COMMONWEALTH OF KENTUCKY

BEFORE THE ENERGY REGULATORY COMMISSION

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In the Matter of:

GENERAL ADJUSTMENT IN ELECTRIC RATES OF BIG RIVERS ELECTRIC CORPORATION	))	CASE NO. 7917

O R D E R

IT IS ORDERED that Big Rivers Electric Corporation shall file with the Commission by October 22, 1980, the following information. Each copy of the data requested should be placed in a bound volume with each item tabbed. Where a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1 (a), Sheet 2 of 6. Careful attention should be given to copied material to insure that it is legible.

Staff Request No. 1

1. In comparative form, a total company income statement, a statement of changes in financial position, and a balance sheet for the test year and the twelve-month period immediately preceding the test year.

2. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Show the balance in each control and all underlying subaccounts per company books.

3.a. The balance in each current asset and each current liability account and subaccount included in the applicant's chart of accounts by months for the test year. Additionally, show total current assets, total current liabilities and the net current position by months, annually, and the 13 month average for the test year. Provide a reconciliation of current assets, current liabilities and net current position provided in response to the above with the current assets and current liabilities as shown on the balance sheet for each month of the test year.

b. A calculation of total company average (thirteen month) and end-of-period long term debt, as shown in Format 3b to this request.

c. A calculation of the average (thirteen month) and end-of-period long term debt composite interest costs for the twelve months of the test year. Supporting details underlying calculations should be provided. The average long term debt composite interest cost is calculated by dividing the sum of book interest accrued on long term debt and related amortization of discount, premium, and issuance cost by average long term debt as calculated in Format 3b, column c, line 15.

4. The following monthly account balances and a calculation of the average (thirteen month) account balances for the test year:

a. Plant in service (Account 101)

b. Plant purchased or sold (Account 101)

c. Property held for future use (Account 105)

d. Construction work in progress (Account 107)

e. Completed construction not classified (Account 106)

f. Depreciation reserve (Account 108)

g. Plant acquisition adjustment (Account 114)

h. Amortization of utility plant acquisition adjustment (Account 115)

i. Materials and supplies (include all accounts and subaccounts)

j. Balance in accounts payable applicable to each account in i above. (If actual is indeterminable, give reasonable estimate).

k. Computation and development of minimum cash requirements

l. Balance in Accounts Payable applicable to amounts included in utility plant in service (If actual is indeterminable, give reasonable estimate)

m. Balance in accounts payable applicable to amounts included in plant under construction (If actual is indeterminable, give reasonable estimate)

n. Short term borrowings

o. Interest on short term borrowings (expense)

5. The cash account balances at the beginning of the test year and at the end of each month during the test year.

6. Provide the following information for each item of electric property held for future use at the end of the test year:

a. Description of property

b. Location

c. Date purchased

d. Cost

e. Estimated date to be placed in service

f. Brief description of intended use

g. Current status of each project

7. Schedules in comparative form showing by months for the test year and the year preceding the test year the total company balance in each electric plant and reserve account or subaccount included in the applicant's chart of accounts as shown in Format 7.

8. Provide the journal entries relating to the purchase of electric utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the inception of the Company. Also, a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.

9. The detailed workpapers showing calculations supporting all accounting, pro forma, end-of-period, and proposed rate adjustments in the rate application to revenue, expense, investment and reserve accounts for the test year and a complete detailed narrative explanation of each adjustment including the reason why each adjustment is required. Explain all components used in each calculation. Index each calculation to the accounting, pro forma, end-of-period, and proposed rate adjustment which it supports.

10. A schedule showing a comparison of the balance in the revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in the applicant's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 7.

11. a. A schedule showing a comparison of the balance in the operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in the applicant's chart of accounts. See Format 7.

b. A schedule in comparative form showing the operating expense account balance for the test year and each of the five years preceding the test year for each account or subaccounts included in the applicant's annual report. (Electric - FPC Form No. 1, pages 417-420). Show the percentage of increase of each year over the prior year.

c. A schedule of total company salaries and wages for the test year and each of the five calendar years preceding the test year in the format as shown in Format 11c to this request.

12. An analysis of other operating taxes in the format as shown in attached Format 12, Schedule 1.

13. A schedule of net income per 1000 KWH sold by account per company books for the test year and the five calendar years preceding the test year. This data should be provided as shown in Format 13 attached.

14. The comparative operating statistics as shown in Format 14 attached.

15. A schedule of average electric plant in service per 1000 KWH sold by account per company books for the test year and the five calendar years preceding the test year. This data should be provided as shown in Format 15 attached.

16. A statement of electric plant in service per company books for the test year. This data should be presented as shown in Format 16 attached.

17. A detailed analysis of all charges booked during the test period for advertising expenditures. This analysis should include a complete breakdown of Account 913 - Advertising Expenses, as shown in Format 17 attached and further should show any other advertising expenditures included in any other expense accounts. The analysis should be specific as to the purpose of the expenditure and the expected benefit to be derived.

18. An analysis of Account 930 - Miscellaneous General Expenses for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 18 and further provide all detailed working papers supporting this analysis. As a minimum, the work papers should show the date, vendor, reference (i.e. voucher no., etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than $50 provided the items are grouped by classes as shown in Format 18 attached.

19. An analysis of Account 426 - Other Income Deductions for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 19, and further provide all detailed working papers supporting this analysis. As a minimum the work papers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than $50 provided the items are grouped by classes as shown in Format 19 attached.

20. A detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account 426. This analysis should indicate the amount of the expenditure, the recipient of the contribution and the specific account charged.

21. a. Provide a statement describing the applicant's lobbying activities and a schedule showing the name of the individual, his salary, his organizations or trade associations involved in and all company-paid or reimbursed expenses or allowances and the account charged for all personnel for whom a principal function is that of lobbying, on the local, state, or national level.

b. A schedule showing by month for each month of the test year and the year preceding the test year a breakdown of the cost of power purchased from Henderson Municipal Power and Light showing the portion applicable to interest, principal repayment, fuel, and other operating costs paid in accordance with the contract.

c. Provide a copy of the original contract any amendments thereto through the date of the response to this request.

d. Provide an explanation as to why the company has recorded the amount due under the contract as an asset and a liability in its books of accounts.

22. a. A schedule showing by month the dollar amount of fuel purchased from suppliers for the test year.

b. A calculation showing the average (thirteen month) number of days' supply of coal on hand for the test year and each of the five years preceding the test year (include a copy of all workpapers). Also, include a written detailed explanation of factors considered in determining what constitutes an average day's supply of coal.

23. Provide a detailed analysis of the retained earnings account for the test period and the twelve (12) month period immediately preceding the test period.

24. a. A listing of non-utility property and property taxes and account where amounts are recorded.

b. A schedule for all non-utility property giving a description, the date purchased and the cost.

25. Rates of return in Format 25 attached.

26. Employee data in Format 26 attached.

27. A list of generation units completed or under construction during the test year. This list should include the capacity, actual or estimated total cost, type of fuel to be utilized, and the in service or estimated completion date for each unit.

28. Actual fuel costs for the test year. The costs should be given in total dollars, cents per KWH generated, and cents per MBTU for each type fuel. Data should also be supplied on the actual amounts of each type of fuel used, the number of BTUs obtained from each type of fuel, and the KWH generated by each type of fuel.

29. Purchased power costs. These costs should be separated into demand and energy costs. The actual and estimated KW demands and KWH purchased should be included. Indicate any estimates used.

30. Provide a detailed analysis of the estimated operating costs of any generating units declared commercial during or subsequent to the test year.

31. a. Capital structure at end of each calendar year for the previous five (5) years.

b. Capital structure at end of latest available quarter.

c. Capital structure at end of test period.

32. a. List all outstanding issues of long term debt as of the end of the latest calendar year and at the end of the test period. Item 32a should include the following information for each outstanding issue of long term debt:

(1) Date of maturity

(2) Date of issue

(3) Amount outstanding ($)

(4) Interest rate (%)

(5) Type of obligation

b. Provide calculations of embedded cost of long term debt at the end of each calendar year for the previous five (5) years. Also provide this calculation for the end of the test period.

33. A listing of present or proposed research efforts dealing with the pricing of electricity and the current status of such efforts.

34. For the test year submit the following data:

a. Coincident peak demand for each rate schedule at the time of the summer and winter peaks.

b. KWH sales for the industrial customers during the months of the peaks.

c. System peak demand for summer and winter seasons.

d. Non-coincident and class peak demands for each rate schedule for the summer and winter seasons.

35. What is the date of the last depreciation study prepared by or for your company? When is the next planned study?

36. When were the latest depreciation study findings and recommendations implemented?

37. For purposes of booking depreciation expense to what depreciable plant base does the company apply accrual rates?

a. Average of beginning and end-of-year estimated balances.

b. Average of January 1 and July 1 balances.

c. End-of-month plant balances.

d. Other. Explain.

38. If averages of beginning and end-of-year estimated balances are used, are estimated additions revised when actual amounts are known?

39. How is estimated net salvage treated?

a. The depreciable plant base is increased or decreased as appropriate.

b. The accrual rate is adjusted to reflect the net salvage percentage of plant original cost.

40. What method is used to allocate total depreciation requirements to accounting periods falling within the asset life span?

a. Straight-line method.

b. Compound interest or sinking fund method.

c. Unit of production.

d. Combination of methods. Explain.

41. How are mass property units priced for retirement purposes?

a. Actual cost.

b. First in - first out.

c. Moving average cost.

d. Yearly average cost.

e. Average costs for each year or bands of years (state band of years used).

f. Other. Explain.

42. Are company estimates of service life and net salvage determined:

a. For each unit of property (unit summation for plant groupings (i.e., an entire transmission line), or by plant location (i.e., a specific compressor station or structure). Explain.

b. For each primary plant account or subaccount.

c. For plant functional classification only?

d. For all system depreciable plant (i.e., a single composite estimate)?

e. Other? Explain.

43. Are accrual based on estimates of:

a. Total service period of the asset(s)?

b. Total remaining service period of the asset (s)?

c. Average service life for a plant group?

d. Average remaining life for a plant group?

e. Other? Specify?

44. Are accrual rates based on estimates of:

a. Historical gross salvage?

b. Future gross salvage?

c. Average of historical and future gross salvage?

d. Historical cost of removal?

e. Future cost of removal?

f. Average of historical and future of cost removal?

45. Provide a detailed reconciliation of the cost of service items in Exhibit 6 with the pro forma income statement in Exhibit 5. Reconcile the actual per books, adjustments, and adjusted cost of service items. Show the effect of each of the adjustments in Exhibit 5 on the proposed rate design. Include supporting schedules and working papers.

46. Reconcile the amounts reported by Big Rivers on REA forms 12d, for accounts 501, 502, 512, and 513 with the amounts reported for those accounts in Exhibit 6.

47. Reconcile the demand and energy charges for purchased power on page 423 of Big Rivers' 1979 Annual Report with the

allocation of purchased power expenses to energy and capacity related expenses in Exhibit 6. Include supporting schedules and working papers.

48. Provide a detailed description of the procedures used, in Exhibit 6, to allocate Jackson Purchase expense and intersystem sales and other revenues between energy and capacity related costs. Include supporting schedules and working papers.

49. In their application to pass-through the increase proposed in this case, Green River Electric Corporation estimates annual usage for National Aluminum to be 8,712 KW and 3,612 MWH, based on average use from March through June, 1980. Reconcile your estimate, in entry 4 of Exhibit 5, of no usage for National Aluminum with Green Rivers' estimate.

50. Provide an explanation of the method used to calculate the base rate revenue adjustment in entry 4 of Exhibit 5. Include support for subtracting fuel base, purchased power base, and Panama Mine surcharge from the total energy charge.

The Commission is aware that some of this requested information could be compiled from information available in the Commission files (i.e., annual reports, monthly reports, filings in previous cases). At the present time, however, the Commission's lack of computer capabilities and the magnitude of the case load leave the Commission no alternative but to request the Company to provide this information. Moreover, until such time as the Commission, who is presently in the first stages of acquiring computer capabilities, is able, the Company may be required to file this or similar data in all rate cases.

Done at Frankfort, Kentucky, this 15th day of October, 1980.

ENERGY REGULATORY COMMISSION

Chairman

Vice Chairman

Commissioner

ATTEST:

Secretary

Format 3b

Big Rivers Electric Corporation

Commonwealth of Kentucky

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CALCULATION OF AVERAGE AND END-OF-PERIOD CAPITAL

12 Months Ended December 31, 1979

Line No.	Item (a)	Total Capital[1/] (b)	Long-Term Debt (c)	Other Capital (d)	Retained Earnings (e)	Total Common Equity (f)
1.	Balance beginning of test year					
2.	1st Month					
3.	2nd Month					
4.	3rd Month					
5.	4th Month					
6.	5th Month					
7.	6th Month					
8.	7th Month					
9.	8th Month					
10.	9th Month					
11.	10th Month					
12.	11th Month					
13.	12th Month					
14.	Total (L1 through L13)					
15.	Average balance (L14 ÷ 13)					
16.	Average capitalization ratios					
17.	End-of-period capitalization ratios					

[1/] If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total co[illegible] capital structure. Show the amount of common equity excluded.

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COMPARISON OF TEST YEAR ACCOUNT BALANCES WITH THOSE OF THE PRECEEDING YEAR

Account Title and Account Number	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month
Test Year												
Prior Year												
Increase (Decrease)												

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ANALYSIS OF SALARIES AND WAGES

For the Calendar Years 1974 Through 1978

And the 12-Month Period Ending December 31, 1979

(000's)

Line No.	Item (a)	12 Months Ended Calendar Years Prior to Test Year: 5th Amount (b)	5th % (C)	4th Amount (d)	4th % (e)	3rd Amount (f)	3rd % (g)	2nd Amount (h)	2nd % (i)	1st Amount (j)	1st % (k)	Test Year Amount (l)	Test Year % (m)
1.	Wages charged to expense:												
2.	Power production expenses												
3.	Transmission expenses												
4.	Distribution expenses												
5.	Customer accounts expense												
6.	Sales expenses												
7.	Administrative and general expenses:												
	(a) Administrative and general salaries												
	(b) Office supplies and expense												
	(c) Administrative expense transferred-cr.												
	(d) Outside services employed												
	(e) Property insurance												
	(f) Injuries and damages												

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Line No.	Item (a)	12 Months Ended Calendar Years Prior to Test Year: 5th Amount (b)	5th % (c)	4th Amount (d)	4th % (e)	3rd Amount (f)	3rd % (g)	2nd Amount (h)	2nd % (i)	1st Amount (j)	1st % (k)	Test Year Amount (l)	Test Year % (m)
7.	Administrative and general expenses (continued):												
	(g) Employee pensions and benefits												
	(h) Franchise requirements												
	(i) Regulatory commission expense												
	(j) Duplicate charges-cr.												
	(k) Miscellaneous general expense												
	(l) Rents												
	(m) Maintenance of general plant												
8.	Total administrative and general expenses L7(a) through L7 (m)												
9.	Total salaries and wages charged expense (L2 through L6 + L8)												
10.	Wages capitalized												
11.	Total of salaries and wages												
12.	Ratio of salaries and wages charged expense to total wages (L9 ÷ L11)												
13.	Ratio of salaries and wages capitalized to total wages (L10 ÷ L11)												

NOTE: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

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ANALYSIS OF OTHER OPERATING TAXES - Electric

12 Months Ended December 31, 1979

(000's)

Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts 1/ (d)	Amounts Accrued (e)	Amount Paid (f)
1. Electric					
(a) State income					
(b) Franchise Fees					
(c) Ad Valorem					
(d) Payroll (Employers Portion)					
(e) Other taxes					
2. Total Electric (L 1(a) through L 1(e)					

1/ Explain items in this column.

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NET INCOME PER 1000 KWH SOLD

For the Calendar Year 1974 through 1978

And for the 12 Months Ended December 31, 1979

(000's)

Line No.	Item (a)	12 Months Ended Calendar Years Prior to Test Year 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	Test Year (g)
1.	Operating Income						
2.	Operating Revenues						
3.	Operating Income Deductions						
4.	Operation and maintenance expenses:						
5.	Fuel						
6.	Other power production expenses						
7.	Transmission expenses						
8.	Distribution expenses						
9.	Customer accounts expense						
10.	Sales expense						
11.	Administrative and general expense						
12.	Total (L15 through L11)						
13.	Depreciation expenses						
14.	Amortization of utility plant acquisition adjustment						
15.	Taxes other than income taxes						
16	Income taxes - Federal						
17.	Income taxes - other						
18.	Provision for deferred income taxes						
19.	Investment tax credit adjustment - net						
20.	Total utility operating expenses						
21.	Net utility operating income						
22.	Other Income and Deductions						
23.	Other income:						
24.	Nonutility operating income						
25.	Equity in earnings of Subsidiary Company						
26.	Interest and dividend income						
27.	Allowance for funds used during construction						
28.	Miscellaneous nonoperating income						
29.	Gain on Disposition of Property						
30.	Total other income						
31.	Other income deductions:						
32.	Loss on Disposition of Property						
33.	Miscellaneous income deductions						
34.	Taxes applicable to other income and deductions:						
35.	Income taxes and investment tax credits						
36.	Taxes other than income taxes						
37.	Total taxes on other income and deductions						
38.	Net other income and deductions						

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NET INCOME PER 1000 KWH SOLD

For the Calendar Year 1974 through 1978

And for the 12 Months Ended December 31, 1979

(000's)

Line No.	Item (a)	12 Months Ended Calendar Years Prior to Test Year 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	Test Year (g)
39.	Interest Charges						
40.	Interest on long-term debt						
41.	Amortization of debt discount and expense						
42.	Amortization of premium on debt - credit						
43.	Other interest expense						
44.	Total interest charges						
45.	Net income						
46.	1000 KWH sold						

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COMPARATIVE OPERATING STATISTICS

For the Calendar Years 1974 Through 1978
and the 12-Month Period Ended December 31, 1979

Line No.	Item (a)	12 Months Ended Calendar Years Prior to Test Year: 5th Cost (b)	5th % Inc. (c)	4th Cost (d)	4th % Inc. (e)	3rd Cost (f)	3rd % Inc. (g)	2nd Cost (h)	2nd % Inc. (i)	1st Cost (j)	1st % Inc. (k)	Test Year Cost (l)	Test Year % Inc. (m)
1.	Fuel Costs:												
2.	Coal - cost per ton												
3.	Oil - cost per gallon												
4.	Gas - cost per MCF												
5.	Cost Per Million BTU:												
6.	Coal												
7.	Oil												
8.	Gas												
9.	Cost Per 1000 KWH Sold:												
10.	Coal												
11.	Oil												
12.	Gas												
13.	Wages and Salaries - Charged Expense:												
14.	Per average employee												
15.	Depreciation Expense:												
16.	Per $100 of average gross plant in service												

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Line No.	Item (a)	12 Months Ended Calendar Years Prior to Test Year: 5th Cost (a)	5th % Inc. (b)	4th Cost (c)	4th % Inc. (d)	3rd Cost (e)	3rd % Inc. (f)	2nd Cost (g)	2nd % Inc. (g)	1st Cost (i)	1st % Inc. (j)	Test Year Cost (k)	Test Year % Inc. (l)
[illegible]	Purchased Power:												
[illegible]	Per 1000 KWH purchased												
[illegible]	Rents:												
[illegible]	Per $100 of average gross plant in service												
[illegible]	Property Taxes:												
[illegible]	Per $100 of average gross (net) plant in service												
[illegible]	Payroll Taxes:												
[illegible]	Per average number of employees whose salary is charged to expense												
[illegible]	Per average salary of employees whose salary is charged to expense												
[illegible]	Per 1000 KWH sold												
[illegible]	Interest Expense:												
[illegible]	Per $100 of average debt outstanding												
[illegible]	Per $100 of average plant investment												
[illegible]	Per $100 KWH sold												

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AVERAGE ELECTRIC PLANT IN SERVICE BY ACCOUNT PER 1000 KWH SOLD

For the Calendar Year 1974 Through 1978 and the 12 Months Ended December 31, 1979

Account	Title of Accounts (a)	12 Month Ended Calendar Years Prior to Test Year 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	Test Year (g)
	Intangible Plant						
301	Organization						
	Steam Production Plant						
310	Land and land rights						
	Structures and improvements						
	Boiler plant equipment						
	Turbogenerator units						
	Accessory electric equipment						
	Miscellaneous power plant equipment						
	Completed construction - not classified						
	Total steam production plant						
	Hydraulic Production Plant						
330	Land and land rights						
	Structures and improvements						
	Reservoirs, dams and waterways						
	Water wheels turbines and generators						
	Accessory electric equipment						
	Miscellaneous power plant equipment						
	Roads, railroads and bridges						
	Completed construction - not classified						
	Total hydraulic production plant						

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Title of Accounts (a)	12 Month Ended Calendar Years Prior to Test Year 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	Test Year (g)
Other Production Plant						
Land and land rights						
Structures and improvements						
Fuel holders, producers and accessories						
Prime movers						
Generators						
Accessory electric equipment						
Miscellaneous power plant equipment						
Completed construction - not classified						
Total other production plant						
Total production plant						
Transmission Plant						
Land and land rights						
Structures and improvements						
Station equipment						
Towers and fixtures						
Poles and fixtures						
Overhead conductors and devices						
Underground conduit						
Underground conductors and devices						
Roads and trails						
Completed construction - not classified						
Total transmission plant						
Distribution Plant						
Land and land rights						
Structures and improvements						
Station equipment						
Poles, towers and fixtures						
Overhead conductors and devices						
Underground conduit						
Underground conductors and devices						
Line transformers						
Services						
Meters						
Installations on customers' premises						
Leased property on customers' premises						
Street lighting and signal systems						
Completed construction - not classified						
Total distribution plant						

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Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	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					
106	Completed construction - not classified					
	Total general plant					
100.1	Total electric plant in service					

1000 KWH Sold

Big Rivers Electric Corporation
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STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended December 31, 1979

(Total Company)

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	Intangible Plant					
301	Organization					
	Steam Production Plant					
310	Land and land rights					
311	Structures and improvements					
312	Boiler plant equipment					
314	Turbogenerator units					
315	Accessory electric equipment					
316	Miscellaneous power plant equipment					
106	Completed construction - not classified					
	Total steam 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					
106	Completed construction - not classified					
	Total hydraulic production plant					

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Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	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					
106	Completed construction - not classified					
	Total other production plant					
	Total production plant					
	Transmission Plant					
350	Land and land rights					
352	Structures and improvements					
353	Station equipment					
354	Towers and fixtures					
355	Poles and fixtures					
356	Overhead conductors and devices					
357	Underground conduit					
358	Underground conductors and devices					
359	Roads and trails					
106	Completed construction - not classified					
	Total transmission plant					
	Distribution Plant					
360	Land and land rights					
361	Structures and improvements					
362	Station 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					
106	Completed construction - not classified					
	Total distribution plant					

Big Rivers Electric Corporation

Case No. 7917

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	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					
106	Completed construction - not classified					
	Total general plant					
100.1	Total electric plant in service					
	1000 KWH Sold					

Big Rivers Electric Corporation

Case Number 7917

ACCOUNT 913 - ADVERTISING EXPENSE

For the 12 Months Ended December 31, 1979

(Total Company)

(000's)

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Total (f)
1.	Newspaper					
2.	Magazines and Other					
3.	Television					
4.	Radio					
5.	Direct Mail					
7.	Sales Aids					
8.	Total					
9.	Amount Assigned to Kentucky Retail					

Big Rivers Electric Corporation

Case Number 7917

ACCOUNT 930 - MISCELLANEOUS GENERAL EXPENSES

For the 12 Months Ended December 31, 1979

(Total Company)

(000's)

Line No.	Item (a)	Amount (b)
1.	Industry Association Dues	
2.	Institutional Advertising	
3.	Conservation Advertising	
4.	Rate Department Load Studies	
5.	Water, and Other Testing and Research	
6.	Directors' Fees and Expenses	
7.	Dues and Subscriptions	
8.	Miscellaneous	
9.	Total	

Big Rivers Electric Corporation

Case Number 7917

ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS

For the 12 Months Ended December 31, 1979

(000's)

Line No.	Item (a)	Amount (b)
1.	Donations	
2.	Civic Activities	
3.	Political Activities	
4.	Other	
5.	Total	

Big Rivers Electric Corporation

Case Number 7917

AVERAGE RATES OF RETURN

12 Months Ended December 31, 1979

Line No.	Calendar Years Prior to Test Year (a)
1.	Original Cost Net Investment:
2.	5th Year
3.	4th Year
4.	3rd Year
5.	2nd Year
6.	1st Year
7.	Test Year
8.	Times Interest Earned Ratio:
9.	5th Year
10.	4th Year
11.	3rd Year
12.	2nd Year
13.	1st Year
14.	Test Year
15.	Debt Service Coverage
16.	5th Year
17.	4th Year
18.	3rd Year
19.	2nd Year
20.	1st Year
21.	Test Year

NOTE: Provide workpapers in support of the above calculations.

Big Rivers Electric Corporation

Case Number 7917

SCHEDULE OF NUMBER OF EMPLOYEES, HOURS PER EMPLOYEE, AND AVERAGE WAGES PER EMPLOYEE

Years	Production			Transmission			Distribution			Customer Accounts			Sales			Administrative and General			Construction			Total		
	No. (B)	Hrs. (C)	Wages (D)	No. (E)	Hrs. (F)	Wages (G)	No. (H)	Hrs. (I)	Wages (J)	No. (K)	Hrs. (L)	Wages (M)	No. (N)	Hrs. (O)	Wages (P)	No. (Q)	Hrs. (R)	Wages (S)	No. (T)	Hrs. (U)	Wages (V)	No. (W)	Hrs. (X)	Wages (Y)
[illegible] Year																								
% Change																								
[illegible] Year																								
% Change																								
[illegible] Year																								
% Change																								
[illegible] Year																								
% Change																								
[illegible] Year																								
% Change																								

NOTE: (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
(2) Show percent increase (decrease) of each year over the prior year on lines designated above "% Change."
(3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31 of each year and the last day of the test year.