

Big Rivers Electric Corporation

Case No. 2017-00345

Calculation of Total E(m) and Calculation of Jurisdictional Environmental Surcharge Billing Factor

For the Expense Months: June 2015 to July 2017

1	Calculation of Total E(m)			
2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[(RB/12) x (RORORB)]	
6			June 2015	July 2015
7	OE	= \$	1,898,121	= \$ 2,131,101
8	BAS	= \$	265,000	= \$ -
9	RORB	= \$	96,799	= \$ 98,117
10	E(m)	= \$	1,729,920	= \$ 2,229,218
11				
12	Calculation of Jurisdictional Environmental Surcharge Billing Factor			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	51.987137%	= 52.744468%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	899,336	= \$ 1,175,789
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	87,097	= \$ 8,885
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	986,433	= \$ 1,184,674
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	17,368,364	= \$ 17,411,186
19	CESF: E(m) / R(m); as a % of Revenue	=	5.679481%	= 6.804097%
20				
21	Calculation of Total E(m)			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[(RB/12) x (RORORB)]	
26			August 2015	September 2015
27	OE	= \$	1,719,110	= \$ 1,581,768
28	BAS	= \$	-	= \$ -
29	RORB	= \$	103,520	= \$ 107,666
30	E(m)	= \$	1,822,630	= \$ 1,689,434
31				
32	Calculation of Jurisdictional Environmental Surcharge Billing Factor			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	57.180977%	= 56.910382%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,042,198	= \$ 961,463
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(94,975)	= \$ (42,678)
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	947,223	= \$ 918,785
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	17,345,862	= \$ 17,389,421
39	CESF: E(m) / R(m); as a % of Revenue	=	5.460801%	= 5.283586%

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2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[(RB/12) x (RORORB)]	
6			October 2015	November 2015
7	OE	= \$	1,229,631	= \$ 1,702,136
8	BAS	= \$	-	= \$ -
9	RORB	= \$	111,867	= \$ 126,055
10	E(m)	= \$	1,341,498	= \$ 1,828,191
11				
12	Calculation of Jurisdictional Environmental Surcharge Billing Factor			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	55.141710%	= 53.992825%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	739,725	= \$ 987,092
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	20,112	= \$ 113,981
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	759,837	= \$ 1,101,073
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	17,475,377	= \$ 17,322,617
19	CESF: E(m) / R(m); as a % of Revenue	=	4.348044%	= 6.356274%
20				
21	Calculation of Total E(m)			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[(RB/12) x (RORORB)]	
26			December 2015	January 2016
27	OE	= \$	1,872,922	= \$ 1,849,337
28	BAS	= \$	-	= \$ -
29	RORB	= \$	133,327	= \$ 136,469
30	E(m)	= \$	2,006,249	= \$ 1,985,806
31				
32	Calculation of Jurisdictional Environmental Surcharge Billing Factor			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	56.541927%	= 55.996848%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,134,372	= \$ 1,111,989
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	81,322	= \$ 27,742
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,215,694	= \$ 1,139,731
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	17,246,273	= \$ 17,268,784
39	CESF: E(m) / R(m); as a % of Revenue	=	7.049024%	= 6.599949%

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1	Calculation of Total E(m)			
2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[(RB/12) x (RORORB)]	
6			February 2016	March 2016
7	OE	= \$	2,249,027	= \$ 2,307,761
8	BAS	= \$	-	= \$ -
9	RORB	= \$	140,988	= \$ 145,515
10	E(m)	= \$	2,390,015	= \$ 2,453,276
11				
12	Calculation of Jurisdictional Environmental Surcharge Billing Factor			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	51.800691%	= 52.377123%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,238,044	= \$ 1,284,955
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(263,421)	= \$ (76,323)
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	974,623	= \$ 1,208,632
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	17,090,025	= \$ 16,866,302
19	CESF: E(m) / R(m); as a % of Revenue	=	5.702876%	= 7.165957%
20				
21	Calculation of Total E(m)			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[(RB/12) x (RORORB)]	
26			April 2016	May 2016
27	OE	= \$	2,551,737	= \$ 2,392,474
28	BAS	= \$	91	= \$ -
29	RORB	= \$	150,733	= \$ 151,647
30	E(m)	= \$	2,702,379	= \$ 2,544,121
31				
32	Calculation of Jurisdictional Environmental Surcharge Billing Factor			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	48.671082%	= 47.519361%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,315,277	= \$ 1,208,950
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	86,801	= \$ 187,590
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,402,078	= \$ 1,396,540
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	16,953,598	= \$ 16,963,212
39	CESF: E(m) / R(m); as a % of Revenue	=	8.270091%	= 8.232757%

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1	Calculation of Total E(m)			
2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[(RB/12) x (RORORB)]	
6			June 2016	July 2016
7	OE	= \$	2,469,374	= \$ 2,989,315
8	BAS	= \$	-	= \$ -
9	RORB	= \$	152,733	= \$ 153,253
10	E(m)	= \$	2,622,107	= \$ 3,142,568
11				
12	Calculation of Jurisdictional Environmental Surcharge Billing Factor			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	62.839495%	= 50.995850%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,647,719	= \$ 1,602,579
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	138,891	= \$ (170,306)
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,786,610	= \$ 1,432,273
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	17,109,244	= \$ 17,191,379
19	CESF: E(m) / R(m); as a % of Revenue	=	10.442367%	= 8.331344%
20				
21	Calculation of Total E(m)			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[(RB/12) x (RORORB)]	
26			August 2016	September 2016
27	OE	= \$	2,971,188	= \$ 2,398,951
28	BAS	= \$	-	= \$ -
29	RORB	= \$	153,755	= \$ 154,804
30	E(m)	= \$	3,124,943	= \$ 2,553,755
31				
32	Calculation of Jurisdictional Environmental Surcharge Billing Factor			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	51.409583%	= 55.333397%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,606,520	= \$ 1,413,079
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(304,602)	= \$ (244,224)
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,301,918	= \$ 1,168,855
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	17,365,075	= \$ 17,627,328
39	CESF: E(m) / R(m); as a % of Revenue	=	7.497336%	= 6.630926%

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2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[(RB/12) x (RORORB)]	
6			October 2016	November 2016
7	OE	= \$	2,350,822	= \$ 2,797,488
8	BAS	= \$	-	= \$ -
9	RORB	= \$	153,979	= \$ 152,699
10	E(m)	= \$	2,504,801	= \$ 2,950,187
11				
12	Calculation of Jurisdictional Environmental Surcharge Billing Factor			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	64.862768%	= 64.169567%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,624,683	= \$ 1,893,122
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(206,892)	= \$ 99,610
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,417,791	= \$ 1,992,732
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	17,701,743	= \$ 17,855,946
19	CESF: E(m) / R(m); as a % of Revenue	=	8.009330%	= 11.160047%
20				
21	Calculation of Total E(m)			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[(RB/12) x (RORORB)]	
26			December 2016	January 2017
27	OE	= \$	2,938,274	= \$ 2,839,057
28	BAS	= \$	-	= \$ -
29	RORB	= \$	152,124	= \$ 152,150
30	E(m)	= \$	3,090,398	= \$ 2,991,207
31				
32	Calculation of Jurisdictional Environmental Surcharge Billing Factor			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	61.100409%	= 63.371926%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,888,246	= \$ 1,895,585
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	19,723	= \$ (386,121)
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,907,969	= \$ 1,509,464
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	18,225,081	= \$ 18,250,846
39	CESF: E(m) / R(m); as a % of Revenue	=	10.468919%	= 8.270652%

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1	Calculation of Total E(m)			
2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[(RB/12) x (RORORB)]	
6			February 2017	March 2017
7	OE	= \$	1,584,736	= \$ 1,698,587
8	BAS	= \$	-	= \$ -
9	RORB	= \$	155,077	= \$ 148,730
10	E(m)	= \$	1,739,813	= \$ 1,847,317
11				
12	Calculation of Jurisdictional Environmental Surcharge Billing Factor			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	73.961758%	= 69.694296%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,286,796	= \$ 1,287,475
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(321,119)	= \$ 45,765
16	Prior Period Adjustment	= \$	121,249	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,086,926	= \$ 1,333,240
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	18,190,204	= \$ 18,439,474
19	CESF: E(m) / R(m); as a % of Revenue	=	5.975337%	= 7.230358%
20				
21	Calculation of Total E(m)			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[(RB/12) x (RORORB)]	
26			April 2017	May 2017
27	OE	= \$	2,128,823	= \$ 2,484,131
28	BAS	= \$	54	= \$ -
29	RORB	= \$	149,717	= \$ 148,734
30	E(m)	= \$	2,278,486	= \$ 2,632,865
31				
32	Calculation of Jurisdictional Environmental Surcharge Billing Factor			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	63.264739%	= 62.753042%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,441,478	= \$ 1,652,203
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(22,049)	= \$ 218,910
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,419,429	= \$ 1,871,113
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	18,536,417	= \$ 18,694,346
39	CESF: E(m) / R(m); as a % of Revenue	=	7.657515%	= 10.008978%

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2	E(m) = OE - BAS + RORB, where				
3	OE	=	Pollution Control Operating Expenses		
4	BAS	=	Total Proceeds from By-Product and Allowance Sales		
5	RORB	=	[(RB/12) x (RORORB)]		
6			June 2017		July 2017
7	OE	= \$	2,497,522	= \$	2,387,138
8	BAS	= \$	-	= \$	-
9	RORB	= \$	149,049	= \$	147,908
10	E(m)	= \$	2,646,571	= \$	2,535,046
11					
12	Calculation of Jurisdictional Environmental Surcharge Billing Factor				
13	Member System Allocation Ratio for the Month (Form 3.00)	=	73.130293%	=	68.791702%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,935,445	= \$	1,743,901
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	104,686	= \$	(112,231)
16	Prior Period Adjustment	= \$	-	= \$	-
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	2,040,131	= \$	1,631,670
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	18,759,664	= \$	18,970,063
19	CESF: E(m) / R(m); as a % of Revenue	=	10.875093%	=	8.601289%