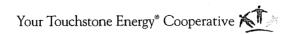
ORIGINAL





COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

In the Matter of:

APPLICATION OF BIG RIVERS)	
ELECTRIC CORPORATION FOR A)	Case No. 2012-00535
GENERAL ADJUSTMENT IN RATES)	

Response to Commission Staff's Initial Request for Information dated December 21, 2012

VOLUME 1 of 2

FILED: January 29, 2013

ORIGINAL

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C. Ellsworth Mountjoy

Mr. Jeff DeRouen

January 29, 2013

Executive Director

Public Service Commission of Kentucky

P.O. Box 615

211 Sower Boulevard

Frankfort, KY 40602-0615

In The Matter Of:

Application of Big Rivers Electric Corporation For A

General Adjustment In Rates - Case No. 2012-00535

Dear Mr. DeRouen:

Enclosed for filing are an original and ten (10) copies of (i) the response of Big Rivers Electric Corporation to the Public Service Commission Staff's First Request for Information; (ii) a Petition for Confidential Treatment for Certain of the Responses; and (iii) a Motion for Deviation.

Copies of the responses, the petition, and the motion have been served on those parties listed on the attached service list by Federal Express or hand delivery.

Sincerely,

Tyson Kamuf

cc:

Service List

Albert M. Yockey

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> 100 St. Ann Building PO Box 727 Owensboro, Kentucky 42302-0727

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APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

VERIFICATION

I, Mark A. Bailey, verify, state, and affirm that I prepared or supervised the preparation of the data responses filed with this Verification, and that those data 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 24 day of January, 2013.

Paula Mitchell
Notary Public, Ky. State at Large
My Commission Expires_1-12-17

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

VERIFICATION

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

Billie J. Riehert

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Billie J. Richert on this the 24 day of January, 2013.

Notary Public, Ky. State at Large My Commission Expires 8 - 20/6

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

VERIFICATION

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

Robert W. Berry

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Robert W. Berry on this the 24 day of January, 2013.

Notary Public, Ky. State at Large

My Commission Expires_____

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

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

VERIFICATION

I, David G. Crockett, verify, state, and affirm that I prepared or supervised the preparation of the data responses filed with this Verification, and that those data 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 25 day of January, 2013.

Notary Public, Ky. State at Large My Commission Expires 1-12-17

Paula mitchell

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

VERIFICATION

	I,	James	V. I	Haner,	verify,	state,	and	affirm	that	I	prepa	red	or
super	vise	ed the p	repar	ration o	of the da	ata res	ponse	s filed v	with 1	this	Verifi	cati	on,
and t	that	those	data	respon	nses are	true	and	accurat	e to	the	\mathbf{best}	\mathbf{of}	my
know	ledę	ge, infor	matic	n, and	belief for	rmed a	fter a	reasona	able in	nqui	ry.		

James V. Haner

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by James V. Haner on this the 25^{th} day of January, 2013.

Paula Mtchell
Notary Public, Ky. State at Large
My Commission Expires 1-12-17

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

VERIFICATION

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

Albert M. Yockey

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Albert M. Yockey on this the 24th day of January, 2013.

Paula Mitchell
Notary Public, Ky. State at Large
My Commission Expires 1-12-17

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

VERIFICATION

I, Lindsay N. Barron, verify, state, and affirm that I prepared or supervised the preparation of the data responses filed with this Verification, and that those data 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 24th day of January, 2013.

Notary Public, Ky. State at Large My Commission Expires 1-12-17

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

VERIFICATION

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

DeAnna M. Speed

DeAnna M. Speed

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by DeAnna M. Speed on this the 24th day of January, 2013.

Paula Mitchell
Notary Public, Ky. State at Large
My Commission Expires 1-12-17

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

VERIFICATION

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

		Ted J. Kelly	
STATE OF MISSOURI COUNTY OF JACKSON)		

SUBSCRIBED AND SWORN TO before me by Ted J. Kelly on this the $\frac{28}{3}$ day of January, 2013.

NOTARY SEAL S

PAULA M. ANNAN My Commission Expires January 19, 2015 Jackson County Commission #11992872 Paula M Cuman
Notary Public
State of Missouri

COO VOO

My Commission Expires <u>1-19-15</u>

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. 2012-00535
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Response to Commission Staff's Initial Request for Information dated December 21, 2012

VOLUME 1 of 2

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APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

January 29, 2013

1	Item 1) Provide a copy of the current bylaws. Indi	icate any changes
2	made to the bylaws since the test year in Big Rivers' last	rate case.
3		
4	Response) Big Rivers' current bylaws are provided as an	attachment to this
5	response. Changes made to Big Rivers' bylaws since its last	rate case (Case No.
6	2011-00036) are shown in blackline format.	
7		
8		
9	Witness) Mark A. Bailey	
10		

AMENDED BYLAWS OF BIG RIVERS ELECTRIC CORPORATION

ARTICLE I

<u>MEMBERSHIP</u>: 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

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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.

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- <u>SECTION 3. Qualifications.</u> 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.

<u>SECTION 5. Meetings.</u> 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 Vice President Production. 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 Vice President Production shall be appointed by the President. The Board of Directors may appoint an Executive Secretary and one

Deleted: and Chief Financial Officer, and Vice President-External Relations

Deleted: and Chief Financial Officer and the Vice President-External Relations 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.

<u>SECTION 3.</u> 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. Vice President Production. The Vice President Production 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; and perform generally all duties incident to the office of Vice President Production, 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 Vice President <u>Production</u> shall have all the powers and be subject to all the duties of 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 Vice President <u>Production</u> whose compensation shall be fixed by the President.

Deleted: and Chief Financial Officer.

Deleted: Chief Financial Officer

Deleted: shall act as the manager of the financial affairs, financial reporting and tax compliance

Deleted: the Corporation,

Deleted: shall

Deleted: vice president and chief financial officer

Peleted: The Vice
President and Chief Financial
Officer may exercise any
duties of the Treasurer, except
for signing certificates of
membership of the
corporation, and may 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

Deleted: SECTION 6 Vice President-External Relations The Vice President-External Relations of the Corporation shall act as the manager of the external relations, federal, state and local governmental affairs, federal, state and local regulatory affairs, and monitoring of regulatory compliance for the Corporation, and shall perform generally all duties incident to the office of vice president of external relations, along with such other duties as may be prescribed by the Board of Directors from time to time. The Vice President-External Relations may sign any deeds, mortgages, bonds, contracts or other instruments in writing authorized by the Board of Directors, or by these Bylaws, or that a ... [1]

Deleted: and Chief Financial Officer and the Vice President-External Relations

Deleted: and Chief Financial Officer and the Vice President-External Relations. <u>SECTION 9.</u> 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.

<u>SECTION 10.</u> <u>Secretary-Treasurer</u>. The Secretary-Treasurer shall have the duties of both the Secretary and the Treasurer.

ARTICLE VI

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

ARTICLE VII

<u>SEAL</u>: 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 MRural + MLargeIndustrial + MSmelters, where

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MRural = the greater of zero or ((RRural - A) * KRural);

MLarge Industrial = the greater of zero or ((RLargeIndustrial - A) * KLargeIndustrial);

MSmelters = the greater of zero or ((RSmelters - A) * KSmelters).

For purposes of the foregoing:

RRural = 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 9as 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

Deleted: ¶

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.

<u>SECTION 6</u>. <u>Definitions.</u> 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.
- 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

<u>CONTRACTS</u>, <u>CHECKS AND DEPOSITS</u>: 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.

<u>SECTION 2</u>: 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. <u>Indemnification of Officers</u>, <u>Employees and Agents</u>. 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. <u>Indemnification of Officers</u>, <u>Employees and Agents</u>. 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. <u>Insurance</u>. 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.

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APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1	Item 2) Provide Big Rivers' equity management plan. Indicate when
2	the current plan was adopted and identify any changes made to the plan
3	since Big Rivers' last rate case. Provide a five-year analysis of the amount
4	of capital credits refunded to members under the plan and indicate the
5	amounts related to general retirements and special retirements.
6	
7	Response) While Big Rivers does not have a document entitled "equity
8	management plan," attached hereto is Big Rivers "Financial Policy," policy
9	number 118, which was originally approved by the Board of Directors on July 20
10	2007, and revised January 20, 2012. The most significant changes in the
11	Financial Policy since Big Rivers' last rate case are reflected in items 3(b) and 5(e)
12	of the policy as shown in the table at the top of the following page.
13	

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

January 29, 2013

1

Section	Prior Financial Policy	Current Financial Policy
3(b)	Working capital – BREC will ensure liquidity is available to meet a minimum target of 90 days of forecasted operating expenses.	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).
5(e)	Working capital — Review BREC's working capital and lines of credit, assessing its liquidity. 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.	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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- In addition, the Financial Policy includes modifications to item 3(d) to reflect the Board's approval of the 3 year financial plan and item 4(b) to incorporate the 3 year financial plan into the strategic planning process.
- The Financial Policy incorporates the key elements of an equity management plan by covering equity levels as well as short-term and long-term access to capital markets. Additionally, financial metrics pursuant to Big Rivers'

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

January 29, 2013

by-laws, loan covenants, and mortgage and trust indenture have been

-	25 20.12, 21.22.
2	incorporated.
3	Item 2(b) of the Financial Policy directs Big Rivers to have access to
4	sufficient low-cost capital, both short-term and long-term, by maintaining its
5	investment grade credit rating, meeting bond covenants, adhering to indenture
6	requirements and maintaining proper liquidity, etc.
7	Item 3(c) of the Financial Policy establishes Big Rivers' minimum
8	equity level.
9	During the last five years Big Rivers has not refunded any capital
10	credits to its Members related to general retirements or special retirements. The
11	refunding of capital credits is governed, in part, by Section 13.15 of the indenture
12	which states:
13	Section 13.15 Distributions to Members
14	The Company shall not directly or indirectly declare or pay any
15	dividend or make any payments of, distributions of, or retirements of,
16	patronage capital to its members (each a "Distribution") if, at the
17	time thereof or after giving effect thereto, (i) an Event of Default
18	shall exist, or (ii) the Company's aggregate margins and equities
19	(determined in accordance with Accounting Requirements) as of the
20	end of the Company's most recent fiscal quarter would be less than
21	20% of the Company's total long-term debt and equities (determined
22	in accordance with Accounting Requirements) at such time; or (iii)
23	the aggregate amount expended for all Distributions on or after the

date on which the Company's aggregate margins and equities

(determined in accordance with Accounting Requirements) first

reached 20% of the Company's long-term debt and equities

(determined in accordance with Accounting Requirements) shall

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APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

January 29, 2013

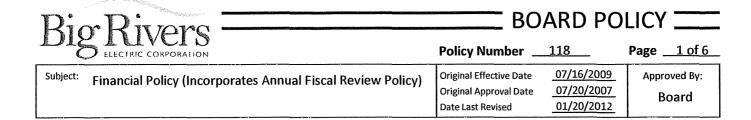
exceed 35% of the aggregate net margins (whether or not such net
margins have since been allocated to members) of the Company
earned after such date (subtracting, in the case of any deficit, 100% of
such deficit). Notwithstanding the foregoing and so long as no Event
of Default shall exist, the Company may declare and make
Distributions at any time if, after giving effect thereto, the
Company's aggregate margins and equities (determined in
accordance with Accounting Requirements) as of the end of the
Company's most recent fiscal quarter would have been not less than
30% of the Company's total long-term debt and equities (determined
in accordance with Accounting Requirements) as of such date.

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Witness) Billie J. Richert

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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.

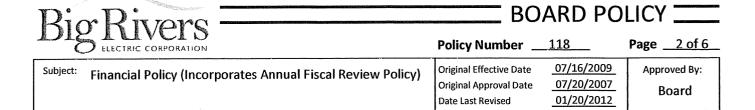
2. Objectives

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), payback, 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.

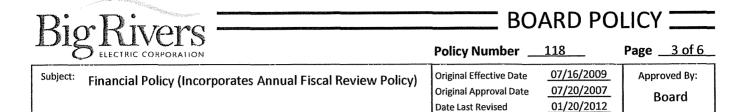


- b. Cash Requirement Big Rivers will seek to maintain a minimum first of the month cash balance of 45 days of forecasted fixed operation and maintenance expenses (where variable costs equal fuel, reagents, disposal, allowances, purchased power-energy, including the variable cost associated with Big 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.



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:

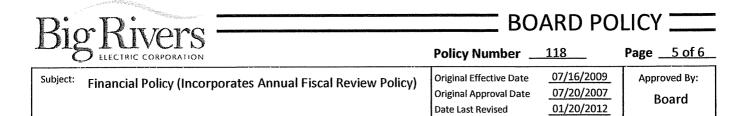
- a. Cost of capital and cost of debt Review the prior year's cost of capital and the cost of debt as defined in Appendix A of this policy. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have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

Rio Rivers	ВО	ARD PO	LICY
ELECTRIC CORPORATION	Policy Number	118	Page <u>4 of 6</u>
Subject: Financial Policy (Incorporates Annual Fiscal Review Policy)	Original Effective Date Original Approval Date Date Last Revised	07/16/2009 07/20/2007 01/20/2012	Approved By: Board

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.



APPENDIX A

Cost of Debt	model decide	Interes	Interest expense on long-term debt				
		13-mo	13-month average principal balance				
Cost of Capital	=	Cost o	Cost of Debt (above)				
		+	Depreciation and Amortization				
		T	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)

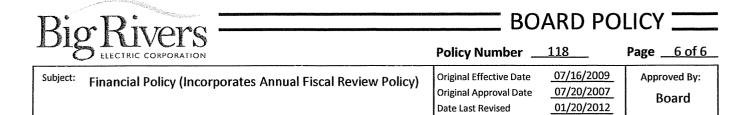
Net Margins + Interest expense on long-term debt (including interest charged to construction)

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)



Margins for Interest Ratio (MFIR)

Margins for Int	terest ¹ +	Interest	Charges ²
Inte	erest Cha	arges ²	

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 (vi) 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.

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APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1	Item 3)	Provide a current organization chart showing the relationship
2	between Bi	g Rivers and any affiliates. Include the relative positions of all
3	entities an	d affiliates with which Big Rivers has business transactions.
4		
5	Response)	Big Rivers currently has no affiliates.
6		
7		
8	Witness)	Billie J. Richert
9		

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1	Item 4) Describe the status of any outstanding recommendation	ons
2	remaining from Big Rivers' management audits. Identify savings a	ind
3	costs related to management audit recommendations, the impacts	of
4	which are not already reflected in the base period.	
5		
6	Response) Big Rivers has no outstanding recommendations remaining from a	any
7	management audits.	
8		
9		
10	Witness) Mark A. Bailey	
11		

		8.4		

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1	Item 5)	Ca	oncerning non-regulated activities:
2			
3		a.	If Big Rivers is engaged in any non-regulated activities,
4			provide a detailed description of each such activity.
5		b .	If Big Rivers is engaged in any non-regulated activities
6			through an affiliate, provide the name of each affiliate and
7			the non-regulated activity in which it is engaged.
8		c.	Identify each service agreement with each affiliate and
9			indicate whether the service agreement is on file with the
10			Commission. Provide a copy of each service agreement not
11			already on file with the Commission.
12		d.	If Big Rivers has loaned any money or property to any
13			affiliate, describe in detail what was loaned, the terms of
14			the loan, and name of the affiliate.
15		e.	If Big Rivers has guaranteed any loans or borrowings for
16			any affiliate, for each guarantee, provide copies of the loan
17			guarantee documentation, a description of the terms and
18			conditions of the guarantee, and the name of the affiliate.
19			
20	Response))	
21		a.	Big Rivers is not engaged in any non-regulated activities.

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1		b. Please see Big Rivers' response to Item 5a, above. Big Rivers
2		purchases and sells electric energy in the wholesale markets
3		through ACES, but ACES is not an affiliate. Big Rivers is a
4		member of ACES, which is a limited liability company, and
5		purchases power marketing and power management services from
6		ACES.
7		ACES acts as an agent of Big Rivers in power marketing
8		activities. As a member of ACES, Big Rivers has one vote out of
9		eighteen in matters on which members vote. No member can
10		have more than one vote.
11		c. Please see response to Item 3 and Item 5a, above.
12		d. Please see response to Item 3 above.
13		e. Please see response to Item 3 above.
14		
15	Witness)	Billie J. Richert
16		

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1	Item 6) Pro	ovide a schedule showing for the base period and the 12-
2	month period	immediately preceding the base period, with each year
3	shown separa	tely, along with the following information regarding Big
4	Rivers' investn	nents in subsidiaries and joint ventures:
5		
6	a.	Date of initial investment;
7	b.	Name of subsidiary or joint venture
8	c.	Description of the nature and business activities of the
9		subsidiary or joint venture;
10	d.	Amount and type of investment made for each of the two
11		periods included in this response;
12	e.	A separate schedule of all dividends or income of any type
13		received by Big Rivers from its subsidiaries or joint
14		ventures for the three calendar years preceding the base
15		period. Indicate how this income is reflected in the reports
16		filed with the Commission; and
17	f.	Name of each officer of each of the subsidiaries or joint
18		ventures, each officer's annual compensation, the portion of
19		that compensation that is charged to the subsidiary or joint
20		venture, the position each officer holds with Big Rivers, and
21		the compensation received from Big Rivers.
22		

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1	Response)	Big Rivers does not currently have any subsidiaries and is not
2	involved in	any joint ventures. There are no Big Rivers' investments reflected in
3	subsidiaries	s or joint ventures during the base period or the 12-month period
4	immediately	y preceding the base period. Items 6(a) through 6(f) are not applicable.
5		
6		
7	Witness)	Billie J. Richert
0		

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

January 29, 2013

1	Item 7) Describe Big Rivers' lobbying activities and provide a schedule
2	showing the name, salary, and job title of each individual whose job
3	function involves lobbying on the local, state, or national level. and
4	procedures.
5	
6	Response) Big Rivers' lobbying activities involve coordination of industry
7	positions of Big Rivers with the Kentucky Association of Electric Cooperatives and
8	the National Rural Electric Cooperative Association relative to state and national
9	issues and proposed legislation that may impact Big Rivers.
10	The annual lobbying-related labor charges for Big Rivers' Director of
11	Regulatory & Government Relations, John Talbert, total \$3,835.
12	For further information, please see the attached schedule which
13	includes charges for independent contractors and miscellaneous expenses.
14	
15	
16	Witness) Albert M. Yockey
17	

Case No. 2012-00535 Response to PSC 1-7 Witness: Albert M. Yockey Page 1 of 1

Big Rivers Electric Corporation Case No. 2012-00535

Schedule of Independent Contractor Charges and Miscellaneous Expenses For the Twelve Months Ended November 30, 2012

Line						
No.	Month Booked	Vendor		Invoice Number	Account	Amount
1.	12/11	McBrayer, McGinnis, Leslie & Kirkland, PLLC	1	238652	42640000	1,118
2.	01/12	McBrayer, McGinnis, Leslie & Kirkland, PLLC	1	241699	42640000	1,119
3.	02/12	McBrayer, McGinnis, Leslie & Kirkland, PLLC	1	243181	42640000	1,119
4.	03/12	McBrayer, McGinnis, Leslie & Kirkland, PLLC	1	243827	42640000	1,127
5.	04/12	McBrayer, McGinnis, Leslie & Kirkland, PLLC	1	245118	42640000	1,119
6.	05/12	McBrayer, McGinnis, Leslie & Kirkland, PLLC	1	247067	42640000	1,119
7.	06/12	McBrayer, McGinnis, Leslie & Kirkland, PLLC	1	248698	42640000	1,119
8.	07/12	McBrayer, McGinnis, Leslie & Kirkland, PLLC	1	250212	42640000	1,119
9.	08/12	McBrayer, McGinnis, Leslie & Kirkland, PLLC	1	251579	42640000	1,119
10.	08/12	McBrayer, McGinnis, Leslie & Kirkland, PLLC	1	00251579	42640000	1,119
11.	09/12	McBrayer, McGinnis, Leslie & Kirkland, PLLC	1	253727	42640000	11
12.	10/12	McBrayer, McGinnis, Leslie & Kirkland, PLLC	1	255466	42640000	1,119
13.	11/12	McBrayer, McGinnis, Leslie & Kirkland, PLLC	1	256680	42640000	1,119
14.	06/12	National Rural Electric Cooperative Association		851082	42640000	44,526
15.		Miscellaneous Expenses				899
16.		Total				58,871

Note(s) - 1. - While the total invoice charges for McBrayer, McGinnis, Leslie & Kirkland, PLLC are \$26,893 for the most recent 12 months for which information is available, only \$13,446 of that amount are lobbying expenses.

Case No. 2012-00535 Attachment for Response to PSC 1-7 Witness: Albert M. Yockey Page 1 of 1

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APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1	Item 8)	Provide Big Rivers' internal accounting manuals, directives,
2	and policies	S.
3		
4	Response)	Big Rivers' accrual basis accounting policies follow the Uniform
5	System of A	accounts prescribed by the Rural Utilities Service ("RUS") in RUS
6	Bulletin 176	57B-1, a copy of which is provided on the CD accompanying these
7	responses. H	Big Rivers' Board of Directors and management have also established
8	the following	g internal accounting manuals, directives, and policies and procedures,
9	copies of whi	ch are attached hereto –
10		
11		1. Annual Fiscal Review Policy;
12		2. Signature Authorization with Bank Account Numbers and Bank
13		Lockbox Numbers redacted;
14		3. Spending Authority Limits Policy;
15		4. Authorization for Investment Proposal Policy;
16		5. Business Travel and Entertainment Expenses Policy;
17		6. Capitalization of Expenditures Policy as amended by the Smelter
18		Coordination Agreements, Section 3.15; and
19		7. Capitalized Interest Policy.
20		
21		
22	Witness)	Billie J. Richert

EXCERPT FROM THE MINUTES OF REGULAR MEETING OF THE BOARD OF DIRECTORS OF BIG RIVERS ELECTRIC CORPORATION HELD IN HENDERSON, KENTUCKY, ON JULY 21, 2006

After an explanation by management of the proposed policy for Big Rivers' annual fiscal review, Director Sills moved, seconded by Director Bearden, that the following policy be adopted:

It shall be the policy of Big Rivers Electric Corporation that management will present an annual review of the fiscal results of the prior fiscal year during the next regular scheduled board meeting following the annual audit report.

The annual fiscal review will be presented to the full board and shall consist of the appropriate information in a clear and concise manner on the following subjects:

}

- Capital Financing Management will review the cost of capital and the cost of debt as
 outlined in Appendix A of this policy. For comparison, the report will compare the most
 recent fiscal year to the prior five years and will include how Big Rivers is doing in
 regards to any covenants or targets that may have been set.
- 2) <u>Financing of Capital Investments</u> Management will review the prior year's capital expenditures and disclose the method used to finance these assets. For comparison, the report will compare the most recent fiscal year to the prior five years and will include how Big Rivers is doing in regards to any covenants or targets that may have been set.
- 3) Equity and Capital Credits Management will review Big Rivers' margins, equity, 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 include how Big Rivers is doing in regards to any covenants or targets that may have been set.
- 4) <u>TIER and DSCR</u> Management will review the Times Interest Earned Ratio (TIER) and Debt Service Coverage Ration (DSCR) as outlined in Appendix A of this policy. For comparison, the report will compare the most recent fiscal year to the prior five years and will include how Big Rivers is doing in regards to any covenants or targets that may have been set.
- 5) <u>Cash Reserves</u> Management will review Big Rivers' cash reserves and lines of credit. For comparison, the report will compare the most recent fiscal year to the prior five years and will include how Big Rivers is doing in regards to any covenants or targets that may have been set.
- 6) Rate Levels and Financial Projection Management will review the adequacy of Big Rivers' electric and transmission rates and report on any necessary rate changes that may be necessary.

Case No. 2012-00535 Attachment for Response to PSC 1-8.1 Witness: Billie J. Richert

EXCERPT FROM THE MINUTES OF REGULAR MEETING OF THE BOARD OF DIRECTORS OF BIG RIVERS ELECTRIC CORPORATION HELD IN HENDERSON, KENTUCKY, ON JULY 21, 2006

7) <u>Financial Projection</u> - Management will present a financial projection for the next ten years that will include the items listed in this policy along with other pertinent financial information.

It shall be the responsibility of the CEO to implement this policy. The board of directors shall be responsible for any changes to the policy.

APPENDIX A Interest expense on long-term debt Cost of Debt 13-month average principal balance Cost of Debt (above) Cost of Capital 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) TIER is calculated as follows: Net margins + interest expense on long-term debt (including interest charged to construction) Interest expense on long-term debt (including interest charged to construction)

Case No. 2012-00535 Attachment for Response to PSC 1-8.1 Witness: Billie J. Richert Page 2 of 3

EXCERPT FROM THE MINUTES OF REGULAR MEETING OF THE BOARD OF DIRECTORS OF BIG RIVERS ELECTRIC CORPORATION HELD IN HENDERSON, KENTUCKY, ON JULY 21, 2006

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)

The motion was 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 7-21-06.

Paula Mitchell

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

After an explanation by Mr. Hite, Director Elliott moved that the following authorizations for bank account checks and wires and lock box access be approved effective July 30, 2012:

1. Old National Bank - General Funds 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.

2. Old National Bank - Payroll 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.

3. Old National Bank – Bargaining Savings Trust Account No. and Salaried Savings Trust Account No.

Old National Bank is authorized:

- a) to honor checks drawn and signed jointly by any two of the following:
- Mark A. Bailey
- Billie J. Richert
- James V. Haner and
- b) to honor wire/ACH transfer instructions from any two of the following:
- Billie J. Richert
- James V. Haner
- Ralph A. Ashworth

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

Case No. 2012-00535

Attachment for Response to PSC 1-8.2

Witness: Billie J. Richert

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

Case No. 2012-00535

Attachment for Response to PSC 1-8.2

Witness: Billie J. Richert Page 3 of 3



COMPANY POLICY

POLICY NUMBER: 108
APPROVED BY: Board

ORIGINAL EFFECTIVE DATE: 7-17-09
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 - \$

	Bu	dgeted	Budge	et 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.

Number	Date	Big Rivers Policy 108 Revision Ro 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



COMPANY POLICY

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.

<u>AIP</u>: 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.

<u>Investment Proposal and Capital Evaluation:</u> 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.

<u>Unbudgeted Projects or Under-Funded Projects</u>: Any planned capital expenditure that was <u>not</u> included in the <u>Annual Budget</u> 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 <u>not</u> included in the relevant year of the <u>Financial Plan</u> 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 <u>Annual Budget</u>, 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 <u>Financial Plan</u>, 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.

<u>Project Overruns</u>: 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	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

AUTHORIZATION FOR INVESTMENT PROPOSAL

										Origina Revise	
Attachment A to Policy Name of Project:	/ 109							······································		***************************************	-7
						IB 1 / / =					_
Date Requested:				Number:		Related Pr		lumbers:			
Budgeted [1] Y		N	If not b	udgeted, list alternat	e budget ref. Nu	mber(s) [1]					
Expected Start Date	[2]:		Expect	ed In-service Date [2]):		Exped	ted Completion	Date [2]:		
AIP Prepared by:	***				Phor	1e:					
Project Manager:					Phor	ne:					
Product Code [3]	Rest	. Center [4) Locat	ion Code [5]	Coun	ity [5]			OBU Name	61	_
		***************************************	RE	ASONS AND DETAIL (include ske	ED DESCRIPTION ELECTRICATION ELECTRICATION DESCRIPTION DE LA COMPTE DEL COMPTE DE LA COMPTE DEL COMPTE DE LA COMPTE DEL COMPTE DE LA CO		JECT	alle di	-		
						agone hallowing and an art to the					
Costs				Capital Investment	Cost of Removal/ Retirement	Capital C		Initial O&M Costs [8]	Lifetime Maintenance [8]	TOTAL INVESTMENT	
Company Labor											-
Contract Labor Materials			·								-
Right of Ways/Land											-
Other (Describe)											
Less Salvage							-				1
Local Engineering [9]								-			-
Subtotal Contr. In Aid on Const	r (CIAC) I	101									-
Net Expenditures - exc			iterest	-							-
Capitalized Interest (if							-				-
Less: Cost Share by E									-	***************************************	
Net Expenditures, incli	uding Cap	italized inte	erest	-	*	L		-	1		
			Signature F	Required (Based on C	CAPITAL COST S	SUBTOTAL	COLUI	MN) [7]:			
Authorized by [12] Budgeted/Unbudg		jeted	Typed or Printed Name			Signatu	Date	1			
1. Supervisor Up to \$10,000/\$0									4		
2 Manager or Direct	ctor		\$100,000/\$0								-
 Plant Manager VP or Sr. VP 			\$750,000/\$0	to \$100,000		······································					-
5. CEO			\$750,000/Up								-
Budget Analyst				ppropriate area							
7. VP Accounting		All Al	P Forms > \$5	00,00							



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.

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BUSINESS TRAVEL AND ENTERTAINMENT EXPENSES

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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

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BUSINESS TRAVEL AND ENTERTAINMENT EXPENSES

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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.

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BUSINESS TRAVEL AND ENTERTAINMENT EXPENSES

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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.



COMPANY POLICY

POLICY NUMBER 10

SUBJECT

Capitalization of Expenditures

PAGE

RE-ISSUE DATE 11/30/93

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Approved by Jak

SCOPE:

Determining when to capitalize an expenditure to "Electric Plant in Service" account 101.000 as opposed to expense in accordance with REA Bulletin 181-1.

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.)

Witness: Billie J. Richert Page 1 of 2



COMPANY POLICY

POLICY NUMBER 10

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SUBJECT | Capitalization of Expenditures

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Approved by Basemite

(D) Retirement System Replacement

- 1. Be an integral part of arr 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
- 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 <u>new</u> 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 <u>upgrade</u> 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 (E), the amount capitalized is governed by standard accounting principles. For (E) 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.

NOTE 2:

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.

REFERENCES:

Excerpts taken from REA Bulletin 181-1 (Page 101-13) and 181-2 (Page 1.)

Page 2 of 2

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

ATTACHMENT TO BIG RIVERS' 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

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 FONS
- 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
- DD1 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
- DO1 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, WIACCES STAIRWAY, TOOL ROOM
- 002 GRATING, GALVANIZED, CENTRAL STEEL & WIRE
- 002 GUARDHOUSE
- 002 INSULATION
- 002 LUNCH & LOCKER ROOM
- 002 MAINT, SUPV. OFFICE

311: Structures and Improvements (Steam Production)

- 002 **OFFICE** 002 PANAMA HOIST HOUSE BUILDING 002 PANAMA SERVICE BUILDING
- 002 PERMANENT WAREHOUSE 002 RAILROAD, SERVICE
- RECORDS STORAGE WAREHOUSE, PREFABBUILDING 002
- 002 SERVICE BUILDING
- 002 STORAGE ROOMS
- STRUCTURES & PLATFORMS, STEEL ACCESS 002
- 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
- WAREHOUSE UNLOADING RAMP & STORAGE PADS 002
- 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
- FAN, MOTOR 004
- 004 FILTER
- LOUVERS nn4
- **VENTS** 004

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
- CONTROL SYSTEM 007
- 007 **DUCT WORK**
- D07 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 FIRE DETECTION SPRINKLER SYSTEM
- 009
- 009 FIRE DETECTOR
- 009 FIRE HYDRANT
- 009 FIRE HYDRANT ENCLOSER
- FIRE PROTECTION 009
- 009 FIRE PUMP
- 009 FIRE PUMP CONTROLLER
- 009 FIRE PUMP, DIESEL ENGINE

311: Structures and Improvements (Steam Production) LIGHTNING PROTECTION SYSTEM 009 009 MOTOR, FIRE PUMP PIPE SYSTEM, DRY, FOR CRUSHER HOUSE 009 009 PIPING SYSTEM, UNDERGROUND YARD FIRE PROTECTION REEL, SWINGING HOSE WITH CLAMP 009 009 TANK, FIRE WATER STORAGE 311-010 **FIXTURES, LIGHTING** 010 LAMP, MERCURY 010 LIGHTING LIGHTING, POWER DISTRIBUTION LINE 010 010 SODIUM LIGHTING, HIGH PRESSURE **HVAC-FURNACE OR BOILER** 011 AIR HANDLER 011 CONTROL SYSTEM 011 **HEATING SYSTEM** 311-013 **HVAC-HEAT PUMP OR HEATER** AIR HANDLER 013 013 CONDENSER CONTROL SYSTEM 013 013 **EVAPORATOR** FILTER 013 013 HEATING SYSTEM 311-014 HOUSE LIGHTING OR POWER BOARD 014 LIGHTING 014 PANEL, UTILITY 311-017 REFRIGERATION SYSTEM REFRIGERANT, TOOL 017 311-018 **HVAC-SPACE HEATER** 018 **HEATER** 018 HEATER, SPACE 311-023 WATER HEATER, DOMESTIC 023 WATER HEATER 311-024 **MISCELLANEOUS MINOR STRUCTURE** AIR LINE PIPING EXTENSION TO SANDBLASTING UNIT 024 024 CAGE, STORAGE, 3 SIDED, W/SLIDING GATE 024 CURTAINS, CLEAR, CONTROL ROOM WINDOW 024 DITCH, CONCRETE **ELECTRIC SERVICE SYSTEM ADDITION W/TRANSFORMER** 024 FLOOR, CONCRETE 024 GAS LINE 024 **GUARD HOUSE** 024 024 **GUARD RAIL** 024 LOCKER, WALL 024 **OUTFALL FLUME & DITCH OUTFALL STRUCTURE** 024 024 PIPE RACK & FITTING BINS SERVICE WINDOW, VERTICAL SLIDING 024 024 SHOWER, FACILITIES SIGN, ALUMINUM 024 024 SINK SINK, CABINET 024

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311: Structures and Improvements (Steam Production)
                STAIRWAY, INTAKE
        024
        024
                TANK, WATER STORAGE
        024
                TOOL CRIB
        024
                WELL, SEAL
                            311-025
              ANY PRINCIPAL ITEM OF EQUIPMENT
                BATHHOUSE EQUIPMENT
        025
        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
                GATE, BARRIER, MAIN ENTRANCE & RADIO CONTROL
        030
                            311-031
                          FLAG POLE
                POLE, FLAG
        031
                            311-033
                         PARKING LOT
                PARKING LOT
        033
        033
                PAVING
                STEPS, GALVANIZED METAL
        033
                            311-034
                   RETAINING WALL OR DIKE
                DIKES, GENERAL PLANT SITE
       034
                RETAINER WALL
       034
                            311-035
                             ROAD
       035
                APRON, CONCRETE
       035
                BLACKTOP
       035
                BLACKTOP, SEALER
       035
                ROAD
                            311-036
                            SEWER
                FLOWMETER
       036
                PIPING, SANITARY SEWER, PIPE & GRINDER PUMP
       036
                SANITARY SEWERS
       036
       036
                SEWAGE LIFT STATION
                SEWER SYSTEM
       036
                            311-038
                       TREATING PLANT
               BUILDING, SEWAGE TREATMENT PLANT
       038
               SEWAGE TREATMENT PLANT
       038
                            311-040
                             WELL
               WELL, INSTALLATION & DRILLING SERV, OIL CLEANUP
       040
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** 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

D41 PANEL, SITE DRAINAGE CONTROL
 D41 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

312: Boiler Plant Equipment (Steam Production)

312-A01

STEAM BOILER

- A01 BOILER DRUM, WIACCESSORIES
- 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, WIPLATFORMS & 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

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

A0B WATER BLOWER/DESLAGGER

312-A09

SUPERHEATER

A09 DESUPERHEATER

A09 SUPERHEATER, PRIMARY

SUPERHEATER, SECONDARY

A09 VALVE, SUPERHEAT SPRAY CHECK

A09 VALVE, SUPERHEAT SPRAY ISOLATION

312-B01

AIR DUCT SYSTEM

BD1 ADAPTER, SPINDLE, WAIR MOTOR ASSEMBLY

BO1 AIR PRESSURE MANIFOLD ASSEMBLY W/BOX & SADDLE

BO1 BOX, WIND

A09

801 DUCT, FLUE GAS BYPASS

801 ELECTRICAL DEVICES FOR PRIMARY AIR SYSTEM

B01 FLUES, DUCTS, DAMPERS

B01 RESTRICTING ORIFICES

312-B02

AIR HEATER

BO2 AIR HEATER

802 AIR HEATER LINE, ISOLATION VALVE

802 AIR HEATER, STEAM COIL

B02 CONTROLLER, AIR HEATER W/DRIVES

BO2 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

805 FAN, DIRECT DRIVE

805 FAN, EXHAUST, FGD BLDG

BOS FAN, FLUID DRIVE

805 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

805 HEATER, ID FAN

805 HOIST, FORCED DRAFT FAN

B05 HOIST, INDUCED DRAFT FAN ROTOR

B05 HVAC, UNITS FOR DIRECT DRIVE FANS

B05 IGNITOR, AIR FAN SYSTEM

BOS MOTOR, FD FAN

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312: Boiler Plant Equipment (Steam Production)
                 SEAL AIR SYSTEM - BOILER
                 TOTALIZER SYSTEM, STATIC BOILER DRAFT, AIR MONITOR
        B05
                                  312-B06
                  STACK, WITH OR WITHOUT FOUNDATION
        806
                 CABLE/CONDUIT, OPACITY MONITOR
                 CHIMNEY STACK
        B06
                 ELEVATOR, CHIMNEY
        B06
        B08
                 FILTER DRUM, SW
        B06
                 HOIST, JIB, CHIMNEY
                 LADDER, CHIMNEY & PLATFORMS
        ROS
        B06
                 LADDER, SAFETY CAGE
                 LINE, UMBILICAL, MULTITUBE BUNDLE
        B06
                 PLATFORM, STACK CEMENT
        B05
                 SHUTTER, WITIME DELAY FOR OPACITY MONITOR
        B06
                 VENT, STACK EXT, COMBUST, AIR, STEAM COIL, DRAIN TANK
        B06
        B06
                 WINCH, STACK TEST PROBE HOIST
                                  312-B07
                     PRECIPITATOR, ELECTROSTATIC
                 AC UNIT FOR PRECIPITATOR CONTROL ROOM
        B07
                 BOILER, PRECIPITATOR AREA, FINAL SITE WORK
        B07
                 CABINET, PRECIPITATOR CONTROL
        B07
        B07
                 CONTROL, FLYASH
        807
                 DAMPER, LOUVER
        B07
                 FAN, AIR PURGE
        807
                 FAN, SEAL AIR
        B07
                 GRATING, GALVANIZED
        B07
                 HOIST
        B07
                 HOPPER VIBRATORS
                 LINEAR REACTOR, PRECIPITATOR
        207
        B07
                 LINING, BRICK
                 MOTOR, GUILLOTINE DAMPER, ACTUATORS
        807
                 OUTLET NOZZLE, EXTERIOR LAG/INSULATION
        B07
                 OUTLET NOZZLE, INTERNAL BRICK LINING
        B07
        B07
                 PANEL, FLY ASH CONTROL
                 PANEL, PRECIPITATOR CONTROL
        B07
        807
                 PLATFORM, PRECIPITATOR ACCESS
                 PRECIPITATOR
        B07
        B07
                 PRECIPITATOR CONTROL
        B07
                 PRECIPITATOR FIELD
                 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
        B07
                 PROTECTIVE COVERS ON PRECIPITATR CONTROL PANELS
        R07
                 SUPPORTS, PRECIPITATOR
        B07
                 TRANSFORMER, PRECIPITATOR
                 TRANSFORMER, RECTIFIER
        B07
        B07
                 VACUUM PIPING, PRECIPITATOR HOPPERS
                                  312-B08
               SOLID WASTE EQUIPMENT, FGD & SCRUBBER
        808
                ACID STORAGE, FGD, DIBASIC, DBA, FEED FACILITY
                 ACTIVATOR, SW LIME SILO BIN
        B08
        B08
                 ADDITIVE FEED SYSTEM
        ROR
                 AGITATOR & CONTROLS
                 AGITATOR, W/PLATFORMS LIME SYSTEM
        B08
                 AIR DRYER, DESSICANT & BYPASS SYSTEM @ IUS BLDG
       B08
        B08
                 AMMETER, DIGITAL
        B08
                BATTERY, BACKUP, UPS
        B08
                BELT CLEANER
       B08
                BLOWER, CAKE DISCHARGE
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312: Boiler Plant Equipment (Steam Production)

- BOB BREAKER, MAIN & TIE
- BOB BUILDING, FGD & SOLID WASTE
- BOB BUILDING, REAGENT LIME PREP
- 808 BUILDING, SWITCHGEAR, AUXILIARY
- BOB BUS WORK
- BOB BUS WORK FOUNDATION
- B08 CABLE, POWER AND CONTROL
- BOB CAKE BLOWER, W/CLOTH ROPE, SOLID WASTE
- 808 CEM/DA, A/C UNIT
- BOB CIRCUIT BREAKER, SLURRY CIRC PUMP
- BOB CLEANER, STEAM, HOT WATER, SOLID WASTE FILTER
- 808 COLLECTOR, LIME SILO DUST
- BOB COMPACTOR, VIBRATORY, SOLID WASTE
- B08 CONTROL SYSTEM, PH, LANDFILL RUNOFF POND
- BOB CONTROLS SYSTEM, SOLID WASTE PROCESSING
- BOB CONTROLLER, FGD
- B08 CONTROLLER, PROGRAMMABLE LOGIC
- BOB CONTROLS, FILTER DRUM VAT LEVEL MONITORING
- BOB CONVEYOR
- B08 CYCLONES
- BD8 DAMPER, OUTLET
- BOB DAMPER, SCRUBBER MOD INLET LOUVER
- 808 DISTRIBUTION CONTROL SYSTEM
- 808 DUCT BANK
- BOB DUST COLLECTORS
- B08 ELECTRICAL POWER SUPPLY
- BO8 ELEMENT, SW FLY ASH WEIGHT
- B08 ELEMENT, SW LIME WEIGH
- BOS FAN, VENTILATION, THICKENER TUNNEL
- BOB FEEDER, SW FLY ASH
- B08 FEEDER, SW LIME, VIBRA SCREW
- BOB FGD & FLY ASH CONTROL SYSTEM
- B08 FGD & SOLID WASTE PLATFORMS
- BOB FGD OUTLET GUILLOTINE ISOLATION DAMPER
- B08 FGD, CONTROL / POWER CABLE
- BOB FGD, CONTROL PANELS & TRAY SUPPORTS
- BOS FGD, HEAT TRACING
- BOB FGD, HEATERS
- B08 FGD, HVAC FOR CONTROL ROOM
- BOB FGD, INLET DUCT
- B08 FGD, INSTRUMENTS
- BD8 FGD, LIGHTING FIXTURES
- BOB FGD, LIME HANDLING SYSTEM
- B08 FGD, LIME SILO EQUIPMENT
- B08 FGD, MOTOR CONTROL CENTER
- BOB FGD, PH ANALYZERS, SENSORS, PROTECTORS
- B08 FGD, PIPING
- BOB FGD, PUMP BUILDING, ENCLOSURE
- BOB FGD, REACTION TANK EQUIPMENT
- B08 FGD, SPRAY TOWER EQUIPMENT
- BOB FGD, THICKENER EQUIPMENT
- B08 FGD, THICKENER TRANSFORMERS, FGD & SOLID WASTE
- BOB FILTER, DRUM
- BOB FILTER, SEAL WATER
- B08 FILTERS, VACUUM PUMPS, RECEIVER, SW
- BOS FILTRATE SYSTEM POWER DISTRIBUTION
- B08 FIRE PROTECTION SYSTEM
- B08 FLOW METER, MAGNETIC, SLURRY SYSTEM
- BOS FLOWMETER, SCRUBBER
- B08 FLY ASH, FEEDER CONTROL
- 808 FLYASH, IUCS, SILO VACUUM LINES
- BOB FOUNDATION, FGD, SW, MISC.
- 808 FOUNDATION, FLOOR CRANE, SOLID WASTE HANDLING

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312: Boiler Plant Equipment (Steam Production)
                 GATE, FLY ASH SILO SLIDE
                 GATE, SLIDE, SOLID WASTE FLYASH
        B08
        B08
                 GATE, SW LIME SILO SLIDE
        B08
                 GRAVEL, YARD SURFACING
        808
                HEADERS, RECIRC
        B08
                HEATER, CSI
        BOB
                HEATER, FGD ENVIR
        B08
                HOIST, LIME SILO TOWER
        B08
                LIME SILO EQUIPMENT - DESULFURIZATION
        B08
                 LIME, DRY, HANDLING SYSTEM
                LIME, DRY, TANK W/JIB CRANE & ACTIVATOR
        B08
        808
                LIMESTONE HOPPER
        ROB
                LIMESTONE PARTICLE SIZE ANALYZER
                 LINING, BRICK
        B08
        B08
                 LINING, SCRUBBER MODULE
        808
                LINING, SCRUBBER OUTLET DUCT
        B08
                METER, ELECTRICAL & INSTRUMENTATION
                METER, SOLID WASTE
        B08
        B08
                METER, WATTHOUR, SCRUBBER ALTERNATE POWER FEED
        808
                MIST ELIMINATOR, HOIST CRANE
        608
                MIXER, SOLID WASTE
                MODEM, BOILER & FGD
        B08
        B08
                MONORAIL, LIME SILO
                MOTOR
        808
        808
                MOTOR CONTROL CENTER
        B08
                MOTOR, FGD & SOLID WASTE AGITATORS
        B08
                MOTOR, FGD & SOLID WASTE PUMPS
        ROB
                OUTLET DUCT
        B08
                OUTLET DUCT, PREKRETE LINER
        B08
                PANEL, RELAY
        808
                PAYLOADER, SW DISPOSAL
        B08
                PIPE, DRAINAGE, LANDFILL
                PIPE SUPPORT, THICKENER OVERFLOW
        B08
                PIPE, THICKENER OVERFLOW
        B08
        B08
                PIPING FROM POND TO FILTRATE
        B08
                PIPING SYSTEM, SOLID WASTE
                PIPING, ADDITIVE SLURRY
        808
                PIPING, ASH POND MAKEUP WATER
        B08
        B08
                PIPING, BLOWDOWN BLEED SLURRY
        B08
                PIPING, FILTRATE WATER
        B08
                PIPING, FLUIDIZER ASH SILOS
        B08
                PIPING, INSTRUMENT AIR
        B08
                PIPING, LIME SLURRY CROSSTIE
                PIPING, RECYCLE SLURRY
        ROR
                PIPING, THICKENER RETURN WATER
        B08
        B08
                PIPING, THICKENER UNDERFLOW
        B08
                POND DIKE, SOLID WASTE
                POND, COAL PILE RUN-OFF, SPILLWAY, OVERFLOW
        ROR
                POND, LANDFILL RUNOFF, WITH DIKE
        B08
        B08
                POWER / CONTROL CABLE, SOLID WASTE
                PROGRAMMABLE LOGIC CONTROLLER, THICKENER
        BOB
        B08
                PUMP, ME WASH
        B08
                PUMP, RECYCLE
       B08
                PUMP, SCRUBBER BLEED
       B08
                RAKE DRIVE, THICKENER
       808
                REACTION TANK EQUIPMENT - DESULFURIZATION
       B08
                RETAINING WALL, CONCRETE
                RETURN LINE, THICKENER
       B08
       B08
                RIP RAP, SCRUBBER DRAINAGE DITCH
       B08
                ROAD, SOLID WASTE HAUL
       B08
                SCRUBBER CONTROLS
       B08
                SILOS, FGD & SOLID WASTE
       B08
                502 ANALYZER
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312: Boiler Plant Equipment (Steam Production) SOFTWARE, FGD 808 SOLID WASTE FILTRATE & SEAL WATER DRAINS **B**08 SOLID WASTE INSTRUMENT AIR B08 B08 SOLID WASTE LIGHTING SOLID WASTE PLATFORMS **R08 B08** SOLID WASTE POWER & CONTROL CABLES SPRAY TOWER EQUIPMENT, DESULFURIZATION BOB B08 STORAGE & FEED SYSTEM, BULK SULFUR SUMP PUMP BO8 **B08** SUPPORT STEEL, EQUIPMENT, SOLID WASTE TREATMENT & FGD 808 TANK, DEMISTER WASH **B08** TANK, FGD & SW TANK, SO2, DESULFURIZATION **B08** THICKENER EQUIPMENT, DESULFURIZATION **B08** 808 TROLLEY, MANUAL 808 **VALVE, FGD & SOLID WASTE B08** VALVE, FILTER DRUM B08 VALVE, MIST ELIMINATOR **B08** VALVE, MODULE SLURRY FEED **B08** VALVE, SCRUBBER BOB VALVE, THICKENER B08 **VENTILATION SYSTEM, SLAKER TANK B08** VIDEO PROGRAMMING UNIT WASH, HIGH PRESSURE, SCRUBBER ROR B08 WEIGHT SCALES, FGD & SOLID WASTE B08 WELL, GROUNDWATER MONITORING 312-C01 **DEAERATOR ON FEED WATER SYSTEM** CAGE. DEAERATOR REGULATOR CO1 C01 **DEAERATOR & TANK** VALVE, DEAERATOR RELIEF C01 312-C02 **ECONOMIZER ON FEED WATER SYSTEM** CHILLER SYSTEM, SAMPLE, WIARTICHILL SYSTEM C02 DAMPER, ECONOMIZER PASS C02 C02 DAMPER, GAS INLET C02 **ECONOMIZER** ECONOMIZER, VALVES C02 C02 FEEDWATER, WATER AND STEAM SAMPLING SYSTEM VIBRATOR, HOPPERS, ECONOMIZER C02 C02 WATER SAMPLE, ANALYSIS PANEL 312-C03 **HEAT EXCHANGER ON FEED WATER SYSTEM** C03 HEAT EXCHANGER, PLATE 312-C04 HEATER ON FEED WATER SYSTEM **FEEDWATER HEATER** C04 FEEDWATER, EXT DRAINS COOLER C04 C04 HEATER, FEEDWATER BUNDLE ASSBLY HEATER, LEVEL CONTROLS C04 C04 VALVE, CHECK C04 VALVE, SHELL, SIDE RELIEF 312-C05 **MEASURING AND RECORDING DEVICE** C05 **ANALYZER** ILLUMINATOR, DRUM LEVEL GAUGE GLASS C05 INTEGRATOR C05 C05 METER, OXYGEN C05 MONITOR, FEEDWATER FLOW/DRUM LEVEL PROBE, CONDUCTIVITY & METER C05 SOFTWARE, EDR AUDIT C05

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312: Boiler Plant Equipment (Steam Production)
        C05
                TESTER
                THERMOMETER, DIAL
        C05
                                 312-C06
                         PUMP, MAIN OR STAGE
        C06
                ACCUMULATOR, BFP TURBINE
        C06
                BOILER FEED PUMP SYSTEM
        C05
                BOILER FEED PUMP, SUCTION CONDENSATE INJECTION SYS
                BOILER FEED, DISCHARGE SYSTEM, W/PIPING
        C06
        C06
                FAN, BFP MOTOR COOLING
                FEEDWATER, CHEMICAL SYSTEM
        C06
        C06
                HOIST, BOILER FEED PUMP
                HYDRAZINE FEED SYSTEM ON CONDENSATE/FEEDWATER SYST
        C06
        C06
                MOTOR, PUMP
                PUMP, BOILER FEED, BASE PLATES
        C06
        C06
                PUMP, FEEDWATER SYSTEM
        C06
                PUMP, SUBMERSBLE
        C06
                TRANSMITTER, LEVEL (OIL CONSOLE)
        C06
                VALVE, FEEDWATER SYSTEM
                VAPOR EXTRACTOR, W/MOTOR OIL CONSOLE
        C06
                                 312-C07
                       REGULATOR, FEED WATER
        C07
                FEEDWATER REGULATOR SYSTEM
        C07
                NOZZLE, FEED FLOW
                                 312-C08
                                  TANK
        CD8
                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
                DUST COLLECTION, SILO, COAL HANDLING
        D01
        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
                ROTARY CAR DUMPER FOR COAL UNLOADING SYSTEM
        DD4
                                 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
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BELT FEEDER DRIVE REDUCER

D06

312: Boiler Plant Equipment (Steam Production)

- DOG BELT FEEDER MOTOR BLOWER
- D06 BOILER, HORIZONTAL LINER
- D06 BUNKER GATE, CONVEYOR SYSTEM
- D06 CAMERA, CONVEYOR VIEWING
- D06 CATCH DRIP PAN, CONVEYOR
- DD6 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
- DO6 MOTOR, BELT CONVEYOR
- D06 PLOW, BELT
- D06 PUMP, CONVEYOR ELECTRIC / HYDRAULIC
- D06 PUMP, SUMP, RECLAIM PIT
- DOG REDUCER, TRIPPER FLOOR
- D06 REDUCER, TRIPPER FLOOR, CONE DRIVE
- D06 ROOF, TRIPPER ROOM
- D06 SPEED DRIVE, VARIABLE
- DO6 STACK OUT, UNLOADING SYSTEM
- D06 STACKER, RECLAIMER, CONVEYOR
- D06 TRIPPER BUILDING
- D06 TRIPPER, COAL
- D06 TUNNEL, RECLAIM

312-D07

CRANE - COAL EQUIPMENT

- DD7 BARGE UNLOADER WASHDOWN SYSTEM PIPING
- D07 BARGE UNLOADING TROLLEY
- D07 CRANE, BARGE UNLOADING SYSTEM
- D07 DEFLECTOR FOR COAL, BARGE
- D07 FLOW GATE, BARGE UNLOADER
- DO7 HOIST, BARGE UNLOADING SYSTEM
- DD7 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
- DD8 BIN, SURGE, SUPPORT STEEL, COAL CRUSHER
- DD8 CHUTES AND FLOP GATES FOR COAL CRUSHER
 D08 COAL CRUSHER TOWER, COAL HANDLING
- DOS CONVEYOR, WALL & DRAINAGE
- DOS CRUSHER HOUSE
- D08 CRUSHER HOUSE ROOF
- D08 CRUSHER, COAL
- DOS CRUSHER, COAL BYPASS GRID

312: Boiler Plant Equipment (Steam Production) DUST COLLECTION SYSTEM AT CRUSHER BUILDING FEEDER, VIBRATING, COAL CRUSHER EQUIPMENT D08 D08 FLOP GATE, CRUSHER HOUSE D08 GATE, SLIDE, CRUSHER HOUSE D08 HOIST, CRUSHER TOWER **D08** WASHDOWN SYSTEM /COAL CRUSHER EQUIP WETTING SYSTEM, BARGE UNLOADER/CRUSHER TOWER **DD8** 312-D09 **DUST COLLECTING UNIT - COAL EQUIPMENT** D09 **AIR CURTAIN** D09 BRUSH CLEANER WIMOTOR, CONVEYOR COMPONENTS D09 **COAL DUST SUPPRESSION SYSTEM DRIVE MOTOR REDUCER** D09 D09 **DUST COLLECTION, COAL HANDLING** DUST COLLECTOR, SILO, TRIPPER SYSTEM 009 D09 **FEEDER DRIVE** D09 FREQUENCY DRIVE CONTROL MOTOR, AIR CURTAIN FAN **D09** TRUCK HOPPER, VENT FAN D09 D09 **VACUUM TUBING SYSTEM** 312-D10 **ELECTRIC TROLLEY OR THIRD RAIL SYSTEM** BARGE SHIFTING CABLE HOIST D10 D10 BRAKE, CLOSE DRIVE D10 HOIST, BARGE UNLOADING SYSTEM, CABLE SHIFTING HOLD DRIVE BRAKE **D10** HOLD DRIVE MOTOR D10 HOLD GEAR BOX, BARGE UNLOADER D10 MOTOR BRAKE, BARGE HAUL D10 REDUCER, BARGE HAUL D10 D10 WINCH, BARGE HAUL SYSTEM 312-D11 **ELEVATOR - COAL EQUIPMENT** 312-012 GATES, CHUTES, HOPPERS, FOR ONE BOILER D12 BARGE UNLOADER, HOPPER HEATER **D12** BARGE HAUL SYSTEM GATE ACTUATOR, TRIPPER TOWER D12 D12 GATES, HYDRAULIC SLIDE HOPPER & CHUTE, COLLECTING D12 D12 HOPPERS, FEED CONE 312-D13 **HOIST - COAL EQUIPMENT** D13 CRANE, COAL HANDLING SERVICE CRANE, JIB, SWING BRAKE D13 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

312: Boiler Plant Equipment (Steam Production)

312-D20

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- 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
- 020 COAL PILE RUN-OFF SUMP 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

312: Boiler Plant Equipment (Steam Production) RAILCAR, GONDOLA RAILCAR, ROTARY DUMP D22 RAILROAD TRACK-TIES, ROAD CROSSING, TRACKS, BALLASTS D22 312-D23 TRACTOR (BULLDOZER) D23 DOZER D23 DOZER BLADE **EXCAVATOR** D23 HVAC, A/C, DOZER D23 LOADER, CASE D23 LOGFORK WICOUNTERWEIGHTS D23 MOLD BOARD FOR TRACTOR D23 D23 PAYLOADER TANK, COAL HANDLING, SKID MOUNTED TANK D23 TRACTOR D23 312-D24 TRESTLE COAL HANDLING BRIDGE AND ABUTMENTS D24 D24 HIGHWAY SPUR 312-D25 **COAL HANDLING MARINE EQUIPMENT** BOAT, JON D25 D25 MOTOR **TRAILER** D25 312-D26 COAL HANDLING ELECTRICAL EQUIPMENT D26 BARGE HAULAGE SYSTEM ELECTRICAL EQUIPMENT BARGE UNLOADER AC STATIC CONTROL D26 **D26** BARGE UNLOADER ELECTRICAL EQUIPMENT BYTE BUCKET CASSETTE 026 **D26** CABLE, POWER/COAL HANDLING SYSTEM CABLE, WIRE, CONDUIT, COAL HANDLING D26 D26 CABLES, CONTROL, COAL HANDLING SYSTEM CAR PULLER, ELECTRICAL D26 COAL ELECTRICAL EQUIPMENT HOUSE D26 COAL ELECTRICAL EQUIPMENT TRANSFORMER, FOUNDATION D26 **D26** COAL HANDLING CONTROL PANEL COAL HANDLING ELECTRICAL EQUIPMENT D26 D26 COAL HANDLING LIGHTING D26 COAL RECLAIM ELECTRICAL EQUIPMENT BUILDING D26 COMPUTER, COAL HANDLING D26 CONTROL, COAL UNLOADING SYSTEM D26 HVAC, UNIT D26 HYD POWER UNIT, COAL TRIPPER D26 MOTOR CONTROL CENTER, W/LOCAL CONTROLS D26 MOTOR, BARGE UNLOADER FLOW GATE MOTOR, BOOM CONVEYOR DRIVE, COAL D26 MOTOR, BOOM HOIST DRIVE D26 MOTOR, BUCKET WHEEL DRIVE, COAL D26 D26 MOTOR, CAR DUMPER, COAL MOTOR, CAR DUMPER, HYD UNIT, COAL D26 D26 MOTOR, GANTRY DRIVE, COAL D26 MOTOR, SLEWING DRIVE, COAL D26 MOTOR, TRIPPER FLOOR, COAL MULTIPLEXER PANEL @ CRUSHER HOUSE D26 PANEL, POWER AND CONTROL, COAL ELECTRICAL HOUSE D26 D26 RECLAIM MOTOR CENTER REMOTE DEVICES-COAL HANDLING D26 D26 SERVICE INSTRUMENT SWITCHGEAR HOUSE-COAL HANDLING D26 TRANSFORMER, STEP-DOWN, BARGE UNLOADER

D26

312: Boiler Plant Equipment (Steam Production) UNLOADER DC COMPRESSOR D26 D26 **VENTILATING UNIT, MACHINERY ROOM** 312-D27 **COAL SAMPLING SYSTEM** D27 CHAIN GUARD, ENCLOSED, W/TIGHTENER CHUTE, STAINLESS STEEL TRANSITION D27 D27 **COAL SAMPLE RIFFLER** FOUNDATIONS, COAL SAMPLE SYSTEM EQUIPMENT D27 027 HOIST, SAMPLE TOWER MOISTURE DETECTING UNIT D27 D27 MOTOR, FIRED SAMPLING PROBE, TEMPERATURE, CK TEMP COAL ON CARS/PILES D27 **D27** REDUCER, AS RECEIVED SAMPLING D27 SAMPLER, COAL FINENESS, CYCLONE & PROBE @ LAB D27 SAMPLER, COAL HANDLING, AS FIRED SAMPLER, FUEL TRUCK D27 D27 SAMPLER, SWING ARM BELT SAMPLING, COAL HANDLING, AS RECEIVED D27 027 SPLITTER, COAL SAMPLER TOWER, SAMPLE, COAL UNLOADING SYSTEM D27 312-D29 **COAL BARGE** D29 WINCH, BARGE COVER 312-D30 **WORK BOAT** D30 **BOAT, TUG** D30 RADIO, MARINE, WIANTENNA D30 WINCH, TUGBOAT 312-E01 AIR COMPRESSOR 312-E02 AIR FILTER OR WASHER 312-E03 **PRIMARY AIR HEATER** E03 AIR HEATER AIR MOTOR ASSEMBLY E03 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** COAL FEEDER, ELECTRONIC LOAD CELL WEIGHING E05 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

REDUCER, BOOM FEEDER BELT DRIVE, COAL

E06

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312: Boiler Plant Equipment (Steam Production)
                REDUCER, BOOM HOIST DRIVE, COAL
                REDUCER, BUCKET WHEEL DRIVE, COAL
        E06
        E08
                REDUCER, GANTRY DRIVE, COAL
        E06
                REDUCER, SLEWING DRIVE, COAL
                REDUCER, TRAILER DRIVE, COAL
        E06
                                 312-E07
                                CRUSHER
        E07
                COAL CRUSHER ENCLOSURE
        E07
                CRUSHER TOWER
                CRUSHER, AS FIRED SAMPLING
        E07
        E07
                CRUSHER, AS RECEIVED SAMPLING
                FLOP GATE, COAL
        E07
        E07
                MOTOR, CRUSHER
                MOTOR, CRUSHER, AS FIRED
        E07
                MOTOR, CRUSHER, AS RECEIVED
        E07
                                 312-E08
                                 DRYER
        E08
                DRYER
                                 312-E09
                                   FAN
        E09
                FAN
                PRIMARY AIR FLOW, MEASURING ELEMENT
        E09
        E09
                PRIMARY AIR FLOW, MONITOR
                                 312-E10
                             HOPPER OR BIN
                PYRITE, TANK
        E10
                VALVE, TANK
        E10
                                 312-E11
                              PULVERIZER
       E11
                BALL MILL REMOTE CONTROL SYSTEM
       E11
                CRANE, MILL MAINTENANCE
                DAMPER, RATING
       E11
       E11
                FAN. MILL SEAL AIR
       E11
                MILL, GEARBOX
       E11
                MOTOR, MILL
                PIPING SYSTEM, COAL
       E11
       E11
                PULVERIZER, MILL
                PULVERIZER, RATING DAMPER
       E11
       E11
                SADDLE
                TABLE, GRINDING
       E11
       E11
                UPPER SPRING RING
                                 312-E12
                                  PUMP
       E12
                MOTOR, PUMP
       E12
                PUMP, SUMP, PYRITES HOLDING TANK
                                 312-E16
                    WEIGHING MACHINE, AUTOMATIC
                BELT SCALE
       E16
                                 312-F01
                                HEATER
       F01
                HEATER, FUEL OIL
                                 312-F02
                                 METER
       F02
                METER
                                 312-F03
                                  PUMP
       F03
                MOTOR, PUMP
                PUMP
       F03
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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 TANK, DIKING G01 312-G02 METER G02 COMPUTER, ANALOG, PROPANE METER 312-G03 PRESSURE REGULATOR OR CONTROL DEVICE G03 FUEL SAFETY SYSTEM WIPURGE 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

312-H05 FAN - ASH HANDLING EQUIPMENT

ELECTRIC TROLLEY

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 PUMP, ASH SLUICE H07 H07 PUMP, GENERAL PUMP, FOUNDATION H07 H07 PUMP, WASTE WATER THERMAL SUPPLY UNIT, BOTTOM ASH COOLER H07 312-H08

REMOVAL SYSTEM, VACUUM

HDB AIR DRYER, FLY ASH SYSTEM
HDB ASH HANDLING SYSTEM CONTROLS
HDB BREAKER, VACUUM, UNIT, FLY ASH
HDB HYDRAULIC EDUCTOR
HDB HYDRO VACTOR
HDB PIPING SYSTEM, VACUUM TRUCK
HDB TRUCK, VACUUM

312: Boiler Plant Equipment (Steam Production) VACUUM, CENTRAL, PIPING SYSTEM 312-H09 **SLUICEWAY OR PIPING SYSTEM** ASH CONTROL SYSTEM H09 H09 ASH HOPPER, WET SEAL SKIRT H09 ASH SCREEN ASH, BOTTOM, HANDLING SYSTEM H09 DISCHARGE PIPELINE OVERFLOW SUMP PUMP TO ASH POND H09 H09 FLY ASH HANDLING SYSTEM H09 FLYASH DISCHARGE LINE FREEZE PROTECTION, WETBOTTOM H09 H09 HEAT TRACE, CONDUIT, CABLES, & PANELS H09 HEATER, WETBOTTOM RADIANT H09 PIPING SYSTEM, ASH SLUICE PIPING SYSTEM, BOTTOM ASH H09 PYRITE DISCHARGE LINE H09 H09 SCREEN, STAINLESS STEEL DRIP SLAG SCREEN H09 H09 TRENCH, ASH LINE, CONCRETE VALVE, ASH SLUICE H09 VALVE, ISOLATION, ASH RECYCLING H09 VALVE, WET BOTTOM H₀9 312-H10 STORAGE BIN OR PIT ASH STORAGE STRUCTURE W/FOOTBRIDGE H10 FOUNDATIONS, BOTTOM ASH HOPPER AND PIT H10 **GATE, ASH & HOUSING** H10 H10 HOPPER, FLY ASH HOPPER, BOTTOM ASH H10 HOPPER, INTERNAL WATER JET H10 H10 HOPPER, PYRITE H10 SILO, FLY ASH TANK, FLY ASH SEPARATOR H10 H₁₀ TANK, ISOLATING VALVE HOLDING TANK, PYRITE HOLDING H10 H10 TROUGH, BOILER SEAL VALVE, ISOLATING, PYRITE HOLDING TANK H10 312-H11 **SUMP DREDGE** STRAINER H11 312-H13 **CLINKER GRINDER OR SLAG GRINDER** ASH HOPPER GRINDER MOTOR REDUCER H13 H13 **FLUID POWER DRIVES** GRINDER, SLAG H13 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 CONTROL FEED SYSTEM, PH, ASH POND W/ ENCLOSURE H14 H14 CONTROL SYSTEM, SUPERVISORY H14 CURTAIN, TURBIDITY, FLOATING, ASH POND H14 FLOW MEASUREMENT SYSTEM H14 POND, ASH POND, ASH, CONCRETE SUPPORTS, ASH LINES H14 H14 POND, ASH, CULVERT H14 POND, ASH, DIKE

POND, ASH, DRAWDOWN STRUCTURE

H14

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312: Boiler Plant Equipment (Steam Production)
                 POND, ASH, EMERGENCY OVERFLOW
        H14
                 POND, ASH, EXPANSION
                 POND, ASH, MANHOLES
        H14
        H14
                 POND, ASH, PUMP
                 POND, ASH, RIP RAP
        H14
        H14
                 POND, ASH, ROAD, GRAVEL
                 STRAINER, WIAUTOMATIC BACKWASH CONTROL
        H14
        H14
                 SUBSTATION, EQUIPMENT FOR ASH POND
                                  312-101
                      METER - PURIFICATION SYSTEM
                 ADAPTER, MOD BUS WICABLE & PROGRAMMER/TAPE LOADER
        101
        101
                 ANALYZER
                 COMPENSATOR, AUTOMATIC TEMPERATURE
        101
        101
                 CONDUCTIVITY CELL, SCREW
        101
                 FLOW SWITCH CALIBRATOR, FLUID COMPONENTS
        101
                 METER, FLOW
                 INDICATOR TEMPERATURE
        101
        101
                 METER, DENSITY
        101
                 METER, PH
        101
                 PROBE, MAGNETIC, FLOW METER
                 RECORDER, CLARIFIER
        101
        101
                 RECORDER, SEQUENCE OF EVENTS
                                  312-102
                      PUMP - PURIFICATION SYSTEM
                 CRANE, CLARIFIER BLDG GANTRY
        102
                 PUMP, ACID FEED
        102
                 PUMP, AMINE
        102
                 PUMP, CAUSTIC
        102
                 PUMP, CLARIFIER SLUDGE
        102
                 PUMP, COAGULANT
        102
        102
                 PUMP, CONDENSATE
                 PUMP, DEMINERALIZER
        102
        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
                 PUMP, SUMP
       102
       102
                 PUMP, TRANSFER
                PUMP, TRASH
       102
                PUMP, VACUUM
       102
       102
                PUMP, VACUUM, SEAL OIL
       102
                PUMP, WATER CENTRIFUGAL
                PUMP, WATER, POTABLE
       102
       102
                PUMP, WELL WATER BOOSTER
                                  312-103
                      TANK - PURIFICATION SYSTEM
       103
                CLARIFIER, WASTE WATER SUPPLY
       103
                HEATER, CAUSTIC TANK
                LIQUID ALUM SYSTEM, PIPING SYSTEM
       103
       103
                MIXER, TANK
                PUMP, ACID REGENERATION
       103
       103
                RESERVOIR, WATER
       103
                TANK, ACID
       103
                TANK, ANION EXCHANGE
       103
                TANK, CATION EXCHANGE
       103
                TANK, CAUSTIC
       103
                TANK, COAGULANT
       103
                TANK, COAGULANT STORAGE
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312: Boiler Plant Equipment (Steam Production)
                 TANK, CONDENSATE
                 TANK, CONDENSATE DRAIN
        tD3
        103
                 TANK, CONDENSATE STORAGE
                 TANK, DEGASIFIER & CLEARWELL
        103
                 TANK, HYDRAZINE
        103
                 TANK, MIXED BED
        103
                 TANK, PHOSPHATE
        103
        103
                 TANK, POTABLE WATER
        103
                 TANK, ROPLANT
                 TANK, SULFURIC ACID
        103
        103
                 TANK, WATER
        103
                 UNIVERSALEVEL, DREXELBROOK, ACIDICAUSTIC
        103
                 WASTE WATER CLARIFIER & FILTER WATER TANK
                                   312-104
               WATER SOFTENER OR PURIFICATION SYSTEM
        104
                 AERATOR, ACID RETENTION
        104
                 AGITATOR, NEUTRALIZATION PIT, WIMOTOR
        104
                 ANALYZER, SODIUM, CONDENSATE SYSTEM
        104
                 BLOWER, AIR, MIXED BED, W/MOTOR
        104
                 CLARIFIER BUILDING
                 CLARIFIER, DEMINERALIZED WATER PIPING SYSTEM
        104
        104
                 CLARIFIERS, PRETREATMENT, FLASH MIX TANKS
                 CLEANING STATION, WATER PLANT
        104
        104
                 CONDUIT & CABLE TRAYS @ WATER PLANT
                 CONTROL, EVAPORATING
        In4
        104
                 CROSSTIE LINE, DEIONIZED WATER
                 DCS CONTROL SYSTEM, WATER CONTROL DEMINERALIZER
        104
                 DEMINERALIZER SYSTEM, MAKE UP
        104
                 EVAPORATOR, FEEDWATER
        104
        104
                 FEED SYSTEM, POLYMER
        104
                 FILTER SYSTEM, ACTIVATED CARBON
                 HEATER, CAUSTIC
        104
                 HOIST, WATER TREATMENT BLDG CHLORINE
        INA
        104
                 HYPOCHLORINATOR (WATER TREATMENT BLDG.)
                 LIQUID ALUM FEED SYSTEM FOR ALUM INJECT PUMP SYST
        104
        104
                 MAIN CONTROL PANEL @ WATER PLANT
                 METER, CONDUCTIVITY, RO WATER TREATMENT
        104
        104
                 MONITOR, PH, CONDENSATE
                 PIPE TRENCH @ WATER PLANT
        t04
        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
                 REVERSE OSMOSIS SYSTEM
        104
        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
                 WATER TREATMENT BUILDING
        104
        104
                 WATER TREATMENT CLARIFIER BUILDING
                                   312-105
                                    WELL
        105
                 WELL, TEST, POTABLE WATER
                                   312-J01
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AIR DUCT SYSTEM

312: Boi	ler Pla	int Equipment (Steam Production)
	101	BOILER, ROOF VENTILATOR, DRAFT
J	101	CONTROLLER, AIR FLOW
J	101	CONTROLLERS, SEAL AIR W/DRIVES
J	101	FAN DAMPER, SEAL AIR FAN
j	101	FAN, EXHAUST
J	01	TUNNEL VENT SYSTEM
		312-J02
		BLOWER - VENTILATING EQUIPMENT
1	02	CLEANER, ELECTRONIC AIR
J	02	FAN, PRESSURIZATION
J	02	TRANSMITTER, AIR FLOW, W/DRIVES
		312-J03
		COOLER - VENTILATING EQUIPMENT
J	D3	COOLER @ STEAM COIL RACK
J	03	COOLER, EXTERNAL DRAIN
J	03	PUMP, CIRCULATION, CHILLED WATER
J	03	PUMP, COOLING WATER, CLOSED
J	03	PUMP, COOLING WATER, DIRECT
		312-K01
		AUTOMATIC CONTROL INSTALLATION
к	(01	ANALYZER, OXYGEN
	(01	BOILER, PRESSURE READOUT
	01	CIRCUIT BREAKER, AC HIGH VOLTAGE
K	01	CONTROLLER, COAL AIR TEMP W/DRIVES
K	:01	CONTROLLER, MILL W/DRIVES
K	:01	CONTROLS, TRACK HOPPER FEED
	:01	FIRE PROTECTION
	(01	MOTOR CONTROL CENTER
	01	PYRITE, SYSTEM CONTROLS
	01	STEAM PRESS CONTROL SYSTEM, AUTOMATIC
	01	SWITCHES
	(01 (01	THERMAPROBE TOTALIZER SYSTEM, GAS FLOW
	.01	TRANSFORMER
•		312-K02
		MASTER CONTROL INSTALLATION
K	02	ANALYZER, OXYGEN, PROBE
	02	CABINET
	02	COMPUTER
	02	CONDUCTIVITY CELL
K	02	CONDUCTIVITY MONITOR
K	02	CONDUCTOR NT SOFTWARE KITS
	02	CONTROL STATIONS
	02	CONTROLLER, PRESSURE
	02	DAS, EMISSIONS MONITOR
	02 02	ELECTRIC SERVICE, UNDERGROUND, PH TRIM STATION GENERATOR, DIESEL, CONTROL SYSTEM, CONTROLS
	02 02	MODULATING DRIVE (BTG)
	02	MODULATING OPERATOR (BTG)
	02	PANEL, I/O CONNECTOR CONTROL
	02	POSITION CONTROL
K	02	SWAMPING BOX (BTG)
K	02	TAPE DRIVE, MAGNETIC FOR EPA REPORT EMISSIONS MONI
K		TEMPERATURE PROCESSOR
	02	TEMPERATURE SIGNAL GENERATOR
	02	TRANSDUCERS & CONTROL VALVES
K		TRANSMITTER, PRESSURE
K(UNINTERRUPTIBLE POWER SUPPLY WORKSTATION CONSOLE, CONTROL ROOM
r.c	14.	312-K03
		3 12-NJ

PANEL SECTION OF SWITCH OR BOARD

312: Boiler Plant Equipment (Steam Production) BOARD, INSTRUMENT GAUGE **K03** BREAKER BOARD, LEAR SIEGLER, INSTACK MONITOR K03 K03 CABINET K03 CONTROL BOARD, BTG K03 PANEL **SWITCHBOARD K03** 312-K04 **RECORDING OR INDICATING DEVICE K04** ALARM ANNUNCIATOR, BTG BOARD K04 ALARM ANNUNCIATOR, PANALARM K04 ALARM, PANEL **AMPLIFIER** K04 ANALYZER, PROBE K04 K04 **ANALYZERS** K04 ANALYZER, SO2 ANNUNCIATOR, TERMINATION BAYS, CONTROL PANEL K04 K04 **BALCONIES & TEST PORTS** K04 COMPUTER K04 CONTROL, DIGITAL, STACK EMISSIONS K04 CONTROLLER K04 DAC W/SPECTRAPAK DAHS, STACK EMISSIONS **DATA ACQUISITION SYSTEM** K04 K04 **EMISSION MONITORING SYSTEM** K04 INDICATOR, DRUM LEVEL KD4 INFRARED THERMO TEMPERATURE PROBE K04 INVERTER **K04 METER** MONITOR, CO2 **K04** K04 MONITOR, EMISSION MONITOR PROBE, STACK GAS K04 K04 MONITOR, OPACITY MONITOR, SO2 K04 K04 MONITOR, ULTRAFLOW OPERATORS STATION, NT DISPLAY, WDPF K04 K04 PRESSURE INDICATOR K04 PROGRAMMABLE LOGIC CONTROLLER **KQ4** RACK, INSTRUMENT & CONTROL EQUIPMENT RECORDER K04 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 KD4 THERMOMETER **K04 TRANSMATION** TRANSMISSOMETER **K04** TRANSMITTER **K04** 312-K05 **AIR DRYER** K05 AIR COMPRESSOR AIR DRYER **K05** 312-L02 **HEADER OF ANY CLASS OF PIPING** 102 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

312: Boiler Plant Equipment (Steam Production) PIPING SYSTEM, BOILER FEED PIPING SYSTEM, BOILER, DRAFT L02 L02 PIPING SYSTEM, CHEMICAL FEED L02 PIPING SYSTEM, COLD REHEAT L02 PIPING SYSTEM, HOT REHEAT L02 PIPING SYSTEM, MAIN STEAM 102 PIPING SYSTEM, RELIEF VALVE VENTS L02 PIPING SYSTEM, SERVICE WATER 102 PIPING SYSTEM, WASTE WATER L02 PIPING SYSTEM, WET BOTTOM PIPING SYSTEM, OIL SUPPLY TO BURNERS 102 L02 POTABLE WATER PIPING 102 **LUBE OIL, PIPING** L02 ROOF, DRAIN PIPING SYSTEM 102 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 ASH SEAL PIPING SYSTEM 103 L03 BOILER, VALVE, RELIEF, VENT PIPING, INSULATION CENTRAL, VACUUM SUCTION HOSES 1.03 CONDENSATE PIPING SYSTEM L03 L03 DEMINERALIZED PIPING SYSTEM **DRAIN PIPING SYSTEM** L03 **FIRE PROTECTION PIPING SYSTEM** L03 L03 HOOD, STEAM LINE L03 HOT REHEAT PIPING SYSTEM L03 **IGNITION OIL PIPING SYSTEM** 1.03 INSTRUMENT AIR PIPING SYSTEM L03 INSULATE PIPING BOILER PLANT PIPING 103 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 103 PIPING SYSTEM, SULPHURIC ACID L03 POLISHER, CONDENSATE, WATER TREATMENT LO3 POTABLE WATER, PIPING SYSTEM L03 SERVICE WATER, PIPING SYSTEM WASTE WATER PIPING 103 L03 WATER LINE, BOILER SLAG CONTROL 312-L04 PIPING, 2" OR OVER, 1 OR MORE UNITS & HEADER PIPING SYSTEM, CERAMIC COAL, CLASSIFIERS/BURNERS L_{D4} L04 PIPING SYSTEM, WET BOTTOM, ASH POND L04 VACUUM TRUCK, PORTABLE PIPING 312-L05 TRAP, HIGH PRESSURE L05 TRAP\$ 312-L06

SEPARATOR OR PURIFIER, STEAM

L06 SEPARATOR, VAPOR

312-L07

RELATIVELY COSTLY VALVES

- LO7 VALVE
- LO7 VALVE, AIR COMPRESSOR
- LO7 VALVE, AIR HEATER CROSS TIE
- LO7 VALVE, AIR HEATER DRAIN LINE
- LO7 VALVE, ASH HANDLING, ASSEMBLY
- LO7 VALVE, ASH LINE, ASSY
- L07 VALVE, ASH OVERFLOW
- LO7 VALVE, ASH REMOVAL, MATERIAL HANDLING
- LO7 VALVE, ASH SEAL PIPING SYSTEM
- LO7 VALVE, ASH SLUICE
- LO7 VALVE, ASH SLUICE PUMP, OUTBOARD
- LO7 VALVE, ASH SYSTEM
- LO7 VALVE, AUX STEAM
- LO7 VALVE, AUX WATER
- LO7 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
- LO7 VALVE, CONDENSOR
- LO7 VALVE, COOLING WATER SYSTEM
- L07 VALVE, CSI
- L07 VALVE, DEMINERALIZED
- LO7 VALVE, DRAIN
- LO7 VALVE, DRIP
- LO7 VALVE, DRUM BLOCK
- LO7 VALVE, DRUM, SAFETY
- L07 VALVE, DUST COLLECTOR
- L07 VALVE, ECONOMIZER
- L07 VALVE, EVAPORATING STEAM
- L07 VALVE, FEEDWATER
- LO7 VALVE, FEEDWATER SUPERHEAT SPRAY
- LO7 VALVE, FEEDWATER, REGULATING
- LO7 VALVE, FIRE WATER DELUGE
- L07 VALVE, FLYASH
- L07 VALVE, HYDROVACTOR INLET
- L07 VALVE, IK BLOCK
- LD7 VALVE, IR BLOCK
- LO7 VALVE, KNIFEGATE
- L07 VALVE, LOW PRESSURE, STEAM HEADER, CROSS-TIE
- LO7 VALVE, LUBE OIL COOLER
- L07 VALVE, MANUAL ISOLATION
- L07 VALVE, MILL
- LO7 VALVE, PLANT DISCHARGE PUMP
- L07 VALVE, PRECIPITATOR
- L07 VALVE, PULVERIZER
- LO7 VALVE, PYRITE
- L07 VALVÉ, PYRITE HOPPER
- LO7 VALVE, PYRITE JET PUMP, WATER SUPPLY
- L07 VALVE, NON-RETURN/REVERSE CURRENT
- L07 VALVE, REACTION TANK
- LO7 VALVE, RECLAIM, WATER SYSTEM
- L07 VALVE, RELIEF
- LO7 VALVE, RELIEF, VENTS
- LO7 VALVE, RIVER WATER

312: Boiler Plant Equipment (Steam Production) VALVE, SAFETY, MAIN STEAM 107 VALVE, SAFETY, PRESSURE L07 VALVE, SAFETY, REHEATER VALVE, SAFETY, STEAM COIL L07 L07 VALVE, SAFETY, SUPERHEATER VALVE, SEAL AIR FAN, FLANGE L07 L07 VALVE, SILO SUMP PUMP L07 VALVE, SOOTBLOWER L07 VALVE, STEAM SEAL DRUM VALVE, STEAM SPRAY 1 07 L07 VALVE, SUMP PUMP L07 VALVE, SUPERHEAT L07 VALVE, SUPERHEAT SPRAY VALVE, WASTE WATER LO7 VALVE, WATER TREATMENT L07 L07 VALVE, WETBOTTOM 312-L08 FREEZE PROTECTION FOR PIPING LOB **FREEZE PROTECTION** 312-M02 PONDS. LANDFILL RUN-OFF M02 POND, ASH HANDLING SYSTEM, WASTE WATER, LANDFILL TRIM SYSTEM, PH, @LAB, LANDFILL M02 312-Q01 **NEURAL NETWORK SYSTEM** AIR REGISTER DRIVE, BURNER Q01 Q01 ALARM SYSTEM ANNUNCIATOR **BURNER MANAGEMENT SYSTEM** 001 Q01 BURNER AIR MANAGEMENT, INDIVIDUAL COAL PIPE ORIFICE, FUEL FLOW MONITORING / BALANCING Q01 Q01 COMBUSTION CONTROL SYSTEM WITH LOAD DISPATCH 001 COMPUTER CONTROL SYSTEM Q01 **DATA ACQUISITION SYSTEM** ECT SYSTEM, FUEL FLOW MONITORING AND BALANCING OB1 Q01 **NEURAL NETWORK SYSTEM** 001 PI-ARCHIVING SYSTEM Q01 SAFEFLAME DFS SCANNER/ARCH SPARE PARTS 001 312-R01 **COAL REBURN NETWORK SYSTEM** ALARM SYSTEM ANNUNCIATOR **R01** BASKETS, AIRHEATER COLDEND R01 R01 **BOOST AIR HOSE R01 BOOST AIR PIPING R01 BOOST AIR PIPING, DAMPER** R01 **BOOST AIR PIPING, DAMPER DRIVE R01 BRICK LINING, INTERNAL** CLEANING DEVICE, AIRHEATER HOTEND **R01 R01 COAL PIPING** COAL PIPING, ISOLATION VALVE ROI 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

312: Boller Plant Equipment (Steam Production) INJECTOR, OUTER DRIVE

R01 INJECTOR, TUBE PANEL

R01 LAGGING & INSULATION **OFA DUCT** R01

OFA DUCT DAMPER RD1

OFA DUCT DAMPER DRIVE R01 OFA DUCT EXPANSION JOINT **R01**

OFA DUCT INSULATION **R01**

R01 PROBE

SCANNER SYSTEM/ARCHITECTURE **R01**

R01 STABILIZER RING

R01 TRANSMITTER, TEMPERATURE

TRIMMING DAMPER R01

312-501

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
501	ASSEMBLY, CATALYST, CART TRACK
S01	ASSEMBLY, CATALYST, SEAL PLATE
S01	ASSEMBLY, CROSS ARM, RAKE SOOTBLOWER

S01 ASSEMBLY, FEED TUBE, RAKE SOOTBLOWER SD1 ASSEMBLY, HOPPER MODULE

S01 ASSEMBLY, REACTOR

ASSEMBLY, REACTOR, TUBE BUNDLE 501 **S01** ASSEMBLY, RECTIFIER MODULE

BOILER BYPASS, ECONOMIZER SECTION TUBE SURFACE S01 501 **BOILER BYPASS, REHEATER SECTION TUBE SURFACE**

CATALYST, REACTOR 501 S01 COMPUTER, CEMS

CONTROL PANEL, E-STOP, PLC S01

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

DESUPERHEATER, STEAM CONDITIONING S01

S01 DRIVEN COUPLING REXNORD, ID FAN AND MOTOR

S01 **DUCT, BREECHING BYPASS** DUCT, BREECHING INLET 501 S01 DUCT, BREECHING OUTLET S01 DUCT, ECONOMIZER OUTLET

S01 DUCT, INLET INTERIOR, ELBOW CAP

S01 DUCT, REACTOR, PRIMARY AIR ELEMENT, COLD END, AIRHEATER, PRIMARY S01

S01 ELEMENT, COLD END, AIRHEATER, SECONDARY S01 ELEMENT, HOT END, AIRHEATER, PRIMARY

ELEMENT, HOT END, AIRHEATER, SECONDARY **S01** S01 ETHERNET ADAPTER, PLC CONTROL

ETHERNET BRIDGE, SINGLE PORT, PLC CONTROL S01 **S01** ETHERNET HUB, DIN-RAIL MOUNTING, PLC CONTROL

ETHERNET INTERFACE, MICRO LOGIX, PLC CONTROL S₀₁

\$01 **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

- EXPANSION JOINT, OUTLET
- S01 **EXPANSION JOINT, P.A. DUCT**
- FAN ASSEMBLY, DILUTION / SEAL AIR S01
- FLOW ELEMENT, HEADER, STEAM CONDITIONING **S01**
- FLUE GAS DUCT, BREECHING, AIR HEATER S01
- **S01** FOUNDATIONS, AMMONIA AREA
- FOUNDATIONS, ID FAN 501
- S01 FOUNDATIONS, SCR / DUCT
- HMI CLIENT / SERVER SOFTWARE S01
- **S01 HMI-MONITORS**
- HMI OPERATE IT SERVERS **S01**
- 501 **HMI - OPERATOR MONITORS**
- HMI PERSONAL COMPUTERS **S01**
- 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
- INJECTION HEADER, PRESSURE TRANSMITTER 501
- INPUT MODULE, 4 CHANNEL ANALOG, MICRO LOGIX, PLC CONTROL **S01**
- INPUT MODULE, AC ISOLATION, LOGIX, PLC CONTROL **SD1**
- INPUT MODULE, ISOLATION, LOGIX, PLC CONTROL S01
- **S01** INPUT MODULE, LOGIX, PLC CONTROL
- S01 INPUT MODULE, VAC, MICRO LOGIX, PLC CONTROL
- 501 **INSTRUMENT AIR SYSTEM**
- S01 LEAK DETECTOR, NH3
- LEAK DETECTOR, TRUCK UNLOADING, NH3 501
- S01 LEVEL INDICATOR, NH3 STORAGE
- MANIFOLD, TANK PRESSURE RELIEF, NH3 STORAGE S01
- **S01** MONITOR, PLC CONTROL
- S01 MOTOR, ID FAN AND MOTOR
- NET BRIDGE, SINGLE PORT, PLC CONTROL **S01**
- **S01** NOX ANALYZER, TLI METAL BLDG.
- OUTPUT MODULE, AC/DC RELAY, MICRO LOGIX, PLC CONTROL S01
- S01 OUTPUT MODULE, RELAY, LOGIX, PLC CONTROL
- PANEL, TRUCK UNLOADING STATION, PLC CONTROL **S01**
- S01 PC, DESKTOP, PLC CONTROL
- 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 501
- 501 POWER SUPPLY, MICRO LOGIX, PLC CONTROL
- S01 PROBE, GAS ANALYZER, INLET, NOX
- **S01** PROBE, GAS ANALYZER, OUTLET, NOX
- PROCESSOR UNIT, MICRO LOGIX, PLC CONTROL SOI
- S01 PUMP, MAGNETIC DRIVE, TEMPERATURE
- S01 PUMP, NH3
- **S01** PUMP, SKID, NH3
- S01 PUMP, UPSTREAM, FILTER, NH3
- REXA ACTUATOR, FAN INLET DAMPER, ID FAN S01
- REXA ACTUATOR, FAN OUTLET DAMPER, ID FAN S01
- 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
- SOOTBLOWER PANEL, PLC CONTROL **S01**
- **S01** SOOTBLOWER, RAKE
- STEAM COIL, PREHEATER, DILUTION / SEAL AIR S01
- STORAGE TANK, NH3 AMMONIA S01

- STRUCTURAL STEEL, AMMONIA AREA 501
- STRUCTURAL STEEL, SCR / DUCT **S01**
- TERMINAL BLOCK, REMOVABLE, LOGIX, PLC CONTROL S01
- TERMINATOR, LEFT END CAP, MICRO LOGIX, PLC CONTROL S01
- 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
- 501 VALVE, BALANCING
- S01 VALVE, CHECK, CONDENSATE OUTLET
- VALVE, CHECK, LIQUID FILL, NH3 STORAGE 501
- S01 VALVE, DRAIN, PUMP SUPPLY, NH3 STORAGE
- S01 VALVE, EXCESS FLOW, AMMONIA TANK, NH3 STORAGE
- S01 VALVE, EXCESS FLOW, PUMP RETURN, NH3 STORAGE
- VALVE, EXCESS FLOW, PUMP SUPPLY, NH3 STORAGE S01
- 501 VALVE, EXCESS FLOW, VAPOR BALANCE, NH3 STORAGE
- VALVE, FAN OUTLET, DILUTION / SEAL AIR **S01**
- S01 VALVE, FILTER UPSTREAM CONTROL
- VALVE, INJECTION CONTROL S01
- S01 VALVE, INJECTION LIQUID LINE, HYDRO.
- VALVE, INLET ISOLATION, DILUTION / SEAL AIR S01
- S01 VALVE, INLET ISOLATION, STEAM CONDITIONING
- S01 VALVE, ISOLATION
- SOI VALVE, ISOLATION, CONDENSATE OUTLET
- VALVE, ISOLATION, LIQUID FILL, NH3 STORAGE S01
- S01 VALVE, ISOLATION, LIQUID FILL, NH3 STORAGE TANK
- 501 VALVE, ISOLATION, NH3 STORAGE TANK
- S01 VALVE, ISOLATION, PUMP RETURN, NH3 STORAGE
- VALVE, ISOLATION, PUMP RETURN, NH3 STORAGE TANK 501
- S01 VALVE, ISOLATION, PUMP SUPPLY, NH3 STORAGE
- VALVE, ISOLATION, PUMP SUPPLY, NH3 STORAGE TANK S01
- 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
- VALVE, OUTLET ISOLATION, DILUTION / SEAL AIR
- **S01** S01 VALVE, POPPET, RAKE SOOTBLOWER
- S01 VALVE, PRESSURE RELIEF, NH3 STORAGE TANK
- S01 VALVE, PRESSURE RELIEF, STEAM CONDITIONING
- 501 VALVE, PUMP SUPPLY, DRAIN, NH3 STORAGE
- S01 VALVE, PUMP, DISCHARGE HYDRO.
- VALVE, PUMP, NH3 SUCTION INTERCONNECTING 501
- S01 VALVE, PUMP, RETURN HYDRO.
- S01 VALVE, PUMP, SUCTION HYDRO.
- 501 VALVE, PUMP, SUCTION ISOLATION
- S01 VALVE, RELIEF, LIQUID FILL HYDRO., NH3 STORAGE
- VALVE, RELIEF, LIQUID FILL, TANK, NH3 STORAGE S01
- S01 VALVE, RELIEF, PUMP RETURN HYDRO., NH3 STORAGE
- VALVE, RELIEF, PUMP SUPPLY HYDRO., NH3 STORAGE 501
- S01 VALVE, RELIEF, TANK PRESSURE, NH3 STORAGE
- SOT VALVE, RETURN HYDRO., NH3 STORAGE
- S01 VALVE, STEAM INLET, ISOLATION
- VALVE, TEMPERATURE CONTROL SD1
- S01 VALVE, TEMPERATURE CONTROL, STEAM CONDITIONING
- VALVE, VAPOR BALANCE, NH3 STORAGE TANK S01

312-T01

ADVANCED OVER-FIRED AIR

TOT AIR REGISTER DRIVE, BURNER

- 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
- TO1 FAN
- T01 FAN, DRIVE MOTOR
- TO1 FAN, DAMPER
- TO1 FAN, DAMPER DRIVE
- T01 FAN, EXPANSION JOINT
- TO1 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
- TO1 IGNITION GAS BLEED
- T01 IGNITION GAS BLOCK
- TO1 INJECTOR, TUBEWALL PENETRATIONS, FRONTWALL
- T01 INJECTOR, TUBEWALL PENETRATIONS, SIDEWALL
- T01 OVERFIRE AIR INJECTOR, FRONTWALL INJECTOR
- T01 OVERFIRE AIR INJECTOR, SIDEWALL INJECTOR
- TO1 PROBE SIGNAL PROCESSOR, C.O. MONITORING GRID
- T01 PROBE, C.O. MONITORING GRID
- T01 PROBE, 02
- T01 SPRING SUPPORT, SIDEWALL INJECTOR
- T01 STRUCTURAL STEEL

312-U01

REID NATURAL GAS CONVERSION

- UO1 ELECTRICAL WIRING
- UO1 FLOW REGULATOR
- UO1 FLUE GAS RECIRCULATION DUCT
- UO1 GAS BURNERS, DBR
- UO1 GAS FLOW CONTROL VALVE, MAIN
- UO1 GAS FLOW ELEMENT
- UO1 GAS HOSE, FLEXIBLE
- UO1 GAS PIPE
- UO1 GAS PRESSURE REGULATOR VALVE, MAIN
- UO1 GAS STOP VALVE, MAIN
- UQ1 GAS TRIFECTA VALVE ASSEMBLY
- UO1 JORDAN LINEAR DRIVES
- UO1 LOCAL INSTRUMENTATION
- UO1 NITROGEN BLANKET, GAS PIPE
- UO1 PIPE, STEEL, UNDERGROUND
- UO1 PLC MODS AND PROGRAMMING UO1 PRESSURE TRANSMITTER
- UO1 SPARK RODS
- UO1 TRANSMITTERS
- UO1 TUBING, STAINLESS
- UO1 VALVE, MANUAL STOP
- UO1 VALVE, PNEUMATIC GAS CHARGING
- UO1 VALVE, PNEUMATIC GAS VENT
- UO1 VALVE, PRESSURE REGULATOR, MAIN

VALVE, PRESSURE RELIEF U01

UO1 VENT PIPE

312-V01

SCR - HMP&L

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V01
         AC INPUTS / RELAY OUTPUTS, BASE UNIT, MICRO LOGIX, PLC CONTROL
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AC POWER SUPPLY, LOGIX, PLC CONTROL V01

V01 AIR PREHEATER

V01 ANALYZER, NOX

V01 ASSEMBLY, CATALYST, CART

ASSEMBLY, CATALYST, CART TRACK V01

V01 ASSEMBLY, CATALYST, SEAL PLATE

VD1 ASSEMBLY, CROSS ARM, RAKE SOOTBLOWER

V/11 ASSEMBLY, FEED TUBE, RAKE SOOTBLOWER

V01 ASSEMBLY, HOPPER MODULE

VN1 ASSEMBLY, REACTOR

V01

ASSEMBLY, REACTOR, TUBE BUNDLE

Vn1 ASSEMBLY, RECTIFIER MODULE

BOILER BYPASS, ECONOMIZER SECTION TUBE SURFACE V01

Vn1 BOILER BYPASS, REHEATER SECTION TUBE SURFACE

CATALYST, REACTOR V01

COMPUTER, CEMS VOI

CONTROL PANEL, E-STOP, PLC V01

CONTROL PANEL, E-STOP, REMOTE CONTROL, PLC V01

CONTROL PANEL, MAIN, PLC V01

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

DRIVEN COUPLING REXNORD, ID FAN AND MOTOR V01

V01 **DUCT, BREECHING BYPASS** DUCT, BREECHING INLET V01

VD1 **DUCT, BREECHING OUTLET**

DUCT, ECONOMIZER OUTLET V01

DUCT, INLET INTERIOR, ELBOW CAP V01

V01 DUCT, REACTOR, PRIMARY AIR

ELEMENT, COLD END, AIRHEATER, PRIMARY Vn1

V01 ELEMENT, COLD END, AIRHEATER, SECONDARY

ELEMENT, HOT END, AIRHEATER, PRIMARY V01

V01 ELEMENT, HOT END, AIRHEATER, SECONDARY

ETHERNET ADAPTER, PLC CONTROL V01

V01 ETHERNET BRIDGE, SINGLE PORT, PLC CONTROL

ETHERNET HUB, DIN-RAIL MOUNTING, PLC CONTROL V01

V01 ETHERNET INTERFACE, MICRO LOGIX, PLC CONTROL

EXPANSION JOINT, AIR HEATER INLET V01

V01 **EXPANSION JOINT, BYPASS**

V01 EXPANSION JOINT, ECONOMIZER INLET V01

EXPANSION JOINT, ECONOMIZER OUTLET

V01 EXPANSION JOINT, METALLIC, DILUTION / SEAL AIR

EXPANSION JOINT, NON-METALLIC, DILUTION / SEAL AIR V01

V01 **EXPANSION JOINT, OUTLET**

EXPANSION JOINT, P.A. DUCT V01

V01 FAN ASSEMBLY, DILUTION / SEAL AIR

Vn1 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**

- HMI OPERATE IT SERVERS VD1 V01 **HMI - OPERATOR MONITORS HMI-PERSONAL COMPUTERS** V01 VD1 HMI - PROJECTION MONITORS HOIST / TROLLEY, CATALYST V01 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
- INPUT MODULE, 4 CHANNEL ANALOG, MICRO LOGIX, PLC CONTROL V01
- 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
- Vn1 **INSTRUMENT AIR SYSTEM**
- LEAK DETECTOR, NH3 V01
- LEAK DETECTOR, TRUCK UNLOADING, NH3 VD1
- LEVEL INDICATOR, NH3 STORAGE V01
- MANIFOLD, TANK PRESSURE RELIEF, NH3 STORAGE V01
- MONITOR, PLC CONTROL V01 V01 MOTOR, ID FAN AND MOTOR
- NET BRIDGE, SINGLE PORT, PLC CONTROL VD1
- V01 NOX ANALYZER, TLI METAL BLDG.
- OUTPUT MODULE, AC/DC RELAY, MICRO LOGIX, PLC CONTROL V01
- V01 OUTPUT MODULE, RELAY, LOGIX, PLC CONTROL
- PANEL, TRUCK UNLOADING STATION, PLC CONTROL V01
- PC, DESKTOP, PLC CONTROL V01
- V01 PC, DIN RAIL MOUNT INDUSTRIAL, PLC CONTROL
- V01 PIPE, LIQUID, RAILCAR UNLOADING, NH3 STORAGE
- PIPE, VAPOR, RAILCAR UNLOADING, NH3 STORAGE V01
- VD1 PIPING, DILUTION / SEAL AIR
- POTABLE WATER SYSTEM V01
- POWER SUPPLY, MICRO LOGIX, PLC CONTROL V01
- PROBE, GAS ANALYZER, INLET, NOX **V01** PROBE, GAS ANALYZER, OUTLET, NOX V01
- 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
- SHAFT, ID FAN AND MOTOR V01
- **V01** SKID, TRUCK UNLOADING, NH3
- SLOT CHASSIS, LOGIX 13, PLC CONTROL V01
- SLOT FILLER MODULE, PLC CONTROL Vn₁
- V01 SOOTBLOWER PANEL, PLC CONTROL
- SOOTBLOWER, RAKE V01
- V01 STEAM COIL, PREHEATER, DILUTION / SEAL AIR
- STORAGE TANK, NH3 AMMONIA V01
- V01 STRUCTURAL STEEL, AMMONIA AREA
- **V01** STRUCTURAL STEEL, SCR / DUCT
- VN1 TERMINAL BLOCK, REMOVABLE, LOGIX, PLC CONTROL
- TERMINATOR, LEFT END CAP, MICRO LOGIX, PLC CONTROL V01
- 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
- TRANSMITTER, PRESSURE, NH3 STORAGE V01
- V01 TRANSMITTER, PRESSURE, NH3 STORAGE TANK

- V01 TRANSMITTER, TEMPERATURE, NH3 STORAGE
- V01 VALVE, BALANCING
- V01 VALVE, CHECK, CONDENSATE OUTLET
- VOI VALVE, CHECK, LIQUID FILL, NH3 STORAGE
- VO1 VALVE, DRAIN, PUMP SUPPLY, NH3 STORAGE
- V01 VALVE, EXCESS FLOW, AMMONIA TANK, NH3 STORAGE
- VOI VALVE, EXCESS FLOW, PUMP RETURN, NH3 STORAGE
- V01 VALVE, EXCESS FLOW, PUMP SUPPLY, NH3 STORAGE
- VOI 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
- VO1 VALVE, ISOLATION, PUMP RETURN, NH3 STORAGE
- VD1 VALVE, ISOLATION, PUMP RETURN, NH3 STORAGE TANK
- V01 VALVE, ISOLATION, PUMP SUPPLY, NH3 STORAGE
- VOI VALVE, ISOLATION, PUMP SUPPLY, NH3 STORAGE TANK
- V01 VALVE, ISOLATION, STEAM CONDITIONING
- 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
- VO1 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

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
- MOTOR, TURNING GEAR TURBINE EXCHANGER END A02
- A02 **VOLTAGE REGULATOR**

314-A03

FOUNDATION - TURBOGENERATOR INSTAL

- FOUNDATION, CONCRETE, TURBINE MAT & PEDESTAL **E0A**
- A03 FOUNDATION, EXCITER
- FOUNDATION, GENERATOR A03
- A03 FOUNDATION, TURBINE

314-A04

GENERATOR - TURBOGENERATOR INSTAL

- CONDENSER, VACUUM PUMP A04
- DRYER, HYDROGEN A04
- GENERATOR, HYDROGEN COOLERS **A04**
- **GENERATOR, ROTOR** A04
- GENERATOR, ROTOR, WEDGING A04
- ΑΩ4 **GENERATOR, STATOR**
- A04 GENERATOR, STATOR, WEDGING
- RELAY, SYNCHRONIZED, CHECK, GENERATOR AD4
- A04 TURBINE SEAL OIL UNIT

314-A05

GOVERNOR CONTROL SYSTEM

- A05 CONTROL SYS, AUTOMATIC GENERATION
- A05 DCS TURBINE CONTROLS
- ELECTRO HYDRAULIC CONTROL, PIPING SYSTEM A05
- PRESSURE PUMP, ELECTRO-HYDRAULIC TURBINE A05

314-A06

REMOTE CONTROL RHEOSTAT & FIELD SWITCH

- COMPUTER A06
- A05 COMPUTER, DATA LOGGER
- GENERATOR LOAD FREQUENCY CONTROL UNIT A06
- A06 **GENERATOR, CURRENT TRANSFORMERS**
- SOFTWARE A06

314-A08

TURBINE - TURBOGENERATOR INSTAL

- A08 COMPUTER, TURBINE MONITOR
- **80A ENCLOSURE, TURBINE**
- A08 ENCLOSURE, TURBINE, HP
- A08 ENCLOSURE, TURBINE, LP
- POWER SUPPLY, TURBINE SYSTEM A08
- A08 SOFTWARE
- TURBINE **80A**
- TURBINE, BEARINGS A08
- **80A** TURBINE, BLADE RING
- TURBINE, BLADE ROW A08
- **80A** TURBINE, BUCKET
- TURBINE, CONTROL STAGE BLADES AOB
- 80A TURBINE, DIAPHRAGM
- TURBINE, ROTOR AD8
- **A08** TURBINE, SEAL SET
- TURBINE, SHELL AOA
- **80A** TURBINE, TRIP SYSTEM

314-A09

TURBINE STANDS AND TOOLS

- CYLINDERS, WALKING BEAMS A09 RACKS, REHEAT DIAPHRAGM A09 A09 SLINGS, TURBINE OUTAGES A09 STAND, TURBINE
 - 314-B01

AIR EJECTOR APPARATUS FOR ONE CONDENSER

CIRCULATING WATER ELECTRICAL SYSTEM, MAIN CONDENSO BO1

B01 EJECTOR, STARTING 801

EXHAUSTER, AIR

314-B02

CONDENSER SHELL

CONDENSER **B02** CONDENSER SHELL 802

314-B03

CONDENSER TUBES AND SHEETS

803 **GLAND AIR EXHAUSTER BLOWER B03 CONDENSER TUBE SHEETS**

803 CONDENSER TUBES

B03 CONDENSER, TURBINE

CONDENSER, TURBINE GLAND AIR EXHAUSTER **RO3**

B03 CONDENSER, TURBINE GLAND STEAM CONDENSER, TURBINE, HOT WELL Rn3 **B**03 SOFTWARE, PROGRAM CONTROL

314-B04

CONDENSER TUBE PROTECTIVE SYSTEM

B04 ANALYZER, SILICA **B**04 CATHODIC PROTECTION SYSTEM

B04 CHLORINATOR

B04 **CHLORINE PIPING**

B04 CONTROL, PH, ACID INJECTION SYSTEM, COOLING TOWER

B04 HOIST, ELECTRIC CHLORINE **B**04 PIPING SYSTEM, CHLORINE

B04 **FLOWMETER**

B04 VACUUM, REGULATOR, CHLORINE

314-B05

CONDENSER TUBE CLEANING SYSTEM

TUBE CLEANING MACHINE, AIR POWERED **B05** TUBE CLEANING MACHINE, CRIMPING TOOL **B**05

314-B06

COOLING TOWER

CIRCULATING WATER ELECTRICAL SYSTEM 808 806 CIRCULATING WATER, PIPING SYSTEM

B06 CONTROL SYSTEM, BLOWDOWN, COOLING TOWER

B06 **COOLING TOWER**

COOLING TOWER STRUCTURAL STEEL FOUNDATIONS BOS **B06** COOLING TOWER, CONCRETE PLACEMENT, FOUNDATION

B06 COOLING TOWER, CONTROLS

B06 COOLING TOWER, DECK

COOLING TOWER, DELUGE SYSTEM PIPING **B06** COOLING TOWER, ELECTRICAL BUILDING 808

COOLING WATER, PIPING SYSTEM

FAN, COOLING TOWER 806

B06

B06 FIRE PROTECTION, COOLING TOWER

FLOWMETER, COOLING TOWER MAKEUP B06 **B06** FLOWMETER, COOLING TOWER BLOWDOWN FLOWMETER, RIVER WATER CIRCULATION 806

B06 GAUGE ASSEMBLY FOR COOLING TOWER CHEM TRYMT

GEAR REDUCER, COOLING TOWER FAN **B06**

B06 HEAT EXCHANGER, CLOSED COOLING WATER

806 REGULATOR, CHLORINATION

806 VALVE, MAKE-UP CROSSTIE, COOLING WATER TOWER

BD6 VALVE, MAKE-UP PUMP SUCTION

314-B07

FAN - COOLING WATER SYSTEM

314-B08

INTAKE SCREEN AND MECHANISM

- B08 ALARM, SCREEN WASH DIFFERENTIAL WINDICATORS
- BOB BAR SCREEN, INTAKE
- B08 COMPRESSOR, INTAKE STRUCTURE AIR
- BOS CONTROL SYSTEM
- B08 CONTROLLER, ADJUST FREQUENCYA/C
- BOB GATES, SLUICE, INTAKE STRUCTURE
- BOB HYDRAULIC UNIT FOR TRAVERSING TRASH RAKE
- BOB INTAKE TRASH BOOM
- BOB LUBRICATOR, MOBILE HIGH PRESSURE
- 808 MOTOR, TRAVELING WATER SCREENS
- BOB PIPING, INTAKE, WATER
- BOB REDUCER, TRAVELING WATER SCREENS
- BOS RIVER INTAKE STRUCTURE-FIXTURES, CONDUIT, WIRING
- B08 RIVER WATER INTAKE BUILDING ENCLOSURE, WALLS, DOORS
- BOB RIVER WATER INTAKE STRUCTURE-CONCRETE
- B08 RIVER WATER INTAKE STRUCTURE-EXCAVATION
- BOB RIVER WATER INTAKE STRUCTURE-PILINGS
- BOS RIVER WATER INTAKE STRUCTURE-RIP RAP
- BOS RIVER WATER INYAKE STRUCTURE-STEEL
- B08 SODIUM BROMIDE INJECTION SYS, RIVER CLARIFIER
- B08 SUPERVISORY CONTROL, REMOTE, INTAKE
- BOB 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
- 809 ELECTRIC WATER TREATMENT, MAGNET
- B09 FOUNDATION, CONRETE, CIRCULATING WATER SYS
- B09 MOTOR, PUMP
- B09 PUMP, GENERAL

314-B10

SPRAYING SYSTEM

B10 FIRE PROTECTION

314-B11

TANKS - COOLING WATER SYSTEM

- 811 COOLING TOWER TANK
- B11 HOPPER
- B11 TANK
- B11 TANK, CLOSED COOLING WATER CHEMICAL
- B11 TANK, CONDENSATE RETURN
- B11 TANK, COOLING WATER SURGE
- 811 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

314-D01

ACCUMULATOR - CENTRAL LUBRICATING SYSTEM

- D01 ACCUMULATOR
- DO1 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, W/HEATING ELEMENTS

314-E01

PANELS - INSTRUMENTS AND METERS

- ED1 BOARD, TURBINE INSTRUMENT
- ED1 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

314: Turbogenerator Units (Steam Production) MONITOR, GENERATOR CONDITION F02 E02 MONITOR, TURBINE HYDRO DEW PT MONITORING SYSTEM, VIBRATION E02 E02 PROBE, TEMP, BEARING RECORDER, CHART E02 E02 RECORDER, MICRO W/ALARM, CONDENSATE FLOW RECORDER, TEMPERATURE, GENERATOR E02 E02 RECORDER, VIDEO GRAPHIC SAMPLE CELL F02 E02 SCALE, ELECTRIC SIMULATOR, TURBINE CONTROLS E02 E02 SUPERVISORY, TURBINE TACHOMETER, (OVERSPEED TURBINE CHECKS) E02 TERMINAL, TURBINE CONTROL E02 TRANSDUCER, FREQ DEVIATION F02 TRANSMITTER, CONDUCTIVITY & SENSOR E02 E02 TRANSMITTER, PRESSURE F02 TYPEWRITER, TURBINE CONTROLS 314-F02 PIPING BETWEEN ONE OR MORE UNITS & A HEADER AIR VACUUM PIPE LINE SYSTEM F02 F02 **BLEED STEAM PIPING SYSTEM** CHLORINE PIPING SYSTEM F02 F02 CIRCULATING WATER EFFLUENT LINE CIRCULATING WATER INFLUENT LINE F02 F02 CIRCULATING WATER PIPING SYS.-INSTRUMENT CONTROLS F02 **CIRCULATING WATER PIPING SYSTEM** F02 CONDENSATE, AUXILIARY, PIPING SYSTEM CONDENSATE, PIPING SYSTEM F02 COOLING WATER PIPING SYS-INSTRUMENT CONTROLS F02 COOLING WATER PIPING, CLOSED AND DIRECT F02 F02 DRAIN LINE, BEARING HYDROGEN PIPING SYSTEM F02 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 CARBON DIOXIDE PIPING SYSTEM F03 F03 CHLORINE PIPING SYSTEM F03 CIRCULATING WATER PIPING SYSTEM F03 CONDENSATE SYSTEM WIVALVES, 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

STEAM SEPARATOR OR PURIFIER

TANK, VACUUM SYSTEM SEPARATOR

F04

314-F07

VALVES - OVER 2" AND COSTING \$1000 EACH

- 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
- FO7 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
- FO7 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
- COS DOM AUVILADICADO
- G02 GEAR BOX, AUXILIARY HOIST
- G02 GEAR BOX, MAIN HOIST WIREULAND 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

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

315: Accessory Electric Equipment (Steam Production) PANEL 018 018 PANEL, CONTROL PANEL, TRANDUCER 018 SWITCHBOARD, CONTROL 018 315-019 **REACTOR OR RESISTOR** 019 RESISTOR 315-022 STORAGE BATTERY, STATION CONTROL 022 **BATTERIES, STATION SERVICE** BATTERY, CONTROL 022 CABINET, BATTERY CONTROL 022 INVERTER 022 ກາາ PANEL, POWER POWER CENTER 022 022 RACK, BATTERY 315-023 **DISCONNECTING SWITCHES BREAKER, MAIN AUX TRANSFER** 023 023 CIRCUIT BREAKER 023 CIRCUIT BREAKER, AIR 023 CIRCUIT BREAKER, POWER 023 STARTER, MOTOR STARTER, SWITCH 023 STATION BUS, ISOLATED PHASE BUS DUCT 023 023 SWITCH, DISCONNECT 023 SWITCH, HIGH SPEED TRANSFER 023 SWITCH, INDOOR 023 SWITCH, OUTDOOR 023 SWITCHES, FIRE ALARM TEMPERATURE **SWITCHGEAR** 023 315-024 **TESTING EQUIPMENT** GAUGE, DEAD WEIGHT 024 024 MEGGER, BIDDLE METER, KWH 024 024 **MOTOR & PHASE ROTATION TESTER OHMMETER** 024 024 **OSCILLOSCOPE** SEMICONDUCTOR CURVE TRACER 024 024 TESTER, HYPOTS, PORTABLE **TESTING EQUIPMENT** 024 315-025 TRANSFORMER, NOT ACCESSORY TO A PANEL 025 CCVT 025 METER METER, START-UP WATTHOUR 025 PANEL, RELAY, AUX TRANSFORMER 025 025 RELAY 025 RELAY, PROTECTIVE 025 SPRINKLER SYSTEM, FIRE WALLS, TRANSFORMERS 025 SUBSTATION, UNIT 025 TRANSFORMER TRANSFORMER, DRY OUTDOOR 025 025 TRANSFORMER, ELECTRIC MOTORS 025 TRANSFORMER, OIL 025 TRANSFORMER, PAD MOUNTED TRANSFORMER, SPARE POWER

TRANSFORMER, START-UP

TRANSFORMER, STATION AUXILIARY

025 025

025

** 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

315-02

WIRING POWER, BUS, WIRES, CABLES

- 027 6.9 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, UNDERGOUND, 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

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

D45 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 FC

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

AD6 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

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343: Prime Movers (Combustion Turbine) 343-A02 **ENGINE COMBUSTION CHAMBER** A02 A02 ENGINE 343-A03 **FOUNDATIONS** ENCLOSURE, ACCESSORY COMPARTMENT AND BASE A03 A03 ENGINE COMPARTMENT FIRE PROTECTION **ENGINE FOUNDATION** A03 A03 **ENGINE SKID AND ENCLOSURE** FAN, ACCESSORY COMPARTMENT VENT A03 A03 FIRE PROTECTION, ACCESSORY-COMPARTMENT A03 SPACE HEATER, ACCESSORY COMPARTMENT A03 SPACE HEATER, ENGINE COMPARTMENT 343-A05 **GOVERNOR & CONTROL SYSTEM** A05 ENCLOSURE, CONTROL CAB GOVERNOR/CONTROL SYSTEM A05 HVAC, A/C, CONTROL CAB A05 SPACE HEATER, CONTROL CAB A05 343-A07 SIGNAL & ALARM SYSTEM SIGNAL AND ALARM SYSTEM AD7 343-B01 COOLER COOLER, LUBRICANT B01 343-B02 PIPING SYSTEM, OIL **B02 LUBRICANT PIPING SYSTEM** 343-B03 **B03** PUMP, AUXILIARY PUMP, EMERGENCY 803 B03 PUMP, MAIN SHAFT DRIVEN 343-B04 **PURIFIER OR FILTER B04 ELIMINATOR, MIST** FILTER, LUBE OIL PURIFIER **B04** 343-B05 TANK TANK, LUBE OIL **B**05 343-C01 **COOLING TOWER COOLING TOWER FOUNDATION** C01 C01 COOLING TOWER FREEZE PROTECTION AND SILENCING FAN, COOLING TOWER, WATER COOLING C01 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

343: Prime Movers (Combustion Turbine)

MOTOR TO	URNING	GEAR &	MECHANICS	÷

- D04 CLUTCH
- D04 CONVERTER, TORQUE
- GEAR, MOTOR STARTING TURNING D04
- D04 INPUT GEAR
- MOTOR, CRANKING D04
- **OUTPUT GEAR** D04
- TURNING GEAR AND COUPLING **D04**

343-E01

AIR DUCT SYSTEM

- E01 **DUCT, EXHAUST**
- DUCTING, AIR INLET E01

343-E02

AIR FILTER OR SCREEN

- AIR COMPRESSOR, ATOMIZING E02
- E02 AIR INLET SILENCING
- AIR SEPARATOR, ATOMIZING E02
- SCREEN, AIR INLET, FILTER E02

343-E03

PIPING SYSTEM, EXHAUST

- **DUCTING, EXHAUST** E03
- **EXHAUST DUCT SILENCING**

343-E04

STACK

- STACK, EXHAUST E04
- STACK, INTAKE AIR SUPPLY E04

343-F01

REID CT NATURAL GAS CONVERSION

- **DUAL FIRE BURNERS** F01
- **ELECTRIAL WIRING** F01
- F01 **GAS FLOW ELEMENT**
- F01 GAS HOSES, FLEXIBLE
- GAS RING HEADER F01 HEATER, EXPLOSION PROOF
- PIPE, STAINLESS STEEL F01
- F01 PLC MODS AND PROGRAMING
- **PURGE RING HEADER** F01
- F01 **TRANSMITTERS**

F01

- **TUBING, STAINLESS** FO1
- VALVE, GAS REGULATOR, MAIN F₀₁
- 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. **

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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

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	CADIE

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

035 035 TRANSFORMER, STEP-UP

DELUGE SPRINKLER SYSTEM, TRANSFORMER

COMPANY POLICY

POLICY NUMBER 4

SUBJECT PAGE RE-ISSUE DATE Capitalized Interest 1 of 1 11/30/93

Approved by *GA Schmits*

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.
- 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 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.

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 Sept ember 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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504 505 506 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 633	Patronage Capital from G&T Cooperatives Patronage Capital Furnished by Other Cooperative Service Organizations Forfeited Membership Fees Employee Benefits Compensated Absences Employee Retirement and Group Insurance Deferred Compensation Life Insurance Premium on Life of a Borrower Employee Pension Costs Unproductive Time Training Costs, Attendance at Meetings, etc. Maintenance and Operations Financial Forecast Advertising Expense Special Power Cost Study Mapping Costs Member Relations Costs Statewide Fees Power Supply/Distribution Cooperative Borrowings Rate Discount Allowed by Power Cooperative to Distribution Cooperative Owning Connecting Transmission Lines Theft Losses not Covered by Insurance Self Billing Purchase Rebates Integrity Fund In-Substance Defeasance Satellite or Cable Television Services Pollution Control Bonds Prepayment of Debt Rural Economic Development Loan and Grant Program Postretirement Benefits Investments in Debt and Equity Securities Split Dollar Life Insurance Special Early Retirement Plan Cushion of Credit	
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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 Regulated Enterprises - Accounting for Phase-in Plans 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.

<u>Actually issued</u> 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.

<u>Amortization</u> 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.

<u>Associated (affiliated) companies</u> 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.

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

<u>CFC</u> is the National Rural Utilities Cooperative Finance Corporation.

<u>Continuing Property Records</u> 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.

<u>Control</u> (including the terms <u>controlling</u>, <u>controlled by</u>, and <u>under common control with</u>) 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.

<u>Cost</u> 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.

<u>Debt expense</u> 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.

<u>Depreciation</u>, 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.

<u>Discount</u>, 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.

<u>FASB</u> is the Financial Accounting Standards Board.

<u>Form 7</u> 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.

<u>Form 12</u> 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.

<u>Investment advances</u> 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.

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

<u>Lease</u>, 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.

<u>Nominally issued</u>, 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.

<u>Person</u> 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.

<u>Premium</u>, 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.

<u>Project</u> 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.

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

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

<u>RUS</u> 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.

<u>Replacing (including replacement)</u> 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.

<u>Retirement units</u> 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.

<u>Salvage value</u> 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.

<u>Service life</u> 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.

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

<u>Subsidiary company</u> 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. Liabilities and other credits. 200-299 300-399 Plant accounts. 400-432, 434-435 Income accounts. Retained earnings accounts. 433, 436-439 440-459 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) <u>Submission of questions</u>. 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) <u>Distribution of pay and expenses of employees</u>. 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.

(1) 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) <u>Separate accounts or records for each licensed project</u>. 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) <u>Alternate method</u>. 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 exceed 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 utility 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) <u>Components of construction cost</u>. 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) <u>Contract work</u> 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) <u>Labor</u> 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) <u>Materials and supplies</u> 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) <u>Transportation</u> 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) <u>Shop service</u> 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) <u>Protection</u> 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) <u>Injuries and damages</u> 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) <u>Privileges and permits</u> 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) <u>Rents</u> 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) <u>Engineers and supervision</u> includes the portion of the pay and expenses of engineers, surveyors, draftsmen, inspectors, superintendents and their assistants applicable to construction work.
- (12) <u>General administration capitalized</u> includes the portion of the pay and expenses of the general officers and administrative and general expenses applicable to construction work.

- (13) <u>Engineering services</u> 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) <u>Insurance</u> 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) <u>Law expenditures</u> 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) <u>Taxes</u> 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.

 $\dot{A_e}$ 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) <u>Earnings and expenses during construction</u>. 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;
- (xxxi) Partitions, including movable;
- (xxxii) Permits and privileges;
- (xxxiii) Platforms, railings and gratings when constructed as a part of a structure;
- (xxxiv) Power boards for services to a building;
- (xxxv) Refrigerating systems for general use;
- (xxxvi) Retaining walls except when identified with land;
- (xxxvii) Roadways, railroads, bridges, and trestles intrasite except railroads provided for in equipment accounts;
- (xxxviii) 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;

- (xliii) 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;
- (1) 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);
- (Iviii) 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) <u>Transfers of property</u>. 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) <u>Transmission system</u> 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) <u>Distribution system</u> 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, tiewire, 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) <u>Hydraulic production plant</u>. 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) <u>Nuclear fuel records required</u>. 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) <u>Supervision and engineering</u>. 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) <u>Items</u>:

- (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

120.2 120.3 120.4 120.5 120.6	Nuclear Fuel Materials and Assemblies - Stock Account Nuclear Fuel Assemblies in Reactor Spent Nuclear Fuel Accumulated Provision for Amortization of Nuclear Fuel Assemblies Nuclear Fuel Under Capital Leases Other Property and Investments
121 122 123 123.1 123.1 123.21 123.22 123.23 123.3 123.4	Nonutility Property Accumulated Provision for Depreciation and Amortization of Nonutility Property Investment in Associated Companies Patronage Capital from Associated Cooperatives Investment in Subsidiary Companies Subscriptions to Capital Term Certificates - Supplemental Financing Investments in Capital Term Certificates - Supplemental Financing Other Investments in Associated Organizations Investment in Associated Organizations - Federal Economic Development Loans Investment in Associated Organizations - Non-Federal Economic Development Loans Other Investments Other Investments - Federal Economic Development Loans Other Investments - Non-Federal Economic Development Loans
125 126 128	Sinking Funds Depreciation Fund Other Special Funds
	Current and Accrued Assets
131 131.1 131.12 131.13 131.14 131.2 131.3 131.4 132 133 134 135 136	Cash - General Cash - General - Economic Development Loan Funds Cash - General - Economic Development Grant Funds Cash - General - Economic Development Non-Federal Revolving Funds Cash - General - Economic Development Non-Federal Revolving Funds Cash - Construction Fund - Trustee Cash - Installation Loan and Collection Fund Transfer of Cash Interest Special Deposits Dividend Special Deposits Other Special Deposits Working Funds Temporary Cash Investments
141 141.1 142 142.1 142.2	Notes Receivable Accumulated Provision for Uncollectible Notes - Credit Customer Accounts Receivable Customer Accounts Receivable - Electric Customer Accounts Receivable - Other
143 144 144.1 144.2 144.3	Other Accounts Receivable Accumulated Provision for Uncollectible Accounts - Credit Accumulated Provision for Uncollectible Customer Accounts - Credit Accumulated Provision for Uncollectible Merchandising Accounts - Credit Accumulated Provision for Uncollectible Accounts,
144.4 145	Officers and Employees - Credit Accumulated Provision for Other Uncollectible Accounts - Credit Notes Receivable from Associated Companies

46	Accounts Receivable from Associated Companies
51	Fuel Stock
.52	Fuel Stock Expenses Undistributed
53	Residuals
54	Plant Materials and Operating Supplies
55	Merchandise
56	Other Materials and Supplies
57	Nuclear Materials Held for Sale
58.1	Allowance Inventory
58.2	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.
	C
	Deferred Debits
181	Unamortized Debt Expense
182.1	Extraordinary Property Losses
182.2	Unrecovered Plant and Regulatory Study Costs

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

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, of 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.

[Reserved]

[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.
- [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.

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.

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

200 200.1 200.2 201.1 201.2 202.2 203 204 205 206 207 208 209 210 211 212 213 214 215 215.1 216 216.1 217 218 219.2 219.3	Memberships Issued Memberships Subscribed But Unissued Patronage Capital Patronage Capital Credits Patronage Capital Assignable [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Consumers' Contributions for Debt Service [Reserved] Appropriated Margins Unrealized Gains and Losses - Debt and Equity Securities [Reserved] Unappropriated Undistributed Subsidiary Earnings Retired Capital Credits - Gain Capital Gains and Losses Other Margins and Equities Operating Margins Nonoperating Margins Other Margins
219.3	Other Margins and Equities - Prior Periods
	Long-Term Debt
221 222 223 224 224.1 224.2 224.3	Bonds Reacquired Bonds Advances from Associated Companies Other Long-Term Debt Long-Term Debt - RD Construction Loan Contract RD Loan Contract - Construction - Debit Long-Term Debt - RD Construction Notes Executed

224.4 224.5 224.6 224.7 224.8 224.9 224.10 224.11 224.12 224.13 224.14 224.15 224.16 224.17 224.18 225 226	RD Notes Executed - Construction - Debit Interest Accrued - Deferred - RD Construction Advance Payments Unapplied - RD Long-Term Debt - Debit Long-Term Debt - Installation Loan Contract RD Loan Contract - Installation - Debit Long-Term Debt - Installation Notes Executed RD Notes Executed - Installation - Debit Other Long-Term Debt - Subscriptions Other Long-Term Debt - Supplemental Financing Supplemental Financing Notes Executed - Debit Other Long-Term Debt - Miscellaneous Notes Executed - Other - Debit Long-Term Debt - RD Economic Development Notes Executed RD Notes Executed - Economic Development - Debit Other Long-Term Debt - Grant Funds Unamortized Premium on Long-Term Debt - Debit
	Other Noncurrent Liabilities
227 228.1 228.2 228.3 228.4 229 230	Obligations Under Capital Leases - Noncurrent Accumulated Provision for Property Insurance Accumulated Provision for Injuries and Damages Accumulated Provision for Pensions and Benefits Accumulated Miscellaneous Operating Provisions Accumulated Provision for Rate Refunds Asset Retirement Obligations
	Current and Accrued Liabilities
231 232 232.1 232.2 232.3 233.3 234 235 236.1 236.2 236.3 236.4 236.5 236.6 236.7 237 238 238.1 238.2 239 240	Notes Payable Accounts Payable - General Accounts Payable - RD Construction Accounts Payable - Other Notes Payable to Associated Companies Accounts Payable to Associated Companies Customer Deposits Taxes Accrued Accrued Property Taxes Accrued U.S. Social Security Tax - Unemployment Accrued U.S. Social Security Tax - F.I.C.A. Accrued State Social Security Tax - Unemployment Accrued State Sales Tax - Consumers Accrued Gross Revenue or Gross Receipts Tax Accrued Taxes - Other Interest Accrued Patronage Capital and Patronage Refunds Payable Patronage Refunds Payable Matured Long-Term Debt 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

Memberships. 200

- This account shall include the total amount of memberships issued and Α. subscribed.
 - Account 200 shall be subaccounted as follows: B.
- 200.1 Memberships Issued Memberships Subscribed But Unissued 200.2

200.1 Memberships Issued.

- 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.
- 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]

[Reserved]

205 [Reserved]

[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 earning 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]
- [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, 421.1, 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.

224.17 224.18

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

224.1 Long-Term Debt - RUS Construction Loan Contract.

Other Long-Term Debt – Grant Funds

- 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, wit the amounts thereof charged to Account 428, Amortization of Debt Discount and Expense. (See § 1767.15 (q).)

Other Noncurrent Liabilities

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).

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.

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

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.

- This account shall be credited with the amount of taxes accrued during the A. 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.
- If accruals for taxes are found to be insufficient or excessive, correction therefor shall be made through current tax accruals.
- 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.
 - Account 236 shall be subaccounted as follows: D.
- 236.1 **Accrued Property Taxes**
- Accrued U.S. Social Security Tax Unemployment Accrued U.S. Social Security Tax F.I.C.A. 236.2
- 236.3
- Accrued State Social Security Tax Unemployment 236.4
- 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.

This account shall include the total amount of patronage capital authorized to A. 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.

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.
- 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

301 302 303	Organization Franchises and Consents Miscellaneous Intangible Plant
	Steam Production Plant
310 311 312 313 314 315 316 317	Land and Land Rights Structures and Improvements Boiler Plant Equipment Engines and Engine Driven Generators Turbogenerator Units Accessory Electric Equipment Miscellaneous Power Plant Equipment Asset Retirement Costs for Steam Production Plant
	Nuclear Production Plant
320 321 322 323 324 325 326	Land and Land Rights Structures and Improvements Reactor Plant Equipment Turbogenerator Units Accessory Electric Equipment Miscellaneous Power Plant Equipment Asset Retirement Costs for Nuclear Production Plant
	Hydraulic Production Plant
330 331 332 333 334 335 336 337	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 Asset Retirement Costs for Hydraulic Production Plant
	Other Production Plant
340 341 342 343 344 345 346	Land and Land Rights Structures and Improvements Fuel Holders, Producers and Accessories Prime Movers Generators Accessory Electric Equipment Miscellaneous Power Plant Equipment
347	Asset Retirement Costs for Other Production Plant
	<u>Transmission Plant</u>
350 351	Land and Land Rights [Reserved]

352 353 354 355 356 357 358 359 359.1	Structures and Improvements Station Equipment Tower and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads and Trails Asset Retirement Costs for Transmission Plant
	Distribution Plant
360 361 362 363 364 365 366 367 368 369 370 371 372 373	Land and Land Rights Structures and Improvements Station Equipment Storage Battery 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 Asset Retirement Costs for Distribution Plant
3/ 4	Regional Transmission and Market Operation Plant
380 381 382 383 384 385 386	Land and Land Rights Structures and Improvements Computer Hardware Computer Software Communication Equipment Miscellaneous Regional Transmission and Market Operation Plant Asset Retirement Costs for Regional Transmission and Market Operation Plant
	General Plant
389 390 391 392 393 394 395 396 397 398 399 399.1	Land and Land Rights Structures and Improvements Office Furniture and Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Property 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.

6. Cranes and hoists, including items wholly identified with items listed

herein.

- 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
 - 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.

turbine inlet.

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
 - 16. Platforms, railings, steps, and gratings appurtenant to apparatus listed

herein.

turbine inlet.

- 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 synchronoscope 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.

- 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.

herein.

herein.

motors.

This account shall include the cost installed of main turbine-driven units and accessory equipment used in generating electricity by steam.

- 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
 - 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
 - 17. Pressure oil systems, including accumulators, pumps, piping, and
 - 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 synchronoscope 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.

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
 - 10. Power line wholly identified with items included herein.
 - 11. Retaining walls.

herein.

- 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.

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.

- 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.

- 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.

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

- 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).)

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.

<u>Items</u>

- 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.

<u>Items</u>

- 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 antifluctuators.

344 Generators.

coolers.

This account shall include the cost installed of Diesel or other power driven main generators.

- 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
 - 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.

- 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, 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, 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.

<u>Items</u>

- 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).)

- 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.

herein.

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.

- 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
- 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.

<u>Items</u>

- 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.

- 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.
 - 4. 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.

- 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

- 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.

<u>Items</u>

- 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.

- 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.

- 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.

<u>Items</u>

- 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

408.1 408.2 408.3 408.4 408.5 408.6 408.7 409 409.1 409.2 409.3 410 410.1 411.1 411.2 411.3 411.4 411.5 411.6 411.7 411.8 411.9 411.10	Taxes - Property Taxes - U.S. Social Security - Unemployment Taxes - U.S. Social Security - F.I.C.A. Taxes - State Social Security - Unemployment Taxes - State Sales - Consumers Taxes - Gross Revenue or Gross Receipts Tax Taxes - Other [Reserved] Income Taxes, Utility Operating Income Income Taxes, Other Income and Deductions Income Taxes, Extraordinary Items [Reserved] Provision for Deferred Income Taxes, Utility Operating Income Provision for Deferred Income Taxes, Other Income and Deductions [Reserved] Provision for Deferred Income Taxes - Credit, Utility Operating Income Provision for Deferred Income Taxes - Credit, Other Income and Deductions [Reserved] Investment Tax Credit Adjustments, Utility Operations Investment Tax Credit Adjustments, Nonutility Operations Gains from Disposition of Utility Plant Losses from Disposition of Allowances Losses from Disposition of Allowances Losses from Disposition of Allowances Accretion Expense
411.9	Losses from Disposition of Allowances
412 413 414	Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others 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 Depreciation Expense - Other Production Plant 403.4 403.5 Depreciation Expense - Transmission Plant Depreciation Expense - Distribution Plant 403.6 Depreciation Expense - General Plant 403.7 Depreciation Expense—Asset Retirement Costs 403.8
- 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.)

Depreciation Expense-Regional Transmission and Market Operation Plant

405 Amortization of Other Electric Plant.

403.9

- 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
 - 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.

basis.

- 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:
 - Operation.
 - 2. Maintenance.
 - 3. Rents.
 - 4. Depreciation.
 - 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
Retained	Lammys

433 436	[Reserved] [Reserved]	
437	[Reserved]	
438	[Reserved]	
439	[Reserved]	

Retained Earnings

433	[Reserved]

436 [Reserved]

437 [Reserved]

438 [Reserved]

439 [Reserved]

440

17 §1767.26 OPERATING REVENUE

Posidential Sales

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 of 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.

<u>Items</u>

- 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.

<u>Items</u>

- 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 fro 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

510 511 512	Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Boiler Plant
513 514	Maintenance of Bonel Flant Maintenance of Electric Plant Maintenance of Miscellaneous Steam Plant
	Nuclear Power Generation Operations
517 518 519 520 521 522 523 524 525	Operation Supervision and Engineering Nuclear Fuel Expense Coolants and Water Steam Expenses Steam from Other Sources Steam Transferred - Credit Electric Expenses Miscellaneous Nuclear Power Expenses Rents
	Nuclear Power Generation Maintenance
528 529 530 531 532	Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Reactor Plant Equipment Maintenance of Electric Plant Maintenance of Miscellaneous Nuclear Plant
	Hydraulic Power Generation Operations
535 536 537 538 539 540	Operation Supervision and Engineering Water for Power Hydraulic Expenses Electric Expenses Miscellaneous Hydraulic Power Generation Expenses Rents
	Hydraulic Power Generation Maintenance
541 542 543 544 545	Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Reservoirs, Dams, and Waterways Maintenance of Electric Plant Maintenance of Miscellaneous Hydraulic Plant
	Other Power Generation Operations
546 547 548 549 550	Operation Supervision and Engineering Fuel Generation Expenses Miscellaneous Other Power Generation Expenses Rents

Other Power Generation Maintenance

551 552 553 554	Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Generating and Electric Equipment Maintenance of Miscellaneous Other Power Generation Plant
	Other Power Supply Expenses
555 556 557	Purchased Power System Control and Load Dispatching Other Expenses
	Transmission Operation Expenses
560 561.1 561.2 561.3 561.4 561.5 561.6 561.7 561.8 562 563 564 565 566 567	Operation Supervision and Engineering Load Dispatch-Reliability Load Dispatch-Monitor and Operate Transmission System Load Dispatch-Transmission Service and Scheduling Scheduling, System Control and Dispatch Services Reliability Planning and Standards Development Transmission Service Studies Generation Interconnection Studies Reliability Planning and Standards Development Services Station Expenses Overhead Line Expenses Underground Line Expenses Transmission of Electricity by Others Miscellaneous Transmission Expenses Rents
	Transmission Maintenance Expenses
568 569 569.1 569.2 569.3 569.4 570 571 572 573	Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Computer Hardware Maintenance of Computer Software Maintenance of Communication Equipment Maintenance of Miscellaneous Regional Transmission Plant Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Miscellaneous Transmission Plant
	Regional Market Operations Expenses
575.1 575.2 575.3 575.4 575.5 575.6 575.7	Operation Supervision Day-ahead and Real-time Market Administration Transmission Rights Market Administration Capacity Market Administration Ancillary Services Market Administration Market monitoring and compliance Market Administration, Monitoring and Compliance Services

575.8	Rents
	Regional Market Maintenance Expenses
576.1 576.2 576.3 576.4 576.5	Maintenance of Structures and Improvements Maintenance of Computer Hardware Maintenance of Computer Software Maintenance of Communication Equipment Maintenance of Miscellaneous Market Operation Plant
	Distribution Operations Expenses
580 581 582 583 584 585 586 587 588	Operation Supervision and Engineering Load Dispatching Station Expenses Overhead Line Expenses Underground Line Expenses Street Lighting and Signal System Expenses Meter Expenses Customer Installations Expenses Miscellaneous Distribution Expenses Rents
	Distribution Maintenance Expenses
590 591 592 593 594 595 596 597	Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers Maintenance of Street Lighting and Signal Systems Maintenance of Meters 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.

insurance.

- 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
- 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.
 - 1. 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 stem 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.)

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
- 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.

insurance.

- 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
- 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.

<u>Items</u>

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
- 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:

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.)
 - 3. 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.

insurance.

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.

Items

Labor:

- 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

- 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.

5. Operating switchboards, switchgear, and electric control and protection

equipment.

- 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:

insurance.

- 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
- 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

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.

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.

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
- 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

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).)

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.

<u>Items</u>

Labor:

- 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 productions 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.

<u>Items</u>

- 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
 - 5. Monitor generation resources and communicate expected dispatch

actions

- 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.

<u>Items</u>

- 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 panning 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
 - 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:

operation.

insurance.

- 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
- 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.
- 2. Operating supplies, such as lubricants, commutator brushes, water, and

rubber goods.

- 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:

- 1. Supervising line operation.
- 2. Inspecting and testing lightning arresters, circuit breakers, switches, and

grounds.

- 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
- 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:

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.
 - 1. 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:

capacities.

- 1. General records of physical characteristics of lines and stations, such as
 - 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.

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

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).)

<u>Items</u>

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.

- g. Relocating crossarms, racks, brackets, and other fixtures on poles.
- h. Repairing or realigning pins, racks, or brackets.
- i. Repairing pole supported platform.
- i. Repairs by others to jointly owned poles.
- k. Shaving, cutting rot, or testing poles or crossarms in use or salvaged

for reuse.

- 1. Stubbing poles already in service.
- m. Supporting fixtures and conductors and transferring them to new poles during pole replacements.
 - n. Maintenance of pole signs, stencils, and tags.
 - 2. Work of the following character on overhead conductors and devices:
 - a. Overhauling and repairing line cutouts, line switches, and line

breakers.

- b. Cleaning insulators and bushings.
- c. Refusing cutouts.
- d. Repairing line oil circuit breakers and associated relays and control

wiring.

- 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

similar activities at times of emergencies.

h. Sampling, testing, changing, purifying, and replenishing insulating

oil.

- i. Repairing line testing equipment.
- j. Transferring loads, switching and reconnecting circuits and equipment for maintenance purposes.
 - k. Trimming trees and clearing brush.
- l. Chemical treatment of right of way areas when occurring subsequent to construction of line.
 - 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

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.

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.

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).)

<u>Items</u>

- 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.

1. 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
- 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:

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.

Items

Labor:

- 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
- 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
- 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:

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.

2. Operating, supplies, such as lubricants, commutator brushes, water, and

rubber goods.

- 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.

<u>Items</u>

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.

- 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.

4.

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.

. 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.

<u>Items</u>

Labor:

1. General records of physical characteristics of lines and substations, such

as capacities.

insurance.

- 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.

<u>Employee Pensions and Benefits</u>: 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
- 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

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).)

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.
 - Work of the following character on overhead conductors and devices:
 - a. Overhauling and repairing line cutouts, line switches, line

breakers, and capacitor installations.

2.

- 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.
 - i. 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.

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
- 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:

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.
 - 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.
- 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.
 - 1. 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
 - 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:

programs.

- 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
- 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.

insurance.

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
- 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:

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:

- Communication service.
- 2. Printing, postage, and office supplies expenses.

§ 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.

<u>Employee Pensions and Benefits</u>: 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.

3. Loss in value on equipment and appliances used for demonstration

purposes.

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.

<u>Items</u>

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.

<u>Items</u>

- 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.

Items

Labor:

- 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
- 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:

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
- 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:

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

- Hydraulic Power Generation, Account 545 Other Power Generation, Account 554 3.
- 4. 5. 6.
- Transmission, Account 573
- Distribution, Account 598
- Merchandise and Jobbing, Account 416 7.
- 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.

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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. <u>Coordinating System Equipment</u>. 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. <u>Coordinating System Communications Link</u>. 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. <u>Depreciation</u>. 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. <u>Member System Equipment</u>. 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. <u>Substation Remote Controllers</u>. 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. <u>Substation Injection Units</u>. 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. <u>Remote Terminal Units</u>. 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. <u>Line Device Transponder</u>. 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. <u>Communications Verification Transponders</u>. 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. <u>Load Control Receivers</u>. 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. <u>Communication Links</u>. 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. <u>Depreciation</u>. 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 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. <u>GPS Program and Conversion Software for Mapping</u> The cost of GPS program and conversion software shall be capitalized in a subaccount of Account 391, Office Furniture and Equipment.
- 3. <u>GPS/GIS Field Inventory of System</u> 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 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. <u>Membership Fees</u>. 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. <u>Subscriptions</u>. 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 Debit - 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. <u>Interest Receipts</u>. 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. <u>Notes</u>. 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. <u>Loan Proceeds</u>. 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 debtequity 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. <u>Capital Credits</u>. 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 CooperativesCr. 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. <u>Capital Lease</u>: 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. <u>Operating Lease</u>: 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 accumed 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 accumed 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. <u>Separate Subsidiary</u>. 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. <u>Segment of Current Operations</u>. 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. <u>Sale and Installation of Satellite or Cable Television Equipment</u>. 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

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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 multipleemployer 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 reasonable 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 Principal Interest	\$1,000 \$ 800 *\$ 200	-\$50 \$50	\$1,000 \$750 \$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:

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Dr. 224.6, Advance Payments Unapplied – Long-Term Debt – Debit Cr. 131.1, Cash – General
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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]

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BIG RIVERS ELECTRIC CORPORATION

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's **Initial Request for Information** dated December 21, 2012

January 29, 2013

1	Item 9)	Provide	Big	Rivers'	budget	instruction	. S ,	assumptions,
2	directives,	manuals,	polici	es and	procedures,	time lines,	and	l $descriptions$
3	of budget p	procedures).					
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Response) Big Rivers follows the Financial Policy approved by Big Rivers' 5 Board of Directors that sets forth responsibilities and directives related to Big 6 Rivers' financial management process. Budgeting and capital planning are 7 processes addressed within the Financial Policy. Please see the attachment to the 8

response for Item 2 for a copy of Big Rivers' Financial Policy. 9

Big Rivers' budget process is managed by the Manager-Budgets and facilitated by Budget Department staff. The Manager-Budgets issues a budget calendar to the Management Team near the end of April each year. The budget calendar contains the scope of the budget process and serves as the guideline for Please see the Direct Testimony of DeAnna M. Speed, the budget process. Exhibits Speed-2 and Speed-3, for the 2012 budget calendars. While Big Rivers does not have a written manual containing budget instructions, budget instructions are issued throughout the process by way of email and/or direct contact between the Budget Department and the department responsible for each data set in the budget. Budget Department staff provides support to Big Rivers' staff as the data sets are being developed. For information regarding budget assumptions, timelines and descriptions of budget procedures, please see the Direct Testimony of DeAnna M. Speed.

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

January 29, 2013

Witness) DeAnna M. Speed

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APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1	Item 10) Provide the studies, including all applicable workpapers,
2	$which \ are \ the \ basis for \ plant \ allocations \ and \ expense \ account \ allocations.$
3	
4	Response) Big Rivers employs a direct assignment, functional-based allocation
5	of costs. Predetermined cost distributions by account number are initially
6	established on a functional basis and are periodically reviewed for accuracy. For
7	example, many cost allocations are labor-based, wherever charged. Other than
8	the cost-of-serivce study provided as exhibits to the Direct Testimony of John
9	Wolfram, there are no cost allocation studies for either plant or expense accounts.
10	Some administrative and general costs are shared with the City of Henderson
11	based on the Station Two G & A Allocation Agreement. The majority of Station
12	Two O & M production costs are shared with the City of Henderson based on
13	MWs.
14	
15	
16	Witness) Billie J. Richert
17	

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1	Item 11) Describe the procedures that Big Rivers uses to plan and
2	approve 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
6	CWP, in accordance with RUS requirements. Amendments to the work plan are
7	prepared as necessary. When preparing the work plan and amendments, Big
8	Rivers follows RUS recommended criteria for analyzing the adequacy of its
9	transmission system. In addition, Big Rivers analyzes its transmission system to
10	ensure compliance with the Planning Standards of the North American Electric
11	Reliability Corporation ("NERC"). For the production system, when the need for
12	generation construction is identified, Big Rivers produces a CWP based on least
13	cost planning and production cost model assessments.
14	Upon completion, the transmission CWP is reviewed by Big Rivers'
15	Members and submitted to the Big Rivers Board of Directors for approval, and the
16	production CWP is submitted to the Big Rivers Board of Directors. The CWP is
17	used to assist in the creation of annual budgets for capital construction. The
18	budgets are also submitted for review and approval by the Big Rivers Board of
19	Directors. Approved construction projects from the budgets are then implemented
20	in accordance with the Authorization for Investment Proposal ("AIP") policy for
21	initiation of actual construction. The Big Rivers AIP policy is provided as an
22	attachment to the response for Item 8.

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

I		
2	Witnesses)	Robert W. Berry (Production Planning) and
3		David G. Crockett (Transmission Planning)
4		

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1	Item 12)	Provide Big Rivers' long-term construction planning program.
2		
3	Response)	Big Rivers' long-term construction planning program is consistent
4	with the cor	struction work plan ("CWP") process described in the response to Item
5	PSC 1-11 ab	ove and with other long-term studies undertaken by Big Rivers.
6		For the transmission system, Big Rivers performs load flow studies in
7	three differ	ent contexts in order to evaluate the adequacy of its transmission
8	system on a	long-term basis. First, Big Rivers participates with all other SERC
9	Reliability	Corporation ("SERC") members in the development of long-range
10	models (six	to ten years in the future) and studies to meet SERC regional long-
11	term study	objectives. Second, Big Rivers performs internal long-term
12	transmission	n assessments prepared to ensure compliance with North American
13	Electric Re	liability Corporation (NERC) standards using these same SERC-
14	developed n	nodels. Third, Big Rivers develops additional load flow models (ten
15	years or me	ore into the future) and performs additional studies to develop an
16	internal lon	g-range engineering plan. Big Rivers follows the RUS-recommended
17	criteria for	analyzing the long-term adequacy of its transmission system. The
18	long-term to	ransmission Planned System Additions are identified in Table 6.2 of
19	Big Rivers'	2010 Integrated Resource Plan ("IRP"), which was filed with the
20	Commission	in Case No. 2010-00443.
21		Effective December 1, 2010, Big Rivers became a transmission-
22	owning men	nber of the Midwest Independent Transmission System Operator, Inc.

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

January 29, 2013

1	("MISO"). Prospectively, Big Rivers participates in the MISO Transmission
2	Expansion Planning ("MTEP") process. The MTEP process includes transfer
3	studies, reliability studies, and expansion studies and allows for the involvement
4	of all stakeholders in the regional planning process.
5	For the production system, Big Rivers utilizes the IRP process to
6	identify generation resource acquisition/construction projects on a least-cost basis.
7	No generation construction projects are identified in the near term in Big Rivers'
8	2010 IRP. The long-term Optimal Expansion Plan is summarized in Table 8.1 of
9	Big Rivers' 2010 IRP.
10	Additionally, as part of its 2012 environmental compliance plan that
11	was approved by the Commission in Case No. 2012-00063, Big Rivers retained
12	Sargent & Lundy, an engineering and consulting firm specializing in professional
13	services for the electric power industry, to perform a focused compliance study
14	addressing recently-issued, proposed and pending environmental regulations and
15	legislation, and the potential impacts these initiatives may have on operations at
16	Big Rivers' Coleman, Wilson, and Sebree (Reid, Green and HMP&L Units)
17	generating stations. The study identified the available compliance options, and
18	screened and analyzed those options for the purpose of choosing the most cost
19	effective approach for Big Rivers to meet the requirements of the existing and
20	proposed regulations.
21	

22 Witnesses) Robert W. Berry and David G. Crockett

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1	Item 13)	Concerning Big Rivers' construction projects:
2		
3	\boldsymbol{a}	. For each construction project started during the last 10
4		calendar years, provide the information requested in the
5		format contained in Schedule la. For each project, include
6		the amount of any cost variance and delay encountered,
7		and explain in detail the reasons for such variances and
8		delays.
9	\boldsymbol{b}	. Using the data included in Schedule la, calculate the
0		annual "Slippage Factor" associated with Big Rivers'
1		construction projects. The Slippage Factor should be
12		calculated using the format shown in Schedule 1 b.
13	c.	. In determining the capital additions reflected in the base
4		period and forecasted test period, explain whether Big
15		Rivers recognized a Slippage Factor.
16		
17	Response)	
8	a	. The requested information for 2010 and 2011 is provided with a
19		Petition for Confidential Treatment. For 2009 and prior, the
20		information requested is not available. In accordance with Big
21		Rivers' records retention policy, budget variance data is only
22		retained for three years. Furthermore, Big Rivers' does not have

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

January 29, 2013

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Production Department construction project budget information
that predates the closing of the Unwind Transaction dated July
17, 2009. The budget for the July - December 2009 period was a
transitional budget derived from the Unwind Model, was not
aggregated by project, and did not conform to the conventional
budgeting process or formats utilized for Big Rivers. For these
reasons the data before and including 2009 is not available and
would not support the determination of project variances, delays,
or slippage factors as described herein. For years 2010 through
2011 Big Rivers provides the information requested in the format
contained in Schedule 1a. Please see the attached Schedule 1a for
Big Rivers' construction projects. The exhibit includes detailed
explanations for variances of +/- 25% of budget or more than six
(6) months delay. Big Rivers considers variances below these
thresholds normal course of business.

b. Using the data included in Schedule 1a Big Rivers has calculated the "Slippage Factor" associated with its construction projects, in the format shown on Schedule 1b, for years 2010 and 2011. Please see the attached Schedule 1b for Big Rivers calculated slippage factor.

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1	c.	In determining the capital additions reflected in the base period
2		and forecasted test period, Big Rivers did not recognize a Slippage
3		Factor.
4		
5		
6	Witnesses) R	Cobert W. Berry and David G. Crockett
7		

Type of Filing: Original - X; Updated - ; Revised - ____;

Project No.	Project No. Project Title/Description		Annual Actual Cost	(Annual Original Budget		ariance in Dollars	Variance as Percent			Total Actual Project Cost*	
300-033	EDS - Capital Equipment for Oracle Servers	\$	115,233	\$	100,000	\$	15,233	15%	0%	\$	106,334	
370-999						Ť		1070	070	. φ	100,334	
420-007 $420-012$	Tap Changers On-Line Filters (Hancock #1 & 2)											
420-012	Tab Changers On-Line Filters (Hancock #1 & 2)	\$	4.695	. \$	12.000	\$	(7.305)	-61%	0%	. \$	4.695	
420-016	On-Line Transformer Oil Dryer	4										
420-021	Rock Auger (lines)	\$	28,774		25,000		3,774	15%	0%	\$	28,774	
420-022	Powercomm Solutions Power Communication Analyzer	ъ Ф	4,486	\$	5,000	\$	(514)	-10%	0%	\$	4,486	
420-165	Spare 345 KV CCVT's (2)	Ф	25,123	\$	25,000	\$	123	0%	0%	\$	25,123	
420-166	Spare 161 KV CCVT's (2)	\$ \$	12,720	\$	18,000	\$	(5,280)	-29%	0%	\$	12,720	
420-168	RFL GARD 8000 Teleprotection Terminals	\$ \$	15,210		16,000	\$	(790)	-5%	0%	\$	15,210	
BA10A001B	Network Infrastructure/Network Expansion	Φ	22,636 $19,283$	-	-	\$	22,636	0%	0%	\$	22,736	
BA10A003B	Replace IT Trailer at Sebree Station	Ф Ф	69,448	-	20,000	\$	(717)	-4%	0%	\$	19,954	
BA10A010F	EMS to PI Interfaces	G D		э \$	80,000	\$ \$	(10,552)	-13%	0%	\$	79.706	
BP10C007B	CL FGD Stack Ladder Climbing Device	\$	9,820	Ф \$	50,000	ъ \$	45,607	0%	0%	\$	45,607	
BP10C008B	C-1 Booster Fan Blades	\$	270,199	Ф \$	250,000	\$ \$	(40,180)	-80%	0%	\$	9,820	
BP10C010B	CL Ash Sluice Pump	\$		\$	125,000	\$	20,199 (62,393)	8% -50%	1%	\$	270,199	
BP10C012B	CL A/C Replacement for C1 & C2 battery room	\$	9,619	\$	15,000	\$	(5.381)	-36%	0% 0%	\$	62,607	
BP10C013B	CL Conveyor Belt Replacement	\$			50,000	\$	(23,609)	-47%	0%	\$ \$	9,619	
BP10C015B	CL Replace DCS Communication Modules - CH	\$	41,257	\$	40,000	\$	1.257	3%	0%	ъ \$	26,391	
BP10C017B	CL Plant vibration monitoring replacement	\$	93,512	\$		\$	(6,488)	-6%	0%	ъ \$	41,257 $93,512$	
BP10C018B	CL Replace Coal Handling Building	\$		\$	250,000	-	60,496	24%	1%	Ф \$	308,832	
BP10C019B	C-3 DAS Upgrade	\$	71,525	\$		\$	(28.475)	-28%	0%	\$	71.525	
BP10C020B	CL 8.10, 12 Flop Gates	\$	162,158	\$	185,000	\$	(22,842)	-12%	1%	\$	159.046	
BP10C021B BP10C022B	CL 1 & 17 belt scale	\$	21,977	\$	30,000	\$	(8,023)	-27%	0%	\$	22.146	
	CL Ready Pile Escape Tunnel	\$	286,485	\$	350,000	\$	(63,515)	-18%	1%	\$	276,796	
	CL I/E Shop A/C CL Instrument Air Dryer	\$	10,608	-	10,000	\$	608	6%	0%	\$	10.608	
	CL Weather protection at fueling station	\$	51,717	\$	40,000	\$	11,717	29%	0%	\$	51,717	
D1 100020D	on weather protection at ineling station	\$	11,850	\$	12,000	\$	(150)	-1%	0%	\$	11.850	

Case No. 2012-00535

Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Fili	ing: Original - <u>X</u> ; Updated - <u>;</u> ; Revised - <u></u>		Total	•		Date	Date	_	_
			Budget	V	ariance	Origina	Origina	Date	Date
Project No.	Project Title/Description		Project Cost**		in Oollars	l Doubles 4	l Dodani	Actual	Actual
1 TOJECT NO.	110ject Title/Description		Cost	1	Jonars	Buaget	Budget	Start	End
300-033	EDS - Capital Equipment for Oracle Servers	\$	100,000	¢	6,334	01/01/10	12/31/10	03/01/10	01/01/11
370-999		Ψ	100,000	Ψ	0,004	N/A	N/A	10/01/10	01/01/11 N/A
420-007						01/01/10	12/31/10	06/01/10	N/A N/A
420-012	Tap Changers On-Line Filters (Hancock #1 & 2)	\$	12,000	\$	(7.305)	01/01/10	12/31/10	11/01/10	12/01/10
420-013					1,1000/	01/01/10	12/31/10	05/01/10	N/A
420-016	On-Line Transformer Oil Drver		25,000	\$	3,774	01/01/10	12/31/10	06/01/10	06/01/10
420-021	Rock Auger (lines)	\$	5,000	\$	(514)	01/01/10	12/31/10	10/01/10	10/01/10
420-022	Powercomm Solutions Power Communication Analyzer	\$	25,000	\$	123	01/01/10	12/31/10	03/01/10	03/01/10
420-165	Spare 345 KV CCVT's (2)	\$	18,000	\$	(5,280)	01/01/10	12/31/10	09/01/10	09/01/10
420-166	Spare 161 KV CCVT's (2)	\$	16,000	\$	(790)	01/01/10	12/31/10	09/01/10	09/01/10
420-168	RFL GARD 8000 Teleprotection Terminals	\$	-	\$	22,736	N/A	N/A	12/01/10	03/01/10
BA10A001B	Network Infrastructure/Network Expansion	\$	20,000	\$	(46)	01/01/10	12/31/10	05/01/10	01/01/11
BA10A003B	Replace IT Trailer at Sebree Station	\$	80,000	\$	(294)	01/01/10	12/31/10	09/01/10	04/01/11
BA10A010F	EMS to PI Interfaces	\$		\$	45,607	N/A	N/A	05/01/10	10/01/10
BP10C007B	CL FGD Stack Ladder Climbing Device	\$	50,000	\$	(40.180)	01/01/10	12/31/10	03/01/10	10/01/10
BP10C008B	C-1 Booster Fan Blades	\$	250,000	\$	20,199	01/01/10	12/31/10	03/01/10	03/01/10
BP10C010B	CL Ash Sluice Pump	\$	125,000	\$	(62, 393)	01/01/10	12/31/10	12/01/10	12/01/10
BP10C012B	CL A/C Replacement for C1 & C2 battery room	\$	15,000	\$	(5.381)	01/01/10	12/31/10	03/01/10	03/01/10
BP10C013B	CL Conveyor Belt Replacement	\$	50,000	\$	(23,609)	01/01/10	12/31/10	02/01/10	05/01/10
BP10C015B	CL Replace DCS Communication Modules - CH	\$	40,000	\$	1,257	01/01/10	12/31/10	07/01/10	09/01/10
BP10C017B	CL Plant vibration monitoring replacement	\$	100,000	\$	(6,488)	01/01/10	12/31/10	04/01/10	10/01/10
BP10C018B	CL Replace Coal Handling Building	\$	250,000	\$	58,832	01/01/10	12/31/10	03/01/10	10/01/10
BP10C019B	C-3 DAS Upgrade	\$	100,000	\$	(28.475)	01/01/10	12/31/10	06/01/10	10/01/10
BP10C020B	CL 8,10, 12 Flop Gates	\$	185,000	\$	(25,954)	01/01/10	12/31/10	07/01/10	10/01/10
BP10C021B	CL 1 & 17 belt scale	\$	30,000	\$	(7.854)	01/01/10	12/31/10	12/01/10	12/01/10
BP10C022B	CL Ready Pile Escape Tunnel	\$	350,000	\$	(73,204)	01/01/10	12/31/10	03/01/10	10/01/10
BP10C023B	CL I/E Shop A/C	\$	10,000	\$	608	01/01/10	12/31/10	03/01/10	03/01/10
BP10C024B	CL Instrument Air Dryer CL Woother protection at faciling station	\$	40,000	\$	11.717	01/01/10	12/31/10	08/01/10	08/01/10
KP 101 1175 K	I I WOOTHOU BUOTOOTION of triging station	rn.	10 000	O D	/ = F (1)	04/04/40			

12.000 \$

(150) 01/01/10 12/31/10 11/01/10 11/01/10

Case No. 2012-00535

Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

BP10C025B CL Weather protection at fueling station

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Type of Filing: Original - X; Updated - ; Revised - ____;

											Total
		A	Annual	A	Annual	V	ariance	Variance	Percent	1	Actual
		A	Actual	C)riginal		in	as	\mathbf{of}	I	Project
Project No.	Project Title/Description		Cost]	Budget]	Dollars	Percent	Budget		Cost*
BP10C026B	CL 4160 to 480 step down transformer	\$	35,235	\$	70,000	\$	(34,765)	-50%	0%	\$	35.235
BP10C027B	CL PA flow measurement CAMMS, A&D	\$	35,449	\$	45,000	\$	(9.551)	-21%	0%	\$	35.449
BP10C029B	CL Remote Racking (ARC Assessment)	\$	110,690	\$	125,000	\$	(14.310)	-11%	0%	\$	110,690
BP10C030B	CL FGD "A" Weigh Feeder Belt Replacement	\$	3,351	\$		\$	3,351	0%	0%	\$	3,351
BP10C031B	CL Sewage Plant Flowmeter	\$	7,060	\$	-	\$	7.060	0%	0%	\$	7,060
BP10C032F	CL 1B Water Plant Sump Pump	\$	3,493	\$	-	\$	3,493	0%	0%	\$	3,493
BP10C033F	C3 B Circulating Water Booster	\$	7,158	\$	-	\$	7,158	0%	0%	\$	7,158
BP10C035F	CL Belt on Limestone Feeder #1 (LS-1)	\$	5,690	\$	_	\$	5,690	0%	0%	\$	5,690
BP10C036F	CL Wetbottom Discharge Valve Replacement	\$	20,327	\$	-	\$	20,327	0%	0%	\$	20,327
BP10C037F	C-1A Slag Grinder	\$	62,490	\$	-	\$	62,490	0%	0%	\$	62,490
BP10C039B	C-3 B Boiler Feed Pump Discharge Valve	\$	16,599	\$	-	\$	16,599	0%	0%	\$	16,599
BP10C040F	C-2A Warm Water Recirculation Valve	\$	10,398	\$	-	\$	10,398	0%	0%	\$	10.398
BP10C041F	CL Satellite Plant Communication System	\$	11,896	\$	-	\$	11,896	0%	0%	\$	11,896
BP10C042B	C-2 480V Motor Control Center Repl	\$		\$	165,000	\$	(74.954)	-45%	0%	\$	90,046
BP10C043B	C-2B Condenser Vacuum Pump Repl	\$	130,462	\$	125,000	\$	5,462	4%	0%	\$	114,439
BP10C044B	C-2 FD Fan Replacements	\$	508,033	\$	600,000	\$	(91,967)	-15%	2%	\$	503,256
BP10C045B	C-2 Damper Drives Replacement	\$	177,340		170,000	\$	7,340	4%	0%	\$	177.340
BP10C046B	C-2 Precipitator Controls	\$	123,917		130,000	\$	(6,083)	-5%	0%	\$	132,745
BP10C047B	C-2 Boiler Feed Water Start Up Regulator	\$	94,532		115,000	\$	(20,468)	-18%	0%	\$	89,733
BP10C048B	C-2 Precipitator Inlet Duct Replacement	\$	351,209	\$	300,000	\$	51,209	17%	1%	\$	296,686
BP10C049F	C-1 Sample Panel Replacement	\$	52,048	\$	-	\$	52,048	0%	0%	\$	32,588
BP10C050B	C-2 Sample Panel Replacement	\$	108,502	\$	100,000	\$	8,502	9%	0%	\$	128,467
BP10C051B	C-2 DCS Power Supplies Replacement	\$	60,918	\$	76,000	\$	(15.082)	-20%	0%	\$	60,918
BP10C052F	C-3 Booster Fan Riser Duct Exp Joint	\$	24,572	\$		\$	24.572	0%	0%	\$	24,572
BP10C053F	C-3 480V 3C Stepdown Transformer	\$	53,523	\$	-	\$	53,523	0%	0%	\$	53,523
BP10C055B	C2 CEM Duct Analysers	\$	75,063	\$	-	\$	75,063	0%	0%	\$	75,063
BP10C056B	C2 Boiler Expansion Joints	\$	221,389	\$	-	\$	221,389	0%	0%	\$	202,858
BP10C057B	C2 Boiler Insulation	\$	415,964	-	-	\$	415,964	0%	0%	\$	418,575
BP10C058B	C2 Weld Overlay	\$		\$	-	\$	948,711	0%	0%	\$	943,318
BP10C060B	C2 DCS Controllers	\$	97,142	\$	-	\$	97,142	0%	0%	\$	97,142

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Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ; Revised - ___;

Project No.	Project Title/Description	E	Total Budget Project Cost**		ariance in Dollars	ī	Date Origina 1 Budget	Date Actual Start	Date Actual End
BP10C026B BP10C027B BP10C029B BP10C030B BP10C031B BP10C033F BP10C035F BP10C036F BP10C037F BP10C040F BP10C040F BP10C041F BP10C042B BP10C044B BP10C044B BP10C044B BP10C046B BP10C046B BP10C047B BP10C049F	CL 4160 to 480 step down transformer CL PA flow measurement CAMMS, A&D CL Remote Racking (ARC Assessment) CL FGD "A" Weigh Feeder Belt Replacement CL Sewage Plant Flowmeter CL 1B Water Plant Sump Pump C3 B Circulating Water Booster CL Belt on Limestone Feeder #1 (LS-1) CL Wetbottom Discharge Valve Replacement C-1A Slag Grinder C-3 B Boiler Feed Pump Discharge Valve C-2A Warm Water Recirculation Valve CL Satellite Plant Communication System C-2 480V Motor Control Center Repl C-2B Condenser Vacuum Pump Repl C-2 FD Fan Replacements C-2 Damper Drives Replacement C-2 Precipitator Controls C-2 Precipitator Inlet Duct Replacement C-1 Sample Panel Replacement	*****	70,000 45,000 125,000 	***	(34,765) (9,551) (14,310) 3,351 7,060 3,493 7,158 5,690 20,327 62,490 16,599 10,398 11,896 (74,954) (10,561) (96,744) 7,340 2,745 (25,267) (3,314)	01/01/10 01/01/10 01/01/10 N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	12/31/10 12/31/10 12/31/10 N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	04/01/10 05/01/10 02/01/10 02/01/10 02/01/10 02/01/10 03/01/10 02/01/10 03/01/10 05/01/10 07/01/10 07/01/10 07/01/10 07/01/10 07/01/10 07/01/10 07/01/10 07/01/10 07/01/10	04/01/10 10/01/10 12/01/10 02/01/10 03/01/10 03/01/10 05/01/10 03/01/10 04/01/10 08/01/10 12/01/10 10/01/10 11/01/10 10/01/10 11/01/10 11/01/10 10/01/10 10/01/10 10/01/10
BP10C050B BP10C051B BP10C052F BP10C053F BP10C055B BP10C056B BP10C057B BP10C058B	C-2 Sample Panel Replacement C-2 DCS Power Supplies Replacement C-3 Booster Fan Riser Duct Exp Joint C-3 480V 3C Stepdown Transformer C2 CEM Duct Analysers C2 Boiler Expansion Joints C2 Boiler Insulation C2 Weld Overlay	***	100,000 76,000	***	32,588 28,467 (15,082) 24,572 53,523 75,063 202,858 418,575 943,318	N/A 01/01/10 01/01/10 N/A N/A N/A N/A N/A N/A	N/A 12/31/10 12/31/10 N/A N/A N/A N/A N/A N/A N/A	09/01/10 07/01/10 06/01/10 06/01/10 07/01/10 08/01/10 09/01/10 10/01/10	11/01/10 11/01/10 11/01/10 07/01/10 08/01/10 11/01/10 10/01/10 10/01/10
BP10C060B	C2 DCS Controllers	\$	-	\$	97.142	N/A	N/A	08/01/10	10/01/10

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Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ; Revised - ____;

		 Annual Actual		Annual Original	V	ariance in	Variance as	Percent of	Total Actual Project
Project No.	Project Title/Description	 Cost]	Budget]	Dollars	Percent	Budget	Cost*
BP10C061B	C2 BTG Board Monitor	\$ 17.834	æ	_	\$	17.834	0%	0%	\$ 17,834
BP10C062B	CL #4 Coal Feeder Belt	\$ 12,380	-	-	\$	12,380	0%	0%	\$ 6,190
BP10C063B	C2 Slag Grinder Replacement	\$ 156,646	\$	·	\$	156,646	0%	0%	\$ 157.328
BP10C064B	C2 Drum Enclosure	\$ 86,342		-	\$	86,342	0%	0%	\$ 52,440
BP10C065F	Booster Fan Blades	\$ 215,832	\$	-	\$	215,832	0%	0%	\$ 215,832
BP10C066F	A, C, E Agitator Blades	\$ 80.223	\$	-	\$	80,223	0%	0%	\$ 80,223
BP10C067F	Booster Fan Exp Jts	\$ 132,831	\$	-	\$	132,831	0%	0%	\$ 132,140
BP10C068F	FGD Clarified Water Pumps	\$ 125,320	\$	-	\$	125,320	0%	0%	\$ 125,255
BP10C069F	CL #5 Conveyor Magnet	\$ 11,457	\$	-	\$	11,457	0%	0%	\$ 11,457
BP10C070F	CL #6 Conveyor Magnet	\$ 11,927	\$	-	\$	11,927	0%	0%	\$ 11,927
BP10C071F	C3 West ESP Nozzle to FGD Expan Jt	\$ 32,437	\$	-	\$	32,437	0%	0%	\$ 32,437
BP10C072F	CL 480V 1D Stepdown Transformer	\$ 60,203	\$	-	\$	60,203	0%	0%	\$ 60,203
BP10C074F	CL Ash Sluice Pump Valve	\$ 3,991	\$	-	\$	3,991	0%	0%	\$ 3,991
BP10C076F	CL WWT Sludge Pump	\$ 14,664	\$	-	\$	14,664	0%	0%	\$ 15,174
BP10C077F	CL One Silica Analyzer	\$ 15,336	\$	-	\$	15,336	0%	0%	\$ 15,336
BP10G009B	G1 - EH Pump Replacement A & B	\$ 251,496	\$	75,000	\$	176,496	235%	0%	\$ 251,496
BP10G010B	GN - Stack Lighting (G1 & G2)	\$ 70.258	\$	120,000	\$	(49,742)	-41%	0%	\$ 73,617
BP10G011B	GN -Cardox (CO2 Fire Controls - Mills, Computer Room and Cable	\$ 259,172	\$	250,000	\$	9,172	4%	1%	\$ 276,074
BP10G014B	GN - IU Building Component Replacements	\$ 825,518	\$	600,000	\$	225,518	38%	2%	\$ 814,232
BP10G015B	GN - Reverse Osmosis System / Water Plant Controls	\$	\$	750,000	\$	(295,731)	-39%	2%	\$ 488,450
BP10G017B	GN - Landfill Downdrains	\$ 22.777	\$	20.000	\$	2.777	14%	0%	\$ 18,500
BP10G019B		 				408 27 14000000		\$	
BP10G021B	GN - Tripper Room Dust Collector	\$ 514,041			\$	(560,959)	-52%	3%	\$ 501,167
BP10G022B	GN - Ash Clinker Grinder	\$ 49,817	\$		\$	(15,183)	-23%	0%	\$ 49.817
BP10G024B	Remote Racking (ARC Assessment)	\$ 154,728	\$	125,000	\$	29,728	24%	0%	\$ 154,728
BP10G026F	G1 - B ID Fan Motor	\$ 136,946	\$	-	\$	136,946	0%	0%	\$ 136,946
BP10G027F	G1 - B Recycle Pump Bearing Pedestal	\$ 20,575	\$	-	\$	20,575	0%	0%	\$ 20,575
BP10G028F	GN - Coal Feeder Inlet Gates	\$ 45,819	\$	-	\$	45,819	0%	0%	\$ 45,819
BP10G029F	GN - Green Ash Pond Piezometers	\$ 30,500	\$	-	\$	30,500	0%	0%	\$ 30.500
BP10G030F	G1 - A BFP Motor Rewind	\$ 101.957	\$	-	\$	101,957	0%	0%	\$ 101,957

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Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Fili	ng: Original - <u>X</u> ; Updated; Revised]	Total Budget	v	ariance	Date Origina	Date Origina	Date	Date
Project No.	Project Title/Description		Project Cost**	-	in Dollars	Budget	Budget	Actual Start	Actual End
DD100061D	CO DWG D 1M '								
BP10C061B	C2 BTG Board Monitor	\$	-	\$	17.834	N/A	N/A	08/01/10	10/01/10
BP10C062B	CL#4 Coal Feeder Belt	\$	-	\$	6,190	N/A	N/A	09/01/10	09/01/10
BP10C063B BP10C064B	C2 Slag Grinder Replacement	\$	-	\$	157,328	N/A	N/A	10/01/10	10/01/10
BP10C064B BP10C065F	C2 Drum Enclosure Booster Fan Blades	\$	-	\$	52,440	N/A	N/A	10/01/10	10/01/10
		\$	-	\$	215,832	N/A	N/A	10/01/10	11/01/10
BP10C066F	A, C, E Agitator Blades	\$	-	\$	80,223	N/A	N/A	10/01/10	10/01/10
BP10C067F	Booster Fan Exp Jts	\$	-	\$	132,140	N/A	N/A	09/01/10	10/01/10
BP10C068F	FGD Clarified Water Pumps	\$	-	\$	125,255	N/A	N/A	09/01/10	10/01/10
BP10C069F	CL #5 Conveyor Magnet	\$	-	\$	11,457	N/A	N/A	11/01/10	11/01/10
BP10C070F	CL#6 Conveyor Magnet	\$	-	\$	11,927	N/A	N/A	11/01/10	11/01/10
BP10C071F	C3 West ESP Nozzle to FGD Expan Jt	\$	-	\$	32,437	N/A	N/A	11/01/10	12/01/10
BP10C072F	CL 480V 1D Stepdown Transformer	\$	-	\$	60,203	N/A	N/A	11/01/10	12/01/10
BP10C074F	CL Ash Sluice Pump Valve	\$	-	\$	3,991	N/A	N/A	11/01/10	11/01/10
BP10C076F	CL WWT Sludge Pump	\$	-	\$	15,174	N/A	N/A	12/01/10	12/01/10
BP10C077F	CL One Silica Analyzer	\$	-	\$	15,336	N/A	N/A	12/01/10	12/01/10
BP10G009B	G1 - EH Pump Replacement A & B	\$	75,000	\$	176,496	01/01/10	12/31/10	04/01/10	07/01/10
BP10G010B	GN - Stack Lighting (G1 & G2)	\$	120,000	\$	(46,383)	01/01/10	12/31/10	10/01/10	12/01/10
BP10G011B	GN - Cardox (CO2 Fire Controls - Mills Computer Room and Cable	\$	250,000	\$	26,074	01/01/10	12/31/10	11/01/10	04/01/11
BP10G014B	GN - IU Building Component Replacements	\$	600,000	\$	214,232	01/01/10	12/31/10	05/01/10	12/01/10
BP10G015B	GN - Reverse Osmosis System / Water Plant Controls	\$	750,000	\$	(261,550)	01/01/10	12/31/10	06/01/10	06/01/10
	GN - Landfill Downdrains	S	20,000	. \$	(1.500)	01/01/10	12/31/10	09/01/10	09/01/10
BP10G019B		<u> </u>				01/01/10	12/31/10	09/01/10	N/A
BP10G021B	GN - Tripper Room Dust Collector	\$	1,075,000	\$	(573,833)	01/01/10	12/31/10	06/01/10	12/01/10
BP10G022B	GN - Ash Clinker Grinder	\$	65,000	\$	(15, 183)	01/01/10	12/31/10	09/01/10	09/01/10
BP10G024B	Remote Racking (ARC Assessment)	\$	125,000	\$	29,728	01/01/10	12/31/10	04/01/10	12/01/10
BP10G026F	G1 - B ID Fan Motor	\$	-	\$	136,946	N/A	N/A	02/01/10	02/01/10

20,575

45,819

30,500

101,957

N/A

N/A

N/A

N/A

N/A

N/A

N/A

N/A

04/01/10

05/01/10

04/01/10 10/01/10

05/01/10 05/01/10

05/01/10

05/01/10

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Attachment for Response to PSC 1-13(a)

BP10G028F GN - Coal Feeder Inlet Gates

BP10G030F G1 - A BFP Motor Rewind

BP10G029F GN - Green Ash Pond Piezometers

BP10G027F G1 - B Recycle Pump Bearing Pedestal

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ; Revised - ____;

											Total
		P	Annual		Annual	V	ariance	Variance	Percent	£	Actual
		1	Actual	C	riginal		in	as	\mathbf{of}	F	Project
Project No.	Project Title/Description		\mathbf{Cost}]	Budget]	Dollars	Percent	Budget		Cost*
BP10G031F	GN - Transfer Tower Dust Collector	\$	369,124	\$	-	\$	369,124	0%	0%	\$	386,442
BP10G032F	GN - Barge Unloader Dust Collector (2 vr project)	\$	169,736	\$	-	\$	169,736	0%	0%	\$	663,446
BP10G033B	GN - A Coal Conveyor Belt	\$	15,605	\$	-	\$	15,605	0%	0%	\$	15,605
BP10G034F	GN - Truck Hopper Hoist	\$	13,086	\$	-	\$	13,086	0%	0%	\$	13,086
BP10G036F	GN - Satellite Phone System	\$	6,940	\$	-	\$	6,940	0%	0%	\$	7.476
BP10G038F	GN - Barge Unloader Controls	\$	60,934	\$	-	\$	60,934	0%	0%	\$	62,726
BP10G040B	G1 - D Coal Conveyor Belt	\$	16.703	\$_		\$	16,703	0%	0%	\$	22.328
BP10G041F											
BP10G042F											
BP10G043F	GN - IU Battery	\$	9,779	\$	-	\$	9,779	0%	0%	\$	9,779
BP10G044F											380.30
BP10G046F	CMS - Shop Expansion	\$	48,612	\$	-	\$	48,612	0%	0%	\$	170,982
BP10G048F	GN - Guard Gate & Rails	\$		\$	-	\$	31,639	0%	0%	\$	31,639
BP10S001B	H0 - Rpl Bleed Lines	\$	394,821	\$	271,795	\$	123,026	45%	1%	\$	394,821
BP10S002B	H0 - Water Plant PLC Controls	\$	12,756	\$	13,269	\$	(513)	-4%	0%	\$	127,989
BP10S003B	H0 - Scrubber Stack Probes & Umbilicals Upgrade	\$	52,420	\$	67,949	\$	(15,529)	-23%	0%	\$	115,198
BP10S004B	H0 - Upgrade Turbine Crane Power Supply	\$	80,054	\$	71,346	\$	8,708	12%	0%	\$	80,054
BP10S006B	H1 - Cooling Tower Controls	\$	7.962	\$	7,962	\$	-	0%	0%	\$	98,116
BP10S007B	H1 - Feedwater Heater Level Controls	\$	4,762	\$	4,644	\$	118	3%	0%	\$	57,097
BP10S008B	H1 - Precipitator Controls	\$	10,258	\$	9,952	\$	306	3%	0%	\$	79,314
BP10S009B	H1 - CEMs Replace Nox Analyzers	\$	8,525	\$	11.942	\$	(3,417)	-29%	0%	\$	8,525
BP10S010B	H2 - CEMs Replace Nox Analyzers	\$	8,595	\$	11,942	\$	(3,347)	-28%	0%	\$	8,595
BP10S011B	H2 - Rpl Cooling Tower Fill, 3 cells	\$	203,724	\$	390,705	\$	(186,981)	-48%	1%	\$	203,724
BP10S012B	H2 - Insulation & Lagging	\$	100,776	\$	135,897	\$	(35,121)	-26%	0%	\$	100,776
BP10S014B	H2 - High Energy Pipe Hangers	\$	61,074	\$	84,936	\$	(23.862)	-28%	0%	\$	61,074
BP10S015B	H2 - Feedwater Heater Emergency Drain Valve	\$	47.153	\$	88,333	\$	(41,180)	-47%	0%	\$	47,153
BP10S016B	H2 - #5 Heater Retube	\$	220,835	\$	203,846	\$	16,989	8%	1%	\$	220,835
BP10S018B	H2 - Boiler to AH Breeching Expansion Joints (2)	\$	118,201	\$	108,718	\$	9,483	9%	0%	\$	118,201
BP10S020B	H2 - Rpl Precip Outlet Duct Work	\$	462,150	\$	203,846	\$	258,304	127%	1%	\$	462,150
BP10S021B	H2 - "A" & "B" Slag Grinders	\$	65,964	\$	50,962	\$	15,002	29%	0%	\$	65,964

Case No. 2012-00535

Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Big Rivers Electric Corporation Case No. 2012-00535 Construction Projects

Year Ended December 31, 2010

	ing: Original - X; Updated; Revised	I	Total Budget Project		ariance in	Date Origina l	ī	Date Actual	Date Actual
Project No	Project Title/Description		Cost**]	Dollars	Budget	Budget	Start	End
BP10G031F BP10G032F BP10G034F BP10G036F BP10G036F BP10G040B BP10G041F BP10G042F BP10G044F BP10G046F BP10G046F BP10G046F BP10G046F BP10G046F BP10S001B BP10S001B BP10S008B BP10S006B BP10S007B BP10S007B BP10S007B BP10S007B BP10S016B BP10S011B BP10S011B BP10S011B BP10S014B BP10S014B BP10S014B BP10S014B BP10S015B BP10S016B BP10S016B BP10S016B	GN - Transfer Tower Dust Collector GN - Barge Unloader Dust Collector (2 vr project) GN - A Coal Convevor Belt GN - Truck Hopper Hoist GN - Satellite Phone System GN - Barge Unloader Controls G1 - D Coal Convevor Belt GN - IU Battery CMS - Shop Expansion GN - Guard Gate & Rails H0 - Rpl Bleed Lines H0 - Water Plant PLC Controls H0 - Scrubber Stack Probes & Umbilicals Upgrade H0 - Upgrade Turbine Crane Power Supply H1 - Cooling Tower Controls H1 - Feedwater Heater Level Controls H1 - Precipitator Controls H1 - Precipitator Controls H1 - CEMs Replace Nox Analyzers H2 - CEMs Replace Nox Analyzers H2 - Rpl Cooling Tower Fill, 3 cells H2 - Insulation & Lagging H2 - High Energy Pipe Hangers H2 - Feedwater Heater Emergency Drain Valve H2 - #5 Heater Retube H2 - Boiler to AH Breeching Expansion Joints (2)	****	30,000 	**********************	386,442 63,446 15,605 13,086 7,476 62,726 22,328 9,779 140,982 31,639 123,026 (4,703) 47,249 8,708 15,183 7,338 (13,571) (3,417) (186,981) (35,121) (23,862) (41,180) 16,989 9,483	N/A	N/A	06/01/10 06/01/10 05/01/10 08/01/10 07/01/10 12/01/10 08/01/10 11/01/10 11/01/10 11/01/10 11/01/10 11/01/10 01/01/10 11/01/10 01/01/10 11/01/10 01/01/10 01/01/10 01/01/10 07/01/10 04/01/10 04/01/10 04/01/10 04/01/10 04/01/10 04/01/10 04/01/10 01/01/10 01/01/10 01/01/10 03/01/10	02/01/11 09/01/11 06/01/10 10/01/10 04/01/11 12/01/10 08/01/10 N/A 12/01/10 N/A 07/01/11 12/01/10 06/01/10 07/01/11 03/01/12 06/01/10 05/01/12 06/01/10 05/01/11 12/01/10 05/01/10 05/01/10 05/01/10 05/01/10 05/01/10 05/01/10
BP10S020B BP10S021B	H2 - Rpl Precip Outlet Duct Work H2 - "A" & "B" Slag Grinders	\$ \$	203,846 50,962	\$ \$	258,304 15,002	01/01/10 01/01/10 01/01/10	12/31/10 12/31/10 12/31/10	01/01/10 01/01/10 03/01/10	05/01/10 02/01/10 05/01/10

Case No. 2012-00535

Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ; Revised - ____;

		4	Annual	,	Annual	v	ariance	Variance	Parcent	Total Actual
			Actual		Original	٧	in			
Dusiast Na	Duningst Witle/Degenintion	4			_	7		as	of	roject
Project No.	Project Title/Description		Cost	_	Budget		Dollars	Percent	Budget	Cost*
BP10S022B	H2 - Rpl Sootblowers (14-17 of 23) 4 total	\$	102.274	\$	78,141	\$	24,133	31%	0%	\$ 102,274
BP10S023B	H2 - Rpl Wallblowers (4-6 of 24) 3 total	\$	28,726	\$	32,615	\$	(3,889)	-12%	0%	\$ 28,726
BP10S026B	H0 - Rpl F1-F4 Building Heating Fans	\$	86.836	\$	135,897	\$	(49,061)	-36%	0%	\$ 86,836
BP10S027B	H2 - Rpl Mist Eliminator (2)	\$	52,235	\$	91,731	\$	(39,496)	-43%	0%	\$ 52,235
BP10S029B	R1 - Rpl Burner mgmt. Computer	\$	16.810	\$	18,000	\$	(1.190)	-7%	0%	\$ 13,355
BP10S031B	R1 - Stack climbing device (1)	\$	10,360	\$	35,000	\$	(24.640)	-70%	0%	\$ 10,360
BP10S039B	RH - Clients & Monitors (PLC)	\$	13,671	\$	14,430	\$	(759)	-5%	0%	\$ 38,093
BP10S042B	RH - Temperature Bath Calibrator	\$	4.447	\$	5,878	\$	(1.431)	-24%	0%	\$ 4,447
BP10S043B	RH - Client & Monitors (DCS)	\$	14,446	\$	14,430	\$	16	0%	0%	\$ 40,544
BP10S044B	RH - Drv Flyash Crossover	\$	44.132	\$	111,830	\$	(67,698)	-61%	0%	\$ 44,132
BP10S045B	RH - Water Plant Roof Replacement	\$	14,314	\$	14,430	\$	(116)	-1%	0%	\$ 14,314
BP10S047B	RH - Remote Racking & Relavs (ARC Flash)	\$	90.724	\$	90,185	\$	539	1%	0%	\$ 74,573
BP10S049F	H0 - Air Compressor Flow Meters	\$	7,302	\$	-	\$	7,302	0%	0%	\$ 7,302
BP10S050F	H2 - Steam Coil Regulator	\$	8,786	\$	-	\$	8,786	0%	0%	\$ 8,786
BP10S051F	RH - #7 Outside Fire Hydrant	\$	4,608	\$	-	\$	4,608	0%	0%	\$ 4,608
BP10S052F	H0 - New Dryer Cooler	\$	10,301	\$	-	\$	10,301	0%	0%	\$ 10.301
BP10S053F	RH - Reclaim Escape Tunnel	\$	23,314	\$	-	\$	23,314	0%	0%	\$ 23,314
BP10S054F	RH - Instrument Shop A/C	\$	10,862	\$	-	\$	10,862	0%	0%	\$ 10,862
BP10S055F	H0 - Piezometers (5)	\$	20,338	\$	-	\$	20,338	0%	0%	\$ 20,338
BP10S056F	RH - Flyash Vacuum Pump	\$	16,476	\$	-	\$	16,476	0%	0%	\$ 16,476
BP10S057F	H0 - Bypass Stack Climbing Devices (1)	\$	13,705	\$	-	\$	13,705	0%	0%	\$ 13,705
BP10S060F	H2 - HP Steam Seal Limitorque Actuator	\$	4,342	\$	-	\$	4.342	0%	0%	\$ 4,342
BP10S061F	H0 - "2A" Cooling Tower Fan Gear Box	\$	19,160	\$	-	\$	19,160	0%	0%	\$ 19,160
BP10S062F	H2 - Damper to SCR East Expansion Joint	\$	33,024	\$	-	\$	33,024	0%	0%	\$ 33,024
BP10S063F	RH - #3 Traveling Water Screen Overhaul	\$	101,463	\$	-	\$	101.463	0%	0%	\$ 101,463
BP10S064F	H0 - "7B" Coal Conveyor	\$	5,463	\$	•	\$	5,463	0%	0%	\$ 5,463
BP10S065F	H2 - Catalyst Regen Modules (Qtv. 18)	\$	147,366	\$	-	\$	147,366	0%	0%	\$ 147,366
BP10S066F	H2 - Scrubber Duct Expansion Joint	\$	20,505	\$	-	\$	20,505	0%	0%	\$ 20,505
BP10S067F	H0 - 3rd Floor Roof	\$	50,290	\$	-	\$	50,290	0%	0%	\$ 50,290
BP10S068F	RH - Knife Gate Valves for Boothe System	\$	5,238	\$	-	\$	5,238	0%	0%	\$ 5,238

Case No. 2012-00535

Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ; Revised - ____;

Project No.	Project Title/Description	F	Total Budget Project Cost**	ariance in Dollars	ī	Date Origina l Budget	Date Actual Start	Date Actual End
BP10S022B	H2 - Rpl Sootblowers (14-17 of 23) 4 total	\$	78,141	24,133	01/01/10	12/31/10	03/01/10	05/01/10
BP10S023B	H2 - Rpl Wallblowers (4-6 of 24) 3 total	\$	32,615	(3,889)	01/01/10	12/31/10	02/01/10	05/01/10
BP10S026B	H0 - Rpl F1-F4 Building Heating Fans	\$	135,897	\$ (49,061)	01/01/10	12/31/10	04/01/10	07/01/10
BP10S027B	H2 - Rpl Mist Eliminator (2)	\$	91,731	\$ (39,496)	01/01/10	12/31/10	03/01/10	04/01/10
BP10S029B	R1 - Rpl Burner mgmt. Computer	\$	18,000	\$ (4.645)	01/01/10	12/31/10	11/01/10	02/01/11
BP10S031B	R1 - Stack climbing device (1)	\$	35,000	\$ (24,640)	01/01/10	12/31/10	08/01/10	09/01/10
BP10S039B	RH - Clients & Monitors (PLC)	\$	14,430	\$ 23,663	01/01/10	12/31/10	11/01/10	12/01/11
BP10S042B	RH - Temperature Bath Calibrator	\$	5,878	\$ (1.431)	01/01/10	12/31/10	02/01/10	03/01/10
BP10S043B	RH - Client & Monitors (DCS)	\$	14,430	\$ 26,114	01/01/10	12/31/10	07/01/10	12/01/11
BP10S044B	RH - Drv Flyash Crossover	\$	111.830	\$ (67,698)	01/01/10	12/31/10	04/01/10	09/01/10
BP10S045B	RH - Water Plant Roof Replacement	\$	14,430	\$ (116)	01/01/10	12/31/10	07/01/10	07/01/10
BP10S047B	RH - Remote Racking & Relavs (ARC Flash)	\$	90,185	\$ (15.612)	01/01/10	12/31/10	08/01/10	01/01/11
$\mathrm{BP10S049F}$	H0 - Air Compressor Flow Meters	\$	-	\$ 7,302	N/A	N/A	03/01/10	09/01/10
$\mathrm{BP10S050F}$	H2 - Steam Coil Regulator	\$	-	\$ 8.786	N/A	N/A	04/01/10	05/01/10
BP10S051F	RH - #7 Outside Fire Hydrant	\$	-	\$ 4,608	N/A	N/A	05/01/10	05/01/10
BP10S052F	H0 - New Drver Cooler	\$	-	\$ 10,301	N/A	N/A	05/01/10	05/01/10
$\mathrm{BP10S053F}$	RH - Reclaim Escape Tunnel	\$	-	\$ 23.314	N/A	N/A	03/01/10	09/01/10
BP10S054F	RH - Instrument Shop A/C	\$	-	\$ 10,862	N/A	N/A	03/01/10	04/01/10
BP10S055F	H0 - Piezometers (5)	\$	-	\$ 20,338	N/A	N/A	06/01/10	09/01/10
BP10S056F	RH - Flyash Vacuum Pump	\$	-	\$ 16,476	N/A	N/A	03/01/10	06/01/10
BP10S057F	H0 - Bypass Stack Climbing Devices (1)	\$	-	\$ 13,705	N/A	N/A	08/01/10	09/01/10
BP10S060F	H2 - HP Steam Seal Limitorque Actuator	\$	-	\$ 4,342	N/A	N/A	06/01/10	06/01/10
BP10S061F	H0 - "2A" Cooling Tower Fan Gear Box	\$	-	\$ 19,160	N/A	N/A	04/01/10	06/01/10
BP10S062F	H2 - Damper to SCR East Expansion Joint	\$	-	\$ 33,024	N/A	N/A	04/01/10	05/01/10
BP10S063F	RH - #3 Traveling Water Screen Overhaul	\$	-	\$ 101,463	N/A	N/A	07/01/10	02/01/11
BP10S064F	H0 - "7B" Coal Convevor	\$	-	\$ 5,463	N/A	N/A	04/01/10	04/01/10
BP10S065F	H2 - Catalyst Regen Modules (Qtv. 18)	\$	-	\$ 147,366	N/A	N/A	04/01/10	11/01/10
BP10S066F	H2 - Scrubber Duct Expansion Joint	\$	-	\$ 20,505	N/A	N/A	04/01/10	05/01/10
BP10S067F	H0 - 3rd Floor Roof	\$	-	\$ 50,290	N/A	N/A	08/01/10	10/01/10
BP10S068F	RH - Knife Gate Valves for Boothe System	\$	-	\$ 5,238	N/A	N/A	07/01/10	07/01/10

Case No. 2012-00535

Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Big Rivers Electric Corporation Case No. 2012-00535 Construction Projects

Year Ended December 31, 2010

Type of Filing: Original - X ; Updated - ; Revised - ____;

		F	Annual	A	Annual	V	ariance	Variance	Percent		Total Actual
		4	Actual	O	riginal		in	as	\mathbf{of}	F	Project
Project No.	Project Title/Description		Cost	I	Budget]	Dollars	Percent	Budget		Cost*
<u> </u>	### ### ### ### ### ### ### ### ### ##										
BP10S069F	RH - Rpl 4B Conveyor Belt	\$	12,089	\$	-	\$	12,089	0%	0%	\$	12,089
BP10S070F	RH - Barge Haul Positioner Controls	\$	17,224	\$	-	\$	17,224	0%	0%	\$	17,224
BP10S071F	RH - Satellite Phone System	\$	5,804	\$	-	\$	5,804	0%	0%	\$	5,804
BP10S072F	H1 - Station Batteries	\$	38,866	\$	-	\$	38,866	0%	0%	\$	46,387
BP10S073F				, i	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			Single Programme and the second control of the second control of the second control of the second control of the second			11); 25.50
BP10S074F	RH - Caustic Dilution Water Heater Element	\$	10,182		-	\$	10,182	0%	0%	\$	10,283
BP10S075F	R1 - AH Gas Outlet Expansion Joint	\$	47,017	\$	-	\$	47,017	0%	0%	\$	47,017
BP10S076F	H1 - Rpl Cooling Tower PCC	\$	102,837	\$	-	\$	102,837	0%	0%	\$	334,182
BP10S077F	R1 - Slag Grinder	\$	24,062	\$	-	\$	24,062	0%	0%	\$	24,062
BP10S078F	R1 - Replace "B" Mill Trunnion Bearings (2)	\$	234,144	\$	_	\$	234,144	0%	0%	\$	234,015
BP10S079F	GT - Rpl Coalescing Filter	\$	74,020	\$	-	\$	74,020	0%	0%	\$	69,200
BP10S082F	RH - Panama "B" Feeder Belt	\$	2,614	\$	-	\$	2,614	0%	0%	\$	2,614
BP10S083F	R1 - AH Gas Inlet Expansion Joint	\$	36,230	\$		\$	36,230	0%	0%	\$	35.921
BP10S084F				ر المق <u>ر</u>				* .	÷ .		12.
BP10S085F	H0 - Rpl Reclaim Conveyor Antifreeze Tank	\$		\$	-	\$	2,817	0%	0%	\$	2.817
BP10S086F	RH - Rpl "A" Ash Sluice Pump Discharge Valve	\$	7,275	\$	-	\$	7.275	0%	0%	\$	9,429
BP10S087F	GT - Expansion Joints (6 ea.)	\$	10,209	\$	-	\$	10,209	0%	0%	\$	16,129
BP10S088F	RH - Tripper/Conveyor Room Enclosure	\$	4,149	\$	-	\$	4,149	0%	0%	\$	82,809
BP10T001B	GH - Emulsified Sulfur	\$		\$	194,158	\$	(158,977)	-82%	1%	\$	7
BP10T002B	RGH - Rpl Panama Bldg External Sheeting	\$	52,396	\$	35,186	\$	17,210	49%	0%	\$	52,396
BP10T006F	RGH - Coal Fineness Sampling Equipment	\$	7,095	\$	-	\$	7,095	0%	0%	\$	7,095
BP10T007F	RGH - Battery Ground Locator	\$	3,841	\$	-	\$	3,841	0%	0%	\$	3,841
BP10T009F	RGH - Rpl #1 Screen Wash Pump	\$	6,987	\$	-	\$	6.987	0%	0%	\$	13,410
BP10W003B	#2 Flyash blower - 1st and 2nd stage	\$	51,170	\$	60,000	\$	(8,830)	-15%	0%	\$	51,170
BP10W004B	Replace 6.9KV/480v Switchgear breakers	\$		\$	100,000	\$	(21,007)	-21%	0%	\$	78,993
BP10W013B	Station air compressor, increase capacity (No. 2 pump) 2 of 2	\$		\$	250,000	\$	7,626	3%	1%	\$	257,626
BP10W017B	Catalyst Regeneration	\$		\$	850,000	\$	(208,117)	-24%	2%	\$	639,145
BP10W019B	Dust Collection System - Tripper and Crusher Tower	\$		\$	590,000	\$	(53,375)	-9%	2%	\$	509,029
BP10W020B	Cooling Tower Variable Frequency Drives	\$	72,650	\$,	\$	(7,350)	-9%	0%	\$	72,650
BP10W024B	Remote Racking (ARC Assessment)	\$	112,710	\$	125,000	\$	(12,290)	-10%	0%	\$	112,710

Case No. 2012-00535

Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ; Revised - ____;

Project No.	Project Title/Description	B P	Total udget roject Cost**	ariance in Dollars	ī	Date Origina 1 Budget	Date Actual Start	Date Actual End
BP10S069F	RH - Rpl 4B Conveyor Belt	\$		\$ 12,089	N/A	N/A	09/01/10	11/01/10
BP10S070F	RH - Barge Haul Positioner Controls	S.		\$ 17,224	N/A	N/A	08/01/10	09/01/10
BP10S071F	RH - Satellite Phone System	\$	_	\$ 5,804	N/A	N/A	06/01/10	05/01/10
BP10S072F	H1 - Station Batteries	\$	_	\$ 46.387	_ N/A	N/A	09/01/10	02/01/11
BP10S073F			That is		N/A	N/A	10/01/10	N/A
BP10S074F	RH - Caustic Dilution Water Heater Element	\$	<u> </u>	\$ 10,283	N/A	N/A	11/01/10	01/01/11
BP10S075F	R1 - AH Gas Outlet Expansion Joint	\$		\$ 47,017	N/A	N/A	11/01/10	01/01/11
BP10S076F	H1 - Rpl Cooling Tower PCC	\$	265,385	\$ 68,797	N/A	N/A	07/01/10	07/01/12
BP10S077F	R1 - Slag Grinder	\$	-	\$ 24,062	N/A	N/A	09/01/10	02/01/11
BP10S078F	R1 - Replace "B" Mill Trunnion Bearings (2)	\$	_	\$ 234,015	N/A	N/A	06/01/10	09/01/10
BP10S079F	GT - Rpl Coalescing Filter	\$	_	\$ 69,200	N/A	N/A	07/01/10	03/01/10
BP10S082F	RH - Panama "B" Feeder Belt	\$	_	\$ 2,614	N/A	N/A	09/01/10	12/01/10
BP10S083F	R1 - AH Gas Inlet Expansion Joint	\$		\$ 35,921	_ N/A	N/A	10/01/10	11/01/10
BP10S084F			ARTINE T		N/A	N/A	09/01/10	N/A
BP10S085F	H0 - Rpl Reclaim Conveyor Antifreeze Tank	\$	<u>-</u>	\$ 2,817	N/A	N/A	11/01/10	11/01/10
BP10S086F	RH - Rpl "A" Ash Sluice Pump Discharge Valve	\$	-	\$ 9,429	N/A	N/A	11/01/10	01/01/11
BP10S087F	GT - Expansion Joints (6 ea.)	\$	-	\$ 16,129	N/A	N/A	12/01/10	12/01/10
BP10S088F	RH - Tripper/Conveyor Room Enclosure	\$		\$ 82,809	N/A	N/A	12/01/10	07/01/11
BP10T001B	GH - Emulsified Sulfur	\$	194,158	\$ (194, 151)	01/01/10	12/31/10	12/01/10	12/01/10
BP10T002B	RGH - Rpl Panama Bldg External Sheeting	\$	35,186	\$ 17,210	01/01/10	12/31/10	05/01/10	06/01/10
BP10T006F	RGH - Coal Fineness Sampling Equipment	\$	-	\$ 7,095	N/A	N/A	02/01/10	03/01/10
BP10T007F	RGH - Battery Ground Locator	\$	-	\$ 3,841	N/A	N/A	09/01/10	10/01/10
BP10T009F	RGH - Rpl #1 Screen Wash Pump	\$	-	\$ 13,410	N/A	N/A	12/01/10	02/01/11
BP10W003B	#2 Flyash blower - 1st and 2nd stage	\$	60,000	\$ (8,830)	01/01/10	12/31/10	04/01/10	10/01/10
BP10W004B	Replace 6.9KV/480v Switchgear breakers	\$	100,000	\$ (21,007)	01/01/10	12/31/10	05/01/10	10/01/10
BP10W013B	Station air compressor, increase capacity (No. 2 pump) 2 of 2	\$	250,000	\$ 7,626	01/01/10	12/31/10	02/01/10	10/01/10
BP10W017B	Catalyst Regeneration	\$	850,000	\$ (210,855)	01/01/10	12/31/10	06/01/10	11/01/11
BP10W019B	Dust Collection System - Tripper and Crusher Tower	\$	590,000	\$ (80,971)	01/01/10	12/31/10	04/01/10	12/01/10
BP10W020B	Cooling Tower Variable Frequency Drives	\$	80,000	\$ (7,350)	01/01/10	12/31/10	03/01/10	05/01/10
BP10W024B	Remote Racking (ARC Assessment)	\$	125,000	\$ (12,290)	01/01/10	12/31/10	05/01/10	12/01/10

Case No. 2012-00535

Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ; Revised - ____;

											Total
		1	Annual		Annual	V	ariance	Variance	Percent	1	Actual
			Actual	(Original		in	as	\mathbf{of}		Project
Project No.	Project Title/Description		Cost		Budget	1	Dollars	Percent	Budget		Cost*
		***************************************	• • • • • • • • • • • • • • • • • • • •	4							
BP10W025F	CEMS trailer hvac	\$	5,098	\$	-	\$	5,098	0%	0%	\$	5,098
BP10W027F	Guard house - gate #3	\$	5,500	\$	-	\$	5,500	0%	0%	\$	5,500
BP10W028F	Boiler Elevator AC	\$	12,760	\$	-	\$	12,760	0%	0%	\$	12,760
BP10W031F	Hammer gate valves	\$	13,377	\$	-	\$	13,377	0%	0%	\$	10,062
BP10W032F	Day Tank Liner	\$	3,300	\$	-	\$	3,300	0%	0%	\$	3,300
BP10W033F	Ammonia Pumps	\$	7,014	\$	-	\$	7,014	0%	0%	\$	7,014
BP10W035F	Deluge Valve	\$	6,247	\$	-	\$	6,247	0%	0%	\$	6,247
BP10W037F	Post indicating valves and Hydrants	\$	74,814	\$	-	\$	74,814	0%	0%	\$	74,814
BP10W038F	Acid Pumps	\$	16,140	\$	-	\$	16,140	0%	0%	\$	16,140
BP10W040F	Waste Water Clarifier Valve	\$	2,904	\$	-	\$	2,904	0%	0%	\$	2,904
BP10W042F	#1 Mill motor	\$	63,776	\$	-	\$	63,776	0%	0%	\$	63,776
BP10W043F	CWP Motor	\$	363,850	\$	-	\$	363,850	0%	0%	\$	363,850
BP10W044F	Row 5 Outlet Valve	\$	11,526	\$	-	\$	11,526	0%	0%	\$	11,526
BP10W046F	Satellite phone	\$	8,390	\$	-	\$	8,390	0%	0%	\$	8,390
BP10W049F	Fire protection	\$	21,347	\$	-	\$	21,347	0%	0%	\$	21,347
BP10W050F	Boom Conveyor Belt	\$	15,928	\$	-	\$	15,928	0%	0%	\$	15,928
BP10W051F	Roof Replacements	\$	213,029	\$	-	\$	213,029	0%	0%	\$	213,029
BP10W053F	VFD's for Cooling Tower	\$	190,783	\$		\$	190,783	0%	0%	\$	188,855
BP10W054F	7-2 Motor Rewind	\$	39,490	\$	-	\$	39,490	0%	0%	\$	39,490
BP10W056F	Underground Piping	\$	222,928	\$	-	\$	222,928	0%	0%	\$	222.927
BP10W057F	County Water supply piping	\$	25,892	\$	-	\$	25,892	0%	0%	\$	31,366
BP10W058F	Replace IK8 sootblower	\$	26,506	\$	-	\$	26,506	0%	0%	\$	26,506
BP10W059F	Reclaim and ME tanks	\$	182,737	\$	•	\$	182,737	0%	0%	\$	182,901
BP10W060F	Slurry Headers	\$	238,734	\$	_	\$	238,734	0%	0%	\$	235,784
BP10W061F	Hydrogen Piping	\$	131,551		-	\$	131,551	0%	0%	\$	130,708
BP10W062F	Lab Fume hood	\$	27,202	\$	-	\$	27,202	0%	0%	\$	27,202
BP10W063F	Power feed for pyrite sluice pump	\$	32,603	\$	-	\$	32,603	0%	0%	\$	32,603
BP10W064F	CO Monitors	\$	51,573	\$	-	\$	51,573	0%	0%	\$	50,119
BP10W069F	12B2 Transformer	\$	60.304		-	\$	60,304	0%	0%	\$	60,226
BP10W070F	Fuel handling roof	\$	46,419	\$	-	\$	46,419	0%	0%	\$	46,419

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Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ; Revised - ____;

Project No.	Project Title/Description	Tota Budg Proje Cost*	get Variance ect in		1	Date Origina 1 Budget	Date Actual Start	Date Actual End	
BP10W025F	CEMS trailer hyac	ው		ው	E 000	NT/A	NT/A	01/01/10	09/01/10
BP10W023F	Guard house - gate #3	\$ \$	-	\$	5,098	N/A	N/A	01/01/10	03/01/10
BP10W027F BP10W028F	Boiler Elevator AC	\$ \$	•	\$	5,500	N/A	N/A	01/01/10	02/01/10
BP10W028F BP10W031F	Hammer gate valves	Ф Ф	•	\$ \$	12,760 $10,062$	N/A N/A	N/A N/A	02/01/10 02/01/10	04/01/10 11/01/11
BP10W031F	Day Tank Liner	Ф C	-	э \$	3,300	N/A N/A	N/A N/A		
BP10W032F	Ammonia Pumps	Φ C	-	ъ \$	7,014	N/A N/A	N/A N/A	03/01/10 03/01/10	04/01/10 04/01/10
BP10W035F	Deluge Valve	Φ Φ	•	э \$	6.247	N/A N/A	N/A N/A	03/01/10	04/01/10
BP10W037F	Post indicating valves and Hvdrants	Φ C	•	\$	74,814	N/A	N/A	05/01/10	10/01/10
BP10W038F	Acid Pumps	Ψ \$	-	\$	16,140	N/A	N/A	05/01/10	05/01/10
BP10W040F	Waste Water Clarifier Valve	\$		\$	2,904	N/A	N/A	04/01/10	06/01/10
BP10W042F	#1 Mill motor	\$		\$	63,776	N/A	N/A	05/01/10	05/01/10
BP10W043F	CWP Motor	\$		\$	363,850	N/A	N/A	06/01/10	12/01/10
BP10W044F	Row 5 Outlet Valve	\$	_	\$	11,526	N/A	N/A	07/01/10	07/01/10
BP10W046F	Satellite phone	\$		\$	8,390	N/A	N/A	07/01/10	12/01/10
BP10W049F	Fire protection	\$		\$	21.347	N/A	N/A	07/01/10	08/01/10
BP10W050F	Boom Conveyor Belt	\$	_	\$	15,928	N/A	N/A	08/01/10	10/01/10
BP10W051F	Roof Replacements	\$		\$	213,029	N/A	N/A	10/01/10	12/01/10
BP10W053F	VFD's for Cooling Tower	\$	-	\$	188,855	N/A	N/A	07/01/10	12/01/10
BP10W054F	7-2 Motor Rewind	\$	_	\$	39,490	N/A	N/A	07/01/10	07/01/10
BP10W056F	Underground Piping	\$	_	\$	222,927	N/A	N/A	08/01/10	12/01/11
BP10W057F	County Water supply piping	\$	_	\$	31,366	N/A	N/A	10/01/10	12/01/11
BP10W058F	Replace IK8 sootblower	\$	-	\$	26,506	N/A	N/A	10/01/10	12/01/10
BP10W059F	Reclaim and ME tanks	\$	_	\$	182,901	N/A	N/A	10/01/10	12/01/11
BP10W060F	Slurry Headers	\$	_	\$	235,784	N/A	N/A	09/01/10	12/01/10
BP10W061F	Hydrogen Piping	\$		\$	130,708	N/A	N/A	10/01/10	03/01/11
BP10W062F	Lab Fume hood	\$	-	\$	27,202	N/A	N/A	12/01/10	12/01/10
BP10W063F	Power feed for pyrite sluice pump	\$	-	\$	32,603	N/A	N/A	11/01/10	12/01/10
BP10W064F	CO Monitors	\$	_	\$	50,119	N/A	N/A	11/01/10	12/01/10
BP10W069F	12B2 Transformer	\$	-	\$	60,226	N/A	N/A	11/01/10	12/01/11
BP10W070F	Fuel handling roof	\$	-	\$	46,419	N/A	N/A	12/01/10	12/01/10

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Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ; Revised - ____;

Project No.	Project Title/Description	A	nnual ctual Cost	Oı	nnual riginal sudget		ariance in Dollars	Variance as Percent	Percent of Budget		Total Actual Project Cost*
BP10W071F	Tripper room roof	\$	63,133	\$		\$	63,133	0%	0%	\$	72,124
BP11H009B	H1 - Air Heater Cold End Baskets (Partial Deferral)	\$	11,906	\$		\$	11,906	0%	0%	\$	179,675
Unassigned											
Unassigned											
Unassigned											
Unassigned											
Unassigned											
Unassigned Unassigned											
Unassigned Unassigned											
Unassigned											
Unassigned											
Unassigned											
Unassigned											
Unassigned											
Unassigned											
W0010000											
W0040000	Replace Substation Battery & Charger at Meade County	\$	16.043	\$	21,030	\$	(4,987)	-24%	0%	\$	16,043
W0080000			kan ibiri.		MAN TARREST			·			1 2
W0090000	Add Gravel to Hancock Co Substation	\$	19,546		21,160		(1.614)	-8%	0%	\$	20,765
W0120000	Upgrade Metering at Ledbetter to 18 MVA	\$	5.927	\$	6,200	\$	(273)	-4%	0%	\$	4,355
W0130000	Upgrade Metering at Draffenville to 10 MVA	\$	3,747	\$	6,200	\$	(2.453)	-40%	0%	\$	3,747
W0180000	MW Upgrade at Gallatin to Morganfield	\$	53,900	\$ 0 1	66,140	\$ o	(12,240)	-19%	0%	\$ \$	53,900
W8640000	Falls of Rough/McDaniels 69 KV line	Φ Φ	586,957 59,361		1,260,390	Ф Ф	(673,433) 59,361	-53% 0%	3% 0%	D.	1,499,660 59,361
W8930000	Skillman Tap/Meade Co 161 KV Line	Ð.	196,80		-	Φ Φ	196,861 (5,800)	0%	0%	Φ Φ	19,361 (5,800)
W8950000 W9010000											
W9070000 W9070000	US 60 Bypass Relocation Lines 18G & 13E	\$	(82,550)	S		\$	(82,550)	0%	0%	\$	(82,550)
W9080000	Digital Microwave Radio System	\$		\$		\$	6	0%	0%	\$	6
W9100000	Digital Hildion and Isaaco Dybooth			Ψ	43.00	Ť	<u> </u>	370	<u> </u>	Ψ	- 411

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Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ; Revised - ____;

Project No.	Project Title/Description	Total Budget Project Cost**		ariance in Dollars	Date Origina l Budget	Date Origina l Budget	Date Actual Start	Date Actual End
						·		
BP10W071F	Tripper room roof	\$ -	\$	72,124	N/A	N/A	12/01/10	12/01/11
BP11H009B	H1 - Air Heater Cold End Baskets (Partial Deferral)	\$ 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	<i>병료를</i> 한 경우 이 전 보고는 이 전 보고 하는 것이 되었다. 그 이 보고 있다고 있다.				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	사람들은 사용하다 하는 것이 있는 것이 되었다. 그런 사용하는 사용하는 것이 되었다. 그런 것이 되었다. 그런 것이 되었다. 그런 것이 없는 것이 없는 것이 없는 것이 없는 것이 없다. 그런 것이 사용하는 것이 없는 것이 없는 것이 없는 것이 없다. 그런 것이 없는 것이 없는 것이 없는 것이 없다면 없다. 그런 것이 없는 것이 없는 것이 없는 것이 없다면				N/A	N/A	04/01/10	N/A
Unassigned					N/A	N/A	04/01/10	N/A
Unassigned	鐵용통사이 가지 하다 이 사람들은 그리고 하는 그 나는 사람들이 없다.				N/A	N/A	04/01/10	N/A
Unassigned					N/A	N/A	04/01/10	N/A
Unassigned	화원 소리 회에 가는 그는 사람이 가지 않는 것 같아 되는 것 같아. 그런				N/A	N/A	04/01/10	N/A
Unassigned					N/A	N/A	04/01/10	N/A
Unassigned	in Maria de Carlos d Étambién de Carlos d				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
W0010000					01/01/10	12/31/10	09/01/10	N/A
W0040000	Replace Substation Battery & Charger at Meade County	\$ 21,030	\$	(4,987)	01/01/10	12/31/10	09/01/10	01/01/11
W0080000					01/01/10	12/31/10	01/01/10	N/A
W0090000	Add Gravel to Hancock Co Substation	\$ 21,160	*	(395)	01/01/10	12/31/10	12/01/10	07/01/11
W0120000	Upgrade Metering at Ledbetter to 18 MVA	\$ 6,200	\$	(1.845)	01/01/10	12/31/10	07/01/10	08/01/11
W0130000	Upgrade Metering at Draffenville to 10 MVA	\$ 6,200	\$	(2,453)	01/01/10	12/31/10	08/01/10	09/01/10
W0180000	MW Upgrade at Gallatin to Morganfield	\$ 66,140	\$	(12,240)	01/01/10	12/31/10	08/01/10	08/01/10
W8640000	Falls of Rough/McDaniels 69 KV line	\$ 1,260,390	\$	239,270	01/01/10	12/31/10	01/01/10	11/01/10
W8930000	Skillman Tap/Meade Co 161 KV Line	\$ -	\$	59,361	N/A	N/A	02/01/10	09/01/09
W8950000	McCracken Co Sub Line Terminal for Olivet Tap	\$ -	\$	(5.800)	_ N/A	N/A	08/01/10	09/09/09
W9010000					01/01/10	12/31/10	01/01/10	N/A
W9070000	US 60 Bypass Relocation Lines 18G & 13E	\$ -	\$	(82,550)	N/A	N/A	01/01/10	12/01/09
W9080000	Digital Microwave Radio System	\$	\$	6	N/A	N/A	06/01/10	11/01/08
W9100000					N/A	N/A	03/01/10	N/A

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Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ; Revised - ____;

		Annual Actual	Annual Original	Variance in	Variance as	Percent	Total Actual Project
Project No.	Project Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost*
***********	ON A CLARACTER AND						
W9170000	Olivet Church Road Tap 4.6 M 69 KV Line		\$ -	\$ 1,662	0%	0%	\$ 30,369
W9190000	Wilson 161 KV Line 19F Addition	,,	\$ 842,700	\$ 863,338 \$ (261)	102%	2%	\$ 3,362,278
W9210000	Armstrong Coal Midway Mine 69 KV Line-2.1 Miles	\$ (261)	3	\$ (261)	0%	0%	\$ (261)
W9230000	Patriot Coal Freedom Mine Niagara Portl 69 KV Line	¢ (150)	Φ	ф (1EO)	00/	00/	Φ (7.50)
W9240000 W9290000	Coleman to Newtonville 161 KV Line Reconductor	\$ (158) \$ 86,063	•	\$ (158) \$ (412,467)	0% -83%	0% 1%	\$ (158)
W9300000	Coleman to Newtonville 161 KV Line Reconductor	<u> </u>	a 490,00U	5 (412,467)	-83%	1%	\$ 86,063
W9310000 W9310000	Armstrong Dock 69 KV Transmission Line	\$ 24.008	Φ	\$ 24,008	0%	0%	\$ 24.008
W9350000 W9350000	Armstrong Dock 69 KV Transmission Line	24.000		a 24.00a		0%	\$ 24.008
W9360000 W9360000	Providence Mine #1 Retirement	\$ 39	\$ -	\$ 39	0%	0%	\$ 39
W9380000	Replace 15 161 KV disconnects at Reid	•	\$ 20.300	\$ 153,049	754%	0%	\$ 196.373
W940000	Henderson Co Sub 69 KV PT		\$ 20,500	\$ 155,045	0%	0%	\$ 454
W9410000	69 KV Line 5-B Modification for KDOT		\$ -	\$ 44	0%	0%	\$ 454
W9420000	Armstrong Equality Mine 69 KV Line-Reimburseable	\$ 20,234	Ψ	\$ 20.234	0%	0%	\$ 224,613
W9440000	National Aluminum 13.8 KV Switchgear Addition	\$ 126,753		\$ (242.717)	-66%	1%	\$ 126.753
W9450000							
W9460000	Oil Spill Prevention Control & Countermeasures Sys	\$ 883,916	\$ 26,300	\$ 857,616	3261%	0%	\$ 901,144
W9470000	Cumberland River Crossing Fnd and Structure Reloc	\$ 19.530		\$ 19,530	0%	0%	\$ 19,530
W9490000			46. 424 JAC	Jan Jan			1 (200
W9500000	New Phone System @ Headquarter Bldg	\$ 68,806	\$ -	\$ 68,806	0%	0%	\$ 68,806
W9510000	Reid-Green Swtchyd 69 KV Breaker (ice storm)	\$ 215	\$ -	\$ 215	0%	0%	\$ -
W9520000	Communication/Data Network OC-3 Backbone Ring	\$ 774	\$ -	\$ 774	0%	0%	\$ 2,073,717
W9520000	MW Upgrade with Additional OC-3 to Power Plants	\$ 1,798,737	\$ 2,318,280	\$ (519,543)	-22%	6%	\$ 2,073,717
W9530000	Replace Substation Battery & Charger at McCracken County	\$ 16,403	\$ -	\$ 16,403	0%	0%	\$ 16,403
W9540000	Replace Substation BatterY & Charger at Livingston Co	\$ 6,512	\$ 21,030	\$ (14,518)	-69%	0%	\$ 7,373
W9550000	Building Remodel	\$ 1,455,482	\$ 1,527,500	\$ (72,018)	-5%	4%	\$ 1,455,482
W9550000	Headquarters Remodeling	\$ 5,139	\$ -	\$ 5,139	0%	0%	\$ 2,340,922
W9550000	Headquarters Remodeling	§ 774	\$ -	\$ 774	0%	0%	\$ 774
W9560000							*#* / 1 / 1 - 1 - 5 / 1 - 5
W9570000	Coleman-CEHV 161 KV Reconductor	197,097	\$ 580,450	\$ (383,353)	-66%	2%	\$ 197,097

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Type of Filing: Original - X; Updated - ; Revised - ____;

Project No.	Project Title/Description	Total Budget Project Cost**		ariance in Dollars	1	Date Origina I Budget	Date Actual Start	Date Actual End
****		•	•	20.000	27/1	****	0.4.10.4.10.0	
W9170000	Olivet Church Road Tap 4.6 M 69 KV Line	\$ -	\$	30,369	N/A	N/A	01/01/10	07/01/10
W9190000	Wilson 161 KV Line 19F Addition	\$ 5,420,750	\$() \$	2.058,472)	01/01/10	12/31/10	01/01/10	09/01/12
W9210000	Armstrong Coal Midway Mine 69 KV Line-2.1 Miles		- 5	(261)	N/A	N/A	03/01/10	03/01/08
W9230000	D. J. COLVIII.	0		(1.50)	01/01/10	12/31/10	01/01/10	N/A
W9240000	Patriot Coal Freedom Mine Niagara Portl 69 KV Line	\$ -	\$	(158)	N/A	N/A	01/01/10	08/01/08
W9290000	Coleman to Newtonville 161 KV Line Reconductor	\$ 498.530		(412.467)	01/01/10	12/31/10	01/01/10	01/01/10
W9300000					01/01/10	12/31/10	01/01/10	N/A
W9310000	Armstrong Dock 69 KV Transmission Line	\$ -	- \$	24,008	N/A	N/A	01/01/10	09/01/10
W9350000	D 11 M. 41 D 11	a talki vali			01/01/10	12/31/10	01/01/10	N/A
W9360000	Providence Mine #1 Retirement	\$ -	\$	39	N/A	N/A	01/01/10	01/01/10
W9380000	Replace 15 161 KV disconnects at Reid	\$ 20,300	\$	176,073	01/01/10	12/31/10	01/01/10	07/01/11
W9400000	Henderson Co Sub 69 KV PT	5 -	\$	454	N/A	N/A	01/01/10	01/01/10
W9410000	69 KV Line 5-B Modification for KDOT	5 -	\$	44	N/A	N/A	01/01/10	11/01/11
W9420000	Armstrong Equality Mine 69 KV Line-Reimburseable	ф nco 470	3	224,613	N/A	N/A	01/01/10	09/01/10
W9440000	National Aluminum 13.8 KV Switchgear Addition	\$ 369,470	\$	(242,717)	01/01/10	12/31/10	01/01/10	01/01/10
W9450000		® 96,200	0	974 944	N/A	N/A	01/01/10	N/A
W9460000	Oil Spill Prevention Control & Countermeasures Sys	\$ 26,300	\$ \$	874,844	01/01/10	12/31/10	01/01/10	10/01/10
W9470000	Cumberland River Crossing Fnd and Structure Reloc	-	D.	19,530	N/A	N/A	01/01/10	04/01/10
W9490000	N. B. C. C. H. C. T. C.		Φ.	60.006	N/A	N/A	01/01/10	N/A
W9500000	New Phone System @ Headquarter Bldg	5 -	\$	68,806	N/A	N/A	01/01/10	10/01/10
W9510000	Reid-Green Swtchyd 69 KV Breaker (ice storm)	в оптолого	\$	(0.4.4.7.00)	N/A	N/A	08/01/10	06/01/09
W9520000	Communication/Data Network OC-3 Backbone Ring	\$ 2,318,280	3	(244.563)	N/A	N/A	01/01/10	06/01/12
W9520000	MW Upgrade with Additional OC-3 to Power Plants	\$ 2,318,280	\$	(244,563)	01/01/10	12/31/10	01/01/10	06/01/12
W9530000	Replace Substation Battery & Charger at McCracken County	ф - - 01.000	\$	16,403	N/A	N/A	10/01/10	10/01/10
W9540000	Replace Substation BatterY & Charger at Livingston Co	\$ 21,030	\$	(13.657)	01/01/10	12/31/10	12/01/10	07/01/11
W9550000	Building Remodel	\$ 1,527,500	\$	(72,018)	01/01/10	12/31/10	01/01/10	10/01/10
W9550000 W9550000	Headquarters Remodeling	Ф -	\$ \$	2,340,922	N/A	N/A	03/01/10	05/01/10
W9560000 W9560000	Headquarters Remodeling		Φ_	774	N/A 01/01/10	N/A	06/01/10	10/01/10
W9570000 W9570000	Coleman-CEHV 161 KV Reconductor	\$ 580,450	\$	(383,353)	01/01/10	12/31/10 12/31/10	02/01/10 01/01/10	N/A
W 99 10000	Coleman-Chity 101 IX Reconductor	φ 500,40U	Φ	(000,000)	01/01/10	12/01/10	01/01/10	08/01/10

Case No. 2012-00535

Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ; Revised - ____;

			Annual Annual Actual Original		Ţ	variance Variance in as		Percent of	A	Total Actual Project	
Project No.	Project Title/Description		Cost		Budget		Dollars	Percent	Budget Cost		Cost*
W9590000	REHV-Hopkins Co 161 Line Reroute	\$	137,520	\$	185,400	\$	(47.880)	-26%	1%	\$	137,520
W9600000	Oracle Install	\$		\$		\$		54%	12%		2,202,607
W9610000	Skillman Sub Transformer 1 Rewind	\$	509,476	\$		\$	509,476	0%	0%	\$	554,360
W9620000	Replace Limiting Reactor at Reid	\$	46,428	\$	46,890	\$	(462)	-1%	0%	\$	46,428
W9630000	Hyperion	\$	456,058	\$	-	\$	456,058	0%	0%	\$	456,058
W9660000	Upgrade Metering at Coleman Road to 28 MVA	\$	4,587	\$	6,370	\$	(1,783)	-28%	0%	\$	4,587
W9680000	Replace Substation Battery & Charger at Livingston County Sub	\$	16,743	\$	-	\$	16,743	0%	0%	\$	16,743
W9690000	Metering CT Upgrade - Strawberry Hill	\$	5,673	\$	-	\$	5,673	0%	0%	\$	5,673
W9700000	Replace Substation Battery & Charger at National Aluminum	\$	5,891	\$	-	\$	5,891	0%	0%	\$	5,891
W9730000	Coleman-National Aluminum MW Radios Replacement	\$	142,488	\$	-	\$	142,488	0%	0%	\$	71,244
W9740000	Replacement of HQ batteries	\$	36,274	\$	-	\$	36,274	0%	0%	\$	41.371
W9750000	Cannelton Hydroelectric - 69 kV Service for Construction	\$	1,117	\$	-	\$	1.117	0%	0%	\$	7,787
WK06S021B	H0 - DCS Engineering (Complete in 2010)	\$	66,081	\$	397,812	\$	(331,731)	-83%	1%	\$	66,081
WK08G033B	GN - Coal Handling Controls	\$	(300)	\$	-	\$	(300)	0%	0%	\$	(300)
WK08S014B											
	GN - Tugboat Refurbishment	_\$	2.830	\$	•	\$	2.830	0%	0%	\$	2.830
WK09G047B											Land I to the
WK09G048B	G1 - Upgrade SOE Migrate to DCS	\$	206,216	\$	180,000	\$	26,216	15%	0%	\$	206,216
	G2 - A Steam Coil Supply Regulator	\$	11,266	\$	-	\$	11,266	0%	0%	\$	11,266
WK09G069B		M.Ē	Mariana di Salah da Mariana da Ma								
	GN - River Water Intake Screen	\$		\$	-	\$	(1,604)	0%	0%	\$	(1,604)
	G1 - A ID Fan Motor Rewind	\$	751	\$	•	\$	751	0%	0%	\$	751
WK09S018B	H0 - Thickener Return Crossover	\$	3,608	\$	-	\$	3,608	0%	0%	\$	3,608
	H2 - WDPF FGD & SCR Controls	\$	28,779	\$	61,154	\$	(32, 375)	-53%	0%	\$	28,779
	H2 - #6 HP Heater Re-tube	\$	8,737	\$	-	\$	8,737	0%	0%	\$	8.737
	H0 - Scrubber Flow Meters	\$	3,694	\$	-	\$	3,694	0%	0%	\$	3,694
	CT - 480V Auxiliary Transformer	\$	2	\$	-	\$	2	0%	0%	\$	2
	H0 - FDI Interface to PLC's	\$	5,378	\$	-	\$	5,378	0%	0%	\$	5,378
	RH - #1 Traveling Water Screen	\$	302	\$	-	\$	302	0%	0%	\$	302
WK09S053U	H2 - Rpl #16 Wall Blower	\$	7,632	\$	•	\$	7.632	0%	0%	\$	7,632

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Project No.	Project Title/Description	Total Budget Project Cost**		Variance in Dollars	1	Date Origina l Budget	Date Actual Start	Date Actual End
, i mino		***						
W9590000	REHV-Hopkins Co 161 Line Reroute	\$ 185,400) \$	(47,880)	01/01/10	12/31/10	01/01/10	06/01/10
W9600000	Oracle Install	\$ 4,545,740) \$	7,656,867	01/01/10	12/31/10	01/01/10	11/01/10
W9610000	Skillman Sub Transformer 1 Rewind	\$ -	\$	554,360	N/A	N/A	04/01/10	09/01/11
W9620000	Replace Limiting Reactor at Reid	\$ 46,890) \$	(462)	01/01/10	12/31/10	05/01/10	05/01/10
W9630000	Hyperion	\$ -	\$	456,058	N/A	N/A	04/01/10	11/01/10
W9660000	Upgrade Metering at Coleman Road to 28 MVA	\$ 6,370	\$	(1,783)	01/01/10	12/31/10	05/01/10	05/01/10
W9680000	Replace Substation Battery & Charger at Livingston County Sub	\$ -	\$	16,743	N/A	N/A	10/01/10	10/01/10
W9690000	Metering CT Upgrade - Strawberry Hill	\$ -	\$	5,673	N/A	N/A	05/01/10	05/01/10
W9700000	Replace Substation Battery & Charger at National Aluminum	\$ -	\$	5,891	N/A	N/A	09/01/10	09/01/10
W9730000	Coleman-National Aluminum MW Radios Replacement	\$ -	\$	71,244	N/A	N/A	12/01/10	01/01/11
W9740000	Replacement of HQ batteries	\$ -	\$	41,371	N/A	N/A	11/01/10	05/01/11
W9750000	Cannelton Hydroelectric - 69 kV Service for Construction	\$ -	\$	7,787	N/A	N/A	12/01/10	02/01/11
WK06S021B	H0 - DCS Engineering (Complete in 2010)	\$ 397,812	2 \$	(331,731)	01/01/10	12/31/10	07/01/10	07/01/10
WK08G033B	GN - Coal Handling Controls	\$ -	\$	(300)	_ N/A	N/A	01/01/10	01/01/10
WK08S014B					N/A	N/A	04/01/10	N/A
WK09G006B	GN - Tugboat Refurbishment	\$ -	\$	2,830	N/A	N/A	01/01/10	03/01/10
WK09G047B	50kg (1997) - 1991 - 1991 - 1991 - 1991 - 1991 - 1991 - 1991 - 1991 - 1991 - 1991 - 1991 - 1991 - 1991 - 1991 -				01/01/10	12/31/10	02/01/10	N/A
WK09G048B	G1 - Upgrade SOE Migrate to DCS	\$ 180,000) \$	26,216	01/01/10	12/31/10	01/01/10	06/01/10
WK09G068B	G2 - A Steam Coil Supply Regulator	\$ -	\$	11,266	N/A	N/A	01/01/10	01/01/10
WK09G069B	불시하다 지 않는 그 하는 하는 하다 가는 지는 생활이 얼룩했다고요 맛빛				N/A	N/A	01/01/10	N/A
WK09G071U	GN - River Water Intake Screen	\$ -	\$	(1,604)	N/A	N/A	02/01/10	12/01/09
WK09G072U	G1 - A ID Fan Motor Rewind	\$ -	\$	751	N/A	N/A	01/01/10	12/01/09
WK09S018B	H0 - Thickener Return Crossover	\$ -	\$	3,608	N/A	N/A	01/01/10	03/01/10
WK09S036B	H2 - WDPF FGD & SCR Controls	\$ 61,154	\$	(32,375)	01/01/10	12/31/10	01/01/10	06/01/10
WK09S037B	H2 - #6 HP Heater Re-tube	\$ -	\$	8,737	N/A	N/A	01/01/10	01/01/10
WK09S045U	H0 - Scrubber Flow Meters	\$ -	\$	3,694	N/A	N/A	04/01/10	06/01/10
WK09S049U	CT - 480V Auxiliary Transformer	\$ -	\$	2	N/A	N/A	03/01/10	03/01/10
	H0 - FDI Interface to PLC's	\$ -	\$	5,378	N/A	N/A	01/01/10	01/01/10
WK09S051U	RH - #1 Traveling Water Screen	\$ -	\$	302	N/A	N/A	01/01/10	01/01/10
WK09S053U	H2 - Rpl #16 Wall Blower	\$ -	\$	7,632	N/A	N/A	03/01/10	05/01/10

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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 Priginal Budget	Variance in Dollars		Variance as Percent	Percent of Budget	I	Total Actual Project Cost*
WK09S058U	H1 - Phosphate Pump	\$	300	\$	_	\$	300	0%	0%	\$	300
WK09S059U	H2 - Oxygen Analyzers	\$	21,507	\$	-	\$	21,507	0%	0%	\$	21,497
WK09S060B	H0 - Bypass Stack Lighting	\$	(61)	\$	-	\$	(61)	0%	0%	\$	(61)
WK09S061B	H0 - Cooling Tower Stairways	\$	65,682	\$	-	\$	65,682	0%	0%	\$	65,682
WK09S062U	H1 - Wallblowers (4)	\$	7,635	\$	-	\$	7,635	0%	0%	\$	7,635
WK09T006U	RGH - Construction Trailer Power Feeds	\$	414	\$	-	\$	414	0%	0%	\$	414
WK09W007B	Station Air Compressor	\$	9,833	\$	-	\$	9,833	0%	0%	\$	9,833
WK09W033U	Boiler Wet Seal System	\$	754	\$	-	\$	754	0%	0%	\$	754
WK09W037U	Replace Transmitters	\$	(1,980)	\$	-	\$	(1,980)	0%	0%	\$	(1,980)
WK09W038U	Burner Replacement	\$	(221)	\$	-	\$	(221)	0%	0%	\$	(221)
WK09W041B	Turbine Supv Instr	\$	(2,413)	\$	-	\$	(2,413)	0%	0%	\$	(2,413)
WK09W043U	Cooling Tower Fill	\$	27,436	\$	-	\$	27,436	0%	0%	\$	27,436
WK09W044B	Turbine blading	\$	(33, 167)	\$	-	\$	(33,167)	0%	0%	\$	(33,167)
WK09W045U	Governor valves	\$	12.240	\$	-	\$	12,240	0%	0%	\$	12,240
WK09W047B	Expansion Joints	\$	(182)	\$	-	\$	(182)	0%	0%	\$	(182)
WK09W049B	Bed replace Drag chn	\$	4,426	\$	-	\$	4,426	0%	0%	\$	4,426
WK09W053U	Overhead doors	\$	10,000	\$	-	\$	10,000	0%	0%	\$	10,000
WK09W056B	No 4 magnetic separator	\$	13,755	\$	-	\$	13,755	0%	0%	\$	13,755
WK09W058U	Comp room floor	\$	8,631	\$	-	\$	8,631	0%	0%	\$	8,631
WK09W060B	Filtrate pumps	\$	17,463	\$	-	\$	17,463	0%	0%	\$	17,463
WK09W061U	SW floor sumps	\$	82,861	\$	_	\$	82,861	0%	0%	\$	82,861
WK09W064U	10-2 conveyor	\$	16,913	\$	-	\$	16,913	0%	0%	\$	16,913
WK09W065U	Lab Sample Panel ph 2	\$	38,054	\$	-	\$	38,054	0%	0%	\$	38,054
WK09W067B	Watt hour meters	\$	31,416	\$	-	\$	31,416	0%	0%	\$	31,416
WK09W071U	Exciter Rewind	\$	27,935	\$	-	\$	27,935	0%	0%	\$	27,935
WK09W072U	11R turbine blade row	\$	52,532	\$	-	\$	52,532	0%	0%	\$	52,532
WK09W073U	DC oil pump	\$	1,874	\$	-	\$	1,874	0%	0%	\$	1,874
WK10C008B	CL FGD Limestone Mill Classifiers	\$	306,113	\$	300,000	\$	6,113	2%	1%	\$	306,113
WK10C021B	C-3A Circulating Water Pump Replacement	\$	179,693	\$	206,000	\$	(26,307)	-13%	1%	\$	179,693
WK10C049B	C-3 Circulating Water Pump Column	\$	208,755	\$	200,000	\$	8,755	4%	1%	\$	208,755

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Type of Filing: Original - X; Updated - ; Revised - _

Project No.	Project Title/Description	Project		ariance in Dollars	ĩ	Date Origina 1 Budget	Date Actual Start	Date Actual End	
		•		•	000	27/4	27/4	0.5 /0.5 /5.0	0.10.10.0
WK09S058U	H1 - Phosphate Pump	\$	-	\$	300	N/A	N/A	01/01/10	01/01/10
WK09S059U	H2 - Oxvgen Analyzers	\$	-	\$	21,497	N/A	N/A	01/01/10	10/01/10
WK09S060B	H0 - Bypass Stack Lighting	\$	-	\$	(61)	N/A	N/A	01/01/10	12/01/09
WK09S061B	H0 - Cooling Tower Stairways	\$	-	\$	65,682	N/A	N/A	03/01/10	05/01/10
WK09S062U	H1 - Wallblowers (4)	\$	-	\$	7.635	N/A	N/A	01/01/10	02/01/10
	RGH - Construction Trailer Power Feeds	\$	-	\$	414	N/A	N/A	01/01/10	12/01/09
	Station Air Compressor	\$	-	\$	9,833	N/A	N/A	01/01/10	05/01/10
	Boiler Wet Seal System	\$	-	\$	754	N/A	N/A	01/01/10	11/01/09
	Replace Transmitters	\$	-	\$	(1.980)	N/A	N/A	05/01/10	12/01/09
	Burner Replacement	\$	-	\$	(221)	N/A	N/A	01/01/10	11/01/09
	Turbine Supv Instr	\$	-	\$	(2,413)	N/A	N/A	01/01/10	11/01/09
	Cooling Tower Fill	\$	-	\$	27,436	N/A	N/A	03/01/10	11/01/09
	Turbine blading	\$	-	\$	(33.167)	N/A	N/A	02/01/10	11/01/09
	Governor valves	\$	-	\$	12,240	N/A	N/A	01/01/10	11/01/09
	Expansion Joints	\$	-	\$	(182)	N/A	N/A	01/01/10	11/01/09
WK09W049B	Bed replace Drag chn	\$	-	\$	4,426	N/A	N/A	01/01/10	11/01/09
WK09W053U	Overhead doors	\$	-	\$	10,000	N/A	N/A	02/01/10	02/01/09
WK09W056B	No 4 magnetic separator	\$	-	\$	13.755	N/A	N/A	01/01/10	05/01/10
WK09W058U	Comp room floor	\$	-	\$	8,631	N/A	N/A	01/01/10	11/01/09
WK09W060B	Filtrate pumps	\$	-	\$	17,463	N/A	N/A	01/01/10	05/01/10
WK09W061U	SW floor sumps	\$	-	\$	82,861	N/A	N/A	01/01/10	05/01/10
WK09W064U	10-2 conveyor	\$	-	\$	16,913	N/A	N/A	01/01/10	12/01/09
WK09W065U	Lab Sample Panel ph 2	\$	-	\$	38,054	N/A	N/A	01/01/10	04/01/09
WK09W067B	Watt hour meters	\$	-	\$	31,416	N/A	N/A	02/01/10	12/01/09
	Exciter Rewind	\$	-	\$	27,935	N/A	N/A	01/01/10	12/01/09
	11R turbine blade row	\$		\$	52,532	N/A	N/A	01/01/10	12/01/09
WK09W073U		\$	•	\$	1,874	N/A	N/A	01/01/10	12/01/09
	CL FGD Limestone Mill Classifiers	\$	300,000	\$	6,113	01/01/10	12/31/10	03/01/10	04/01/10
	C-3A Circulating Water Pump Replacement	\$	206,000	\$	(26,307)	01/01/10	12/31/10	04/01/10	04/01/10
	C-3 Circulating Water Pump Column	\$	200,000	\$	8,755	01/01/10	12/31/10	01/01/10	04/01/10

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Percent of Budget	Total Actual Project Cost*
WK10W001B	CL Traveling Water Screen Replacement B pendant superheat FGD Life Extension - Phase 2 of 3	\$ 109.585 \$ 19.495 \$ 1.560.886	\$ -	\$ 47.585 \$ 19.495 \$ (1.639,114)	77% 0% -51%	0% 0% 9%	\$ 109,585 \$ 19,495 \$ 1,566,528
		\$ 42,498,998	\$ 36,731,811	\$ 5,767,187	16%	100%	\$ 65,406,102

^{*}Total Actual Project Cost includes inception-to-date spending as of December 31,

Budgets prior to 2010 are outside BREC's record retention policy and are not

Capitalized Interest is included in construction projects \$250k and greater unless specifically identified

Excludes City's Share

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^{**}Total Budget Project Cost includes budgets for years 2010 and 2011 only.

Type of Filing: Orig	inal - <u>X</u> ; Updated - <u>;</u> ; Revised	I	Total Budget Project	Variance in	Date Origina l	Date Origina l	Date Actual	Date Actual
Project No.	Project Title/Description		Cost**	Dollars	Budget	Budget	Start	End
WK10C059B CL Travel WK10W001B B pendant WKEWLFGD FGD Life		99		\$ 47.585 \$ 19.495 \$ (1.633,472) \$ 17.143.445	01/01/10 N/A 01/01/10	12/31/10 N/A 12/31/10	04/01/10 01/01/10 01/01/10	05/01/10 11/01/09 11/01/11

^{*}Total Actual Project Cost includes inception-to-date spending as of December 31,

Capitalized Interest is included in construction projects \$250k and greater unless specifically identified

Excludes City's Share

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^{**}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

		\$ Variance	Delay in	
Project No.	Project Title/Description	as Percent	Days	Detailed Explanations
BP10G009B	G1 - EH Pump Replacement A & B	235%	-183.00	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
	GN - Reverse Osmosis System / Water			The reverse osmosis water treatment system project was under
BP10G015B		-39%	-213.00	budget because the ultrafiltration system included in the original
	Plant Controls			estimate was eliminated from the project resulting in a major change
BP10S022B	H2 - Rpl Sootblowers (14-17 of 23) 4 total	31%	-244.00	Additional labor was required to modify the surrounding structure to accommodate the new soot blowers.
BP10S026B	H0 - Rpl F1-F4 Building Heating Fans	-36%	-183.00	The heating fan project came in under budget because it was sub- contracted by in house engineering to reduce the cost.
BP10S027B	H2 - Rpl Mist Eliminator (2)	-43%	-274.00	Big Rivers used laborers instead of millwrights to install the ME panels to reduce the overall cost.
BP10S031B	R1 - Stack climbing device (1)	-70%	-121.00	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	H0 - Rpl Bleed Lines	45%	-213.00	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	H2 - Rpl Cooling Tower Fill, 3 cells	-48%	-244.00	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	H2 - Feedwater Heater Emergency Drain Valve	-47%	-244.00	The drain valve project came in under budget because it was sub- contracted by in house engineering to reduce the cost.
BP10S020B	H2 - Rpl Precip Outlet Duct Work	127%	-333.00	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.

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		\$ Variance	Delay in	
Project No.	Project Title/Description	as Percent	Days	Detailed Explanations
BP10S044B	RH - Dry Flyash Crossover	-61%	-121.00	The fly ash crossover project came in under budget because it was sub- contracted by in house engineering to reduce the cost.
BP10T001B	GH - Emulsified Sulfur	-82%	-30.00	After some initial legal work and land surveying this project was cancelled.
BP10T002B	RGH - Rpl Panama Bldg External Sheeting	49%	-213.00	Original budgeted amount was insufficient and the variance was funded by favorability on other projects
WKEWLFGD	FGD Life Extension - Phase 2 of 3	-51%	305.00	The project was delayed and under budget because the required outage to complete the project was deferred until 2013.
BP10S012B	H2 - Insulation & Lagging	-26%	-213.00	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	H2 - "A" & "B" Slag Grinders	29%	-244.00	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	H2 - High Energy Pipe Hangers	-28%	-213.00	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	On-Line DGA Monitoring for Wilson GSU Transformer	-5%	Not Completed	Completed earlier than budget on 9/10/2010.
420-012	Tap Changers On-Line Filters (Hancock #1 & 2)	-61%	-30.00	Cost overestimated.
420-013	Regenerating Desiccant Dryers for Tap Changers and Transformers	-68%	Not Completed	#1 LTC completed on 4/2010, #2 completed on 5/2011.
W0010000	randra de la companya de la companya Randra de la companya de la companya Randra de la companya		Not Completed	

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Attachment for Response for PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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		\$ Variance	Delay in	
Project No.	Project Title/Description	as Percent	Days	Detailed Explanations
			-	
W0080000			Not Completed	
W0090000	Add Gravel to Hancock Co Substation	-8%	182.00	Project substantially complete in 2010.
W0120000	Upgrade Metering at Ledbetter to 18 MVA	-4%	213.00	Project date adjusted to coordinate with transformer replacement.
W0130000	Upgrade Metering at Draffenville to 10 MVA	-40%	-121.00	Project adjusted to coordinate with distribution cooperative.
W8640000	Falls of Rough/McDaniels 69 KV line	-53%	-60.00	Conditions allowed for earlier project completion.
W9010000			Not Completed	
W9190000	Wilson 161 KV Line 19F Addition	102%	610.00	Armstrong Coal surface mining operation on ROW delayed
W9230000			Not Completed	
W9290000	Coleman to Newtonville 161 KV Line Reconductor	-83%	-364.00	Accelerated project to better coordinate with Hoosier Energy's project schedule.
W9300000	White Oak Substation	208%	Not Completed	Purchased transformer in 2010 rather than 2011.
W9350000			Not Completed	
W9380000	Replace 15 161 KV disconnects at Reid	754%	182.00	2009 budgeted equipment purchase delayed until 2010.
W9440000	National Aluminum 13.8 KV Switchgear Addition	-66%	-364.00	Project completed in July 2010 after coordination with distribution cooperative and retail customer.
W9460000	Oil Spill Prevention Control & Countermeasures Sys	3261%	-91.00	2009 expenditures delayed to allow better plant/transmission coordination.
W9520000	MW Upgrade with Additional OC-3 to Power Plants	-22%	518.00	Project schedule adjusted due to unwind of lease agreement in July of 2009 and 18 month LG&E fiber lease.
W9540000	Replace Substation BatterY & Charger at Livingston Co Microwave	-69%	182.00	Project substantially complete in 2010 under budget.

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		\$ Variance	Delay in	
Project No.	Project Title/Description	as Percent	Days	Detailed Explanations
W9560000	Paradise to 7B Tap 161 KV Line Reconductor	7787%	Not Completed	Accelerated project to better utilize engineering resources.
W9570000	Coleman-CEHV 161 KV Reconductor	-66%	-152.00	Accelerated project to better utilize engineering resources.
W9590000	REHV-Hopkins Co 161 Line Reroute	-26%	-213.00	Accelerated project to address erosion near transmission line
W9660000	Upgrade Metering at Coleman Road to 28 MVA	-28%	-244.00	Project date adjusted to coordinate with distribution cooperative.
BP10W017B	Catalyst Regeneration	-24%	305.00	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	H1 - CEMs Replace Nox Analyzers	-29%	-30.00	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	H2 - CEMs Replace Nox Analyzers	-28%	-30.00	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	CL 4160 to 480 step down transformer	-50%	-274.00	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	C-2 480V Motor Control Center Repl	-45%	-60.00	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.

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		\$ Variance	Delay in	
Project No.	Project Title/Description	as Percent	Days	Detailed Explanations
WK10C059B	CL Traveling Water Screen Replacement	77%	-244.00	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	H0 - Scrubber Stack Probes & Umbilicals Upgrade	-23%	426.00	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	CL Ash Sluice Pump	-50%	-30.00	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.
BP10C013B	CL Conveyor Belt Replacement	-47%	-244.00	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	CL 1 & 17 belt scale	-27%	-30.00	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	CL A/C Replacement for C1 & C2 battery room	-36%	-305.00	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	CL Instrument Air Dryer	29%	-152.00	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.

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		\$ Variance	Delay in	
Project No.	Project Title/Description	as Percent	Days	Detailed Explanations
BP10S002B	H0 - Water Plant PLC Controls	-4%	182.00	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	H1 - Cooling Tower Controls	0%	487.00	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	H1 - Precipitator Controls	3%	182.00	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	RH - Clients & Monitors (PLC)	-5%	335.00	The new clients and monitors project for the PLC controls was delayed because the new water plant controls were not yet completed.
BP10S043B	RH - Client & Monitors (DCS)	0%	335.00	The new clients and monitors project for the DCS controls was delayed because the new precipitator controls were not yet completed.
WK06S021B	H0 - DCS Engineering (Complete in 2010)	-83%	-183.00	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 acutal expected final cost.
WK09S036B	H2 - WDPF FGD & SCR Controls	-53%	-213.00	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 a overall reduction in project cost.
BP10C007B	CL FGD Stack Ladder Climbing Device	-80%	-91.00	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.

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Project No.	Project Title/Description	\$ Variance as Percent	Delay in Days	Detailed Explanations
BP10C019B	C-3 DAS Upgrade	-28%	-91.00	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	Oracle Install	54%	-60.00	Aggressive time schedule was not realized. Time delays and additional needs required additional costs.
BP10G014B	GN - IU Building Component Replacements	38%	-30.00	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	G2 - Upgrade SOE Migrate to DCS	69%	Not Completed	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			Not Completed	in kalandara da marandara da meneralah da anam di berada da meneralah dari da meneralah da meneralah dalam ber Meneralah dalam dalam dari dari dari dari dari dari dari dari
BP10G021B	GN - Tripper Room Dust Collector	-52%	-30.00	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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Type of Filing: Original - X; Updated - Fevised - Revised - Revised - Type of Filing: Original - X ; Updated - Type of Filing: Original - Type of Filing: Or

Project No.	Project Title/Description	_	Annual Actual Cost		Annual Priginal Budget			Variance as Percent	Percent of Budget	F	Total Actual Project Cost*
2242 POLEG				(4/)	985,43 (BA) 17 (A)					7	
2010 POLES 2011 POLES											
300-033	EDS - Capital Equipment for Oracle Servers	\$	(8,899)	\$	il i de l'en enel sec i i	\$	(8,899)	0%	0%	\$	106,334
420-168	RFL GARD 8000 Teleprotection Terminals	\$	100	\$	-	\$	100	0%	0%	\$	22,736
BA10A001B	Network Infrastructure/Network Expansion	\$	671	\$	-	\$	671	0%	0%	\$	19.954
BA10A003B	IT Trailer at Sebree	\$	214	-	-	\$	214	0%	0%	\$	79,706
BA11X048B											7 *X-71.03 2 (10.1.1)
BA11X052F	Access Control System for Central Lab	\$	9,573	\$	**************************************	\$	9,573	0%	0%	\$	9,573
BA11X054F	Power Surge for Central Lab	\$	7,554	\$	-	\$	7,554	0%	0%	\$	7,554
BA11X056F											
BA11X057F											
BI11X005B	Purchase spare network switches	\$	10,162	\$	10,000	\$	162	2%	0%	\$	10,162
BI11X006B	Upgrade OSI software/hardware on EMS	\$	45,318	\$	166,000	\$	(120,682)	-73%	0%	\$	45,318
BI11X009B	Replace Monarch 1200 baud modems with 9600 baud	\$	19,361	\$	20,000	\$	(639)	-3%	0%	\$	19,361
BI11X010B	Capital Items - Coop/BREC hardware/software/upgrade GIS	\$	243,052	\$	258,000	\$	(14,948)	-6%	1%	\$	243,052
BI11X013B	Backup system for NERC	\$	61,585	\$_	•	\$	61,585	0%	0%	\$	61,585
BI12X001B											
BP10C018B	CL Replace Coal Handling Building	\$	(1,664)		-	\$	(1,664)	0%	0%	\$	308,832
BP10C020B	CL 8,10, 12 Flop Gates	\$	(3,112)	\$	-	\$	(3,112)	0%	0%	\$	159,046
BP10C021B	CL 1 & 17 belt scale	\$	169	\$	-	\$	169	0%	0%	\$	22,146
BP10C022B	CL Ready Pile Escape Tunnel	\$	(9,689)	\$	-	\$	(9,689)	0%	0%	\$	276,796
BP10C034F	CL Piezometer - Ashpond Geotechnical Investigation	\$	19,450	\$	-	\$	19,450	0%	0%	\$	19,450
BP10C043B	C-2 B Condenser Vacuum Pump Repl	\$	(16,023)		•	\$	(16,023)	0%	0%	\$	114,439
BP10C044B	C-2 FD Fan Replacements	\$	(4,777)	,	-	\$	(4,777)	0%	0%	\$	503,256
BP10C046B	C-2 Precipitator Controls	\$	8,828	\$	•	\$	8,828	0%	0%	\$	132,745
BP10C047B	C-2 Boiler Feed Water Start Up Regulator	\$	(4,799)		•	\$	(4,799)	0%	0%	\$	89,733
BP10C048B	C-2 Precipitator Inlet Duct Replacement	\$	(54,523)	\$	•	\$	(54,523)	0%	0%	\$	296,686

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Type of Filing: Original - X; Updated - ; Revised - ____;

			Total			Date	Date		
		E	Budget	\mathbf{v}	ariance	Origina	Origina	Date	Date
		E	Project		in	1	1	Actual	Actual
Project No.	Project Title/Description		Cost**]	Dollars	Budget	Budget	Start	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	EDS - Capital Equipment for Oracle Servers	\$	100,000	\$	6,334	01/01/10	12/31/10	03/01/10	01/01/11
420-168	RFL GARD 8000 Teleprotection Terminals	\$	-	\$	22,736	N/A	N/A	12/01/10	01/01/11
BA10A001B	Network Infrastructure/Network Expansion	\$	20,000	\$	(46)	01/01/10	12/31/10	05/01/10	01/01/11
BA10A003B	IT Trailer at Sebree	\$	80,000	\$	(294)	01/01/10	12/31/10	09/01/10	04/01/11
BA11X048B		A STATE			in one description	01/01/11	12/31/11	07/01/11	N/A
BA11X052F	Access Control System for Central Lab	\$	•	\$	9,573	N/A	N/A	06/01/11	06/01/11
BA11X054F	Power Surge for Central Lab	\$	-	\$	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	Purchase spare network switches	\$	10,000	\$	162	01/01/11	12/31/11	05/01/11	12/01/11
BI11X006B	Upgrade OSI software/hardware on EMS	\$	166,000	\$	(120,682)	01/01/11	12/31/11	09/01/11	11/01/11
BI11X009B	Replace Monarch 1200 baud modems with 9600 baud	\$	20,000	\$	(639)	01/01/11	12/31/11	09/01/11	10/01/11
BI11X010B	Capital Items - Coop/BREC hardware/software/upgrade GIS	\$	258,000	\$	(14,948)	01/01/11	12/31/11	01/01/11	12/01/11
BI11X013B	Backup system for NERC	\$	<u>.</u>	\$	61,585	N/A	N/A	12/01/11	12/01/11
BI12X001B						N/A	N/A	12/01/11	N/A
BP10C018B	CL Replace Coal Handling Building	\$	250,000	\$	58,832	01/01/10	12/31/10	03/01/10	10/01/10
BP10C020B	CL 8,10, 12 Flop Gates	\$	185,000	\$	(25,954)	01/01/10	12/31/10	07/01/10	10/01/10
BP10C021B	CL 1 & 17 belt scale	\$	30,000	\$	(7,854)	01/01/10	12/31/10	12/01/10	12/01/10
BP10C022B	CL Ready Pile Escape Tunnel	\$	350,000	\$	(73,204)	01/01/10	12/31/10	03/01/10	10/01/10
BP10C034F	CL Piezometer - Ashpond Geotechnical Investigation	\$	-	\$	19,450	N/A	N/A	03/01/11	10/01/10
BP10C043B	C-2 B Condenser Vacuum Pump Repl	\$	125,000	\$	(10,561)	01/01/10	12/31/10	09/01/10	10/01/10
BP10C044B	C-2 FD Fan Replacements	\$	600,000	\$	(96,744)	01/01/10	12/31/10	07/01/10	10/01/10
BP10C046B	C-2 Precipitator Controls	\$	130,000	\$	2,745	01/01/10	12/31/10	07/01/10	10/01/10
BP10C047B	C-2 Boiler Feed Water Start Up Regulator	\$	115,000	\$	(25, 267)	01/01/10	12/31/10	09/01/10	10/01/10
BP10C048B	C-2 Precipitator Inlet Duct Replacement	\$	300,000	\$	(3,314)	01/01/10	12/31/10	07/01/10	10/01/10

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Type of Filing: Original - X; Updated - ; Revised - ____;

Project No.	Project Title/Description		Annual Actual Cost		Annual Original Budget			Variance as Percent	Percent of Budget	F	Total Actual Project Cost*
BP10C049F	C-1 Sample Panel Replacement	\$	(19,460)	\$		\$	(19,460)	0%	0%	\$	32,588
BP10C050B	C-2 Sample Panel Replacement	\$	19,965	\$	_	φ \$	19,965	0%	0%	φ \$	128,467
BP10C056B	C-2 Boiler Expansion Joints	\$	(18,531)	\$	_	\$	(18,531)	0%	0%	\$	202,858
BP10C057B	C-2 Boiler Expansion somes C-2 Boiler Insulation	Ψ S	2,611	\$	_	ψ Q	2.611	0%	0%	φ \$	418,575
BP10C057B	C-2 Weld Overlay	\$	(5,393)	\$	_	φ \$	(5,393)	0%	0%	\$	943.318
BP10C062B	CL#4 Coal Feeder Belt	\$	(6,190)	\$	_	\$	(6,190)	0%	0%	\$	6,190
BP10C063B	C-2 Slag Grinder Replacement	\$	682	\$	_	\$	682	0%	0%	\$	157,328
BP10C064B	C-2 Drum Enclosure	\$	(33,902)	\$	_	\$	(33,902)	0%	0%	\$	52,440
BP10C067F	CL Booster Fan Exp Jts	\$	(691)	\$	_	\$	(691)	0%	0%	\$	132,140
BP10C068F	CL FGD Clarified Water Pumps	\$	(65)	\$	_	\$	(65)	0%	0%	\$	125,255
BP10C076F	CL WWT Sludge Pump	\$	510	\$	-	\$	510	0%	0%	\$	15,174
BP10C078F	CL 3 Welding Machines	\$	2	\$	_	\$	2	0%	0%	\$	9,568
BP10G010B	GN - Stack Lighting (G1 & G2)	\$	3,359	\$	_	\$	3.359	0%	0%	\$	73,617
BP10G011B	GN -Cardox (CO2 Fire Controls - Mills, Computer Room and Cable	\$	16,902	\$	-	\$	16,902	0%	0%	\$	276,074
BP10G014B	GN - IU Building Component Replacements	\$	(11,286)	\$	-	\$	(11,286)	0%	0%	\$	814,232
BP10G015B	GN - Reverse Osmosis System / Water Plant Controls	\$	34,181	\$		\$	34,181	0%	0%	\$	488,450
BP10G019B											ing in
BP10G021B	GN - Tripper Room Dust Collector	\$	(12,874)	\$	-	\$	(12,874)	0%	0%	\$	501,167
BP10G031F	GN - Crusher Tower Dust Collector	\$	17,318	\$	-	\$	17,318	0%	0%	\$	386,442
BP10G032F	GN - Barge Unloader Dust Collector	\$	493,710	\$	600,000	\$	(106, 290)	-18%	1%	\$	663,446
BP10G036F	GN - Satellite Phone System	\$	536	\$	-	\$	536	0%	0%	\$	7,476
BP10G038F	GN - Barge Unloader Controls	\$	1,792	\$	-	\$	1,792	0%	0%	\$	62,726
BP10G040B	G1 - D Coal Conveyor Belt	\$	5,625	\$	-	\$	5,625	0%	0%	\$	22,328
BP10G041F											
BP10G046F	CMS - Shop Expansion	\$	122,370	\$	30,000	\$	92,370	308%	0%	\$	170,982
BP10S002B	H0 - Water Plant Controls (O)	\$	115,233	\$	119,423	\$	(4,190)	-4%	0%	\$	127,989

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			Total Budget	V	ariance	Date Origina	Date Origina	Date	Date
			Project		in	1	1	Actual	Actual
Project No.	Project Title/Description	(Cost**		Dollars	Budget	Budget	Start	End
BP10C049F	C-1 Sample Panel Replacement	\$		\$	32,588	N/A	N/A	09/01/10	11/01/10
BP10C050B	C-2 Sample Panel Replacement	φ \$	100,000	φ \$	28,467	01/01/10	12/31/10	07/01/10	11/01/10
BP10C056B	C-2 Boiler Expansion Joints	Ψ C	100,000	\$	202,858	N/A	N/A	09/01/10	10/01/10
BP10C057B	C-2 Boiler Insulation	g.		\$	418,575	N/A	N/A	10/01/10	10/01/10
BP10C058B	C-2 Weld Overlay	φ \$		\$	943,318	N/A	N/A	10/01/10	10/01/10
BP10C062B	CL #4 Coal Feeder Belt	ф \$	_	\$	6,190	N/A	N/A	09/01/10	09/01/10
BP10C063B	C-2 Slag Grinder Replacement	\$	-	\$	157.328	N/A	N/A	10/01/10	10/01/10
BP10C064B	C-2 Drum Enclosure	\$	-	\$	52,440	N/A	N/A	10/01/10	10/01/10
BP10C067F	CL Booster Fan Exp Jts	\$	_	\$	132,140	N/A	N/A	09/01/10	10/01/10
BP10C068F	CL FGD Clarified Water Pumps	\$	-	\$	125,255	N/A	N/A	09/01/10	10/01/10
BP10C076F	CL WWT Sludge Pump	\$	-	\$	15,174	N/A	N/A	12/01/10	12/01/10
BP10C078F	CL 3 Welding Machines	\$	-	\$	9,568	N/A	N/A	12/01/10	01/01/11
BP10G010B	GN - Stack Lighting (G1 & G2)	\$	120,000	\$	(46,383)	01/01/10	12/31/10	10/01/10	12/01/10
BP10G011B	GN -Cardox (CO2 Fire Controls - Mills, Computer Room and Cable	\$	250,000	\$	26,074	01/01/10	12/31/10	11/01/10	04/01/11
BP10G014B	GN - IU Building Component Replacements	\$	600,000	\$	214,232	01/01/10	12/31/10	05/01/10	12/01/10
BP10G015B	GN - Reverse Osmosis System / Water Plant Controls	\$	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
BP10G021B	GN - Tripper Room Dust Collector	\$	1,075,000	\$	(573,833)	01/01/10	12/31/10	06/01/10	12/01/10
BP10G031F	GN - Crusher Tower Dust Collector	\$	-	\$	386,442	N/A	N/A	06/01/10	02/01/11
BP10G032F	GN - Barge Unloader Dust Collector	\$	600,000	\$	63,446	N/A	N/A	06/01/10	09/01/11
BP10G036F	GN - Satellite Phone System	\$	-	\$	7,476	N/A	N/A	07/01/10	04/01/11
BP10G038F	GN - Barge Unloader Controls	\$	-	\$	62,726	N/A	N/A	12/01/10	12/01/10
BP10G040B	G1 - D Coal Conveyor Belt	\$	-	\$	22,328	N/A	N/A	09/01/10	08/01/10
BP10G041F			rigan da Perlindi. Nanca tahun labah			01/01/10	12/31/10	09/01/10	N/A
BP10G046F	CMS - Shop Expansion	\$	30,000	\$	140,982	N/A	N/A	11/01/10	07/01/11
BP10S002B	H0 - Water Plant Controls (O)	\$	132,692	\$	(4,703)	01/01/10	12/31/10	11/01/10	07/01/11

Case No. 2012-00535

Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ; Revised - ____;

			Annual		Annual			Variance	Percent	Ä	Total Actual
Project No.	Project Title/Description	1	Actual Cost		riginal Budget	in Dollars		as Percent	of Budget		Project Cost*
PD10700P		Φ.	25 222	ф		Ф	05.000	00/	001	•	4.45.400
BP10S003B	H0 - Scrubber Stack Probes & Umbilicals Upgrade	\$	25,230			\$	25,230	0%	0%	\$	115,198
BP10S006B	H1 - Cooling Tower Controls (O - Partial Deferral)	\$	57,750		74,971	\$	(17,221)	-23%	0%	\$	98,116
BP10S007B	H1 - Feedwater Heater Level Controls (O)	\$	52,335	\$	45,115	\$	7,220	16%	0%	\$	57,097
BP10S008B	H1 - Precipitator Controls (O)	\$	69,056	\$	82,933	\$	(13,877)	-17%	0%	\$	79,314
BP10S029B	R1 - Rpl Burner Mgmt Computer	\$	(3,455)		-	\$	(3,455)	0%	0%	\$	13,355
BP10S047B BP10S048F	RH - Remote Racking & Relays	ቅ ው	(16,151)		•	ቅ •	(16,151)	0%	0%	\$	74,573
	R1 - Hot & Cold Air Damper Drives H1 - Station Batteries	a a	9,471	\$	~	D)	9,471	0%	0%	\$	40,593
BP10S072F BP10S074F	RH - Caustic Dil H20 Htr Element	ø ø	7,521 101	\$ \$	•	ቅ ው	7,521 101	0% 0%	0%	\$	46,387
BP10S074F BP10S076F	H1 - 480V MCC at Cooling Tower (O - Partial Deferral)	Φ	231,345	Ф \$	265,385	ø •			0%	\$	10,283
BP10S078F	R1 - Replace "B" Mill Trunnion Bearings (2)	o o			200,580	ው ው	(34,040)	-13% 0%	1%	\$	334,182
BP10S078F BP10S079F	RGT - Replace B Mili Fullmon Bearings (2)	æ æ	(129) $(4,820)$		•	ው ው	(129)	0% 0%	0%	\$	234,015
BP10S083F	R1 - AH Gas Inlet Expansion Joint	ø •	(4,820) (309)		-	Φ	(4,820) (309)	0%	0% 0%	\$ \$	69,200 $35,921$
BP10S086F	RH - "A" Ash Sluice Dchg Valve	Φ Φ	2,154	Ф \$	-	Ф Ф	• •	0%	0%	Ф \$	
BP10S087F	GT - Expansion Joints (6 ea.)	ø ø	$\frac{2,134}{742}$	φ	-	ው	$2,154 \\ 742$	0%	0%		9,429
BP10S088F	RH - Tripper Room Enclosure	ф Ф	78,660	Ф \$	•	Φ	78,660	0%	0% 0%	\$	16,129
BP10T001B	GH - Emulsified Sulfur	o O	(35,174)	Ф \$	-	Φ	(35,174)	0%	0%	\$ \$	82,809
BP10T008F	RGH - Audio/Video System for Training Rm	d.	(35,174) (356)	Ф \$	-	ф Ф	(35,174) (356)	0%	0%	Ф \$	5,672
BP10T009F	RGH - Rpl #1 Screen Wash Pump	¢.	6,423	φ \$	•	φ	6,423	0%	0%	φ \$	13,410
BP11C005B	CL FGD Emergency Generator	ψ ψ	162,485	φ \$	200,000	Φ.	(37,515)	-19%	0%	Ф \$	162,485
BP11C006B	C-3 Booster Fan Blades	φ ψ		\$	260,000	φ \$	34,031	13%	1%	Ф \$	294,031
BP11C014B	CL Start Up 480v MCC Replacement (2)	Q.		φ \$	150,000	ο O	(67,272)	-45%	0%	Ф \$	82,728
BP11C014B	CL Circulating Water Pump Replacement	ψ Q	187,583	φ \$	210,000	Φ Φ	(22,417)	-11%	1%	Ф \$	187,583
BP11C017B	CL Plant vibration monitoring replacement	ψ ψ	90,971		100,000	Ф \$	(9,029)	-9%	0%		90,971
BP11C017B	CL Circulating Water Pump Column	φ ¢	170,471		200,000	ф ф	(9,029) $(29,529)$	-9% -15%	0% 0%	\$ \$	90,971 170,471
BP11C019B	CL 7, 9, 11 Flop Gates	φ ¢	154,133	Ф \$	185,000	Φ Φ	(29,329) $(30,867)$	-15% -17%	0% 0%	э \$	*
BP11C021B	CL Phosphate Analyzers (3)	φ \$	38,779	Ф \$	36,000	Ф \$	2.779	-17% 8%	0%	Ф \$	154,133 38,779
D1 110021D	OD I Hospitale Illiai, y dets (0)	φ	00,779	ψ	50,000	Ψ	4,110	070	0.70	φ	00,110

Case No. 2012-00535

Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ___; Revised - ___

Dusingt No.	Project Title/Description	F F	Total Budget Project Cost**	ariance in Dollars	1	Date Origina I Budget	Date Actual Start	Date Actual End
Project No.	Project Title/Description	,	Cost	 Jonars	Duagei	Duagei	Start	Ena
BP10S003B	H0 - Scrubber Stack Probes & Umbilicals Upgrade	\$	67,949	\$ 47,249	01/01/10	12/31/10	05/01/10	03/01/12
BP10S006B	H1 - Cooling Tower Controls (O - Partial Deferral)	\$	82,933	\$ 15,183	01/01/10	12/31/10	12/01/10	05/01/12
BP10S007B	H1 - Feedwater Heater Level Controls (O)	\$	49,759	\$ 7,338	01/01/10	12/31/10	11/01/10	06/01/11
BP10S008B	H1 - Precipitator Controls (O)	\$	92,885	\$ (13,571)	01/01/10	12/31/10	11/01/10	07/01/11
BP10S029B	R1 - Rpl Burner Mgmt Computer	\$	18,000	\$ (4,645)	01/01/10	12/31/10	11/01/10	02/01/11
BP10S047B	RH - Remote Racking & Relays	\$	90,185	\$ (15,612)	01/01/10	12/31/10	08/01/10	01/01/11
BP10S048F	R1 - Hot & Cold Air Damper Drives	\$	-	\$ 40,593	N/A	N/A	02/01/11	04/01/11
BP10S072F	H1 - Station Batteries	\$	•	\$ 46,387	N/A	N/A	09/01/10	02/01/11
BP10S074F	RH - Caustic Dil H20 Htr Element	\$	•	\$ 10,283	N/A	N/A	11/01/10	01/01/11
BP10S076F	H1 - 480V MCC at Cooling Tower (O - Partial Deferral)	\$	265,385	\$ 68,797	N/A	N/A	07/01/10	07/01/12
BP10S078F	R1 - Replace "B" Mill Trunnion Bearings (2)	\$		\$ 234,015	N/A	N/A	06/01/10	09/01/10
BP10S079F	RGT - Rpl Coalescing Filter	\$	-	\$ 69,200	N/A	N/A	07/01/10	03/01/11
BP10S083F	R1 - AH Gas Inlet Expansion Joint	\$	-	\$ 35,921	N/A	N/A	10/01/10	11/01/10
BP10S086F	RH - "A" Ash Sluice Dchg Valve	\$	-	\$ 9,429	N/A	N/A	11/01/10	01/01/11
BP10S087F	GT - Expansion Joints (6 ea.)	\$	-	\$ 16,129	N/A	N/A	12/01/10	12/01/10
BP10S088F	RH - Tripper Room Enclosure	\$	-	\$ 82,809	N/A	N/A	12/01/10	07/01/11
BP10T001B	GH - Emulsified Sulfur	\$	194,158	\$ (194, 151)	01/01/10	12/31/10	12/01/10	12/01/10
BP10T008F	RGH - Audio/Video System for Training Rm	\$	-	\$ 5,672	N/A	N/A	12/01/10	01/01/11
BP10T009F	RGH - Rpl #1 Screen Wash Pump	\$	-	\$ 13,410	N/A	N/A	12/01/10	02/01/11
BP11C005B	CL FGD Emergency Generator	\$	200,000	\$ (37.515)	01/01/11	12/31/11	04/01/11	06/01/11
BP11C006B	C-3 Booster Fan Blades	\$	260,000	\$ 34,031	01/01/11	12/31/11	06/01/11	06/01/11
BP11C014B	CL Start Up 480v MCC Replacement (2)	\$	150,000	\$ (67,272)	01/01/11	12/31/11	03/01/11	06/01/11
BP11C016B	CL Circulating Water Pump Replacement	\$	210,000	\$ (22,417)	01/01/11	12/31/11	03/01/11	11/01/11
BP11C017B	CL Plant vibration monitoring replacement	\$	100,000	\$ (9,029)	01/01/11	12/31/11	03/01/11	08/01/11
BP11C018B	CL Circulating Water Pump Column	\$	200,000	\$ (29,529)	01/01/11	12/31/11	06/01/11	11/01/11
BP11C019B	CL 7, 9, 11 Flop Gates	\$	185,000	\$ (30,867)	01/01/11	12/31/11	03/01/11	09/01/11
BP11C021B	CL Phosphate Analyzers (3)	\$	36,000	\$ 2,779	01/01/11	12/31/11	05/01/11	09/01/11

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Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - Fevised - Revised - Revised - Type of Filing: Original - X ; Updated - Type of Filing: Original - Type of Filing: Or

Project No.	Project Title/Description	-	Annual Actual Cost		Annual Priginal Budget		ariance in Dollars	Variance as Percent	Percent of Budget	P	Total Actual roject Cost*
DD-+ G000D		Ф	F 40 010	ф	250,000	Ф	100.010	F F707	10/	Ф	T 40 010
BP11C023B	CL 3-4 Start Up Buss tie to 69kv startup transformer	\$	548,013 68,837	\$ \$	350,000 73,000	\$	198,013 (4,163)	57% -6%	1% 0%	\$ \$	548,013 68.837
BP11C026B	CL 4160 to 480 step down transformer CL Traveling Water Screen Replacement	Ф Ф	81,272	Φ	115,000	Φ Φ	(33,728)	-29%	0%	Ф \$	81,272
BP11C027B BP11C028B	CL Piezometer - Ashpond Geotechnical Investigation	Φ	27,573	Ф \$	25,000	σ. Φ	2,573	10%	0%	Ф \$	27,573
BP11C029B	CL Covers-WT Bldg Surge Tanks (2)	ψ Q	12,385	φ Q	10,000	φ Q	$\frac{2,375}{2,385}$	24%	0%	φ Q:	12,385
BP11C029B	CL Remote Racking and Relays (ARC Flash)	φ \$	101,856	φ \$		\$	(23.144)	-19%	0%	φ St	101.856
BP11C032B	Of Remote Racking and Relays (1960 Flash)	4	101,000	Ψ	120,000	Ψ	(20,111)	1070		Ψ	101,000
BP11C036B	충입하다 그 그 그 그는 그리다. 그리는 그리는 그 것은 그는 것은										
BP11C040F	CL Arc Flash Warning Labels	\$	9,342	\$	-	\$	9,342	0%	0%	\$	9,342
BP11C046F	CL Drying Agent Equipment	\$	84,323		-	\$	84,323	0%	0%	\$	84,323
BP11C047F											inger in s
BP11C048F											1.644.3
BP11C049B	CL Gypsum G1 & G2 Conveyor Belts	\$	27,695	\$		\$	27,695	0%	0%	\$	27,695
BP11C050F			aman dale	ر ئارى قى ئۇيىت						e di ale	
BP11C051F	C2 Upper Spray Regulator Isolation Valve	\$	10,258	\$	-	\$	10,258	0%	0%	\$	10,258
BP11C053F	CL Vent Fan GDE Bldg Hydroclone Room	\$	12,309	\$	-	\$	12,309	0%	0%	\$	12,309
BP11C056F	CL GDE Building Bathroom/Breakroom	\$	50,793	\$	-	\$	50,793	0%	0%	\$	50,793
BP11C057F	CL Install three (3) Silica Analyzers	\$	44,869	\$	-	\$	44,869	0%	0%	\$	44,869
BP11G007B	G1 - # 3 LP Heater Retube	\$	150,500	\$	170,000	\$	(19,500)	-11%	0%	\$	150,500
BP11G008B	G1 - Air Heater Baskets	\$	578,976	\$	895,000	\$	(316,024)	-35%	2%	\$	578,976
BP11G009B	G1 - C/T Cell Structure and Fill Replacement (4 cells)	\$	604,514	\$	836,000	\$	(231,486)	-28%	2%	\$	604,514
BP11G012B	G1 - Economizer Outlet Exp Joints	\$	86,831	\$	111,000	\$	(24, 169)	-22%	0%	\$	86,831
BP11G014B	GN - River Water Makeup Pump 1 of 3	\$	152,767	\$	180,000	\$	(27,233)	-15%	0%	\$	152,767
BP11G015B											
BP11G016B											
BP11G017B	Ballan Andreas (1987), Andreas and a second of the second		and the same		action of walks on		22 2 2 2 2				156 g 2 - 95a

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Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - Revised - Revised - Type of Filing: Original - X;

			Total Budget Project	V	ariance in	0		Date Actual	Date Actual
Project No.	Project Title/Description		Cost**]	Dollars	Budget	Budget	Start	End
BP11C023B	CL 3-4 Start Up Buss tie to 69kv startup transformer	\$	350,000	\$	198,013	01/01/11	12/31/11	09/01/11	11/01/11
BP11C026B	CL 4160 to 480 step down transformer	\$	73,000	\$	(4,163)	01/01/11	12/31/11	09/01/11	11/01/11
BP11C027B	CL Traveling Water Screen Replacement	\$	115,000	\$	(33,728)	01/01/11	12/31/11	05/01/11	05/01/11
BP11C028B	CL Piezometer - Ashpond Geotechnical Investigation	\$	25,000	\$	2,573	01/01/11	12/31/11	09/01/11	10/01/11
BP11C029B	CL Covers-WT Bldg Surge Tanks (2)	\$	10,000	\$	2,385	01/01/11	12/31/11	05/01/11	07/01/11
BP11C032B	CL Remote Racking and Relays (ARC Flash)	\$	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	Alloward State and the state of		· · · · · · · · · · · · · · · · · · ·	.i		N/A	N/A	01/01/11	N/A
BP11C040F	CL Arc Flash Warning Labels	\$	-	\$	9,342	N/A	N/A	03/01/11	05/01/11
BP11C046F	CL Drving Agent Equipment	\$	-	\$	84.323	N/A	N/A	06/01/11	11/01/11
BP11C047F	[편집] 이 의 경에 이 사람이 보이 보이 되어 있습니다. (Handarian Handarian Handarian Handarian Handarian Handarian Handarian Handari					N/A	N/A	07/01/11	N/A
BP11C048F	ita da 1980. Na sala da 1980 d Balaka da palagrafo da 1980 da		Light & Color	\$	Tanan Santa Santa	N/A	N/A	11/01/11	N/A
BP11C049B	CL Gypsum G1 & G2 Conveyor Belts	\$	-	\$	27,695	N/A	N/A	07/01/11	07/01/11
BP11C050F		A.S.		in the second	Standard on the Little Control	N/A	N/A	06/01/11	N/A
BP11C051F	C2 Upper Spray Regulator Isolation Valve	\$	-	\$	10,258	N/A	N/A	07/01/11	09/01/11
BP11C053F	CL Vent Fan GDE Bldg Hydroclone Room	\$	•	\$	12,309	N/A	N/A	09/01/11	11/01/11
BP11C056F	CL GDE Building Bathroom/Breakroom	\$	-	\$	50,793	N/A	N/A	10/01/11	02/01/12
BP11C057F	CL Install three (3) Silica Analyzers	\$	-	\$	44,869	N/A	N/A	10/01/11	12/01/11
BP11G007B	G1 - # 3 LP Heater Retube	\$	170,000	\$	(19,500)	01/01/11	12/31/11	02/01/11	01/01/12
BP11G008B	G1 - Air Heater Baskets	\$	895,000	\$	(316,024)	01/01/11	12/31/11	07/01/11	01/01/12
BP11G009B	G1 - C/T Cell Structure and Fill Replacement (4 cells)	\$	836,000	\$	(231,486)	01/01/11	12/31/11	03/01/11	12/01/11
BP11G012B	G1 - Economizer Outlet Exp Joints	\$	111,000	\$	(24, 169)	01/01/11	12/31/11	10/01/11	01/01/12
BP11G014B	GN - River Water Makeup Pump 1 of 3	\$	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	kaj. 1881 - Norman Britani, kaj li 1881 - Laston Las					01/01/11	12/31/11	03/01/11	N/A

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Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ___; Revised - ____

Project No.	Project Title/Description		Annual Actual Cost		Annual Original Budget		Original		ariance in Dollars	Variance as Percent	Percent of Budget	F	Total Actual Project Cost*
BP11G018B	G1 - Precip Repair	\$	571,049	\$	1,092,730	\$	(521,681)	-48%	3%	\$	571,049		
BP11G019B	GN - Precipitator AVCs	\$	216,495	\$	100,000	\$	116,495	116%	0%	\$	216,495		
BP11G020B	GN - Rpl 4160v Breakers	\$	49,000	\$	50,000	\$	(1,000)	-2%	0%	\$	49,000		
BP11G021B	GN - Rpl 480v Breakers	\$	48,000	\$	50,000	\$	(2,000)	-4%	0%	\$	48,000		
BP11G022B	G1 - Cold Reheat hangers (3 Sets)	\$	19,117	\$	50,000	\$	(30,883)	-62%	0%	\$	19,117		
BP11G023B	G1 - Hot Reheat hangers (3 Sets)	\$	75,624	\$	50,000	\$	25,624	51%	0%	\$	75,624		
BP11G024B	G1 - Main Steam hangers (3 Sets)	\$	46,005	\$	50,000	\$	(3,995)	-8%	0%	\$	46,005		
BP11G026B	G2 - Bottom Ash Dog House (1st of 4)	\$	74,794	\$	50,000	\$	24,794	50%	0%	\$	74,794		
BP11G027B	G2 - Replace Steam Coil Drain Tank	\$	54,294	\$	75,000	\$	(20,706)	-28%	0%	\$	54,294		
BP11G029B	GN - Ash Clinker Grinder	\$	42,026	\$	65,000	\$	(22,974)	-35%	0%	\$	42,026		
BP11G030B	GN - Cooling Tower Stationary Screens	\$	46,388	\$	50,000	\$	(3,612)	-7%	0%	\$	46,388		
BP11G031B	GN - B Coal Handling Transfer Tower Dust Collector	\$	298,214	\$	400,000	\$	(101,786)	-25%	1%	\$	298,214		
BP11G033B	GN - Lime Silo Dust Collector	\$	364,212	\$	500,000	\$	(135,788)	-27%	1%	\$	364,212		
BP11G035B	GN - Valve Operator Limitorque Type H Manual Operator	\$	6,210	\$	6,000	\$	210	4%	0%	\$	6,210		
BP11G036B	GN - Rpl Acid Pumps	\$	9,301	\$	35,000	\$	(25,699)	-73%	0%	\$	9,301		
BP11G037B	GN - Landfill Downdrains	\$	19,102	\$	20,000	\$	(898)	-4%	0%	\$	19,102		
BP11G038B	GN - Landfill Expansion	\$	183,801	\$	250,000	\$	(66, 199)	-26%	1%	\$	183,801		
BP11G039B	GN - #2 Clarifier Coating	\$_	86,600	\$	100.000	\$	(13.400)	-13%	0%	\$_	86,600		
BP11G042B													
BP11G043B	G1 - Generator Rectifier Replacement	\$	165,089	\$	300,000	\$	(134,911)	-45%	1%	\$	165,089		
BP11G044B	G1 - Generator Voltage Regulator	\$	295,544	\$	295,000	\$	544	0%	1%	\$	295,544		
BP11G045B	GN - (SW) USS Transformer	\$	93,051	\$	100,000	\$	(6,949)	-7%	0%	\$	93,051		
BP11G046B	GN - Barge Unloader Battery	\$	12,623	\$	15,000	\$	(2,377)	-16%	0%	\$	12,623		
BP11G051B	G2 - Remote Racking and Relays (ARC Flash)	\$	197,434	\$	250,000	\$	(52,566)	-21%	1%	\$	197,434		
BP11G053B	G1 - Drum Camera Replacement	\$	40,728	\$	40,000	\$	728	2%	0%	\$	40,728		
BP11G054B	G1 - O2 Probe Additions	\$	111,491	\$	132,000	\$	(20,509)	-16%	0%	\$	111,491		
BP11G055B	G2 - Drum Camera Replacement	\$	45,812	\$	40,000	\$	5,812	15%	0%	\$	45,812		

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Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ; Revised - ____;

			Total			Date	Date		
]	Budget	\mathbf{V}	ariance	Origina	Origina	Date	Date
]	Project		in	1	1	Actual	Actual
Project No.	Project Title/Description		Cost**		Dollars	Budget	\mathbf{Budget}	Start	End
BP11G018B	G1 - Precip Repair	\$	1,092,730	\$	(521,681)	01/01/11	12/31/11	01/01/11	01/01/12
BP11G019B	GN - Precipitator AVCs	\$	100,000	\$	116,495	01/01/11	12/31/11	01/01/11	01/01/12
BP11G020B	GN - Rpl 4160v Breakers	\$	50,000	\$	(1,000)	01/01/11	12/31/11	09/01/11	12/01/11
BP11G021B	GN - Rpl 480v Breakers	\$	50,000	\$	(2,000)	01/01/11	12/31/11	06/01/11	11/01/11
BP11G022B	G1 - Cold Reheat hangers (3 Sets)	\$	50,000	\$	(30,883)	01/01/11	12/31/11	11/01/11	12/01/11
BP11G023B	G1 - Hot Reheat hangers (3 Sets)	\$	50,000	\$	25,624	01/01/11	12/31/11	11/01/11	12/01/11
BP11G024B	G1 - Main Steam hangers (3 Sets)	\$	50,000	\$	(3,995)	01/01/11	12/31/11	07/01/11	12/01/11
BP11G026B	G2 - Bottom Ash Dog House (1st of 4)	\$	50,000	\$	24,794	01/01/11	12/31/11	07/01/11	11/01/11
BP11G027B	G2 - Replace Steam Coil Drain Tank	\$	75,000	\$	(20,706)	01/01/11	12/31/11	09/01/11	01/01/12
BP11G029B	GN - Ash Clinker Grinder	\$	65,000	\$	(22,974)	01/01/11	12/31/11	08/01/11	08/01/11
BP11G030B	GN - Cooling Tower Stationary Screens	\$	50,000	\$	(3,612)	01/01/11	12/31/11	08/01/11	08/01/11
BP11G031B	GN - B Coal Handling Transfer Tower Dust Collector	\$	400,000	\$	(101,786)	01/01/11	12/31/11	07/01/11	11/01/11
BP11G033B	GN - Lime Silo Dust Collector	\$	500,000	\$	(135,788)	01/01/11	12/31/11	05/01/11	12/01/11
BP11G035B	GN - Valve Operator Limitorque Type H Manual Operator	\$	6,000	\$	210	01/01/11	12/31/11	06/01/11	11/01/11
BP11G036B	GN - Rpl Acid Pumps	\$	35,000	\$	(25,699)	01/01/11	12/31/11	09/01/11	09/01/11
BP11G037B	GN - Landfill Downdrains	\$	20,000	\$	(898)	01/01/11	12/31/11	09/01/11	11/01/11
BP11G038B	GN - Landfill Expansion	\$	250,000	\$	(66, 199)	01/01/11	12/31/11	08/01/11	11/01/11
BP11G039B	GN - #2 Clarifier Coating	\$	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	G1 - Generator Rectifier Replacement	\$	300,000	\$	(134,911)	01/01/11	12/31/11	10/01/11	11/01/11
BP11G044B	G1 - Generator Voltage Regulator	\$	295,000	\$	544	01/01/11	12/31/11	11/01/11	12/01/11
BP11G045B	GN - (SW) USS Transformer	\$	100,000	\$	(6,949)	01/01/11	12/31/11	10/01/11	10/01/11
BP11G046B	GN - Barge Unloader Battery	\$	15,000	\$	(2,377)	01/01/11	12/31/11	06/01/11	11/01/11
BP11G051B	G2 - Remote Racking and Relays (ARC Flash)	\$	250,000	\$	(52,566)	01/01/11	12/31/11	05/01/11	11/01/11
BP11G053B	G1 - Drum Camera Replacement	\$	40,000	\$	728	01/01/11	12/31/11	05/01/11	01/01/12
BP11G054B	G1 - O2 Probe Additions	\$.	132,000	\$	(20,509)	01/01/11	12/31/11	08/01/11	11/01/11
BP11G055B	G2 - Drum Camera Replacement	\$	40,000	\$	5,812	01/01/11	12/31/11	07/01/11	12/01/11

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Witnesses: Robert W. Berry and David G. Crockett

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			. 1			T 7		* 7 •	.		Total
					Annual	V	ariance	Variance			Actual
		1			riginal		in	as	of		roject
Project No.	Project Title/Description		Cost		Budget		Oollars	Percent	Budget		Cost*
BP11G056B	G2 - OFA Beck Drives (20 per Unit)	\$	119,898	\$	200,000	\$	(80, 102)	-40%	0%	\$	119,898
BP11G057B	G1 - D Coal Conveyor Drive Gearbox	\$	80,763	\$	75,000	\$	5,763	8%	0%	\$	80,763
BP11G059B	GN - Additive Feed Pump 1of 4	\$	48,768	\$	50,000	\$	(1,232)	-2%	0%	\$	48,768
BP11G060B	GN - Additive Supply Pump 1 of 4	\$	52,089	\$	50,000	\$	2,089	4%	0%	\$	52,089
BP11G061B	GN - Bleed Pump (2) 7 & 8 of 8	\$	120,183	\$	100,000	\$	20,183	20%	0%	\$	120,183
BP11G062B										i	
BP11G064B	GN - Rpl Lime Silo Screws	\$	266,969	\$	200,000	\$	66,969	33%	0%	\$	266,969
BP11G067B			a language Sa com Sula.				oden e e e	1 144			الأسائية الماشين
BP11G070B	GN - Filtrate Receiver Tanks (Total of 3)	\$	94,604		84,000	\$	10,604	13%	0%	\$	94,604
BP11G072B	GN - Recycle Pumphouse Sump Pumps	\$	5,990	\$	5,000	\$	990	20%	0%	\$	5,990
BP11G074B	GN - Steam Coils Banks (8)	\$	65,940	\$	80,000	\$	(14,060)	-18%	0%	\$	65,940
BP11G075B											
BP11G077B	ner in de la companya de la company Managan de la companya de la company									سبعا	فينته هيين
BP11G078F	G1 - Conditioner Monitor Replacement	\$	74,482	\$	-	\$_	74.482	0%	0%	\$	74.482
BP11G081B											
BP11G082F	the state of the s		<u> </u>	البياة	·					Ļ	
BP11G083F	G1 - Precipitator A side Inlet Diffuser Plate Replacement	\$	184,042	\$	-	\$	184,042	0%	0%	\$	184,042
BP11G084B	the state of the s	سياف									
BP11G085B	G2 - D Coal Conveyor Belt	\$	29,628		-	\$	29,628	0%	0%	\$	29,628
BP11G086F	GN - Gross Net Meter Replacements	\$	28,278	,	-	\$	28,278	0%	0%	\$	28,278
BP11G087F	G2 - O2 Probe Additions	\$	99,891		-	\$	99,891	0%	0%	\$	99,891
BP11G088F	GN - Truck Hopper Unloading Grates	\$	65,452	\$	-	\$	65,452	0%	0%	\$	65,452
BP11G090F	GN - Emergency Diesel Generator	\$	234,524	\$	-	\$	234,524	0%	0%	\$	234,524
BP11G092F	GN - Water Treatment Controls	\$	47,069	\$	-	\$	47,069	0%	0%	\$	47,069
BP11G093F	GN - A1 Coal Conveyor Belt Replacement	\$	19,636	\$	•	\$	19,636	0%	0%	\$	19,636
BP11G094F	G1 - Boiler Feed Pump Motor Rewind	\$	114,658	\$		\$	114,658	0%	0%	\$	112,938
BP11H001B	H0 - Scrubber Stack Climbing Device	\$	18,182	\$	22,660	\$	(4,478)	-20%	0%	\$	28,083

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Project No.	Project Title/Description	E	Total Budget Project Cost**	Variance in Dollars		Date Origina l Budget	Date Origina l Budget	Date Actual Start	Date Actual End
BP11G056B	G2 - OFA Beck Drives (20 per Unit)	\$	200,000	\$	(80, 102)	01/01/11	12/31/11	08/01/11	10/01/11
BP11G057B	G1 - D Coal Conveyor Drive Gearbox	\$	75,000	\$	5,763	01/01/11	12/31/11	07/01/11	12/01/11
BP11G059B	GN - Additive Feed Pump 1of 4	\$	50,000	\$	(1,232)	01/01/11	12/31/11	12/01/11	11/01/11
BP11G060B	GN - Additive Supply Pump 1 of 4	\$	50,000	\$	2,089	01/01/11	12/31/11	04/01/11	11/01/11
BP11G061B	GN - Bleed Pump (2) 7 & 8 of 8	\$	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	GN - Rpl Lime Silo Screws	\$	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	GN - Filtrate Receiver Tanks (Total of 3)	\$	84,000	\$	10,604	01/01/11	12/31/11	06/01/11	09/01/11
BP11G072B	GN - Recycle Pumphouse Sump Pumps	\$	5,000	\$	990	01/01/11	12/31/11	06/01/11	08/01/11
BP11G074B	GN - Steam Coils Banks (8)	\$	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	G1 - Conditioner Monitor Replacement	\$		\$	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	G1 - Precipitator A side Inlet Diffuser Plate Replacement	\$		\$	184.042	N/A	N/A	08/01/11	12/01/11
BP11G084B					<u> </u>	N/A	N/A	08/01/11	N/A
BP11G085B	G2 - D Coal Conveyor Belt	\$	-	\$	29,628	N/A	N/A	08/01/11	11/01/11
BP11G086F	GN - Gross Net Meter Replacements	\$	-	\$	28,278	N/A	N/A	08/01/11	11/01/11
BP11G087F	G2 - O2 Probe Additions	\$	-	\$	99,891	N/A	N/A	07/01/11	10/01/11
BP11G088F	GN - Truck Hopper Unloading Grates	\$	-	\$	65,452	N/A	N/A	09/01/11	10/01/11
BP11G090F	GN - Emergency Diesel Generator	\$	-	\$	234,524	N/A	N/A	09/01/11	01/01/12
BP11G092F	GN - Water Treatment Controls	\$	-	\$	47,069	N/A	N/A	10/01/11	12/01/11
BP11G093F	GN - A1 Coal Conveyor Belt Replacement	\$	-	\$	19,636	N/A	N/A	12/01/11	01/01/12
BP11G094F	G1 - Boiler Feed Pump Motor Rewind	\$	-	\$	112,938	N/A	N/A	11/01/11	01/01/12
BP11H001B	H0 - Scrubber Stack Climbing Device	\$	22,660	\$	5,423	01/01/11	12/31/11	12/01/10	01/01/12

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Project No. Project Title/Description	Annual Actual Cost		Annual Original Budget		⁷ ariance in Dollars	Variance as Percent	Percent of Budget	P P	Total Actual Project Cost*
					(4.00.00%)		001	•	
BP11H002B H1 - Generator Re-wedge (O - Partial Deferral)	\$ 		165,865	\$	(123,625)	-75%	0%	\$	63,665
BP11H003B H1 - Precipitator Interlock System (O)	\$ 15,842		16,587	-	(745)	-4%	0%	\$	15,842
BP11H004B H1 - 3 Wallblowers & 1 Sootblower (O)	\$ 87,927		59,711	•	28,216	47%	0%	\$	87,927
BP11H006B H1 - Wet Bottom Vent Fans	\$ 15,038	\$	16,186	\$	(1,148)	-7%	0%	\$	15,038
BP11H007B					10.050	100/	200		
BP11H008B H1 - Expansion Joints (O)	\$ 126,760		112,788	\$	13,972	12%	0%	\$	126,760
BP11H009B H1 - Air Heater Cold End Baskets (Partial Deferral)	\$ 107,301		580,529	\$	(473,228)	-82%	1%	\$	179,675
BP11H010B H1 - Cooling Tower A,B&C Cell Fill (Deferred)	\$ 7,740	\$	381,490	\$	(373,750)	-98%	1%	\$	12,149
BP11H012B H1 - Feedwater Heater Extraction MOV	\$ 	\$	86,250	\$	(63,321)	-73%	0%	\$	22,929
BP11H014B H1 - Scanner Cooling Air Fans (O)	\$ 26,704		56,394		(29,690)	-53%	0%	\$	26,704
BP11H015B H1 - Wet Bottom Ash Removal Hopper (Partial Deferral)	\$,_	\$	378,173	\$	(223,171)	-59%	1%	\$	233,972
BP11H016B H1 - High Energy Pipe Hangers (O)	\$ 68,440		66,346		2,094	3%	0%	\$	68,440
BP11H017B H1 - Insulation & Lagging (Partial Deferral)	\$ 89,813		132,692	\$	(42,879)	-32%	0%	\$	135,368
BP11H018B H1 - Precipitator False Floor (Partial Deferral)	\$,	\$	149,279	\$	(125,008)	-84%	0%	\$	36,583
BP11H019B H1 - AH Steam Coils (Qty 6) (Partial Deferral)	\$ 42,066	\$	14,596	\$	27,470	188%	0%	\$	63,399
BP11H020B H1 - Slag Grinder (O)	\$ 21,512	\$	49,760	\$	(28,248)	-57%	0%	\$	21,512
BP11H021B H1 - DCS Server Replacement	\$ 12,866	\$	12,949	\$	(83)	-1%	0%	\$	19,874
BP11H023B H2 - Feedwater Heater Level Controls	\$ 5,064	\$	4,532	\$	532	12%	0%	\$	7,824
BP11H024B									
BP11H025B H2 - Turbine Trip Block Upgrade	\$ 37,323	\$	12,949	\$	24,374	188%	0%	\$	57,647
BP11H026B <u>H0 - Cathodic Protection</u>	\$ 61,579	\$	182,452	\$	(120,873)	-66%	0%	\$	61,579
BP11H029B									
BP11H030F									
BP11H031F H1 - Oxygen Analyzers	\$ 62,869	\$	-	\$	62,869	0%	0%	\$	62,869
BP11H032F H1 - "A1" Coal Bunker Valve Assembly	\$ 7,081	\$	-	\$	7,081	0%	0%	\$	7,081
BP11H033F H1 - "A" & "B" Bleed Pumps Suction & Dischg Valves	\$ 25,147	\$	-	\$	25,147	0%	0%	\$	25,147
BP11H034F H1 - "A2" & "B2" Coal Feeder Blast Gate Valve Assembly	\$ 19,795	\$	•	\$	19,795	0%	0%	\$	19,795

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			Total			Date	Date		
		Budget		\mathbf{V}	ariance	Origina	Origina	Date	Date
		Project			in	1	1	Actual	Actual
Project No.	Project Title/Description	(Cost**]	Dollars	Budget	Budget	Start	End
BP11H002B	H1 - Generator Re-wedge (O - Partial Deferral)	\$	165,865	\$	(102,200)	01/01/11	12/31/11	12/01/10	05/01/12
BP11H003B	H1 - Precipitator Interlock System (O)	\$	16,587	\$	(745)	01/01/11	12/31/11	05/01/11	05/01/11
BP11H004B	H1 - 3 Wallblowers & 1 Sootblower (O)	\$	59,711	\$	28,216	01/01/11	12/31/11	04/01/11	08/01/11
BP11H006B	H1 - Wet Bottom Vent Fans	\$	16,186	\$	(1,148)	01/01/11	12/31/11	02/01/11	05/01/11
BP11H007B		7		jan. Jane		01/01/11	12/31/11	05/01/11	N/A
BP11H008B	H1 - Expansion Joints (O)	\$	112,788	\$	13,972	01/01/11	12/31/11	02/01/11	05/01/11
BP11H009B	H1 - Air Heater Cold End Baskets (Partial Deferral)	\$	580,529	\$	(400,854)	01/01/11	12/31/11	12/01/10	05/01/12
BP11H010B	H1 - Cooling Tower A,B&C Cell Fill (Deferred)	\$	381,490	\$	(369, 341)	01/01/11	12/31/11	03/01/11	05/01/12
BP11H012B	H1 - Feedwater Heater Extraction MOV	\$	86,250	\$	(63, 321)	01/01/11	12/31/11	12/01/10	06/01/11
BP11H014B	H1 - Scanner Cooling Air Fans (O)	\$	56,394	\$	(29,690)	01/01/11	12/31/11	02/01/11	05/01/11
BP11H015B	H1 - Wet Bottom Ash Removal Hopper (Partial Deferral)	\$	378,173	\$	(144,201)	01/01/11	12/31/11	03/01/11	05/01/12
BP11H016B	H1 - High Energy Pipe Hangers (O)	\$	66,346	\$	2,094	01/01/11	12/31/11	02/01/11	06/01/11
BP11H017B	H1 - Insulation & Lagging (Partial Deferral)	\$	132,692	\$	2,676	01/01/11	12/31/11	03/01/11	05/01/12
BP11H018B	H1 - Precipitator False Floor (Partial Deferral)	\$	149,279	\$	(112,696)	01/01/11	12/31/11	02/01/11	05/01/12
BP11H019B	H1 - AH Steam Coils (Qty 6) (Partial Deferral)	\$	14,596	\$	48,803	01/01/11	12/31/11	02/01/11	06/01/12
BP11H020B	H1 - Slag Grinder (O)	\$	49,760	\$	(28,248)	01/01/11	12/31/11	05/01/11	05/01/11
BP11H021B	H1 - DCS Server Replacement	\$	12,949	\$	6,925	01/01/11	12/31/11	03/01/11	02/01/12
BP11H023B	H2 - Feedwater Heater Level Controls	\$	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	H2 - Turbine Trip Block Upgrade	\$	12,949	\$	44,698	01/01/11	12/31/11	11/01/11	04/01/12
BP11H026B	H0 - Cathodic Protection	\$	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	H1 - Oxygen Analyzers	\$	-	\$	62,869	N/A	N/A	05/01/11	08/01/11
BP11H032F	H1 - "A1" Coal Bunker Valve Assembly	\$	-	\$	7,081	N/A	N/A	05/01/11	05/01/11
BP11H033F	H1 - "A" & "B" Bleed Pumps Suction & Dischg Valves	\$	-	\$	25,147	N/A	N/A	02/01/11	03/01/11
BP11H034F	H1 - "A2" & "B2" Coal Feeder Blast Gate Valve Assembly	\$	-	\$	19,795	N/A	N/A	04/01/11	05/01/11

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Project No.	Project Title/Description	Annual Actual Cost		Annual Original Budget	ariance in Dollars	Variance as Percent	Percent of Budget	P P	Total Actual Project Cost*
BP11H035F	H1 - LP Header Desuperheater	\$ 12,306	\$	_	\$ 12.306	0%	0%	\$	12,306
BP11H036F	H0 - Water Lab Sample Chiller	\$ 11,047	\$		\$ 11,047	0%	0%	\$	11,047
BP11H037F	H2 - Wet bottom Vent Fans (F-8, F-9, F-10)	\$ 9,039	\$	_	\$ 9,039	0%	0%	\$	9,039
BP11H038F	H1 - NEMS Analyzers & Probes	\$ 42,693	-	-	\$ 42,693	0%	0%	\$	65,941
BP11H039F	H1 - Damper to SCR West Expansion Joint	\$ 10,942	\$	_	\$ 10,942	0%	0%	\$	16,900
BP11H040F	H0 - Scrubber Mist Eliminator Regulating Valve	\$ 6,535	\$	-	\$ 6,535	0%	0%	\$	10,093
BP11H041F	H2 - "A" Pulverizer Gearbox	\$ 90.865	\$	-	\$ 90.865	0%	0%	\$	90,865
BP11H042F									
BP11H043F	H2 - "B" Condensate Drain Tank Pump	\$ 5,798	\$		\$ 5,798	0%	0%	\$	8,957
BP11H044F	H0 - East/West Lower Terminal Tubes	\$ 3,845	\$	_	\$ 3,845	0%	0%	\$	3,845
BP11H045F	H0 - Monitor Air Dryers	\$ 7,594	\$	-	\$ 7,594	0%	0%	\$	11,730
BP11H046F	H0 - 7A Conveyor Belt	\$ 2,845	\$	-	\$ 2,845	0%	0%	\$	4,395
BP11M007F	CMS - Ingersol-Rand CNC Water Jet Table	\$ 87,843	\$	-	\$ 87,843	0%	0%	\$	87,843
BP11Q001B	RH - Truck Hopper Vent Fan	\$ 2,686	\$	17,706	\$ (15,020)	-85%	0%	\$	2,686
BP11Q002B	RH - Barge Unloader Drives	\$ 57,678	\$	28,329	\$ 29,349	104%	0%	\$	81,441
BP11Q013F	RH - Instrument Shop AC	\$ 5,266	\$	-	\$ 5,266	0%	0%	\$	5,266
BP11Q017B	RH - Crossover Conveyor Belt	\$ 3,880	\$	-	\$ 3,880	0%	0%	\$	3,880
BP11Q021B	RH - Caustic Pump	\$ 6,136	\$	-	\$ 6,136	0%	0%	\$	8,664
BP11Q022B	RH - Acid Regeneration Pump	\$ 6,420	\$	-	\$ 6,420	0%	0%	\$	9,065
BP11Q023B	RH - De-Mineralizer Pump	\$ 4,948	\$	-	\$ 4,948	0%	0%	\$	6,986
BP11Q024F	RH - Dry Flyash Equalizing Valves	\$ 26,409	\$	-	\$ 26,409	0%	0%	\$	37,290
BP11Q026F	RH - "B" Silo Sump Pump	\$ 40,303	\$	-	\$ 40,303	0%	0%	\$	56,907
$\mathrm{BP11Q027F}$	RH - 4A Conveyor Belt	\$ 10,140	\$	-	\$ 10,140	0%	0%	\$	14,318
BP11Q031F	RH - 5A Conveyor Belt	\$ 10,999	\$	-	\$ 10,999	0%	0%	\$	15,530
BP11R001F									
BP11R002F	RGT - Battery Enclosure Heater	\$ 15,755	\$	-	\$ 15,755	0%	0%	\$	15,755
BP11R003B	R1 - A2 & B2 Coal Valves	\$ 19,345	\$	-	\$ 19,345	0%	0%	\$	19,345

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		B P	Total udget roject	t in		ī	Date Origina I	Date Actual	Date Actual
Project No.	Project Title/Description		Cost**		ollars	Budget	Budget	Start	End
						/-			
BP11H035F	H1 - LP Header Desuperheater	\$	-	\$	12,306	N/A	N/A	02/01/11	06/01/11
BP11H036F	Ho - Water Lab Sample Chiller	\$	•	\$	11,047	N/A	N/A	04/01/11	06/01/11
BP11H037F	H2 - Wet bottom Vent Fans (F-8, F-9, F-10)	\$	•	\$	9,039	N/A	N/A	03/01/11	08/01/11
BP11H038F	H1 - NEMS Analyzers & Probes	\$	-	\$	65,941	N/A	N/A	06/01/11	05/01/12
BP11H039F	H1 - Damper to SCR West Expansion Joint	\$	-	\$	16,900	N/A	N/A	06/01/11	05/01/12
BP11H040F	H0 - Scrubber Mist Eliminator Regulating Valve	\$	•	\$	10,093	N/A	N/A	11/01/11	11/01/11
BP11H041F	H2 - "A" Pulverizer Gearbox	\$	-	\$	90,865	_ N/A	N/A	08/01/11	08/01/11
BP11H042F						N/A	N/A	10/01/11	N/A
BP11H043F	H2 - "B" Condensate Drain Tank Pump	\$	•	\$	8,957	N/A	N/A	09/01/11	11/01/11
BP11H044F	H0 - East/West Lower Terminal Tubes	\$	-	\$	3,845	N/A	N/A	08/01/11	08/01/11
BP11H045F	H0 - Monitor Air Dryers	\$	-	\$	11,730	N/A	N/A	11/01/11	01/01/12
BP11H046F	H0 - 7A Conveyor Belt	\$	-	\$	4,395	N/A	N/A	10/01/11	02/01/12
BP11M007F	CMS - Ingersol-Rand CNC Water Jet Table	\$	-	\$	87,843	N/A	N/A	11/01/10	12/01/11
BP11Q001B	RH - Truck Hopper Vent Fan	\$	17,706	\$	(15,020)	01/01/11	12/31/11	07/01/11	07/01/11
BP11Q002B	RH - Barge Unloader Drives	\$	28,329	\$	53,112	01/01/11	12/31/11	12/01/11	01/01/12
BP11Q013F	RH - Instrument Shop AC	\$	•	\$	5,266	N/A	N/A	01/01/11	04/01/11
BP11Q017B	RH - Crossover Conveyor Belt	\$	•	\$	3,880	N/A	N/A	03/01/11	03/01/11
BP11Q021B	RH - Caustic Pump	\$	-	\$	8,664	N/A	N/A	04/01/11	12/01/11
BP11Q022B	RH - Acid Regeneration Pump	\$		\$	9,065	N/A	N/A	08/01/11	12/01/11
BP11Q023B	RH - De-Mineralizer Pump	\$	_	\$	6,986	N/A	N/A	10/01/11	12/01/11
BP11Q024F	RH - Dry Flyash Equalizing Valves	\$	-	\$	37,290	N/A	N/A	10/01/11	12/01/11
BP11Q024F	RH - "B" Silo Sump Pump	\$	_	\$	56,907	N/A	N/A	11/01/11	12/01/11
BP11Q027F	RH - 4A Conveyor Belt	\$	_	\$	14,318	N/A	N/A	10/01/11	12/01/11
BP11Q031F	RH - 5A Conveyor Belt	\$		\$	15,530	N/A	N/A	12/01/11	02/01/12
BP11R001F	Will - Oil Conveyor Bore		* 400 (4)	Ψ	10,000	N/A	N/A	12/01/11	N/A
BP11R002F	RGT - Battery Enclosure Heater	- T		s .	15,755	N/A	N/A	07/01/11	07/01/11
BP11R003B	R1 - A2 & B2 Coal Valves	\$ \$		φ \$	19,345	N/A	N/A	01/01/11	10/01/11
DITITIONSD	Itt - M2 & D2 Coat valves	ψ	-	ψ	19,040	TAILT	14/17	OTIOTITI	TOLOTITI

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Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Type of Filing: Original - X; Updated - ; Revised - ____;

Project No. Project Title/Description		Annual Actual Cost		Annual Original Budget	•	ariance in Dollars	Variance as Percent	Percent of Budget	I	Total Actual Project Cost*
BP11R004F R1 - "A" Basement Sump Pump	\$		\$	70.140	\$	5,313	0%	0%	\$	5,313
BP11S001B RGH - Barge Unloader Switching Cntr	\$		\$	72,149	\$	(37,007)	-51%	0%	\$	35,142
BP11S002B RGH - River Intake 480 Volt MCC	\$		\$	104,838	\$	(46,787)	-45%	0%	\$	66,701
BP11S003F RGH - CH Heavy Equip Bldg Door	\$		\$	-	\$	10,255	0%	0%	\$	10,255
BP11S005F RGH - Combustion Analyzer	\$	4,203	\$	-	\$	4,203	0%	0%	\$	4,203
BP11W006B Replace #2 Polisher Liner	\$	9,488	\$	25,000	\$	(15,512)	-62%	0%	\$	9,488
BP11W010B Replace WWP 5 & WWP 20 Impoundment pond pumps (2)	\$	53,555	\$,	\$	(6,445)	-11%	0%	\$	53,555
BP11W011B #3 Flyash blower - 1st and 2nd stage	\$	71,088	\$	75,000	\$	(3,912)	-5%	0%	\$	71,088
BP11W012B Fuels Area Service Bldg HVAC Replacement	\$	47,882	\$	75,000	\$	(27,118)	-36%	0%	\$	47,882
BP11W013B Expansion joints	\$	97,285	\$	100,000	\$	(2,715)	-3%	0%	\$	97,285
BP11W014B Finishing Superheater milestone pmt	\$	1,300,419	\$	1,200,000	\$	100,419	8%	3%		1,300,419
BP11W015B Cooling Tower Gear Reducer replacement	\$	18,300		150,000	\$	(131,700)	-88%	0%	\$	18,300
BP11W016B Drag Chain replacement	\$			150,000	\$	(57,221)	-38%	0%	\$	92,779
BP11W018B Waste Water Clarifier Refurbishment Phase I	- \$	219,118	\$	180,000	\$	39,118	22%	0%	\$	219,118
BP11W019B										
BP11W021B Remote Racking & Relays (ARC Flash)	\$	•		250,000		(86,939)	-35%	1%	\$	163,061
BP11W022B Replace Barge Unloader Controls	\$	234,000		250,000		(16,000)	-6%	1%	\$	234,000
BP11W025B Barge Unloader, Car Dumper, Sample Tower, Lime Transfer Tower	ei \$	645,713	\$	790,000	\$	(144,287)	-18%	2%	\$	645,713
BP11W026B										
BP11W028F MCC building roof (HARRIS)	\$. ,	\$	-	\$	9,980	0%	0%	\$	9,980
BP11W031F Expansion joints (west primary airheater and precip outlet crosso	v \$	107,782	\$	-	\$	107,782	0%	0%	\$	107,782
BP11W032F Steam Coils	\$	50,707	\$	-	\$	50,707	0%	0%	\$	50,707
BP11W033F Ash Silo aeriation blower	\$	28,783	\$	-	\$	28,783	0%	0%	\$	28,783
BP11W034F Level control valves	\$	12,027	\$	-	\$	12,027	0%	0%	\$	12,027
BP11W035F Turbine Building Roof	\$	179,410	\$	-	\$	179,410	0%	· 0%	\$	179,410
BP11W036B 6A conveyor belt	\$	42,507	\$	-	\$	42,507	0%	0%	\$	42,507
BP11W037B 7-3 conveyor belt	\$	78,196		-	\$	78,196	0%	0%	\$	78,196

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Type of Filing: Original - X; Updated - ; Revised - ____;

Project No.	Project Title/Description]	Total Budget Project Cost**		ariance in Dollars	1	Date Origina l Budget	Date Actual Start	Date Actual End
Project No.	Froject Title/Description		Cusi		Domars	Duuget	Duuget	Start	MIC
DD-+Doo+B	74 WW P	Ф		ф	F 010	D.T./ A	NT/A	00/01/11	00/01/10
BP11R004F	R1 - "A" Basement Sump Pump	\$	70.140	\$	5,313	N/A	N/A	02/01/11	02/01/12
BP11S001B	RGH - Barge Unloader Switching Cntr	Ф	72,149	\$	(37,007)	01/01/11	12/31/11	07/01/11	07/01/11
BP11S002B	RGH - River Intake 480 Volt MCC	φ.	104,838	\$ \$	(38,137)	01/01/11	12/31/11	01/01/11	03/01/12
BP11S003F	RGH - CH Heavy Equip Bldg Door	Ф	-	\$ \$	10,255	N/A	N/A	03/01/11	03/01/11
BP11S005F	RGH - Combustion Analyzer Replace #2 Polisher Liner	ቅ ው	95.000	-	4,203	N/A 01/01/11	N/A	03/01/11 12/01/11	07/01/11 01/01/12
BP11W006B	Replace WWP 5 & WWP 20 Impoundment pond pumps (2)	ф	25,000	\$	(15,512)		12/31/11		12/01/12
BP11W010B	#3 Flyash blower - 1st and 2nd stage	D.	60,000	\$ \$	(6,445)	01/01/11	12/31/11	10/01/11	
BP11W011B BP11W012B	Fuels Area Service Bldg HVAC Replacement	ው ው	75,000 75,000	ф	(3,912)	01/01/11 01/01/11	12/31/11 12/31/11	02/01/11 10/01/11	05/01/11 10/01/11
		υ. Φ		Ф \$	(27,118)				
BP11W013B	Expansion joints	ው	100,000	Ψ.	(2,715)	01/01/11	12/31/11	02/01/11	03/01/11
BP11W014B	Finishing Superheater milestone pmt	Þ	1,200,000	\$	100,419	01/01/11	12/31/11	09/01/11	12/01/11
BP11W015B	Cooling Tower Gear Reducer replacement	Þ	150,000	\$	(131,700)	01/01/11	12/31/11	03/01/11	03/01/11
BP11W016B	Drag Chain replacement	\$	150,000	\$	(57,221)	01/01/11	12/31/11	03/01/11	03/01/11
BP11W018B	Waste Water Clarifier Refurbishment Phase I	\$	180,000	\$	39,118	01/01/11	12/31/11	03/01/11	01/01/12
BP11W019B		Ţ.	<u>ٵڔؙؠٷ۩ۣڰڐٷڿ؇ڟ</u>			01/01/11	12/31/11	04/01/11	N/A
BP11W021B	Remote Racking & Relays (ARC Flash)	\$	250,000	\$	(86,939)	01/01/11	12/31/11	04/01/11	04/01/12
BP11W022B	Replace Barge Unloader Controls	\$	250,000	\$	(16,000)	01/01/11	12/31/11	07/01/11	01/01/12
BP11W025B	Barge Unloader, Car Dumper, Sample Tower, Lime Transfer Tower	\$	790,000	\$	(144,287)	01/01/11	12/31/11	08/01/11	01/01/12
BP11W026B				ر. در دارونور		01/01/11	12/31/11	07/01/11	N/A
BP11W028F	MCC building roof (HARRIS)	\$	-	\$	9,980	N/A	N/A	02/01/11	02/01/11
BP11W031F	Expansion joints (west primary airheater and precip outlet crossov	\$	-	\$	107,782	N/A	N/A	03/01/11	03/01/11
BP11W032F	Steam Coils	\$	-	\$	50,707	N/A	N/A	03/01/11	03/01/11
BP11W033F	Ash Silo aeriation blower	\$	-	\$	28,783	N/A	N/A	03/01/11	08/01/11
BP11W034F	Level control valves	\$	•	\$	12,027	N/A	N/A	03/01/11	07/01/11
BP11W035F	Turbine Building Roof	\$	-	\$	179,410	N/A	N/A	06/01/11	08/01/11
BP11W036B	6A conveyor belt	\$	-	\$	42,507	N/A	N/A	05/01/11	12/01/11
BP11W037B	7-3 conveyor belt	\$	-	\$	78,196	N/A	N/A	04/01/11	11/01/11

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Witnesses: Robert W. Berry and David G. Crockett

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		Annual Actual		Annual Original	V	ariance in	Variance as	Percent of	Total Actual Project
Project No.	Project Title/Description	Cost		Budget		Dollars	Percent	Budget	 Cost*
BP11W038B	8-1 conveyor belt	\$ 275,175	\$	_	\$	275,175	0%	0%	\$ 275,175
BP11W039F	Car dumper sump pump	\$ 17.210		_	\$	17,210	0%	0%	\$ 17,210
BP11W040F	Nox monitoring system	\$ 34,628	\$	_	\$	34,628	0%	0%	\$ 34,628
BP11W042F	Acid Pumps	\$ 21,538	\$	-	\$	21,538	0%	0%	\$ 21,538
BP11W043B	CSI 136 conveyor belt	\$ 18,177	\$	_	\$	18,177	0%	0%	\$ 18,177
BP11W044F	Clam Shell Strainer	\$ 15,500	\$	-	\$	15.500	0%	0%	\$ 15,500
BP11W045F	CT fan #7 gear reducer	\$ 29,531	\$		\$	29,531	0%	0%	\$ 29,531
BP11W046F	Steam header isolation vavle on SCR	\$ 7,964	\$	-	\$	7,964	0%	0%	\$ 7,964
BP11W047F	Blow down sump pump VFD	\$ 18,000	\$	-	\$	18,000	0%	0%	\$ 18,000
BP11W049F	Portable Diesel Pump	\$ 31,719	\$	_	\$	31,719	0%	0%	\$ 31,719
BP11W052F	Ambulance bldg roof	\$ 8,720	\$	-	\$	8,720	0%	0%	\$ 8,720
BP11W053F	B&R warehouse bldg roof	\$ 47,360	\$	-	\$	47,360	0%	0%	\$ 47,360
BP11W054F	Crusher/MCC bldg roof	\$ 8,720	\$	-	\$	8,720	0%	0%	\$ 8,720
BP11W056F	Flyash gate valve (BARNETT)	\$ 11,788	\$	-	\$	11,788	0%	0%	\$ 11,788
BP11W057F	SCR UPS (CRUME)	\$ 14,156	\$	-	\$	14,156	0%	0%	\$ 14,156
BP11W059F	Fencing for new Inventory laydown area	\$ 28,165	\$	-	\$	28,165	0%	0%	\$ 28,165
BP11W060F	Soft Start Motor control starters 5A and 5B conveyors	\$ 79,476	\$	-	\$	79,476	0%	0%	\$ 79,476
BP11W061F	landfill drainage ditch	\$ 122,246	\$	-	\$	122,246	0%	0%	\$ 122,246
BP11W062F	Surface Grinder	\$ 24,439	\$	-	\$	24,439	0%	0%	\$ 24,439
BP11W063F	Coal Scales Processing System	\$ 36,275	\$	-	\$	36,275	0%	0%	\$ 36,275
BP11W065F	Flyash blower	\$ 40,260	\$	-	\$	40,260	0%	0%	\$ 40,260
BP11W066F	Flyash blower	\$ 20,756	\$	-	\$	20,756	0%	0%	\$ 20,756
BP11X023B	New roof (Four-story side of building)	\$ 97,630	\$	100,000	\$	(2,370)	-2%	0%	\$ 97,630
BP12C011B	CL Barge Unloader Bucket	\$ 22,391	\$	•	\$	22,391	0%	0%	\$ 22,391
BP12C012B	CL 4160 to 480 step down transformer	\$ 58,834	\$	•	\$	58,834	0%	0%	\$ 58,834
	Circulating Water Pump	\$ 9,264	\$		\$	9,264	0%	0%	\$ 9,264
BP12C040B								22	 J. J. B. Berry

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			Total Sudget	Va	ariance	Date Origina	Date Origina	Date	Date
		P	roject		in	1	ī	Actual	Actual
Project No.	Project Title/Description		Cost**	Ι	ollars	Budget	Budget	Start	End
DD11W090D	0.1	ф		Ф	075 175	NT/A	NT/A	10/01/11	01/01/10
BP11W038B BP11W039F	8-1 conveyor belt	\$	•	\$ \$	275,175	N/A N/A	N/A N/A	10/01/11 08/01/11	01/01/12 08/01/11
	Car dumper sump pump	\$	-		17,210				
BP11W040F BP11W042F	Nox monitoring system	ቅ ው	•	\$	34,628	N/A	N/A	05/01/11	11/01/11
	Acid Pumps	ð e	-	\$	21,538	N/A	N/A	08/01/11	11/01/11
BP11W043B BP11W044F	CSI 136 conveyor belt Clam Shell Strainer	\$	-	\$ \$	18,177	N/A	N/A	07/01/11	07/01/11
BP11W044F		\$	-	-	15,500	N/A	N/A	07/01/11	11/01/11
BP11W046F	CT fan #7 gear reducer Steam header isolation vavle on SCR	ቅ e	-	\$	29,531	N/A	N/A	07/01/11	08/01/11
		\$ \$	-	\$	7,964	N/A	N/A	08/01/11	10/01/11
BP11W047F	Blow down sump pump VFD	\$	•	\$	18,000	N/A	N/A	07/01/11	12/01/11
BP11W049F	Portable Diesel Pump	\$	-	\$	31,719	N/A	N/A	10/01/11	10/01/11
BP11W052F	Ambulance bldg roof	\$	-	\$	8,720	N/A	N/A	10/01/11	10/01/11
BP11W053F	B&R warehouse bldg roof	\$	•	\$	47,360	N/A	N/A	10/01/11	10/01/11
BP11W054F	Crusher/MCC bldg roof	\$	•	\$	8,720	N/A	N/A	10/01/11	10/01/11
BP11W056F	Flyash gate valve (BARNETT)	\$	-	\$	11,788	N/A	N/A	08/01/11	08/01/11
BP11W057F	SCR UPS (CRUME)	\$	-	\$	14,156	N/A	N/A	08/01/11	10/01/11
BP11W059F	Fencing for new Inventory laydown area	\$	-	\$	28,165	N/A	N/A	09/01/11	09/01/11
BP11W060F	Soft Start Motor control starters 5A and 5B conveyors	\$	-	\$	79,476	N/A	N/A	10/01/11	02/01/12
BP11W061F	landfill drainage ditch	\$	-	\$	122,246	N/A	N/A	11/01/11	12/01/11
BP11W062F	Surface Grinder	\$	•	\$	24,439	N/A	N/A	10/01/11	01/01/12
BP11W063F	Coal Scales Processing System	\$	-	\$	36,275	N/A	N/A	10/01/11	01/01/12
BP11W065F	Flyash blower	\$	-	\$	40,260	N/A	N/A	12/01/11	12/01/11
BP11W066F	Flyash blower	\$	-	\$	20,756	N/A	N/A	12/01/11	12/01/11
BP11X023B	New roof (Four-story side of building)	\$	100,000	\$	(2,370)	01/01/11	12/31/11	09/01/11	12/01/11
BP12C011B	CL Barge Unloader Bucket	\$	-	\$	22,391	N/A	N/A	11/01/11	04/01/12
BP12C012B	CL 4160 to 480 step down transformer	\$	-	\$	58,834	N/A	N/A	11/01/11	11/01/11
BP12C020B	Circulating Water Pump	\$	-	\$	9,264	N/A	N/A	11/01/11	06/01/12
BP12C040B						N/A	N/A	11/01/11	N/A

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Project No.	Project Title/Description		Annual Actual Cost	0:	nnual riginal sudget		ariance in Dollars	Variance as Percent	Percent of Budget	F	Total Actual Project Cost*
BP12C050B						抱 表:					
BP12C050B BP12C059B	C-1 DCS controller repl BRC 300	\$	112.174	\$	#35%	_\$_	112,174	0%	0%	\$	112.174
BP12C067B											
BP12H003B	H1 - Burner Replacement (CCV-DAZ)	\$	10,637	\$	*	\$	10,637	0%	0%	\$	16,430
BP12H017F	H2 - Precipitator Safety Interlocks	\$	12,499	\$	-	\$	12,499	0%	0%	\$	19,305
BP12H018B	H1 - SCR Vent Valve Actuator Replacement	\$	3,730	\$	-	\$	3,730	0%	0%	\$	5,761
BP12H019B	H2 - SCR Vent Valve Actuator Replacement	\$	5,184	\$	-	\$	5,184	0%	0%	\$	8,007
BP12W018B	2012 IT controls projects prepayments	\$	46,657	\$	•	\$	46,657	0%	0%	\$	46,657
BP12W023B	2012 IT controls projects prepayments	\$	120,267	\$	•	\$	120,267	0%	0%	\$	120,267
BT11X009B	Substation Gravel at Meade	\$	17,246	\$	22,000	\$	(4,754)	-22%	0%	\$	17,246
BT11X011B											
BT11X013B											
			and the second		4						<u> </u>
BT11X019B	On-line DGA Monitoring for Green GSU Transformers	\$,		84,000	\$	(12,247)	-15%	0%	\$	71,753
BT11X022B	LTC online filter Hancock County #2	\$	4,603	\$	3,500	\$	1,103	32%	0%	\$	4,603
BT11X023B	불교관 활용을 보고 있었다. 그 이 그는 것이 되는 것으로 하는 것으로 하는 것이 되었다. 이 경험이 기업을 받는 것은 것이다. 화용화용 소계를 보고 있는 것이다.										
BT11X026B											1
BT11X027B	Fax Machine Replacement	\$	525	\$	650	\$	(125)	-19%	0%	\$	525
BT11X033B						_	2.040	20/		Φ.	
BT11X034F	Kenergy's Geneva substation metering transformer upgrade	\$	2,949	\$		\$	2,949	0%	0%	\$	2,949
BT11X036F		Φ.	100.544	ф		ф	100 544	00/	00/	Ф	100.544
BT11X037F	Communication Tower Corrosion Protection	\$	192,544	\$	•	\$	192,544	0%	0%	\$	192,544
BT11X039F	On-line Tap Changer Filter for Henderson #3 Transformer	\$	4,603	\$	-	\$	4,603	0%	0%	\$	4,603
BT11X040F	On-line Tap Changer Filter for Meade Co. #2 Transformer	\$	5,768	\$	•	\$	5,768	0%	0%	\$	5,768
BT11X041F	Skillman Battery, Rack, Charger	\$	21,084	, \$	· · · · · · · · · · · · · · · · · · ·	ð	21,084	0%	0%	\$	21,084
BT11X042F			0.700	Ф		Φ.	0.7700	004		Ф	C 7700
BT11X043F	Hopkins Co. MW Battery & Rack	\$	6,738	\$	-	\$	6,738	0%	0%	\$	6,738

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Type of Filing: Original - X; Updated - ; Revised - ____;

Project No.	Project Title/Description	B P	Fotal udget roject ost**	ariance in Oollars	1	Date Origina l Budget	Date Actual Start	Date Actual End
2 2 0 0 0 0 2 1 0 0				 		_ ango	NO CORRECT	
BP12C050B				14 Seek y	N/A	N/A	12/01/11	N/A
BP12C059B	C-1 DCS controller repl BRC 300	\$		\$ 112,174	N/A	N/A	10/01/11	05/01/12
BP12C067B				19.00	N/A	N/A	12/01/11	N/A
BP12H003B	H1 - Burner Replacement (CCV-DAZ)	\$	- 1046 34763 21470 1147	\$ 16,430	N/A	N/A	12/01/11	09/01/12
BP12H017F	H2 - Precipitator Safety Interlocks	\$	-	\$ 19.305	N/A	N/A	12/01/11	03/01/12
BP12H018B	H1 - SCR Vent Valve Actuator Replacement	\$	-	\$ 5,761	N/A	N/A	12/01/11	01/01/12
BP12H019B	H2 - SCR Vent Valve Actuator Replacement	\$		\$ 8,007	N/A	N/A	12/01/11	01/01/12
BP12W018B	2012 IT controls projects prepayments	\$	-	\$ 46,657	N/A	N/A	12/01/11	03/01/12
BP12W023B	2012 IT controls projects prepayments	\$	-	\$ 120,267	N/A	N/A	12/01/11	04/01/12
BT11X009B	Substation Gravel at Meade	\$	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	On-line DGA Monitoring for Green GSU Transformers	\$	84,000	\$ (12,247)	01/01/11	12/31/11	10/01/11	12/01/11
BT11X022B	LTC online filter Hancock County #2	\$	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	Fax Machine Replacement	\$	650	\$ (125)	01/01/11	12/31/11	11/01/11	06/01/11
BT11X033B					01/01/11	12/31/11	01/01/11	N/A
BT11X034F	Kenergy's Geneva substation metering transformer upgrade	\$		\$ 2,949	N/A	N/A	04/01/11	05/01/11
BT11X036F		<u> </u>	11		N/A	N/A	02/01/11	N/A
BT11X037F	Communication Tower Corrosion Protection	\$	-	\$ 192,544	N/A	N/A	07/01/11	06/01/12
BT11X039F	On-line Tap Changer Filter for Henderson #3 Transformer	\$	-	\$ 4,603	N/A	N/A	11/01/11	08/01/11
BT11X040F	On-line Tap Changer Filter for Meade Co. #2 Transformer	\$	-	\$ 5,768	N/A	N/A	08/01/11	09/01/11
BT11X041F	Skillman Battery, Rack, Charger	\$\$	•	\$ 21,084	_ N/A	N/A	10/01/11	12/01/11
BT11X042F					N/A	N/A	08/01/11	N/A
BT11X043F	Hopkins Co. MW Battery & Rack	\$	-	\$ 6,738	N/A	N/A	11/01/11	12/01/11

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Project No.	Project Title/Description	A	nnual ctual Cost	(Annual Original Budget		ariance in Dollars	Variance as Percent	Percent of Budget	H	Total Actual Project Cost*
BT11X044F	Corydon Sub Batteries	\$	13.081	\$	_	\$	13.081	0%	0%	\$	13.081
BT11X044F	Morganfield Sub Batteries	\$ \$	10,805	\$	-	\$	10.805	0%	0%	\$	10,805
BT11X052F	TR fence for martin marietta substation	\$	12,682		-	\$	12,682	0%	0%	\$	12.682
BT12X009B				211						Ì	
W0010000											18 N 12
W0050000	Replace Substation Battery & Charger at Wilson EHV	\$	38,860	\$	to the state of the second second	\$	38,860	0%	0%	\$	38,860
W0090000	Add Gravel to Hancock Co Substation	\$	1,220	\$	-	\$	1,220	0%	0%	\$	20,766
W0120000	Upgrade Metering at Ledbetter to 18 MVA	\$	(2,055)	\$	-	\$	(2,055)	0%	0%	\$	4,355
W8640000	Falls of Rough/McDaniels 69 KV line	\$	120,123	\$	-	\$	120,123	0%	0%	\$	1,499,660
W9010000											4 m
W9100000											an experience and experience
W9170000	Line-ROW	\$	27,610	\$	-	\$	27,610	0%	0%	\$	30,369
W9190000	Wilson 161 KV Line 19F Addition	\$ 1.	,255,240	\$	4,578,050	\$(3,322,810)	-73%	11%	\$	3,362,278
W9230000											
W9300000											
W9330000											
W9340000											
W9350000			All Commences		artie o and a sign of the			المادة والمعاول والم			i. Distribution and distribution of the contract of
W9380000	Replace 15 161 KV disconnects at Reid	\$	23,024	-	-	\$	23,024	0%	0%	\$	196,373
W9420000	Armstrong Equality Mine 69KV Line-Reimburseable	\$	175,251	\$	-	\$	175,251	0%	0%	\$	224,613
W9450000									الاحجاج فالأمام الأبارين		A Alexander
W9510000	Reid-Green Swtchyd 69 KV Breaker (ice storm)	\$	(62,515)	\$	-	\$	(62,515)	0%	0%	\$	-
W9520000	MW Upgrade with Additional OC-3 to Power Plants	\$	112,075	\$	-	\$	112,075	0%	0%	\$	2,073,717
W9540000	Replace Substation BatterY & Charger at Livingston Co	\$	861	\$		_\$_	861	0%	0%	_\$_	7.373
W9560000				1							4
W9600000	Oracle Install	\$	138,212		-	\$	138,212	0%	0%	•	2,202,607
W9610000	Skillman Sub Transformer 1 Rewind	\$	41,524	\$	-	\$	41,524	0%	0%	\$	554,360

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			Total			Date	Date		_
			ludget	Va	ariance	Origina	Origina	Date	Date
			roject		in	1	1	Actual	Actual
Project No.	Project Title/Description		Cost**	Ι	Oollars	Budget	Budget	Start	End
BT11X044F	Corydon Sub Batteries	\$	•	\$	13,081	N/A	N/A	12/01/11	12/01/11
BT11X045F	Morganfield Sub Batteries	\$	•	\$	10,805	N/A	N/A	12/01/11	12/01/11
BT11X052F	TR fence for martin marietta substation	\$	Switzerstein in Line	\$	12,682	N/A	N/A	12/01/11	12/01/11
BT12X009B	경기 경기 등 하는 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들이 되었다.					N/A	N/A	12/01/11	N/A
W0010000			Colorado Cal		service and an area	01/01/10	12/31/10	09/01/10	N/A
W0050000	Replace Substation Battery & Charger at Wilson EHV	\$	21,030	\$	17,830	01/01/10	12/31/10	02/01/11	02/01/11
W0090000	Add Gravel to Hancock Co Substation	\$	21,160	\$	(394)	01/01/10	12/31/10	12/01/10	07/01/11
W0120000	Upgrade Metering at Ledbetter to 18 MVA	\$	6,200	\$	(1,845)	01/01/10	12/31/10	07/01/10	08/01/11
W8640000	Falls of Rough/McDaniels 69 KV line	\$	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	Line-ROW	\$	•	\$	30,369	N/A	N/A	01/01/10	07/01/10
W9190000	Wilson 161 KV Line 19F Addition	\$.	5,420,750	\$(2	2,058,472)	01/01/10	12/31/10	01/01/10	09/01/12
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	Replace 15 161 KV disconnects at Reid	\$	20,300	\$	176,073	01/01/10	12/31/10	01/01/10	07/01/11
W9420000	Armstrong Equality Mine 69KV Line-Reimburseable	\$		\$	224,613	_ N/A	N/A	01/01/10	09/01/10
W9450000		n war				N/A	N/A	01/01/10	N/A
W9510000	Reid-Green Swtchyd 69 KV Breaker (ice storm)	\$	-	\$	-	N/A	N/A	08/01/10	06/01/09
W9520000	MW Upgrade with Additional OC-3 to Power Plants	\$:	2,318,280	\$	(244,563)	01/01/10	12/31/10	01/01/10	06/01/12
W9540000	Replace Substation BatterY & Charger at Livingston Co	\$	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	Oracle Install	\$.	4,545,740	\$	7,656,867	01/01/10	12/31/10	01/01/10	11/01/10
W9610000	Skillman Sub Transformer 1 Rewind	\$	-	\$	554,360	N/A	N/A	04/01/10	09/01/11

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Project No.	Project Title/Description		Annual Actual Cost	O	Annual riginal Budget	ariance in Dollars	Variance as Percent	Percent of Budget	F	Total Actual Project Cost*
W9650000										- 19
W9670000	IT Network Interface Aces/MISO	\$	6,680	\$	-	\$ 6,680	0%	0%	\$	322,697
W9730000	Coleman-National Aluminum MW Radios Replacement	\$	(71,244)	\$		\$ (71,244)	0%	0%	\$	71,244
W9740000	Replacement of HQ batteries	\$	5,097	\$	· -	\$ 5,097	0%	0%	\$	41,371
W9750000	Cannelton Hydroelectric - 69 kV Service for Construction	\$	6,670	\$	-	\$ 6,670	0%	0%	\$	7,787
WK07G061U	GN - #6N Mooring Cell	\$	332,173	\$	300,000	\$ 32,173	11%	1%	\$	475,874
WK09S059U	H2 - Oxygen Analyzers	\$	(10)	\$	-	\$ (10)	0%	0%	\$	21,497
		\$ 3	6,621,844	\$ 4	0,935,996	\$ (4,314,152)			\$ 7	0,708,790

^{*}Total Actual Project Cost included inception-to-date spending as of December 31,

Budgets prior to 2010 are outside BREC's record retention policy and are

Capitalized Interest included in construction projects \$250k and greater unless specifically identified

Excludes City's Share

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^{**}Total Budget Project Cost includes budgets for years 2010 and 2011 only.

Type of Filing: Original - X; Updated - ; Revised - ____;

Project No.	Project Title/Description	E F	Total Budget Project Cost**		ariance in Dollars	Date Origina l Budget	Date Origina l Budget	Date Actual Start	Date Actual End
W9650000 W9670000	IT Network Interface Aces/MISO	\$		\$	322,697	01/01/11 N/A	12/31/11 N/A	02/01/10 01/01/11	N/A 09/01/10
W9730000 W9740000 W9750000 WK07G061U WK09S059U	Coleman-National Aluminum MW Radios Replacement Replacement of HQ batteries Cannelton Hydroelectric - 69 kV Service for Construction GN - #6N Mooring Cell H2 - Oxygen Analyzers	\$ \$ \$ \$ \$ \$	- - - 300,000 -	\$ \$ \$ \$ \$ \$	71,244 41,371 7,787 175,874 21,497	N/A N/A N/A 01/01/07 N/A	N/A N/A N/A 12/31/07 N/A	12/01/10 11/01/10 12/01/10 01/01/11 01/01/10	01/01/11 05/01/11 02/01/11 09/01/11 10/01/10
		o =	7 420 650	Φ 1	9 0770 190				

\$ 57,430,658 \$ 13,278,132

Capitalized Interest included in construction projects \$250k and greater unless specifically identified

Excludes City's Share

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^{*}Total Actual Project Cost included inception-to-date spending as of December 31.

^{**}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

Project No.	Project Title/Description	\$ Variance as Percent	Delay in Days	Detailed Explanations
BP11W021B	Remote Racking & Relays (ARC Flash)	-35%	92	The remote racking project was under budget because fewer remote devices were required than originally estimated.
BP11G036B	GN - Rpl Acid Pumps	-73%	-121	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			Not Completed	
BP11G038B	GN - Landfill Expansion	-26%	-60	The landfill expansion was under budget because less work was required due to a change in work scope.
BP11H007B	H0 - As Burned Coal Sample Cutter	-11%	Not Completed	The coal sampler project was completed in may 2011.
BP11H009B	H1 - Air Heater Cold End Baskets (Partial Deferral)	-82%	122	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	H1 - Cooling Tower A,B&C Cell Fill (Deferred)	-98%	122	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	H1 - Feedwater Heater Extraction MOV	-73%	-213	The project came in under budget because it was sub-contracted by in house engineering to reduce the cost.
BP11H014B	H1 - Scanner Cooling Air Fans (O)	-53%	-244	The project came in under budget because it was sub-contracted by in house engineering to reduce the cost.
BP11H015B	H1 - Wet Bottom Ash Removal Hopper (Partial Deferral)	-59%	122	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	H1 - Burner Replacement Study	-53%	Not Completed	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	RH - Truck Hopper Vent Fan	-85%	-183	The project came in under budget because it was sub-contracted by in house engineering to reduce the cost.

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Project No.	Project Title/Description	\$ Variance as Percent	Delay in Days	Detailed Explanations
BP11W026B			Not Completed	
BP11G008B	G1 - Air Heater Baskets	-35%	1	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	G1 - C/T Cell Structure and Fill Replacement (4 cells)	-28%	-30	Work scope was changed to address some structural damage found in the tower and make some deck repairs. Fill replacement was deferred until
BP11G022B	G1 - Cold Reheat hangers (3 Sets)	-62%	-30	Installed two hangers on the cold reheat line and four on the hot reheat piping.
BP11G023B	G1 - Hot Reheat hangers (3 Sets)	51%	-30	Installed two hangers on the cold reheat line and four on the hot reheat piping.
BP11G027B	G2 - Replace Steam Coil Drain Tank	-28%	1	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			Not Completed	
BP11W012B	Fuels Area Service Bldg HVAC Replacemen	-36%	-91	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
BP11H002B	H1 - Generator Re-wedge (O - Partial Deferral)	-75%	122	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	H1 - 3 Wallblowers & 1 Sootblower (O)	47%	-152	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	H1 - Insulation & Lagging (Partial Deferral)	-32%	122	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.

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Project No.	Project Title/Description	\$ Variance as Percent	Delay in Days	Detailed Explanations
BP11H019B	H1 - AH Steam Coils (Qty 6) (Partial Deferral)	188%	153	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
2011 POLES			Not Completed	嚴國하다면 나는 사람들은 사람들은 사람들이 되었다. 그 사고 있는 그는 데 그는 전환하다고 함 본문 시간에 있는 그 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은
BT11X011B			Not Completed	
BT11X013B			Not Completed	
BT11X022B	LTC online filter Hancock County #2	32%		#1 completed on 4/2010, #2 completed on 5/2011 - schedule dependent upon equipment outage.
BT11X023B	Ledbetter 69 kV Switching Structure	-12%	Not Completed	Equipment outage required - completed on October 12, 2011.
BT11X026B		an and a single and	Not Completed	
BT11X033B			Not Completed	
W0010000			Not Completed	
W0090000	Add Gravel to Hancock Co Substation	0%	182	Carry-over expense from 2010 project.
W0120000	Upgrade Metering at Ledbetter to 18 MVA	0%	213	Credit from 2010 project.
W9010000			Not Completed	
W9190000	Wilson 161 KV Line 19F Addition	-73%	610	Armstrong Coal surface mining operation on ROW delayed completion.
W9230000			Not Completed	
W9300000			Not Completed	na an 1971 agus an seann agus an taoig agus an seann agus an an taoig agus an taoig agus an taoig agus an taoig

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Project No.	Project Title/Description	\$ Variance as Percent	Delay in Days	Detailed Explanations
W9340000			Not Completed	
W9350000			Not Completed	화학생으로 경우 기계
W9380000	Replace 15 161 KV disconnects at Reid	0%	182	Carry-over expense from 2010 project.
W9520000	MW Upgrade with Additional OC-3 to Power Plants	0%	518	Project schedule adjusted due to unwind of lease agreement in July of 2009 and 18 month LG&E fiber lease.
W9540000	Replace Substation BatterY & Charger at Livingston Co Microwave	0%	182	Carry-over expense from 2010 project.
W9560000			Not Completed	
W9650000			Not Completed	
BP11G018B	G1 - Precip Repair	-48%	1	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	GN - Precipitator AVCs	116%	1	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
BP11G043B	G1 - Generator Rectifier Replacement	-45%	-60	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

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Project No.	Project Title/Description	\$ Variance as Percent	Delay in Days	Detailed Explanations
BP11C014B	CL Start Up 480v MCC Replacement (2)	-45%	-213	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
BP11C023B	CL 3-4 Start Up Buss tie to 69kv startup transformer	57%	-60	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			Not Completed	
BP11W016B	Drag Chain replacement	-38%	-305	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	CL Traveling Water Screen Replacement	-29%	-244	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	H0 - Scrubber Stack Probes & Umbilicals Upgrade	0%	426	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.

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Project No.	Project Title/Description	\$ Variance as Percent	Delay in Days	Detailed Explanations
BP11H018B	H1 - Precipitator False Floor (Partial Deferral)	-84%	122	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
BP11H026B	H0 - Cathodic Protection	-66%	-244	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
BP11H020B	H1 - Slag Grinder (O)	-57%	-244	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	G2 - Bottom Ash Dog House (1st of 4)	50%	-60	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
BP11G029B	GN - Ash Clinker Grinder	-35%	-152	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
BP11G077B			Not Completed	
BP11W006B	Replace #2 Polisher Liner	-62%	1	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.

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Project No.	Project Title/Description	\$ Variance as Percent	Delay in Days	Detailed Explanations	
BP10G019B			Not Completed		
BP10S002B	H0 - Water Plant Controls (O)	-4%	182	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	H1 - Cooling Tower Controls (O - Partial Deferral)	-23%	487	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	H1 - Precipitator Controls (O)	-17%	182	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			Not Completed		
BP11H025B	H2 - Turbine Trip Block Upgrade	188%	92	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	Cooling Tower Gear Reducer replacement	-88%		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.	

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Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Project No.	Project Title/Description	\$ Variance as Percent	Delay in Days	Detailed Explanations
BP11W019B	Cooling tower fan replacement (#5, #7 & #8	-37%	Not Completed	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	RH - Barge Unloader Drives	104%	1	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.
BP11S001B	RGH - Barge Unloader Switching Cntr	-51%	-183	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	GN - #6N Mooring Cell	11%	1340	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	G2 - OFA Beck Drives (20 per Unit)	-40%	-91	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
BI11X006B	Upgrade OSI software/hardware on EMS	-73%	-60	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	GN - B Coal Handling Transfer Tower Dust Collector	-25%	-60	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.

Case No. 2012-00535

Attachment for Response to PSC 1-13(a)

Witnesses: Robert W. Berry and David G. Crockett

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Project No.	Project Title/Description	\$ Variance as Percent	Delay in Days	Detailed Explanations
BP11G033B	GN - Lime Silo Dust Collector	-27%	-30	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			Not Completed	
BP11G064B	GN - Rpl Lime Silo Screws	33%	-60	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			Not Completed	
BP10G046F	CMS - Shop Expansion	308%		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			Not Completed	
BP11G016B	G2 - BRC 100 DCS Controller Upgrade	-7%	Not Completed	The BRC 100 DCS Controller Upgrade project was completed during the Green Unit 2 economic shut down in the fall of 2012.
BP11G017B	G2 - DCS Power Supply Upgrade	-14%	Not	The DCS Power Supply Upgrade project was completed during the Green Unit 2 economic shut down in the fall of 2012.

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Attachment for Response to PSC 1-13(a)

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Project No.	Project Title/Description	\$ Variance as Percent	3	Detailed Explanations
BP11G067B			Not Completed	

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Big Rivers Electric Corporation Case No. 2012-00535 Slippage Factor

Source: Schedule 1a - Contruction Projects

Schedule 1b

Year	rs A	Annual Actual Cost ^{1,2}		Annual Original Budget ^{1,2}		ariance in Dollars ¹	Variance as a Percent ¹	Slippage Factor ³	
201	1 \$	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%	
Tota	ls \$	79,120,842	\$	77,667,807	\$	1,453,035	1.9%	101.871%	
Two-Y	Two-Year Average Slippage Factor (Average of the Yearly Slippage Factors / 2 Years)								

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. 2002 through 2009 information not available.

Case No. 2012-00535

Attachment for Response to PSC 1-13(b)

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. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

January 29, 2013

1	Item 14) Pr	rovide the following monthly account balances and a
2	calculation o	f the average (1 3-month) account balances for the most
3	recent calend	ar year:
4		
5	a.	Plant in service (Account No. 101);
6	b .	Plant purchased or sold (Account No. 102);
7	c.	Property held for future use (Account No. 105);
8	d.	Construction work in progress (Account No. 107);
9	e.	Completed construction not classified (Account No. 106);
10	f.	Depreciation reserve (Account No. 108);
1	g.	Materials and supplies (include all accounts and
12		subaccounts);
13	h.	Computation and development of minimum cash
4		requirements;
15	i.	Balance in accounts payable applicable to amounts
6		included in utility plant in service (If actual is
17		indeterminable, give reasonable estimate.);
8	j.	Balance in accounts payable applicable to amounts
9		included in plant under construction (If actual is
20		undeterminable, give reasonable estimate.); and
21	k.	Balance in accounts payable applicable to prepayments by
22		major category or subaccount.

BIG RIVERS ELECTRIC CORPORATION

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

January 29, 2013

1	Response)	
2		a. through g. Please see the attached schedule.
3		h. The attached schedule reflects the summarization of the month-
4		end account balances for the 13-month period ended December 31,
5		2011, and the computation of minimum cash requirement derived
6		therefrom. As shown therein, the minimum cash requirement
7		computation results in a minimum cash requirement of
8		\$25,807,352.81, representing 45 days cash, based upon operation
9		and maintenance expenses, exclusive of fuel, allowances and non-
10		Station Two related purchased power. The methodology utilized
11		in the attached computation is consistent with and comparable to
12		that employed in the cost of service study prepared in this case.
13		i. through k. Please see the attached schedule.
14		
15		
16	Witness)	Billie J. Richert
17		

	Account						
	Number	Account Title	31-Dec-2010	31-Jan-2011	28-Feb-2011	31-Mar-2011	30-Apr-2011
PSC 1-14a	101.000	Electric Plant in Service	1,945,717,059.27	1,945,790,970.65	1,945,989,105.50	1,946,748,507.42	1,947,041,539.67
PSC 1-14b	102.000	Electric Plant Purchased or Sold	0.00	0.00	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	475,967.50	475,967.50
PSC 1-14d	107.000	Construction Work in Progress	54,874,458.42	57,059,357.20	57,817,322.32	43,362,070.43	44,838,998.90
PSC 1-14e	106.000	Completed Construction not Classified	0.00	0.00	0.00	15,111,719.83	15,111,719.83
PSC 1-14f	108.000	Accumulated Provision for Depreciation	(888,597,138.62)	(891,438,553.53)	(894,276,585.18)	(896,642,342.51)	(899,388,021.68)
PSC 1-14g	151.110	Fuel Stock-Coal-Reid	459,504.16	586,605.61	552,138.61	523,765.75	427,486.03
PSC 1-14g	151.120	Fuel Stock-Coal-Coleman	5,825,193.88	5,558,158.96	5,418,442.08	4,434,809.49	4,485,255.97
PSC 1-14g	151.121	Fuel Stock-Coal-In Transit-Coleman	1,872,622.90	1,881,171.02	1,492,614.29	1,737,167.80	1,422,977.68
PSC 1-14g	151.130	Fuel Stock-Coal-Green	4,706,817.24	3,956,026.08	4,283,966.78	4,775,779.06	4,866,759.21
PSC 1-14g	151.131	Fuel Stock-Coal-In Transit-Green	778,138.99	405,347.93	358,151.31	637,589.78	0.00
PSC 1-14g	151.140	Fuel Stock-Coal-Wilson	7,153,522.09	5,807,823.25	4,445,259.65	3,796,639.90	2,685,444.76
PSC 1-14g	151.150	Fuel Stock-Coal-Station Two	7,814,458.66	7,368,032.08	7,746,667.78	6,828,335.40	7,168,406.71
PSC 1-14g	151.310	Fuel Stock-Oil-Reid/Station Two	79,083.72	147,569.19	95,350.64	154,365.65	121,788.29
PSC 1-14g	151.320	Fuel Stock-Oil-Gas Turbine	547,524.93	551,674.44	638,039.47	858,059.83	676,228.96
PSC 1-14g	151.330	Fuel Stock-Oil-Green	91,431.29	62,640.20	73,312.57	123,688.69	97,784.13
PSC 1-14g	151.340	Fuel Stock-Oil-Wilson	482,255.31	780,534.61	829,689.32	748,626.10	451,158.00
PSC 1-14g	151.390	Fuel Stock-Natural Gas-Gas Turbine	0.00	359.31	6,492.49	0.00	0.00
PSC 1-14g	151.520	Fuel Stock-Propane-Coleman	43,248.63	34,350.55	62,691.94	61,635.85	59,949.73
PSC 1-14g	151.730	Fuel Stock-Petrol Coke-Green	967,968.79	888,334.73	488,407.41	189,767.63	96,324.02
PSC 1-14g	151.731	Fuel Stock-Pet Coke-In Transit-Green	325,993.88	68,933.71	0.00	95,075.41	185,266.75
PSC 1-14g	151.740	Fuel Stock-Petrol Coke-Wilson	5,158,235.07	4,180,878.31	3,585,545.16	3,091,255.15	2,694,336.08
PSC 1-14g	151.741	Fuel Stock-Pet Coke-In Transit-Wilson	444,059.01	214,166.17	287,635.41	555,700.59	376,978.28

	Account						
	Number	Account Title	31-May-2011	30-Jun-2011	31-Jul-2011	31-Aug-2011	30-Sep-2011
PSC 1-14a	101.000	Electric Plant in Service	1,947,081,422.44	1,947,241,075.30	1,947,399,970.02	1,947,498,502.35	1,949,229,131.31
PSC 1-14b	102.000	Electric Plant Purchased or Sold	0.00	0.00	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	475,967.50	475,967.50
PSC 1-14d	107.000	Construction Work in Progress	47,162,952.30	48,851,778.79	51,039,678.18	53,971,540.40	54,555,077.95
PSC 1-14e	106.000	Completed Construction not Classified	15,111,719.83	15,111,719.83	15,111,719.83	15,111,719.83	15,111,719.83
PSC 1-14f	108.000	Accumulated Provision for Depreciation	(902,180,087.50)	(904,538,201.16)	(907,317,236.02)	(909,787,097.39)	(911,389,510.95)
PSC 1-14g	151.110	Fuel Stock-Coal-Reid	515,114.43	690,962.34	348,614.12	498,921.72	566,839.47
PSC 1-14g	151.120	Fuel Stock-Coal-Coleman	5,001,763.62	4,558,366.26	3,779,288.25	4,091,695.74	6,125,195.26
PSC 1-14g	151.121	Fuel Stock-Coal-In Transit-Coleman	1,034,951.55	857,141.54	853,705.22	1,400,543.53	1,718,464.55
PSC 1-14g	151.130	Fuel Stock-Coal-Green	4,554,769.80	5,053,142.83	2,758,714.90	3,682,931.04	4,853,762.72
PSC 1-14g	151.131	Fuel Stock-Coal-In Transit-Green	511,758.72	226,687.95	329,072.58	111,658.50	602,969.68
PSC 1-14g	151.140	Fuel Stock-Coal-Wilson	349,711.65	1,940,127.57	2,497,321.65	3,032,763.66	3,896,901.96
PSC 1-14g	151.150	Fuel Stock-Coal-Station Two	6,772,018.75	5,562,340.55	4,893,308.69	5,206,758.97	5,930,527.13
PSC 1-14g	151.310	Fuel Stock-Oil-Reid/Station Two	162,436.59	145,918.78	137,831.03	135,665.30	138,398.87
PSC 1-14g	151.320	Fuel Stock-Oil-Gas Turbine	1,063,785.03	1,039,584.05	860,084.51	634,779.95	766,507.43
PSC 1-14g	151.330	Fuel Stock-Oil-Green	119,577.10	145,062.32	154,234.47	105,595.29	147,599.29
PSC 1-14g	151.340	Fuel Stock-Oil-Wilson	982,476.76	931,693.05	891,590.06	680,546.84	902,060.66
PSC 1-14g	151.390	Fuel Stock-Natural Gas-Gas Turbine	179.46	0.00	3,605.91	65.31	0.00
PSC 1-14g	151.520	Fuel Stock-Propane-Coleman	59,949.73	59,949.73	58,136.70	58,136.70	58,136.70
PSC 1-14g	151.730	Fuel Stock-Petrol Coke-Green	50,133.65	303,543.81	387,697.72	340,117.24	305,379.15
PSC 1-14g	151.731	Fuel Stock-Pet Coke-In Transit-Green	211,454.57	266,842.20	0.00	184,139.66	0.00
PSC 1-14g	151.740	Fuel Stock-Petrol Coke-Wilson	2,040,114.90	1,725,034.42	1,356,693.75	911,148.51	570,853.67
PSC 1-14g	151.741	Fuel Stock-Pet Coke-In Transit-Wilson	670,691.70	268,429.70	236,463.92	424,027.40	154,746.28

Case No. 2012-00535 Attachment for Response to PSC 1-14a through PSC 1-14g Witness: Billie J. Richert

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	Account					13-month
	Number	Account Title	31-Oct-2011	30-Nov-2011	31-Dec-2011	Average
PSC 1-14a	101.000	Electric Plant in Service	1,966,019,856.91	1,976,913,646.39	1,978,791,756.88	1,953,189,426.47
PSC 1-14b	102.000	Electric Plant Purchased or Sold	0.00	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	475,967.50
PSC 1-14d	107.000	Construction Work in Progress	57,098,847.55	46,868,174.87	49,150,583.18	51,280,833.88
PSC 1-14e	106.000	Completed Construction not Classified	0.00	0.00	0.00	8,137,079.91
PSC 1-14f	108.000	Accumulated Provision for Depreciation	(912,953,626.85)	(912,086,160.26)	(913,869,436.42)	(903,420,307.54)
PSC 1-14g	151.110	Fuel Stock-Coal-Reid	566,839.47	571,213.06	577,017.05	529,617.06
PSC 1-14g	151.120	Fuel Stock-Coal-Coleman	6,924,490.09	7,860,036.17	6,492,636.85	5,427,333.28
PSC 1-14g	151.121	Fuel Stock-Coal-In Transit-Coleman	1,690,978.79	96,038.80	548,446.54	1,277,448.02
PSC 1-14g	151.130	Fuel Stock-Coal-Green	5,857,658.22	6,509,362.50	7,511,987.02	4,874,744.42
PSC 1-14g	151.131	Fuel Stock-Coal-In Transit-Green	1,108,732.86	517,237.74	881,252.97	497,584.54
PSC 1-14g	151.140	Fuel Stock-Coal-Wilson	6,408,380.04	5,601,370.76	5,315,712.47	4,071,613.80
PSC 1-14g	151.150	Fuel Stock-Coal-Station Two	6,229,232.90	8,375,827.42	8,803,648.09	6,823,043.32
PSC 1-14g	151.310	Fuel Stock-Oil-Reid/Station Two	168,385.20	161,727.27	160,640.23	139,166.21
PSC 1-14g	151.320	Fuel Stock-Oil-Gas Turbine	1,074,118.12	749,272.41	862,436.21	794,007.33
PSC 1-14g	151.330	Fuel Stock-Oil-Green	91,886.62	154,603.28	142,246.21	116,127.80
PSC 1-14g	151.340	Fuel Stock-Oil-Wilson	940,705.62	814,446.29	964,839.31	800,047.84
PSC 1-14g	151.390	Fuel Stock-Natural Gas-Gas Turbine	0.00	1,298.16	(17.85)	921.75
PSC 1-14g	151.520	Fuel Stock-Propane-Coleman	55,870.41	55,870.41	51,960.30	55,375.95
PSC 1-14g	151.730	Fuel Stock-Petrol Coke-Green	52,021.68	0.00	0.00	313,053.53
PSC 1-14g	151.731	Fuel Stock-Pet Coke-In Transit-Green	0.00	0.00	0.00	102,900.48
PSC 1-14g	151.740	Fuel Stock-Petrol Coke-Wilson	440,192.09	856,701.57	630,723.32	2,095,516.31
PSC 1-14g	151.741	Fuel Stock-Pet Coke-In Transit-Wilson	350,715.58	218,568.09	610,397.88	370,198.46

Case No. 2012-00535

Attachment for Response to PSC 1-14a through PSC 1-14g

Witness: Billie J. Richert

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	Account						
	Number	Account Title	31-Dec-2010	31-Jan-2011	28-Feb-2011	31-Mar-2011	30-Apr- 2011
PSC 1-14g	154.100	Materials & Supplies-Transmission	669,644.86	639,180.45	678,907.78	681,934.17	695,974.65
PSC 1-14g	154.200	Materials & Supplies-Production	18,729,505.07	19,024,255.80	19,158,347.19	19,508,061.78	19,642,633.18
PSC 1-14g	154.220	Materials & Supplies-Prod-Vendor Fab-WIP	67,308.06	117,853.69	192,775.07	215,317.45	240,912.19
PSC 1-14g	154.230	Materials & Supplies-Prod-Self Fab Parts	84,268.12	79,418.37	88,205.06	125,937.62	126,175.70
PSC 1-14g	154.235	Materials & Supplies-Station Two-Self Fab Parts	5,598.80	5,598.80	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)	(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	3,209.22	3,209.22
PSC 1-14g	154.250	Materials & Supplies-Production-Clearing	(106,292.10)	(140, 249.29)	(107,569.29)	(104,033.53)	(103,825.57)
PSC 1-14g	154.320	Lime Stock-Coleman	306,357.59	247,090.01	211,086.98	137,249.57	174,816.67
PSC 1-14g	154.330	Lime Stock-Green	1,285,546.39	1,238,932.25	1,285,387.54	1,250,650.14	1,369,975.60
PSC 1-14g	154.340	Lime Stock-Wilson	172,524.81	121,005.64	122,091.63	147,431.21	128,731.77
PSC 1-14g	154.900	Materials & Supplies-Station Two	2,591,954.88	2,612,082.08	2,560,736.71	2,249,633.21	2,608,825.24
PSC 1-14g	154.910	Materials & Supplies-Station Two-City	(632,015.54)	(630,920.21)	(629,824.88)	(628,729.55)	(627,634.22)
PSC 1-14g	154.925	Materials & Supplies-Stat Vendor Fab	(2,635.20)	(2,635.20)	(2,635.20)	(2,635.20)	(2,635.20)
PSC 1-14g	163.080	Stores Expense-Undistributed	52,877.02	102,683.15	142,625.39	216,727.53	275,125.82

	Account						
	Number	Account Title	31-May-2011	30-Jun-2011	31-Jul-2011	31-Aug-2011	30-Sep-2011
PSC 1-14g	154.100	Materials & Supplies-Transmission	678,616.53	644,502.24	634,028.61	650,319.05	646,604.00
PSC 1-14g	154.200	Materials & Supplies-Production	19,678,500.77	19,474,110.02	19,603,198.74	19,878,265.22	19,714,197.51
PSC 1-14g	154.220	Materials & Supplies-Prod-Vendor Fab-WIP	240,028.55	237,306.40	279,709.33	213,751.54	217,789.54
PSC 1-14g	154.230	Materials & Supplies-Prod-Self Fab Parts	140,652.53	136,745.04	139,122.74	144,247.41	142,782.63
PSC 1-14g	154.235	Materials & Supplies-Station Two-Self Fab Parts	5,598.80	5,598.80	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)	(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	3,209.22	3,209.22
PSC 1-14g	154.250	Materials & Supplies-Production-Clearing	(144,799.01)	(219,223.09)	(257, 217.79)	(279,138.64)	(364,056.62)
PSC 1-14g	154.320	Lime Stock-Coleman	174,164.30	304,653.99	320,682.97	365,946.17	406,876.02
PSC 1-14g	154.330	Lime Stock-Green	1,291,287.08	1,415,214.69	1,458,068.93	1,458,741.47	1,408,937.55
PSC 1-14g	154.340	Lime Stock-Wilson	103,644.56	138,958.92	118,614.97	139,716.74	125,404.64
PSC 1-14g	154.900	Materials & Supplies-Station Two	2,654,066.14	2,678,372.66	2,633,569.95	2,642,282.95	2,511,791.09
PSC 1-14g	154.910	Materials & Supplies-Station Two-City	(626,538.89)	(720,814.68)	(722,855.97)	(726,052.25)	(683,530.75)
PSC 1-14g	154.925	Materials & Supplies-Stat Vendor Fab	(2,635.20)	(2,635.20)	(2,635.20)	(2,635.20)	(2,635.20)
PSC 1-14g	163.080	Stores Expense-Undistributed	325,149.75	387,608.15	432,409.39	485,837.07	539,391.53

	Account	A	91 0 -4 9077	00 N 0077	91 D 991-	13-month
	Number	Account Title	31-Oct-2011	30-Nov-2011	31-Dec-2011	Average
DCC 1 14-	154 100	Matarial & Complian Transmission	679 550 16	744 971 17	700,000,00	<i>070 7</i> 00 00
PSC 1-14g	154.100	Materials & Supplies-Transmission	672,559.16	744,871.17	760,999.98	676,780.20
PSC 1-14g	154.200	Materials & Supplies-Production	19,626,858.33	19,743,546.92	19,836,408.40	19,509,068.38
PSC 1-14g	154.220	Materials & Supplies-Prod-Vendor Fab-WIP	258,533.74	214,118.65	203,234.63	207,587.60
PSC 1-14g	154.230	Materials & Supplies-Prod-Self Fab Parts	139,394.52	112,142.38	140,944.97	123,079.78
PSC 1-14g	154.235	Materials & Supplies-Station Two-Self Fab Parts	5,598.80	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)	(10,200.00)
PSC 1-14g	154.245	Materials & Supplies-Obsolescence Res-ST	3,209.22	3,209.22	3,209.22	3,209.22
PSC 1-14g	154.250	Materials & Supplies-Production-Clearing	(422,158.31)	(459,022.57)	(512,108.67)	(247,668.81)
PSC 1-14g	154.320	Lime Stock-Coleman	406,696.17	403,134.86	333,190.01	291,688.10
PSC 1-14g	154.330	Lime Stock-Green	1,863,353.03	1,530,506.27	1,762,809.59	1,432,262.35
PSC 1-14g	154.340	Lime Stock-Wilson	110,383.92	97,025.36	164,820.06	130,027.25
PSC 1-14g	154.900	Materials & Supplies-Station Two	2,571,447.05	2,618,499.68	2,632,921.92	2,582,014.12
PSC 1-14g	154.910	Materials & Supplies-Station Two-City	(707,822.93)	(726,495.64)	(733,728.72)	(676,689.56)
PSC 1-14g	154.925	Materials & Supplies-Stat Vendor Fab	(2,635.20)	(2,635.20)	(2,635.20)	(2,635.20)
PSC 1-14g	163.080	Stores Expense-Undistributed	607,915.26	663,393.99	709,799.41	380,118.73

18.928,205.12 19,835,441.24 17,988,407.22 18,299,704.59 19,407.7							
1 Operation and Maintenance Expenses							
1 Operation and Maintenance Expenses							
1 Operation and Maintenance Expenses							
1 Operation and Maintenance Expenses							
1 Operation and Maintenance Expenses	Time No	A Normal on and Description	21 Dec 2010	21 Tan 2011	28 Fab 2011	21 Man 2011	20 Ann 2011
2 3 Steam Power Generation Operation Expenses 4 500 Operation Supervison & Engineering 535.465.43 429.927.68 425.327.71 429.485.33 468.3			31-Dec-2010	31-9aH-2V11	20-1 60-2011	31-Mar-2011	30-Apr-2011
3 Steam Power Generation Operation Expenses 4 500 Operation Supervison & Engineering 535,465,43 429,927.68 425,327.71 429,485.33 468.3 5 5 501 Fuel 18,928,205.12 19,835,441.24 17,988,407.22 18,299,704.59 19,407,7 6 502 Steam Expenses 2,620,888.61 2,518,299.79 2,285,088.48 2,474,445.31 2,361,5 2,	1	Operation and Maintenance Expenses					
4 500 Operation Supervison & Engineering 535.465.43 429.927.68 425,327.71 429,485.33 468.3 5 501 Fuel 18,928,205.12 19,835,441.24 17,988,407.22 18,299,704.59 19,407.7 6 502 Steam Expenses 2,620,888.61 2,518,209.79 2,285,088.48 2,474,445.31 2,361.5 7 505 Electric Expenses 507,815.02 611,714.62 529,803.05 431,787.37 606.9 8 506 Misc. Steam Expenses 303,926.70 634,819.79 577,854.78 731,810.34 501.9 9 507 Rents 0.00 0.00 0.00 0.00 0.00 10 509 Allowances (54,681.01) 24,048.22 19,989.13 16,539.72 14,2 11 Total Steam Power Generation Operation Expenses 22,841,619.87 24,054,161.34 21,826,470.37 22,383,772.66 23,360,9 13 Total Steam Power Generation Maintenance Expenses 15 510 Maintenance Supervision & Engineering 470,919.14 407,249.03 415,627.16 430,440.4							
5 501 Fuel 18,928,205.12 19,835,441.24 17,988,407.22 18,299,704.59 19,407.7 6 502 Steam Expenses 2,620,888.61 2,518,209.79 2,285,088.48 2,474,445.31 2,361,5 7 505 Electric Expenses 507,815.02 611,714.62 529,803.05 431,787.37 606,9 8 506 Misc. Steam Expenses 30,926.70 634,819.79 577,854.78 731,810.34 501,9 9 507 Rents 0.00 0.00 0.00 0.00 0.00 0.00 10 509 Allowances (54,681.01) 24,048.22 19,989.13 16,539.72 14,2 11 12 Total Steam Power Generation Operation Expenses 22,841,619.87 24,054,161.34 21,826,470.37 22,383,772.66 23,360,9 13 14 Steam Power Generation Maintenance Expenses 470,919.14 407,249.03 415,627.16 430,440.40 398,7 16 511 Maintenance of Structures 92,574.69 302,427.99 244,256.57 217,622.10 244,1 17	3						
6 502 Steam Expenses 2,620,888.61 2,518,209.79 2,285,088.48 2,474,445.31 2,361,5 7 505 Electric Expenses 507,815,02 611,714.62 529,803.05 431,787.37 606,9 8 506 Misc. Steam Expenses 303,926.70 634,819.79 577,854.78 731,810.34 501,9 9 507 Rents 0.00 0.00 0.00 0.00 0.00 10 509 Allowances (54,681.01) 24,048.22 19,989.13 16,539.72 14,2 11 12 Total Steam Power Generation Operation Expenses 22,841,619.87 24,054,161.34 21,826,470.37 22,383,772.66 23,360,9 13 14 Steam Power Generation Maintenance Expenses 15 510 Maintenance Supervision & Engineering 470,919.14 407,249.03 415,627.16 430,440.40 398,7 16 511 Maintenance of Structures 92,574,69 302,427.99 244,256.57 217,622.10 244,1 17 512 Maintenance of Boiler Plant 2,991,362.33 1,576,186.72 1,721,302.85 2,272,493.87	II	400000000000000000000000000000000000000				i	468,391.76
7 505 Electric Expenses 507,815.02 611,714.62 529,803.05 431,787.37 606.9 8 506 Misc. Steam Expenses 303,926.70 634,819.79 577,854.78 731,810.34 501,9 9 507 Rents 0.00 0.00 0.00 0.00 0.00 10 509 Allowances (54,681.01) 24,048.22 19,989.13 16,539.72 14,2 11 12 Total Steam Power Generation Operation Expenses 22,841,619.87 24,054,161.34 21,826,470.37 22,383,772.66 23,360,9 13 14 Steam Power Generation Maintenance Expenses 15 510 Maintenance Supervision & Engineering 470,919.14 407,249.03 415,627.16 430,440.40 398,7 16 511 Maintenance of Structures 92,574.69 302,427.99 244,256.57 217,622.10 244.1 17 512 Maintenance of Boiler Plant 2,991,362.33 1,576,186.72 1,721,302.85 2,272,493.87 1,656,1 18 513 Maintenance of Misc Steam Plant (1,011,306.84) 264,704.15 184,310.11	5		18,928,205.12	19,835,441.24	17,988,407.22	18,299,704.59	19,407,795.08
8 506 Misc. Steam Expenses 303,926.70 634,819.79 577,854.78 731,810.34 501,9 9 507 Rents 0.00 0.00 0.00 0.00 0.00 10 509 Allowances (54,681.01) 24,048.22 19,989.13 16,539.72 14,2 11 12 Total Steam Power Generation Operation Expenses 22,841,619.87 24,054,161.34 21,826,470.37 22,383,772.66 23,360,9 13 14 Steam Power Generation Maintenance Expenses 15 510 Maintenance Supervision & Engineering 470,919.14 407,249.03 415,627.16 430,440.40 398,7 16 511 Maintenance of Structures 92,574.69 302,427.99 244,256.57 217,622.10 244,1 17 512 Maintenance of Boiler Plant 2,991,362.33 1,576,186.72 1,721,302.85 2,272,493.87 1,656,1 18 513 Maintenance of Electric Plant 436,626.80 205,883.46 291,085.60 600,835.44 251,4 19 514 Maintenance of Misc Steam Plant (1,011,306.84) 264,704.15 184,310.11 253,457.38 175,4 20 21 Tot	6	502 Steam Expenses	2,620,888.61	2,518,209.79	2,285,088.48	2,474,445.31	2,361,572.72
9 507 Rents 0.00 0.00 0.00 0.00 0.00 1.00 1.00 1.0	7	505 Electric Expenses	507,815.02	611,714.62	529,803.05	431,787.37	606,990.91
10 509 Allowances (54,681.01) 24,048.22 19,989.13 16,539.72 14,2	8	506 Misc. Steam Expenses	303,926.70	634,819.79	577,854.78	731,810.34	501,947.43
11 12 Total Steam Power Generation Operation Expenses 22,841,619.87 24,054,161.34 21,826,470.37 22,383,772.66 23,360,9 13 14 Steam Power Generation Maintenance Expenses 15 510 Maintenance Supervision & Engineering 470,919.14 407,249.03 415,627.16 430,440.40 398,7 16 511 Maintenance of Structures 92,574.69 302,427.99 244,256.57 217,622.10 244,1 17 512 Maintenance of Boiler Plant 2,991.362.33 1,576,186.72 1,721,302.85 2,272,493.87 1,656,1 18 513 Maintenance of Electric Plant 436,626.80 205,883.46 291,085.60 600,835.44 251,4 19 514 Maintenance of Misc Steam Plant (1,011,306.84) 264,704.15 184,310.11 253,457.38 175,4 20 21 Total Steam Power Generation Maintenance Expense 2,980,176.12 2,756,451.35 2,856,582.29 3,774,849.19 2,725,8 22 23 Total Steam Power Generation Expense 25,821,795.99 26,810,612.69 24,683,052.66 26,158,621.85 26,086,8	9	507 Rents	0.00	0.00	0.00	0.00	0.00
12 Total Steam Power Generation Operation Expenses 22,841,619.87 24,054,161.34 21,826,470.37 22,383,772.66 23,360,9 13 14 Steam Power Generation Maintenance Expenses 510 Maintenance Supervision & Engineering 470,919.14 407,249.03 415,627.16 430,440.40 398,7 16 511 Maintenance of Structures 92,574.69 302,427.99 244,256.57 217,622.10 244,1 17 512 Maintenance of Boiler Plant 2,991,362.33 1,576,186.72 1,721,302.85 2,272,493.87 1,656,1 18 513 Maintenance of Electric Plant 436,626.80 205,883.46 291,085.60 600,835.44 251,4 19 514 Maintenance of Misc Steam Plant (1,011,306.84) 264,704.15 184,310.11 253,457.38 175,4 20 21 Total Steam Power Generation Maintenance Expense 2,980,176.12 2,756,451.35 2,856,582.29 3,774,849.19 2,725,8 22 23 Total Steam Power Generation Expense 25,821,795.99 26,810,612.69 24,683,052.66 26,158,621.85 26,086,8	10	509 Allowances	(54,681.01)	24,048.22	19,989.13	16,539.72	14,233.80
13 14 Steam Power Generation Maintenance Expenses 15 510 Maintenance Supervision & Engineering 470,919.14 407,249.03 415,627.16 430,440.40 398,7 16 511 Maintenance of Structures 92,574.69 302,427.99 244,256.57 217,622.10 244,1 17 512 Maintenance of Boiler Plant 2,991,362.33 1,576,186.72 1,721,302.85 2,272,493.87 1,656,1 18 513 Maintenance of Electric Plant 436,626.80 205,883.46 291,085.60 600,835.44 251,4 19 514 Maintenance of Misc Steam Plant (1,011,306.84) 264,704.15 184,310.11 253,457.38 175,4 20 21 Total Steam Power Generation Maintenance Expense 2,980,176.12 2,756,451.35 2,856,582.29 3,774,849.19 2,725,8 22 23 Total Steam Power Generation Expense 25,821,795.99 26,810,612.69 24,683,052.66 26,158,621.85 26,086,8	11						
Steam Power Generation Maintenance Expenses 15 510 Maintenance Supervision & Engineering 470,919.14 407,249.03 415,627.16 430,440.40 398,7 16 511 Maintenance of Structures 92,574.69 302,427.99 244,256.57 217,622.10 244,1 17 512 Maintenance of Boiler Plant 2,991,362.33 1,576,186.72 1,721,302.85 2,272,493.87 1,656,1 18 513 Maintenance of Electric Plant 436,626.80 205,883.46 291,085.60 600,835.44 251,4 19 514 Maintenance of Misc Steam Plant (1,011,306.84) 264,704.15 184,310.11 253,457.38 175,4 20 21 Total Steam Power Generation Maintenance Expense 2,980,176.12 2,756,451.35 2,856,582.29 3,774,849.19 2,725,8 22 23 Total Steam Power Generation Expense 25,821,795.99 26,810,612.69 24,683,052.66 26,158,621.85 26,086,8	12	Total Steam Power Generation Operation Expenses	22,841,619.87	24,054,161.34	21,826,470.37	22,383,772.66	23,360,931.70
15 510 Maintenance Supervision & Engineering 470,919.14 407,249.03 415,627.16 430,440.40 398,7 16 511 Maintenance of Structures 92,574.69 302,427.99 244,256.57 217,622.10 244,1 17 512 Maintenance of Boiler Plant 2,991,362.33 1,576,186.72 1,721,302.85 2,272,493.87 1,656,1 18 513 Maintenance of Electric Plant 436,626.80 205,883.46 291,085.60 600,835.44 251,4 19 514 Maintenance of Misc Steam Plant (1,011,306.84) 264,704.15 184,310.11 253,457.38 175,4 20 21 Total Steam Power Generation Maintenance Expense 2,980,176.12 2,756,451.35 2,856,582.29 3,774,849.19 2,725,8 22 23 Total Steam Power Generation Expense 25,821,795.99 26,810,612.69 24,683,052.66 26,158,621.85 26,086,8	13						
16 511 Maintenance of Structures 92,574.69 302,427.99 244,256.57 217,622.10 244,1 17 512 Maintenance of Boiler Plant 2,991,362.33 1,576,186.72 1,721,302.85 2,272,493.87 1,656,1 18 513 Maintenance of Electric Plant 436,626.80 205,883.46 291,085.60 600,835.44 251,4 19 514 Maintenance of Misc Steam Plant (1,011,306.84) 264,704.15 184,310.11 253,457.38 175,4 20 21 Total Steam Power Generation Maintenance Expense 2,980,176.12 2,756,451.35 2,856,582.29 3,774,849.19 2,725,8 22 23 Total Steam Power Generation Expense 25,821,795.99 26,810,612.69 24,683,052.66 26,158,621.85 26,086,8	14	Steam Power Generation Maintenance Expenses					
17 512 Maintenance of Boiler Plant 2,991,362.33 1,576,186.72 1,721,302.85 2,272,493.87 1,656,1 18 513 Maintenance of Electric Plant 436,626.80 205,883.46 291,085.60 600,835.44 251,4 19 514 Maintenance of Misc Steam Plant (1,011,306.84) 264,704.15 184,310.11 253,457.38 175,4 20 21 Total Steam Power Generation Maintenance Expense 2,980,176.12 2,756,451.35 2,856,582.29 3,774,849.19 2,725,8 22 23 Total Steam Power Generation Expense 25,821,795.99 26,810,612.69 24,683,052.66 26,158,621.85 26,086,8	15	510 Maintenance Supervision & Engineering	470,919.14	407,249.03	415,627.16	430,440.40	398,731.76
18 513 Maintenance of Electric Plant 436,626.80 205,883.46 291,085.60 600,835.44 251,4 19 514 Maintenance of Misc Steam Plant (1,011,306.84) 264,704.15 184,310.11 253,457.38 175,4 20 21 Total Steam Power Generation Maintenance Expense 2,980,176.12 2,756,451.35 2,856,582.29 3,774,849.19 2,725,8 22 23 Total Steam Power Generation Expense 25,821,795.99 26,810,612.69 24,683,052.66 26,158,621.85 26,086,8	16	511 Maintenance of Structures	92,574.69	302,427.99	244,256.57	217,622.10	244,144.78
19 514 Maintenance of Misc Steam Plant (1,011,306.84) 264,704.15 184,310.11 253,457.38 175,4 20 21 Total Steam Power Generation Maintenance Expense 2,980,176.12 2,756,451.35 2,856,582.29 3,774,849.19 2,725,8 22 23 Total Steam Power Generation Expense 25,821,795.99 26,810,612.69 24,683,052.66 26,158,621.85 26,086,8	17	512 Maintenance of Boiler Plant	2,991,362.33	1,576,186.72	1,721,302.85	2,272,493.87	1,656,146.86
19 514 Maintenance of Misc Steam Plant (1,011,306.84) 264,704.15 184,310.11 253,457.38 175,4 20 21 Total Steam Power Generation Maintenance Expense 2,980,176.12 2,756,451.35 2,856,582.29 3,774,849.19 2,725,8 22 23 Total Steam Power Generation Expense 25,821,795.99 26,810,612.69 24,683,052.66 26,158,621.85 26,086,8	l	513 Maintenance of Electric Plant	436,626.80	205,883.46	291,085.60	600,835.44	251,401.01
20 21 Total Steam Power Generation Maintenance Expense 2,980,176.12 2,756,451.35 2,856,582.29 3,774,849.19 2,725,8 22 23 Total Steam Power Generation Expense 25,821,795.99 26,810,612.69 24,683,052.66 26,158,621.85 26,086,8	19	514 Maintenance of Misc Steam Plant	(1.011.306.84)	264,704.15	184,310.11	253,457,38	175,464.22
21 Total Steam Power Generation Maintenance Expense 2,980,176.12 2,756,451.35 2,856,582.29 3,774,849.19 2,725,8 22 Total Steam Power Generation Expense 25,821,795.99 26,810,612.69 24,683,052.66 26,158,621.85 26,086,8				· · · · · · · · · · · · · · · · · · ·			
22 23 Total Steam Power Generation Expense 25,821,795.99 26,810,612.69 24,683,052.66 26,158,621.85 26,086,8	i	Total Steam Power Generation Maintenance Expense	2,980,176.12	2,756,451.35	2,856,582.29	3,774,849.19	2,725,888.63
23 Total Steam Power Generation Expense 25,821,795.99 26,810,612.69 24,683,052.66 26,158,621.85 26,086,8	II				· · · · · · · · · · · · · · · · · · ·		
	1	Total Steam Power Generation Expense	25,821,795.99	26,810,612.69	24,683,052.66	26,158,621.85	26,086,820.33
7,4	24		, , , , , , , , , , , , , , , , , , , ,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	-,,-

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Line No.	Account Number and Description	31-May-2011	30-Jun-2011	31-Jul-2011	31-Aug-2011	30-Sep-2011
1	Operation and Maintenance Expenses					
2		willing.				
3	Steam Power Generation Operation Expenses					
4	500 Operation Supervison & Engineering	394,946.32	398,310.30	387,927.04	443,797.60	407,465.50
5	501 Fuel	19,992,009.18	18,264,761.64	20,458,660.82	19,871,519.61	18,060,902.76
6	502 Steam Expenses	2,546,520.41	2,400,649.46	2,664,510.09	2,566,884.32	2,620,057.15
7	505 Electric Expenses	554,269.72	505,121.07	519,227.39	560,296.08	546,616.07
8	506 Misc. Steam Expenses	625,318.87	644,394.67	620,616.13	676,393.34	691,251.54
9	507 Rents	0.00	0.00	0.00	0.00	0.00
10	509 Allowances	14,962.99	28,965.82	27,967.01	20,023.08	15,890.14
11						
12	Total Steam Power Generation Operation Expenses	24,128,027.49	22,242,202.96	24,678,908.48	24,138,914.03	22,342,183.16
13						
14	Steam Power Generation Maintenance Expenses					
15	510 Maintenance Supervision & Engineering	361,991.93	366,105.17	347,747.14	389,767.43	360,806.01
16	511 Maintenance of Structures	164,668.02	314,531.54	402,824.27	168,203.22	276,967.58
17	512 Maintenance of Boiler Plant	1,625,366.44	2,698,472.71	2,095,650.71	1,902,864.39	2,296,680.97
18	513 Maintenance of Electric Plant	248,588.81	318,750.09	263,293.54	313,218.58	543,259.47
19	514 Maintenance of Misc Steam Plant	214,663.90	448,985.51	234,424.22	256,086.04	337,041.56
20						
21	Total Steam Power Generation Maintenance Expense	2,615,279.10	4,146,845.02	3,343,939.88	3,030,139.66	3,814,755.59
22						
23	Total Steam Power Generation Expense	26,743,306.59	26,389,047.98	28,022,848.36	27,169,053.69	26,156,938.75
24						

Case No. 2012-00535 Attachment for Response to PSC 1-14h Witness: Billie J. Richert Page 2 of 15

Line No.	Account Number and Description	31-Oct-2011	30-Nov-2011	31-Dec-2011	Computation of Minimum Cash Requirement 13- Months Ended December 31, 2011
1	Operation and Maintenance Expenses				
2					
3	Steam Power Generation Operation Expenses				
4	500 Operation Supervison & Engineering	407,285.22	411,073.19	576,422.11	5,715,825.19
5	501 Fuel	17,654,494.62	16,389,781.37	19,071,743.08	244,223,426.33
6	502 Steam Expenses	2,525,985.35	2,351,871.37	2,444,357.74	32,381,040.80
7	505 Electric Expenses	589,221.86	580,232.22	648,967.91	7,192,063.29
8	506 Misc. Steam Expenses	790,439.86	742,292.20	978,873.38	8,519,939.03
9	507 Rents	0.00	0.00	0.00	0.00
10	509 Allowances	218,267.74	114,074.10	20,833.72	481,114.46
11					
12	Total Steam Power Generation Operation Expenses	22,185,694.65	20,589,324.45	23,741,197.94	298,513,409.10
13					
14	Steam Power Generation Maintenance Expenses				
15	510 Maintenance Supervision & Engineering	372,724.68	396,611.90	486,241.14	5,204,962.89
16	511 Maintenance of Structures	281,243.72	364,080.60	667,623.69	3,741,168.77
17	512 Maintenance of Boiler Plant	2,778,824.75	3,397,758.09	2,258,107.33	29,271,218.02
18	513 Maintenance of Electric Plant	289,489.36	1,302,347.07	171,494.52	5,236,273.75
19	514 Maintenance of Misc Steam Plant	317,335.00	319,858.72	277,221.69	2,272,245.66
20					
21	Total Steam Power Generation Maintenance Expense	4,039,617.51	5,780,656.38	3,860,688.37	45,725,869.09
22					0.00
23	Total Steam Power Generation Expense	26,225,312.16	26,369,980.83	27,601,886.31	344,239,278.19
24					

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Line No.	Account Number and Description	31-Dec-2010	31-Jan-2011	28-Feb-2011	31-Mar-2011	30-Apr-2011
25	Other Power Generation Operation Expense					
26	546 Operation Supervison & Engineering	0.00	0.00	0.00	0.00	0.00
27	547 Fuel	78,755.52	73,146.64	81,756.92	47,102.58	9,235.32
28	548 Generation Expense	7,702.38	2,526.03	2,622.38	2,673.27	2,168.25
29	549 Misc Other Power Generation	0.00	0.00	0.00	0.00	0.00
30	550 Rents	0.00	0.00	0.00	0.00	0.00
31				3,100		
32	Total Other Power Generation Expenses	86,457.90	75,672.67	84,379.30	49,775.85	11,403.57
33						
34	Other Power Generation Maintenance Expense					
35	551 Maintenance Supervision & Engineering	0.00	0.00	0.00	0.00	0.00
36	552 Maintenance of Structures	0.00	0.00	0.00	0.00	0.00
37	553 Maintenance of Generating & Elec Plant	128,593.80	22,049.01	13,464.90	(6,778.33)	142.55
38	554 Maintenance of Misc Other Power Gen Plt	0.00	0.00	0.00	0.00	0.00
39						
40	Total Other Power Generation Maintenance Expense	128,593.80	22,049.01	13,464.90	(6,778.33)	142.55
41						
42	Total Other Power Generation Expense	215,051.70	97,721.68	97,844.20	42,997.52	11,546.12
43						
44	Total Station Expense	26,036,847.69	26,908,334.37	24,780,896.86	26,201,619.37	26,098,366.45

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Line No.	Account Number and Description	31-May-2011	30-Jun-2011	31-Jul-2011	31-Aug-2011	30-Sep-2011
<u></u>		31-May-2011	50-9 un-2011	31-9 u1-2011	31-Aug-2011	30-3ep-2011
25	Other Power Generation Operation Expense	0.00	0.00	0.00	0.00	0.00
26	546 Operation Supervison & Engineering	0.00	0.00	0.00	0.00	0.00
27	547 Fuel	77,928.47	105,025.04	262,405.73	206,435.49	64,747.13
28	548 Generation Expense	2,219.16	2,549.38	2,843.17	3,268.29	3,481.77
29	549 Misc Other Power Generation	0.00	0.00	0.00	0.00	0.00
30	550 Rents	0.00	0.00	0.00	0.00	0.00
31						
32	Total Other Power Generation Expenses	80,147.63	107,574.42	265,248.90	209,703.78	68,228.90
33						
34	Other Power Generation Maintenance Expense					
35	551 Maintenance Supervision & Engineering	0.00	0.00	0.00	0.00	0.00
36	552 Maintenance of Structures	0.00	0.00	0.00	0.00	0.00
37	553 Maintenance of Generating & Elec Plant	16,540.60	8,158.45	(149.90)	51,394.71	12,018.43
38	554 Maintenance of Misc Other Power Gen Plt	0.00	0.00	0.00	0.00	0.00
39						
40	Total Other Power Generation Maintenance Expense	16,540.60	8,158.45	(149.90)	51,394.71	12,018.43
41		110.000,000				
42	Total Other Power Generation Expense	96,688.23	115,732.87	265,099.00	261,098.49	80,247.33
43						
44	Total Station Expense	26,839,994.82	26,504,780.85	28,287,947.36	27,430,152.18	26,237,186.08

Line No.	Account Number and Description	31-Oct-2011	30-Nov-2011	31-Dec-2011	Computation of Minimum Cash Requirement 13- Months Ended December 31, 2011
25	Other Power Generation Operation Expense				
26	546 Operation Supervison & Engineering	0.00	0.00	0.00	0.00
27	547 Fuel	614.81	2,764.03	2,666.62	1,012,584.30
28	548 Generation Expense	2,925.12	3,107.96	3,532.74	41,619.90
29	549 Misc Other Power Generation	0.00	0.00	0.00	0.00
30	550 Rents	0.00	0.00	0.00	0.00
31					
32	Total Other Power Generation Expenses	3,539.93	5,871.99	6,199.36	1,054,204.20
33					
34	Other Power Generation Maintenance Expense				
35	551 Maintenance Supervision & Engineering	0.00	0.00	0.00	0.00
36	552 Maintenance of Structures	0.00	0.00	0.00	0.00
37	553 Maintenance of Generating & Elec Plant	90.24	(192.80)	33,987.57	279,319.23
38	554 Maintenance of Misc Other Power Gen Plt	0.00	0.00	0.00	0.00
39					
40	Total Other Power Generation Maintenance Expense	90.24	(192.80)	33,987.57	279,319.23
41					
42	Total Other Power Generation Expense	3,630.17	5,679.19	40,186.93	1,333,523.43
43					
44	Total Station Expense	26,228,942.33	26,375,660.02	27,642,073.24	345,572,801.62

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Line No.	Account Number and Description	31-Dec-2010	31-Jan-2011	28-Feb-2011	31-Mar-2011	30-Apr-2011
45						
46	Other Power Supply Expenses					
47	555 Purchased Power - Energy	1,766,785.28	1,884,070.35	1,712,142.31	3,147,344.38	2,715,298.16
48	555 Purchased Power - Demand	350,837.07	350,837.07	350,837.07	350,837.07	260,937.07
49	555 Purchased Power BREC Share of HMP&L Station Two	5,808,260.93	5,389,368.92	4,221,071.61	5,859,626.39	4,799,285.57
50	556 System control and Load Dispatch	53,044.04	0.00	0.00	45,850.13	0.00
51	557 Other Expenses	582,501.06	843,900.96	516,626.37	1,188,164.29	905,377.56
52						
53	Total Other Power Supply Expenses	8,561,428.38	8,468,177.30	6,800,677.36	10,591,822.26	8,680,898.36
54						
55	Total Production Expenses	34,598,276.07	35,376,511.67	31,581,574.22	36,793,441.63	34,779,264.81
56						

Line No.	Account Number and Description	31-May-2011	30-Jun-2011	31-Jul-2011	31-Aug-2011	30-Sep-2011
45	Account Number and Description	01-May-2011	50-9 un-2011	31-9UI-2U11	31-Aug-2011	30-3ep-2011
46	Other Power Supply Expenses					
47	555 Purchased Power - Energy	3,528,799.18	3,614,366.84	2,940,664.34	3,346,785.91	3,259,714.99
48	555 Purchased Power - Demand	260,937.07	260,937.07	260,937.07	260,937.07	260,937.07
49	555 Purchased Power BREC Share of HMP&L Station Two	· · · · · ·	5,316,711.43	5,386,410.48	5,375,528.18	5,312,175.70
50	556 System control and Load Dispatch	0.00	0.00	0.00	0.00	0.00
51	557 Other Expenses	796,249.39	768,947.76	488,704.53	911,001.54	355,878.19
52					-	•
53	Total Other Power Supply Expenses	10,516,608.29	9,960,963.10	9,076,716.42	9,894,252.70	9,188,705.95
54						
55	Total Production Expenses	37,356,603.11	36,465,743.95	37,364,663.78	37,324,404.88	35,425,892.03
56						

Line No.	Account Number and Description	31-Oct-2011	30-Nov-2011	31-Dec-2011	Computation of Minimum Cash Requirement 13- Months Ended December 31, 2011
46	Other Power Supply Expenses				
47	555 Purchased Power - Energy	2,941,043.33	4,447,381.61	3,383,541.94	38,687,938.62
48	555 Purchased Power - Demand	260,937.07	260,937.07	260,937.07	3,751,781.91
49	555 Purchased Power BREC Share of HMP&L Station Two	5,408,798.16	5,452,486.99	6,004,860.82	70,265,207.83
50	556 System control and Load Dispatch	0.00	0.00	0.00	98,894.17
51	557 Other Expenses	353,383.46	229,164.07	79,598.83	8,019,498.01
52					
53	Total Other Power Supply Expenses	8,964,162.02	10,389,969.74	9,728,938.66	120,823,320.54
54				<u></u>	
55	Total Production Expenses	35,193,104.35	36,765,629.76	37,371,011.90	466,396,122.16
56					

[
Line No.	Account Number and Description	31-Dec-2010	31-Jan-2011	28-Feb-2011	31-Mar-2011	30-Apr-2011
57	Transmission Operation and Maintenance Expenses					
58	560 Operation Supervison & Engineering	52,635.14	59,507.26	72,712.28	52,855.42	70,563.71
59	561 Load Dispatching	432,680.80	300,891.12	287,084.83	281,141.91	309,966.73
60	562 Station Expenses	63,262.29	44,499.56	70,481.21	53,987.15	56,285.58
61	563 Overhead Line Expenses	(1,285.28)	99,846.20	93,524.04	88,465.94	83,020.52
62	565 Transmission of Electricity By Others	202,784.34	171,979.38	200,629.59	202,264.65	398,858.61
63	566 Misc. Transmission Expenses	57,574.67	57,934.71	59,138.73	50,800.18	49,126.93
64	567 Rents	3,817.69	(1,460.09)	299.17	3,817.69	299.17
65	568 Maintenance Supervision & Engineering	36,590.85	51,307.19	62,850.26	46,109.73	55,351.02
66	569 Structures	385.04	0.00	1,565.64	(3.54)	161.00
67	570 Maint of Station Equipment	66,029.53	59,027.37	86,731.25	134,925.85	175,527.06
68	571 Maint of Overhead Lines	116,973.04	99,691.12	126,426.73	110,420.76	136,270.62
69	572 Underground Lines	0.00	0.00	0.00	0.00	0.00
70	573 Misc. Plant	22,531.02	70,756.27	5,092.36	69,050.32	29,302.19
71	575 Market Facilitation, Monitoring & Compliance Serv	233,099.02	170,420.70	202,929.19	206,525.71	217,121.04
72						
73	Total Transmission Expenes	1,287,078.15	1,184,400.79	1,269,465.28	1,300,361.77	1,581,854.18
74	The state of the s					
75	Total Production and Transmission Expenses	35,885,354.22	36,560,912.46	32,851,039.50	38,093,803.40	36,361,118.99
76						
77	Customer Service Expense					
78	908 Customer Assistance Expenses	17,298.87	25,473.69	44,058.20	30,842.97	33,924.32
79	909 Information	0.00	0.00	0.00	0.00	0.00
80	913 Advertising Expenses	50,329.16	5,683.23	(17,230.20)	12,076.49	(6,518.76)
81						
82	Total Customer Service Expense	67,628.03	31,156.92	26,828.00	42,919.46	27,405.56
83						
84	Sub-Total Prod, Trans and Cust Service	35,952,982.25	36,592,069.38	32,877,867.50	38,136,722.86	36,388,524.55
85						

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		f				
Line No.	Account Number and Description	31-May-2011	30-Jun-2011	31-Jul-2011	31-Aug-2011	30-Sep-2011
57	Transmission Operation and Maintenance Expenses	· ·				
58	560 Operation Supervison & Engineering	69,380.54	50,836.25	45,326.53	61,620.44	49,291.87
59	561 Load Dispatching	321,634.57	317,738.11	301,842.58	314,101.74	313,967.39
60	562 Station Expenses	61,162.41	70,567.93	55,877.96	61,435.87	55,395.80
61	563 Overhead Line Expenses	93,181.06	73,969.46	68,072.54	96,804.82	67,814.70
62	565 Transmission of Electricity By Others	(191,789.90)	398,803.34	6,641.20	400,070.90	203,108.16
63	566 Misc. Transmission Expenses	60,281.21	96,870.26	40,959.79	70,047.47	54,102.50
64	567 Rents	2,058.43	3,817.69	2,058.43	2,058.43	2,058.43
65	568 Maintenance Supervision & Engineering	60,171.42	36,220.27	35,162.40	45,082.36	38,702.32
66	569 Structures	458.98	13,220.00	0.00	85.85	0.00
67	570 Maint of Station Equipment	143,248.90	195,110.65	137,155.38	116,211.30	145,575.11
68	571 Maint of Overhead Lines	115,832.06	132,631.29	81,710.02	170,652.92	244,201.15
69	572 Underground Lines	0.00	0.00	0.00	0.00	0.00
70	573 Misc. Plant	66,782.80	55,895.57	87,719.57	39,853.17	65,427.24
71	575 Market Facilitation, Monitoring & Compliance Serv	206,398.43	263,382.70	180,799.97	192,408.04	192,497.23
72						
73	Total Transmission Expenes	1,008,800.91	1,709,063.52	1,043,326.37	1,570,433.31	1,432,141.90
74						.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
75	Total Production and Transmission Expenses	38,365,404.02	38,174,807.47	38,407,990.15	38,894,838.19	36,858,033.93
76						
77	Customer Service Expense					
78	908 Customer Assistance Expenses	26,571.05	26,493.67	44,897.04	67,102.48	38,727.21
79	909 Information	0.00	2,307.43	597.00	3,623.49	0.00
80	913 Advertising Expenses	7,411.31	21,077.48	(16,171.23)	85,534.72	37,987.44
81						
82	Total Customer Service Expense	33,982.36	49,878.58	29,322.81	156,260.69	76,714.65
83						
84	Sub-Total Prod, Trans and Cust Service	38,399,386.38	38,224,686.05	38,437,312.96	39,051,098.88	36,934,748.58
85						

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Line No.	Account Number and Description	31-Oct-2011	30-Nov-2011	31-Dec-2011	Computation of Minimum Cash Requirement 13- Months Ended December 31, 2011
57	Transmission Operation and Maintenance Expenses				
58	560 Operation Supervison & Engineering	44,886.43	24,840.05	65,468.67	719,924.59
59	561 Load Dispatching	284,392.02	294,176.01	347,800.01	4,107,417.82
60	562 Station Expenses	56,947.32	64,301.78	92,399.00	806,603.86
61	563 Overhead Line Expenses	78,415.87	85,926.53	78,247.63	1,006,004.03
62	565 Transmission of Electricity By Others	204,684.53	204,727.34	208,357.92	2,611,120.06
63	566 Misc. Transmission Expenses	46,741.86	26,113.58	47,006.26	716,698.15
64	567 Rents	2,058.43	3,817.69	2,058.43	26,759.59
65	568 Maintenance Supervision & Engineering	33,601.93	12,113.85	50,769.70	564,033.30
66	569 Structures	0.00	772.50	346.46	16,991.93
67	570 Maint of Station Equipment	109,660.58	96,395.62	178,824.33	1,644,422.93
68	571 Maint of Overhead Lines	258,167.92	190,793.43	248,901.90	2,032,672.96
69	572 Underground Lines	0.00	0.00	0.00	0.00
70	573 Misc. Plant	34,320.10	33,232.17	85,050.59	665,013.37
71	575 Market Facilitation, Monitoring & Compliance Serv	223,077.19	262,121.07	211,850.40	2,762,630.69
72					
73	Total Transmission Expenes	1,376,954.18	1,299,331.62	1,617,081.30	17,680,293.28
74					
75	Total Production and Transmission Expenses	36,570,058.53	38,064,961.38	38,988,093.20	484,076,415.44
76					
77	Customer Service Expense				
78	908 Customer Assistance Expenses	27,094.52	66,591.83	158,032.36	607,108.21
79	909 Information	0.00	0.00	35,197.37	41,725.29
80	913 Advertising Expenses	1,262.60	9,812.50	44,078.20	235,332.94
81					
82	Total Customer Service Expense	28,357.12	76,404.33	237,307.93	884,166.44
83					
84	Sub-Total Prod, Trans and Cust Service	36,598,415.65	38,141,365.71	39,225,401.13	484,960,581.88
85					

Case No. 2012-00535 Attachment for Response to PSC 1-14h Witness: Billie J. Richert Page 12 of 15

Line No.	Account Number and Description	31-Dec-2010	31-Jan-2011	28-Feb-2011	31-Mar-2011	30-Apr-2011
86	Administrative and General Expenses					
87	920 Administrative and General Salaries	1,302,433.85	1,218,458.38	1,286,628.80	1,121,649.65	1,298,755.54
88	921 Office Supplies and Expenses	1,136,037.89	479,225.61	1,068,289.07	517,249.73	295,962.53
89	923 Outside Services Employed	388,950.71	173,846.73	207,443.28	7,233.03	176,875.55
90	924 Property Insurance	0.00	0.00	0.00	0.00	0.00
91	925 Injuries and Damages	12,189.43	14,004.00	14,218.84	13,541.16	13,880.00
92	926 Employee Pensions & Benefits	(92,419.41)	5,599.01	2,130.77	(1,995.18)	66,669.56
93	928 Regulatory Commission Expenses	75,204.12	0.00	2,898.85	400,157.49	17,307.69
94	930 Miscellaneous General Expenses	(22,223.82)	89,493.71	87,235.98	88,178.78	88,137.00
95	931 Rents-Administrative & General	161.09	161.09	161.09	161.09	161.09
96	935 Maintenance of General Plant	78,441.72	14,661.01	21,287.34	(33,950.31)	25,796.10
97						
98	Total Administrative and General Expenses	2,878,775.58	1,995,449.54	2,690,294.02	2,112,225.44	1,983,545.06
99						
100	Total Operation and Maintenance Expenses	38,831,757.83	38,587,518.92	35,568,161.52	40,248,948.30	38,372,069.61
101						
	Operation and Maintenance Expenses, Less Fuel,					
102	Allowances and Purchase Power-Energy	18,112,692.92	16,770,812.47	15,765,865.94	18,738,257.03	16,225,507.25
103						
104	Required Cash Working Capital - 45 days/396 or 11.4% of Line 102					

Line No.	Account Number and Description	31-May-2011	30-Jun-2011	31-Jul-2011	31-Aug-2011	30-Sep-2011
86	Administrative and General Expenses					
87	920 Administrative and General Salaries	1,147,840.07	1,052,038.12	1,051,198.45	1,229,525.48	1,107,946.09
88	921 Office Supplies and Expenses	525,936.08	361,035.74	547,996.76	(236,093.79)	1,060,172.61
89	923 Outside Services Employed	76,822.43	126,625.05	$65,\!222.54$	106,781.12	140,834.05
90	924 Property Insurance	0.00	0.00	0.00	0.00	0.00
91	925 Injuries and Damages	13,880.00	13,880.00	13,880.00	13,880.00	14,492.90
92	926 Employee Pensions & Benefits	5,750.00	1,200.00	29,799.70	1,192.00	1,200.00
93	928 Regulatory Commission Expenses	201,179.17	1,010,358.58	679,956.02	104,331.60	18,624.21
94	930 Miscellaneous General Expenses	226,337.29	160,285.38	125,657.96	131,066.55	94,292.95
95	931 Rents-Administrative & General	161.09	161.09	161.09	161.09	161.09
96	935 Maintenance of General Plant	13,286.15	16,986.52	17,234.63	9,725.24	8,352.05
97				-		
98	Total Administrative and General Expenses	2,211,192.28	2,742,570.48	2,531,107.15	1,360,569.29	2,446,075.95
99						
100	Total Operation and Maintenance Expenses	40,610,578.66	40,967,256.53	40,968,420.11	40,411,668.17	39,380,824.53
101						
	Operation and Maintenance Expenses, Less Fuel,					
102	Allowances and Purchase Power-Energy	16,996,878.84	18,954,137.19	17,278,722.21	16,966,904.08	17,979,569.51
103						
104	Required Cash Working Capital - 45 days/396 or 11.4% of Line 102					

Line No.	Account Number and Description	31-Oct-2011	30-Nov-2011	31-Dec-2011	Computation of Minimum Cash Requirement 13- Months Ended December 31, 2011
86	Administrative and General Expenses				
87	920 Administrative and General Salaries	1,082,611.37	1,101,408.30	1,438,281.32	15,438,775.42
88	921 Office Supplies and Expenses	474,783.02	12,530.61	792,164.10	7,035,289.96
89	923 Outside Services Employed	137,570.08	140,559.19	227,687.62	1,976,451.38
90	924 Property Insurance	0.00	0.00	0.00	0.00
91	925 Injuries and Damages	32,015.37	15,868.58	40,600.09	226,330.37
92	926 Employee Pensions & Benefits	18,231.00	(15,831.00)	95,814.06	117,340.51
93	928 Regulatory Commission Expenses	17,996.94	15,915.50	78,886.40	2,622,816.57
94	930 Miscellaneous General Expenses	128,118.65	560,973.31	180,923.63	1,938,477.37
95	931 Rents-Administrative & General	161.09	161.09	161.09	2,094.17
96	935 Maintenance of General Plant	24,083.76	16,061.57	7,010.05	218,975.83
97					
9 8	Total Administrative and General Expenses	1,915,571.28	1,847,647.15	2,861,528.36	29,576,551.58
99					
100	Total Operation and Maintenance Expenses	38,513,986.93	39,989,012.86	42,086,929.49	514,537,133.46
101					
	Operation and Maintenance Expenses, Less Fuel,				
102	Allowances and Purchase Power-Energy	17,699,566.43	19,035,011.75	19,608,144.13	226,380,287.84
103					
104	Required Cash Working Capital - 45 days/396 or 11.4% of Line 102				25,807,352.81

Case No. 2012-00535 Attachment for Response to PSC 1-14h Witness: Billie J. Richert

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Big Rivers Electric Corporation Case No. 2012-00535

Monthly Average (13-month) Amounts in Accounts Payable

Twelve Months Ended December 31, 2011

"000 Omitted"

	·	"000 Omitted"				
	Account Title	31-Dec-2010	31-Jan-2011	28-Feb-2011	31-Mar-2011	30-Apr-2011
PSC 1-14i	Accounts Payable applicable to Utility Plant in Service	\$ 8	\$ 9	\$ 1	\$ 10	\$ 5
PSC 1-14j	Accounts Payable applicable to Plant Under Construction	\$ 338	\$ 213	\$ 62	\$ 58	\$ 26
PSC 1-14k	Accounts Payable applicable to Prepayments	\$ -	\$ -	\$ -	\$ -	\$ -

Big Rivers Electric Corporation

Case No. 2012-00535

Monthly Average (13-month) Amounts in Accounts Payable Twelve Months Ended December 31, 2011

"000 Omitted"

	Account Title	31-May-2011	30-Jun-2011	31-Jul-2011	31-Aug-2011	30-Sep-2011
PSC 1-14i	Accounts Payable applicable to Utility Plant in Service	<u> </u>				
		\$ 6	\$ 9	\$ 11	\$ 14	\$ 13
PSC 1-14j	Accounts Payable applicable to Plant Under Construction	\$ 80	\$ 68	\$ 77	\$ 269	\$ 98
PSC 1-14k	Accounts Payable applicable to Prepayments	•	 \$ -	s -	e	e
		Φ -	3 -	Ф -		Φ

Big Rivers Electric Corporation

Case No. 2012-00535

Monthly Average (13-month) Amounts in Accounts Payable Twelve Months Ended December 31, 2011

"000 Omitted"

	Account Title	31-Oct-2011	ı	30-Nov-2011	31-Dec-2011	13-month Average
PSC 1-14i	Accounts Payable applicable to Utility Plant in Service					
		\$ 1	18	\$ 4	\$ 11	\$ 9
PSC 1-14j	Accounts Payable applicable to Plant Under Construction					
Water and the second se		\$ 15	56	\$ 167	\$ 521	\$ 164
PSC 1-14k	Accounts Payable applicable to Prepayments					<u> </u>
		\$	-	\$ -	\$ -	\$ -

BIG RIVERS ELECTRIC CORPORATION

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

January 29, 2013

1	Item 15) Provide a reconciliation and detailed explanation of each
2	difference, if any, in the capitalization and net investment rate base of Big
3	Rivers for the base period.
4	
5	Response) A reconciliation of capitalization and net investment rate base for
6	the base period is provided as an attachment to this response.
7	
8	
9	Witness) Travis A. Siewert
10	

Big Rivers Electric Corporation Case No. 2012-00535 Reconciliation of Capitalization to Rate Base Base Period

Capitalization		
Members' Equity	\$	396,816,214
Long-Term Debt		895,626,539
Total Capitalization	\$	1,292,442,753
Assets Not In Rate Base		
Other Property and Investments	\$	(212,931,745)
Cash and Temporary Cash Investments		(94,324,209)
Accounts Receivable		(46, 167, 209)
Other Current Assets		(7,857,107)
Subtotal		(361,280,270)
Liabilities Not In Rate Base Current Liabilities Other Liabilities Subtotal		43,275,308 $176,356,158$ $219,631,466$
Assets In Rate Base, Not Balance Sheet Cash Working Capital Subtotal		25,867,446 25,867,446
Total Rate Base	_\$	1,176,661,395



BIG RIVERS ELECTRIC CORPORATION

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

January 29, 2013

1	Item 16) Provide a rate base, capital structure, and statement of
2	income for Big Rivers for the most recent 12-month period for which
3	information is available at the time it files its application and for the
4	base period used in the application. Provide detailed explanations
5	necessary to reconcile this data with the filed base period information.
6	
7	Response) The requested information for the period ended November 2012, the
8	most recent actual data available, is provided in the following attachments to this
9	response:
10	1. Attachment 1 contains a 13-month average rate base,
11	2. Attachment 2 contains a 13-month average capital structure, and
12	3. Attachment 3 contains monthly statements of income for the 12
13	months ended November 2012.
14	Corresponding base period information is provided as follows:
15	Corresponding base period information is provided as follows:
16	1. Rate base - See Tab 48 of Big Rivers' Application filed with the
17	Commission on January 15, 2013;
18	2. Capital structure – See attachment to response for PSC 1-15; and
19	3. Statement of income - See Tab 20 of Big Rivers' Application filed
20	with the Commission on January 15, 2013.
21	There is only a 0.1% variance between the most recent rate base
22	\$1,178,274,547, and the base period rate base, \$1,176,661,395. There is a 4.5%

BIG RIVERS ELECTRIC CORPORATION

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

January 29, 2013

1	variance between the most recent capital structure, \$1,237,248,639, and the base
2	period capital structure, \$1,292,442,753, principally due to the increase in long-
3	term debt that occurred in July of 2012 when Big Rivers refinanced a large portion
4	of the RUS Series A Note. There is very little difference in Operating Margins
5	between the base period and the most recent 12 months. Net Margins are
6	approximately \$2 million higher in the base period than they are in the most
7	recent 12 months, which can be attributed to the additional interest income and
8	patronage allocations resulting from the July 2012 RUS Series A Note
9	refinancing.
10	
11	
12	Witness) Travis A. Siewert

13

Case No. 2012-00535 Response to PSC 1-16 Witness: Travis A. Siewert Page 2 of 2

Big Rivers Electric Corporation Case No. 2012-00535 Most Recent Actual (13-Month Average Rate Base)

2011 2011 2012 2012 2012 2012 2012 December January **February** November March April May Rate Base (Most Recent Actuals) Utility Plant in Service 1,977,389,614 1,979,267,724 1,979,277,162 1,979,275,405 1,979,275,543 1,980,203,110 1,980,206,600 62,030,952 61,264,300 Construction Work in Progress 46,868,175 49.150.583 52,248,463 56,353,262 60,033,298 Materials and Supplies 25,893,148 26,032,766 25,950,357 24,937,694 25,295,264 25,742,245 26,113,606 34,868,561 37,803,472 38,868,142 33,894,013 32,640,268 33,619,995 Fuel Stock 32,904,495 4,507,736 4.001.638 3,686,488 3,346,923 3,041,937 2,819,292 824,408 Prepayments Cash Working Capital 25,312,918 25.312.918 25,312,918 25,312,918 25,312,918 25,312,918 25,312,918 (1/8 of adjusted Annual O&M) 2,134,425,155 2,134,421,609 2,108,237,304 2,117,428,238 2.119.222.694 2.124.361.674 2,128,730,391 Total 951,109,754 Less: Accumulated Depreciation 934,427,026 936,354,953 939,966,073 943,223,146 946,276,548 948,180,822

1,179,256,621

1,181,073,285

1,181,138,528

1,182,453,843

1,186,244,333

1,183,311,855

Case No. 2012-00535 Attachment 1 of 3 for Response for PSC 1-16 Witness: Travis A. Siewert

1,173,810,278

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Rate Base

Most Recent Actual (13-Month Average Rate Base)

	2012 June	2012 July	2012 August	2012 September	2012 October	2012	13-Month
Rate Base (Most Recent Actuals)	oune	oury	August	september	October	November	Average
Utility Plant in Service	1,980,197,560	1,981,269,297	1,985,784,266	1,997,624,468	1,998,490,214	1,998,739,597	1,984,384,658
Construction Work in Progress	64,799,330	65,352,551	56,509,725	44,936,428	47,402,755	51,284,124	55,248,765
Materials and Supplies	26,295,716	26,138,253	26,465,194	26,016,994	25,578,123	24,928,710	25,799,082
Fuel Stock	35,425,338	31,409,998	31,513,504	32,352,421	37,301,108	34,451,929	34,388,711
Prepayments	2,498,949	2,167,302	1,847,646	1,548,947	1,214,148	933,700	2,495,316
Cash Working Capital (1/8 of adjusted Annual O&M)	25,312,918	25,312,918	25,312,918	25,312,918	25,312,918	25,312,918	25,312,918
Total	2,134,529,811	2,131,650,319	2,127,433,253	2,127,792,176	2,135,299,266	2,135,650,978	2,127,629,450
Less: Accumulated Depreciation	953,691,035	957,483,738	954,111,029	955,854,941	958,897,679	962,036,997	949,354,903
Rate Base	1,180,838,776	1,174,166,581	1,173,322,224	1,171,937,235	1,176,401,587	1,173,613,981	1,178,274,547

Case No. 2012-00535

Attachment 1 of 3 for Response for PSC 1-16

Witness: Travis A. Siewert

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Big Rivers Electric Corporation Case No. 2012-00535 Most Recent Actual (13-Month Average Capitalization)

	2011 November	2011 December	2012 January	2012 February	2012 March	2012 April	2012 May
<u>Capitalization</u>	TOVERIBEI	December	banuary	reditialy	March	Aprii	way
Members' Equity	393,449,669	389,820,515	391,872,106	391,965,536	387,717,002	387,738,513	389,751,406
Long-Term Debt	784,625,890	786,398,430	793,994,330	793,994,330	795,768,369	791,778,355	791,778,355
Total	1,178,075,559	1,176,218,945	1,185,866,436	1,185,959,866	1,183,485,371	1,179,516,868	1,181,529,761
Capital Structure (% of Total)							
Members' Equity	33.40%	33.14%	33.05%	33.05%	32.76%	32.87%	32.99%
Long-Term Debt	66.60%	66.86%	66.95%	66.95%	67.24%	67.13%	67.01%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Case No. 2012-00535

Attachment 2 of 3 for Response for PSC 1-16

Witness: Travis A. Siewert

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Most Recent Actual (13-Month Average Capitalization)

	2012 June	2012 July	2012 August	2012 September	2012 October	2012 November	13-Month Average
<u>Capitalization</u>		y	G		0000001	1.0 v chiloci	nverage
Members' Equity	391,455,885	394,228,895	395,710,505	397,946,178	397,942,947	401,845,829	393,188,076
Long-Term Debt	793,577,971	928,888,952	928,888,952	928,958,554	928,966,306	925,168,522	844,060,563
Total =	1,185,033,856	1,323,117,847	1,324,599,457	1,326,904,732	1,326,909,253	1,327,014,351	1,237,248,639
Capital Structure (% of Total)							
Members' Equity	33.03%	29.80%	29.87%	29.99%	29.99%	30.28%	31.78%
Long-Term Debt	66.97%	70.20%	70.13%	70.01%	70.01%	69.72%	68.22%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Case No. 2012-00535

Attachment 2 of 3 for Response for PSC 1-16

Witness: Travis A. Siewert

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	2011 December	2012 January	2012 February	2012 March	2012 April	2012 May	2012 June
Electric Energy Revenues Income From Leased Property Net	47,411,310	46,502,204	42,451,839	45,145,564	44,334,173	48,310,480	46,967,406
Other Operating Revenue and Income	379,876	373,873	482,838	348,701	321,413	379,621	502,405
TOTAL OPER. REVENUES & PATRONAGE CAPITAL	47,791,186	46,876,077	42,934,677	45,494,265	44,655,586	48,690,101	47,469,811
Operating Expense-Production-Excluding Fuel	4,672,988	3,972,740	3,501,523	4,345,666	3,986,810	4,063,008	3,967,036
Operating Expense-Production-Fuel	19,074,410	16,903,879	16,307,603	16,510,827	17,355,186	20,411,565	19,401,190
Operating Expense-Other Power Supply	9,728,939	10,234,058	9,333,854	11,958,170	9,909,826	8,773,220	7,966,351
Operating Expense-Transmission	841,338	818,026	792,944	798,521	856,558	1,080,100	632,616
Operating Expense-RTO/ISO	211,850	208,911	216,766	232,994	189,902	195,899	180,642
Operating Expense-Customer Service and Information	193,230	15,201	21,183	67,925	26,440	21,773	46,696
Operating Expense-Sales	44,078	(3,939)	0	9,813	0	4,906	9,813
Operating Expense-Administrative and General	2,854,518	2,026,265	2,119,430	2,576,554	1,878,548	1,922,589	3,269,511
TOTAL OPERATION EXPENSE	37,621,351	34,175,141	32,293,303	36,500,470	34,203,270	36,473,060	35,473,855
Maintenance Expense-Production	3,894,676	3,158,935	3,293,650	5,681,911	2,986,326	2,626,366	2,678,601
Maintenance Expense-Transmission	563,893	315,087	304,376	435,810	348,150	391,114	539,476
Maintenance Expense-General Plant	7,010	17,409	11,769	10,545	6,899	21,473	25,103
TOTAL MAINTENANCE EXPENSE	4,465,579	3,491,431	3,609,795	6,128,266	3,341,375	3,038,953	3,243,180

	2012 July	2012 August	2012 September	2012 October	2012 November	12-Months Ended November 2012
Electric Energy Revenues Income From Leased Property Net	50,686,385	48,521,048	46,263,639	46,000,856	50,275,790	562,870,694
Other Operating Revenue and Income	566,568	532,312	351,246	408,787	328,256	4,975,896
TOTAL OPER. REVENUES & PATRONAGE CAPITAL	51,252,953	49,053,360	46,614,885	46,409,643	50,604,046	567,846,590
					•	, ,
Operating Expense-Production-Excluding Fuel	4,185,350	4,332,272	4,038,050	3,681,566	4,037,383	48,784,392
Operating Expense-Production-Fuel	21,590,498	19,182,585	18,170,080	18,170,579	21,115,850	224,194,252
Operating Expense-Other Power Supply	8,667,193	8,464,720	8,973,386	10,860,362	7,678,556	112,548,635
Operating Expense-Transmission	953,659	805,197	625,548	903,023	818,186	9,925,716
Operating Expense-RTO/ISO	138,461	129,232	170,181	191,311	215,007	2,281,156
Operating Expense-Customer Service and Information	90,126	41,074	60,674	95,629	143,637	823,588
Operating Expense-Sales	4,906	71,610	4,906	39,287	4,906	190,286
Operating Expense-Administrative and General	2,003,714	2,473,766	2,107,485	1,331,250	2,097,586	26,661,216
TOTAL OPERATION EXPENSE	37,633,907	35,500,456	34,150,310	35,273,007	36,111,111	425,409,241
Maintenance Expense-Production	3,349,707	4,096,943	2,999,838	3,761,208	3,251,549	41,779,710
Maintenance Expense-Transmission	450,038	613,514	337,995	333,188	237,405	4,870,046
Maintenance Expense-General Plant	1,057	16,668	17,232	13,690	11,017	159,872
TOTAL MAINTENANCE EXPENSE	3,800,802	4,727,125	3,355,065	4,108,086	3,499,971	46,809,628

Case No. 2012-00535 Attachment 3 of 3 for Response for PSC 1-16 Witness: Travis A. Siewert

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	2011 December	2012 January	2012 February	2012 March	2012 April	2012 May	2012 June
Depreciation and Amortization Expense	3,252,184	3,396,407	3,389,715	3,389,708	3,404,332	3,391,700	3,391,766
Taxes	(30,000)	0	0	885	3,176	0	0
Interest on Long-Term Debt	3,788,739	3,823,910	3,606,347	3,826,336	3,706,931	3,815,295	3,705,656
Interest Charged to Construction - Credit	(40,372)	(69,840)	(64, 260)	(66,466)	(62,634)	(64,767)	(57,445)
Other Interest Expense	9	14	10	138	0	0	0
Other Deductions	17,651	13,077	12,048	15,311	42,459	27,074	12,675
TOTAL COST OF ELECTRIC SERVICE	49,075,141	44,830,140	42,846,958	49,794,648	44,638,909	46,681,315	45,769,687
OPERATING MARGINS	(1,283,955)	2,045,937	87,719	(4,300,383)	16,677	2,008,786	1,700,124
Interest Income	6,179	5,654	5,710	6,974	4,835	4,106	4,356
Other Capital Credits and Patronage Dividends	3,883	0	0	44,875	0	0	0
NET PATRONAGE CAPITAL OR MARGIN	(1,273,893)	2,051,591	93,429	(4,248,534)	21,512	2,012,892	1,704,480

Case No. 2012-00535 Attachment 3 of 3 for Response for PSC 1-16 Witness: Travis A. Siewert Page 3 of 4

	2012 July	2012 August	2012 September	2012 October	2012 November	12-Months Ended November 2012
Depreciation and Amortization Expense Taxes	3,403,660	3,521,139 0	3,563,617 0	3,396,022 0	3,416,738 (250)	40,916,988 (26,189)
Interest on Long-Term Debt Interest Charged to Construction - Credit Other Interest Expense	3,679,669 (58,502) 10,959	3,850,708 (64,644) 43,836	3,704,032 $(70,061)$ 12	3,808,836 (69,999) 23	3,706,478 (73,475) 45,834	45,022,937 (762,465)
Other Deductions	15,309	25,405	23,588	71,257	166,722	100,835 442,576
TOTAL COST OF ELECTRIC SERVICE OPERATING MARGINS	48,485,804	47,604,025	44,726,563	46,587,232	46,873,129	557,913,551
Interest Income	2,767,149 5,860	1,449,335 18,476	1,888,322 347,351	(177,589) 174,358	3,730,917 171,966	9,933,039
Other Capital Credits and Patronage Dividends	0	13,799	0	0	0	755,825 62,557
NET PATRONAGE CAPITAL OR MARGIN	2,773,009	1,481,610	2,235,673	(3,231)	3,902,883	10,751,421

Case No. 2012-00535 Attachment 3 of 3 for Response for PSC 1-16 Witness: Travis A. Siewert Page 4 of 4

BIG RIVERS ELECTRIC CORPORATION

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

January 29, 2013

1	Item 17) Provide the information requested in Schedule 2 for each
2	construction project in progress, or planned to be in progress, during the
3	12 months preceding the base period, during the base period, and the
4	forecasted test period.
5	
6	Response) The information requested in Schedule 2 for the listed periods is
7	provided in the redacted attachment to this response. The unredacted version is
8	filed under a Petition for Confidential Treatment.
9	
10	
11	Witnesses) Robert W. Berry and David G. Crockett
12	

Big Rivers Electric Corporation Case No. 2012-00535 **Construction Projects** For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Schedule 2

Type of Filing: Original - __X__; Updated - ____; Revised - ____

				·····		Accumul	ated	Costs	***************************************		•
Line l No.	Project No.	lo. Description of Project		Amount Ca		AFUDC apitalized	Indirect Costs Other		То	tal Costs	Estimated Physical % Completed
(A)	(B) (C)			(D)		(E)		(F) ¹	(G:	= D+E+F)	(H)
1	BA11X005B	Replace Ash Analyzer TGA-601	\$	36,589	\$	-	\$	-	\$	36,589	100%
2	BP11X013B	HQ - Scanner	\$	6,540	\$	-	\$	-	\$	6,540	100%
3	BP11X014B	AED Replacements (8 units)	\$	8,946		•	\$	-	\$	8,946	100%
4	BP11X023B	New roof (Four-story side of building)	\$	97,630	\$	-	\$	=	\$	97,630	100%
5	BA11X025B	Copy machine	\$	13,734	\$	-	\$	-	\$	13,734	100%
6	BA11X033B	ENV - Replace Van	\$	28,926	\$	-	\$	-	\$	28,926	100%
7	BA11X043B	TRAN - Rpl #286 - Extended Cab 1/2 ton 4x4 Truck	\$	1.388	\$	-	\$	-	\$	1,388	100%
8	BA11X044B	TRAN - Rpl #257 - Extended Cab 4x4 Truck	\$	25,045	\$	-	\$	-	\$	25,045	100%
9	BA11X045B	TRAN - Rpl #238 Heavy Duty Reg Cab & Van Bed	\$	41,196	\$	•	\$	-	\$	41,196	100%
10	BA11X048B	Operator Training Simulator	\$	717,159	\$	•	\$	-	\$	717,159	100%
11	BA11X049F	Hach Particle Counter	\$	33,252	\$	-	\$	-	\$	33,252	100%
12	BA11X051F	Groundwater Sampling Equipment	\$	12,326	\$	-	\$	-	\$	12,326	100%
13	BA11X052F	Access Control System for Central Lab	\$	9,573	\$	-	\$	-	\$	9,573	100%
14	BA11X053F	2011 Chevy Silverado - E Robeson	\$	31,725	\$	-	\$	-	\$	31,725	100%
15	BA11X054F	Power Surge for Central Lab	\$	7,554	\$	-	\$		\$	7,554	100%
16	BA11X056F	Operations Training Simulator - Green & Coleman	\$	224,617	\$	-	\$	-	\$	224,617	100%
17	BA11X057F	Operations Training Simulator - Henderson	\$	163,664	\$	•	\$	-	\$	163,664	100%
18	BA11X058F	HQ - Chevy Volt	\$	47,334		-	\$	-	\$	47,334	100%
19	BA11X060F	ET&S 2012 Chevy Silverado	\$	27,475	\$	-	\$	-	\$	27,475	100%
20	BI11X001B	Tier-C replacement PC's, Laptops, Printers	\$	121,966	\$	-	\$	-	\$	121,966	100%
21	BI11X002B	Tier-C replacement Data Centers Servers (HQ/DRC)	\$	119,166	\$	•	\$	-	\$	119,166	100%
22	BI11X003B	AudCAD Software Upgrades for Big Rivers Drafting	\$	23,062	\$	-	\$	-	\$	23,062	100%
23	BI11X005B	Purchase spare network switches	\$	10,162	\$	-	\$	-	\$	10,162	100%
24	BI11X006B	Upgrade OSI software/hardware on EMS	\$	45,318	\$	-	\$	-	\$	45,318	100%
25	BI11X009B	Replace Monarch 1200 baud modems with 9600 baud	\$	19,361	\$	-	\$	-	\$	19,361	100%

Case No. 2012-00535

Attachment for Response to PSC 1-17

Witnesses: Robert W. Berry David G. Crockett

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Construction Projects

For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - ___X__; Updated - ____; Revised - ____

Type of I			Accumulated Costs								Schedule 2	
Line No.	Project No.	Description of Project		struction mount	C	AFUDC apitalized		Indirect osts Other	Total Costs		Estimated Physical % Completed	
(A)	(B)	(C)		(D)		(E)		(F) ¹	(G	= D+E+F)	(H)	
26	BI11X010B	Capital Items - Coop/BREC hardware/software/upgrade GIS	\$	234,317	\$	-	\$		\$	234,317	100%	
2=	DI11W010D	Desires exertent for NEDC	\$	61,585	æ		\$		\$	61,585	100%	
27	BI11X013B	Backup system for NERC	Φ Φ	(30,060)		•	φ \$	•	φ \$	(30,060)	100%	
28	BA10A012F W9600000	Offline Backup Storage Array Oracle Install	Φ	(180,000)		•	φ \$	•	φ	(180,000)	100%	
29	W9670000	IT Network Interface Aces/MISO	φ e	1,479	\$	•	φ \$	•	φ	1,479	100%	
30	BI12X001B	EMS Hardware Software upgrade	φ e	237,417	Ф \$	-	φ.	-	φ	237,417	100%	
31	2011 POLES	Pole Change Outs	φ e	212,878	φ \$	•	φ	-	φ	212,878	100%	
32		Pole Change Outs 2010	Φ Φ	212,878	Ф \$	•	φ	-	φ e	212,878	100%	
33	2010 POLES	Substation Gravel at Meade	Φ e	17,246	т.	-	φ e	-	φ Φ	17,246	100%	
34	BT11X009B	Substation Graver at Meade	Φ	17,240	Φ.		Φ		φ	17,240	73%	
35	BT11X011B										95%	
36	BT11X013B	On-line DGA Monitoring for Green GSU Transformers	\$	73,015	¢		\$	··	\$	73,015	100%	
37	BT11X019B BT11X022B	LTC online filter Hancock County #2	φ Φ	4,603		-	φ \$	-	φ Φ	4,603	100%	
38 39	BT11X023B	Ledbetter 69 kV Switching Structure	φ	36,676		-	φ	-	ψ	36,676	100%	
	BT11X025B	Hoist, Rope and Grips Replacements	φ Q:	13,551		_	Φ Φ	_	φ Cs	13,551	100%	
40 41	BT11X026B	11018t, hope and Grips Replacements		10,001	Ψ		Ψ		.	10.001	96%	
41	BT11X020B BT11X027B	Fax Machine Replacement	\$	525	\$	<u>-</u>	\$		\$	525	100%	
43	BT11X027B	Capital Tool Replacements	S.	1,656	\$	<u>-</u>	\$	_	s.	1,656	100%	
44	BT11X030B	All-Terrain Vehicle (Line Crew)	¢.	13,013	\$	_	\$	_	φ.	13,013	100%	
45	BT11X030B	All Terrain Vehicle Trailer	Ç.	3,327	\$	_	\$	_	\$	3,327	100%	
46 46	BT11X033B	Armstrong Lewis Creek Mine	φ \$	134,472	φ \$	_	\$	_	\$	134,472	100%	
40 47	BT11X035F	Model 512A Lift	\$	1,367	\$	-	\$	-	\$	1,367	100%	
48	BT11X036F	Fordsville Tie Switching Structure	φ \$	99,524	φ \$	_	φ S		φ \$	99,524	100%	
49	BT11X030F BT11X037F	Communication Tower Corrosion Protection	\$	340,044	\$	_	\$	_	\$	340,044	100%	

Case No. 2012-00535

Attachment for Response to PSC 1-17

Witnesses: Robert W. Berry David G. Crockett

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Construction Projects

For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - __X__; Updated - ____; Revised - ____

		narix, epaasea, revisea			Accumula	ated	Costs			Schedule 2	
Line No.	Project No.	Description of Project		nstruction Amount	AFUDC apitalized		ndirect sts Other	Total Costs		Estimated Physical % Completed	
(A)	(B)	(C)		(D)	 (E)		(F) ¹	(G	= D+E+F)	(H)	
50	BT11X038F	Jofra Temp Calibrator	\$	3,830	\$ -	\$	-	\$	3,830	100%	
51	BT11X039F	On-line Tap Changer Filter for Henderson #3 Transformer	\$	4,603	\$ -	\$	-	\$	4,603	100%	
52	BT11X040F	On-line Tap Changer Filter for Meade Co. #2 Transformer	\$	5,768	\$ -	\$	-	\$	5,768	100%	
53	BT11X041F	Skillman Battery, Rack, Charger	\$	21,084	\$ -	\$	_	\$	21,084	100%	
54	BT11X042F									56%	
55	BT11X043F	Hopkins Co. MW Battery & Rack	\$	7,462	\$ -	\$	-	\$	7,462	100%	
56	BT11X044F	Corydon Sub Batteries	\$	13,461	\$ -	\$	-	\$	13,461	100%	
57	BT11X045F	Morganfield Sub Batteries	\$	11,185	\$ -	\$	-	\$	11,185	100%	
58	BT11X046F	Polaris trailer	\$	3,657	\$ -	\$	-	\$	3,657	100%	
59	BT11X047F	Safety equipment trailer	\$	4,823	\$ •	\$	-	\$	4,823	100%	
60	BT11X048F	Utility Trailer for Gator	\$	2,597	\$ -	\$	-	\$	2,597	100%	
61	BT11X051F	Aeroflex Power and Frequency Meter and Sensor	\$	16,294	\$ -	\$	-	\$	16,294	100%	
62	BT11X052F	TR fence for martin marietta substation	\$	17,840	-	\$	-	\$	17,840	100%	
63	BT11X053F	Transmission ASE test set	\$	3,325	\$ -	\$	-	\$	3,325	100%	
64	W0010000					7 7			3	18%	
65	W0090000	Add Gravel to Hancock Co Substation	\$	(2.419)	\$ - <u> </u>	\$	•	\$	(2,419)	100%	
66	W0120000	Upgrade Metering at Ledbetter to 18 MVA	\$	(2,078)	•	\$.	\$	(2,078)	100%	
67	W8640000	Falls of Rough/McDaniels 69 KV line	\$	32,465		\$	_	\$	32,465	_ 100%	
68	W9010000									95%	
69	W9100000	Daviess Co Airport Line Reroute - Reimburseable	\$	570	\$ <u> </u>	\$	-	\$	570	100%	
70	W9170000	Line-ROW	\$	15,834	-	\$	-	\$	15,834	100%	
71	W9190000	Wilson 161 KV Line 19F Addition	\$	1,025,548		\$	-	\$	1,025,548	100%	
72	W9230000									99%	
73	W9340000	Wilson EHV 161-69 KV Substation Addition	\$	29,305	\$ 	\$	-	\$	29,305	100%	
74	W9350000		- · · ·		<u>:</u>					97%	

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Big Rivers Electric Corporation Case No. 2012-00535 Construction Projects

For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - __X__; Updated - ____; Revised - ____

Type of	ming. Origin	iaii, opuateu, iveviseu	Accumulated Costs									
Line No.	Project No.	Description of Project		nstruction Amount	C	AFUDC apitalized		Indirect osts Other	T	otal Costs	Estimated Physical % Completed	
(A)	(B)	(C)		(D)		(E)		(F) ¹	(G	f = D + E + F	(H)	
75	W9380000	Replace 15 161 KV disconnects at Reid	\$	163	\$	-	\$	-	\$	163	100%	
76	W9450000	Livingston Co Autotransformer-Ice Storm	\$	(452,115)	\$	-	\$	-	\$	(452,115)	100%	
77	W9510000	REID BREAKER	\$	(62,515)	\$	-	\$	•	\$	(62,515)	100%	
78	W9520000	MW Upgrade with Additional OC-3 to Power Plants	\$	114,903	\$	-	\$		\$	114,903	100%	
79	W9560000							5.7 			37%	
80	W9610000	Skillman Sub Transformer 1 Rewind	\$	11,445	\$	•	\$		\$	11,445	100%	
81	W9650000	 As the state of th									63%	
82	W9750000	Cannelton Hydroelectric - 69 kV Service for Construction	\$	7	\$	-	\$	•	\$	7	100%	
83	BT12X009B	Horse Fork Tap 69 KV switch	\$	2,424	\$	-	\$	-	\$	2,424	100%	
84	2010 Projects	Bucket for Puts & Takes 2010	\$	333	\$		\$	-	\$	333	100%	
85	BP10C018B	CL Replace Coal Handling Building	\$	(3,276)	\$	-	\$	-	\$	(3,276)	100%	
86	BP10C022B	CL Ready Pile Escape Tunnel	\$	(1,346)	\$	-	\$	•	\$	(1,346)	100%	
87	BP10C029B	CL Remote Racking (ARC Assessment)	\$	1,500	\$	•	\$	-	\$	1,500	100%	
88	BP10C034F	CL Piezometer - Ashpond Geotechnical Investigation	\$	2,950	\$	-	\$	•	\$	2,950	100%	
89	BP10C043B	C-2 B Condenser Vacuum Pump Repl	\$	(3,800)	\$	-	\$	-	\$	(3,800)	100%	
90	BP10C044B	C-2 FD Fan Replacements	\$	(5,976)	\$	-	\$	-	\$	(5,976)	100%	
91	BP10C047B	C-2 Boiler Feed Water Start Up Regulator	\$	(3,570)	\$	•	\$	-	\$	(3,570)	100%	
92	BP10C048B	C-2 Precipitator Inlet Duct Replacement	\$	(54,796)	\$	•	\$	-	\$	(54,796)	100%	
93	BP10C056B	C-2 Boiler Expansion Joints	\$	(4,932)	\$		\$	•	\$	(4,932)	100%	
94	BP10C058B	C-2 Weld Overlay	\$	(40)	\$		\$	-	\$	(40)	100%	
95	BP10C062B	CL #4 Coal Feeder Belt	\$	(6,190)	\$	-	\$	-	\$	(6,190)	100%	
96	BP10C064B	C-2 Drum Enclosure	\$	(10,700)		-	\$	-	\$	(10,700)	100%	
97	BP10C067F	CL Booster Fan Exp Jts	\$	(4,938)		-	\$	-	\$	(4,938)	100%	
98	BP10C068F	CL FGD Clarified Water Pumps	\$	(65)		-	\$		\$	(65)	100%	
99	BP10C075F	CL Supply Cabinets for all Stations	\$	(2.134)		-	\$	-	\$	(2,134)	100%	

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Construction Projects

For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - __X__; Updated - ____; Revised - ____

Schedule 2

					Schedule 2				
Line No.	Project No.	Description of Project		nstruction Amount	C	AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimated Physical % Completed
(A)	(B)	(C)		(D)		(E)	(F) ¹	(G = D + E + F)	(H)
100	BP10C076F	CL WWT Sludge Pump	\$	347	\$	_	\$ -	\$ 347	100%
101	BP11C005B	CL FGD Emergency Generator	\$	144,985	\$	_	\$ -	\$ 144,988	100%
102	BP11C006B	C-3 Booster Fan Blades	\$	294,031	\$		\$ -	\$ 294,031	
103	BP11C014B	CL Start Up 480v MCC Replacement (2)	\$	32,498	\$		\$ -	\$ 32,498	100%
104	BP11C016B	CL Circulating Water Pump Replacement	\$	187,583	\$	-	\$ -	\$ 187,588	
105	BP11C017B	CL Plant vibration monitoring replacement	\$	46,687	\$	•	\$ -	\$ 46,687	100%
106	BP11C018B	CL Circulating Water Pump Column	\$	52,486	\$	-	\$ -	\$ 52,486	100%
107	BP11C019B	CL 7, 9, 11 Flop Gates	\$	154,133	\$	=	\$ -	\$ 154,133	100%
108	BP11C021B	CL Phosphate Analyzers (3)	\$	38,779	\$	-	\$ -	\$ 38,779	100%
109	BP11C023B	CL 3-4 Start Up Buss tie to 69kv startup transformer	\$	561,257	\$	-	\$ -	\$ 561,257	100%
110	BP11C026B	CL 4160 to 480 step down transformer	\$	68,837	\$		\$ -	\$ 68,837	100%
111	BP11C027B	CL Traveling Water Screen Replacement	\$	81,272	\$	-	\$ -	\$ 81,272	100%
112	BP11C028B	CL Piezometer - Ashpond Geotechnical Investigation	\$	27,573	\$	-	\$ -	\$ 27,573	100%
113	BP11C029B	CL Covers-WT Bldg Surge Tanks (2)	\$	12,385	\$	-	\$ -	\$ 12,388	100%
114	BP11C032B	CL Remote Racking and Relays (ARC Flash)	\$	101,856	\$	-	\$ -	\$ 101,856	100%
115	BP11C033B								66%
116	BP11C039F	CL Boiler Camera	\$	2,903	\$	•	\$ -	\$ 2,903	100%
117	BP11C040F	CL Arc Flash Warning Labels	\$	9,342	\$	-	\$ -	\$ 9,342	100%
118	BP11C041F	CL Absolute Pressure Calibrator	\$	2,121	\$	-	\$ -	\$ 2,123	100%
119	BP11C042F	CL Purchase Roller Cabinet Tool Box	\$	85	\$	-	\$ -	\$ 85	100%
120	BP11C043F	CL SBS-2002 Digital Hydrometer	\$	30	\$	-	\$ -	\$ 30	100%
121	BP11C044F	CL Portable Grinding & Tapering Tool	\$	10,207	\$	-	\$ -	\$ 10,207	100%
122	BP11C045F	CL Ceram Core Field Fabrication Tool	\$	21,330	\$	-	\$ -	\$ 21,330	100%
123	BP11C046F	CL Drying Agent Equipment	\$	84,323	\$		\$ -	\$ 84,323	100%
124	BP11C047F								7%

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Construction Projects

For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - __X__; Updated - ____; Revised - ____

Schedule 2

			Accumulated Costs								
Line No.	Project No.	Description of Project	Amount			AFUDC apitalized		ndirect sts Other	Tot	tal Costs	Estimated Physical % Completed
(A)	(B)	(C)		(D)		(E)		(F) ¹	(G =	= D+E+F)	(H)
125	BP11C048F	C-3 High Pressure Heater #5 Replacement	\$	187,132	\$	-	\$	-	\$	187,132	100%
126	BP11C049B	CL Gypsum G1 & G2 Conveyor Belts	\$	27,695	\$	-	\$	-	\$	27,695	100%
127	BP11C050F	C3 Excitation Transformer	\$	321,288	\$	-	\$	-	\$	321,288	60%
128	BP11C051F	C2 Upper Spray Regulator Isolation Valve	\$	10,258	\$	-	\$	-	\$	10,258	100%
129	BP11C052F	CL Server & Client Replacement	\$	251,631	\$	-	\$	-	\$	251,631	100%
130	BP11C053F	CL Vent Fan GDE Bldg Hydroclone Room	\$	12,309	\$	-	\$	-	\$	12,309	100%
131	BP11C054F	CL Absolute Pressure Calibrator	\$	14,551	\$	-	\$	-	\$	14,551	100%
132	BP11C055F	CL Bump Stations for Control Room Mtce Office	\$	2,438	\$	-	\$	_	\$	2,438	100%
133	BP11C056F	CL GDE Building Bathroom/Breakroom	\$	90,637	\$	-	\$	-	\$	90,637	100%
134	BP11C057F	CL Install three (3) Silica Analyzers	\$	44,869	\$	•	\$	-	\$	44,869	100%
135	BP11C058F	CL Electrical Shop Tool Box	\$	2,300	\$	-	\$	-	\$	2,300	100%
136	BP11C059F	CL Veripro Hearing Protection Fit Test	\$	2,875	\$	-	\$	-	\$	2,875	100%
137	BP11C060F	C-1 ROFA Expansion Joints	\$	-	\$	-	\$	-	\$	-	100%
138	BP12C011B	CL Barge Unloader Bucket	\$	95,096	\$	-	\$	-	\$	95,096	100%
139	BP12C012B	CL 4160 to 480 step down transformer	\$	58,834	\$	-	\$	-	\$	58,834	100%
140	BP12C020B	C-3 B Circulating Water Pump	\$	247,864	\$	-	\$	-	\$	247,864	100%
141	BP12C040B	C-3 DCS controller repl BRC 300	\$	121,104	\$	-	\$	•	\$	121,104	100%
142	BP12C050B		r de la composition de la composition La composition de la	. Santa da Santa da Santa da Santa da Sa				1 - 4 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5		3.7	81%
143	BP12C059B	C-1 DCS controller repl BRC 300	\$	152,709	\$	_	\$	•	\$	152,709	100%
144	BP12C067B								1434		67%
145	BP10G046F	CMS - Shop Expansion	\$	3,357	\$	-	\$	-	\$	3,357	100%
146	BP11M007F	CMS - Ingersol-Rand CNC Water Jet Table	\$	87,873	\$	-	\$	-	\$	87,873	100%
147	WK07G061U	GN - #6N Mooring Cell	\$	318,673	\$	•	\$	-	\$	318,673	100%
148	BP10G015B	GN - Reverse Osmosis System / Water Plant Controls	\$	4,086	\$	-	\$	-	\$	4,086	100%
149	BP10G019B	G2 - Upgrade SOE Migrate to DCS	\$	79,389	\$	-	\$	-	\$	79,389	100%

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Type of Filing: Original - _____; Updated - _____; Revised - _____

		Accumulated Costs							Schedule 2		
Line No.	Project No.	Description of Project		struction mount		AFUDC apitalized	Indirect Costs Other		To	otal Costs	Estimated Physical % Completed
(A)	(B)	(C)		(D) (E) $(F)^1$		(G	= D+E+F)	(H)			
150	BP10G032F	GN - Barge Unloader Dust Collector	\$	552,811	\$	•	\$		\$	552,811	100%
151	BP10G041F										75%
152	BP11G007B	G1 - # 3 LP Heater Retube	\$	129,353		•	\$	-	\$	129,353	100%
153	BP11G008B	G1 - Air Heater Baskets	\$	592,357	\$	-	\$	-	\$	592,357	100%
154	BP11G009B	G1 - C/T Cell Structure and Fill Replacement (4 cells)	\$	604,514	\$	-	\$	-	\$	604,514	100%
155	BP11G012B	G1 - Economizer Outlet Exp Joints	\$	86,831	\$	-	\$	-	\$	86,831	100%
156	BP11G014B	GN - River Water Makeup Pump 1 of 3	\$	152,767	\$	-	\$	-	\$	152,767	100%
157	BP11G015B	GN - 1 & 2 FGD Consolidation - Loop 30	\$	41,466	\$	-	\$	-	\$	41,466	100%
158	BP11G016B	G2 - BRC 100 DCS Controller Upgrade	\$	50,761	\$	-	\$	-	\$	50,761	100%
159	BP11G017B	G2 - DCS Power Supply Upgrade	\$	68,703	\$	-	\$	-	\$	68,703	100%
160	BP11G018B	G1 - Precip Repair	\$	571,182	\$	-	\$	-	\$	571,182	100%
161	BP11G019B	GN - Precipitator AVCs	\$	219,364		-	\$	-	\$	219,364	100%
162	BP11G020B	GN - Rpl 4160v Breakers	\$	49,000	\$	*	\$	•	\$	49,000	100%
163	BP11G021B	GN - Rpl 480v Breakers	\$	48,000	\$	•	\$	•	\$	48,000	100%
164	BP11G022B	G1 - Cold Reheat hangers (3 Sets)	\$	19,117	\$	-	\$	-	\$	19,117	100%
165	BP11G023B	G1 - Hot Reheat hangers (3 Sets)	\$	75,624		-	\$	-	\$	75,624	100%
166	BP11G024B	G1 - Main Steam hangers (3 Sets)	\$	46,005	\$	-	\$	=	\$	46,005	100%
167	BP11G026B	G2 - Bottom Ash Dog House (1st of 4)	\$	74,794		•	\$	•	\$	74,794	100%
168	BP11G027B	G2 - Replace Steam Coil Drain Tank	\$	54,294	•	•	\$	-	\$	54,294	100%
169	BP11G029B	GN - Ash Clinker Grinder	\$	42,026	\$	-	\$	-	\$	42,026	100%
170	BP11G030B	GN - Cooling Tower Stationary Screens	\$	46,388	\$	•	\$	-	\$	46,388	100%
171	BP11G031B	GN - B Coal Handling Transfer Tower Dust Collector	\$	300,659	\$	-	\$	-	\$	300,659	100%
172	BP11G032B	GN - Gas Powered Welder (2)	\$	6,150	\$	-	\$	-	\$	6,150	100%
173	BP11G033B	GN - Lime Silo Dust Collector	\$	364,212	\$	*	\$	•	\$	364,212	100%
174	BP11G035B	GN - Valve Operator Limitorque Type H Manual Operator	\$	6,210	\$	-	\$	-	\$	6,210	100%

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For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - __X__; Updated - ____; Revised - ____

Type or	rining. Origi	mar =, opuateu, neviseu	Accumulated Costs									
Line No.	Project No.	Description of Project		nstruction Amount		AFUDC apitalized		Indirect Costs Other		otal Costs	Estimated Physical % Completed	
(A)	(B)	(C)		(D)		(E)		(F) ¹	(G	= D+E+F)	(H)	
175	BP11G036B	GN - Rpl Acid Pumps	\$	9,301	\$	•	\$	•	\$	9,301	100%	
176	BP11G037B	GN - Landfill Downdrains	\$	19,102		-	\$	-	\$	19,102	100%	
177	BP11G038B	GN - Landfill Expansion	\$	183,801			\$	-	\$	183,801	100%	
178	BP11G039B	GN - #2 Clarifier Coating	\$	86,600	-	-	\$	-	\$	86,600	100%	
179	BP11G042B										90%	
180	BP11G043B	G1 - Generator Rectifier Replacement	\$	165,089	\$	<u> </u>	\$	-	\$	165,089	100%	
181	BP11G044B	G1 - Generator Voltage Regulator	\$	296,393	\$	-	\$	-	\$	296,393	100%	
182	BP11G045B	GN - (SW) USS Transformer	\$	93,051	\$	-	\$	-	\$	93,051	100%	
183	BP11G046B	GN - Barge Unloader Battery	\$	12,623	\$	-	\$	-	\$	12,623	100%	
184	BP11G051B	G2 - Remote Racking and Relays (ARC Flash)	\$	197,434	\$	-	\$	-	\$	197,434	100%	
185	BP11G053B	G1 - Drum Camera Replacement	\$	41,550		•	\$	-	\$	41,550	100%	
186	BP11G054B	G1 - O2 Probe Additions	\$	111,491	\$		\$	-	\$	111,491	100%	
187	BP11G055B	G2 - Drum Camera Replacement	\$	46,876	\$	•	\$	-	\$	46,876	100%	
188	BP11G056B	G2 - OFA Beck Drives (20 per Unit)	\$	119,898	\$	-	\$	-	\$	119,898	100%	
189	BP11G057B	G1 - D Coal Conveyor Drive Gearbox	\$	80,763	\$	-	\$	-	\$	80,763	100%	
190	BP11G059B	GN - Additive Feed Pump 1of 4	\$	42,491	\$	-	\$	-	\$	42,491	100%	
191	BP11G060B	GN - Additive Supply Pump 1 of 4	\$	45,832	\$	<u> </u>	\$	-	\$	45,832	100%	
192	BP11G061B	GN - Bleed Pump (2) 7 & 8 of 8	\$	107,606	\$	•	\$	-	\$	107,606	100%	
193	BP11G064B	GN - Rpl Lime Silo Screws	\$	225,312	\$	-	\$	-	\$	225,312	100%	
194	BP11G066B	GN - Ops Pneumatic Air Wrench (Right Angle Nut Runner)	\$	3,775	\$	-	\$	*	\$	3,775	100%	
195	BP11G067B	GN - IUCS Controls	\$	367,021	\$	-	\$	•	\$	367,021	100%	
196	BP11G070B	GN - Filtrate Receiver Tanks (Total of 3)	\$	94,604	\$	-	\$	-	\$	94,604	100%	
197	BP11G072B	GN - Recycle Pumphouse Sump Pumps	\$	5,990	\$	-	\$	-	\$	5,990	100%	
198	BP11G074B	GN - Steam Coils Banks (8)	\$	1,290	\$	-	\$	-	\$	1,290	100%	

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Construction Projects

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Type of Filing: Original - __X__; Updated - ____; Revised - ____

Type of	rinig. Origi	narn, optavea, nevisea	Accumulated Costs								
Line No.	Project No.	Description of Project		nstruction Amount		AFUDC apitalized		ndirect sts Other	Т	otal Costs	Estimated Physical % Completed
(A)	(B)	(C)		(D)		(E)	*	(F) ¹	(G	= D+E+F)	(H)
199	BP11G077B		estimon i	ng kilipani ga	V. 1						71%
200	BP11G078F	G1 - Conditioner Monitor Replacement	\$	16,520	\$	<u> </u>	\$		\$	16,520	100%
201	BP11G079B	GN - Surviair Air Supplied Respirators with Hose and Fittings	\$	6,870	\$	-	\$	-	\$	6,870	100%
202	BP11G080B	GN - Tripod and Winch	\$	2,785	\$	-	\$	-	\$	2,785	100%
203	BP11G081B										30%
204	BP11G082F									and the second	41%
205	BP11G083F	G1 - Precipitator A side Inlet Diffuser Plate Replacement	\$	184,042		-	\$	-	\$	184,042	100%
206	BP11G084B	G2-Cold Reheat Drain Valve 16-1 and 16-2 replacement	\$	8,814	\$	-	\$	-	\$	8,814	100%
207	BP11G085B	G2 - D Coal Conveyor Belt	\$	29,628	\$	-	\$	-	\$	29,628	100%
208	BP11G086F	GN - Gross Net Meter Replacements	\$	30,261	\$	-	\$	-	\$	30,261	100%
209	BP11G087F	G2 - O2 Probe Additions	\$	123,400	\$	-	\$	-	\$	123,400	100%
210	BP11G088F	GN - Truck Hopper Unloading Grates	\$	65,452	\$	-	\$	-	\$	65,452	100%
211	BP11G089F	GN - 6000lb Forklift	\$	31,511	\$		\$	-	\$	31,511	100%
212	BP11G090F	GN - Emergency Diesel Generator	\$	239,908	\$	-	\$	-	\$	239,908	100%
213	BP11G092F	GN - Water Treatment Controls	\$	47,069	\$	-	\$	-	\$	47,069	100%
214	BP11G093F	GN - A1 Coal Conveyor Belt Replacement	\$	19,636	\$	-	\$	-	\$	19,636	100%
215	BP11G094F	G1 - Boiler Feed Pump Motor Rewind	\$	115,757	\$	-	\$	-	\$	115,757	100%
216	WK09S059U	H2 - Oxygen Analyzers	\$	(10)	\$	-	\$	-	\$	(10)	100%
217	BP10S002B	H0 - Water Plant Controls (O)	\$	1,040	\$	•	\$	•	\$	1,040	100%
218	BP10S003B	H0 - Scrubber Stack Probes & Umbilicals Upgrade	\$	25,409	\$		\$	-	\$	25,409	100%
219	BP10S006B	H1 - Cooling Tower Controls	\$	14,059	\$	-	\$	-	\$	14,059	100%
220	BP10S007B	H1 - Feedwater Heater Level Controls (O)	\$	2,081	\$	-	\$	-	\$	2,081	100%
221	BP10S008B	H1 - Precipitator Controls (O)	\$	(440)	\$	-	\$	-	\$	(440)	100%
222	BP10S039B	RH - Clients & Monitors (PLC)	\$	13,560	\$	-	\$	-	\$	13,560	100%

Case No. 2012-00535

Attachment for Response to PSC 1-17

Witnesses: Robert W. Berry David G. Crockett

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Big Rivers Electric Corporation Case No. 2012-00535 Construction Projects For the 12 Months Preceding the Base Period

(5/1/2011 - 4/30/2012)

Type of Filing: Original - X_; Updated - ___; Revised - ____

- J 1						Accumul	ated	Costs			Schedule 2
Line No.	Project No.	Description of Project		Amount Ca		AFUDC apitalized	Indirect Costs Other		То	otal Costs	Estimated Physical % Completed
(A)	(B)	(C)		(D)		(E)	(F) ¹		(G	= D+E+F)	(H)
223	BP10S043B	RH - Client & Monitors (DCS)	\$	14,535	\$	-	\$	-	\$	14,535	100%
224	BP10S076F	H1 - Cooling Tower MCC	\$	234,497	\$	-	\$	-	\$	234,497	100%
225	BP10S088F	RH - Tripper Room Enclosure	\$	(1,828)	\$	-	\$	-	\$	(1,828)	100%
226	BP10T001B	GH - Emulsified Sulfur	\$	(856)	\$	-	\$	-	\$	(856)	100%
227	BP11H001B	H0 - Scrubber Stack Climbing Device	\$	17,629	\$	-	\$	-	\$	17,629	100%
228	BP11H002B	H1 - Generator Re-wedge (O - Partial Deferral)	\$	45,352	\$	-	\$	-	\$	45,352	100%
229	BP11H003B	H1 - Precipitator Interlock System (O)	\$	3,569	\$	-	\$	-	\$	3,569	100%
230	BP11H004B	H1 - 3 Wallblowers & 1 Sootblower (O)	\$	13,690	\$	-	\$	-	\$	13,690	100%
231	BP11H006B	H1 - Wet Bottom Vent Fans	\$	15	\$	-	\$	-	\$	15	100%
232	BP11H007B	H0 - As Burned Coal Sample Cutter	\$	32,440	\$	-	\$	-	\$	32,440	100%
233	BP11H008B	H1 - Expansion Joints (O)	\$	46,470	\$	-	\$	-	\$	46,470	100%
234	BP11H009B	H1 - Air Heater Cold End Baskets (Partial Deferral)	\$	198,316	\$	-	\$	-	\$	198,316	100%
235	BP11H010B	H1 - Cooling Tower A,B&C Cell Fill (Deferred)	\$	87,134	\$	-	\$	-	\$	87,134	100%
236	BP11H012B	H1 - Feedwater Heater Extraction MOV	\$	1,763	\$	-	\$	-	\$	1,763	100%
237	BP11H014B	H1 - Scanner Cooling Air Fans (O)	\$	191	\$	-	\$	-	\$	191	100%
238	BP11H015B	H1 - Wet Bottom Ash Removal Hopper (Partial Deferral)	\$	312,490	\$	-	\$	-	\$	312,490	100%
239	BP11H016B	H1 - High Energy Pipe Hangers (O)	\$	82,810	\$	-	\$	-	\$	82,810	100%
240	BP11H017B	H1 - Insulation & Lagging (Partial Deferral)	\$	86,575	\$	-	\$	-	\$	86,575	100%
241	BP11H018B	H1 - Precipitator False Floor (Partial Deferral)	\$	202,079	\$		\$		\$	202,079	100%
242	BP11H019B	H1 - AH Steam Coils (Qty 6) (Partial Deferral)	\$	4,227	\$	-	\$	-	\$	4,227	100%
243	BP11H021B	H1 - DCS Server Replacement	\$	12,883	\$	-	\$	-	\$	12,883	100%
244	BP11H023B	H2 - Feedwater Heater Level Controls	\$	55,489	\$	-	\$		\$	55,489	100%
245	BP11H024B	H2 - Precipitator Controls	\$	84,042	\$	-	\$	•	\$	84,042	100%
246	BP11H025B	H2 - Turbine Trip Block Upgrade	\$	149,604	\$	-	\$	-	\$	149,604	100%
247	BP11H026B	H0 - Cathodic Protection	\$	14,366	\$	-	\$	-	\$	14,366	100%

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Witnesses: Robert W. Berry David G. Crockett

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Construction Projects

For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - __X__; Updated - ____; Revised - ____

Type or	ining. Origi	mar, opaaloa, nevisea	Accumulated Costs									
Line No.	Project No.	Description of Project		struction mount		AFUDC pitalized		ndirect sts Other	То	tal Costs	Estimated Physical % Completed	
(A)	(B)	(C)		(D)		(E)		(F) ¹	(G	= D+E+F)	(H)	
248	BP11H029B	H1 - Burner Replacement Study	\$	94,235	\$	-	\$	-	\$	94,235	100%	
249	BP11H030F	[1986년 1일 - 1986년 - 1984년 - 1986년 1987년 1986년 1986									11%	
250	BP11H031F	H1 - Oxygen Analyzers	\$	5,352	\$	-	\$	*	\$	5,352	100%	
251	BP11H032F	H1 - "A1" Coal Bunker Valve Assembly	\$	274	\$	-	\$	-	\$	274	100%	
252	BP11H033F	H1 - "A" & "B" Bleed Pumps Suction & Dischg Valves	\$	2,045	\$	-	\$	-	\$	2,045	100%	
253	BP11H034F	H1 - "A2" & "B2" Coal Feeder Blast Gate Valve Assembly	\$	2,086	\$	-	\$	_	\$	2,086	100%	
254	BP11H035F	H1 - LP Header Desuperheater	\$	48	\$	-	\$	-	\$	48	100%	
255	BP11H036F	H0 - Water Lab Sample Chiller	\$	11,047	\$	-	\$	-	\$	11,047	100%	
256	BP11H037F	H2 - Wet bottom Vent Fans (F-8, F-9, F-10)	\$	9,039	\$	-	\$	-	\$	9,039	100%	
257	BP11H038F	H1 - NEMS Analyzers & Probes	\$	66,203	\$	-	\$	-	\$	66,203	100%	
258	BP11H039F	H1 - Damper to SCR West Expansion Joint	\$	16,007	\$	-	\$	•	\$	16,007	100%	
259	BP11H040F	H0 - Scrubber Mist Eliminator Regulating Valve	\$	6,535	\$	-	\$	-	\$	6,535	100%	
260	BP11H041F	H2 - "A" Pulverizer Gearbox	\$	90,865	\$	-	\$	•	\$	90,865	100%	
261	BP11H042F	H1 - Boiler Access Door	\$	16,914	\$	-	\$	-	\$	16,914	100%	
262	BP11H043F	H2 - "B" Condensate Drain Tank Pump	\$	5,798	\$	-	\$	-	\$	5,798	100%	
263	BP11H044F	H0 - East/West Lower Terminal Tubes	\$	3,845	\$	-	\$	-	\$	3,845	100%	
264	BP11H045F	H0 - Monitor Air Dryers	\$	8,387	\$	=	\$	-	\$	8,387	100%	
265	BP11H046F	H0 - 7A Conveyor Belt	\$	3,022	\$		\$		\$	3,022	100%	
266	BP12H003B										97%	
267	BP12H017F	H2 - Precipitator Safety Interlocks	\$	15,406	\$	-	\$	-	\$	15,406	100%	
268	BP12H018B	H1 - SCR Vent Valve Actuator Replacement	\$	5,873	\$	-	\$	-	\$	5,873	100%	
269	BP12H019B	H2 - SCR Vent Valve Actuator Replacement	\$	5,184	\$	-	\$	-	\$	5,184	100%	
270	BP11Q001B	RH - Truck Hopper Vent Fan	\$	2,686	\$	-	\$	-	\$	2,686	100%	
271	BP11Q002B	RH - Barge Unloader Drives	\$	57,678	\$	-	\$	-	\$	57,678	100%	
272	BP11Q016B	RH - Air-Supplied Respirators - Qty 4	\$	4,948	\$	-	\$	-	\$	4,948	100%	

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Witnesses: Robert W. Berry David G. Crockett

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Big Rivers Electric Corporation Case No. 2012-00535 Construction Projects For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - __X__; Updated - ____; Revised - ____

				Accumula	atec	l Costs			Schedule 2
Line No.	Project No.	Description of Project	nstruction Amount	AFUDC apitalized		Indirect osts Other	To	otal Costs	Estimated Physical % Completed
(A)	(B)	(C)	(D)	 (E)		(F) ¹	(G	= D+E+F)	(H)
273	BP11Q017B	RH - Crossover Conveyor Belt	\$ 3,238	\$	\$	-	\$	3.238	100%
274	BP11Q019B	RH - Tripod & Winch (Confined Space Work)	\$ 6,182	\$ -	\$	-	\$	6,182	100%
275	BP11Q019F	RH - Digital Hydrometer (Electrical Shop)	\$ 2,857	\$ _	\$	-	\$	2,857	100%
276	BP11Q020F	RH - Breather Boxes - Qty 2	\$ 2,313	\$	\$	•	\$	2,313	100%
277	BP11Q021B	RH - Caustic Pump	\$ 6,136	\$ -	\$	-	\$	6,136	100%
278	BP11Q022B	RH - Acid Regeneration Pump	\$ 6,420	\$ •	\$		\$	6,420	100%
279	BP11Q023B	RH - De-Mineralizer Pump	\$ 4,948	\$ _	\$	-	\$	4,948	100%
280	BP11Q024F	RH - Dry Flyash Equalizing Valves	\$ 26,409	\$ -	\$	-	\$	26,409	100%
281	BP11Q025F	RH - Copy Machine	\$ 5,863	\$ -	\$	-	\$	5,863	100%
282	BP11Q026F	RH - "B" Silo Sump Pump	\$ 40,303	\$ _	\$		\$	40,303	100%
283	BP11Q027F	RH - 4A Conveyor Belt	\$ 10,140	\$ -	\$	-	\$	10,140	100%
284	BP11Q028F	RH - Genie 34' Aerial Platform	\$ 15,018	\$ -	\$	-	\$	15,018	100%
285	BP11Q029F	RH - Portable Welding Machine	\$ 2,407	\$ -	\$	-	\$	2,407	100%
286	BP11Q031F	RH - 5A Conveyor Belt	\$ 11,946	\$ -	\$	-	\$	11.946	100%
287	BP11R001F	R1 - "B" Mill Trunnion Bearing Housing	\$ (106,652)	\$ <u>-</u>	\$	-	\$	(106,652)	100%
288	BP11R002F	RGT - Battery Enclosure Heater	\$ 3,590	\$ -	\$	-	\$	3,590	100%
289	BP11R003B	R1 - A2 & B2 Coal Valves	\$ 19,345	\$ -	\$	-	\$	19,345	100%
290	BP11R004F	R1 - "A" Basement Sump Pump	\$ 9,750	\$ -	\$	-	\$	9,750	100%
291	BP11S001B	RGH - Barge Unloader Switching Cntr	\$ 16,290	\$ -	\$	-	\$	16,290	100%
292	BP11S002B	RGH - River Intake 480 Volt MCC	\$ 31,624	\$ -	\$	-	\$	31,624	100%
293	BP11S004B	RGH - Hearing Protection System	\$ 2,673	\$ -	\$		\$	2,673	100%
294	BP11S005F	RGH - Combustion Analyzer	\$ 4,203	\$ -	\$	-	\$	4,203	100%
295	BP11S006F	RGH - Magnetic Sweeper	\$ 8,023	\$ -	\$	•	\$	8,023	100%
296	BP11S007F	RGH - Hydraulic Wrench	\$ 9,763	\$ •	\$	-	\$	9,763	100%
297	WK09W023B	Carryover from 2010	\$ (2,391)	\$ -	\$	-	\$	(2,391)	100%

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Big Rivers Electric Corporation Case No. 2012-00535 Construction Projects Let 12 Months Preceding the Base P

For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - __X__; Updated - ____; Revised - ____

Type of 1	rining. Origi	naiA, Opuateu, iveviseu			Schedule 2				
Line No.	Project No.	Description of Project		struction Amount	AFUDC apitalized	Indirect osts Other	Т	otal Costs	Estimated Physical % Completed
(A)	(B)	(C)		(D)	 (E)	 (F) ¹	(G	= D+E+F)	(H)
298	BP10W001B	Carryover from 2010	\$	(4,501)	\$ -	\$ •	\$	(4,501)	100%
299	BP10W019B	Carryover from 2010	\$	(3,153)	\$ -	\$ -	\$	(3,153)	100%
300	BP10W031F	Carryover from 2010	\$	(3,315)	\$ •	\$ -	\$	(3,315)	100%
301	BP10W053F	Carryover from 2010	\$	(1,928)	\$ -	\$ -	\$	(1,928)	100%
302	BP10W060F	Carryover from 2010	\$	(2,950)	\$ -	\$ -	\$	(2,950)	100%
303	BP10W061F	Carryover from 2010	\$	2,066	\$ -	\$ -	\$	2,066	100%
304	BP10W064F	Carryover from 2010	\$	(1,454)	\$ -	\$ -	\$	(1,454)	100%
305	BP11W005B	Balance Scale Replacement	\$	3,204	\$ -	\$ -	\$	3,204	100%
306	BP11W006B	Replace #2 Polisher Liner	\$	9,488	\$ -	\$ -	\$	9,488	100%
307	BP11W010B	Replace WWP 5 & WWP 20 Impoundment pond pumps (2)	\$	53,555	\$ -	\$ -	\$	53,555	100%
308	BP11W011B	#3 Flyash blower - 1st and 2nd stage	\$	5	\$ •	\$ -	\$	5	100%
309	BP11W012B	Fuels Area Service Bldg HVAC Replacement	\$	47,882	\$ -	\$ -	\$	47,882	100%
310	BP11W014B								24%
311	BP11W015B	Cooling Tower Gear Reducer replacement	\$	996	\$ -	\$ -	\$	996	100%
312	BP11W018B	Waste Water Clarifier Refurbishment Phase I	\$	216,329	\$ -	\$ -	\$	216,329	100%
313	BP11W021B	Remote Racking & Relays (ARC Flash)	\$	169,083	\$ -	\$ -	\$	169,083	100%
314	BP11W022B	Replace Barge Unloader Controls	\$	238,126	\$ -	\$ -	\$	238,126	100%
315	BP11W025B	Barge Unloader, Car Dumper, Sample Tower, Lime Transfer Tower Dust Collectors	\$	649,292	\$ -	\$ -	\$	649,292	100%
316	BP11W026B					. The second of	: .anti-		28%
317	BP11W029F	Rotary Parts cleaning for Mobile Fuels EQP (HARRIS)	\$	30,998	\$ -	\$ -	\$	30,998	100%
318	BP11W030F	Pressure Washer for Mtce (BURDEN)	\$	134	\$ -	\$ -	\$	134	100%
319	BP11W031F	Expansion joints (west primary airheater and precip outlet crossover)	\$	(1,060)	\$ -	\$ -	\$	(1,060)	100%

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Attachment for Response to PSC 1-17

Witnesses: Robert W. Berry David G. Crockett

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Construction Projects

For the 12 Months Preceding the Base Period

(5/1/2011 - 4/30/2012)

Type of Filing: Original - __X__; Updated - ____; Revised - ____

Schedule 2

		Description of Project	 Accumulated Costs									
Line No.	Project No.		Construction Amount		AFUDC Capitalized		Indirect Costs Other		tal Costs	Estimated Physical % Completed		
(A)	(B)	(C)	 (D)		(E)	(F) ¹		(G = D + E + I)		(H)		
320	BP11W033F	Ash Silo aeriation blower	\$ 28,783		-	\$	-	\$	28,783	100%		
321	BP11W034F	Level control valves	\$ 12,027	\$	•	\$	-	\$	12,027	100%		
322	BP11W035F	Turbine Building Roof	\$ 179,320	\$	•	\$	=	\$	179,320	100%		
323	BP11W036B	6A conveyor belt	\$ 42,507		•	\$	-	\$	42,507	100%		
324	BP11W037B	7-3 conveyor belt	\$ 78,196	\$	-	\$	-	\$	78,196	100%		
325	BP11W038B	8-1 conveyor belt	\$ 275,250	\$	-	\$	-	\$	275,250	100%		
326	BP11W039F	Car dumper sump pump	\$ 17,210	\$	-	\$	•	\$	17,210	100%		
327	BP11W040F	Nox monitoring system	\$ 34,628	\$	-	\$	-	\$	34,628	100%		
328	BP11W041F	Touchscreen monitors	\$ 4,814		-	\$	-	\$	4,814	100%		
329	BP11W042F	Acid Pumps	\$ 21,538	\$	-	\$	-	\$	21,538	100%		
330	BP11W043B	CSI 136 conveyor belt	\$ 18,177	\$	-	\$	-	\$	18,177	100%		
331	BP11W044F	Clam Shell Strainer	\$ 15,500	\$	-	\$	-	\$	15,500	100%		
332	BP11W045F	CT fan #7 gear reducer	\$ 29,531	\$	•	\$	-	\$	29,531	100%		
333	BP11W046F	Steam header isolation vavle on SCR	\$ 7,964		-	\$	-	\$	7,964	100%		
334	BP11W047F	Blow down sump pump VFD	\$ 18,000	\$	-	\$	-	\$	18,000	100%		
335	BP11W049F	Portable Diesel Pump	\$ 31,719	\$	-	\$	-	\$	31,719	100%		
336	BP11W050F	Veripro Hearing System	\$ 3,048	\$	-	\$	-	\$	3,048	100%		
337	BP11W051F	Surviair Respirators	\$ 6,891	\$	-	\$	-	\$	6,891	100%		
338	BP11W052F	Ambulance bldg roof	\$ 8,720	\$	-	\$	•	\$	8,720	100%		
339	BP11W053F	B&R warehouse bldg roof	\$ 47,360	\$	-	\$	-	\$	47,360	100%		
340	BP11W054F	Crusher/MCC bldg roof	\$ 8,720	\$	-	\$	-	\$	8,720	100%		
341	BP11W055F	Ice machine WL breakroom (CRUME)	\$ 5,960	\$	-	\$	•	\$	5,960	100%		
342	BP11W056F	Flyash gate valve (BARNETT)	\$ 11,788	\$	-	\$	-	\$	11,788	100%		
343	BP11W057F	SCR UPS (CRUME)	\$ 14,156	\$	-	\$	-	\$	14,156	100%		
344	BP11W058F	Density Meter (CAMPBELL)	\$ 12,380	\$	-	\$	-	\$	12,380	100%		

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Witnesses: Robert W. Berry David G. Crockett

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Construction Projects

For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Accumulated Costs

Type of Filing: Original - __X__; Updated - ____; Revised - ____

Schedule 2

			Accumulated Costs						•		
Line No.	Project No.	Description of Project		Construction Amount		AFUDC Capitalized		Indirect Costs Other		tal Costs	Estimated Physical % Completed
(A)	(B)	(C)		(D)		(E)		(F) ¹	(G	= D+E+F)	(H)
345	BP11W059F	Fencing for new Inventory laydown area	\$	28,165	\$	-	\$	-	\$	28,165	100%
346	BP11W060F	Soft Start Motor control starters 5A and 5B conveyors	\$	90,499	\$	•	\$	-	\$	90,499	100%
347	BP11W061F	landfill drainage ditch	\$	122,246	\$	-	\$	-	\$	122,246	100%
348	BP11W062F	Surface Grinder	\$	24,502	\$	-	\$	-	\$	24,502	100%
349	BP11W063F	Coal Scales Processing System	\$	36,275	\$	-	\$	-	\$	36,275	100%
350	BP11W064F	TIG Welding Machine	\$	4,156	\$	-	\$	-	\$	4,156	100%
351	BP11W065F	Flyash blower	\$	40,260	\$	-	\$	-	\$	40,260	100%
352	BP11W066F	Flyash blower	\$	20,756	\$	-	\$	-	\$	20,756	100%
353	BP12W018B	2012 IT controls projects prepayments	\$	99,420	\$	-	\$	-	\$	99,420	100%
354	BP12W023B	2012 IT controls projects prepayments	\$	238,483	\$	•	\$	-	\$	238,483	100%
355	BA11X060F	ET&S 2012 Chevy Silverado	\$	714	\$	•	\$	-	\$	714	100%
356	BA12X017B	Copier (pushed from 2011)	\$	14,568	\$	-	\$	•	\$	14,568	100%
357	BA12X022B	TRAN - Rpl #300 - Extended Cab 4x4 Truck	\$	28,991	\$	•	\$	-	\$	28,991	100%
358	BA12X026B	SAFETY - Rpl #303 Truck (pushed from 2011)	\$	34,126	\$	•	\$	-	\$	34,126	100%
359	BA12X033B	IT - Rpl '99 White Dodge Van	\$	22,721	\$	-	\$	-	\$	22,721	100%
360	BI12X002B	Replace PC's, Laptops, Printers	\$	43,200	\$	-	\$	-	\$	43,200	100%
361	BI12X003B										48%
362	BI12X006B										78%
363	BI12X011B										6%
364	BI12X017B						. 1: 0	***			53%
365	BI12X018F	Oracle License fees for payroll and HR	\$	46,513	\$	•	\$	-	\$	46,513	100%
366	BT11X049F	McCracken Shell Line C Phase PT	\$	5,276	\$	-	\$	•	\$	5,276	100%
367	BT11X050F	McCracken Kevil Line B Phase PT	\$	5,276	\$		\$	_	\$	5,276	100%
368	W9300000										8%
369	W9330000	Switches - Const 933	\$	(567)	\$	-	\$	•	\$	(567)	100%

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Witnesses: Robert W. Berry David G. Crockett

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Big Rivers Electric Corporation Case No. 2012-00535 Construction Projects For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - __X__; Updated - ____; Revised - ____

1) po 02.	· ····································	mar =, opuatea =, nevisea =		Schedule 2							
Line No.	Project No.	Description of Project	Construct Amoun	-		AFUDC pitalized		direct ts Other	Tota	al Costs	Estimated Physical % Completed
(A)	(B)	(C)	(D)			(E)		(F) ¹	(G =	D+E+F)	(H)
370 371 372 373 374 375 376 377 378	2012 POLES BT12X001B BT12X025B BT12X026B BT12X027B BT12X029B BT12X032F Various Old BP12C009B BP12C018B	South Dermont - RCS CT Henderson CL Carry Over Projects CL Outboard Motor Flatboat	\$ 12 \$ 1	.476 .612 .222	\$ \$				\$ \$ \$	2,476 12,612 1,222 9,540	81% 53% 50% 26% 43% 100% 100% 100%
380	BP12C021B	C-3 B Circulating Water Pump Column	•	722	\$	•	\$	•	\$	176,722	100%
381 382 383 384 385 386 387	BP12C022B BP12C049B BP12C055B BP12C060B BP12C061B BP12C062B BP12C064B	C-1 A Traveling Water Screen Replacement	\$ 91	314					**************************************	91.314	100% 50% 53% 61% 41% 89% 48%
388	BP12C073F	CL Instrument & Electrical Tool Boxes		861		-	\$	₹	\$	4,861	100%
389 390 391 392 393	BP12C074F BP12C075F BP12C077F BP12C078F BP12C079F	CL Beamex MultiFunctional Calibrator CL Replace A & B WWT Sludge/Agitator Pumps C-2 C Mill Gear Reducer Replacement CL Radial Arm Drill Press for M/M shop CL Lab Benchtop Photospectrometer	\$ 36, \$ 337, \$ 13,	964 062 618 256 278	\$ \$ \$ \$ \$	· · ·	\$ \$ \$ \$ \$		\$ \$ \$ \$ \$	4,964 36,062 337,618 13,256 3,278	100% 100% 100% 100% 100%

Case No. 2012-00535

Attachment for Response to PSC 1-17

Witnesses: Robert W. Berry David G. Crockett

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Construction Projects

For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - __X__; Updated - ____; Revised - ____

Schedule 2

			Accumulated Costs									
Line No.	Project No.	No. Description of Project		Construction Amount		AFUDC Capitalized		Indirect Costs Other		tal Costs	Estimated Physical % Completed	
(A)	(B)	(C)		(D)		(E)		(F) ¹	(G	= D+E+F)	(H)	
394	BP13C021B										33%	
395	BP12M001B	15"X50" Engine Lathe	\$	17,908	\$	*	\$	•	\$	17,908	100%	
396	BP12M005B	Compressed Air Dryer	\$	8,673	\$	-	\$	-	\$	8,673	100%	
397	BP12M008F	Scotchman Ironworker	\$	26,677	\$	-	\$	•	\$	26,677	100%	
398	BP10G017B	GN - Landfill Downdrains	\$	(4,277)		•	\$	-	\$	(4,277)	100%	
399	BP12G014B	GN - Valve Operator Limitorque SMB 000 MOV	\$	7,073	\$	•	\$		\$	7,073	100%	
400	BP12G016B										93%	
401	BP12G021B		e de la companya de	and the second		<u>.</u>		·.			43%	
402	BP12G024B	G2 - Voltage Regulator	\$	94,971	\$	-	\$	-	\$	94,971	100%	
403	BP12G025B	GN - Precipitator AVCs	\$	116,514	\$	•	\$	-	\$	116,514	100%	
404	BP12G029B	할수 있다. 그는 사람들은 사람들이 가장 살아보는 사람들이 가장									80%	
405	BP12G030B	andre de la companya de la companya Na companya de la co						and the fill Swann		197 <u>0 - با پیشان در در بار سا</u> ر وراها سا	98%	
406	BP12G031B	G2 - Additive Supply Pump 1 of 4	\$	27,005	\$	•	\$	•	\$	27,005	100%	
407	BP12G039B	G2 - Bottom Ash Dog House (1st of 4)	\$	57,085	\$	-	\$	-	\$	57,085	100%	
408	BP12G042B	G2 - Replace Steam Coil Drain Tank	\$	37,637	\$	-	\$	-	\$	37,637	100%	
409	BP12G044B	GN - Cooling Tower Stationary Screens	\$	46,388	\$	-	\$	-	\$	46,388	100%	
410	BP12G046B	GN - Replace Fire Water Piping	\$	41,188	\$	-	\$	-	\$	41,188	100%	
411	BP12G052F	G2 - Seal Oil Pressure Regulators	\$	33,706	\$	-	\$	-	\$	33,706	100%	
412	BP12G053F	G1 - A and B Scanner Cooling Air Fan Replacments	\$	39,344		-	\$	-	\$	39,344	100%	
413	BP12G054B	G1 and G2 Scrubber Pump Houses	\$	109,168	\$	-	\$	-	\$	109,168	100%	
414	BP12G055B	G2 - Boiler Hanger Replacements	\$	126,271	\$	-	\$	-	\$	126,271	100%	
415	BP12G056F	G2 - CBD Phosphate Pump	\$	7,557	\$	-	\$	-	\$	7,557	100%	
416	BP12G057F	G2 - 1K Sootblowing Safety	\$	8,796	\$	-	\$	-	\$	8,796	100%	
417	BP12G058F	G1 - 1C Boiler Feed Pump Motor Rewind	\$	108,528	\$	-	\$	-	\$	108,528	100%	
418	BP12G060F	G1 - Coal Feeder Upgrade	\$	25,380	\$	•	\$	-	\$	25,380	100%	

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Witnesses: Robert W. Berry David G. Crockett

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Construction Projects

For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - X : Updated - ; Revised - _____

Schedule 2 **Accumulated Costs** Estimated Construction AFUDC Indirect Project Line Total Costs Physical % **Description of Project** Capitalized Costs Other Amount No. No. Completed (D) **(E)** (F)1 (G = D + E + F)(H) (C) (B) (A) \$ \$ 100% 47.541 \$ 47.541 G2 - Coal Feeder Upgrade 419 BP12G061F \$ \$ 29.823 100% 29.823 \$ G1 - 1D Conveyor Belt 420 BP12G065B \$ (11,979)100% \$ (11.979) \$ H0 - Slag Grinder Housings (2) BP10S073F 421 (49.717) \$ \$ \$ (49.717)100% GT - Lectrodryer Dual Tower Unit BP10S084F 422 \$ \$ \$ 112,281 100% H2 -Turbine Trip Block Upgrade 112.281 \$ BP11H025B 423 \$ 776 100% \$ 776 \$ H1 - Seal Air Fan Foundations BP12H004B 424 \$ \$ 68.677 100% S 68.677 \$ H1 - Expansion Joints 425 BP12H005B 28,192 100% \$ 28,192 \$ H1 - A & B Slag Grinders 426 BP12H006B \$ \$ 5,814 100% H2 - Seal Air Fan Foundations \$ 5,814 \$ 427 BP12H007B 58.362 \$ \$ 58,362 100% H2 - Expansion Joints BP12H008B 428 \$ 135,947 100% H2 - Rpl Wet Bottom Seal Skirt (Includes Trough) 135,947 \$ BP12H009B 429 \$ \$ 37.692 100% Ho - Mill Blast Gates (H1=2 & H2=2) 37,692 \$ 430 BP12H010B 49.025 100% \$ 49,025 \$ BP12H011B H2 - Rpl Slag Grinders (2) 431 \$ 63,628 100% 63,628 \$ H2 - High Energy Piping Hangers 432 BP12H012B \$ 37,108 100% \$ 37,108 \$ H2 - Insulation & Lagging BP12H013B 433 \$ 14.942 100% H2 - Rpl AH Steam Coils (2) 14.942 \$ BP12H014B 434 \$ H2 - Wallblower (1) & Retractable Sootblower (1) \$ 47,829 \$ 47.829 100% BP12H015B 435 \$ 17,743 100% H2 - Oxygen Analyzers 17.743 \$ BP12H016B 436 \$ 6,585 100% \$ 6,585 \$ BP12H020B H1 - Sootblower Regulator 437 23,264 100% \$ 23,264 \$ H2 - "B" PA Fan Duct Expansion Joint BP12H021B 438 100% 43,464 \$ 43,464 BP12H022B H1 - Classifier Reject Valves (2) 439 \$ 5.975 \$ \$ \$ 5,975 100% Ho - Cooling Tower Acid Pumps (2) BP12H026B 440 H1 - Remote Racking Devices \$ 10,878 \$ 10.878 100% BP12H027B 441 \$ \$ \$ 5,030 100% H2 - Rpl "B" Cooling Water Pump 5,030 \$ 442 BP12H028B 31.074 100% 31,074 \$ BP12H029B H2 - "A" Condensate Pump

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Witnesses: Robert W. Berry David G. Crockett

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Construction Projects

For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - __X__; Updated - ____; Revised - ____

Type of I	Filing: Origin	nalX; Updated; Revised									Schedule 2
						Accumula	itec	Costs			•
Line No.	Project No.	Description of Project		struction mount		AFUDC pitalized		Indirect osts Other	То	tal Costs	Estimated Physical % Completed
(A)	(B)	(C)		(D)		(E)		(F) ¹	(G	= D + E + F)	(H)
		The Grand Brook Walter	¢.	4,648	\$	_	\$	-	\$	4,648	100%
444	BP12H030B	H1 - Steam Seal Root Valve	¢.	25,238		-	\$	-	\$	25,238	100%
445	BP12Q012B	RH - Control Room Air Conditioner	Q.	17,147			\$		\$	17,147	100%
446	$\mathrm{BP}12\mathrm{H}025\mathrm{B}$	H1 - Boiler Access Door (West Side)	ψ	11,111	Ÿ						85%
447	BP11R005F										83%
448	BP12Q006B										80%
449	BP11H022B										38%
450	BP12H023B	the state of the s	8	57,115	\$	<u> </u>	\$	-	\$	57,115	100%
451	BP12W017B	DCS Server Replacement	¢.	228,693			\$		\$	228,693	100%
452	BP12W027B	Supervisory instruments, ID, FD and PA Fans	φ.	158,706			\$	-	\$	158,706	100%
453	BP12W028B	125 Volt Station Batteries and Charger Replacement	ψ Q	317,167		-	\$	-	\$	317,167	100%
454	BP12W029B	expansion joints	Φ Φ	446,178		_	\$		\$	446,178	100%
455	BP12W032B	Wilson Stack Cone Replacement	Φ Φ	366,972			\$		\$	366,972	100%
456	BP12W034B	Burner Replacement 13 of 25*	φ Φ	1,271,008			\$		\$	1,271,008	100%
457	BP12W035B	Catalyst Regeneration	Ψ	1,271,000							37%
458	BP12W036B	1 leberileselen	\$	6,923	\$	-	\$	-	\$	6,923	100%
459	BP12W040F	Regulating valve on turbine lube oil cooler	φ ©	101,302	,	-	\$		\$	101,302	100%
460	BP12W041F	Hydrogen seal oil coolers	φ Q	231,460			\$	-	\$	231,460	100%
461	BP12W042F	ID inlet fan dampers	φ e	24,764		_	\$	_	\$	24,764	100%
462	BP12W043F	Acid Pumps	φ	15,145	•	_	\$		\$	15,145	100%
463	BP12W044F	ME Hoist	Ф Ф	55,431		_	\$	-	\$	55,431	
464	BP12W045F	Primary Air Steam Coils	Φ Φ	8,807		_	\$	-	\$	8,807	
465	BP12W046F	ALE20 Gate valve	Φ Φ	10,180		_	\$	-	\$	10,180	
466	BP12W047F	Ground Fault Detection Equipment	Ф	10,100	φ	-	Ψ		*		

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Big Rivers Electric Corporation Case No. 2012-00535 Construction Projects For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - __X__; Updated - ____; Revised - ____

	Accumulate									ted Costs					
Line No.	Project No.	Description of Project		struction mount	C	AFUDC apitalized		ndirect sts Other	Tot	al Costs	Estimated Physical % Completed				
(A)	(B)	(C)		(D)		(E)		(F) ¹	(G =	D+E+F)	(H)				
467	BP12W048F	Fuel Handling building Ice machine	\$	3,343	\$	_	\$	-	\$	3,343	100%				
468	BP12W049F	Survey Meter	\$	1,895	\$	_	\$	-	\$	1,895	100%				
469	BP12W050F	Auto Transfer Switches	\$	30,208	\$	-	\$	-	\$	30,208	100%				
470	BP12W052F	Polisher Liners (Hickman)	\$	40,384	\$	-	\$	-	\$	40,384	100%				
471	BP12W054F	Replace primary air heater gas outlet expansion joints	\$	46,058	\$		\$	=	\$	46,058	100%				
472	BP12W055F	Replace #6 Cooling Tower Fan Gear Reducer	\$	73,452	\$	•	\$	-	\$	73,452	100%				

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 based on ITD status as of 12/31/12

Capitalized Interest included in construction projects \$250k and greater unless specifically identified

Excludes City's Share

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Big Rivers Electric Corporation Case No. 2012-00535 Construction Projects For the Base Period (5/1/2012 - 4/30/2013)

Accumulated Costs

Type of Filing: Original - __X__; Updated - ____; Revised - ____

Schedule 2

			-	i							
Line No.	Project No.	Description of Project	Construction Amount		AFUDC Capitalized		Indirect Costs Other		Total Costs		Estimated Physical % Completed
(A)	(B)	(C)		(D)		(E)		(F) ¹	(G	= D+E+F)	(H)
1	BA11X045B	TRAN - Rpl #238 Heavy Duty Reg Cab & Van Bed	\$	1,553	\$	-	\$		\$	1,553	100%
2	BA11X048B	Operator Training Simulator	\$	503,951	\$	•	\$	-	\$	503,951	100%
3	BA12X001B	Miscellaneous Air Monitoring Replacements	\$	43,814	\$	-	\$	-	\$	43,814	100%
4	BA12X002B	Replace Bomb Calorimeter	\$	33,683	\$	-	\$		\$	33,683	100%
5	BA12X003B	Replace AA Analyzer	\$	84,932	\$	-	\$	•	\$	84,932	100%
6	BA12X005B	Black lateral files (\$1,200/ea) (pushed from 2011)	\$	4,773	\$	-	\$	-	\$	4,773	100%
7	BA12X009B	Microfilm Viewer/Scanner/Printer	\$	5.671	\$		\$	-	\$	5,671	100%
8	BA12X014B										0%
9	BA12X018B	ENV - Rpl Environmental Truck (Tom Shaw)	\$	45,000	\$		\$	•	\$	45,000	100%
10	BA12X021B										0%
11	BA12X030B	ENV - Rpl Environmental Jeep	\$	27,459	\$	-	\$	•	\$	27,459	100%
12	BA12X032B	ENV - Truck	\$	35,000	\$	-	\$	-	\$	35,000	100%
13	BA12X033B	IT - Rpl '99 White Dodge Van	\$	(36)	\$	-	\$	-	\$	(36)	100%
14	BA12X034B	Black Vert & Lateral Files (\$1,200/ea) (pushed from 2011)	\$	8,078	\$	•	\$ -	-	\$	8,078	100%
15	BA12X037B										0%
16	BA12X038B		Tanka jinga s	84					į.	بالمنافية المناويي	0%
17	BA12X039F	Numbering System for fuel truck tickets	\$	1,200	\$	-	\$	-	\$	1,200	100%
18	BA12X040F	CD Duplicator	\$	945	\$	*	\$	-	\$	945	100%
19	BA12X041F	Environmental RoTep replacement	\$	2,288	\$	•	\$	-	\$	2,288	100%
20	BA12X042F	Coper for Central lab	\$	1,010	\$	-	\$	•	\$	1,010	100%
21	BI12X001B	OSI EMS software	\$	421,879	\$	-	\$	-	\$	421,879	100%
22	BI12X002B	Replace PC's, Laptops, Printers	\$	119,750	\$	-	\$	-	\$	119,750	100%
23	BI12X003B	and the second of the second o									48%
24	BI12X004B										88%
25	BI12X005B							•			0%

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Attachment for Response to PSC 1-17

Witnesses: Robert W. Berry David G. Crockett

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Big Rivers Electric Corporation Case No. 2012-00535 Construction Projects For the Base Period (5/1/2012 - 4/30/2013)

Type of Filing: Original - ___X__; Updated - ____; Revised - ____

Type of	mig. Ong.		Accumulated Costs										
Line No.	Project No.	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimated Physical % Completed						
(A)	(B)	(C)	(D)	(E)	(F) ¹	(G = D + E + F)	(H)						
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	BI12X006B BI12X007B BI12X007B BI12X009B BI12X011B BI12X013B BI12X014B BI12X017F BI12X020F BI12X020F BI12X022F BT11X011B BT11X025B BT11X026B BT11X029B BT11X033B BT11X037F W0010000 W9100000 W9100000 W9190000	Replace 4-C4006 Cisco network switches with 3750-X PER-005 training software Hoist, Rope and Grips Replacements Capital Tool Replacements Armstrong Lewis Creek Mine Communication Tower Corrosion Protection C1 & C2 161 kV Teleprotection Replacement T-line relocation Airport Wilson 161 kV Line 19-F	\$ 45,375 \$ 16,960 \$ (7,623	\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ -	\$ 45,375 \$ 16,960 \$ (7,623 \$ 67 \$ 13,744 \$ 18,392 \$ 175,516 \$ 222 \$ 264,184	78% 87% 100% 43% 6% 0% 0% 53% 100% 69% 2% 71% 73% 100% 100% 100% 100% 100% 100% 100% 10						
49 50	W9230000 W9300000			ng mengangan salah s Salah salah sa	en e	i ja salah sal Salah salah sa	99% 8%						

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Type of Filing: Original - _____; Updated - _____; Revised - _____

Type of 1	Filing: Origi	nalX; Updated; Revised		Accumula	ated Costs		Schedule 2
Line No.	Project No.	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimated Physical % Completed
(A)	(B)	(C)	(D)	(E)	(F) ¹	(G = D + E + F)	(H)
51 52 53	W9340000 W9350000 W9520000 W9560000	Wilson EHV - 161-69 kV Substation Facilities OC-3 RING	\$ 2,199,278 \$ (53,008)		\$ - \$ -	\$ 2,199,278 \$ (53,008)	97%
54 55 56 57	W9650000 2012 POLES BT12X001B		\$ 12,300	¢	\$ -	\$ 12,300	63% 81% 53% 100%
58 59 60 61	BT12X002B BT12X003B BT12X004B BT12X005B BT12X006B	Add Shelter for Compressed Gas Storage (Safety)	\$ 12,300			5 12,000	93% 57% 0% 52%
62 63 64	BT12X007B BT12X008B	Dry Air System for Treatment trailer	\$ 30,000		\$ -	\$ 30,000	100% 0% 100%
65 66 67	BT12X009B BT12X010B BT12X011B	Horse Fork Tap 69 kV Switch Modification Oil drum transfer pump	\$ 64,146 \$ 700		\$ - 3 \$ -	\$ 64,146 \$ 700	0% 100%
68 69 70	BT12X012B BT12X014B BT12X015B						97% 0% 39%
70 71 72 73	BT12X016B BT12X017B BT12X019B						75% 90% 19% 0%
74 75	BT12X020B BT12X021B			Satisficación de la companya de la c			0%

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Type of Filing: Original - __X__; Updated - ____; Revised - ____

Type of	rining. Origi	nar, opuateu, neviseu		Accumul	ated Co	sts		Schedule 2
Line No.	Project No.	Description of Project	nstruction Amount	AFUDC Capitalized		rect Other	Total Costs	Estimated Physical % Completed
(A)	(B)	(C)	 (D)	(E)	<u>(I</u>	· · · · · · · · · · · · · · · · · · ·	(G = D + E + F)	(H)
76	BT12X022B		e e e e e e e e e e e e e e e e e e e		And the light of the		지역장 그 선생님이다.	0%
77	BT12X023B	Two (2) spare 161 ky CCVT's	\$ 41,209	\$ -	\$		\$ 41,209	
78	BT12X025B							50%
79	BT12X026B							26%
80	BT12X027B							43%
81	BT12X029B	South Dermont - RCS	\$ 58,814	\$ -	\$	-	\$ 58,814	100%
82	BT12X030F							42%
83	BT12X031F	Online Tap Changer Filter for Reid #1 Tie Transformer	\$ 6,694	\$ -	\$	-	\$ 6,694	100%
84	BT12X033F							71%
85	BT12X034F	CCVT national aluminum	\$ 10,000	\$ -	\$	-	\$ 10,000	100%
86	BT12X035F	Reid Capacitor Bank	\$ 63,229		\$	-	\$ 63,229	
87	BT12X036F							21%
88	BT12X037F	Portable Battery Charger	\$ 9,500	\$ -	\$	-	\$ 9,500	100%
89	BT12X038F							1%
90	BT12X039F	Habit MW battery charger	\$ 3,516	\$ -	\$	-	\$ 3,516	100%
91	BT12X040F	Morganfield Battery charger	\$ 3,873	\$ -	\$	-	\$ 3,873	100%
92	BT12X041F		in the second se			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		25%
93	BT12X042F	CCVT Hopkins Co Substation	\$ 6,837	\$ -	\$	-	\$ 6,837	100%
94	BT12X043F	Wilson Data Fault Recorder	\$ 62,710	\$ -	\$	-	\$ 62,710	100%
95	BT12X044F	Coleman Data Fault Recorder	\$ 90,980	\$ -	\$	-	\$ 90,980	100%
96	BT12X045F	Reid Data Fault Recorder	\$ 138,545	\$ -	\$	-	\$ 138,545	100%
97	BT12X046F	Dixon Tap Culvert	\$ 2,427	\$ -	\$	-	\$ 2,427	100%
98	BT12X047F	CCVT at Hopkins Co. Substation	\$ 5,750	\$ -	\$	-	\$ 5,750	100%
99	BP11C047F							7%
100	BP11C048F	C-3 High Pressure Heater #5 Replacement	\$ 237,950	\$ -	\$	<u>-</u>	\$ 237,950	100%

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Type of Filing: Original - ____; Updated - ____; Revised - ____

Schedule 2 **Accumulated Costs** Estimated **AFUDC** Indirect Construction Project Line Total Costs Physical % **Description of Project** Capitalized Costs Other Amount No. No. Completed (F)1 (G = D + E + F)(H) (D) **(E)** (C) **(B)** (A) 60% BP11C050F 101 0% BP12C006B 102 100% BP12C007B 103 78% BP12C009B 104 73,595 \$ \$ 73,595 100% CL Conveyor Belt Replacement 105 BP12C010B \$ 10,709 \$ \$ 10,709 100% BP12C020B C-3 B Circulating Water Pump 106 1.165 \$ 1,165 100% C-3 B Circulating Water Pump Column 107 BP12C021B 4,140 \$ 4,140 100% BP12C022B C-1 A Traveling Water Screen Replacement 108 51% BP12C023B 109 40% 110 BP12C024B C-3 DCS controller repl BRC 300 & Communication Modules 111 \$ 145,554 \$ 145,554 100% BP12C040B 228,966 \$ 228,966 100% C-1 Booster Fan Blades 112 BP12C047B 50% BP12C049B 113 86% 114 BP12C057B 21% BP12C058B 115 41% BP12C061B 116 89% BP12C062B 117 67% BP12C067B 118 155 \$ - \$ 100% CL Replace A & B WWT Sludge/Agitator Pumps \$ \$ 155 BP12C075F 119 0% 120 BP12C076F 100% \$ 11,276 \$ \$ \$ 11,276 CL Men's Restroom Air Conditioner 121 BP12C080F \$ 19.132 \$ \$ \$ 19,132 100% 122 BP12C081F CL B Dewatering Sump Pump 19,256 \$ 19,256 \$ \$ \$ 100% BP12C082F CL A Reagent Area Sump Pump 123

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Type of Filing: Original - __X__; Updated - ____; Revised - ____

						Accumula	ated	Costs			Schedule 2
Line No.	Project No.	Description of Project		nstruction Amount	C	AFUDC Capitalized		Indirect sts Other	Tota	al Costs	Estimated Physical % Completed
(A)	(B)	(C)		(D)		(E)		(F) ¹	(G =	D+E+F)	(H)
124 125	BP12C083F BP12C084F										33% 38%
$\begin{array}{c} 126 \\ 127 \end{array}$	BP12C085F BP12C086F	C-1 & C2 Computer Room A/C Unit	\$	15,188	\$	-	\$		\$	15,188	100%
128	BP12C087F	C-1 Sootblowing Regulator									93%
129	BP12C088F	C-2 Sootblowing Regulator C-2 Sootblowing Regulator	\$	13,435	,	•	\$	-	\$	13,435	100%
130	BP12C089F	CL Hold and Close Drum on Barge Unloader	\$	13,435	\$	-	\$	-	\$	13,435	100%
131	BP12C090F	C-3 "B" Ball Mill Pinion Replacement	Φ	88,775	\$	-	\$	-	\$	88,775	100%
132	BP12C091F	C-2 Booster Fan Blades	Φ	21,620	\$	•	\$	-	\$	21,620	100%
133	BP12C092F	C-3 Booster Fan Blades	Φ Φ	177,937	\$	-	\$	•	\$	177,937	100%
134	BP12C093F	C-3 Ash Overflow Sump Pump	φ	186,050 19,405	\$ \$	-	\$	-	\$	186,050	100%
135	BP12C094B	C-3 Ash Sluice Pump	Φ Φ	66,789	Ф \$	•	\$	-	\$	19,405	100%
136	BP12C095F	C-3 A Primary Air Fan Wheel Repl	φ \$	80,422		•	ቅ e	-	\$	66,789	100%
137	BP13C021B		Ψ	00,422	φ	<u> </u>	ð	•	\$	80,422	100%
138	BP12M002B	4'X4' Sandblasting Cabinet	\$	5,667	\$		\$	•	\$	F 005	33%
139	BP12M003B			0,001	Ψ		φ	•	Ф	5,667	100%
140	BP12M008F	Scotchman Ironworker	\$	1,249	\$	•	\$	-	\$	1,249	87%
141	Unassigned						Ψ	_		1,449	100% 0%
142	BP10G019B	G2 - Upgrade SOE Migrate to DCS	\$	40,000	\$	-	\$	-	\$	40,000	100%
143	BP10G032F	GN - Barge Unloader Dust Collector	\$	6,538			\$		\$	6,538	100%
144	BP10G041F						Ψ.		4	0,000	75%
145	BP11G015B	GN - 1 & 2 FGD Consolidation - Loop 30	\$	22,000	\$	-	\$	<u> </u>	\$	22,000	100%
146	BP11G016B	G2 - BRC 100 DCS Controller Upgrade	\$	18,000	\$	-	\$	-	\$	18,000	100%
$147 \\ 148$	BP11G017B	G2 - DCS Power Supply Upgrade	\$	25,000	\$	-	\$	-	\$	25,000	100%
148	BP11G051B	G2 - Remote Racking and Relays	\$	24,487	\$	-	\$		\$	24,487	100%

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Schedule 2

Type of Filing: Original - __X__; Updated - ____; Revised - ____

				Schedule 2				
Line No.	Project No.	Description of Project		struction mount	AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimated Physical % Completed
(A)	(B)	(C)		(D)	(E)	(F) ¹	(G = D + E + F)	(H)
149	BP11G060B	GN - Bleed Pump (2) 7 & 8 of 8	\$	700	\$ -	\$ -	\$ 700	
150	BP11G077B							71%
151	BP11G084B	G2 - Cold RH Drain Valves	\$	2,199		\$ -	\$ 2,199	
152	BP11G087F	G2 - O2 Probe Additions	\$	36,166	\$ -	\$ <u>-</u>	\$ 36,166	
153	BP12G001B	!! 그렇게 하면 하면 하면 가는 그 때문에 가장 되었다.						0%
154	BP12G002B							0%
155	BP12G003B							0%
156	BP12G004B							0%
157	BP12G005B			20.00			and the second second	0%
158	BP12G008B	G2 - C/T Water Deck Replacement (3 Cells Only)	\$	722,570	•	\$ -	\$ 722,570	
159	BP12G014B	GN - Valve Operator Limitorque SMB 000 MOV	\$	1,209	\$ -	\$ -	\$ 1,209	
160	BP12G015B	불가장 하는 이번 하는 사실하다는 회사를 하는 이 경쟁하다						93%
161	BP12G016B							93%
162	BP12G018B							59%
163	BP12G019B							0%
164	BP12G020B							76%
165	BP12G021B			Land Control	in the second	and start and a first	and the life is	43%
166	BP12G024B	G2 - Voltage Regulator	\$	89,324	'	\$ -	\$ 89,324	
167	BP12G025B	GN - Precipitator AVCs	\$	59,668		\$ -	\$ 59,668	
168	BP12G029B							80%
169	BP12G030B							98%
170	BP12G031B							100%
171	BP12G036B							0%
172	BP12G037B							0%
173	BP12G038B	G2 - Ash Clinker Grinder (2)	\$	130,000	\$ -	\$ -	\$ 130,000	100%

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Type of Filing: Original - __X__; Updated - ____; Revised - ____

			Accumulated Costs								Schedule 2
Line No.	Project No.	Description of Project		struction mount		UDC talized		Indirect ests Other	Tot	tal Costs	Estimated Physical % Completed
(A)	(B)	(C)		(D)	(E)		(F) ¹	(G =	= D+E+F)	(H)
174	BP12G039B	G2 - Bottom Ash Dog House (1st of 4)	\$	20,296	\$		\$	_	\$	20,296	100%
175	BP12G042B	G2 - Replace Steam Coil Drain Tank	\$	19,275	\$	_	¢.	_	ψ Q	19,275	100%
176	BP12G045B	GN - Recycle Pumphouse Sump Pumps	\$	6,048	\$	_	S.	_	φ \$	6,048	100%
177	BP12G046B	GN - Replace Fire Water Piping	\$	54,005	Ψ	-	\$	_	\$	54,005	100%
178	BP12G047B						Ĭ		Ψ	01,000	85%
179	BP12G048B	G1 - Rpl Bottom Ash Lines	\$	63,112	\$	<u> </u>	\$	-	\$	63,112	100%
180	BP12G050B						. J			00(112	0%
181	BP12G054B	G1 and G2 Scrubber Pump Houses	\$	3,343	\$	•	\$	· · · · · · · · · · · · · · · · · · ·	\$	3,343	100%
182	BP12G056F	G2 - CBD Phosphate Pump	\$	80		-	\$	-	\$	80	100%
183	BP12G059B	선생님 보다 보고 있는 것이 되었다. 그 사람들은 사람들이 되었다. 							1:		72%
184	BP12G060F	G1 - Coal Feeder Upgrade	\$	51,833	\$	-	\$		\$	51,833	100%
185	BP12G061F	G2 - Coal Feeder Upgrade	\$	43,394		-	\$	-	\$	43,394	100%
186	BP12G062B	G1 - B Bottom Ash Sluice Water Supply Valve	\$	13,189	\$	-	\$		\$	13,189	100%
187	BP12G063F								4.0 1.0		74%
188	BP12G064F	G1 - A & B 1D Fan Inlet Dampers Rotary Actuator	\$	74,370	\$	•	\$	<u> </u>	\$	74,370	100%
189	BP12G065B	G1 - 1D Conveyor Belt	\$	4,633	\$	-	\$	-	\$	4,633	100%
190	BP12G066F	GN - Electric Welder for Boiler	\$	3,107	\$	-	\$	-	\$	3,107	100%
191	BP12G067F	GN - Portable Electric Welder	\$	3,272	\$	-	\$	-	\$	3,272	100%
192	BP12G068F	G1 - 1C1 Lime Screw Conveyor	\$	37,500	\$		\$	-	\$	37,500	88%
193	BP12G069F	Rawin Distriction					71 7		17.	X 1 - 1	97%
194	BP12G070F										65%
195	BP12G071F										98%
196	BP12G072F										83%
197	BP12G073F	GN - Clarifier and Cooling Tower Chlorinator	\$	16,541	\$	•	\$	-	\$	16,541	100%

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Schedule 2

Accumulated Costs								
	Total Costs	Estimated Physical % Completed						
$(E) \qquad (F)^{1}$	(G = D + E + F)	(H)						
		97%						
- \$	- \$ 4.829							
- Ψ	Ψ 1,020	80%						
		64%						
		80%						
		87%						
- \$	- \$ 21.412							
		83%						
- \$	- \$ (20							
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₹	•							
- \$	T \	•						
Ą	AFUDC Indirect Costs Cos	AFUDC pitalized Costs Other (E) (F)¹ (G = D+E+F) - \$ - \$ 4,829 - \$ - \$ 21,412 - \$ - \$ 2,050 - \$ - \$ 45,643 - \$ - \$ 1,770 - \$ - \$ (1,551 - \$ - \$ 244,418 - \$ - \$ 91,898 - \$ - \$ (1,338 - \$ (1,338 - \$ - \$ (1,338 - \$ (1,338 - \$ - \$ (1,338 -						

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Type of Filing: Original - __X__; Updated - ____; Revised - ____

-J P					Schedule 2				
Line No.	Project No.	Description of Project		astruction amount	AFUDC apitalized	Indirect osts Other	То	tal Costs	Estimated Physical % Completed
(A)	(B)	(C)		(D)	(E)	 (F) ¹	(G	= D+E+F)	(H)
223	BP12H002B	H0 - Turbine Shack Ventilation Fans	\$	9,720	\$	\$	\$	9,720	100%
224	BP12H004B	H1 - Seal Air Fan Foundations	\$	4,684	\$ -	\$ -	\$	4,684	100%
225	BP12H005B	H1 - Expansion Joints	\$	62,881	\$ -	\$ -	\$	62,881	100%
226	BP12H008B	H2 - Expansion Joints	\$	22,813	\$ -	\$ -	\$	22,813	100%
227	BP12H010B	H0 - Mill Blast Gates (H1=2 & H2=2)	\$	216	\$ -	\$ •	\$	216	100%
228	BP12H015B	H2 - Wallblower (1) & Retractable Sootblower (1)	\$	4,323	\$ -	\$ •	\$	4,323	100%
229	BP12H022B	H1 - Classifier Reject Valves (2)	\$	(18,985)	\$	\$ -	\$	(18,985)	100%
230	BP12H026B	H0 - Cooling Tower Acid Pumps (2)	\$	(338)	\$ -	\$ -	\$	(338)	100%
231	BP12H029B	H2 - "A" Condensate Pump	\$	4,854	\$ -	\$ -	\$	4,854	100%
232	BP12H033B	H2 - "A" Condensate Drain Tank Pump	\$	6,166	\$ -	\$ -	\$	6,166	100%
233	BP12H035F	H0 - Additive Surge Tank Agitator	\$	4,404	\$ -	\$ -	\$	4,404	100%
234	BP12Q011B	RH - Infrared Camera	\$	9,665	\$ -	\$ -	\$	9,665	100%
235	BP12H031F	H0 - Drum Enclosure Ventilation	\$	94,100	\$ -	\$ -	\$	94,100	100%
236	BP12H034F	H0 - NEMS HMI Computer	\$	9,356	\$ -	\$ •	\$	9,356	100%
237	BP11H019B	H1 - AH Steam Coils (Qtv 4) (SW#2)	\$	219	\$ •	\$ <u> </u>	\$	219	100%
238	BP11H030F								11%
239	BP13H018B								20%
240	BP10S087F	GT - Expansion Joints (6 ea.)	\$	(16,118)	\$ *	\$ •	\$	(16,118)	100%
241	BP12H025B	H1 - Boiler Access Door (West Side)	\$	2,596	\$ -	\$ -	\$	2,596	100%
242	BP12H037F	H0 - Cooling Tower Makeup Regulator	\$	5,132	\$ -	\$ 	\$	5,132	100%
243	BP11H022B								80%
244	BP11R005F								85%
245	BP12H003B								97%
246	BP12H024F	H1 - "A" NEM Inlet Probe	\$	18,185	\$	\$ •	\$	18,185	100%
247	BP12H036F								71%

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Type of Filing: Original - __X__; Updated - ____; Revised - ____

Schedule 2

Line No.	Project No.	Description of Project		struction Amount		AFUDC apitalized	Indirect osts Other	То	tal Costs	Estimated Physical % Completed
(A)	(B)	(C)		(D)		(E)	 (F) ¹	(G	= D+E+F)	(H)
248	BP12Q006B					r hijain				83%
249	BP12Q007B	RH - Portable Gas Welding Machine	\$	2,224	\$	•	\$ -	\$	2,224	100%
250	BP12Q008B	RH - Wire Feed Welder	\$	4,865		-	\$ -	\$	4,865	100%
251	BP12Q009B		APPLIES.	·	: 1					9%
252	BP12Q013F									52%
253	BP12R001B									84%
254	BP12R003F									44%
255	BP12S003B	RGH - Rpl 2-Way Radio System	\$	50,565	\$	-	\$ -	\$	50,565	100%
256	BP11W014B									24%
257	BP11W026B									28%
258	BP12W003B									0%
259	BP12W004B									0%
260	BP12W009B	Tennant Floor Cleaning Machine	\$	30,000	\$	-	\$ •	\$	30,000	100%
261	BP12W012B	Process Control System Replacement	\$	30,476	\$	-	\$ -	\$	30,476	100%
262	BP12W014B	#3 Fly Ash Blower - 1st and 2nd Stage	\$	17,200	\$	-	\$ -	\$	17,200	100%
263	BP12W015B	Barge Unloader Split System HVAC Replacement	\$	31,780	\$	-	\$ -	\$	31,780	100%
264	BP12W017B	DCS Server Replacement	\$	25,291	\$	-	\$ -	\$	25,291	100%
265	BP12W018B	Replace BFPT overspeed trip system/BFP turbine control	\$	5,404	\$		\$ •	\$	5,404	100%
266	BP12W020B									48%
267	BP12W021B									36%
268	BP12W023B	Turbine emergency trip system	\$	9,579	\$	-	\$ -	\$	9,579	100%
269	BP12W027B	Supervisory instruments, ID, FD and PA Fans	\$	477	\$	-	\$ -	\$	477	100%
270	BP12W030B	Conveyor belts (#4,6B,8-2, Boom Conveyor)	\$	240,340	\$	-	\$ -	\$	240,340	100%
271	BP12W032B	Wilson Stack Cone Replacement	\$	33,855	\$	-	\$ -	\$	33,855	100%
272	BP12W035B	Catalyst Regeneration	\$	504	\$	•	\$ -	\$	504	100%

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Schedule 2

Type of Filing: Original - __X__; Updated - ____; Revised - ____

			Accumulated Costs								
Line No.	Project No.	Description of Project		struction Amount	C	AFUDC Sapitalized		Indirect osts Other	Tot	tal Costs	Estimated Physical % Completed
(A)	(B)	(C)		(D)		(E)		(F) ¹	(G =	= D+E+F)	(H)
273	BP12W039B	B&R Warehouse Roof (Service Bldg Roof)	\$	74,374	\$	-	\$	-	\$	74,374	100%
274	BP12W041F	Hydrogen seal oil coolers	\$	365	\$	-	\$	-	\$	365	100%
275	BP12W042F	ID inlet fan dampers	\$	69	\$	-	\$	-	\$	69	100%
276	BP12W049F	Survey Meter	\$	1,164	\$		\$	-	\$	1,164	100%
277	BP12W051F	Ash Sump pump (Hollander)	\$	35,517	\$	*	\$		\$	35,517	100%
278	BP12W053F	#1 Bunker gate replacement project	\$	22,371	\$	-	\$	-	\$	22,371	100%
279	BP12W056F	#12 Conveyor Belt Replacement	\$	7,900	\$	•	\$		\$	7,900	100%
280	BP12W057F	Level gauges for acid and caustic day tanks	\$	8,278	\$	-	\$	-	\$	8,278	100%
281	BP12W058F	Plant two way communication repeater replacement	\$	22,511	\$		\$		\$	22.511	_ 100%
282	BP12W059F										2%
283	BP12W060F										94%
284	BP12W061F										93%
285	BP12W062F	WL Replacement of 110-LL32 #2 Ball Mill Product Sump Agitator	\$	21,600	\$	-	\$	-	\$	21,600	100%
286	BP12W063F	WL SO3 Blower Replacement	\$	12,284	\$	-	\$	-	\$	12,284	100%
287	BP12W064F	125V Battery/charger replacement at River	\$	35,000	\$	-	\$	-	\$	35,000	100%
288	BP12W065F	14000lb Four Post Vehicle Lift	\$	8,605	\$	-	\$	-	\$	8,605	100%
289	BP12W066F		A second								82%
290	BP12W067F	C-122 Cake Blower Replacement	\$	5,687	\$	•	\$	•	\$	5,687	100%
291	BP12W068F	Halon Control Panel	\$	66,000	\$	-	\$	-	\$	66,000	100%
292	BP12W069F										63%
293	BP12W070F	#3 Flyash Blower 1st Stage Replacement	\$	37,744	\$		\$	-	\$	37,744	100%
294	BP12W071F		Service Trial								93%
295	BP12W072F	WL Sewage Plant Controls	\$	20,000	\$	_	\$	-	\$	20,000	100%
296	BP12W073F	WL Transformer Rectifier	\$	30,499	\$	•	\$	-	\$	30,499	100%

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Type of Filing: Original - __X__; Updated - ____; Revised - ____

V 1			Accumulated Costs							Schedule 2
Line No.	Project No.	Description of Project		struction mount	AFUDC Capitalized		Indirect osts Other	Tota	al Costs	Estimated Physical % Completed
(A)	(B)	(C)		(D)	(E)		(F) ¹	(G =	D+E+F)	(H)
297	BP12W074F	WL Replace Wetbottom drag chain	\$	110,193		\$	-	\$	110,193	100%
298	BP12W075F	WL Automatic External Defibrillator (AED) Replacement	\$	5,811		\$	-	\$	5,811	100%
299	BP12W076F	Coal Handling Service Building Fire Panel	\$::::::::::::::::::::::::::::::::::::	30,000	\$ -	\$	•	\$	30,000	100%
300	Unassigned									0%
301	Unassigned									0%
302	Unassigned									0%
303	Unassigned									0%
304	Unassigned									0%
305 306	Unassigned Unassigned	the control of the first section of the section of								0% 0%
30 0 307	Unassigned Unassigned									0%
307	Unassigned									0%
309	Unassigned									0%
310	Unassigned									0%
311	Unassigned									0%
312	Unassigned									0%
313	Unassigned									0%
314	Unassigned									0%
315	Unassigned									0%
316	Unassigned									0%
317	Unassigned									0%
318	Unassigned									0%
319	Unassigned									0%
320	Unassigned									0%
321	Unassigned									0%

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Type of Filing: Original - ____; Updated - ____; Revised - ____

				Schedule 2			
Line No.	Project No.	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimated Physical % Completed
(A)	(B)	(C)	(D)	(E)	(F) ¹	(G = D + E + F)	(H)
322 323	Unassigned Unassigned					等分离 医二甲氏病	0% 0%
324	Unassigned	첫번 열성 (1954년 - 1954년 N. 이 1957년) 전					0%
325 326 327 328 329 330 331 332	Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned						0% 0% 0% 0% 0% 0% 0%
333 334 335 336	Unassigned Unassigned 2013 POLES Unassigned						0% 0% 0% 0%
337 338 339 340	Unassigned Unassigned Unassigned Unassigned						0% 0% 0% 0%
341 342 343 344	Unassigned Unassigned Unassigned BP13C003B						0% 0% 0% 0%

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Type of	rining. Origi			Schedule 2			
Line No.	Project No.	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimated Physical % Completed
(A)	(B)	(C)	(D)	(E)	(F) ¹	(G = D + E + F)	(H)
345	BP13C005B						0%
346	BP13C006B						0%
347	BP13C008B						0%
348	BP13C012B						0%
	BP13C012B						0%
349 350	BP13C014B						0%
351	BP13C014B						0%
	BP13C018B						0%
352	BP13C020B						0%
353	BP12C050B						81%
354	BP13C066B						0%
355	BP13C067B	선물 경기 가는 이 살이 하는 것이 없었다. 그 없는 것은 것이 없다.					0%
356	BP13C067B	회사 등 사람들은 이번 가장 하는 것이 되었다.					0%
357	BP13C069B						0%
358	BP12C055B						53%
359	BP13C076B						0%
360	BP13C078B						0%
$\begin{array}{c} 361 \\ 362 \end{array}$	BP13C079B						0%
	BP13C081B						0%
363	BP13C082B						0%
364	BP13C083B						0%
365							0%
366	BP13M001B						0%
367	BP13M002B						0%
368	BP13M003B						0%
369	BP13M004B					and the same and	U%

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Type of Filing: Original - ____; Updated - ____; Revised - ____

					Schedule 2		
Line No.	Project No.	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimated Physical % Completed
(A)	(B)	(C)	(D)	(E)	(F) ¹	(G = D + E + F)	(H)
370	BP13M005B			g man nagagaran di			0%
371	BP13M006B	<u> </u>					0%
372	BP13M007B						0%
373	BP13G001B						0%
374	BP13G002B						0%
375	BP13G002B	꽃이루 사람이 가는 그들은 그 그들은 경기를 가지 않는다.					0%
376	BP13G004B						0%
377	BP13G035B						0%
378	BP13G036B						0%
379	BP13G037B	[0%
380	BP13G038B	선생님은 아이에 아보다니 회사에 나는 아이가 얼마를 하지 않다.					0%
381	BP13G039B	를레시크리는 경기를 보고 있는 사람들이 보고 있다. (All Parties) (1985)					0%
382	BP13G040B						0%
383	BP13G041B						0%
384	BP13G042B						0%
385	BP13G043B						0%
386	BP13G045B	A Agrical Control of the Control of					0%
387	BP13G046B						0%
388	BP13G047B	활동이 나는 이 집에 가는 그들은 이번 사람들이 걸어 가장하다.					0%
389	BP13G055B						0%
390	BP13G056B						0%
391	BP13S008B						0%
392	BP13R001B						0%
393	BP11H030F						11%
394	BP12H023B						38%

Case No. 2012-00535 Attachment for Response to PSC 1-17 Witnesses: Robert W. Berry David G. Crockett Page 36 of 51

Type of Filing: Original - __X__; Updated - ____; Revised - ____

0.1	0 0						Schedule 2
				Accumul	ated Costs		_
Line No.	Project No.	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimated Physical % Completed
(A)	(B)	(C)	(D)	(E)	(F) ¹	(G = D + E + F)	(H)
395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419	BP13H001B BP13H002B BP13H007B BP13H009B BP13H010B BP13H011B BP13H012B BP13H013B BP13H015B BP13H015B BP13H016B BP13H017B BP13H019B BP13H020B BP13H021B BP13H022B BP13H022B BP13H022B BP13H022B BP13H023B BP13H024B BP13H025B BP13H025B BP13H025B BP13H025B BP13H026B BP13H027B BP13H029B BP13H029B BP13H029B						0% 97% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%

Case No. 2012-00535 Attachment for Response to PSC 1-17 Witnesses: Robert W. Berry David G. Crockett Page 37 of 51

Type of Filing: Original - __X__; Updated - ____; Revised - ____

				Accumul	ated Costs		Schedule 2
Line No.	Project No.	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimated Physical % Completed
(A)	(B)	(C)	(D)	(E)	(F) ¹	(G = D + E + F)	(H)
420 421 422 423 424 425	Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned BP12W025B						0% 0% 0% 0% 0% 0%

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 based on ITD status as of 12/31/12

Capitalized Interest included in construction projects \$250k and greater unless specifically identified

Excludes City's Share

Type of Filing: Original - __X_; Updated - ___; Revised - ___

Line No.	Project				Accumulated Costs				
	Project Description of Project No.	Construction Amount	n AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimated Physical % Completed			
(A)	(B)	(C)	(D)	(E)	(F) ¹	(G = D + E + F)	(H)		
_							0%		
1	Unassigned Unassigned						0%		
2	Unassigned Unassigned						0%		
3	Unassigned Unassigned	충격을 처음 모에 가는 그리고 하실 하는 생기를 들어갔다.					0%		
4 5	Unassigned						0%		
							0%		
6	Unassigned								
7	W9010000						95%		
8	W9560000						37%		
9	W9650000						63%		
10	W9300000						8% 50%		
11	BT12X025B						0%		
12	Unassigned						0%		
13	Unassigned						73%		
14	BT11X011B						0%		
15	Unassigned	Section of the sectio					0%		
16	2013 POLES						0%		
17	Unassigned						0%		
18	Unassigned						0%		
19	Unassigned	됐다면 그리고 얼마나 되는데 그 이 전입상에					0%		
20	Unassigned						0%		
21	Unassigned						0%		
22	Unassigned						0%		
$\begin{array}{c} 23 \\ 24 \end{array}$	Unassigned BP13C003B						0%		

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Type of Filing: Original - __X_; Updated - ___; Revised - ___

Type of	rilling. Origi	naix, opuateu, neviseu		Schedule 2			
Line No.	Project No.	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimated Physical % Completed
(A)	(B)	(C)	(D)	(E)	(F) ¹	(G = D + E + F)	(H)
	BP13C004B						0%
25	BP13C004B	[18] : [18] : [18] : [18] : [18] : [18] : [18] : [18] : [18] : [18] : [18] : [18] : [18] : [18] : [18] : [18]					0%
26	BP13C006B						0%
27		흥류는 하는데 그는 그 역 이 반에 되었는데 그는 왜 뭐지만 않아요?					0%
28	BP13C011B BP13G005B						0%
29		봤는데 하는데 그 사이들을 가는 말이 되는 것은 그는 그 가장 하는 사람들이 되었다.					0%
30	BP13G006B	프로그리 이 사람이 아내는 이 이 생산이 그리고 했다.					0%
31	BP13G015B BP13G033B	맞다 보는 아이 아이는 일반 네트리 보다 한 것 같아. 나는 생각					0%
32	BP13G033B BP13G044B	#####################################					0%
33		劉국의 사람들이 가겠던 하늘 사람에 살아가 하면 되었다.					0%
34	BP13G057B						0%
35	BP13S001B						0%
36	BP13Q001B						0%
37	BP13Q002B	훈련하고 하는 사람이 있는데 이번 가고요? 그 때문 그들은 모모였다.					0%
38	BP13Q003B	[19] [18] [18] [18] [18] [18] [18] [18] [18					0%
39	BP13Q004B	鑫嘉的学生的 居民的 制度的 医克里耳氏 医阿克特的 医二氏原虫					0%
40	BP13Q005B						0%
41	BP13Q011B						0%
42	BP13Q016B						0%
43	BP13Q017B						0%
44	BP13Q018B	潔잎은 얼마는 아내가 가는 사람들이 얼마나 하나 하다니까 우리를 받았다.					0%
45	BP13Q019B						0%
46	BP13H006B						
47	BP13H032B						0%
48	BP13H033B						0%
49	Unassigned		Alexander Salaria de Caracteria de Caracteri		a de la compaña		0%

Case No. 2012-00535 Attachment for Response to PSC 1-17 Witnesses: Robert W. Berry David G. Crockett Page 40 of 51

Schedule 2 **Accumulated Costs Estimated AFUDC** Construction Indirect **Project** Line **Total Costs** Physical % **Description of Project** Costs Other Capitalized Amount No. No. Completed **(C)** (D) **(E)** (F)1 (G = D+E+F)(H) (B) (A) 0% Unassigned 50 0% Unassigned 51 0% Unassigned 52 0% Unassigned 53 0% Unassigned 54 0% Unassigned 55 0% Unassigned 56 0% Unassigned 57 0% 58 Unassigned 0% Unassigned 59 0% Unassigned 60 0% BP12W024B 61 0% Unassigned 62 0% BP12W031B 63 0% BP12W034B 64 0% BP12W036B 65 24% BP11W014B 66

28%

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0%

0%

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BP11W026B

Unassigned

Unassigned

Unassigned

Unassigned

Unassigned

Unassigned

67

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69

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71

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Type of Filing: Original - ____; Updated - ____; Revised - ____

Type of Filing: Original - __X__; Updated - ____; Revised - ____

	Project No.			Accumul	ated Costs		_
Line No.		Describion of Francia	Construction Amount	AFUDC Capitalized		Total Costs	Estimated Physical % Completed
(A)	(B)	(C)	(D)	(E)	(F) ¹	(G = D + E + F)	(H)
74	Unassigned						0%
75	Unassigned						0%
76	Unassigned						0%
77	Unassigned						0%
78	Unassigned	그런 물이 되는 그렇게 되는 그를 가니 그리는데 하는데					0%
79	Unassigned						0%
80	Unassigned	囊肠的名词复数 化自动电阻 医电影 医二氏性皮肤 医二氏虫					0%
81	Unassigned	變現 #목소문사가 어떻게 하면하는 것이다. 그러지 그 유민은					0%
82	Unassigned	봤다. 최기 사이 기가 하는 이 사이 하는데 하는데 되었다. 그 사이					0%
83	Unassigned						0%
84	Unassigned	불합 (2년) : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 불합 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시 : 1 시					0%
85	Unassigned						0%
86	Unassigned	農園 하고 있는 사람들은 사람들은 사람들이 되었다.					0%
87	Unassigned						0%
88	Unassigned						0%
89	Unassigned	舞蹈이 하는데 이 나는 사람들은 이 이 가는 것 같아 하는데 보이셨다.					0%
90	Unassigned						0%
91	Unassigned	통령이 있는 사람들은 사람들이 있는 사람들이 있는 것이다. 그런 사람들이 있는 것이다. 그렇게 되었다. 그런 사람들이 없는 사람들이 없는 것이다. 그런 사람들이 없는 것이다. 그런 그렇게 되었다. 					0%
92	Unassigned						0%
93	Unassigned						0%
93 94	Unassigned Unassigned						0%
	Unassigned						0%
95	W9000000						0%
96							0%
97 98	Unassigned Unassigned						0%

Case No. 2012-00535 Attachment for Response to PSC 1-17 Witnesses: Robert W. Berry David G. Crockett Page 42 of 51

Type of Filing: Original - __X__; Updated - ____; Revised - ____

				Accumulated Costs			
Line No.	Project No.		Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimate Physical Complete
(A)	(B)	(C)	(D)	(E)	(F) ¹	(G = D + E + F)	(H)
99	BT12X028B						0%
100	W0190000	C1 & C2 161 kV Teleprotection Replacement	\$ 6,750	\$ -	\$ -	\$ 6,750	
101	Unassigned				1 to 1 to 25 to 10 to 10 to	No. of the second	0%
102	Unassigned						0%
103	2014 POLES						0%
104	Unassigned						0%
105	Unassigned						0%
106	Unassigned						0%
107	Unassigned						0%
108	Unassigned						0%
109	Unassigned	회사 사용 기업 시간 사용 이 시간 사용 시간 					0%
110	Unassigned						0%
111	Unassigned						0%
112	Unassigned						0%
113	Unassigned						0%
114	Unassigned						0%
115	Unassigned						0%
116	Unassigned						0%
117	Unassigned						0%
118	Unassigned						0%
119	Unassigned						0%
120	Unassigned						0%
121	Unassigned						0%
122	Unassigned						0%
123	Unassigned						0%

Case No. 2012-00535 Attachment for Response to PSC 1-17 Witnesses: Robert W. Berry David G. Crockett Page 43 of 51

Type of Filing: Original - __X__; Updated - ____; Revised - ____

1,0001	g. 0g-		Accumulated Costs				
Line No.	Project No.		Construction Amount		Indirect Costs Other	TOTALLOSTS	Estimated Physical % Completed
(A)	(B)	(C)	(D)	(E)	(F) ¹	(G = D + E + F)	(H)
							0%
124	Unassigned Unassigned	<u> </u>					0%
125	Unassigned Unassigned						0%
$126 \\ 127$	Unassigned Unassigned						0%
127 128	Unassigned						0%
129	Unassigned						0%
130	Unassigned						0%
131	Unassigned						0%
131	Unassigned						0%
133	Unassigned						0%
							0%
134	Unassigned						
135	Unassigned						0%
136	Unassigned						0%
137	Unassigned						0%
138	Unassigned						0%
139	Unassigned						0%
140	BP11C050F						60%
141	BP12C023B						51%
142	BP12C024B						40%
143	BP12C076F						0%
144	Unassigned						0%
145	Unassigned						0%
146	Unassigned						0%
147	Unassigned		Sant Salahara Salahara	aliana kathara a sata mala a sata ka kathara	kanalan di sebesah salah salah sebesah	The All An equipment	0%

Case No. 2012-00535 Attachment for Response to PSC 1-17 Witnesses: Robert W. Berry David G. Crockett Page 44 of 51

Type of Filing: Original - __X__; Updated - ____; Revised - ____ Schedule 2 **Accumulated Costs Estimated AFUDC** Construction Indirect Physical % Line **Project Total Costs Description of Project** Capitalized Costs Other Amount Completed No. No. (H) (F)¹ (G = D + E + F)(D) **(E)** (C) (B) (A) 0% Unassigned 148 0% Unassigned 149 0% Unassigned 150 0% Unassigned 151 0% Unassigned 1520% Unassigned 153 0% Unassigned 154 0% Unassigned 155 0% Unassigned 156 0% Unassigned 157 0% 158 Unassigned 0% Unassigned 159 0% Unassigned 160 0% Unassigned 161 0% Unassigned 162 0% 163 Unassigned 0% Unassigned 164 0% Unassigned 165 0% Unassigned 166 0% Unassigned 167 0% Unassigned 168 0% 169 multi-yr 0% Unassigned 170 0% Unassigned

0%

Case No. 2012-00535 Attachment for Response to PSC 1-17 Witnesses: Robert W. Berry David G. Crockett Page 45 of 51

Unassigned

171

172

Type of Filing: Original - __X__; Updated - ____; Revised - ____

Type of	rining. Origi	mai, Opuateu, neviseu	F	Schedule 2			
Line No.	Project No.	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimated Physical % Completed
(A)	(B)	(C)	(D)	(E)	(F) ¹	(G = D + E + F)	(H)
173	Unassigned		en e		The second of th		0%
174	Unassigned						0%
175	Unassigned						0%
176	Unassigned	물론에 가는 것이 하나라고 함께는 있는 사람들이 되었다. 물은					0%
177	Unassigned	#####################################					0%
178	Unassigned	판매 살아 아이를 하는데 그 아이들이 살아 먹다. 이번 수					0%
179	Unassigned						0%
180	Unassigned						0%
181	Unassigned						0%
182	Unassigned						0%
183	Unassigned						0%
184	Unassigned						0%
185	Unassigned						0%
186	Unassigned						0%
187	Unassigned						0%
188	BP11G077B						71%
189	Unassigned						0%
190	Unassigned						0%
191	Unassigned						0%
192	Unassigned						0%
193	Unassigned						0%
194	Unassigned						0%
195	Unassigned						0%
196	Unassigned						0%
197	Unassigned						0%
191	Ullassigned	Barrer Control of the					3 /0

Case No. 2012-00535 Attachment for Response to PSC 1-17 Witnesses: Robert W. Berry David G. Crockett Page 46 of 51

Type of Filing: Original - __X__; Updated - ____; Revised - ____

	Project No.			Accumul	ated Costs		-
Line No.		Description of Fronect	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimated Physical % Completed
(A)	(B)	(C)	(D)	(E)	(F) ¹	(G = D + E + F)	(H)
						is expected by	0%
198	Unassigned	선물에는 이렇게 아들이 이 존심하는데 모모를 받아 다꾸다.					0%
199	Unassigned						0%
200	Unassigned						0%
201	Unassigned						0%
202	Unassigned						0%
203	Unassigned						0%
204	Unassigned						0%
205	Unassigned						0%
206	Unassigned						0%
207	Unassigned	美球된 일 이 학교를 하고 하는 사람이 다시 하는 사람					0%
208	Unassigned						0%
209	Unassigned						0%
210	Unassigned						0%
211	Unassigned						0%
212	Unassigned						0%
213	Unassigned Unassigned						0%
$\begin{array}{c} 214 \\ 215 \end{array}$	Unassigned						0%
	Unassigned						0%
216	Unassigned						0%
217	Unassigned Unassigned						0%
218	Unassigned Unassigned						0%
219	Unassigned Unassigned						0%
220	Unassigned						0%
$\begin{array}{c} 221 \\ 222 \end{array}$	Unassigned Unassigned						0%

Case No. 2012-00535 Attachment for Response to PSC 1-17 Witnesses: Robert W. Berry David G. Crockett Page 47 of 51

Type of Filing: Original - __X__; Updated - ____; Revised - ____

				Accumul	ated Costs		Schedule 2
Line No.	Project No.	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimated Physical % Completed
(A)	(B)	(C)	(D)	(E)	(F) ¹	(G = D + E + F)	(H)
223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247	Unassigned						0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0

Case No. 2012-00535 Attachment for Response to PSC 1-17 Witnesses: Robert W. Berry David G. Crockett Page 48 of 51

Type of Filing: Original - __X__; Updated - ____; Revised - ____ Schedule 2 **Accumulated Costs Estimated AFUDC** Indirect Construction **Project** Line Physical % **Description of Project Total Costs** Capitalized Costs Other Amount No. No. Completed (G = D + E + F)(H) (C) (D) **(E)** (F)1 (B) (A) 0% Unassigned 248 0% 249 Unassigned 0% Unassigned 250 0% Unassigned 251 0% 252 Unassigned 0% Unassigned 253 0% Unassigned 254 0% Unassigned 255 0% Unassigned 256 0% 257 Unassigned 0% Unassigned 258 0% Unassigned 259 0% Unassigned 260 0% Unassigned 261 0% Unassigned 262 0% 263 Unassigned 0% Unassigned 264 0% Unassigned 265 0% 266 Unassigned 0% Unassigned 267 0% Unassigned 268 0% 269 Unassigned 0% 270 Unassigned 0% Unassigned 271 0% Unassigned 272

Case No. 2012-00535 Attachment for Response to PSC 1-17 Witnesses: Robert W. Berry David G. Crockett Page 49 of 51

Type of	Filing: Origi	nalX; Updated; Revised					Schedule 2
				Accumula	ated Costs		_
Line No.	Project No.	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimated Physical % Completed
(A)	(B)	(C)	(D)	(E)	(F) ¹	(G = D + E + F)	(H)
273 274 275 276 277 278 279	Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned						0% 0% 0% 0% 0% 0%

Type of I	Filing: Original	X; Updated; Revised					Schedule 2
				Accumul	ated Costs		Schedule 2
Line No.	Project No.	Description of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Costs	Estimated Physical % Completed
(A)	(B)	(C)	(D)	Œ)	(F) ¹	(G = D + E + F)	(H)

Expenditures are for date range indicated above

Estimated Physical % completion for all projects for each date range indicated above based on ITD status as of 12/31/12

Capitalized Interest included in construction projects \$250k and greater unless specifically identified

Excludes City's Share

Period is for the Forecasted Test Period Budget

Case No. 2012-00535 Attachment for Response to PSC 1-17 Witnesses: Robert W. Berry David G. Crockett Page 51 of 51

¹ Explanations of all other indirect costs.

BIG RIVERS ELECTRIC CORPORATION

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

Response to the Commission Staff's Initial Request for Information dated December 21, 2012

January 29, 2013

1	Item 18) Provide, in the format provided in Schedule 3, an analysis of
2	Big Rivers' Construction Work in Progress ("CWIP"), as defined in the
3	Uniform System of Accounts for each project identified in Schedule 2.
4	
5	Response) An analysis of Big Rivers' Construction Work in Progress is provided
6	as an attachment to this response. In accordance with Big Rivers' records
7	retention policy, budget variance data is only retained for three years.
8	Furthermore, Big Rivers does not have construction project budget information
9	that predates the closing of the Unwind Transaction on July 17, 2009.
10	
11	
12	Witnesses) Robert W. Berry and David G. Crockett
13	

Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

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 (days)		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	BA11X005B	Jul-11	Jul-11	-	\$	80,000	\$	80,000	\$	36,589	45.7%	
2	BP11X013B	May-11	Jun-11	31	\$	10,000	\$	10,000	\$	6,540	65.4%	
3	BP11X014B	Dec-11	Dec-11	-	\$	16,000	\$	16,000	\$	8,946	55.9%	
4	BP11X023B	Sep-11	Dec-11	91	\$	100,000	\$	100,000	\$	97,630	97.6%	
5	BA11X025B	Aug-11	Aug-11	-	\$	16,000	\$	16,000	\$	13,734	85.8%	
6	BA11X033B	Nov-11	Jan-12	61	\$	30,000	\$	30,000	\$	28,926	96.4%	
7	BA11X043B	Apr-11	Apr-11	•	\$	35,000	\$	35,000	\$	34,649	99.0%	
8	BA11X044B	Nov-11	Dec-11	30	\$	31,000	\$	31,000	\$	25,045	80.8%	
9	BA11X045B	Dec-11	May-12	152	\$	35,000	\$	35,000	\$	42,749	122.1%	
10	BA11X048B	Jul-11	Mar-12		\$	610,000	\$	610,000	\$	1,501,132	246.1%	
11	BA11X049F	May-11	Jun-11	31	\$	-	\$	-	\$	33,252	0.0%	
12	BA11X051F	May-11	Sep-12	489	\$	-	\$	-	\$	12,325	0.0%	
13	BA11X052F	Jun-11	Jun-11		\$	-	\$	-	\$	9,573	0.0%	
14	BA11X053F	Jun-11	Jul-11		\$	-	\$	-	\$	31,725	0.0%	
15	BA11X054F	Sep-11	Sep-11		\$	-	\$	-	\$	7,554	0.0%	
16	BA11X056F	Dec-11	Dec-11		\$	•	\$	-	\$	224,617	0.0%	
17	BA11X057F	Dec-11	Dec-11		\$	-	\$	-	\$	163,664	0.0%	
18	BA11X058F	Dec-11	Dec-11		\$	-	\$	-	\$	43,778	0.0%	
19	BA11X060F	Dec-11	Jan-12		\$	-	\$	_	\$	28,189	0.0%	
13	DALIAGOT	Dec-11	oan-in	31	Ψ		~		•	,		

Case No. 2012-00535

Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - ____; Updated - ____; Revised - ____

Schedule 3

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time (days)	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)
20	BI11X001B	Feb-11	Nov-11	273	\$ 200,000	\$ 200,000	\$	184,553	92.3%
21	BI11X002B	Jun-11	Dec-11	183	\$ 100,000	\$ 100,000	\$	177,867	177.9%
22	BI11X003B	Aug-11	Sep-11	31	\$ 20,000	\$ 20,000	\$	23,062	115.3%
23	BI11X005B	May-11	Dec-11	214	\$ 10,000	\$ 10,000	\$	10,162	101.6%
24	BI11X006B	Sep-11	Nov-11	61	\$ 166,000	\$ 166,000	\$	45,318	27.3%
25	BI11X009B	Sep-11	Oct-11	30	\$ 20,000	\$ 20,000	\$	19,361	96.8%
26	BI11X010B	Jan-11	Dec-11	334	\$ 258,000	\$ 258,000	\$	241,277	93.5%
27	BI11X013B	Dec-11	Dec-11	-	\$ -	\$ -	\$	61,585	0.0%
28	BA10A012F	Dec-10	Jan-11	31	\$ -	\$ -	\$	31,258	0.0%
29	W9600000	Jan-10	Nov-10	304	\$ 4,545,740	\$ 4,545,740	\$	12,206,607	268.5%
30	W9670000	Jun-10	Sep-10	92	\$ 335,000	\$ 335,000	\$	322,697	96.3%
31	BI12X001B	Dec-11	Nov-12	336	\$ -	\$ -	\$	627,662	0.0%
32	2011 POLES	Jan-11	Jan-12	365	\$ 436,500	\$ 436,500	\$	286,444	65.6%
33	2010 POLES	Jan-10	Dec-11	699	\$ -	\$ -	\$	50,824	0.0%
34	BT11X009B	Dec-11	Dec-11	-	\$ 22,000	\$ 22,000	\$	17,246	78.4%
35	BT11X011B	Dec-11		n/a	\$ 10,040	\$ 10,040			0.0%
36	BT11X013B	Dec-11		n/a	\$ 100,620	\$ 100,620			0.0%
37	BT11X019B	Oct-11	Dec-11	61	\$ 84,000	\$ 84,000	\$	73,014	86.9%
38	BT11X022B	Apr-11	Apr-11	-	\$ 3,500	\$ 3,500	\$	4,603	131.5%

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Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period

(5/1/2011 - 4/30/2012)

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 (days)	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)
(23)	(2)								o# 00/
39	BT11X023B	Jan-11	Oct-11	273	\$ 64,000	\$ 64,000	\$	56,185	87.8%
39 40	BT11X025B	Dec-11	Jan-12	31	\$ 5,000	\$ 5,000	\$	5,927	118.5%
	BT11X026B	Jan-11		n/a	\$ 366,260	\$ 366,260			0.0%
$\begin{array}{c} 41 \\ 42 \end{array}$	BT11X027B	Jun-11	Jun-11	-	\$ 650	\$ 650	\$	525	80.7%
42 43	BT11X027B	Dec-11	Dec-11	-	\$ 2,000	\$ 2,000	\$	1,723	86.2%
	BT11X030B	Sep-11	Nov-11	61	\$ 15,000	\$ 15,000	\$	15,649	104.3%
44	BT11X030B	Jul-11	Jul-11		\$ 3,500	\$ 3,500	\$	3,334	95.2%
45	BT11X033B	Jan-11	Sep-12		\$ 487,000	\$ 487,000	\$	183,888	37.8%
46	BT11X035F	Nov-11	Nov-11		\$ -	\$ -	\$	1,367	0.0%
47	BT11X036F	Feb-11	Dec-11		\$ -	\$ -	\$	103,194	0.0%
48	BT11X037F	Jul-11	Jun-12		\$ -	\$ -	\$	358,436	
49	BT11X038F	Oct-11	Oct-11		\$ -	\$ -	\$	3,830	
50	BT11X039F	Aug-11	Aug-11		\$ -	\$ -	\$	4,603	
51	BT11X040F	Aug-11	Sep-11		\$ -	\$ -	\$	5,768	
52	BT11X041F	Oct-11	Dec-11		\$ -	\$ -	\$	21,084	
53	BT11X041F BT11X042F	Aug-11	200	n/a	\$ -	\$ -			0.0%
54		Nov-11	Dec-11		\$ -	\$ -	\$	7,462	
55	BT11X043F	Dec-11	Dec-11	-	\$ -	\$ -	\$	13,461	
56 57	$\mathrm{BT}11\mathrm{X}044\mathrm{F}$ $\mathrm{BT}11\mathrm{X}045\mathrm{F}$	Dec-11	Dec-11		\$ -	\$ -	\$	11,185	0.0%

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Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - __X__; Updated - ____; Revised - ____

Schedule 3

Line No.	-	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time (days)	Original Budget Estimate	Most Recent Budget Estimate		Budget		Budget		Budget		Budget		Budget		Budget		Budget		Budget		Budget		Budget		Budget		Budget		Total Proje		Total Project Expenditures		Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	 (F)		(G)		(H)	(I = H/G)																										
58	BT11X046F	Oct-11	Oct-11	-	\$ -	\$	-	\$	3,657	0.0%																										
59	BT11X047F	Oct-11	Oct-11	•	\$ -	\$	-	\$	4,823	0.0%																										
60	BT11X048F	Oct-11	Oct-11	-	\$ -	\$	-	\$	2,597	0.0%																										
61	BT11X051F	Nov-11	Nov-11	-	\$ -	\$	•	\$	16,294	0.0%																										
62	BT11X052F	Dec-11	Dec-11	-	\$ -	\$		\$	17,840	0.0%																										
63	BT11X053F	Dec-11	Dec-11	•	\$ -	\$	-	\$	3,325	0.0%																										
64	W0010000	Jan-11		n/a	\$ 188,420	\$	188,420			0.0%																										
65	W0090000	Jan-11	Jul-11	181	\$ -	\$	-	\$	20,765	0.0%																										
66	W0120000	Jan-11	Aug-11	212	\$ -	\$	-	\$	4,335	0.0%																										
67	W8640000	Oct-07	Nov-10	1,127	\$ -	\$	-	\$	1,995,754	0.0%																										
68	W9010000	Dec-09		n/a	\$ 1,074,560	\$	1,074,560			0.0%																										
69	W9100000	Feb-08	Sep-12	1,674	\$ -	\$	-	\$	1,308	0.0%																										
70	W9170000	May-07	Jul-09		\$ _	\$	-	\$	30,369	0.0%																										
71	W9190000	Sep-08	Oct-12		\$ 5,427,050	\$	5,427,050	\$	4,035,529	74.4%																										
72	W9230000	Jan-08		n/a	\$ 5,216,120	\$	5,216,120			0.0%																										
73	W9340000	Mar-11	Oct-12		\$ 2,750,000	\$	2,750,000	\$	1,870,924	68.0%																										
74	W9350000	Jan-11		n/a	\$ 514,620	\$	514,620	•	, , – –	0.0%																										
75	W9380000	Jan-10	Jul-11		\$ 20,300	\$	20,300	\$	196,373	967.4%																										
76	W9450000	Mar-09	Nov-11		\$ •	\$	-	\$	378,355	0.0%																										

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Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - ____; Updated - ____; Revised - ____

Schedule 3

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time (days)	Original Budget Estimate	ost Recent Budget Estimate	tal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	 (F)	 (G)	 (H)	(I = H/G)
77	W9510000	Sep-09	Nov-11	791	\$ -	\$ -	\$ •	0.0%
78	W9520000	Sep-09	Jun-12	1,004	\$ 2,318,280	\$ 2,318,280	\$ 2,073,717	89.5%
79	W9560000	Feb-10		n/a	\$ 60,000	\$ 60,000		0.0%
80	W9610000	Apr-10	Sep-11	518	\$ -	\$ -	\$ 554,360	0.0%
81	W9650000	Jul-11		n/a	\$ 905,930	\$ 905,930		0.0%
82	W9750000	Dec-10	Dec-10	-	\$ -	\$ -	\$ 7,922	0.0%
83	BT12X009B	Dec-11	Oct-12	305	\$ -	\$ -	\$ 69,105	0.0%
84	2010 Projects	Jan-10	Dec-11	699	\$ -	\$ -	\$ -	0.0%
85	BP10C018B	Mar-10	Oct-10	214	\$ 250,000	\$ 250,000	\$ 308,831	123.5%
86	BP10C022B	Mar-10	Oct-10	214	\$ 350,000	\$ 350,000	\$ 276,795	79.1%
87	BP10C029B	Feb-10	Dec-10	303	\$ 125,000	\$ 125,000	\$ 110,690	88.6%
88	BP10C034F	Oct-10	Oct-10	-	\$ -	\$ -	\$ 19,450	0.0%
89	BP10C043B	Sep-10	Oct-10	30	\$ 125,000	\$ 125,000	\$ 114,440	91.6%
90	BP10C044B	Jul-10	Oct-10	92	\$ 600,000	\$ 600,000	\$ 504,144	84.0%
91	BP10C047B	Sep-10	Oct-10	30	\$ 115,000	\$ 115,000	\$ 89,733	78.0%
92	BP10C048B	Jul-10	Oct-10	92	\$ 300,000	\$ 300,000	\$ 296,685	98.9%
93	BP10C056B	Sep-10	Oct-10	30	\$ -	\$ -	\$ 202,858	0.0%
94	BP10C058B	Oct-10	Oct-10	-	\$ -	\$ -	\$ 943,318	0.0%
95	BP10C062B	Sep-10	Sep-10	-	\$ -	\$ -	\$ 6,190	0.0%

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Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

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 (days)		Original Budget Estimate		ost Recent Budget Estimate	otal Project spenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I = H/G)
					_		_			
96	BP10C064B	Oct-10	Oct-10		\$	-	\$	-	\$ 52,440	0.0%
97	BP10C067F	Sep-10	Oct-10		\$	-	\$	-	\$ 132,140	0.0%
98	BP10C068F	Sep-10	Oct-10	30	\$	-	\$	-	\$ 125,254	0.0%
99	BP10C075F	Nov-10	Jan-11	61	\$	•	\$	-	\$ 107,465	0.0%
100	BP10C076F	Dec-10	Dec-10	-	\$	-	\$	-	\$ 15,174	0.0%
101	BP11C005B	Apr-11	Jun-11	61	\$	200,000	\$	200,000	\$ 162,485	81.2%
102	BP11C006B	Jun-11	Jun-11	-	\$	260,000	\$	260,000	\$ 294,030	113.1%
103	BP11C014B	Mar-11	Jun-11	92	\$	150,000	\$	150,000	\$ 82,729	55.2%
104	BP11C016B	Jun-11	Nov-11	153	\$	210,000	\$	210,000	\$ 187,583	89.3%
105	BP11C017B	Mar-11	Aug-11	153	\$	100,000	\$	100,000	\$ 90,970	91.0%
106	BP11C018B	Mar-11	Nov-11	245	\$	200,000	\$	200,000	\$ 170,471	85.2%
107	BP11C019B	May-11	Sep-11	123	\$	185,000	\$	185,000	\$ 154,133	83.3%
108	BP11C021B	Sep-11	Sep-11	-	\$	36,000	\$	36,000	\$ 38,779	107.7%
109	BP11C023B	Feb-11	Nov-11	273	\$	350,000	\$	350,000	\$ 561,346	160.4%
110	BP11C026B	Sep-11	Nov-11	61	\$	73,000	\$	73,000	\$ 68,837	94.3%
111	BP11C027B	May-11	May-11	-	\$	115,000	\$	115,000	\$ 81,272	70.7%
112	BP11C028B	Oct-11	Oct-11	-	\$	25,000	\$	25,000	\$ 27,573	110.3%
113	BP11C029B	Jul-11	Jul-11	-	\$	10,000	\$	10,000	\$ 12,385	123.9%
114	BP11C032B	Sep-11	Nov-11	61	\$	125,000	\$	125,000	\$ 101,856	81.5%

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Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period

(5/1/2011 - 4/30/2012)

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 (days)]	Original Budget Estimate]	st Recent Budget stimate		al Project penditures	Percent of Total Expenditures
(4)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I = H/G)
(A)	(D)										
115	BP11C033B	Nov-11		n/a	\$	500,000	\$	500,000			0.0%
115	BP11C039F	Apr-11	May-11	30	\$	-	\$	-	\$	48,753	0.0%
116	BP11C039F	May-11	May-11		\$	-	\$	-	\$	9,342	0.0%
117	BP11C040F	Apr-11	Jun-11		\$	-	\$	-	\$	3,505	0.0%
118		Apr-11	Apr-11		\$	-	\$	-	\$	2,485	0.0%
119	BP11C042F	Apr-11	Apr-11		\$	-	\$	-	\$	2,225	0.0%
120	BP11C043F	Jun-11	Jun-11		\$	-	\$	-	\$	10,207	0.0%
121	BP11C044F	Jul-11	Jul-11		\$	-	\$	-	\$	24,721	0.0%
122	BP11C045F	Nov-11	Nov-11		\$	-	\$	-	\$	84,323	0.0%
123	BP11C046F	Jul-11	1101-11	n/a	\$	-	\$	-			0.0%
124	BP11C047F	Jun-11	Nov-12		\$	-	\$	-	\$	452,894	0.0%
125	BP11C048F	Jul-11	Jul-11		\$	-	\$	-	\$	27,695	0.0%
126	BP11C049B		our 11	n/a	\$	-	\$	-			0.0%
127	BP11C050F	Aug-11	Sep-11		\$	_	\$	-	\$	10,258	0.0%
128	BP11C051F	Sep-11	Jan-12		\$	-	\$	_	\$	251,631	0.0%
129	BP11C052F	Oct-11	Nov-11		\$	_	\$	-	\$	10,367	0.0%
130	BP11C053F	Oct-11		•	\$	_	\$	-	\$	10,103	0.0%
131	BP11C054F	Oct-11	Oct-11		φ \$	-	¢.	_	\$	2,438	
132	BP11C055F	Oct-11	Oct-11		+	-	φ \$	_	\$	90,637	0.0%
133	BP11C056F	Oct-11	Feb-12	123	\$	-	Φ	-	Ψ	20,001	***

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Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period

(5/1/2011 - 4/30/2012)

Type of Filing: Original - __X__; Updated - ____; Revised - ____

Schedule 3

	ine No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time (days)		Original Budget Estimate]	st Recent Budget stimate		tal Project penditures	Percent of Total Expenditures
((A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I = H/G)
***************************************										•	44.000	0.00/
1	134	BP11C057F	Nov-11	Dec-11	30	\$	-	\$	-	\$	44,869	0.0%
1	135	BP11C058F	Dec-11	Dec-11	-	\$	-	\$	-	\$	2,447	0.0%
1	136	BP11C059F	Nov-11	Dec-11	30	\$	-	\$	-	\$	3,048	0.0%
1	137	BP11C060F	Nov-11	Nov-11	•	\$	-	\$	-	\$	-	0.0%
1	138	BP12C011B	Nov-11	Apr-12	152	\$	-	\$	-	\$	95,096	0.0%
	139	BP12C012B	Nov-11	Nov-11	-	\$	-	\$	-	\$	58,834	0.0%
	140	BP12C020B	Dec-11	Jun-12	183	\$	-	\$	-	\$	259,299	0.0%
	141	BP12C040B	Oct-11	Jul-12	274	\$	-	\$	-	\$	275,498	0.0%
	142	BP12C050B	Dec-11		n/a	\$	-	\$	-			0.0%
	143	BP12C059B	Oct-11	May-12	213	\$	-	\$	-	\$	152,709	0.0%
	144	BP12C067B	Dec-11		n/a	\$	-	\$	-			0.0%
	145	BP10G046F	Nov-10	Jul-11	242	\$	30,000	\$	30,000	\$	173,968	579.9%
	146	BP11M007F	May-11	Dec-11	214	\$	-	\$	-	\$	87,873	0.0%
	147	WK07G061U	Apr-11	Sep-11	153	\$	300,000	\$	300,000	\$	475,874	158.6%
	148	BP10G015B	Jun-10	Jun-10		\$	750,000	\$	750,000	\$	488,451	65.1%
	149	BP10G019B	Sep-10	Nov-12		\$	20,000	\$	20,000	\$	233,885	1169.4%
	150	BP10G032F	Nov-10	Sep-11		\$	600,000	\$	600,000	\$	730,462	121.7%
	150 151	BP10G041F	Sep-10		n/a	\$	3,500,360	\$	3,500,360			0.0%
	151	BP11G007B	Mar-11	Jan-12		\$	170,000	\$	170,000	\$	150,500	88.5%
	104	DITIONALD	11101-11		333	*		•				

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Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

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 (days)	Original Budget Estimate	st Recent Budget Estimate		tal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	 (F)	(G)		(H)	(I = H/G)
							_	~~~ ~~ ~	00.007
153	BP11G008B	Jul-11	Jan-12		\$ 895,000	895,000		592,357	66.2%
154	BP11G009B	Nov-11	Dec-11	30	\$ 836,000	\$ 836,000	\$	604,514	72.3%
155	BP11G012B	Oct-11	Jan-12	92	\$ 111,000	\$ 111,000	\$	86,831	78.2%
156	BP11G014B	Jun-11	Dec-11	183	\$ 180,000	\$ 180,000	\$	152,768	84.9%
157	BP11G015B	Mar-11	Nov-12	611	\$ 75,000	\$ 75,000	\$	70,542	94.1%
158	BP11G016B	Jan-11	Sep-11	243	\$ 117,000	\$ 117,000	\$	116,650	99.7%
159	BP11G017B	Jan-11	Nov-12	670	\$ 150,000	\$ 150,000	\$	148,862	99.2%
160	BP11G018B	Sep-11	Jan-12	122	\$ 1,092,730	\$ 1,092,730	\$	571,182	52.3%
161	BP11G019B	Jun-11	Jan-12	214	\$ 100,000	\$ 100,000	\$	730,462	730.5%
162	BP11G020B	Nov-11	Dec-11	30	\$ 50,000	\$ 50,000	\$	49,000	98.0%
163	BP11G021B	Nov-11	Nov-11		\$ 50,000	\$ 50,000	\$	48,000	96.0%
164	BP11G021B	Jul-11	Dec-11	153	\$ 50,000	\$ 50,000	\$	19,117	38.2%
165	BP11G023B	Jul-11	Dec-11		\$ 50,000	\$ 50,000	\$	75,623	151.2%
166	BP11G024B	Jul-11	Dec-11		\$ 50,000	\$ 50,000	\$	46,006	92.0%
167	BP11G024B	Jun-11	Nov-11		\$ 50,000	\$ 50,000	\$	74,794	149.6%
168	BP11G027B	Sep-11	Jan-12		\$ 75,000	\$ 75,000	\$	54,294	72.4%
	BP11G027B	Jul-11	Aug-11		\$ 65,000	\$ 65,000	\$	42,026	64.7%
169 170	BP11G030B	May-11	Aug-11		50,000	\$ 50,000	\$	46,388	92.8%
170 171	BP11G031B	May-11	Nov-11		400,000	\$ 400,000	\$	298,737	74.7%
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Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

Type of Filing: Original - ____; Updated - ____; Revised - ____

Schedule 3

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time (days)	Original Budget Estimate	st Recent Budget Estimate	otal Project spenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	 (F)	 (G)	 (H)	(I = H/G)
172	BP11G032B	May-11	Jul-11		\$ 7,500	\$ 7,500	6,150	82.0%
173	BP11G033B	Jun-11	Dec-11	183	\$ 500,000	\$ 500,000	\$ 364,212	72.8%
174	BP11G035B	Sep-11	Nov-11	61	\$ 6,000	\$ 6,000	\$ 6,210	103.5%
175	BP11G036B	Aug-11	Sep-11	31	\$ 35,000	\$ 35,000	\$ 9,301	26.6%
176	BP11G037B	Aug-11	Nov-11	92	\$ 20,000	\$ 20,000	\$ 19,102	95.5%
177	BP11G038B	Jul-11	Nov-11	123	\$ 250,000	\$ 250,000	\$ 183,802	73.5%
178	BP11G039B	Oct-11	Nov-11	31	\$ 100,000	\$ 100,000	\$ 86,600	86.6%
179	BP11G042B	Nov-11		n/a	\$ 255,000	\$ 255,000		0.0%
180	BP11G043B	Oct-11	Nov-11	31	\$ 300,000	\$ 300,000	\$ 165,089	55.0%
181	BP11G044B	Jun-11	Dec-11	183	\$ 295,000	\$ 295,000	\$ 296,393	100.5%
182	BP11G045B	Sep-11	Oct-11	30	\$ 100,000	\$ 100,000	\$ 93,051	93.1%
183	BP11G046B	Jul-11	Nov-11	123	\$ 15,000	\$ 15,000	\$ 12,623	84.2%
184	BP11G051B	May-11	Nov-11	184	\$ 250,000	\$ 250,000	\$ 197,434	79.0%
185	BP11G053B	Jul-11	Jan-12	184	\$ 40,000	\$ 40,000	\$ 41,551	103.9%
186	BP11G054B	Aug-11	Nov-11	92	\$ 132,000	\$ 132,000	\$ 111,491	84.5%
187	BP11G055B	Jul-11	Dec-11	153	\$ 40,000	\$ 40,000	\$ 46,874	117.2%
188	BP11G056B	Jun-11	Oct-11		\$ 200,000	\$ 200,000	\$ 119,898	59.9%
189	BP11G057B	Dec-11	Dec-11		\$ 75,000	\$ 75,000	\$ 80,763	107.7%
190	BP11G059B	Apr-11	Nov-11		\$ 50,000	\$ 50,000	\$ 48,768	97.5%
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Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period

(5/1/2011 - 4/30/2012)

Type of Filing:	Original -	$\mathbf{X}$ :	Updated -	; Revised
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Schedule 3

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time (days)	Original Budget Estimate	ost Recent Budget Estimate	tal Project penditures	Percent of Total Expenditures
 (A)	(B)	(C)	(D)	(E)	(F)	 (G)	 (H)	(I = H/G)
191	BP11G060B	Apr-11	Nov-11	214	50,000	\$ 50,000	\$ 52,089	104.2%
<b>192</b>	BP11G061B	Mar-11	Oct-11	214	\$ 100,000	\$ 100,000	\$ 120,182	120.2%
193	BP11G064B	Mar-11	Nov-11	245	\$ 200,000	\$ 200,000	\$ 266,968	133.5%
194	BP11G066B	Jun-11	Aug-11	61	\$ 5,000	\$ 5,000	\$ 3,775	75.5%
195	BP11G067B	May-11	Jan-12		\$ 270,000	\$ 270,000	\$ 353,598	131.0%
196	BP11G070B	Jun-11	Sep-11	92	\$ 84,000	\$ 84,000	\$ 94,604	112.6%
197	BP11G072B	Aug-11	Aug-11	-	\$ 5,000	\$ 5,000	\$ 5,990	119.8%
198	BP11G074B	Apr-11	Jul-11	91	\$ 80,000	\$ 80,000	\$ 65,940	82.4%
199	BP11G077B	May-11		n/a	\$ 3,761,472	\$ 3,761,472		0.0%
200	BP11G078F	Mar-11	Jan-12	306	\$ -	\$ -	\$ 74,740	0.0%
201	BP11G079B	Mar-11	May-11	61	\$ •	\$ -	\$ -	0.0%
202	BP11G080B	Apr-11	Jun-11	61	\$ -	\$ -	\$ 9,204	0.0%
203	BP11G081B	Aug-11		n/a	\$ -	\$ -		0.0%
204	BP11G082F	Aug-11		n/a	\$ -	\$ -		0.0%
205	BP11G083F	Aug-11	Dec-11	122	\$ -	\$ -	\$ 184,042	0.0%
206	BP11G084B	Aug-11	Oct-12	427	\$ -	\$ -	\$ 11,013	0.0%
207	BP11G085B	Jul-11	Nov-11	123	\$ -	\$ -	\$ 29,629	0.0%
208	BP11G086F	Sep-11	Nov-11	61	\$ •	\$ -	\$ 30,262	0.0%
209	BP11G087F	Aug-11	Oct-11		\$ -	\$ -	\$ 123,400	0.0%
		3						

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Witnesses: Robert W. Berry David G. Crockett

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

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 (days)	Original Budget Estimate	ost Recent Budget Estimate	etal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	 (F)	(G)	 (H)	(I = H/G)
	-				*			
210	BP11G088F	Sep-11	Oct-11	30	\$ -	\$ -	\$ 65,452	0.0%
211	BP11G089F	Nov-11	Nov-11	-	\$ •	\$ -	\$ 31,511	0.0%
212	BP11G090F	Oct-11	Jan-12	92	\$ -	\$ -	\$ 239,907	0.0%
213	BP11G092F	Nov-11	Dec-11	30	\$ -	\$ -	\$ 47,069	0.0%
214	BP11G093F	Dec-11	Jan-12	31	\$ -	\$ -	\$ 19,636	0.0%
215	BP11G094F	Dec-11	Jan-12	31	\$ -	\$ -	\$ 115,756	0.0%
216	WK09S059U	Jan-10	Oct-10	273	\$ 	\$ -	\$ 48,342	0.0%
217	BP10S002B	Nov-10	Jul-11	242	\$ 132,692	\$ 132,692	\$ 124,911	94.1%
218	BP10S003B	May-10	Mar-12	670	\$ 67,949	\$ 67,949	\$ 96,597	142.2%
219	BP10S006B	Dec-10	May-12	517	\$ 82,933	\$ 82,933	\$ 76,968	92.8%
220	BP10S007B	Nov-10	Jun-11		\$ 49,759	\$ 49,759	\$ 55,737	112.0%
221	BP10S008B	Nov-10	Jul-11	242	\$ 92,885	\$ 92,885	\$ 83,540	89.9%
222	BP10S039B	Nov-10	Dec-11		\$ 14,430	\$ 14,430	\$ 24,663	170.9%
223	BP10S043B	Jul-10	Dec-11	518	\$ 14,430	\$ 14,430	\$ 26,250	181.9%
224	BP10S076F	Jul-10	Jul-12		\$ 265,385	\$ 265,385	\$ 361,384	136.2%
225	BP10S088F	Dec-10	Jul-11		\$	\$ -	\$ 81,640	0.0%
226	BP10T001B	Dec-10	Oct-11		194,158	\$ 194,158	\$ -	0.0%
227	BP11H001B	Dec-11	Jan-12		\$ 22,660	\$ 22,660	\$ 17,629	77.8%
228	BP11H002B	Apr-11	May-12		165,865	\$ 165,865	\$ 83,668	50.4%

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# Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

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 (days)	Original Budget Estimate	est Recent Budget Estimate	tal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	 (F)	 (G)	(H)	(I = H/G)
(11)							1 = 4 = 0	00.00/
229	BP11H003B	Feb-11	May-11	89	\$ 16,587	\$ 16,587	\$ 15,459	93.2%
230	BP11H004B	Feb-11	Aug-11	181	\$ 59,711	\$ 59,711	\$ 85,801	143.7% 90.7%
231	BP11H006B	Feb-11	May-11	89	\$ 16,186	\$ 16,186	\$ 14,675	
232	BP11H007B	May-11	Jun-11	31	\$ 36,490	\$ 36,490	\$ 31,657	86.8%
232	BP11H008B	Mar-11	May-11	61	\$ 112,788	\$ 112,788	\$ 123,695	109.7%
234	BP11H009B	Dec-10	May-12	517	\$ 580,529	\$ 580,529	\$ 305,365	52.6%
23 <del>4</del> 235	BP11H010B	Feb-11	May-12	455	\$ 381,490	\$ 381,490	\$ 319,370	83.7%
236	BP11H012B	Feb-11	Jun-11	120	\$ 86,250	\$ 86,250	\$ 22,375	25.9%
236 237	BP11H014B	Feb-11	May-11	89	\$ 56,394	\$ 56,394	\$ 26,058	46.2%
	BP11H015B	Mar-11	May-12		\$ 378,173	\$ 378,173	\$ 518,625	137.1%
238	BP11H016B	Feb-11	Jun-11		\$ 66,346	\$ 66,346	\$ 66,836	100.7%
239	BP11H017B	Feb-11	May-12		\$ 132,692	\$ 132,692	\$ 227,764	171.6%
240	BP11H018B	May-11	May-12		\$ 149,279	\$ 149,279	\$ 195,201	130.8%
241	BP11H019B	Mar-11	Jun-12		\$ 14,596	\$ 14,596	35,941	246.2%
242	BP11H019B	Oct-11	Feb-12		\$ 12,949	\$ 12,949	\$ 12,884	
243	BP11H021B	Nov-11	Mar-12		\$ 4,532	\$ 4,532	\$ 55,491	
244	BP11H024B	Nov-11	Mar-12		\$ 9,712	\$ 9,712	\$ 83,920	
245	BP11H024B	Nov-11	Apr-12		\$ 12,949	\$ 12,949	\$ 145,900	
246 247	BP11H026B	Feb-11	May-11		\$ 182,452	\$ 182,452	\$ 60,092	32.9%

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Witnesses: Robert W. Berry David G. Crockett

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period

(5/1/2011 - 4/30/2012)

Type of Filing:	Original -	;	Updated -	<b>;</b>	Revised -	-
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Schedule 3

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time (days)	Original Budget Estimate	]	st Recent Budget stimate	al Project penditures	Percent of Total Expenditures
(A)	<b>(B)</b>	(C)	(D)	(E)	(F)		(G)	 (H)	(I = H/G)
248	BP11H029B	May-11	Oct-12	519	\$ 199,038	\$	199,038	\$ -	0.0%
249	BP11H030F	Oct-11		n/a	\$ -	\$	-		0.0%
250	BP11H031F	Feb-11	Aug-11		\$ -	\$	-	\$ 61,475	0.0%
251	BP11H032F	Apr-11	May-11	30	\$ -	\$	-	\$ 6,910	0.0%
252	BP11H033F	Feb-11	Mar-11	28	\$ -	\$	-	\$ 24,542	0.0%
253	BP11H034F	Apr-11	May-11	30	\$ -	\$	•	\$ 19,317	0.0%
254	BP11H035F	Mar-11	Jun-11	92	\$ -	\$	-	\$ 12,010	0.0%
255	BP11H036F	Jun-11	Jun-11	-	\$ -	\$	-	\$ 11,047	0.0%
256	BP11H037F	Jun-11	Aug-11	61	\$ -	\$	-	\$ 9,039	0.0%
257	BP11H038F	Nov-11	May-12		\$ -	\$	-	\$ 66,504	0.0%
258	BP11H039F	Oct-11	May-12	213	\$ -	\$	-	\$ 38,961	0.0%
259	BP11H040F	Oct-11	Nov-11		\$ -	\$	-	\$ 6,535	0.0%
260	BP11H041F	Aug-11	Aug-11		\$ -	\$	-	\$ 90,865	0.0%
261	BP11H042F	Nov-11	Oct-12		\$ -	\$	-	\$ -	0.0%
262	BP11H043F	Nov-11	Nov-11		\$ -	\$	-	\$ 5,799	0.0%
263	BP11H044F	Aug-11	Aug-11	<u>-</u>	\$ -	\$	-	\$ 3,845	0.0%
264	BP11H045F	Dec-11	Jan-12		\$ -	\$	-	\$ 8,388	0.0%
265	BP11H046F	Dec-11	Feb-12		\$ -	\$	-	\$ 2,948	0.0%
266	BP12H003B	Dec-11		n/a	\$ -	\$	-	\$ -	0.0%

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Witnesses: Robert W. Berry David G. Crockett

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period

(5/1/2011 - 4/30/2012)

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 (days)		Original Budget Estimate	]	st Recent Budget Sstimate	tal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	<b>(E)</b>		(F)		(G)	 (H)	(I = H/G)
(A)	(2)									
267	BP12H017F	Dec-11	Mar-12	91	\$	-	\$	-	\$ 15,025	0.0%
268	BP12H018B	Dec-11	Jan-12	31	\$	-	\$	-	\$ 5,873	0.0%
269	BP12H019B	Dec-11	Jan-12	31	\$	-	\$	-	\$ 5,184	0.0%
269 270	BP11Q001B	Jul-11	Jul-11		\$	17,706	\$	17,706	\$ 2,688	15.2%
$\begin{array}{c} 270 \\ 271 \end{array}$	BP11Q002B	Dec-11	Jan-12	31	\$	28,329	\$	28,329	\$ 56,598	199.8%
$\begin{array}{c} 271 \\ 272 \end{array}$	BP11Q016B	Mar-11	Aug-11		\$	-	\$	-	\$ 5,677	0.0%
	BP11Q017B	Mar-11	Mar-11		\$	-	\$	-	\$ 3,812	0.0%
273	BP11Q017B	May-11	Jun-11	31	\$	-	\$	-	\$ 6,529	0.0%
274	BP11Q019F	Mar-11	Mar-11		\$	-	\$	-	\$ 2,805	0.0%
275	BP11Q020F	Aug-11	Aug-11		\$	-	\$	-	\$ 2,313	0.0%
276	•	Oct-11	Dec-11		\$	-	\$	-	\$ 6,136	0.0%
277	BP11Q021B	Oct-11	Dec-11		\$	-	\$	-	\$ 6,420	0.0%
278	BP11Q022B	Nov-11	Dec-11			-	\$	-	\$ 4,948	0.0%
279	BP11Q023B	Nov-11	Dec-11		-	_	\$	-	\$ 26,409	0.0%
280	BP11Q024F	Oct-11	Nov-11		\$	-	\$	-	\$ 5,863	0.0%
281	BP11Q025F	Dec-11	Dec-11		\$	-	\$	-	\$ 40,303	
282	BP11Q026F	Dec-11	Dec-11		\$	-	\$	-	\$ 10,140	0.0%
283	BP11Q027F	Dec-11	Dec-11		\$	-	\$	-	\$ 15,018	0.0%
$\begin{array}{c} 284 \\ 285 \end{array}$	BP11Q028F BP11Q029F	Dec-11	Jan-12		\$	-	\$	-	\$ 2,407	0.0%

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period

(5/1/2011 - 4/30/2012)

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 (days)	]	Original Budget Sstimate	]	st Recent Budget Stimate		al Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I = H/G)
(11)									ф	11,946	0.0%
286	BP11Q031F	Dec-11	Feb-12		\$	-	\$	-	\$	11,940	0.0%
287	BP11R001F	Jan-11	Apr-12		\$	-	\$	-	\$ \$	15,754	0.0%
288	BP11R002F	Feb-11	Jul-11		\$	•	\$	-	Ψ.	19,345	0.0%
289	BP11R003B	Sep-11	Oct-11		\$	-	\$	-	\$	9,749	0.0%
290	BP11R004F	Dec-11	Feb-12	62	\$		\$	-	Þ	-	48.4%
291	BP11S001B	Apr-11	Jul-11		\$	72,149	\$	72,149	\$	34,938	54.8%
292	BP11S002B	Jan-11	Mar-12		\$	104,838	\$	104,838	\$	57,489	0.0%
293	BP11S004B	May-11	Jul-11		\$	-	\$	-	\$	2,655	0.0%
294	BP11S005F	Jun-11	Jul-11	30	\$	-	\$	-	\$	4,203	
29 <del>4</del> 295	BP11S006F	Dec-11	Dec-11	<b>-</b>	\$	-	\$	-	\$	8,024	0.0%
296	BP11S007F	Dec-11	Jul-12	213	\$	-	\$	-	\$	13,639	0.0%
29 <del>0</del> 297	WK09W023B	Sep-11	Sep-11	. <b>-</b>	\$	-	\$	-	\$	•	0.0%
297 298	BP10W001B	Jan-10	Nov-11		\$	35,000	\$	35,000	\$		0.0%
298 299	BP10W019B	Apr-10	Dec-10	244	\$	590,000	\$	590,000	\$	645,032	
299 300	BP10W031F	Feb-10	Nov-11		\$	-	\$	-	\$		0.0%
	BP10W053F	Jul-10	Dec-10	153	\$	-	\$	-	\$	190,783	
301	BP10W060F	Sep-10	Dec-10		\$	-	\$	-	\$	238,733	
302	BP10W061F	Oct-10	Mar-11		\$	-	\$	-	\$	130,707	
$\begin{array}{c} 303 \\ 304 \end{array}$	BP10W061F BP10W064F	Nov-10	Dec-10		\$	-	\$	-	\$	51,573	0.0%

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# Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

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 (days)	Original Budget Estimate	ost Recent Budget Estimate	tal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	(F)	(G)	 (H)	(I = H/G)
								22.24
305	BP11W005B	Sep-11	Nov-11	61	\$ 10,000	10,000	\$ 3,204	32.0%
306	BP11W006B	Dec-11	Jan-12		\$ 25,000	\$ 25,000	\$ 9,479	37.9%
307	BP11W010B	Oct-11	Dec-11	61	\$ 60,000	\$ 60,000	\$ 53,555	89.3%
308	BP11W011B	Feb-11	May-11		\$ 75,000	\$ 75,000	\$ 71,087	94.8%
309	BP11W012B	Sep-11	Oct-11	30	\$ 75,000	\$ 75,000	\$ 47,882	63.8%
310	BP11W014B	Mar-11		n/a	\$ 1,200,000	\$ 1,200,000		0.0%
311	BP11W015B	Mar-11	Mar-11	-	\$ 150,000	\$ 150,000	\$ 18,300	12.2%
312	BP11W018B	Oct-11	Jan-12	92	\$ 180,000	\$ 180,000	\$ 216,329	120.2%
313	BP11W021B	Mar-11	Apr-12	397	\$ 250,000	\$ 250,000	\$ 173,935	69.6%
314	BP11W022B	Jul-11	Jan-12	184	\$ 250,000	\$ 250,000	\$ 238,126	95.3%
315	BP11W025B	Aug-11	Jan-12	153	\$ 790,000	\$ 790,000	\$ 674,645	85.4%
316	BP11W026B	Jul-11		n/a	\$ 1,800,000	\$ 1,800,000		0.0%
317	BP11W029F	Jun-11	Aug-11	61	\$ -	\$ -	\$ 30,999	0.0%
318	BP11W030F	Mar-11	Oct-11	214	\$ -	\$ -	\$ 15,247	0.0%
319	BP11W031F	Mar-11	Mar-11	-	\$ -	\$ -	\$ 107,782	0.0%
320	BP11W033F	Jun-11	Aug-11	61	\$ -	\$ -	\$ 28,783	0.0%
321	BP11W034F	May-11	Jul-11		\$ -	\$ -	\$ 12,027	0.0%
322	BP11W035F	Apr-11	Aug-11	122	\$ -	\$ -	\$ 179,409	0.0%
323	BP11W036B	Oct-11	Dec-11		\$ -	\$ -	\$ 42,507	0.0%

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

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 (days)	Original Budget Estimate	]	st Recent Budget stimate	tal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	 (F)		(G)	 (H)	(I = H/G)
	•								
324	BP11W037B	Sep-11	Nov-11	61	\$ -	\$	-	\$ 78,195	0.0%
325	BP11W038B	May-11	Jan-12	245	\$ -	\$	-	\$ 275,249	0.0%
326	BP11W039F	Aug-11	Aug-11	-	\$ -	\$	-	\$ 17,210	0.0%
327	BP11W040F	Aug-11	Nov-11	92	\$ -	\$	-	\$ 34,628	0.0%
328	BP11W041F	Aug-11	Aug-11	-	\$ -	\$	-	\$ 4,814	0.0%
329	BP11W042F	Jul-11	Nov-11	123	\$ -	\$	-	\$ 21,538	0.0%
330	BP11W043B	Jul-11	Jul-11	-	\$ -	\$	-	\$ 18,177	0.0%
331	BP11W044F	Aug-11	Nov-11	92	\$ -	\$	-	\$ 15,500	0.0%
332	BP11W045F	Jul-11	Aug-11	31	\$ -	\$	-	\$ 29,530	0.0%
333	BP11W046F	Oct-11	Oct-11	-	\$ -	\$	-	\$ 7,964	0.0%
334	BP11W047F	Dec-11	Dec-11	-	\$ -	\$	-	\$ 18,000	0.0%
335	BP11W049F	Sep-11	Oct-11	30	\$ -	\$	-	\$ 31,720	0.0%
336	BP11W050F	Oct-11	Nov-11	31	\$ -	\$	-	\$ 3,048	0.0%
337	BP11W051F	Oct-11	Dec-11	61	\$ -	\$	-	\$ 6,890	0.0%
338	BP11W052F	Oct-11	Oct-11	-	\$ -	\$	-	\$ 8,720	0.0%
339	BP11W053F	Oct-11	Oct-11	_	\$ -	\$	-	\$ 47,360	0.0%
340	BP11W054F	Oct-11	Oct-11		\$ -	\$	-	\$ 8,720	0.0%
341	BP11W055F	Aug-11	Sep-11		\$ -	\$	-	\$ 5,960	0.0%
342	BP11W056F	Aug-11	Aug-11		\$ -	\$	•	\$ 11,788	0.0%

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Witnesses: Robert W. Berry David G. Crockett

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period

(5/1/2011 - 4/30/2012)

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 (days) (E)	В	riginal Budget stimate (F)	B	Recent udget timate		al Project enditures (H)	Percent of Total Expenditures (I = H/G)
(A)	(B)	(C)	(D)	(E)		(2)					
343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361	BP11W057F BP11W059F BP11W060F BP11W061F BP11W062F BP11W063F BP11W064F BP11W065F BP11W066F BP12W018B BP12W023B BA11X060F BA12X017B BA12X022B BA12X026B BA12X026B BA12X033B BI12X002B BI12X003B	Sep-11 Oct-11 Sep-11 Oct-11 Oct-11 Dec-11 Dec-11 Dec-11 Dec-11 Dec-11 Apr-12 Apr-12 Apr-12 Apr-12 Feb-12	Apr-1: May-1: Oct-1:	31 - 123 61 31 31 - - 2 91 122 2 31 2 - 2 30		- - - - - - - 16,000 31,000 34,000 25,000 195,000	****	16,000 31,000 34,000 25,000 150,000	****	14,156 12,380 28,165 90,499 122,246 24,502 36,275 4,156 40,260 20,756 104,824 248,061 28,189 14,568 28,991 34,126 22,685 166,684	0.0% 0.0% 91.1% 93.5% 100.4% 90.7%

Case No. 2012-00535

Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

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 (days)	Original Budget Estimate	Most Recent Budget Estimate		tal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)	(I = H/G)
362	BI12X006B	Mar-12		n/a	\$ 25,000	\$ 25,000			0.0%
363	BI12X011B	Feb-12		n/a	\$ 185,500	\$ 185,500			0.0%
<b>364</b>	BI12X017B	Mar-12		n/a	\$ 6,000	\$ 6,000			0.0%
365	BI12X018F	Feb-12	Mar-12	29	\$ -	\$ -	\$	-	0.0%
366	BT11X049F	Dec-11	Dec-11	-	\$ -	\$ -	\$	5,276	0.0%
367	BT11X050F	Dec-11	Dec-11	-	\$ -	\$ -	\$	5,276	0.0%
368	W9300000	Jul-08		n/a	\$ 4,320	\$ 4,320			0.0%
369	W9330000	Jan-09	Mar-12	1,155	\$ -	\$ -	\$	-	0.0%
370	2012 POLES	Jan-12		n/a	\$ 557,808	\$ 557,808			0.0%
371	BT12X001B	Jan-12		n/a	\$ 500,000	\$ 500,000			0.0%
$\bf 372$	BT12X025B	Jan-12		n/a	\$ 244,180	\$ 244,180			0.0%
373	BT12X026B	Jan-12		n/a	\$ 219,557	\$ 219,557			0.0%
374	BT12X027B	Jan-12		n/a	\$ 687,463	\$ 687,463			0.0%
375	BT12X029B	Jan-12	Oct-12	274	\$ 58,024	\$ 58,024	\$	61,745	106.4%
376	BT12X032F	Apr-12	May-12	30	\$ -	\$ -	\$	12,612	0.0%
377	Various Old	Dec-11	Feb-12	32	\$ _	\$ -	\$	· •	0.0%
378	BP12C009B	Mar-12		n/a	\$ 40,000	\$ 40,000	•		0.0%
379	BP12C018B	Feb-12	Feb-12		\$ 10,000	\$ 10,000	\$	9,540	95.4%
380	BP12C021B	Jan-12	Jun-12	152	\$ 225,000	\$ 225,000	\$	177,888	79.1%

Case No. 2012-00535

Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period

(5/1/2011 - 4/30/2012)

Type of Filing:	Original	X;	Updated	; Revised
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Schedule 3

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time (days)		Original Budget Estimate	st Recent Budget Sstimate	tal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)	(G)	 (H)	(I = H/G)
381	BP12C022B	Mar-12	Jun-12	92	\$	130,000	\$ 130,000	\$ 94,092	72.4%
382	BP12C049B	Mar-12		n/a	\$	120,000	\$ 120,000		0.0%
383	BP12C055B	Feb-12		n/a	\$	2,500,000	\$ 2,500,000		0.0%
384	BP12C060B	Feb-12		n/a	\$	150,000	\$ 150,000		0.0%
385	BP12C061B	Mar-12		n/a	\$	625,000	\$ 625,000		0.0%
386	BP12C062B	Mar-12		n/a	\$	90,000	\$ 90,000		0.0%
387	BP12C064B	Feb-12		n/a	\$	120,000	\$ 120,000		0.0%
388	BP12C073F	Feb-12	Apr-12	60	\$	-	\$ -	\$ 4,861	0.0%
389	BP12C074F	Feb-12	Mar-12	29	\$	-	\$ -	\$ 4,964	0.0%
390	BP12C075F	Mar-12	Apr-12	31	\$	-	\$ -	\$ 36,217	0.0%
391	BP12C077F	Feb-12	Feb-12		\$	-	\$ -	\$ 337,618	0.0%
392	BP12C078F	Apr-12	May-12		\$	-	\$ -	\$ 13,256	0.0%
393	BP12C079F	Feb-12	Feb-12		\$	<u>.</u> ·	\$ -	\$ 3,278	0.0%
394	BP13C021B	Jan-12		n/a	\$	-	\$ -		0.0%
394 395	BP12M001B	Mar-12	Apr-12		\$	25,000	\$ 25,000	\$ 19,094	76.4%
396	BP12M005B	Feb-12	Apr-12		\$	8,000	\$ 8,000	\$ 9,247	115.6%
397	BP12M008F	Mar-12	Apr-12		\$	· <u>-</u>	\$ -	\$ 28,387	0.0%
39 <i>1</i> 398	BP10G017B	Sep-10	Sep-10		\$	20,000	\$ 20,000	\$ 18,500	92.5%
398 399	BP12G014B	Mar-12	Jun-12		\$	6,000	6,000	\$ 8,281	138.0%
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Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period

(5/1/2011 - 4/30/2012)

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 (days)	Original Budget Estimate	Estimate		tal Project penditures	Percent of Total Expenditures
	(A)	(B)	(C)	(D)	(E)	 (F)	 (G)		(H)	(I = H/G)
-										
	400	BP12G016B	Feb-12		n/a	\$ 895,000	\$ 895,000			0.0%
	401	BP12G021B	Apr-12		n/a	\$ 1,100,509	\$ 1,100,509	_		0.0%
	402	BP12G024B	Feb-12	Jun-12		\$ 200,000	\$ 200,000	\$	189,650	94.8%
	403	BP12G025B	Feb-12	Nov-12	274	\$ 100,000	\$ 100,000	\$	179,683	179.7%
	404	BP12G029B	Apr-12		n/a	\$ 200,000	\$ 200,000			0.0%
	405	BP12G030B	Jan-12		n/a	\$ 50,000	\$ 50,000			0.0%
	406	BP12G031B	Jan-12	Jul-12	182	\$ 50,000	\$ 50,000	\$	58,822	117.6%
	407	BP12G039B	Apr-12	Nov-12	214	\$ 75,000	\$ 75,000	\$	74,523	99.4%
	408	BP12G042B	Mar-12	Nov-12	245	\$ 75,000	\$ 75,000	\$	56,637	75.5%
	409	BP12G044B	Apr-12	May-12	30	\$ 50,000	\$ 50,000	\$	46,388	92.8%
	410	BP12G046B	Jan-12	Jul-12	182	\$ 100,000	\$ 100,000	\$	95,426	95.4%
	411	BP12G052F	Mar-12	May-12	61	\$ -	\$ -	\$	33,706	0.0%
	412	BP12G053F	Apr-12	Jun-12		\$ -	\$ -	\$	39,344	0.0%
	413	BP12G054B	Jan-12	Jun-12	152	\$ -	\$ -	\$	112,252	0.0%
	414	BP12G055B	Mar-12	Apr-12	31	\$ -	\$ -	\$	126,271	0.0%
	415	BP12G056F	Apr-12	May-12		\$ -	\$ -	\$	7,637	0.0%
	416	BP12G057F	Mar-12	Apr-12		\$ -	\$ -	\$	8,796	0.0%
	417	BP12G058F	Mar-12	Mar-12		\$ -	\$ •	\$	108,529	0.0%
	418	BP12G060F	Apr-12	Sep-12		\$ -	\$ -	\$	78,829	0.0%
	410	D1 1200001	**P* **							

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Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period

(5/1/2011 - 4/30/2012)

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 (days)	Original Budget Estimate	st Recent Budget stimate		tal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	(F)	 (G)		(H)	(I = H/G)
(11)		<u> </u>					_	00 550	0.00/
419	BP12G061F	Apr-12	Oct-12		\$ -	\$ -	\$	92,552	0.0%
420	BP12G065B	Apr-12	May-12		\$ -	\$ -	\$	34,457	0.0%
421	BP10S073F	Oct-10	Apr-12	548	\$ -	\$ -	\$	-	0.0% 0.0%
422	BP10S084F	Sep-10	Apr-12	578	\$ -	\$ -	\$	1.15.000	
423	BP11H025B	Nov-11	Apr-12	152	\$ 12,949	\$ 12,949	\$	145,900	1126.7%
424	BP12H004B	Feb-12	May-12	90	\$ 19,423	\$ 19,423	\$	5,326	27.4%
425	BP12H005B	Apr-12	Jun-12	61	\$ 55,032	\$ 55,032	\$	128,549	233.6%
426	BP12H006B	Mar-12	Apr-12	31	\$ 48,558	\$ 48,558	\$	27,494	56.6%
$\begin{array}{c} 420 \\ 427 \end{array}$	BP12H007B	Feb-12	Feb-12	-	\$ 19,423	\$ 19,423	\$	5,814	29.9%
427	BP12H008B	Jan-12	May-12	121	\$ 54,226	\$ 54,226	\$	81,176	149.7%
$\begin{array}{c} 428 \\ 429 \end{array}$	BP12H009B	Jan-12	Apr-12	91	\$ 97,115	\$ 97,115	\$	132,581	136.5%
429	BP12H010B	Jan-12	May-12		\$ 25,897	\$ 25,897	\$	36,971	142.8%
430 431	BP12H011B	Jan-12	Feb-12		\$ 48,558	\$ 48,558		49,025	101.0%
$\begin{array}{c} 431 \\ 432 \end{array}$	BP12H012B	Jan-12	Mar-12	60	\$ 64,744	\$ 64,744		62,053	
432	BP12H013B	Feb-12	Mar-12	29	\$ 64,744	\$ 64,744		36,189	
	BP12H014B	Feb-12	Feb-12	2 -	\$ 14,244	\$ 14,244		14,941	
434	BP12H015B	Feb-12	May-12	90	\$ 22,660	\$ 22,660	\$	59,897	
435	BP12H016B	Jan-12	-		\$ 35,609	\$ 35,609		17,303	
436 437	BP12H020B	Jan-12	Apr-12		\$ -	\$ -	\$	6,423	0.0%

Case No. 2012-00535

Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period (5/1/2011 4/20/2012)

(5/1/2011 - 4/30/2012)

Type of Filing:	Original -	X;	Updated -	; Revise	ed
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Schedule 3

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time (days)	Original Budget Estimate	]	st Recent Budget stimate	tal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	(F)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(G)	 (H)	(I = H/G)
438	BP12H021B	Jan-12	Feb-12		\$ -	\$	-	\$ 23,265	0.0%
439	BP12H022B	Mar-12	May-12	61	\$ -	\$	-	\$ 23,310	0.0%
440	BP12H026B	Feb-12	Feb-12	-	\$ -	\$	-	\$ 5,638	0.0%
441	BP12H027B	Mar-12	Mar-12	-	\$ -	\$	-	\$ 10,608	0.0%
442	BP12H028B	Mar-12	Apr-12	31	\$ -	\$	-	\$ 4,905	0.0%
443	BP12H029B	Mar-12	Jun-12	92	\$ -	\$	-	\$ 35,040	0.0%
444	BP12H030B	Apr-12	Apr-12	-	\$ -	\$	-	\$ 4,533	0.0%
445	BP12Q012B	Mar-12	Mar-12	-	\$ -	\$	-	\$ 25,238	0.0%
446	BP12H025B	Apr-12	Jun-12	61	\$ -	\$	-	\$ 19,257	0.0%
447	BP11R005F	Feb-12		n/a	\$ -	\$	-		0.0%
448	BP12Q006B	Apr-12		n/a	\$ 339,947	\$	339,947		0.0%
449	BP11H022B	Feb-12		n/a	\$ 7,769	\$	7,769		0.0%
450	BP12H023B	Mar-12		n/a	\$ -	\$	-		0.0%
451	BP12W017B	Apr-12	Aug-12	122	\$ 80,000	\$	80,000	\$ 82,406	103.0%
452	BP12W027B	Jan-12	Apr-12	91	\$ 211,150	\$	211,150	\$ 236,425	112.0%
453	BP12W028B	Mar-12	Apr-12		\$ 300,000	\$	300,000	\$ 158,706	52.9%
454	BP12W029B	Feb-12	Apr-12		\$ 350,000	\$	350,000	\$ 317,167	90.6%
455	BP12W032B	Mar-12	Jul-12		\$ 500,000	\$	500,000	\$ 480,032	96.0%
456	BP12W034B	Feb-12	Mar-12		\$ 760,000	\$	760,000	\$ 366,971	48.3%

Case No. 2012-00535

Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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# Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period (5/1/2011 - 4/30/2012)

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 (days)	Original Budget Estimate	st Recent Budget Estimate		tal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	 (F)	 (G)		(H)	(I = H/G)
							•	4 054 540	0.4.007
457	BP12W035B	Jan-12	May-12		\$ 1,500,000	1,500,000	\$	$1,\!271,\!512$	84.8%
458	BP12W036B	Jan-12		n/a	\$ 1,500,000	\$ 1,500,000			0.0%
459	BP12W040F	Jan-12	Mar-12		\$ -	\$ -	\$	6,923	0.0%
460	BP12W041F	Feb-12	May-12	90	\$ -	\$ -	\$	101,667	0.0%
461	BP12W042F	Mar-12	Apr-12	31	\$ -	\$ -	\$	231,530	0.0%
462	BP12W043F	Feb-12	Mar-12	29	\$ -	\$ -	\$	24,764	0.0%
463	BP12W044F	Feb-12	Mar-12	29	\$ -	\$ -	\$	15,145	0.0%
464	BP12W045F	Mar-12	Mar-12	-	\$ -	\$ -	\$	55,431	0.0%
465	BP12W046F	Jan-12	Mar-12	60	\$ -	\$ -	\$	8,807	0.0%
466	BP12W047F	Jan-12	Jan-12	-	\$ -	\$ -	\$	10,180	0.0%
467	BP12W048F	Jan-12	Jan-12	-	\$ -	\$ -	\$	3,343	0.0%
468	BP12W049F	Apr-12	May-12	30	\$ -	\$ -	\$	3,059	0.0%
469	BP12W050F	Mar-12	Mar-12		\$ -	\$ -	\$	30,208	0.0%
470	BP12W052F	Feb-12	Apr-12		\$ -	\$ -	\$	40,384	0.0%
470 471	BP12W054F	Mar-12	Mar-12		\$ -	\$ -	\$	46,058	0.0%
472	BP12W055F	Apr-12	Apr-12		\$ -	\$ -	\$	73,452	0.0%

n/a - information is not readily available

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### **Big Rivers Electric Corporation**

Case No. 2012-00535

### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the 12 Months Preceding the Base Period

(5/1/2011 - 4/30/2012)

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 (days)	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)

Excludes City's Share

Case No. 2012-00535 Attachment for Response to PSC 1-18 Witnesses: Robert W. Berry David G. Crockett Page 26 of 65

### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period

(5/1/2012 - 4/30/2013)

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 (days)		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)
			3.5 40	150	ф	07.000	ф	25.000	ው	49.740	122.1%
1	BA11X045B	Dec-11	May-12		\$	35,000	\$	35,000	\$	42,749	246.1%
2	BA11X048B	Jul-11	Dec-12		\$	610,000	\$	610,000	\$	1,501,132	89.9%
3	BA12X001B	Nov-12	Nov-12		\$	50,000	\$	50,000	\$	44,955	
4	BA12X002B	Aug-12	Aug-12		\$	20,000	\$	20,000	\$	33,683	168.4%
5	BA12X003B	Jul-12	Jul-12		\$	85,000	\$	85,000	\$	84,932	99.9%
6	BA12X005B	Dec-12	Dec-12	-	\$	4,920	\$	4,920	\$	4,639	94.3%
7	BA12X009B	Jun-12	Jun-12	-	\$	7,500	\$	7,500	\$	5,671	75.6%
8	BA12X014B		*	n/a	\$	250,000	\$	250,000			0.0%
9	BA12X018B	Dec-12	Dec-12	-	\$	45,000	\$	45,000	\$	35,264	78.4%
10	BA12X021B			n/a	\$	33,000	\$	33,000			0.0%
11	BA12X030B	Aug-12	Sep-12	31	\$	26,000	\$	26,000	\$	27,459	105.6%
12	BA12X032B	Aug-12	Sep-12		\$	35,000	\$	35,000	\$	27,459	78.5%
13	BA12X033B	Apr-12	May-12		\$	25,000	\$	25,000	\$	22,685	90.7%
14	BA12X034B	Dec-12	Dec-12		\$	8,550	\$	8,550	\$	7,852	91.8%
15	BA12X037B			n/a	\$	12,000,000	\$	12,000,000			0.0%
16	BA12X038B			n/a	\$	1,894,230	\$	1,894,230			0.0%
17	BA12X039F	May-12	May-12		\$	-,,	\$	· · · ·	\$	1,200	0.0%
18	BA12X040F	Aug-12	Aug-12		\$	_	\$	-	\$	712	0.0%
		_	Sep-12		\$	-	\$	_	\$	2,271	0.0%
19	BA12X041F	Sep-12	Sep-12	•	ψ	-	Ψ	-	Ψ	4,411	0.070

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Attachment to Response for PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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### Big Rivers Electric Corporation

Case No. 2012-00535

## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

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 (days)	Original Budget Estimate	Most Recent Budget Estimate		Expenditures		Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	(F)		(G)		(H)	(I = H/G)
			37			•		•	4 005	0.007
20	BA12X042F	Nov-12	Nov-12	•	\$ -	\$	-	\$	1,025	0.0%
21	BI12X001B	Dec-11	Nov-12	336	\$ -	\$	-	\$	627,662	0.0%
22	BI12X002B	Mar-12	Oct-12	214	\$ 195,000	\$	195,000	\$	166,684	85.5%
23	BI12X003B	Feb-12		n/a	\$ 150,000	\$	150,000			0.0%
24	BI12X004B	Jul-12		n/a	\$ 164,500	\$	164,500			0.0%
25	BI12X005B			n/a	\$ 28,000	\$	28,000			0.0%
26	BI12X006B	Mar-12		n/a	\$ 25,000	\$	25,000			0.0%
27	BI12X007B	Nov-12		n/a	\$ 50,000	\$	50,000			0.0%
28	BI12X008B	Aug-12	Aug-12	-	\$ 45,000	\$	45,000	\$	45,375	100.8%
29	BI12X009B	Aug-12		n/a	\$ 35,000	\$	35,000			0.0%
30	BI12X011B	Feb-12		n/a	\$ 185,500	\$	185,500			0.0%
31	BI12X013B			n/a	\$ 10,000	\$	10,000			0.0%
32	BI12X014B			n/a	\$ 500,000	\$	500,000			0.0%
33	BI12X017B	Mar-12		n/a	\$ 6,000	\$	6,000			0.0%
34	BI12X019F	Sep-12	Sep-12	-	\$ •	\$	-	\$	16,138	0.0%
35	BI12X020F	Jul-12	•	n/a	\$ -	\$	-		-	0.0%
36	BI12X021F	Jul-12		n/a	\$ -	\$	-			0.0%
37	BI12X022F	Jun-12		n/a	\$ -	\$	-			0.0%
38	BT11X011B	Dec-11		n/a	\$ 10,040	\$	10,040			0.0%

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period

(5/1/2012 - 4/30/2013)

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 (days)	Original Budget Estimate	st Recent Budget Sstimate		tal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	(F)	 (G)		(H)	(I = H/G)
(A)							•	F 097	110 50/
39	BT11X025B	Dec-11	Feb-12		\$ 5,000	\$ 5,000	\$	5,927	$118.5\% \\ 0.0\%$
40	BT11X026B	Jan-11		n/a	\$ 366,260	\$ 366,260	•	1 500	86.2%
41	BT11X029B	Dec-11	Feb-12		\$ 2,000	\$ 2,000	\$	1,723	37.8%
42	BT11X033B	Jan-11	Sep-12		\$ 487,000	\$ 487,000	\$	183,888	0.0%
43	BT11X037F	Jul-11	Jun-12		\$ -	\$ -	\$	358,436	0.0%
44	W0010000	Jan-11		n/a	\$ 188,420	\$ 188,420	•	100 740	
45	W0190000	Nov-12	Dec-12	30	\$ 175,516	\$ 175,516	\$	188,749	107.5% 0.0%
46	W9010000	Dec-09		n/a	\$ 1,074,560	\$ 1,074,560	•	1 000	
47	W9100000	Feb-08	Sep-12	1,674	-	\$ -	\$	1,308	0.0%
48	W9190000	Sep-08	Oct-12	1,491	\$ 5,427,050	\$ 5,427,050	\$	4,035,529	74.4%
49	W9230000	May-12		n/a	\$ 5,216,120	\$ 5,216,120			0.0%
50	W9300000	Jun-12		n/a	\$ 424,730	\$ 424,730		1 050 004	0.0%
51	W9340000	Mar-11	Oct-12	580	\$ 2,750,000	\$ 2,750,000	\$	1,870,924	68.0%
52	W9350000	Jan-11		n/a	\$ 514,620	514,620	•	0.050.515	0.0% 89.5%
53	W9520000	Sep-09	Jun-12	1,004	\$ 2,318,280	2,318,280	\$	2,073,717	
54	W9560000	Feb-10		n/a	\$ 60,000	60,000			0.0%
55	W9650000	Jul-11		n/a	\$ 905,930	905,930			0.0%
56	2012 POLES	Jan-12		n/a	\$ 557,808	557,808			0.0%
57	BT12X001B	Jan-12		n/a	\$ 500,000	\$ 500,000			0.0%

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

Type of Filing: Original - ____; Updated - ____; Revised - ____

Schedule 3

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time (days)		Original Budget Estimate		Most Recent Budget Estimate		al Project enditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I = H/G)
				0.1	Ф	20.000	Ф	20.000	Ф	11.000	EO 00/
58	BT12X002B	Oct-12	Nov-12		\$	20,000	\$	20,000	\$	11,969	59.8%
<b>59</b>	BT12X003B	$\mathrm{Dec} ext{-}12$		n/a	\$	300,000	\$	300,000			0.0%
60	BT12X004B	Nov-12		n/a	\$	15,131	\$	15,131			0.0%
61	BT12X005B			n/a	\$	2,000	\$	2,000			0.0%
62	BT12X006B	Dec-12		n/a	\$	15,131	\$	15,131			0.0%
63	BT12X007B	Nov-12	Nov-12	-	\$	30,131	\$	30,131	\$	31,779	105.5%
64	BT12X008B			n/a	\$	5,000	\$	5,000			0.0%
65	BT12X009B	Dec-11	Oct-12	305	\$	-	\$	•	\$	69,105	0.0%
66	BT12X010B	Dec-12		n/a	\$	3,500	\$	3,500			0.0%
67	BT12X011B	Jul-12	Aug-12	31	\$	700	\$	700	\$	597	85.2%
68	BT12X012B	Jun-12		n/a	\$	42,196	\$	42,196			0.0%
69	BT12X014B			n/a	\$	1,800	\$	1,800			0.0%
70	BT12X015B	Oct-12		n/a	\$	253,270	\$	253,270			0.0%
71	BT12X016B	Sep-12		n/a	\$	40,261	\$	40,261			0.0%
72	BT12X017B	Sep-12		n/a	\$	49,654	\$	49,654			0.0%
73	BT12X019B	Oct-12		n/a	\$	26,273	\$	26,273			0.0%
74	BT12X020B	Dec-12		n/a	\$	16,000	\$	16,000			0.0%
75	BT12X021B	Dec-12		n/a	\$	4,500	\$	4,500			0.0%
76	BT12X022B	Dec-12		n/a	\$	22,523	\$	22,523			0.0%

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period

(5/1/2012 - 4/30/2013)

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 (days)		Original Budget Estimate	]	st Recent Budget Sstimate		tal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	<b>(E)</b>		(F)		(G)	¥:	(H)	(I = H/G)
(A)	(B)										114 70/
77	BT12X023B	May-12	Oct-12	153	\$	36,000	\$	36,000	\$	41,209	114.5%
78	BT12X025B	Jan-12		n/a	\$	244,180	\$	244,180			0.0%
79	BT12X026B	Jan-12		n/a	\$	219,557	\$	219,557			0.0%
80	BT12X027B	Jan-12		n/a	\$	687,463	\$	687,463			0.0%
81	BT12X029B	Jan-12	Oct-12	274	\$	58,024	\$	58,024	\$	61,745	106.4%
82	BT12X030F	May-12		n/a	\$	-	\$	-			0.0%
	BT12X030F	May-12	Jun-12	31	\$	-	\$	-	\$	6,387	0.0%
83	BT12X033F	Jun-12		n/a	\$	-	\$	•			0.0%
84	BT12X034F	Dec-12	Dec-12	-	\$	-	\$	-	\$	10,000	0.0%
85	BT12X034F BT12X035F	Sep-12	Oct-12		\$	-	\$	-	\$	63,229	0.0%
86		Jul-12	000 ==	n/a	\$	-	\$	-			0.0%
87	BT12X036F	Dec-12	Dec-12		\$	-	\$	-	\$	9,568	0.0%
88	BT12X037F	Jul-12	20012	n/a	\$	-	\$	-			0.0%
89	BT12X038F	Aug-12	Aug-12		\$	-	\$	-	\$	3,516	0.0%
90	BT12X039F	_	Sep-12		\$	_	\$	-	\$	3,873	0.0%
91	BT12X040F	Sep-12	Sep-12	n/a	\$	-	\$	-			0.0%
92	BT12X041F	Aug-12	Aug-12		\$	-	\$	_	\$	6,837	0.0%
93	BT12X042F	Aug-12	Nov-12		\$	_	\$	-	\$	62,578	
94	BT12X043F	Nov-12			Ф \$	_	\$	_	\$	92,192	
95	BT12X044F	Nov-12	Nov-12	-	φ	-	Ψ	-	Ψ	0_,10_	

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

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 (days)		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)
0.0	D#10V04FE	No. 10	Nov-12		\$		\$		\$	138,649	0.0%
96	BT12X045F	Nov-12				-	φ \$		φ \$	2,427	0.0%
97	BT12X046F	Sep-12	Oct-12		\$	-	φ \$	-	Ф \$	933	0.0%
98	BT12X047F	Sep-12	Nov-12		\$	-		-	Ф	300	0.0%
99	BP11C047F	Jul-11	NT 10	n/a	\$	-	\$	**	Ф	450.004	
100	BP11C048F	Jun-11	Nov-12		\$	-	\$	-	\$	452,894	0.0%
101	BP11C050F	Aug-11		n/a	\$		\$				0.0%
102	BP12C006B			n/a	\$	30,000	\$	30,000			0.0%
103	BP12C007B	Jun-12	Oct-12		\$	100,000	\$	100,000	\$	113,384	113.4%
104	BP12C009B	Mar-12		n/a	\$	40,000	\$	40,000			0.0%
105	BP12C010B	Aug-12	Aug-12	-	\$	80,000	\$	80,000	\$	63,665	79.6%
106	BP12C020B	Dec-11	Jun-12	183	\$	-	\$	-	\$	259,299	0.0%
107	BP12C021B	Jan-12	Jun-12	152	\$	225,000	\$	225,000	\$	177,888	79.1%
108	BP12C022B	Mar-12	Jun-12	92	\$	130,000	\$	130,000	\$	94,092	72.4%
109	BP12C023B	Nov-12		n/a	\$	225,000	\$	225,000			0.0%
110	BP12C024B	Jul-12		n/a	\$	350,000	\$	350,000			0.0%
111	BP12C040B	Oct-11	Jul-12	274	\$	_	\$	-	\$	275,498	0.0%
112	BP12C047B	Sep-12	Oct-12		\$	285,000	\$	285,000	\$	184,888	64.9%
113	BP12C049B	Mar-12		n/a	\$	120,000	\$	120,000	-		0.0%
114	BP12C057B	Jun-12		n/a	•	215,000	\$	215,000			0.0%
					,	•		•			

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

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 (days)		Original Budget Estimate		st Recent Budget Estimate		tal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I = H/G)
		T 10		/a	\$	175,000	\$	175,000			0.0%
115	BP12C058B	Jun-12		n/a			Ф \$	625,000			0.0%
116	BP12C061B	Mar-12		n/a		625,000	т.	90,000			0.0%
117	BP12C062B	Mar-12		n/a	\$	90,000	\$	90,000			0.0%
118	BP12C067B	Dec-11		n/a	\$	-	\$	-	Ф	00.017	0.0%
119	$\mathrm{BP}12\mathrm{C}075\mathrm{F}$	Mar-12	Apr-12		\$	-	\$	-	\$	36,217	
120	BP12C076F	Dec-12		n/a	\$	-	\$	-	•	11.050	0.0%
121	BP12C080F	May-12	May-12	-	\$	-	\$	-	\$	11,276	0.0%
122	BP12C081F	May-12	May-12	-	\$	-	\$	-	\$	19,132	0.0%
123	BP12C082F	May-12	May-12	-	\$	-	\$	-	\$	19,256	0.0%
124	BP12C083F	Jun-12		n/a	\$	-	\$	-			0.0%
125	BP12C084F	Jun-12		n/a	\$	-	\$	-			0.0%
126	BP12C085F	Aug-12	Sep-12	31	\$	-	\$	-	\$	15,188	0.0%
127	BP12C086F	Sep-12	-	n/a	\$	-	\$	-			0.0%
128	BP12C087F	Dec-12	Dec-12	-	\$	-	\$	-	\$	21,718	0.0%
129	BP12C088F	Dec-12	Dec-12	-	\$	-	\$	-	\$	17,123	0.0%
130	BP12C089F	Nov-12	Nov-12		\$	-	\$	_	\$	91,735	0.0%
131	BP12C090F	Jul-12	Jul-12		\$	-	\$	-	\$	21,620	0.0%
$\begin{array}{c} 131 \\ 132 \end{array}$	BP12C091F	Sep-12	Oct-12			_	\$	-	\$	177,937	0.0%
			Oct-12			_	\$	_	\$	186,051	0.0%
133	BP12C092F	Sep-12	Oct-12	30	Ψ	-	Ψ		Ψ	100,001	~ · · · ·

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

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 (days)		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)
			G 10		Ф		ф		ው	10 405	0.0%
134	BP12C093F	Sep-12	Sep-12		\$	-	\$	-	\$	19,405	
135	BP12C094B	Oct-12	Oct-12		\$	-	\$	-	\$	66,789	0.0%
136	BP12C095F	Oct-12	Oct-12		\$	-	\$	-	\$	80,462	0.0%
137	BP13C021B	Jan-12		n/a	\$	-	\$	-			0.0%
138	BP12M002B	Apr-12	Apr-12	-	\$	5,000	\$	5,000	\$	6,042	120.8%
139	BP12M003B	Jun-12		n/a	\$	57,000	\$	57,000			0.0%
140	BP12M008F	Mar-12	Apr-12	31	\$	-	\$	-	\$	28,387	0.0%
141	Unassigned			n/a	\$	-	\$	-			0.0%
142	BP10G019B	Sep-10	Nov-12	792	\$	20,000	\$	20,000	\$	233,885	1169.4%
143	BP10G032F	Nov-10	Sep-11	304	\$	600,000	\$	600,000	\$	730,462	121.7%
144	BP10G041F	Sep-10	-	n/a	\$	3,500,360	\$	3,500,360			0.0%
145	BP11G015B	Mar-11	Nov-12	611	\$	75,000	\$	75,000	\$	70,542	94.1%
146	BP11G016B	Jan-11	Sep-11		\$	117,000	\$	117,000	\$	116,650	99.7%
147	BP11G017B	Jan-11	Nov-12		\$	150,000	\$	150,000	\$	148,862	99.2%
148	BP11G051B	May-11	Nov-11			250,000	\$	250,000	\$	197,434	79.0%
149	BP11G060B	Apr-11	Nov-11			50,000	\$	50,000	\$	52,089	104.2%
	BP11G077B	May-11	1104-11	n/a	\$	3,761,472	\$	3,761,472	Τ.	,,,,,	0.0%
150		· · · · · · · · · · · · · · · · · · ·	Oct-12		φ \$	0,101,412	\$	0,101,212	\$	11,013	0.0%
151	BP11G084B	Aug-11			•	-	φ \$	-	φ \$	123,400	0.0%
$\bf 152$	BP11G087F	Aug-11	Oct-11	91	\$	-	Φ	•	Φ	140,400	0.070

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

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 (days)	Original Budget Estimate		Most Recent Budget Estimate		tal Project penditures	Percent of Total Expenditures
	(A)	(B)	(C)	(D)	(E)	 (F)		(G)		(H)	(I = H/G)
•						100.000	•	100 000			0.00/
	153	BP12G001B			n/a	\$ 100,000		100,000			0.0%
	154	BP12G002B			n/a	\$ 20,000	\$	20,000			0.0%
	155	BP12G003B			n/a	\$ 50,000	\$	50,000			0.0%
	156	BP12G004B			n/a	\$ 100,000	\$	100,000			0.0%
	157	BP12G005B			n/a	\$ 85,000	\$	85,000			0.0%
	158	BP12G008B	Oct-12	Nov-12		\$ 190,000	\$	190,000	\$	721,910	380.0%
	159	BP12G014B	Mar-12	Jun-12	92	\$ 6,000	\$	6,000	\$	8,281	138.0%
	160	BP12G015B	Nov-12		n/a	\$ 6,000	\$	6,000			0.0%
	161	BP12G016B	Feb-12		n/a	\$ 895,000	\$	895,000			0.0%
	162	BP12G018B	Sep-12		n/a	\$ 20,000	\$	20,000			0.0%
	163	BP12G019B	_		n/a	\$ 100,000	\$	100,000			0.0%
	164	BP12G020B	May-12		n/a	\$ 45,000	\$	45,000			0.0%
	165	BP12G021B	Apr-12		n/a	\$ 1,100,509	\$	1,100,509			0.0%
	166	BP12G024B	Feb-12	Jun-12	121	\$ 200,000	\$	200,000	\$	189,650	94.8%
	167	BP12G025B	Feb-12	Nov-12	274	\$ 100,000	\$	100,000	\$	179,683	179.7%
	168	BP12G029B	Apr-12		n/a	\$ 200,000	\$	200,000			0.0%
	169	BP12G030B	Jan-12		n/a	\$ 50,000	\$	50,000			0.0%
	170	BP12G031B	Jan-12	Jul-12	182	\$ 50,000	\$	50,000	\$	58,822	117.6%
	171	BP12G036B			n/a	\$ 15,000	\$	15,000			0.0%

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

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 (days)		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)
	DD::0005D			/ -	Ф	10 500	ው	10 500			0.09/
172	BP12G037B		37 40	n/a	\$	12,500	\$	12,500	Φ.	105 150	0.0%
173	BP12G038B	Jun-12	Nov-12		\$	100,000	\$	100,000	\$	125,459	125.5%
174	BP12G039B	Apr-12	Nov-12		\$	75,000	\$	75,000	\$	74,523	99.4%
175	BP12G042B	Mar-12	Nov-12		\$	75,000	\$	75,000	\$	56,637	75.5%
176	BP12G045B	Jun-12	Jul-12	30	\$	5,000	\$	5,000	\$	6,048	121.0%
177	BP12G046B	Jan-12	Jul-12	182	\$	100,000	\$	100,000	\$	95,426	95.4%
178	BP12G047B	Sep-12		n/a	\$	180,000	\$	180,000			0.0%
179	BP12G048B	May-12	Jul-12	61	\$	50,000	\$	50,000	\$	63,541	127.1%
180	BP12G050B	•		n/a	\$	5,000	\$	5,000			0.0%
181	BP12G054B	Jan-12	Jun-12	152	\$	-	\$	_	\$	112,252	0.0%
182	BP12G056F	Apr-12	May-12		\$	-	\$	-	\$	7,637	0.0%
183	BP12G059B	Jun-12	•	n/a	\$	-	\$	_			0.0%
184	BP12G060F	Apr-12	Sep-12		\$	-	\$	-	\$	78,829	0.0%
185	BP12G061F	Apr-12	Oct-12		\$	-	\$	-	\$	92,552	0.0%
186	BP12G062B	Jul-12	Aug-12		\$	-	\$	_	\$	13,189	0.0%
187	BP12G063F	May-12	6	n/a	\$	_	\$	-	•	.,	0.0%
188	BP12G064F	Jul-12	Oct-12		\$	-	\$	_	\$	74,370	0.0%
	BP12G065B	Apr-12	May-12		\$		\$	_	\$	34,457	0.0%
189			_				φ \$	-	φ \$	3,107	0.0%
190	BP12G066F	May-12	May-12	•	\$	-	Φ	•	Ф	5,107	0.070

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# Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

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 (days)	Original Budget Estimate	]	st Recent Budget stimate		al Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	(F)		(G)		(H)	(I = H/G)
(11)	\							•	0.070	0.00/
191	BP12G067F	May-12	May-12		\$ -	\$	-	\$	3,272	0.0% 0.0%
192	BP12G068F	May-12		n/a	\$ -	\$	-			0.0%
193	BP12G069F	Jun-12		n/a	\$ -	\$	-			0.0%
194	BP12G070F	Jul-12		n/a	\$ -	\$	-			0.0%
195	BP12G071F	Jun-12		n/a	\$ -	\$	-			0.0%
196	BP12G072F	Oct-12		n/a	\$ -	\$	-	Φ.	10 5 41	0.0%
197	BP12G073F	Sep-12	Sep-12		\$ -	\$	-	\$	16,541	0.0%
198	BP12G074F	Aug-12		n/a	\$ -	\$	-	Ф	4 990	0.0%
199	BP12G075F	Aug-12	Aug-12		\$ -	\$	-	\$	4,829	0.0%
200	BP12G076F	Oct-12		n/a	\$ -	\$	-			0.0%
201	BP12G080F	Sep-12		n/a	\$ -	\$	-			0.0%
202	BP12G081F	Nov-12		n/a	\$ -	\$	-			0.0%
203	BP12G082F	Oct-12		n/a	\$ -	\$	-	Ф	00 100	0.0%
204	BP12G083F	Nov-12	Nov-12		\$ -	\$	-	\$	23,188	0.0%
205	BP12G084F	Nov-12		n/a	\$ -	\$	-	ф	140.900	
206	BP10S003B	May-10	Mar-12		\$ 67,949	\$	67,949	\$	149,200	147.0%
207	BP10S006B	Dec-10	May-12		\$ 82,933	\$	82,933	\$	121,898	
208	BP10S076F	Jul-10	Jul-12		\$ 265,385	\$	265,385	\$	572,344	
209	BP11H002B	Apr-11	May-12	2 426	\$ 165,865	\$	165,865	\$	132,510	13.370

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

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 (days)		Original Budget Estimate	Most Recent Budget Estimate		Total Project Expenditures		Percent of Total Expenditures
(A)	<u>(B)</u>	(C)	(D)	(E)		(F)		(G)		(H)	(I = H/G)
		<b>D</b> 40	3.5		•	<b>#</b> 00 <b>#</b> 00	•	#00 # <b>0</b> 0	•	100.004	00.004
210	BP11H009B	Dec-10	May-12	547	\$	580,529	\$	580,529	\$	483,624	83.3%
211	BP11H010B	Feb-11	May-12	485	\$	381,490	\$	381,490	\$	505,804	132.6%
212	BP11H015B	Mar-11	May-12	457	\$	378,173	\$	378,173	\$	821,375	217.2%
213	BP11H017B	Feb-11	May-12	485	\$	132,692	\$	132,692	\$	360,722	271.8%
214	BP11H018B	May-11	May-12	396	\$	149,279	\$	149,279	\$	309,151	207.1%
215	BP11H024B	Nov-11	Mar-12	121	\$	9,712	\$	9,712	\$	129,620	1334.6%
216	BP11H029B	May-11	Oct-12	519	\$	199,038	\$	199,038	\$	-	0.0%
217	BP11H038F	Nov-11	May-12	212	\$	-	\$	-	\$	105,326	0.0%
218	BP11H039F	Oct-11	May-12	243	\$	-	\$	-	\$	61,704	0.0%
219	BP11H042F	Nov-11	Oct-12	335	\$	-	\$	-	\$	-	0.0%
220	BP11H045F	Dec-11	Jan-12	31	\$	-	\$	-	\$	12,955	0.0%
221	BP11S002B	Jan-11	Mar-12	425	\$	104,838	\$	104,838	\$	66,260	63.2%
222	BP11S007F	Dec-11	Jul-12	213	\$	-	\$	-	\$	15,830	0.0%
223	BP12H002B	Jun-12	Jul-12	30	\$	19,423	\$	19,423	\$	15,394	79.3%
224	BP12H004B	Feb-12	May-12	120	\$	19,423	\$	19,423	\$	8,434	43.4%
225	BP12H005B	Apr-12	Jun-12		\$	55,032	\$	55,032	\$	203,590	369.9%
226	BP12H008B	Jan-12	Feb-12	42	\$	54,226	\$	54,226	\$	90,143	166.2%
<b>227</b>	BP12H010B	Jan-12	May-12	151	\$	25,897	\$	25,897	\$	58,553	226.1%
228	BP12H015B	Feb-12	May-12		\$	22,660	\$	22,660	\$	80,608	355.7%

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Witnesses: Robert W. Berry David G. Crockett

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# Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

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 (days)		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)
							•		ф	20.017	0.0%
229	BP12H022B	Mar-12	May-12		\$	•	\$	-	\$	36,917	
230	BP12H026B	Feb-12	Feb-12		\$	-	\$	-	\$	8,707	0.0%
231	BP12H029B	Mar-12	Jun-12		\$	-	\$	-	\$	55,494	0.0%
232	BP12H033B	Jun-12	Aug-12		\$	-	\$	-	\$	9,765	0.0%
233	BP12H035F	May-12	May-12	30	\$	-	\$	-	\$	6,802	0.0%
234	BP12Q011B	Jun-12	Jul-12	30	\$	10,424	\$	10,424	\$	13,908	133.4%
235	BP12H031F	Aug-12	Sep-12	60	\$	-	\$	-	\$	154,465	0.0%
236	BP12H034F	Aug-12	Aug-12	30	\$	-	\$	-	\$	14,817	0.0%
237	BP11H019B	Mar-11	May-12	438	\$	14,596	\$	14,596	\$	56,923	390.0%
238	BP11H030F	Oct-11		n/a	\$	-	\$	-			0.0%
239	BP13H018B	Sep-12		n/a	\$	-	\$	-			0.0%
240	BP10S087F	Aug-12	Aug-12	-	\$	•	\$	-	\$	-	0.0%
$\begin{array}{c} 240 \\ 241 \end{array}$	BP12H025B	Apr-12	Jun-12		\$	-	\$	-	\$	30,499	0.0%
242	BP12H037F	Jul-12	Aug-12		\$	-	\$	-	\$	8,128	0.0%
242 243	BP11H022B	Feb-12		n/a	\$	7,769	\$	7,769			0.0%
$\begin{array}{c} 243 \\ 244 \end{array}$	BP11R005F	Feb-12		n/a	\$	-	\$	-			0.0%
	BP12H003B	Dec-11		n/a	\$	-	\$	-			0.0%
245	BP12H024F	Nov-12	Dec-12		\$	-	\$	-	\$	26,483	0.0%
246		Sep-12	Dec 12	n/a		-	\$	-			0.0%
<b>247</b>	BP12H036F	Sep-12		11/4	Ψ		Ψ.				

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

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 (days)		Original Budget Estimate		ost Recent Budget Estimate		otal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I = H/G)
				,	Ф	000.045	ф	000.045			0.007
248	BP12Q006B	Apr-12		n/a	\$	339,947	\$	339,947	ф	4 500	0.0%
249	$\mathrm{BP}12\mathrm{Q}007\mathrm{B}$	Nov-12	Nov-12		\$	2,085	\$	2,085	\$	4,582	219.8%
250	$\mathrm{BP}12\mathrm{Q}008\mathrm{B}$	Nov-12	Nov-12		\$	4,958	\$	4,958	\$	5,249	105.9%
$\bf 251$	BP12Q009B	Oct-12		n/a	\$	27,931	\$	27,931			0.0%
252	BP12Q013F	Jul-12		n/a	\$	-	\$	-			0.0%
253	BP12R001B	May-12		n/a	\$	22,000	\$	22,000			0.0%
254	BP12R003F	Aug-12		n/a	\$	-	\$	-			0.0%
255	BP12S003B	Oct-12	Nov-12	31	\$	-	\$	-	\$	58,780	0.0%
256	BP11W014B	Mar-11		n/a	\$	1,200,000	\$	1,200,000			0.0%
257	BP11W026B	Jul-11		n/a	\$	1,800,000	\$	1,800,000			0.0%
258	BP12W003B	<b>V 4.2 2.2</b>		n/a	\$	100,000	\$	100,000			0.0%
259	BP12W004B			n/a	\$	100,000	\$	100,000			0.0%
260	BP12W009B	Nov-12	Nov-12		\$	35,000	\$	35,000	\$	29,414	84.0%
261	BP12W012B	Nov-12	Nov-12		\$	60,000	\$	60,000	\$	32,328	53.9%
	BP12W014B	Sep-12	Nov-12		\$	75,000	\$	75,000	\$	15,467	20.6%
262	BP12W014B	Aug-12	Aug-12		\$	75,000	\$	75,000	\$	31,780	42.4%
263		_			\$	80,000	\$	80,000	\$	82,406	103.0%
264	BP12W017B	Apr-12	Aug-12			30,000	φ \$	00,000	φ \$	104,824	0.0%
265	BP12W018B	Dec-11	Mar-12		\$	100 000	-	100.000	Ф	104,624	
266	BP12W020B	Aug-12		n/a	\$	100,000	\$	100,000			0.0%

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Witnesses: Robert W. Berry David G. Crockett

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

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 (days)	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)
						•	407.000			0.007
267	BP12W021B	Aug-12		n/a	\$ 125,000	\$	125,000		24222	0.0%
268	BP12W023B	Dec-11	Apr-12		\$ -	\$	-	\$	248,061	0.0%
269	$\mathrm{BP12W027B}$	Jan-12	Apr-12		\$ 211,150	\$	211,150	\$	236,425	112.0%
270	BP12W030B	Sep-12	Oct-12	30	\$ 450,000	\$	450,000	\$	240,632	53.5%
271	BP12W032B	Mar-12	Jul-12	122	\$ 500,000	\$	500,000	\$	480,032	96.0%
272	BP12W035B	Jan-12	May-12	121	\$ 1,500,000	\$	1,500,000	\$	1,271,512	84.8%
273	BP12W039B	Jun-12	Aug-12	61	\$ 30,000	\$	30,000	\$	74,373	247.9%
274	BP12W041F	Feb-12	May-12	90	\$ -	\$	-	\$	101,667	0.0%
275	BP12W042F	Mar-12	Apr-12	31	\$ -	\$	-	\$	231,530	0.0%
276	BP12W049F	Apr-12	May-12		\$ -	\$	-	\$	3,059	0.0%
277	BP12W051F	May-12	Jun-12		\$ -	\$	-	\$	35,517	0.0%
278	BP12W053F	May-12	May-12	-	\$ -	\$	-	\$	22,370	0.0%
279	BP12W056F	May-12	May-12		\$ **	\$	-	\$	7,900	0.0%
280	BP12W057F	Aug-12	Nov-12		\$ -	\$	-	\$	8,950	0.0%
281	BP12W058F	Aug-12	Aug-12		\$ _	\$	-	\$	22,511	0.0%
282	BP12W059F	Oct-12	0	n/a	\$ -	\$	-			0.0%
283	BP12W060F	Sep-12		n/a	\$ -	\$	-			0.0%
284	BP12W061F	Sep-12		n/a	\$ _	\$	_			0.0%
		<del>-</del>	Nov-12		\$ -	\$	_	\$	16,800	0.0%
<b>285</b>	BP12W062F	Jul-12	Nov-12	123	\$ •	\$	-	Ф	16,800	0.0%

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# Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

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 (days)		Original Budget Estimate	E	st Recent Budget stimate		tal Project penditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I = H/G)
			4 10		ф		Ф		ው	10 004	0.0%
286	BP12W063F	Aug-12	Aug-12		\$	-	\$	-	\$	12,284	
287	BP12W064F	Oct-12	Nov-12		\$	-	\$	-	\$	32,966	0.0%
288	$\mathrm{BP}12\mathrm{W}065\mathrm{F}$	Sep-12	Nov-12		\$	-	\$	-	\$	8,060	0.0%
289	BP12W066F	Nov-12		n/a	\$	-	\$	•			0.0%
290	BP12W067F	Oct-12	Oct-12		\$	-	\$	-	\$	5,687	0.0%
291	BP12W068F	Oct-12	Nov-12	31	\$	-	\$	-	\$	64,378	0.0%
292	BP12W069F	$\mathrm{Dec} ext{-}12$		n/a	\$	-	\$	-			0.0%
293	BP12W070F	Oct-12	Oct-12	-	\$	-	\$	-	\$	37,744	0.0%
294	BP12W071F	Oct-12		n/a	\$	_	\$	-			0.0%
295	BP12W072F	Oct-12	Nov-12	31	\$	-	\$	-	\$	23,081	0.0%
296	BP12W073F	Oct-12	Oct-12	-	\$	-	\$	-	\$	30,499	0.0%
297	BP12W074F	Nov-12	Nov-12		\$	_	\$	-	\$	110,063	0.0%
298	BP12W075F	Nov-12	Nov-12		\$	-	\$	-	\$	5,412	0.0%
299	BP12W076F	Dec-12	Dec-12		\$	-	\$	-	\$	48,289	0.0%
300	Unassigned	20012	200 1-	n/a	\$	-	\$	-	,		0.0%
	-			n/a	\$	_	\$	_			0.0%
301	Unassigned			n/a	\$	_	\$	_			0.0%
302	Unassigned				φ \$	-	Ψ \$	_			0.0%
303	Unassigned			n/a	•	-	,	-			
304	Unassigned			n/a	\$	-	\$	-			0.0%

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Witnesses: Robert W. Berry David G. Crockett

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### **Big Rivers Electric Corporation**

### Case No. 2012-00535

### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

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 (days)		Original Budget Estimate	]	st Recent Budget stimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I = H/G)
				,	Ф		ው			0.0%
305	Unassigned			n/a	\$	-	\$	-		0.0%
306	Unassigned			n/a	\$	-	\$	-		0.0%
307	Unassigned			n/a	\$	-	\$	-		0.0%
308	Unassigned			n/a	\$	-	\$	-		0.0%
309	Unassigned			n/a	\$	-	\$	-		0.0%
310	Unassigned			n/a	\$	-	\$	-		0.0%
311	Unassigned			n/a	\$	-	\$	-		0.0%
312	Unassigned			n/a	\$	-	\$	-		0.0%
313	Unassigned			n/a	\$	-	\$	-		
314	Unassigned			n/a	\$	•	\$	-		0.0%
315	Unassigned			n/a	\$	-	\$	-		0.0%
316	Unassigned			n/a	\$	-	\$	-		0.0%
317	Unassigned			n/a	\$	-	\$	-		0.0%
318	Unassigned			n/a	\$	-	\$	-		0.0%
319	Unassigned			n/a	\$	-	\$	-		0.0%
320	Unassigned			n/a	\$	-	\$	-		0.0%
$\begin{array}{c} 320 \\ 321 \end{array}$	Unassigned			n/a	\$	-	\$	-		0.0%
$\begin{array}{c} 321 \\ 322 \end{array}$	Unassigned			n/a	\$	-	\$	-		0.0%
323	Unassigned			n/a		-	\$	-		0.0%

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Witnesses: Robert W. Berry David G. Crockett

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# Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

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 (days)		Original Budget Estimate	]	st Recent Budget stimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I = H/G)
							_			0.00/
324	Unassigned			n/a	\$	-	\$	-		0.0%
325	Unassigned			n/a	\$	-	\$	-		0.0%
326	Unassigned			n/a	\$	-	\$	-		0.0%
327	Unassigned			n/a	\$	-	\$	-		0.0%
328	Unassigned			n/a	\$	-	\$	-		0.0%
329	Unassigned			n/a	\$	-	\$	-		0.0%
330	Unassigned			n/a	\$	-	\$	-		0.0%
331	Unassigned			n/a	\$	-	\$	-		0.0%
332	Unassigned			n/a	\$	-	\$	-		0.0%
333	Unassigned			n/a	\$	-	\$	-		0.0%
334	Unassigned			n/a	\$	-	\$	-		0.0%
335	2013 POLES			n/a	\$	569,220	\$	569,220		0.0%
336	Unassigned			n/a	\$	-	\$	-		0.0%
337	Unassigned			n/a	\$	-	\$	-		0.0%
338	Unassigned			n/a	\$	-	\$	-		0.0%
				n/a	\$	-	\$	-		0.0%
339	Unassigned			n/a	\$	-	\$	-		0.0%
340	Unassigned			n/a	\$	_	\$	_		0.0%
341	Unassigned			n/a	\$	_	\$			0.0%
$\bf 342$	Unassigned			шa	φ	•	Ψ	_		0.070

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Witnesses: Robert W. Berry David G. Crockett

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# Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

Type of Filing: Original - ____; Updated - ____; Revised - ____

Schedule 3

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time (days)		Original Budget Estimate		st Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I = H/G)
							•			0.00/
343	Unassigned			n/a	\$	•	\$			0.0%
344	BP13C003B			n/a	\$	39,010	\$	39,010		0.0%
345	BP13C005B			n/a	\$	100,000	\$	100,000		0.0%
346	BP13C006B			n/a	\$	100,000	\$	100,000		0.0%
347	BP13C008B			n/a	\$	150,000	\$	150,000		0.0%
348	BP13C012B			n/a	\$	25,000	\$	25,000		0.0%
349	BP13C013B			n/a	\$	10,000	\$	10,000		0.0%
350	BP13C014B			n/a	\$	40,000	\$	40,000		0.0%
351	BP13C015B			n/a	\$	20,000	\$	20,000		0.0%
352	BP13C018B			n/a	\$	60,000	\$	60,000		0.0%
353	BP13C020B			n/a	\$	225,000	\$	225,000		0.0%
354	BP12C050B	Dec-11		n/a	\$	-	\$	-		0.0%
355	BP13C066B	200 11		n/a	\$	175,000	\$	175,000		0.0%
356	BP13C067B			n/a	\$	160,000	\$	160,000		0.0%
357	BP13C068B			n/a	\$	400,000	\$	400,000		0.0%
				n/a	\$	200,000	\$	200,000		0.0%
358	BP13C069B	Feb-12		n/a	\$	2,500,000	\$	2,500,000		0.0%
359	BP12C055B	re0-12		n/a	\$	350,000	\$	350,000		0.0%
360	BP13C076B				,		\$	500,000		0.0%
361	BP13C078B			n/a	\$	500,000	Ф	500,000		0.070

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# Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

Type of Filing: Original - ____; Updated - ____; Revised - ____

Schedule 3

Line Pro No. N	Con	Date struction rk Began	Estimated Project Completion Date	Percent of Elapsed Time (days)	Original Budget Estimate	st Recent Budget Sstimate	Total Project Expenditures	Percent of Total Expenditures
(A) (I	3)	(C)	(D)	(E)	(F)	 (G)	(H)	(I = H/G)
<b>362</b> BP13C	079B			n/a	\$ 300,000	\$ 300,000		0.0%
<b>363</b> BP13C	081B			n/a	\$ 275,000	\$ 275,000		0.0%
<b>364</b> BP13C	082B			n/a	\$ 1,353,000	\$ 1,353,000		0.0%
<b>365</b> BP13C	083B			n/a	\$ 200,000	\$ 200,000		0.0%
<b>366</b> BP13M	I001B			n/a	\$ 15,000	\$ 15,000		0.0%
<b>367</b> BP13M	I002B			n/a	\$ 10,000	\$ 10,000		0.0%
<b>368</b> BP13M	I003B			n/a	\$ 8,500	\$ 8,500		0.0%
<b>369</b> BP13M	I004B			n/a	\$ 4,500	\$ 4,500		0.0%
370 BP13M	1005B			n/a	\$ 6,320	\$ 6,320		0.0%
<b>371</b> BP13M	1006B			n/a	\$ 60,000	\$ 60,000		0.0%
372 BP13M				n/a	\$ 7,500	\$ 7,500		0.0%
373 BP13G				n/a	\$ 100,000	\$ 100,000		0.0%
374 BP13G				n/a	\$ 100,000	\$ 100,000		0.0%
<b>375</b> BP13G	003B			n/a	\$ 20,000	\$ 20,000		0.0%
376 BP13G				n/a	\$ 50,000	\$ 50,000		0.0%
377 BP13G				n/a	\$ 250,000	\$ 250,000		0.0%
378 BP13G				n/a	\$ 20,000	\$ 20,000		0.0%
379 BP13G				n/a	\$ 40,000	\$ 40,000		0.0%
380 BP130				n/a	\$ 145,000	\$ 145,000		0.0%

Case No. 2012-00535

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Witnesses: Robert W. Berry David G. Crockett

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# Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

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 (days)		Original Budget Estimate		ost Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I = H/G)
					_		•	22.222		0.00/
381	BP13G039B			n/a	\$	60,000		60,000		0.0%
382	BP13G040B			n/a	\$	60,000	\$	60,000		0.0%
383	BP13G041B			n/a	\$	300,000	\$	300,000		0.0%
384	BP13G042B			n/a	\$	16,000	\$	16,000		0.0%
385	BP13G043B			n/a	\$	10,000	\$	10,000		0.0%
386	BP13G045B			n/a	\$	75,000	\$	75,000		0.0%
387	BP13G046B			n/a	\$	125,000	\$	125,000		0.0%
388	BP13G047B			n/a	\$	75,000	\$	75,000		0.0%
389	BP13G055B			n/a	\$	3,000	\$	3,000		0.0%
390	BP13G056B			n/a	\$	2,500	\$	2,500		0.0%
391	BP13S008B			n/a	\$	34,465	\$	34,465		0.0%
392	BP13R001B			n/a	\$	50,000	\$	50,000		0.0%
393	BP11H030F	Oct-11		n/a	\$	· -	\$	•		0.0%
394	BP12H023B	Mar-12		n/a	\$	_	\$	-		0.0%
39 <del>4</del> 395	BP13H001B	Will 12		n/a	\$	947,115	\$	947,115		0.0%
	BP13H002B	Mar-13		n/a	-	-	\$	-		0.0%
396	BP13H007B	Iviai-10		n/a	\$	315,705	\$	315,705		0.0%
397				n/a	Ψ \$	53,670	\$	53,670		0.0%
398	BP13H008B	M. 10					φ \$	55,070		0.0%
399	BP13H009B	Mar-13		n/a	\$	-	Φ	-		0.070

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### **Big Rivers Electric Corporation**

### Case No. 2012-00535

### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

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 (days)		Original Budget Estimate		ost Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I = H/G)
(11)										0.007
400	BP13H010B			n/a	\$	94,712	\$	94,712		0.0%
401	BP13H011B			n/a	\$	315,705	\$	315,705		0.0%
402	BP13H012B			n/a	\$	21,152	\$	21,152		0.0%
403	BP13H013B			n/a	\$	262,035	\$	262,035		0.0%
404	BP13H014B			n/a	\$	252,564	\$	252,564		0.0%
405	BP13H015B			n/a	\$	441,987	\$	441,987		0.0%
406	BP13H016B			n/a	\$	37,885	\$	37,885		0.0%
407	BP13H017B			n/a	\$	318,862	\$	318,862		0.0%
407	BP13H019B			n/a	\$	631,410	\$	631,410		0.0%
409	BP13H020B			n/a	\$	63,141	\$	63,141		0.0%
410	BP13H021B			n/a	\$	126,282	\$	126,282		0.0%
410	BP13H022B			n/a	\$	239,936	\$	239,936		0.0%
$\begin{array}{c} 411 \\ 412 \end{array}$	BP13H023B			n/a	\$	25,256	\$	25,256		0.0%
	BP13H024B			n/a	\$	47,356	\$	47,356		0.0%
413	BP13H025B			n/a	\$	284,135	\$	284,135		0.0%
414	BP13H026B			n/a		189,423	\$	189,423		0.0%
415	BP13H027B			n/a		47,356	•	47,356		0.0%
416	BP13H028B			n/a		13,891	\$	13,891		0.0%
417				n/a		34,728	\$	34,728		0.0%
418	BP13H029B			шa	Ψ	01,.20	Ψ	0 1, . <b>2</b> 0		

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# Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Base Period (5/1/2012 - 4/30/2013)

Type of Filing: Original - ____; Updated - ____; Revised - ____

Schedule 3

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time (days)	]	Original Budget Estimate	E	st Recent Budget stimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	<b>(E)</b>		(F)		(G)	(H)	(I = H/G)
419	BP13H030B			n/a	\$	75,769	\$	75,769		0.0%
420	Unassigned			n/a	\$	_	\$	-		0.0%
421	Unassigned			n/a	\$	-	\$	•		0.0%
422	Unassigned			n/a	\$	-	\$	-		0.0%
423	Unassigned			n/a	\$	-	\$	-		0.0%
424	Unassigned			n/a	\$	-	\$	-		0.0%
425	BP12W025B			n/a	\$	200,000	\$	200,000		0.0%

n/a - information is not readily available

Excludes City's Share

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Forecasted Test Period (9/1/2013 - 8/31/2014)

Type of Filing: Original - ____; Updated - ____; Revised - ____

Schedule 3

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time	Original Budget Estimate	ost 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	\$ 1,150,000	\$ 1,150,000		0.0%
<b>2</b>	Unassigned			n/a	\$ 210,000	\$ 210,000		0.0%
3	Unassigned			n/a	\$ 150,000	\$ 150,000		0.0%
4	Unassigned			n/a	\$ 355,000	\$ 355,000		0.0%
5	Unassigned			n/a	\$ 10,000	\$ 10,000		0.0%
6	Unassigned			n/a	\$ 650,000	\$ 650,000		0.0%
7	W9010000	Dec-09		n/a	\$ 1,074,560	\$ 1,074,560		0.0%
8	W9560000	Feb-10		n/a	\$ 60,000	\$ 60,000		0.0%
9	W9650000	Jul-11		n/a	\$ 905,930	\$ 905,930		0.0%
10	W9300000	Jun-12		n/a	\$ 424,730	\$ 424,730		0.0%
11	BT12X025B	Jan-12		n/a	\$ 244,180	\$ 244,180		0.0%
12	Unassigned			n/a	\$ 170,199	\$ 170,199		0.0%
13	Unassigned			n/a	\$ 1,100	\$ 1,100		0.0%
14	BT11X011B	Dec-11		n/a	\$ 10,040	\$ 10,040		0.0%
15	Unassigned			n/a	\$ 1,030,000	\$ 1,030,000		0.0%
16	2013 POLES			n/a	\$ 569,220	\$ 569,220		0.0%
17	Unassigned			n/a	\$ 75,000	\$ 75,000		0.0%
18	Unassigned			n/a	\$ 2,000	\$ 2,000		0.0%
19	Unassigned			n/a	5,000	\$ 5,000		0.0%

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Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Forecasted Test Period

(9/1/2013 - 8/31/2014)

Type of Filing: Orig	ginalX_	; Updated	; Revised
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Schedule 3

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time		Original Budget Sstimate	est Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I = H/G)
20	Unassigned			n/a	\$	1,800	\$ 1,800		0.0%
21	Unassigned			n/a	\$	254,520	\$ 254,520		0.0%
22	Unassigned			n/a	\$	300,000	\$ 300,000		0.0%
23	Unassigned			n/a	\$	43,000	\$ 43,000		0.0%
24	BP13C003B			n/a	\$	39,010	\$ 39,010		0.0%
25	BP13C004B			n/a	\$	20,000	\$ 20,000		0.0%
<b>26</b>	BP13C005B			n/a	\$	100,000	\$ 100,000		0.0%
<b>27</b>	BP13C006B			n/a	\$	100,000	\$ 100,000		0.0%
28	BP13C011B			n/a	\$	110,000	\$ 120,000		0.0%
<b>29</b>	BP13G005B			n/a	\$	80,000	\$ 80,000		0.0%
30	BP13G006B			n/a	\$	200,000	\$ 200,000		0.0%
31	BP13G015B			n/a	\$	1,150,000	\$ 1,150,000		0.0%
32	BP13G033B			n/a	\$	225,000	\$ 225,000		0.0%
33	BP13G044B			n/a	\$	50,000	\$ 50,000		0.0%
34	BP13G057B			n/a	\$	150,000	\$ 150,000		0.0%
35	BP13S001B			n/a	\$	34,224	\$ 34,224		0.0%
36	BP13Q001B			n/a	\$	68,170	\$ 67,175		0.0%
37	BP13Q002B			n/a	\$	68,170	\$ 67,506		0.0%
38	BP13Q003B			n/a	\$	61,352	\$ 60,823		0.0%
90	Dr rogood				т	. ,	•		

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Witnesses: Robert W. Berry David G. Crockett

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### Big Rivers Electric Corporation

### Case No. 2012-00535

## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Forecasted Test Period (9/1/2013 - 8/31/2014)

Type of Filing: Original - X; Updated - ; Revised - ____;

Schedule 3

ine No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time		Original Budget Estimate		ost Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
 (A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I = H/G)
39	BP13Q004B			n/a		13,634		13,501		0.0%
40	BP13Q005B			n/a	\$	34,084		33,753		0.0%
41	BP13Q011B			n/a	\$	68,170	\$	68,170		0.0%
42	BP13Q016B			n/a	\$	13,634		13,634		0.0%
43	BP13Q017B			n/a	\$	47,719	\$	47,719		0.0%
44	BP13Q018B			n/a	\$	136,340	\$	34,085		0.0%
45	BP13Q019B			n/a	\$	13,634	\$	13,369		0.0%
46	BP13H006B			n/a	\$	61,538	\$	61,538		0.0%
47	BP13H032B			n/a	\$	86,154	\$	86,154		0.0%
48	BP13H033B			n/a	\$	12,308	\$	12,308		0.0%
49	Unassigned			n/a	\$	50,000	\$	50,000		0.0%
50	Unassigned			n/a	\$	100,000	\$	100,000		0.0%
51	Unassigned			n/a	\$	100,000	\$	20,000		0.0%
<b>52</b>	Unassigned			n/a	\$	15,000	\$	15,000		0.0%
53	Unassigned			n/a	\$	150,000	\$	150,000		0.0%
<b>54</b>	Unassigned			n/a	\$	250,000	\$	250,000		0.0%
55	Unassigned			n/a	\$	150,000	\$	150,000		0.0%
56	Unassigned			n/a	\$	100,000	\$	100,000		0.0%
57	Unassigned			n/a	\$	155,000	\$	155,000		0.0%
					*		•			

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Witnesses: Robert W. Berry David G. Crockett

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Forecasted Test Period

(9/1/2013 - 8/31/2014)

Type of Filing:	Original -	X;	Updated -	;	Revised	-
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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		ost Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I = H/G)
58	Unassigned			n/a	\$	60,000	\$	60,000		0.0%
59	Unassigned			n/a	\$	100,000	\$	100,000		0.0%
60	Unassigned			n/a	\$	480,000	\$	480,000		0.0%
61	BP12W024B			n/a	\$	200,000	\$	200,000		0.0%
62	Unassigned			n/a	\$	200,000	\$	200,000		0.0%
63	BP12W031B			n/a	\$	500,000	\$	500,000		0.0%
64	BP12W034B			n/a	\$	760,000	\$	760,000		0.0%
65	BP12W036B			n/a	\$	1,500,000	\$	1,500,000		0.0%
66	BP11W014B	Mar-11		n/a	\$	1,200,000	\$	1,200,000		0.0%
67	BP11W026B	Jul-11		n/a	\$	1,800,000	\$	1,800,000		0.0%
68	Unassigned	<b>9</b>		n/a	\$	31,800,000	\$	31,800,000		0.0%
69	Unassigned			n/a	\$	2,046,753	\$	2,046,753		0.0%
70	Unassigned			n/a	\$	829,224	\$	829,224		0.0%
70 71	Unassigned			n/a	\$	50,000	\$	50,000		0.0%
71 72	Unassigned			n/a		50,000	\$	50,000		0.0%
	•			n/a	\$	45,000	\$	45,000		0.0%
73 7.4	Unassigned			n/a	\$	100,000	\$	100,000		0.0%
74 75	Unassigned			n/a	\$	100,000	\$	100,000		0.0%
75	Unassigned			n/a	\$	2,500	\$	2,500		0.0%
76	Unassigned			ша	Ψ	2,000	Ψ	2,000		

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Witnesses: Robert W. Berry David G. Crockett

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Forecasted Test Period

(9/1/2013 - 8/31/2014)

Type of Filing: Original - $__X$	; Updated	; Revised
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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		ost Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I = H/G)
77	Unassigned			n/a	\$	40,000	\$	40,000		0.0%
78	Unassigned			n/a	\$	35,000	\$	35,000		0.0%
79	Unassigned			n/a	\$	24,000	\$	24,000		0.0%
80	Unassigned			n/a	\$	27,268	\$	27,268		0.0%
81	Unassigned			n/a	\$	40,000	\$	40,000		0.0%
82	Unassigned			n/a	\$	40,000	\$	40,000		0.0%
83	Unassigned			n/a	\$	220,000	\$	220,000		0.0%
84	Unassigned			n/a	\$	325,000	\$	325,000		0.0%
85	Unassigned			n/a	\$	70,000	\$	70,000		0.0%
86	Unassigned			n/a	\$	45,000	\$	45,000		0.0%
87	Unassigned			n/a	\$	45,000	\$	45,000		0.0%
88	Unassigned			n/a	\$	45,000	\$	45,000		0.0%
89	Unassigned			n/a	\$	45,000	\$	45,000		0.0%
90	Unassigned			n/a	\$	3,000	\$	3,000		0.0%
91	Unassigned			n/a	\$	60,000	\$	60,000		0.0%
92	Unassigned			n/a	\$	165,000	\$	165,000		0.0%
93	Unassigned			n/a	\$	2,000	\$	2,000		0.0%
94	Unassigned			n/a	\$	405,000	\$	405,000		0.0%
	•			n/a	\$	200,000	\$	200,000		0.0%
95	Unassigned			II/a	φ	400,000	φ	200,000		0.070

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Witnesses: Robert W. Berry David G. Crockett

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Forecasted Test Period

(9/1/2013 - 8/31/2014)

Type of Filing:	Original -	X;	Updated -	<del></del> ;	Revised -	
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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		ost Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I = H/G)
96 97 98 99 100	W9000000 Unassigned Unassigned BT12X028B W0190000 Unassigned	Nov-12	Dec-12	n/a n/a n/a n/a 30 n/a n/a	***	515,317 70,130 550 31,238 175,516 1,030,000 110,000	\$ \$ \$ \$ \$ \$ \$ \$	515,317 70,130 550 31,238 175,516 1,030,000 110,000	\$ 188,741	0.0% 0.0% 0.0% 0.0% 107.5% 0.0% 0.0%
102 103 104 105	Unassigned 2014 POLES Unassigned Unassigned			n/a n/a n/a	\$ \$ \$	569,220 203,582 2,000	\$ \$ \$	581,196 203,582 2,000		0.0% 0.0% 0.0%
106 107 108 109 110 111	Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned			n/a n/a n/a n/a n/a n/a n/a	\$	5,000 3,500 84,000 1,800 28,000 250,000	\$	5,000 3,500 84,000 1,800 28,000 28,000		0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
113 114	Unassigned Unassigned			n/a n/a		25,011 16,000	\$ \$	27,830 16,000		0.0% 0.0%

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Forecasted Test Period

(9/1/2013 - 8/31/2014)

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		ost Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I = H/G)
115	Unassigned			n/a	\$	22,000	\$	22,000		0.0%
116	Unassigned			n/a	\$	50,000	\$	50,000		0.0%
117	Unassigned			n/a	\$	20,000	\$	20,000		0.0%
118	Unassigned			n/a	\$	100,000	\$	100,000		0.0%
119	Unassigned			n/a	\$	100,000	\$	100,000		0.0%
120	Unassigned			n/a	\$	50,000	\$	50,000		0.0%
121	Unassigned			n/a	\$	250,000	\$	250,000		0.0%
122	Unassigned			n/a	\$	5,000,000	\$	5,000,000		0.0%
123	Unassigned			n/a	\$	320,000	\$	320,000		0.0%
124	Unassigned			n/a	\$	80,000	\$	80,000		0.0%
125	Unassigned			n/a	\$	125,000	\$	125,000		0.0%
126	Unassigned			n/a	\$	75,000	\$	75,000		0.0%
127	Unassigned			n/a	\$	100,000	\$	100,000		0.0%
128	Unassigned			n/a	\$	400,000	\$	400,000		0.0%
129	Unassigned			n/a	\$	120,000	\$	120,000		0.0%
130	Unassigned			n/a	\$	100,000	\$	100,000		0.0%
131	Unassigned			n/a	\$	150,000	\$	150,000		0.0%
	_				φ \$	-	Ф \$			
132	Unassigned			n/a	•	485,000	т.	485,000		0.0%
133	Unassigned			n/a	\$	45,000	\$	45,000		0.0%

Case No. 2012-00535

Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Forecasted Test Period

(9/1/2013 - 8/31/2014)

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		st Recent Budget Sstimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	<b>(C)</b>	(D)	(E)		(F)		(G)	(H)	(I = H/G)
(2.2)							•	## 000		0.0%
134	Unassigned			n/a	\$	75,000	\$	75,000		0.0%
135	Unassigned			n/a	\$	250,000	\$	250,000		0.0%
136	Unassigned			n/a	\$	285,000	\$	285,000		0.0%
137	Unassigned			n/a	\$	225,000	\$	225,000		0.0%
138	Unassigned			n/a	\$	225,000	\$	225,000		
139	Unassigned			n/a	\$	160,000	\$	160,000		0.0%
140	BP11C050F	Aug-11		n/a	\$	-	\$	- 		0.0%
141	BP12C023B	Nov-12		n/a	\$	225,000	\$	225,000		0.0%
142	BP12C024B	Jul-12		n/a	\$	350,000	\$	350,000		0.0%
143	BP12C076F	Dec-12		n/a	\$	-	\$	1,016,459		0.0%
144	Unassigned			n/a	\$	250,000	\$	250,000		0.0%
145	Unassigned			n/a	\$	250,000	\$	250,000		0.0%
146	Unassigned			n/a	\$	105,000	\$	105,000		0.0%
147	Unassigned			n/a	\$	550,000	\$	550,000		0.0%
148	Unassigned			n/a	\$	150,000	\$	150,000		0.0%
148 149	Unassigned			n/a	\$	350,000	\$	350,000		0.0%
	-			n/a	\$	400,000	\$	400,000		0.0%
150	Unassigned			n/a	\$	350,000	\$	350,000		0.0%
151	Unassigned			n/a	\$	250,000	\$	250,000		0.0%
152	Unassigned			II/a	Ψ	<b></b> 30,000	Ψ	_50,000		

Case No. 2012-00535

Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Forecasted Test Period

(9/1/2013 - 8/31/2014)

Type of Filing:	Original	X;	Updated -	;	Revised	-
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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		st Recent Budget Sstimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I = H/G)
(-2)										
153	Unassigned			n/a	\$	375,000	\$	375,000		0.0%
154	Unassigned			n/a	\$	135,000	\$	135,000		0.0%
155	Unassigned			n/a	\$	80,000	\$	80,000		0.0%
156	Unassigned			n/a	\$	200,000	\$	200,000		0.0%
157	Unassigned			n/a	\$	200,000	\$	200,000		0.0%
158	Unassigned			n/a	\$	170,000	\$	170,000		0.0%
159	Unassigned			n/a	\$	150,000	\$	150,000		0.0%
160	Unassigned			n/a	\$	225,000	\$	225,000		0.0%
161	Unassigned			n/a	\$	1,250,000	\$	1,250,000		0.0%
162	Unassigned			n/a	\$	100,000	\$	100,000		0.0%
163	Unassigned			n/a	\$	335,000	\$	335,000		0.0%
164	Unassigned			n/a	\$	200,000	\$	200,000		0.0%
165	Unassigned			n/a	\$	240,000	\$	240,000		0.0%
166	Unassigned			n/a	\$	225,000	\$	225,000		0.0%
167	Unassigned			n/a	\$	52,000	\$	52,000		0.0%
	Unassigned			n/a	\$	22,000		22,000		0.0%
168	•			n/a	\$	60,000		60,000		0.0%
169	multi-yr			n/a	\$	88,000		88,000		0:0%
170	Unassigned			n/a	\$	10,000		10,000		0.0%
171	Unassigned			11/4	Ψ	10,000	Ψ	20,500		

Case No. 2012-00535

Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Forecasted Test Period

(9/1/2013 - 8/31/2014)

Type of Filing:	Original	X;	Updated -	;	Revised	-
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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		est Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I = H/G)
172	Unassigned			n/a	\$	13,000	\$	13,000		0.0%
173	Unassigned			n/a	\$	60,000	\$	60,000		0.0%
174	Unassigned			n/a	\$	50,000	\$	50,000		0.0%
175	Unassigned			n/a	\$	100,000	\$	100,000		0.0%
176	Unassigned			n/a	\$	20,000	\$	20,000		0.0%
177	Unassigned			n/a	\$	100,000	\$	100,000		0.0%
178	Unassigned			n/a	\$	6,000	\$	6,000		0.0%
179	Unassigned			n/a	\$	3,000	\$	3,000		0.0%
180	Unassigned			n/a	\$	40,000	\$	40,000		0.0%
181	Unassigned			n/a	\$	180,000	\$	180,000		0.0%
182	Unassigned			n/a	\$	125,000	\$	125,000		0.0%
183	Unassigned			n/a	\$	50,000	\$	50,000		0.0%
184	Unassigned			n/a	\$	50,000	\$	50,000		0.0%
185	Unassigned			n/a	\$	200,000	\$	200,000		0.0%
186	Unassigned			n/a	\$	500,000	\$	500,000		0.0%
				n/a	\$	200,000	\$	200,000		0.0%
187	Unassigned	May-11		n/a	\$	15,000,000	\$	7,607,337		0.0%
188	BP11G077B	Iviay-11		n/a	\$	50,000	\$	50,000		0.0%
189	Unassigned				\$	30,000	\$	30,000		0.0%
190	Unassigned			n/a	Φ	30,000	φ	30,000		3.370

Case No. 2012-00535

Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Forecasted Test Period

(9/1/2013 - 8/31/2014)

Type of Filing:	Original	X;	Updated -	;	Revised	_
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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		ost Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	<b>(E)</b>		(F)		(G)	(H)	(I = H/G)
(1.2)										
191	Unassigned			n/a	\$	120,000	\$	120,000		0.0%
192	Unassigned			n/a	\$	30,000	\$	30,000		0.0%
193	Unassigned			n/a	\$	90,000	\$	90,000		0.0%
194	Unassigned			n/a	\$	80,000	\$	80,000		0.0%
195	Unassigned			n/a	\$	400,000	\$	400,000		0.0%
196	Unassigned			n/a	\$	400,000	\$	400,000		0.0%
197	Unassigned			n/a	\$	65,000	\$	65,000		0.0%
198	Unassigned			n/a	\$	45,000	\$	45,000		0.0%
199	Unassigned			n/a	\$	5,000	\$	5,000		0.0%
200	Unassigned			n/a	\$	30,000	\$	30,000		0.0%
	Unassigned			n/a	\$	16,000	\$	16,000		0.0%
201	-			n/a	\$	5,000	\$	5,000		0.0%
202	Unassigned			n/a	\$	10,000	\$	10,000		0.0%
203	Unassigned			n/a	\$	655,000	\$	655,000		0.0%
204	Unassigned			n/a	\$	125,000	\$	125,000		0.0%
205	Unassigned			n/a	\$	75,000	,	75,000		0.0%
206	Unassigned			n/a	\$	75,000		75,000		0.0%
207	Unassigned			n/a	\$	40,000		40,000		0.0%
208	Unassigned				Ф \$	15,000		15,000		0.0%
209	Unassigned			n/a	Ф	19,000	φ	10,000		0.070

Case No. 2012-00535

Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Forecasted Test Period

(9/1/2013 - 8/31/2014)

Type of Filing:	Original -	X;	Updated -	<u> </u>	Revised -	
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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		ost Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	<b>(E)</b>		(F)		(G)	(H)	(I = H/G)
()										
210	Unassigned			n/a	\$	12,500	\$	12,500		0.0%
211	Unassigned			n/a	\$	6,000	\$	6,000		0.0%
212	Unassigned			n/a	\$	6,000	\$	6,000		0.0%
213	Unassigned			n/a	\$	35,000	\$	35,000		0.0%
214	Unassigned			n/a	\$	50,000	\$	50,000		0.0%
215	Unassigned			n/a	\$	30,000	\$	30,000		0.0%
216	Unassigned			n/a	\$	7,500	\$	7,500		0.0%
210 217	Unassigned			n/a	\$	250,000	\$	250,000		0.0%
218	Unassigned			n/a	\$	950,000	\$	950,000		0.0%
210 219	Unassigned			n/a	\$	220,000	\$	220,000		0.0%
219 220	Unassigned			n/a	\$	100,000	\$	100,000		0.0%
	Unassigned			n/a	\$	1,250,000	\$	1,250,000		0.0%
221	_			n/a	\$	1,116,000	\$	1,116,000		0.0%
222	Unassigned			n/a	\$	150,000	\$	150,000		0.0%
223	Unassigned			n/a	\$	150,000	\$	150,000		0.0%
224	Unassigned			n/a	\$	1,159,275	\$	1,159,275		0.0%
225	Unassigned			n/a	\$	150,000		150,000		0.0%
226	Unassigned			n/a	Ψ \$	1,300,000	\$	1,300,000		0.0%
227	Unassigned				Ф \$			120,000		0.0%
228	Unassigned			n/a	Ф	120,000	Φ	120,000		0.070

Case No. 2012-00535

Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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## Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Forecasted Test Period

(9/1/2013 - 8/31/2014)

Type of Filing:	Original -	X;	Updated -	;	Revised	
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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		st Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	<b>(E)</b>		(F)		(G)	(H)	(I = H/G)
229	Unassigned			n/a	\$	100,000	\$	100,000		0.0%
230	Unassigned			n/a	\$	60,000	\$	60,000		0.0%
231	Unassigned			n/a	\$	400,000	\$	400,000		0.0%
232	Unassigned			n/a	\$	4,248	\$	4,248		0.0%
233	Unassigned			n/a	\$	4,278	\$	4,278		0.0%
234	Unassigned			n/a	\$	30,585	\$	30,585		0.0%
235	Unassigned			n/a	\$	2,005	\$	2,005		0.0%
236	Unassigned			n/a	\$	26,737	\$	26,737		0.0%
237	Unassigned			n/a	\$	4,679	\$	4,679		0.0%
238	Unassigned			n/a	\$	67,175	\$	67,175		0.0%
239	Unassigned			n/a	\$	67,506	\$	67,506		0.0%
240	Unassigned			n/a	\$	60,823	\$	60,823		0.0%
241	Unassigned			n/a	\$	13,501	\$	13,501		0.0%
$\begin{array}{c} 241 \\ 242 \end{array}$	Unassigned			n/a	\$	33,753	\$	33,753		0.0%
243	Unassigned			n/a	\$	20,053	\$	20,053		0.0%
$\begin{array}{c} 243 \\ 244 \end{array}$	Unassigned			n/a	\$	562,401	\$	562,401		0.0%
244 245	Unassigned			n/a	\$	46,790	\$	46,790		0.0%
245 246	Unassigned			n/a	\$	34,085	\$	34,085		0.0%
	_			n/a	\$	25,000	\$	25,000		0.0%
<b>247</b>	Unassigned			ıı a	Ψ	20,000	Ψ	<b>20,000</b>		

Case No. 2012-00535

Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Forecasted Test Period

(9/1/2013 - 8/31/2014)

Type of Filing: OriginalX; Up	odated;	Revised
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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		est Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I = H/G)
248	Unassigned			n/a	\$	20,000	\$	20,000		0.0%
249	Unassigned			n/a	\$	162,000	\$	162,000		0.0%
250	Unassigned			n/a	\$	61,538	\$	61,538		0.0%
<b>251</b>	Unassigned			n/a	\$	365,609	\$	365,609		0.0%
252	Unassigned			n/a	\$	246,154	\$	246,154		0.0%
253	Unassigned			n/a	\$	29,538	\$	29,538		0.0%
254	Unassigned			n/a	\$	36,923	\$	36,923		0.0%
255	Unassigned			n/a	\$	61,538	\$	61,538		0.0%
256	Unassigned			n/a	\$	36,923	\$	36,923		0.0%
257	Unassigned			n/a	\$	104,615	\$	104,615		0.0%
258	Unassigned			n/a	\$	67,692	\$	67,692		0.0%
259	Unassigned			n/a	\$	184,615	\$	184,615		0.0%
260	Unassigned			n/a	\$	369,230	\$	369,230		0.0%
	-			n/a	\$	276,923	\$	276,923		0.0%
261	Unassigned			n/a	\$	430,769	\$	430,769		0.0%
262	Unassigned			n/a		30,769	\$	30,769		0.0%
263	Unassigned			n/a		73,846	\$	73,846		0.0%
264	Unassigned			n/a	•	17,981	Ψ \$	17,981		0.0%
265	Unassigned						Ф \$	21,538		0.0%
266	Unassigned			n/a	\$	21,538	Ф	21,030		0.070

Case No. 2012-00535

Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC) For the Forecasted Test Period

(9/1/2013 - 8/31/2014)

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	ost Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	 (F)	(G)	(H)	(I = H/G)
267	Unassigned			n/a	\$ 923,077	\$ 923,077		0.0%
268	Unassigned			n/a	\$ 15,385	\$ 15,385		0.0%
269	Unassigned			n/a	\$ 369,231	\$ 369,231		0.0%
270	Unassigned			n/a	\$ 46,154	\$ 46,154		0.0%
271	Unassigned			n/a	\$ 49,231	\$ 49,231		0.0%
272	Unassigned			n/a	\$ 40,000	\$ 40,000		0.0%
273	Unassigned			n/a	\$ 603,077	\$ 603,077		0.0%
274	Unassigned			n/a	\$ 1,107,692	\$ 1,107,692		0.0%
275	Unassigned			n/a	\$ 6,154	\$ 6,154		0.0%
276	Unassigned			n/a	10,000	\$ 10,000		0.0%
277	Unassigned			n/a	 100,000	\$ 100,000		0.0%
278	Unassigned			n/a	\$ 150,000	\$ 150,000		0.0%
279	Unassigned			n/a	50,000	\$ 50,000		0.0%

n/a - information is not readily available

Excludes City's Share

Period is for the Forecasted Test Period Budget

Case No. 2012-00535

Attachment for Response to PSC 1-18

Witnesses: Robert W. Berry David G. Crockett

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### Construction Work in Progress - Percent Complete (Expenditures Including AFUDC)

For the Forecasted Test Period

(9/1/2013 - 8/31/2014)

Type of Filing: Original - __X__; Updated - ____; Revised - ____

Schedule 3

(C) (D) (E) (F) (G) (H) $(1 = H/G)$	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	Expenditures
(A) $(B)$ $(C)$ $(D)$	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1 = H/G)

### APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

### Response to the Commission Staff's Initial Request for Information dated December 21, 2012

### January 29, 2013

1	Item 19) Provide, in the format provided in Schedule 4, an analysis of
2	the gross additions, retirements, and transfers for each major functional
3	plant property group or account for Big Rivers occurring in the base
4	period and forecasted test period. For any account in which transfers
5	regularly occur in the normal course of business, include a general
6	description of the nature of the transfers.
7	
8	Response) An analysis of the gross additions, retirements, and transfers for
9	each major functional plant property group occurring in the base period and
10	forecasted test period is included as an attachment to this response. Please note
11	that the Big Rivers financial model does not track asset balances by major
12	functional plant property group. The attached information is an estimate based
13	on monthly capital spending, closeouts from construction work in progress to plant
14	in service, and estimated retirements.
15	
16	Witness) Travis A. Siewert

17

### Gross Additions, Retirements, and Transfers Base Period (5/1/2012 - 4/30/2013)

Type	of Filing: Or	iginalX;	Jpdated;	Re	vised	_					Schedule 4
-51		·	•						Transfers/Reclassifications	s	
			Beginning				'			Other	Ending
Line	<u>,</u>		Balance	1	Additions	$\mathbf{R}$	etirements	Amount		Accounts	Balance
	Account No.	Account Title	(A)		(B)		(C)	(D)	<b>Explanation of Transfers</b>	Involved	(E = A+B-C+D)
-											
1	301-302	Intangible	\$ 66,896	\$	-	\$	-				\$ 66,896
2	310-345	Production	\$ 1,707,548,171	\$	38,581,982	\$	14,398,661				\$1,731,731,492
3	350-356	Transmission	\$ 238,738,278	\$	18,317,243	\$	1,421,519				\$ 255,634,002
4	389-398	General	\$ 33,849,765	\$	4,749,719	\$	740,593				\$ 37,858,891
5											
6		Total	\$ 1,980,203,110	\$	61,648,944	\$	16,560,773				\$2,025,291,281

\$ 1,980,203,110 \$ 61,648,944 \$ 16,560,773

Case No. 2012-00535 **Attachment to Response for PSC 1-19** Witness: Travis A. Siewert

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6

### Gross Additions, Retirements, and Transfers Forecasted Test Period (9/1/2013 - 8/31/2014)

Туре	of Filing: Or	riginalX;	Jpdated;	Revised					Schedule 4
-	_	_					Transfers/Reclassifications	3	
			Beginning					Other	Ending
Line	•		Balance	<b>Additions</b>	Retirements	Amount		Accounts	Balance
No.	Account No	. Account Title	(A)	(B)	(C)	(D)	<b>Explanation of Transfers</b>	Involved	$(\mathbf{E} = \mathbf{A} + \mathbf{B} - \mathbf{C} + \mathbf{D})$
1	301-302	Intangible	\$ 66,896	\$ -	\$ -				\$ 66,896
2	310-345	Production	\$ 1,741,766,520	\$ 106,129,875	\$ 10,594,761				\$1,837,301,634
3	350-356	Transmission	\$ 257,483,979	\$ 5,513,954	\$ 1,323,349				\$ 261,674,584
4	389-398	General	\$ 38,900,091	\$ 2,368,768	\$ 568,504				\$ 40,700,355
5									
6		Total	\$ 2,038,217,486	\$ 114,012,597	\$ 12,486,614				\$2,139,743,469

Case No. 2012-00535 Attachment to Response for PSC 1-19 Witness: Travis A. Siewert Page 2 of 2

### APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

### Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1	Item 20)	Provide the following information for each item of property or
2	plant held	for future use at the beginning of the base period:
3		
4		a. Description of property;
5		b. Location;
6	,	c. Date purchased;
7	•	d. Cost;
8		e. Estimated date to be placed in service;
9		f. Brief description of intended use; and
10	4	g. Current status of each project.
11		
12	Response)	
13		a. Land;
14		b. Breckinridge County, Kentucky;
15		c. January 2008;
16		d. \$475,967.50;
17		e. Unknown;
18		f. Combustion turbine site; and
19		g. Suspended.
20		
21		
22	Witness)	Billie J. Richert

### APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

### Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1	Item 21) List all properties leased to the utility and all improvements to
2	leased properties, together with annual lease payments which are
3	capitalized, in the format provided in Schedule 5.
4	
5	Response) Big Rivers has no capitalized leases.
6	
7	
8	Witnesses) Billie J. Richert
9	

### APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

### Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1	Item 22)	Provide a listing of all non-utility property and accounts for
2	which amo	ounts are recorded. Include a description of the property, the
3	date purch	ased, and the cost.
4		
5	Response)	Big Rivers does not own any non-utility property.
5		
7		
8	Witness)	Billie J. Richert
<b>a</b>		

### APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

### Response to the Commission Staff's Initial Request for Information dated December 21, 2012

1	Item 23)	Provide the following information concerning fuel purchases:
2		
3		a. A schedule showing by month and by year the dollar
4		amount of fuel purchases for the last three calendar years.
5		b. A calculation showing the average (13-month) number of
6		days' supply of coal on hand for each of the last three
7		calendar years. Include all workpapers, along with a
8		detailed description of the factors considered in
9		determining what constitutes an average day's supply of
10		coal.
11		
12	Response	
13		a. Please see attachment to this response. Big Rivers assumed
14		operation of its generation units on July 17, 2009 at the close of
15		the Unwind Transaction. Big Rivers did not purchase fuel for
16		generation prior to July 17, 2009.
17		b. Please see attachment to this response. The schedule is only for
18		two full calendar years and a partial year for 2009. The days'
19		supply is for both coal and pet coke combined as Big Rivers blends
20		coal and pet coke at its Green and Wilson plants.
21		
22	Witness)	Robert W. Berry

### Fuel Purchases by Month by Year

For the Calendar Years Ended December 31, 2009, December 31, 2010, and December 31, 2011

	For the Calendar Year Ended December 31, 2011											
Line No.	Month		Coal		Petroleum Coke		Fuel Oil		Natural Gas		Propane	
14	January-11	$\vdash$	\$ 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	П	18,633,753		538,655	L.	1,320,561		162,191			
19	June-11	П	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	1	20,378,941		218,569		884,960		35,821			
26	Total		\$ 238,974,934		\$ 7,069,461		\$ 6,769,130		\$ 1,691,996		\$ 31,187	
		i									<u> </u>	

Case No. 2012-00535 Attachment for Response it PSC 1-23a Witness: Robert W. Berry Page 1 of 3

#### Big Rivers Electric Corporation Case No. 2012-00535 Fuel Purchases by Month by Year

## For the Calendar Years Ended December 31, 2009, December 31, 2010, and December 31, 2011

		For the C	Calen	dar Year Ended		ecember 31, 2010	T			
Line No.	Month	Coal	]	Petroleum Coke		Fuel Oil	N	atural Gas	F	ropane
		10.947.005	\$	2,556,347	+	\$ 949,964	\$	33,345	\$	_
27	January-10	\$ 16,847,995	Ψ	1,273,207	+	44,330		7,359		*
28	February-10	 17,311,904		1,043,791	$\top$	1,402,260		48,598		-
29	March-10	18,824,736		1,262,934	$\top$	101,139		42,548		-
30	April-10	17,141,296	-	1,383,642	+	35,780		61,589		-
31	May-10	17,786,439	-	1,020,677	+	18,605		51,715		1,251
32	June-10	17,575,774		1,097,397	$\dashv$	165,222		321,615		-
33	July-10	15,515,906	-	1,189,131	+	584,318		168,428		-
34	August-10	19,227,665		1,293,232	-+	19,290		83,550		-
35	September-10	16,350,265		1,282,006	-+	18,552		67,049		-
36	October-10	19,985,993	_	1,376,788	+	458,326		75,931		-
37	November-10	20,313,132			$\dashv$	39,509		151,627		27,289
38	December-10	19,667,838		1,343,131	+	\$ 3,837,295	\$	1,113,354	\$	28,540
39	Total	\$ 216,548,943	\$	16,122,283	_	φ 0,001,200	-			

Case No. 2012-00535 Attachment for Response it PSC 1-23a Witness: Robert W. Berry

Page 2 of 3

# Big Rivers Electric Corporation Case No. 2012-00535 Fuel Purchases by Month by Year

For the Calendar Years Ended December 31, 2009, December 31, 2010, and December 31, 2011

			For the	C	alendar Year Ende	d I	December 31, 2009				
Line No.	Month		Coal		Petroleum Coke		Fuel Oil		Natural Gas		Propane
40	January-09			1							
41	February-09			$\perp$				-		4	
42	March-09			_				_		+	
43	April-09			_						+	
44	May-09	$\perp$		_						+	
45	June-09	$\perp$		$\perp$		_			00 101	$\dashv$	4/4/1007
46	July-09		8,249,096		1,206,104		0		29,101	$\dashv$	
47	August-09		14,834,733		2,227,969		30,586		26,685	4	
48	September-09		13,679,400		2,214,619		488,807		32,003		
49	October-09		13,669,399		2,508,071		16,535		11,290		20,842
50	November-09		13,476,180		2,764,783		655,351		26,028		-
51	December-09		15,887,890		3,467,747		464,329		24,621		-
52	Total	$\Box$	\$ 79,796,698		\$ 14,389,293		\$ 1,655,608		\$ 149,728	_	\$ 20,842

Case No. 2012-00535 Attachment for Response it PSC 1-23a Witness: Robert W. Berry

Page 3 of 3

## Average Number of Days of Supply of Coal on Hand For the Calendar Years Ended December 31, 2009, December 31, 2010, and December 31, 2011

	F	or the Calendar Year Ended December 31, 2011	
ine No.	Months	Inventory Tons	Burned Tons
		794,709	493,394
1	December-10	685,739	510,290
$\frac{1}{2}$	January-11		445,27
	February-11	626,567	462,86
4	March-11	552,053	464,06
5	April-11	511,910	501,10
6	May-11	426,075	466,87
7	June-11	454,124	511,80
8	July-11	375,467	486,06
<u>9</u>	August-11	398,307	448,40
10	September-11	477,867	451,48
11	October-11	566,486	422,03
$\frac{11}{12}$	November-11	657,098	454,38
13	December-11	624,734	6,118,05
$\frac{10}{14}$	Total	7,151,136	0,110,00
		Inventory of 7,151,136 Tons divided by 13 Months = 550,087.3	8 Average 'Monthly' Tons
15	Average 13-Month Fuel	Inventory of 7,151,156 Tons divided by 15 Months Scotter	
	0.110	057 Burned Tons / 396 Days = 15,449.64 Average Daily Burn (	in Tons)
16			
	550 087 38 Avg 'Monthly	y' Tons divided by 15,449.64 Avg. Daily Burn (in Tons) = 36 Av	erage Days' Supply of Fuel
17	DOU, OO 1. JO AVE. MOHUM.		

Case No. 2012-00535 Attachment for Response to PSC 1-23b Witness: Robert W. Berry Page 1 of 3

## Average Number of Days of Supply of Coal on Hand For the Calendar Years Ended December 31, 2009, December 31, 2010, and December 31, 2011

A CONTRACTOR OF THE PROPERTY OF	Fo	r the Calendar Year Ended December 31, 2010	
ine No.	Months	Inventory Tons	Burned Tons
		207 120	429,98
18	December-09	897,120	489,14
19	January-10	881,145	467,97
	February-10	842,438	465,09
$\frac{20}{21}$	March-10	833,808	408,56
$\frac{21}{22}$	April-10	853,533	412,37
$\frac{22}{23}$	May-10	878,671	447,78
$\frac{23}{24}$	June-10	863,565	479,4
$\frac{24}{25}$	July-10	758,885	497,2
$\frac{25}{26}$	August-10	694,751	432,7
27	September-10	650,858	399,9
	October-10	731,701	417,6
28	November-10	821,146	417,0
29	December-10	794,709	
30		10,502,330	5,841,3
31	Total		
	10 Month Fuel Iv	nventory of 10,502,330 Tons divided by 13 Months = 80	7,871.54 Average 'Monthly' Tons
32			
	F 041 9	39 Burned Tons / 396 Days = 14,750.86 Average Daily	Burn (in Tons)
33			
	207 271 54 Avg 'Monthly'	Tons divided by 14,750.86 Avg. Daily Burn (in Tons) =	55 Average Days' Supply of Fuel
34	801,011.04 Avg. Wolfeling		

Case No. 2012-00535 Attachment for Response to PSC 1-23b Witness: Robert W. Berry Page 2 of 3

## Average Number of Days of Supply of Coal on Hand For the Calendar Years Ended December 31, 2009, December 31, 2010, and December 31, 2011

	]	or the Calendar Year Ended December 31, 2009	
Line No.	Months	Inventory Tons	Burned Tons
		0	
35	December-08	0	
36	January-09	0	
37	February-09	0	
38	March-09	0	
39	April-09		
40	May-09	0	
41	June-09		206,5
42	July-09	695,566	425,4
43	August-09	704,667	431,9
44	September-09	704,369	360,0
45	October-09	790,878	334,6
46	November-09	880,618	429,9
47	December-09	897,120	2,188,7
48	Total	4,673,218	2,100,1
40			
49	Average 5.5-Month Fuel	Inventory of 4,673,218 Tons divided by 5.5 Months = 8	49,676.00 Average 'Monthly' Tons
43			
50	2,188	720 Burned Tons / 168 Days = 13,028.10 Average Daily	Burn (in Tons)
- 50			
51	849 676.00 Avg. 'Monthl	y' Tons divided by 13,028.10 Avg. Daily Burn (in Tons)	= 65 Average Days' Supply of Fuel

Case No. 2012-00535 Attachment for Response to PSC 1-23b Witness: Robert W. Berry Page 3 of 3

#### BIG RIVERS ELECTRIC CORPORATION

#### APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

#### Response to the Commission Staff's Initial Request for Information dated December 21, 2012

#### January 29, 2013

1	Item 24) Provide Big Rivers' times interest earned ratio and debt
2	service coverage ratio, as calculated by the Rural Utilities Service
3	("RUS"), for the three most recent calendar years. Include the data used
4	to calculate each ratio.
5	
6	Response) Please see attachment for Big Rivers' times interest earned ratios
7	("TIER") and debt service coverage ratios ("DSCR"), as calculated by the RUS, for
8	the three most recent calendar years for which data is available at the time of this
9	response (2009, 2010, and 2011).
10	
11	
12	Witness) Billie J. Richert
13	

# Calculation of Time Interest Earned Ration [TIER] and Debt Service Coverage Ratio [DSCR] for the Three Most Recent Calendar Years (2009, 2010, and 2011)

	Tir	nes Inter	est Earned Ratio [	[TIER]			
Line No.	Component		2011		2010	2009	
1	Net Margins Interest on Long-Term Debt	\$	5,600,381 45,715,144	\$	$6,990,915 \\ 47,064,226$	\$	531,330,257 60,027,927
2 3	Subtotal [Line 1 + Line 2]	\$	51,315,525	\$	54,055,141	\$	591,358,184
4 5	Interest on Long-Term Debt	\$	45,715,144	\$	47,064,226	\$	60,027,927
6 7	TIER [Line 3 / Line 5]		1.12		1.15		9.85
	De	bt Servic	e Coverage Ratio	[DSCR]			
Line No.			2011		2010		2009
8 9	Net Margins Interest on Long-Term Debt	\$	5,600,381 45,715,144 37,462,359	\$	6,990,915 47,064,226 36,264,224	\$	531,330,257 60,027,927 33,430,761
10 11	Depreciation Subtotal [ L $8 + L 9 + L 10$ ]	\$	88,777,883	\$	90,319,366	\$	624,788,945
12 13 14	Interest on Long-Term Debt Principal Payments	\$	45,715,144 14,850,096	\$	$47,064,226 \\ 14,184,484$	\$	$60,027,927 \\ 196,704,380$
14	Subtotal [Line 13 + Line 14]	\$	60,565,239	\$	61,248,710	\$	256,732,308
15 16							

Case No. 2012-00535

Attachment for Response to PSC 1-24

Witness: Billie J. Richert

Page 1 of 1

#### BIG RIVERS ELECTRIC CORPORATION

#### APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

#### Response to the Commission Staff's Initial Request for Information dated December 21, 2012

#### January 29, 2013

1	Item 25) Pr	ovide, in the	format	provided in	Schedule	6, Big	Rivers'
2	long-term debt	outstanding	as of the	most recent	month avai	ilable.	
3							
4	Response) Ple	ase see the att	achment	to this respon	se for Big R	livers' lo	ng-term
5	debt outstandin	g as of the most	recent m	onth available	e (November	30, 201	2).
6							
7							
8	Witness) Bil	lie J. Richert					
n							

# Big Rivers Electric Corporation Case No. 2012-00535 Schedule of Outstanding Long-Term Debt As of November 30, 2012

Schedule 6

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ¹ (e)	Cost Rate at Issue ² (f)	Maturity ³ (g)	Time of Issue ⁴ (h)	Type of Obligation (i)		Cost (d) x (g)]
1	RUS Promissory Note - Series A	7/15/1998	7/1/2021	\$ 80,018,678	5.84%	5.84%	5.84%		Mortgage Note	\$	4,673,091
	RUS Promissory Note - Series B	7/15/1998	12/31/2023	128,467,849	5.80%	5.80%	5.80%	N/A	Promissory Note	\$	7,451,135
	Ohio County of Kentucky Note, Series 1983	6/1/2010	6/1/2013	58,800,000	3.25%	3.25%	3.25%	AAA	Pollution Control Bonds	\$	1,911,000
1	Ohio County of Kentucky Note, Series 2010A	8/1/2001	7/15/2031	83,300,000	6.00%	6.00%	6.00%	Baa1	Pollution Control Bonds	\$	4,998,000
<u> </u>	CoBank Series 2012A Term Loan	7/27/2012	6/30/2032	233,223,979	4.30%	4.30%	4.30%	N/A	Mortgage Note	\$	10,028,631
- C	CFC Series 2012B Refinance Note	7/27/2012	5/31/2032	298,513,117	4.50%	4.50%	4.50%	N/A	Mortgage Note	\$	13,433,090
7	CFC Series 2012B Equity Note	7/27/2012	5/31/2032	42,844,899	5.35%	5.35%	5.35%	N/A	Mortgage Note	\$	2,292,202

Total Long-Term Debt and Annualized Cost

\$ 925,168,522

\$ 44,787,149

Annualized Cost Rate [Total Col. (j)/Total Col. (d)]

4.84%

Case No. 2012-00535 Attachment for Response to PSC 1-25 Witness: Billie J. Richert Page 1 of 1

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. 2012-00535

#### Response to the Commission Staff's Initial Request for Information dated December 21, 2012

#### January 29, 2013

1	Item 26)	Provide,	in the	format	provided	in Sched	lule 7,	Big	Rivers
2	short-term	debt outst	anding	g as of th	e most rec	ent month	avail	able.	
3									
4	Response)	Big River	s had n	o outstai	nding short	term debt	as of	Noven	nber 30,
5	2012 (the m	ost recent r	nonth a	vailable).					
6									
7									
8	Witness)	Billie J. R	ichert						
9									

#### BIG RIVERS ELECTRIC CORPORATION

#### APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

#### Response to the Commission Staff's Initial Request for Information dated December 21, 2012

#### January 29, 2013

1	Item 27) Provide the estimated dates for draw downs of unadvanced
2	loan funds during the base period and forecasted test period and the
3	proposed uses of these funds.
4	
5	Response) Estimated dates for draw downs of unadvanced loan funds during the
6	base period and forecasted test period, the amounts, and proposed uses of those
7	funds are included in the attachment to this response.
8	
9	
10	Witness) Billie J. Richert
11	

# Estimated Draw Downs of Unadvanced Loan Funds During the Base Period (5/1/2012 - 4/30/2013) and

Forecasted Test Period (9/1/2013 - 8/31/2014)

Estimated Month/ Year of Draw Downs  March 2013 September 2013 January 2014 March 2014 June 2014	_	Estimated bunt of Draw Downs 5,010,000 16,800,000 9,000,000 6,000,000	Source  CFC Bridge Loan * CFC Bridge Loan * CFC Bridge Loan * CFC Bridge Loan *	Use of Funds  2012 Environmental Compliance Plan Construction Projects
Total	\$	45,810,000		

^{*} 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. 2012-00535

#### Response to the Commission Staff's Initial Request for Information dated December 21, 2012

#### January 29, 2013

1	Item 28)	Provide the following information concerning Big Rivers'
2	board of di	rectors:
3		
4		a. The name and personal mailing address of each member of
5		the board. If during the course of these proceedings any
6		changes occur in board membership, update the response to
7		this request. Indicate the distribution cooperative each
8		director represents.
9		b. A detailed analysis of the total compensation paid to each
10		member of the board of directors during the each of the
11		three most recent calendar years including all fees, fringe
12		benefits, and expenses, with a description of the type of
13		meetings, seminars, etc., attended by each member. Identify
14		any compensation paid by a board member's distribution
15		cooperative for serving on Big Rivers' board of directors. If
16		any of the expenses in this analysis include the costs for a
17		director's spouse, identify such expenses separately.
18	,	c. Big Rivers' policies specifying the compensation of directors
19		and a schedule of standard directors' fees, per diems, and
20		other compensation in effect at the time its application is
21		filed. If changes occurred since its last rate case, indicate
22		the effective date and the reason for the changes.

#### BIG RIVERS ELECTRIC CORPORATION

#### APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

#### Response to the Commission Staff's Initial Request for Information dated December 21, 2012

#### January 29, 2013

1	Response)	
2		a. Attached hereto is a listing of each member of Big Rivers' Board of
3		Directors including names, personal mailing addresses, and
4		distribution cooperative represented.
5		b. A detailed analysis of total compensation paid to each member of
6		Big Rivers' Board of Directors is attached hereto. Big Rivers'
7		Members do not compensate their board members for serving on
8		Big Rivers' Board of Directors.
9		c. A copy of Big Rivers' Board of Directors Fees and Expenses Policy
10		is attached hereto. Changes made to this policy since Big Rivers'
11		responses to the Commission Staff's First Data Requests, dated
12		February 18, 2011, in Big Rivers last rate case (Case No. 2011-
13		00036), are shown in redline format. The changes were effective
14		November 18, 2011. The policy was revised to clarify the
15		interpretation of the policy for the directors, especially the newer
16		directors.
17		
18		
19	Witness)	Mark A. Bailey
20		

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)

Expenses Based on Calendar Years: 2009, 2010 and 2011

Line				FRINGE			me	NOTA T	DATES	DESCRIPTION
No.	DIRECTOR	F]	EES	BENEFITS	EXP	ENSES	TC	TAL	DATES	Discouri 1101.
YEAR: 2		Φ.	700	ው	\$	_	\$	700	01/30/09	Board Meeting
1	LEE BEARDEN	\$	700	\$ -	φ	•	Ψ	700	02/03/09	Board Meeting
2	LEE BEARDEN		700			244		844	02/19/09	Work Session
3	LEE BEARDEN		600			92		792	02/20/09	Board Meeting
4	LEE BEARDEN		700			$\frac{92}{312}$		312	3/9/09-3/11/09	CoBank Energy Director's Conference
5	LEE BEARDEN		<b>50.0</b>			312		700	03/10/09	Board Meeting
6	LEE BEARDEN		700					200	03/17/09	Telephonic Meeting
7	LEE BEARDEN		200					200	03/18/09	Telephonic Meeting
8	LEE BEARDEN		200			044		200 844	03/19/09	Work Session
9	LEE BEARDEN		600			$\begin{array}{c} 244 \\ 39 \end{array}$		739	03/20/09	Board Meeting
10	LEE BEARDEN		700			39		700	04/01/09	Board Meeting
11	LEE BEARDEN		700			050		1,253	04/16/09	Work Session
12	LEE BEARDEN		600			653		$\begin{array}{c} 1,255 \\ 746 \end{array}$	04/17/09	Board Meeting
13	LEE BEARDEN		700			46		849	05/14/09	Work Session
14	LEE BEARDEN		600			249			05/15/09	Board Meeting
15	LEE BEARDEN		700					700	6/3/09-6/6/09	Cobank
16	LEE BEARDEN		1,000			1,227		2,227	06/18/09	Work Session
17	LEE BEARDEN		600			255		855		Board Meeting
18	LEE BEARDEN		700			92		792	06/19/09	Board Meeting Board Meeting
19	LEE BEARDEN		700					700	07/14/09	Work Session
20	LEE BEARDEN		400			263		663	07/30/09	
21	LEE BEARDEN		700			46		746	07/31/09	Board Meeting Reimbursement
22	LEE BEARDEN					(21)		(21)	00/00/00	
23	LEE BEARDEN		600			246		846	08/20/09	Work Session
24	LEE BEARDEN		700			46		746	08/21/09	Board Meeting
25	LEE BEARDEN		200					200	09/15/09	Telephonic Meeting

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
26 27 28 29 30 31 32 33 34 35 35	LEE BEARDEN Subtotal	600 700 200 600 700 1,000 600 700 600 700	\$ 613 \$ 613	275 46 217 99 725 63 254 435 74 174	875 746 200 817 799 1,725 663 954 1,035 674 874 613 \$ 28,008	09/17/09 09/18/09 10/12/09 10/15/09 10/16/09 11/15/09-11/17/09 11/19/19 11/20/09 12/12/09-12/13/09 12/17/09 12/18/09	Work Session Board Meeting Telephonic Meeting Work Session Board Meeting KAEC Annual Meeting Work Session Board Meeting NRECA Directors Winter School Work Session Board Meeting Accident and Group Term Life Insurance

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line			FRINGE	EXPENSES	An.	OTAL	DATES	DESCRIPTION
No.	DIRECTOR	FEES	BENEFITS	EAFENSES		UIAL	DITIES	
YEAR: 2	2010							W 10 ·
1	LEE BEARDEN	\$ 600	\$ -	\$ 65	,	665	1/14/2010	Work Session
2	LEE BEARDEN	700		210		910	1/15/2010	Board Meeting Work Session
3	LEE BEARDEN	600		73		673	2/18/2010	
4	LEE BEARDEN	700		264		964	2/19/2010	Board Meeting Work Session
5	LEE BEARDEN	600		71		671	3/18/2010	Board Meeting
6	LEE BEARDEN	700		216		916	3/19/2010	Telephonic Board Meeting
7	LEE BEARDEN	600				600	3/31/2010	
8	LEE BEARDEN	600		70		670	4/15/2010	Work Session
9	LEE BEARDEN	700		183		883	4/16/2010	Board Meeting
10	LEE BEARDEN	600		69		669	5/20/2010	Work Session
11	LEE BEARDEN	700		260		966	5/21/2010	Board Meeting
12	LEE BEARDEN	600		68		665	6/17/2010	Work Session
13	LEE BEARDEN	700		154		854	6/18/2010	Board Meeting
14	LEE BEARDEN	600		69		669	7/15/2010	Work Session
15	LEE BEARDEN	700		22		925	7/16/2010	Board Meeting
16	LEE BEARDEN	600		70		670	8/19/2010	Work Session
17	LEE BEARDEN	700		265		962	8/20/2010	Board Meeting
18	LEE BEARDEN	600		70		670	9/16/2010	BREC Annual Meeting
19	LEE BEARDEN	700		170		870	9/17/2010	Board Meeting
20	LEE BEARDEN	1,600		1,76		3,368	10/8/10-10/15/10	NRECA Regional Meeting
21	LEE BEARDEN	600		4		641	10/21/2010	Work Session
22	LEE BEARDEN	700		23:		932	10/22/2010	Board Meeting
23	LEE BEARDEN	600		70		1,308	11/14/10-11/16/10	KAEC Annual Meeting
24	LEE BEARDEN	600		23		831	11/18/2010	Work Session
25	LEE BEARDEN	700		4		746	11/19/2010	Board Meeting
26	LEE BEARDEN	600		24	3	843	12/16/2010	Work Session
27	LEE BEARDEN	700				700	12/17/2010	Board Meeting
29	LEE BEARDEN		581			581		Accident and Group Term Life Insurance
	Subtotal	\$ 18,400	\$ 581	\$ 5,84	<u> </u>	24,822		

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Expenses Based on Calendar Years: 2009, 2010 and 2011

Line			FRINGE				DECCRIPMION
No.	DIRECTOR	FEES	BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
YEAR:	2011					-11	TT 1 0 '
1	LEE BEARDEN	\$ 600	\$ -	\$ 113	\$ 71		Work Session
2	LEE BEARDEN	600		104	70		Board Meeting
3	LEE BEARDEN			291	29		Hotel Reservation for KAEC Annual Meeting
4	LEE BEARDEN	600		79	67		Work Session
5	LEE BEARDEN	600		46	64	<del>-</del>	Board Meeting
6	LEE BEARDEN	1,400		2,242	3,64	2 3/6/11-3/10/11	KAEC Annual Meeting
7	LEE BEARDEN	600		113	71	.3 3/17/2011	Work Session
8	LEE BEARDEN	600		46	64	6 3/18/2011	Board Meeting
9	LEE BEARDEN	600		250	85	60 4/14/2011	Work Session
10	LEE BEARDEN	600			60	00 4/15/2011	Board Meeting
11	LEE BEARDEN	600		248	84	5/19/2011	Work Session
12	LEE BEARDEN	600		90	69	00 5/20/2011	Board Meeting
13	LEE BEARDEN	600		264	86	64 6/16/2011	Work Session
14	LEE BEARDEN	600		44	64	6/17/2011	Board Meeting
15	LEE BEARDEN	400		324	72	24 6/20/2011	RUS Meeting in Louisville
16	LEE BEARDEN	200		965	96	7/8/2011	NRECA Dues
17	LEE BEARDEN	600		259	88	7/14/2011	Work Session
18	LEE BEARDEN	600			60	00 7/15/2011	Board Meeting
19	LEE BEARDEN	600		110	73	10 8/18/2011	Work Session
20	LEE BEARDEN	600		88	68	88 8/19/2011	Board Meeting
21	LEE BEARDEN	600		164	70	9/14/2011	Work Session
22	LEE BEARDEN	600		110	7.	10 9/15/2011	Board Meeting
23	LEE BEARDEN	600		163	70	9/16/2011	Board Meeting
24	LEE BEARDEN	200			20	00 10/13/2011	Telephonic Meeting
25	LEE BEARDEN	1,000		664	1,6	64 10/17/11-10/19/11	NRECA Regional Meeting

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
26 27 28 29 30 31 32 33	LEE BEARDEN Subtotal	600 600 600 600 700 700 \$ 18,200	\$ 514 \$ 514	296 198 145 110 126 300 \$ 7,952	896 798 745 710 126 1,000 700 514 \$ 26,666	10/20/2011 10/21/2011 11/17/2011 11/18/2011 11/21/2011-11/22/11 12/15/2011 12/16/2011	Work Session Board Meeting Work Session Board Meeting KAEC Annual Meeting Work Session Board Meeting Accident and Group Term Life Insurance

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line				FR	INGE						DUG OD IDUION
No.	DIRECTOR	F	EES	BEN	EFITS	EXI	PENSES	<u>T</u>	OTAL	DATES	DESCRIPTION
YEAR: 2	2009							_		017 1/00 0/7 0/00	NIDECA Confession
1	DR. JAMES SILLS	\$	1,400	\$	=	\$	1,554	\$	2,954	2/14/09-2/18/09	NRECA Conference
2	DR. JAMES SILLS		600				38		638	1/30/09	Board Meeting
3	DR. JAMES SILLS		600				38		638	2/2/09	Board Meeting
4	DR. JAMES SILLS		600						600	3/10/09	Board Meeting
5	DR. JAMES SILLS		600				167		767	3/19/09	Work Session
6	DR. JAMES SILLS		600				87		687	3/20/09	Board Meeting
7	DR. JAMES SILLS		200						200	3/17/09	Telephonic Conference
8	DR. JAMES SILLS		200						200	3/18/09	Telephonic Conference
9	DR. JAMES SILLS		600						600	4/1/09	Board Meeting
10	DR. JAMES SILLS		600				198		798	4/16/09	Work Session
11	DR. JAMES SILLS		600				38		638	4/17/09	Board Meeting
12	DR. JAMES SILLS		600				99		699	5/14/09	Work Session
13	DR. JAMES SILLS		600				38		638	5/15/09	Board Meeting
14	DR. JAMES SILLS		200						200	5/21/09	Telephonic Conference
15	DR. JAMES SILLS		600				198		798	6/18/09	Work Session
16	DR. JAMES SILLS		600				38		638	6/19/09	Board Meeting
17	DR. JAMES SILLS		600				38		638	7/14/09	Telephonic Board Meeting
18	DR. JAMES SILLS		600				137		737	8/20/09	Work Session
19	DR. JAMES SILLS		200						200	9/15/09	Telephonic Meeting
20	DR. JAMES SILLS		600				152		752	9/17/09	BREC Annual Meeting
20	DR. JAMES SILLS		600				88		688	9/18/09	Board Meeting
	DR. JAMES SILLS		000				154		154	9/22/09	NRECA Regional Meeting
22	DR. JAMES SILLS		200				101		200	10/12/09	Telephonic Meeting
23	<del></del>		600				220		820	10/15/09	Work Session
24	DR. JAMES SILLS						38		638	10/16/09	Board Meeting
25	DR. JAMES SILLS		600				90		030	10/10/03	Douta mooning

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
26 27 28 29 30 31 32	DR. JAMES SILLS	200 1,000 600 600 600 600	\$ 416 \$ 416	456 99 52 191 \$ 4,118	200 1,456 600 699 652 791 416 \$ 21,334	11/15/09-11/17/09 11/19/09 11/20/09 12/17/09	Telephonic Meeting KAEC Annual Meeting Work Session Board Meeting Work Session Board Meeting Accident and Group Term Life Insurance

## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line		7776	FRINGE	EXPENSES	TOTAL	DATES	DESCRIPTION
No.	DIRECTOR	FEES	BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION.
YEAR: 2	2010						
1	DR. JAMES SILLS	\$ 600	\$ -	\$ 47	\$ 647	1/14/10	Work Session
$\overset{-}{2}$	DR. JAMES SILLS	600		185	785	1/15/10	Board Meeting
3	DR. JAMES SILLS	1,400		1,393	2,793	2/14/10-2/17/10	NRECA Annual Meeting
4	DR. JAMES SILLS	600		45	645	2/18/10	Work Session
5	DR. JAMES SILLS	600		144	744	2/19/10	Board Meeting
6	DR. JAMES SILLS	600		47	647	3/18/10	Work Session
7	DR. JAMES SILLS	600		185	785	3/19/10	Board Meeting
8	DR. JAMES SILLS	600			600	3/31/10	Telephonic Board Meeting
9	DR. JAMES SILLS	600		47	647	4/15/10	Work Session
10	DR. JAMES SILLS	600		185	785	4/16/10	Board Meeting
11	DR. JAMES SILLS	600			600	5/20/10	Work Session
12	DR. JAMES SILLS	600		137	737	5/21/10	Board Meeting
13	DR. JAMES SILLS	600		49	649	6/17/10	Work Session
14	DR. JAMES SILLS	600		87	687	6/18/10	Board Meeting
15	DR. JAMES SILLS	600		47	647	7/15/10	Work Session
16	DR. JAMES SILLS	600		196	796	7/16/10	Board Meeting
17	DR. JAMES SILLS	600		47	647	8/19/10	Work Session
18	DR. JAMES SILLS	600		185	785	8/20/10	Board Meeting
19	DR. JAMES SILLS	600		48	648	9/16/10	BREC Annual Meeting
20	DR. JAMES SILLS	600		185	785	9/17/10	Board Meeting
21	DR. JAMES SILLS	200			200	9/29/10	Telephonic Meeting
22	DR. JAMES SILLS	1,000		1,311	2,311		NRECA Regional Meeting
23	DR. JAMES SILLS	600		48	648	10/21/10	Work Session
24	DR. JAMES SILLS	600		185	785	10/22/10	Board Meeting
25	DR. JAMES SILLS	1,000		462	1,462	11/14/10-11/16/10	KAEC Annual Meeting

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
26 27 28 29 30 31	DR. JAMES SILLS Subtotal	600 600 600 600 600 \$ 19,200.00	\$ 401 \$ 401	194 38 455 189 38 <b>6,179</b>	794 638 1,055 789 638 401 \$ 25,780	12/16/10	Work Session Board Meeting Winter Director School Work Session Board Meeting Accident and Group Term Life Insurance

## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
YEAR: 20	111						
	DR. JAMES SILLS	\$ 700	\$ -	\$ 99	\$ 79	9 1/20/11	Work Session
1	DR. JAMES SILLS	φ 700 700	Ψ	38	78		Board Meeting
2	DR. JAMES SILLS	700		51	75	2/17/11	Work Session
3	DR. JAMES SILLS	700		38	78		Board Meeting
4	DR. JAMES SILLS	200		92	29	3/3/11	Discussion with Auditors
5	DR. JAMES SILLS	1,800		1,639	3,43		KAEC Annual Meeting in Orlando
6	DR. JAMES SILLS	700		99	79		Work Session
7	DR. JAMES SILLS	700		38	73	3/18/11	Board Meeting
8	DR. JAMES SILLS	700		196	89	96 4/14/11	Work Session
9	DR. JAMES SILLS	700		38		38 4/15/11	Board Meeting
10	DR. JAMES SILLS	1,400		2,029	3,42	29 5/1/11-5/4/11	NRECA Legislative Conference
11	DR. JAMES SILLS	700		191		91 5/19/11	Work Session
12	DR. JAMES SILLS	700		38		38 5/20/11	Board Meeting
13	DR. JAMES SILLS	700		110		10 6/16/11	Work Session
14	DR. JAMES SILLS	700		38		38 6/17/11	Board Meeting
15	DR. JAMES SILLS	-		395		95 6/23/11	NRECA Org
16	DR. JAMES SILLS	200		000		00 7/11/11	Expense Committee
17	DR. JAMES SILLS	700		210		10 7/14/11	Work Session
18	DR. JAMES SILLS	700		38		38 7/15/11	Board Meeting
19	DR. JAMES SILLS	700		213		13 8/18/11	Work Session
$\frac{20}{21}$	DR. JAMES SILLS	700		38		38 8/19/11	Board Meeting
	DR. JAMES SILLS	700		00		00 9/1/11	Telephonic Board Meeting
22	DR. JAMES SILLS	700		217		17 9/15/11	Big Rivers Annual Meeting
23	DR. JAMES SILLS	700		38		38 9/16/11	Board Meeting
$\begin{array}{c} 24 \\ 25 \end{array}$	DR. JAMES SILLS	200		00		00 9/27/11	Telephonic Meeting

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
26 27 28 29 30 31 32 33 34 35 36	DR. JAMES SILLS	600 700 700 200 700 700 1,000 200 700 700	376 \$ 376	323 210 38 210 38 522 216 37 \$ 7,477	923 910 738 200 910 738 1,522 200 916 737 376 \$ 31,153	10/20/11 10/21/11 10/28/11 11/17/11 11/18/11 11/20/11-11/22/11 11/29/11 12/15/11 12/16/11	NRECA Regional Meeting-Louisville Work Session Board Meeting Telephonic Meeting Work Session Board Meeting KAEC Annual Meeting Telephonic Meeting Work Session Board Meeting Work Session Board Meeting Accident and Group Term Life Insurance

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Expenses Based on Calendar Years: 2009, 2010 and 2011

T :			FRINGE					
Line No.	DIRECTOR	FEES	BENEFITS	EXPENSES	$\mathbf{T}$	OTAL	DATES	DESCRIPTION
YEAR: 2		11110						
1	WILLIAM DENTON	\$ 700	\$ -	\$ 61	\$	761	1/30/09	Board Meeting
2	WILLIAM DENTON	700	•	,		700	2/2/09	Board Meeting
3	WILLIAM DENTON	800		405		1,205	02/05/09-02/06/09	ACES Committee and Board Meetings
4	WILLIAM DENTON			825			2/5/09	NRECA Pre-Annual Meeting
5	WILLIAM DENTON	400				400	2/18/09	Rate Case Preparation
6	WILLIAM DENTON	600		11		611	2/19/09	Work Session
7	WILLIAM DENTON	700		73		773	2/20/09	Board Meeting
8	WILLIAM DENTON	400				400	2/25/09	Meeting with Auditors
9	WILLIAM DENTON	700				700	3/10/09	Board Meeting
10	WILLIAM DENTON	800		138		938	3/17/09-3/18/09	Energy thru Education Conference
11	WILLIAM DENTON	000		90			3/17/09	NRECA Web Conference
12	WILLIAM DENTON	600		10		610	3/19/09	Work Session
13	WILLIAM DENTON	700		60		760	3/20/09	Board Meeting
14	WILLIAM DENTON	1.000		1,785		2,785	3/29/09-3/31/09	Rating Agency Meetings
15	WILLIAM DENTON	700				700	4/1/09	Board Meeting
16	WILLIAM DENTON			312			4/2/09-4/6/09	CoBank Energy Director's Conference
17	WILLIAM DENTON	200				200	4/14/09	Expense Review Committee
18	WILLIAM DENTON	600		7		607	4/16/09	Work Session
19	WILLIAM DENTON	700		60		760	4/17/09	Board Meeting
20	WILLIAM DENTON	600		171		771	4/23/09-4/24/09	ACES Board Meeting
21	WILLIAM DENTON	600				600	5/14/09	Work Session
22	WILLIAM DENTON	700		50		750	5/15/09	Board Meeting
23	WILLIAM DENTON	200				200	5/21/09	Conference Call
24	WILLIAM DENTON	600		7		607	6/18/09	Work Session
2 <del>4</del> 25	WILLIAM DENTON	700		61		761	6/19/09	Board Meeting

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Expenses Based on Calendar Years: 2009, 2010 and 2011

Line			FRINGE			D A MITTO	DESCRIPTION
No.	DIRECTOR	FEES	BENEFITS	EXPENSES	TOTAL	DATES	Board Meeting
26	WILLIAM DENTON	700			700	7/14/09	Expense Review Committee
27	WILLIAM DENTON	200			200	7/21/09	Work Session
28	WILLIAM DENTON	600		12	612	7/30/09	17 0222 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
29	WILLIAM DENTON	700		62	762	7/31/09	Board Meeting
30	WILLIAM DENTON	1,200		437	1,637	8/12/09-8/13/09	Applied Energy Algea Symposium
31	WILLIAM DENTON	600		142	742	8/14/09	ACES Board Meeting
32	WILLIAM DENTON	600		12	612	8/20/09	Work Session
33	WILLIAM DENTON	700		64	764	8/21/09	Board Meeting
34	WILLIAM DENTON	200			200	9/15/09	Telephonic Meeting
35	WILLIAM DENTON	700		15	715	9/17/09	BREC Annual Meeting
36	WILLIAM DENTON	700		61	761	9/18/09	Board Meeting
37	WILLIAM DENTON	200			200	10/9/09	Telephonic Meeting
38	WILLIAM DENTON			2,555		10/13/09	NRECA Winter School
39	WILLIAM DENTON	200			200	10/14/09	Expense Review Committee
40	WILLIAM DENTON	600		6	606	10/15/09	Work Session
41	WILLIAM DENTON	700		63	763	10/16/09	Board Meeting
42	WILLIAM DENTON	200			200	10/26/09	Prior Period Telephonic Meeting
43	WILLIAM DENTON	600		541	1,141	10/29/09-10/30/09	Prior Period ACES Board Meeting
44	WILLIAM DENTON	400			400	11/2/09	Pollution Control Bonds Meeting
45	WILLIAM DENTON	1,000		588	1,588	11/15/09-11/17/09	KAEC Annual Meeting
46	WILLIAM DENTON	600		6	606	11/19/09	Work Session
47	WILLIAM DENTON	700		61	761	11/20/09	Board Meeting
48	WILLIAM DENTON	2,200		1,772	3,972	12/10/09-12/15/09	NRECA Directors Winter School
49	WILLIAM DENTON	600		6	606	12/17/09	Work Session
50	WILLIAM DENTON	700		61	761	12/18/09	Board Meeting
51	WILLIAM DENTON		757		<u>757</u>		Accident and Group Term Life Insurance
	Subtotal	\$ 29,300	\$ 757	\$ 10,590	\$ 40,647		

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line			FRINGE				DARRIC	DESCRIPTION
No.	DIRECTOR	FEES	BENEFITS	EXPENSES	TC	TAL	DATES	DESCRIPTION
YEAR: 2	2010						4 (5 /4 0	III 1 . I Manhimm
1	WILLIAM DENTON	\$ 200	\$ -	\$ -	\$	200	1/7/10	Telephonic Meeting
2	WILLIAM DENTON	200				200	1/12/10	Telephonic Meeting
3	WILLIAM DENTON	600		6		606	1/14/10	Work Session
4	WILLIAM DENTON	700		59		759	1/15/10	Board Meeting Teleconference-ACES Board Meeting
5	WILLIAM DENTON	400				400	2/5/10	Teleconference-ACES Board Meeting
6	WILLIAM DENTON	1,800		2,495		4,295	2/10/10-2/17/10	NRECA Annual Meeting/Director Training
7	WILLIAM DENTON	600		5		605	2/18/10	Work Session
8	WILLIAM DENTON	700		65		765	2/19/10	Board Meeting
9	WILLIAM DENTON	400				400	3/2/10	Meeting with Auditors
10	WILLIAM DENTON	600		6		606	3/18/10	Work Session
11	WILLIAM DENTON	700		61		761	3/19/10	Board Meeting
12	WILLIAM DENTON	200				200	3/29/10	Telephonic Meeting
13	WILLIAM DENTON	700				700	3/31/10	Telephonic Board Meeting
14	WILLIAM DENTON	600		5		605	4/15/10	Work Session
15	WILLIAM DENTON	700		60		760	4/16/10	Board Meeting
16	WILLIAM DENTON	600		187		787	5/6/10-5/7/10	ACES Board Meeting
17	WILLIAM DENTON	600		310		910	5/13/10-5/14/10	NRCO Board Meeting
18	WILLIAM DENTON	600		5		605	5/20/10	Work Session
19	WILLIAM DENTON	700		60		760	5/21/10	Board Meeting
20	WILLIAM DENTON	1,000		614		1,614	6/2/10-6/4/10	ACES Conference
21	WILLIAM DENTON	600		5		605	6/17/10	Work Session
22	WILLIAM DENTON	700		61		761	6/18/10	Board Meeting
23	WILLIAM DENTON	200				200	6/23/10	Telephonic Meeting
23	WILLIAM DENTON	600		9		609	7/15/10	Work Session
25	WILLIAM DENTON	700		59		759	7/16/10	Board Meeting

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Expenses Based on Calendar Years: 2009, 2010 and 2011

Line	T T T CM O D	DEDC	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
No.	DIRECTOR ·	FEES	DENETIIS	467	1.067	8/12/10-8/13/10	ACES Board Meeting
26	WILLIAM DENTON	600		5	605	8/19/10	Work Session
27	WILLIAM DENTON	600		55	755	8/20/10	Board Meeting
28	WILLIAM DENTON	700		55			Meeting with Mitch McConnell, Aides and
29	WILLIAM DENTON	400		5	405	8/30/10	Coop CEO's
	WILLIAM DENTON	700		12	712	9/16/10	BREC Annual Meeting
30		700		59	759	9/17/10	Board Meeting
31	WILLIAM DENTON	200			200	9/29/10	Board Conference Call
32	WILLIAM DENTON	600		5	605	10/21/10	Work Session
33	WILLIAM DENTON	*		60	760	10/22/10	Board Meeting
34	WILLIAM DENTON	700		609	1,209	11/11/10-11/12/10	ACES Meeting
35	WILLIAM DENTON	600		1,365	2,965	11/13/10-11/16/10	KAEC Annual Meeting
36	WILLIAM DENTON	1,600		· ·	610	11/18/10	Work Session
37	WILLIAM DENTON	600		10	760	11/19/10	Board Meeting
38	WILLIAM DENTON	700		60			NRECA Winter School
39	WILLIAM DENTON	1,400		1,385	2,785	12/09/10-12/12/10	NRECA Winter School
40	WILLIAM DENTON			1,875	1,875	12/17/10	
41	WILLIAM DENTON	600		55	655	12/16/10	Work Session
42	WILLIAM DENTON	700		9	709	12/17/10	Board Meeting
43	WILLIAM DENTON		759		759		Accident and Group Term Life Insurance
15	( ) parameter man area into the first time and the first time are a second time and the first time are a second time are	\$ 26,800	\$ 759	\$ 10,108	\$ 37,667		

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line	a significant de la companya de la c		FRINGE			nom A T	DATES	DESCRIPTION
No.	DIRECTOR	FEES	BENEFITS	EXPENSES		TOTAL	DATES	DESCRIT TION
YEAR: 20			_	o 100	Ф	1 005	1/5/2011	NRECA Org
1	WILLIAM DENTON	\$ -	\$ -	\$ 1,825	\$	1,825	1/3/11	ACES Conference Call
2	WILLIAM DENTON	200				200	1/13/11 1/20/11	Work Session
3	WILLIAM DENTON	600		55		655	1/21/11	Board Meeting
4	WILLIAM DENTON	600		11		611		Director's Conference
5	WILLIAM DENTON	1,800		2,390		4,190	1/28/11-2/1/11	ACES
6	WILLIAM DENTON	600		502		1,102	2/10/11-2/11/11	Work Session
7	WILLIAM DENTON	600		E		605	2/17/11	
8	WILLIAM DENTON	600		10		610	2/18/11	Board Meeting
9	WILLIAM DENTON	1,800		2,416	3	4,216	3/5/11-3/9/11	NRECA Annual Meeting
10	WILLIAM DENTON	200				200	3/16/11	ACES Risk & Oversight Committee Telephonic Meeting
11	WILLIAM DENTON	600		13	Į	611	3/17/11	Work Session
12	WILLIAM DENTON	600		13	L	611	3/18/11	Board Meeting
13	WILLIAM DENTON	200				200	4/12/11	ACES Board Conference Call
14	WILLIAM DENTON	600			5	605	4/14/11	Work Session
15	WILLIAM DENTON	600		10	)	610	4/15/11	Board Meeting
16	WILLIAM DENTON	1,400		1,999	9	3,399	5/1/11-5/4/11	Legistlative Rally
17	WILLIAM DENTON	600		41	5	1,015	5/12/11-5/13/11	ACES Meeting
18	WILLIAM DENTON	300		1,650	0	1,650	5/18/11	NRECA Org
19	WILLIAM DENTON	600			6	606	5/19/11	Work Session
19 20	WILLIAM DENTON	600		29		899	5/20/11	Board Meeting
20 21	WILLIAM DENTON	1,400		1,57		2,971	6/2/11-6/6/11	Director's Summer School
22	WILLIAM DENTON	600			9	609	6/16/11	Work Session
22 23	WILLIAM DENTON	600		6		667	6/17/11	Board Meeting
	WILLIAM DENTON	300		96		965	7/3/11	NRECA Org
$\frac{24}{25}$	WILLIAM DENTON	600		1		610	7/14/11	Work Session

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

ine			FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
No.	DIRECTOR	FEES	DENEITIS	68	668	7/15/11	Board Meeting
26	WILLIAM DENTON	600		460	1,060	8/11/11-8/12/11	ACES Board Meeting
27	WILLIAM DENTON	600		7	607	8/18/11	Work Session
28	WILLIAM DENTON	600		69	669	8/19/11	Board Meeting
29	WILLIAM DENTON	600		-	600	9/1/11	Telephonic Board Meeting
30	WILLIAM DENTON	600		14	614	9/15/11	Work Session
31	WILLIAM DENTON	600		69	669	9/16/11	Board Meeting
32	WILLIAM DENTON	600		-	200	9/27/11	Telephonic Meeting
33	WILLIAM DENTON	200		781	1,781	10/17/11-10/19/11	NRECA Regional Meeting
34	WILLIAM DENTON	1,000		79	679	10/20/11	Work Session
35	WILLIAM DENTON	600		71	671	10/21/11	Board Meeting
36	WILLIAM DENTON	600			200	10/28/11	Telephonic Meeting
37	WILLIAM DENTON	200		6	606	11/17/11	Work Session
38	WILLIAM DENTON	600		69	669	11/18/11	Board Meeting
39	WILLIAM DENTON	600		605	1,605	11/20/11-11/22/11	KAEC Annual Meeting
40	WILLIAM DENTON	1,000			200	11/29/11	Conference Call
41	WILLIAM DENTON	200			600	12/15/11	Work Session
42	WILLIAM DENTON	600		58	658	12/16/11	Board Meeting
43	WILLIAM DENTON	600	721	-	721		Accident and Group Term Life Insurance
44	WILLIAM DENTON	20.400	\$ 721	\$ 16,598	\$ 43,719		
	Subtotal	\$ 26,400	<b>Ф</b> 121	<u></u>			

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Expenses Based on Calendar Years: 2009, 2010 and 2011

T !			FRINGE				
Line	DIDECTOR	FEES	BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
No.	DIRECTOR	PEES	DEMERTIO	EWI THOUG	1011111	2222	
YEAR: 20	009						
1	WAYNE ELLIOTT	\$ 600	\$ -	\$ 13	\$ 613	1/30/09	Meeting at Jackson Purchase
2	WAYNE ELLIOTT	600		13	613	2/2/09	Meeting at Jackson Purchase
3	WAYNE ELLIOTT	600		299	899	2/19/09	Work Session
4	WAYNE ELLIOTT	600		82	682	2/20/09	Board Meeting
5	WAYNE ELLIOTT	600			600	3/10/09	Telephonic Meeting
6	WAYNE ELLIOTT	200			200	3/16/09	Telephonic Meeting
7	WAYNE ELLIOTT	200			200	3/18/09	Telephonic Meeting
8	WAYNE ELLIOTT	600		191	791	3/19/09	Work Session
9	WAYNE ELLIOTT	600		84	684	3/20/09	Board Meeting
10	WAYNE ELLIOTT	600			600	4/1/09	Telephonic Meeting
11	WAYNE ELLIOTT	200			200	4/14/09	Committee Meeting
12	WAYNE ELLIOTT	600		224	824	4/16/09	Work Session
13	WAYNE ELLIOTT	600		123	723	4/17/09	Board Meeting
14	WAYNE ELLIOTT	600		182	782	5/14/09	Work Session
15	WAYNE ELLIOTT	600		123	723	5/15/09	Board Meeting
16	WAYNE ELLIOTT	200			200	5/21/09	Telephonic Meeting
17	WAYNE ELLIOTT	1,000		1,036	2,036	5/27/09-5/29/09	ACES Meeting
18	WAYNE ELLIOTT	600		185	785	6/18/09	Work Session
19	WAYNE ELLIOTT	600		125	725	6/19/09	Board Meeting
20	WAYNE ELLIOTT	1,400		2,240	3,640	7/24/09-7/29/09	Conference
21	WAYNE ELLIOTT	600			600	7/14/09	Telephonic Meeting
22	WAYNE ELLIOTT	200			200	7/21/09	Expense Review Committee
23	WAYNE ELLIOTT	600		186	786	7/30/09	Work Session
24	WAYNE ELLIOTT	600		83	683	7/31/09	Board Meeting
25	WAYNE ELLIOTT	600		187	787	8/20/09	Work Session

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	WAYNE ELLIOTT	600 200 600 600 200 200 600 200 1,000 600 600 600 600	757 \$ 757	123  184 126  186 199  741 83 225 915 80 182  \$ 8,420	723 200 784 726 200 200 786 799 200 1,741 683 825 1,915 680 782 757	8/21/09 9/15/09 9/17/09 9/18/09 10/12/09 10/14/09 10/15/09 10/16/09 10/26/09 11/15/09-11/17/09 11/19/09 12/10/09-12/12/09 12/17/09 12/18/09	Board Meeting Telephonic Meeting Work Session Board Meeting Telephonic Meeting Expense Review Committee Work Session Board Meeting Prior Period Telephonic Meeting KAEC Annual Meeting Work Session Board Meeting NRECA Directors Winter School Work Session Board Meeting Accident and Group Term Life Insurance

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Expenses Based on Calendar Years: 2009, 2010 and 2011

Line		A STATE OF THE STA	FRINGE				
No.	DIRECTOR	FEES	BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
	1000			WALL TOWNS TO SERVICE THE SERV			
Line			FRINGE				
No.	DIRECTOR	FEES	BENEFITS	<b>EXPENSES</b>	TOTAL	DATES	DESCRIPTION
YEAR: 2	2010						
1	WAYNE ELLIOTT	\$ 200	\$ -	\$ -	\$ 200	1/12/10	Telephonic Meeting
2	WAYNE ELLIOTT	600		77	677	1/14/10	Work Session
3	WAYNE ELLIOTT	600		218	818	1/15/10	Board Meeting
4	WAYNE ELLIOTT	600		70	670	2/18/10	Work Session
5	WAYNE ELLIOTT	600		175	775	2/19/10	Board Meeting
6	WAYNE ELLIOTT	600		171	771	2/8/10-2/09/10	Legislative Trip
7	WAYNE ELLIOTT	1,800		1,754	3,554	2/13/10-2/17/10	NRECA Annual Meeting
8	WAYNE ELLIOTT	600		80	680	3/18/10	Work Session
9	WAYNE ELLIOTT	600		227	827	3/19/10	Board Meeting
10	WAYNE ELLIOTT	600			600	3/31/10	Telephonic Board Meeting
11	WAYNE ELLIOTT	200			200	4/13/10	Telephonic Meeting
12	WAYNE ELLIOTT	600		71	671	4/15/10	Work Session
13	WAYNE ELLIOTT	600		232	832	4/16/10	Board Meeting
14	WAYNE ELLIOTT	1,200		1,196	2,396	5/17/10-5/19/10	CoBank Conference
15	WAYNE ELLIOTT	600		124	724	5/20/10	Work Session
16	WAYNE ELLIOTT	600		224	824	5/21/10	Board Meeting
17	WAYNE ELLIOTT	1,000		905	1,905	6/2/10-6/4/10	ACES Conference
18	WAYNE ELLIOTT	600		70	670	6/17/10	Work Session
19	WAYNE ELLIOTT	600		172	772	6/18/10	Board Meeting
20	WAYNE ELLIOTT	600		73	673	7/15/10	Work Session
21	WAYNE ELLIOTT	600		277	877	7/16/10	Board Meeting
22	WAYNE ELLIOTT	1,000		1,240	2,240	7/19/10-7/22/10	NRECA Directors School
23	WAYNE ELLIOTT	600		73	673	8/19/10	Work Session
24	WAYNE ELLIOTT	600		194	794	8/20/10	Board Meeting
25	WAYNE ELLIOTT	600		70	670	9/16/10	BREC Annual Meeting

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line		DEDG	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
No.	DIRECTOR	FEES	DENETIIS	EAT ENDED	TOTTE		
26 27	WAYNE ELLIOTT WAYNE ELLIOTT	600 200		208	808 200	9/17/10 9/29/10	Board Meeting Telephonic Meeting
28	WAYNE ELLIOTT	600		71	671	10/21/10	Work Session
29	WAYNE ELLIOTT	600		211	811	10/22/10	Board Meeting
30	WAYNE ELLIOTT	1,400		952	2,352	11/13/10-11/16/10	Class and Convention in Louisville
31	WAYNE ELLIOTT	600		227	827	11/18/10	Work Session
32	WAYNE ELLIOTT	600		71	671	11/19/10	Board Meeting
33	WAYNE ELLIOTT	1,000		703	1,703	12/09/10-12/11/10	
34	WAYNE ELLIOTT	600		230	830	12/16/10	Work Session
35	WAYNE ELLIOTT	600		73	673	12/17/10	Board Meeting
36	WAYNE ELLIOTT		759		759		Accident and Group Term Life Insurance
30	TTALLA SAN INGANIAN VII A	\$ 23,600	\$ 759	\$ 10,439	\$ 34,798		

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line			FRINGE	DWDENGEG	mom A T	DATES	DESCRIPTION
No.	DIRECTOR	FEES	BENEFITS	EXPENSES	TOTAL	DATES	DESCRII HON
Line			FRINGE		mom . T	D A MEG	DESCRIPTION
No.	DIRECTOR	FEES	BENEFITS	EXPENSES	TOTAL	DATES	DESCRIF HON
YEAR: 20	011					1/00/11	W. I. Complete
1	WAYNE ELLIOTT	\$ 600	\$ -	\$ 237	\$ 837	1/20/11	Work Session
2	WAYNE ELLIOTT	600		79	679	1/21/11	Board Meeting
3	WAYNE ELLIOTT	600		231	831	2/17/11	Work Session
4	WAYNE ELLIOTT	600		88	688	2/18/11	Board Meeting
5	WAYNE ELLIOTT	1,800		2,141	3,941	3/6/11-3/10/11	NRECA Meeting
6	WAYNE ELLIOTT	600		214	814	3/17/11	Work Session
7	WAYNE ELLIOTT	600		74	674	3/18/11	Board Meeting
8	WAYNE ELLIOTT	200			200	4/12/11	Expense Review Committee
9	WAYNE ELLIOTT	600		229	829	4/14/11	Work Session
10	WAYNE ELLIOTT	600		74	674	4/15/11	Board Meeting
11	WAYNE ELLIOTT	600		242	842	5/19/11	Work Session
12	WAYNE ELLIOTT	600		74	674	5/20/11	Board Meeting
13	WAYNE ELLIOTT	1,000		896	1,896	6/1/11-6/3/11	ACES Meeting
14	WAYNE ELLIOTT	600		221	821	6/16/11	Work Session
15	WAYNE ELLIOTT	600		74	674	6/17/11	Board Meeting
16	WAYNE ELLIOTT	200			200	7/12/11	Expense Review Committee
17	WAYNE ELLIOTT	600		246	846	7/14/11	Work Session
18	WAYNE ELLIOTT	600		80	680	7/15/11	Board Meeting
19	WAYNE ELLIOTT	600		247	847	8/18/11	Work Session
20	WAYNE ELLIOTT	600		80	680	8/19/11	Board Meeting
21	WAYNE ELLIOTT	600			600	9/1/11	Board Meeting
22	WAYNE ELLIOTT	600		246	846	9/15/11	Work Session
23	WAYNE ELLIOTT	600		81	681	9/16/11	Board Meeting
24	WAYNE ELLIOTT			178	178	9/23/11	NRECA Regional Meeting
25	WAYNE ELLIOTT	200			200	9/27/11	Telephonic Meeting

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line	DADECTOR	DEDC	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
No.	DIRECTOR	FEES	DENETITS	EAT ENGED	1011111	21110	
26 27 28 29 30 31 32 33 34	WAYNE ELLIOTT	200 600 600 600 200 600 600 1,800		838 251 81 245 81 2,034 233	200 1,438 851 681 200 845 681 3,834	10/13/11 10/18/11-10/19/11 10/20/11 10/21/11 10/28/11 11/17/11 11/18/11 11/18/11-11/22/11 12/15/11 12/16/11	Goverance Committee Meeting Regional Meeting Work Session Board Meeting Telephonic Meeting Work Session Board Meeting KAEC Annual Meeting/Classes Work Session Board Meeting
35	WAYNE ELLIOTT	600	721	82	682 721	12/10/11	Accident and Group Term Life Insurance
36	WAYNE ELLIOTT Subtotal	\$ 21,200	\$ 721	\$ 9,877	\$ 31,798	•	

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

				FRINGE						
Line		777	TETE C	BENEFITS	FYDI	ENSES	TC	TAL	DATES	DESCRIPTION
No.	DIRECTOR	<u> </u>	EES	BENEFIIS	EALI	CHOINE		/ 11111	21112	
TITLAD	2000									
YEAR:	LARRY ELDER	\$	150.00	\$ -	\$	176	\$	326	1/20/09	KAEC Board Meeting
1		φ	600.00	Ψ	*		,	600	1/30/09	Board Meeting
2	LARRY ELDER		600.00			23		623	2/2/09	Board Meeting
3	LARRY ELDER		600.00			26		626	2/19/09	Work Session
4	LARRY ELDER					26		626	2/20/09	Board Meeting
5	LARRY ELDER		600.00			20		600	3/10/09	Board Meeting
6	LARRY ELDER		600.00			154		304	3/17/09	KAEC Board Meeting
7	LARRY ELDER		150.00			23		223	3/18/09	Telephonic Meeting
8	LARRY ELDER		200.00			26		626	3/19/09	Work Session
9	LARRY ELDER		600.00			26 26		626	3/20/09	Board Meeting
10	LARRY ELDER		600.00			20		600	4/1/09	Board Meeting
11	LARRY ELDER		600.00			26		626	4/16/09	Work Session
12	LARRY ELDER		600.00			26 50		650	4/17/09	Board Meeting
13	LARRY ELDER		600.00					626	5/14/09	Work Session
14	LARRY ELDER		600.00			26		626	5/15/09	Board Meeting
15	LARRY ELDER		600.00			26		303	5/19/09	KAEC Board Meeting
16	LARRY ELDER		150.00			153			5/15/05	Telephonic Meeting
17	LARRY ELDER		200.00			=0		200	6/18/09	Work Session
18	LARRY ELDER		600.00			72		672	-	Board Meeting
19	LARRY ELDER		600.00			26		626	6/19/09	Board Meeting
20	LARRY ELDER		600.00			23		623	7/14/09	KAEC Board Meeting
21	LARRY ELDER		150.00			152		302	7/21/09	Work Session
22	LARRY ELDER		600.00			26		626	7/30/09	7. •
23	LARRY ELDER		600.00			26		626	7/31/09	Board Meeting
24	LARRY ELDER		600.00			50		650	8/20/09	Work Session
25	LARRY ELDER		600.00			26		626	8/21/09	Board Meeting

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line			FRINGE				DECORIDATON
No.	DIRECTOR	FEES	BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
							77.77CD 136 (2
26	LARRY ELDER	150.00		152	302	9/15/09	KAEC Board Meeting
27	LARRY ELDER	600.00		54	654	9/17/09	Work Session
28	LARRY ELDER	600.00		26	626	9/18/09	Board Meeting
29	LARRY ELDER	200.00			200	10/12/09	Telephonic Meeting
30	LARRY ELDER	600.00		50	650	10/15/09	Work Session
31	LARRY ELDER	600.00		33	633	10/16/09	Board Meeting
32	LARRY ELDER	150.00		143	293	10/20/09	KAEC Board Meeting
33	LARRY ELDER	200.00			200	10/26/09	Telephonic Meeting
34	LARRY ELDER	750.00		524	1,274	.1/15/09-11/17/	/0: KAEC Annual Meeting
35	LARRY ELDER	600.00		26	626	11/19/09	Work Session
36	LARRY ELDER	600.00		50	650	11/20/09	Board Meeting
37	LARRY ELDER	150.00		140	290	12/15/09	KAEC Board Meeting
38	LARRY ELDER	600.00		27	627	12/17/09	Work Session
39	LARRY ELDER	600.00		50	650	12/18/09	Board Meeting
40	LARRY ELDER	333177	757		757		Accident and Group Term Life Insurance
10	Subtotal	\$ 18,800.00	\$ 757	\$ 2,437	\$ 21,994	_	
						=	

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line	DIDECTOR	EEDO	FRINGE	EXPENSES	TOTAL	DATES	DESCRIPTION
No.	DIRECTOR	FEES	BENEFITS	EATENSES	IUIAL	DATES	DEDOMI HOL
<del></del>			FRINGE				
Line	DIRECTOR	FEES	BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
No.		rees	DENETIS	EXTENDED	1011111	DIXIDO	
YEAR: 2		\$ 600	\$ -	\$ 24	\$ 624	1/14/10	Work Session
1	LARRY ELDER LARRY ELDER	ъ 600 600	Ψ -	φ 2 <del>4</del> 48	φ 648	1/15/10	Board Meeting
2	LARRY ELDER	150		143	293	1/19/10	KAEC Board Meeting
3	LARRY ELDER	150		276	426	2/8/10-2/9/10	KAEC Board Meeting
4	LARRY ELDER	600		24	624	2/18/10	Work Session
5 6	LARRY ELDER	600		49	649	2/19/10	Board Meeting
7	LARRY ELDER	150		139	289	3/16/10	KAEC Board Meeting
8	LARRY ELDER	600		24	624	3/18/10	Work Session
9	LARRY ELDER	600		48	648	3/19/10	Board Meeting
10	LARRY ELDER	600			600	3/31/10	Telephonic Board Meeting
11	LARRY ELDER	600		24	624	4/15/10	Work Session
12	LARRY ELDER	600		48	648	4/16/10	Board Meeting
13	LARRY ELDER	150		141	291	5/18/10	KAEC Board Meeting
14	LARRY ELDER	600		24	624	5/20/10	Work Session
15	LARRY ELDER	600		48	648	5/21/10	Board Meeting
16	LARRY ELDER	600		37	637	6/17/10	Work Session
17	LARRY ELDER	600		48	648	6/18/10	Board Meeting
18	LARRY ELDER	150		237	387	6/21/10-6/22/10	KAEC Board Meeting
19	LARRY ELDER	600		24	624	7/15/10	Work Session
20	LARRY ELDER	600		48	648	7/16/10	Board Meeting
21	LARRY ELDER	150		139	289	7/20/10	KAEC Board Meeting
22	LARRY ELDER	600		24	624	8/19/10	Work Session
23	LARRY ELDER	600		48	648	8/20/10	Board Meeting
24	LARRY ELDER	600		27	627	9/16/10	BREC Annual Meeting
25	LARRY ELDER	600		48	648	9/17/10	Board Meeting

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
26 27 28 29 30 31 32 33 34 35 36 37	LARRY ELDER Subtotal	150 200 150 600 600 750 600 600 150 600 600	759 \$ 759	132 139 24 24 510 48 24 134 48 24	282 200 289 624 624 1,260 648 624 284 648 624 759 \$ 20,906	9/21/10 9/29/10 10/19/10 10/21/10 10/22/10 .1/14/10-11/16/1 11/18/10 11/19/11 12/13/10 12/16/10 12/17/10	KAEC Board Meeting Telephonic Meeting KAEC Board Meeting Work Session Board Meeting KAEC Annual Meeting Work Session Board Meeting KAEC Board Meeting Work Session Board Meeting Accident and Group Term Life Insurance

## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line			FRINGE			D 40000	DESCRIPTION
No.	DIRECTOR	FEES	BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
Line			FRINGE		mom A T	DAMEG	DESCRIPTION
No.	DIRECTOR	FEES	BENEFITS	EXPENSES	TOTAL	DATES	DESCRIT HON
YEAR: 2			_		ф 000	1/10/11	KAEC Board Meeting
1	LARRY ELDER	\$ 150	\$ -	\$ 142	\$ 292	1/18/11	Work Session
2	LARRY ELDER	600		49	649	1/20/11	Board Meeting
3	LARRY ELDER	700		24	724	1/21/11	KAEC Board Meeting
4	LARRY ELDER	150		142	292	2/15/11	Work Session
5	LARRY ELDER	600		49	649	2/17/11	.,
6	LARRY ELDER	700		24	724	2/18/11	Board Meeting
7	LARRY ELDER	400		56	456	2/28/11	Expense Review Committee
8	LARRY ELDER	150		144	294	3/15/11	KAEC Board Meeting
9	LARRY ELDER	600		44	644	3/17/11	Work Session
10	LARRY ELDER	700		24	724	3/18/11	Board Meeting
11	LARRY ELDER	600		44	644	4/14/11	Work Session
12	LARRY ELDER	700		24	724	4/15/11	Board Meeting
13	LARRY ELDER	150		144	294	5/17/11	KAEC Board Meeting
14	LARRY ELDER	400		44	444	5/19/11	Work Session
15	LARRY ELDER	700		24	724	5/20/11	Board Meeting
16	LARRY ELDER	1,000		691	1,691	6/1/11-6/3/11	ACES Members Conference
17	LARRY ELDER	600		44	644	6/16/11	Work Session
18	LARRY ELDER	700		24	724	6/17/11	Board Meeting
19	LARRY ELDER	150		135	285	6/21/11	KAEC Board Meeting
20	LARRY ELDER	600		47	647	7/14/11	Work Session
21	LARRY ELDER	700		27	727	7/15/11	Board Meeting
22	LARRY ELDER	150		156	306	7/19/11	KAEC Board Meeting
23	LARRY ELDER	600		47	647	8/18/11	Work Session
24	LARRY ELDER	700		27	727	8/19/11	Board Meeting
25	LARRY ELDER	700			700	9/1/11	Board Meeting

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line			FRINGE				
No.	DIRECTOR	FEES	BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
26	LARRY ELDER	600		50	650	9/15/11	Work Session
27	LARRY ELDER	700		27	727	9/16/11	Board Meeting
28	LARRY ELDER	150		169	319	9/20/11	KAEC Board Meeting
29	LARRY ELDER	200			200	9/27/11	Goverance Committee
30	LARRY ELDER	200			200	10/13/11	Expense Review Committee
31	LARRY ELDER	150		164	314	10/18/11	KAEC Board Meeting
32	LARRY ELDER	600		47	647	10/20/11	Work Session
33	LARRY ELDER	700		27	727	10/21/11	Board Meeting
34	LARRY ELDER	200			200	10/28/11	Telephonic Meeting
35	LARRY ELDER	600		47	647	11/17/11	Work Session
36	LARRY ELDER	700		27	727	11/18/11	Board Meeting
37	LARRY ELDER	750		557	1,307	.1/20/11-11/22/1	KAEC Annual Meeting
38	LARRY ELDER	200			200	11/29/11	Telephonic Meeting
39	LARRY ELDER	600		33	633	12/15/11	Work Session
40	LARRY ELDER	700		13	713	12/16/11	Board Meeting
41	LARRY ELDER		671		671	_	Accident and Group Term Life Insurance
	Subtotal	\$ 20,250	\$ 671	\$ 3,337	\$ 24,258		
						-	

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line				FRINGE						
No.	DIRECTOR	FE	ES	BENEFITS	EXF	ENSES	TC	TAL	DATES	DESCRIPTION
YEAR: 20	009						_		1 /5 /0000	NRECA Dues
1	PAUL BUTLER	\$	•	\$ -	\$	550	\$	550	1/5/2009	
2	PAUL BUTLER		600			50		650	1/30/09	Board Meeting
3	PAUL BUTLER		600					600	2/2/09	Board Meeting
4	PAUL BUTLER		1,800			1,317		3,117	2/14/09-2/18/09	NRECA Annual Meeting
5	PAUL BUTLER		600			190		790	2/19/09	Work Session
6	PAUL BUTLER		600			41		641	2/20/09	Board Meeting
7	PAUL BUTLER		600					600	3/10/09	Special Board Meeting
8	PAUL BUTLER		200					200	3/17/09	Telephonic Meeting
9	PAUL BUTLER		200					200	3/18/09	Telephonic Meeting
10	PAUL BUTLER		600			190		790	3/19/09	Work Session
11	PAUL BUTLER		600			41		641	3/20/09	Board Meeting
12	PAUL BUTLER		600			-		600	4/1/09	Telephonic Board Meeting
13	PAUL BUTLER		600			190		790	4/16/09	Work Session
14	PAUL BUTLER		600			41		641	4/17/09	Board Meeting
15	PAUL BUTLER		600			190		790	5/14/09	Work Session
16	PAUL BUTLER		600			41		641	5/15/09	Board Meeting
17	PAUL BUTLER		200					200	5/22/09	Telephonic Meeting
18	PAUL BUTLER		600			149		749	6/18/09	Work Session
19	PAUL BUTLER		600					600	6/19/09	Board Meeting
20	PAUL BUTLER		600					600	7/14/09	Telephonic Meeting
21	PAUL BUTLER		600			191		791	7/30/09	Work Session
22	PAUL BUTLER		600			41		641	7/31/09	Board Meeting
23	PAUL BUTLER		600			191		791	8/20/09	Work Session
24	PAUL BUTLER		600			41		641	8/21/09	Board Meeting
25	PAUL BUTLER		200					200	9/15/09	Telephonic Meeting

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
110.	DIRECTOR	1 1110					A A A A A A A A A A A A A A A A A A A
26	PAUL BUTLER	600		149	749	9/18/09	Board Meeting
27	PAUL BUTLER	1,000		697	1,697	9/29/09-10/01/09	Regional Meeting
28	PAUL BUTLER	200			200	10/12/09	Telephonic Meeting
29	PAUL BUTLER	600		191	791	10/15/09	Work Session
30	PAUL BUTLER	600			600	10/16/09	Board Meeting
31	PAUL BUTLER	200			200	10/26/09	Prior Period Telephonic Meeting
32	PAUL BUTLER	1,000		492	1,492	11/15/09-11/17/09	KAEC Annual Meeting
33	PAUL BUTLER	600		41	641	11/19/09	Work Session
34	PAUL BUTLER	600		191	791	11/20/09	Board Meeting
35	PAUL BUTLER	1,000		654	1,654	12/13/09-12/15/09	NRECA Directors Winter School
36	PAUL BUTLER	600			600	12/17/09	Work Session
37	PAUL BUTLER	600		149	749	12/18/09	Board Meeting
38	PAUL BUTLER	000	659	110	659		Accident and Group Term Life Insurance
30	Subtotal	\$ 21,600	\$ 659	\$ 6,018	\$ 28,277		•

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line No.	DIRECTOR	FEES		RINGE NEFITS	EXI	PENSES	TOTAL		DATES	DESCRIPTION
YEAR: 2	2010						_	22=	1/1//10	Work Session
1	PAUL BUTLER	τ .	00 \$	-	\$	37	\$	637	1/14/10 1/15/10	Board Meeting
2	PAUL BUTLER		00			187		787		NRECA Meeting
3	PAUL BUTLER		00			1,654		3,054	2/13/10-2/17/10	Work Session
4	PAUL BUTLER		00					600	2/18/10	
5	PAUL BUTLER		00			149		749	2/19/10	Board Meeting
6	PAUL BUTLER	6	00					600	3/31/10	Telephonic Board Meeting Work Session
7	PAUL BUTLER	•	00			37		637	4/15/10	
8	PAUL BUTLER	•	00			237		837	4/16/10	Board Meeting
9	PAUL BUTLER	(	00			37		637	5/20/10	Work Session
10	PAUL BUTLER	(	00			187		787	5/21/10	Board Meeting
11	PAUL BUTLER	(	00			19		619	6/17/10	Work Session
12	PAUL BUTLER	(	00			69		669	6/18/10	Board Meeting
13	PAUL BUTLER	•	00			37		637	7/15/10	Work Session
14	PAUL BUTLER	(	00			248		848	7/16/10	Board Meeting
15	PAUL BUTLER	•	600			37		637	8/19/10	Work Session
16	PAUL BUTLER	(	600			187		787	8/20/10	Board Meeting
17	PAUL BUTLER	•	600			37		637	9/16/10	BREC Annual Meeting
18	PAUL BUTLER		600			137		737	9/17/10	Board Meeting
19	PAUL BUTLER	!	200					200	9/29/10	Telephonic Meeting
20	PAUL BUTLER	1.0	000			1,343		2,343	10/11/10-10/14/10	NRECA Regional Meeting
21	PAUL BUTLER		600			38		638	10/21/10	Work Session
22	PAUL BUTLER		600			237		837	10/22/10	Board Meeting
23	PAUL BUTLER	1.0	000			469		1,469	11/14/10-11/16/10	KAEC Annual Meeting
23	PAUL BUTLER	•	500			187		787	11/18/10	Work Session
25	PAUL BUTLER		500			38		638	11/19/10	Board Meeting

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
26 27 28 29	PAUL BUTLER PAUL BUTLER PAUL BUTLER PAUL BUTLER Subtotal	600 600 600 \$ 18,000	\$ 622 \$ 622	\$ 6,175	1,018 749 600 622 \$ 24,797	12/10/10-12/11/10 12/16/10 12/17/10	Directors Winter School Work Session Board Meeting Accident and Group Term Life Insurance

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line			FRIN	IGE						
No.	DIRECTOR	FEES	BENE		EXI	PENSES	TO	OTAL	DATES	DESCRIPTION
140.	DIRECTOR	LEED	DEINE	1110	13771	. IIII		/ A . A . A	TATA TATA	220 0212 2001
YEAR: 2	011									
1	PAUL BUTLER	\$ 60	0 \$	-	\$	187	\$	787	1/20/11	Work Session
2	PAUL BUTLER	60	0			38		638	1/21/11	Board Meeting
3	PAUL BUTLER	60	0			149		749	2/17/11	Work Session
4	PAUL BUTLER	60	0					600	2/18/11	Board Meeting
5	PAUL BUTLER	40	0					400	2/28/11	Expense Review Committee
6	PAUL BUTLER	1,40	0			1,593		2,993	3/5/11-3/8/11	NRECA Meeting in Orlando
7	PAUL BUTLER	60	0			149		749	3/17/11	Work Session
8	PAUL BUTLER	60	0					600	3/18/11	Board Meeting
9	PAUL BUTLER	60	0			149		749	4/14/11	Work Session
10	PAUL BUTLER	60	0					600	4/15/11	Board Meeting
11	PAUL BUTLER	1,40	0			1,933		3,333	5/1/11-5/4/11	Legistlative Meeting
12	PAUL BUTLER	60	0			199		799	6/16/11	Work Session
13	PAUL BUTLER	60	0			38		638	6/17/11	Board Meeting
14	PAUL BUTLER					395		395	6/23/11	NRECA Org
15	PAUL BUTLER	60	0			160		760	7/14/11	Work Session
16	PAUL BUTLER	60	0					600	7/15/11	Board Meeting
17	PAUL BUTLER	60	0			232		832	8/18/11	Work Session
18	PAUL BUTLER	60	0			42		642	8/19/11	Board Meeting
19	PAUL BUTLER	60	0					600	9/1/11	Board Meeting
20	PAUL BUTLER	60	0			152		752	9/15/11	Work Session
21	PAUL BUTLER	60	0			80		680	9/16/11	Board Meeting
22	PAUL BUTLER	20	0					200	10/13/11	Expense Review Committee
23	PAUL BUTLER	60	0			439		1,039	10/18/11-10/19/11	NRECA Regional Meeting
24	PAUL BUTLER	60	0			152		752	10/20/11	Work Session
25	PAUL BUTLER	60	0			80		680	10/21/11	Board Meeting

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## Expenses Based on Calendar Years: 2009, 2010 and 2011

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
26 27 28 29 30 31 32 33	PAUL BUTLER Subtotal	200 600 600 1,000 200 600 600	546 \$ 546	152 122 504 110 80 \$ 7,135	200 752 722 1,504 200 710 680 546 \$ 26,881	10/25/11 11/17/11 11/18/11 11/20/11-11/22/11 11/29/11 12/15/11 12/16/11	Telephonic Meeting Work Session Board Meeting KAEC Annual Meeting Telephonic Meeting Work Session Board Meeting Accident and Group Term Life Insurance

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Witness: Mark A. Bailey

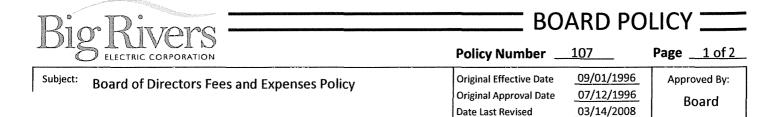
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# EXCERPT FROM THE MINUTES OF REGULAR MEETING OF THE BOARD OF DIRECTORS OF BIG RIVERS ELECTRIC CORPORATION HELD IN HENDERSON, KENTUCKY, ON NOVEMBER 18, 2011

Upon the Governance Committee's recommendation, Director Elder moved that the Directors' Fees and Expenses Policy be revised as presented. 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 11-18-11.

Paula Mitchell



#### **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 for Big Rivers Electric 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. Big Rivers. 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. Big Rivers Electric Corporation. 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.

Big Rivers will make the necessary arrangements (hotel reservations, airline reservations, registrations, etc.) for any function that a Director will be attending on behalf of Big Rivers Electric Corporation, and for which the Director is entitled to be reimbursed by Big Rivers.

If two or more activities are held on the same day (i.e., Board meeting and committee meeting), 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.



Original Effective Date	09/01/1996	Approved By:
Original Approval Date	07/12/1996	Board
Date Last Revised	03/14/2008	Doaru

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.

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 Big Rivers Electric 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 Big Rivers Electric Corporation, all requests for reimbursement shall be submitted directly to the Corporation. Big Rivers.

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 onfor 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 arranged in accordance with this policy.

Expense accounts will be reviewed by the Accounting Department on a quarterly basis, with a written 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.

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#### **BIG RIVERS ELECTRIC CORPORATION**

### APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

### Response to the Commission Staff's Initial Request for Information dated December 21, 2012

### January 29, 2013

1	Item 29)	Provide the following expense-account data:
2		
3		a. A schedule showing a comparison of the balance in Big
4		Rivers' operating expense accounts for each month of the
5		most recent 12 months for which information is available at
6		the time the application is filed to the same month of the
7		preceding 12-month period for each account or subaccount
8		included in Big Rivers' chart of accounts. See Schedule 8.
9		b. A schedule, in comparative form, showing the operating-
10		expense-account balance for the base period and each of the
11		three most recent calendar years for each account or
12		subaccount included in Big Rivers' annual report. Show
13		the percentage of increase or decrease of each year over the
14		prior year.
15		
16	Response)	
17		a. Please see the schedule provided on the CD accompanying these
18		responses.
19		b. Please see the schedule attached hereto.
20		
21	Witness)	Billie J. Richert
22		

## Comparison of Base Period and Three (3) Most Recent Calendar Years of Accounts as Reported in KPSC Financial and Statistical Report (Annual Report)

		Base						
		Period						
Line		Ended						
No.	Account Number and Description	4/30/13	% Chg	2011	% Chg	2010	% Chg	2009
1	POWER PRODUCTION EXPENSES					2010	/o Ong	2009
2								
3	Steam Power Generation							
4	Operation							
5	500 Operation Supervison & Engineering	4,750,164	-8.30%	5.180.360	12.01%	4,624,985	80.49%	2,562,404
6	501 Fuel	240,868,878	6.91%	225,295,221	8.79%	207,087,919	157.56%	80,405,179
7	502 Steam Expenses	30,198,139	1.47%	29,760,153	-13.08%	34,236,992	139.12%	14,317,835
8	503 Steam from Other Sources	-		-	20.0070	01,200,002	100.12/0	14,517,050
9	504 (Less) Steam Transferred	-		<u>.</u>				
10	505 Electric Expenses	7,367,310	10.22%	6.684.248	13.71%	5,878,526	142.38%	2,425,288
11	506 Miscellaneous Steam Power Expenses	8,322,252	1.29%	8,216,012	12.07%	7,331,014	139.29%	
12	507 Rents	-		3,223,022	12.0170	7,001,014	103.2370	3,063,645
13	509 Allowances	107,615	-79.91%	535.795	33.41%	401,618		-
14	Total Operation	291,614,358	5.78%	275,671,789	6.21%	259,561,054	152.55%	102,774,351
15					3,22.70	200,501,001	102.0070	102,774,001
16	Maintenance							
17	510 Maintenance Supervision & Engineering	4,305,190	-9.06%	4,734,044	19.98%	3,945,686	148.38%	1,588,557
18	511 Maintenance of Structures	3,020,224	-17.22%	3,648,594	-2.12%	3,727,682	131.84%	1,607,899
19	512 Maintenance of Boiler Plant	25,393,399	-3.37%	26,279,855	-1.99%	26,814,441	93.39%	
20	513 Maintenance of Electric Plant	4,465,306	-6.97%	4,799,647	17.10%	4,098,834	-39.61%	13,865,526
21	514 Maintenance of Miscellaneous Steam Plant	2,578,814	-21.46%	3,283,553	18.20%	2,778,045	441.41%	6,786,913 513,117
22	Total Maintenance	39,762,933	-6.98%	42,745,693	3.34%	41,364,688	69.79%	24,362,012
23					0.01//	11,004,000	03.7370	24,302,012
24	Total Power Production Expenses-Steam Power	331,377,291	4.07%	318,417,482	5.81%	300,925,742	136.70%	107 100 000
25					0.0170	500,020,142	100.70%	127,136,363
	Other Power Generation							
	Operation Operation Operation							
28	546 Operation Supervison & Engineering							
29	547 Fuel	313,106	-66.47%	933,829	41.36%	660.601	104 910/	240.422
30	548 Generation Expenses	34,672	2.23%	33,917	0.33%	33,807	164.81% 177.20%	249,463
31	549 Miscellaneous Other Power Generation			110,00	U.0070	33,007	177.20%	12,196
32	550 Rents	_				-		•
33	Total Operation	347,778	-64.06%	967,746	39.36%	694,408	165 200/	901.070
			U 2.00/0	001,140	35.30%	034,408	165.39%	261,659

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## Comparison of Base Period and Three (3) Most Recent Calendar Years of Accounts as Reported in KPSC Financial and Statistical Report (Annual Report)

Line		Base Period Ended						
No.	Account Number and Description	4/30/13	% Chg	2011	% Chg	2010	% Chg	2009
34 35	M : 4					· · · · · · · · · · · · · · · · · · ·		
36	Maintenance 551 Maintenance Supervision & Engineering					****		
37	552 Maintenance of Structures	-		*		-		-
38	553 Maintenance of Structures 553 Maintenance of Generating & Elec Plant	00.505	25.050	-		-		-
	554 Maintenance of Generating & Elec Plant 554 Maintenance of Miscellaneous Other Power Generation Pla	96,537	-35.95%	150,725	-80.97%	792,175	1976.04%	38,158
39				-		-		-
40	Total Maintenance	96,537	-35.95%	150,725	-80.97%	792,175	1976.04%	38,158
41								
42	Total Power Production Expenses-Other Power	444,315	-60.27%	1,118,471	-24.76%	1,486,583	395.83%	299,817
43								
44								
45	Other Power Supply Expenses							
46	555 Purchased Power	97,511,235	-6.94%	104,779,045	30.44%	80,327,589	-19.04%	99,218,996
47	556 System control and Load Dispatching	-	-100.00%	45,850	-93.35%	689,793	14.95%	600,064
48	557 Other Expenses	3,605,304	-51.52%	7,436,997	-59.59%	18,403,884	14.97%	16,007,080
49	Total Other Power Supply Expenses	101,116,539	-9.93%	112,261,892	12.92%	99,421,266	-14.16%	115,826,140
50								
51	Total Power Production Expenses (Lines 21,41,59,74,79)	432,938,145	0.26%	431,797,845	7.46%	401,833,591	65.19%	243,262,320
52								
53	Transmission Expenses							
54	Operation							
55	560 Operation Supervison & Engineering	785,115	17.66%	667,289	-7.45%	721,017	-21.39%	917,166
56	561 Load Dispatching	5,740,888	-7.47%	6,204,269	279.68%	1,634,089	2.92%	1,587,750
57	562 Station Expenses	780,461	4.99%	743,341	-28.78%	1,043,675	-2.81%	1,073,840
58	563 Overhead Line Expenses	980,035	-2.71%	1,007,289	3.80%	970,450	-9.05%	1,067,037
59	564 Underground Lines Expenses	- [		-		-		
60	565 Transmission of Electricity By Others	2,726,924	13.23%	2,408,336	-21.08%	3,051,502	-0.88%	3,078,601
61	566 Miscellaneous Transmission Expenses	799,774	21.34%	659,124	-2.26%	674,389	32.86%	507,609
62	567 Rents	38,258	66.76%	22,942	-13.30%	26,460	7.12%	24,701
63	Total Operation	11,851,455	1.19%	11,712,590	44.22%	8,121,582	-1.64%	8,256,704

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## Comparison of Base Period and Three (3) Most Recent Calendar Years of Accounts as Reported in KPSC Financial and Statistical Report (Annual Report)

		T ===						
		Base						
<b> </b>		Period						
Line		Ended						
No.	Account Number and Description	4/30/13	% Chg	2011	% Chg	2010	% Chg	2009
64					70 0448	2010	70 CHg	2009
65	Maintenance							
66	568 Maintenance Supervision & Engineering	539,531	2.29%	527.443	-1.95%	537.921	-21.87%	688.461
67	569 Maintenance of Structures	(21,912)	-231.94%	16.607	-20.91%	20,997	98.33%	,
68	570 Maintenance of Station Equipment	1,676,727	6.23%	1,578,393	-2.92%	1.625.828	-12.37%	$10,587 \\ 1,855,415$
69	571 Maintenance of Overhead Lines	1,934,811	1.00%	1,915,700	-11.89%	2,174,112	-15.49%	2,572,695
70	572 Maintenance of Underground Lines			_,0_20,1.00	11.0070	A,1(T,112	-10.4370	2,072,095
71	573 Maintenance of Miscellaneous Transmission Plant	678,312	5.58%	642.482	462.27%	114,266	16.08%	98,439
72	Total Maintenance	4,807,469	2.71%	4,680,625	4.64%	4,473,124	-14.40%	5,225,597
73					1.01/0	1,170,124	-14.40 /0	3,223,397
74	Total Transmission Expenes	16,658,924	1.62%	16,393,215	30.16%	12,594,706	-6.58%	12 400 201
75					30.1070	12,004,700	-0.36 /6	13,482,301
76	Customer Service and Informational Expenses							
77	Operation							
78	907 Supervision	-		_				
79	908 Customer Assistance Expenses	824,045	39.71%	589.810	32.16%	446,300	-37.73%	510.504
80	909 Informationa and Instructional Expenses	16,738	-59.88%	41.725	02.1070	440,300	-51.15%	716,704
81	910 Miscellaneous customer Service and Information Expenses	-	00.0070	11,120		-		-
82	Total Cust Service and Informational Exp	840,783	33.13%	631,535	41.50%	446,300	-37.73%	716,704
83					41.5070	440,000	-37.73%	/16,704
84	Sales Expenses							
85	Operation							
86	911 Supervision	_		_				
87	912 Demonstrating and Selling Expenses	_		_		-		-
88	913 Advertising Expenses	624.130	237.36%	185,004	-22.85%	239,803	EC = 40/	-
89	916 Miscellaneous Sales Expenses	- 1,230		100,004	-22.0070	499,003	-56.54%	551,735
90	Total Sales Expenses	624,130	237.36%	185,004	-22.85%	239.803	-56.54%	FE1 702
91				100,004	-22.0070	200,000	-90.94%	551,735
		1	Į.	1	1	-	1	

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## Comparison of Base Period and Three (3) Most Recent Calendar Years of Accounts as Reported in KPSC Financial and Statistical Report (Annual Report)

		<del>                                     </del>						
		Base						
		Period						
Line		Ended						
No.	Account Number and Description	4/30/13	% Chg	2011	% Chg	2010	% Chg	2009
92	Administrative and General Expenses							
93	Operation							
94	920 Administrative and General Salaries	16,133,772	14.13%	14,136,342	7.13%	13,195,035	2.51%	12.871.684
95	921 Office Supplies and Expenses	7,212,116	22.25%	5,899,252	-13.37%	6,809,479	53.99%	4,421,929
96	922 (Less) Administrative Expenses TransferredCR	-		-		-	33.0070	1,121,020
97	923 Outside Services Employed	2,532,155	59.51%	1,587,501	-51.86%	3,297,366	-23,33%	4,300,553
98	924 Property Insurance	- I				-	20.0070	1,000,000
99	925 Injuries and Damages	124,570	-41.83%	214.141	25.97%	169.994	-0.03%	170,044
100	926 Employee Pensions & Benefits	1,310,166	524.60%	209,760	148.99%	84,244	-41,43%	143,842
101	927 Franchise Requirements	1 - [		-			11.10/0	140,042
102	928 Regulatory Commission Expenses	(24,093)	-100.95%	2,547,612	75.45%	1,452,074	56.33%	928,877
103	929 (Less) Duplicate Charges CR	1 . 1		-	79.20,0	2,10,0,1	00.0070	320,011
104	930.1 General Advertising Expenses	668,060	327.86%	156,139	-2.74%	160.540	-2.81%	165,184
105	930.2 Miscellaneous General Expenses	1,161,384	-35.64%	1,804,562	39.75%	1,291,277	8.83%	1,186,549
106	931 Rents	1,933	0.00%	1,933	0.00%	1,933	0.00%	1,933
107	Total Operation	29,120,063	9.65%	26,557,242	0.36%	26,461,942	9.39%	24,190,595
108							0.0070	21,100,000
109	Maintenance							
110	935 Maintenance of General Plant	186,154	32.46%	140,534	-43.87%	250,361	46.85%	170,492
111						200,001	10.0070	110,432
112	Total Administrative and General Expenses	29,306,217	9.77%	26,697,776	-0.05%	26,712,303	9.65%	24,361,087
113	1	7-7-7-7-7-7-7-1			0.0070	20,112,000	3.0370	24,001,001
114	Total Electric Operation and Maintenance	480,368,199	0.98%	475,705,375	7.67%	441,826,703	56.47%	282,374,147
115	(80,100,126,134,141,148,168)			2.3,.30,010	1.0170	111,020,100	30.4770	202,014,141

## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

"000 Omitted"

Account		De	ec-11 vs	J	an-12 vs	l	Feb-12 vs	IV.	Iar-12 vs	A	pr-12 vs	M:	ay-12 vs
Number	Account Title	1	Dec-10		Jan-11		Feb-11		Mar-11		Apr-11		Iay-11
50010000	OPERATING SUPERVISION & ENGINEERING											-	
Most Recen	at 12 Months	\$	576	\$	482	\$	425	\$	515	\$	445	\$	450
Prior 12 Mo	onths	\$	535	\$	430	\$	425	\$	429	\$	468	\$	395
Increase		\$	41	\$	52	\$	•	\$	86			\$	55
(Decrease)	)									\$	(23)		
50110000									1				
	at 12 Months	\$	18,038	\$	16,141	\$		\$	15,618	\$	16,612	\$	19,649
Prior 12 Mo	onths	\$	18,007	\$	18,945	\$	17,192	\$	17,354	\$	18,508	\$	19,066
Increase		\$	31				***					\$	583
(Decrease)	)			\$	(2,804)	\$	(1,647)	\$	(1,736)	\$	(1,896)		
50120000	FUEL HANDLING												
Most Recen	t 12 Months	\$	673	\$	490	\$	470	\$	529	\$	444	\$	436
Prior 12 Mo	onths	\$	575	\$	517	\$	414	\$	523	\$	586	\$	547
Increase		\$	98			\$	56	\$	6	,			
(Decrease)				\$	(27)					\$	(142)	\$	(111)
50130000	BOTTOM ASH DISPOSAL												
Most Recen	t 12 Months	\$	37	\$	42	\$	7	\$	26	\$	33	\$	25
Prior 12 Mo	onths	\$	57	\$	75	\$	76	\$	80	\$	56	\$	75
Increase								·····					
(Decrease)		\$	(20)	\$	(33)	\$	(69)	\$	(54)	\$	(23)	\$	(50)

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## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceding 12 Months

### "000 Omitted"

Account		Ju	n-12 vs	ul-12 vs		ug-12 vs	S	Sep-12 vs	ct-12 vs		v-12 vs		
Number	Account Title	J	un-11	Jul-11	1	Aug-11		Sep-11	 Oct-11	N	lov-11		Total
£ (1/1   / / / / / / / / /	<i>OPERATING SUPERVISION &amp; ENGINEERING</i>						Į						
Most Recen	t 12 Months	\$	432	\$ 432	\$	473	\$	460	\$ 453	\$	448	\$	5,591
Prior 12 Mo	onths	\$	398	\$ 388	\$	444	\$	407	\$ 407	\$	411	\$	5,137
Increase		\$	34	\$ 44	\$	29	\$	53	\$ 46	\$	37	\$	454
(Decrease)	)								 				
50110000	DIIDI												
	t 12 Months	\$	18,624	\$ 20,658	\$	18,435	\$	17,412	\$ 17,264	\$	20,115	\$	214,111
Prior 12 Mo		\$	17,384	\$ 19,506	\$	19,247	+ <u>-</u> -	17,286	\$ 16,771	\$	15,592	\$	214,858
Increase		\$	1,240	\$ 1,152	·		\$	126	\$ 493	\$	4,523	<u> </u>	
(Decrease)	)				\$	(812)						\$	(747)
				 		400			 				***
50120000	FUEL HANDLING			 									
Most Recen	t 12 Months	\$	480	\$ 453	\$	456	\$	475	\$ 480	\$	632	\$	6,018
Prior 12 Mo	onths	\$	543	\$ 506	\$	491	\$	492	\$ 483	\$	483	\$	6,160
Increase										\$	149		
(Decrease)	)	\$	(63)	\$ (53)	\$	(35)	\$	(17)	\$ (3)			\$	(142)
50130000	BOTTOM ASH DISPOSAL			 							A-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		
Most Recen	t 12 Months	\$	24	\$ 24	\$	25	\$	22	\$ 33	\$	38	\$	336
Prior 12 Mo	onths	\$	73	\$ 91	\$	4	\$	5	\$ 36	\$	23	\$	651
Increase					\$	21	\$	17		\$	15		
(Decrease)		\$	(49)	\$ (67)					\$ (3)			\$	(315)

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## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

### "000 Omitted"

Account		De	c-11 vs	Ja	an-12 vs	F	eb-12 vs	Ma	ar-12 vs	Ap	r-12 vs	Ma	y-12 vs
Number	Account Title	D	ec-10		Jan-11	]	Feb-11	N	Iar-11	$\mathbf{A}$	pr-11	M	ay-11
1,411201													
50135000	FLY ASH DISPOSAL												
Most Recen	t 12 Months	\$	323	\$	217	\$	285	\$	294	\$	262	\$	278
Prior 12 Mo	onths	\$	288	\$	299	\$	307	\$	343	\$	258	\$	305
Increase		\$	35							\$	4		
(Decrease)				\$	(82)	\$	(22)	\$	(49)			\$	(27)
50210000	STEAM EXPENSES					,	ī						
Most Recen	t 12 Months	\$	750	\$	831	\$	707	\$	835	\$	789	\$	752
Prior 12 Mo	onths	\$	976	\$	789	\$	779	\$	904	\$	714	\$	638
Increase				\$	42					\$	75	\$	114
(Decrease)		\$	(226)			\$	(72)	\$	(69)				
50211000	STEAM EXPENSES CLEAN AIR												
Most Recen	t 12 Months	\$	233	\$	233	\$	257	\$	285	\$	289	\$	266
Prior 12 Mo	onths	\$	182	\$	262	\$	224	\$	268	\$	258	\$	269
Increase		\$	51			\$	33	\$	17	\$	31		
(Decrease)	)			\$	(29)							\$	(3)
50230000	SO2 REAGENTS											,	
Most Recen	t 12 Months	\$	1,461	\$	1,219	\$	1,113	\$	1,242	\$	1,280	\$	1,459
Prior 12 Mo	onths	\$	1,462	\$	1,467	\$	1,282	\$	1,303	\$	1,389	\$	1,640
Increase													
(Decrease	)	\$	(1)	\$	(248)	\$	(169)	\$	(61)	\$	(109)	\$	(181)

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## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

### "000 Omitted"

Account		Ju	n-12 vs	Jul	-12 vs	Au	g-12 vs	Sep-12 vs	3	Oct-12 vs	N	ov-12 vs		
Number	Account Title	Jı	ın-11	Jι	ıl-11	$\mathbf{A}$	ug-11	Sep-11		Oct-11	I	Nov-11		Total
1 dilloci														
50135000	FLY ASH DISPOSAL	and a second									1		T	
Most Recen	t 12 Months	\$	251	\$	259	\$	279			\$ 336	\$	315	<u> </u>	3,332
Prior 12 Mo	onths	\$	265	\$	355	\$	130	\$ 27	7	\$ 364	\$	293	\$	3,484
Increase						\$	149				\$	22		
(Decrease)		\$	(14)	\$	(96)			\$ (4	4)	\$ (28)			\$	(152)
50210000	STEAM EXPENSES												1	
Most Recen	t 12 Months	\$	719	\$	759	\$	945	\$ 72	24	\$ 860	\$	778	\$	9,449
Prior 12 Mo	onths	\$	685	\$	769	\$	738	\$ 72	22	\$ 776	\$	768	\$	9,258
Increase		\$	34			\$	207	\$	2	\$ 84	\$	10	\$	191
(Decrease)				\$	(10)									
					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							410		
50211000	STEAM EXPENSES CLEAN AIR													
Most Recen	at 12 Months	\$	273	\$	325	\$	256	\$ 25	52	\$ 249	\$	250	\$	3,168
Prior 12 Mo	onths	\$	277	\$	265	\$	219	\$ 20	)1	\$ 255	\$	248	\$	2,928
Increase				\$	60	\$	37	\$ 5	51		\$	2	\$	240
(Decrease)	)	\$	(4)							\$ (6)		4, 4,	<u></u>	
50230000	SO2 REAGENTS												Į-	
Most Recen	nt 12 Months	\$	1,393	\$	1,518	\$	1,442	\$ 1,43	39	\$ 936	\$	1,352	\$	15,854
Prior 12 Me	onths	\$	1,439	\$	1,630	\$	1,610	\$ 1,69	8	\$ 1,495	\$	1,335	\$	17,750
Increase											\$	17	<u> </u>	
(Decrease	)	\$	(46)	\$	(112)	\$	(168)	\$ (25	59)	\$ (559)			\$	(1,896)

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## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

"000 Omitted"

Account		De	c-11 vs	Ja	n-12 vs	Feb-12 vs	; ] ]	Mar-12 vs	Apr-12 vs	May-12 vs
Number	Account Title	D	ec-10	J	an-11	Feb-11		Mar-11	Apr-11	May-11
			***							
50510000	ELECTRIC EXPENSES									
Most Recen	t 12 Months	\$	649	\$	607	\$ 51	<del>-</del>		\$ 578	\$ 570
Prior 12 Mo	onths	\$	508	\$	612	\$ 53	0 \ \$		\$ 607	\$ 554
Increase		\$	141				.   \$	§ 177		\$ 16
(Decrease)	)			\$	(5)	\$ (1	8)		\$ (29)	
								Aldrew .		
50610000	MISC STEAM POWER EXPENSES									I
Most Recen	t 12 Months	\$	796	\$	475	\$ 42	1 4	\$ 474	\$ 360	\$ 349
Prior 12 Mo	onths	\$	218	\$	528	\$ 50	3 \ \$	\$ 661	\$ 427	\$ 566
Increase		\$	578							
(Decrease)	)			\$	(53)	\$ (8	2) \$	\$ (187)	\$ (67)	\$ (217)
50610500	MISC STEAM PWR EXP-SCR/NOX								***************************************	
Most Recen	at 12 Months	\$	6	\$	6	\$	4 9	\$ 5	\$ 5	\$ 5
Prior 12 Mo	onths	\$	7	\$	6	\$	4 8	\$ 5	\$ 5	\$ 5
Increase				\$	-	\$ -	9	\$ -	\$ -	\$ -
(Decrease)		\$	(1)							
50610600	MISC STEAM PWR EXP-EMISSION FEI	ES								
Most Recen	at 12 Months	\$	-	\$	-	\$ -	9	\$ 309	\$ 118	\$ 118
Prior 12 Mo	onths	\$	-	\$	-	\$ -	9	\$ -	\$ -	\$ -
Increase		\$	-	\$	-	\$ -	9	\$ 309	\$ 118	\$ 118
(Decrease)	)									

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#### Schedule 8

## Big Rivers Electric Corporation Case No. 2012-00535

## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

"000 Omitted"

Account		Jun-12	vs	Jı	ul-12 vs	A	ug-12 vs	[ :	Sep-12 vs	Oc	t-12 vs	No	v-12 vs		
Number	Account Title	Jun-1	1	٠	Jul-11		Aug-11		Sep-11	O	ct-11	N	ov-11		Total
50510000	ELECTRIC EXPENSES														
	t 12 Months	\$	549	\$	581	\$	569	\$	635	\$	617	\$	568	\$	7,044
Prior 12 Mo		<u> </u>	505	\$	519	φ \$	560	+		<del>Ψ</del> \$	589	\$	580	\$	6,543
Increase	muns	\$	44	\$	62	\$	9	\$		<del>Ψ</del>	28	Ψ	000	\$	501
(Decrease)		φ	44	φ	02	φ	J	Ψ	5 00	Ψ	20	\$	(12)	Ψ	301
(Decrease)		<u> </u>										Ψ	(12)	•	·
50610000	MISC STEAM POWER EXPENSES														
Most Recen	t 12 Months	\$	383	\$	317	\$	430	\$	320	\$	310	\$	378	\$	5,013
Prior 12 Mo	onths	\$	522	\$	522	\$	542	\$	566	\$	606	\$	616	\$	6,277
Increase															
(Decrease)		\$ (	139)	\$	(205)	\$	(112)	\$	3 (246)	\$	(296)	\$	(238)	\$	(1,264)
50610500	MISC STEAM PWR EXP-SCR/NOX														
	t 12 Months	\$	5	\$	5	\$	5	\$	5 5	\$	6	\$	5	\$	62
Prior 12 Mc		\$	5	\$	5	\$	5	+		\$	5	\$	5	\$	62
Increase		\$	-	\$	-	\$	-	\$		\$	1	\$	-	\$	-
(Decrease)							2. 2022								
50610600	MISC STEAM PWR EXP-EMISSION FEES														Managara and a same and
Most Recen	t 12 Months	\$	118	\$	101	\$	101	\$	3 101	\$	101	\$	101	\$	1,168
Prior 12 Mo	onths	\$	-	\$	•	\$	•	\$	3 -	\$	*	\$	-	\$	-
Increase		\$	118	\$	101	\$	101	\$	3 101	\$	101	\$	101	\$	1,168
(Decrease)									-						

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## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

"000 Omitted"

Account		De	c-11 vs	Jan-	12 vs	Feb	-12 vs	Ma	r-12 vs	Apr-12 vs	May	-12 vs
Number	Account Title	D	ec-10	Ja	n-11	$\mathbf{Fe}$	b-11	$\mathbf{M}$	ar-11	Apr-11	Ma	y-11
50630000 NOX	DEACENTE									4.4.		
Most Recent 12 N		\$	177	\$	98	\$	52	\$	64	\$ 114	\$	82
Prior 12 Months	10110115	\$	79	\$	101	\$	70	\$	65	\$ 70	\$	54
Increase		\$	98	<del>-</del>		т				\$ 44	\$	28
(Decrease)				\$	(3)	\$	(18)	\$	(1)	10000		
50910000 ALLC	OWANCES-CLEAN AIR			ı							Ι	
Most Recent 12 N	Months	\$	21	\$	19	\$	7	\$	5	\$ 6	\$	9
Prior 12 Months		\$	(55)	\$	24	\$	20	\$	17	\$ 14	\$	15
Increase		\$	76									
(Decrease)				\$	(5)	\$	(13)	\$	(12)	\$ (8)	\$	(6)
				, man a data a d								
$\left. 51010000 \right _{MAII}$	NT SUPERVISION & ENGINEERI	NG										
Most Recent 12 N		\$	486	\$	401	\$	365	\$	420	\$ 396	\$	366
Prior 12 Months		\$	471	\$	407	\$	416	\$	430	\$ 399	\$	362
Increase		\$	15								\$	4
(Decrease)				\$	(6)	\$	(51)	\$	(10)	\$ (3)		
							~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~					
51110000 MAII	NTENANCE STRUCTURES					,						
Most Recent 12 N	Months	\$	668	\$	321	\$	313	\$	330	\$ 200	 '	281
Prior 12 Months		\$	93	\$	302	\$	244	\$	218	\$ 244	\$	165
Increase		\$	575	\$	19	\$	69	\$	112		\$	116
(Decrease)										\$ (44)		

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Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

"000 Omitted"

Account		Jun-12 vs		Jul-12 vs	A	ug-12 vs	5	Sep-12 vs	O	ct-12 vs	Nov-	12 vs		
Number	Account Title	Jun-11		Jul-11		Aug-11		Sep-11	(Oct-11	Nov	v-11		Total
													~~~	
50630000	NOX REAGENTS						1						1	
Most Recen	t 12 Months	\$ 84	\$	127	\$	99	\$		\$	140	\$	144		1,270
Prior 12 Mo	onths	\$ 117	\$	94	\$	129	\$	121	\$	179	\$	121		1,200
Increase			\$	33	<u> </u>						\$	23	\$	70
(Decrease)	)	\$ (33)	)		\$	(30)	\$	(32)	\$	(39)				
		<u></u>												
	ALLOWANCES-CLEAN AIR				<del></del>									
Most Recen	t 12 Months	\$ 8		16	1	9	<del> </del>		\$	8	\$	10	<del>                                     </del>	128
Prior 12 Mo	onths	\$ 29	\$	28	\$	20	\$	16	\$	218	\$	114	\$	460
Increase			ļ		<u> </u>		<u> </u>							
(Decrease)	)	\$ (21)	) \$	(12)	\$	(11)	\$	(6)	\$	(210)	\$	(104)	\$	(332)
51010000	MAINT SUPERVISION & ENGINEERING		1		<u> </u>	and see sink								
Most Recen	t 12 Months	\$ 376	\$	381	\$	419	\$	379	\$	449	\$	361	\$	4,799
Prior 12 Mo	onths	\$ 366	\$	348	\$	390	\$	361	\$	373	\$	397	\$	4,720
Increase		\$ 10	\$	33	\$	29	\$	18	\$	76			\$	79
(Decrease	)										\$	(36)		
										WW. T. W.				
51110000	MAINTENANCE STRUCTURES		~~~									44.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4	,	
Most Recen	t 12 Months	\$ 271	\$	271	\$	295	\$	386	\$	304	\$	208	\$	3,848
Prior 12 Mo	onths	\$ 315	\$	403	\$	168	\$	277	\$	281	\$	364	\$	3,074
Increase		Ì			\$	127	\$	109	\$	23			\$	774
(Decrease	)	\$ (44)	) \$	(132)			-				\$	(156)	<u> </u>	

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		De	c-11 vs	Ja	n-12 vs	Fe	b-12 vs	M	ar-12 vs	Apı	r-12 vs	Ma	y-12 vs
Number	Account Title		Dec-10		an-11		eb-11	Į.	Mar-11	_	pr-11	1	ay-11
Number	Account 1101c	┪	700 10		<u> </u>		00 11		1111				
51210000 M	MAINTENANCE BOILER PLANT												
Most Recent	12 Months	\$	1,195	\$	1,217	\$	1,493	\$	3,539	\$	1,315	\$	802
Prior 12 Mon	nths	\$	2,598	\$	1,048	\$	1,153	\$	1,596	\$	1,043	\$	1,088
Increase				\$	169	\$	340	\$	1,943	\$	272		
(Decrease)		\$	(1,403)									\$	(286)
E 1911/1/1/1	MAINTENANCE BOILER PLANT-CLEAN AIR								0000				
Most Recent	12 Months	\$	122	\$	176	\$	152	\$	148	\$	159	\$	173
Prior 12 Mon	nths	\$	133	\$	147	\$	124	\$	233	\$	148	\$	99
Increase		or a transfer dende		\$	29	\$	28			\$	11	\$	74
(Decrease)		\$	(11)					\$	(85)				
51212000 M	MAINT SCRUBBER/SOLID WASTE												
Most Recent	12 Months	\$	175	\$	430	\$	209	\$	556	\$	290	\$	414
Prior 12 Mon	nths	\$	50,000	\$	291	\$	362	\$	358	\$	379	\$	335
Increase				\$	139			\$	198			\$	79
(Decrease)		\$	(49,825)			\$	(153)			\$	(89)		

#### Schedule 8

### Big Rivers Electric Corporation Case No. 2012-00535

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Ju	n-12 vs	Jı	ul-12 vs	A	ug-12 vs	S	ep-12 vs	O	et-12 vs	No	v-12 vs		A STATE OF THE STA
Number	Account Title	Jı	ın-11	٠,	Jul-11	,	Aug-11		Sep-11	(	Oct-11	N	ov-11	<u> </u>	Total
													,		
							,		-					<u> </u>	
51210000	MAINTENANCE BOILER PLANT														
Most Recen	t 12 Months	\$	953	\$	1,326	\$	1,810	\$	1,032	\$	1,759	\$	1,241	\$	17,682
Prior 12 Mo	onths	\$	1,644	\$	1,050	\$	1,125	\$	1,625	\$	2,131	\$	2,548	\$	18,649
Increase				\$	276	\$	685								
(Decrease)		\$	(691)					\$	(593)	\$	(372)	\$	(1,307)	\$	(967)
		100													
51211000	MAINTENANCE BOILER PLANT-CLEAN AIR													•	
Most Recen	t 12 Months	\$	171	\$	258	\$	380	\$	247	\$	173	\$	249	\$	2,408
Prior 12 Mo	onths	\$	126	\$	257	\$	200	\$	205	\$	153	\$	247	\$	2,072
Increase		\$	45	\$	1	\$	180	\$	42	\$	20	\$	2	\$	336
(Decrease)				A A A A A A A A A A A A A A A A A A A											
51212000	MAINT SCRUBBER/SOLID WASTE	<del> </del>													
Most Recen	t 12 Months	\$	329	\$	485	\$	485	\$	306	\$	418	\$	364	\$	4,461
Prior 12 Mo	onths	\$	836	\$	675	\$	444	\$	366	\$	456	\$	557	\$	55,059
Increase						\$	41								
(Decrease)	)	\$	(507)	\$	(190)			\$	(60)	\$	(38)	\$	(193)	\$	(50,598)

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# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Dec	-11 vs	Jai	n-12 vs	Feb	-12 vs	Ma	ar-12 vs	Apr-12 vs	IV.	lay-12 vs
Number	Account Title	De	ec-10	$\mathbf{J}_{i}$	an-11	Fe	b-11	IV.	Iar-11	Apr-11		May-11
										4.00		
51213000	MAINTENANCE BOILER PLANT- REAGENTS											
Most Recen	nt 12 Months	\$	34	\$	19	\$	8	\$	15	\$ 31	\$	23
Prior 12 Mo	onths	\$	6	\$	7	\$	9	\$	13	\$ 9	\$	21
Increase		\$	<b>2</b> 8	\$	12			\$	2	\$ 22	\$	2
(Decrease	)					\$	(1)					
51214000 Most Recen	MAINTENANCE BOILER PLANT-WASTE   TREATMENT   nt 12 Months	\$	89	\$	42	\$	100	\$	86	\$ 63	\$	54
					42 84		73	<del></del>	72	\$ 78	_ <u> </u>	83
Prior 12 Mo	ontns	\$	79 10	\$	04	\$ \$	$\frac{73}{27}$	\$	14	φ	Ψ	00
Increase	\ \	Φ	10	ው	(49)	Φ	41	Φ	14	\$ (15	) \$	(29)
(Decrease	)			\$	(42)					ф (19	<i>)</i> Φ	(29)
	A CATALOGUE PLANCE PLANCE		<u>.</u>					J			1	
51310000	MAINTENANCE ELECTRIC PLANT							1 .			1	222
	nt 12 Months	\$	171	\$	269	\$	332	\$	228	\$ 287	\$	220
	nt 12 Months	\$	171 437	\$ \$	269 206	\$ \$	332 291	\$	601	\$ 287 \$ 251	_	220
Most Recer	nt 12 Months							<del> </del>	***************************************		\$	

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-12 vs	Jul-12 vs	Aug-12 vs	Sep-12 vs	Oct-12 vs	Nov-12 vs	
Number	Account Title	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Total
51213000	MAINTENANCE BOILER PLANT- REAGENTS							
	t 12 Months	\$ 35	\$ 14	\$ 15	9 \$ 3	\$ 18	\$ 2	\$ 221
Prior 12 Mo	onths	\$ 17	\$ 20	\$ 4	5 \$ 4	\$ (36)	\$ 3	\$ 118
Increase		\$ 18				\$ 54		\$ 103
(Decrease)	)		\$ (6)	\$ (20	3) \$ (1)		\$ (1)	
51214000	MAINTENANCE BOILER PLANT-WASTE TREATMENT							
Most Recen	t 12 Months	\$ 68	\$ 50	\$ 88	3 \$ 77	\$ 45	\$ 75	\$ 837
Prior 12 Mo	onths	\$ 76	\$ 94	\$ 89	9 \$ 97	\$ 76	\$ 42	\$ 943
Increase							\$ 33	
(Decrease)		\$ (8)	\$ (44)	\$ (:	(20)	\$ (31)		\$ (106
51310000	MAINTENANCE ELECTRIC PLANT							
	t 12 Months	\$ 241	\$ 268	\$ 338	5 \$ 271	\$ 358	\$ 439	\$ 3,419
Prior 12 Mo	onths	\$ 319	\$ 263	\$ 313		<u> </u>	\$ 1,302	1
Increase			\$ 5	\$ 25		\$ 69		7
(Decrease)		\$ (78)			\$ (272)		\$ (863)	\$ (1,645

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		De	ec-11 vs	Jan-12 vs	F	eb-12 vs	M	ar-12 vs	A	pr-12 vs	Ma	y-12 vs
Number	Account Title	I	Dec-10	Jan-11	]	Feb-11	I	Mar-11		Apr-11	M	lay-11
51410000	MAINTENANCE MISC STEAM PLANT											
Most Recen	t 12 Months	\$	277	\$ 259	\$	312	\$	311	\$	245	\$	289
Prior 12 Mo	onths	\$	(1,011)	\$ 265	\$	184	\$	253	\$	175	\$	215
Increase		\$	1,288		\$	128	\$	58	\$	70	\$	74
(Decrease)		and a second		\$ (6)								
54710000	FUEL-GAS TURBINE			1,								
Most Recen	t 12 Months	\$	3	\$ 14	\$	-	\$	47	\$	4	\$	23
Prior 12 Mo	onths	\$	79	\$ 73	\$	82	\$	47	\$	9	\$	78
Increase							\$	*				
(Decrease)		\$	(76)	\$ (59)	\$	(82)			\$	(5)	\$	(55)
54810000	GENERATION EXPENSES-GAS TURBINE	-								Ī		
Most Recen	t 12 Months	\$	4	\$ 3	\$	3	\$	3	\$	3	\$	3
Prior 12 Mo	onths	\$	8	\$ 3	\$	3	\$	3	\$	2	\$	2
Increase				\$ -	\$	-	\$	•	\$	1	\$	1
(Decrease)		\$	(4)									

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### Big Rivers Electric Corporation Case No. 2012-00535

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun	-12 vs	Jι	ıl-12 vs	A	Aug-12 vs	S	Sep-12 vs	O	ct-12 vs	Nov	7-12 vs	
Number	Account Title	Jui	n-11	J	Jul-11		Aug-11		Sep-11	(	Oct-11	No	ov-11	Total
							1	The second second						
51410000	MAINTENANCE MISC STEAM PLANT							·					·	 
Most Recen	t 12 Months	\$	234	\$	269	\$	247	\$	267	\$	223	\$	255	\$ 3,188
Prior 12 Mo	onths	\$	449	\$	234	\$	256	\$	337	\$	317	\$	320	\$ 1,994
Increase		The same of the sa		\$	35									\$ 1,194
(Decrease)		\$	(215)			\$	(9)	\$	(70)	\$	(94)	\$	(65)	
									and an annual and an annual and an annual and an					
54710000	FUEL-GAS TURBINE													 
Most Recen	t 12 Months	\$	22	\$	196	\$	(13)	\$	28	\$	57	\$	16	\$ 397
Prior 12 Mo	onths	\$	105	\$	262	\$	206	\$	65	\$	-	\$	3	\$ 1,009
Increase		- Company			- Haratawania					\$	57	\$	13	
(Decrease)		\$	(83)	\$	(66)	\$	(219)	\$	(37)					\$ (612)
54810000	GENERATION EXPENSES-GAS TURBINE													
Most Recen	t 12 Months	\$	3	\$	3	\$	3	\$	3	\$	3	\$	3	\$ 37
Prior 12 Mo	onths	\$	3	\$	3	\$	3	\$	3	\$	3	\$	3	\$ 39
Increase		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
(Decrease)	)								TOTAL PARTY AND THE PARTY AND					\$ (2)

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# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		De	c-11 vs	Ja	n-12 vs	Feb-	12 vs	M	ar-12 vs	Apı	:-12 vs	Ma	y-12 vs
Number	Account Title	D	ec-10		Jan-11	Fe	b-11	Ŋ	Iar-11	Aj	or-11	M	ay-11
~ ~ ~ 1 A A A A A	MAINT GENERATING & ELEC PLT-GAS TURBINE					,							10110-07
Most Recen	t 12 Months	\$	34	\$	25	\$	8	\$	49_	\$	1_	\$	5
Prior 12 Mo	onths	\$	129	\$	22	\$	13	\$	(7)	\$	-	\$	17
Increase				\$	3			\$	56	\$	1		
(Decrease)		\$	(95)			\$	(5)					\$	(12)
55511000	PURCHASED POWER-SEPA											·	
	t 12 Months	\$	1,345	\$	1,323	\$	999	\$	1,183	\$	612	\$	424_
Prior 12 Mo		\$	886	\$	650	\$	547	\$	1,075	\$	991	\$	1,011
Increase		\$	459	\$	673	\$	452	\$	108				
(Decrease)		T								\$	(379)	\$	(587)
(Boolease)			***************************************										
55513500	PURCHASED POWER-LEM			<u></u>						January			
	t 12 Months	\$	•	\$		\$	_	\$	-	\$		\$	-
Prior 12 Mo		\$	*	\$	-	\$	-	\$	#	\$	-	\$	*
Increase		\$	+	\$	-	\$	-	\$	*	\$	-	\$	-
(Decrease)	)												

#### Schedule 8

#### Big Rivers Electric Corporation Case No. 2012-00535

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun	-12 vs	Ju	l-12 vs	A	Aug-12 vs	Se	ep-12 vs	Oc	t-12 vs	Nov	-12 vs	
Number	Account Title	Ju	n-11	Jı	ul-11		Aug-11	S	Sep-11	C	et-11	No	v-11	Total
		ļ												
	MAINT GENERATING & ELEC PLT-GAS TURBINE		www.dom						3					
Most Recen	t 12 Months	\$	-	\$	29	\$	17	\$	31	\$	14	\$	58	\$ 271
Prior 12 Mo	onths	\$	8	\$	-	\$	51	\$	12	\$	-	\$		\$ 245
Increase		Manager and a series		\$	29		an parameter and the second se	\$	19	\$	14	\$	58	\$ 26
(Decrease)		\$	(8)			\$	(34)							
55511000	PURCHASED POWER-SEPA													
Most Recen	t 12 Months	\$	371	\$	388	\$	424	\$	499	\$	531	\$	459	\$ 8,558
Prior 12 Mo	onths	\$	905	\$	527	\$	449	\$	428	\$	472	\$	763	\$ 8,704
Increase	Arranta	mal according						\$	71	\$	59			
(Decrease)		\$	(534)	\$	(139)	\$	(25)					\$	(304)	\$ (146)
55513500	PURCHASED POWER-LEM					1								 
Most Recen	t 12 Months	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Prior 12 Mo	onths	\$	-	\$	-	\$	•	\$	_	\$	-	\$	-	\$ -
Increase		\$	-	\$	-	\$	•	\$		\$	-	\$	-	\$ -
(Decrease)														

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		De	c-11 vs	Ja	n-12 vs	Fe	b-12 vs	Ma	ar-12 vs	Apr-	12 vs	Ma	y-12 vs
Number	Account Title	D	ec-10	J	an-11	F	eb-11	N	Iar-11		r-11		ay-11
										-			
55512700 1	PURCHASED POWER-LG&E/KU												
Most Recent		\$		\$		\$		\$		\$		\$	
Prior 12 Mor		\$	-		-	<del> </del>	-		-	<del></del>	<b>-</b>	\$	•
	ntns			\$	-	\$	-	\$	-	\$	-	<del>                                     </del>	-
Increase		\$	-	\$	-	\$	-	\$	-	\$	-	\$	
(Decrease)													
55514200 H	PURCHASED POWER-MISO	ļ .											
Most Recent		\$	2,300	\$	2.873	\$	3,263	\$	3,849	\$	4,886	\$	3,086
Prior 12 Mor	***************************************	\$	1,122	\$	1,282	\$	1,350	\$	2,330	\$	1,985	\$	1,848
Increase		\$	1,178	\$	1,591	\$	1,913	\$	1,519	\$	2,901	\$	1,238
(Decrease)			,	T		-		T.	2,020	_ <del></del>	_,	4	
55514300 F	PURCHASED POWER-MISO ARS												
Most Recent	12 Months	\$	(1)	\$	•	\$	•	\$	-	\$	-	\$	-
Prior 12 Mon	nths	\$	(70)		-	\$		\$	-	\$	_	\$	_
Increase		\$	69	\$		\$	-	\$	-	\$		\$	_
(Decrease)													
	PURCHASED POWER-PJM INTERCONNECTION												
Most Recent	12 Months	\$	_	\$	-	\$	•	\$	-	\$	-	\$	-
Prior 12 Mon	nths	\$		\$	-	\$	-	\$	*	\$	-	\$	•
Increase		\$	-	\$	-	\$	-	\$	-	\$	-	\$	_
(Decrease)													

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# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

"000 Omitted"

Account		Ju	n-12 vs	Ju	l-12 vs	Au	ıg-12 vs	S	ep-12 vs	Oc	et-12 vs	No	v-12 vs		
Number	Account Title	Jı	un-11	J	ul-11	A	Aug-11		Sep-11	(	Oct-11	N	ov-11		Total
55513700 PUR	CHASED POWER-LG&E/KU											1		1	
Most Recent 12 I	Months	\$		\$	-	\$	166	\$	-	\$	-	\$		\$	166
Prior 12 Months		\$	•	\$	-	\$	-	\$	<b></b>	\$	-	\$	-	\$	•
Increase		\$	-	\$	•	\$	166	\$	*	\$	•	\$		\$	166
(Decrease)															
55514200 PUR	CHASED POWER-MISO														
Most Recent 12 I	Months	\$	2,088	\$	2,561	\$	2,461	\$	2,758	\$	4,411	\$	1,536	\$	36,072
Prior 12 Months		\$	2,345	\$	1,409	\$	1,740	\$	1,692	\$	1,643	\$	2,957	\$	21,703
Increase				\$	1,152	\$	721	\$	1,066	\$	2,768			\$	14,369
(Decrease)		\$	(257)									\$	(1,421)		
												To continue to			
55514300 PUR	CHASED POWER-MISO ARS				·			,							
Most Recent 12 N	Months	\$	*	\$	-	\$	166	\$	-	\$	-	\$	-	\$	165
Prior 12 Months		\$	-	\$	-	\$	-	\$	*	\$	-	\$	-	\$	(70)
Increase		\$	=	\$	-	\$	166	\$	-	\$	-	\$	+	\$	235
(Decrease)															
													**************************************		45
	CHASED POWER-PJM ERCONNECTION						///////////////////////////////////////	<u> </u>	Military (r. d., d., d., d., d., d., d., d., d., d.	•				1	***************************************
Most Recent 12 N	Months	\$	-	\$	-	\$	-	\$	-	\$	<del>,</del>	\$	-	\$	-
Prior 12 Months		\$	-	\$	-	\$	5	\$	-	\$	-	\$	-	\$	5
Increase		\$	-	\$	-		***************************************	\$	•	\$	-	\$	-		
(Decrease)						\$	(5)							\$	(5)

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		D	ec-11 vs	,	Jan-12 vs	F	eb-12 vs	M	ar-12 vs	A	Apr-12 vs	Μa	y-12 vs
Number	Account Title	:	Dec-10		Jan-11		Feb-11	, ]	Mar-11		Apr-11	N	Iay-11
55515000	PURCHASED POWER HMP&L STATION TWO												
Most Recen	t 12 Months	\$	18	\$	3 12	\$	22	\$	14	\$	44	\$	9
Prior 12 Mo	onths	\$	15	\$	3 15	\$	17	\$	16	\$	27	\$	21
Increase		\$	3			\$	5			\$	17		
(Decrease)	)			\$	3 (3)			\$	(2)			\$	(12)
				And the second									
55515001	HMP&L STATION TWO AMORT EXP										77		
Most Recen	t 12 Months	\$	58	\$	3 41	\$	48	\$	48	\$	48	\$	48
Prior 12 Mo	onths	\$	40	\$	3 40	\$	40	\$	40	\$	40	\$	40
Increase	40.4	\$	18	\$	3 1	\$	8	\$	8	\$	8	\$	8
(Decrease)	)												
55515002	HMP&L STATION TWO AMORT EXP- CLEAN AIR												
Most Recen	t 12 Months	\$	218	\$	3 217	\$	217	\$	217	\$	217	\$	217
Prior 12 Mo	onths	\$	117	\$	3 117	\$	117	\$	117	\$	117	\$	117
Increase		\$	101	\$	3 100	\$	100	\$	100	\$	100	\$	100
(Decrease)	)	The state of the s											

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

													7	
Account		Jun-12	vs	Ju	l-12 vs	Æ	$\lambda$ ug-1 $2~ m vs$	$\mid S \mid$	Sep-12 vs	Oc	t-12 vs	Nov-12 vs	İ	
Number	Account Title	Jun-1	1	J	ul-11		Aug-11		Sep-11	C	ct-11	Nov-11		Total
F F F 1 F 0 0 0 1	PURCHASED POWER HMP&L STATION TWO												į.	
Most Recent	12 Months	\$	9	\$	6	\$	12	\$	10	\$	25	\$ 19	9	200
Prior 12 Mon	nths	\$	8	\$	5	\$	7	\$	12	\$	24	\$ 15	5 \$	182
Increase		\$	1	\$	1	\$	5			\$	1	\$ 4	Į §	18
(Decrease)								\$	(2)					
55515001	HMP&L STATION TWO AMORT EXP					I								
Most Recent	12 Months	\$	48	\$	48	\$	48	\$	54	\$	54	\$ 52	2 9	
Prior 12 Mon	nths	\$	40	\$	40	\$	40	\$	48	\$	72	\$ 42	3 \$	522
Increase		\$	8	\$	8	\$	8	\$	6			\$ 10	) {	73
(Decrease)										\$	(18)	iminise.	-	
EEE1E0001	HMP&L STATION TWO AMORT EXP- CLEAN AIR	Carry Control of Carry												
Most Recent	12 Months	\$	217	\$	217	\$	217	\$	220	\$	218	\$ 218	3 \$	2,610
Prior 12 Mon	nths	\$	117	\$	117	\$	117	\$	162	\$	89	\$ 117	7 \ \$	3 1,421
Increase		\$	100	\$	100	\$	100	\$	58	\$	129	\$ 101	9	3 1,189
(Decrease)														

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# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		De	ec-11 vs	J	an-12 vs	Fe	eb-12 vs	N	Iar-12 vs	Apr-1	2 vs	Ma	y-12 vs
Number	Account Title	I	Dec-10	,	Jan-11	I	Feb-11		Mar-11	Apr	-11	M	ay-11
										************			
FFF150093	HMP&L STATION TWO INTEREST CHARGED TO CONST CR			,									
Most Recen	t 12 Months	\$	•	\$	-	\$	(2)	\$	(1)	\$	(4)	\$	(4)
Prior 12 Mo	onths	\$	<del></del>	\$	-	\$	•	\$	*	\$	-	\$	-
Increase		\$	-	\$	•					***************************************			
(Decrease)						\$	(2)	\$	(1)	\$	(4)	\$	(4)
55515004	HMP&L STATION TWO OPER SUPERVISION & ENGINEERING												
Most Recen	t 12 Months	\$	89	\$	78	\$	66	\$	68	\$	64	\$	76
Prior 12 Mo	onths	\$	94	\$	88	\$	85	\$	63	\$	76	\$	60
Increase								\$	5			\$	16
(Decrease)		\$	(5)	\$	(10)	\$	(19)			\$	(12)		
55515005	HMP&L STATION TWO FUEL			************									
Most Recen	t 12 Months	\$	3,605	\$	3,362	\$	2,337	\$	3,324	\$	1,030	\$	2,688
Prior 12 Mo	onths	\$	3,613	\$	3,422	\$	2,519	\$	3,736	\$	2,587	\$	3,661
Increase													
(Decrease)		\$	(8)	\$	(60)	\$	(182)	\$	(412)	\$	(1,557)	\$	(973)

#### Schedule 8

### Big Rivers Electric Corporation Case No. 2012-00535

# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		Ju	n-12 vs	Ju	l-12 vs	A	ug-12 vs	Sep-	12 vs	Oc	t-12 vs	No	v-12 vs		
Number	Account Title	Jı	ın-11	J	ul-11	1	Aug-11	Sep	<b>9-11</b>	C	)ct-11	N	ov-11		Total
	HMP&L STATION TWO INTEREST CHARGED TO CONST CR														
Most Recen	t 12 Months	\$		\$	(9)	\$	•	\$	-	\$		\$	-	\$	(20)
Prior 12 Mo	onths	\$		\$	-	\$	-	\$	(2)	\$		\$	-	\$	(2)
Increase		\$	-			\$	•	\$	2	\$	-	\$	-	and the same of th	
(Decrease)				\$	(9)									\$	(18)
55515004	SUPERVISION & ENGINEERING						I								
Most Recen	t 12 Months	\$	65	\$	65	\$	70	\$	72	\$	66	\$	68_	\$	847
Prior 12 Mo	onths	\$	59	\$	60	\$	67	\$	63	\$	63	\$	63	\$	841
Increase		\$	6	\$	5	\$	3	\$	9	\$	3	\$	5	\$	6
(Decrease)	)			Particular Control of											
55515005	HMP&L STATION TWO FUEL													<u> </u>	
Most Recen	at 12 Months	\$	3,207	\$	3,373	\$	3,009	\$	3,357	\$	3,466	\$	3,857	\$	36,615
Prior 12 Mo	onths	\$	3,455	\$	3,543	\$	3,510	\$	3,250	\$	3,071	\$	3,561	\$	39,928
Increase								\$	107	\$	395	\$	296		
(Decrease)		\$	(248)	\$	(170)	\$	(501)						, ,	\$	(3,313)

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		De	c-11 vs	J	an-12 vs	F	eb-12 vs	Ma	ar-12 vs	Apr-12 vs		May-12 vs
Number	Account Title	D	ec-10		Jan-11		Feb-11	N	Iar-11	Apr-11	ĺ	May-11
555150006	HMP&L STATION TWO FUEL HANDLING											
Most Recen	nt 12 Months	\$	117	\$	95	\$	130	\$	72	\$ 62	-+	\$ 52
Prior 12 Mo	onths	\$	142	\$	70	\$	23	\$	161	\$ 99	)	\$ 200
Increase				\$	25	\$	107					
(Decrease)	)	\$	(25)					\$	(89)	\$ (37	7)	\$ (148)
55515007	HMP&L STATION TWO BOTTOM ASH DISPOSAL											
Most Recen	nt 12 Months	\$	7	\$	3	\$	-	\$		\$ 5	3	\$ -
Prior 12 Mo	onths	\$	2	\$	3	\$	1	\$	2	\$ 2	2	\$ 2
Increase		\$	5	\$	-		<u> </u>			\$ 1		
(Decrease						\$	(1)	\$	(2)			\$ (2)
55515008	HMP&L STATION TWO FLY ASH DISPOSAL					A						
Most Recer	nt 12 Months	\$	49	\$	39	\$	30	\$	54	\$ 14	1	\$ 41
Prior 12 Mo	onths	\$	38	\$	43	\$	34	\$	51	\$ 28	3	\$ 55
Increase		\$	11					\$	3			
(Decrease	)	-		\$	(4)	\$	(4)			\$ (14	1)	\$ (14)

#### Schedule 8

### Big Rivers Electric Corporation Case No. 2012-00535

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-12 vs	Jul-12 vs	Aug-12 vs	Sep-12 vs	Oct-12 vs	Nov-12 vs	
Number	Account Title	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Total
								A
555150006	HMP&L STATION TWO FUEL HANDLING							
	t 12 Months	\$ 57	\$ 47	\$ 53	\$ 60	\$ 107	\$ 76	\$ 928
Prior 12 Mo	onths	\$ 30	\$ 164	\$ 59	\$ 99	\$ 66	\$ 90	\$ 1,203
Increase		\$ 27				\$ 41		
(Decrease)			\$ (117)	\$ (6)	\$ (39)		\$ (14)	\$ (275)
55515007	HMP&L STATION TWO BOTTOM ASH DISPOSAL			<u> </u>		1	1	
	t 12 Months	\$ 1	\$ 2	\$ -	\$ 1	\$ 2	\$ 10	\$ 29
Prior 12 Mo		\$ 1	\$ -	\$ 1	\$ -	\$ 3	\$ 7	\$ 24
Increase	Hittio	\$ -	\$ 2	Ψ Ι	\$ 1	<u> </u>	\$ 3	\$ 5
(Decrease)				\$ (1)	<u> </u>	\$ (1)	<del> </del>	4
55515008	HMP&L STATION TWO FLY ASH DISPOSAL							
Most Recen	t 12 Months	\$ 41	\$ 45	\$ 58	\$ 46	\$ 36	\$ 48	\$ 501
Prior 12 Mo	onths	\$ 43	\$ 48	\$ 32	\$ 78	\$ 45	\$ 62	\$ 557
Increase			and the state of t	\$ 26				
(Decrease)		\$ (2)	\$ (3)		\$ (32)	\$ (9)	\$ (14)	\$ (56)

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		De	c-11 vs	Ja	n-12 vs	Fel	o-12 vs	Ms	ar-12 vs	Apr-1	2 vs	Max	7-12 vs
Number	Account Title	- 1	ec-10		an-11		eb-11	1	Iar-11	Apr		1	ay-11
Number	Account Title		Vec-10	<u> </u>	a11-11	χ.,	CD-11	14	141-11	Whi		1110	<u>ty-11</u>
			MI				•						
55515009	HMP&L STATION TWO STEAM EXPENSES					.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
Most Recen	t 12 Months	\$	146	\$	123	\$	179	\$	153	\$	187	\$	115
Prior 12 Mo	onths	\$	206	\$	144	\$	139	\$	113	\$	176	\$	123
Increase						\$	40	\$	40	\$	11		
(Decrease)		\$	(60)	\$	(21)							\$	(8)
55515010	HMP&L STATION TWO SO2 REAGENTS	S											
Most Recen	t 12 Months	\$	444	\$	407	\$	285	\$	403	\$	130	\$	296
Prior 12 Mo	onths	\$	326	\$	329	\$	241	\$	346	\$	228	\$	334
Increase		\$	118	\$	78	\$	44	\$	57				
(Decrease)										\$	(98)	\$	(38)
55515011	HMP&L STATION TWO ELECTRIC EXPENSES	*											
Most Recen	t 12 Months	\$	74	\$	76	\$	63	\$	69	\$	68	\$	74
Prior 12 Mo	onths	\$	68	\$	76	\$	72	\$	58	\$	80	\$	65
Increase		\$	6	\$	-			\$	11			\$	9
(Decrease)						\$	(9)			\$	(12)		

#### Schedule 8

#### Big Rivers Electric Corporation Case No. 2012-00535

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-1	2  vs	Ju	l-12 vs	A	ug-12 vs	Ser	-12 vs	O	ct-12 vs	Nov	-12 vs	
Number	Account Title	Jun-			ul-11		Aug-11		ep-11		Oct-11		v-11	Total
Number	Account Title	- Jun-	7.7	91	MI-TT		riug-11		- P-II		00011		· · · ·	10141
							AFE-7							
55515009	HMP&L STATION TWO STEAM EXPENSES							1				44		 
Most Recen	t 12 Months	\$	123	\$	140	\$	139	\$	114	\$	157	\$	119	\$ 1,695
Prior 12 Mo	onths	\$	126	\$	154	\$	139	\$	115	\$	147	\$	124	\$ 1,706
Increase						\$	-			\$	10			
(Decrease)		\$	(3)	\$	(14)		VII.	\$	(1)			\$	(5)	\$ (11)
	HMP&L STATION TWO SO2 REAGENTS					,		_						
Most Recen	it 12 Months	\$	363	\$	373	\$	323	\$	363	\$	343	\$	388	\$ 4,118
Prior 12 Mo	onths	\$	374	\$	362	\$	404	\$	314	\$	342	\$	398	\$ 3,998
Increase				\$	11			\$	49	\$	1_			\$ 120
(Decrease)		\$	(11)			\$	(81)					\$	(10)	
55515011	HMP&L STATION TWO ELECTRIC EXPENSES													
Most Recen	at 12 Months	\$	70	\$	67	\$	61	\$	64	\$	70	\$	72	\$ 828
Prior 12 Mo	onths	\$	66	\$	67	\$	72	\$	69	\$	68	\$	67	\$ 828
Increase		\$	4	\$						\$	2	\$	5	\$ -
(Decrease)	)					\$	(11)	\$	(5)					

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# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Dec	c-11 vs	J	an-12 vs	Fel	b-12 vs	M	ar-12 vs	Apr-12 vs		May-12 v	vs
Number	Account Title	D	ec-10		Jan-11	$\mathbf{F}$	eb-11	N	Iar-11	Apr-11		May-11	
Itulibei													
								<u></u>					
55515012	HMP&L STATION TWO STEAM POWER EXPENSES											4.4	
Most Recen	nt 12 Months	\$	27	\$	56	\$	67_	\$	17	\$ 41			53
Prior 12 Mo	onths	\$	1	\$	34	\$	49	\$	57	\$ 62	2	\$	59
Increase		\$	26	\$	22	\$	18				1		
(Decrease)	)							\$	(40)	\$ (2)	1)	\$	(6)
55515013	HMP&L STATION TWO NOX REAGENTS												
Most Recen	nt 12 Months	\$	76	\$	55	\$	59	\$	42	\$ 24			70
Prior 12 Mo	onths	\$	122	\$	117	\$	17_	\$	41	\$ 3'	7		35
Increase						\$	42	\$	1			\$	35
(Decrease	)	\$	(46)	\$	(62)					\$ (13	3)		
55515014	HMP&L STATION TWO RENTS-STEAM POWER												
Most Recer	nt 12 Months	\$		\$	-	\$	-	\$		\$ -		\$ -	-
Prior 12 M	onths	\$	-	\$	-	\$	-	\$		\$ -		\$ -	•
Increase		\$		\$	-	\$	•	\$		\$ -		\$ -	-
(Decrease													

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# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

### "000 Omitted"

		'	יטטי	o Omitted	ı							
Account		Jun-12 vs Jun-11		Jul-12 vs Jul-11		ug-12 vs Aug-11		ep-12 vs Sep-11	ct-12 vs Oct-11	Nov-12 vs Nov-11		Total
Number	Account Title	ann-11	+	941-11		1108 11						
			_									
	HMP&L STATION TWO STEAM POWER		1								•	433
	EM ENODO	\$ 32	2 \$	18	\$	38	\$	26	\$ 31	\$ 27	<del></del>	
	t 12 Months	\$ 69			\$	61	\$	74	\$ 92	\$ 15	\$	624
Prior 12 Me	onths	φ 0.	ψ		Ť	- All				\$ 12		
Increase		(0)		(33)	æ	(23)	\$	(48)	\$ (61)		\$	(191)
(Decrease	)	\$ (3'	7) \$	(33)	Ψ	(20)	ΙΨ.	(20)				
55515013 Most Recei	HMP&L STATION TWO NOX REAGENTS nt 12 Months		7 \$		\$		\$		 76 106	\$ 59 \$ 58		662 776
Prior 12 M		\$ 8	6	51	\$	77	\$		\$ 106	<u> </u>	Ψ	710
	Ontons		9	\$ 25			\$	26	 (= 0)	Ψ	6	(114)
Increase (Decrease		\$ (6	9)		\$	(24)	)		\$ (30)		\$	(114
55515014 Most Rece	HMP&L STATION TWO RENTS-STEAM POWER nt 12 Months	\$ - \$ -		\$ - \$ -	<del></del>		\$ \$		\$ -	\$ -	\$	-
Prior 12 M	lontns	\$ -		\$ -	9	· -	\$	3 -	\$ -	\$ -	\$	#
Increase		T										
(Decreas	9)	1	1									

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

A = = = = = 4		Do	c-11 vs	Ta.	n-12 vs	E ₀	b-12 vs	Mor	-12 vs	Apr-12 vs	May-1	9 775
Account		1			- 1					_	_	3
Number	Account Title	l D	ec-10	J	an-11		eb-11	Me	r-11	Apr-11	May-	11
	- 1-4 Ly	_				-						
55515015	HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING	armoon .		***************************************								
Most Recen	t 12 Months	\$	75	\$	68	\$	63	\$	60	\$ 79	\$	59
Prior 12 Mo	onths	\$	80	\$	76	\$	80	\$	65	\$ 87	\$	62
Increase												
(Decrease)		\$	(5)	\$	(8)	\$	(17)	\$	(5)	\$ (8)	\$	(3)
. 55515016	HMP&L STATION TWO MAINT STRUCTURES	· e	36	Ф.	24	· ·	16	œ.	15	\$ 29	· ·	7
	t 12 Months	\$	·····	\$		\$	16	\$		·	\$	
Prior 12 Mo	onths	\$	73	\$	17	\$	27	\$	21	\$ 6	\$	15
Increase			~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	\$	7				·····	\$ 23		
(Decrease)		\$	(37)			\$	(11)	\$	(6)	-	\$	(8)
55515017	HMP&L STATION TWO MAINT BOILER PLANT				1							
Most Recen	t 12 Months	\$	277	\$	461	\$	622	\$	391	\$ 1,260	\$	469
Prior 12 Mo	onths	\$	286	\$	183	\$	242	\$	344	\$ 638	\$	391
Increase				\$	278	\$	380	\$	47	\$ 622	\$	78
(Decrease)	)	\$	(9)									

# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-12 v	7 <b>S</b>	Jul-12 vs	Τ.	Aug-12 vs	S	ep-12 vs	Oct-12 vs	Nov-12 vs	T	
Number	Account Title	Jun-11		Jul-11	Ì	Aug-11	,	Sep-11	Oct-11	Nov-11		Total
	HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING											
Most Recen	t 12 Months	\$ {	57	\$ 53	9	61	\$	52	\$ 70			755
Prior 12 Mo	onths	\$	55	\$ 44	9	56	\$	56	\$ 59	\$ 58	\$	778
Increase		\$	2	\$ 9	9	5			\$ 11	\$ -		
(Decrease)							\$	(4)	W		\$	(23)
55515016	HMP&L STATION TWO MAINT STRUCTURES						<b>!</b>					
Most Recen	t 12 Months	\$	19	\$ 16	9	37	\$	40	\$ 39	\$ 29	\$	307
Prior 12 Mo	onths	\$	20	\$ 26	9	32	\$	21	\$ 17	\$ 24	\$	299
Increase					9	5	\$	19	\$ 22	\$ 5	\$	8
(Decrease)		\$	(1)	\$ (10)								
	HMP&L STATION TWO MAINT BOILER PLANT						1				Accident	
Most Recen	t 12 Months	\$ 29	94	\$ 237	5	385	\$	300	\$ 396	\$ 192	\$	5,284
Prior 12 Mo	onths	\$ 18	84	\$ 190	1	§ 219	\$	410	\$ 448	\$ 195	\$	3,730
Increase		\$ 1	10	\$ 47	3	B 166					\$	1,554
(Decrease)							\$	(110)	\$ (52)	\$ (3)	)	

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

		Dec	-11 vs	Jan-12 v	s	Feb-12 vs	M	ar-12 vs	Apr-12 vs	May-12 vs
Account	Account Title	1	c-10	Jan-11		Feb-11		Mar-11	Apr-11	May-11
Number	Account Title									
1100										
	HMP&L STATION TWO MAINT ELECTRI	C								
55515018	PLANT					Allen	1			Φ 010
Most Recen	nt 12 Months	\$	88		43	\$ 43	- <del></del>	207	\$ 437	\$ 213
Prior 12 Me		\$	35		27	\$ 49		128	\$ (37)	
Increase		\$	53	\$ 1	16		\$	79	\$ 474	\$ 172
(Decrease	)					\$ (6	)			
(Decrease										
55515019	HMP&L STATION TWO MAINTENANCE									
	MISC STEAM PLANT		0.0	0	CO	¢ 42	· ·	5.8	\$ 56	\$ 66
Most Recer	MISC STEAM PLANT nt 12 Months	\$	96	\$	69	\$ 43 \$ 48		58 57	\$ 56 \$ 45	\$ 66
	MISC STEAM PLANT nt 12 Months	\$	88	\$	35	\$ 43 \$ 48	\$	57	\$ 45	\$ 48
Most Recer	MISC STEAM PLANT nt 12 Months	\$				\$ 48	\$		1	T
Most Recer Prior 12 M	mt 12 Months onths	\$	88	\$	35		\$	57	\$ 45	\$ 48
Most Recer Prior 12 M Increase	MISC STEAM PLANT nt 12 Months onths  b)  HMP&L STATION TWO ADMIN &	\$	88	\$	35 34	\$ 48	\$ \$	57	\$ 45 \$ 11	\$ 48
Most Recer Prior 12 M Increase (Decrease	MISC STEAM PLANT  Int 12 Months  Sonths  HMP&L STATION TWO ADMIN & GENERAL SALARIES	\$	88	\$	35	\$ 48 \$ (5	\$ \$ )	57 1 61	\$ 45 \$ 11 \$ 58	\$ 48 \$ 28 \$ 66
Most Recer Prior 12 M Increase (Decrease	MISC STEAM PLANT  nt 12 Months  onths  e)  HMP&L STATION TWO ADMIN & GENERAL SALARIES  nt 12 Months	\$ \$ \$	88 8	\$	35 34	\$ 48	\$ \$ )	57	\$ 45 \$ 11 \$ 58	\$ 48 \$ 28 \$ 66
Most Recer Prior 12 M Increase (Decrease 55515020 Most Recer	MISC STEAM PLANT  nt 12 Months  onths  e)  HMP&L STATION TWO ADMIN & GENERAL SALARIES  nt 12 Months	\$ \$ \$	88 8 73	\$ \$ \$ \$ \$	35 34 69	\$ 48 \$ (5 \$ 57 \$ 97	\$ \$ )	57 1 61	\$ 45 \$ 11 \$ 58 \$ 102	\$ 43 \$ 23 \$ 66 \$ 96

# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

"000 Omitted"

	· ·														
Account		Jun-1	2 vs	Jul-	12 vs	A	ug-12 vs	S	Sep-12 vs	O	ct-12 vs	Nov	-12 vs		
Number	Account Title	Jun-	1	Ju	l-11		Aug-11		Sep-11	(	Oct-11	No	v-11	,	Total
Nulliber	Account Title	Jun							1						
55515018	HMP&L STATION TWO MAINT ELECTRIC PLANT	A CONTRACTOR OF THE CONTRACTOR													
Most Recer	nt 12 Months	\$	167	\$	193	\$	69	\$	22	\$	86	\$	13	\$	1,681
Prior 12 Me	onths	\$	106	\$	32	\$	30	\$	17	\$	71	\$	118	\$	617
Increase		\$	61	\$	161	\$	39	\$	5	\$	15			\$	1,064
(Decrease	)											\$	(105)		
(= 00=====															
44.0	HMP&L STATION TWO MAINTENANCE MISC STEAM PLANT			Ф.	100	ф.	110	ф.	00	ው	51	e	45	æ	940
Most Recer	nt 12 Months	\$	52	\$	103	\$	113	\$	88	\$	51	\$	45	\$	840
Prior 12 M	onths	\$	66	\$	34	\$	51	\$	49	\$	42	\$	54	\$	612
Increase				\$	69	\$	62	\$	39	\$	9			\$	228
(Decrease		\$	(14)			_						\$	(9)		
55515020	HMP&L STATION TWO ADMIN & GENERAL SALARIES														
Most Recer	nt 12 Months	\$	56	\$	57	\$	59	\$	55	\$	57	\$	56	\$	723
Prior 12 M	onths	\$	87	\$	86	\$	(179)	\$	55	\$	52	\$	55	\$	747
Increase						\$	238	\$	-	\$	5	\$	1		
		\$	(31)		(29)	1		1		l .		1		\$	(24

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Dec	-11 vs	Ja	1-12 vs	Feb	-12 vs	Ma	r-12 vs	Apr-12 v	s	May-1	12 vs
Number	Account Title	De	c-10	J	an-11	$\mathbf{F} \boldsymbol{\epsilon}$	eb-11	M	ar-11	Apr-11		May	<b>-11</b>
										ATTA- 1- 1111 ATTA- 1111			
FFF15001	HMP&L STATION TWO OFFICE												
55515021	SUPPLIES & EXPENSE												
Most Recen	at 12 Months	\$	84	\$	30	\$	53	\$	81	, , , , , , , , , , , , , , , , , , , ,	29	\$	28_
Prior 12 Mo	onths	\$	32	\$	48	\$	91	\$	41	\$	31	\$	34
Increase		\$	52					\$	40				
(Decrease)				\$	(18)	\$	(38)			\$	<b>(2)</b>	\$	(6)
55515022	HMP&L STATION TWO OUTSIDE SERVICES EMPLOYED												
Most Recen	nt 12 Months	\$	33	\$	3	\$	7	\$	4	\$	6	\$	6
Prior 12 Mo	onths	\$	34	\$	8	\$	6	\$	13	\$	15	\$	7
Increase						\$	1						
(Decrease		\$	(1)	\$	(5)			\$	(9)	\$	(9)	\$	(1)
55515023	HMP&L STATION TWO PROPERTY INSURANCE												
Most Recer	nt 12 Months	\$	-	\$	-	\$.	-	\$	-	\$ -		\$	-
Prior 12 Mo	onths	\$	-	\$	•	\$	•	\$	•	\$ -		\$	-
Increase		\$	-	\$	-	\$	-	\$	-	\$ -		\$	-
(Decrease	)												

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Assessed		Jun	n-12 vs	.T111_	12 vs	Aı	ug-12 vs	Sep-12	vs	Oct-12 vs	Nov-12 vs		
Account	A		in-12 vs in-11		l-11		Aug-11	Sep-13	1	Oct-11	Nov-11		Total
Number	Account Title	ા	1U-11	ี ยน.	1-11		Aug-11	Sep-11		OCC-II	1107-11	-	rotar
	HMP&L STATION TWO OFFICE SUPPLIES & EXPENSE											······	
Most Recen	t 12 Months	\$	30	\$	34	\$	34	\$	27	\$ 30	\$ 27	\$	487
Prior 12 Mo	onths	\$	32	\$.	25	\$	41	\$	33	\$ 38	\$ 418	\$	864
Increase				\$	9								
(Decrease)		\$	(2)			\$	(7)	\$	(6)	\$ (8)	\$ (391)	\$	(377)
55515022	HMP&L STATION TWO OUTSIDE SERVICES EMPLOYED			I _						Ф. Г.	Φ. 0	ф	0.0
		\$	6	\$	6	\$	7	\$	5	\$ 5	\$ 8	\$	96
	t 12 Months			<u> </u>	8	\$	292	\$	52	\$ 109	\$ (333)		220
Prior 12 Mo	onths	\$	9	\$	0	Φ	232	Ψ	024	ψ 100	\$ 341	Ψ	
Increase			(0)		(0)	Φ.	(005)	φ.	(45)	ф (104)	<del>'</del>	\$	(124)
(Decrease)	)	\$	(3)	\$	(2)	\$	(285)	\$	(47)	\$ (104)	and the same of th	Φ	(124)
55515023	HMP&L STATION TWO PROPERTY INSURANCE												
Most Recen	at 12 Months	\$	-	\$	-	\$	•	\$	-	\$ -	\$ -	\$	
Prior 12 Mo		\$		\$		\$	-	\$	-	\$ -	\$ -	\$	•
Increase		\$	-	\$		\$		\$	-	\$ -	\$ -	\$	
(Decrease)	)												

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		Dec-11	vs	Ja	n-12 vs	Fe	b-12 vs	Mai	r-12 vs	Apr-12 vs	1	-12 vs
Number	Account Title	Dec-	10	J	an-11	$\mathbf{F}$	eb-11	M	ar-11	Apr-11	Ma	ay-11
						-						
	HMP&L STATION TWO INJURIES & DAMAGES											
Most Recen	at 12 Months	\$	3	\$	1	\$	1	\$	1	\$ 1	\$	1
Prior 12 Mo	onths	\$	1	\$	1	\$	1	\$	1	\$ 1	\$	1
Increase		\$	2	\$	-	\$	*	\$	-	\$ -	\$	
(Decrease)	)											
55515025 Most Recen	HMP&L STATION TWO EMPLOYEE PENSIONS & BENEFITS at 12 Months	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
	at 12 Months	<del></del>	-		-		-	<del></del>	-		+	-
Prior 12 Mo	onths	\$	3	\$	(3)		-	\$	-	\$ -	\$	<del>-</del>
Increase				\$	3	\$	**	\$		\$ -	\$	
(Decrease)		\$	(3)									,
55515026	HMP&L STATION TWO MISC GENERAL EXPENSES				:							
Most Recen	nt 12 Months	\$	2	\$	_	\$	-	\$	•	\$ 2	\$	-
Prior 12 Mo	onths	\$	1	\$	1	\$	1	\$	1	\$ 1	\$	1
Increase		\$	1							\$ 1		
(Decrease)	)			\$	(1)	\$	(1)	\$	(1)		\$	(1)

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		Jun-12	vs	Jul-1	2  vs	A	ug-12 vs	S	ep-12 vs	Oct	-12 vs	Nov-12	vs	
Number	Account Title	Jun-11	L	Jul	-11	!	Aug-11	:	Sep-11	Oc	t-11	Nov-1	1	Total
					****		3							
									And an analysis of the state of					
	HMP&L STATION TWO INJURIES & DAMAGES													
Most Recen	t 12 Months	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1	\$ 14
Prior 12 Mo	onths	\$	1	\$	1	\$	1	\$	1	\$	2	\$	1_	\$ 13
Increase		\$	-	\$	-	\$		\$	-			\$	-	\$ 1
(Decrease)										\$	(1)			
	HMP&L STATION TWO EMPLOYEE PENSIONS & BENEFITS							,						
Most Recen	t 12 Months	\$	-	\$		\$	1	\$	-	\$	-	\$	-	\$ 1
Prior 12 Mo	onths	\$	-	\$	-	\$	-	\$	-	\$	2	\$	(2)	\$ -
Increase		\$	-	\$	-	\$	1	\$	•			\$	2	\$ 1
(Decrease)										\$	(2)			
1	HMP&L STATION TWO MISC GENERAL EXPENSES													
Most Recen	t 12 Months	\$	-	\$	-	\$	-	\$	-	\$	_	\$	-	\$ 4
Prior 12 Mo	onths	\$	5	\$	1	\$	2	\$	2	\$	2	\$	1	\$ 19
Increase									and the same of th					
(Decrease)		\$	(5)	\$	(1)	\$	(2)	\$	(2)	\$	(2)	\$	(1)	\$ (15)

# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account	Account Title	I	11 vs c-10		12 vs n-11	1	-12 vs b-11		r-12 vs ar-11	Apr-12 vs Apr-11		-12 vs 1y-11
Number	Account little	Dec	C-10	อลเ	1-TT	re	D-11	17.1	ar-11	Api-ii	1110	.y-11
55515027	HMP&L STATION TWO MAINT OF GENERAL PLANT	<u> </u>	· · · · · · · · · · · · · · · · · · ·								·	
Most Recen	at 12 Months	\$	-	\$	1	\$	-	\$	-	\$ -	\$	1
Prior 12 Mo	onths	\$	1	\$	1	\$	1	\$	1	\$ 1	\$	-
Increase				\$	_						\$	1
(Decrease)		\$	(1)			\$	(1)	\$	(1)	\$ (1)		
55515028	HMP&L STATION TWO SYSTEM CONTROL & LOAD DISPATCH at 12 Months	\$	_	\$		\$		\$		\$ -	\$	-
Prior 12 Mo		\$	8	\$	-	\$		\$	7	\$ -	\$	83
Increase	on the same of the	Ψ Ψ		\$	-	\$		· •		\$ -		
(Decrease)	)	\$	(8)					\$	(7)		\$	(83)
55515029	HMP&L STATION TWO STATION EXPENSES											
Most Recen	nt 12 Months	\$	-	\$	-	\$	-	\$		\$ -	\$	-
Prior 12 Mo	onths	\$	1	\$	•	\$	(1)	\$	-	\$ -	\$	-
Increase				\$	-	\$	1	\$		\$ -	\$	-
(Decrease	)	\$	(1)									

# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		Jun-12 vs	Jul-12 vs	8	Aug-12 vs	Sep	-12 vs	Oct-12 vs	Nov-12 vs		
Number	Account Title	Jun-11	Jul-11		Aug-11	Se	p-11	Oct-11	Nov-11	_	Total
									111111111111111111111111111111111111111		
	HMP&L STATION TWO MAINT OF								·		
55515027	GENERAL PLANT				-	1				Φ.	
Most Recen	at 12 Months	\$ 1	\$ -		\$ 1	\$	-	\$ -	\$ -	\$	7
Prior 12 Mo	onths	\$ -	\$	1	\$ -	\$	-	\$ 1	\$ -	\$	.7
Increase		\$ 1			\$ 1	\$	-		\$ -		
(Decrease)	)		\$ (	(1)				\$ (1	)	\$	(3)
(Beerease)				-							
55515028	HMP&L STATION TWO SYSTEM CONTROL & LOAD DISPATCH										
Most Recen	nt 12 Months	\$ -	\$ -		\$ -	\$	-	\$ -	\$ -	\$	-
Prior 12 Me		\$ -	\$ -		\$ -	\$	-	\$ -	\$ -	\$	98
Increase		\$ -	\$ -		\$ -	\$	-	\$ -	\$ -	-	
(Decrease	)				And the second s					\$	(98)
55515029	HMP&L STATION TWO STATION EXPENSES										
Most Recer	nt 12 Months	\$ -	\$ -		\$ -	\$	•	\$ -	\$ -	\$	-
Prior 12 M		\$ -	\$ -		\$ -	\$		\$ -	\$ -	\$	-
Increase		\$ -	\$ -		\$ -	\$	-	\$ -	\$ -	\$	**
(Decrease	)										

# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

		00	0 0	110000					
Account		Dec-11	vs	Jan-12 vs	Feb-1	1	Mar-12 vs	Apr-12 vs	May-12 v
Number	Account Title	Dec-1	0	Jan-11	Feb	-11	Mar-11	Apr-11	May-11
Number									
					. August and a second a second and a second				L.O. Appendix
55515030	HMP&L STATION TWO OPER SUPERVISION & ENGINEERING-LINES					of the state of th		\$ -	\$ -
Most Recer	nt 12 Months	\$		\$	\$	-	\$ -	Ψ	\$ -
Prior 12 M	onths	\$	1	\$ -	\$	(1)	\$ -	\$ -	
Increase		9 9 10 10 10 10 10 10 10 10 10 10 10 10 10		\$ -	\$	1	\$ -	\$ -	\$ -
(Decrease	2)	\$	(1)		in the second se				
55515031	STATIONS	Ф		\$ -	\$		\$ -	\$ -	\$
Most Rece	nt 12 Months	\$	-	\$ -	\$	-	\$ -	\$ -	
Prior 12 M		\$	2	\$ -	\$	(2)	\$ -	\$ -	\$
Increase		A CONTRACTOR OF THE CONTRACTOR		\$ -	\$	2	\$ -	\$ -	\$
(Decrease	e)	\$	(2)						
			1	AAVAU (					
55515032	HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING-LINES						1		
		\$	-	\$ -	\$	-	\$ -	\$ -	\$
Most Rece	ent 12 Months				1				
	ent 12 Months  Months	\$	1	\$ -	\$	(1)		\$ -	\$
Most Rece Prior 12 M Increase		\$	1	\$ - \$ -	\$	(1)	\$ -	\$ -	\$

# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-12	2 vs	Jul-12 vs	Aug-	-12 vs	Sep-12 v	s O	ct-12 vs	Nov-12 vs		
Number	Account Title	Jun-1	l <b>1</b>	Jul-11	Au	g-11	Sep-11	(	Oct-11	Nov-11	To	otal
											,	
55515030	HMP&L STATION TWO OPER SUPERVISION & ENGINEERING-LINES											
Most Recer	t 12 Months	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -	\$	
Prior 12 Mo	onths	\$	•	\$ -	\$	•	\$ -	\$	-	\$ -	\$	-
Increase		\$	-	\$ -	\$	-	\$ -	\$		\$ -	\$	-
(Decrease)												
55515031	HMP&L STATION TWO OPER SUPERVISION & ENGINEERING- STATIONS											
Most Recer	t 12 Months	\$	-	\$ -	\$		\$ -	\$	•	\$ -	\$	-
Prior 12 Mo	onths	\$	-	\$ -	\$	-	\$ -	\$		\$ -	\$	-
Increase		\$	-	\$ -	\$	*	\$ -	\$		\$ -	\$	-
(Decrease)	)							10 (n.a. span				
55515032	HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING-LINES				.!							
Most Recer	t 12 Months	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-
Prior 12 Mo	onths	\$	-	\$ -	\$	-	\$ -	\$		\$ -	\$	-
Increase		\$		\$ -	\$	-	\$ -	\$	-	\$ -	\$	
(Decrease)	)											

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

		Dec-11 vs	Jan-12	vs	Feb-12 vs	Mar-12 vs	Apr-12 vs	May-12 vs
Number	Account Title	Dec-10	Jan-1	1	Feb-11	Mar-11	Apr-11	May-11
55515033	HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING- STATIONS							
Most Recer	nt 12 Months	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -
Prior 12 M	onths	\$ 1	\$	-	\$ (1)	\$ -	\$ -	\$ -
Increase			\$	•	\$ 1	\$ -	\$ -	\$ -
(Decrease	)	\$ (1)						
					TAXABLE CALLED TO THE CALLED T			
55515034	HMP&L STATION TWO ADMINISTRATIVE							
3.f . D	AND GENERAL SALARIES-GENERATION	ф 20	r.		ф 90	ф 90	Ф 21	¢ 29
	nt 12 Months	\$ 30	- <del> </del>	31	\$ 28	\$ 28		\$ 32
Prior 12 M	nt 12 Months	\$ 19	\$	26	\$ 28 \$ 34	\$ 28	\$ 28	\$ 26
Prior 12 M Increase	nt 12 Months onths	+	\$		\$ 34	\$ 28 \$ -		<del> </del>
Prior 12 M	nt 12 Months onths	\$ 19	\$	26	<del></del>	\$ 28 \$ -	\$ 28	\$ 26
Prior 12 M Increase (Decrease	nt 12 Months onths	\$ 19	\$	26	\$ 34	\$ 28 \$ -	\$ 28	\$ 26
Prior 12 M Increase (Decrease 55515035	ht 12 Months onths  HMP&L STATION TWO OFFICE	\$ 19	\$	26	\$ 34	\$ 28	\$ 28	\$ 26
Prior 12 M Increase (Decrease 55515035	nt 12 Months onths  HMP&L STATION TWO OFFICE SUPPLIES AND EXPENSES-GENERATION nt 12 Months	\$ 19 \$ 11	\$ \$	26 5	\$ 34	\$ 28	\$ 28 \$ 3	\$ 26 \$ 6
Prior 12 M Increase (Decrease  55515035  Most Recen	nt 12 Months onths  HMP&L STATION TWO OFFICE SUPPLIES AND EXPENSES-GENERATION nt 12 Months	\$ 19 \$ 11	\$ \$	26 5	\$ 34	\$ 28	\$ 28 \$ 3	\$ 26 \$ 6 \$ (1)

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# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-12 v	7S	Jul-12 vs	T	Aug-12 vs	S	Sep-12 vs	O	ct-12 vs	Nov-12 vs		
Number	Account Title	Jun-11		Jul-11		Aug-11		Sep-11		Oct-11	Nov-11		Total
55515033	HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING- STATIONS						,						
Most Recer	nt 12 Months	\$ -		\$ -		\$ -	\$	-	\$	-	\$ -		\$ -
Prior 12 Me	onths	\$ -		\$ -		\$ -	\$	-	\$	•	\$ -		\$ <u>-</u>
Increase		\$ -		\$		\$ -	\$	-	\$	*	\$ -	_	<u> </u>
(Decrease	)				_								
	HMP&L STATION TWO ADMINISTRATIVE AND GENERAL SALARIES-GENERATION at 12 Months	\$	29	\$ 27	7	\$ 32	\$		\$	29	\$ 2		\$ 35
				\$ 25		\$ <u>32</u> \$ 28	+		\$	27	\$ 2		\$ 32
Prior 12 M	OHURS	\$		\$ 2	-	\$ <u>4</u>	\$		\$	2	·		\$ 3
Increase (Decrease	)	Ψ	1	Ψ	+	Ψ	ΙΨ		Ψ_		\$ (	1)	
(Doctor)													
55515035	HMP&L STATION TWO OFFICE SUPPLIES AND EXPENSES-GENERATION												
Most Recei	nt 12 Months	\$ -		\$ 5	5	\$ 2	+		\$	4			\$ 2
Prior 12 M	onths	\$	1	\$ (1	L)	\$ 1	\$	3	\$	1			\$ 2
Increase				\$ 6	3	\$ 1	_		\$	3	\$ -		\$ -
(Decrease	\	\$	(1)				\$	(3)					

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Dec-	11 vs	Ja	n-12 vs	Feb	-12 vs	Ma	r-12 vs	Apr-12 vs	May-12 vs
Number	Account Title	Dec	-10	J	an-11	$\mathbf{F}\epsilon$	eb-11	M	ar-11	Apr-11	<b>May-11</b>
	HMP&L STATION TWO OUTSIDE SERVICES EMPLOYED-GENERATION										
Most Recen	t 12 Months	\$	2_	\$	*	\$		\$	-	\$ -	\$ 1
Prior 12 Mo	onths	\$	2	\$	(1)	\$		\$	(2)	\$ 1	\$ 2
Increase		\$	•	\$	1	\$	-	\$	2		
(Decrease)	)									\$ (1)	\$ (1
		and the state of									
55515037	HMP&L STATION TWO OFF SUP & EXP- HMPL EXP										
Most Recer	at 12 Months	\$	-	\$	41	\$	41	\$	41	\$ 41	\$ 41
Prior 12 Mo	onths	\$	-	\$	*	\$		\$	-	\$ -	\$ -
Increase		\$	-	\$	41	\$	41	\$	41	\$ 41	\$ 41
(Decrease)	)										
		THE PERSON NAMED IN COLUMN NAM									
55515038	HMP&L STATION TWO OUTSIDE SVCS- HMPL EXP										
Most Recer	nt 12 Months	\$	-	\$	10	\$	3	\$	2	\$ 1	\$ 1
Prior 12 Mo	onths	\$	-	\$	+	\$	-	\$	-	\$ -	\$ -
Increase		\$	-	\$	10	\$	3	\$	2	\$ 1	\$ 1
(Decrease)	)	W. A									

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-12	vs	Jul-	-12 vs	A	ug-12 vs	S	ep-12 vs	Oc	t-12 vs	Nov	-12 vs		
Number	Account Title	Jun-11	.	Ju	l-11	1	Aug-11		Sep-11	C	ot-11	No	v-11		Total
					***										
55515036	HMP&L STATION TWO OUTSIDE SERVICES EMPLOYED-GENERATION														
Most Recer	nt 12 Months	\$		\$	-	\$	1	\$	1	\$	1	\$	36	+ -	42
Prior 12 Me	onths	\$	1	\$	-	\$	•	\$	•	\$	1	\$	-	\$	4
Increase				\$	-	\$	1	\$	1	\$	-	\$	36	\$	38
(Decrease	)	\$	(1)											<u> </u>	
55515037	HMP&L STATION TWO OFF SUP & EXP- HMPL EXP					İ								<u> </u>	
	nt 12 Months		41	\$	40	\$	40	\$	40	\$	40	\$	40		446
Prior 12 Me	onths	\$ .	•	\$	•	\$	-	\$	-	\$	-	\$		\$	
Increase		\$	41	\$	40	\$	40	\$	40	\$	40	\$	40	\$	446
(Decrease	)														
55515038	HMP&L STATION TWO OUTSIDE SVCS- HMPL EXP														
Most Recer	nt 12 Months	\$	9	\$	7	\$	6	\$	6	\$	2	\$	4	_	51
Prior 12 M	onths	\$	•	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Increase		\$	9	\$	7	\$	6	\$	6	\$	2	\$	4	\$	51
(Decrease	)														

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# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceding 12 Months

								1	
Account		Dec-11	1	Jan-12 vs		Feb-12 vs	Mar-12 vs Mar-11	Apr-12 vs Apr-11	May-12 vs May-11
Number	Account Title	Dec-1	LO	Jan-11	_	Feb-11	Mar-11	Apr-11	May-11
					_				
								1	
	HMP&L STATION TWO MISC GEN EXP-								
55515039	HMPL EXP							Φ 0	\$ 2
Most Recen	t 12 Months	\$	-	\$ 2	— <del>i</del> -	\$ 2	\$ 2	\$ 2	<del>                                     </del>
Prior 12 Mo	onths	\$	-	\$ -		\$ -	\$ -	\$ -	\$ -
Increase		\$	-	\$	2	\$ 2	\$ 2	\$ 2	\$ 2
(Decrease)	)	A							
(Decrease)									
	HMP&L STATION TWO REGULATORY COMMISSION EXPENSES-ECP at 12 Months	\$	-	\$	2	\$ 4	\$ 7	\$ (2)	\$ -
Prior 12 M		\$	_	\$ -		\$ -	\$ -	\$ -	\$ -
Increase		\$	-	\$	2	\$ 4	\$ 7		\$ -
(Decrease	)		American					\$ (2)	
(Decrease									
55515041	HMP&L STATION TWO MISC STEAM PW EMISSION FEES	VR-							
Most Recer	nt 12 Months	\$	-	\$ -		\$ -	\$ 47	\$ 18	\$ 18
Prior 12 M		\$	-	\$ -		\$ -	\$ -	\$ -	\$ -
Increase	V	\$	-	\$ -		\$ -	\$ 47	\$ 18	\$ 18
(Decrease	)								
(Decrease	7			<u> </u>					

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-12	2 vs	Jul	l-12 vs	Αι	ıg-12 vs	S	Sep-12 vs	О	ct-12 vs	Nov-1	2 vs		
Number	Account Title	Jun-1	11	Jı	ıl-11	P	Aug-11		Sep-11	(	Oct-11	Nov	-11		Total
55515039	HMP&L STATION TWO MISC GEN EXP- HMPL EXP													1	
Most Recen	t 12 Months	\$	2	\$	2	\$	2	\$	2	\$	2	\$	2	\$	22
Prior 12 Mo	onths	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Increase		\$	2	\$	2	\$	2	\$	2	\$	2	\$	2	\$	22
(Decrease)															
55515040	HMP&L STATION TWO REGULATORY COMMISSION EXPENSES-ECP	,											4.107.601	7	
Most Recen	t 12 Months	\$	(11)	\$	-	\$		\$	-	\$	-	\$	*	\$	*
Prior 12 Mo	onths	\$	-	\$	•	\$	*	\$	-	\$	-	\$	-	\$	-
Increase				\$	-	\$	-	\$	-	\$	-	\$	-	\$	•
(Decrease)	)	\$	(11)												
55515041	HMP&L STATION TWO MISC STEAM PWR- EMISSION FEES														
Most Recen	t 12 Months	\$	17	\$	15	\$	15	\$	15	\$	15	\$	15	\$	175
Prior 12 Mo	onths	\$	-	\$	_	\$	-	\$	4	\$		\$	7	\$	•
Increase		\$	17	\$	15	\$	15	\$	15	\$	15	\$	15	\$	175
(Decrease)	)														

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Attachment for Response to PSC 1-29(a)

Witness: Billie J. Richert

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		De	ec-11 vs	J	an-12 vs	Fe	b-12 vs	M	ar-12 vs	Ar	or-12 vs	Ma	y-12 vs
Number	Account Title	1	Dec-10		Jan-11	$\mathbf{F}$	eb-11	N	Iar-11	-	Apr-11		ay-11
55515099	PURCHASED POWER-HMP&L STATION TWO CONVERSION												
Most Recer	nt 12 Months	\$	-	\$	-	\$	-	\$		\$	-	\$	-
Prior 12 Me	onths	\$	20	\$	65	\$	(3)	\$	(22)	\$	-	\$	(57)
Increase						\$	3	\$	22	\$	-	\$	57
(Decrease	)	\$	(20)	\$	(65)								
55515201	HMP&L-STEAM EXPENSES CLEAN AIR	0	104	Φ.	110	ф	50	Ф	100	Ф	00	Ф	<b>5</b> 0
	nt 12 Months	\$	104	\$	117	\$	72	\$	109	\$	66	\$	73
Prior 12 Mo	ontns	\$	86	\$	81 36	\$	78	\$	89 20	\$	78	\$	81
Increase (Decrease	)	\$	18	\$	36	\$	(6)	\$	20	\$	(12)	\$	(8)
-													
	HMP&L-MISC STEAM PWR EXP-SCR/NOX												
	at 12 Months	\$	20	\$	20	\$	19	\$	18	\$	34	\$	34
Prior 12 Me	onths	\$	19	\$	24	\$	16	\$	22	\$	33	\$	16
Increase		\$	1			\$	3			\$	1	\$	18
(Decrease	)			\$	(4)			\$	(4)				

## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-12	vs	Jul-1	2 vs	Αι	ıg-12 vs	Sep	o-12 vs		t-12 vs		-12 vs	-	
Number	Account Title	Jun-11		Jul-	-11	A	Aug-11	S	e <b>p-11</b>	0	ct-11	No	v-11	r	[otal
55515099	PURCHASED POWER-HMP&L STATION TWO CONVERSION	444													
Most Recen	nt 12 Months	\$	-	\$	-	\$	-	\$	•	\$	-	\$	-	\$	-
Prior 12 Mo	onths	\$	22	\$	-	\$	(4)	\$	-	\$	-	\$	-	\$	21
Increase				\$	-	\$	4	\$	-	\$	-	\$	_		
(Decrease	)	\$	(22)							······································	VIII.			\$	(21)
55515201	HMF&L-STEAM EXPENSES CEEAN AIR	\$	84	\$	76	\$	75	\$	82	<del></del>	88	\$	82	\$	1,028
	nt 12 Months	\$	80	\$		\$	65	\$	95	-Ψ 	87	\$	89	\$	987
Prior 12 Mo	ontns	\$	4	ψ	70	\$	10	Ψ		\$ \$	1	Ψ		\$	41
Increase (Decrease	)	Φ	4	\$	(2)	1 -	10	\$	(13)	Ψ		\$	(7)	<del>                                     </del>	
	HMP&L-MISC STEAM PWR EXP-SCR/NOX											Φ.	0,5	р.	964
Most Recer	nt 12 Months	\$	19	\$	16	\$	18	<del> </del>	22	\$	17	\$	27	\$	264
Prior 12 M	onths	\$	15	\$	45	\$	23	\$	17	\$	18	\$	19	\$	267
Increase		\$	4					\$	5			\$	8		
(Decrease		Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Compan		\$	(29)	\$	(5)			\$	(1)			\$	(3)

Case No. 2012-00535

Attachment for Response to PSC 1-29(a)

Witness: Billie J. Richert

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		Dec	:-11 vs	Jaı	n-12 vs	Feb	o-12 vs	Ma	r-12 vs	Apr-12 vs	T	May-12	vs
Number	Account Title	De	e <b>c</b> -10	J	an-11	Fe	e <b>b-11</b>	M	ar-11	Apr-11		May-1	11
55515203	HMP&L-ALLOWANCES CLEAN AIR												
Most Recen	t 12 Months	\$	-	\$	*	\$	3	\$		\$ -		\$	-
Prior 12 Mo	onths	\$	-	\$	-	\$	-	\$	-	\$ -		\$	-
Increase		\$	-	\$	•	\$	3	\$	-	\$ -		\$	-
(Decrease)							·				-		
55515204	HMP&L-MAINT BOILER PLANT CLEAN AIR				···				A				
Most Recen	t 12 Months	\$	66	\$	34	\$	27	\$	21	\$ 2	3	\$	21
Prior 12 Mo	onths	\$	30	\$	154	\$	45	\$	58	\$ 2	1	\$	47
Increase		\$	36							\$	2		
(Decrease)				\$	(120)	\$	(18)	\$	(37)			\$	(26)
55515205	HMP&L-SCRUBBER/SOLID WASTE												
Most Recen	t 12 Months	\$	27	\$	38	\$	57	\$	33	\$ 19	5	\$	42
Prior 12 Mo	onths	\$	(40)	\$	12	\$	27	\$	67	\$ 16	0	\$	226
Increase		\$	67	\$	26	\$	30			\$ 3	5		
(Decrease)								\$	(34)			\$ (	(184)

#### Schedule 8

#### Big Rivers Electric Corporation Case No. 2012-00535

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		Jun-12 v	s	Jul-12	vs	Au	g-12 vs	Se	p-12 vs	Oc	t-12 vs	Nov	-12 vs	
Number	Account Title	Jun-11		Jul-11		A	ug-11	5	Sep-11	O	ct-11	No	ov-11	Total
55515203	HMP&L-ALLOWANCES CLEAN AIR		na-Aantanaa											
Most Recen	t 12 Months	\$ -		\$	-	\$	-	\$	-	\$	-	\$	-	\$ 3
Prior 12 Mo	onths	\$ -		\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
Increase		\$ -		\$	-	\$	**	\$	-	\$	-	\$	-	\$ 3
(Decrease)		a supply of the												
55515204	HMP&L-MAINT BOILER PLANT CLEAN AIR													
Most Recen	t 12 Months	\$ 2	28	\$	31	\$	60	\$	98	\$	40	\$	(26)	\$ 423
Prior 12 Mo	onths	\$ 6	9	\$	48	\$	47	\$	56	\$	202	\$	27	\$ 804
Increase		Manager of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Contro				\$	13	\$	42					
(Decrease)		\$ (4	1)	\$	(17)					\$	(162)	\$	(53)	\$ (381)
55515205	HMP&L-SCRUBBER/SOLID WASTE													
Most Recen	t 12 Months	\$ 2	25	\$	25	\$	29	\$	37	\$	19	\$	31	\$ 558
Prior 12 Mo	onths	\$ 2	22	\$	45	\$	14	\$	64	\$	16	\$	54	\$ 667
Increase		\$	3			\$	15			\$	3			
(Decrease)				\$	(20)			\$	(27)			\$	(23)	\$ (109)

# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

		•	JOO OI	111000	~							<u></u>
Account		Dec-	11 vs	Jan-	12 vs	Feb-12	vs	Mar-12 vs	Apr-12		May-	
Number	Account Title	l l	2-10	Jan	-11	Feb-1	1	Mar-11_	Apr-1	1	Мау	<b>7-11</b>
Mulliber												
					a de la companya de l							
	HMP&L-MAINT BOILER PLANT-											
55515206	REAGENT PREP									9	ф	6
Most Recen	at 12 Months	\$	8	\$	2	\$	3	\$ 6			\$	8
Prior 12 Mo		\$	3	\$	3	\$	1_	\$ 6	<del>                                     </del>	3	\$	
Increase		\$	5			\$	2_	\$ -	\$	6	Φ.	
(Decrease)	)			\$	(1)						\$	(2)
(E con case)												
55515207	HMP&L-MAINT BOILER PLANT-WASTE TREATMENT	Z										
Most Recer	nt 12 Months	\$	47	\$	33	\$	47	\$ 40	\$	12	\$	21
Prior 12 Me		\$	23	\$	33	\$	27	\$ 44	\$	24	\$	35
Increase	OHUIO	\$	24	\$	+	\$	20					
(Decrease	)							\$ (4	) \$	(12)	\$	(14)
(Decrease	]											
55515299	PURCHASED POWER-HMP&L-CLEAN A	AIR		<u> </u>								
Most Recer	nt 12 Months	\$	-	\$	_	\$	-	\$ -	\$	-	\$	-
Prior 12 M		\$	105	\$	•	\$	-	\$ -	\$	-	\$	-
Increase	.0110110		A1-3	\$		\$	-	\$ -	\$		\$	-
AUG-10-1-	<u> </u>	\$	(105)							*****		
(Decrease	*)		\/									

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# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

		T 10	T.	-1 10	A	19 T	Sep-12	TIC	Oct-	2 7/5	Nov-12 vs	T	
Account		Jun-12 vs	1	ul-12 vs		ug-12 vs	_	ı		1			Total
Number	Account Title	Jun-11		Jul-11		Aug-11	Sep-	LI	Oct	-11	Nov-11	ļ	Iotai
												-	
	HMP&L-MAINT BOILER PLANT- REAGENT PREP												
	t 12 Months	\$ 15	\$	7	\$	7	\$	1	\$	11	\$ 2		77
Prior 12 Mo		\$ 7	\$	8	\$	17	\$	1	\$	(14)	\$ 1	\$	44
Increase	71010	\$ 8					\$		\$	25	\$ 1	\$	33
(Decrease)			\$	(1)	\$	(10)							
(Decrease)													
55515207	HMP&L-MAINT BOILER PLANT-WASTE TREATMENT		!										
Most Recen	t 12 Months	\$ 28	\$	23	\$	31	\$	37	\$	29		- <del></del> -	383
Prior 12 Mo		\$ 37	\$	30	\$	53	\$	41	\$	38	\$ 25		410
Increase											\$ 10	<del></del>	
(Decrease)	)	\$ (9)	) \$	(7)	\$	(22)	\$	(4)	\$	(9)		\$	(27)
(Decrease)													
55515299	PURCHASED POWER-HMP&L-CLEAN AIR CONVERSION												
Most Recer	nt 12 Months	\$ -	\$	•	\$	-	\$	-	\$	-	\$ -	\$	
Prior 12 Me		\$ -	\$	-	\$	•	\$	-	\$		\$ -	\$	105
Increase		\$ -	\$	-	\$	-	\$	-	\$	-	\$ -		
(Decrease	)										· Automotivation	\$	(105)

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		De	c-11 vs	Ja	n-12 vs	Fel	o-12 vs	Ma	r-12 vs	Apı	:-12 vs	May	-12 vs
Number	Account Title		ec-10	J	an-11	$\mathbf{F}$	eb-11	M	[ar-11	$\mathbf{A}_{\mathbf{I}}$	or-11	Ma	y-11
EEE 10700	PURCHASED POWER-CARGILL POWER MKT												
Most Recen	t 12 Months	\$	-	\$	-	\$	-	\$	994	\$	-	\$	-
Prior 12 Mo	onths	\$	50,000	\$	-	\$	48	\$	-	\$	*	\$	13
Increase				\$				\$	994	\$	-		
(Decrease)		\$	(50,000)			\$	(48)					\$	(13)
55518800	PURCHASED POWER-RELIANT											1	
Most Recen	t 12 Months	\$	-	\$	•	\$	-	\$	-	\$	-	\$	-
Prior 12 Mo	onths	\$	200	\$	219	\$	118	\$	93	\$	-	\$	-
Increase										\$	-	\$	-
(Decrease)		\$	(200)	\$	(219)	\$	(118)	\$	(93)				
55519100	PURCHASED POWER-SMELTERS			,									
Most Recen	t 12 Months	\$	•	\$	•	\$	-	\$	-	\$	-	\$	-
Prior 12 Mo	onths	\$	(20)	\$	-	\$		\$	•	\$	-	\$	
Increase		\$	20	\$		\$	-	\$	-	\$	-	\$	_
(Decrease)													

## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

		Inn.	12 vs	Jul	12~ m vs	A110	g-12 vs	Sei	p-12 vs	Oct-	-12 vs	Nov-12 vs		
Account	Account Title	Jun			l-11	1	ıg-11	-	ep-11		t-11	Nov-11	,	<b>Fotal</b>
Number	Account Title	ou.	-11	<u> </u>	1-11	7.11	15 11	~	<del>op 11</del>					
		-												
	PURCHASED POWER-CARGILL POWER MKT													
Most Recen	at 12 Months	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	994
Prior 12 Mo		\$	28	\$	-	\$	169	\$	914	\$	572	\$ -	\$	51,744
Increase				\$	-							\$ -		
(Decrease)	)	\$	(28)			\$	(169)	\$	(914)	\$	(572)		\$	(50,750)
(Beerease)														
55518800	PURCHASED POWER-RELIANT									T		I .	Т.	
	nt 12 Months	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	•
Prior 12 Mo		\$	-	\$	-	\$	*	\$	-	\$	-	\$ -	\$	630
Increase		\$	•	\$	-	\$	-	\$	-	\$	-	\$ -		
(Decrease	)	2											\$	(630)
	THE STATE OF THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME THE CAME													
	PURCHASED POWER-SMELTERS			T =				Ι φ		e e		\$ -	\$	
Most Recer	nt 12 Months	\$		\$	-	\$	-	\$	-	\$	+		\$	(20)
Prior 12 M	onths	\$	-	\$	•	\$	#	\$	-	\$	-	\$ -	<del></del>	20
Increase		\$	-	\$	•	\$	-	\$	-	\$		\$ -	\$	20
(Decrease	·)			and the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of th								<u> </u>		

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		Dec-11	lvs	Jan-1	2 vs	Feb-	-12 vs	Mar	-12 vs	Apr	-12 vs	May	-12 vs
Number	Account Title	Dec-	10	Jan	-11	Fe	b-11	Ma	r-11		r-11	Ma	y-11
										_			
F F F 10('00)	PURCHASED POWER-EDF TRADING N AMERICA												
Most Recen	t 12 Months	\$	-	\$	•	\$	-	\$	-	\$	-	\$	**
Prior 12 Mo	onths	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Increase		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
(Decrease)						-							
								***************************************					
55521000	PURCHASED POWER-AMERICAN ELECTRIC POWER SERVICE CORP												
Most Recen	t 12 Months	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Prior 12 Mo	onths	\$	-	\$	•	\$	-	\$	~	\$	-	\$	378
Increase		\$	-	\$	-	\$	-	\$	*	\$	*		
(Decrease)												\$	(378)
55523600	PURCHASED POWER-AMEREN MISSOUR	I											
Most Recen	t 12 Months	\$	-	\$	•	\$	-	\$	*	\$	-	\$	_
Prior 12 Mo	onths	\$	-	\$	-	\$		\$	-	\$		\$	541
Increase		\$	-	\$	-	\$		\$	-	\$	-		
(Decrease)		Annual Property										\$	(541)

#### Schedule 8

#### Big Rivers Electric Corporation Case No. 2012-00535

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account			-12 vs		ul-12 vs	l	ug-12 vs	I	ep-12 vs	et-12 vs	Nov-12 vs		
Number	Account Title	Ju	n-11	•	Jul-11	1	Aug-11	3	Sep-11	 Oct-11	Nov-11	<u> </u>	Total
												_	
	PURCHASED POWER-EDF TRADING N AMERICA												
Most Recen	t 12 Months	\$	-	\$	-	\$		\$	-	\$ -	\$ -	\$	•
Prior 12 Mo	onths	\$	-	\$	-	\$	-	\$	2	\$ 515	\$ 489	\$	1,006
Increase		\$	**	\$	-	\$	-						
(Decrease)				-				\$	(2)	\$ (515)	\$ (489	) \$	(1,006)
												***************************************	
	PURCHASED POWER-AMERICAN ELECTRIC POWER SERVICE CORP												
Most Recen	t 12 Months	\$	-	\$	-	\$	•	\$	-	\$ -	\$ -	\$	-
Prior 12 Mo	onths	\$	351	\$	1,265	\$	1,122	\$	485	\$ -	\$ -	\$	3,601
Increase				ALAN CALLED						\$ -	\$ -		
(Decrease)		\$	(351)	\$	(1,265)	\$	(1,122)	\$	(485)			\$	(3,601)
55523600	PURCHASED POWER-AMEREN MISSOURI					anaya a				 	ALL CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACTOR OF THE CONTRACT		
Most Recen	t 12 Months	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -	\$	-
Prior 12 Mo	onths	\$	246	\$		\$	123	\$	-	\$ -	\$ 499	\$	1,409
Increase				\$	•			\$	-	\$ -			
(Decrease)		\$	(246)			\$	(123)				\$ (499	) \$	(1,409)

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## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		Dec-1	1 vs	Jan	-12 vs	Feb-	12 vs	Mar	-12 vs	Apr-12 vs	May	7-12 vs
Number	Account Title	Dec	-10	Ja	n-11	Fel	o-11	Ma	ır-11	Apr-11	Ma	ay-11
											<u></u>	
55525000	PURCHASED POWER-MISO RESERVATION FEE											
Most Recen	t 12 Months	\$	-	\$	_	\$	•	\$	-	\$ -	\$	-
Prior 12 Mo	onths	\$	-	\$	85	\$	*	\$	-	\$ -	\$	-
Increase		\$	-			\$	-	\$	-	\$ -	\$	-
(Decrease)				\$	(85)							
55610000	SYSTEM CONTROL & LOAD DISPATCHING											
Most Recen	t 12 Months	\$	-	\$	-	\$	•	\$	-	\$ -	\$	-
Prior 12 Mo	onths	\$	53	\$	-	\$		\$	46	\$ -	\$	
Increase				\$	-	\$	-			\$ -	\$	
(Decrease)		\$	(53)					\$	(46)			
55711000	OTHER EXPENSE-POWER SUPPY- ARBITRAGE											
Most Recen	t 12 Months	\$	474	\$	529	\$	495	\$	369	\$ 463	\$	472
Prior 12 Mo	onths	\$	414	\$	463	\$	104	\$	801	\$ 459	\$	469
Increase		\$	60	\$	66	\$	391			\$ 4	\$	3
(Decrease	)							\$	(432)			

#### Schedule 8

#### Big Rivers Electric Corporation Case No. 2012-00535

# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

		Jun	-12 vs	Jul-12 vs	s	Aug-12 vs	Sep-12 vs	Oct-12	vs	Nov-12 vs		
Account Number	Account Title	1	a-11	Jul-11		Aug-11	Sep-11	Oct-1	1	Nov-11	T	otal
Number	Account Title				$\top$							
55525000	PURCHASED POWER-MISO RESERVATION FEE							-				
Most Recer	nt 12 Months	\$	-	\$ -		\$ <u>-</u>	\$ -	\$	-	\$ -	\$	-
Prior 12 Me		\$	-	\$ -	:	\$	\$ -	\$	-	\$ -	\$	85
Increase	0110110	\$	-	\$ -		\$ <u> </u>	\$ -	\$	-	\$ -		
	)				- CALLEGE ST						\$	(85)
(Decrease	)											
55610000	SYSTEM CONTROL & LOAD DISPATCHING											
Most Recer	nt 12 Months	\$	-	\$ -		\$ -	\$ -	\$	-	\$ -	\$	-
Prior 12 M		\$	-	\$ -		\$	\$ -	\$	-	\$ -	\$	99
Increase	0110110	\$	-	\$ -		\$ -	\$ -	\$	-	\$ -		
	Δ			,							\$	(99)
(Decrease	9)											
55711000	OTHER EXPENSE-POWER SUPPY- ARBITRAGE							1		1	1 -	
Most Recei	nt 12 Months	\$	466	\$ 4'	70	\$ 470	\$ 512	\$	470		-	5,651
Prior 12 M		\$	462	\$ 4'	73	\$ 472	\$ 462	\$	473	\$ 466	\$	5,518
Increase		\$	4				\$ 50				\$	133
(Decrease	2)	- '		\$	(3)	\$ (2)		\$	(3)	\$ (5	)	

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceding 12 Months

Account		Dec	:-11 vs	Ja	n-12 vs	Fe	b-12 vs	Ma	ar-12 vs	Apr-12 vs	May	-12 vs
Number	Account Title	De	ec-10	J	an-11	F	Feb-11	M	Iar-11	Apr-11	Ma	ıy-11
~ ~ ~ ~ 1 1 0 0 0 0 1	OTHER EXPENSE-POWER SUPPY- ARBITRAGE CONTRA										.,,-,,-	
Most Recen	t 12 Months	\$	_	\$	-	\$	-	\$	-	\$ -	\$	
Prior 12 Mo	onths	\$	(66)	\$	(66)	\$	(60)	\$	(66)	\$ 191	\$	-
Increase		\$	66	\$	66	\$	60	\$	66		\$	•
(Decrease)										\$ (191)		
	SMELTER CURTAIL t 12 Months	\$	<del>-</del>	\$		\$	-	\$		\$ -	\$	-
Most Recen	t 12 Months	\$	-	\$		\$	-	\$		\$ -	\$	-
Prior 12 Mo	onths	\$	20	\$	•	\$	-	\$	-	\$ -	\$	-
Increase				\$	-	\$	-	\$	•	\$ -	\$	-
(Decrease)		\$	(20)									
<i>EE72E000</i>	OTHER EXPENSE-NON-SMELTER NON- FAC PPA											
Most Recen	t 12 Months	\$	(394)	\$	(252)	\$	(145)	\$	(145)	\$ (369)	\$	(148)
Prior 12 Mo	onths	\$	214	\$	446	\$	472	\$	453	\$ 255	\$	327
Increase												
(Decrease)		\$	(608)	\$	(698)	\$	(617)	\$	(598)	\$ (624)	\$	(475)

## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-12 vs	J	ul-12 vs	Au	g-12 vs	Sep-12 v	7 <b>S</b>	Oct-12 vs	Nov-12 vs		
Number	Account Title	Jun-11	,	Jul-11	A	ug-11	Sep-11		Oct-11	Nov-11	<u>'</u>	Total
55711009	OTHER EXPENSE-POWER SUPPY- ARBITRAGE CONTRA											
Most Recen	nt 12 Months	\$ -	\$	•	\$		\$ -		\$ -	\$ -	\$	
Prior 12 Mo	onths	\$ -	\$	-	\$	-	\$ -	-	\$ -	\$ -	\$	(67)
Increase		\$ -	\$	-	\$	-	\$ -		\$ -	\$ -	\$	67
(Decrease)	)		-									
55711400	OTHER EXPENSE-POWER SUPPY- SMELTER CURTAIL											
Most Recen	nt 12 Months	\$ -	\$	-	\$	•	\$ .		\$ -	\$ -	\$	-
Prior 12 Mo	onths	\$ -	\$	<b>-</b>	\$	-	\$ -		\$ -	\$ -	\$	20
Increase		\$ -	\$	-	\$	-	\$ .		\$ -	\$ -		
(Decrease	)										\$	(20)
55735000	OTHER EXPENSE-NON-SMELTER NON-FAC PPA											
Most Recer	nt 12 Months	\$ (17	7) \$	(195)	\$	(222)	\$ (1	96)	\$ (235)	\$ (497)	\$	(2,975)
Prior 12 Me		\$ 30	7 \$	16	\$	439	\$ (1	.06)	\$ (119)	\$ (236)	\$	2,468
Increase			Anna Anna Anna Anna Anna Anna Anna Anna									
(Decrease	)	\$ (48	4) \$	(211)	\$	(661)	\$	(90)	\$ (116)	\$ (261)	\$	(5,443)

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## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		Dec	2-11 vs	J	an-12 vs	F	eb-12 vs	Ma	r-12 vs	Apr-12 vs	Mag	v-12 vs
Number	Account Title	D	e <b>c-10</b>		Jan-11	]	Feb-11	$\mathbf{M}$	ar-11	Apr-11	M	ay-11
56010000	OPER SUPERVISION & ENGINEERING- LINES											
Most Recen	at 12 Months	\$	28	\$	23	\$	20	\$	24	\$ 24	\$	26
Prior 12 Mo	onths	\$	20	\$	25	\$	33	\$	21	\$ 34	\$	30
Increase		\$	8		Activities as the			\$	3			
(Decrease)	)			\$	(2)	\$	(13)			\$ (10)	\$	(4)
56020000	OPER SUPERVISION & ENGINEERING- STATIONS											
Most Recen	nt 12 Months	\$	38	\$	32	\$	28	\$	34	\$ 32	\$	36
Prior 12 Mo	onths	\$	33	\$	34	\$	40	\$	32	\$ 37	\$	39
Increase		\$	5					\$	2			
(Decrease)	)			\$	(2)	\$	(12)			\$ (5)	\$	(3)
56110000	LOAD DISPATCHING											
Most Recen	nt 12 Months	\$	124	\$	101	\$	87	\$	96	\$ 93	\$	98
Prior 12 Mo	onths	\$	171	\$	108	\$	96	\$	88	\$ 96	\$	103
Increase								\$	8			
(Decrease	)	\$	(47)	\$	(7)	\$	(9)			\$ (3)	\$	(5)

#### Schedule 8

#### Big Rivers Electric Corporation Case No. 2012-00535

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		Jun-12 vs	Jul-12 vs	Aug-12 vs	Sep-12 vs	Oct-12 vs	Nov-12 vs	
Number	Account Title	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Total
	OPER SUPERVISION & ENGINEERING-							
30010000	LINES			7	T		7	1
Most Recen	t 12 Months	\$ 22	\$ 22	\$ 21	\$ 20	\$ 22	\$ 18	\$ 270
Prior 12 Mo	nths	\$ 21	\$ 20	\$ 26	\$ 21	\$ 19	\$ 8	\$ 278
Increase		\$ 1	\$ 2			\$ 3	\$ 10	
(Decrease)				\$ (5)	\$ (1)		<u></u>	\$ (8)
	OPER SUPERVISION & ENGINEERING- STATIONS							
Most Recen	t 12 Months	\$ 30	\$ 29	\$ 34	\$ 26	\$ 27	\$ 23	\$ 369
Prior 12 Mo	nths	\$ 30	\$ 25	\$ 36	\$ 28	\$ 26	\$ 17	\$ 377
Increase		\$ -	\$ 4			\$ 1	\$ 6	
(Decrease)				\$ (2)	\$ (2)			\$ (8)
56110000	LOAD DISPATCHING				<u> </u>			
Most Recen	t 12 Months	\$ 89	\$ 91	\$ 94	\$ 95	\$ 103	\$ 130	\$ 1,201
Prior 12 Mo	nths	\$ 93	\$ 99	\$ 105	\$ 86	\$ 89	\$ 81	\$ 1,215
Increase					\$ 9	\$ 14	\$ 49	
(Decrease)		\$ (4)	\$ (8)	\$ (11)		ALL AND AND AND AND AND AND AND AND AND AND		\$ (14)

## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		De	c-11 vs	Jan	-12 vs	Fel	o-12 vs	Ma	ar-12 vs	Apr-12 vs	Ma	y-12 vs
Number	Account Title		ec-10	Ja	n-11	$\mathbf{F}$	eb-11	N	Iar-11	Apr-11	M	Iay-11
Tiumot	12000 1220 1220								~~~			
56140000	SCHEDULING, SYSTEM CONTROL & DISPATCHING SERVICES							,			T	
Most Recei	nt 12 Months	\$	210	\$	236	\$	220	\$	227	\$ 232	\$	231
Prior 12 M	onths	\$	249	\$	182	\$	179	\$	182	\$ 202	\$	206
Increase				\$	54_	\$	41	\$	45	\$ 30	\$	25
(Decrease	)	\$	(39)									
												· · · · · · · · · · · · · · · · · · ·
	RELIABILITY PLANNING & STANDARDS DEVELOPMENT SERV											
		<b>₽</b>	12	œ.	15	Q.	14	\$	14	\$ 15	\$	14
Prior 12 M	nt 12 Months	\$	13	\$	15	\$	14	\$	14	\$ 15 \$ 13	\$	14
-		\$	12	\$	11	\$	11	\$	11	\$ 13	\$	14 13
Increase	onths					<del> </del>		<del></del>			<del>                                     </del>	
Increase (Decrease	onths	\$	12	\$	11	\$	11	\$	11	\$ 13	\$	
(Decrease	onths	\$	12	\$	11	\$	11	\$	11	\$ 13 \$ 2	\$	13
(Decrease 56210000	onths )	\$	12	\$	11	\$	11	\$	11	\$ 13 \$ 2 \$ \$ 62	\$	13 1 67
(Decrease 56210000	onths    STATION EXPENSES   Int 12 Months	\$	12 1	\$	11 4	\$	11 3	\$	11 3	\$ 13 \$ 2	\$	13 1 67 61
(Decrease 56210000 Most Rece	onths    STATION EXPENSES   Int 12 Months	\$ \$	12 1 92	\$ \$	11 4	\$ \$	11 3 66	\$	11 3 65	\$ 13 \$ 2 \$ \$ 62	\$ \$	13 1 67

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-12 vs	J	ul-12 vs	A	Aug-12 vs	5	Sep-12 vs	Oct-1	2  vs	Nov-12 vs		
Number	Account Title	Jun-11		Jul-11		Aug-11		Sep-11	Oct-	11	Nov-11		Total
rumser													
56140000	SCHEDULING, SYSTEM CONTROL & DISPATCHING SERVICES						,					1	
Most Recen	at 12 Months	\$ 212	\$	172	\$	197	\$	229	\$	244		\$	2,622
Prior 12 Mo	onths	\$ 211	\$	191	\$	197	\$	215	\$	185	\$ 201	\$	2,400
Increase		\$ 1			\$	•	\$	14	\$	59	\$ 11	\$	222
(Decrease	)		\$	(19)									
56180000	RELIABILITY PLANNING & STANDARDS DEVELOPMENT SERV						,						
Most Recer	nt 12 Months	\$ 13	\$	10	\$	12	\$	15	\$	15	<del> </del>	\$	163
Prior 12 M	onths	\$ 13	\$	12	\$	12	\$	13	\$	11	\$ 12	\$	144
Increase		\$ -			\$	-	\$	2	\$	4	\$ 1	\$	19
(Decrease	)		\$	(2)									
56210000	STATION EXPENSES												
Most Recer	nt 12 Months	\$ 63	\$	59	\$	66	\$	69	\$	65	\$ 60	\$	803
Prior 12 M		\$ 71	\$	56	\$	61	\$	55	\$	57	\$ 64	\$	712
Increase			\$	3	\$	5 5	\$	14	\$	8		\$	91
(Decrease	)	\$ (8	)								\$ (4)	)	

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# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

		U.	OO OI		· · ·								
		Dec-1	1 vs	Ja	n-12 vs	Fe	b-12 vs	Ma	r-12 vs	_	r-12 vs		y-12 vs
Account	Account Title	Dec-	1	.]	lan-11	$\mathbf{F}$	eb-11	N.	Iar-11	$\mathbf{A}$	pr-11	M	ay-11
Number	Account Title	1000								,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
	THE BURDINGER						1						
56310000	OVERHEAD LINE EXPENSES		50	ф.	93	\$	91	\$	117	\$	92	\$	107
Most Recen	t 12 Months	\$	78	\$				<u>\$</u>	88	\$	83	\$	93
Prior 12 Mo	onths	\$	(1)	\$	100	\$	93				9	\$	14
Increase		\$	79					\$	29	\$	3	Ψ	1.7
(Decrease)				\$	(7)	\$	(2)						
(Decrease)													
56510000 Most Recer	TRANSMISSION OF ELECTRICITY BY OTHERS at 12 Months	\$	208	-	196	-	209	\$	159	\$	255 399	\$	450 (192)
Prior 12 Mo	onths	\$	203	\$	172	\$	201	\$	202	Ф	399		642
Increase		\$	5	\$	24	\$	8		404	 		\$	042
(Decrease	)			-				\$	(43)	\$	(144)		
(Decrease													
56610000	MISC TRANSMISSION EXPENSE-LINES							1		I .			10
Most Recei	nt 12 Months	\$	15	\$	19	\$	20	\$	20		24	\$	19
Prior 12 M		\$	34	\$	(7)	\$	26	\$	25	\$	21	\$	27
	Olltils	T		\$	26		441			\$	3		
Increase		\$	(19)	+-		\$	(6)	\$	(5)			\$	(8)
(Decrease		φ	(13)			1 4		1 -		1			

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-12 v	vs	Jul-12 vs	A	ug-12 vs	Sep-12 vs		ct-12 vs	Nov-			
Number	Account Title	Jun-11		Jul-11		Aug-11	Sep-11		Oct-11	Nov	7-11		Total
												<u></u>	
56310000	OVERHEAD LINE EXPENSES				1			_				Ф	000
Most Recen	t 12 Months	\$	92	\$ 58	\$	73	\$ 65	\$	66	\$	56	\$	988
Prior 12 Mo		\$	74	\$ 68	\$	97	\$ 68	\$	78	\$	86	\$	927
Increase		\$	18	!								\$	61
(Decrease)	)			\$ (10)	\$	(24)	\$ (3)	\$	(12)	\$ .	(30)		
(Decrease)													
56510000	TRANSMISSION OF ELECTRICITY BY OTHERS											,	
Most Recen	nt 12 Months	\$	56	\$ 453	\$	257	\$ 58	\$	259	\$	256	\$	2,816
Prior 12 Mo		\$ 3	99	\$ 7	\$	400	\$ 203	\$	205	\$	205	\$	2,404
Increase				\$ 446				\$	54	\$	51	\$	412
(Decrease	)	\$ (3	43)		\$	(143)	\$ (145)						
Decrease													
56610000	MISC TRANSMISSION EXPENSE-LINES											T	
	nt 12 Months	\$	19	\$ 18	\$	16	\$ 20	\$	45	\$	14	+	249
Prior 12 M		\$	44	\$ 17	\$	23	\$ 19	\$	20	\$	5	\$	254
Increase				\$ 1			\$ 1	\$	25	\$	9		
(Decrease	)	\$	(25)	3,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1	\$	(7)						\$	(5)

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		D	ec-11 vs	 an-12 vs	F	eb-12 vs	Mar-12 vs	T	Apr-12 vs	May	-12 vs
Account	A Ti-+1 -		Dec-10	Jan-11		Feb-11	Mar-11		Apr-11		ay-11
Number	Account Title	1	Jec-10	 Jan-11		1.60-11	Mai-II	+	ZIPITI	1120	13 11
		-						-			
rcconnon	MISC TRANSMISSION EXPENSE- STATIONS	Lab.									
Most Recen	t 12 Months	\$	32	\$ 32	\$	37	\$ 41	1	\$ 27	\$	30
Prior 12 Mo	onths	\$	24	\$ 65	\$	33	\$ 26	5	\$ 28	\$	33
Increase		\$	8		\$	4	\$ 15				
(Decrease)				\$ (33)				5	\$ (1)	\$	(3)
	RENTS-STATIONS		At . A . A					<u></u>			
Most Recen	t 12 Months	\$	2	\$ 2	\$	2	\$ 2	3	\$ 2	\$	2
Prior 12 Mo	onths	\$	4	\$ (1)	\$	-	\$ 4	1	\$ -	\$	2
Increase				\$ 3	\$	2		1	\$ 2	\$	-
(Decrease)	)	\$	(2)				\$ (2	)			
56810000	MAINT SUPERVISION & ENGINEERING- LINES					Account					
Most Recen	t 12 Months	\$	25	\$ 20	\$	18	\$ 21		\$ 20	\$	23
Prior 12 Mo	onths	\$	18	\$ 28	\$	34	\$ 26		\$ 31	\$	31
Increase		\$	7								
(Decrease)	)			\$ (8)	\$	(16)	\$ (5	)  :	\$ (11)	\$	(8)

#### Schedule 8

#### Big Rivers Electric Corporation Case No. 2012-00535

## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		Jun-12 vs	$\overline{\mathbf{s}}$	Jul-12 vs	F	Aug-12 vs	Sep-12 vs	Oct-12 vs	Nov-12 vs		
Number	Account Title	Jun-11		Jul-11		Aug-11	Sep-11	Oct-11	Nov-11	Total	
56620000	MISC TRANSMISSION EXPENSE- STATIONS										
Most Recen	t 12 Months	\$ 3	5 \$	\$ 38	\$	31	\$ 26	\$ 54	\$ 33	\$ 4.	16
Prior 12 Mo	onths	\$ 5	3 \$	§ 24	\$	47	\$ 35	\$ 27	\$ 21	\$ 4:	16
Increase			9	\$ 14			,,,,,,	\$ 27	\$ 12	\$ -	
(Decrease)		\$ (1	8)		\$	(16)	\$ (9)				
	RENTS-STATIONS		<u> </u>	th 4			ф 9	Φ Ω	Ф О	o o	24
	t 12 Months	\$ -		\$ 4	\$		\$ 2		†	·	
Prior 12 Mo	onths	\$	4 8	·	\$		\$ 2	\$ 2	\$ 4	\$ 2	25
Increase			- 4	\$ 2	\$	-	\$ -	\$ -	F		
(Decrease)		\$ (	(4)		<u> </u>				\$ (2)	\$	(1)
<i>"COLODOO</i>	MAINT SUPERVISION & ENGINEERING- LINES				-						
Most Recen	t 12 Months	\$ 2	1 \$	\$ 19	\$	20	\$ 19	\$ 21	\$ 17	\$ 24	44
Prior 12 Mo	onths	\$ 1	7 9	\$ 17	\$	22	\$ 19	\$ 16	\$ 6	\$ 20	65
Increase		\$	4 \$	\$ 2			\$ -	\$ 5	\$ 11		
(Decrease)		APPROXIMATION			\$	(2)				\$ (2	21)

# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

				1110000	•					
Account		Dec-	11 vs	Jan-1	12 vs	Feb-12 vs	Mar-12 vs	Apr-12 vs		-12 vs
Number	Account Title	De	c-10	Jan	-11	Feb-11	Mar-11	Apr-11	Ma	y-11
TURINGE									1	
			1							
56820000	MAINT SUPERVISION & ENGINEERIN STATIONS	IG-								
Most Recen	t 12 Months	\$	25	\$	21	\$ 19	\$ 22			23
Prior 12 Mo		\$	19	\$	23	\$ 29	\$ 20		\$	29
Increase		\$	6				\$ 2			
(Decrease)				\$	(2)	\$ (10)		\$ (4	) \$	(6
(Decrease)										
56910000	MAINTENANCE STRUCTURES									
	t 12 Months	\$	-	\$	1	\$ -	\$ -	\$ 1		
Prior 12 Me		\$	*	\$	-	\$ 2	\$ -	\$ -	\$	-
Increase	, , , , , , , , , , , , , , , , , , ,	\$	-	\$	1		\$ -	\$ 1	\$	1
(Decrease	1					\$ (2)				
(Decrease										
57010000	MAINTENANCE STATION EQUIPMEN	TT			4.000					
		\$	179	\$	135	\$ 119	\$ 180			110
		\$	66	\$	59	\$ 87	\$ 138	\$ 176	<b>3</b>   \$	148
	OILULIO	\$	113	\$	76	\$ 32	\$ 48			
	1							\$ (3'	7) \$	(33
Most Recei Prior 12 M Increase (Decrease		\$	66	\$	59	\$ 87	\$ 13	5 \$ 176	3	\$

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#### Schedule 8

#### Big Rivers Electric Corporation Case No. 2012-00535

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-12 vs	J	Jul-12 vs	Au	g-12 vs	Sep-12	2 vs	Oct-	12 vs	Nov-12 vs		
Number	Account Title	Jun-11		Jul-11		ug-11	Sep-		Oc	t-11	Nov-11		Total
												-	
"COOMMAN	MAINT SUPERVISION & ENGINEERING- STATIONS			•									
Most Recen	t 12 Months	\$ 21	\$	21	\$	22	\$	18	\$	19	\$ 17	\$	249
Prior 12 Mo	onths	\$ 19	\$	18	\$	23	\$	20	\$	17	\$ 6	\$	248
Increase		\$ 2	\$	3					\$	2	\$ 11	\$	1
(Decrease)					\$	(1)	\$	(2)					
56910000	MAINTENANCE STRUCTURES								,				,
Most Recen	t 12 Months	\$ 1	\$	1	\$	2	\$	1	\$	15	\$ 1	\$	24
Prior 12 Mo	onths	\$ 13	\$	•	\$	-	\$	-	\$	-	\$ 1	\$	16
Increase			\$	1	\$	2	\$	1	\$	15	\$ -	\$	8
(Decrease)		\$ (12	)										
57010000	MAINTENANCE STATION EQUIPMENT												
	t 12 Months	\$ 114	\$	116	\$	238	\$	118	\$	135	\$ 58	\$	1,641
Prior 12 Mo	onths	\$ 195	\$	137	\$	116	\$	146	\$	110	\$ 96	\$	1,466
Increase					\$	122			\$	25		\$	175
(Decrease)	)	\$ (81	) \$	(21)			\$	(28)			\$ (38	)	

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# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		De	c-11 vs	Ja	an-12 vs	Fe	eb-12 vs	M	ar-12 vs	Aŗ	or-12 vs	Ma	y-12 vs
Number	Account Title		Dec-10	,	Jan-11	I	Feb-11	I	Mar-11	A	Apr-11	M	ay-11
57110000 M	MAINTENANCE OVERHEAD LINES			,									
Most Recent	12 Months	\$	249	\$	118	\$	97	\$	133	\$	123	\$	187
Prior 12 Mon	aths	\$	117	\$	100	\$	126	\$	110	\$	136	\$	116
Increase		\$	132	\$	18			\$	23			\$	71
(Decrease)						\$	(29)			\$	(13)		
	MAINTENANCE MISC TRANSMISSION						ļ						
~ ~ ~ 1 A A A A   -	MAINTENANCE MISC TRANSMISSION												
<u>  F</u>	PLANT-LINES	T			10	Φ.	1.4	ф.	27	(P	8	\$	22
Most Recent		\$	12	\$	10	\$	14	\$		\$			
Prior 12 Mon	nths	\$	8	\$	31	\$	6	\$	27	\$	6	\$	7
Increase		\$	4	<u> </u>		\$	8	\$		\$	2	\$	15
(Decrease)				\$	(21)								
~~aaaaaa	MAINTENANCE MISC TRANSMISSION PLANT-STATIONS	<u> </u>										***	
Most Recent	12 Months	\$	73	\$	9	\$	39	\$	52	\$	36	\$	26
Prior 12 Mon	nths	\$	14	\$	40	\$	(1)	\$	43	\$	23	\$	59
Increase		\$	59			\$	40	\$	9	\$	13		
(Decrease)				\$	(31)							\$	(33)

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceding 12 Months

#### "000 Omitted"

Account Number	Account Title	Jun- Jur	12 vs 1-11		l-12 vs ul-11		ug-12 vs Aug-11	ep-12 vs Sep-11		ct-12 vs Oct-11	y-12 vs ov-11	Total
1(4111001												
57110000	MAINTENANCE OVERHEAD LINES				-							
	t 12 Months	\$	341	\$	204	\$	228	\$ 94	\$	85	\$ 98	\$ 1,957
Prior 12 Mo		\$	133	\$	82	\$	171	\$ 244	\$	258	\$ 191	\$ 1,784
Increase		\$	208	\$	122	\$	57		204107			\$ 173
(Decrease)	)							\$ (150)	\$	(173)	\$ (93)	
57310000	MAINTENANCE MISC TRANSMISSION PLANT-LINES					1						
	t 12 Months	\$	28	\$	26	\$	31	\$ 45	\$	17	\$ 20	\$ 260
Prior 12 Mo		\$	22	\$	28	\$	17	\$ 39	\$	6	\$ 20	\$ 217
Increase		\$	6			\$	14	\$ 6	\$	11	\$ •	\$ 43
(Decrease	)			\$	(2)						 	
57320000	MAINTENANCE MISC TRANSMISSION PLANT-STATIONS		***************************************	RADAM STORY								
Most Recer	at 12 Months	\$	13	\$	63	\$	73	\$ 43	\$	42	\$ 27	\$ 496
Prior 12 Me	onths	\$	34	\$	60	\$	23	\$ 27	\$	28	\$ 13	\$ 363
Increase				\$	3	\$	50	\$ 16	\$	14	\$ 14	\$ 133
(Decrease	)	\$	(21)									

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Dec	-11 vs	Jar	-12 vs	Feb	-12 vs	Mai	r-12 vs	Apr-12 vs	M	ay-12 vs
Number	Account Title	De	ec-10	Ja	n-11	Fe	eb-11	M	ar-11	Apr-11		May-11
57570000	MARKET FACILITATION, MONITORING & COMPLIANCE SERV	) Z							Wagner of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control			and the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of t
Most Recer	nt 12 Months	\$	212	\$	209	\$	217	\$	233	\$ 190	<del></del> _	196
Prior 12 Me	onths	\$	233	\$	170	\$	203	\$	207	\$ 217	\$	206
Increase				\$	39	\$	14	\$	26			
(Decrease	)	\$	(21)							\$ (27	) \$	(10)
90810000	CUSTOMER ASSISTANCE EXPENSES	Ф	150	Φ.	1.0	r.	0.1	e	40	Φ 9/	Ф	99
Most Recer	nt 12 Months	\$	158	\$	16	\$	21	\$	48	\$ 24		22
Prior 12 M	onths	\$	17	\$	25	\$	44	\$	31_	\$ 34	\$	27
Increase		\$	141					\$	17			
(Decrease				\$	(9)	\$	(23)			\$ (10	) \$	(5)
	INFORMATION & INSTRUCTION ADV			Anne				<u> </u>				
90910000	EXP					·		,		1		
	EXP nt 12 Months	\$	35	\$		\$	-	\$	20	\$ 8	\$	-
	nt 12 Months	\$	35	\$	-	\$		\$	20	\$ -	\$ \$	-
Most Recer	nt 12 Months		35 - 35	<del> </del>	-11/44/			<del>                                     </del>	20 - 20	\$ -	-1-	TO THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF TH

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-12 v	$\overline{\mathbf{s}}$	Jul-12 vs	Aug-12 vs	T	Sep-12 vs	Oct-12 vs	Nov-12 vs		
Number	Account Title	Jun-11		Jul-11	Aug-11		Sep-11	Oct-11	Nov-11		Total
						I					
****											
57570000	MARKET FACILITATION, MONITORING & COMPLIANCE SERV										
Most Recen	t 12 Months	\$ 18	1 \$	3 138	\$ 129	)	\$ 170	\$ 191	\$ 215	\$	2,281
Prior 12 Mo	onths	\$ 26	3 \	\$ 181	\$ 192	2	\$ 192	\$ 223	\$ 262	\$	2,549
Increase									Management of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of th		
(Decrease)	)	\$ (8	32) \$	§ (43)	\$ (63	3)	\$ (22)	\$ (32)	\$ (47)	\$	(268)
90810000	CUSTOMER ASSISTANCE EXPENSES										
	at 12 Months	\$ 4	7 \$	\$ 90	\$ 41	L	\$ 57	\$ 91	\$ 129	\$	744
Prior 12 Mo	onths	\$ 2	6 \$	\$ 45	\$ 67	<i>ī</i>	\$ 39	\$ 27	\$ 67	\$	449
Increase		\$ 2	21   \$	\$ 45			\$ 18	\$ 64	\$ 62	\$	295
(Decrease)					\$ (26	3)					
90910000	INFORMATION & INSTRUCTION ADV EXP							L 1984		no.commune	
Most Recen	at 12 Months	\$ -	9	\$ -	\$ -		\$ 4	\$ 4	\$ 15	\$	81
Prior 12 Mo	onths	\$	2 \	ß 1	\$ 4	1	\$ -	\$ -	\$ -	\$	7
Increase							\$ 4	\$ 4	\$ 15	\$	74
(Decrease)	)	\$ (	(2) \ \\$	§ (1)	\$ (4	<b>1</b> )					

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		De	c-11 vs	J	an-12 vs	Fe	eb-12 vs	Mar-12 vs		Apr-12 vs	May-	$12 \mathrm{\ vs}$
Number	Account Title		ec-10		Jan-11	F	Feb-11	Mar-11		Apr-11	Mag	y-11
91310000	ADVERTISING EXPENSE											
Most Recen	t 12 Months	\$	44	\$	(4)	\$	-	\$ 10	) {	-	\$	5
Prior 12 Mo	onths •	\$	50	\$	6	\$	(17)	\$ 15	2 8	\$ (7)	\$	7
Increase						\$	17		Ş	§ 7		
(Decrease)		\$	(6)	\$	(10)			\$ (5	2)		\$	(2)
92010000	ADMINISTRATIVE & GENERAL SALARIES t 12 Months	\$	748	\$	703	\$	563	\$ 598	3   8	\$ 569	\$	657
				<u> </u>							,	
Prior 12 Mo	ontns	\$	701	\$	641	\$	641	\$ 598	-	\$ 679	\$	604
Increase		\$	47	\$	62		· · · · · ·	\$	3		\$	53
(Decrease)						\$	(78)		- 1	\$ (110)		
090101000	ADMIN & GENERAL SALARIES-POWER SUPPLY									A ANNO CONTRACTOR OF THE SAME		
Most Recen	t 12 Months	\$	267	\$	223	\$	177	\$ 193	2 8	\$ 175	\$	193
Prior 12 Mo	onths	\$	223	\$	200	\$	206	\$ 21	1   5	\$ 231	\$	202
Increase		\$	44	\$	23							
(Decrease)						\$	(29)	\$ (2:	2) 8	\$ (56)	\$	(9)

# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

"000 Omitted"

Account		Jun-1	$2 \mathrm{\ vs}$	Jul-12 v	$\mathbf{s}$	Aug-12 vs	Sep-12 vs	Oct-12 vs	Nov-12 vs		
Number	Account Title	Jun-	11	Jul-11		Aug-11	Sep-11	Oct-11	Nov-11		Total
						ALT. 197		Janu			
										-	
91310000	ADVERTISING EXPENSE						,	1		1 .	
Most Recen	t 12 Months	\$	10	\$	5	\$ 72		\$ 39			191
Prior 12 Mo	onths	\$	21	\$ (2	16)	\$ 86	\$ 38	\$ 1	\$ 10		191
Increase				\$ 2	21			\$ 38		\$	-
(Decrease)		\$	(11)			\$ (14)	\$ (33)		\$ (5)	)	
92010000	ADMINISTRATIVE & GENERAL SALARIES								T 00	ф	5 OF 1
Most Recen	t 12 Months	\$	577	\$ 58	58	\$ 596	\$ 541	\$ 579	\$ 562	\$	7,251
Prior 12 Mo		\$	542	\$ 54	40	\$ 616	\$ 567	\$ 531	\$ 561	\$	7,218
Increase		\$	35	\$	18			\$ 48	\$ 1	\$	33
(Decrease)						\$ (20)	\$ (26)				
920101000	ADMIN & GENERAL SALARIES-POWER SUPPLY										
Most Recen	t 12 Months	\$	210	\$ 20	08	\$ 232	\$ 235	\$ 220	\$ 199	\$	2,531
Prior 12 Mo		\$	189	\$ 13	85	\$ 224	\$ 186	\$ 187	\$ 196	\$	2,443
Increase		\$	21	\$	23	\$ 8	\$ 49	\$ 33	\$ \$ 3	\$	88
(Decrease)											

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## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		De	c-11 vs	Ja	an-12 vs	Feb	o-12 vs	Ma	r-12 vs	Apr-12 vs		-12 vs
Number	Account Title	D	ec-10	•	Jan-11	$\mathbf{F}$	e <b>b-11</b>	IV.	[ar-11	Apr-11	Ma	y-11
92010200	ADMIN & GENERAL SALARIES- CUSTOMER SERV	:										
Most Recen	t 12 Months	\$	106	\$	88	\$	74	\$	84	\$ 69	\$	80
Prior 12 Mo	onths	\$	90	\$	86	\$	84	\$	75	\$ 87	\$	77
Increase		\$	16	\$	2	**************************************		\$	9		\$	3
(Decrease)	)					\$	(10)			\$ (18)		
92010300 Most Recen	ADMIN & GENERAL SALARIES- GENERATION at 12 Months	\$	319	\$	325	\$	279	\$	300	\$ 314	\$	313
Prior 12 Mo	onths	\$	289	\$	291	\$	356	\$	238	\$ 301	\$	265
Increase		\$	30	\$	34			\$	62	\$ 13	\$	48
(Decrease)	)					\$	(77)					
92110000	OFFICE SUPPLIES AND EXPENSES											
Most Recer	nt 12 Months	\$	441	\$	243	\$	440	\$	653	\$ 256	\$	257
Prior 12 Mo		\$	876	\$	381	\$	690	\$	372	\$ 243	\$	507
Increase								\$	281	\$ 13		
(Decrease	)	\$	(435)	\$	(138)	\$	(250)				\$	(250)

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-12 vs	5 .	Jul-12 vs	A	ug-12 vs	Sep-12 vs	Oc	t-12 vs	Nov-12 vs		
Number	Account Title	Jun-11	İ	Jul-11		Aug-11	Sep-11	O	ct-11	Nov-11		Total
110111001												
						***						
92010200	ADMIN & GENERAL SALARIES- CUSTOMER SERV				,			,	-		1	
Most Recen	nt 12 Months	\$ 7	8 \$	75	\$	88	\$ 85	\$	88	\$ 69	\$	984
Prior 12 Mo	onths	\$ 6	3 \$	69	\$	87	\$ 79	\$	76	\$ 74	\$	947
Increase		\$ 1	5 \$	6	\$	1	\$ 6	\$	12		\$	37
(Decrease)	)									\$ (5)		
					-							
92010300	ADMIN & GENERAL SALARIES- GENERATION											
Most Recen	nt 12 Months	\$ 30	1 \$	282	\$	331	\$ 301	\$	312	\$ 294	\$	3,671
Prior 12 Mo		\$ 25	8 \$	258	\$	302	\$ 276	\$	288	\$ 271	\$	3,393
Increase		\$ 4	3 \$	24	\$	29	\$ 25	\$	24	\$ 23	\$	278
(Decrease	)											
92110000	OFFICE SUPPLIES AND EXPENSES											
	nt 12 Months	\$ 26	8 \$	317	\$	352	\$ 256	\$	260	\$ 253	\$	3,996
Prior 12 Me		\$ 16	9 \$	407	\$	(364)	\$ 936	\$	340	\$ (149)	\$	4,408
Increase	V	\$ 9			\$	716				\$ 402		
(Decrease	))	,	\$	(90)			\$ (680)	\$	(80)		\$	(412)

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## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Dec-	11 vs	Ja	n-12 vs		b-12 vs		ar-12 vs	Apr-1			-12 vs
Number	Account Title	Dec	c-10	J	an-11	F	eb-11	N	Iar-11	Apr	-11	Ma	y-11
													,
										***************************************			
92110100	OFFICE SUPPLIES & EXPENSES-POWER SUPPLY												
Most Recen	at 12 Months	\$	10	\$	5	\$	9	\$	5	\$	2	\$	5
Prior 12 Mo	onths	\$	10	\$	24	\$	7	\$	(14)	\$	4	\$	2
Increase		\$	-			\$	2	\$	19			\$	3
(Decrease	)			\$	(19)					\$	(2)		
92110200	OFFICE SUPPLIES & EXPENSES- CUSTOMER SER											· · · · · · · · · · · · · · · · · · ·	
Most Recer	nt 12 Months	\$	191	\$	92	\$	62	\$	81	\$	59	\$	51
Prior 12 M		\$	258	\$	5	\$	308	\$	69	\$	6	\$	(27)
Increase				\$	87			\$	12	\$	53	\$	78
(Decrease	)	\$	(67)			\$	(246)						
92110300	OFFICE SUPPLIES & EXPENSES- GENERATION									4			
Most Recei	nt 12 Months	\$	150	\$	32	\$	92	\$	58	\$	68	\$	12
Prior 12 M		\$	92	\$	69	\$	64	\$	91	\$	43	\$	43
Increase		\$	58			\$	28			\$	25		
(Decrease	9)			\$	(37)			\$	(33)			\$	(31)

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# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

"000 Omitted"

Account		Jun-1	2 vs	Jτ	ıl-12 vs	A	Aug-12 vs	Sep-12 vs	C	ct-12 vs	Nov-12 vs	ļ	
Number	Account Title	Jun-	-11	J	ful-11		Aug-11	Sep-11		Oct-11	Nov-11		Total
													-
92110100	OFFICE SUPPLIES & EXPENSES-POWER SUPPLY								1	T	- Adding the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the sec		
Most Recen	nt 12 Months	\$	6	\$	7	\$	3	\$ 4	\$	36	\$ 8		
Prior 12 Mo		\$	5	\$	(5)	\$	8	\$ 8	\$	1	\$ 34		
Increase		\$	1	\$	12				\$	35		\$	16
(Decrease)	)					\$	(5)	\$ (4)			\$ (26	)	
92110200	OFFICE SUPPLIES & EXPENSES- CUSTOMER SER												
Most Recer	nt 12 Months	\$	109	\$	60	\$	75	\$ 65	\$	62	\$ 58	-	
Prior 12 Mo		\$	150	\$	106	\$	63	\$ 68	\$	52	\$ 58	\$	1,116
Increase						\$	12		\$	10	\$ -		
(Decrease	)	\$	(41)	\$	(46)			\$ (3)				\$	(151)
92110300	OFFICE SUPPLIES & EXPENSES- GENERATION												
Most Recer	nt 12 Months	\$	32	\$	70	\$	80	\$ 28	\$	59	\$ 44	\$	
Prior 12 M		\$	37	\$	41	\$	56	\$ 48	\$	83	\$ 69	\$	736
Increase				\$	29	\$	24						
(Decrease	1	\$	(5)		***************************************			\$ (20)	\$	(24)	\$ (25	5) \$	(11)

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## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Dec-1	l vs	Jan-1	2 vs	Feb-	12 vs	Ma	r-12 vs	Apr-12 v	/S	May-	12 vs
Number	Account Title	Dec-	10	Jan-	11	Fel	b-11	M	ar-11	Apr-11		May	y <b>-11</b>
						,							
92118300	OFFICE SUPPLIES & EXPENSES-ORACLE												
~	t 12 Months	\$	-	\$	-	\$	-	\$	-	\$ .		\$	-
Prior 12 Mo	onths	\$	(100)	\$	-	\$	-	\$	*	Ψ	•	\$	*
Increase		\$	100	\$	-	\$	•	\$	-	\$ .			-
(Decrease)													
92310000	OUTSIDE SERVICES EMPLOYED							1					
Most Recen	t 12 Months	\$	149	\$	63	\$	143	\$	111	\$	64	\$	92
Prior 12 Mo	onths	\$	274	\$	75	\$	202	\$	(130)	\$	67	\$	243
Increase								\$	241				
(Decrease)		\$	(125)	\$	(12)	\$	(59)			\$	(3)	\$	(151)
92310100	OUTSIDE SERVICES-POWER SUPPLY							•					
Most Recen	at 12 Months	\$	-	\$	42	\$	-	\$	1	\$	1	\$	3
Prior 12 Mo	onths	\$	21	\$	93	\$	10	\$	35	\$	95	\$	(119)
Increase									V			\$	122
(Decrease	)	\$	(21)	\$	(51)	\$	(10)	\$	(34)	\$	(94)		

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## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		Jun-12 vs	Ju	ıl-12 vs	A	ug-12 vs	Sep	o-12 vs	Oc	et-12 vs	Nov-1	2 vs		
Number	Account Title	Jun-11	J	ul-11	1	Aug-11	S	e <b>p-11</b>	C	Oct-11	Nov-	11	,	Total
										La Alla Service				
92118300	OFFICE SUPPLIES & EXPENSES-ORACLE													
Most Recen	at 12 Months	\$ -	\$	-	\$	-	\$	-	\$	-	\$	•	\$	-
Prior 12 Mo	onths	\$ -	\$	-	\$	-	\$		\$	•	\$	-	\$	(100)
Increase		\$ -	\$	•	\$	-	\$	•	\$	+	\$	-	\$	100
(Decrease	)													
92310000	OUTSIDE SERVICES EMPLOYED												1 .	
Most Recer	nt 12 Months	\$ 82	\$	130	\$	125	\$	150	\$	79	\$	163	\$	1,351
Prior 12 Me	onths	\$ 46	\$	18	\$	72	\$	118	\$	80	\$	104	\$	1,169
Increase		\$ 36	\$	112	\$	53	\$	32			\$	59	\$	182
(Decrease	)	The same of							\$	(1)				
92310100	OUTSIDE SERVICES-POWER SUPPLY													
	nt 12 Months	\$ 2	\$	-	\$	35	\$	7	\$	159	\$	(1)	\$	249
Prior 12 M		\$ 1	\$	10	\$	22	\$	4	\$	29	\$	(22)	\$	179
Increase		\$ 1			\$	13	\$	3	\$	130	\$	21	\$	70
(Decrease	)		\$	(10)		A								

## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account	- A Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Committee of the Co	Dec-	11 vs	Ja	n-12 vs	Feb-12 vs	M	ar-12 vs	Apr-12 vs	May-12 vs
Number	Account Title	Dec	c-10	J	an-11	Feb-11	]	Mar-11	Apr-11	May-11
Number	Account Title									-
				······						
0097/19/1/1	OUTSIDE SERVICES-CUSTOMER SERVICE						Ł			
Most Recen	t 12 Months	\$	54	\$	(18)	\$ -	\$	-	\$ 42	\$ -
Prior 12 Mo		\$	5	\$	7	\$ (4)	\$	131	\$ 9	\$ (108)
Increase		\$	49		-	\$ 4			\$ 33	\$ 108
(Decrease)	)			\$	(25)		\$	(131)		
(Doorouse)										
92310300	OUTSIDE SERVICES-GENERATION									
	t 12 Months	\$	22	\$	4	\$ 2	\$	8	\$ 2	\$ 24
Prior 12 Mo		\$	55	\$	-	\$ -	\$	-	\$ 4	\$ 14
Increase				\$	4	\$ 2	\$	8		\$ 10
(Decrease)	)	\$	(33)						\$ (2)	
(2000000)										
92310400	OUTSIDE SERVICES-TRANSMISSION	<u>'</u>								<b>Y</b>
Most Recen	at 12 Months	\$	2	\$	3_	\$ 2	\$	3	\$ 26	\$ 2
Prior 12 Mo	onths	\$	4	\$	-	\$ -	\$	-	\$ -	\$ 20
Increase				\$	3	\$ 2	\$	3	\$ 26	
(Decrease)	)	\$	(2)							\$ (18

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## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		Jun-	12 vs	Jul	-12 vs	A	ug-12 vs	$\overline{\mathbf{s}}$	ep-12 vs	Oct-	12 vs	Nov-12	vs		
Number	Account Title	1	ı-11		ıl-11		Aug-11		Sep-11	Oc	t-11	Nov-11	-	$\mathbf{T}$	otal
					A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A PART A										
92310200	OUTSIDE SERVICES-CUSTOMER SERVICE													·····	
Most Recen	t 12 Months	\$	24	\$	-	\$	-	\$	24	\$	1	\$ -	'	\$	127
Prior 12 Mo	onths	\$	-	\$	27	\$	-	\$	-	\$	9	\$ -		\$	76
Increase		\$	24			\$	•	\$	24			\$ -		\$	51
(Decrease)				\$	(27)					\$	(8)			****	
92310300	OUTSIDE SERVICES-GENERATION							·							
Most Recen	t 12 Months	\$	23	\$	7	\$	30	\$	27	\$	66	\$	9	\$	224
Prior 12 Mo	onths	\$	7	\$	-	\$	10	\$	15	\$	10	\$	54	\$	169
Increase		\$	16	\$	7	\$	20	\$	12	\$	56			\$	55
(Decrease)												\$ (	(45)		
92310400	OUTSIDE SERVICES-TRANSMISSION										197.57				
	at 12 Months	\$	3	\$	8	\$	6	\$	1	\$	2	\$	3	\$	61
Prior 12 Mo	onths	\$	73	\$	10	\$	3	\$	5	\$	9	\$	5	\$	129
Increase						\$	3								
(Decrease)	)	\$	(70)	\$	(2)			\$	(4)	\$	(7)	\$	(2)	\$	(68)

## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Dec-11 vs	s Ja	n-12 vs	Feb-	12 vs	Mar-12 vs	Apr-12 vs	May-12 vs
Number	Account Title	Dec-10	J	Jan-11	Fel	<b>)-11</b>	Mar-11	Apr-11	May-11
					1				
92310600	OUTSIDE SERVICES-RATE CASE 2013								
Most Recen	nt 12 Months	\$ -	\$		\$		\$ -	\$ -	\$ -
Prior 12 Mo	onths	\$ -	\$	-	\$	-	\$ -	\$ -	\$ -
Increase		\$ -	\$	-	\$	-	\$ -	\$ -	\$ -
(Decrease)	)								
								<u> </u>	
92310700	OUTSIDE SERVICES-AMORT PROF FEES								
Most Recen	nt 12 Months	\$ -	\$	-	\$	-	\$ -	\$ -	\$ -
Prior 12 Mo	onths	\$ -	\$	-	\$	•	\$ -	\$ -	\$ -
Increase		\$ -	\$	-	\$	-	\$ -	\$ -	\$ -
(Decrease)	)								
92318300	OUTSIDE SERVICES-ORACLE								
Most Recen	nt 12 Months	\$ -	\$	-	\$	-	\$ -	\$ -	\$ -
Prior 12 Mo	onths	\$ -	\$	-	\$	-	\$ -	\$ -	\$ -
Increase		\$ -	\$	•	\$	-	\$ -	\$ -	\$ -
(Decrease	)					-			

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### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-	12  vs	Jul-1	2 vs	A	ug-12 vs	Se	p-12 vs	Oct-12 vs	Nov-12 vs	Ī	
Number	Account Title	Jun	-11	Jul-	11		Aug-11	S	ep-11	Oct-11	Nov-11		Total
92310600	OUTSIDE SERVICES-RATE CASE 2013									4			
Most Recen	at 12 Months	\$	-	\$	2	\$	4	\$	16	\$ (22)	\$ -	\$	-
Prior 12 Mo	onths	\$	-	\$	-	\$		\$	-	\$ -	\$ -	\$	-
Increase		\$	•	\$	2	\$	4	\$	16		\$ -	\$	-
(Decrease)	)									\$ (22)			
92310700	OUTSIDE SERVICES-AMORT PROF FEES												
	at 12 Months	\$	-	\$	-	\$	-	\$	-	\$ -	\$ 43	\$	43
Prior 12 Mo	onths	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -	\$	-
Increase		\$	-	\$	-	\$	-	\$	-	\$ -	\$ 43	\$	43
(Decrease)													
92318300	OUTSIDE SERVICES-ORACLE												
Most Recen	at 12 Months	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -	\$	
Prior 12 Mo	onths	\$	-	\$	•	\$	-	\$	-	\$ -	\$ -	\$	-
Increase		\$	-	\$	-	\$		\$		\$ -	\$ -	\$	-
(Decrease)	)			, , , , , , , , , , , , , , , , , , , ,									

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## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		De	c-11 vs	Ja	an-12 vs	Fe	b-12 vs	Ma	ar-12 vs	Apr-12 vs	3	ay-12 vs
Number	Account Title	D	ec-10	,	Jan-11	F	Feb-11	N	Iar-11	Apr-11	]	May-11
114111001												
		-										
92325000	OUTSIDE SERVICES-MISO MEMBERSHIP										1	4
	t 12 Months	\$	-	\$	-	\$	•	\$	-	\$ -	\$	
Prior 12 Mo		\$	30	\$	-	\$	-	\$	(28)	\$ 1	\$	27
Increase				\$	-	\$	-	\$	28			
(Decrease)	)	\$	(30)							\$ (1)	\$	(27)
(Decrease)												
92510000	INJURIES & DAMAGES										-1	
	at 12 Months	\$	41	\$	14	\$	15	\$	15_	\$ 14	\$	15
Prior 12 Me		\$	12	\$	14	\$	14	\$	14	\$ 14	\$	14
Increase		\$	29	\$	-	\$	1	\$	1	\$ -	\$	1
(Decrease	)											
92610000	EMPLOYEE PENSIONS & BENEFITS									· · · · · · · · · · · · · · · · · · ·		
	nt 12 Months	\$	96	\$	36	\$	21	\$	16	\$ 16	\$	15
Prior 12 Me		\$	(92)	\$	6	\$	2	\$	(2)	\$ 67	\$	6
Increase		\$	188	\$	30	\$	19	\$	18		\$	9
(Decrease	)									\$ (51	)	

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# Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceding 12 Months

		U	oo Omn	ieu	L							
Account Number	Account Title	Jun-12 vs Jun-11	Jul-12 v Jul-11	l l	Aug-1: Aug-		Sep-12 vs Sep-11	1	ct-12 vs Oct-11	Nov-12 vs Nov-11		Total
Number	110001110										<u> </u>	
92325000	OUTSIDE SERVICES-MISO MEMBERSHIP									Ф.	\$	_
	t 12 Months	\$ -	\$ -		\$	-	\$	\$		\$ -		30
Prior 12 Mo		\$ -	\$ -		\$		\$ -	\$		\$ -	\$	30
	JILLIS	\$ -	\$ -		\$	-	\$ -	\$	-	\$ -		
Increase		T									\$	(30)
(Decrease)	)		,									, Allen
92510000	INJURIES & DAMAGES		d						1.4	\$ 16	\$ \$	202
	nt 12 Months	\$ 14	\$	15	\$	14			14			186
Prior 12 Me		\$ 14	\$	14	\$	14	\$ 14	\$	32	\$ 16		
Increase	O11012C	\$ -	\$	1	\$	•	\$ 1			\$ -	\$	16
(Decrease	)							\$	(18)			
(Decrease												
92610000	EMPLOYEE PENSIONS & BENEFITS									1 - 000		000
	nt 12 Months	\$ 45	\$	26	\$	72	\$ 124		75			
Prior 12 M		\$ 1	\$	30	\$	1	\$	. \$	18		<b>3)</b> \$	
	Ottorio	\$ 44			\$	71	\$ 123	\$	57	\$ 296	3 \$	800
Increase		T	\$	(4)								
(Decrease		1	<u> </u>									

## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		De	c-11 vs	Ja	an-12 vs	Fe	b-12 vs	Ma	ar-12 vs	Apr-	12 vs	Ma	y-12 vs
Number	Account Title	D	ec-10	,	Jan-11	F	Feb-11	N	Iar-11	Ap	r-11	M	ay-11
92810000	REGULATORY COMMISSION EXPENSES												
Most Recen	t 12 Months	\$	2	\$	(1)	\$	1	\$	-	\$	-	\$	-
Prior 12 Mo	onths	\$	(2)	\$	-	\$	-	\$	15	\$	2	\$	(15)
Increase		\$	4			\$	1					\$	15
(Decrease)				\$	(1)			\$	(15)	\$	(2)	- January	
92822500	REGULATORY COMMISSION EXPENSES- RATE CASE 2011			e	9.4		ro	ው	En	· e	16	e e	8
	at 12 Months	\$	77	\$	24	\$	58	\$	52	\$		\$	······································
Prior 12 Mo	onths	\$		\$	-	\$	3	\$	385	\$	15	\$	216
Increase		\$	77	\$	24	\$	55			\$	1	•	(0.00)
(Decrease)	)							\$	(333)			\$	(208)
92823000	REGULATORY COMMISSION EXPENSES- ECP (ENVIRON COMPL PLAN)			1					711-11-1				
Most Recen	nt 12 Months	\$		\$	17	\$	25	\$	92	\$	42	\$	85
Prior 12 Mo	onths	\$		\$		\$	-	\$	-	\$	-	\$	*
Increase		\$		\$	17	\$	25	\$	92	\$	42	\$	85
(Decrease)	)												

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## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-12	vs	Ju	l-12 vs	A	ug-12 vs	S	ep-12 vs	О	ct-12 vs	Nov-12 vs		
Number	Account Title	Jun-11	.	Jı	al-11	1	Aug-11		Sep-11		Oct-11	Nov-11		Total
											4400			
92810000	REGULATORY COMMISSION EXPENSES											- AND AND AND AND AND AND AND AND AND AND	1	
Most Recen	t 12 Months	\$ 8	10	\$	-	\$	-	\$	5	\$	•	\$ 2		819
Prior 12 Mo	onths	\$ 6	85	\$	-	\$	•	\$	4	\$	-	\$ -	\$	689
Increase		\$ 1	25	\$	-	\$	-	\$	1	\$	• ,	\$ 2	\$	130
(Decrease)														
92822500	REGULATORY COMMISSION EXPENSES- RATE CASE 2011					No. of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of the last of			3				tana di mana	
Most Recen	at 12 Months	\$	23	\$	22	\$	20	\$	51	\$	13	\$ 4	\$	368
Prior 12 Mo		\$ 3	325	\$	680	\$	104	\$	14	\$	18	\$ 16	\$	1,776
Increase								\$	37					
(Decrease	)	\$ (3	302)	\$	(658)	\$	(84)			\$	(5)	\$ (12)	\$	(1,408)
92823000	REGULATORY COMMISSION EXPENSES- ECP (ENVIRON COMPL PLAN)					-								
Most Recer	nt 12 Months	\$ 1	18	\$	90	\$	300	\$	-	\$	(769)		\$	
Prior 12 Me	onths	\$	-	\$		\$	•	\$	•	\$	*	\$ -	\$	-
Increase		\$ 1	18	\$	90	\$	300	\$	-			\$ -	\$	
(Decrease	)									\$	(769)			

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## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		Dec-	-11 vs	Jan-12 v	s	Feb-12 vs	Ma	ır-12 vs	Apr-12 vs	May-12 vs
Number	Account Title	1	c-10	Jan-11		Feb-11	$  \mathbf{M}$	Iar-11	Apr-11	May-11
rumoer	110001111 11110		0 20		-					
						***************************************		41 4154		
92824000	REGULATORY COMMISSION EXPENSES- DSM (DEMAND SIDE MGMT)									,
Most Recen	t 12 Months	\$	-	\$	8	\$ 8	\$	1	\$ 4	\$ -
Prior 12 Mo	onths	\$	-	\$ -		\$ -	\$	-	\$ -	\$ -
Increase		\$	**	\$	8	\$ 8	\$	1	\$ 4	\$ -
(Decrease)	)									Livata
92825000	REGULATORY COMMISSION EXPENSES- MISO				200000000000000000000000000000000000000	Ф	6		Φ.	\$ -
	t 12 Months	\$		\$ -		\$ -	\$		\$ -	
Prior 12 Mo	onths	\$	77	\$ -		\$ -	\$	*	\$ -	\$ -
Increase				\$ -		\$ -	\$	-	\$ -	\$ -
(Decrease)	)	\$	(77)							
93010000	GENERAL ADVERTISING EXPENSES									
Most Recen	it 12 Months	\$	3	\$ -		\$ (1)	\$	9	\$ 1	\$ 2
Prior 12 Mo	onths	\$	28	\$ -		\$ -	\$	8	\$ 10	\$ 55
Increase				\$ -			\$	1		
(Decrease)		\$	(25)			\$ (1)			\$ (9)	\$ (53)

#### Big Rivers Electric Corporation Case No. 2012-00535

## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-12	vs	Jul-	12 vs	A	ug-12 vs	S	Sep-12 vs	Oc	t-12 vs	Nov-12 vs		
Number	Account Title	Jun-1	1	Jul	-11		Aug-11		Sep-11	O	ct-11	Nov-11		Total
												1		
												We de la constant de la constant de la constant de la constant de la constant de la constant de la constant de		
	REGULATORY COMMISSION EXPENSES- DSM (DEMAND SIDE MGMT)													
Most Recen	t 12 Months	\$	2	\$	1	\$	1	\$	2	\$	1	\$ 1	.   9	3 29
Prior 12 Mo	onths	\$	•	\$	-	\$	-	\$	•	\$		\$ -	1	3 -
Increase		\$	2	\$	1	\$	1	\$	2	\$	1	\$ 1	. 9	3 29
(Decrease)														
	REGULATORY COMMISSION EXPENSES-													
	MISO t 12 Months	\$	_	\$		\$	-	\$	-	\$	-	\$ -	9	3 -
Prior 12 Mo		\$		\$	*	\$	-	\$	•	\$		\$ -	9	
Increase		\$	-	\$	*	\$	•	\$		\$	-	\$ -		
(Decrease)									Property				9	ß (77)
93010000	GENERAL ADVERTISING EXPENSES													
Most Recen	t 12 Months	\$	-	\$	8	\$	1	\$	1	\$	17	- \$	9	\$ 41
Prior 12 Mo	onths	\$	1	\$	1	\$	2	\$	-	\$	2	\$ 3	3   9	110
Increase				\$	7			\$	1	\$	15			
(Decrease)		\$	(1)			\$	(1)					\$ (3	3) {	(69)

Case No. 2012-00535 Attachment for Response to PSC 1-29(a) Witness: Billie J. Richert Page 92 of 98

## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		Dec	-11 vs	Jan	-12 vs	Feb	-12 vs	Maı	r-12 vs	Apr	-12 vs	May	-12 vs
Number	Account Title	De	ec-10	Ja	n-11	Fe	b-11	Ma	ar-11	Ap	r-11	Ma	y-11
TTUILIDEL													
93011200	GENERAL ADVERTISING EXP-												
33011200	CUSTOMER SERVICE							T .				Φ	
Most Recen	at 12 Months	\$	-					\$	121	\$	-	\$	
Prior 12 Mo	onths	\$	-	\$	-	\$	*	\$	-	\$	-	\$	72
Increase		\$	-	\$	-	\$	-	\$	121	\$	•		
(Decrease	)					<b>V</b>						\$	(72)
(Decrease)													
93020000	MISCELLANEOUS GENERAL EXPENSES					1							105
Most Recer	nt 12 Months	\$	178	\$	122	\$	148	\$	178	\$	138		107
Prior 12 Me	onths	\$	(50)	\$	89	\$	84	\$	80	\$	79	\$	100
Increase		\$	228	\$	33	\$	64	\$	98	\$	59	\$	7
(Decrease	)				was Andrews and								
93021200	MISC GENERAL EXPENSES-CUSTOMER SERV											1	
Most Recer	nt 12 Months	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Prior 12 M	onths	\$	-	\$	•	\$	-	\$	-	\$	-	\$	*
Increase		\$	-	\$	-	\$	-	\$		\$	-	\$	-
(Decrease													

## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Jun-	12 vs	Jul	-12 vs		g-12 vs	_	$12 \mathrm{\ vs}$		12 vs		-12 vs		
Number	Account Title	Jun	-11	Ju	ıl-11	A	ug-11	Sep	<b>)-11</b>	Oc	t-11	No	v-11	7	otal
						***									
93011200	GENERAL ADVERTISING EXP- CUSTOMER SERVICE														
Most Recen	t 12 Months	\$	*	\$	-	\$	-	\$	-	\$	-	\$	*	\$	121
Prior 12 Mo	onths	\$	4	\$	-	\$	•	\$	-	\$		\$	•	\$	72
Increase		\$	-	\$	-	\$	*	\$	-	\$	-	\$	-	\$	49
(Decrease)															
<u> </u>	MISCELLANEOUS GENERAL EXPENSES at 12 Months	\$	526	\$	119	\$	109	\$	168	\$	77	\$	90	\$	1,960
Prior 12 Mo	onths	\$	159	\$	125	\$	129	\$	94	\$	126	\$	542	\$	1,557
Increase		\$	367					\$	74					\$	403
(Decrease)				\$	(6)	\$	(20)			\$	(49)	\$	(452)		
93021200	MISC GENERAL EXPENSES-CUSTOMER SERV				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,										
Most Recen	at 12 Months	\$	15	\$	-	\$	•	\$	-	\$	-	\$	-	\$.	15
Prior 12 Mo	onths	\$	-	\$	-	\$	-	\$	-	\$	-	\$	17	\$	17
Increase		\$	15	\$	*	\$	-	\$	•	\$	-				
(Decrease	)											\$	(17)	\$	(2)

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### Big Rivers Electric Corporation Case No. 2012-00535

## Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

#### "000 Omitted"

Account		Dec-	-11 vs	Jan-1	2 vs	Feb-	·12 vs	Mar-	-12 vs	Apr-	12 vs		-12 vs
Number	Account Title	De	c-10	Jan	-11	Fel	b-11	Ma	r-11	Ap	r-11	Ma	y-11
						<u> </u>		.,,,					
									*******	<u></u>			
93021400	MISC GENERAL EXPENSES- TRANSMISSION											T	
Most Recen	t 12 Months	\$	-	\$		\$	-	\$	-	\$	-	\$	-
Prior 12 Mo	onths	\$	-	\$	-	\$	3	\$		\$		\$	-
Increase		\$	-	\$	-			\$		\$	-	\$	-
(Decrease)						\$	(3)						_ WANNESS
93110000	RENTS-ADMINISTRATIVE & GENERAL									1		1	
Most Recen	t 12 Months	\$	-	\$	-	\$	-	\$	-	\$		\$	-
Prior 12 Mo	onths	\$	-	\$		\$		\$	•	\$	•	\$	
Increase		\$		\$	-	\$	-	\$	-	\$		\$	
(Decrease)	)												

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### Big Rivers Electric Corporation Case No. 2012-00535

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account		Jun-12 vs	Jul-12 vs	Aug-12 vs	Sep-12 vs	Oct-12 vs	Nov-12 vs	
Number	Account Title	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Total
							mp _p	
0 920917000	MISC GENERAL EXPENSES- TRANSMISSION							
Most Recen	t 12 Months	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior 12 Mo	onths	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3
Increase		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(Decrease)		And a second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second sec						\$ (3)
93110000	RENTS-ADMINISTRATIVE & GENERAL	T T T T T T T T T T T T T T T T T T T						
	t 12 Months	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior 12 Mo	enths	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Decrease)								

### Big Rivers Electric Corporation Case No. 2012-00535

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account Number	Account Title	Dec-11 vs Dec-10		n-12 vs an-11	-12 vs -b-11	ł	:-12 vs ar-11	Apr- Apr		May- May	
	MAINTENANCE OF GENERAL PLANT										
Most Recen	t 12 Months	\$	7	\$ 17	\$ 12	\$	11	\$	7_	\$	21
Prior 12 Mo	nths	\$	78	\$ 15	\$ 21	\$	(34)	\$	26	\$	13
Increase				\$ 2		\$	45			\$	8
(Decrease)		\$	(71)		\$ (9)			\$	(19)		

### Big Rivers Electric Corporation Case No. 2012-00535

### Comparison of Operating Expense Account Balances for the Most Recent 12 Months with the Preceeding 12 Months

Account Number	Account Title		n-12 vs n-11	-12 vs ıl-11	_	g-12 vs ug-11	1 1	p-12 vs ep-11	t-12 vs ct-11	-12 vs v-11	ŗ	lotal [
					***************************************							
$93510000 \left _{MAIN'}$	TENANCE OF GENERAL PLANT											
Most Recent 12 Mo	onths	\$	25	\$ 1	\$	17	\$	17	\$ 14	\$ 11	\$	160
Prior 12 Months		\$	17	\$ 17	\$	10	\$	8	\$ 24	\$ 16	\$	211
Increase		\$	8		\$	7	\$	9				
(Decrease)				\$ (16)					\$ (10)	\$ (5)	\$	(51)

#### BIG RIVERS ELECTRIC CORPORATION

#### APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A GENERAL ADJUSTMENT IN RATES CASE NO. 2012-00535

#### Response to the Commission Staff's Initial Request for Information dated December 21, 2012

#### January 29, 2013

1	Item 30)	Provide Big Rivers' cash account balances at the beginning of
2	calendar y	vear 2011 and at the end of each month since then.
3		
4	Response)	A schedule detailing the cash balances at the beginning of calendar
5	year 2011 a	nd at the end of each month since then is attached hereto.
6		
7		
8	Witness)	Billie J. Richert
n.		

#### Big Rivers Electric Corporation Case No. 2012-00535 Case Account Balances

Line	Account		Ī					Г			T			
No.	Number	Account Description		Dec-10		Jan-11	Feb-11		Mar-11	Apr-11		May-11		Jun-11
1	13110000	CASH-GENERAL	\$	1,152	\$	1,213	\$ 1,143	\$	1,066	\$ 958	\$	1,076	\$	898
2	13111000	CASH-RIGHT OF WAY		1,000		1,000	1,000		1,000	1,000		1,000		1,000
3	13410000	SPECIAL DEPOSIT-TVA TRANS RESERVATION		572,263		572,314	572,360		572,411	572,448		572,485		572,522
4	13420000	SPECIAL DEPOSIT-ADM/ICE MARGIN CALL		-		-	-		-	-		-		-
5	13500000	WORKING FUNDS		3,725		3,725	3,725		3,725	3,725		3,725		3,725
6	13600000	TEMPORARY CASH INVESTMENTS		44,774,114	**********	49,446,791	55,863,997		91,374,567	 61,495,379		67,021,169		76,437,057
7			\$	45,352,254	\$	50,025,043	\$ 56,442,225	\$	91,952,769	\$ 62,073,510	\$	67,599,455	\$	77,015,202
8													***************************************	
9														
10				Jul-11		Aug-11	Sep-11		Oct-11	Nov-11		Dec-11		Jan-12
11	13110000	CASH-GENERAL	\$	1,129	\$	1,103	\$ 946	\$	1,179	\$ 1,114	\$	973	\$	1,060
12	13111000	CASH-RIGHT OF WAY		1,000		1,000	1,000		1,000	1,000		1,000		1,000
13	13410000	SPECIAL DEPOSIT-TVA TRANS RESERVATION		572,527		572,533	572,538		572,586	572,632		572,679		572,679
14		SPECIAL DEPOSIT-ADM/ICE MARGIN CALL		-		-	-		-	-		-		-
15	13500000	WORKING FUNDS		3,725		3,725	3,725		3,725	3,725		3,725		3,725
16	13600000	TEMPORARY CASH INVESTMENTS		71,225,942		76,636,038	 77,682,827		58,882,050	 55,158,645		44,843,791		46,610,516
17			\$	71,804,323	\$	77,214,399	\$ 78,261,036	\$	59,460,540	\$ 55,737,116	\$	45,422,168	\$	47,188,980
18														

Case No. 2012-00535

Attachment for Response to PSC 1-30

Witness: Billie J. Richert

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# Big Rivers Electric Corporation Case No. 2012-00535 Case Account Balances

			<b>-</b>								***************************************		
No.	Number	Account Description		Feb-12		Mar-12	Apr-12	May-12	Jun-12		Jul-12		Aug-12
1	13110000	CASH-GENERAL	\$	1,042	\$	847	\$ 1,207	\$ 1,250	\$ 1,153	\$	1,045	\$	1,046
2	13111000	CASH-RIGHT OF WAY		1,000		1,000	1,000	1,000	1,000		1,000		1,000
3	13410000	SPECIAL DEPOSIT-TVA TRANS RESERVATION		572,679		572,679	572,682	572,684	572,687		572,727		572,768
4	13420000	SPECIAL DEPOSIT-ADM/ICE MARGIN CALL		-		-	-	-	50,000		25,536		25,540
5	13500000	WORKING FUNDS		3,725		3,725	3,725	3,725	3,725		3,725		3,725
6	13600000	TEMPORARY CASH INVESTMENTS		49,465,746		49,461,159	 40,761,629	39,621,359	 47,652,971	1	05,756,526	10	07,521,746
7			\$	50,044,192	\$	50,039,410	\$ 41,340,243	\$ 40,200,018	\$ 48,281,536	\$ 1	06,360,559	\$ 10	08,125,825
8													
9			,				 						
10				Sep-12		Oct-12	Nov-12						
11	13110000	CASH-GENERAL	\$	763	\$	914	\$ 1,065						
12		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		WORKING FUNDS		3,725		3,725	3,725						
16	13600000	TEMPORARY CASH INVESTMENTS	1	13,244,034		117,329,396	112,017,887						
17			\$ 1	13,847,870	\$ :	117,933,430	\$ 112,622,117						
18													

Case No. 2012-00535 Attachment for Response to PSC 1-30 Witness: Billie J. Richert

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