

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Principal Payment and Interest Information

	Amount	Yes/No
Amount of Principal Payment During Calendar Year	\$79,926,463.00	
Is Principal Current?	Y	
Is Interest Current?	Y	

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Services Performed by Independent CPA

	Yes/No	A/C/R
Are your financial statements examined by a Certified Public Accountant?		
Enter Y for Yes or N for No	Y	
If yes, which service is performed?		
Enter an X on each appropriate line		
Audit		X
Compilation		
Review		
Please enclose a copy of the accountant's report with annual report.		

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Additional Information - Part 1**

	Total	Amount
Please furnish the following information, for Kentucky Operations only		
Number of Rural Customers (other than farms)		
Number of Farms Served (A farm is any agricultural operating unit consisting of 3 acres or more)		
Number of KWH sold to all Rural Customers		
Total Revenue from all Rural Customers		
LINE DATA		
Total Number of Miles of Wire Energized (located in Kentucky)	1,287	
Total number of Miles of Pole Line (Located in Kentucky)	1,287	

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**Additional Information - Counties**

**Ballard, Breckinridge, Caldwell, Carlisle, Crittenden, Daviess, Graves, Hancock, Hardin, Henderson, Hopkins, Livingston, Lyon, McCracken, McLean, Marshall, Meade, Muhlenberg, Ohio, Union, Webster, Grayson**

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Supplemental Electric Information

	Revenues	KWHs Sold	Customers
Residential (440)			
Commercial and Industrial Sales			
Small (or Comercial)			
Large (or Industrial)			
Public St and Hwy Lighting (444)			
Other Sales to Public Authorities (445)			
Sales to Railroads and Railways (446)			
Interdepartmental Sales (448)			
Total Sales to Ultimate Customers			
Sales For Resale (447)	\$554,834,850.00	11,859,386,700	3
Total Sales of Electricity	\$554,834,850.00	11,859,386,700	3

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Identification (Ref Page: 1)

Name	Address1	Address2	City	State	Zip	Phone
Exact Legal Name of Respondent						
Big Rivers Electric Corporation						
Previous Name and Date of change (if name changed during the year)						
N/A						
Name Address and Phone number of the contact person						
Donna M. Windhaus, Director Accounting/Finance	201 Third Street		Henderson	KY	42420	2708446167
Note File: Attestation and signature via Electronic Filing						

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**General Information - (1) (Ref Page: 101)**

	<b>Name</b>	<b>Address</b>	<b>City</b>	<b>State</b>	<b>Zip</b>
Provide name and title of the Officer having custody of the general corporate books of account	Billie J. Richert, VP Accounting, Rates & CFO	201 Third Street	Henderson	KY	42420
Provide Address of Office where the general Corporate books are kept	Same as above.				
Provide the Address of any other offices where other coporate books are kept if different from where the general corporate books are kept					

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General Information (2,3,4) (Ref Page: 101)

	Explain
Provide the name of the State under the laws which respondent is incorporated and date	
If incorporated under a special law give reference to such law	
If not incorporated state that fact and give the type of organization and the date organized	Kentucky, June 14, 1961
If at any time during the year the property of respondent was held by a receiver or trustee	
give (a) the name of receiver or trustee	
(b) date such receiver or trustee took possession	
(c) the authority by which the receivership or trusteeship was created and	
(d) date when possession by receiver or trustee ceased.	N/A
State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.	Class "A" Utility-Generation and Transmission Cooperative - Wholesale Supplier of Electrical Energy-Transmission of Electrical Energy



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General Information - (5) (Ref Page: 101)

Yes/No	Date
Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal account for the previous years certified financial statements?	
Enter Y for Yes or N for No	N
If yes, Enter the date when such independent accountant was initially engaged	

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Control Over Respondent (Ref Page: 102)

	Explain
If any corporation, business trust or similar organization or combination of such organizations jointly held control over respondent at end of year	
state name of controlling corporation or organization	
manner in which control was held and extent of control.	
If control was in a holding company organization , show the chain of ownership or control to the main parent company or organization.	
If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained and purpose of the trust.	
	Big Rivers Electric Corporation is a generation and transmission cooperative owned by its three member distribution cooperatives. Each member distribution cooperative has two representatives on the Big Rivers' Board. Big Rivers members are : Jackson Purchase Energy Corporation, Kenergy Corp., and Meade County RECC.

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**Corporations Controlled by Respondent (Ref Page: 103)**

Name of Company	Business	Percent Voting Stock

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Officers (Ref Page: 104)

Title	Name	First	Salary
Report name,title and salary for each executive officer whose salary is \$50,000 or more			
President & CEO	Bailey	Mark	\$0.00
Chief Operating Officer	Berry	Robert	\$0.00

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Directors (Ref Page: 105)

Name (and Title)	Principal Bus. Addr.	City	State	Zip
Dr. James Sills, Chair	362 Tuels Creek Rd.	Hardinsburg	KY	40143
Wayne Elliott, Vice Chair	6725 New Hope Church Road	Paducah	KY	42001
Larry Elder, Secretary Treasurer	2245 Hayden Bridge Road	Owensboro	KY	42301
Lee Bearden	211 Green Oaks Ln.	Benton	KY	42025
Paul Edd Butler	183 Davison Lane	Falls of Rough	KY	40119
Bill Denton	12633 Hwy 351	Henderson	KY	42420

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Important Changes During the Year (Ref Page: 108)**

		Explain
Give particulars concerning the matters indicated below.		
1. Changes in and important additions to franchise rights:	NONE	
2. Acquisition of ownership in other companies by reorganization, merger or consolidation with other companies:	NONE	
3. Purchase or sale of an operating unit or system:	NONE	
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given assigned or surrendered:	NONE	
5. Important extension or reduction of transmission or distribution system:	NONE	
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees.	NONE	
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.	NONE	
8. State the estimated annual effect and nature of any important wage scale changes during the year.	NONE	
9. State briefly the status of any materially important legal proceedings pending at the end of the year and the results.	SEE NOTE 12 TO FINANCIAL STATEMENTS ATTACHED	
10. Describe briefly any materially important transactions not disclosed elsewhere in this report in which an officer, director, or associated company was a party or had a material interest.	NONE	
(Reserved)		
12. If the important changes appear in the annual report to stockholders are applicable and furnish data required by instructions 1 - 11 such notes may be included.	SEE NOTES TO FINANCIAL STATEMENTS ATTACHED	

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Balance Sheet - Assets and Other Debits (Ref Page: 110)**

	Balance Beginning of Year	Balance End of Year
1. UTILITY PLANT		
2. Utility Plant (101-106,114)	\$1,999,408,056.00	\$2,021,052,421.00
3. Construction Work in Progress (107)	\$50,813,643.00	\$39,463,998.00
4. TOTAL UTILITY PLANT	\$2,050,221,699.00	\$2,060,516,419.00
5. (Less) Accum. Prov. for Depr. Amort. Depl. (108,111,115)	\$962,994,278.00	\$989,604,055.00
6. Net Utility Plant	\$1,087,227,421.00	\$1,070,912,364.00
7. Nuclear Fuel (120.1-120.4,120.6)		
8. (Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)		
9. Net Nuclear Fuel		
10. Net Utility Plant (Enter Total of Line 6 and Line 9)	\$1,087,227,421.00	\$1,070,912,364.00
11. Utility Plant Adjustments (116)		
12. Gas Stored Underground - Non Current (117)		
13. OTHER PROPERTY AND INVESTMENTS		
14. Nonutility Property (121)		
15. (Less) Accum. Prov. for Depr and Amort. (122)		
16. Investment in Associated Companies (123)	\$47,523,705.00	\$46,851,229.00
17. Investments in Subsidiary Companies (123.1)		
18.		
19. Noncurrent Portion of Allowances		
20. Other Investments (124)	\$15,334.00	\$15,334.00
21. Special Funds (125-128)	\$180,633,439.00	\$140,640,352.00
22. TOTAL Other Property and Investments	\$228,172,478.00	\$187,506,915.00
23. CURRENT AND ACCRUED ASSETS		
24. Cash (131)	\$3,586.00	\$1,995.00
25. Special Deposits (132-134)	\$598,486.00	\$598,799.00
26. Working Fund (135)	\$3,725.00	\$3,725.00
27. Temporary Cash Investments (136)	\$110,165,436.00	\$95,721,539.00
28. Notes Receivable (141)		
29. Customer Accounts Receivable (142)	\$44,758,033.00	\$38,004,763.00
30. Other Accounts Receivable (143)	\$2,642,812.00	\$10,948,003.00
31. (Less) Accum. Prov. for Uncollectible Acct. Credit (144)	\$297,191.00	\$565,901.00
32. Notes Receivable from Associated Companies (145)		

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Balance Sheet - Assets and Other Debits (Ref Page: 110)**

	Balance Beginning of Year	Balance End of Year
33. Accounts Receivable from Assoc. Companies (146)		
34. Fuel Stock (151)	\$33,915,990.00	\$35,001,833.00
35. Fuel Stock Expenses Undistributed (152)		
36. Residuals (Elec) and Extracted Products (153)		
37. Plant Materials and Operating Supplies (154)	\$24,654,997.00	\$24,771,586.00
38. Merchandise (155)		
39. Other Materials and Supplies (156)		
40. Nuclear Materials Held for Sale (157)		
41. Allowances (158.1 and 158.2)	\$229,622.00	\$150,715.00
42. (Less) Noncurrent Portion of Allowances		\$0.00
43. Stores Expense Undistributed (163)	\$302,076.00	\$284,272.00
44. Gas Stored Underground - Current (164.1)		
45. Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		
46. Prepayments (165)	\$4,175,474.00	\$1,161,401.00
47. Advances for Gas (166-167)		
48. Interest and Dividends Receivable (171)	\$1,272,720.00	\$492,128.00
49. Rents Receivable (172)		
50. Accrued Utility Revenues (173)		
51. Miscellaneous Current and Accrued Assets (174)	\$3,472.00	\$3,472.00
52. Derivative Instrument Assets (175)		
53. Derivative Instrument Assets - Hedges (176)		
54. TOTAL Current and Accrued Assets	\$222,429,238.00	\$206,578,330.00
55. DEFERRED DEBITS		
56. Unamortized Debt Expenses (181)	\$4,163,615.00	\$3,359,848.00
57. Extraordinary Property Losses (181.1)		
58. Unrecovered Plant and Regulatory Study Costs (182.2)		
59. Other Regulatory Assets (182.3)	\$704,087.00	\$3,757,656.00
60. Prelim. Survey and Investigation Charges (Electric) (183)	\$1,281,481.00	\$1,007,702.00
61. Prelim. Sur. and Invest. Charges (Gas) (183.1,183.2)		
62. Clearing Accounts (184)	(\$277.00)	\$0.00
63. Temporary Facilities (185)		



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**Balance Sheet - Assets and Other Debits (Ref Page: 110)**

	Balance Beginning of Year	Balance End of Year
64. Miscellaneous Deferred Debits (186)	\$941,013.00	\$1,855,460.00
65. Def. Losses from Disposition of Utility Plt. (187)		
66. Research, Devel. and Demonstration Expend. (188)		
67. Unamortized Loss on Reaquired Debt (189)	\$1,758,865.00	\$1,667,172.00
68. Accumulated Deferred Income Taxes (190)		
69. Unrecovered Purchased Gas Costs (191)		
70. TOTAL Deferred Debits	\$8,848,784.00	\$11,647,838.00
71. Total Assets and other Debits (Total Lines 10,11,12,22,54,70)	\$1,546,677,921.00	\$1,476,645,447.00

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Balance Sheet - Liabilities and Other Credits (Ref Page: 112)**

	Balance Beginning of Year	Balance End of Year
1. PROPRIETARY CAPITAL		
2. Common Stock Issued (201)	\$75.00	\$75.00
3. Preferred Stock Issued (204)		
4. Capital Stock Subscribed (202,205)		
5. Stock Liability for Conversion (203,206)		
6. Premium on Capital Stock (207)		
7. Other Paid-in Capital Stock (208-211)	\$4,444,502.00	\$4,444,502.00
8. Installments Received on Capital stock (212)		
9. (Less) Discount on Capital Stock (213)		
10. (Less) Capital Stock Expense (214)		
11. Retained Earnings (215,215.1,216)	\$408,376,276.00	\$417,015,767.00
12. Unappropriated Undistributed Subsidiary Earnings (216.1)		
13. (Less) Reacquired Capital Stock (217)		
14. Accumulated Other Comprehensive Income (219)	(\$9,939,166.00)	\$1,027,616.00
15. TOTAL Proprietary Capital	\$402,881,687.00	\$422,487,960.00
16. LONG TERM DEBT		
17. Bonds (221)		
18. (Less) Reacquired Bonds (222)		
19. Advances from Associated Companies (223)		
20. Other Long-Term Debt (224)	\$925,243,935.00	\$853,085,747.00
21. Unamortized Premium on Long-Term Debt (225)		
22. (Less) Unamortized Discount on LongTerm Debt (226)		
23. TOTAL Long Term Debt	\$925,243,935.00	\$853,085,747.00
24. OTHER NONCURRENT LIABILITIES		
25. Obligations Under Capital Leases-NonCurrent (227)		
26. Accumulated Provision for Property Insurance (228.1)		
27. Accumulated Provision for Injuries and Damages (228.2)		
28. Accumulated Provision for Pensions and Benefits (228.3)	\$21,571,187.00	\$14,328,830.00
29. Accumulated Miscellaneous Operating Provisions (228.4)		
30. Accumulated Provision for Rate Refunds (229)		
31. Asset Retirement Obligations (230)		
32. TOTAL OTHER Noncurrent Liabilities	\$21,571,187.00	\$14,328,830.00

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Balance Sheet - Liabilities and Other Credits (Ref Page: 112)**

	Balance Beginning of Year	Balance End of Year
33. CURRENT AND ACCRUED LIABILITIES		
34. Notes Payable (231)		
35. Accounts Payable (232)	\$33,012,925.00	\$38,304,602.00
36. Notes Payable to Associated Companies (233)		
37. Account Payable to Associated Companies (234)		
38. Customer Deposits (235)	\$101,220.00	\$200,155.00
39. Taxes Accrued (236)	\$967,206.00	\$621,585.00
40. Interest Accrued (237)	\$4,925,038.00	\$3,323,998.00
41. Dividends Declared (238)		
42. Matured Long-Term Debt (239)		
43. Matured Interests (240)		
44. Tax Collections Payable (241)	\$658,525.00	\$558,292.00
45. Miscellaneous current and Accrued Liabilities (242)	\$9,227,884.00	\$18,331,185.00
46. Obligations Under Capital Leases - Current (243)		
47. Derivative Instrument Liabilities (244)		
48. Derivative Instrument Liabilities - Hedges (245)		\$0.00
49. TOTAL Current and Accrued Liabilities	\$48,892,798.00	\$61,339,817.00
50. DEFERRED CREDITS		
51. Customer Advances for Construction (252)		
52. Accumulated Deferred Investment Tax Credits (255)		
53. Deferred Gains from Disposition of Utility Plant (256)		
54. Other Deferred Credits (253)	\$356,507.00	\$480,253.00
55. Other Regulatory Liabilities (254)	\$147,731,807.00	\$124,922,840.00
56. Unamortized gain on Reacquired Debt (257)		
57. Accumulated Deferred Income Taxes (281-283)		
58. TOTAL Deferred Credits	\$148,088,314.00	\$125,403,093.00
59. TOTAL Liabilities and Other Credits (Total Lines 14,22,30,48 and 57)	\$1,546,677,921.00	\$1,476,645,447.00

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Statement of Income for the Year (Ref Page: 114)

	Total (c)	Total - Prev Yr (d)	Electric (e)	Gas (g)	Other (i)
1..UTILITY OPERATING INCOME					
2. Operating Revenues (400)	\$562,447,258.00	\$568,342,236.00	\$562,447,258.00	\$0.00	\$0.00
3. Operating Expenses					
4. Operation Expenses (401)	\$432,924,278.00	\$426,073,460.00	\$432,924,278.00	\$0.00	\$0.00
5. Maintenance Expenses (402)	\$41,564,368.00	\$45,962,161.00	\$41,564,368.00	\$0.00	\$0.00
6. Depreciation Expense (403)	\$39,268,161.00	\$40,933,862.00	\$39,268,161.00	\$0.00	\$0.00
7. Depreciation Expense for Asset Retirement Costs (403.1)					
8. Amort and Depl of Utility Plant (404-405)	\$156,529.00	\$156,529.00	\$156,529.00	\$0.00	\$0.00
9. Amort of Utility Plant Acq. Adj (406)					
10. Amort of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)					
11. Amort. of Conversion Expenses (407)					
12. Regulatory Debits (407.3)					
13. (Less) Regulatory Credits (407.4)					
14. Taxes Other than Income Taxes (408.1)					
15. Income Taxes - Federal (409.1)	(\$2.00)		(\$2.00)	\$0.00	\$0.00
16. Income Taxes - Other (409.1)	\$2,338.00	\$3,811.00	\$2,338.00	\$0.00	\$0.00
17. Provision for Deferred Income Taxes (410.1)					
18. (Less) Provision for Deferred Income Taxes (411.1)					
19. Investment Tax Credit Adj. - Net (411.4)					
20. (Less) Gains from Disp. of Utility Plant (411.6)					
21. Losses from Disp. of Utility Plant (411.7)	(\$75,421.00)	(\$554.00)	(\$75,421.00)	\$0.00	\$0.00

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Statement of Income for the Year (Ref Page: 114)

	Total (c)	Total - Prev Yr (d)	Electric (e)	Gas (g)	Other (i)
22. (Less) Gains from Disposition of Allowances (411.8)					
23. Losses from Disposition of Allowances (411.9)					
24. Accretion Expense (411.10)					
25. Total Utility Operating Expenses (Enter Total of Lines 4 - 24)	\$513,840,251.00	\$513,129,269.00	\$513,840,251.00	\$0.00	\$0.00
26. Net Utility Operating Income (Line 2 less line 25 - Carry forward to pg 117 line 25)	\$48,607,007.00	\$55,212,967.00	\$48,607,007.00	\$0.00	\$0.00

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Statement of Income (continued) (Ref Page: 117)**

	Current Year	Previous Year
27. Net Utility Operating Income (Carried from pg 114)	\$48,607,007.00	\$55,212,967.00
28. Other Income and Deductions		
29. Other Income		
30. Nonutility Operating Income		
31. Revenues From Merchandising, Jobbing and Contract Work (415)		
32. (Less) Costs and Exp. of Merchandising, Job. and Contract Work (416)		
33. Revenues From Nonutility Operations (417)		
34. (Less) Expenses of Nonutility Operations (417.1)		
35. Nonoperating Rental Income (418)		
36. Equity in Earnings of Subsidiary Companies (418.1)		
37. Interest and Dividend Income (419)	\$1,939,371.00	\$963,130.00
38. Allowance for Other Funds Used During Construction (419.1)		
39. Miscellaneous Nonoperating Income (421)	\$2,044,611.00	\$61,485.00
40. Gain on Disposition of Property (421.1)		
41. TOTAL Other Income	\$3,983,982.00	\$1,024,615.00
42. Other Income Deductions		
43. Loss on Disposition of Property (421.2)		
44. Miscellaneous Amortization (425)		
45. Miscellaneous Income Deductions (426.1 - 426.5)	\$815,739.00	\$308,261.00
46. TOTAL Other Income Deductions	\$815,739.00	\$308,261.00
47. Taxes Applic. to Other Income and Deductions		
48. Taxes Other Than Income Taxes (408.2)		
49. Income Taxes - Federal (409.2)		
50. Income Taxes - Other (409.2)		
51. Provision for Deferred Inc. Taxes (410.2)		
52. (Less) Provision for Deferred Income Taxes CR (411.2)		
53. Investment Tax Credit Adj. Net (411.5)		
54. (Less) Investment Tax Credits (420)		
55. TOTAL Taxes on Other Income and Deduct.		
56. Net Other Income and Deductions (Lines 41,46,55)	\$3,168,243.00	\$716,354.00

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**Statement of Income (continued) (Ref Page: 117)**

	Current Year	Previous Year
57. Interest Charges		
58. Interest on Long Term Debt (427)	\$42,822,559.00	\$44,266,110.00
59. Amort of Debt Disc. and Expense (428)	\$221,320.00	\$181,310.00
60. Amortization of Loss on Reacquired Debt (428.1)	\$91,692.00	\$57,311.00
61. (Less) Amort. of Premium on Debt - CR (429)		
62. (Less) Amortization of Gain on Reacquired Debt - CR (429.1)		
63. Interest on Debt to Assoc. Companies (430)		
64. Other Interest Expense (431)	\$188.00	\$147,499.00
65. (Less) Allowance for Borrowed Funds Used During Construction CR (432)		
66. Net Interest Charges	\$43,135,759.00	\$44,652,230.00
67. Income Before Extraordinary Items (Lines 25,54 and 64)	\$8,639,491.00	\$11,277,091.00
68. Extraordinary Items		
69. Extraordinary Income (434)		
70. (Less) Extraordinary Deductions (435)		
71. Net Extraordinary Items (Lines 67 less 68)		
72. Income Taxes - Federal and Other (409.3)		
73. Extraordinary Items After Taxes (Lines 69 less 70)		
74. Net Income (Lines 67 and 73)	\$8,639,491.00	\$11,277,091.00

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Statement of Retained Earnings for the Year (Ref Page: 118)

Item (a)	Acct (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (216)		
State balance and purpose of each appropriated retained earnings amount at end of year		
Balance - Beginning of the Year		\$408,376,276.00
Changes (Identify by prescribed retained earnings accounts)		
give accounting entries for any applications of appropriated retained earnings during the year.		
Adjustments to Retained Earnings (439)		
Credit:		
TOTAL Credits to Retained Earnings (439)		
Debit:		
TOTAL Debits to Retained Earnings (439)		
Balance Transferred from Income (433 less 418.1)	0	\$8,639,491.00
Appropriations of Retained Earnings (436)		
	0 0	\$0.00
TOTAL appropriations of Retained Earnings (436)		\$0.00
Dividends Declared - Preferred stock (437)		
TOTAL Dividends Declared - Preferred Stock (437)		
Dividends Declared - Common Stock (438)		
TOTAL Dividends Declared - Common Stock (438)		
Transfers from Acct 216.1, Unappropriated Undistributed Subsidiary Earnings		
Balance End of Year (Total Lines 01, 09,15,16,22,29,36,37)		\$417,015,767.00
APPROPRIATED RETAINED EARNINGS (215) (215)		
TOTAL Appropriated Retained Earnings (215)		\$0.00



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Statement of Retained Earnings for the Year (Ref Page: 118)

Item (a)	Acct (b)	Amount (c)
APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL		
TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (215.1)		
TOTAL Appropriated Retained Earnings (total lines 45 and 46) (214,215.1)		\$0.00
TOTAL Retained Earnings (215, 215.1, 216)		\$417,015,767.00
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)		
Balance - Beginning of Year (Debit or Credit)		
Equity in Earnings for Year (Credit) (418.1)		
(Less) Dividends Received (Debit)		
Other Charges (explain)		
Balance - End of Year		

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Statement of Cash Flows (Ref Page: 120)**

Description	Amounts
Net Cash Flow From Operating Activities:	
Net Income (Line 72 c on page 117)	\$8,639,491.00
Noncash Charges (Credits) to Income:	
Depreciation and Depletion	\$43,686,681.00
Amortization of (Specify)	
Increase in RUS Series A Note	\$44,370.00
Increase in RUS Series B Note	\$7,723,905.00
Noncash Member Rate Mitigation Revenue	(\$23,726,663.00)
Deferred Income Taxes (Net)	
Investment Tax Credit Adjustment (Net)	
Net (Increase) Decrease in Receivables	(\$502,621.00)
Net (Increase) Decrease in Inventory	(\$1,105,720.00)
Net (Increase) Decrease in Allowances Inventory	
Net Increase (Decrease) in Payables and Accrued Expenses	\$12,447,019.00
Net (Increase) Decrease in Other Regulatory Assets	\$3,053,569.00
Net Increase (Decrease) in Other Regulatory Liabilities	
(Less) Allowance for Other Funds Used During Construction	
(Less) Undistributed Earnings from Subsidiary Companies	
Other:	
Net (Increase) Decrease in Prepaid Expenses	\$2,928,109.00
Net (Increase) Decrease in Deferred Charges	(\$7,021,862.00)
Net (Increase) Decrease in Other, Net	\$3,827,983.00
Net Cash Provided by (Used in) Operating Activities (Total lines 2 thru 21)	\$49,994,261.00
Cash Flows from Investment Activities:	
Construction and Acquisition of Plant (Including Land):	
Gross Additions to Utility Plant (Less nuclear fuel)	\$0.00
Gross Additions to Nuclear Fuel	(\$26,221,797.00)
Gross Additions to Common Utility Plant	
Gross Additions to Nonutility Plant	
(Less) Allowance for Other Funds Used During Construction	
Other	

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Statement of Cash Flows (Ref Page: 120)

Description	Amounts
Cash Outflows for Plant (Total lines 26-33)	(\$26,221,797.00)
Acquisition of Other Noncurrent Assets (d)	
Proceeds from Disposal of Noncurrent Assets (d)	
Investments in and Advances to Assoc. and Subsidiary Companies	
Contributions and Advances from Assoc. and Subsidiary Companies	
Disposition of Investments in (and Advances to) Associated and Subsidiary Companies	
Associated and Subsidiary Companies	
Purchase of Investment Securities (a)	
Proceeds from Sales of Investment Securities (a)	
Loans Made or Purchased	
Collections on Loans	
Net (Increase) Decrease in Receivables	
Net (Increase) Decrease in Inventory	
Net (Increase) Decrease in Allowances Held for Speculation	
Net Increase (Decrease) in Payables and Accrued Expenses	
Other:	
Proceeds from Restricted Investments and Other Dep	\$41,582,947.00
Purchase of Restricted Investments and Other Dep	\$125,563.00
Change in Restricted Cash	\$41,313,027.00
Net Cash Provided by (used in) investing Activities (Lines 34-55)	\$56,799,740.00
Cash Flows from Financing Activities:	
Proceeds from Issuance of:	
Long - Term Debt (b)	
Preferred Stock	
Common Stock	
Other	
Net Increase in Short-Term Debt (c)	

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Statement of Cash Flows (Ref Page: 120)

Description	Amounts
Other	
Cash Provided by Outside Sources (Total lines 61 thru 69)	
Payments for Retirement of	
Long-Term Debt (b)	(\$79,926,463.00)
Preferred Stock	
Common Stock	
Other	
Net Decrease in Short-Term Debt (c)	
Dividends on Preferred Stock	
Dividends on Common Stock	
Net Cash Provided by (used in) Financing Activities (Lines 70 - 81)	(\$79,926,463.00)
Net Increase (Decrease) in Cash and Cash Equivalents ( Total Lines 22, 57, 83)	\$26,867,538.00
Cash and Cash Equivalents at Beginning of Year	\$68,859,721.00
Cash and Cash Equivalents at End of Year	\$95,727,259.00

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Statement Accumulated Comprehensive Income, Comprehensive Income and Hedging Activities (Ref Page: 122)**

Item (a)	Unrealized Gain + Loss	Min Pension Liability adj	Foreign Currency Hedges (d)	Other Adjustments (e)
Comprehensive Income Current Year:	\$0.00	\$0.00	\$0.00	\$0.00
Net Margin	\$0.00	\$0.00	\$0.00	\$0.00
FAS 158 Funded Status Adj.	\$0.00	\$0.00	\$0.00	(\$10,966,782.00)
Total Comprehensive Income - Current Year	\$0.00	\$0.00	\$0.00	(\$10,966,782.00)

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Statement Accumulated Comprehensive Income, Comprehensive Income and Hedging Activities (Ref Page: 122) (Part Two)**

Item (a)	Other Cash Flow Hedges (f)	Other Cash Flow Hedges (g)	Totals for Each Category Acct 219 (h)	Net Income (i)	Total Comprehensive Income (j)
Comprehensive Income Current Year:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Margin	\$0.00	\$0.00	\$0.00	\$8,639,491.00	\$8,639,491.00
FAS 158 Funded Status Adj.	\$0.00	\$0.00	(\$1,784,081.00)	\$0.00	(\$1,784,081.00)
Total Comprehensive Income - Current Year	\$0.00	\$0.00	(\$1,784,081.00)	\$8,639,491.00	\$6,855,410.00

**Note:**

Ref. Page: 122 - Column (h)

RUS has established Account 209, Accumulated Other Comprehensive Income and modified its Accounting Requirements for RUS Electric Borrowers accordingly. This is a deviation from FERC accounting requirements under FERC Order 627, which established Account 219 for Accumulated Other Comprehensive Income. Therefore, the FAS 158 adjustments shown on this page are reflected on Big Rivers' books in Account 209 instead of Account 219 as shown in the description of column (h).

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Summary of Utility Plant and Accumulated Provisions for Depreciation Amortization and Depletion (Ref Page: 200)**

	<b>Total (b)</b>	<b>Electric (c)</b>	<b>Gas (d)</b>	<b>Other (Total)</b>	<b>Common (h)</b>
Utility Plant					
In Service					
3. Plant in Service (Classified)	\$2,017,201,306.00	\$2,017,201,306.00	\$0.00	\$0.00	\$0.00
4. Property under Capital Leases					
5. Plant Purchased or Sold					
6. Completed Construction not Classified	\$3,375,147.00	\$3,375,147.00	\$0.00	\$0.00	\$0.00
7. Experimental Plant Unclassified					
8. Total - In Service	\$2,020,576,453.00	\$2,020,576,453.00	\$0.00	\$0.00	\$0.00
9. Leased to Others					
10. Held for Future Use	\$475,968.00	\$475,968.00	\$0.00	\$0.00	\$0.00
11. Construction Work in Progress	\$39,463,998.00	\$39,463,998.00	\$0.00	\$0.00	\$0.00
12. Acquisition Adjustments					
13. Total Utility Plant (Lines 8 - 12)	\$2,060,516,419.00	\$2,060,516,419.00	\$0.00	\$0.00	\$0.00
14. Accum. Prov. for Depr, Amort, And Depl.	\$989,604,055.00	\$989,604,055.00	\$0.00	\$0.00	\$0.00
15. Net Utility Plant (Line 13 less 14)	\$1,070,912,364.00	\$1,070,912,364.00	\$0.00	\$0.00	\$0.00
16. Detail of Accumulated Provisions for Depreciation Amortization and Depletion					
17. In Service					
18. Depreciation	\$965,079,568.00	\$965,079,568.00	\$0.00	\$0.00	\$0.00
19. Amort. and Depl. of Production Natural Gas Land and Land Rights					
20. Amort of Underground Storage Land and Land Rights					
21. Amort of Other Utility Plant	\$24,524,487.00	\$24,524,487.00	\$0.00	\$0.00	\$0.00
22. Total In Service (Lines 18- 21)	\$989,604,055.00	\$989,604,055.00	\$0.00	\$0.00	\$0.00
23. Leased to Others					
24. Depreciation					

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Summary of Utility Plant and Accumulated Provisions for Depreciation Amortization and Depletion (Ref Page: 200)**

	Total (b)	Electric (c)	Gas (d)	Other (Total)	Common (h)
25. Amortization and Depletion					
26. Total Leased to Others (Lines 24 and 25)					
27. Held for Future Use					
28. Depreciation					
29. Amortization					
30. Total Held for Future Use (Lines 28 and 29)					
31. Abandonment of Leases (Natural Gas)					
32. Amort. Of Plant Aquisition Adj.					
33. Total Accumulated Provisions (Should agree with Line 14, Total 22,26,30,31 and 32)	\$989,604,055.00	\$989,604,055.00	\$0.00	\$0.00	\$0.00



**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Nuclear Fuel Materials (Ref Page: 202)**

	Balance Beg of Yr (b)	Additions (c)	Amortization (d)	Other Reductions (note)	Other Reductions (e)	Balance End of Yr (f)
1. Nuclear Fuel in process of Refinement, Conv, Enrichment + Fab (120.1)						
2. Fabrication						
3. Nuclear Materials						
4. Allowance for Funds Used during Construction						
5. (Other Overhead Construction Cost, details in notes)						
6. Subtotal (Lines 2-5)						
7. Nuclear Fuel Materials and Assemblies						
8. In Stock (120.2)						
9. In Reactor (120.3)						
10. Subtotal (lines 8 and 9)						
11. Spent Nuclear Fuel (120.4)						
12. Nuclear Fuel Under Capital Leases (120.6)						
13. (Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)						
Total Nuclear Fuel Stock (Lines 6,10,11,12 less 13)						
15. Estimated net Salvage Value of Nuclear Materials in line 9						
16. Estimated net Salvage Value of Nuclear Materials in Line 11						
17. Est Net Salvage Value of Nuclear Materials in Chemical Processing						
18. Nuclear Materials held for Sale (157)						
19. Uranium						
20. Plutonium						

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Nuclear Fuel Materials (Ref Page: 202)

	Balance Beg of Yr (b)	Additions (c)	Amortization (d)	Other Reductions (note)	Other Reductions (e)	Balance End of Yr (f)
21. Other (provide details in note)						
22 Total Nuclear Materials held for Sale (Total 19, 20, 21)						

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Electric Plant in Service - Intangible and Production Plant (Ref Page: 204)**

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
<b>1. Intangible Plant</b>						
Organization (301)	\$420.00	\$0.00	\$0.00	\$0.00	\$0.00	\$420.00
Franchises and Consents (302)	\$66,476.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,476.00
Miscellaneous Intangible Plant (303)						
<b>5. Total Intangible Plant</b>	<b>\$66,896.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$66,896.00</b>
<b>2. Production Plant</b>						
<b>A. Steam Production Plant</b>						
Land and Land Rights (310)	\$4,537,577.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,537,577.00
Structures and Improvements (311)	\$126,029,967.00	\$929,888.00	\$48,821.00	\$0.00	\$0.00	\$126,911,034.00
Boiler Plant Equipment (312)	\$1,276,278,503.00	\$21,756,861.00	\$14,167,070.00	\$0.00	\$0.00	\$1,283,868,294.00
Engines and Engine Driven Generators (313)						
Turbogenerator Units (314)	\$232,392,226.00	\$2,900,561.00	\$683,526.00	\$0.00	\$0.00	\$234,609,261.00
Accessory Electric Equipment (315)	\$63,090,708.00	\$1,235,063.00	\$54,747.00	\$0.00	\$0.00	\$64,271,024.00
Misc. Power Plant Equipment (316)	\$5,151,045.00	\$249,869.00	\$1,688.00	\$0.00	\$0.00	\$5,399,226.00
Asset Retirement Costs for Steam Production (317)						
<b>16. Total Steam Production Plant</b>	<b>\$1,707,480,026.00</b>	<b>\$27,072,242.00</b>	<b>\$14,955,852.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,719,596,416.00</b>
<b>B. Nuclear Production Plant</b>						
Land and Land Rights (320)						
Structures and Improvements (321)						
Reactor Plant Equipment (322)						
Turbo generator Units (323)						
Accessory Electric Equipment (324)						

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Electric Plant in Service - Intangible and Production Plant (Ref Page: 204)**

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
Misc. Power Plant Equipment (325)						
Asset Retirement Costs for Nuclear Production (326)						
25. Total Nuclear Production Plant						
C. Hydraulic Production Plant						
Land and Land Rights (330)						
Structures and Improvements (331)						
Reservoirs, Dams and Waterways (332)						
Water Wheels, Turbines, and Generators (333)						
Accessory Electric Equipment (334)						
Misc. Power Plant equipments (335)						
Roads, Railroads and Bridges (336)						
Asset Retirement Costs for Hydraulic Production (337)						
35. Total Hydraulic Production Plant						
D. Other Production Plant						
Land and Land Rights (340)						
Structures and Improvements (341)	\$154,233.00	\$0.00	\$0.00	\$0.00	\$0.00	\$154,233.00
Fuel Holders, Products and Accessories (342)	\$1,442,387.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,442,387.00
Prime Movers (343)	\$4,892,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,892,828.00
Generators (344)	\$1,117,560.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,117,560.00
Accessory Electric Equipment (345)	\$399,274.00	\$0.00	\$0.00	\$0.00	\$0.00	\$399,274.00
Misc. Power Plant Equipment (346)						

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Electric Plant in Service - Intangible and Production Plant (Ref Page: 204)**

	<b>Bal Beg Yr (b)</b>	<b>Addition (c)</b>	<b>Retirements (d)</b>	<b>Adjustments (e)</b>	<b>Transfers (f)</b>	<b>Bal End Yr (g)</b>
Asset Retirement Costs for Other Production (347)						
45. Total Other Production Plant	\$8,006,282.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,006,282.00
46. Total Production Plant (Lines 16,25,35 and 45)	\$1,715,486,308.00	\$27,072,242.00	\$14,955,852.00	\$0.00	\$0.00	\$1,727,602,698.00

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Electric Plant in Service - Transmission, Distribution and General Plant (Ref Page: 206)**

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
<b>3. Transmission Plant</b>						
Land and Land Rights (350)	\$14,307,111.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,307,111.00
Structures and Improvements (352)	\$6,910,518.00	\$83,688.00	\$16,260.00	\$0.00	\$0.00	\$6,977,946.00
Station Equipments (353)	\$126,544,099.00	\$1,896,120.00	\$1,848,569.00	\$0.00	\$0.00	\$126,591,650.00
Towers and Fixtures (354)	\$8,593,544.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,593,544.00
Poles and Fixtures (355)	\$44,072,980.00	\$39,789.00	\$20,887.00	\$0.00	\$0.00	\$44,091,882.00
Overhead Conductors and Devices (356)	\$47,847,272.00	\$81,626.00	\$24,970.00	\$0.00	\$0.00	\$47,903,928.00
Underground Conduit (357)						
Underground Conductors and Devices (358)						
Roads and Trails (359)						
Asset Retirement Costs for Transmission Plant (359.1)						
<b>58. Total Transmission Plant</b>	<b>\$248,275,524.00</b>	<b>\$2,101,223.00</b>	<b>\$1,910,686.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$248,466,061.00</b>
<b>4. Distribution Plant</b>						
Land and Land Rights (360)						
Structures and Improvements (361)						
Station equipments (362)						
Storage Battery Equipments (363)						
Poles, Towers and Fixtures (364)						
Overhead Conductors and Devices (365)						
Underground Conduit (366)						
Underground Conductors and Devices (367)						
Lines Transformers (368)						
Services (369)						

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Electric Plant in Service - Transmission, Distribution and General Plant (Ref Page: 206)**

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
Meters (370)						
Installations on Customer Premises (371)						
Leased Property on Customer Premises (372)						
Street Lighting and Signal Systems (373)						
Asset Retirement Costs for Distribution Plant (374)						
<b>75. Total Distribution Plant</b>						
<b>5. General Plant</b>						
Land and Land Rights (389)	\$407,251.00	\$0.00	\$0.00	\$0.00	\$0.00	\$407,251.00
Structures and Improvements (390)	\$5,325,369.00	\$30,999.00	\$0.00	\$0.00	\$0.00	\$5,356,368.00
Office Furniture and Equipment (391)	\$22,356,600.00	\$870,794.00	\$121,292.00	\$0.00	\$0.00	\$23,106,102.00
Transportation Equipment (392)	\$3,437,761.00	\$367,165.00	\$143,401.00	\$0.00	\$0.00	\$3,661,525.00
Stores Equipment (393)	\$98,766.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98,766.00
Tools, shop and Garage Equipments (394)	\$738,755.00	\$42,968.00	\$4,860.00	\$0.00	\$0.00	\$776,863.00
Laboratory Equipment (395)	\$221,279.00	\$0.00	\$15,729.00	\$0.00	\$0.00	\$205,550.00
Power Operated Equipment (396)	\$587,410.00	\$56,910.00	\$0.00	\$0.00	\$0.00	\$644,320.00
Communication Equipment (397)	\$1,670,551.00	\$8,858,096.00	\$686,007.00	\$0.00	\$0.00	\$9,842,640.00
Miscellaneous Equipment (398)	\$259,618.00	\$81,795.00	\$0.00	\$0.00	\$0.00	\$341,413.00
<b>Subtotal General Plant (Lines 71 thru 80)</b>	<b>\$35,103,360.00</b>	<b>\$10,308,727.00</b>	<b>\$971,289.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,440,798.00</b>
Other Tangible Property (399)						
Asset Retirement Costs for General Plant (399.1)						
<b>90. Total General Plant</b>	<b>\$35,103,360.00</b>	<b>\$10,308,727.00</b>	<b>\$971,289.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,440,798.00</b>

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Electric Plant in Service - Transmission, Distribution and General Plant (Ref Page: 206)**

	<b>Bal Beg Yr (b)</b>	<b>Addition (c)</b>	<b>Retirements (d)</b>	<b>Adjustments (e)</b>	<b>Transfers (f)</b>	<b>Bal End Yr (g)</b>
Total (Accts 101 and 106) (Lines 5,16,25,35,45,58,75,90)	\$1,998,932,088.00	\$39,482,192.00	\$17,837,827.00	\$0.00	\$0.00	\$2,020,576,453.00
Electric Plant Purchased (See Instr. 8) (102)						
(Less Electric Plant Sold (See Instr. 8) (102)						
Experimental Plant Unclassified (103)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Electric Plant in Service	\$1,998,932,088.00	\$39,482,192.00	\$17,837,827.00	\$0.00	\$0.00	\$2,020,576,453.00



900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Electric Plant Leased to Others (104) (Ref Page: 213)

Name of Lessee (indicate	Description of Property (b)	Commission Authorization	Exp Date of Lease (d)	Balance End of Yr (e)

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Electric Plant Held for Future Use (Acct 105) (Ref Page: 214)

Description	Date Orig. Included (b)	Date Exp. to Use (c)	Balance (d)
Land and Rights:			
Land, Combustion Turbine	01/09/2008		\$475,968.00
Other Property			
TOTAL			\$475,968.00

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Construction Work in Progress - Electric (107) (Ref Page: 216)**

Description (a)	Acct 107 (b)
WL Secondary Air Heater	\$2,539,534.00
Wilson EHV Substation Addition	\$2,376,869.00
ENV-MATS	\$1,999,202.00
WL Finishing Superheater	\$1,927,407.00
Wilson 19F Terminal	\$1,568,014.00
TR Cumberland to Caldwell Line	\$1,253,437.00
Paradise-7B Tap 161kV Ln Recon	\$1,150,718.00
RH-#1 & #3 Circ Water Pump	\$1,085,477.00
Wilson/Centertown 69 kV Line	\$1,058,132.00
C1 Burner Replacement	\$1,011,337.00
C1 Upper Reheat Tube	\$923,478.00
TR-Hancock Co Transformer 1	\$808,750.00
Paradise 161 kV Term Upgrade	\$759,498.00
TR Garrett Line to Flaherty	\$722,489.00
TR Meade Co to Garrett Line	\$504,188.00
TR Buttermilk Falls 69 kV	\$482,502.00
G1-Precip Repair 2013	\$457,065.00
C3 Heater #5 Replacement	\$453,018.00
Hancock Co 69 kV Cap Bank	\$452,505.00
G1 Cooling Tower Hdr and Vlv	\$449,482.00
White Oak Substation	\$441,010.00
IS - CIP Compliance Program	\$433,751.00
CL Auxilliary Transformer	\$427,123.00
Martin-Marietta Transformer 3	\$423,790.00
H1-H2 Rpl 4160V Switchgear	\$404,423.00
G1-CT Cell Fill EFGH	\$397,213.00
Livingston Autotransformer	\$378,355.00
C3 Excitation System	\$368,707.00
WL Waterwall Panel Replacement	\$359,393.00
IT-JPEC ERP Replacement	\$322,446.00
GN-Control Room Air Handler	\$317,617.00
2012 Poles	\$313,698.00

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Construction Work in Progress - Electric (107) (Ref Page: 216)**

Description (a)	Acct 107 (b)
G1-A&B Fan Inlet Dampers	\$313,034.00
WL Layup Equipment	\$290,245.00
IT-Kenergy ERP Replacement	\$287,285.00
C3 DCS Contr & Comm Mod	\$275,498.00
C1 A&B FD Fan Replace	\$260,833.00
H1 Radiant Superheat Tubes	\$235,512.00
G2 Upgrd SOE Migrate to DCS	\$234,287.00
H0-HC1 & HC3 Slakers	\$231,627.00
C1 Air Heater Baskets	\$225,137.00
G1 FGD Module Inter Refurb	\$218,929.00
Upgrade Oracle Application	\$216,622.00
2013 Poles	\$215,524.00
R1 & R2 161 kV Lns Teleprotect	\$214,943.00
2011 Poles Project	\$214,239.00
IT-Oracle Database Upgrade	\$207,622.00
TR Line Crew Dozer	\$202,707.00
IT-Computers and Printers 2013	\$201,779.00
G1 Recycle Pump Disch Valve	\$200,820.00
TR Maxon 69 KV T-Line	\$198,278.00
C1 Damper Drives	\$196,028.00
IS-JPEC GIS Replacement	\$194,498.00
G2 OFA Inner Outer Damp Drvs	\$190,533.00
G1 Station UPS/Inverter	\$190,367.00
CL to CL EHV C1 & C2 Tele	\$190,344.00
G2 Voltage Regulator	\$189,650.00
Armstron Lewis Creek Mine	\$183,888.00
Tower-Engineering	\$174,127.00
C1 2012 Boiler Exp Joints	\$170,283.00
G1 CEM Opacity & Flow Mtr	\$163,594.00
G1 A&B Fan Outlet Dampers	\$150,972.00
G2 2C River Wtr Makeup Pump	\$150,947.00
GN Communication Controllers	\$150,618.00

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Construction Work in Progress - Electric (107) (Ref Page: 216)**

Description (a)	Acct 107 (b)
IS-MCEC ERP Replacement	\$147,025.00
IT-Servers 2013	\$145,607.00
C1 Coal Valve 2012	\$145,040.00
C3 B Mill Liner Replacement	\$138,250.00
IS-MCRECC GIS Replacement	\$135,658.00
IT-Replace Hard-Soft GIS 2012	\$131,929.00
GN Ctrl Room HMI Software	\$131,062.00
G1 Scrubber Outlet Exp Joint	\$129,262.00
G1 Hot Cold Air Damper Drive	\$126,412.00
C1 A&B ROFA Isolation Gate	\$126,305.00
G2 Boiler Hanger Replcmnts	\$126,271.00
C3 A BFP & A PA Fan Motor	\$114,879.00
IS-Kenergy GIS Replacement	\$114,050.00
C1 Retractable Sootblowers	\$108,900.00
GN Caustic Regen Skid	\$105,712.00
GN CT Stairs and Ladder	\$102,264.00
WL Turbine Bldg Vent Fans	\$100,330.00
WL Painting Vessels	\$100,036.00
Other-Minor Projects	\$3,923,608.00
<b>Total</b>	<b>\$39,463,998.00</b>

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Accumulated Provision for Depreciation of Electric Utility Plant (108) (Ref Page: 219)**

Item (a)	Total (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
<b>SECTION A BALANCES AND CHARGES DURING THE YEAR</b>				
Balance Beginning of Year	\$940,086,564.00	\$940,086,564.00	\$0.00	\$0.00
Depreciation Provisions for Year Charged to				
Depreciation Expense (403)	\$39,268,161.00	\$39,268,161.00	\$0.00	
Depreciation Expense for Asset Retirement Costs (403.1)				
Exp of Elec Plant Leased to Others (413)				
Transportation Expenses - Clearing				
Other Clearing Accounts				
Other Accounts (Specify)				
Other Regulated Asset - Coleman Depreciaion	\$1,856,485.00	\$1,856,485.00	\$0.00	\$0.00
Shared Asset Accumulated Provision	\$113,673.00	\$113,673.00	\$0.00	\$0.00
<b>Total Depreciation Prov for Year</b>	<b>\$41,238,319.00</b>	<b>\$41,238,319.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Net Charges for Plant Retired				
Book Cost of Plant Retired	(\$16,685,708.00)	(\$16,685,708.00)	\$0.00	\$0.00
Cost of Removal	(\$980,182.00)	(\$980,182.00)	\$0.00	\$0.00
Salvage (Credit)	(\$1,420,575.00)	(\$1,420,575.00)	\$0.00	\$0.00
<b>Total Net Charges for Plant Retired</b>	<b>(\$16,245,315.00)</b>	<b>(\$16,245,315.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>
Other Debit or Credit Items				
<b>Balance End of Year</b>	<b>\$965,079,568.00</b>	<b>\$965,079,568.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>SECTION B BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATION</b>				
Steam Production	\$827,712,136.00	\$827,712,136.00	\$0.00	\$0.00
Nuclear Production				

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Accumulated Provision for Depreciation of Electric Utility Plant (108) (Ref Page: 219)**

<b>Item (a)</b>	<b>Total (b)</b>	<b>Electric Plant in Service (c)</b>	<b>Electric Plant Held for Future Use (d)</b>	<b>Electric Plant Leased to Others (e)</b>
Hydraulic Production - Conventional				
Hydraulic Production - Pumped Storage				
Other Production	\$6,271,365.00	\$6,271,365.00	\$0.00	\$0.00
Transmission	\$119,594,809.00	\$119,594,809.00	\$0.00	\$0.00
Distribution				
General	\$11,501,258.00	\$11,501,258.00	\$0.00	\$0.00
<b>Total</b>	<b>\$965,079,568.00</b>	<b>\$965,079,568.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Investments in Subsidiary Companies (123.1) (Ref Page: 224)

Description	Date Acquired (b)	Date Maturity (c)	Investment Beg of Yr. (d)	Equity in Subsidiary (e)	Revenues (f)	Investment End Yr (g)	Invest Disposed of (h)
TOTAL							



**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Materials and Supplies (Ref Page: 227)**

<b>Account (a)</b>	<b>Bal Beg of Year (b)</b>	<b>Bal End of Year (c)</b>	<b>Dept (d)</b>
Fuel Stock (151)	\$33,915,990.00	\$35,001,833.00	
Fuel stock Expenses Undistributed (152)			
Residuals and Extracted Products (153)			
Plant Materials and Operating Supplies (154)			
Assigned to - Construction (Estimated)			
Assigned to - Operations and Maintenance			
Production Plant (Estimated)	\$23,806,347.00	\$23,634,073.00	
Transmission Plant (Estimated)	\$848,650.00	\$1,137,513.00	
Distribution Plant			
Assigned to Other			
Total Plant Materials and Operating Supplies (154)	\$24,654,997.00	\$24,771,586.00	
Merchandise (155)			
Other Materials and Supplies (156)			
Nuclear Materials Held for Sale (Not applicable to Gas Utilities) (157)			
Stores Expense Undistributed (163)			
	\$302,076.00	\$284,272.00	
<b>Total Materials and Supplies</b>	<b>\$58,873,063.00</b>	<b>\$60,057,691.00</b>	

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Allowances (158.1 and 158.2) (Ref Page: 228)**

<b>Allowances Inventory</b>	<b>Current Year No (b)</b>	<b>Current Year Amt (c)</b>	<b>Year + 1 No (d)</b>	<b>Year + 1 Amt (e)</b>	<b>Year + 2 No (f)</b>	<b>Year + 2 Amt (g)</b>
Balance-Beginning of Year	72,470	\$229,622.00	0	\$0.00	0	\$0.00
<b>Acquired During Year</b>						
Issued (Less Withheld Allow)	54,239	\$0.00	54,239	\$0.00	40,616	\$0.00
Returned by EPA	0	\$0.00	0	\$0.00	0	\$0.00
<b>Purchases/Transfers</b>						
American Electric Pwr Svc Corp	400	\$15,675.00	0	\$0.00	0	\$0.00
Element Markets, LLC	300	\$6,000.00	0	\$0.00	0	\$0.00
ACES Power Marketing	600	\$25,800.00	0	\$0.00	0	\$0.00
HMPL - Station Two	380	\$0.00	0	\$0.00	0	\$0.00
<b>Total</b>	<b>1,680</b>	<b>\$47,475.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>
<b>Relinquished During Year</b>						
Charges to Account 509	51,141	\$102,757.00	0	\$0.00	0	\$0.00
<b>Other:</b>						
	0	\$0.00	0	\$0.00	0	\$0.00
	0	\$0.00	0	\$0.00	0	\$0.00
<b>Cost of Sales/Transfers</b>						
Transfers	7,019	\$23,624.00	0	\$0.00	0	\$0.00
<b>Adjustments</b>						
	0	\$0.00	0	\$0.00	0	\$0.00
	0	\$0.00	0	\$0.00	0	\$0.00
<b>Total</b>	<b>7,019</b>	<b>\$23,624.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>
Balance at End of Year	70,229	\$150,716.00	54,239	\$0.00	40,616	\$0.00
<b>Sales</b>						
Net sales Proceeds (Assoc. Co)	0	\$0.00	0	\$0.00	0	\$0.00
Net Sales Proceeds (Other)	6,939	\$75,421.00	0	\$0.00	0	\$0.00
Gains	0	\$0.00	0	\$0.00	0	\$0.00

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Allowances (158.1 and 158.2) (Ref Page: 228)

Allowances Inventory	Current Year No (b)	Current Year Amt (c)	Year + 1 No (d)	Year + 1 Amt (e)	Year + 2 No (f)	Year + 2 Amt (g)
Losses	0	\$0.00	0	\$0.00	0	\$0.00
Allowances Withheld (158.2)						
Balance Beginning of Year	0	\$0.00	0	\$0.00	0	\$0.00
Add: Withheld by EPA	0	\$0.00	0	\$0.00	0	\$0.00
Deduct: Returned by the EPA	0	\$0.00	0	\$0.00	0	\$0.00
Cost of Sales	0	\$0.00	0	\$0.00	0	\$0.00
Balance - End of Year						
Sales						
Net Sales Proceeds (Assoc. Co.)						
Net Sales Proceeds (Other)						
Gains						
Losses						

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Allowances (158.1 and 158.2) (Ref Page: 228) (Part Two)**

	<b>Allowances Inventory</b>	<b>Year + 3 No (h)</b>	<b>Year + 3 Amt (i)</b>	<b>Future Years (j)</b>	<b>Future Years Amt (k)</b>	<b>Total No (l)</b>	<b>Total Amt (m)</b>
Balance-Beginning of Year		0	\$0.00	0	\$0.00	72,470	\$229,622.00
<b>Acquired During Year</b>							
Issued (Less Withheld Allow)		40,862	\$0.00	980,680	\$0.00	1,170,644	\$0.00
Returned by EPA		0	\$0.00	0	\$0.00	0	\$0.00
<b>Purchases/Transfers</b>							
American Electric Pwr Svc Corp		0	\$0.00	0	\$0.00	400	\$15,675.00
Element Markets, LLC		0	\$0.00	0	\$0.00	300	\$6,000.00
ACES Power Marketing		0	\$0.00	0	\$0.00	600	\$25,800.00
HMPL - Station Two		0	\$0.00	0	\$0.00	380	\$0.00
<b>Total</b>		<b>0</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>1,680</b>	<b>\$47,475.00</b>
<b>Relinquished During Year</b>							
Charges to Account 509		0	\$0.00	0	\$0.00	51,141	\$102,757.00
<b>Other:</b>							
		0	\$0.00	0	\$0.00	0	\$0.00
		0	\$0.00	0	\$0.00	0	\$0.00
<b>Cost of Sales/Transfers</b>							
Transfers		0	\$0.00	0	\$0.00	7,019	\$23,624.00
<b>Adjustments</b>							
		0	\$0.00	0	\$0.00	0	\$0.00
		0	\$0.00	0	\$0.00	0	\$0.00
<b>Total</b>		<b>0</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>7,019</b>	<b>\$23,624.00</b>
Balance at End of Year		40,862	\$0.00	980,680	\$0.00	1,186,634	\$150,716.00
<b>Sales</b>							
Net sales Proceeds (Assoc. Co)		0	\$0.00	0	\$0.00	0	\$0.00
Net Sales Proceeds (Other)		0	\$0.00	0	\$0.00	6,939	\$75,421.00
Gains		0	\$0.00	0	\$0.00	0	\$0.00

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Allowances (158.1 and 158.2) (Ref Page: 228) (Part Two)**

<b>Allowances Inventory</b>	<b>Year + 3 No (h)</b>	<b>Year + 3 Amt (i)</b>	<b>Future Years (j)</b>	<b>Future Years Amt (k)</b>	<b>Total No (l)</b>	<b>Total Amt (m)</b>
Losses	0	\$0.00	0	\$0.00	0	\$0.00
Allowances Withheld (158.2)						
Balance Beginning of Year	0	\$0.00	0	\$0.00	0	\$0.00
Add: Withheld by EPA	0	\$0.00	0	\$0.00	0	\$0.00
Deduct: Returned by the EPA	0	\$0.00	0	\$0.00	0	\$0.00
Cost of Sales	0	\$0.00	0	\$0.00	0	\$0.00
Balance - End of Year						
Sales						
Net Sales Proceeds (Assoc. Co.)						
Net Sales Proceeds (Other)						
Gains						
Losses						

**Note:**

Ref. Page 228

1) EPA SO2 allotted through 2040. EPA NOx allotted through 2014.

2) All SO2 and NOx forward are reflective of EPA vintage year allocation excluding HMP&L Station Two. HMP&L Station Two is a 312 MW generating facility owned by Henderson Municipal Power and Light (HMP&L) that Big Rivers operates under an agreement with HMP&L. Big Rivers receives certain capacity rights to the Station Two facility under its operating agreement with HMP&L.

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Extraordinary Property Losses (182.10) (Ref Page: 230)

Description	Total Loss (b)	Losses During Yr	Acct (d)	Written Off (e)	Balance (f)
TOTAL					

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Other Regulatory Assets (182.3) (Ref Page: 232)

Desc and Purpose of Other	Debits (b)	Credit Acct (c)	Credit Amount (d)	Balance (e)
Environmental Compliance Plan	\$0.00	923	\$256,223.00	\$447,864.00
Coleman Depreciation	\$1,861,354.00	108	\$4,870.00	\$1,856,484.00
Rate Case Exp (2012-00535)	\$1,816,635.00	923	\$363,327.00	\$1,453,308.00
<b>Total</b>	<b>\$3,677,989.00</b>		<b>\$624,420.00</b>	<b>\$3,757,656.00</b>

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Miscellaneous Deferred Debits (186) (Ref Page: 233)

Description	Bal Beg of Yr (b)	Debits (c)	Acct (d)	Amount (e)	Balance (f)
Deferred Cost - NRUCFC Line of Credit	\$38,575.00	\$750,000.00	930	\$32,812.00	\$80,763.00
Deferred Cost - Century Escrow	\$356,507.00	\$1,725,486.00	253	\$1,858,742.00	\$223,251.00
Deferred Cost - Century Sebree Escrow	\$0.00	\$464,675.00	253	\$207,673.00	\$257,002.00
Deferred Cost - 2012 Rate Case Expense	\$292,830.00	\$2,845,595.00	923	\$3,138,425.00	\$0.00
Deferred Cost - 2013 Rate Case Expense	\$0.00	\$1,755,020.00	923	\$708,154.00	\$1,046,866.00
Deferred Cost - Hanson Site Lease	\$179,456.00	\$0.00	567/931	\$5,523.00	\$173,933.00
Deferred Cost - Ice Storm Repair	\$73,645.00	\$0.00	562/570/571	\$0.00	\$73,645.00
Misc Work in Progress					
Deferred Regulatory Commission Expenses					
<b>TOTAL</b>	<b>\$941,013.00</b>				<b>\$1,855,460.00</b>



900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Accumulated Taxes (Ref Page: 234)

Acct Subdivisions	Bal Beg of Yr	Bal End of Yr (c)
Electric		
Other		
Total Electric		
Gas		
Other		
Total Gas		
Other		
Total (Acct 190)		

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Capital Stock (Accounts 201 and 204) (Ref Page: 250)

Class, Series and Name of	Num Shares Auth (b)	Par or Stated Val (c)	Call Price (d)	Outstanding Shares (e)
Common Stock				
Total Common Stock				
Preferred Stock				
Total Preferred Stock				
Other				

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Capital Stock (Accounts 201 and 204) (Ref Page: 250) (Part Two)

Class, Series and Name	Outstanding Amt (f)	Num Held Rqd 217 (g)	Cost Held Rqd 217 (h)	Num Held Sinking (i)	Num Held Amount (j)
Common Stock					
Total Common Stock					
Preferred Stock					
Total Preferred Stock					
Other					

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Other Paid-In Capital (Ref Page: 253)

	Description	Amount
	Kenergy Corp.	\$163,564.00
	Meade County RECC	\$81,782.00
	Jackson Purchase Energy Corporation	\$82,810.00
	Consumers Donated Capital	\$435,819.00
	Consumers Cont. for Debt Service Account 211	\$3,680,527.00
Total		\$4,444,502.00

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Capital Stock Expense (214) (Ref Page: 254)

Class and Series of Stock (a)

Balance End of Year

Total

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Long Term Debt (221,222,223,224) (Ref Page: 256)

Class, Series and Coupon	Principle Amt (b)	Expense (c)	Issue Date (d)	Maturity Date (e)
Acct 221				
Total Acct 221				
Acct 222				
Total Acct 222				
Acct 223				
Total Acct 223				
Acct 224				
RUS 2009 Promissory Note Series A	\$602,573,536.00	\$0.00	07/16/2009	07/01/2021
RUS 2009 Promissory Note Series B	\$245,530,257.00	\$0.00	07/16/2009	12/31/2023
CFC Refinance Promissory Note, Series 2012B	\$302,000,000.00	\$825,401.00	07/27/2012	05/31/2032
CFC Equity Note, Series 2012B	\$43,155,800.00	\$0.00	07/27/2012	05/31/2032
CoBank Promissory Note, Series 2012A	\$235,000,000.00	\$642,282.00	07/24/2012	06/24/2032
Ohio County of Kentucky Note, Series 1983	\$58,800,000.00	\$444,843.00	06/30/1983	06/01/2013
Ohio County of Kentucky Note, Series 2010A	\$83,300,000.00	\$2,247,917.00	06/01/2010	07/15/2031
Total Acct 224	\$1,570,359,593.00	\$4,160,443.00		

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Long Term Debt (221,222,223,224) (Ref Page: 256) (Part Two)**

Class, Series and Coupon	Amort. Date From (f)	Amort. Date To (g)	Outstanding (h)	Interest (i)
Acct 221				
Total Acct 221				
Acct 222				
Total Acct 222				
Acct 223				
Total Acct 223				
Acct 224				
RUS 2009 Promissory Note Series A			\$80,063,048.00	\$4,671,265.00
RUS 2009 Promissory Note Series B			\$138,064,277.00	\$7,723,905.00
CFC Refinance Promissory Note, Series 2012B	07/27/2012	06/30/2032	\$286,076,801.00	\$12,514,385.00
CFC Equity Note, Series 2012B	07/27/2012	06/30/2032	\$41,559,153.00	\$2,260,960.00
CoBank Promissory Note, Series 2012A	07/24/2012	06/24/2032	\$224,022,468.00	\$9,968,278.00
Ohio County of Kentucky Note, Series 1983	07/10/1983	09/30/1987	\$0.00	\$912,009.00
Ohio County of Kentucky Note, Series 2010A	06/01/2010	07/15/2031	\$83,300,000.00	\$4,998,000.00
Total Acct 224			\$853,085,747.00	\$43,048,802.00

**Note:**  
 Ref. Page 256  
 See Note 3 to Financial Statements attached

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Reconciliation of Reported Net Income with Taxable for Federal Income (Ref Page: 261)**

Particulars (a)	Amount (b)
Net Income for the Year	\$8,639,489.00
<b>Taxable Income Not Reported on Books</b>	
Interest Income - Economic Reserve	\$168,112.00
Interest Income - Rural Economic Reserve	\$749,583.00
Total	\$917,695.00
<b>Deductions Recorded on Books not Deducted for Return</b>	
Non-Smelter Non-FAC PPA	\$0.00
Non-deductible dues	\$165.00
Meals & Entertainment	\$48,994.00
Lobbying	\$61,413.00
Total	\$110,572.00
<b>Income Recorded on Books not Included in Return</b>	
Economic Reserve Usage	\$21,633,334.00
Non-Smelter Non-FAC PPA	\$2,093,329.00
Reversal of Penalties	\$57,534.00
Total	\$23,784,197.00
<b>Deductions on Return Not Charged Against Book Income</b>	
Interest Expense - RUS Series B Note	\$4,242,368.00
Loss on Disposal of Property	\$10,841,578.00
Depreciation	\$11,971,022.00
Total	\$27,054,968.00
Federal Tax net Income	(\$41,171,409.00)
Show Computation of Tax	

**Note:**  
 Ref. Page 261  
 Show computation of Tax:  
 See Tax Computation attached.



**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Taxes Accrued, Prepaid and Charged During Year (Ref Page: 262)**

<b>Kind of Instruction (a)</b>	<b>Prev Yr. Accr - 236 (b)</b>	<b>Prev Yr. Prepd 165 (c)</b>	<b>Taxes Chrg (d)</b>	<b>Taxes Paid (e)</b>	<b>Adj (f)</b>
FEDERAL TAXES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment	\$14,945.00	\$0.00	\$52,315.00	\$53,873.00	\$0.00
FICA	\$273,215.00	\$0.00	\$3,649,594.00	\$3,648,127.00	\$0.00
Income	\$0.00	\$30,000.00	(\$2.00)	(\$2.00)	\$0.00
STATE & LOCAL TAXES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment	\$20,217.00	\$0.00	\$65,822.00	\$61,169.00	\$0.00
Sales and Use	\$262,155.00	\$0.00	\$1,848,298.00	\$1,868,752.00	\$0.00
Income/Franchise	\$0.00	\$0.00	\$2,338.00	\$2,338.00	\$0.00
Property - Ad Velorem	\$396,674.00	\$0.00	\$3,627,246.00	\$3,956,975.00	\$0.00
<b>Total Taxes</b>	<b>\$967,206.00</b>	<b>\$30,000.00</b>	<b>\$9,245,611.00</b>	<b>\$9,591,232.00</b>	<b>\$0.00</b>

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Taxes Accrued, Prepaid and Charged During Year (Ref Page: 262) (Part Two)**

Kind of Instruction	Bal Accr - 236 (g)	Bal Prepaid - 165 (h)	Elec 408.1 409.1 (i)	Extraordinary 409.3	Adj to Ret. Earn 439	Other (l)
FEDERAL TAXES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment	\$13,387.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,315.00
FICA	\$274,682.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,649,594.00
Income	\$0.00	\$30,000.00	(\$2.00)	\$0.00	\$0.00	\$0.00
STATE & LOCAL TAXES;	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment	\$24,870.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,822.00
Sales and Use	\$241,701.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,848,298.00
Income/Franchise	\$0.00	\$0.00	\$2,338.00	\$0.00	\$0.00	\$0.00
Property - Ad Velorem	\$66,945.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,627,246.00
<b>Total Taxes</b>	<b>\$621,585.00</b>	<b>\$30,000.00</b>	<b>\$2,336.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,243,275.00</b>

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Accumulated Deferred Investment Tax Credit (255) (Ref Page: 266)

Acct (a)	Bal Beg Yr (b)	Def. Acct (c)	Def. Amt (d)	Alloc Acct (e)	Alloc Amt (f)	Adj (g)	Bal End Yr (h)	Ave Pd of Alloc
Electric Utility								
3 percent								
4 percent								
7 percent								
10 percent								
TOTAL								
Other (List seperately and show 3, 4, 7 and 10 Percent and TOTAL)								
Total Other								
Total								

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Other Deferred Credits (253) (Ref Page: 269)

Description (a)	Balance Beg Yr (b)	Debits Acct (c)	Debit Amt (d)	Credits (e)	Balance End Yr (f)
Deferred Credit - Century Escrow	\$356,507.00	186	\$1,858,742.00	\$1,725,486.00	\$223,251.00
Deferred Credit - Century Sebree Escrow	\$0.00	186	\$207,673.00	\$464,675.00	\$257,002.00
<b>TOTAL</b>	<b>\$356,507.00</b>		<b>\$2,066,415.00</b>	<b>\$2,190,161.00</b>	<b>\$480,253.00</b>

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Accumulated Deferred Income Taxes - Accelerated Amortization Property (281) (Ref Page: 272)

Acct (a)	Balance Beg Yr (b)	Amt Acct 410.1 (c)	Amt Acct 411.1 (d)	Amt Acct 410.2 (e)	Amt Acct 411.2 (f)
Accelerated Amortization (281)					
Electric					
Defense Facilities					
Pollution Control Facilities					
Other					
Total Electric					
Gas					
Defense Facilities					
Pollution Control Facilities					
Other					
TOTAL Gas					
TOTAL (281)					
Classification of Total					
Federal Income Tax					
State Income Tax					
Local Income tax					
Other Specify					

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Accumulated Deferred Income Taxes - Accelerated Amortization Property (281) (Ref Page: 272) (Part Two)

Acct (a)	Debit Adj Acct (g)	Debit Adj Amt (h)	Credit Adj. Acct (i)	Credit Adj. Amt (j)	Balance End Yr
Accelerated Amortization (281)					
Electric					
Defense Facilities					
Pollution Control Facilities					
Other					
Total Electric					
Gas					
Defense Facilities					
Pollution Control Facilities					
Other					
TOTAL Gas					
TOTAL (281)					
Classification of Total					
Federal Income Tax					
State Income Tax					
Local Income tax					
Other Specify					

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Accumulated Deferred Income Taxes - Other Property (282) (Ref Page: 274)

Acct (a)	Balance Beg Yr (b)	Amt Acct 410.1 (c)	Amt Acct 411.1 (d)	Amt Acct 410.2 (e)	Amt Acct 411.2 (f)
Account 282					
Electric					
Gas					
Other (Define)					
Total					
Other (specify)					
TOTAL Acct 282					
Classification of Total					
Federal Income Tax					
State Income Tax					
Local Income tax					

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Accumulated Deferred Income Taxes - Other Property (282) (Ref Page: 274) (Part Two)

Acct (a)	Debit Adj Acct (g)	Debit Adj Amt (h)	Credit Adj. Acct (i)	Credit Adj. Amt (j)	Balance End Yr
Account 282					
Electric					
Gas					
Other (Define)					
Total					
Other (specify)					
TOTAL Acct 282					
Classification of Total					
Federal Income Tax					
State Income Tax					
Local Income tax					



900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Accumulated Deferred Income Taxes - Other (283) (Ref Page: 276)

Acct (a)	Balance Beg Yr (b)	Amt Acct 410.1 (c)	Amt Acct 411.1 (d)	Amt Acct 410.2 (e)	Amt Acct 411.2 (f)
Account 283					
Electric					
Other					
Total Electric					
Gas					
Other					
TOTAL Gas					
Other (Specify)					
TOTAL (Acct 283)					
Classification of Total					
Federal Income Tax					
State Income Tax					
Local Income tax					

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Accumulated Deferred Income Taxes - Other (283) (Ref Page: 276) (Part Two)

Acct (a)	Debit Adj Acct (g)	Debit Adj Amt (h)	Credit Adj. Acct (i)	Credit Adj. Amt (j)	Balance End Yr
Account 283					
Electric					
Other					
Total Electric					
Gas					
Other					
TOTAL Gas					
Other (Specify)					
TOTAL (Acct 283)					
Classification of Total					
Federal Income Tax					
State Income Tax					
Local Income tax					

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Other Regulatory Liabilities (254) (Ref Page: 278)

Desc and Purpose (a)	Debit Acct (b)	Debit Amount (c)	Credits (d)	Balance (e)
Other Reg. Liab. - Economic Reserve - Member Rate Stability	447	\$21,633,334.00	\$168,112.00	\$57,765,857.00
Other Reg. Liab. - Rural Economic Reserve - Member Rate Stability	447	\$1,966.00	\$751,549.00	\$65,412,618.00
Other Reg. Liab. - Non-FAC PPA - Member Rate Stability	557	\$1,284,546.00	\$1,422,685.00	\$648,540.00
Other Reg. Liab. - Non-Smelter Non-FAC PPA - Amort. Member Rate Stability	557	\$2,796,323.00	\$1,284,546.00	\$1,082,370.00
Other Reg. Liab. - Non-Smelter Non-FAC PPA - Amort. Member Rate Stability	557	\$719,691.00	\$0.00	\$13,456.00
		\$26,435,860.00	\$3,626,892.00	\$124,922,841.00

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Electric Operating Revenues (Ref Page: 300)

	Other (a)	Op Rev Year (b)	Op Rev Prev Yr (c)	MWH Sold (d)	MWH Sold Prev (e)	Num Cust (f)	Num Cust Prev (g)
Sales of Electricity							
Residential Sales (440)							
Commercial and Industrial Sales (442)							
Small (or comm.) (See Instr. 4)							
Large (or Ind ) (See Instr 4)							
Public Street and Highway Lighting (444)							
Other Sales to Public Authorities (445)							
Sales to Railroads and Railways (446)							
Interdepartmental Sales (448)							
Total Sales to Ultimate Consumers							
Sales for Resale (447)		\$554,834,850.00	\$563,385,132.00	11,859,387	12,244,082	3	3
Total Sales of Electricity		\$554,834,850.00	\$563,385,132.00	11,859,387	12,244,082	3	3
(Less) Provision for Rate Refunds (449.1)							
Total Revenues Net of Prov. for Refunds		\$554,834,850.00	\$563,385,132.00	11,859,387	12,244,082	3	3
Other Operating Revenues							
Forfeited Discounts (450)							
Miscellaneous Service Revenues (451)							
Sales of Water and Water Power (453)							
Rent from Electric Property (454)		\$24,000.00	\$24,000.00	0	0	0	0
Interdepartmental Rents (455)							

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Electric Operating Revenues (Ref Page: 300)**

	<b>Other (a)</b>	<b>Op Rev Year (b)</b>	<b>Op Rev Prev Yr (c)</b>	<b>MWH Sold (d)</b>	<b>MWH Sold Prev (e)</b>	<b>Num Cust (f)</b>	<b>Num Cust Prev (g)</b>
Other Electric Revenues (456)		\$7,588,408.00	\$4,933,104.00	0	0	0	0
Total Other Operating Revenues		\$7,612,408.00	\$4,957,104.00	0	0	0	0
Total Electric Operating Revenues		\$562,447,258.00	\$568,342,236.00	11,859,387	12,244,082	3	3
*NOTE Line 12 Column b includes Total of unbilled Revenues							
**Note Line 12 Column d includes Total MWH relating to unbilled revenues							

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Sales of Electricity by Rate Schedules (Ref Page: 304)

Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Ave Customers (d)	KWh Sales Per Customer	Rev per KWH (f)
ALL SALES OF ELECTRICITY ARE FOR RESALE	0	\$0.00	0	0	0.0000
Total Billed					0
Total Unbilled Rev (see Instr 6)					0
TOTAL					0

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Sales for Resale (447) (Ref Page: 310)

Name (a)	Stat Class (b)	FERC Number (c)	Ave Mon Bill Demand (d)	Act Ave Mon NCP Demand (e)	Act Ave Mon CP Demand (f)
Requirements Service					
KENERGY CORPORATION	RQ		369	366	379
JACKSON PURCHASE ENERGY CORP	RQ		124	124	124
MEADE COUNTY RURAL ECC	RQ		87	87	93
KENERGY-ALCAN	RQ		0	0	0
KENERGY-SEBREE	RQ		0	0	0
KENERGY-CENTURY	RQ		0	0	0
			0	0	0
Total RQ			580	577	596
Non Requirements Service					
KENERGY-DOMTAR COGEN	LF		0	0	0
CARGILL POWER MARKETS, LLC	OS		0	0	0
HENDERSON MUNICIPAL POWER & LIGHT	OS		0	0	0
MIDCONTINENT ISO	OS		0	0	0
PJM INTERCONNECTION	OS		0	0	0
Total Non RQ			0	0	0
Total			580	577	596
EXPORT					
INTRASTATE					
TOTAL					

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Sales for Resale (447) (Ref Page: 310) (Part Two)**

<b>Name (a)</b>	<b>MWH Sold (g)</b>	<b>Demand Chrg (h)</b>	<b>Energy Chrg (i)</b>	<b>Other Chrg (j)</b>	<b>Total (k)</b>
<b>Requirements Service</b>					
KENERGY CORPORATION	2,211,938	\$48,484,131.00	\$64,866,387.00	\$3,491,878.00	\$116,842,396.00
JACKSON PURCHASE ENERGY CORP	676,355	\$16,074,614.00	\$21,379,614.00	\$1,212,151.00	\$38,666,379.00
MEADE COUNTY RURAL ECC	482,894	\$12,251,598.00	\$15,286,341.00	\$910,186.00	\$28,448,125.00
KENERGY-ALCAN	1,340,894	\$0.00	\$64,338,717.00	\$0.00	\$64,338,717.00
KENERGY-SEBREE	1,867,880	\$0.00	\$97,467,095.00	\$0.00	\$97,467,095.00
KENERGY-CENTURY	2,660,560	\$0.00	\$127,729,130.00	\$0.00	\$127,729,130.00
	0	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total RQ</b>	<b>9,240,521</b>	<b>\$76,810,343.00</b>	<b>\$391,067,284.00</b>	<b>\$5,614,215.00</b>	<b>\$473,491,842.00</b>
<b>Non Requirements Service</b>					
KENERGY-DOMTAR COGEN	170,055	\$0.00	\$6,342,857.00	\$0.00	\$6,342,857.00
CARGILL POWER MARKETS, LLC	368,400	\$0.00	\$13,314,576.00	\$0.00	\$13,314,576.00
HENDERSON MUNICIPAL POWER & LIGHT	2,637	\$0.00	\$84,198.00	\$0.00	\$84,198.00
MIDCONTINENT ISO	2,077,774	\$0.00	\$61,587,370.00	\$0.00	\$61,587,370.00
PJM INTERCONNECTION	0	\$0.00	\$14,007.00	\$0.00	\$14,007.00
<b>Total Non RQ</b>	<b>2,618,866</b>	<b>\$0.00</b>	<b>\$81,343,008.00</b>	<b>\$0.00</b>	<b>\$81,343,008.00</b>
<b>Total</b>	<b>11,859,387</b>	<b>\$76,810,343.00</b>	<b>\$472,410,292.00</b>	<b>\$5,614,215.00</b>	<b>\$554,834,850.00</b>
EXPORT	0				\$0.00
INTRASTATE	0				\$0.00
<b>TOTAL</b>	<b>0</b>				<b>\$0.00</b>

**Note:**  
 Ref. Page 310  
 COLUMN J - Other Charges represents Member Rate Stability Mechanism (MRSM)



**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Electric Operation and Maintenance Expenses - 1. Power Production (Ref Page: 320)**

	Amount for Current Yr	Amount for Previous Yr
<b>POWER PRODUCTION EXPENSES</b>		
<b>A. Steam Power Generation</b>		
Operation		
Operation Supervision and Engineering (500)	\$4,960,266.00	\$5,600,410.00
Fuel (501)	\$209,948,970.00	\$225,977,816.00
Steam Expenses (502)	\$30,322,855.00	\$28,446,807.00
Steam from Other Sources (503)		
(Less) Steam Transferred CR (504)		
Electric Expenses (505)	\$6,532,337.00	\$6,861,674.00
Miscellaneous steam Power Expenses (506)	\$6,038,950.00	\$6,992,913.00
Rents (507)		
Allowance (509)	\$92,643.00	\$116,162.00
Total Operation	\$257,896,021.00	\$273,995,782.00
Maintenance		
Maintenance Supervision and Engineering (510)	\$4,251,103.00	\$4,801,608.00
Maintenance of Structures (511)	\$3,221,897.00	\$3,578,281.00
Maintenance of Boiler Plant (512)	\$23,385,753.00	\$25,831,130.00
Maintenance of Electric Plant (513)	\$3,023,852.00	\$3,459,701.00
Maintenance of Miscellaneous Steam Plant (514)	\$2,816,809.00	\$3,254,923.00
Total Maintenance	\$36,699,414.00	\$40,925,643.00
21. Total Power Production Expenses --Steam Power	\$294,595,435.00	\$314,921,425.00
<b>B. Nuclear Power Generation</b>		
Operations		
Operation Supervision and Engineering (517)		
Fuel (518)		
Coolants and water (519)		
Steam Expenses (520)		
Steam from Other Sources (521)		
(Less) Steam Transferred -- CR (522)		
Electric Expenses (523)		
Miscellaneous Nuclear Power Expenses (524)		
Rents (525)		

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Electric Operation and Maintenance Expenses - 1. Power Production (Ref Page: 320)**

	Amount for Current Yr	Amount for Previous Yr
Total Operation		
Maintenance		
Maintenance Supervision and Engineering (528)		
Maintenance of Structures (529)		
Maintenance of Reactor Plant Equipment (530)		
Maintenance of Electric Plant (531)		
Maintenance of Miscellaneous Nuclear Plant (532)		
Total Maintenance		
41. Total Power Production Expenses - Nuclear Power		
C. Hydraulic Power Generation		
Operation		
Operation Supervision and Engineering (535)		
Water for Power (536)		
Hydraulic Expenses (537)		
Electric Expenses (538)		
Miscellaneous Hydraulic Power Genration Expenses (539)		
Rents (540)		
Total Operation		
Maintenance		
Maintenance of Supervision and Engineering (541)		
Maintenance of Structures (542)		
Maintenance of Reservoirs, Dams and Waterways (543)		
Maintenance of Electric Plant (544)		
Maintenance of Miscellaneous Hydraulic Plant (545)		
Total Maintenance		
59. Total Power Production Expenses - Hydraulic Power		
D. Other Power Generation		
Operation		
Operation Supervision and Engineering (546)		
Fuel (547)	\$166,048.00	\$391,106.00
Generation Expenses (548)	\$38,288.00	\$36,705.00
Miscellaneous Other Power Generation Expenses (549)		

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Electric Operation and Maintenance Expenses - 1. Power Production (Ref Page: 320)

	Amount for Current Yr	Amount for Previous Yr
Rents (550)		
Total Operation	\$204,336.00	\$427,811.00
Maintenance		
Maintenance Supervision and Engineering (551)		
Maintenance of Structures (552)		
Maintenance of Generating and Electric Plant (553)	\$89,139.00	\$244,219.00
Maintenance of Miscellaneous Other Power Generation Plant (554)		
Total Maintenance	\$89,139.00	\$244,219.00
Total Power Production Expenses -- Other Power	\$293,475.00	\$672,030.00
E. Other Power Supply Expenses		
Purchased Power (555)	\$117,064,131.00	\$108,690,784.00
System Control and Load Dispatching (556)		
Other Expenses (557)	\$3,705,920.00	\$2,774,573.00
79. Total Other Power Supply Expenses	\$120,770,051.00	\$111,465,357.00
80. Total Power Production Expenses (Lines 21,41,59,74,79)	\$415,658,961.00	\$427,058,812.00

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Electric Operation and Maintenance Expenses - Transmission and Distribution Expenses (Ref Page: 321)**

	Amount for Current Yr	Amount for Previous Yr
<b>2. Transmission Expenses</b>		
<b>Operation</b>		
Operation Supervision and Engineering (560)	\$517,690.00	\$625,842.00
Load Dispatching (561)	\$5,614,512.00	\$6,229,181.00
Station Expenses (562)	\$876,389.00	\$773,021.00
Overhead Lines Expenses (563)	\$1,064,509.00	\$975,573.00
Underground Lines Expenses (564)		
Transmission of Electricity by Others (565)	\$4,118,245.00	\$3,082,093.00
Miscellaneous Transmission Expenses (566)	\$701,575.00	\$670,790.00
Rents (567)	\$5,349.00	\$24,701.00
<b>Total Operation</b>	<b>\$12,898,269.00</b>	<b>\$12,381,201.00</b>
<b>Maintenance</b>		
Maintenance Supervision and Engineering (568)	\$429,438.00	\$484,274.00
Maintenance of Structures (569)	\$34,693.00	\$22,426.00
Maintenance of Station Equipment (570)	\$1,354,671.00	\$1,554,891.00
Maintenance of Overhead Lines (571)	\$1,962,618.00	\$1,805,126.00
Maintenance of Underground Lines (572)		
Maintenance of Miscellaneous Transmission Plant (573)	\$740,446.00	\$741,281.00
<b>Total Maintenance</b>	<b>\$4,521,866.00</b>	<b>\$4,607,998.00</b>
<b>100. Total Transmission Expenses</b>	<b>\$17,420,135.00</b>	<b>\$16,989,199.00</b>
<b>3. Distribution Expenses</b>		
<b>Operation</b>		
Operation Supervision and Engineering (580)		
Load Dispatching (581)		
Station Expenses (582)		
Overhead Line Expenses (583)		
Underground Line Expenses (584)		
Street Lighting and signal System Expenses (585)		
Meter Expenses (586)		
Customer Installations Expenses (587)		
Miscellaneous Expenses (588)		
Rents (589)		

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Electric Operation and Maintenance Expenses - Transmission and Distribution Expenses (Ref Page: 321)**

	Amount for Current Yr	Amount for Previous Yr
Total Operation		
Maintenance		
Maintenance Supervision and Engineering (590)		
Maintenance of Structures (591)		
Maintenance of Station Equipment (592)		
Maintenance of Overhead Lines (593)		
Maintenance of Underground Lines (594)		
Maintenance of Line Transformers (595)		
Maintenance of Street Lighting and Signal Systems (596)		
Maintenance of Meters (597)		
Maintenance of Miscellaneous Distribution Plant (598)		
Total Maintenance		
126. Total Distribution Expenses		

**Note:**

Ref. Page 321

Load Dispatching (561) includes the account Market Facilitation, Monitoring & Compliance Serv (575) with the amount of \$2,210,763.00.

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Electric Operation and Maintenance Expenses - Customer, Sales and Administrative Expenses (Ref Page: 321)**

	Amount for Current Yr	Amount for Previous Yr
4. Customer Accounts Expenses		
Operation		
Supervision (901)		
Meter Reading Expenses (902)		
Customer Records and Collection Expenses (903)		
Uncollectible Accounts (904)	\$268,710.00	\$297,191.00
Miscellaneous Customer Accounts Expenses (905)		
134. Total Customer Accounts Expenses	\$268,710.00	\$297,191.00
5. Customer Service and Informational Expenses		
Operation		
Supervision (907)		
Customer Assistance Expenses (908)	\$1,619,604.00	\$795,493.00
Information and Instructional Expenses (909)	\$101,816.00	\$90,675.00
Miscellaneous Customer Service and Information Expenses (910)		
141. Total Cust. Service and Informational Exp	\$1,721,420.00	\$886,168.00
6. Sales Expenses		
Operation		
Supervision (911)		
Demonstrating and selling Expenses (912)		
Advertising Expenses (913)	\$151,057.00	\$191,205.00
Miscellaneous Sales Expenses (916)		
148. Total Sales Expenses	\$151,057.00	\$191,205.00
7. Administrative and General Expenses		
Operation		
Administrative and General Salaries (920)	\$23,370,004.00	\$14,389,680.00
Office Supplies and Expenses (921)	\$7,177,111.00	\$5,646,585.00
(Less) Administrative Expenses Transferred--CR (922)		
Outside Services Employed (923)	\$4,678,853.00	\$1,985,347.00
Property Insurance (924)		
Injuries and Damages (925)	\$211,945.00	\$176,132.00
Employee Pensions and Benefits (926)	\$411,508.00	\$990,279.00
Franchise requirements (927)		

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Electric Operation and Maintenance Expenses - Customer, Sales and Administrative Expenses (Ref Page: 321)**

	Amount for Current Yr	Amount for Previous Yr
Regulatory Commission Expenses (928)	\$1,252,574.00	\$1,139,183.00
(Less) Duplicate Charges -- CR (929)		
General Advertising Expenses (930.1)	\$140,350.00	\$162,259.00
Miscellaneous General Expenses (930.2)	\$1,770,136.00	\$1,937,347.00
Rents (931)	\$1,933.00	\$1,933.00
Total Operation	\$39,014,414.00	\$26,428,745.00
Maintenance		
Maintenance of General Plant (935)	\$253,949.00	\$184,301.00
168. Total Administrative and General Expenses	\$39,268,363.00	\$26,613,046.00
Total Electric Operation and Maintenance (80,100,126,134,141,148,168)	\$474,488,646.00	\$472,035,621.00

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Purchased Power (555) (Ref Page: 326)

Name (a)	Stat Class (b)	FERC Rate (c)	Avg Bill Demd (d)	Avg NCPII (e)	Avg CP Demd (f)	MWH Purch (g)
Cargill Power Markets, LLC	OS	0	0	0	0	36,240
Henderson Municipal Power & Light	RQ	0	0	0	0	1,470,450
Midcontinent ISO	OS	0	0	0	0	1,280,677
Southeastern Power Administration	LF	0	0	0	0	434,426
TOTAL						3,221,793



**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Purchased Power (555) (Ref Page: 326) (Part Two)**

<b>Name (a)</b>	<b>MWH Rcvd (h)</b>	<b>MWH Del (i)</b>	<b>Demand Chrg (j)</b>	<b>Energy Chrg (k)</b>	<b>Other Chrg (l)</b>	<b>Total</b>
Cargill Power Markets, LLC	0	0	\$0.00	\$1,123,640.00	\$0.00	\$1,123,640.00
Henderson Municipal Power & Light	0	0	\$0.00	\$67,080,300.00	\$0.00	\$67,080,300.00
Midcontinent ISO	0	0	\$0.00	\$38,043,950.00	\$0.00	\$38,043,950.00
Southeastern Power Administration	0	0	\$0.00	\$10,816,241.00	\$0.00	\$10,816,241.00
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>\$0.00</b>	<b>\$117,064,131.00</b>	<b>\$0.00</b>	<b>\$117,064,131.00</b>

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Transmission of Electricity for Others (456) (Ref Page: 328)**

<b>Line</b>	<b>Payment by (a)</b>	<b>Energy Received From (b)</b>	<b>Energy Delivered to (c)</b>	<b>Classification (d)</b>
1	Big Rivers Power Supply		Midcontinent ISO	LF
2	EDF Trading North America, LLC		EDF Trading North America, LLC	LF
3	Cargill Power Markets, LLC		Cargill Power Markets, LLC	LF
4	Henderson Municipal Power & Light	SEPA	Henderson Municipal Power & Light	OS

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Transmission of Electricity for Others (456) pg 2 (Ref Page: 329)

Line	Ferc Rate Schedule	Point of Receipt (f)	Point of Delivery (g)	Billing Demand MW	MWh Received (i)	MWh Delivered (j)
1		Midcontinent ISO Ties	Midcontinent ISO Ties	0	0	0
2		Midcontinent ISO Ties	Southern Company Ties	0	441,600	441,600
3		Midcontinent ISO Ties	Southern Company Ties	0	168,892	168,892
4		Barkley/Paradise	HMP&L Ties	0	29,593	29,593
Total				0	640,085	640,085

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Transmission of Electricity for Others (456) pg 3 (Ref Page: 330)

Line	Demand (k)	Energy (l)	Other (m)	Total (n)
1	\$6,280,523.00	\$0.00	\$0.00	\$6,280,523.00
2	\$832,880.00	\$0.00	\$0.00	\$832,880.00
3	\$354,555.00	\$0.00	\$0.00	\$354,555.00
4	\$44,390.00	\$0.00	\$0.00	\$44,390.00
Total	\$7,512,348.00	\$0.00	\$0.00	\$7,512,348.00

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Transmission of Electricity by Others (565) (Ref Page: 332)**

<b>Name (a)</b>	<b>MWH Received (b)</b>	<b>MWH Delivered (c)</b>	<b>Demand Charges (d)</b>	<b>Energy Charges (e)</b>	<b>Other Charges (f)</b>	<b>Total Cost (g)</b>
Kentucky Utilities Company	45,632	44,492	\$132,320.00	\$0.00	\$0.00	\$132,320.00
Louisville Gas & Electric Co.	20,866	20,347	\$62,435.00	\$0.00	\$0.00	\$62,435.00
Midcontinent ISO	480,200	480,200	\$1,282,289.00	\$0.00	\$0.00	\$1,282,289.00
Tennessee Valley Authority	0	0	\$2,641,200.00	\$0.00	\$0.00	\$2,641,200.00
<b>Total</b>	<b>546,698</b>	<b>545,039</b>	<b>\$4,118,244.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,118,244.00</b>

**Note:**

Ref. Page 332 Tennessee Valley Authority

Big Rivers has a contract with Tennessee Valley Authority for transmission reservation. Big Rivers is required by contract to pay for all transmission reservation whether used by Big Rivers or not.

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Miscellaneous General Expenses 930.2 Electric (Ref Page: 335)**

Purpose	Recipient	Amount
Industry Association Dues		\$670,038.00
Nuclear Power Research Expenses		
Other Experimental and general Research Expenses		
Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding securities of the Respondent		
Other Expenses (List items of \$5000 or more in this column showing the Purpose, Recipient and amount of such items.		
Group amounts of less than \$5000 by classes if the number of items so grouped is shown.		
Debt Expense /Bank Services	NRUCFC	\$166,720.00
Debt Expense/Bank Services	CoBank	\$99,583.00
Debt Expense/Bank Services	US Bank	\$16,543.00
Debt Expense/Bank Services	Fitch, Inc.	\$30,000.00
Debt Expense/Bank Services	Standard and Poors	\$30,000.00
Directors Fees and Expenses	Directors	\$172,836.00
General Plant Property Tax	State of Ky and Local Taxing Districts	\$539,344.00
Insurance	EM Ford and Company	\$33,535.00
Insurance	Federated Rural Electric Insurance Exchange	\$5,031.00
Insurance	1 Item	\$4,850.00
Debt Expense/Bank Services	1 Item	\$2,288.00
Misc. Expenses	4 Items	(\$632.00)
<b>TOTAL</b>		<b>\$1,770,136.00</b>

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Depreciation and Amortization of Electric Plant (Ref Page: 336)**

	<b>Dep Exp 403 (b)</b>	<b>Dep Exp Asset Retirement</b>	<b>Amort 404 (d)</b>	<b>Amort 405 (e)</b>	<b>Total (f)</b>
Intangible Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Steam Product Plant	\$31,234,232.00	\$0.00	\$0.00	\$0.00	\$31,234,232.00
Nuclear Production Plant					
Hydraulic Production Plant -- Conventional					
Hydraulic Production Plant -- Pumped Storage					
Other Production Plant	\$294,614.00	\$0.00	\$0.00	\$0.00	\$294,614.00
Transmission Plant	\$4,644,153.00	\$0.00	\$156,529.00	\$0.00	\$4,800,682.00
Distribution Plant					
General Plant	\$3,095,162.00	\$0.00	\$0.00	\$0.00	\$3,095,162.00
Common Plant -- Electric					
<b>Total</b>	<b>\$39,268,161.00</b>	<b>\$0.00</b>	<b>\$156,529.00</b>	<b>\$0.00</b>	<b>\$39,424,690.00</b>

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Regulatory Commission Expenses (Ref Page: 350)**

Description (a)	Assessed By Reg. Comm	Expenses of Util (c)	Total Current Yr (d)	Def. 182.3 Beg. Yr (e)	Exp Charged Dept (f)
KY Public Service Commission (KPSC)	\$0.00	\$0.00	\$0.00	\$0.00	
Administrative Case No. 387	\$0.00	\$476.00	\$476.00	\$0.00	Electric
Case No. 2011-00036	\$0.00	\$3,839.00	\$3,839.00	\$0.00	Electric
Case No. 2012-00063	\$0.00	\$1,763.00	\$1,763.00	\$0.00	Electric
Case No. 2012-00142	\$0.00	\$5,066.00	\$5,066.00	\$0.00	Electric
Case No. 2012-00428	\$0.00	\$15,063.00	\$15,063.00	\$0.00	Electric
Case No. 2012-00535	\$0.00	\$36,705.00	\$36,705.00	\$0.00	Electric
Case No. 2012-00555	\$0.00	\$1,500.00	\$1,500.00	\$0.00	Electric
Case No. 2013-00125	\$0.00	\$189,507.00	\$189,507.00	\$0.00	Electric
Case No. 2013-00139	\$0.00	\$17.00	\$17.00	\$0.00	Electric
Case No. 2013-00266	\$0.00	\$9,414.00	\$9,414.00	\$0.00	Electric
Case No. 2013-00347	\$0.00	\$544.00	\$544.00	\$0.00	Electric
Assessment for Maintenance of KPSC KRS 278.130	\$947,965.00	\$0.00	\$947,965.00	\$0.00	Electric
<b>Total</b>	<b>\$947,965.00</b>	<b>\$263,894.00</b>	<b>\$1,211,859.00</b>	<b>\$0.00</b>	



**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Regulatory Commission Expenses (Ref Page: 350) (Part Two)**

Description (a)	Exp Charged Acct (g)	Exp Charged Amt (h)	Def to 182.3 (i)	Contra Acct (j)	Amort Amount (k)	Amort Def 182.3 End Yr (l)
KY Public Service Commission (KPSC)		\$0.00	\$0.00		\$0.00	\$0.00
Administrative Case No. 387	928	\$476.00	\$0.00		\$0.00	\$0.00
Case No. 2011-00036	928	\$3,839.00	\$0.00		\$0.00	\$0.00
Case No. 2012-00063	928	\$1,763.00	\$0.00		\$0.00	\$0.00
Case No. 2012-00142	928	\$5,066.00	\$0.00		\$0.00	\$0.00
Case No. 2012-00428	928	\$15,063.00	\$0.00		\$0.00	\$0.00
Case No. 2012-00535	928	\$36,705.00	\$0.00		\$0.00	\$0.00
Case No. 2012-00555	928	\$1,500.00	\$0.00		\$0.00	\$0.00
Case No. 2013-00125	928	\$189,507.00	\$0.00		\$0.00	\$0.00
Case No. 2013-00139	928	\$17.00	\$0.00		\$0.00	\$0.00
Case No. 2013-00266	928	\$9,414.00	\$0.00		\$0.00	\$0.00
Case No. 2013-00347	928	\$544.00	\$0.00		\$0.00	\$0.00
Assessment for Maintenance of KPSC KRS 278.130	928	\$947,965.00	\$0.00		\$0.00	\$0.00
<b>Total</b>		<b>\$1,211,859.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Research Development and Demonstration Activities (Ref Page: 352)

Classification (a)	Description (b)	Costs Internal (c)	Costs External (d)	Acct (e)	Amt Charged (f)	Unamort Accum (g)
B.External 4.Support to Others	National Renewables Coop Org.	\$0.00	\$75,133.00	930.2	\$75,133.00	\$0.00
B.External 4.Support to Others	National Rural Electric Coop - CRN	\$0.00	\$42,256.00	930.2	\$42,256.00	\$0.00
Total					\$117,389.00	

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Distribution of Salaries and Wages - Electric (Ref Page: 354)**

Specify	Direct Payroll (b)	Alloc Clearing Accts (c)	Total (d)
Electric			
Operation			
3. Production	\$17,451,289.00		
4. Transmission	\$1,624,087.00		
5. Distribution			
6. Customer Accounts	\$181,748.00		
7. Customer Service and Informational			
8. Sales			
9. Administrative and General	\$8,668,785.00		
10. Total Operation	\$27,925,909.00		
Maintenance			
12. Production	\$11,477,840.00		
13. Transmission	\$1,749,882.00		
14. Distribution			
15. Administrative and General	\$105,034.00		
16. Total Maint	\$13,332,756.00		
17. Total Operation and Maintenance			
18. Total Production (Lines 3 and 12)	\$28,929,129.00		
19. Total Transmission (Lines 4 and 13)	\$3,373,969.00		
20. Total Distribution (Lines 5 and 14)			
21. Customer Accounts (Transcribe from Line 6)	\$181,748.00		
22. Customer Service and Informational (Transcribe from Line 7)			
23. Sales (Transcribe from Line 8)			
24. Administrative and General(Lines 9 and 15)	\$8,773,819.00		
25. Total Oper. and Maint. (Lines 18-24)	\$41,258,665.00	\$0.00	\$0.00

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Distribution of Salaries and Wages - Gas (Ref Page: 354)**

Specify	Direct Payroll (b)	Alloc Clearing Accts (c)	Total (d)
Gas			
Operation			
28. Production -- Manufactured Gas			
29. Production -- Nat. Gas (Including Expl and Dev.)			
30. Other Gas Supply			
31. Storage, LNG Terminaling and Processing			
32. Transmission			
33. Distribution			
34. Customer Accounts			
35. Customer Service and Informational			
36. Sales			
37. Administrative and General			
38. Total Operation			
Maintenance			
40. Production -- Manufactured Gas			
41. Production -- Natural Gas			
42. Other Gas Supply			
43. Storage, LNG Terminaling and Processing			
44. Transmission			
45. Distribution			
46. Administrative and General			
47. Total Maint			
48. Total Operation and Maintenance			
49. Total Production -- Manufactured Gas (Lines 28 and 40)			
50. Total Production -- Natural Gas (Lines 29 and 41)			
51. Total Other Gas Supply (Lines 30 and 42)			
52. Total Storage LNG Terminaling and Processing (Lines 31 and 43)			

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Distribution of Salaries and Wages - Gas (Ref Page: 354)**

Specify	Direct Payroll (b)	Alloc Clearing Accts (c)	Total (d)
53. Total Transmission (Lines 32 and 44)			
54. Total Distribution (Lines 33 and 45)			
55. Customer Accounts (Transcribe Line 34)			
56. Customer Service and Informational (Transcribe Line 35)			
57. Sales (Transcribe Line 36)			
58. Total Administrative and General (Lines 37 and 46)			
59. Total Operation and Maintenance			
60. Other Utility Departments			
61. Operation and Maintenance			
62. Total All Utility Dept (25,59,61)	\$41,258,665.00	\$0.00	\$0.00

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Distribution of Salaries and Wages - Utility Plant (Ref Page: 355)**

Specify	Direct Payroll (b)	Alloc Clearing Accts (c)	Total (d)
Utility Plant			
Construction (By Utility Departments)			
65. Electric Plant	\$771,414.00	\$0.00	\$771,414.00
66. Gas Plant			
67. Other			
68. Total Construction	\$771,414.00	\$0.00	\$771,414.00
69. Plant Removal (By Utility Departments)			
70. Electric Plant			
71. Gas Plant			
72. Other			
73. Total Plant Removal			
74. Other Accounts			
Accounts Receivable	\$6,375,513.00	\$0.00	\$6,375,513.00
Clearing	\$79,125.00	(\$6,454,638.00)	(\$6,375,513.00)
95. Total Other Accounts	\$6,454,638.00	(\$6,454,638.00)	\$0.00
96. Total Salaries and Wages	\$48,484,717.00	(\$6,454,638.00)	\$771,414.00

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Electric Energy Account (Ref Page: 401)

	MW Hours
Sources of Energy	
Generation (Excluding Station Use:)	
Steam	8,699,790
Nuclear	
Hydro--Conventional	
Hydro--Pumped Storage	
Other	872
(Less) Energy for Pumping	
Net Generation	8,700,662
Purchases	3,221,793
Power Exchanges	
Received	4,336,417
Delivered	4,109,990
Net Exchanges (line 12 - Line 13)	226,427
Transmission for Other	
Received	29,593
Delivered	29,593
Net Transmission for Other (Line 16-17)	
Transmission by Other Losses	
Total (Lines 9,10,14,18 and 19)	12,148,882
Disposition of Energy	
Sales to Ultimate Consumers (including Interdepartmental Sales)	
Requirements Sales for Resale (See Instruction 4 pg 311)	9,240,521
Non-Requirements Sales for Resale (See Instruction 4 pg 311)	2,618,866
Energy furnished without Charge	
Energy Used by the Company (Electric Dept Only, excluding Station Use)	
Total Energy Losses	289,495
Total (Lines 22 thru 27)	12,148,882

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Monthly Peaks and Output (Ref Page: 401)**

	<b>Total Mon Energy (b)</b>	<b>Mon Non-Req. Sales for</b>	<b>Mon Peak MW (d)</b>	<b>Peak Day of Mon (e)</b>	<b>Peak Hour (f)</b>
January	1,156,090	191,344	1,452	22	7
February	1,047,837	183,003	1,453	1	8
March	1,095,882	146,120	1,409	14	7
April	1,035,957	176,274	1,320	3	7
May	1,090,059	184,638	1,385	20	16
June	1,060,722	150,355	1,461	12	17
July	1,192,993	247,249	1,472	9	17
August	1,115,933	284,944	958	30	16
September	836,420	307,004	944	11	16
October	880,788	349,025	854	4	15
November	734,184	178,000	939	27	19
December	902,017	288,405	989	12	7
<b>Total</b>	<b>12,148,882</b>	<b>2,686,361</b>			



**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Steam-Electric Generating Plant Statistics - Part One Plant Info (Ref Page: 402)**

Plant	
Please enter the information regarding each plant corresponding to the column intended for pg 402	
Col b - Plant name	Reid
Kind of Plant (internal comb, gas turb, nuclear)	Steam
Type of Constr (conventional, outdoor, boiler, etc)	Semi-Outdoor
Col c - Plant name	Coleman
Kind of Plant (internal comb, gas turb, nuclear)	Steam
Type of Constr (conventional, outdoor, boiler, etc)	Outdoor
Col d - Plant name	Green
Kind of Plant (internal comb, gas turb, nuclear)	Steam
Type of Constr (conventional, outdoor, boiler, etc)	Semi-Outdoor
Col e - Plant name	HMP&L Station Two
Kind of Plant (internal comb, gas turb, nuclear)	Steam
Type of Constr (conventional, outdoor, boiler, etc)	Outdoor
Col f - Plant name	Wilson
Kind of Plant (internal comb, gas turb, nuclear)	Steam
Type of Constr (conventional, outdoor, boiler, etc)	Indoor

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Steam-Electric Generating Plant Statistics - Part Two (Lines 3-33) (Ref Page: 402)**

	b	c	d	e	f
Year Originally Constructed	1,965	1,969	1,979	1,973	1,986
Year Last Unit was Installed	1,965	1,972	1,981	1,974	1,986
Total Installed Cap (Max Gen name Plate Ratings MW)	66	480	484	335	440
Net Peak Demand on Plant - MW (60 minutes)	51	446	461	0	422
Plant Hours Connected to Load	450	15,580	16,502	0	8,476
Net Continuous Plant Capability (MW)	65	443	454	312	417
When Not Limited by Condenser Water	65	443	454	312	417
When Limited by Condenser Water					
Average Number of Employees	17	93	103	0	93
Net Generation, Exclusive of Plant Use - KWh	2,845,750	1,997,202,000	3,374,934,821	0	3,324,807,314
Cost of Plant:					
Land and Land Rights	83,342	1,124,665	1,110,712	0	2,218,858
Structures and Improvements	3,562,518	19,771,615	27,515,095	0	73,923,113
Equipment Costs	29,687,628	255,619,934	374,560,846	188,897,650	863,326,937
Asset Retirement Costs					
Total Cost	33,333,488	276,516,214	403,186,653	188,897,650	939,468,908
Cost per KW of Installed Capacity (line 5)	505	576	833	564	2,135
Production Expenses:					
Oper, Supv and Engr	286,107	1,160,781	1,621,544	0	1,891,835
Fuel	1,074,909	54,836,313	78,554,681	0	75,483,067
Coolants and Water (Nuclear only)					
Steam Expenses	541,132	3,895,866	15,209,304	0	10,676,553
Steam from Other Sources					
Steam Transferred (Cr)					
Electric Expenses	293,447	1,391,786	3,403,676	0	1,443,428
Misc Steam (or Nuclear) Power Expenses	253,416	1,375,176	1,475,160	0	2,935,196

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Steam-Electric Generating Plant Statistics - Part Two (Lines 3-33) (Ref Page: 402)

	b	c	d	e	f
Rents					
Allowances	2,675	20,921	34,408	0	34,640
Maintenance Supervision and Engineering	265,822	923,288	1,637,817	0	1,424,176
Maintenance of Structures	128,845	782,750	1,481,398	0	828,904
Maintenance of Boiler (or reactor) Plant	828,280	4,476,796	10,536,953	0	7,543,724
Maintenance of Electric Plant	138,595	697,838	1,471,505	0	715,914
Maintenance of Misc Steam (or Nuclear) Plant	146,210	917,407	1,150,641	0	602,551
Total Production Expenses	3,959,438	70,478,922	116,577,087	0	103,579,988

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Steam-Electric Generating Plant Statistics - Part Two (Line 34) (Ref Page: 402)

	b	c	d	e	f
Expenses per Net KWh	1.3914	0.0353	0.0345	0.0000	0.0312

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Steam-Electric Generating Plant Statistics - Part Three (Lines 35-43) (Ref Page: 402)**

	<b>Coal -Tons</b>	<b>Oil - Barrel</b>	<b>Gas - MCF</b>	<b>Nuclear - Indicate</b>	<b>Nuclear Unit</b>
Column b					
Nuclear Unit					
Quantity of Fuel Burned	10,939.3500	618.00000000	0.0000	0.0000	
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	12,442.0000	138,000.00000000	0.0000	0.0000	0
Avg Cost of Fuel/unit as Delvd f.o.b. during year	62.4387	131.10820000	0.0000	0.0000	
Average Cost of Fuel per Unit Burned	62.6749	131.81090000	0.0000	0.0000	
Average Cost of Fuel Burned per Million BTU	2.5187	22.73820000	0.0000	0.0000	
Average Cost of Fuel Burned per KWh Net Gen	0.2409	0.02860000	0.0000	0.0000	
Average BTU per KWh Net Generation	95,654.0000	1,259.00000000	0.0000	0.0000	
Column c					
Nuclear Unit					
Quantity of Fuel Burned	949,097.8700	0.00000000	43,224.8100	0.0000	
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	11,499.0000	91,500.00000000	1,000,000.0000	0.0000	
Avg Cost of Fuel/unit as Delvd f.o.b. during year	55.4821	0.00000000	5.2685	0.0000	
Average Cost of Fuel per Unit Burned	55.3786	0.00000000	5.2685	0.0000	
Average Cost of Fuel Burned per Million BTU	2.3056	0.00000000	5.2685	0.0000	
Average Cost of Fuel Burned per KWh Net Gen	0.0263	0.00000000	0.0001	0.0000	
Average BTU per KWh Net Generation	11,419.0000	0.00000000	22.0000	0.0000	
Column d					
Nuclear Unit					
Quantity of Fuel Burned	1,577,070.2600	10,066.00000000	0.0000	0.0000	
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	11,792.0000	138,000.00000000	0.0000	0.0000	
Avg Cost of Fuel/unit as Delvd f.o.b. during year	46.9250	131.55680000	0.0000	0.0000	

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Steam-Electric Generating Plant Statistics - Part Three (Lines 35-43) (Ref Page: 402)**

	<b>Coal -Tons</b>	<b>Oil - Barrel</b>	<b>Gas - MCF</b>	<b>Nuclear - Indicate</b>	<b>Nuclear Unit</b>
Average Cost of Fuel per Unit Burned	47.2167	136.62820000	0.0000	0.0000	
Average Cost of Fuel Burned per Million BTU	2.0020	23.57280000	0.0000	0.0000	
Average Cost of Fuel Burned per KWh Net Gen	0.0221	0.00040000	0.0000	0.0000	
Average BTU per KWh Net Generation	11,021.0000	17.00000000	0.0000	0.0000	
Column e					
Nuclear Unit					
Quantity of Fuel Burned	662,516.7200	4,156.00000000	0.0000	0.0000	
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	11,945.0000	138,000.00000000	0.0000	0.0000	
Avg Cost of Fuel/unit as Delvd f.o.b. during year	58.4060	132.53520000	0.0000	0.0000	
Average Cost of Fuel per Unit Burned	58.7592	132.40000000	0.0000	0.0000	
Average Cost of Fuel Burned per Million BTU	2.4595	22.83380000	0.0000	0.0000	
Average Cost of Fuel Burned per KWh Net Gen	0.0265	0.00040000	0.0000	0.0000	
Average BTU per KWh Net Generation	10,764.0000	16.00000000	0.0000	0.0000	
Column f					
Nuclear Unit					
Quantity of Fuel Burned	1,483,610.5000	10,724.00000000	0.0000	0.0000	
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	11,860.0000	138,000.00000000	0.0000	0.0000	
Avg Cost of Fuel/unit as Delvd f.o.b. during year	48.2270	128.54070000	0.0000	0.0000	
Average Cost of Fuel per Unit Burned	47.9200	131.00510000	0.0000	0.0000	
Average Cost of Fuel Burned per Million BTU	2.0203	22.60690000	0.0000	0.0000	
Average Cost of Fuel Burned per KWh Net Gen	0.0214	0.00040000	0.0000	0.0000	
Average BTU per KWh Net Generation	10,584.0000	19.00000000	0.0000	0.0000	

Steam-Electric Generating Plant Statistics - Part Three (Lines 35-43) (Ref Page: 402) - NOTES

Note:

Ref. Page 402

Column (c)

Coleman Station data is from January 1, 2013 through August 19, 2013. Coleman Station was designated by MISO as a Secure System Resource (SSR) effective August 20, 2013.

Please see Note 5 to the Financial Statements attached for detailed information related to the SSR arrangement.

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Steam-Electric Generating Plant Statistics - pg two - Part One Plant Info (Ref Page: 402)**

Plant	
Please enter the information regarding each plant corresponding to the column intended for pg 402	
Col b - Plant name	Reid
Kind of Plant (internal comb, gas turb, nuclear)	Combustion Turbine
Type of Constr (conventional, outdoor, boiler, etc)	
Col c - Plant name	
Kind of Plant (internal comb, gas turb, nuclear)	
Type of Constr (conventional, outdoor, boiler, etc)	
Col d - Plant name	
Kind of Plant (internal comb, gas turb, nuclear)	
Type of Constr (conventional, outdoor, boiler, etc)	
Col e - Plant name	
Kind of Plant (internal comb, gas turb, nuclear)	
Type of Constr (conventional, outdoor, boiler, etc)	
Col f - Plant name	
Kind of Plant (internal comb, gas turb, nuclear)	
Type of Constr (conventional, outdoor, boiler, etc)	



900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Steam-Electric Generating Plant Statistics - pg two - Part Two (Lines 3-33) (Ref Page: 402)

	b	c	d	e	f
Year Originally Constructed	1,976	0	0	0	0
Year Last Unit was Installed	1,976	0	0	0	0
Total Installed Cap (Max Gen name Plate Ratings MW)	72	0	0	0	0
Net Peak Demand on Plant - MW (60 minutes)	56	0	0	0	0
Plant Hours Connected to Load	80	0	0	0	0
Net Continuous Plant Capability (MW)	65	0	0	0	0
When Not Limited by Condenser Water	65	0	0	0	0
When Limited by Condenser Water					
Average Number of Employees	0	0	0	0	0
Net Generation, Exclusive of Plant Use - KWh	871,900	0	0	0	0
Cost of Plant:					
Land and Land Rights	0	0	0	0	0
Structures and Improvements	154,233	0	0	0	0
Equipment Costs	8,037,157	0	0	0	0
Asset Retirement Costs					
Total Cost	8,191,390	0	0	0	0
Cost per KW of Installed Capacity (line 5)	114	0	0	0	0
Production Expenses:					
Oper, Supv and Engr	0	0	0	0	0
Fuel	166,048	0	0	0	0
Coolants and Water (Nuclear only)					
Steam Expenses	0	0	0	0	0
Steam from Other Sources					
Steam Transferred (Cr)					
Electric Expenses	38,288	0	0	0	0
Misc Steam (or Nuclear) Power Expenses	0	0	0	0	0

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Steam-Electric Generating Plant Statistics - pg two - Part Two (Lines 3-33) (Ref Page: 402)

	b	c	d	e	f
Rents					
Allowances	0	0	0	0	0
Maintenance Supervision and Engineering	0	0	0	0	0
Maintenance of Structures	0	0	0	0	0
Maintenance of Boiler (or reactor) Plant	0	0	0	0	0
Maintenance of Electric Plant	89,139	0	0	0	0
Maintenance of Misc Steam (or Nuclear) Plant	0	0	0	0	0
Total Production Expenses	293,475	0	0	0	0

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Steam-Electric Generating Plant Statistics - pg two - Part Two (Line 34) (Ref Page: 402)

	b	c	d	e	f
Expenses per Net KWh	0.3366	0.0000	0.0000	0.0000	0.0000

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Steam-Electric Generating Plant Statistics - pg two - Part Three (Lines 35-43) (Ref Page: 402)

	Coal -Tons	Oil - Barrel	Gas - MCF	Nuclear - Indicate	Nuclear Unit
column b					
Nuclear Unit					0
Quantity of Fuel Burned	0.0000	0.0000	36,187.0000	0.0000	
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0.0000	0.0000	1,000,000.0000	0.0000	0
Avg Cost of Fuel/unit as Delvd f.o.b. during year	0.0000	0.0000	4.0210	0.0000	
Average Cost of Fuel per Unit Burned	0.0000	0.0000	4.0210	0.0000	
Average Cost of Fuel Burned per Million BTU	0.0000	0.0000	4.0210	0.0000	
Average Cost of Fuel Burned per KWh Net Gen	0.0000	0.0000	0.1669	0.0000	
Average BTU per KWh Net Generation	0.0000	0.0000	41.5040	0.0000	
column c					
Nuclear Unit					0
Quantity of Fuel Burned	0.0000	0.0000	0.0000	0.0000	
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0.0000	0.0000	0.0000	0.0000	0
Avg Cost of Fuel/unit as Delvd f.o.b. during year	0.0000	0.0000	0.0000	0.0000	
Average Cost of Fuel per Unit Burned	0.0000	0.0000	0.0000	0.0000	
Average Cost of Fuel Burned per Million BTU	0.0000	0.0000	0.0000	0.0000	
Average Cost of Fuel Burned per KWh Net Gen	0.0000	0.0000	0.0000	0.0000	
Average BTU per KWh Net Generation	0.0000	0.0000	0.0000	0.0000	
column d					
Nuclear Unit					0
Quantity of Fuel Burned	0.0000	0.0000	0.0000	0.0000	
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0.0000	0.0000	0.0000	0.0000	0
Avg Cost of Fuel/unit as Delvd f.o.b. during year	0.0000	0.0000	0.0000	0.0000	

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Steam-Electric Generating Plant Statistics - pg two - Part Three (Lines 35-43) (Ref Page: 402)

	Coal -Tons	Oil - Barrel	Gas - MCF	Nuclear - Indicate	Nuclear Unit
Average Cost of Fuel per Unit Burned	0.0000	0.0000	0.0000	0.0000	
Average Cost of Fuel Burned per Million BTU	0.0000	0.0000	0.0000	0.0000	
Average Cost of Fuel Burned per KWh Net Gen	0.0000	0.0000	0.0000	0.0000	
Average BTU per KWh Net Generation	0.0000	0.0000	0.0000	0.0000	
column e					
Nuclear Unit					0
Quantity of Fuel Burned	0.0000	0.0000	0.0000	0.0000	
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0.0000	0.0000	0.0000	0.0000	0
Avg Cost of Fuel/unit as Delvd f.o.b. during year	0.0000	0.0000	0.0000	0.0000	
Average Cost of Fuel per Unit Burned	0.0000	0.0000	0.0000	0.0000	
Average Cost of Fuel Burned per Million BTU	0.0000	0.0000	0.0000	0.0000	
Average Cost of Fuel Burned per KWh Net Gen	0.0000	0.0000	0.0000	0.0000	
Average BTU per KWh Net Generation	0	0	0	0	
column f					
Nuclear Unit					0
Quantity of Fuel Burned	0.0000	0.0000	0.0000	0.0000	
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0.0000	0.0000	0.0000	0.0000	0
Avg Cost of Fuel/unit as Delvd f.o.b. during year	0.0000	0.0000	0.0000	0.0000	
Average Cost of Fuel per Unit Burned	0.0000	0.0000	0.0000	0.0000	
Average Cost of Fuel Burned per Million BTU	0.0000	0.0000	0.0000	0.0000	
Average Cost of Fuel Burned per KWh Net Gen	0.0000	0.0000	0.0000	0.0000	
Average BTU per KWh Net Generation	0.0000	0.0000	0.0000	0.0000	

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**HydroElectric Generating Plant Statistics - Part One Plant Info (Ref Page: 406)**

Plant	
Please enter the information regarding each plant corresponding to the column intended for pg 406	
<b>Col b Ferc Licensed Project No</b>	
Plant Name	
Kind of Plant (Run-of-River or Storage)	
Plant Construction type (Conventional or Outdoor)	
<b>Col c Ferc Licensed Project No</b>	
Plant Name	
Kind of Plant (Run-of-River or Storage)	
Plant Construction type (Conventional or Outdoor)	
<b>Col d Ferc Licensed Project No</b>	
Plant Name	
Kind of Plant (Run-of-River or Storage)	
Plant Construction type (Conventional or Outdoor)	
<b>Col e Ferc Licensed Project No</b>	
Plant Name	
Kind of Plant (Run-of-River or Storage)	
Plant Construction type (Conventional or Outdoor)	
<b>Col f Ferc Licensed Project No</b>	
Plant Name	
Kind of Plant (Run-of-River or Storage)	
Plant Construction type (Conventional or Outdoor)	

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

HydroElectric Generating Plant Statistics - Part Two (Lines 3-34) (Ref Page: 406)

	b	c	d	e	f
Year Originally Constructed					
Year Last Unit was Installed					
Total installed cap (Gen name plate Rating in MW)					
Net Peak Demand on Plant-Megawatts (60 minutes)					
Plant Hours Connect to Load					
Net Plant Capability (in megawatts)					
(a) Under Most Favorable Oper Conditions					
(b) Under the Most Adverse Oper Conditions					
Average Number of Employees					
Net Generation, Exclusive of Plant Use - KWh					
Cost of Plant					
Land and Land Rights					
Structures and Improvements					
Reservoirs, Dams, and Waterways					
Equipment Costs					
Roads, Railroads and Bridges					
Asset Retirement Costs					
Total Cost					
Cost per KW of Installed Capacity (line 5)					
Production Expenses					
Operation Supervision and Engineering					
Water for Power					
Hydraulic Expenses					
Electric Expenses					
Misc Hydraulic Power Generation Expenses					
Rents					

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

HydroElectric Generating Plant Statistics - Part Two (Lines 3-34) (Ref Page: 406)

b	c	d	e	f
Maintenance Supervision and Engineering				
Maintenance of Structures				
Maintenance of Reservoirs, Dams and Waterways				
Maintenance of Electric Plant				
Maintenance of Misc Hydraulic Plant				
Total Production Expenses				
Expenses per net KWh				



Pumped Storage Generating Plant Statistics - Part One Plant Info (Ref Page: 408)

Plant	
Please enter the information regarding each plant corresponding to the column intended for pg 406	
Col b Ferc Licensed Project No	
Plant Name	
Type of Plant Construction (Conventional or Outdoor)	
Col c Ferc Licensed Project No	
Plant Name	
Type of Plant Construction (Conventional or Outdoor)	
Col d Ferc Licensed Project No	
Plant Name	
Type of Plant Construction (Conventional or Outdoor)	
Col e Ferc Licensed Project No	
Plant Name	
Type of Plant Construction (Conventional or Outdoor)	
Col f Ferc Licensed Project No	
Plant Name	
Type of Plant Construction (Conventional or Outdoor)	

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Pumped Storage Generating Plant Statistics - Part Two (Lines 3-34) (Ref Page: 408)

	b	c	d	e	f
Year Originally Constructed					
Year Last Unit was Installed					
Total installed cap (Gen name plate Rating in MW)					
Net Peak Demand on Plant-Megawatts (60 minutes)					
Plant Hours Connect to Load					
Net Plant Capability (in megawatts)					
Average Number of Employees					
9. Generation, Exclusive of Plant Use - KWh					
10. Energy Used for Pumping					
Net Output for Load (line 9 - line 10)					
Land and Land Rights					
Structures and Improvements					
Reservoirs, Dams, and Waterways					
Water Wheels, Turbines and Generators					
Accessory Electric Equipment					
Misc Pwerplant Equipment					
Roads, Railroads and Bridges					
Asset Retirement Costs					
Total Cost					
Cost per KW of Installed Capacity (line 5)					
Production Expenses					
Operation Supervision and Engineering					
Water for Power					
Pumped Storage Expenses					
Electric Expenses					
Misc Pumped Storage Power Generation Expenses					

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Pumped Storage Generating Plant Statistics - Part Two (Lines 3-34) (Ref Page: 408)

	b	c	d	e	f
Rents					
Maintenance Supervision and Engineering					
Maintenance of Structures					
Maintenance of Reservoirs, Dams and Waterways					
Maintenance of Electric Plant					
Maintenance of Misc Pumped Storage Plant					
Production Expenses before Pumping Exp (23 thru 33)					
Pumping Expenses					
Total Production Expenses					
Expenses per net KWh					

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Generating Plant Statistics (Small Plants) (Ref Page: 410)

Name of Plant (a)	Yr Orig Const (b)	Installed Capacity Name	Net Peak Demand MW	Net Generation	Cost of Plant (f)
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900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Generating Plant Statistics (Small Plants) (Ref Page: 410) (Part Two)

Name of Plant (a)	Plant Cost (include Asst Ret) per MW	Operation Excl Fuel (h)	Prod Exp. Fuel (i)	Prod Exp Maintenance (j)	Kind of Fuel (k)	Fuel Costs (in cents per Million BTU) (l)
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900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Transmission Line Statistics (Ref Page: 422)

Line	From (a)	To (b)	Volt Operating (c)	Volt Designed (d)	Type support (e)	Length Line Designated (f)	Length Another Line (g)	Number of Circuits (h)
1	Barkley	Reid	161	161	H-W	58.8000	0.0000	1
2	Coleman	Southwire	161	161	H-W	5.0000	0.0000	1
3	Coleman	EHV Tie Lines	161	161	H-W	2.8000	0.0000	1
4	Reid	Hancock	161	161	H-W	48.2000	0.0000	1
5	Hancock	Harvey	161	161	H-W	1.3000	0.0000	1
6	Scott Paper	Daviess Co	161	161	H-W	15.7000	0.0000	1
7	Coleman	New Hardinsburg	161	161	H-W	24.8000	0.0000	1
8	Paradise	New Hardinsburg	161	161	H-W	46.3000	0.0000	1
9	Hancock	Coleman	161	161	H-W	3.7000	0.0000	1
10	Coleman	HED	161	161	H-W	2.9200	0.0000	1
11	New Hardinsburg	KU Tie	138	138	H-W	0.4000	0.0000	1
12	New Hardinsburg	Meade Co	161	161	H-W	17.9000	0.0000	1
13	Skillman-West		161	161	H-W	3.0000	0.0000	1
14	Skillman-East		161	161	H-W	3.0000	0.0000	1
15	Skillman Tap	Meade Co	161	161	H-W	17.1000	0.0000	1
16	Barkley Dam	SIPC	161	161	H-W	23.8000	0.0000	1
17	Livingston Co	McCracken Co	161	161	H-W	39.1000	0.0000	1
18	McCracken Co	TVA Line L	161	161	H-W	3.2000	0.0000	1
19	Marshall Co	TVA Tie	161	161	H-W	3.1000	0.0000	1
20	Bryan Road-East & West		161	161	H-W	0.3100	0.0000	1
21	Livingston Co	CoalTek-Calvert City	161	161	H-W	0.0000	0.0000	1
22	Reid	Alcan	161	161	H-W	4.5000	0.0000	1
23	Reid	Reid EHV	161	161	H-W	0.6000	0.0000	1
24	Reid	Henderson Co	161	161	H-W	15.3000	0.0000	1
25	Henderson Co	SIGECO	138	138	H-W	5.6000	0.0000	1
26	New Hardinsburg	LG&E	138	138	H-W	8.4000	0.0000	1
27	Wilson	Reid EHV	345	345	H-W	28.3000	0.0000	1
28	Wilson	Coleman EHV	345	345	H-W	39.1000	0.0000	1
29	Wilson Start-Up		161	161	H-W	0.7000	0.0000	1
30	Wilson Step-Up		161	161	H-W	0.6000	0.0000	1

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Transmission Line Statistics (Ref Page: 422)

Line	From (a)	To (b)	Volt Operating (c)	Volt Designed (d)	Type support (e)	Length Line Designated (f)	Length Another Line (g)	Number of Circuits (h)
31	Wilson	KU	161	161	H-W	8.0000	0.0000	1
32	Wilson	Paradise	161	161	H-W	13.4000	0.0000	1
33	Daviess Co		345	345	H-W	1.0000	0.0000	1
34	Under 32 kV		69	69	SP-W	840.9600	0.0000	2

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Transmission Line Statistics (cont) (Ref Page: 423)**

Line	Size of	Cost of Line -	Cost of Line -	Cost of Line -	Operation (m)	Maintenance (n)	Rents (o)	Total (p)
1	795 ACSR	\$153,159.00	\$1,566,948.00	\$1,720,107.00	\$0.00	\$0.00	\$0.00	\$0.00
2	795 ACSR	\$0.00	\$29,381.00	\$29,381.00	\$0.00	\$0.00	\$0.00	\$0.00
3	795 ACSR	\$1,378.00	\$197,233.00	\$198,611.00	\$0.00	\$0.00	\$0.00	\$0.00
4	795 ACSR	\$121,391.00	\$2,411,797.00	\$2,533,188.00	\$0.00	\$0.00	\$0.00	\$0.00
5	336 ACSR	\$3,019.00	\$30,886.00	\$33,905.00	\$0.00	\$0.00	\$0.00	\$0.00
6	795 ACSR	\$622,292.00	\$1,575,966.00	\$2,198,258.00	\$0.00	\$0.00	\$0.00	\$0.00
7	795 ACSR	\$87,120.00	\$584,792.00	\$671,912.00	\$0.00	\$0.00	\$0.00	\$0.00
8	795 ACSR	\$156,316.00	\$1,071,306.00	\$1,227,622.00	\$0.00	\$0.00	\$0.00	\$0.00
9	795 ACSR	\$23,247.00	\$54,586.00	\$77,833.00	\$0.00	\$0.00	\$0.00	\$0.00
10	795 ACSS	\$674.00	\$211,683.00	\$212,357.00	\$0.00	\$0.00	\$0.00	\$0.00
11	795 ACSR	\$0.00	\$17,155.00	\$17,155.00	\$0.00	\$0.00	\$0.00	\$0.00
12	795 ACSR	\$429,118.00	\$1,691,144.00	\$2,120,262.00	\$0.00	\$0.00	\$0.00	\$0.00
13	795 ACSR	\$17,297.00	\$335,176.00	\$352,473.00	\$0.00	\$0.00	\$0.00	\$0.00
14	795 ACSR	\$16,889.00	\$334,763.00	\$351,652.00	\$0.00	\$0.00	\$0.00	\$0.00
15	795 ACSR	\$952,898.00	\$4,033,062.00	\$4,985,960.00	\$0.00	\$0.00	\$0.00	\$0.00
16	795 ACSR	\$80,337.00	\$780,821.00	\$861,158.00	\$0.00	\$0.00	\$0.00	\$0.00
17	795 ACSR	\$925,135.00	\$4,219,746.00	\$5,144,881.00	\$0.00	\$0.00	\$0.00	\$0.00
18	1590 ACSR	\$61,576.00	\$436,276.00	\$497,852.00	\$0.00	\$0.00	\$0.00	\$0.00
19	795 ACSR	\$62,138.00	\$610,820.00	\$672,958.00	\$0.00	\$0.00	\$0.00	\$0.00
20	795 ACSR	\$0.00	\$152,164.00	\$152,164.00	\$0.00	\$0.00	\$0.00	\$0.00
21	795 ACSS	\$2,965.00	\$0.00	\$2,965.00	\$0.00	\$0.00	\$0.00	\$0.00
22	795 ACSR	\$1,427.00	\$163,951.00	\$165,378.00	\$0.00	\$0.00	\$0.00	\$0.00
23	1590 ACSR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24	795 ACSR	\$201,433.00	\$724,170.00	\$925,603.00	\$0.00	\$0.00	\$0.00	\$0.00
25	795 ACSR	\$76,137.00	\$398,896.00	\$475,033.00	\$0.00	\$0.00	\$0.00	\$0.00
26	795 ACSR	\$9,395.00	\$343,540.00	\$352,935.00	\$0.00	\$0.00	\$0.00	\$0.00
27	1590 ACSR	\$632,159.00	\$13,086,441.00	\$13,718,600.00	\$0.00	\$0.00	\$0.00	\$0.00
28	1590 ACSR	\$876,205.00	\$18,081,263.00	\$18,957,468.00	\$0.00	\$0.00	\$0.00	\$0.00
29	795 ACSR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30	1590 ACSR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	795 ACSR	\$214,753.00	\$2,019,337.00	\$2,234,090.00	\$0.00	\$0.00	\$0.00	\$0.00



900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Transmission Line Statistics (cont) (Ref Page: 423)

Line	Size of	Cost of Line -	Cost of Line -	Cost of Line -	Operation (m)	Maintenance (n)	Rents (o)	Total (p)
32	795 ACSS	\$669,959.00	\$3,375,147.00	\$4,045,106.00	\$0.00	\$0.00	\$0.00	\$0.00
33	795 ACSR	\$15,056.00	\$2,006,560.00	\$2,021,616.00	\$0.00	\$0.00	\$0.00	\$0.00
34	VARIOUS	\$7,188,770.00	\$40,044,345.00	\$47,233,115.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$13,602,243.00	\$100,589,355.00	\$114,191,598.00	\$0.00	\$0.00	\$0.00	\$0.00

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Transmission Lines Added During Year (Ref Page: 424)

Line	From (a)	To (b)	Line Length Lines (c)	Type support (d)	Ave Num per Miles (e)	Circuits Per Structure Present (f)	Circuits Per Structure Ultimate (g)
1	Maxon Tap	Maxon Sub	0.3000	SP-W	13	2	2
2	Payne Rd	Flaherty Tap	2.9000	SP-W	11	1	1

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Transmission Lines Added During Year (cont) (Ref Page: 425)

Line	Conductor Size	Conductor	Config and	Voltage KV	Land and Land	Poles Towers	Conductors	Asset	Total (p)
1	266			69	\$0.00	\$99,139.00	\$99,139.00	\$0.00	\$198,278.00
2	336 ACSS			69	\$0.00	\$361,244.00	\$361,245.00	\$0.00	\$722,489.00
Total				138	\$0.00	\$460,383.00	\$460,384.00	\$0.00	\$920,767.00

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**Substations (Ref Page: 426)**

<b>Line</b>	<b>Name and Location (a)</b>	<b>Character (b)</b>	<b>Voltage - Primary (c)</b>	<b>Voltage - Secondary (d)</b>	<b>Voltage - Tertiary (e)</b>
1	Barkley Dam	Transmission/Unattended	69.0000	13.8000	4.1600
2	Reid Station	Transmission/Unattended	161.0000	69.0000	4.1600
3	Hancock County	Transmission/Unattended	161.0000	69.0000	4.1600
4	Hardinsburg	Transmission/Unattended	161.0000	138.0000	13.8000
5	Hardinsburg	Transmission/Unattended	161.0000	69.0000	13.8000
6	Daviess County	Transmission/Unattended	161.0000	69.0000	13.8000
7	Henderson County	Transmission/Unattended	161.0000	138.0000	13.8000
8	Henderson County	Transmission/Unattended	161.0000	69.0000	13.8000
9	Meade County	Transmission/Unattended	161.0000	69.0000	13.8000
10	Livingston County	Transmission/Unattended	161.0000	69.0000	13.8000
11	McCracken County	Transmission/Unattended	161.0000	69.0000	13.8000
12	Hopkins County	Transmission/Unattended	161.0000	69.0000	13.8000
13	Wilson EHV	Transmission/Unattended	345.0000	161.0000	13.8000
14	Reid EHV	Transmission/Unattended	345.0000	161.0000	13.8000
15	Coleman EHV	Transmission/Unattended	345.0000	161.0000	13.8000
16	National Aluminum	Transmission/Unattended	161.0000	13.8000	0.0000
17	Bryan Road	Transmission/Unattended	161.0000	69.0000	13.8000
18	Caldwell	Transmission/Unattended	161.0000	69.0000	13.8000
19	Wilson EHV	Transmission/Unattended	161.0000	69.0000	13.8000
20	TOTALS		0.0000	0.0000	0.0000

**Note:**

Column A: Barkley Dam

Barkley Dam is owned by the Army Corp. of Engineers. Only one (1) transformer and other related special facilities are owned by Big Rivers. Big Rivers finances the expenses on its own equipment.

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Substations (continued) (Ref Page: 427)

Line	Capacity of	Num Trans (in	Num spare Trans (h)	Type Equipment (i)	Num Units (j)	Total Capacity (k)
1	35.0000	1	0		0	0
2	200.0000	2	0		0	0
3	90.0000	2	1		0	0
4	200.0000	1	0		0	0
5	95.0000	2	0		0	0
6	200.0000	2	0		0	0
7	200.0000	1	0		0	0
8	100.0000	2	0		0	0
9	100.0000	2	0		0	0
10	100.0000	2	0		0	0
11	200.0000	2	0		0	0
12	50.0000	1	0		0	0
13	600.0000	2	0		0	0
14	600.0000	2	0		0	0
15	600.0000	2	0		0	0
16	50.0000	2	0		0	0
17	100.0000	2	0		0	0
18	20.0000	1	0		0	0
19	50.0000	1	0		0	0
20	3,590.0000	32	1		0	0

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
Balance Sheet (Assets and Other Debts) (ref pg 110)				
Line 2. Utility Plant (101-106) agrees with Sched Sum of Util Plant and Acc Prov for Depr Amort and Depletion (ref pg 200) Sum of Lines Total In Service,Leased to Others and Held for Future Use	2021052421.00	2021052421.00	OK	
Line 3. Construction Work in Progress agrees with Sched Sum of Util Plant and Acc Prov for Depr Amort and Depletion (ref pg 200) Line Construction Work in Progress Col Elec (c)	39463998.00	39463998.00	OK	
Line 4. Total Utility Plant agrees with Sched Sum of Util Plant and Acc Prov for Depr Amort and Depletion (ref pg 200) Line Total Utility Plant Col Elec (c)	2060516419.00	2060516419.00	OK	
Line 5. (Less) Accum. Prov for Dep. Amort. Depl agrees with Sched Sum of Util Plant and Acc Prov for Depr Amort and Depletion (ref pg 200) Line Accum. Prov. for Depr, Amort and Depl.	989604055.00	989604055.00	OK	
Line 6. Net Utility Plant agrees with Sched Sum of Util Plant and Acc Prov for Depr Amort and Depletion (ref pg 200) Line Net Utility Plant	1070912364.00	1070912364.00	OK	
Line 17. Investments in Subsidiary Companies agrees with Sched Investments in Subsidiary Companies (ref pg 224) Line Total		0	0	OK
Line 34. Fuel Stock agrees with Sched Materials and Supplies (ref pg 227) Line Fuel Stock	35001833.00	35001833.00	OK	
Line 35. Fuel Stock Expenses Undistributed agrees with Sched Materials and Supplies (ref pg 227) Line Fuel Stock Expenses Undistributed		0	0	OK
Line 36. Residuals (Elect) and Extracted Products agrees with Sched Materials and Supplies (ref pg 227) Line Residuals (Elect) and Extracted Products		0	0	OK
Line 37. Plant Materials and Operating Supplies agrees with Sched Materials and Supplies (ref pg 227) Line Total Plant Materials and Operating Supplies	24771586.00	24771586.00	OK	
Line 38. Merchandise agrees with Sched Materials and Supplies (ref pg 227) Line Merchandise		0	0	OK

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**CheckList**

Item	Value 1	Value 2	Agree	Explain	
Line 39. Other Materials and Supplies agrees with Sched Materials and Supplies (ref pg 227) Line Other Materials and Supplies		0	0	OK	
Line 40. Nuclear Materials Held for Sale agrees with Sched Materials and Supplies (ref pg 227) Line Nuclear Materials Held for Sale		0	0	OK	
Line 43. Stores Expense Undistributed agrees with Sched Materials and Supplies (ref pg 227) Line Store Expense Undistributed	284272.00	284272.00		OK	
Line 55. Extraordinary Property Losses agrees with Sched Extraordinary Property Losses (ref pg 230) Line Total Col Balance (f)		0	0	OK	
Line 62. Misceallaneous Deferred Debits agrees with Sched Miscellaneous Deferred Debits (ref pg 233) Line Total Col Balance (f)	1855460.00	1855460.00		OK	
Line 64. Research, Devel. and Demonstration Expend. agrees with Sched Research Development and Demonstration Activities (ref pg 352) Line Total Col g		0	0.0000	OK	
Line 66. Accumulated Deferred Income Taxes agrees with Sched Accumulated Taxes (ref pg 254) Line Total Acct 190		0	0	OK	
Balance Sheet - Liabilities and Other Credits (ref pg 112)					
Line 2. Common Stock Issued (201) agrees with Sched Capital Stock (Acct 201 and 204) ref pg 250 Line Total Common Stock Col f	75.00		0	NO	Amount reported on Ref. Page 112, Line 2, Account 201 is for membership fees. Big Rivers Electric Corporation is a cooperative, therefore it does not issue stock.
Line 3. Preferred Stock Issued (204) agrees with Sched Capital Stock (Acct 201 and 204) ref pg 250 Line Total Preferred Stock Col f		0	0	OK	
Line 11. Retained Earnings agrees with Sched Statement of Retained Earnings (ref pg 118) Line Total Retained Earnings Col Amount c	417015767.00	417015767.00		OK	

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
Line 12. Unappropriated Undistributed Subsidiary Earnings agrees with Sched Statement of Retained Earnings (ref pg 118) Line Balance End of Year for Unappropriated Undistrib Sub Earnings Col c		0	0	OK
Line 13. (Less Reaquired Capital Stock) agrees with Sched Capital Stock (ref pg 250) Line Total Col h		0	0	OK
Line 16. Bonds (221) agrees with Sched Long Term Debt (221, 222,223,224) (ref pg 256) Line Total 221 Col h		0	0	OK
Line 18. Advances from Associated Companies (223) agrees with Sched Long Term Debt (221, 222,223,224) (ref pg 256) Line Total 223 Col h		0	0	OK
Line 19. Other Long Term Debt (224) agrees with Sched Long Term Debt (221, 222,223,224) (ref pg 256) Line Total 224 Col h	853085747.00	853085747.00		OK
Line 37. Taxes Accrued agrees with Sched Taxes Accrued, Prepaid and Charged (Ref pg 262) Line Total Col g	621585.00	621585.00		OK
Line 48. Accumulated Def Investment Tax Credits agrees with Sched Accumulated Deferred Investment Tax Credit (Ref Pg 266) Line Total Col h		0	0	OK
Line 50. Other Deferred Credits agrees with Sched Other deferred Credits (Ref Pg 269) Line Total Col h	480253.00	480253.00		OK
Line 53. Other Deferred Credits agrees with Sched Other deferred Credits (Ref Pg 269) Line Total Col h		0	0	OK
Income Statement (Ref pg 114)				
Line 2. Operating Revenues agrees with Sched Electric Operating Revenues (Ref pg 300) Line Total Electric Operating Revenues Col b	562447258.00	562447258.00		OK
Sum of Lines 4. Operation Exp and 5. Maint Exp agrees with Sched Electric Operation and Maint. Expenses (Ref pg 323) Line Total Elec Operation and Maintence	474488646.00	474488646.00		OK



**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
Line 6. Depreciation Expense agrees with Sched Depreciation and Amort of Electric Plant (Ref pg 336) Line Total Col b	39268161.00	39268161.00	OK	
Line 7. Amort and Depl of Utility Plant agrees with Sched Depreciation and Amort of Electric Plant (Ref pg 336) The Sum of Cols d and e Line Total	156529.00	156529.0000	OK	
Sum of Lines 13,14 and 15 Col. Electric (e) agrees with Sched Taxes Accrued, Prepaid and Charged (Ref pg 262) Line Total Taxes Col i	2336.00	2336.00	OK	
Line 19. Investment Tax Credit Adj. agrees with Sched Accumulated Deferred Investment Tax Credit (Ref pg 266) Line Total Col f	0	0	OK	
Statement of Income (Continued) (Ref Pg 117)				
Line 70. Income Taxes - Federal and Other agrees with Sched Taxes Accrued Prepaid and Charged (ref pg 262) Col j	0	0.0000	OK	
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion				
Line Plant Purchased or Sold Col c Electric agrees with Schedule Electric Plant in Service (ref pg 207) Line Electric Plant Purchased Less Electric Plant Sold Col g	0	0	OK	
Line Experimental Plant Unclassified Col c Electric agrees with Schedule Electric Plant in Service (ref pg 206) Line Experimental Plant Unclassified Col g	0	0.0000	OK	
Line Held for Future Use Col c Electric agrees with Schedule Electric Plant Held for Future Use (ref pg 214) Line Total	475968.00	475968.00	OK	
Electric Operating Revenues (Acct 400) (ref pg 300)				
Line Sales for Resale Col b agrees with Sched Sales for Resale (Ref pg 310) Line Total Col k	554834850.00	554834850.00	OK	
Line Sales for Resale Col d MWH agrees with Sched Sales for Resale (Ref pg 310) Line Total Col g MWH	11859387	11859387	OK	
Electric Operation and Maintenance Expenses (Ref pg 323)				

**900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013**

**CheckList**

Item	Value 1	Value 2	Agree	Explain
Line Miscellaneous General Expenes Col b agrees wtih Sched Miscellaneous General Expenses (Ref pg 335) Line Total Amount	1770136.00	1770136.00	OK	
Electric Energy Account (ref pg 401)				
Line Purchases Col MWHours agrees with Sched Purchased Power (Ref pg 326) Line Total Col g MWH Purchased	3221793	3221793	OK	
Line Sales to Ultimate Consumers Col MWHours agrees with Sched Electric Operating Revenues (Ref pg 300) Line Total Sales to Ultimate Consumers Col d MWH Sold	0	0	OK	
Line Requirements Sales for Resale Col MWHours agrees with Sales for Resale (Ref pg 310) Line Total RQ Col g MWH Sold	9240521	9240521	OK	

900 Big Rivers Electric Corporation 01/01/2013 - 12/31/2013

Upload supporting documents

**Document**

[SD\\_900\\_2013\\_1.pdf](#)

[SD\\_900\\_2013\\_2.pdf](#)

**Description**

Big Rivers Audited Financial Statements Footnotes

Attachment to Ref. Page 261-Computation of Tax

**Supports**

Audit Report

Upload supporting documents

OATH

Commonwealth of Kentucky )  
County of Henderson ) ss:

Billie J. Richert makes oath and says  
(Name of Officer)

that he/she is Vice President Accounting, Rates & CFO of  
(Official title of officer)

Big Rivers Electric Corporation  
(Exact legal title or name of respondent)

that it is his/her duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he/she knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Public Service Commission of Kentucky, effective during the said period; that he/she has carefully examined the said report and to have the best of his/her knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he/she believes that all other statements of fact contained in the said report are true; and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including

January 01, 2013 , to and including December 31, 2013

Billie J. Richert  
(Signature of Officer)

subscribed and sworn to before me, a notary , in and for

the State and County named in the above this April 24, 2014

(Apply Seal Here)

My Commission expires 8-8-2016

Mary Bowles Arnett  
(Signature of officer authorized to administer oath)