

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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In the Matter of:

AN ADJUSTMENT OF RATES OF BIG)
RIVERS ELECTRIC CORPORATION) CASE NO. 9163

O R D E R

IT IS ORDERED that Big Rivers Electric Corporation ("Big Rivers") shall file an original and 12 copies of the following information with the Commission by November 30, 1984, or within 2 weeks after the filing of the application, whichever is later. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the witness who will be responsible for responding to questions relating to the information provided. Careful attention should be given to copied material to insure that it is legible. Where information requested herein has been provided along with the original application, in the format requested herein, reference may be made to the specific location of said information in responding to this information request. When applicable, reference may be made to the responses filed in Big Rivers' last rate case, No. 9006, which may be incorporated into the record under this docket. If neither the requested information nor a motion for an extension of time is filed by the stated date, the case may be dismissed.

1. a. Provide a list of all outstanding issues of long term debt as of the end of the latest calendar year and the end of the test period together with the related information as shown in Format 1a. A separate schedule is to be provided for each time period. Report in Column (k) of Format 1a, Schedule 2, the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in Column (j) of Format 1a, Schedule 2.

b. Provide an analysis of end of period short term debt and a calculation of the average and end of period cost rates as shown in Format 1b.

2. a. A schedule of the present and proposed rates, charges, terms and conditions, and service rates and regulations which the applicant seeks to change, shown in comparative form.

b. A detailed analysis of customers' bills, adjusted to actual usage and in such detail that the revenues from the present and proposed rates can be readily determined.

c. A schedule of test year revenues for each rate schedule per book rates, present rates annualized, and proposed rates annualized.

d. A schedule setting forth the effect upon average consumer bills.

e. A statement setting forth estimates of the effect that the new rate or rates will have upon the revenues of the utility, the total amount of money resulting from the increase or decrease and the percentage increase or decrease.

f. A schedule showing how the increase in revenue was distributed to each rate charge (i.e., customer or facility charge, KWH charge, etc.). This schedule is to be accompanied by a statement which explains, in detail, the methodology or basis used to allocate the increase.

g. A statement showing by cross-outs and italicized inserts all proposed changes in rates, charges, terms and conditions, and service rules and regulations for each rate or charge. Copy of current tariff may be used. Item 2 should be provided where not previously included in the record.

3. In comparative form, a total company income statement, a statement of changes in financial position, and a balance sheet for the test year and the 12-month period immediately preceding the test year.

4. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on a total company and Kentucky operations basis. Show the balance in each control and all underlying subaccounts per company books.

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

above with the current assets and current liabilities as shown on the balance sheet for each month of the test year. If any amounts were allocated, provide a calculation of the factor used to allocate each amount.

6. List each common general office account (asset, reserve, and expense accounts) covering the 12 months of the test year applicable to more than one jurisdiction or utility operation. If any amounts were allocated show a calculation of the factor used to allocate each amount.

7. The following monthly account balances and a calculation of the average (13-month) account balances for the test year for the total company and Kentucky operations:

- a. Plant in service (Account 101).
- b. Plant purchased or sold (Account 102).
- c. Property held for future use (Account 105).
- d. Construction work in progress (Account 107)
(Separate this balance into CWIP eligible for capitalized interest and other CWIP).
- e. Completed construction not classified (Account 106).
- f. Depreciation reserve (Account 108).
- g. Plant acquisition adjustment (Account 114).
- h. Amortization of utility plant acquisition adjustment (Account 115).
- i. Materials and supplies (include all accounts and subaccounts).

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

k. Unamortized investment credit - Pre-Revenue Act of 1971.

l. Unamortized investment credit - Revenue Act of 1971.

m. Accumulated deferred income taxes.

n. A summary of customer deposits as shown in Format 7n to this request.

o. Computation and development of minimum cash requirements.

p. Balance in accounts payable applicable to amounts included in utility plant in service. (If actual is indeterminable, give reasonable estimate).

q. Balance in accounts payable applicable to prepayments by major category or subaccount.

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

8. The cash account balances at the beginning of the test year and at the end of each month during the test year for total company and Kentucky.

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

a. Description of property.

b. Location.

c. Date purchased.

d. Cost.

e. Estimated date to be placed in service.

f. Brief description of intended use.

g. Current status of each project.

10. Schedules in comparative form showing by months for the test year and the year preceding the test year the total company balance in each electric plant and reserve account or subaccount included in the applicant's chart of accounts as shown in Format 10.

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

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

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

14. a. Provide a schedule showing a comparison of the balance in the total company and Kentucky operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in the applicant's chart of accounts. See Format 10.

b. Provide a schedule in comparative form showing the total company and Kentucky operating expense account balance for the test year and each of the 5 years preceding the test year for each account or subaccounts included in the applicant's annual report. Show the percentage of increase of each year over the prior year.

c. Provide a schedule of total company and Kentucky salaries and wages for the test year and each of the 5 calendar years preceding the test year as shown in Format 14c to this request. Show for each time period the amount of overtime pay.

d. Provide a schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the 5 preceding years.

15. The following tax data for the test year:

a. Income taxes:

- (1) Federal operating income taxes deferred - accelerated tax depreciation
- (2) Federal operating income taxes, deferred - other (explain)
- (3) Federal income taxes - operating
- (4) Income Credits resulting from prior deferrals of Federal income taxes
- (5) Investment tax credit net
 - (i) Investment credit realized
 - (ii) Investment credit amortized - Pre-Revenue Act of 1971
 - (iii) Investment credit amortized - Revenue Act of 1971
- (6) Provide the information in Format 15a (1) through 15a (4) for state income taxes
- (7) Reconciliation of book to taxable income as shown in Format 15a (7) and a calculation of the book Federal and State income tax expense for the test year using book taxable income as the starting point
- (8) A copy of Federal and state income tax returns for the taxable year ended during the test year including supporting schedules
- (9) Schedule of franchise fees paid to cities, towns or municipalities during the test year including the basis of these fees

16. A schedule of total company net income per 1,000 KWH sold per company books for the test year and the 5 calendar years preceding the test year. This data should be provided as shown in Format 16 attached.

17. The comparative operating statistics as shown in Format 17 attached.

18. A schedule of total company and Kentucky average electric plant in service per 1,000 KWH sold by account per company books for the test year and the 5 calendar years preceding the test year. This data should be provided as shown in Format 18 to this request.

19. A statement of electric plant in service per company books for the test year. This data should be presented as shown in Format 19 to this request.

20. Provide the following information:

a. A detailed analysis of all charges booked during the test period for advertising expenditures. This analysis should include a complete breakdown of Account 913 - Advertising Expenses, as shown in Format 20a attached and further should show any other advertising expenditures included in any other expense accounts. The analysis should be specific as to the purpose of the expenditure and the expected benefit to be derived.

b. An analysis of Account 930 - Miscellaneous General Expenses for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 20b and further provide all detailed workpapers supporting this analysis. As a minimum, the workpapers should show the date, vendor, reference (i.e. voucher no., etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 20b attached.

c. . An analysis of Account 426 - Other Income Deductions for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 20c, and further provide all detailed workpapers supporting this analysis. As a minimum the workpapers should show the date, vendor, reference (i.e., voucher no, etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 20c attached.

21. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 21, and all workpapers supporting the analysis. At minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the service provided.

22. A detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account 426. This analysis should indicate the amount of the expenditure, the recipient of the contribution and the specific account charge. If amounts are allocated show a calculation of the factor used to allocate each amount.

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

that of lobbying, on the local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

24. Provide the following information with regard to uncollectible accounts for the test year and 5 preceding calendar years (taxable year acceptable) for total company:

a. Reserve account balance at the beginning of the year.

b. Charges to reserve account (accounts charged off).

c. Credits to reserve account.

d. Current year provision.

e. Reserve account balance at the end of the year.

f. Percent of provision to total revenue.

25. Provide a detailed analysis of the retained earnings account for the test period and the 12-month period immediately preceding the test period.

26. a. A listing of non-utility property and property taxes and accounts where amounts are recorded.

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

27. Rates of return in Format 27 attached.

28. Employee data in Format 28 attached.

29. The studies for the test year including all applicable workpapers which are the basis of common plant allocations and expenses account allocations.

30. A calculation of the rate or rates used to capitalize interest during construction for the test year and the 3 preceding calendar years. Provide a narrative explanation of each component entering into the calculation of this rate.

31. The information as soon as it is known, which would have a material effect on net operating income, rate base, and cost of capital which occurred after the test year and was not incorporated in the filed testimony and exhibits.

32. A detailed monthly income statement for each month after the test period including the month in which the hearing ends, as they become available.

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

34. Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and the preceding 2 calendar years. Include the percentage annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each executive officer and to whom each executive officer reports. Also, for employees elected to executive officer status during the test year, provide the salaries, for the test year, for those persons whom they replaced.

35. Provide an analysis of the company's expenses for research and development activities for the test year and the 5 preceding calendar years. For the test year include the following details:

a. Basis of fees paid to research organizations and the company's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.

b. Details of the research activities conducted by each organization.

c. Details of services and other benefits provided to the company by each organization during the test year and the calendar year 1983.

d. Total expenditures of each organization during 1983 including the basic nature of costs incurred by the organization.

e. Details of the expected benefits to the company.

36. Provide the names and mailing addresses of each of the applicant's directors.

37. Provide all current labor contracts and the most recent contracts previously in effect.

38. A schedule showing the test year and the year preceding the test year with each year shown separately the following information regarding the applicant's investments in subsidiaries and joint ventures:

a. Name of subsidiary or joint venture.

b. Date of initial investment.

c. Amount and type of investment made for each of the 2 years included in this report.

d. Balance sheet and income statement for the test year and the year preceding the test year. Where only internal statements are prepared, furnish copies of these.

38. Show on a separate schedule all dividends or income of any type received by applicant from its subsidiaries or joint ventures for each of the 2-year report periods and indicate how this income is reflected in the reports filed with the Commission and the stockholder reports.

f. Name of officers of each of the subsidiaries or joint ventures, officer's annual compensation, and portion of compensation charged to the subsidiary or joint venture. Also, indicate the position each officer holds with the applicant and the compensation received from the applicant.

39. a. A schedule showing by month the dollar amount of fuel purchases from affiliated and nonaffiliated suppliers for the test year.

b. A calculation of the dollar amount paid for fuel purchases each month from affiliated suppliers for the test year.

c. A calculation showing the average (13 month) number of days' supply of coal on hand for the test year and each of the 5 years preceding the test year (include a copy of all workpapers). Also include a written detailed explanation of factors considered in determining what constitutes an average day's supply of coal.

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

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

42. Alternative yearly load forecasts for the 10 years succeeding the test year, summer and winter peaks, based on:

a. Present forecasts as anticipated by the company.

b. Reasonable assumptions reflecting possible changes in the availability of alternative energy sources (i.e., natural gas, fuel oil, solar power, etc.) actual and projected.

c. If a current 10 year forecast is not available, provide the most recent forecast and state the reason a 10 year forecast is not available.

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

44. Provide an annualization of the operation of any generating units declared commercial during the test year using the company's estimate of the annual cost of operation of these units.

45. Provide a detailed analysis of all benefits provided to employees including the itemized cost of each benefit and the

average annual cost of benefits per employee. If readily available, provide this data by employee classification as shown in Format 14c.

Done at Frankfort, Kentucky, this 7th day of November, 1984.

PUBLIC SERVICE COMMISSION

Richard D. Nemeny
For the Commission

ATTEST:

Secretary

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

Schedule of Outstanding Long-Term Debt
For the Calendar Year Ended December 31, _____

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (e)	Cost Rate At Issue (f)	Cost Rate to Maturity (g)	Bond Rating At Time of Issue (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (j)
	Total Long-Term Debt and Annualized Cost									
	Annualized Cost Rate (Total Col. (j) ÷ Total Col. (d))									

- 1 Nominal Rate
- 2 Nominal Rate Plus Discount or Premium Amortization
- 3 Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
- 4 Standard and Poor's, Moody, etc.

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

Schedule of Outstanding Long-Term Debt
For the Test Year Ended _____

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (e)	Cost At Issue ² (f)	Cost Rate to Maturity ³ (g)	Bond Rating At Time of Issue ⁴ (h)	Type of obligation (i)	Annualized Cost Col.(d)xCol.(g) (j)	Actual Test Year Interest Cost (k)
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Total Long-Term Debt and Annualized Cost

Annualized Cost Rate [Total Col. (j) ÷ Total Col.(d)]

Actual Long-Term Debt Cost Rate [Total Col. k ÷ Total Reported in Col. (c) Line 15 of Format 1, Schedule 2]

- 1 Nominal Rate
- 2 Nominal Rate plus Discount or Premium Amortization and Issuance Cost
- 3 Nominal Rate plus Discount or Premium Amortization and Issuance Cost Standard and Poor's, Moody, etc.
- 4 Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

BIG RIVERS ELECTRIC CORPORATION

Format 1b

Case No. 9006

Schedule of Short-Term Debt
For the Test Year Ended _____

<u>Line No.</u>	<u>Type of Debt Instrument (a)</u>	<u>Date of Issue (b)</u>	<u>Date of Maturity (c)</u>	<u>Amount Outstanding (d)</u>	<u>Nominal Interest Rate (e)</u>	<u>Effective Interest Cost Rate (f)</u>	<u>Annualized Interest Cost Col.(d)xCol.(f) (g)</u>
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Total Short-Term Debt

Annualized Cost Rate [Total Col. (g) ÷ Total Col.(d)]

Actual Interest Paid or Accrued on Short Term Debt during the Test Year [Report in Col. (g) of this schedule]

Average Short-Term Debt - Format 1, Schedule 2
Line 15 Col. (d) [Report in Col. (g) of this schedule]

Test Year Interest Cost Rate [Actual Interest ÷ Average Short-Term Debt] [Report in Col. (f) of this schedule]

Instructions:

- In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate provide a calculation of the effective interest cost rate in sufficient detail to show the items of costs that cause the difference.

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

SUMMARY OF CUSTOMER DEPOSITS

Test Year

<u>Line No.</u>	<u>Month</u> (a)	<u>Receipts</u> (b)	<u>Refunds</u> (c)	<u>Balance</u> (d)
1.	Balance beginning of test year			
2.	1st Month			
3.	2nd Month			
4.	3rd Month			
5.	4th Month			
6.	5th Month			
7.	6th Month			
8.	7th Month			
9.	8th Month			
10.	9th Month			
11.	10th Month			
12.	11th Month			
13.	12th Month			
14.	Total (L1 through L13)			

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

SUMMARY OF CUSTOMER DEPOSITS

Test Year

<u>Line No.</u>	<u>Month</u> (a)	<u>Receipts</u> (b)	<u>Refunds</u> (c)	<u>Balance</u> (d)
15.	Average Balance (L14 ÷ 13)			
16.	Amount of deposits received during test period			
17.	Amount of deposits refunded during test period			
18.	Number of deposits on hand end of test year			
19.	Average amount of deposit (L15, Column (d) ÷ L18)			
20.	Interest paid during test period			

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

ANALYSIS OF SALARIES AND WAGES

For the Calendar Years 19 Through 19
And the Test Year

(000's)

Line No.	Item (a)	12 Months Ended						Test Year
		Calendar years Prior to Test Year						
		5th	4th	3rd	2nd	1st		
		Amount	Amount	Amount	Amount	Amount	Amount	
		(b)	(c)	(d)	(e)	(f)	(g)	
		§	§	§	§	§	§	
		(h)	(i)	(j)	(k)	(l)	(m)	

1. Wages charged to expense:
2. Power production expense
3. Transmission expenses
4. Distribution expenses
5. Customer accounts expense
6. Sales expenses
7. Administrative and general expenses:
 - (a) Administrative and general salaries
 - (b) Office supplies and expense
 - (c) Administrative expense transferred-cr.
 - (d) Outside services employed
 - (e) Property Insurance
 - (f) Injuries and damages

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

ANALYSIS OF SALARIES AND WAGES

For the Calendar Years 19 Through 19
And the Test Year

(000's)

Line No.	Item (a)	12 Months Ended						Test Year (m)			
		5th	4th	3rd	2nd	1st	Test Year				
	Amount (b)	Amount (c)	Amount (d)	Amount (e)	Amount (f)	Amount (g)	Amount (h)	Amount (i)	Amount (j)	Amount (k)	Amount (l)

- 7. Administrative and general expenses (continued):
 - (g) Employees pensions and benefits
 - (h) Franchise requirements
 - (i) Regulatory commission expenses
 - (j) Duplicate charges-cr. Miscellaneous general expense
 - (l) Maintenance of general plant
- 8. Total administrative and general expenses L7(a) through L7(m)
Total salaries and wages charged expense (L2 through L6 + L8)
- 10. Wages capitalized
- 11. Total Salaries and wages

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

ANALYSIS OF SALARIES AND WAGES

For the Calendar Years 19 Through 19
And the Test Year

(000's)

Line No.	Item (a)	12 Months Ended						Test Year (m)
		Calendar years Prior to Test Year						
		5th	4th	3rd	2nd	1st		
		Amount (b)	Amount (c)	Amount (d)	Amount (e)	Amount (f)	Amount (g)	
		§	§	§	§	§	§	
		(h)	(i)	(j)	(k)	(l)	(m)	

12. Ratio of salaries and wages charged expense to total wages (L9 ÷ L11)

13. Ratio of salaries and wages capitalized to total wages (L10 ÷ L11)

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

BIG RIVERS ELECTRIC CORPORATION
Case No. 9006
RECONCILIATION OF BOOK NET INCOME AND FEDERAL TAXABLE INCOME
12 Months Ended

Line No.	Item (a)	Operating		
		Total Company (b)	Total Company Non-operating (c)	Kentucky Retail (d) / Other Jurisdiction (e)

1. Net income per books
2. Add income taxes:
 3. A. Federal income tax-Current
 4. B. Federal income tax deferred-Depreciation
 5. C. Federal income tax deferred-Other
 6. D. Investment tax credit adjustment
 7. E. Federal income taxes charged to other income and deductions
 8. F. State income taxes
 9. G. State income taxes charged to other income and deductions
 10. Total
11. Flow through items:
 12. Add (itemize)
 13. Deduct (itemize)
14. Book taxable income
15. Differences between book taxable income and taxable income per tax return:
 16. Add (itemize)
 - Deduct (itemize)
- Taxable income per return

NOTE:

- (1) Provide a calculation of the amount shown on lines 3 through 7 above.
- (2) Provide work papers supporting each calculation including the depreciation schedules for straight-line tax and accelerated tax depreciation.
- (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

BIG RIVERS ELECTRIC CORPORATION
Commonwealth of Kentucky
Case No. 9006
RECONCILIATION OF BOOK NET INCOME AND STATE TAXABLE INCOME
12 Months Ended

Line No.	Item (a)	Operating			
					Total Company (b)
1.	Net income per books				
2.	Add income taxes:				
3.	A. Federal income tax-Current				
4.	B. Federal income tax deferred-Depreciation				
5.	C. Federal income tax deferred-Other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (itemize)				
13.	Deduct (itemize)				
14.	Book taxable Income				
15.	Differences between book taxable income and taxable income per tax return:				
17.	Add (itemize)				
17.	Deduct (itemize)				
18.	Taxable income per return				

- NOTE:
- (1) Provide a calculation of the amounts shown on Lines 8 through 9 above.
 - (2) Provide work papers supporting each calculation including the depreciation schedules for straight-line tax and accelerated tax depreciation.
 - (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

NET INCOME PER 1,000 KWH SOLD

For the Calendar Years 19 through 19

And for the 12 Months Ended

(TOTAL COMPANY)

(000's)

12 Months Ended

Line No.	Item (a)	Calendar Years					Test Year (g)
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
1.	<u>Operating Income</u>						
2.	Operating Revenues						
3.	<u>Operating Income Deductions</u>						
4.	Operation and maintenance expenses:						
5.	Fuel						
6.	Other power production expenses						
7.	Transmission expenses						
8.	Distribution expenses						
9.	Customer accounts expense						
10.	Sales expense						
11.	Administrative and general expense						
12.	Total (L5 through L11)						
13.	Depreciation expenses						
14.	Amortization of utility plant acquisition adjustment						
15.	Taxes other than income taxes						
16.	Income taxes - Federal						
17.	Income taxes - other						
18.	Provision for deferred income taxes						
19.	Investment tax credit adjustment - net						
20.	Total utility operating expenses						
21.	Net utility operating income						

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

NET INCOME PER 1,000 KWH SOLD

For the Calendar Years 19 through 19

And for the 12 Months Ended

(TOTAL COMPANY)

(000's)

12 Months Ended

Line No.	Item (a)	Calendar Years					
		Prior to Test Year					Test
		5th	4th	3rd	2nd	1st	Year
		(b)	(c)	(d)	(e)	(f)	(g)
22.	<u>Other Income and Deductions</u>						
23.	Other income:						
24.	Allowance for funds used during construction						
25.	Miscellaneous nonoperating income						
26.	Total other income						
27.	Other income deductions:						
28.	Miscellaneous income deductions						
29.	Taxes applicable to other income and deductions:						
30.	Income taxes and investment tax credits						
31.	Taxes other than income taxes						
32.	Total taxes on other income and deductions						
33.	Net other income and deductions						
34.	<u>Interest Charges</u>						
35.	Interest on long-term debt						
36.	Amortization of debt expense						
37.	Other interest expense						
38.	Total interest charges						
39.	Net income						
40.	1,000 KWH sold						

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

AVERAGE ELECTRIC PLANT IN SERVICE BY ACCOUNT PER 1,000 KWH SOLD

For the Calendar Years 19 Through 19 and the Test Year Ended

(Total Company)

Account Number	Title of Accounts (a)	12 Months Ended					Test Year (g)
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	

301 Intangible Plant
Organization

- 310 Steam Production Plant
- 311 Land and land rights
- 312 Structures and improvements
- 314 Boiler plant equipment
- 315 Turbogenerator units
- 316 Accessory electric equipment
- 106 Miscellaneous power plant equipment
- Completed construction - not classified
- Total steam production plant

Hydraulic Production Plant

- 330 Land and land rights
- 331 Structures and improvements
- 332 Reservoirs, dams and waterways
- 333 Water wheels, turbines and generators
- 334 Accessory electric equipment
- 335 Miscellaneous power plant equipment
- 336 Roads, railroads and bridges
- 106 Completed construction - not classified
- Total hydraulic production plant

Account Number	Title of Accounts (a)	12 Months Ended				
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)

Other production plant
 340 Land and land rights
 341 Structures and improvements
 342 Fuel holders, producers and accessories
 343 Prime movers
 344 Generators
 345 Accessory electric equipment
 346 Miscellaneous power plant equipment
 106 Completed construction - not classified
 Total other production plant
 Total production plant

Transmission plant
 350 Land and land rights
 352 Structures and improvements
 353 Station equipment
 354 Towers and fixtures
 355 Poles and fixtures
 356 Overhead conductors and devices
 357 Underground conduit
 358 Underground conductors and devices
 359 Roads and trails
 106 Completed construction - not classified
 Total transmission plant

Account
Number

Title of Accounts
(a)

12 Months Ended						Test Year (g)
Calendar Years Prior to Test Year					1st (f)	
5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)		Test Year (g)

360 Distribution plant
 361 Land and land rights
 362 Structures and improvements
 364 Station equipment
 365 Poles, towers and fixtures
 366 Overhead conductors and devices
 367 Underground conductors and devices
 368 Line transformers
 369 Services
 370 Meters
 371 Installations on customers' premises
 372 Leased property on customer's premises
 373 Street lighting and signal systems
 106 Completed construction - not classified
 Total distribution plant

General plant
Land and land rights
 389 Structures and improvements
 390 Office furniture and equipment
 391 Transportation equipment
 392 Stores equipment
 393 Tools, shop and garage equipment
 394 Laboratory equipment
 395 Power operated equipment
 396 Communication equipment
 397 Miscellaneous equipment
 398 Other tangible property
 399 Completed construction - not classified
 106 Total general plant

100.1 Total electric plant in service

1000 KWH sold

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended

(Total Company)

Account Number	Title of Account (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
301	<u>Intangible Plant Organization</u>					
	<u>Steam Production Plant</u>					
310	Land and Land Rights					
311	Structures and Improvements					
312	Boiler Plant Equipment					
314	Turbogenerator Units					
315	Accessory Electric Equipment					
316	Miscellaneous Power Plant Equipment					
106	Completed Construction - not classified					
	Total Steam Production Plant					
	<u>Hydraulic Production Plant</u>					
330	Land and Land Rights					
331	Structures and Improvements					
332	Reservoirs, Dams and Waterways					
334	Water wheels, Turbines and Generators					
335	Accessory Electric Equipment					
336	Miscellaneous Power Plant Equipment					
106	Roads, Railroads and Bridges					
	Completed Construction - not classified					
	Total Hydraulic Production Plant					

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended

(Total Company)

<u>Account Number</u>	<u>Title of Account</u> (a)	<u>Beginning Balance</u> (b)	<u>Additions</u> (c)	<u>Retirements</u> (d)	<u>Transfers</u> (e)	<u>Ending Balance</u> (f)
	<u>Other Production Plant</u>					
340	<u>Land and Land Rights</u>					
341	Structures and Improvements					
342	Fuel Holders, Producers and Accessories					
343	Prime Movers					
344	Generators					
345	Accessory Electric Equipment					
346	Miscellaneous Power Plant Equipment					
106	Completed Construction - not classified					
	Total Other Production Plant					
	Total Production Plant					
	<u>Transmission Plant</u>					
350	<u>Land and Land Rights</u>					
352	Structures and Improvements					
	Station Equipment					
	Towers and Fixtures					
	Poles and Fixtures					
356	Overhead Conductors and Devices					
357	Underground Conduit					
358	Underground Conductors and Devices					
359	Roads and Trails					
106	Completed Construction - not classified					
	Total Transmission Plant					

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended

(Total Company)

Account Number	Title of Account (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	<u>Distribution Plant</u>					
360	Land and Land Rights					
361	Structures and Improvements					
362	Station Equipment					
364	Poles, Towers and Fixtures					
365	Overhead Conductors and Devices					
366	Underground Conduit					
367	Underground Conductors and Devices					
368	Line Transformers					
369	Services					
370	Meters					
371	Installations on Customers' Premises					
372	Leased Property on Customers' Premises					
373	Street Lighting and Signal Systems					
106	Completed Construction - not classified					
	Total Distribution Plant					

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended

(Total Company)

Account Number	Title of Account (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	<u>General Plant</u>					
389	Land and Land Rights					
390	Structures and Improvements					
391	Office Furniture and Equipment					
392	Transportation Equipment					
393	Stores Equipment					
394	Tools, Shop and Garage Equipment					
395	Laboratory Equipment					
396	Power Operated Equipment					
397	Communication Equipment					
398	Miscellaneous Equipment					
399	Other Tangible Property					
106	Completed Construction - not classified					
	Total General Plant					

100.1 Total Electric Plant In Service

1000 KWH Sold

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

ACCOUNT 913 - ADVERTISING EXPENSE

For the 12 Months Ended

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

BIG RIVERS ELECTRIC CORPORATION
 Case No. 9006
 ACCOUNT 930 - MISCELLANEOUS EXPENSES
 For the 12 Months Ended

<u>Line No.</u>	<u>Item (a)</u>	<u>Amount (b)</u>
1.	Industry Association Dues	
2.	Stockholder and Debt Servicing Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Directors' Fees and Expenses	
7.	Dues and Subscriptions	
8.	Miscellaneous	
9.	Total	
10.	Amount Assigned to Ky. Retail	

BIG RIVERS ELECTRIC CORPORATION
Case No. 9006
ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS
For the 12 Months Ended

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

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

Professional Service Expenses

For the Twelve Months Ended

<u>Line</u> <u>No.</u>	<u>Item</u>	<u>Rate Case</u>	<u>Annual Audit</u>	<u>Other</u>	<u>Total</u>
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

AVERAGE RATES OF RETURN

For the Calendar Years Through and the 12 Months Ended

<u>Line No.</u>	<u>Calendar Years Prior to Test Year</u> (a)	<u>Total Company</u> (b)	<u>Ky. Jurisdiction</u> (c)	<u>Other Jurisdictions</u> (d)
1.	Original Cost Net Investment:			
2.	5th Year			
3.	4th Year			
4.	3rd Year			
5.	2nd Year			
6.	1st Year			
7.	Test Year			
8.	Times Interest Earned Ratio:			
9.	5th Year			
10.	4th Year			
11.	3rd Year			
12.	2nd Year			
13.	1st Year			
14.	Test Year			

NOTE: Provide workpapers in support of the above calculations.

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

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

Calendar Years Prior to Test Year	Production		Natural Gas Storage		Transmission		Distribution		Customer Accounts	
	No. Hrs. (B)	Wages (C)	No. (E)	Hrs. (F)	No. Hrs. (H)	Wages (I)	No. Hrs. (K)	Wages (L)	No. Hrs. (N)	Wages (O)
5th Year										
% Change										
4th Year										
% Change										
3rd Year										
% Change										
2nd Year										
% Change										
1st Year										
% change										
Test Year										
% Change										

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

BIG RIVERS ELECTRIC CORPORATION

Case No. 9006

SCHEDULE OF NUMBER OF EMPLOYEES, HOURS PER EMPLOYEE, AND AVERAGE WAGES PER EMPLOYEE
(Continued)

Calendar Years Prior to Test Year	Customer Service and Information			Sales			Administrative and General			Construction			Total																							
	(A)	(O)	(R)	(S)	No.	Hrs.	Wages	(T)	(U)	(V)	No.	Hrs.	Wages	(W)	(X)	(Y)	No.	Hrs.	Wages	(Z)	(AA)	(BB)	No.	Hrs.	Wages	(CC)	(DD)	(EE)								
5th Year																																				
& Change																																				
4th Year																																				
& Change																																				
3rd Year																																				
& Change																																				
2nd Year																																				
& Change																																				
1st Year																																				
& change																																				
Test Year																																				
& Change																																				

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