 | | 184.66 | 784.66 | 9/17/10 | Board Meeting |
| 21 | 200.00 | | - | 200.00 | 9/29/10 | Telephonic Meeting |
| 22 | 1,000.00 | | 1,311.46 | 2,311.46 | 10/11/10-10/14/10 | NRECA Regional Meeting |
| 23 | 600.00 | | 47.50 | 647.50 | 10/21/10 | Work Session |
| 24 | 600.00 | | 184.66 | 784.66 | 10/22/10 | Board Meeting |
| 25 | 1,000.00 | | 461.86 | 1,461.86 | 11/14/10-11/16/10 | KAEC Annual Meeting |
| 26 | 600.00 | | 194.21 | 794.21 | 11/18/10 | Work Session |
| 27 | 600.00 | | 37.95 | 637.95 | 11/19/10 | Board Meeting |
| 28 | 600.00 | | 454.59 | 1,054.59 | 12/10/10-12/11/10 | Winter Director School |
| 29 | 600.00 | | 189.21 | 789.21 | 12/16/10 | Work Session |
| 30 | 600.00 | | 37.95 | 637.95 | 12/17/10 | Board Meeting |
| 31 | | 400.88 | | 400.88 | | Accident and Group Term Life Insurance |
| | \$ 19,200.00 | \$ 400.88 | \$ 6,178.69 | \$ 25,779.57 | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Dr. James Sills

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEs | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-----------|-----------------|----------|-----------|---------------|---------------------------------|
| YEAR: 2011 | | | | | | |
| 1 | \$ 700.00 | \$ - | \$ 99.21 | \$ 799.21 | 1/20/11 | Work Session |
| 2 | 700.00 | | 37.95 | 737.95 | 1/21/11 | Board Meeting |
| 3 | 700.00 | | 50.61 | 750.61 | 2/17/11 | Work Session |
| 4 | 700.00 | | 37.95 | 737.95 | 2/18/11 | Board Meeting |
| 5 | 200.00 | | 91.80 | 291.80 | 3/3/11 | Discussion with Auditors |
| 6 | 1,800.00 | | 1,639.32 | 3,439.32 | 3/5/11-3/9/11 | NRECA Annual Meeting in Orlando |
| 7 | 700.00 | | 99.21 | 799.21 | 3/17/11 | Work Session |
| 8 | 700.00 | | 37.95 | 737.95 | 3/18/11 | Board Meeting |
| 9 | 700.00 | | 196.11 | 896.11 | 4/14/11 | Work Session |
| 10 | 700.00 | | 37.95 | 737.95 | 4/15/11 | Board Meeting |
| 11 | 1,400.00 | | 2,029.53 | 3,429.53 | 5/1/11-5/4/11 | NRECA Legislative Conference |
| 12 | 700.00 | | 191.01 | 891.01 | 5/19/11 | Work Session |
| 13 | 700.00 | | 37.95 | 737.95 | 5/20/11 | Board Meeting |
| 14 | 700.00 | | 110.24 | 810.24 | 6/16/11 | Work Session |
| 15 | 700.00 | | 37.95 | 737.95 | 6/17/11 | Board Meeting |
| 16 | - | | 395.00 | 395.00 | 6/23/11 | NRECA Org |
| 17 | 200.00 | | - | 200.00 | 7/11/11 | Expense Committee |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Dr. James Sills

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|-------------|------------------------|-----------------|--------------|-------------------|-----------------------------------|
| 18 | 700.00 | | 210.14 | 910.14 | 7/14/11 | Work Session |
| 19 | 700.00 | | 37.95 | 737.95 | 7/15/11 | Board Meeting |
| 20 | 700.00 | | 212.92 | 912.92 | 8/18/11 | Work Session |
| 21 | 700.00 | | 37.95 | 737.95 | 8/19/11 | Board Meeting |
| 22 | 700.00 | | - | 700.00 | 9/1/11 | Telephonic Board Meeting |
| 23 | 700.00 | | 215.69 | 915.69 | 9/15/11 | Big Rivers Annual Meeting |
| 24 | 700.00 | | 37.95 | 737.95 | 9/16/11 | Board Meeting |
| 25 | 200.00 | | - | 200.00 | 9/27/11 | Telephonic Meeting |
| 26 | 600.00 | | 322.87 | 922.87 | 10/18/11-10/19/11 | NRECA Regional Meeting-Louisville |
| 27 | 700.00 | | 210.14 | 910.14 | 10/20/11 | Work Session |
| 28 | 700.00 | | 37.95 | 737.95 | 10/21/11 | Board Meeting |
| 29 | 200.00 | | - | 200.00 | 10/28/11 | Telephonic Meeting |
| 30 | 700.00 | | 210.14 | 910.14 | 11/17/11 | Work Session |
| 31 | 700.00 | | 37.95 | 737.95 | 11/18/11 | Board Meeting |
| 32 | 1,000.00 | | 521.92 | 1,521.92 | 11/20/11-11/22/11 | KAEC Annual Meeting |
| 33 | 200.00 | | - | 200.00 | 11/29/11 | Telephonic Meeting |
| 34 | 700.00 | | 215.69 | 915.69 | 12/15/11 | Work Session |

**Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Dr. James Sills**

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|---------------------|------------------------|--------------------|---------------------|--------------|--|
| 35 | 700.00 | | 37.50 | 737.50 | 12/16/11 | Board Meeting |
| 36 | | 376.47 | | 376.47 | | Accident and Group Term Life Insurance |
| | \$ 23,300.00 | \$ 376.47 | \$ 7,476.50 | \$ 31,152.97 | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Dr. James Sills

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-----------|-----------------|----------|-----------|---------------|--------------------------|
| YEAR: 2012 | | | | | | |
| 1 | \$ 700.00 | | \$ - | \$ 700.00 | 1/10/2012 | Telephonic Board Meeting |
| 2 | 700.00 | | 148.19 | 848.19 | 1/19/2012 | Work Session |
| 3 | 700.00 | | 0.00 | 700.00 | 1/20/2012 | Board Meeting |
| 4 | 700.00 | | 248.09 | 948.09 | 2/20/2012 | Work Session |
| 5 | 700.00 | | 0.00 | 700.00 | 2/21/2012 | Board Meeting |
| 6 | 700.00 | | 248.09 | 948.09 | 3/15/2012 | Work Session |
| 7 | 700.00 | | 0.00 | 700.00 | 3/16/2012 | Board Meeting |
| 8 | 1,400.00 | | 2,030.13 | 3,430.13 | 3/4/12-3/8/12 | NRECA Meeting |
| 9 | 600.00 | | 0.00 | 600.00 | 3/28/2012 | Telephonic Board Meeting |
| 10 | 700.00 | | 248.09 | 948.09 | 4/19/2012 | Work Session |
| 11 | 700.00 | | 0.00 | 700.00 | 4/20/2012 | Board Meeting |
| 12 | 200.00 | | 0.00 | 200.00 | 5/1/2012 | Telephonic Meeting |
| 13 | 200.00 | | 248.09 | 448.09 | 5/17/2012 | Committee Review |
| 14 | 700.00 | | 0.00 | 700.00 | 5/18/2012 | Board Meeting |
| 15 | 200.00 | | 0.00 | 200.00 | 5/23/2012 | Conference Call |
| 16 | 700.00 | | 248.09 | 948.09 | 6/14/2012 | Work Session |
| 17 | 700.00 | | 0.00 | 700.00 | 6/15/2012 | Board Meeting |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Dr. James Sills

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|----------|--------|-----------------|----------|--------|------------|----------------------------------|
| 18 | 200.00 | | 0.00 | 200.00 | 6/18/2012 | Conference Call |
| 19 | 700.00 | | 0.00 | 700.00 | 6/21/2012 | Special Board Meeting |
| 20 | 400.00 | | 77.70 | 477.70 | 6/26/2012 | Meeting with Attorney |
| 21 | 700.00 | | 0.00 | 700.00 | 7/9/2012 | Telephonic Special Board Meeting |
| 22 | 700.00 | | 248.09 | 948.09 | 7/19/2012 | Work Session |
| 23 | 700.00 | | 0.00 | 700.00 | 7/20/2012 | Board Meeting |
| 24 | 700.00 | | 0.00 | 700.00 | 8/6/2012 | Special Board Meeting |
| 25 | 700.00 | | 148.19 | 848.19 | 8/20/2012 | Work Session |
| 26 | 700.00 | | 0.00 | 700.00 | 8/21/2012 | Board Meeting |
| 27 | 700.00 | | 0.00 | 700.00 | 9/4/2012 | Offical Telephonic Meeting |
| 28 | 700.00 | | 256.97 | 956.97 | 9/20/2012 | BREC Annual Meeting |
| 29 | 700.00 | | 0.00 | 700.00 | 9/21/2012 | Board Meeting |
| 30 | 200.00 | | 0.00 | 200.00 | 9/26/2012 | Board Call |
| 31 | 600.00 | | 0.00 | 600.00 | 10/10/2012 | Telephone-Board Meeting |
| 32 | 700.00 | | 250.87 | 950.87 | 10/18/2012 | Work Session |
| 33 | 700.00 | | 0.00 | 700.00 | 10/19/2012 | Board Meeting |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Dr. James Sills

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|---------------------|------------------------|--------------------|---------------------|-------------------|--|
| 34 | 1,000.00 | | 1,001.96 | 2,001.96 | 10/2/12-10/4/12 | NRECA Annual Meeting (Atlanta) |
| 35 | 200.00 | | 0.00 | 200.00 | 11/12/2012 | Committee Review |
| 36 | 700.00 | | 248.09 | 948.09 | 11/15/2012 | Work Session |
| 37 | 700.00 | | 0.00 | 700.00 | 11/16/2012 | Board Meeting |
| 38 | 1,000.00 | | 401.19 | 1,401.19 | 11/18/12-11/20/12 | KAEC Annual Meeting (Louisville) |
| 39 | 700.00 | | 248.09 | 948.09 | 12/20/2012 | Work Session |
| 40 | 700.00 | | 0.00 | 700.00 | 12/21/2012 | Board Meeting |
| 41 | 0.00 | 396.77 | 0.00 | 396.77 | | Accident and Group Term Life Insurance |
| | \$ 25,800.00 | \$ 396.77 | \$ 6,299.92 | \$ 32,496.69 | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Bill Denton

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-----------|-----------------|----------|-----------|-----------------|--|
| YEAR: 2010 | | | | | | |
| 1 | \$ 200.00 | | \$ - | \$ 200.00 | 1/7/10 | Telephonic Meeting |
| 2 | 200.00 | | - | 200.00 | 1/12/10 | Telephonic Meeting |
| 3 | 600.00 | | 6.00 | 606.00 | 1/14/10 | Work Session |
| 4 | 700.00 | | 58.99 | 758.99 | 1/15/10 | Board Meeting |
| 5 | 400.00 | | - | 400.00 | 2/5/10 | Teleconference-ACES Board Meeting |
| 6 | 1,800.00 | | 2,495.29 | 4,295.29 | 2/10/10-2/17/10 | NRECA Annual Meeting/Director Training |
| 7 | 600.00 | | 5.00 | 605.00 | 2/18/10 | Work Session |
| 8 | 700.00 | | 64.99 | 764.99 | 2/19/10 | Board Meeting |
| 9 | 400.00 | | - | 400.00 | 3/2/10 | Meeting with Auditors |
| 10 | 600.00 | | 6.00 | 606.00 | 3/18/10 | Work Session |
| 11 | 700.00 | | 60.99 | 760.99 | 3/19/10 | Board Meeting |
| 12 | 200.00 | | - | 200.00 | 3/29/10 | Telephonic Meeting |
| 13 | 700.00 | | - | 700.00 | 3/31/10 | Telephonic Board Meeting |
| 14 | 600.00 | | 5.00 | 605.00 | 4/15/10 | Work Session |
| 15 | 700.00 | | 59.99 | 759.99 | 4/16/10 | Board Meeting |
| 16 | 600.00 | | 186.75 | 786.75 | 5/6/10-5/7/10 | ACES Board Meeting |
| 17 | 600.00 | | 310.32 | 910.32 | 5/13/10-5/14/10 | NRCO Board Meeting |

**Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Bill Denton**

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|-------------|----------------------------|-----------------|--------------|-----------------|---|
| 18 | 600.00 | | 5.00 | 605.00 | 5/20/10 | Work Session |
| 19 | 700.00 | | 59.99 | 759.99 | 5/21/10 | Board Meeting |
| 20 | 1,000.00 | | 613.56 | 1,613.56 | 6/2/10-6/4/10 | ACES Conference |
| 21 | 600.00 | | 5.00 | 605.00 | 6/17/10 | Work Session |
| 22 | 700.00 | | 60.99 | 760.99 | 6/18/10 | Board Meeting |
| 23 | 200.00 | | - | 200.00 | 6/23/10 | Telephonic Meeting |
| 24 | 600.00 | | 9.00 | 609.00 | 7/15/10 | Work Session |
| 25 | 700.00 | | 58.99 | 758.99 | 7/16/10 | Board Meeting |
| 26 | 600.00 | | 467.13 | 1,067.13 | 8/12/10-8/13/10 | ACES Board Meeting |
| 27 | 600.00 | | 4.50 | 604.50 | 8/19/10 | Work Session |
| 28 | 700.00 | | 54.99 | 754.99 | 8/20/10 | Board Meeting |
| 29 | 400.00 | | 5.50 | 405.50 | 8/30/10 | Meeting with Mitch McConnell, Aides and Coop CEO's |
| 30 | 700.00 | | 12.00 | 712.00 | 9/16/10 | BREC Annual Meeting |
| 31 | 700.00 | | 58.99 | 758.99 | 9/17/10 | Board Meeting |
| 32 | 200.00 | | - | 200.00 | 9/29/10 | Board Conference Call |
| 33 | 600.00 | | 5.00 | 605.00 | 10/21/10 | Work Session |
| 34 | 700.00 | | 59.99 | 759.99 | 10/22/10 | Board Meeting |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Bill Denton

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEs | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|---------------------|----------------------------|---------------------|---------------------|-------------------|---|
| 35 | 600.00 | | 608.99 | 1,208.99 | 11/11/10-11/12/10 | ACES Meeting |
| 36 | 1,600.00 | | 1,364.97 | 2,964.97 | 11/13/10-11/16/10 | KAEC Annual Meeting |
| 37 | 600.00 | | 10.00 | 610.00 | 11/18/10 | Work Session |
| 38 | 700.00 | | 59.99 | 759.99 | 11/19/10 | Board Meeting |
| 39 | 1,400.00 | | 1,384.80 | 2,784.80 | 12/09/10-12/12/10 | NRECA Winter School |
| 40 | - | | 1,875.00 | 1,875.00 | 12/17/10 | NRECA Winter School |
| 41 | 600.00 | | 54.99 | 654.99 | 12/16/10 | Work Session |
| 42 | 700.00 | | 9.00 | 709.00 | 12/17/10 | Board Meeting |
| 43 | - | 758.92 | | 758.92 | | Accident and Group Term Life Insurance |
| | \$ 26,800.00 | \$ 758.92 | \$ 10,107.69 | \$ 37,666.61 | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Bill Denton

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION | | |
|-------------------|-------|--------------------|----------|----------|-------|-------------|-----------------|---------------------------------|
| YEAR: 2011 | | | | | | | | |
| 1 | \$ | - | \$ | 1,825.00 | \$ | 1,825.00 | 1/5/2011 | NRECA Org |
| 2 | | 200.00 | | - | | 200.00 | 1/13/11 | ACES Conference Call |
| 3 | | 600.00 | | 55.11 | | 655.11 | 1/20/11 | Work Session |
| 4 | | 600.00 | | 10.71 | | 610.71 | 1/21/11 | Board Meeting |
| 5 | | 1,800.00 | | 2,390.27 | | 4,190.27 | 1/28/11-2/1/11 | Director's Conference |
| 6 | | 600.00 | | 502.35 | | 1,102.35 | 2/10/11-2/11/11 | ACES |
| 7 | | 600.00 | | 5.10 | | 605.10 | 2/17/11 | Work Session |
| 8 | | 600.00 | | 9.69 | | 609.69 | 2/18/11 | Board Meeting |
| 9 | | 1,800.00 | | 2,416.42 | | 4,216.42 | 3/5/11-3/9/11 | NRECA Annual Meeting |
| 10 | | 200.00 | | - | | 200.00 | 3/16/11 | ACES Risk & Oversight Committee |
| 11 | | 600.00 | | 10.71 | | 610.71 | 3/17/11 | Telephonic Meeting |
| 12 | | 600.00 | | 10.71 | | 610.71 | 3/17/11 | Work Session |
| 13 | | 200.00 | | - | | 200.00 | 3/18/11 | Board Meeting |
| 14 | | 600.00 | | 5.10 | | 605.10 | 4/12/11 | ACES Board Conference Call |
| 15 | | 600.00 | | 10.20 | | 610.20 | 4/14/11 | Work Session |
| 16 | | 1,400.00 | | 1,999.26 | | 3,399.26 | 4/15/11 | Board Meeting |
| 17 | | 600.00 | | 414.95 | | 1,014.95 | 5/1/11-5/4/11 | Legislative Rally |
| | | | | | | | 5/12/11-5/13/11 | ACES Meeting |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Bill Denton

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|-------------|----------------------------|-----------------|--------------|-------------------|--------------------------|
| 18 | | | 1,650.00 | 1,650.00 | 5/18/11 | NRECA Org |
| 19 | 600.00 | | 6.12 | 606.12 | 5/19/11 | Work Session |
| 20 | 600.00 | | 299.39 | 899.39 | 5/20/11 | Board Meeting |
| 21 | 1,400.00 | | 1,571.13 | 2,971.13 | 6/2/11-6/6/11 | Director's Summer School |
| 22 | 600.00 | | 9.18 | 609.18 | 6/16/11 | Work Session |
| 23 | 600.00 | | 67.12 | 667.12 | 6/17/11 | Board Meeting |
| 24 | - | | 965.00 | 965.00 | 7/3/11 | NRECA Org |
| 25 | 600.00 | | 9.99 | 609.99 | 7/14/11 | Work Session |
| 26 | 600.00 | | 67.93 | 667.93 | 7/15/11 | Board Meeting |
| 27 | 600.00 | | 459.78 | 1,059.78 | 8/11/11-8/12/11 | ACES Board Meeting |
| 28 | 600.00 | | 6.66 | 606.66 | 8/18/11 | Work Session |
| 29 | 600.00 | | 69.04 | 669.04 | 8/19/11 | Board Meeting |
| 30 | 600.00 | | - | 600.00 | 9/1/11 | Telephonic Board Meeting |
| 31 | 600.00 | | 14.43 | 614.43 | 9/15/11 | Work Session |
| 32 | 600.00 | | 68.49 | 668.49 | 9/16/11 | Board Meeting |
| 33 | 200.00 | | - | 200.00 | 9/27/11 | Telephonic Meeting |
| 34 | 1,000.00 | | 781.29 | 1,781.29 | 10/17/11-10/19/11 | NRECA Regional Meeting |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Bill Denton

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|---------------------|----------------------------|---------------------|---------------------|-------------------|---|
| 35 | 600.00 | | 78.81 | 678.81 | 10/20/11 | Work Session |
| 36 | 600.00 | | 70.71 | 670.71 | 10/21/11 | Board Meeting |
| 37 | 200.00 | | - | 200.00 | 10/28/11 | Telephonic Meeting |
| 38 | 600.00 | | 5.55 | 605.55 | 11/17/11 | Work Session |
| 39 | 600.00 | | 69.04 | 669.04 | 11/18/11 | Board Meeting |
| 40 | 1,000.00 | | 604.49 | 1,604.49 | 11/20/11-11/22/11 | KAEC Annual Meeting |
| 41 | 200.00 | | - | 200.00 | 11/29/11 | Conference Call |
| 42 | 600.00 | | - | 600.00 | 12/15/11 | Work Session |
| 43 | 600.00 | | 57.94 | 657.94 | 12/16/11 | Board Meeting |
| 44 | | 721.35 | | 721.35 | | Accident and Group Term Life Insurance |
| | \$ 26,400.00 | \$ 721.35 | \$ 16,597.67 | \$ 43,719.02 | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Bill Denton

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-----------|--------------------|----------|-----------|-----------------|---------------------------------|
| YEAR: 2012 | | | | | | |
| 1 | \$ 600.00 | | \$ - | \$ 600.00 | 1/10/2012 | Board Meeting |
| 2 | 200.00 | | 0.00 | 200.00 | 1/16/2012 | Conference Call |
| 3 | 600.00 | | 74.59 | 674.59 | 1/19/2012 | Work Session |
| 4 | 600.00 | | 0.00 | 600.00 | 1/20/2012 | Board Meeting |
| 5 | 600.00 | | 435.94 | 1,035.94 | 2/9/12-2/10/12 | ACES Board |
| 6 | 1,000.00 | | 1,260.11 | 2,260.11 | 2/12/12-2/14/12 | Director Conference (Orlando) |
| 7 | 600.00 | | 6.66 | 606.66 | 2/20/2012 | Work Session |
| 8 | 600.00 | | 11.66 | 611.66 | 2/21/2012 | Board Meeting |
| 9 | 800.00 | | 706.92 | 1,506.92 | 2/27/12-2/29/12 | ACES Energy Forum |
| 10 | 600.00 | | 81.81 | 681.81 | 3/15/2012 | Work Session |
| 11 | 600.00 | | 10.55 | 610.55 | 3/16/2012 | Board Meeting |
| 12 | 600.00 | | 0.00 | 600.00 | 3/19/2012 | Board Meeting |
| 13 | 200.00 | | 0.00 | 200.00 | 3/20/2012 | ACES Risk & Oversight Committee |
| 14 | 600.00 | | 80.14 | 680.14 | 4/19/2012 | Work Session |
| 15 | 600.00 | | 0.00 | 600.00 | 4/20/2012 | Board Meeting |
| 16 | 600.00 | | 459.82 | 1,059.82 | 5/10/12-5/11/12 | ACES Meeting |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Bill Denton

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|--------------|----------------------------|-----------------|--------------|-----------------|---------------------------------|
| 17 | 600.00 | | 75.00 | 675.00 | 5/18/2012 | Board Meeting |
| 18 | 200.00 | | 0.00 | 200.00 | 5/23/2012 | Conference Call |
| 19 | 400.00 | | 63.90 | 463.90 | 6/4/2012 | Deposition Preparation |
| 20 | 200.00 | | 0.00 | 200.00 | 6/18/2012 | Informational Conference Call |
| 21 | 600.00 | | 0.00 | 600.00 | 6/21/2012 | Special Board Meeting |
| 22 | 600.00 | | 0.00 | 600.00 | 7/9/2012 | Special Board Meeting |
| 23 | 600.00 | | 11.10 | 611.10 | 7/19/2012 | Work Session |
| 24 | 600.00 | | 75.00 | 675.00 | 7/20/2012 | Board Meeting |
| 25 | 600.00 | | 9.99 | 609.99 | 8/6/2013 | Meeting with Century Executives |
| 26 | 1,000.00 | | 665.10 | 1,665.10 | 8/15/12-8/17/12 | ACES Strategic Planning Meeting |
| 27 | 600.00 | | 73.89 | 673.89 | 8/20/2012 | Work Session |
| 28 | 600.00 | | 9.99 | 609.99 | 8/21/2012 | Board Meeting |
| 29 | 600.00 | | 0.00 | 600.00 | 9/4/2012 | Board Meeting |
| 30 | 600.00 | | 78.33 | 678.33 | 9/20/2012 | Work Session |
| 31 | 600.00 | | 10.55 | 610.55 | 9/21/2012 | Board Meeting |
| 32 | 200.00 | | 0.00 | 200.00 | 9/26/2012 | Telephonic Board Call |

**Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Bill Denton**

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|---------------------|----------------------------|--------------------|---------------------|-------------------|--|
| 33 | 1,600.00 | | 1,392.92 | 2,992.92 | 10/1/12-10/4/12 | NRECA Regional Meeting (Atlanta) |
| 34 | 600.00 | | 9.99 | 609.99 | 10/18/2012 | Work Session |
| 35 | 600.00 | | 9.99 | 609.99 | 10/19/2012 | Board Meeting ACES Risk and Oversight Committee |
| 36 | 200.00 | | 0.00 | 200.00 | 10/31/2002 | Call |
| 37 | 600.00 | | 204.56 | 804.56 | 11/1/12-11/2/12 | ACES Meeting |
| 38 | 200.00 | | 0.00 | 200.00 | 11/12/2012 | Committee Review |
| 39 | 600.00 | | 133.35 | 733.35 | 11/15/2012 | Work Session |
| 40 | 600.00 | | 5.55 | 605.55 | 11/16/2012 | Board Meeting |
| 41 | 1,600.00 | | 966.62 | 2,566.62 | 11/16/12-11/20/12 | KAEC Annual Meeting |
| 42 | 200.00 | | 0.00 | 200.00 | 12/10/2012 | ACES Risk and Oversight Committee |
| 43 | 600.00 | | 73.89 | 673.89 | 12/20/2012 | Work Session |
| 44 | 600.00 | | 9.99 | 609.99 | 12/21/2012 | Board Meeting Accident and Group Term Life Insurance |
| 45 | 0.00 | 737.57 | 0.00 | 737.57 | | |
| | \$ 26,000.00 | \$ 737.57 | \$ 7,007.91 | \$ 33,745.48 | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Wayne Elliott

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEs | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-----------|--------------------|----------|-----------|-----------------|--------------------------|
| YEAR: 2010 | | | | | | |
| 1 | \$ 200.00 | | \$ - | \$ 200.00 | 1/12/10 | Telephonic Meeting |
| 2 | 600.00 | | 77.25 | 677.25 | 1/14/10 | Work Session |
| 3 | 600.00 | | 217.66 | 817.66 | 1/15/10 | Board Meeting |
| 4 | 600.00 | | 70.50 | 670.50 | 2/18/10 | Work Session |
| 5 | 600.00 | | 175.21 | 775.21 | 2/19/10 | Board Meeting |
| 6 | 600.00 | | 170.65 | 770.65 | 2/8/10-2/09/10 | Legislative Trip |
| 7 | 1,800.00 | | 1,754.50 | 3,554.50 | 2/13/10-2/17/10 | NRECA Annual Meeting |
| 8 | 600.00 | | 80.00 | 680.00 | 3/18/10 | Work Session |
| 9 | 600.00 | | 226.90 | 826.90 | 3/19/10 | Board Meeting |
| 10 | 600.00 | | - | 600.00 | 3/31/10 | Telephonic Board Meeting |
| 11 | 200.00 | | - | 200.00 | 4/13/10 | Telephonic Meeting |
| 12 | 600.00 | | 71.00 | 671.00 | 4/15/10 | Work Session |
| 13 | 600.00 | | 232.16 | 832.16 | 4/16/10 | Board Meeting |
| 14 | 1,200.00 | | 1,195.67 | 2,395.67 | 5/17/10-5/19/10 | CoBank Conference |
| 15 | 600.00 | | 124.05 | 724.05 | 5/20/10 | Work Session |
| 16 | 600.00 | | 223.74 | 823.74 | 5/21/10 | Board Meeting |
| 17 | 1,000.00 | | 904.59 | 1,904.59 | 6/2/10-6/4/10 | ACES Conference |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Wayne Elliott

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|-------------|----------------------------|-----------------|--------------|-------------------|------------------------------------|
| 18 | 600.00 | | 70.50 | 670.50 | 6/17/10 | Work Session |
| 19 | 600.00 | | 171.63 | 771.63 | 6/18/10 | Board Meeting |
| 20 | 600.00 | | 72.50 | 672.50 | 7/15/10 | Work Session |
| 21 | 600.00 | | 277.08 | 877.08 | 7/16/10 | Board Meeting |
| 22 | 1,000.00 | | 1,240.01 | 2,240.01 | 7/19/10-7/22/10 | NRECA Directors School |
| 23 | 600.00 | | 72.50 | 672.50 | 8/19/10 | Work Session |
| 24 | 600.00 | | 193.72 | 793.72 | 8/20/10 | Board Meeting |
| 25 | 600.00 | | 70.00 | 670.00 | 9/16/10 | BREC Annual Meeting |
| 26 | 600.00 | | 208.33 | 808.33 | 9/17/10 | Board Meeting |
| 27 | 200.00 | | - | 200.00 | 9/29/10 | Telephonic Meeting |
| 28 | 600.00 | | 71.00 | 671.00 | 10/21/10 | Work Session |
| 29 | 600.00 | | 211.33 | 811.33 | 10/22/10 | Board Meeting |
| 30 | 1,400.00 | | 951.67 | 2,351.67 | 11/13/10-11/16/10 | Class and Convention in Louisville |
| 31 | 600.00 | | 227.30 | 827.30 | 11/18/10 | Work Session |
| 32 | 600.00 | | 71.00 | 671.00 | 11/19/10 | Board Meeting |
| 33 | 1,000.00 | | 703.46 | 1,703.46 | 12/09/10-12/11/10 | Directors Winter School |
| 34 | 600.00 | | 230.43 | 830.43 | 12/16/10 | Work Session |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Wayne Elliott

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|---------------------|----------------------------|---------------------|---------------------|--------------|--------------------|
| 35 | 600.00 | | 72.50 | 672.50 | 12/17/10 | Board Meeting |
| 36 | | 758.92 | | 758.92 | | |
| | <u>\$ 23,600.00</u> | <u>\$ 758.92</u> | <u>\$ 10,438.84</u> | <u>\$ 34,797.76</u> | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Wayne Elliott

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-----------|--------------------|-----------|-----------|----------------|--------------------------|
| YEAR: 2011 | | | | | | |
| 1 | \$ 600.00 | \$ - | \$ 237.08 | \$ 837.08 | 1/20/11 | Work Session |
| 2 | 600.00 | | 79.05 | 679.05 | 1/21/11 | Board Meeting |
| 3 | 600.00 | | 231.33 | 831.33 | 2/17/11 | Work Session |
| 4 | 600.00 | | 87.78 | 687.78 | 2/18/11 | Board Meeting |
| 5 | 1,800.00 | | 2,141.24 | 3,941.24 | 3/6/11-3/10/11 | NRECA Meeting |
| 6 | 600.00 | | 214.28 | 814.28 | 3/17/11 | Work Session |
| 7 | 600.00 | | 73.95 | 673.95 | 3/18/11 | Board Meeting |
| 8 | 200.00 | | - | 200.00 | 4/12/11 | Expense Review Committee |
| 9 | 600.00 | | 229.03 | 829.03 | 4/14/11 | Work Session |
| 10 | 600.00 | | 73.95 | 673.95 | 4/15/11 | Board Meeting |
| 11 | 600.00 | | 241.81 | 841.81 | 5/19/11 | Work Session |
| 12 | 600.00 | | 73.95 | 673.95 | 5/20/11 | Board Meeting |
| 13 | 1,000.00 | | 895.74 | 1,895.74 | 6/1/11-6/3/11 | ACES Meeting |
| 14 | 600.00 | | 220.81 | 820.81 | 6/16/11 | Work Session |
| 15 | 600.00 | | 73.95 | 673.95 | 6/17/11 | Board Meeting |
| 16 | 200.00 | | - | 200.00 | 7/12/11 | Expense Review Committee |
| 17 | 600.00 | | 246.34 | 846.34 | 7/14/11 | Work Session |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Wayne Elliott

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|--------------|----------------------------|-----------------|--------------|-------------------|-----------------------------|
| 18 | 600.00 | | 80.48 | 680.48 | 7/15/11 | Board Meeting |
| 19 | 600.00 | | 246.59 | 846.59 | 8/18/11 | Work Session |
| 20 | 600.00 | | 80.48 | 680.48 | 8/19/11 | Board Meeting |
| 21 | 600.00 | | - | 600.00 | 9/1/11 | Board Meeting |
| 22 | 600.00 | | 246.34 | 846.34 | 9/15/11 | Work Session |
| 23 | 600.00 | | 80.48 | 680.48 | 9/16/11 | Board Meeting |
| 24 | - | | 178.27 | 178.27 | 9/23/11 | NRECA Regional Meeting |
| 25 | 200.00 | | - | 200.00 | 9/27/11 | Telephonic Meeting |
| 26 | 200.00 | | - | 200.00 | 10/13/11 | Goverance Committee Meeting |
| 27 | 600.00 | | 838.11 | 1,438.11 | 10/18/11-10/19/11 | Regional Meeting |
| 28 | 600.00 | | 250.56 | 850.56 | 10/20/11 | Work Session |
| 29 | 600.00 | | 80.48 | 680.48 | 10/21/11 | Board Meeting |
| 30 | 200.00 | | - | 200.00 | 10/28/11 | Telephonic Meeting |
| 31 | 600.00 | | 245.34 | 845.34 | 11/17/11 | Work Session |
| 32 | 600.00 | | 80.48 | 680.48 | 11/18/11 | Board Meeting |
| 33 | 1,800.00 | | 2,034.37 | 3,834.37 | 11/18/11-11/22/11 | KAEC Annual Meeting/Classes |
| 34 | 600.00 | | 232.95 | 832.95 | 12/15/11 | Work Session |

**Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Wayne Elliott**

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|--------------|----------------------------|-----------------|--------------|--------------|---|
| 35 | 600.00 | | 81.59 | 681.59 | 12/16/11 | Board Meeting |
| 36 | | 721.35 | | 721.35 | | Accident and Group Term Life Insurance |
| | \$ 21,200.00 | \$ 721.35 | \$ 9,876.81 | \$ 31,798.16 | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Wayne Elliott

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEs | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-----------|--------------------|----------|-----------|-----------------|--------------------------|
| YEAR: 2012 | | | | | | |
| 1 | \$ 600.00 | | \$ - | \$ 600.00 | 1/10/2012 | Board Meeting |
| 2 | 600.00 | | 245.34 | 845.34 | 1/19/2012 | Work Session |
| 3 | 600.00 | | 80.48 | 680.48 | 1/20/2012 | Board Meeting |
| 4 | 600.00 | | 241.84 | 841.84 | 2/20/2012 | Work Session |
| 5 | 600.00 | | 80.48 | 680.48 | 2/21/2012 | Board Meeting |
| 6 | 600.00 | | 348.32 | 948.32 | 2/23/12-2/24/12 | KAEC Leg. Rally |
| 7 | 600.00 | | 227.34 | 827.34 | 3/15/2012 | Work Session |
| 8 | 600.00 | | 80.48 | 680.48 | 3/16/2012 | Board Meeting |
| 9 | 2,000.00 | | 2,466.47 | 4,466.47 | 3/3/12-3/9/12 | NRECA Meeting |
| 10 | 600.00 | | 0.00 | 600.00 | 3/28/2012 | Telephonic Board Meeting |
| 11 | 600.00 | | 245.34 | 845.34 | 4/19/2012 | Work Session |
| 12 | 600.00 | | 80.48 | 680.48 | 4/20/2012 | Board Meeting |
| 13 | 200.00 | | 0.00 | 200.00 | 5/1/2012 | Telephonic Meeting |
| 14 | 200.00 | | 249.34 | 449.34 | 5/17/2012 | Committee Review |
| 15 | 600.00 | | 80.48 | 680.48 | 5/18/2012 | Board Meeting |
| 16 | 200.00 | | 0.00 | 200.00 | 5/23/2012 | Committee Review |
| 17 | 1,000.00 | | 960.30 | 1,960.30 | 5/30/12-6/1/12 | ACES Conference |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Wayne Elliott

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|-------------|----------------------------|-----------------|--------------|-----------------|----------------------------------|
| 18 | 600.00 | | 241.59 | 841.59 | 6/14/2012 | Work Session |
| 19 | 600.00 | | 80.48 | 680.48 | 6/15/2012 | Board Meeting |
| 20 | 200.00 | | 0.00 | 200.00 | 6/18/2012 | Conference Call |
| 21 | 400.00 | | 0.00 | 400.00 | 6/19/2012 | Deposition Preparation |
| 22 | 600.00 | | 175.94 | 775.94 | 6/21/2012 | Special Board Meeting |
| 23 | 600.00 | | 0.00 | 600.00 | 7/9/2012 | Special Board Meeting |
| 24 | 600.00 | | 241.84 | 841.84 | 7/19/2012 | Work Session |
| 25 | 600.00 | | 80.48 | 680.48 | 7/20/2012 | Board Meeting |
| 26 | 600.00 | | 174.27 | 774.27 | 8/6/2012 | Meeting with Century Executives |
| 27 | 600.00 | | 241.84 | 841.84 | 8/20/2012 | Work Session |
| 28 | 600.00 | | 80.48 | 680.48 | 8/21/2012 | Board Meeting |
| 29 | 600.00 | | 0.00 | 600.00 | 9/4/2012 | Board Meeting |
| 30 | 600.00 | | 242.09 | 842.09 | 9/20/2012 | Work Session |
| 31 | 600.00 | | 80.48 | 680.48 | 9/21/2012 | Board Meeting |
| 32 | 200.00 | | 0.00 | 200.00 | 9/26/2012 | Telephonic Board Call |
| 33 | 1,000.00 | | 1,092.17 | 2,092.17 | 10/2/12-10/4/12 | NRECA Regional Meeting (Atlanta) |
| 34 | 600.00 | | 0.00 | 600.00 | 10/10/2012 | Telephone Call-Board Meeting |

**Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Wayne Elliott**

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|---------------------|----------------------------|--------------------|---------------------|-------------------|---|
| 35 | 600.00 | | 227.34 | 827.34 | 10/18/2012 | Work Session |
| 36 | 600.00 | | 80.48 | 680.48 | 10/19/2012 | Board Meeting |
| 37 | 200.00 | | 0.00 | 200.00 | 11/12/2012 | Committee Review |
| 38 | 600.00 | | 227.34 | 827.34 | 11/15/2012 | Work Session |
| 39 | 600.00 | | 80.48 | 680.48 | 11/16/2012 | Board Meeting |
| 40 | 600.00 | | 535.67 | 1,135.67 | 11/17/12-11/18/12 | KAEC State Meeting (Louisville) |
| 41 | 800.00 | | 310.12 | 1,110.12 | 11/19/12-11/20/12 | KAEC State Meeting (Louisville) |
| 42 | 600.00 | | 227.34 | 827.34 | 12/15/2012 | Work Session |
| 43 | 600.00 | | 80.48 | 680.48 | 12/16/2012 | Board Meeting |
| 44 | 0.00 | 737.57 | 0.00 | 737.57 | | Accident and Group Term Life Insurance |
| | \$ 25,600.00 | \$ 737.57 | \$ 9,887.60 | \$ 36,225.17 | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Larry Elder

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEE | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-----------|-----------------|----------|-----------|---------------|--------------------------|
| YEAR: 2010 | | | | | | |
| 1 | \$ 600.00 | \$ - | \$ 24.00 | \$ 624.00 | 1/14/10 | Work Session |
| 2 | 600.00 | | 47.99 | 647.99 | 1/15/10 | Board Meeting |
| 3 | 150.00 | | 142.83 | 292.83 | 1/19/10 | KAEC Board Meeting |
| 4 | 150.00 | | 275.89 | 425.89 | 2/8/10-2/9/10 | KAEC Board Meeting |
| 5 | 600.00 | | 24.00 | 624.00 | 2/18/10 | Work Session |
| 6 | 600.00 | | 49.00 | 649.00 | 2/19/10 | Board Meeting |
| 7 | 150.00 | | 138.90 | 288.90 | 3/16/10 | KAEC Board Meeting |
| 8 | 600.00 | | 24.00 | 624.00 | 3/18/10 | Work Session |
| 9 | 600.00 | | 48.00 | 648.00 | 3/19/10 | Board Meeting |
| 10 | 600.00 | | - | 600.00 | 3/31/10 | Telephonic Board Meeting |
| 11 | 600.00 | | 24.00 | 624.00 | 4/15/10 | Work Session |
| 12 | 600.00 | | 47.99 | 647.99 | 4/16/10 | Board Meeting |
| 13 | 150.00 | | 140.90 | 290.90 | 5/18/10 | KAEC Board Meeting |
| 14 | 600.00 | | 24.00 | 624.00 | 5/20/10 | Work Session |
| 15 | 600.00 | | 47.99 | 647.99 | 5/21/10 | Board Meeting |
| 16 | 600.00 | | 37.50 | 637.50 | 6/17/10 | Work Session |
| 17 | 600.00 | | 47.99 | 647.99 | 6/18/10 | Board Meeting |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Larry Elder

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|-------------|----------------------------|-----------------|--------------|-------------------|---------------------|
| 18 | 150.00 | | 237.52 | 387.52 | 6/21/10-6/22/10 | KAEC Board Meeting |
| 19 | 600.00 | | 24.00 | 624.00 | 7/15/10 | Work Session |
| 20 | 600.00 | | 48.00 | 648.00 | 7/16/10 | Board Meeting |
| 21 | 150.00 | | 139.40 | 289.40 | 7/20/10 | KAEC Board Meeting |
| 22 | 600.00 | | 24.00 | 624.00 | 8/19/10 | Work Session |
| 23 | 600.00 | | 47.99 | 647.99 | 8/20/10 | Board Meeting |
| 24 | 600.00 | | 27.00 | 627.00 | 9/16/10 | BREC Annual Meeting |
| 25 | 600.00 | | 47.99 | 647.99 | 9/17/10 | Board Meeting |
| 26 | 150.00 | | 132.00 | 282.00 | 9/21/10 | KAEC Board Meeting |
| 27 | 200.00 | | - | 200.00 | 9/29/10 | Telephonic Meeting |
| 28 | 150.00 | | 139.00 | 289.00 | 10/19/10 | KAEC Board Meeting |
| 29 | 600.00 | | 24.00 | 624.00 | 10/21/10 | Work Session |
| 30 | 600.00 | | 24.00 | 624.00 | 10/22/10 | Board Meeting |
| 31 | 750.00 | | 509.68 | 1,259.68 | 11/14/10-11/16/10 | KAEC Annual Meeting |
| 32 | 600.00 | | 47.99 | 647.99 | 11/18/10 | Work Session |
| 33 | 600.00 | | 24.00 | 624.00 | 11/19/11 | Board Meeting |
| 34 | 150.00 | | 134.00 | 284.00 | 12/13/10 | KAEC Board Meeting |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Larry Elder

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|---------------------|----------------------------|--------------------|---------------------|--------------|---|
| 35 | 600.00 | | 48.00 | 648.00 | 12/16/10 | Work Session |
| 36 | 600.00 | | 24.00 | 624.00 | 12/17/10 | Board Meeting |
| 37 | | 758.92 | | 758.92 | | Accident and Group Term Life Insurance |
| | \$ 17,300.00 | \$ 758.92 | \$ 2,847.55 | \$ 20,906.47 | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Larry Elder

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEE\$ | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-----------|-----------------|-----------|-----------|---------------|--------------------------|
| YEAR: 2011 | | | | | | |
| 1 | \$ 150.00 | \$ - | \$ 142.13 | \$ 292.13 | 1/18/11 | KAEC Board Meeting |
| 2 | 600.00 | | 48.47 | 648.47 | 1/20/11 | Work Session |
| 3 | 700.00 | | 24.48 | 724.48 | 1/21/11 | Board Meeting |
| 4 | 150.00 | | 141.60 | 291.60 | 2/15/11 | KAEC Board Meeting |
| 5 | 600.00 | | 48.47 | 648.47 | 2/17/11 | Work Session |
| 6 | 700.00 | | 24.48 | 724.48 | 2/18/11 | Board Meeting |
| 7 | 400.00 | | 56.10 | 456.10 | 2/28/11 | Expense Review Committee |
| 8 | 150.00 | | 143.88 | 293.88 | 3/15/11 | KAEC Board Meeting |
| 9 | 600.00 | | 44.43 | 644.43 | 3/17/11 | Work Session |
| 10 | 700.00 | | 24.48 | 724.48 | 3/18/11 | Board Meeting |
| 11 | 600.00 | | 44.43 | 644.43 | 4/14/11 | Work Session |
| 12 | 700.00 | | 24.48 | 724.48 | 4/15/11 | Board Meeting |
| 13 | 150.00 | | 143.69 | 293.69 | 5/17/11 | KAEC Board Meeting |
| 14 | 400.00 | | 44.43 | 444.43 | 5/19/11 | Work Session |
| 15 | 700.00 | | 24.48 | 724.48 | 5/20/11 | Board Meeting |
| 16 | 1,000.00 | | 691.18 | 1,691.18 | 6/1/11-6/3/11 | ACES Members Conference |
| 17 | 600.00 | | 44.43 | 644.43 | 6/16/11 | Work Session |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Larry Elder

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|-------------|----------------------------|-----------------|--------------|--------------|--------------------------|
| 18 | 700.00 | | 24.48 | 724.48 | 6/17/11 | Board Meeting |
| 19 | 150.00 | | 135.15 | 285.15 | 6/21/11 | KAEC Board Meeting |
| 20 | 600.00 | | 46.59 | 646.59 | 7/14/11 | Work Session |
| 21 | 700.00 | | 26.64 | 726.64 | 7/15/11 | Board Meeting |
| 22 | 150.00 | | 155.93 | 305.93 | 7/19/11 | KAEC Board Meeting |
| 23 | 600.00 | | 46.59 | 646.59 | 8/18/11 | Work Session |
| 24 | 700.00 | | 26.64 | 726.64 | 8/19/11 | Board Meeting |
| 25 | 700.00 | | - | 700.00 | 9/1/11 | Board Meeting |
| 26 | 600.00 | | 49.92 | 649.92 | 9/15/11 | Work Session |
| 27 | 700.00 | | 26.64 | 726.64 | 9/16/11 | Board Meeting |
| 28 | 150.00 | | 169.13 | 319.13 | 9/20/11 | KAEC Board Meeting |
| 29 | 200.00 | | - | 200.00 | 9/27/11 | Governance Committee |
| 30 | 200.00 | | - | 200.00 | 10/13/11 | Expense Review Committee |
| 31 | 150.00 | | 163.60 | 313.60 | 10/18/11 | KAEC Board Meeting |
| 32 | 600.00 | | 46.59 | 646.59 | 10/20/11 | Work Session |
| 33 | 700.00 | | 26.64 | 726.64 | 10/21/11 | Board Meeting |
| 34 | 200.00 | | - | 200.00 | 10/28/11 | Telephonic Meeting |
| 35 | 600.00 | | 46.59 | 646.59 | 11/17/11 | Work Session |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Larry Elder

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|---------------------|----------------------------|--------------------|---------------------|-------------------|---|
| 36 | 700.00 | | 26.64 | 726.64 | 11/18/11 | Board Meeting |
| 37 | 750.00 | | 557.31 | 1,307.31 | 11/20/11-11/22/11 | KAEC Annual Meeting |
| 38 | 200.00 | | - | 200.00 | 11/29/11 | Telephonic Meeting |
| 39 | 600.00 | | 33.27 | 633.27 | 12/15/11 | Work Session |
| 40 | 700.00 | | 13.32 | 713.32 | 12/16/11 | Board Meeting |
| 41 | | 671.19 | | 671.19 | | Accident and Group Term Life Insurance |
| | \$ 20,250.00 | \$ 671.19 | \$ 3,337.31 | \$ 24,258.50 | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Larry Elder

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-----------|--------------------|----------|-----------|-----------------|--|
| YEAR: 2012 | | | | | | |
| 1 | \$ 700.00 | | \$ - | \$ 700.00 | 1/10/2012 | Board Meeting |
| 2 | 600.00 | | 46.59 | 646.59 | 1/19/2012 | Work Session |
| 3 | 700.00 | | 26.64 | 726.64 | 1/20/2012 | Board Meeting |
| 4 | 1,000.00 | | 1,034.71 | 2,034.71 | 2/12/12-2/14/12 | Directors Conference (Orlando) |
| 5 | 600.00 | | 33.27 | 633.27 | 2/20/2012 | Work Session |
| 6 | 700.00 | | 13.32 | 713.32 | 2/21/2012 | Board Meeting |
| 7 | 150.00 | | 312.76 | 462.76 | 2/23/12-2/24/12 | KAEC Board Meeting/Leislative Reception (Frankfort) |
| 8 | 600.00 | | 55.03 | 655.03 | 3/15/2012 | Work Session |
| 9 | 700.00 | | 26.64 | 726.64 | 3/16/2012 | Board Meeting |
| 10 | 700.00 | | 0.00 | 700.00 | 3/28/2012 | Telephonic Board Meeting |
| 11 | 600.00 | | 50.59 | 650.59 | 4/19/2012 | Work Session |
| 12 | 700.00 | | 26.64 | 726.64 | 4/20/2012 | Board Meeting |
| 13 | 200.00 | | 0.00 | 200.00 | 5/1/2012 | Telephonic Meeting |
| 14 | 700.00 | | 50.59 | 750.59 | 5/18/2012 | Board Meeting |
| 15 | 150.00 | | 157.22 | 307.22 | 5/22/2012 | KAEC Board Meeting |
| 16 | 200.00 | | 0.00 | 200.00 | 5/23/2012 | Conference Call |
| 17 | 1,000.00 | | 736.47 | 1,736.47 | 5/30/12-6/1/12 | ACES Conference |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Larry Elder

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|-------------|----------------------------|-----------------|--------------|--------------|---------------------------------|
| 18 | 600.00 | | 50.59 | 650.59 | 6/14/2012 | Work Session |
| 19 | 700.00 | | 26.64 | 726.64 | 6/15/2012 | Board Meeting |
| 20 | 200.00 | | 8.88 | 208.88 | 6/18/2012 | Deposition Preparation |
| 21 | 150.00 | | 153.18 | 303.18 | 6/19/2012 | KAEC Meeting |
| 22 | 700.00 | | 0.00 | 700.00 | 6/21/2012 | Board Meeting |
| 23 | 200.00 | | 0.00 | 200.00 | 7/1/2012 | Paid Travel Day |
| 24 | 700.00 | | 0.00 | 700.00 | 7/9/2012 | Special Board Meeting |
| 25 | 600.00 | | 50.59 | 650.59 | 7/19/2012 | Work Session |
| 26 | 700.00 | | 26.64 | 726.64 | 7/20/2012 | Board Meeting |
| 27 | 700.00 | | 26.64 | 726.64 | 8/6/2012 | Meeting with Century Executives |
| 28 | 600.00 | | 50.59 | 650.59 | 8/20/2012 | Work Session |
| 29 | 700.00 | | 26.64 | 726.64 | 8/21/2012 | Board Meeting |
| 30 | 700.00 | | 0.00 | 700.00 | 9/4/2012 | Board Meeting |
| 31 | 150.00 | | 155.83 | 305.83 | 9/18/2012 | KAEC Board Meeting |
| 32 | 600.00 | | 53.92 | 653.92 | 9/20/2012 | Work Session |
| 33 | 700.00 | | 26.64 | 726.64 | 9/21/2012 | Board Meeting |
| 34 | 200.00 | | 0.00 | 200.00 | 9/26/2012 | Board Call |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Larry Elder

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|---------------------|----------------------------|--------------------|---------------------|-------------------|--|
| 35 | 700.00 | | 0.00 | 700.00 | 10/9/2012 | Telephonic Board Meeting |
| 36 | 150.00 | | 158.33 | 308.33 | 10/16/2012 | KAEC Board Meeting |
| 37 | 600.00 | | 50.59 | 650.59 | 10/18/2012 | Work Session |
| 38 | 700.00 | | 26.64 | 726.64 | 10/19/2012 | Board Meeting |
| 39 | 200.00 | | 0.00 | 200.00 | 11/12/2012 | Committee Review |
| 40 | 600.00 | | 50.59 | 650.59 | 11/15/2012 | Work Session |
| 41 | 700.00 | | 26.64 | 726.64 | 11/16/2012 | Board Meeting |
| 42 | 750.00 | | 451.72 | 1,201.72 | 11/18/12-11/20/12 | KAEC Annual Meeting |
| 43 | 150.00 | | 147.63 | 297.63 | 12/18/2012 | KAEC Board Meeting |
| 44 | 600.00 | | 52.56 | 652.56 | 12/20/2012 | Work Session |
| 45 | 700.00 | | 26.64 | 726.64 | 12/21/2012 | Board Meeting |
| 46 | 0.00 | 644.57 | 0.00 | 644.57 | | Accident and Group Term Life Insurance |
| | \$ 24,750.00 | \$ 644.57 | \$ 4,218.59 | \$ 29,613.16 | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Paul Butler

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-------------|------------------------|-----------------|--------------|-----------------|--------------------------|
| YEAR: 2010 | | | | | | |
| 1 | \$ 600.00 | \$ - | \$ 37.50 | \$ 637.50 | 1/14/10 | Work Session |
| 2 | 600.00 | | 186.66 | 786.66 | 1/15/10 | Board Meeting |
| 3 | 1,400.00 | | 1,653.94 | 3,053.94 | 2/13/10-2/17/10 | NRECA Meeting |
| 4 | 600.00 | | - | 600.00 | 2/18/10 | Work Session |
| 5 | 600.00 | | 149.16 | 749.16 | 2/19/10 | Board Meeting |
| 6 | 600.00 | | - | 600.00 | 3/31/10 | Telephonic Board Meeting |
| 7 | 600.00 | | 37.50 | 637.50 | 4/15/10 | Work Session |
| 8 | 600.00 | | 236.61 | 836.61 | 4/16/10 | Board Meeting |
| 9 | 600.00 | | 37.50 | 637.50 | 5/20/10 | Work Session |
| 10 | 600.00 | | 186.66 | 786.66 | 5/21/10 | Board Meeting |
| 11 | 600.00 | | 18.75 | 618.75 | 6/17/10 | Work Session |
| 12 | 600.00 | | 68.70 | 668.70 | 6/18/10 | Board Meeting |
| 13 | 600.00 | | 37.50 | 637.50 | 7/15/10 | Work Session |
| 14 | 600.00 | | 247.64 | 847.64 | 7/16/10 | Board Meeting |
| 15 | 600.00 | | 37.50 | 637.50 | 8/19/10 | Work Session |
| 16 | 600.00 | | 186.66 | 786.66 | 8/20/10 | Board Meeting |
| 17 | 600.00 | | 37.50 | 637.50 | 9/16/10 | BREC Annual Meeting |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Paul Butler

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|---------------------|------------------------|--------------------|---------------------|-------------------|--|
| 18 | 600.00 | | 136.71 | 736.71 | 9/17/10 | Board Meeting |
| 19 | 200.00 | | - | 200.00 | 9/29/10 | Telephonic Meeting |
| 20 | 1,000.00 | | 1,343.25 | 2,343.25 | 10/11/10-10/14/10 | NRECA Regional Meeting |
| 21 | 600.00 | | 37.50 | 637.50 | 10/21/10 | Work Session |
| 22 | 600.00 | | 236.61 | 836.61 | 10/22/10 | Board Meeting |
| 23 | 1,000.00 | | 469.18 | 1,469.18 | 11/14/10-11/16/10 | KAEC Annual Meeting |
| 24 | 600.00 | | 186.66 | 786.66 | 11/18/10 | Work Session |
| 25 | 600.00 | | 37.50 | 637.50 | 11/19/10 | Board Meeting |
| 26 | 600.00 | | 418.59 | 1,018.59 | 12/10/10-12/11/10 | Directors Winter School |
| 27 | 600.00 | | 149.16 | 749.16 | 12/16/10 | Work Session |
| 28 | 600.00 | | - | 600.00 | 12/17/10 | Board Meeting |
| 29 | | 622.10 | | 622.10 | | Accident and Group Term Life Insurance |
| | \$ 18,000.00 | \$ 622.10 | \$ 6,174.94 | \$ 24,797.04 | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Paul Butler

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-----------|-----------------|-----------|-----------|---------------|--------------------------|
| YEAR: 2011 | | | | | | |
| 1 | \$ 600.00 | \$ - | \$ 187.41 | \$ 787.41 | 1/20/11 | Work Session |
| 2 | 600.00 | | 38.25 | 638.25 | 1/21/11 | Board Meeting |
| 3 | 600.00 | | 149.16 | 749.16 | 2/17/11 | Work Session |
| 4 | 600.00 | | - | 600.00 | 2/18/11 | Board Meeting |
| 5 | 400.00 | | - | 400.00 | 2/28/11 | Expense Review Committee |
| 6 | 1,400.00 | | 1,592.71 | 2,992.71 | 3/5/11-3/8/11 | NRECA Meeting in Orlando |
| 7 | 600.00 | | 149.16 | 749.16 | 3/17/11 | Work Session |
| 8 | 600.00 | | - | 600.00 | 3/18/11 | Board Meeting |
| 9 | 600.00 | | 149.16 | 749.16 | 4/14/11 | Work Session |
| 10 | 600.00 | | - | 600.00 | 4/15/11 | Board Meeting |
| 11 | 1,400.00 | | 1,933.24 | 3,333.24 | 5/1/11-5/4/11 | Legislative Meeting |
| 12 | 600.00 | | 198.44 | 798.44 | 6/16/11 | Work Session |
| 13 | 600.00 | | 38.25 | 638.25 | 6/17/11 | Board Meeting |
| 14 | - | | 395.00 | 395.00 | 6/23/11 | NRECA Org |
| 15 | 600.00 | | 160.19 | 760.19 | 7/14/11 | Work Session |
| 16 | 600.00 | | - | 600.00 | 7/15/11 | Board Meeting |
| 17 | 600.00 | | 231.82 | 831.82 | 8/18/11 | Work Session |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Paul Butler

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|----------|---------------------|------------------|--------------------|---------------------|-------------------|--|
| 18 | 600.00 | | 41.83 | 641.83 | 8/19/11 | Board Meeting |
| 19 | 600.00 | | - | 600.00 | 9/1/11 | Board Meeting |
| 20 | 600.00 | | 151.87 | 751.87 | 9/15/11 | Work Session |
| 21 | 600.00 | | 79.95 | 679.95 | 9/16/11 | Board Meeting |
| 22 | 200.00 | | - | 200.00 | 10/13/11 | Expense Review Committee |
| 23 | 600.00 | | 439.17 | 1,039.17 | 10/18/11-10/19/11 | NRECA Regional Meeting |
| 24 | 600.00 | | 151.87 | 751.87 | 10/20/11 | Work Session |
| 25 | 600.00 | | 79.95 | 679.95 | 10/21/11 | Board Meeting |
| 26 | 200.00 | | - | 200.00 | 10/25/11 | Telephonic Meeting |
| 27 | 600.00 | | 151.87 | 751.87 | 11/17/11 | Work Session |
| 28 | 600.00 | | 121.58 | 721.58 | 11/18/11 | Board Meeting |
| 29 | 1,000.00 | | 503.84 | 1,503.84 | 11/20/11-11/22/11 | KAEC Annual Meeting |
| 30 | 200.00 | | - | 200.00 | 11/29/11 | Telephonic Meeting |
| 31 | 600.00 | | 110.24 | 710.24 | 12/15/11 | Work Session |
| 32 | 600.00 | | 79.98 | 679.98 | 12/16/11 | Board Meeting |
| 33 | | 545.79 | | 545.79 | | Accident and Group Term Life Insurance |
| | \$ 19,200.00 | \$ 545.79 | \$ 7,134.94 | \$ 26,880.73 | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Paul Butler

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-------------------|-----------|-----------------|----------|-----------|---------------|---------------------------|
| YEAR: 2012 | | | | | | |
| 1 | \$ 600.00 | | \$ - | \$ 600.00 | 1/10/2012 | Telephone Board Meeting |
| 2 | 200.00 | | 0.00 | 200.00 | 1/11/2012 | Expense Review Committee |
| 3 | 600.00 | | 231.82 | 831.82 | 1/19/2012 | Work Session |
| 4 | 600.00 | | 41.63 | 641.63 | 1/20/2012 | Board Meeting |
| 5 | 600.00 | | 231.82 | 831.82 | 2/20/2012 | Work Session |
| 6 | 600.00 | | 41.63 | 641.63 | 2/21/2012 | Board Meeting |
| 7 | 600.00 | | 231.82 | 831.82 | 3/15/2012 | Work Session |
| 8 | 600.00 | | 41.63 | 641.63 | 3/16/2012 | Board Meeting |
| 9 | 1,400.00 | | 2,023.10 | 3,423.10 | 3/4/12-3/8/12 | NRECA Meeting (San Diego) |
| 10 | 600.00 | | 0.00 | 600.00 | 3/28/2012 | Telephone Board Meeting |
| 11 | 200.00 | | 0.00 | 200.00 | 4/3/2012 | Committee Meeting |
| 12 | 600.00 | | 231.82 | 831.82 | 4/19/2012 | Work Session |
| 13 | 600.00 | | 41.63 | 641.63 | 4/20/2012 | Board Meeting |
| 14 | 200.00 | | 0.00 | 200.00 | 5/1/2012 | Telephonic Meeting |
| 15 | 200.00 | | 231.82 | 431.82 | 5/17/2012 | Committee Review |
| 16 | 600.00 | | 0.00 | 600.00 | 5/18/2012 | Board Meeting |
| 17 | 200.00 | | 0.00 | 200.00 | 5/23/2012 | Conference Call |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Paul Butler

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|--------------|------------------------|-----------------|--------------|-----------------|----------------------------------|
| 18 | 600.00 | | 231.82 | 831.82 | 6/14/2012 | Work Session |
| 19 | 600.00 | | 41.63 | 641.63 | 6/15/2012 | Board Meeting |
| 20 | 200.00 | | 0.00 | 200.00 | 6/18/2012 | Conference Call |
| 21 | 600.00 | | 0.00 | 600.00 | 6/21/2012 | Board Meeting |
| 22 | 600.00 | | 0.00 | 600.00 | 7/9/2012 | Special Board Meeting |
| 23 | 600.00 | | 231.82 | 831.82 | 7/19/2012 | Work Session |
| 24 | 600.00 | | 41.63 | 641.63 | 7/20/2012 | Board Meeting |
| 25 | 600.00 | | 0.00 | 600.00 | 8/6/2012 | Meeting with Century Executives |
| 26 | 600.00 | | 231.82 | 831.82 | 8/20/2012 | Work Session |
| 27 | 600.00 | | 41.63 | 641.63 | 8/21/2012 | Board Meeting |
| 28 | 600.00 | | 0.00 | 600.00 | 9/4/2012 | Board Meeting |
| 29 | 600.00 | | 231.82 | 831.82 | 9/20/2012 | Work Session |
| 30 | 600.00 | | 41.63 | 641.63 | 9/21/2012 | Board Meeting |
| 31 | 200.00 | | 0.00 | 200.00 | 9/26/2012 | Telephone Conference Call |
| 32 | 1,000.00 | | 1,007.01 | 2,007.01 | 10/2/12-10/4/12 | NRECA Regional Meeting (Atlanta) |
| 33 | 600.00 | | 0.00 | 600.00 | 10/10/2012 | Telephone Call-Board Meeting |
| 34 | 600.00 | | 231.82 | 831.82 | 10/18/2012 | Work Session |

Big Rivers Electric Corporation
Case No. 2013-00199
Board of Directors Compensation: Paul Butler

Expenses Based on Calendar Years: 2010, 2011 and 2012

| Line No. | FEES | FRINGE BENEFITS | EXPENSES | TOTAL | DATES | DESCRIPTION |
|-----------------|---------------------|------------------------|--------------------|---------------------|-------------------|--|
| 35 | 600.00 | | 41.63 | 641.63 | 10/19/2012 | Board Meeting |
| 36 | 200.00 | | 0.00 | 200.00 | 11/12/2012 | Committee Review |
| 37 | 600.00 | | 190.19 | 790.19 | 11/15/2012 | Work Session |
| 38 | 600.00 | | 0.00 | 600.00 | 11/16/2012 | Board Meeting |
| 39 | 1,000.00 | | 402.84 | 1,402.84 | 11/18/12-11/20/12 | KAEC Annual Meeting |
| 40 | 600.00 | | 231.82 | 831.82 | 12/20/2012 | Work Session |
| 41 | 600.00 | | 41.63 | 641.63 | 12/21/2012 | Board Meeting |
| 42 | 0.00 | 533.09 | 0.00 | 533.09 | | Accident and Group Term Life Insurance |
| | \$ 23,000.00 | \$ 533.09 | \$ 6,589.46 | \$ 30,122.55 | | |

| | | | |
|--|-------------------------|-------------------|---------------------------|
| Subject: Board of Directors Fees and Expenses Policy | Original Effective Date | <u>09/01/1996</u> | Approved By: Board |
| | Original Approval Date | <u>07/12/1996</u> | |
| | Date Last Revised | <u>11/18/2011</u> | |

PURPOSE:

To establish a fair and equitable system to compensate Directors for time spent and to reimburse Directors for expenses incurred in connection with official business of the Corporation.

GENERAL PROVISIONS:

It is the policy of the company to reimburse a Director for actual, reasonable expenses of travel, entertainment, and other expenses incurred in the course of conducting authorized business on behalf of the Corporation. This includes but is not limited to attendance at regular and special Board meetings, committee meetings, seminars, conferences, luncheons, business meetings, or other functions.

In addition to actual expenses incurred, a Director, other than the Chair and the Secretary-Treasurer of the Board, will be paid a per diem amount of \$600 per day for attendance, whether in person or telephonically, at regular or special meetings of the Board of Directors. The Chair and Secretary-Treasurer of the Board will each receive a per diem amount of \$700 per day for attendance at those meetings. A Director will be paid a per diem amount of \$600 for attendance at any other function directly related to the business of the Corporation, which all Directors are expected to attend in person at a single location, including but not limited to Board work sessions and strategic planning sessions. A Director will be paid a per diem amount of \$400 per day for attendance at Board committee meetings, KAEC and NRECA annual meetings, and any other Board-approved meeting, seminar, or function attended on behalf of the Corporation. It shall be the responsibility of the Board Chair to classify the nature of an event for purposes of this policy. A Director will be paid the amount of \$200 for participation in any called telephonic conference of the Board of Directors that is not a regular or special meeting of the Board of Directors. The per diem fees and the expenses to which a Director is entitled under this policy for attendance at a meeting, seminar, or function shall be reduced to the extent of any like fees or expenses that the Director is paid by another organization for attendance at that meeting, seminar, or function. If a Director is entitled to more than one per diem amount per day under the terms of this policy, for that day the Director shall be paid the highest of those per diem amounts in lieu of receiving any other per diem amounts.

If two or more activities are held on the same day (i.e. Board meeting and committee meeting), a Director shall be entitled to fees and expenses for only one activity. A Director will be paid \$200 per day for days spent traveling not on the actual meeting day, provided that a Director shall be limited to one travel day per meeting if the meeting ends early enough on the last day that the Director can reasonably commence travel. If the timing of the meeting does not allow for travel on the meeting day an additional night of expenses, including hotel, meals and cab fare is authorized. Charge for an additional travel day is allowed.

A Director will be reimbursed for expenses upon submission of a detailed, itemized expense report, with receipts attached as appropriate. Such expense report should be submitted to the president/CEO within thirty (30) days following the activity for which reimbursement is requested. Receipts must be attached for any expense over \$25.

Expenses will not be paid for the spouse or any family member of a Director accompanying the Director to meetings. If a spouse or family member accompanies the Director, the Director is expected to pay for all associated expenses, including the hotel charge for any additional persons in the room.

| | | | |
|--|-------------------------|-------------------|---------------------------|
| Subject: Board of Directors Fees and Expenses Policy | Original Effective Date | <u>09/01/1996</u> | Approved By: Board |
| | Original Approval Date | <u>07/12/1996</u> | |
| | Date Last Revised | <u>11/18/2011</u> | |

Expenses for entertainment will be reimbursed if the expenses are incurred for reasons attributable to reasonable and necessary company business. Any expense incurred for personal entertainment is not reimbursable.

If a Director attends meetings or conferences as a delegate or representative of an individual cooperative member and is not acting in the capacity of a Director for the Corporation, any expenses incurred shall be reimbursed by the individual cooperative. If a Director attends such meetings or conferences in the capacity of a Director for the Corporation, all requests for reimbursement shall be submitted directly to the Corporation.

A Director attending educational seminars or conferences shall report pertinent information to the Board at its next meeting.

Travel expenses include but are not limited to the cost of transportation, checked baggage (limit of 1), mileage to and from the airport, airport parking fees, meals, lodging, telephone calls, cab fare or other local transportation, laundry and car rental. Alcoholic beverages are not allowed as a reimbursable meal expense. Reimbursement shall be for actual out-of-pocket expenses. For travel in the Director's personal automobile, mileage shall be paid at the standard mileage rate allowed by the Internal Revenue Service. Expenses shall be based on commercial air travel and shall not exceed the cost of the most direct travel by airplane coach class (so long as it is available). If a Director elects to travel to a meeting in that Director's personal automobile, the amount of the mileage reimbursement shall not exceed the cost of round-trip air travel, with the airline tickets having been purchased 14 days in advance of the day of travel.

Expense accounts will be reviewed by the Board Expense Committee on a quarterly basis, with a report to the Board of Directors.

The Corporation expects each Director to have Internet service available at his home or business of a quality that will allow the Director to expeditiously and efficiently receive communications and download files of substantial volume that will be sent to the Director by the Corporation on a regular basis. Accordingly, the Corporation will reimburse the Director the out-of-pocket expense incurred by the Director to subscribe to that Internet service.

| Number | Date | Notes | Approved by |
|----------|------------|----------------------------|-------------|
| Original | 07/12/1996 | To be effective 09/01/1996 | Board |
| Rev 1 | 01/28/2000 | | Board |
| Rev 2 | 03/17/2001 | | Board |
| Rev 3 | 03/14/2008 | | Board |
| Rev 4 | 11/18/2011 | | Board |

Big Rivers Electric Corporation

Schedule 8

Case No. 2013-00199

Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"

RECEIVED

JUL 12 2013

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|---|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <i>50010000 OPERATING SUPERVISION & ENGINEERING</i> | | | | | | | |
| | Most Recent 12 Months | \$ 432 | \$ 432 | \$ 473 | \$ 460 | \$ 453 | \$ 448 |
| | Prior 12 Months | \$ 398 | \$ 388 | \$ 444 | \$ 407 | \$ 407 | \$ 411 |
| | Increase | \$ 34 | \$ 44 | \$ 29 | \$ 53 | \$ 46 | \$ 37 |
| | (Decrease) | | | | | | |
| <i>50110000 FUEL</i> | | | | | | | |
| | Most Recent 12 Months | \$ 18,624 | \$ 20,658 | \$ 18,435 | \$ 17,412 | \$ 17,264 | \$ 20,115 |
| | Prior 12 Months | \$ 17,384 | \$ 19,506 | \$ 19,247 | \$ 17,286 | \$ 16,771 | \$ 15,592 |
| | Increase | \$ 1,240 | \$ 1,152 | | \$ 126 | \$ 493 | \$ 4,523 |
| | (Decrease) | | | \$ (812) | | | |
| <i>50120000 FUEL HANDLING</i> | | | | | | | |
| | Most Recent 12 Months | \$ 480 | \$ 453 | \$ 456 | \$ 475 | \$ 480 | \$ 632 |
| | Prior 12 Months | \$ 543 | \$ 506 | \$ 491 | \$ 492 | \$ 483 | \$ 483 |
| | Increase | | | | | | \$ 149 |
| | (Decrease) | \$ (63) | \$ (53) | \$ (35) | \$ (17) | \$ (3) | |

Case No. 2013-00199

Attachment for Response for PSC 1-29(a)

Witness: Billie J. Richert

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Big Rivers Electric Corporation

Schedule 8

Case No. 2013-00199

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-------------------------------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <i>50130000 BOTTOM ASH DISPOSAL</i> | | | | | | | |
| | Most Recent 12 Months | \$ 24 | \$ 24 | \$ 25 | \$ 22 | \$ 33 | \$ 38 |
| | Prior 12 Months | \$ 73 | \$ 91 | \$ 4 | \$ 5 | \$ 36 | \$ 23 |
| | Increase | | | \$ 21 | \$ 17 | | \$ 15 |
| | (Decrease) | \$ (49) | \$ (67) | | | \$ (3) | |
| <i>50135000 FLY ASH DISPOSAL</i> | | | | | | | |
| | Most Recent 12 Months | \$ 251 | \$ 259 | \$ 279 | \$ 233 | \$ 336 | \$ 315 |
| | Prior 12 Months | \$ 265 | \$ 355 | \$ 130 | \$ 277 | \$ 364 | \$ 293 |
| | Increase | | | \$ 149 | | | \$ 22 |
| | (Decrease) | \$ (14) | \$ (96) | | \$ (44) | \$ (28) | |
| <i>50210000 STEAM EXPENSES</i> | | | | | | | |
| | Most Recent 12 Months | \$ 719 | \$ 759 | \$ 945 | \$ 724 | \$ 860 | \$ 778 |
| | Prior 12 Months | \$ 685 | \$ 769 | \$ 738 | \$ 722 | \$ 776 | \$ 768 |
| | Increase | \$ 34 | | \$ 207 | \$ 2 | \$ 84 | \$ 10 |
| | (Decrease) | | \$ (10) | | | | |

Case No. 2013-00199

Attachment for Response for PSC 1-29(a)

Witness: Billie J. Richert

Big Rivers Electric Corporation

Schedule 8

Case No. 2013-00199

Comparison of Operating Expense Account Balances for the Most Recent 12 Months

With Those of the Preceding 12 Months

"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|---------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>50211000</i> | <i>STEAM EXPENSES CLEAN AIR</i> | | | | | | |
| | Most Recent 12 Months | \$ 273 | \$ 325 | \$ 256 | \$ 252 | \$ 249 | \$ 250 |
| | Prior 12 Months | \$ 277 | \$ 265 | \$ 219 | \$ 201 | \$ 255 | \$ 248 |
| | Increase | | \$ 60 | \$ 37 | \$ 51 | | \$ 2 |
| | (Decrease) | \$ (4) | | | | \$ (6) | |
| <i>50230000</i> | <i>SO2 REAGENTS</i> | | | | | | |
| | Most Recent 12 Months | \$ 1,393 | \$ 1,518 | \$ 1,442 | \$ 1,439 | \$ 936 | \$ 1,352 |
| | Prior 12 Months | \$ 1,439 | \$ 1,630 | \$ 1,610 | \$ 1,698 | \$ 1,495 | \$ 1,335 |
| | Increase | | | | | | \$ 17 |
| | (Decrease) | \$ (46) | \$ (112) | \$ (168) | \$ (259) | \$ (559) | |
| <i>50510000</i> | <i>ELECTRIC EXPENSES</i> | | | | | | |
| | Most Recent 12 Months | \$ 549 | \$ 581 | \$ 569 | \$ 635 | \$ 617 | \$ 568 |
| | Prior 12 Months | \$ 505 | \$ 519 | \$ 560 | \$ 547 | \$ 589 | \$ 580 |
| | Increase | \$ 44 | \$ 62 | \$ 9 | \$ 88 | \$ 28 | |
| | (Decrease) | | | | | | \$ (12) |

Case No. 2013-00199

Attachment for Response for PSC 1-29(a)

Witness: Billie J. Richert

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Big Rivers Electric Corporation

Schedule 8

Case No. 2013-00199

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|--|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <i>50610000 MISC STEAM POWER EXPENSES</i> | | | | | | | |
| | Most Recent 12 Months | \$ 383 | \$ 317 | \$ 430 | \$ 320 | \$ 310 | \$ 378 |
| | Prior 12 Months | \$ 522 | \$ 522 | \$ 542 | \$ 566 | \$ 606 | \$ 616 |
| | Increase | | | | | | |
| | (Decrease) | \$ (139) | \$ (205) | \$ (112) | \$ (246) | \$ (296) | \$ (238) |
| <i>50610500 MISC STEAM PWR EXP-SCR/NOX</i> | | | | | | | |
| | Most Recent 12 Months | \$ 5 | \$ 5 | \$ 5 | \$ 5 | \$ 6 | \$ 5 |
| | Prior 12 Months | \$ 5 | \$ 5 | \$ 5 | \$ 5 | \$ 5 | \$ 5 |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ 1 | \$ - |
| | (Decrease) | | | | | | |
| <i>50610600 MISC STEAM PWR EXP-EMISSION FEES</i> | | | | | | | |
| | Most Recent 12 Months | \$ 118 | \$ 101 | \$ 101 | \$ 101 | \$ 101 | \$ 101 |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ 118 | \$ 101 | \$ 101 | \$ 101 | \$ 101 | \$ 101 |
| | (Decrease) | | | | | | |

Case No. 2013-00199

Attachment for Response for PSC 1-29(a)

Witness: Billie J. Richert

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Big Rivers Electric Corporation

Schedule 8

Case No. 2013-00199

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>50630000</i> | <i>NOX REAGENTS</i> | | | | | | |
| | Most Recent 12 Months | \$ 84 | \$ 127 | \$ 99 | \$ 89 | \$ 140 | \$ 144 |
| | Prior 12 Months | \$ 117 | \$ 94 | \$ 129 | \$ 121 | \$ 179 | \$ 121 |
| | Increase | | \$ 33 | | | | \$ 23 |
| | (Decrease) | \$ (33) | | \$ (30) | \$ (32) | \$ (39) | |
| <i>50910000</i> | <i>ALLOWANCES-CLEAN AIR</i> | | | | | | |
| | Most Recent 12 Months | \$ 8 | \$ 16 | \$ 9 | \$ 10 | \$ 8 | \$ 10 |
| | Prior 12 Months | \$ 29 | \$ 28 | \$ 20 | \$ 16 | \$ 218 | \$ 114 |
| | Increase | | | | | | |
| | (Decrease) | \$ (21) | \$ (12) | \$ (11) | \$ (6) | \$ (210) | \$ (104) |
| <i>51010000</i> | <i>MAINT SUPERVISION & ENGINEERING</i> | | | | | | |
| | Most Recent 12 Months | \$ 376 | \$ 381 | \$ 419 | \$ 379 | \$ 449 | \$ 361 |
| | Prior 12 Months | \$ 366 | \$ 348 | \$ 390 | \$ 361 | \$ 373 | \$ 397 |
| | Increase | \$ 10 | \$ 33 | \$ 29 | \$ 18 | \$ 76 | |
| | (Decrease) | | | | | | \$ (36) |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|--|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <i>51110000 MAINTENANCE STRUCTURES</i> | | | | | | | |
| | Most Recent 12 Months | \$ 271 | \$ 271 | \$ 295 | \$ 386 | \$ 304 | \$ 208 |
| | Prior 12 Months | \$ 315 | \$ 403 | \$ 168 | \$ 277 | \$ 281 | \$ 364 |
| | Increase | | | \$ 127 | \$ 109 | \$ 23 | |
| | (Decrease) | \$ (44) | \$ (132) | | | | \$ (156) |
| <i>51210000 MAINTENANCE BOILER PLANT</i> | | | | | | | |
| | Most Recent 12 Months | \$ 953 | \$ 1,326 | \$ 1,810 | \$ 1,032 | \$ 1,759 | \$ 1,241 |
| | Prior 12 Months | \$ 1,644 | \$ 1,050 | \$ 1,125 | \$ 1,625 | \$ 2,131 | \$ 2,548 |
| | Increase | | \$ 276 | \$ 685 | | | |
| | (Decrease) | \$ (691) | | | \$ (593) | \$ (372) | \$ (1,307) |
| <i>51211000 MAINTENANCE BOILER PLANT-CLEAN AIR</i> | | | | | | | |
| | Most Recent 12 Months | \$ 171 | \$ 258 | \$ 380 | \$ 247 | \$ 173 | \$ 249 |
| | Prior 12 Months | \$ 126 | \$ 257 | \$ 200 | \$ 205 | \$ 153 | \$ 247 |
| | Increase | \$ 45 | \$ 1 | \$ 180 | \$ 42 | \$ 20 | \$ 2 |
| | (Decrease) | | | | | | |

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With Those of the Preceding 12 Months

"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>51212000</i> | <i>MAINT SCRUBBER/SOLID WASTE</i> | | | | | | |
| Most Recent 12 Months | | \$ 329 | \$ 485 | \$ 485 | \$ 306 | \$ 418 | \$ 364 |
| Prior 12 Months | | \$ 836 | \$ 675 | \$ 444 | \$ 366 | \$ 456 | \$ 557 |
| Increase | | | | \$ 41 | | | |
| (Decrease) | | \$ (507) | \$ (190) | | \$ (60) | \$ (38) | \$ (193) |
| | | | | | | | |
| <i>51213000</i> | <i>MAINTENANCE BOILER PLANT-REAGENTS</i> | | | | | | |
| Most Recent 12 Months | | \$ 35 | \$ 14 | \$ 19 | \$ 3 | \$ 18 | \$ 2 |
| Prior 12 Months | | \$ 17 | \$ 20 | \$ 45 | \$ 4 | \$ (36) | \$ 3 |
| Increase | | \$ 18 | | | | \$ 54 | |
| (Decrease) | | | \$ (6) | \$ (26) | \$ (1) | | \$ (1) |
| | | | | | | | |
| <i>51214000</i> | <i>MAINTENANCE BOILER PLANT-WASTE TREATMENT</i> | | | | | | |
| Most Recent 12 Months | | \$ 68 | \$ 50 | \$ 88 | \$ 77 | \$ 45 | \$ 75 |
| Prior 12 Months | | \$ 76 | \$ 94 | \$ 89 | \$ 97 | \$ 76 | \$ 42 |
| Increase | | | | | | | \$ 33 |
| (Decrease) | | \$ (8) | \$ (44) | \$ (1) | \$ (20) | \$ (31) | |
| | | | | | | | |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|-------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>51310000</i> | <i>MAINTENANCE ELECTRIC PLANT</i> | | | | | | |
| | Most Recent 12 Months | \$ 241 | \$ 268 | \$ 335 | \$ 271 | \$ 358 | \$ 439 |
| | Prior 12 Months | \$ 319 | \$ 263 | \$ 313 | \$ 543 | \$ 289 | \$ 1,302 |
| | Increase | | \$ 5 | \$ 22 | | \$ 69 | |
| | (Decrease) | \$ (78) | | | \$ (272) | | \$ (863) |
| <i>51410000</i> | <i>MAINTENANCE MISC STEAM PLANT</i> | | | | | | |
| | Most Recent 12 Months | \$ 234 | \$ 269 | \$ 247 | \$ 267 | \$ 223 | \$ 255 |
| | Prior 12 Months | \$ 449 | \$ 234 | \$ 256 | \$ 337 | \$ 317 | \$ 320 |
| | Increase | | \$ 35 | | | | |
| | (Decrease) | \$ (215) | | \$ (9) | \$ (70) | \$ (94) | \$ (65) |
| <i>54710000</i> | <i>FUEL-GAS TURBINE</i> | | | | | | |
| | Most Recent 12 Months | \$ 22 | \$ 196 | \$ (13) | \$ 28 | \$ 57 | \$ 16 |
| | Prior 12 Months | \$ 105 | \$ 262 | \$ 206 | \$ 65 | \$ 1 | \$ 3 |
| | Increase | | | | | \$ 56 | \$ 13 |
| | (Decrease) | \$ (83) | \$ (66) | \$ (219) | \$ (37) | | |

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With Those of the Preceding 12 Months

"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>54810000</i> | <i>GENERATION EXPENSES-GAS TURBINE</i> | | | | | | |
| | Most Recent 12 Months | \$ 3 | \$ 3 | \$ 3 | \$ 3 | \$ 3 | \$ 3 |
| | Prior 12 Months | \$ 3 | \$ 3 | \$ 3 | \$ 3 | \$ 3 | \$ 3 |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| <i>55310000</i> | <i>MAINT GENERATING & ELEC PLT-GAS TURBINE</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ 29 | \$ 17 | \$ 31 | \$ 14 | \$ 58 |
| | Prior 12 Months | \$ 8 | \$ - | \$ 51 | \$ 12 | \$ - | \$ - |
| | Increase | | \$ 29 | | \$ 19 | \$ 14 | \$ 58 |
| | (Decrease) | \$ (8) | | \$ (34) | | | |
| <i>55511000</i> | <i>PURCHASED POWER-SEPA</i> | | | | | | |
| | Most Recent 12 Months | \$ 371 | \$ 388 | \$ 424 | \$ 499 | \$ 531 | \$ 459 |
| | Prior 12 Months | \$ 905 | \$ 527 | \$ 449 | \$ 428 | \$ 472 | \$ 763 |
| | Increase | | | | \$ 71 | \$ 59 | |
| | (Decrease) | \$ (534) | \$ (139) | \$ (25) | | | \$ (304) |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|---|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <i>55513700 PURCHASED POWER-LG&E/KU</i> | | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ 166 | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ 166 | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| <i>55514200 PURCHASED POWER-MISO</i> | | | | | | | |
| | Most Recent 12 Months | \$ 2,088 | \$ 2,561 | \$ 2,461 | \$ 2,758 | \$ 4,411 | \$ 1,536 |
| | Prior 12 Months | \$ 2,345 | \$ 1,409 | \$ 1,740 | \$ 1,692 | \$ 1,643 | \$ 2,957 |
| | Increase | | \$ 1,152 | \$ 721 | \$ 1,066 | \$ 2,768 | |
| | (Decrease) | \$ (257) | | | | | \$ (1,421) |
| <i>55514300 PURCHASED POWER-MISO ARS</i> | | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |

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With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|----------------|--|------------------|------------------|------------------|------------------|------------------|------------------|
| 55514400 | <i>PURCHASED POWER-PJM INTERCONNECTION</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ 5 | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | | \$ - | \$ - | \$ - |
| | (Decrease) | | | \$ (5) | | | |
| 55515000 | <i>PURCHASED POWER HMP&L STATION TWO</i> | | | | | | |
| | Most Recent 12 Months | \$ 9 | \$ 6 | \$ 12 | \$ 10 | \$ 25 | \$ 19 |
| | Prior 12 Months | \$ 8 | \$ 5 | \$ 7 | \$ 12 | \$ 24 | \$ 15 |
| | Increase | \$ 1 | \$ 1 | \$ 5 | | \$ 1 | \$ 4 |
| | (Decrease) | | | | \$ (2) | | |
| 55515001 | <i>HMP&L STATION TWO AMORT EXP</i> | | | | | | |
| | Most Recent 12 Months | \$ 48 | \$ 48 | \$ 48 | \$ 54 | \$ 54 | \$ 52 |
| | Prior 12 Months | \$ 40 | \$ 40 | \$ 40 | \$ 48 | \$ 72 | \$ 42 |
| | Increase | \$ 8 | \$ 8 | \$ 8 | \$ 6 | | \$ 10 |
| | (Decrease) | | | | | \$ (18) | |

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With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|--|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <i>55515002 HMP&L STATION TWO AMORT EXP-CLEAN AIR</i> | | | | | | | |
| | Most Recent 12 Months | \$ 217 | \$ 217 | \$ 217 | \$ 220 | \$ 218 | \$ 218 |
| | Prior 12 Months | \$ 117 | \$ 117 | \$ 117 | \$ 162 | \$ 89 | \$ 117 |
| | Increase | \$ 100 | \$ 100 | \$ 100 | \$ 58 | \$ 129 | \$ 101 |
| | (Decrease) | | | | | | |
| <i>55515003 HMP&L STATION TWO INTEREST CHARGED TO CONST CR</i> | | | | | | | |
| | Most Recent 12 Months | \$ - | \$ (9) | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ (2) | \$ - | \$ - |
| | Increase | \$ - | | \$ - | \$ 2 | \$ - | \$ - |
| | (Decrease) | | \$ (9) | | | | |
| <i>55515004 HMP&L STATION TWO OPER SUPERVISION & ENGINEERING</i> | | | | | | | |
| | Most Recent 12 Months | \$ 65 | \$ 65 | \$ 70 | \$ 72 | \$ 66 | \$ 68 |
| | Prior 12 Months | \$ 59 | \$ 60 | \$ 67 | \$ 63 | \$ 63 | \$ 63 |
| | Increase | \$ 6 | \$ 5 | \$ 3 | \$ 9 | \$ 3 | \$ 5 |
| | (Decrease) | | | | | | |

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"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|---|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <i>55515005 HMP&L STATION TWO FUEL</i> | | | | | | | |
| | Most Recent 12 Months | \$ 3,207 | \$ 3,373 | \$ 3,009 | \$ 3,357 | \$ 3,466 | \$ 3,857 |
| | Prior 12 Months | \$ 3,455 | \$ 3,543 | \$ 3,510 | \$ 3,250 | \$ 3,071 | \$ 3,561 |
| | Increase | | | | \$ 107 | \$ 395 | \$ 296 |
| | (Decrease) | \$ (248) | \$ (170) | \$ (501) | | | |
| <i>55515006 HMP&L STATION TWO FUEL HANDLING</i> | | | | | | | |
| | Most Recent 12 Months | \$ 57 | \$ 47 | \$ 53 | \$ 60 | \$ 107 | \$ 76 |
| | Prior 12 Months | \$ 30 | \$ 164 | \$ 59 | \$ 99 | \$ 66 | \$ 90 |
| | Increase | \$ 27 | | | | \$ 41 | |
| | (Decrease) | | \$ (117) | \$ (6) | \$ (39) | | \$ (14) |
| <i>55515007 HMP&L STATION TWO BOTTOM ASH DISPOSAL</i> | | | | | | | |
| | Most Recent 12 Months | \$ 1 | \$ 2 | \$ - | \$ 1 | \$ 2 | \$ 10 |
| | Prior 12 Months | \$ 1 | \$ - | \$ 1 | \$ - | \$ 3 | \$ 7 |
| | Increase | \$ - | \$ 2 | | \$ 1 | | \$ 3 |
| | (Decrease) | | | \$ (1) | | \$ (1) | |

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With Those of the Preceding 12 Months

"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|----------------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| 55515008 | <i>HMP&L STATION TWO FLY ASH DISPOSAL</i> | | | | | | |
| | Most Recent 12 Months | \$ 41 | \$ 45 | \$ 58 | \$ 46 | \$ 36 | \$ 48 |
| | Prior 12 Months | \$ 43 | \$ 48 | \$ 32 | \$ 78 | \$ 45 | \$ 62 |
| | Increase | | | \$ 26 | | | |
| | (Decrease) | \$ (2) | \$ (3) | | \$ (32) | \$ (9) | \$ (14) |
| 55515009 | <i>HMP&L STATION TWO STEAM EXPENSES</i> | | | | | | |
| | Most Recent 12 Months | \$ 123 | \$ 140 | \$ 139 | \$ 114 | \$ 157 | \$ 119 |
| | Prior 12 Months | \$ 126 | \$ 154 | \$ 139 | \$ 115 | \$ 147 | \$ 124 |
| | Increase | | | \$ - | | \$ 10 | |
| | (Decrease) | \$ (3) | \$ (14) | | \$ (1) | | \$ (5) |
| 55515010 | <i>HMP&L STATION TWO SO2 REAGENTS</i> | | | | | | |
| | Most Recent 12 Months | \$ 363 | \$ 373 | \$ 323 | \$ 363 | \$ 343 | \$ 388 |
| | Prior 12 Months | \$ 374 | \$ 362 | \$ 404 | \$ 314 | \$ 342 | \$ 398 |
| | Increase | | \$ 11 | | \$ 49 | \$ 1 | |
| | (Decrease) | \$ (11) | | \$ (81) | | | \$ (10) |

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"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|--|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <i>55515011 HMP&L STATION TWO ELECTRIC EXPENSES</i> | | | | | | | |
| | Most Recent 12 Months | \$ 70 | \$ 67 | \$ 61 | \$ 64 | \$ 70 | \$ 72 |
| | Prior 12 Months | \$ 66 | \$ 67 | \$ 72 | \$ 69 | \$ 68 | \$ 67 |
| | Increase | \$ 4 | \$ - | | | \$ 2 | \$ 5 |
| | (Decrease) | | | \$ (11) | \$ (5) | | |
| <i>55515012 HMP&L STATION TWO STEAM POWER EXPENSES</i> | | | | | | | |
| | Most Recent 12 Months | \$ 32 | \$ 18 | \$ 38 | \$ 26 | \$ 31 | \$ 27 |
| | Prior 12 Months | \$ 69 | \$ 51 | \$ 61 | \$ 74 | \$ 92 | \$ 15 |
| | Increase | | | | | | \$ 12 |
| | (Decrease) | \$ (37) | \$ (33) | \$ (23) | \$ (48) | \$ (61) | |
| <i>55515013 HMP&L STATION TWO NOX REAGENTS</i> | | | | | | | |
| | Most Recent 12 Months | \$ 17 | \$ 76 | \$ 53 | \$ 55 | \$ 76 | \$ 59 |
| | Prior 12 Months | \$ 86 | \$ 51 | \$ 77 | \$ 29 | \$ 106 | \$ 58 |
| | Increase | | \$ 25 | | \$ 26 | | \$ 1 |
| | (Decrease) | \$ (69) | | \$ (24) | | \$ (30) | |

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"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55515015</i> | <i>HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING</i> | | | | | | |
| Most Recent 12 Months | | \$ 57 | \$ 53 | \$ 61 | \$ 52 | \$ 70 | \$ 58 |
| Prior 12 Months | | \$ 55 | \$ 44 | \$ 56 | \$ 56 | \$ 59 | \$ 58 |
| Increase | | \$ 2 | \$ 9 | \$ 5 | | \$ 11 | \$ - |
| (Decrease) | | | | | \$ (4) | | |
| <i>55515016</i> | <i>HMP&L STATION TWO MAINT STRUCTURES</i> | | | | | | |
| Most Recent 12 Months | | \$ 19 | \$ 16 | \$ 37 | \$ 40 | \$ 39 | \$ 29 |
| Prior 12 Months | | \$ 20 | \$ 26 | \$ 32 | \$ 21 | \$ 17 | \$ 24 |
| Increase | | | | \$ 5 | \$ 19 | \$ 22 | \$ 5 |
| (Decrease) | | \$ (1) | \$ (10) | | | | |
| <i>55515017</i> | <i>HMP&L STATION TWO MAINT BOILER PLANT</i> | | | | | | |
| Most Recent 12 Months | | \$ 294 | \$ 237 | \$ 385 | \$ 300 | \$ 396 | \$ 192 |
| Prior 12 Months | | \$ 184 | \$ 190 | \$ 219 | \$ 410 | \$ 448 | \$ 195 |
| Increase | | \$ 110 | \$ 47 | \$ 166 | | | |
| (Decrease) | | | | | \$ (110) | \$ (52) | \$ (3) |

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"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55515018</i> | <i>HMP&L STATION TWO MAINT ELECTRIC PLANT</i> | | | | | | |
| Most Recent 12 Months | | \$ 167 | \$ 193 | \$ 69 | \$ 22 | \$ 86 | \$ 13 |
| Prior 12 Months | | \$ 106 | \$ 32 | \$ 30 | \$ 17 | \$ 71 | \$ 118 |
| Increase | | \$ 61 | \$ 161 | \$ 39 | \$ 5 | \$ 15 | |
| (Decrease) | | | | | | | \$ (105) |
| | | | | | | | |
| <i>55515019</i> | <i>HMP&L STATION TWO MAINTENANCE MISC STEAM PLANT</i> | | | | | | |
| Most Recent 12 Months | | \$ 52 | \$ 103 | \$ 113 | \$ 88 | \$ 51 | \$ 45 |
| Prior 12 Months | | \$ 66 | \$ 34 | \$ 51 | \$ 49 | \$ 42 | \$ 54 |
| Increase | | | \$ 69 | \$ 62 | \$ 39 | \$ 9 | |
| (Decrease) | | \$ (14) | | | | | \$ (9) |
| | | | | | | | |
| <i>55515020</i> | <i>HMP&L STATION TWO ADMIN & GENERAL SALARIES</i> | | | | | | |
| Most Recent 12 Months | | \$ 56 | \$ 57 | \$ 59 | \$ 55 | \$ 57 | \$ 56 |
| Prior 12 Months | | \$ 87 | \$ 86 | \$ (179) | \$ 55 | \$ 52 | \$ 55 |
| Increase | | | | \$ 238 | \$ - | \$ 5 | \$ 1 |
| (Decrease) | | \$ (31) | \$ (29) | | | | |
| | | | | | | | |

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| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55515021</i> | <i>HMP&L STATION TWO OFFICE SUPPLIES & EXPENSE</i> | | | | | | |
| | Most Recent 12 Months | \$ 30 | \$ 34 | \$ 34 | \$ 27 | \$ 30 | \$ 27 |
| | Prior 12 Months | \$ 32 | \$ 25 | \$ 41 | \$ 33 | \$ 38 | \$ 418 |
| | Increase | | \$ 9 | | | | |
| | (Decrease) | \$ (2) | | \$ (7) | \$ (6) | \$ (8) | \$ (391) |
| <i>55515022</i> | <i>HMP&L STATION TWO OUTSIDE SERVICES EMPLOYED</i> | | | | | | |
| | Most Recent 12 Months | \$ 6 | \$ 6 | \$ 7 | \$ 5 | \$ 5 | \$ 8 |
| | Prior 12 Months | \$ 9 | \$ 8 | \$ 292 | \$ 52 | \$ 109 | \$ (333) |
| | Increase | | | | | | \$ 341 |
| | (Decrease) | \$ (3) | \$ (2) | \$ (285) | \$ (47) | \$ (104) | |
| <i>55515024</i> | <i>HMP&L STATION TWO INJURIES & DAMAGES</i> | | | | | | |
| | Most Recent 12 Months | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| | Prior 12 Months | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 2 | \$ 1 |
| | Increase | \$ - | \$ - | \$ - | \$ - | | \$ - |
| | (Decrease) | | | | | \$ (1) | |

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"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|----------------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| 55515025 | <i>HMP&L STATION TWO EMPLOYEE PENSIONS & BENEFITS</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ 1 | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ 2 | \$ (2) |
| | Increase | \$ - | \$ - | \$ 1 | \$ - | | \$ 2 |
| | (Decrease) | | | | | \$ (2) | |
| 55515026 | <i>HMP&L STATION TWO MISC GENERAL EXPENSES</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ 5 | \$ 1 | \$ 2 | \$ 2 | \$ 2 | \$ 1 |
| | Increase | | | | | | |
| | (Decrease) | \$ (5) | \$ (1) | \$ (2) | \$ (2) | \$ (2) | \$ (1) |
| 55515027 | <i>HMP&L STATION TWO MAINT OF GENERAL PLANT</i> | | | | | | |
| | Most Recent 12 Months | \$ 1 | \$ - | \$ 1 | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ 1 | \$ - | \$ - | \$ 1 | \$ - |
| | Increase | \$ 1 | | \$ 1 | \$ - | | \$ - |
| | (Decrease) | | \$ (1) | | | \$ (1) | |

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With Those of the Preceding 12 Months

"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55515029</i> | <i>HMP&L STATION TWO STATION EXPENSES</i> | | | | | | |
| Most Recent 12 Months | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Prior 12 Months | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Increase | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (Decrease) | | | | | | | |
| | | | | | | | |
| <i>55515030</i> | <i>HMP&L STATION TWO OPER SUPERVISION & ENGINEERING-LINES</i> | | | | | | |
| Most Recent 12 Months | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Prior 12 Months | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Increase | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (Decrease) | | | | | | | |
| | | | | | | | |
| <i>55515031</i> | <i>HMP&L STATION TWO OPER SUPERVISION & ENGINEERING-STATIONS</i> | | | | | | |
| Most Recent 12 Months | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Prior 12 Months | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Increase | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (Decrease) | | | | | | | |
| | | | | | | | |

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**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55515032</i> | <i>HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING-LINES</i> | | | | | | |
| Most Recent 12 Months | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Prior 12 Months | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Increase | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (Decrease) | | | | | | | |
| <i>55515033</i> | <i>HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING-STATIONS</i> | | | | | | |
| Most Recent 12 Months | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Prior 12 Months | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Increase | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (Decrease) | | | | | | | |
| <i>55515034</i> | <i>HMP&L STATION TWO ADMINISTRATIVE AND GENERAL SALARIES-GENERATION</i> | | | | | | |
| Most Recent 12 Months | | \$ 29 | \$ 27 | \$ 32 | \$ 29 | \$ 29 | \$ 27 |
| Prior 12 Months | | \$ 25 | \$ 25 | \$ 28 | \$ 26 | \$ 27 | \$ 28 |
| Increase | | \$ 4 | \$ 2 | \$ 4 | \$ 3 | \$ 2 | |
| (Decrease) | | | | | | | \$ (1) |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55515035</i> | <i>HMP&L STATION TWO OFFICE SUPPLIES AND EXPENSES-GENERATION</i> | | | | | | |
| Most Recent 12 Months | \$ - | \$ 5 | \$ 2 | \$ - | \$ 4 | \$ 2 | |
| Prior 12 Months | \$ 1 | \$ (1) | \$ 1 | \$ 3 | \$ 1 | \$ 2 | |
| Increase | | \$ 6 | \$ 1 | | \$ 3 | \$ - | |
| (Decrease) | \$ (1) | | | \$ (3) | | | |
| <i>55515036</i> | <i>HMP&L STATION TWO OUTSIDE SERVICES EMPLOYED-GENERATION</i> | | | | | | |
| Most Recent 12 Months | \$ - | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 36 | |
| Prior 12 Months | \$ 1 | \$ - | \$ - | \$ - | \$ 1 | \$ - | |
| Increase | | \$ 1 | \$ 1 | \$ 1 | \$ - | \$ 36 | |
| (Decrease) | \$ (1) | | | | | | |
| <i>55515037</i> | <i>HMP&L STATION TWO OFF SUP & EXP-HMPL EXP</i> | | | | | | |
| Most Recent 12 Months | \$ 41 | \$ 40 | \$ 40 | \$ 40 | \$ 40 | \$ 40 | |
| Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Increase | \$ 41 | \$ 40 | \$ 40 | \$ 40 | \$ 40 | \$ 40 | |
| (Decrease) | | | | | | | |

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With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|----------------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| 55515038 | <i>HMP&L STATION TWO OUTSIDE SVCS-HMPL EXP</i> | | | | | | |
| | Most Recent 12 Months | \$ 9 | \$ 7 | \$ 6 | \$ 6 | \$ 2 | \$ 4 |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ 9 | \$ 7 | \$ 6 | \$ 6 | \$ 2 | \$ 4 |
| | (Decrease) | | | | | | |
| 55515039 | <i>HMP&L STATION TWO MISC GEN EXP-HMPL EXP</i> | | | | | | |
| | Most Recent 12 Months | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| | (Decrease) | | | | | | |
| 55515040 | <i>HMP&L STATION TWO REGULATORY COMMISSION EXPENSES-ECP</i> | | | | | | |
| | Most Recent 12 Months | \$ (11) | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | \$ (11) | | | | | |

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With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|--|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <i>55515041 HMP&L STATION TWO MISC STEAM PWR-EMISSION FEES</i> | | | | | | | |
| | Most Recent 12 Months | \$ 17 | \$ 15 | \$ 15 | \$ 15 | \$ 15 | \$ 15 |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ 17 | \$ 15 | \$ 15 | \$ 15 | \$ 15 | \$ 15 |
| | (Decrease) | | | | | | |
| <i>55515099 PURCHASED POWER-HMP&L STATION TWO CONVERSION</i> | | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ 22 | \$ - | \$ (4) | \$ - | \$ - | \$ - |
| | Increase | | \$ - | \$ 4 | \$ - | \$ - | \$ - |
| | (Decrease) | \$ (22) | | | | | |
| <i>55515201 HMP&L-STEAM EXPENSES CLEAN AIR</i> | | | | | | | |
| | Most Recent 12 Months | \$ 84 | \$ 76 | \$ 75 | \$ 82 | \$ 88 | \$ 82 |
| | Prior 12 Months | \$ 80 | \$ 78 | \$ 65 | \$ 95 | \$ 87 | \$ 89 |
| | Increase | \$ 4 | | \$ 10 | | \$ 1 | |
| | (Decrease) | | \$ (2) | | \$ (13) | | \$ (7) |

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"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55515202</i> | <i>HMP&L-MISC STEAM PWR EXP-SCR/NOX</i> | | | | | | |
| | Most Recent 12 Months | \$ 19 | \$ 16 | \$ 18 | \$ 22 | \$ 17 | \$ 27 |
| | Prior 12 Months | \$ 15 | \$ 45 | \$ 23 | \$ 17 | \$ 18 | \$ 19 |
| | Increase | \$ 4 | | | \$ 5 | | \$ 8 |
| | (Decrease) | | \$ (29) | \$ (5) | | \$ (1) | |
| <i>55515203</i> | <i>HMP&L-ALLOWANCES CLEAN AIR</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| <i>55515204</i> | <i>HMP&L-MAINT BOILER PLANT CLEAN AIR</i> | | | | | | |
| | Most Recent 12 Months | \$ 28 | \$ 31 | \$ 60 | \$ 98 | \$ 40 | \$ (26) |
| | Prior 12 Months | \$ 69 | \$ 48 | \$ 47 | \$ 56 | \$ 202 | \$ 27 |
| | Increase | | | \$ 13 | \$ 42 | | |
| | (Decrease) | \$ (41) | \$ (17) | | | \$ (162) | \$ (53) |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55515205</i> | <i>HMP&L-SCRUBBER/SOLID WASTE</i> | | | | | | |
| | Most Recent 12 Months | \$ 25 | \$ 25 | \$ 29 | \$ 37 | \$ 19 | \$ 31 |
| | Prior 12 Months | \$ 22 | \$ 45 | \$ 14 | \$ 64 | \$ 16 | \$ 54 |
| | Increase | \$ 3 | | \$ 15 | | \$ 3 | |
| | (Decrease) | | \$ (20) | | \$ (27) | | \$ (23) |
| <i>55515206</i> | <i>HMP&L-MAINT BOILER PLANT-REAGENT PREP</i> | | | | | | |
| | Most Recent 12 Months | \$ 15 | \$ 7 | \$ 7 | \$ 1 | \$ 11 | \$ 2 |
| | Prior 12 Months | \$ 7 | \$ 8 | \$ 17 | \$ 1 | \$ (14) | \$ 1 |
| | Increase | \$ 8 | | | \$ - | \$ 25 | \$ 1 |
| | (Decrease) | | \$ (1) | \$ (10) | | | |
| <i>55515207</i> | <i>HMP&L-MAINT BOILER PLANT-WASTE TREATMENT</i> | | | | | | |
| | Most Recent 12 Months | \$ 28 | \$ 23 | \$ 31 | \$ 37 | \$ 29 | \$ 35 |
| | Prior 12 Months | \$ 37 | \$ 30 | \$ 53 | \$ 41 | \$ 38 | \$ 25 |
| | Increase | | | | | | \$ 10 |
| | (Decrease) | \$ (9) | \$ (7) | \$ (22) | \$ (4) | \$ (9) | |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|----------------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| 55518700 | <i>PURCHASED POWER-CARGILL POWER MKT</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ 28 | \$ - | \$ 169 | \$ 914 | \$ 572 | \$ - |
| | Increase | | \$ - | | | | \$ - |
| | (Decrease) | \$ (28) | | \$ (169) | \$ (914) | \$ (572) | |
| 55519600 | <i>PURCHASED POWER-EDF TRADING N AMERICA</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ 2 | \$ 515 | \$ 489 |
| | Increase | \$ - | \$ - | \$ - | | | |
| | (Decrease) | | | | \$ (2) | \$ (515) | \$ (489) |
| 55521000 | <i>PURCHASED POWER-AMERICAN ELECTRIC POWER SERVICE CORP</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ 351 | \$ 1,265 | \$ 1,122 | \$ 485 | \$ - | \$ - |
| | Increase | | | | | \$ - | \$ - |
| | (Decrease) | \$ (351) | \$ (1,265) | \$ (1,122) | \$ (485) | | |

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With Those of the Preceeding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55523600</i> | <i>PURCHASED POWER-AMEREN MISSOURI</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ 246 | \$ - | \$ 123 | \$ - | \$ - | \$ 499 |
| | Increase | | \$ - | | \$ - | \$ - | |
| | (Decrease) | \$ (246) | | \$ (123) | | | \$ (499) |
| <i>55711000</i> | <i>OTHER EXPENSE-POWER SUPPLY-ARBITRAGE</i> | | | | | | |
| | Most Recent 12 Months | \$ 466 | \$ 470 | \$ 470 | \$ 512 | \$ 470 | \$ 461 |
| | Prior 12 Months | \$ 462 | \$ 473 | \$ 472 | \$ 462 | \$ 473 | \$ 466 |
| | Increase | \$ 4 | | | \$ 50 | | |
| | (Decrease) | | \$ (3) | \$ (2) | | \$ (3) | \$ (5) |
| <i>55735000</i> | <i>OTHER EXPENSE-NON-SMELTER NON-FAC PPA</i> | | | | | | |
| | Most Recent 12 Months | \$ (177) | \$ (195) | \$ (222) | \$ (196) | \$ (235) | \$ (497) |
| | Prior 12 Months | \$ 307 | \$ 16 | \$ 439 | \$ (106) | \$ (119) | \$ (236) |
| | Increase | | | | | | |
| | (Decrease) | \$ (484) | \$ (211) | \$ (661) | \$ (90) | \$ (116) | \$ (261) |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>56010000</i> | <i>OPER SUPERVISION & ENGINEERING-LINES</i> | | | | | | |
| Most Recent 12 Months | | \$ 22 | \$ 22 | \$ 21 | \$ 20 | \$ 22 | \$ 18 |
| Prior 12 Months | | \$ 21 | \$ 20 | \$ 26 | \$ 21 | \$ 19 | \$ 8 |
| Increase | | \$ 1 | \$ 2 | | | \$ 3 | \$ 10 |
| (Decrease) | | | | \$ (5) | \$ (1) | | |
| | | | | | | | |
| <i>56020000</i> | <i>OPER SUPERVISION & ENGINEERING-STATIONS</i> | | | | | | |
| Most Recent 12 Months | | \$ 30 | \$ 29 | \$ 34 | \$ 26 | \$ 27 | \$ 23 |
| Prior 12 Months | | \$ 30 | \$ 25 | \$ 36 | \$ 28 | \$ 26 | \$ 17 |
| Increase | | \$ - | \$ 4 | | | \$ 1 | \$ 6 |
| (Decrease) | | | | \$ (2) | \$ (2) | | |
| | | | | | | | |
| <i>56110000</i> | <i>LOAD DISPATCHING</i> | | | | | | |
| Most Recent 12 Months | | \$ 89 | \$ 91 | \$ 94 | \$ 95 | \$ 103 | \$ 130 |
| Prior 12 Months | | \$ 93 | \$ 99 | \$ 105 | \$ 86 | \$ 89 | \$ 81 |
| Increase | | | | | \$ 9 | \$ 14 | \$ 49 |
| (Decrease) | | \$ (4) | \$ (8) | \$ (11) | | | |
| | | | | | | | |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>56140000</i> | <i>SCHEDULING, SYSTEM CONTROL & DISPATCHING SERVICES</i> | | | | | | |
| Most Recent 12 Months | | \$ 212 | \$ 172 | \$ 197 | \$ 229 | \$ 244 | \$ 212 |
| Prior 12 Months | | \$ 211 | \$ 191 | \$ 197 | \$ 215 | \$ 185 | \$ 201 |
| Increase | | \$ 1 | | \$ - | \$ 14 | \$ 59 | \$ 11 |
| (Decrease) | | | \$ (19) | | | | |
| | | | | | | | |
| <i>56180000</i> | <i>RELIABILITY PLANNING & STANDARDS DEVELOPMENT SERV</i> | | | | | | |
| Most Recent 12 Months | | \$ 13 | \$ 10 | \$ 12 | \$ 15 | \$ 15 | \$ 13 |
| Prior 12 Months | | \$ 13 | \$ 12 | \$ 12 | \$ 13 | \$ 11 | \$ 12 |
| Increase | | \$ - | | \$ - | \$ 2 | \$ 4 | \$ 1 |
| (Decrease) | | | \$ (2) | | | | |
| | | | | | | | |
| <i>56210000</i> | <i>STATION EXPENSES</i> | | | | | | |
| Most Recent 12 Months | | \$ 63 | \$ 59 | \$ 66 | \$ 69 | \$ 65 | \$ 60 |
| Prior 12 Months | | \$ 71 | \$ 56 | \$ 61 | \$ 55 | \$ 57 | \$ 64 |
| Increase | | | \$ 3 | \$ 5 | \$ 14 | \$ 8 | |
| (Decrease) | | \$ (8) | | | | | \$ (4) |
| | | | | | | | |

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"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>56310000</i> | <i>OVERHEAD LINE EXPENSES</i> | | | | | | |
| | Most Recent 12 Months | \$ 92 | \$ 58 | \$ 73 | \$ 65 | \$ 66 | \$ 56 |
| | Prior 12 Months | \$ 74 | \$ 68 | \$ 97 | \$ 68 | \$ 78 | \$ 86 |
| | Increase | \$ 18 | | | | | |
| | (Decrease) | | \$ (10) | \$ (24) | \$ (3) | \$ (12) | \$ (30) |
| <i>56510000</i> | <i>TRANSMISSION OF ELECTRICITY BY OTHERS</i> | | | | | | |
| | Most Recent 12 Months | \$ 56 | \$ 453 | \$ 257 | \$ 58 | \$ 259 | \$ 256 |
| | Prior 12 Months | \$ 399 | \$ 7 | \$ 400 | \$ 203 | \$ 205 | \$ 205 |
| | Increase | | \$ 446 | | | \$ 54 | \$ 51 |
| | (Decrease) | \$ (343) | | \$ (143) | \$ (145) | | |
| <i>56610000</i> | <i>MISC TRANSMISSION EXPENSE-LINES</i> | | | | | | |
| | Most Recent 12 Months | \$ 19 | \$ 18 | \$ 16 | \$ 20 | \$ 45 | \$ 14 |
| | Prior 12 Months | \$ 44 | \$ 17 | \$ 23 | \$ 19 | \$ 20 | \$ 5 |
| | Increase | | \$ 1 | | \$ 1 | \$ 25 | \$ 9 |
| | (Decrease) | \$ (25) | | \$ (7) | | | |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>56620000</i> | <i>MISC TRANSMISSION EXPENSE-STATIONS</i> | | | | | | |
| Most Recent 12 Months | | \$ 35 | \$ 38 | \$ 31 | \$ 26 | \$ 54 | \$ 33 |
| Prior 12 Months | | \$ 53 | \$ 24 | \$ 47 | \$ 35 | \$ 27 | \$ 21 |
| Increase | | | \$ 14 | | | \$ 27 | \$ 12 |
| (Decrease) | | \$ (18) | | \$ (16) | \$ (9) | | |
| | | | | | | | |
| <i>56720000</i> | <i>RENTS-STATIONS</i> | | | | | | |
| Most Recent 12 Months | | \$ - | \$ 4 | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| Prior 12 Months | | \$ 4 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 4 |
| Increase | | | \$ 2 | \$ - | \$ - | \$ - | |
| (Decrease) | | \$ (4) | | | | | \$ (2) |
| | | | | | | | |
| <i>56810000</i> | <i>MAINT SUPERVISION & ENGINEERING-LINES</i> | | | | | | |
| Most Recent 12 Months | | \$ 21 | \$ 19 | \$ 20 | \$ 19 | \$ 21 | \$ 17 |
| Prior 12 Months | | \$ 17 | \$ 17 | \$ 22 | \$ 19 | \$ 16 | \$ 6 |
| Increase | | \$ 4 | \$ 2 | | \$ - | \$ 5 | \$ 11 |
| (Decrease) | | | | \$ (2) | | | |
| | | | | | | | |

**Big Rivers Electric Corporation
Case No. 2013-00199**

Schedule 8

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>56820000</i> | <i>MAINT SUPERVISION & ENGINEERING-STATIONS</i> | | | | | | |
| Most Recent 12 Months | | \$ 21 | \$ 21 | \$ 22 | \$ 18 | \$ 19 | \$ 17 |
| Prior 12 Months | | \$ 19 | \$ 18 | \$ 23 | \$ 20 | \$ 17 | \$ 6 |
| Increase | | \$ 2 | \$ 3 | | | \$ 2 | \$ 11 |
| (Decrease) | | | | \$ (1) | \$ (2) | | |
| <i>56910000</i> | <i>MAINTENANCE STRUCTURES</i> | | | | | | |
| Most Recent 12 Months | | \$ 1 | \$ 1 | \$ 2 | \$ 1 | \$ 15 | \$ 1 |
| Prior 12 Months | | \$ 13 | \$ - | \$ - | \$ - | \$ - | \$ 1 |
| Increase | | | \$ 1 | \$ 2 | \$ 1 | \$ 15 | \$ - |
| (Decrease) | | \$ (12) | | | | | |
| <i>57010000</i> | <i>MAINTENANCE STATION EQUIPMENT</i> | | | | | | |
| Most Recent 12 Months | | \$ 114 | \$ 116 | \$ 238 | \$ 118 | \$ 135 | \$ 58 |
| Prior 12 Months | | \$ 195 | \$ 137 | \$ 116 | \$ 146 | \$ 110 | \$ 96 |
| Increase | | | | \$ 122 | | \$ 25 | |
| (Decrease) | | \$ (81) | \$ (21) | | \$ (28) | | \$ (38) |

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Witness: Billie J. Richert

Big Rivers Electric Corporation

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**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>57110000</i> | <i>MAINTENANCE OVERHEAD LINES</i> | | | | | | |
| | Most Recent 12 Months | \$ 341 | \$ 204 | \$ 228 | \$ 94 | \$ 85 | \$ 98 |
| | Prior 12 Months | \$ 133 | \$ 82 | \$ 171 | \$ 244 | \$ 258 | \$ 191 |
| | Increase | \$ 208 | \$ 122 | \$ 57 | | | |
| | (Decrease) | | | | \$ (150) | \$ (173) | \$ (93) |
| <i>57310000</i> | <i>MAINTENANCE MISC TRANSMISSION PLANT-LINES</i> | | | | | | |
| | Most Recent 12 Months | \$ 28 | \$ 26 | \$ 31 | \$ 45 | \$ 17 | \$ 20 |
| | Prior 12 Months | \$ 22 | \$ 28 | \$ 17 | \$ 39 | \$ 6 | \$ 20 |
| | Increase | \$ 6 | | \$ 14 | \$ 6 | \$ 11 | \$ - |
| | (Decrease) | | \$ (2) | | | | |
| <i>57320000</i> | <i>MAINTENANCE MISC TRANSMISSION PLANT-STATIONS</i> | | | | | | |
| | Most Recent 12 Months | \$ 13 | \$ 63 | \$ 73 | \$ 43 | \$ 42 | \$ 27 |
| | Prior 12 Months | \$ 34 | \$ 60 | \$ 23 | \$ 27 | \$ 28 | \$ 13 |
| | Increase | | \$ 3 | \$ 50 | \$ 16 | \$ 14 | \$ 14 |
| | (Decrease) | \$ (21) | | | | | |

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With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|----------------|--|------------------|------------------|------------------|------------------|------------------|------------------|
| 57570000 | <i>MARKET FACILITATION, MONITORING & COMPLIANCE SERV</i> | | | | | | |
| | Most Recent 12 Months | \$ 181 | \$ 138 | \$ 129 | \$ 170 | \$ 191 | \$ 215 |
| | Prior 12 Months | \$ 263 | \$ 181 | \$ 192 | \$ 192 | \$ 223 | \$ 262 |
| | Increase | | | | | | |
| | (Decrease) | \$ (82) | \$ (43) | \$ (63) | \$ (22) | \$ (32) | \$ (47) |
| 90400000 | <i>UNCOLLECTIBLE ACCOUNTS</i> | | | | | | |
| | Most Recent 12 Months | | | | | | |
| | Prior 12 Months | | | | | | |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| 90810000 | <i>CUSTOMER ASSISTANCE EXPENSES</i> | | | | | | |
| | Most Recent 12 Months | \$ 47 | \$ 90 | \$ 41 | \$ 57 | \$ 91 | \$ 129 |
| | Prior 12 Months | \$ 26 | \$ 45 | \$ 67 | \$ 39 | \$ 27 | \$ 67 |
| | Increase | \$ 21 | \$ 45 | | \$ 18 | \$ 64 | \$ 62 |
| | (Decrease) | | | \$ (26) | | | |

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Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|---|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <i>90910000 INFORMATION & INSTRUCTION ADV EXP</i> | | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ 4 | \$ 4 | \$ 15 |
| | Prior 12 Months | \$ 2 | \$ 1 | \$ 4 | \$ - | \$ - | \$ - |
| | Increase | | | | \$ 4 | \$ 4 | \$ 15 |
| | (Decrease) | \$ (2) | \$ (1) | \$ (4) | | | |
| <i>91310000 ADVERTISING EXPENSE</i> | | | | | | | |
| | Most Recent 12 Months | \$ 10 | \$ 5 | \$ 72 | \$ 5 | \$ 39 | \$ 5 |
| | Prior 12 Months | \$ 21 | \$ (16) | \$ 86 | \$ 38 | \$ 1 | \$ 10 |
| | Increase | | \$ 21 | | | \$ 38 | |
| | (Decrease) | \$ (11) | | \$ (14) | \$ (33) | | \$ (5) |
| <i>92010000 ADMINISTRATIVE & GENERAL SALARIES</i> | | | | | | | |
| | Most Recent 12 Months | \$ 577 | \$ 558 | \$ 596 | \$ 541 | \$ 579 | \$ 562 |
| | Prior 12 Months | \$ 542 | \$ 540 | \$ 616 | \$ 567 | \$ 531 | \$ 561 |
| | Increase | \$ 35 | \$ 18 | | | \$ 48 | \$ 1 |
| | (Decrease) | | | \$ (20) | \$ (26) | | |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>92010100</i> | <i>ADMIN & GENERAL SALARIES-POWER SUPPLY</i> | | | | | | |
| Most Recent 12 Months | | \$ 210 | \$ 208 | \$ 232 | \$ 235 | \$ 220 | \$ 199 |
| Prior 12 Months | | \$ 189 | \$ 185 | \$ 224 | \$ 186 | \$ 187 | \$ 196 |
| Increase | | \$ 21 | \$ 23 | \$ 8 | \$ 49 | \$ 33 | \$ 3 |
| (Decrease) | | | | | | | |
| | | | | | | | |
| <i>92010200</i> | <i>ADMIN & GENERAL SALARIES-CUSTOMER SERV</i> | | | | | | |
| Most Recent 12 Months | | \$ 78 | \$ 75 | \$ 88 | \$ 85 | \$ 88 | \$ 69 |
| Prior 12 Months | | \$ 63 | \$ 69 | \$ 87 | \$ 79 | \$ 76 | \$ 74 |
| Increase | | \$ 15 | \$ 6 | \$ 1 | \$ 6 | \$ 12 | |
| (Decrease) | | | | | | | \$ (5) |
| | | | | | | | |
| <i>92010300</i> | <i>ADMIN & GENERAL SALARIES-GENERATION</i> | | | | | | |
| Most Recent 12 Months | | \$ 301 | \$ 282 | \$ 331 | \$ 301 | \$ 312 | \$ 294 |
| Prior 12 Months | | \$ 258 | \$ 258 | \$ 302 | \$ 276 | \$ 288 | \$ 271 |
| Increase | | \$ 43 | \$ 24 | \$ 29 | \$ 25 | \$ 24 | \$ 23 |
| (Decrease) | | | | | | | |
| | | | | | | | |

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**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceeding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>92110000</i> | <i>OFFICE SUPPLIES AND EXPENSES</i> | | | | | | |
| Most Recent 12 Months | | \$ 268 | \$ 317 | \$ 352 | \$ 256 | \$ 260 | \$ 253 |
| Prior 12 Months | | \$ 169 | \$ 407 | \$ (364) | \$ 936 | \$ 340 | \$ (149) |
| Increase | | \$ 99 | | \$ 716 | | | \$ 402 |
| (Decrease) | | | \$ (90) | | \$ (680) | \$ (80) | |
| | | | | | | | |
| <i>92110100</i> | <i>OFFICE SUPPLIES & EXPENSES-POWER SUPPLY</i> | | | | | | |
| Most Recent 12 Months | | \$ 6 | \$ 7 | \$ 3 | \$ 4 | \$ 36 | \$ 8 |
| Prior 12 Months | | \$ 5 | \$ (5) | \$ 8 | \$ 8 | \$ 1 | \$ 34 |
| Increase | | \$ 1 | \$ 12 | | | \$ 35 | |
| (Decrease) | | | | \$ (5) | \$ (4) | | \$ (26) |
| | | | | | | | |
| <i>92110200</i> | <i>OFFICE SUPPLIES & EXPENSES-CUSTOMER SER</i> | | | | | | |
| Most Recent 12 Months | | \$ 109 | \$ 60 | \$ 75 | \$ 65 | \$ 62 | \$ 58 |
| Prior 12 Months | | \$ 150 | \$ 106 | \$ 63 | \$ 68 | \$ 52 | \$ 58 |
| Increase | | | | \$ 12 | | \$ 10 | \$ - |
| (Decrease) | | \$ (41) | \$ (46) | | \$ (3) | | |
| | | | | | | | |

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**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------|--|------------------|------------------|------------------|------------------|------------------|------------------|
| <i>92110300</i> | <i>OFFICE SUPPLIES & EXPENSES-GENERATION</i> | | | | | | |
| | Most Recent 12 Months | \$ 32 | \$ 70 | \$ 80 | \$ 28 | \$ 59 | \$ 44 |
| | Prior 12 Months | \$ 37 | \$ 41 | \$ 56 | \$ 48 | \$ 83 | \$ 69 |
| | Increase | | \$ 29 | \$ 24 | | | |
| | (Decrease) | \$ (5) | | | \$ (20) | \$ (24) | \$ (25) |
| <i>92310000</i> | <i>OUTSIDE SERVICES EMPLOYED</i> | | | | | | |
| | Most Recent 12 Months | \$ 82 | \$ 130 | \$ 125 | \$ 150 | \$ 79 | \$ 163 |
| | Prior 12 Months | \$ 46 | \$ 18 | \$ 72 | \$ 118 | \$ 80 | \$ 104 |
| | Increase | \$ 36 | \$ 112 | \$ 53 | \$ 32 | | \$ 59 |
| | (Decrease) | | | | | \$ (1) | |
| <i>92310100</i> | <i>OUTSIDE SERVICES-POWER SUPPLY</i> | | | | | | |
| | Most Recent 12 Months | \$ 2 | \$ - | \$ 35 | \$ 7 | \$ 159 | \$ (1) |
| | Prior 12 Months | \$ 1 | \$ 10 | \$ 22 | \$ 4 | \$ 29 | \$ (22) |
| | Increase | \$ 1 | | \$ 13 | \$ 3 | \$ 130 | \$ 21 |
| | (Decrease) | | \$ (10) | | | | |

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With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|---|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <i>92310200 OUTSIDE SERVICES-CUSTOMER SERVICE</i> | | | | | | | |
| | Most Recent 12 Months | \$ 24 | \$ - | \$ - | \$ 24 | \$ 1 | \$ - |
| | Prior 12 Months | \$ - | \$ 27 | \$ - | \$ - | \$ 9 | \$ - |
| | Increase | \$ 24 | | \$ - | \$ 24 | | \$ - |
| | (Decrease) | | \$ (27) | | | \$ (8) | |
| <i>92310300 OUTSIDE SERVICES-GENERATION</i> | | | | | | | |
| | Most Recent 12 Months | \$ 23 | \$ 7 | \$ 30 | \$ 27 | \$ 66 | \$ 9 |
| | Prior 12 Months | \$ 7 | \$ - | \$ 10 | \$ 15 | \$ 10 | \$ 54 |
| | Increase | \$ 16 | \$ 7 | \$ 20 | \$ 12 | \$ 56 | |
| | (Decrease) | | | | | | \$ (45) |
| <i>92310400 OUTSIDE SERVICES-TRANSMISSION</i> | | | | | | | |
| | Most Recent 12 Months | \$ 3 | \$ 8 | \$ 6 | \$ 1 | \$ 2 | \$ 3 |
| | Prior 12 Months | \$ 73 | \$ 10 | \$ 3 | \$ 5 | \$ 9 | \$ 5 |
| | Increase | | | \$ 3 | | | |
| | (Decrease) | \$ (70) | \$ (2) | | \$ (4) | \$ (7) | \$ (2) |

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**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|----------------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| 92310600 | <i>OUTSIDE SERVICES-RATE CASE 2013</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ 2 | \$ 4 | \$ 16 | \$ (22) | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ 2 | \$ 4 | \$ 16 | | \$ - |
| | (Decrease) | | | | | \$ (22) | |
| 92310700 | <i>OUTSIDE SERVICES-AMORT PROF FEES</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43 |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43 |
| | (Decrease) | | | | | | |
| 92510000 | <i>INJURIES & DAMAGES</i> | | | | | | |
| | Most Recent 12 Months | \$ 14 | \$ 15 | \$ 14 | \$ 15 | \$ 14 | \$ 16 |
| | Prior 12 Months | \$ 14 | \$ 14 | \$ 14 | \$ 14 | \$ 32 | \$ 16 |
| | Increase | \$ - | \$ 1 | \$ - | \$ 1 | | \$ - |
| | (Decrease) | | | | | \$ (18) | |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>92610000</i> | <i>EMPLOYEE PENSIONS & BENEFITS</i> | | | | | | |
| Most Recent 12 Months | | \$ 45 | \$ 26 | \$ 72 | \$ 124 | \$ 75 | \$ 280 |
| Prior 12 Months | | \$ 1 | \$ 30 | \$ 1 | \$ 1 | \$ 18 | \$ (16) |
| Increase | | \$ 44 | | \$ 71 | \$ 123 | \$ 57 | \$ 296 |
| (Decrease) | | | \$ (4) | | | | |
| | | | | | | | |
| <i>92810000</i> | <i>REGULATORY COMMISSION EXPENSES</i> | | | | | | |
| Most Recent 12 Months | | \$ 810 | \$ - | \$ - | \$ 5 | \$ - | \$ 2 |
| Prior 12 Months | | \$ 685 | \$ - | \$ - | \$ 4 | \$ - | \$ - |
| Increase | | \$ 125 | \$ - | \$ - | \$ 1 | \$ - | \$ 2 |
| (Decrease) | | | | | | | |
| | | | | | | | |
| <i>92822500</i> | <i>REGULATORY COMMISSION EXPENSES-RATE CASE 2011</i> | | | | | | |
| Most Recent 12 Months | | \$ 23 | \$ 22 | \$ 20 | \$ 51 | \$ 13 | \$ 4 |
| Prior 12 Months | | \$ 325 | \$ 680 | \$ 104 | \$ 14 | \$ 18 | \$ 16 |
| Increase | | | | | \$ 37 | | |
| (Decrease) | | \$ (302) | \$ (658) | \$ (84) | | \$ (5) | \$ (12) |
| | | | | | | | |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|-----------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>92823000</i> | <i>REGULATORY COMMISSION EXPENSES-ECP (ENVIRON COMPL PLAN)</i> | | | | | | |
| Most Recent 12 Months | | \$ 118 | \$ 90 | \$ 300 | \$ - | \$ (769) | \$ - |
| Prior 12 Months | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Increase | | \$ 118 | \$ 90 | \$ 300 | \$ - | | \$ - |
| (Decrease) | | | | | | \$ (769) | |
| | | | | | | | |
| <i>92824000</i> | <i>REGULATORY COMMISSION EXPENSES-DSM (DEMAND SIDE MGMT)</i> | | | | | | |
| Most Recent 12 Months | | \$ 2 | \$ 1 | \$ 1 | \$ 2 | \$ 1 | \$ 1 |
| Prior 12 Months | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Increase | | \$ 2 | \$ 1 | \$ 1 | \$ 2 | \$ 1 | \$ 1 |
| (Decrease) | | | | | | | |
| | | | | | | | |
| <i>92826000</i> | <i>REGULATORY COMMISSION EXPENSES-CFC FINANCING CASE</i> | | | | | | |
| Most Recent 12 Months | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Prior 12 Months | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Increase | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (Decrease) | | | | | | | |
| | | | | | | | |

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"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|----------------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| 93010000 | <i>GENERAL ADVERTISING EXPENSES</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ 8 | \$ 1 | \$ 1 | \$ 17 | \$ - |
| | Prior 12 Months | \$ 1 | \$ 1 | \$ 2 | \$ - | \$ 2 | \$ 3 |
| | Increase | | \$ 7 | | \$ 1 | \$ 15 | |
| | (Decrease) | \$ (1) | | \$ (1) | | | \$ (3) |
| 93011200 | <i>GENERAL ADVERTISING EXP-CUSTOMER SERVICE</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| 93020000 | <i>MISCELLANEOUS GENERAL EXPENSES</i> | | | | | | |
| | Most Recent 12 Months | \$ 526 | \$ 119 | \$ 109 | \$ 168 | \$ 77 | \$ 90 |
| | Prior 12 Months | \$ 159 | \$ 125 | \$ 129 | \$ 94 | \$ 126 | \$ 542 |
| | Increase | \$ 367 | | | \$ 74 | | |
| | (Decrease) | | \$ (6) | \$ (20) | | \$ (49) | \$ (452) |

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With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Jun-12 vs Jun-11 | Jul-12 vs Jul-11 | Aug-12 vs Aug-11 | Sep-12 vs Sep-11 | Oct-12 vs Oct-11 | Nov-12 vs Nov-11 |
|---|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <i>93021200 MISC GENERAL EXPENSES-CUSTOMER SERV</i> | | | | | | | |
| | Most Recent 12 Months | \$ 15 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 17 |
| | Increase | \$ 15 | \$ - | \$ - | \$ - | \$ - | |
| | (Decrease) | | | | | | \$ (17) |
| <i>93110000 RENTS-ADMINISTRATIVE & GENERAL</i> | | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| <i>93510000 MAINTENANCE OF GENERAL PLANT</i> | | | | | | | |
| | Most Recent 12 Months | \$ 25 | \$ 1 | \$ 17 | \$ 17 | \$ 14 | \$ 11 |
| | Prior 12 Months | \$ 17 | \$ 17 | \$ 10 | \$ 8 | \$ 24 | \$ 16 |
| | Increase | \$ 8 | | \$ 7 | \$ 9 | | |
| | (Decrease) | | \$ (16) | | | \$ (10) | \$ (5) |

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| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>50010000</i> | <i>OPERATING SUPERVIS</i> | | | | | | |
| | Most Recent 12 Months | \$ 586 | \$ 478 | \$ 446 | \$ 447 | \$ 451 | \$ 452 |
| | Prior 12 Months | \$ 576 | \$ 482 | \$ 425 | \$ 515 | \$ 445 | \$ 450 |
| | Increase | \$ 10 | | \$ 21 | | \$ 6 | \$ 2 |
| | (Decrease) | | \$ (4) | | \$ (68) | | |
| <i>50110000</i> | <i>FUEL</i> | | | | | | |
| | Most Recent 12 Months | \$ 20,478 | \$ 20,744 | \$ 19,209 | \$ 18,888 | \$ 19,498 | \$ 19,643 |
| | Prior 12 Months | \$ 18,038 | \$ 16,141 | \$ 15,545 | \$ 15,618 | \$ 16,612 | \$ 19,649 |
| | Increase | \$ 2,440 | \$ 4,603 | \$ 3,664 | \$ 3,270 | \$ 2,886 | |
| | (Decrease) | | | | | | \$ (6) |
| <i>50120000</i> | <i>FUEL HANDLING</i> | | | | | | |
| | Most Recent 12 Months | \$ 424 | \$ 505 | \$ 428 | \$ 456 | \$ 454 | \$ 459 |
| | Prior 12 Months | \$ 673 | \$ 490 | \$ 470 | \$ 529 | \$ 444 | \$ 436 |
| | Increase | | \$ 15 | | | \$ 10 | \$ 23 |
| | (Decrease) | \$ (249) | | \$ (42) | \$ (73) | | |

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**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>50130000</i> | <i>BOTTOM ASH DISPOSAL</i> | | | | | | |
| | Most Recent 12 Months | \$ 35 | \$ 8 | \$ 17 | \$ 27 | \$ 24 | \$ 33 |
| | Prior 12 Months | \$ 37 | \$ 42 | \$ 7 | \$ 26 | \$ 33 | \$ 25 |
| | Increase | | | \$ 10 | \$ 1 | | \$ 8 |
| | (Decrease) | \$ (2) | \$ (34) | | | \$ (9) | |
| <i>50135000</i> | <i>FLY ASH DISPOSAL</i> | | | | | | |
| | Most Recent 12 Months | \$ 312 | \$ 274 | \$ 241 | \$ 235 | \$ 301 | \$ 299 |
| | Prior 12 Months | \$ 323 | \$ 217 | \$ 285 | \$ 294 | \$ 262 | \$ 278 |
| | Increase | | \$ 57 | | | \$ 39 | \$ 21 |
| | (Decrease) | \$ (11) | | \$ (44) | \$ (59) | | |
| <i>50210000</i> | <i>STEAM EXPENSES</i> | | | | | | |
| | Most Recent 12 Months | \$ 699 | \$ 874 | \$ 750 | \$ 779 | \$ 708 | \$ 675 |
| | Prior 12 Months | \$ 750 | \$ 831 | \$ 707 | \$ 835 | \$ 789 | \$ 752 |
| | Increase | | \$ 43 | \$ 43 | | | |
| | (Decrease) | \$ (51) | | | \$ (56) | \$ (81) | \$ (77) |

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"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>50211000</i> | <i>STEAM EXPENSES CLE</i> | | | | | | |
| | Most Recent 12 Months | \$ 265 | \$ 291 | \$ 270 | \$ 315 | \$ 336 | \$ 321 |
| | Prior 12 Months | \$ 233 | \$ 233 | \$ 257 | \$ 285 | \$ 289 | \$ 266 |
| | Increase | \$ 32 | \$ 58 | \$ 13 | \$ 30 | \$ 47 | \$ 55 |
| | (Decrease) | | | | | | |
| <i>50230000</i> | <i>SO2 REAGENTS</i> | | | | | | |
| | Most Recent 12 Months | \$ 1,453 | \$ 1,579 | \$ 1,477 | \$ 1,405 | \$ 1,651 | \$ 1,559 |
| | Prior 12 Months | \$ 1,461 | \$ 1,219 | \$ 1,113 | \$ 1,242 | \$ 1,280 | \$ 1,459 |
| | Increase | | \$ 360 | \$ 364 | \$ 163 | \$ 371 | \$ 100 |
| | (Decrease) | \$ (8) | | | | | |
| <i>50510000</i> | <i>ELECTRIC EXPENSES</i> | | | | | | |
| | Most Recent 12 Months | \$ 467 | \$ 582 | \$ 565 | \$ 607 | \$ 574 | \$ 607 |
| | Prior 12 Months | \$ 649 | \$ 607 | \$ 512 | \$ 609 | \$ 578 | \$ 570 |
| | Increase | | | \$ 53 | | | \$ 37 |
| | (Decrease) | \$ (182) | \$ (25) | | \$ (2) | \$ (4) | |

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"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>50610000</i> | <i>MISC STEAM POWER E</i> | | | | | | |
| | Most Recent 12 Months | \$ 356 | \$ 359 | \$ 397 | \$ 366 | \$ 334 | \$ 321 |
| | Prior 12 Months | \$ 796 | \$ 475 | \$ 421 | \$ 474 | \$ 360 | \$ 349 |
| | Increase | | | | | | |
| | (Decrease) | \$ (440) | \$ (116) | \$ (24) | \$ (108) | \$ (26) | \$ (28) |
| <i>50610500</i> | <i>MISC STEAM PWR EXP</i> | | | | | | |
| | Most Recent 12 Months | \$ 4 | \$ 5 | \$ 5 | \$ 5 | \$ 5 | \$ 5 |
| | Prior 12 Months | \$ 6 | \$ 6 | \$ 4 | \$ 5 | \$ 5 | \$ 5 |
| | Increase | | | \$ 1 | \$ - | \$ - | \$ - |
| | (Decrease) | \$ (2) | \$ (1) | | | | |
| <i>50610600</i> | <i>MISC STEAM PWR EXP</i> | | | | | | |
| | Most Recent 12 Months | \$ (10) | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ 309 | \$ 118 | \$ 118 |
| | Increase | | \$ 100 | \$ 100 | | | |
| | (Decrease) | \$ (10) | | | \$ (209) | \$ (18) | \$ (18) |

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"000 Omitted"

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 50630000 | NOX REAGENTS | | | | | | |
| | Most Recent 12 Months | \$ 111 | \$ 96 | \$ 92 | \$ 92 | \$ 154 | \$ 123 |
| | Prior 12 Months | \$ 177 | \$ 98 | \$ 52 | \$ 64 | \$ 114 | \$ 82 |
| | Increase | | | \$ 40 | \$ 28 | \$ 40 | \$ 41 |
| | (Decrease) | \$ (66) | \$ (2) | | | | |
| 50910000 | ALLOWANCES-CLEAN | | | | | | |
| | Most Recent 12 Months | \$ 10 | \$ 7 | \$ 7 | \$ 6 | \$ 8 | \$ 9 |
| | Prior 12 Months | \$ 21 | \$ 19 | \$ 7 | \$ 5 | \$ 6 | \$ 9 |
| | Increase | | | \$ - | \$ 1 | \$ 2 | \$ - |
| | (Decrease) | \$ (11) | \$ (12) | | | | |
| 51010000 | MAINT SUPERVISION & | | | | | | |
| | Most Recent 12 Months | \$ 489 | \$ 393 | \$ 394 | \$ 389 | \$ 382 | \$ 380 |
| | Prior 12 Months | \$ 486 | \$ 401 | \$ 365 | \$ 420 | \$ 396 | \$ 366 |
| | Increase | \$ 3 | | \$ 29 | | | \$ 14 |
| | (Decrease) | | \$ (8) | | \$ (31) | \$ (14) | |

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| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 51110000 | MAINTENANCE STRUC | | | | | | |
| | Most Recent 12 Months | \$ 397 | \$ 297 | \$ 191 | \$ 257 | \$ 239 | \$ 255 |
| | Prior 12 Months | \$ 668 | \$ 321 | \$ 314 | \$ 330 | \$ 200 | \$ 281 |
| | Increase | | | | | \$ 39 | |
| | (Decrease) | \$ (271) | \$ (24) | \$ (123) | \$ (73) | | \$ (26) |
| 51210000 | MAINTENANCE BOILE | | | | | | |
| | Most Recent 12 Months | \$ 1,121 | \$ 1,254 | \$ 911 | \$ 1,216 | \$ 830 | \$ 1,460 |
| | Prior 12 Months | \$ 1,195 | \$ 1,217 | \$ 1,493 | \$ 3,539 | \$ 1,315 | \$ 802 |
| | Increase | | \$ 37 | | | | \$ 658 |
| | (Decrease) | \$ (74) | | \$ (582) | \$ (2,323) | \$ (485) | |
| 51211000 | MAINTENANCE BOILE | | | | | | |
| | Most Recent 12 Months | \$ 169 | \$ 228 | \$ 140 | \$ 162 | \$ 172 | \$ 148 |
| | Prior 12 Months | \$ 122 | \$ 176 | \$ 152 | \$ 148 | \$ 160 | \$ 173 |
| | Increase | \$ 47 | \$ 52 | | \$ 14 | \$ 12 | |
| | (Decrease) | | | \$ (12) | | | \$ (25) |

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| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 51212000 | MAINT SCRUBBER/SOL | | | | | | |
| | Most Recent 12 Months | \$ 469 | \$ 491 | \$ 433 | \$ 489 | \$ 425 | \$ 372 |
| | Prior 12 Months | \$ 817 | \$ 430 | \$ 209 | \$ 556 | \$ 290 | \$ 414 |
| | Increase | | \$ 61 | \$ 224 | | \$ 135 | |
| | (Decrease) | \$ (348) | | | \$ (67) | | \$ (42) |
| 51213000 | MAINTENANCE BOILER | | | | | | |
| | Most Recent 12 Months | \$ 8 | \$ 23 | \$ 11 | \$ 14 | \$ 24 | \$ 1 |
| | Prior 12 Months | \$ 34 | \$ 19 | \$ 8 | \$ 15 | \$ 31 | \$ 23 |
| | Increase | | \$ 4 | \$ 3 | | | |
| | (Decrease) | \$ (26) | | | \$ (1) | \$ (7) | \$ (22) |
| 51214000 | MAINTENANCE BOILER | | | | | | |
| | Most Recent 12 Months | \$ 70 | \$ 121 | \$ 104 | \$ 87 | \$ 83 | \$ 91 |
| | Prior 12 Months | \$ 89 | \$ 42 | \$ 100 | \$ 86 | \$ 63 | \$ 54 |
| | Increase | | \$ 79 | \$ 4 | \$ 1 | \$ 20 | \$ 37 |
| | (Decrease) | \$ (19) | | | | | |

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| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>51310000</i> | <i>MAINTENANCE ELECT</i> | | | | | | |
| | Most Recent 12 Months | \$ 212 | \$ 272 | \$ 196 | \$ 361 | \$ 210 | \$ 221 |
| | Prior 12 Months | \$ 171 | \$ 269 | \$ 332 | \$ 228 | \$ 287 | \$ 220 |
| | Increase | \$ 41 | \$ 3 | | \$ 133 | | \$ 1 |
| | (Decrease) | | | \$ (136) | | \$ (77) | |
| | | | | | | | |
| <i>51410000</i> | <i>MAINTENANCE MISC S</i> | | | | | | |
| | Most Recent 12 Months | \$ 344 | \$ 224 | \$ 216 | \$ 293 | \$ 257 | \$ 411 |
| | Prior 12 Months | \$ 277 | \$ 259 | \$ 312 | \$ 311 | \$ 245 | \$ 289 |
| | Increase | \$ 67 | | | | \$ 12 | \$ 122 |
| | (Decrease) | | \$ (35) | \$ (96) | \$ (18) | | |
| | | | | | | | |
| <i>54710000</i> | <i>FUEL-GAS TURBINE</i> | | | | | | |
| | Most Recent 12 Months | \$ (1) | \$ 1 | \$ - | \$ - | \$ 17 | \$ 18 |
| | Prior 12 Months | \$ 3 | \$ 14 | \$ - | \$ 44 | \$ 4 | \$ 23 |
| | Increase | | | \$ - | | \$ 13 | |
| | (Decrease) | \$ (4) | \$ (13) | | \$ (44) | | \$ (5) |
| | | | | | | | |

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| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 54810000 | GENERATION EXPENS | | | | | | |
| | Most Recent 12 Months | \$ 3 | \$ 3 | \$ 3 | \$ 3 | \$ 3 | \$ 3 |
| | Prior 12 Months | \$ 4 | \$ 3 | \$ 3 | \$ 3 | \$ 3 | \$ 3 |
| | Increase | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | \$ (1) | | | | | |
| 55310000 | MAINT GENERATING & | | | | | | |
| | Most Recent 12 Months | \$ 7 | \$ - | \$ 34 | \$ 2 | \$ (4) | \$ (2) |
| | Prior 12 Months | \$ 34 | \$ 25 | \$ 8 | \$ 49 | \$ 1 | \$ 5 |
| | Increase | | | \$ 26 | | | |
| | (Decrease) | \$ (27) | \$ (25) | | \$ (47) | \$ (5) | \$ (7) |
| 55511000 | PURCHASED POWER-S | | | | | | |
| | Most Recent 12 Months | \$ 840 | \$ 1,212 | \$ 1,090 | \$ 1,094 | \$ 966 | \$ 1,146 |
| | Prior 12 Months | \$ 1,345 | \$ 1,323 | \$ 999 | \$ 1,183 | \$ 612 | \$ 424 |
| | Increase | | | \$ 91 | | \$ 354 | \$ 722 |
| | (Decrease) | \$ (505) | \$ (111) | | \$ (89) | | |

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| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55513700</i> | <i>PURCHASED POWER-L</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| | | | | | | | |
| <i>55514200</i> | <i>PURCHASED POWER-M</i> | | | | | | |
| | Most Recent 12 Months | \$ 2,074 | \$ 2,276 | \$ 1,111 | \$ 3,010 | \$ 2,905 | \$ 4,420 |
| | Prior 12 Months | \$ 2,300 | \$ 2,873 | \$ 3,263 | \$ 3,849 | \$ 4,886 | \$ 3,086 |
| | Increase | | | | | | \$ 1,334 |
| | (Decrease) | \$ (226) | \$ (597) | \$ (2,152) | \$ (839) | \$ (1,981) | |
| | | | | | | | |
| <i>55514300</i> | <i>PURCHASED POWER-M</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ (1) | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ 1 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| | | | | | | | |

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"000 Omitted"

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 55514400 | PURCHASED POWER-F | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| 55515000 | PURCHASED POWER H | | | | | | |
| | Most Recent 12 Months | \$ 20 | \$ 10 | \$ 13 | \$ 27 | \$ 60 | \$ 53 |
| | Prior 12 Months | \$ 18 | \$ 13 | \$ 22 | \$ 14 | \$ 44 | \$ 9 |
| | Increase | \$ 2 | | | \$ 13 | \$ 16 | \$ 44 |
| | (Decrease) | | \$ (3) | \$ (9) | | | |
| 55515001 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 50 | \$ 51 | \$ 51 | \$ 51 | \$ 53 | \$ 52 |
| | Prior 12 Months | \$ 58 | \$ 41 | \$ 48 | \$ 48 | \$ 48 | \$ 48 |
| | Increase | | \$ 10 | \$ 3 | \$ 3 | \$ 5 | \$ 4 |
| | (Decrease) | \$ (8) | | | | | |

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"000 Omitted"

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 55515002 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 216 | \$ 217 | \$ 217 | \$ 217 | \$ 217 | \$ 217 |
| | Prior 12 Months | \$ 218 | \$ 217 | \$ 217 | \$ 217 | \$ 217 | \$ 217 |
| | Increase | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | \$ (2) | | | | | |
| 55515003 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ (1) | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ (2) | \$ (1) | \$ (4) | \$ (4) |
| | Increase | \$ - | \$ - | \$ 2 | \$ 1 | \$ 3 | \$ 4 |
| | (Decrease) | | | | | | |
| 55515004 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 85 | \$ 72 | \$ 73 | \$ 70 | \$ 76 | \$ 68 |
| | Prior 12 Months | \$ 89 | \$ 78 | \$ 66 | \$ 68 | \$ 64 | \$ 76 |
| | Increase | | | \$ 7 | \$ 2 | \$ 12 | |
| | (Decrease) | \$ (4) | \$ (6) | | | | \$ (8) |

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| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 55515005 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 3,503 | \$ 3,685 | \$ 3,311 | \$ 3,625 | \$ 1,458 | \$ 1,816 |
| | Prior 12 Months | \$ 3,605 | \$ 3,362 | \$ 2,337 | \$ 3,324 | \$ 1,030 | \$ 2,688 |
| | Increase | | \$ 323 | \$ 974 | \$ 301 | \$ 428 | |
| | (Decrease) | \$ (102) | | | | | \$ (872) |
| 55515006 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 51 | \$ 175 | \$ 100 | \$ 86 | \$ 124 | \$ 41 |
| | Prior 12 Months | \$ 117 | \$ 95 | \$ 130 | \$ 72 | \$ 62 | \$ 52 |
| | Increase | | \$ 80 | | \$ 14 | \$ 62 | |
| | (Decrease) | \$ (66) | | \$ (30) | | | \$ (11) |
| 55515007 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ (4) | \$ 2 | \$ - | \$ 1 | \$ 2 | \$ 2 |
| | Prior 12 Months | \$ 7 | \$ 3 | \$ - | \$ - | \$ 3 | \$ - |
| | Increase | | | \$ - | \$ 1 | | \$ 2 |
| | (Decrease) | \$ (11) | \$ (1) | | | \$ (1) | |

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| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55515008</i> | <i>HMP&L STATION TWO</i> | | | | | | |
| | Most Recent 12 Months | \$ 62 | \$ 38 | \$ 36 | \$ 41 | \$ 21 | \$ 19 |
| | Prior 12 Months | \$ 49 | \$ 39 | \$ 30 | \$ 54 | \$ 14 | \$ 41 |
| | Increase | \$ 13 | | \$ 6 | | \$ 7 | |
| | (Decrease) | | \$ (1) | | \$ (13) | | \$ (22) |
| <i>55515009</i> | <i>HMP&L STATION TWO</i> | | | | | | |
| | Most Recent 12 Months | \$ 146 | \$ 127 | \$ 135 | \$ 135 | \$ 178 | \$ 132 |
| | Prior 12 Months | \$ 146 | \$ 123 | \$ 179 | \$ 153 | \$ 187 | \$ 115 |
| | Increase | \$ - | \$ 4 | | | | \$ 17 |
| | (Decrease) | | | \$ (44) | \$ (18) | \$ (9) | |
| <i>55515010</i> | <i>HMP&L STATION TWO</i> | | | | | | |
| | Most Recent 12 Months | \$ 329 | \$ 389 | \$ 363 | \$ 351 | \$ 194 | \$ 187 |
| | Prior 12 Months | \$ 444 | \$ 407 | \$ 285 | \$ 403 | \$ 130 | \$ 296 |
| | Increase | | | \$ 78 | | \$ 64 | |
| | (Decrease) | \$ (115) | \$ (18) | | \$ (52) | | \$ (109) |

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| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55515011</i> | <i>HMP&L STATION TWO</i> | | | | | | |
| | Most Recent 12 Months | \$ 57 | \$ 68 | \$ 67 | \$ 69 | \$ 68 | \$ 77 |
| | Prior 12 Months | \$ 74 | \$ 76 | \$ 63 | \$ 69 | \$ 68 | \$ 74 |
| | Increase | | | \$ 4 | \$ - | \$ - | \$ 3 |
| | (Decrease) | \$ (17) | \$ (8) | | | | |
| | | | | | | | |
| <i>55515012</i> | <i>HMP&L STATION TWO</i> | | | | | | |
| | Most Recent 12 Months | \$ 35 | \$ 26 | \$ 40 | \$ 48 | \$ 94 | \$ 53 |
| | Prior 12 Months | \$ 27 | \$ 56 | \$ 67 | \$ 17 | \$ 41 | \$ 53 |
| | Increase | \$ 8 | | | \$ 31 | \$ 53 | \$ - |
| | (Decrease) | | \$ (30) | \$ (27) | | | |
| | | | | | | | |
| <i>55515013</i> | <i>HMP&L STATION TWO</i> | | | | | | |
| | Most Recent 12 Months | \$ 69 | \$ 70 | \$ 48 | \$ 86 | \$ 19 | \$ 47 |
| | Prior 12 Months | \$ 76 | \$ 55 | \$ 59 | \$ 42 | \$ 24 | \$ 70 |
| | Increase | | \$ 15 | | \$ 44 | | |
| | (Decrease) | \$ (7) | | \$ (11) | | \$ (5) | \$ (23) |
| | | | | | | | |

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**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
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"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 55515015 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 74 | \$ 58 | \$ 62 | \$ 58 | \$ 72 | \$ 75 |
| | Prior 12 Months | \$ 75 | \$ 68 | \$ 63 | \$ 60 | \$ 79 | \$ 59 |
| | Increase | | | | | | \$ 16 |
| | (Decrease) | \$ (1) | \$ (10) | \$ (1) | \$ (2) | \$ (7) | |
| 55515016 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 36 | \$ 25 | \$ 22 | \$ 22 | \$ 34 | \$ 30 |
| | Prior 12 Months | \$ 36 | \$ 24 | \$ 16 | \$ 15 | \$ 29 | \$ 7 |
| | Increase | \$ - | \$ 1 | \$ 6 | \$ 7 | \$ 5 | \$ 23 |
| | (Decrease) | | | | | | |
| 55515017 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 325 | \$ 224 | \$ 265 | \$ 351 | \$ 981 | \$ 870 |
| | Prior 12 Months | \$ 277 | \$ 461 | \$ 622 | \$ 391 | \$ 1,260 | \$ 468 |
| | Increase | \$ 48 | | | | | \$ 402 |
| | (Decrease) | | \$ (237) | \$ (357) | \$ (40) | \$ (279) | |

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"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55515018</i> | <i>HMP&L STATION TWO</i> | | | | | | |
| | Most Recent 12 Months | \$ 101 | \$ 43 | \$ 176 | \$ 49 | \$ 703 | \$ 1,011 |
| | Prior 12 Months | \$ 88 | \$ 143 | \$ 43 | \$ 207 | \$ 437 | \$ 213 |
| | Increase | \$ 13 | | \$ 133 | | \$ 266 | \$ 798 |
| | (Decrease) | | \$ (100) | | \$ (158) | | |
| <i>55515019</i> | <i>HMP&L STATION TWO</i> | | | | | | |
| | Most Recent 12 Months | \$ 57 | \$ 52 | \$ 60 | \$ 53 | \$ 34 | \$ 46 |
| | Prior 12 Months | \$ 96 | \$ 69 | \$ 43 | \$ 58 | \$ 56 | \$ 66 |
| | Increase | | | \$ 17 | | | |
| | (Decrease) | \$ (39) | \$ (17) | | \$ (5) | \$ (22) | \$ (20) |
| <i>55515020</i> | <i>HMP&L STATION TWO</i> | | | | | | |
| | Most Recent 12 Months | \$ 67 | \$ 57 | \$ 54 | \$ 48 | \$ 50 | \$ 51 |
| | Prior 12 Months | \$ 73 | \$ 69 | \$ 57 | \$ 61 | \$ 58 | \$ 65 |
| | Increase | | | | | | |
| | (Decrease) | \$ (6) | \$ (12) | \$ (3) | \$ (13) | \$ (8) | \$ (14) |

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"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55515021</i> | <i>HMP&L STATION TWO</i> | | | | | | |
| | Most Recent 12 Months | \$ 36 | \$ 3 | \$ 98 | \$ 54 | \$ 31 | \$ 28 |
| | Prior 12 Months | \$ 84 | \$ 30 | \$ 53 | \$ 81 | \$ 29 | \$ 28 |
| | Increase | | | \$ 45 | | \$ 2 | \$ - |
| | (Decrease) | \$ (48) | \$ (27) | | \$ (27) | | |
| <i>55515022</i> | <i>HMP&L STATION TWO</i> | | | | | | |
| | Most Recent 12 Months | \$ 5 | \$ 6 | \$ 6 | \$ 6 | \$ 8 | \$ (1) |
| | Prior 12 Months | \$ 33 | \$ 3 | \$ 7 | \$ 4 | \$ 6 | \$ 6 |
| | Increase | | \$ 3 | | \$ 2 | \$ 2 | |
| | (Decrease) | \$ (28) | | \$ (1) | | | \$ (7) |
| <i>55515024</i> | <i>HMP&L STATION TWO</i> | | | | | | |
| | Most Recent 12 Months | \$ 1 | \$ 1 | \$ 1 | \$ 3 | \$ 2 | \$ 1 |
| | Prior 12 Months | \$ 3 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| | Increase | | \$ - | \$ - | \$ 2 | \$ 1 | \$ - |
| | (Decrease) | \$ (2) | | | | | |

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"000 Omitted"

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 55515025 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 1 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ 1 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| 55515026 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 2 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ 2 | \$ - | \$ - | \$ - | \$ 2 | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | | \$ - |
| | (Decrease) | | | | | \$ (2) | |
| 55515027 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 2 | \$ 1 | \$ 1 | \$ 1 | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ 1 | \$ - | \$ - | \$ - | \$ 1 |
| | Increase | \$ 2 | \$ - | \$ 1 | \$ 1 | \$ - | |
| | (Decrease) | | | | | | \$ (1) |

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"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55515029</i> | <i>HMP&L STATION TWO</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| <i>55515030</i> | <i>HMP&L STATION TWO</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| | (Decrease) | | | | | | |
| <i>55515031</i> | <i>HMP&L STATION TWO</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| | (Decrease) | | | | | | |

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"000 Omitted"

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 55515032 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| | (Decrease) | | | | | | |
| 55515033 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ 1 | \$ 1 | \$ 1 | \$ 1 |
| | (Decrease) | | | | | | |
| 55515034 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 31 | \$ 27 | \$ 30 | \$ 29 | \$ 31 | \$ 30 |
| | Prior 12 Months | \$ 30 | \$ 31 | \$ 28 | \$ 28 | \$ 31 | \$ 32 |
| | Increase | \$ 1 | | \$ 2 | \$ 1 | \$ - | |
| | (Decrease) | | \$ (4) | | | | \$ (2) |

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"000 Omitted"

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 55515035 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 8 | \$ (3) | \$ 3 | \$ 3 | \$ 7 | \$ 3 |
| | Prior 12 Months | \$ 6 | \$ - | \$ 7 | \$ (3) | \$ 3 | \$ (1) |
| | Increase | \$ 2 | | | \$ 6 | \$ 4 | \$ 4 |
| | (Decrease) | | \$ (3) | \$ (4) | | | |
| 55515036 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 2 | \$ - | \$ - | \$ - | \$ - | \$ 3 |
| | Prior 12 Months | \$ 2 | \$ - | \$ - | \$ - | \$ - | \$ 1 |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2 |
| | (Decrease) | | | | | | |
| 55515037 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 40 | \$ 40 | \$ 40 | \$ 40 | \$ 40 | \$ 40 |
| | Prior 12 Months | \$ - | \$ 41 | \$ 41 | \$ 41 | \$ 41 | \$ 41 |
| | Increase | \$ 40 | | | | | |
| | (Decrease) | | \$ (1) | \$ (1) | \$ (1) | \$ (1) | \$ (1) |

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| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 55515038 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 11 | \$ 9 | \$ 8 | \$ 27 | \$ 12 | \$ 11 |
| | Prior 12 Months | \$ - | \$ 10 | \$ 3 | \$ 2 | \$ 1 | \$ 1 |
| | Increase | \$ 11 | | \$ 5 | \$ 25 | \$ 11 | \$ 10 |
| | (Decrease) | | \$ (1) | | | | |
| 55515039 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| | Prior 12 Months | \$ - | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| | Increase | \$ 2 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| 55515040 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ 2 | \$ 4 | \$ 7 | \$ (2) | \$ - |
| | Increase | \$ - | | | | \$ 2 | \$ - |
| | (Decrease) | | \$ (2) | \$ (4) | \$ (7) | | |

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"000 Omitted"

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 55515041 | HMP&L STATION TWO | | | | | | |
| | Most Recent 12 Months | \$ (49) | \$ 15 | \$ 15 | \$ 15 | \$ 15 | \$ 15 |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ 47 | \$ 18 | \$ 18 |
| | Increase | | \$ 15 | \$ 15 | | | |
| | (Decrease) | \$ (49) | | | \$ (32) | \$ (3) | \$ (3) |
| 55515099 | PURCHASED POWER-F | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| 55515201 | HMP&L-STEAM EXPEN | | | | | | |
| | Most Recent 12 Months | \$ 62 | \$ 70 | \$ 72 | \$ 80 | \$ 56 | \$ 55 |
| | Prior 12 Months | \$ 104 | \$ 117 | \$ 72 | \$ 109 | \$ 66 | \$ 73 |
| | Increase | | | \$ - | | | |
| | (Decrease) | \$ (42) | \$ (47) | | \$ (29) | \$ (10) | \$ (18) |

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"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55515202</i> | <i>HMP&L-MISC STEAM F</i> | | | | | | |
| | Most Recent 12 Months | \$ 6 | \$ 16 | \$ 16 | \$ 21 | \$ 17 | \$ 15 |
| | Prior 12 Months | \$ 20 | \$ 20 | \$ 19 | \$ 18 | \$ 34 | \$ 34 |
| | Increase | | | | \$ 3 | | |
| | (Decrease) | \$ (14) | \$ (4) | \$ (3) | | \$ (17) | \$ (19) |
| <i>55515203</i> | <i>HMP&L-ALLOWANCES</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ 3 | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | | \$ - | \$ - | \$ - |
| | (Decrease) | | | \$ (3) | | | |
| <i>55515204</i> | <i>HMP&L-MAINT BOILER</i> | | | | | | |
| | Most Recent 12 Months | \$ 24 | \$ 40 | \$ 43 | \$ 50 | \$ 45 | \$ 81 |
| | Prior 12 Months | \$ 66 | \$ 34 | \$ 27 | \$ 21 | \$ 23 | \$ 21 |
| | Increase | | \$ 6 | \$ 16 | \$ 29 | \$ 22 | \$ 60 |
| | (Decrease) | \$ (42) | | | | | |

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With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 55515205 | HMP&L-SCRUBBER/SO | | | | | | |
| | Most Recent 12 Months | \$ 68 | \$ 37 | \$ 24 | \$ 25 | \$ 108 | \$ 109 |
| | Prior 12 Months | \$ 27 | \$ 38 | \$ 57 | \$ 33 | \$ 195 | \$ 42 |
| | Increase | \$ 41 | | | | | \$ 67 |
| | (Decrease) | | \$ (1) | \$ (33) | \$ (8) | \$ (87) | |
| 55515206 | HMP&L-MAINT BOILER | | | | | | |
| | Most Recent 12 Months | \$ 3 | \$ 1 | \$ 8 | \$ 6 | \$ 4 | \$ - |
| | Prior 12 Months | \$ 8 | \$ 2 | \$ 3 | \$ 6 | \$ 9 | \$ 6 |
| | Increase | | | \$ 5 | \$ - | | |
| | (Decrease) | \$ (5) | \$ (1) | | | \$ (5) | \$ (6) |
| 55515207 | HMP&L-MAINT BOILER | | | | | | |
| | Most Recent 12 Months | \$ 23 | \$ 50 | \$ 38 | \$ 47 | \$ 19 | \$ 19 |
| | Prior 12 Months | \$ 47 | \$ 33 | \$ 47 | \$ 40 | \$ 12 | \$ 21 |
| | Increase | | \$ 17 | | \$ 7 | \$ 7 | |
| | (Decrease) | \$ (24) | | \$ (9) | | | \$ (2) |

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"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 55518700 | PURCHASED POWER-C | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ 994 | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | | \$ - | \$ - |
| | (Decrease) | | | | \$ (994) | | |
| 55519600 | PURCHASED POWER-E | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| 55521000 | PURCHASED POWER-A | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |

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"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>55523600</i> | <i>PURCHASED POWER-A</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| <i>55711000</i> | <i>OTHER EXPENSE-POW</i> | | | | | | |
| | Most Recent 12 Months | \$ 399 | \$ 493 | \$ 463 | \$ 492 | \$ 482 | \$ 402 |
| | Prior 12 Months | \$ 474 | \$ 529 | \$ 495 | \$ 369 | \$ 463 | \$ 472 |
| | Increase | | | | \$ 123 | \$ 19 | |
| | (Decrease) | \$ (75) | \$ (36) | \$ (32) | | | \$ (70) |
| <i>55735000</i> | <i>OTHER EXPENSE-NON</i> | | | | | | |
| | Most Recent 12 Months | \$ (222) | \$ (362) | \$ (225) | \$ (236) | \$ (229) | \$ (221) |
| | Prior 12 Months | \$ (394) | \$ (252) | \$ (145) | \$ (145) | \$ (369) | \$ (148) |
| | Increase | \$ 172 | | | | \$ 140 | |
| | (Decrease) | | \$ (110) | \$ (80) | \$ (91) | | \$ (73) |

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"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>56010000</i> | <i>OPER SUPERVISION &</i> | | | | | | |
| | Most Recent 12 Months | \$ 23 | \$ 22 | \$ 21 | \$ 22 | \$ 21 | \$ 22 |
| | Prior 12 Months | \$ 28 | \$ 23 | \$ 20 | \$ 24 | \$ 24 | \$ 26 |
| | Increase | | | \$ 1 | | | |
| | (Decrease) | \$ (5) | \$ (1) | | \$ (2) | \$ (3) | \$ (4) |
| <i>56020000</i> | <i>OPER SUPERVISION &</i> | | | | | | |
| | Most Recent 12 Months | \$ 31 | \$ 33 | \$ 29 | \$ 22 | \$ 20 | \$ 20 |
| | Prior 12 Months | \$ 38 | \$ 32 | \$ 28 | \$ 34 | \$ 32 | \$ 36 |
| | Increase | | \$ 1 | \$ 1 | | | |
| | (Decrease) | \$ (7) | | | \$ (12) | \$ (12) | \$ (16) |
| <i>56110000</i> | <i>LOAD DISPATCHING</i> | | | | | | |
| | Most Recent 12 Months | \$ 114 | \$ 85 | \$ 98 | \$ 90 | \$ 90 | \$ 92 |
| | Prior 12 Months | \$ 124 | \$ 101 | \$ 87 | \$ 96 | \$ 93 | \$ 98 |
| | Increase | | | \$ 11 | | | |
| | (Decrease) | \$ (10) | \$ (16) | | \$ (6) | \$ (3) | \$ (6) |

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|-----------------------|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>56140000</i> | <i>SCHEDULING, SYSTEM</i> | | | | | | |
| | Most Recent 12 Months | \$ 200 | \$ 225 | \$ 201 | \$ 180 | \$ 232 | \$ 183 |
| | Prior 12 Months | \$ 211 | \$ 236 | \$ 220 | \$ 227 | \$ 232 | \$ 231 |
| | Increase | | | | | \$ - | |
| | (Decrease) | \$ (11) | \$ (11) | \$ (19) | \$ (47) | | \$ (48) |
| <i>56180000</i> | <i>RELIABILITY PLANNING</i> | | | | | | |
| | Most Recent 12 Months | \$ 12 | \$ 14 | \$ 12 | \$ 11 | \$ 14 | \$ 11 |
| | Prior 12 Months | \$ 13 | \$ 15 | \$ 14 | \$ 14 | \$ 15 | \$ 14 |
| | Increase | | | | | | |
| | (Decrease) | \$ (1) | \$ (1) | \$ (2) | \$ (3) | \$ (1) | \$ (3) |
| <i>56210000</i> | <i>STATION EXPENSES</i> | | | | | | |
| | Most Recent 12 Months | \$ 62 | \$ 74 | \$ 75 | \$ 69 | \$ 75 | \$ 72 |
| | Prior 12 Months | \$ 92 | \$ 69 | \$ 66 | \$ 65 | \$ 62 | \$ 67 |
| | Increase | | \$ 5 | \$ 9 | \$ 4 | \$ 13 | \$ 5 |
| | (Decrease) | \$ (30) | | | | | |

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**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>56310000</i> | <i>OVERHEAD LINE EXPENSE</i> | | | | | | |
| | Most Recent 12 Months | \$ 65 | \$ 112 | \$ 114 | \$ 92 | \$ 95 | \$ 96 |
| | Prior 12 Months | \$ 78 | \$ 93 | \$ 91 | \$ 117 | \$ 92 | \$ 107 |
| | Increase | | \$ 19 | \$ 23 | | \$ 3 | |
| | (Decrease) | \$ (13) | | | \$ (25) | | \$ (11) |
| <i>56510000</i> | <i>TRANSMISSION OF ELECTRICITY</i> | | | | | | |
| | Most Recent 12 Months | \$ 473 | \$ 151 | \$ 573 | \$ 365 | \$ 365 | \$ 372 |
| | Prior 12 Months | \$ 208 | \$ 196 | \$ 209 | \$ 159 | \$ 255 | \$ 450 |
| | Increase | \$ 265 | | \$ 364 | \$ 206 | \$ 110 | |
| | (Decrease) | | \$ (45) | | | | \$ (78) |
| <i>56610000</i> | <i>MISC TRANSMISSION EXPENSE</i> | | | | | | |
| | Most Recent 12 Months | \$ 23 | \$ 22 | \$ 15 | \$ 15 | \$ 42 | \$ (59) |
| | Prior 12 Months | \$ 15 | \$ 19 | \$ 20 | \$ 20 | \$ 24 | \$ 19 |
| | Increase | \$ 8 | \$ 3 | | | \$ 18 | |
| | (Decrease) | | | \$ (5) | \$ (5) | | \$ (78) |

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Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceeding 12 Months
"000 Omitted"

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 56620000 | MISC TRANSMISSION E | | | | | | |
| | Most Recent 12 Months | \$ 29 | \$ 32 | \$ 28 | \$ 29 | \$ 31 | \$ 36 |
| | Prior 12 Months | \$ 32 | \$ 32 | \$ 37 | \$ 41 | \$ 27 | \$ 30 |
| | Increase | | \$ - | | | \$ 4 | \$ 6 |
| | (Decrease) | \$ (3) | | \$ (9) | \$ (12) | | |
| 56720000 | RENTS-STATIONS | | | | | | |
| | Most Recent 12 Months | \$ 2 | \$ 2 | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 | \$ 2 |
| | Increase | \$ - | \$ - | | | | |
| | (Decrease) | | | \$ (2) | \$ (2) | \$ (2) | \$ (2) |
| 56810000 | MAINT SUPERVISION & | | | | | | |
| | Most Recent 12 Months | \$ 21 | \$ 19 | \$ 20 | \$ 18 | \$ 18 | \$ 20 |
| | Prior 12 Months | \$ 25 | \$ 20 | \$ 18 | \$ 21 | \$ 20 | \$ 23 |
| | Increase | | | \$ 2 | | | |
| | (Decrease) | \$ (4) | \$ (1) | | \$ (3) | \$ (2) | \$ (3) |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>56820000</i> | <i>MAINT SUPERVISION &</i> | | | | | | |
| | Most Recent 12 Months | \$ 20 | \$ 22 | \$ 21 | \$ 19 | \$ 18 | \$ 19 |
| | Prior 12 Months | \$ 25 | \$ 21 | \$ 19 | \$ 22 | \$ 21 | \$ 24 |
| | Increase | | \$ 1 | \$ 2 | | | |
| | (Decrease) | \$ (5) | | | \$ (3) | \$ (3) | \$ (5) |
| <i>56910000</i> | <i>MAINTENANCE STRUC</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ 1 | \$ 4 | \$ - | \$ 3 |
| | Prior 12 Months | \$ - | \$ 1 | \$ - | \$ - | \$ 1 | \$ 1 |
| | Increase | \$ - | | \$ 1 | \$ 4 | | \$ 2 |
| | (Decrease) | | \$ (1) | | | \$ (1) | |
| <i>57010000</i> | <i>MAINTENANCE STATIC</i> | | | | | | |
| | Most Recent 12 Months | \$ 94 | \$ 107 | \$ 129 | \$ 88 | \$ 144 | \$ 130 |
| | Prior 12 Months | \$ 179 | \$ 135 | \$ 119 | \$ 180 | \$ 139 | \$ 110 |
| | Increase | | | \$ 10 | | \$ 5 | \$ 20 |
| | (Decrease) | \$ (85) | \$ (28) | | \$ (92) | | |

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**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>57110000</i> | <i>MAINTENANCE OVERHEAD</i> | | | | | | |
| | Most Recent 12 Months | \$ 98 | \$ 84 | \$ 95 | \$ 166 | \$ 101 | \$ 133 |
| | Prior 12 Months | \$ 249 | \$ 118 | \$ 97 | \$ 133 | \$ 123 | \$ 187 |
| | Increase | | | | \$ 33 | | |
| | (Decrease) | \$ (151) | \$ (34) | \$ (2) | | \$ (22) | \$ (54) |
| <i>57310000</i> | <i>MAINTENANCE MISCELLANEOUS</i> | | | | | | |
| | Most Recent 12 Months | \$ 49 | \$ 26 | \$ 24 | \$ 11 | \$ 20 | \$ 43 |
| | Prior 12 Months | \$ 12 | \$ 10 | \$ 14 | \$ 27 | \$ 8 | \$ 22 |
| | Increase | \$ 37 | \$ 16 | \$ 10 | | \$ 12 | \$ 21 |
| | (Decrease) | | | | \$ (16) | | |
| <i>57320000</i> | <i>MAINTENANCE MISCELLANEOUS</i> | | | | | | |
| | Most Recent 12 Months | \$ 20 | \$ 20 | \$ 46 | \$ 25 | \$ 14 | \$ 48 |
| | Prior 12 Months | \$ 73 | \$ 9 | \$ 39 | \$ 52 | \$ 36 | \$ 26 |
| | Increase | | \$ 11 | \$ 7 | | | \$ 22 |
| | (Decrease) | \$ (53) | | | \$ (27) | \$ (22) | |

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Comparison of Operating Expense Account Balances for the Most Recent 12 Months

With Those of the Preceding 12 Months

"000 Omitted"

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 57570000 | MARKET FACILITATIO | | | | | | |
| | Most Recent 12 Months | \$ 193 | \$ 238 | \$ 216 | \$ 244 | \$ 200 | \$ 193 |
| | Prior 12 Months | \$ 212 | \$ 209 | \$ 217 | \$ 233 | \$ 190 | \$ 196 |
| | Increase | | \$ 29 | | \$ 11 | \$ 10 | |
| | (Decrease) | \$ (19) | | \$ (1) | | | \$ (3) |
| 90400000 | UNCOLLECTIBLE ACC | | | | | | |
| | Most Recent 12 Months | \$ 297 | \$ - | \$ - | \$ - | \$ 63 | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ 297 | \$ - | \$ - | \$ - | \$ 63 | \$ - |
| | (Decrease) | | | | | | |
| 90810000 | CUSTOMER ASSISTANC | | | | | | |
| | Most Recent 12 Months | \$ 210 | \$ 48 | \$ 25 | \$ 53 | \$ 70 | \$ 86 |
| | Prior 12 Months | \$ 158 | \$ 16 | \$ 21 | \$ 48 | \$ 24 | \$ 22 |
| | Increase | \$ 52 | \$ 32 | \$ 4 | \$ 5 | \$ 46 | \$ 64 |
| | (Decrease) | | | | | | |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>90910000</i> | <i>INFORMATION & INST</i> | | | | | | |
| Most Recent 12 Months | | \$ 46 | \$ - | \$ (2) | \$ 9 | \$ (1) | \$ 9 |
| Prior 12 Months | | \$ 35 | \$ - | \$ - | \$ 20 | \$ 3 | \$ - |
| Increase | | \$ 11 | \$ - | | | | \$ 9 |
| (Decrease) | | | | \$ (2) | \$ (11) | \$ (4) | |
| | | | | | | | |
| <i>91310000</i> | <i>ADVERTISING EXPENS</i> | | | | | | |
| Most Recent 12 Months | | \$ 45 | \$ - | \$ 5 | \$ 5 | \$ 5 | \$ 5 |
| Prior 12 Months | | \$ 44 | \$ (4) | \$ - | \$ 10 | \$ - | \$ 5 |
| Increase | | \$ 1 | \$ 4 | \$ 5 | | \$ 5 | \$ - |
| (Decrease) | | | | | \$ (5) | | |
| | | | | | | | |
| <i>92010000</i> | <i>ADMINISTRATIVE & GA</i> | | | | | | |
| Most Recent 12 Months | | \$ 732 | \$ 619 | \$ 640 | \$ 574 | \$ 590 | \$ 589 |
| Prior 12 Months | | \$ 748 | \$ 703 | \$ 563 | \$ 598 | \$ 569 | \$ 657 |
| Increase | | | | \$ 77 | | \$ 21 | |
| (Decrease) | | \$ (16) | \$ (84) | | \$ (24) | | \$ (68) |
| | | | | | | | |

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"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>92010100</i> | <i>ADMIN & GENERAL SA</i> | | | | | | |
| | Most Recent 12 Months | \$ 236 | \$ 184 | \$ 189 | \$ 189 | \$ 175 | \$ 181 |
| | Prior 12 Months | \$ 267 | \$ 223 | \$ 177 | \$ 192 | \$ 175 | \$ 193 |
| | Increase | | | \$ 12 | | \$ - | |
| | (Decrease) | \$ (31) | \$ (39) | | \$ (3) | | \$ (12) |
| <i>92010200</i> | <i>ADMIN & GENERAL SA</i> | | | | | | |
| | Most Recent 12 Months | \$ 88 | \$ 78 | \$ 70 | \$ 74 | \$ 83 | \$ 80 |
| | Prior 12 Months | \$ 106 | \$ 88 | \$ 75 | \$ 84 | \$ 69 | \$ 80 |
| | Increase | | | | | \$ 14 | \$ - |
| | (Decrease) | \$ (18) | \$ (10) | \$ (5) | \$ (10) | | |
| <i>92010300</i> | <i>ADMIN & GENERAL SA</i> | | | | | | |
| | Most Recent 12 Months | \$ 336 | \$ 310 | \$ 316 | \$ 300 | \$ 314 | \$ 312 |
| | Prior 12 Months | \$ 318 | \$ 325 | \$ 279 | \$ 300 | \$ 314 | \$ 313 |
| | Increase | \$ 18 | | \$ 37 | \$ - | \$ - | |
| | (Decrease) | | \$ (15) | | | | \$ (1) |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 92110000 | OFFICE SUPPLIES AND | | | | | | |
| | Most Recent 12 Months | \$ 379 | \$ 78 | \$ 806 | \$ 458 | \$ 292 | \$ 256 |
| | Prior 12 Months | \$ 441 | \$ 243 | \$ 440 | \$ 653 | \$ 256 | \$ 257 |
| | Increase | | | \$ 366 | | \$ 36 | |
| | (Decrease) | \$ (62) | \$ (165) | | \$ (195) | | \$ (1) |
| 92110100 | OFFICE SUPPLIES & E | | | | | | |
| | Most Recent 12 Months | \$ 8 | \$ 4 | \$ 4 | \$ 8 | \$ - | \$ 4 |
| | Prior 12 Months | \$ 10 | \$ 5 | \$ 9 | \$ 5 | \$ 2 | \$ 5 |
| | Increase | | | | \$ 3 | | |
| | (Decrease) | \$ (2) | \$ (1) | \$ (5) | | \$ (2) | \$ (1) |
| 92110200 | OFFICE SUPPLIES & E | | | | | | |
| | Most Recent 12 Months | \$ 207 | \$ 77 | \$ 76 | \$ 57 | \$ 64 | \$ 67 |
| | Prior 12 Months | \$ 191 | \$ 92 | \$ 62 | \$ 81 | \$ 59 | \$ 51 |
| | Increase | \$ 16 | | \$ 14 | | \$ 5 | \$ 16 |
| | (Decrease) | | \$ (15) | | \$ (24) | | |

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With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 92110300 | OFFICE SUPPLIES & E | | | | | | |
| | Most Recent 12 Months | \$ 54 | \$ 66 | \$ 60 | \$ 61 | \$ 77 | \$ 46 |
| | Prior 12 Months | \$ 150 | \$ 32 | \$ 92 | \$ 58 | \$ 68 | \$ 12 |
| | Increase | | \$ 34 | | \$ 3 | \$ 9 | \$ 34 |
| | (Decrease) | \$ (96) | | \$ (32) | | | |
| 92310000 | OUTSIDE SERVICES EM | | | | | | |
| | Most Recent 12 Months | \$ 48 | \$ 120 | \$ 86 | \$ 194 | \$ 173 | \$ 58 |
| | Prior 12 Months | \$ 149 | \$ 63 | \$ 143 | \$ 111 | \$ 64 | \$ 92 |
| | Increase | | \$ 57 | | \$ 83 | \$ 109 | |
| | (Decrease) | \$ (101) | | \$ (57) | | | \$ (34) |
| 92310100 | OUTSIDE SERVICES-PC | | | | | | |
| | Most Recent 12 Months | \$ 2 | \$ 1 | \$ 6 | \$ 22 | \$ 25 | \$ 62 |
| | Prior 12 Months | \$ - | \$ 42 | \$ - | \$ 1 | \$ 1 | \$ 3 |
| | Increase | \$ 2 | | \$ 6 | \$ 21 | \$ 24 | \$ 59 |
| | (Decrease) | | \$ (41) | | | | |

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"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 92310200 | OUTSIDE SERVICES-CU | | | | | | |
| | Most Recent 12 Months | \$ 24 | \$ - | \$ - | \$ - | \$ 24 | \$ - |
| | Prior 12 Months | \$ 54 | \$ (18) | \$ - | \$ - | \$ 42 | \$ - |
| | Increase | | \$ 18 | \$ - | \$ - | | \$ - |
| | (Decrease) | \$ (30) | | | | \$ (18) | |
| 92310300 | OUTSIDE SERVICES-GI | | | | | | |
| | Most Recent 12 Months | \$ 47 | \$ 27 | \$ 13 | \$ 15 | \$ 20 | \$ 48 |
| | Prior 12 Months | \$ 22 | \$ 4 | \$ 2 | \$ 8 | \$ 2 | \$ 24 |
| | Increase | \$ 25 | \$ 23 | \$ 11 | \$ 7 | \$ 18 | \$ 24 |
| | (Decrease) | | | | | | |
| 92310400 | OUTSIDE SERVICES-TR | | | | | | |
| | Most Recent 12 Months | \$ 17 | \$ 4 | \$ 12 | \$ - | \$ 4 | \$ 15 |
| | Prior 12 Months | \$ 2 | \$ 3 | \$ 2 | \$ 3 | \$ 26 | \$ 2 |
| | Increase | \$ 15 | \$ 1 | \$ 10 | | | \$ 13 |
| | (Decrease) | | | | \$ (3) | \$ (22) | |

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"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|-----------------------|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <i>92310600</i> | <i>OUTSIDE SERVICES-RA</i> | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| | | | | | | | |
| <i>92310700</i> | <i>OUTSIDE SERVICES-AM</i> | | | | | | |
| | Most Recent 12 Months | \$ 22 | \$ 22 | \$ 20 | \$ 22 | \$ 21 | \$ 22 |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ 22 | \$ 22 | \$ 20 | \$ 22 | \$ 21 | \$ 22 |
| | (Decrease) | | | | | | |
| | | | | | | | |
| <i>92510000</i> | <i>INJURIES & DAMAGES</i> | | | | | | |
| | Most Recent 12 Months | \$ 14 | \$ 15 | \$ 17 | \$ 39 | \$ 22 | \$ 16 |
| | Prior 12 Months | \$ 41 | \$ 14 | \$ 15 | \$ 15 | \$ 14 | \$ 15 |
| | Increase | | \$ 1 | \$ 2 | \$ 24 | \$ 8 | \$ 1 |
| | (Decrease) | \$ (27) | | | | | |
| | | | | | | | |

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With Those of the Preceeding 12 Months
"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 92610000 | EMPLOYEE PENSIONS | | | | | | |
| | Most Recent 12 Months | \$ 266 | \$ 54 | \$ 36 | \$ 48 | \$ 30 | \$ 57 |
| | Prior 12 Months | \$ 96 | \$ 36 | \$ 21 | \$ 16 | \$ 16 | \$ 15 |
| | Increase | \$ 170 | \$ 18 | \$ 15 | \$ 32 | \$ 14 | \$ 42 |
| | (Decrease) | | | | | | |
| 92810000 | REGULATORY COMMIS | | | | | | |
| | Most Recent 12 Months | \$ 1 | \$ 1 | \$ - | \$ 3 | \$ 5 | \$ 1 |
| | Prior 12 Months | \$ 2 | \$ (1) | \$ 1 | \$ - | \$ - | \$ - |
| | Increase | | \$ 2 | | \$ 3 | \$ 5 | \$ 1 |
| | (Decrease) | \$ (1) | | \$ (1) | | | |
| 92822500 | REGULATORY COMMIS | | | | | | |
| | Most Recent 12 Months | \$ - | \$ 1 | \$ 2 | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ 77 | \$ 24 | \$ 58 | \$ 52 | \$ 16 | \$ 10 |
| | Increase | | | | | | |
| | (Decrease) | \$ (77) | \$ (23) | \$ (56) | \$ (52) | \$ (16) | \$ (10) |

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"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 92823000 | REGULATORY COMMIS | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ 17 | \$ 25 | \$ 92 | \$ 42 | \$ 85 |
| | Increase | \$ - | | | | | |
| | (Decrease) | | \$ (17) | \$ (25) | \$ (92) | \$ (42) | \$ (85) |
| 92824000 | REGULATORY COMMIS | | | | | | |
| | Most Recent 12 Months | \$ - | \$ 1 | \$ 1 | \$ 1 | \$ 2 | \$ - |
| | Prior 12 Months | \$ - | \$ 8 | \$ 8 | \$ 1 | \$ 4 | \$ - |
| | Increase | \$ - | | | \$ - | | \$ - |
| | (Decrease) | | \$ (7) | \$ (7) | | \$ (2) | |
| 92826000 | REGULATORY COMMIS | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ 20 | \$ 25 |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ 20 | \$ 25 |
| | (Decrease) | | | | | | |

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With Those of the Preceding 12 Months

"000 Omitted"

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 93010000 | GENERAL ADVERTISIN | | | | | | |
| | Most Recent 12 Months | \$ 2 | \$ 8 | \$ 122 | \$ 2 | \$ 7 | \$ - |
| | Prior 12 Months | \$ 3 | \$ - | \$ (1) | \$ 9 | \$ 1 | \$ 2 |
| | Increase | | \$ 8 | \$ 123 | | \$ 6 | |
| | (Decrease) | \$ (1) | | | \$ (7) | | \$ (2) |
| 93011200 | GENERAL ADVERTISIN | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ 122 | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | | \$ - | \$ - |
| | (Decrease) | | | | \$ (122) | | |
| 93020000 | MISCELLANEOUS GEN | | | | | | |
| | Most Recent 12 Months | \$ 138 | \$ 81 | \$ 161 | \$ 145 | \$ 84 | \$ 176 |
| | Prior 12 Months | \$ 178 | \$ 122 | \$ 148 | \$ 178 | \$ 138 | \$ 107 |
| | Increase | | | \$ 13 | | | \$ 69 |
| | (Decrease) | \$ (40) | \$ (41) | | \$ (33) | \$ (54) | |

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"000 Omitted"**

| Account Number | Account Title | Dec-12 vs Dec-11 | Jan-13 vs Jan-12 | Feb-13 vs Feb-12 | Mar-13 vs Mar-12 | Apr-13 vs Apr-12 | May-13 vs May-12 |
|----------------|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 93021200 | MISC GENERAL EXPEN | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| 93110000 | RENTS-ADMINISTRATI | | | | | | |
| | Most Recent 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Prior 12 Months | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Increase | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | (Decrease) | | | | | | |
| 93510000 | MAINTENANCE OF GE | | | | | | |
| | Most Recent 12 Months | \$ 31 | \$ 23 | \$ 36 | \$ 19 | \$ 10 | \$ 25 |
| | Prior 12 Months | \$ 7 | \$ 17 | \$ 12 | \$ 11 | \$ 7 | \$ 21 |
| | Increase | \$ 24 | \$ 6 | \$ 24 | \$ 8 | \$ 3 | \$ 4 |
| | (Decrease) | | | | | | |

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Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|---------------------------|--------------|
| <i>50010000</i> | <i>OPERATING SUPERVIS</i> | |
| | Most Recent 12 Months | \$ 5,558 |
| | Prior 12 Months | \$ 5,348 |
| | Increase | \$ 210 |
| | (Decrease) | |
| <i>50110000</i> | <i>FUEL</i> | |
| | Most Recent 12 Months | \$ 230,968 |
| | Prior 12 Months | \$ 207,389 |
| | Increase | \$ 23,579 |
| | (Decrease) | |
| <i>50120000</i> | <i>FUEL HANDLING</i> | |
| | Most Recent 12 Months | \$ 5,702 |
| | Prior 12 Months | \$ 6,040 |
| | Increase | |
| | (Decrease) | \$ (338) |

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**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|----------------------------|----------|
| 50130000 | <i>BOTTOM ASH DISPOSAL</i> | |
| Most Recent 12 Months | | \$ 310 |
| Prior 12 Months | | \$ 402 |
| Increase | | |
| (Decrease) | | \$ (92) |
| 50135000 | <i>FLY ASH DISPOSAL</i> | |
| Most Recent 12 Months | | \$ 3,335 |
| Prior 12 Months | | \$ 3,343 |
| Increase | | |
| (Decrease) | | \$ (8) |
| 50210000 | <i>STEAM EXPENSES</i> | |
| Most Recent 12 Months | | \$ 9,270 |
| Prior 12 Months | | \$ 9,122 |
| Increase | | \$ 148 |
| (Decrease) | | |

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Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Total |
|-----------------------|---------------------------|--------------|
| <i>50211000</i> | <i>STEAM EXPENSES CLE</i> | |
| | Most Recent 12 Months | \$ 3,403 |
| | Prior 12 Months | \$ 3,028 |
| | Increase | \$ 375 |
| | (Decrease) | |
| <i>50230000</i> | <i>SO2 REAGENTS</i> | |
| | Most Recent 12 Months | \$ 17,204 |
| | Prior 12 Months | \$ 16,981 |
| | Increase | \$ 223 |
| | (Decrease) | |
| <i>50510000</i> | <i>ELECTRIC EXPENSES</i> | |
| | Most Recent 12 Months | \$ 6,921 |
| | Prior 12 Months | \$ 6,825 |
| | Increase | \$ 96 |
| | (Decrease) | |

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**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|----------------------------|--------------|
| 50610000 | <i>MISC STEAM POWER E</i> | |
| | Most Recent 12 Months | \$ 4,271 |
| | Prior 12 Months | \$ 6,249 |
| | Increase | |
| | (Decrease) | \$ (1,978) |
| 50610500 | <i>MISC STEAM PWR EXP.</i> | |
| | Most Recent 12 Months | \$ 60 |
| | Prior 12 Months | \$ 61 |
| | Increase | |
| | (Decrease) | \$ (1) |
| 50610600 | <i>MISC STEAM PWR EXP.</i> | |
| | Most Recent 12 Months | \$ 1,113 |
| | Prior 12 Months | \$ 545 |
| | Increase | \$ 568 |
| | (Decrease) | |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|---------------------------|--------------------------------|--------------|
| 50630000 | <i>NOX REAGENTS</i> | |
| | Most Recent 12 Months | \$ 1,351 |
| | Prior 12 Months | \$ 1,348 |
| | Increase | \$ 3 |
| | (Decrease) | |
| 50910000 | <i>ALLOWANCES-CLEAN.</i> | |
| | Most Recent 12 Months | \$ 108 |
| | Prior 12 Months | \$ 492 |
| | Increase | |
| | (Decrease) | \$ (384) |
| 51010000 | <i>MAINT SUPERVISION &</i> | |
| | Most Recent 12 Months | \$ 4,792 |
| | Prior 12 Months | \$ 4,669 |
| | Increase | \$ 123 |
| | (Decrease) | |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------|---------------------------|------------|
| <i>51110000</i> | <i>MAINTENANCE STRUC</i> | |
| | Most Recent 12 Months | \$ 3,371 |
| | Prior 12 Months | \$ 3,922 |
| | Increase | |
| | (Decrease) | \$ (551) |
| | | |
| <i>51210000</i> | <i>MAINTENANCE BOILEI</i> | |
| | Most Recent 12 Months | \$ 14,913 |
| | Prior 12 Months | \$ 19,684 |
| | Increase | |
| | (Decrease) | \$ (4,771) |
| | | |
| <i>51211000</i> | <i>MAINTENANCE BOILEI</i> | |
| | Most Recent 12 Months | \$ 2,497 |
| | Prior 12 Months | \$ 2,119 |
| | Increase | \$ 378 |
| | (Decrease) | |
| | | |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|---------------------------|--------------|
| <i>51212000</i> | <i>MAINT SCRUBBER/SOL</i> | |
| | Most Recent 12 Months | \$ 5,066 |
| | Prior 12 Months | \$ 6,050 |
| | Increase | |
| | (Decrease) | \$ (984) |
| <i>51213000</i> | <i>MAINTENANCE BOILER</i> | |
| | Most Recent 12 Months | \$ 172 |
| | Prior 12 Months | \$ 183 |
| | Increase | |
| | (Decrease) | \$ (11) |
| <i>51214000</i> | <i>MAINTENANCE BOILER</i> | |
| | Most Recent 12 Months | \$ 959 |
| | Prior 12 Months | \$ 908 |
| | Increase | \$ 51 |
| | (Decrease) | |

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With Those of the Preceeding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|---------------------------|--------------|
| <i>51310000</i> | <i>MAINTENANCE ELECT</i> | |
| | Most Recent 12 Months | \$ 3,384 |
| | Prior 12 Months | \$ 4,536 |
| | Increase | |
| | (Decrease) | \$ (1,152) |
| | | |
| <i>51410000</i> | <i>MAINTENANCE MISC S</i> | |
| | Most Recent 12 Months | \$ 3,240 |
| | Prior 12 Months | \$ 3,606 |
| | Increase | |
| | (Decrease) | \$ (366) |
| | | |
| <i>54710000</i> | <i>FUEL-GAS TURBINE</i> | |
| | Most Recent 12 Months | \$ 341 |
| | Prior 12 Months | \$ 730 |
| | Increase | |
| | (Decrease) | \$ (389) |
| | | |

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With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Total |
|-----------------------|-------------------------------|--------------|
| <i>54810000</i> | <i>GENERATION EXPENSES</i> | |
| | Most Recent 12 Months | \$ 36 |
| | Prior 12 Months | \$ 37 |
| | Increase | |
| | (Decrease) | \$ (1) |
| | | |
| <i>55310000</i> | <i>MAINT GENERATING &</i> | |
| | Most Recent 12 Months | \$ 186 |
| | Prior 12 Months | \$ 193 |
| | Increase | |
| | (Decrease) | \$ (7) |
| | | |
| <i>55511000</i> | <i>PURCHASED POWER-S</i> | |
| | Most Recent 12 Months | \$ 9,020 |
| | Prior 12 Months | \$ 9,430 |
| | Increase | |
| | (Decrease) | \$ (410) |
| | | |

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Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Total |
|-----------------------|--------------------------|--------------|
| <i>55513700</i> | <i>PURCHASED POWER-L</i> | |
| | Most Recent 12 Months | \$ 166 |
| | Prior 12 Months | \$ - |
| | Increase | \$ 166 |
| | (Decrease) | |
| | | |
| <i>55514200</i> | <i>PURCHASED POWER-M</i> | |
| | Most Recent 12 Months | \$ 31,611 |
| | Prior 12 Months | \$ 32,043 |
| | Increase | |
| | (Decrease) | \$ (432) |
| | | |
| <i>55514300</i> | <i>PURCHASED POWER-N</i> | |
| | Most Recent 12 Months | \$ - |
| | Prior 12 Months | \$ (1) |
| | Increase | \$ 1 |
| | (Decrease) | |
| | | |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|------------------------------|--------------|
| <i>55514400</i> | <i>PURCHASED POWER-F</i> | |
| | Most Recent 12 Months | \$ - |
| | Prior 12 Months | \$ 5 |
| | Increase | |
| | (Decrease) | \$ (5) |
| | | |
| <i>55515000</i> | <i>PURCHASED POWER L</i> | |
| | Most Recent 12 Months | \$ 264 |
| | Prior 12 Months | \$ 191 |
| | Increase | \$ 73 |
| | (Decrease) | |
| | | |
| <i>55515001</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 612 |
| | Prior 12 Months | \$ 573 |
| | Increase | \$ 39 |
| | (Decrease) | |
| | | |

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"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|------------------------------|--------------|
| <i>55515002</i> | <i>HMP&L STATION TWO</i> | |
| Most Recent 12 Months | | \$ 2,608 |
| Prior 12 Months | | \$ 2,022 |
| Increase | | \$ 586 |
| (Decrease) | | |
| | | |
| <i>55515003</i> | <i>HMP&L STATION TWO</i> | |
| Most Recent 12 Months | | \$ (10) |
| Prior 12 Months | | \$ (13) |
| Increase | | \$ 3 |
| (Decrease) | | |
| | | |
| <i>55515004</i> | <i>HMP&L STATION TWO</i> | |
| Most Recent 12 Months | | \$ 850 |
| Prior 12 Months | | \$ 816 |
| Increase | | \$ 34 |
| (Decrease) | | |
| | | |

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"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|------------------------------|--------------|
| <i>55515005</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 37,667 |
| | Prior 12 Months | \$ 36,736 |
| | Increase | \$ 931 |
| | (Decrease) | |
| | | |
| <i>55515006</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 977 |
| | Prior 12 Months | \$ 1,036 |
| | Increase | |
| | (Decrease) | \$ (59) |
| | | |
| <i>55515007</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 19 |
| | Prior 12 Months | \$ 25 |
| | Increase | |
| | (Decrease) | \$ (6) |
| | | |

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With Those of the Preceeding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|------------------------------|--------------|
| <i>55515008</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 491 |
| | Prior 12 Months | \$ 535 |
| | Increase | |
| | (Decrease) | \$ (44) |
| <i>55515009</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 1,645 |
| | Prior 12 Months | \$ 1,708 |
| | Increase | |
| | (Decrease) | \$ (63) |
| <i>55515010</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 3,966 |
| | Prior 12 Months | \$ 4,159 |
| | Increase | |
| | (Decrease) | \$ (193) |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|------------------------------|--------------|
| <i>55515011</i> | <i>HMP&L STATION TWO</i> | |
| Most Recent 12 Months | | \$ 810 |
| Prior 12 Months | | \$ 833 |
| Increase | | |
| (Decrease) | | \$ (23) |
| | | |
| <i>55515012</i> | <i>HMP&L STATION TWO</i> | |
| Most Recent 12 Months | | \$ 468 |
| Prior 12 Months | | \$ 623 |
| Increase | | |
| (Decrease) | | \$ (155) |
| | | |
| <i>55515013</i> | <i>HMP&L STATION TWO</i> | |
| Most Recent 12 Months | | \$ 675 |
| Prior 12 Months | | \$ 733 |
| Increase | | |
| (Decrease) | | \$ (58) |
| | | |

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| Account Number | Account Title | Total |
|-----------------------|------------------------------|--------------|
| <i>55515015</i> | <i>HMP&L STATION TWO</i> | |
| Most Recent 12 Months | | \$ 750 |
| Prior 12 Months | | \$ 732 |
| Increase | | \$ 18 |
| (Decrease) | | |
| | | |
| <i>55515016</i> | <i>HMP&L STATION TWO</i> | |
| Most Recent 12 Months | | \$ 349 |
| Prior 12 Months | | \$ 267 |
| Increase | | \$ 82 |
| (Decrease) | | |
| | | |
| <i>55515017</i> | <i>HMP&L STATION TWO</i> | |
| Most Recent 12 Months | | \$ 4,820 |
| Prior 12 Months | | \$ 5,125 |
| Increase | | |
| (Decrease) | | \$ (305) |
| | | |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|------------------------------|--------------|
| <i>55515018</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 2,633 |
| | Prior 12 Months | \$ 1,505 |
| | Increase | \$ 1,128 |
| | (Decrease) | |
| | | |
| <i>55515019</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 754 |
| | Prior 12 Months | \$ 684 |
| | Increase | \$ 70 |
| | (Decrease) | |
| | | |
| <i>55515020</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 667 |
| | Prior 12 Months | \$ 539 |
| | Increase | \$ 128 |
| | (Decrease) | |
| | | |

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"000 Omitted"**

| Account Number | Account Title | Total |
|---------------------------|------------------------------|--------------|
| <i>55515021</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 432 |
| | Prior 12 Months | \$ 892 |
| | Increase | |
| | (Decrease) | \$ (460) |
| | | |
| <i>55515022</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 67 |
| | Prior 12 Months | \$ 196 |
| | Increase | |
| | (Decrease) | \$ (129) |
| | | |
| <i>55515024</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 15 |
| | Prior 12 Months | \$ 15 |
| | Increase | \$ - |
| | (Decrease) | |
| | | |

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With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Total |
|---------------------------------------|---------------|---------|
| <i>55515025 HMP&L STATION TWO</i> | | |
| Most Recent 12 Months | | \$ 2 |
| Prior 12 Months | | \$ - |
| Increase | | \$ 2 |
| (Decrease) | | |
| | | |
| <i>55515026 HMP&L STATION TWO</i> | | |
| Most Recent 12 Months | | \$ 2 |
| Prior 12 Months | | \$ 17 |
| Increase | | |
| (Decrease) | | \$ (15) |
| | | |
| <i>55515027 HMP&L STATION TWO</i> | | |
| Most Recent 12 Months | | \$ 7 |
| Prior 12 Months | | \$ 4 |
| Increase | | \$ 3 |
| (Decrease) | | |
| | | |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|------------------------------|--------------|
| <i>55515029</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ - |
| | Prior 12 Months | \$ - |
| | Increase | \$ - |
| | (Decrease) | |
| | | |
| <i>55515030</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 4 |
| | Prior 12 Months | \$ - |
| | Increase | \$ 4 |
| | (Decrease) | |
| | | |
| <i>55515031</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 4 |
| | Prior 12 Months | \$ - |
| | Increase | \$ 4 |
| | (Decrease) | |
| | | |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|----------------|------------------------------|--------|
| 55515032 | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 4 |
| | Prior 12 Months | \$ - |
| | Increase | \$ 4 |
| | (Decrease) | |
| | | |
| 55515033 | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 4 |
| | Prior 12 Months | \$ - |
| | Increase | \$ 4 |
| | (Decrease) | |
| | | |
| 55515034 | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 351 |
| | Prior 12 Months | \$ 339 |
| | Increase | \$ 12 |
| | (Decrease) | |
| | | |

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"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|------------------------------|--------------|
| <i>55515035</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 34 |
| | Prior 12 Months | \$ 19 |
| | Increase | \$ 15 |
| | (Decrease) | |
| | | |
| <i>55515036</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 45 |
| | Prior 12 Months | \$ 5 |
| | Increase | \$ 40 |
| | (Decrease) | |
| | | |
| <i>55515037</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 481 |
| | Prior 12 Months | \$ 205 |
| | Increase | \$ 276 |
| | (Decrease) | |
| | | |

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With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|---------------------------|------------------------------|--------------|
| 55515038 | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 112 |
| | Prior 12 Months | \$ 17 |
| | Increase | \$ 95 |
| | (Decrease) | |
| | | |
| 55515039 | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 24 |
| | Prior 12 Months | \$ 10 |
| | Increase | \$ 14 |
| | (Decrease) | |
| | | |
| 55515040 | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ (11) |
| | Prior 12 Months | \$ 11 |
| | Increase | |
| | (Decrease) | \$ (22) |
| | | |

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"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|------------------------------|--------------|
| <i>55515041</i> | <i>HMP&L STATION TWO</i> | |
| | Most Recent 12 Months | \$ 118 |
| | Prior 12 Months | \$ 83 |
| | Increase | \$ 35 |
| | (Decrease) | |
| | | |
| <i>55515099</i> | <i>PURCHASED POWER-I</i> | |
| | Most Recent 12 Months | \$ - |
| | Prior 12 Months | \$ 18 |
| | Increase | |
| | (Decrease) | \$ (18) |
| | | |
| <i>55515201</i> | <i>HMP&L-STEAM EXPEN</i> | |
| | Most Recent 12 Months | \$ 882 |
| | Prior 12 Months | \$ 1,035 |
| | Increase | |
| | (Decrease) | \$ (153) |
| | | |

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| Account Number | Account Title | Total |
|----------------|-------------------------------|----------|
| 55515202 | <i>HMP&L-MISC STEAM F</i> | |
| | Most Recent 12 Months | \$ 210 |
| | Prior 12 Months | \$ 282 |
| | Increase | |
| | (Decrease) | \$ (72) |
| | | |
| 55515203 | <i>HMP&L-ALLOWANCES</i> | |
| | Most Recent 12 Months | \$ - |
| | Prior 12 Months | \$ 3 |
| | Increase | |
| | (Decrease) | \$ (3) |
| | | |
| 55515204 | <i>HMP&L-MAINT BOILER</i> | |
| | Most Recent 12 Months | \$ 514 |
| | Prior 12 Months | \$ 641 |
| | Increase | |
| | (Decrease) | \$ (127) |
| | | |

Big Rivers Electric Corporation

Case No. 2013-00199

Schedule 8

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|----------------|-------------------------------|---------|
| 55515205 | <i>HMP&L-SCRUBBER/SO</i> | |
| | Most Recent 12 Months | \$ 537 |
| | Prior 12 Months | \$ 607 |
| | Increase | |
| | (Decrease) | \$ (70) |
| | | |
| 55515206 | <i>HMP&L-MAINT BOILER</i> | |
| | Most Recent 12 Months | \$ 65 |
| | Prior 12 Months | \$ 54 |
| | Increase | \$ 11 |
| | (Decrease) | |
| | | |
| 55515207 | <i>HMP&L-MAINT BOILER</i> | |
| | Most Recent 12 Months | \$ 379 |
| | Prior 12 Months | \$ 424 |
| | Increase | |
| | (Decrease) | \$ (45) |
| | | |

Big Rivers Electric Corporation

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Schedule 8

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|--------------------------|--------------|
| <i>55518700</i> | <i>PURCHASED POWER-C</i> | |
| Most Recent 12 Months | | \$ - |
| Prior 12 Months | | \$ 2,677 |
| Increase | | |
| (Decrease) | | \$ (2,677) |
| | | |
| <i>55519600</i> | <i>PURCHASED POWER-E</i> | |
| Most Recent 12 Months | | \$ - |
| Prior 12 Months | | \$ 1,006 |
| Increase | | |
| (Decrease) | | \$ (1,006) |
| | | |
| <i>55521000</i> | <i>PURCHASED POWER-A</i> | |
| Most Recent 12 Months | | \$ - |
| Prior 12 Months | | \$ 3,223 |
| Increase | | |
| (Decrease) | | \$ (3,223) |
| | | |

Big Rivers Electric Corporation

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Schedule 8

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|---------------------------|--------------------------|--------------|
| <i>55523600</i> | <i>PURCHASED POWER-A</i> | |
| | Most Recent 12 Months | \$ - |
| | Prior 12 Months | \$ 868 |
| | Increase | |
| | (Decrease) | \$ (868) |
| | | |
| <i>55711000</i> | <i>OTHER EXPENSE-POW</i> | |
| | Most Recent 12 Months | \$ 5,580 |
| | Prior 12 Months | \$ 5,610 |
| | Increase | |
| | (Decrease) | \$ (30) |
| | | |
| <i>55735000</i> | <i>OTHER EXPENSE-NON</i> | |
| | Most Recent 12 Months | \$ (3,017) |
| | Prior 12 Months | \$ (1,152) |
| | Increase | |
| | (Decrease) | \$ (1,865) |
| | | |

Big Rivers Electric Corporation

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Schedule 8

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|-------------------------------|--------------|
| <i>56010000</i> | <i>OPER SUPERVISION &</i> | |
| Most Recent 12 Months | | \$ 256 |
| Prior 12 Months | | \$ 260 |
| Increase | | |
| (Decrease) | | \$ (4) |
| | | |
| <i>56020000</i> | <i>OPER SUPERVISION &</i> | |
| Most Recent 12 Months | | \$ 324 |
| Prior 12 Months | | \$ 362 |
| Increase | | |
| (Decrease) | | \$ (38) |
| | | |
| <i>56110000</i> | <i>LOAD DISPATCHING</i> | |
| Most Recent 12 Months | | \$ 1,171 |
| Prior 12 Months | | \$ 1,152 |
| Increase | | \$ 19 |
| (Decrease) | | |
| | | |

Big Rivers Electric Corporation

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Schedule 8

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|-----------------------------|--------------|
| <i>56140000</i> | <i>SCHEDULING, SYSTEM</i> | |
| | Most Recent 12 Months | \$ 2,487 |
| | Prior 12 Months | \$ 2,557 |
| | Increase | |
| | (Decrease) | \$ (70) |
| | | |
| <i>56180000</i> | <i>RELIABILITY PLANNING</i> | |
| | Most Recent 12 Months | \$ 152 |
| | Prior 12 Months | \$ 158 |
| | Increase | |
| | (Decrease) | \$ (6) |
| | | |
| <i>56210000</i> | <i>STATION EXPENSES</i> | |
| | Most Recent 12 Months | \$ 809 |
| | Prior 12 Months | \$ 785 |
| | Increase | \$ 24 |
| | (Decrease) | |
| | | |

Big Rivers Electric Corporation

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Schedule 8

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|----------------------------|--------------|
| <i>56310000</i> | <i>OVERHEAD LINE EXPE</i> | |
| | Most Recent 12 Months | \$ 984 |
| | Prior 12 Months | \$ 1,049 |
| | Increase | |
| | (Decrease) | \$ (65) |
| | | |
| <i>56510000</i> | <i>TRANSMISSION OF ELI</i> | |
| | Most Recent 12 Months | \$ 3,638 |
| | Prior 12 Months | \$ 2,896 |
| | Increase | \$ 742 |
| | (Decrease) | |
| | | |
| <i>56610000</i> | <i>MISC TRANSMISSION E</i> | |
| | Most Recent 12 Months | \$ 190 |
| | Prior 12 Months | \$ 245 |
| | Increase | |
| | (Decrease) | \$ (55) |
| | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Total |
|-----------------------|--------------------------------|--------------|
| <i>56620000</i> | <i>MISC TRANSMISSION E</i> | |
| | Most Recent 12 Months | \$ 402 |
| | Prior 12 Months | \$ 406 |
| | Increase | |
| | (Decrease) | \$ (4) |
| | | |
| <i>56720000</i> | <i>RENTS-STATIONS</i> | |
| | Most Recent 12 Months | \$ 16 |
| | Prior 12 Months | \$ 28 |
| | Increase | |
| | (Decrease) | \$ (12) |
| | | |
| <i>56810000</i> | <i>MAINT SUPERVISION &</i> | |
| | Most Recent 12 Months | \$ 233 |
| | Prior 12 Months | \$ 224 |
| | Increase | \$ 9 |
| | (Decrease) | |
| | | |

Big Rivers Electric Corporation

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Schedule 8

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|--------------------------------|--------------|
| <i>56820000</i> | <i>MAINT SUPERVISION &</i> | |
| | Most Recent 12 Months | \$ 237 |
| | Prior 12 Months | \$ 235 |
| | Increase | \$ 2 |
| | (Decrease) | |
| | | |
| <i>56910000</i> | <i>MAINTENANCE STRUC</i> | |
| | Most Recent 12 Months | \$ 29 |
| | Prior 12 Months | \$ 17 |
| | Increase | \$ 12 |
| | (Decrease) | |
| | | |
| <i>57010000</i> | <i>MAINTENANCE STATIC</i> | |
| | Most Recent 12 Months | \$ 1,471 |
| | Prior 12 Months | \$ 1,662 |
| | Increase | |
| | (Decrease) | \$ (191) |
| | | |

Big Rivers Electric Corporation

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Schedule 8

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|---------------------------|--------------|
| <i>57110000</i> | <i>MAINTENANCE OVERL</i> | |
| Most Recent 12 Months | | \$ 1,727 |
| Prior 12 Months | | \$ 1,986 |
| Increase | | |
| (Decrease) | | \$ (259) |
| | | |
| <i>57310000</i> | <i>MAINTENANCE MISC I</i> | |
| Most Recent 12 Months | | \$ 340 |
| Prior 12 Months | | \$ 225 |
| Increase | | \$ 115 |
| (Decrease) | | |
| | | |
| <i>57320000</i> | <i>MAINTENANCE MISC I</i> | |
| Most Recent 12 Months | | \$ 434 |
| Prior 12 Months | | \$ 420 |
| Increase | | \$ 14 |
| (Decrease) | | |
| | | |

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Attachment for Response for PSC 1-29(a)

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Big Rivers Electric Corporation

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Schedule 8

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|----------------------------|--------------|
| <i>57570000</i> | <i>MARKET FACILITATIO.</i> | |
| Most Recent 12 Months | | \$ 2,308 |
| Prior 12 Months | | \$ 2,570 |
| Increase | | |
| (Decrease) | | \$ (262) |
| | | |
| <i>90400000</i> | <i>UNCOLLECTIBLE ACC.</i> | |
| Most Recent 12 Months | | \$ 360 |
| Prior 12 Months | | \$ - |
| Increase | | \$ 360 |
| (Decrease) | | |
| | | |
| <i>90810000</i> | <i>CUSTOMER ASSISTANC</i> | |
| Most Recent 12 Months | | \$ 947 |
| Prior 12 Months | | \$ 560 |
| Increase | | \$ 387 |
| (Decrease) | | |
| | | |

Big Rivers Electric Corporation
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Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Total |
|-----------------------|--------------------------------|--------------|
| <i>90910000</i> | <i>INFORMATION & INST</i> | |
| | Most Recent 12 Months | \$ 84 |
| | Prior 12 Months | \$ 65 |
| | Increase | \$ 19 |
| | (Decrease) | |
| | | |
| <i>91310000</i> | <i>ADVERTISING EXPENS</i> | |
| | Most Recent 12 Months | \$ 201 |
| | Prior 12 Months | \$ 195 |
| | Increase | \$ 6 |
| | (Decrease) | |
| | | |
| <i>92010000</i> | <i>ADMINISTRATIVE & GI</i> | |
| | Most Recent 12 Months | \$ 7,157 |
| | Prior 12 Months | \$ 7,195 |
| | Increase | |
| | (Decrease) | \$ (38) |
| | | |

Big Rivers Electric Corporation

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Schedule 8

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|-------------------------------|--------------|
| <i>92010100</i> | <i>ADMIN & GENERAL SA</i> | |
| Most Recent 12 Months | | \$ 2,458 |
| Prior 12 Months | | \$ 2,394 |
| Increase | | \$ 64 |
| (Decrease) | | |
| | | |
| <i>92010200</i> | <i>ADMIN & GENERAL SA</i> | |
| Most Recent 12 Months | | \$ 956 |
| Prior 12 Months | | \$ 950 |
| Increase | | \$ 6 |
| (Decrease) | | |
| | | |
| <i>92010300</i> | <i>ADMIN & GENERAL SA</i> | |
| Most Recent 12 Months | | \$ 3,709 |
| Prior 12 Months | | \$ 3,502 |
| Increase | | \$ 207 |
| (Decrease) | | |
| | | |

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Attachment for Response for PSC 1-29(a)

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Big Rivers Electric Corporation

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Schedule 8

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|--------------------------------|--------------|
| <i>92110000</i> | <i>OFFICE SUPPLIES ANL</i> | |
| Most Recent 12 Months | | \$ 3,975 |
| Prior 12 Months | | \$ 3,629 |
| Increase | | \$ 346 |
| (Decrease) | | |
| | | |
| <i>92110100</i> | <i>OFFICE SUPPLIES & E</i> | |
| Most Recent 12 Months | | \$ 92 |
| Prior 12 Months | | \$ 87 |
| Increase | | \$ 5 |
| (Decrease) | | |
| | | |
| <i>92110200</i> | <i>OFFICE SUPPLIES & E</i> | |
| Most Recent 12 Months | | \$ 977 |
| Prior 12 Months | | \$ 1,033 |
| Increase | | |
| (Decrease) | | \$ (56) |
| | | |

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**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|--------------------------------|--------------|
| <i>92110300</i> | <i>OFFICE SUPPLIES & E</i> | |
| Most Recent 12 Months | | \$ 677 |
| Prior 12 Months | | \$ 746 |
| Increase | | |
| (Decrease) | | \$ (69) |
| | | |
| <i>92310000</i> | <i>OUTSIDE SERVICES EA</i> | |
| Most Recent 12 Months | | \$ 1,408 |
| Prior 12 Months | | \$ 1,060 |
| Increase | | \$ 348 |
| (Decrease) | | |
| | | |
| <i>92310100</i> | <i>OUTSIDE SERVICES-PC</i> | |
| Most Recent 12 Months | | \$ 320 |
| Prior 12 Months | | \$ 91 |
| Increase | | \$ 229 |
| (Decrease) | | |
| | | |

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**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|----------------------------|--------------|
| <i>92310200</i> | <i>OUTSIDE SERVICES-CU</i> | |
| | Most Recent 12 Months | \$ 97 |
| | Prior 12 Months | \$ 114 |
| | Increase | |
| | (Decrease) | \$ (17) |
| | | |
| <i>92310300</i> | <i>OUTSIDE SERVICES-GI</i> | |
| | Most Recent 12 Months | \$ 332 |
| | Prior 12 Months | \$ 158 |
| | Increase | \$ 174 |
| | (Decrease) | |
| | | |
| <i>92310400</i> | <i>OUTSIDE SERVICES-TK</i> | |
| | Most Recent 12 Months | \$ 75 |
| | Prior 12 Months | \$ 143 |
| | Increase | |
| | (Decrease) | \$ (68) |
| | | |

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Schedule 8

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|---------------------------|-------------------------------|--------------|
| 92310600 | <i>OUTSIDE SERVICES-RA</i> | |
| | Most Recent 12 Months | \$ - |
| | Prior 12 Months | \$ - |
| | Increase | \$ - |
| | (Decrease) | |
| | | |
| 92310700 | <i>OUTSIDE SERVICES-AM</i> | |
| | Most Recent 12 Months | \$ 172 |
| | Prior 12 Months | \$ - |
| | Increase | \$ 172 |
| | (Decrease) | |
| | | |
| 92510000 | <i>INJURIES & DAMAGES</i> | |
| | Most Recent 12 Months | \$ 211 |
| | Prior 12 Months | \$ 218 |
| | Increase | |
| | (Decrease) | \$ (7) |
| | | |

Big Rivers Electric Corporation

Case No. 2013-00199

Schedule 8

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|--------------------------|--------------|
| <i>92610000</i> | <i>EMPLOYEE PENSIONS</i> | |
| Most Recent 12 Months | | \$ 1,113 |
| Prior 12 Months | | \$ 235 |
| Increase | | \$ 878 |
| (Decrease) | | |
| | | |
| <i>92810000</i> | <i>REGULATORY COMMIS</i> | |
| Most Recent 12 Months | | \$ 828 |
| Prior 12 Months | | \$ 691 |
| Increase | | \$ 137 |
| (Decrease) | | |
| | | |
| <i>92822500</i> | <i>REGULATORY COMMIS</i> | |
| Most Recent 12 Months | | \$ 136 |
| Prior 12 Months | | \$ 1,394 |
| Increase | | |
| (Decrease) | | \$ (1,258) |
| | | |

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Attachment for Response for PSC 1-29(a)

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Case No. 2013-00199
Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"

| Account Number | Account Title | Total |
|-----------------------|--------------------------|--------------|
| <i>92823000</i> | <i>REGULATORY COMMIS</i> | |
| | Most Recent 12 Months | \$ (261) |
| | Prior 12 Months | \$ 261 |
| | Increase | |
| | (Decrease) | \$ (522) |
| | | |
| <i>92824000</i> | <i>REGULATORY COMMIS</i> | |
| | Most Recent 12 Months | \$ 13 |
| | Prior 12 Months | \$ 21 |
| | Increase | |
| | (Decrease) | \$ (8) |
| | | |
| <i>92826000</i> | <i>REGULATORY COMMIS</i> | |
| | Most Recent 12 Months | \$ 45 |
| | Prior 12 Months | \$ - |
| | Increase | \$ 45 |
| | (Decrease) | |
| | | |

Big Rivers Electric Corporation

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Schedule 8

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|---------------------------|--------------|
| <i>93010000</i> | <i>GENERAL ADVERTISIN</i> | |
| | Most Recent 12 Months | \$ 168 |
| | Prior 12 Months | \$ 23 |
| | Increase | \$ 145 |
| | (Decrease) | |
| | | |
| <i>93011200</i> | <i>GENERAL ADVERTISIN</i> | |
| | Most Recent 12 Months | \$ - |
| | Prior 12 Months | \$ 122 |
| | Increase | |
| | (Decrease) | \$ (122) |
| | | |
| <i>93020000</i> | <i>MISCELLANEOUS GEN</i> | |
| | Most Recent 12 Months | \$ 1,874 |
| | Prior 12 Months | \$ 2,046 |
| | Increase | |
| | (Decrease) | \$ (172) |
| | | |

**Big Rivers Electric Corporation
Case No. 2013-00199**

Schedule 8

**Comparison of Operating Expense Account Balances for the Most Recent 12 Months
With Those of the Preceding 12 Months
"000 Omitted"**

| Account Number | Account Title | Total |
|-----------------------|---------------------------|--------------|
| <i>93021200</i> | <i>MISC GENERAL EXPEN</i> | |
| | Most Recent 12 Months | \$ 15 |
| | Prior 12 Months | \$ 17 |
| | Increase | |
| | (Decrease) | \$ (2) |
| | | |
| <i>93110000</i> | <i>RENTS-ADMINISTRATI</i> | |
| | Most Recent 12 Months | \$ - |
| | Prior 12 Months | \$ - |
| | Increase | \$ - |
| | (Decrease) | |
| | | |
| <i>93510000</i> | <i>MAINTENANCE OF GEI</i> | |
| | Most Recent 12 Months | \$ 229 |
| | Prior 12 Months | \$ 167 |
| | Increase | \$ 62 |
| | (Decrease) | |
| | | |

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 29) *Provide the following:***

2 ***a. A schedule showing a comparison of the balance in Big Rivers'***
3 ***operating-expense accounts for each month of the most recent 12***
4 ***months for which information is available at the time the application***
5 ***is filed to the same month of the preceding 12-month period for each***
6 ***account or subaccount included in Big Rivers' chart of accounts. See***
7 ***Schedule 8.***

8 ***b. A schedule, in comparative form, showing the operating-expense***
9 ***account balance for the base period and each of the three most recent***
10 ***calendar years for each account or subaccount included in big***
11 ***Rivers' annual report. Show the percentage of increase or decrease***
12 ***of each year over the prior year.***

13 ***c. A listing, with descriptions, of all activities, initiatives, or programs***
14 ***undertaken or continued by Big rivers since its 2011 rate case for the***
15 ***purpose of minimizing costs or improving the efficiency of its***
16 ***operations or maintenance activities.***

**Case No. 2013-00199
Response to PSC 1-29**

**Witnesses: Billie J. Richert, Robert W. Berry and James V. Haner
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APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199

Response to Commission Staff's Initial Request for Information
Dated June 10, 2013

July 12, 2013

1 Response)

2 a. Please see the schedule provided on the CD accompanying these
3 responses.

4 b. Please see the schedule attached hereto. This schedule contains
5 information that is being provided under a petition under confidential
6 treatment.

7 c. Production

8 Since the 2011 rate case that was approved in Case No. 2011-00036, Big
9 Rivers has closely managed its operations to reduce costs consistent with its
10 mission as an electric cooperative to provide low cost, reliable power to its
11 members in order to delay as much as possible the need for rate increases as
12 a result of the depressed wholesale power market. As for minimizing costs
13 the Production area has restricted travel and limited attendance at
14 conferences and seminars, eliminated eight (8) additional headcount that
15 were budgeted for succession planning, where possible eliminated
16 backfilling open positions in anticipation of the future rollbacks associated
17 with idling units (currently 24 open positions), successfully re-negotiated
18 some of its fuel and reagent contracts to reduce costs, and selectively

Case No. 2013-00199

Response to PSC 1-29

Witnesses: Billie J. Richert, Robert W. Berry and James V. Haner

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**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 deferred some maintenance activities. As for improving the efficiency of its
2 power plant operations Big Rivers has reduced its generating fleets' net heat
3 rate from 11,005 Btu/kWh in September, 2011 to 10,705 Btu/kWh in April,
4 2013.

5 Administration

6 Increases in premiums prompted Big Rivers to market the health plan
7 coverage in 2011 for 2012. The result of that effort was to move from an
8 insured medical plan to a self-insured plan effective January 1, 2012. Based
9 on the premium-equivalent rates derived by Big Rivers' plan consultant for
10 the self-insured plan, and the renewal premiums for the insured plan, Big
11 Rivers estimated the 2012 expense for the self-insured plan would be
12 \$3,087,000 less than the insured plan.

13 In anticipation of negotiations with the Union in 2012, Big Rivers sought
14 to bring its medical plan coverage and co-share of the cost more in line with
15 the market. As a result, Big Rivers adjusted the plan design, effective
16 January 1, 2013, with increases in deductibles, out-of-pocket maximums,
17 prescription drug co-payments, and employee contributions toward the cost
18 of the coverage. Big Rivers estimated a reduction of \$266,000 in 2013,

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 compared to the costs of not changing the plan design or increasing
2 employee contributions.

3 In review of options for reducing the cost of post-retirement medical
4 coverage, both the annual expense and the accrued liability, Big Rivers
5 revised the eligibility requirements after 2013, with regard to age and
6 service. Big Rivers' actuary estimated a reduction of \$561,000 in expense to
7 be booked in 2013, as a result of the changes, and a reduction of \$1,891,000
8 in the accrued liability as of December 31, 2012.

9 An increase in premiums prompted Big Rivers to market its long term
10 disability insurance in 2012 for 2013. The result was to move the coverage
11 to a new provider effective January 1, 2013, reducing expense in 2013 an
12 estimated \$191,000, compared to remaining with the 2012 provider. The
13 savings identified above are reflected in expenses booked for 2012, and
14 budgeted or forecasted for 2013-2016.

15

16 **Witnesses:** Billie J. Richert (parts a and b),

17 Robert W. Berry (part c - Production), and

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1

James V. Haner (part c - Administration)

Big Rivers Electric Corporation
Case No. 2013-00199
Comparison of Base Period and Three (3) Most Recent Calendar Years of Accounts
as Reported in KPSC Financial and Statistical Report (Annual Report)

| Line No. | Account Number and Description | Base Period Ended 9/30/13 | % Chg | 2012 | % Chg |
|----------|--|---------------------------|-------|--------------------|---------------|
| 1 | <u>POWER PRODUCTION EXPENSES</u> | | | | |
| 2 | | | | | |
| 3 | Steam Power Generation | | | | |
| 4 | Operation | | | | |
| 5 | 500 Operation Supervision & Engineering | | | 5,600,410 | 8.11% |
| 6 | 501 Fuel | | | 225,977,816 | 0.30% |
| 7 | 502 Steam Expenses | | | 28,446,807 | -4.41% |
| 8 | 503 Steam from Other Sources | | | - | |
| 9 | 504 (Less) Steam Transferred | | | - | |
| 10 | 505 Electric Expenses | | | 6,861,674 | 2.65% |
| 11 | 506 Miscellaneous Steam Power Expenses | | | 6,992,913 | -14.89% |
| 12 | 507 Rents | - | | - | |
| 13 | 509 Allowances | | | 116,162 | -78.32% |
| 14 | Total Operation | | | 273,995,782 | -0.61% |
| 15 | | | | | |
| 16 | Maintenance | | | | |
| 17 | 510 Maintenance Supervision & Engineering | | | 4,801,608 | 1.43% |
| 18 | 511 Maintenance of Structures | | | 3,578,281 | -1.93% |
| 19 | 512 Maintenance of Boiler Plant | | | 25,831,130 | -1.71% |
| 20 | 513 Maintenance of Electric Plant | | | 3,459,701 | -27.92% |
| 21 | 514 Maintenance of Miscellaneous Steam Plant | | | 3,254,923 | -0.87% |
| 22 | Total Maintenance | | | 40,925,643 | -4.26% |

Case No. 2013-00199

Attachment for Response for PSC 1-29(b)

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Comparison of Base Period and Three (3) Most Recent Calendar Years of Accounts
as Reported in KPSC Financial and Statistical Report (Annual Report)

| Line No. | Account Number and Description | Base Period Ended 9/30/13 | % Chg | 2012 | % Chg |
|----------|---|---------------------------|-------|-------------|---------|
| 23 | | | | | |
| 24 | Total Power Production Expenses-Steam Power | | | 314,921,425 | -1.10% |
| 25 | | | | | |
| 26 | Other Power Generation | | | | |
| 27 | Operation | | | | |
| 28 | 546 Operation Supervision & Engineering | | | - | |
| 29 | 547 Fuel | | | 391,106 | -58.12% |
| 30 | 548 Generation Expenses | | | 36,705 | 8.22% |
| 31 | 549 Miscellaneous Other Power Generation | | | - | |
| 32 | 550 Rents | - | | - | |
| 33 | Total Operation | | | 427,811 | -55.79% |
| 34 | | | | | |
| 35 | Maintenance | | | | |
| 36 | 551 Maintenance Supervision & Engineering | | | - | |
| 37 | 552 Maintenance of Structures | | | - | |
| 38 | 553 Maintenance of Generating & Elec Plant | | | 244,219 | 62.03% |
| 39 | 554 Maintenance of Miscellaneous Other Power Generation Plant | | | - | |
| 40 | Total Maintenance | | | 244,219 | 62.03% |
| 41 | | | | | |
| 42 | Total Power Production Expenses-Other Power | | | 672,030 | -39.92% |

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Attachment for Response for PSC 1-29(b)

Witness: Billie J. Richert

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Big Rivers Electric Corporation
Case No. 2013-00199
Comparison of Base Period and Three (3) Most Recent Calendar Years of Accounts
as Reported in KPSC Financial and Statistical Report (Annual Report)

| Line No. | Account Number and Description | Base Period Ended 9/30/13 | % Chg | 2012 | % Chg |
|----------|--|---------------------------|--------|--------------------|---------------|
| 43 | | | | | |
| 44 | | | | | |
| 45 | Other Power Supply Expenses | | | | |
| 46 | 555 Purchased Power | | | 108,690,784 | 3.73% |
| 47 | 556 System control and Load Dispatching | | | - | -100.00% |
| 48 | 557 Other Expenses | | | 2,774,573 | -62.69% |
| 49 | Total Other Power Supply Expenses | | | 111,465,357 | -0.71% |
| 50 | | | | | |
| 51 | Total Power Production Expenses (Lines 21,41,59,74,79) | | | 427,058,812 | -1.10% |
| 52 | | | | | |
| 53 | Transmission Expenses | | | | |
| 54 | Operation | | | | |
| 55 | 560 Operation Supervision & Engineering | | | 625,842 | -6.21% |
| 56 | 561 Load Dispatching | | | 6,229,181 | 0.40% |
| 57 | 562 Station Expenses | | | 773,021 | 3.99% |
| 58 | 563 Overhead Line Expenses | | | 975,573 | -3.15% |
| 59 | 564 Underground Lines Expenses | | | - | |
| 60 | 565 Transmission of Electricity By Others | | | 3,082,093 | 27.98% |
| 61 | 566 Miscellaneous Transmission Expenses | | | 670,790 | 1.77% |
| 62 | 567 Rents | 38,829 | 57.20% | 24,701 | 7.67% |
| 63 | Total Operation | | | 12,381,201 | 5.71% |

Case No. 2013-00199

Attachment for Response for PSC 1-29(b)

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Comparison of Base Period and Three (3) Most Recent Calendar Years of Accounts
as Reported in KPSC Financial and Statistical Report (Annual Report)

| Line No. | Account Number and Description | Base Period Ended 9/30/13 | % Chg | 2012 | % Chg |
|----------|---|---------------------------|-------|-------------------|---------------|
| 64 | | | | | |
| 65 | Maintenance | | | | |
| 66 | 568 Maintenance Supervision & Engineering | | | 484,274 | -8.18% |
| 67 | 569 Maintenance of Structures | | | 22,426 | 35.04% |
| 68 | 570 Maintenance of Station Equipment | | | 1,554,891 | -1.49% |
| 69 | 571 Maintenance of Overhead Lines | | | 1,805,126 | -5.77% |
| 70 | 572 Maintenance of Underground Lines | | | - | |
| 71 | 573 Maintenance of Miscellaneous Transmission Plant | | | 741,281 | 15.38% |
| 72 | Total Maintenance | | | 4,607,998 | -1.55% |
| 73 | | | | | |
| 74 | Total Transmission Expenses | | | 16,989,199 | 3.64% |
| 75 | | | | | |
| 76 | Customer Accounts Expense | | | | |
| 77 | Operation | | | | |
| 78 | 901 Supervision | - | | - | |
| 79 | 902 Meter Reading Expenses | - | | - | |
| 80 | 903 Customer Records and Collection Expenses | - | | - | |
| 81 | 904 Uncollectible Accounts | 297,191 | 0.00% | 297,191 | |
| 82 | 905 Miscellaneous Customer Accounts Expenses | - | | - | |
| 83 | Total Customer Accounts Expenses | 297,191 | | 297,191 | |
| 84 | | | | | |

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Attachment for Response for PSC 1-29(b)

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Comparison of Base Period and Three (3) Most Recent Calendar Years of Accounts
as Reported in KPSC Financial and Statistical Report (Annual Report)

| Line No. | Account Number and Description | Base Period Ended 9/30/13 | % Chg | 2012 | % Chg |
|----------|---|---------------------------|---------------|----------------|---------------|
| 85 | Customer Service and Informational Expenses | | | | |
| 86 | Operation | | | | |
| 87 | 907 Supervision | - | | - | |
| 88 | 908 Customer Assistance Expenses | 1,354,600 | 70.28% | 795,493 | 34.87% |
| 89 | 909 Informationa and Instructional Expenses | 89,888 | -0.87% | 90,675 | 117.32% |
| 90 | 910 Miscellaneous customer Service and Information Expenses | - | | - | |
| 91 | Total Cust Service and Informational Exp | 1,444,488 | 63.00% | 886,168 | 40.32% |
| 92 | | | | | |
| 93 | Sales Expenses | | | | |
| 94 | Operation | | | | |
| 95 | 911 Supervision | - | | - | |
| 96 | 912 Demonstrating and Selling Expenses | - | | - | |
| 97 | 913 Advertising Expenses | 175,696 | -8.11% | 191,205 | 3.35% |
| 98 | 916 Miscellaneous Sales Expenses | - | | - | |
| 99 | Total Sales Expenses | 175,696 | -8.11% | 191,205 | 3.35% |
| 100 | | | | | |
| 101 | Administrative and General Expenses | | | | |
| 102 | Operation | | | | |
| 103 | 920 Administrative and General Salaries | 14,475,551 | 0.60% | 14,389,680 | 1.79% |
| 104 | 921 Office Supplies and Expenses | 7,315,789 | 29.56% | 5,646,585 | -4.28% |
| 105 | 922 (Less) Administrative Expenses Transferred--CR | - | | - | |

Case No. 2013-00199

Attachment for Response for PSC 1-29(b)

Witness: Billie J. Richert

Big Rivers Electric Corporation
Case No. 2013-00199
Comparison of Base Period and Three (3) Most Recent Calendar Years of Accounts
as Reported in KPSC Financial and Statistical Report (Annual Report)

| Line No. | Account Number and Description | Base Period Ended 9/30/13 | % Chg | 2012 | % Chg |
|----------|--|---------------------------|--------------|--------------------|---------------|
| 106 | 923 Outside Services Employed | 3,404,242 | 71.47% | 1,985,347 | 25.06% |
| 107 | 924 Property Insurance | - | | - | |
| 108 | 925 Injuries and Damages | 114,956 | -34.73% | 176,132 | -17.75% |
| 109 | 926 Employee Pensions & Benefits | 944,282 | -4.64% | 990,279 | 372.10% |
| 110 | 927 Franchise Requirements | - | | - | |
| 111 | 928 Regulatory Commission Expenses | (735,134) | -164.53% | 1,139,183 | -55.28% |
| 112 | 929 (Less) Duplicate Charges -- CR | - | | - | |
| 113 | 930.1 General Advertising Expenses | 150,691 | -7.13% | 162,259 | 3.92% |
| 114 | 930.2 Miscellaneous General Expenses | 1,492,683 | -22.95% | 1,937,347 | 7.36% |
| 115 | 931 Rents | 1,933 | 0.00% | 1,933 | 0.00% |
| 116 | Total Operation | 27,164,993 | 2.79% | 26,428,745 | -0.48% |
| 117 | | | | | |
| 118 | Maintenance | | | | |
| 119 | 935 Maintenance of General Plant | | | 184,301 | 31.14% |
| 120 | | | | | |
| 121 | Total Administrative and General Expenses | | | 26,613,046 | -0.32% |
| 122 | | | | | |
| 123 | Total Electric Operation and Maintenance | | | 472,035,621 | -0.77% |
| 124 | (80,100,126,134,141,148,168) | | | | |

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Attachment for Response for PSC 1-29(b)

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Big Rivers Electric Corporation
Case No. 2013-00199
Comparison of Base Period and Three (3) Most Recent Calendar Years of Accounts
as Reported in KPSC Financial and Statistical Report (Annual Report)

| Line No. | Account Number and Description | 2011 | % Chg | 2010 |
|----------|--|--------------------|--------------|--------------------|
| 1 | POWER PRODUCTION EXPENSES | | | |
| 2 | | | | |
| 3 | Steam Power Generation | | | |
| 4 | Operation | | | |
| 5 | 500 Operation Supervision & Engineering | 5,180,360 | 12.01% | 4,624,985 |
| 6 | 501 Fuel | 225,295,221 | 8.79% | 207,087,919 |
| 7 | 502 Steam Expenses | 29,760,153 | -13.08% | 34,236,992 |
| 8 | 503 Steam from Other Sources | - | | |
| 9 | 504 (Less) Steam Transferred | - | | |
| 10 | 505 Electric Expenses | 6,684,248 | 13.71% | 5,878,526 |
| 11 | 506 Miscellaneous Steam Power Expenses | 8,216,012 | 12.07% | 7,331,014 |
| 12 | 507 Rents | - | | - |
| 13 | 509 Allowances | 535,795 | | 401,618 |
| 14 | Total Operation | 275,671,789 | 6.21% | 259,561,054 |
| 15 | | | | |
| 16 | Maintenance | | | |
| 17 | 510 Maintenance Supervision & Engineering | 4,734,044 | 19.98% | 3,945,686 |
| 18 | 511 Maintenance of Structures | 3,648,594 | -2.12% | 3,727,682 |
| 19 | 512 Maintenance of Boiler Plant | 26,279,855 | -1.99% | 26,814,441 |
| 20 | 513 Maintenance of Electric Plant | 4,799,647 | 17.10% | 4,098,834 |
| 21 | 514 Maintenance of Miscellaneous Steam Plant | 3,283,553 | 18.20% | 2,778,045 |
| 22 | Total Maintenance | 42,745,693 | 3.34% | 41,364,688 |

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Attachment for Response for PSC 1-29(b)

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Big Rivers Electric Corporation
Case No. 2013-00199
Comparison of Base Period and Three (3) Most Recent Calendar Years of Accounts
as Reported in KPSC Financial and Statistical Report (Annual Report)

| Line No. | Account Number and Description | 2011 | % Chg | 2010 |
|----------|---|--------------------|----------------|--------------------|
| 23 | | | | |
| 24 | Total Power Production Expenses-Steam Power | 318,417,482 | 5.81% | 300,925,742 |
| 25 | | | | |
| 26 | Other Power Generation | | | |
| 27 | Operation | | | |
| 28 | 546 Operation Supervision & Engineering | - | | - |
| 29 | 547 Fuel | 933,829 | 41.36% | 660,601 |
| 30 | 548 Generation Expenses | 33,917 | 0.33% | 33,807 |
| 31 | 549 Miscellaneous Other Power Generation | - | | - |
| 32 | 550 Rents | - | | - |
| 33 | Total Operation | 967,746 | 39.36% | 694,408 |
| 34 | | | | |
| 35 | Maintenance | | | |
| 36 | 551 Maintenance Supervision & Engineering | - | | - |
| 37 | 552 Maintenance of Structures | - | | - |
| 38 | 553 Maintenance of Generating & Elec Plant | 150,725 | -80.97% | 792,175 |
| 39 | 554 Maintenance of Miscellaneous Other Power Generation Plant | - | | - |
| 40 | Total Maintenance | 150,725 | -80.97% | 792,175 |
| 41 | | | | |
| 42 | Total Power Production Expenses-Other Power | 1,118,471 | -24.76% | 1,486,583 |

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Big Rivers Electric Corporation
Case No. 2013-00199
Comparison of Base Period and Three (3) Most Recent Calendar Years of Accounts
as Reported in KPSC Financial and Statistical Report (Annual Report)

| Line No. | Account Number and Description | 2011 | % Chg | 2010 |
|----------|--|--------------------|---------------|--------------------|
| 43 | | | | |
| 44 | | | | |
| 45 | Other Power Supply Expenses | | | |
| 46 | 555 Purchased Power | 104,779,045 | 30.44% | 80,327,589 |
| 47 | 556 System control and Load Dispatching | 45,850 | -93.35% | 689,793 |
| 48 | 557 Other Expenses | 7,436,997 | -59.59% | 18,403,884 |
| 49 | Total Other Power Supply Expenses | 112,261,892 | 12.92% | 99,421,266 |
| 50 | | | | |
| 51 | Total Power Production Expenses (Lines 21,41,59,74,79) | 431,797,845 | 7.46% | 401,833,591 |
| 52 | | | | |
| 53 | Transmission Expenses | | | |
| 54 | Operation | | | |
| 55 | 560 Operation Supervision & Engineering | 667,289 | -7.45% | 721,017 |
| 56 | 561 Load Dispatching | 6,204,269 | 279.68% | 1,634,089 |
| 57 | 562 Station Expenses | 743,341 | -28.78% | 1,043,675 |
| 58 | 563 Overhead Line Expenses | 1,007,289 | 3.80% | 970,450 |
| 59 | 564 Underground Lines Expenses | - | | - |
| 60 | 565 Transmission of Electricity By Others | 2,408,336 | -21.08% | 3,051,502 |
| 61 | 566 Miscellaneous Transmission Expenses | 659,124 | -2.26% | 674,389 |
| 62 | 567 Rents | 22,942 | -13.30% | 26,460 |
| 63 | Total Operation | 11,712,590 | 44.22% | 8,121,582 |

Case No. 2013-00199

Attachment for Response for PSC 1-29(b)

Witness: Billie J. Richert

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Big Rivers Electric Corporation
Case No. 2013-00199
Comparison of Base Period and Three (3) Most Recent Calendar Years of Accounts
as Reported in KPSC Financial and Statistical Report (Annual Report)

| Line No. | Account Number and Description | 2011 | % Chg | 2010 |
|----------|---|-------------------|---------------|-------------------|
| 64 | | | | |
| 65 | Maintenance | | | |
| 66 | 568 Maintenance Supervision & Engineering | 527,443 | -1.95% | 537,921 |
| 67 | 569 Maintenance of Structures | 16,607 | -20.91% | 20,997 |
| 68 | 570 Maintenance of Station Equipment | 1,578,393 | -2.92% | 1,625,828 |
| 69 | 571 Maintenance of Overhead Lines | 1,915,700 | -11.89% | 2,174,112 |
| 70 | 572 Maintenance of Underground Lines | - | | - |
| 71 | 573 Maintenance of Miscellaneous Transmission Plant | 642,482 | 462.27% | 114,266 |
| 72 | Total Maintenance | 4,680,625 | 4.64% | 4,473,124 |
| 73 | | | | |
| 74 | Total Transmission Expenses | 16,393,215 | 30.16% | 12,594,706 |
| 75 | | | | |
| 76 | Customer Accounts Expense | | | |
| 77 | Operation | | | |
| 78 | 901 Supervision | - | | - |
| 79 | 902 Meter Reading Expenses | - | | - |
| 80 | 903 Customer Records and Collection Expenses | - | | - |
| 81 | 904 Uncollectible Accounts | - | | - |
| 82 | 905 Miscellaneous Customer Accounts Expenses | - | | - |
| 83 | Total Customer Accounts Expenses | - | | - |
| 84 | | | | |

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Attachment for Response for PSC 1-29(b)

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Big Rivers Electric Corporation
Case No. 2013-00199
Comparison of Base Period and Three (3) Most Recent Calendar Years of Accounts
as Reported in KPSC Financial and Statistical Report (Annual Report)

| Line No. | Account Number and Description | 2011 | % Chg | 2010 |
|----------|---|----------------|----------------|----------------|
| 85 | Customer Service and Informational Expenses | | | |
| 86 | Operation | | | |
| 87 | 907 Supervision | - | | - |
| 88 | 908 Customer Assistance Expenses | 589,810 | 32.16% | 446,300 |
| 89 | 909 Informationa and Instructional Expenses | 41,725 | | - |
| 90 | 910 Miscellaneous customer Service and Information Expenses | - | | - |
| 91 | Total Cust Service and Informational Exp | 631,535 | 41.50% | 446,300 |
| 92 | | | | |
| 93 | Sales Expenses | | | |
| 94 | Operation | | | |
| 95 | 911 Supervision | - | | - |
| 96 | 912 Demonstrating and Selling Expenses | - | | - |
| 97 | 913 Advertising Expenses | 185,004 | -22.85% | 239,803 |
| 98 | 916 Miscellaneous Sales Expenses | - | | - |
| 99 | Total Sales Expenses | 185,004 | -22.85% | 239,803 |
| 100 | | | | |
| 101 | Administrative and General Expenses | | | |
| 102 | Operation | | | |
| 103 | 920 Administrative and General Salaries | 14,136,342 | 7.13% | 13,195,035 |
| 104 | 921 Office Supplies and Expenses | 5,899,252 | -13.37% | 6,809,479 |
| 105 | 922 (Less) Administrative Expenses Transferred--CR | - | | - |

Case No. 2013-00199

Attachment for Response for PSC 1-29(b)

Witness: Billie J. Richert

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Big Rivers Electric Corporation
Case No. 2013-00199
Comparison of Base Period and Three (3) Most Recent Calendar Years of Accounts
as Reported in KPSC Financial and Statistical Report (Annual Report)

| Line No. | Account Number and Description | 2011 | % Chg | 2010 |
|----------|--|--------------------|---------------|--------------------|
| 106 | 923 Outside Services Employed | 1,587,501 | -51.86% | 3,297,366 |
| 107 | 924 Property Insurance | - | | - |
| 108 | 925 Injuries and Damages | 214,141 | 25.97% | 169,994 |
| 109 | 926 Employee Pensions & Benefits | 209,760 | 148.99% | 84,244 |
| 110 | 927 Franchise Requirements | - | | - |
| 111 | 928 Regulatory Commission Expenses | 2,547,612 | 75.45% | 1,452,074 |
| 112 | 929 (Less) Duplicate Charges -- CR | - | | - |
| 113 | 930.1 General Advertising Expenses | 156,139 | -2.74% | 160,540 |
| 114 | 930.2 Miscellaneous General Expenses | 1,804,562 | 39.75% | 1,291,277 |
| 115 | 931 Rents | 1,933 | 0.00% | 1,933 |
| 116 | Total Operation | 26,557,242 | 0.36% | 26,461,942 |
| 117 | | | | |
| 118 | Maintenance | | | |
| 119 | 935 Maintenance of General Plant | 140,534 | -43.87% | 250,361 |
| 120 | | | | |
| 121 | Total Administrative and General Expenses | 26,697,776 | -0.05% | 26,712,303 |
| 122 | | | | |
| 123 | Total Electric Operation and Maintenance | 475,705,375 | 7.67% | 441,826,703 |
| 124 | (80,100,126,134,141,148,168) | | | |

Case No. 2013-00199

Attachment for Response for PSC 1-29(b)

Witness: Billie J. Richert

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to Commission Staff's Initial Request for Information
Dated June 10, 2013**

July 12, 2013

1 **Item 30)** *Provide Big Rivers' cash account balances at the beginning of calendar*
2 *year 2012 and at the end of each month since then.*

3

4 **Response)** A schedule detailing the cash balances at the beginning of calendar year
5 2012 and at the end of each month since then is attached hereto.

6

7 **Witness)** Billie J. Richert

8

Big Rivers Electric Corporation

Case No. 2013-00199

Cash Account Balances

| <u>Line No.</u> | <u>Account Number</u> | <u>Account Description</u> | Dec-11 | Jan-12 | Feb-12 |
|-----------------|-----------------------|---------------------------------------|----------------------|-----------------------|-----------------------|
| 1 | 13110000 | CASH-GENERAL | \$ 973 | \$ 1,060 | \$ 1,042 |
| 2 | 13111000 | CASH-RIGHT OF WAY | 1,000 | 1,000 | 1,000 |
| 3 | 13410000 | SPECIAL DEPOSIT-TVA TRANS RESERVATION | 572,679 | 572,679 | 572,679 |
| 4 | 13420000 | SPECIAL DEPOSIT-ADM/ICE MARGIN CALL | - | - | - |
| 5 | 13500000 | WORKING FUNDS | 3,725 | 3,725 | 3,725 |
| 6 | 13600000 | TEMPORARY CASH INVESTMENTS | 44,843,791 | 46,610,516 | 49,465,746 |
| 7 | | | <u>\$ 45,422,168</u> | <u>\$ 47,188,980</u> | <u>\$ 50,044,192</u> |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | 13110000 | CASH-GENERAL | \$ 1,153 | \$ 1,045 | \$ 1,046 |
| 12 | 13111000 | CASH-RIGHT OF WAY | 1,000 | 1,000 | 1,000 |
| 13 | 13410000 | SPECIAL DEPOSIT-TVA TRANS RESERVATION | 572,687 | 572,727 | 572,768 |
| 14 | 13420000 | SPECIAL DEPOSIT-ADM/ICE MARGIN CALL | 50,000 | 25,536 | 25,540 |
| 15 | 13500000 | WORKING FUNDS | 3,725 | 3,725 | 3,725 |
| 16 | 13600000 | TEMPORARY CASH INVESTMENTS | 47,652,971 | 105,756,526 | 107,521,746 |
| 17 | | | <u>\$ 48,281,536</u> | <u>\$ 106,360,559</u> | <u>\$ 108,125,825</u> |
| 18 | | | | | |

Case No. 2013-00199

Attachment for Response for PSC 1-30

Witness: Billie J. Richert

Big Rivers Electric Corporation

Case No. 2013-00199

Cash Account Balances

| <u>Line No.</u> | <u>Account Number</u> | <u>Account Description</u> | | | |
|-----------------|-----------------------|---------------------------------------|-----------------------|-----------------------|-----------------------|
| | | | Mar-12 | Apr-12 | May-12 |
| 1 | 13110000 | CASH-GENERAL | \$ 847 | \$ 1,207 | \$ 1,250 |
| 2 | 13111000 | CASH-RIGHT OF WAY | 1,000 | 1,000 | 1,000 |
| 3 | 13410000 | SPECIAL DEPOSIT-TVA TRANS RESERVATION | 572,679 | 572,682 | 572,684 |
| 4 | 13420000 | SPECIAL DEPOSIT-ADM/ICE MARGIN CALL | - | - | - |
| 5 | 13500000 | WORKING FUNDS | 3,725 | 3,725 | 3,725 |
| 6 | 13600000 | TEMPORARY CASH INVESTMENTS | 49,461,159 | 40,761,629 | 39,621,359 |
| 7 | | | <u>\$ 50,039,410</u> | <u>\$ 41,340,243</u> | <u>\$ 40,200,018</u> |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | Sep-12 | Oct-12 | Nov-12 |
| 11 | 13110000 | CASH-GENERAL | \$ 763 | \$ 914 | \$ 1,065 |
| 12 | 13111000 | CASH-RIGHT OF WAY | 1,000 | 1,000 | 1,000 |
| 13 | 13410000 | SPECIAL DEPOSIT-TVA TRANS RESERVATION | 572,808 | 572,855 | 572,900 |
| 14 | 13420000 | SPECIAL DEPOSIT-ADM/ICE MARGIN CALL | 25,540 | 25,540 | 25,540 |
| 15 | 13500000 | WORKING FUNDS | 3,725 | 3,725 | 3,725 |
| 16 | 13600000 | TEMPORARY CASH INVESTMENTS | 113,244,034 | 117,329,396 | 112,017,887 |
| 17 | | | <u>\$ 113,847,870</u> | <u>\$ 117,933,430</u> | <u>\$ 112,622,117</u> |
| 18 | | | | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Cash Account Balances

| <u>Line No.</u> | <u>Account Number</u> | <u>Account Description</u> | <u>Dec-12</u> | <u>Jan-13</u> | <u>Feb-13</u> |
|-----------------|-----------------------|---------------------------------------|-----------------------|-----------------------|-----------------------|
| 19 | | | | | |
| 20 | | | | | |
| 21 | 13110000 | CASH-GENERAL | \$ 2,586 | \$ 1,070 | \$ 1,047 |
| 22 | 13111000 | CASH-RIGHT OF WAY | 1,000 | 1,000 | 1,000 |
| 23 | 13410000 | SPECIAL DEPOSIT-TVA TRANS RESERVATION | 572,946 | 572,980 | 572,998 |
| 24 | 13420000 | SPECIAL DEPOSIT-ADM/ICE MARGIN CALL | 25,540 | 25,540 | 25,540 |
| 25 | 13500000 | WORKING FUNDS | 3,725 | 3,725 | 3,725 |
| 26 | 13600000 | TEMPORARY CASH INVESTMENTS | 110,165,436 | 112,281,638 | 116,720,185 |
| 27 | | | <u>\$ 110,771,233</u> | <u>\$ 112,885,953</u> | <u>\$ 117,324,495</u> |
| 28 | | | | | |
| 29 | | | | | |

Big Rivers Electric Corporation
Case No. 2013-00199
Cash Account Balances

| <u>Line No.</u> | <u>Account Number</u> | <u>Account Description</u> | <u>Mar-13</u> | <u>Apr-13</u> | <u>May-13</u> |
|-----------------|-----------------------|---------------------------------------|-----------------------|-----------------------|----------------------|
| 19 | | | | | |
| 20 | | | | | |
| 21 | 13110000 | CASH-GENERAL | \$ 1,054 | \$ 987 | \$ 985 |
| 22 | 13111000 | CASH-RIGHT OF WAY | 1,000 | 1,000 | 1,000 |
| 23 | 13410000 | SPECIAL DEPOSIT-TVA TRANS RESERVATION | 573,043 | 573,080 | 573,101 |
| 24 | 13420000 | SPECIAL DEPOSIT-ADM/ICE MARGIN CALL | 25,540 | 25,540 | 25,540 |
| 25 | 13500000 | WORKING FUNDS | 3,725 | 3,725 | 3,725 |
| 26 | 13600000 | TEMPORARY CASH INVESTMENTS | 116,374,045 | 124,602,978 | 66,559,167 |
| 27 | | | | | |
| 28 | | | <u>\$ 116,978,407</u> | <u>\$ 125,207,310</u> | <u>\$ 67,163,518</u> |
| 29 | | | | | |