

ORIGINAL



Your Touchstone Energy® Cooperative 

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

**ELECTRONIC APPLICATION OF)
BIG RIVERS ELECTRIC CORPORATION)
FOR APPROVAL TO MODIFY ITS MRSM TARIFF,)
CEASE DEFERRING DEPRECIATION EXPENSES,)
ESTABLISH REGULATORY ASSETS,)
AMORTIZE REGULATORY ASSETS, AND)
OTHER APPROPRIATE RELIEF)**

**Case No.
2020-00064**

**Response to Kentucky Industrial Utility Customers, Inc.'s
First Set of Data Requests
dated March 24, 2020**

FILED: April 3, 2020

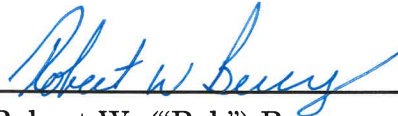
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BIG RIVERS ELECTRIC CORPORATION

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VERIFICATION

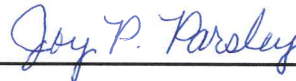
I, Robert W. ("Bob") Berry, verify, state, and affirm that the information request responses filed with this verification for which I am listed as a witness are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



Robert W. ("Bob") Berry

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Robert W. ("Bob") Berry on this
the 3rd day of April, 2020.



Notary Public, Kentucky State at Large

My Commission Expires _____

Notary Public, Kentucky State-At-Large
My Commission Expires: July 10, 2022
ID: 604480

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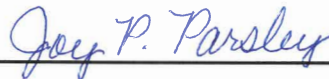
I, Michael W. ("Mike") Chambliss, verify, state, and affirm that the informationa request responses filed with this verification for which I am listed as a witness are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



Michael W. ("Mike") Chambliss

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

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on this the 3rd day of April, 2020.



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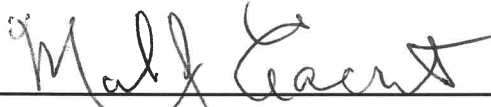
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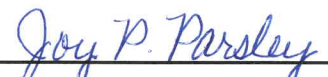
I, Mark J. Eacret, verify, state, and affirm that the information request responses filed with this verification for which I am listed as a witness are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



Mark J. Eacret

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

3rd SUBSCRIBED AND SWORN TO before me by Mark J. Eacret on this the
____ day of April, 2020.



Notary Public, Kentucky State at Large
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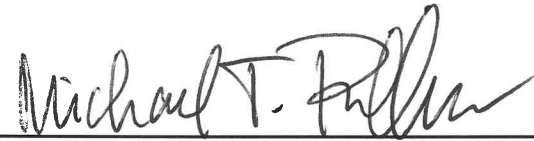
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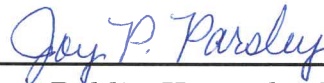
I, Michael T. ("Mike") Pullen, verify, state, and affirm that the data request responses filed with this verification for which I am listed as a witness are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



Michael T. ("Mike") Pullen

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Michael T. ("Mike") Pullen on this the 3rd day of April, 2020.



Notary Public, Kentucky State at Large

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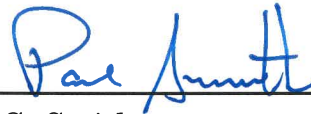
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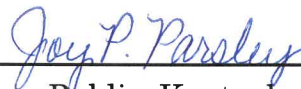
I, Paul G. Smith, verify, state, and affirm that the data request responses filed with this verification for which I am listed as a witness are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



Paul G. Smith

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

3rd SUBSCRIBED AND SWORN TO before me by Paul G. Smith on this the
_____ day of April, 2020.



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First Set of Data Requests
dated March 24, 2020

April 3, 2020

1 **Item 1)** *Please provide an unredacted copy of the class cost of service*
2 *study used in Case No. 2013-00199 (Excel version if possible).*

3

4 **Response)** Big Rivers is providing this Excel file on the electronic media
5 accompanying these responses.

6

7 **Witness)** Paul G. Smith

BIG RIVERS ELECTRIC CORPORATION

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1 **Item 2)** *Please provide an excel version of the rate design model used to*
2 *develop the Big Rivers as-filed large industrial rate design in Case No. 2013-*
3 *00199.*

4

5 **Response)** Please see the Excel file provided in Big Rivers' response to Item 1 of
6 these data requests.

7

8 **Witness)** Paul G. Smith

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1 **Item 3)** *Please provide a compliance version of the rate design model in*
2 *Case No. 2013-00199 reflecting the Commission ordered large industrial rate*
3 *design.*

4

5 **Response)** Big Rivers is providing the requested rate design model in Excel format
6 on the electronic media accompanying these responses.

7

8

9 **Witness)** Paul G. Smith

10

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- 1 Item 4) *Please provide an excel version of Big Rivers' most recent*
2 *financial model forecast which assumes that this Application is approved.*
- 3 a. *If the financial model does not separately identify the projected*
4 *Monthly Bill Credits for the Rural and Large Industrial rate*
5 *classes, please provide that information.*
- 6 b. *If the financial model does not separately identify the amortization*
7 *of the Smelter Loss Mitigation Regulatory Assets, please provide*
8 *that information.*
- 9 c. *Does the financial model assume that Big Rivers' members will pay*
10 *for 100% of the costs to decommission the City of Henderson's Station*
11 *Two power plant? Please explain.*
- 12 d. *Does the financial model include the decommissioning costs of the*
13 *Coleman Station? Please explain.*
- 14 e. *Does the financial model include the decommissioning costs of the*
15 *Reid Station coal unit? Please explain.*

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- 1 ***f. What does the financial model assume when the Nebraska and OMU***
2 ***contracts expire at the end of 2026? Please explain.***
- 3 ***g. Does the financial model assume a cost for CO2 at some point in the***
4 ***future? Please explain.***
- 5 ***h. Does the financial model assume that Big Rivers will have an***
6 ***investment grade credit rating from at least two of the three credit***
7 ***rating agencies at some point in the future? Please explain.***
- 8 ***i. Does the financial model assume that the scrubber at Coleman will***
9 ***be transferred to Wilson? Please explain.***
- 10 ***j. How much interest expense savings are assumed to occur when the***
11 ***\$245.5 million RUS Series B note is refinanced in December 2023?***
12 ***Please explain.***
- 13 ***k. Does the financial model assume that a base rate case will be***
14 ***proposed at some point in the future? If so, when?***

15

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1 **Response)** Please see Big Rivers' response to Item 29 of the Attorney General's first
2 set of data requests for the most recent **CONFIDENTIAL** long-term financial
3 forecast approved by the Big Rivers' Board of Directors in December 2019. The
4 forecast was prepared prior to the development of the New TIER Credit proposed in
5 this proceeding.

6 a. The model does not separately identify the projected Rider MRSM credits
7 under the proposed New TIER Credit. Please see the Member Bill Impact
8 Statement attached to the Direct Testimony of Paul G. Smith as Exhibit
9 Smith-6.

10 b. The model reflects the straight-line amortization of the Smelter Loss
11 Mitigation Regulatory Assets through 2043.

12 c. No. The financial forecast assumes Big Rivers will only pay its share of the
13 Station Two decommissioning costs, in accordance with the applicable
14 agreements.

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- 1 d. The model was prepared prior to Big Rivers making the decision to request
2 in this case the accounting treatment needed to retire Coleman Station. As
3 such, the financial forecast includes only the decommissioning costs related
4 to the closing of the Coleman Station ash ponds.
- 5 e. No. The model was prepared prior to Big Rivers making the decision to
6 request in this case the accounting treatment needed to retire Reid Station
7 Unit 1.

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- 1 f. The financial forecast reflects the sale of any excess generation capacity
2 into the MISO market, when it is economical.
- 3 g. The financial forecast assumes that any future CO₂ regulatory compliance
4 costs will be recoverable. No specific amount is reflected in the forecast.
- 5 h. No, the financial forecast does not reflect the benefits of achieving and
6 maintaining an investment grade rating from two of the three credit rating
7 agencies.
- 8 i. Yes, the financial forecast assumes that certain components of the Coleman
9 Scrubber will be transferred to Wilson Station. The net book value of such
10 components are removed from the balance of the Smelter Loss Mitigation
11 Regulatory Assets.
- 12 j. The financial forecast assumes the \$245 million RUS Series B Note
13 maturing in December 2023 will be [REDACTED]
14 [REDACTED] Such transactions will
15 result in an annual interest expense savings of approximately [REDACTED]

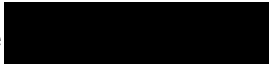
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1 k. The financial forecast assumes a base rate case 

2 and a base rate case 

3

4 **Witness)** Paul G. Smith

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1 **Item 5)** *Assuming that this Application is approved, in the future would*
2 *Big Rivers consider securitization of the remaining Smelter Loss Mitigation*
3 *Regulatory Assets (estimated to be \$252.5 million at 12/31/19) as a way to*
4 *potentially reduce costs on its members? Please explain.*

5

6 **Response)** Big Rivers will consider all options, including securitization, to reduce
7 the cost to its members as long as it does not harm Big Rivers financially and it does
8 not discriminate against any one customer class.

9

10 **Witness)** Paul G. Smith

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1 **Item 6)** *Please confirm that total revenue allocation of the Monthly Bill*
2 *Credit between the Rural and Large Industrial classes will exclude Large*
3 *Industrial revenue associated with EDR sales (Aleris) and sales to which the*
4 *FAC is not applicable (Domtar and Nucor).*

5

6 **Response)** The proposed allocation of the Rider MRSM Monthly Bill Credit between
7 the Rural and Large Industrial classes will be based on total revenue excluding Large
8 Industrial revenue associated with EDR sales (e.g. Aleris) and sales to which the FAC
9 is not applicable (e.g. Domtar back-up and Nucor).

10

11 **Witness)** Paul G. Smith

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1 Item 7) *Please provide the following data for the year 2019, in Excel*
2 *format where possible.*

3 a. *O&M (including A&G) Expense by FERC Account.*

4 b. *Labor Expense by FERC Account.*

5 c. *Purchased Power Expense separated by Demand and Energy, in*
6 *detail by sub-account.*

7 d. *All amounts related to HMP&L Station 2 included in the above*
8 *numbers by FERC sub-account.*

9 e. *Off System sales revenue split between Demand and Energy.*

10 f. *Any "specific assignment" treatment of costs to Off System Sales.*

11 g. *Billing Determinants and full Proof of Revenue for the Large*
12 *Industrial class.*

13 h. *Revenue and Expense (as booked) for FAC, ES, NSNFPPA, Surcredit,*
14 *MRSM and any other riders, separately for the Rural and Large*
15 *Industrial Customer classes.*

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- 1 *i. Total kWh sales for Rural and Industrial.*
- 2 *j. Calculations of FAC, ES, and NSNFPPA factors in effect during the*
- 3 *12-month period.*
- 4 *k. Total kWh sales of Off System.*

5

6 **Response)** Big Rivers objects to this request on the grounds that it is overly broad

7 and unduly burdensome. Big Rivers also objects to this request on the grounds that

8 it seeks information that is irrelevant and not likely to lead to the discovery of

9 admissible evidence. Notwithstanding these objections, but without waiving them,

10 Big Rivers responds as follows:

- 11 a. Please see **CONFIDENTIAL** Attachment 1 Excel file provided with this
- 12 response for Big Rivers’ share of total O&M (including A&G) expense by
- 13 FERC account number. A public version of the attachment is attached to
- 14 this response.
- 15 b. See Attachment 2 Excel file provided with this response.

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- 1 c. See **CONFIDENTIAL** Attachment 3 Excel file provided with this response.
2 A public version of the attachment is attached to this response.
- 3 d. See Attachment 4 Excel file provided with this response.
- 4 e. See **CONFIDENTIAL** Attachment 5 Excel file provided with this response.
5 A public version of the attachment is attached to this response.
- 6 f. Big Rivers does not have any specific assignment treatment of costs to Off-
7 System Sales. Big Rivers accounts for its fuel inventory using weighted
8 average inventory costing. The total cost of coal, pet coke, oil, gas, and
9 propane burned for generation by each of Big Rivers’ units during the
10 month is calculated by multiplying the volumes (i.e. tons, gallons, or MCF)
11 used for generation by the weighted average per unit cost of the respective
12 fuel.
- 13 The total costs of coal, pet coke, oil, gas, and propane burned for
14 generation by all of Big Rivers’ units during the month are included on page
15 2 of Big Rivers’ monthly Form A filings under Company Generation within

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1 the respective line items for purposes of calculating the Fuel Adjustment
2 Clause (FAC).

3 An overall system average fuel cost per kWh is calculated each
4 month by dividing the total cost of fuel used for generation by the net kWh
5 generated (after accounting for line losses) during the current expense
6 month. Fuel costs are allocated to off-system sales by multiplying this
7 overall system average fuel cost per kWh by the off-system sales volumes
8 (kWh).

9 The fuel costs allocated to off-system sales are subtracted from the
10 total recoverable fuel expense for purposes of calculating the FAC, and are
11 included in the Inter-System Sales Including Interchange-Out line item on
12 page 2 of Big Rivers' monthly Form A filings. See Attachment 10 Excel file
13 to response KIUC 1-7j for a detailed spreadsheet of the FAC and NSNFPPA
14 calculation.

15 g. See Attachment 6 Excel file to this response.

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- 1 h. See **CONFIDENTIAL** Attachment 7 Excel file provided with this response
2 for the revenue booked for riders, separated by Rural and Large Industrial
3 customers. Separate accounts are not maintained for Rural and Large
4 Industrial customers for expenses booked for the riders. A public version
5 of the attachment is attached to this response. Please see the two
6 attachments for KIUC 1-8 that detail the expense accounts recoverable
7 through the FAC, ES, and NSNFPPA.
- 8 i. See Attachment 8 Excel file provided with this response.
- 9 j. See Attachments 9 and 10 Excel files provided with this response.
- 10 k. See **CONFIDENTIAL** Attachment 11 Excel file provided with this
11 response. A public version of the attachment is attached to this response.
12
- 13 **Witness)** Paul G. Smith

STATEMENT OF REVENUES AND EXPENSES-YTD
OPERATION & MAINTENANCE EXPENSES ONLY

Big Rivers
Dec-19

	Description		Dec-19
5. OPERATION EXPENSE-PRODUCTION-EXCL FUEL			
50010000	OPER SUPERVISION & ENGINEERING		6,013,446.64
50210000	STEAM EXPENSES		7,478,310.10
50211000	STEAM EXPENSES-CLEAN AIR		4,795,935.80
50230000	SO2 REAGENTS		12,437,972.07
50232000	MATS REAGENT		3,753,329.33
50235000	STEAM EXP-MATS ENVIRONMENTAL		461,413.81
50236000	STEAM EXP-CCR ENVIRONMENTAL		2,152.90
50510000	ELECTRIC EXPENSES		4,557,074.51
50610000	MISC STEAM POWER EXPENSE		4,173,181.65
50610500	MISC STEAM PWR EXP-SCR/NOX		5,360.32
50610600	MISC STEAM PWR-EMISSION FEES		1,196,875.84
50619900	MISC STEAM PWR EXP-TAXABLE		587,932.50
50630000	NOX REAGENTS		384,785.04
50910000	ALLOWANCES-CLEAN AIR		2,570.00
54610000	OPER SUPERVISION & ENG-GAS TURBINE		6,582.60
54810000	GENERATION EXPENSES-GAS TURBINE		29,709.80
54910000	MISC OTHER POWER EXPENSES-GAS TURBINE		30,956.04
OPERATION EXPENSE-PRODUCTION-EXCL FUEL-TOTAL			45,917,588.95
6. OPERATION EXPENSE-PRODUCTION-FUEL			
50110000	FUEL		109,720,555.54
50120000	FUEL HANDLING		4,074,457.90
50130000	BOTTOM ASH DISPOSAL		80,760.65
50135000	FLY ASH DISPOSAL		5,638,809.97
54710000	FUEL-GAS TURBINE		316,372.53
OPERATION EXPENSE-PRODUCTION-FUEL-TOTAL			119,830,956.59
7. OPERATION EXPENSE-OTHER POWER SUPPLY			
55511000	PURCHASED POWER-SEPA		8,078,589.90
55514001	PURCHASED POWER-MISO ENERGY		6,949,843.32
55514002	PURCHASED POWER-MISO OTHER CHARGES		771,486.05
55515001	HMP&L STATION TWO AMORT EXP		90,773.87
55515002	HMP&L STATION TWO AMORT EXP-CLEAN AIR		140,815.13
55515004	HMP&L STATION TWO OPER SUPERVISION & ENGINEERING		85,621.03
55515005	HMP&L STATION TWO FUEL		33,481.41
55515006	HMP&L STATION TWO FUEL HANDLING		67,518.41
55515007	HMP&L STATION TWO BOTTOM ASH DISPOSAL		(2,909.66)
55515008	HMP&L STATION TWO FLY ASH DISPOSAL		71,049.49
55515009	HMP&L STATION TWO STEAM EXPENSES		100,911.65
55515010	HMP&L STATION TWO SO2 REAGENTS		(41,940.49)
55515011	HMP&L STATION TWO ELECTRIC EXPENSES		60,662.83
55515012	HMP&L STATION TWO STEAM POWER EXPENSES		84,987.25
55515015	HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING		49,555.71
55515016	HMP&L STATION TWO MAINT STRUCTURES		16,667.42
55515017	HMP&L STATION TWO MAINT BOILER PLANT		69,640.35
55515018	HMP&L STATION TWO MAINT ELECTRIC PLANT		30,983.26
55515019	HMP&L STATION TWO MAINTENANCE MISC STEAM PLANT		14,325.80
55515020	HMP&L STATION TWO ADMIN & GENERAL SALARIES		79,466.75
55515021	HMP&L STATION TWO OFFICE SUPPLIES & EXPENSE		15,269.86
55515022	HMP&L STATION TWO OUTSIDE SERVICES EMPLOYED		10,597.39
55515024	HMP&L STATION TWO INJURIES & DAMAGES		1,031.26
55515027	HMP&L STATION TWO MAINT OF GENERAL PLANT		611.96
55515030	HMP&L STATION TWO OPER SUPERVISION & ENGINEERING-LINES		600.70
55515031	HMP&L STATION TWO OPER SUPERVISION & ENGINEERING-STATIONS		600.70

STATEMENT OF REVENUES AND EXPENSES-YTD
OPERATION & MAINTENANCE EXPENSES ONLY

Big Rivers
Dec-19

	Description	Dec-19
55515032	HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING-LINES	600.70
55515033	HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING-STATIONS	600.70
55515034	HMP&L STATION TWO ADMINISTRATIVE AND GENERAL SALARIES-GENERATION	22,159.88
55515035	HMP&L STATION TWO OFFICE SUPPLIES AND EXPENSES-GENERATION	3,874.99
55515038	HMP&L STATION TWO OUTSIDE SVCS-HMPL EXP	15,799.85
55515041	HMP&L STATION TWO MISC STEAM PWR-EMISSION FEES	84,350.57
55515043	HMP&L STATION TWO STEAM EXP-MATS ENVIRONMENTAL	45.59
55515044	HMP&L STATION TWO MAINTENANCE BOILER PLANT-MATS ENVIRONMENTAL	3,465.24
55515046	HMP&L STATION TWO STEAM EXP-CCR ENVIRONMENTAL	2.00
55515201	HMP&L-STEAM EXPENSES CLEAN AIR	16,312.58
55515202	HMP&L-MISC STEAM PWR EXP-SCR/NOX	15,421.30
55515204	HMP&L-MAINT BOILER PLANT CLEAN AIR	20,212.74
55515205	HMP&L-MAINT SCRUBBER/SOLID WASTE	22,727.52
55515206	HMP&L-MAINT BOILER PLANT-REAGENT PREP	(134.13)
55515207	HMP&L-MAINT BOILER PLANT-WASTE TREATMENT	(1,779.54)
55517700		16,921,744.91
55518300		604,424.77
55523700		1,486.89
55524200		132,527.50
55524500		270,432.00
55711000	OTHER EXPENSE-POWER SUPPLY-ARBITRAGE	3,000,274.69
55735000	OTHER EXPENSE-NON-SMELTER NON-FAC PPA	(21,550.81)
OPERATION EXPENSE-OTHER POWER SUPPLY-TOTAL		37,893,241.29
8. OPERATION EXPENSE-TRANSMISSION		
56010000	OPER SUPERVISION & ENGINEERING-LINES	281,270.47
56020000	OPER SUPERVISION & ENGINEERING-STATIONS	381,531.44
56110000	LOAD DISPATCHING	1,416,409.37
56140000	SCHEDULING, SYSTEM CONTROL & DISPATCHING SERVICES	932,622.38
56180000	RELIABILITY PLANNING & STANDARDS DEVELOPMENT SERV	57,469.74
56210000	STATION EXPENSES	667,452.29
56310000	OVERHEAD LINE EXPENSES	1,109,314.84
56510000	TRANSMISSION OF ELECTRICITY BY OTHERS	1,657,485.52
56610000	MISC TRANSMISSION EXPENSE-LINES	251,830.13
56620000	MISC TRANSMISSION EXPENSE-STATIONS	347,839.29
56720000	RENTS-STATIONS	15,054.99
OPERATION EXPENSE-TRANSMISSION-TOTAL		7,118,280.46
9. OPERATING EXPENSE - RTO/ISO		
57570000	MARKET FACILITATION, MONITORING & COMPLIANCE SERV	1,005,131.71
OPERATING EXPENSE - RTO/ISO-TOTAL		1,005,131.71
12. OPERATING EXPENSE - CUSTOMER SERVICE & INFORMATIONAL EXPENSE		
90810000	CUSTOMER ASSISTANCE EXPENSES	622,740.07
90910000	INFORMATION & INSTRUCTION ADV EXP	29,888.20
CUSTOMER SERVICE & INFORMATIONAL EXPENSE-TOTAL		652,628.27
13. OPERATION EXPENSE-SALES		
91310000	ADVERTISING EXPENSE	136,875.99
OPERATION EXPENSE-SALES-TOTAL		136,875.99

STATEMENT OF REVENUES AND EXPENSES-YTD
OPERATION & MAINTENANCE EXPENSES ONLY

Big Rivers
Dec-19

	Description	Dec-19
14.	OPERATION EXPENSE-ADMINISTRATIVE & GENERAL	
	92010000 ADMINISTRATIVE AND GENERAL SALARIES	8,097,182.97
	92010100 ADMIN & GENERAL SALARIES-POWER SUPPLY	4,448,548.75
	92010200 ADMIN & GENERAL SALARIES-CUSTOMER SERV	149,738.97
	92010300 ADMIN & GENERAL SALARIES-GENERATION	2,190,850.73
	92019900 ADMIN & GENERAL SALARIES-ALLOCABLE TO CAPITAL PROJECTS	95,109.14
	92110000 OFFICE SUPPLIES AND EXPENSES	4,295,606.59
	92110100 OFFICE SUPPLIES & EXPENSES-POWER SUPPLY	374,874.60
	92110200 OFFICE SUPPLIES & EXPENSES-CUSTOMER SER	1,868,985.66
	92110300 OFFICE SUPPLIES & EXPENSES-GENERATION	94,446.30
	92112000 OFFICE SUPPLIES & EXPENSES-CENTURY SEBREE	(132,239.67)
	92310000 OUTSIDE SERVICES EMPLOYED	701,517.37
	92310100 OUTSIDE SERVICES-POWER SUPPLY	39,462.59
	92310200 OUTSIDE SERVICES-CUSTOMER SERVICE	85,159.00
	92310300 OUTSIDE SERVICES-GENERATION	34,828.50
	92310400 OUTSIDE SERVICES-TRANSMISSION	97,867.54
	92510000 INJURIES & DAMAGES	3,779,233.01
	92610000 EMPLOYEE PENSIONS & BENEFITS	129,899.93
	92810000 REGULATORY COMMISSION EXPENSES	615,039.39
	93010000 GENERAL ADVERTISING EXPENSES	166,099.40
	93020000 MISCELLANEOUS GENERAL EXPENSES	2,028,972.47
	93110000 RENTS-ADMINISTRATIVE & GENERAL	1,933.08
	OPERATION EXPENSE-ADMINISTRATIVE & GENERAL-TOTAL	29,163,116.32
15.	TOTAL OPERATION EXPENSE	241,717,819.58
16.	MAINTENANCE EXPENSE-PRODUCTION	
	51010000 MAINT SUPERVISION & ENGINEERING	3,210,542.72
	51110000 MAINTENANCE STRUCTURES	3,003,561.80
	51210000 MAINTENANCE BOILER PLANT	13,756,303.95
	51210010 MAINTENANCE BOILER PLANT-CCR	(0.01)
	51211000 MAINTENANCE BOILER PLANT-CLEAN AIR	1,735,706.84
	51212000 MAINT SCRUBBER/SOLID WASTE	3,795,999.00
	51213000 MAINTENANCE BOILER PLANT-REAGENT PREP	127,405.04
	51214000 MAINTENANCE BOILER PLANT-WASTE TREATMENT	1,144,484.05
	51215000 MAINTENANCE BOILER PLANT-MATS ENVIRONMENTAL	804,095.72
	51310000 MAINTENANCE ELECTRIC PLANT	2,324,428.81
	51410000 MAINTENANCE MISC STEAM PLANT	2,225,820.79
	55110000 MAINT SUPERVISION & ENG-GAS TURBINE	6,600.13
	55210000 MAINT STRUCTURES-GAS TURBINE	905.78
	55310000 MAINT GENERATING & ELEC PLT-GAS TURBINE	101,677.70
	55410000 MAINT MISC OTHER POWER PLT-GAS TURBINE	7,080.55
	MAINTENANCE EXPENSE-PRODUCTION-TOTAL	32,244,612.87
17.	MAINTENANCE EXPENSE-TRANSMISSION	
	56810000 MAINT SUPERVISION & ENGINEERING-LINES	255,856.38
	56820000 MAINT SUPERVISION & ENGINEERING-STATIONS	372,594.35
	56910000 MAINTENANCE STRUCTURES	20,831.34
	57010000 MAINTENANCE STATION EQUIPMENT	2,054,552.48
	57110000 MAINTENANCE OVERHEAD LINES	2,375,293.08
	57310000 MAINTENANCE MISC TRANSMISSION PLANT-LINES	790,331.26
	57320000 MAINTENANCE MISC TRANSMISSION PLANT-STATIONS	771,227.25
	MAINTENANCE EXPENSE-TRANSMISSION-TOTAL	6,640,686.14
20.	MAINTENANCE EXPENSE-GENERAL PLANT	
	93510000 MAINTENANCE OF GENERAL PLANT	180,788.66
	MAINTENANCE EXPENSE-GENERAL PLANT-TOTAL	180,788.66
21.	TOTAL MAINTENANCE EXPENSE	39,066,087.67

Note: The expenses included above include both labor and non-labor and are net of the City's share of Station Two.

Period : 2019

Balance Type

Account	Description	Ending Balance
55511000	PURCHASED POWER-SEPA	8,078,589.90
55514001	PURCHASED POWER-MISO ENERGY	6,949,843.32
55514002	PURCHASED POWER-MISO OTHER CHARGES	771,486.05
55515001	HMP&L STATION TWO AMORT EXP	90,773.87
55515002	HMP&L STATION TWO AMORT EXP-CLEAN AIR	140,815.13
55515004	HMP&L STATION TWO OPER SUPERVISON & ENGINEERING	85,621.03
55515005	HMP&L STATION TWO FUEL	33,481.41
55515006	HMP&L STATION TWO FUEL HANDLING	67,518.41
55515007	HMP&L STATION TWO BOTTOM ASH DISPOSAL	(2,909.66)
55515008	HMP&L STATION TWO FLY ASH DISPOSAL	71,049.49
55515009	HMP&L STATION TWO STEAM EXPENSES	100,911.65
55515010	HMP&L STATION TWO SO2 REAGENTS	(41,940.49)
55515011	HMP&L STATION TWO ELECTRIC EXPENSES	60,662.83
55515012	HMP&L STATION TWO STEAM POWER EXPENSES	84,987.25
55515015	HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING	49,555.71
55515016	HMP&L STATION TWO MAINT STRUCTURES	16,667.42
55515017	HMP&L STATION TWO MAINT BOILER PLANT	69,640.35
55515018	HMP&L STATION TWO MAINT ELECTRIC PLANT	30,983.26
55515019	HMP&L STATION TWO MAINTENANCE MISC STEAM PLANT	14,325.80
55515020	HMP&L STATION TWO ADMIN & GENERAL SALARIES	79,466.75
55515021	HMP&L STATION TWO OFFICE SUPPLIES & EXPENSE	15,269.86
55515022	HMP&L STATION TWO OUTSIDE SERVICES EMPLOYED	10,597.39
55515024	HMP&L STATION TWO INJURIES & DAMAGES	1,031.26
55515027	HMP&L STATION TWO MAINT OF GENERAL PLANT	611.96
55515030	HMP&L STATION TWO OPER SUPERVISION & ENGINEERING-LINES	600.70
55515031	HMP&L STATION TWO OPER SUPERVISION & ENGINEERING-STATIONS	600.70
55515032	HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING-LINES	600.70
55515033	HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING-STATIONS	600.70
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55515041	HMP&L STATION TWO MISC STEAM PWR-EMISSION FEES	84,350.57
55515043	HMP&L STATION TWO STEAM EXP-MATS ENVIRONMENTAL	45.59
55515044	HMP&L STATION TWO MAINTENANCE BOILER PLANT-MATS ENVIRONMENTAL	3,465.24
55515046	HMP&L STATION TWO STEAM EXP-CCR ENVIRONMENTAL	2.00
55515201	HMP&L-STEAM EXPENSES CLEAN AIR	16,312.58
55515202	HMP&L-MISC STEAM PWR EXP-SCR/NOX	15,421.30
55515204	HMP&L-MAINT BOILER PLANT CLEAN AIR	20,212.74
55515205	HMP&L-MAINT SCRUBBER/SOLID WASTE	22,727.52
55515206	HMP&L-MAINT BOILER PLANT-REAGENT PREP	(134.13)
55515207	HMP&L-MAINT BOILER PLANT-WASTE TREATMENT	(1,779.54)
55517700		16,921,744.91
55518300		604,424.77
55523700		1,486.89
55524200		132,527.50
55524500		270,432.00

Purchased Power (Energy)

34,914,517.41

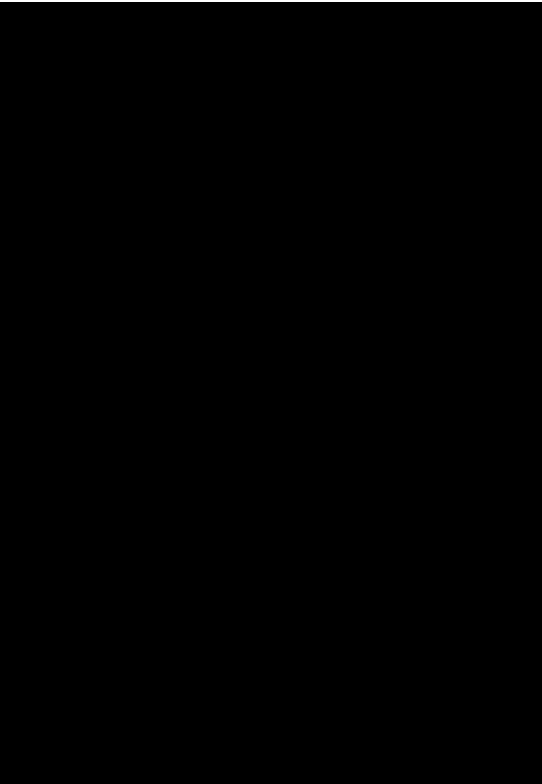
Purchased Power (Demand)

-

Total Purchased Power

34,914,517.41

BIG RIVERS ELECTRIC CORPORATION 01/01/2019 - 12/31/2019

Name	MWH sold	Demand Chrg	Energy Chrg	Other Chrg	Total
	143,258		\$ 4,182,145	\$	4,182,145
	11,400		\$ 323,033	\$	323,033
			\$ 766,765	\$	766,765
			\$ 885,920	\$	885,920
	162		\$ 3,112	\$	3,112
			\$ 2,395,896	\$	2,395,896
			\$ 354,000	\$	354,000
			\$ 291,000	\$	291,000
			\$ 750,000	\$	750,000
			\$ 6,000	\$	6,000
			\$ 93,000	\$	93,000
			\$ 67,350	\$	67,350
			\$ 620,452	\$	620,452
			\$ 777,159	\$	777,159
			\$ 2,476,929	\$	2,476,929
			\$ 8,983,200	\$	8,983,200
	41,061		\$ 1,266,956	\$	1,266,956
	321,967		\$ 18,061,856	\$	18,061,856
			\$ 14,077,120	\$	14,077,120
	2,361,383		\$ 62,837,445	\$ (50,443,931)	\$ 12,393,514
		\$ 11,489,280	\$	11,489,280	
		\$ 22,198,240	\$	22,198,240	
		\$ 3,509,212	\$	3,509,212	
TOTAL	2,879,231.000	-	\$ 156,416,070	\$ (50,443,931)	\$ 105,972,139

Member Billing Year To Date 2019

	GREEN POWER	FAC	ES	Non-Smelter Non-Fac PPA	Total MRSM
JP RURALS	\$ 82.00	\$ 552,563.11	\$ 4,087,153.82	\$ 1,171,699.64	\$ (3,310,018.88)
KENERGY	\$ -	\$ 1,012,763.47	\$ 7,548,975.72	\$ 2,146,730.25	\$ (6,066,974.01)
MEADE CO. RURALS	\$ -	\$ 432,113.22	\$ 3,166,370.45	\$ 879,903.76	\$ (2,478,645.34)
TOTAL RURALS	\$ 82.00	\$ 1,997,439.80	\$ 14,802,499.99	\$ 4,198,333.65	\$ (11,855,638.23)
	\$ -	\$ 20,980.05	\$ 139,736.80	\$ 46,978.61	(101,960.00)
	\$ -	\$ 389.15	\$ 1,961.97	\$ 758.66	(1,568.48)
	\$ -	\$ 207,778.55	\$ 1,109,817.22	\$ 442,990.89	(837,154.62)
	\$ -	\$ 5,203.82	\$ 36,287.95	\$ 10,489.30	(22,840.34)
	\$ -	\$ 38,681.99	\$ 257,070.80	\$ 82,272.28	(177,682.97)
	\$ -	\$ 244.36	\$ 29,893.68	\$ 500.64	(4,354.67)
	\$ -	\$ 412.36	\$ 10,175.20	\$ 830.54	(2,532.08)
	\$ -	\$ 3,849.06	\$ 51,379.22	\$ 8,212.70	(20,164.15)
	\$ -	\$ 115,681.84	\$ 591,781.50	\$ 243,187.49	(510,201.60)
	\$ -	\$ 240.09	\$ 1,696.57	\$ 554.26	(1,208.82)
	\$ -	\$ 11,446.57	\$ 56,397.41	\$ 20,262.58	(41,599.66)
	\$ -	\$ 341.11	\$ 2,224.82	\$ 629.89	(1,309.22)
	\$ -	\$ 259,597.19	\$ 1,363,256.35	\$ 547,643.75	(1,149,473.68)
	\$ -	\$ 10,639.13	\$ 115,482.01	\$ 31,234.74	(70,969.72)
	\$ -	\$ 17,516.25	\$ 103,249.59	\$ 36,990.86	(78,692.79)
	\$ -	\$ -	\$ 1,050.99	\$ -	(121.46)
	\$ -	\$ 335.41	\$ 3,872.75	\$ 689.36	(1,682.40)
	\$ -	\$ 45,913.35	\$ 247,530.31	\$ 96,762.72	(204,575.10)
	\$ -	\$ 72,854.09	\$ 416,948.56	\$ 157,524.45	(336,371.34)
	\$ -	\$ 9,295.68	\$ 60,447.23	\$ 21,125.01	(45,530.77)
KI-LARGE INDUSTRIALS	\$ -	\$ 821,400.05	\$ 4,600,260.93	\$ 1,749,638.73	\$ (3,609,993.87)
	\$ -	\$ 519.21	\$ 4,502.45	\$ 877.47	(1,769.26)
TOTAL INDUSTRIALS	\$ -	\$ 821,919.26	\$ 4,604,763.38	\$ 1,750,516.20	\$ (3,611,763.13)
GRAND TOTAL	\$ 82.00	\$ 2,819,359.06	\$ 19,407,263.37	\$ 5,948,849.85	\$ (15,467,401.36)

Case No. 2020-00064

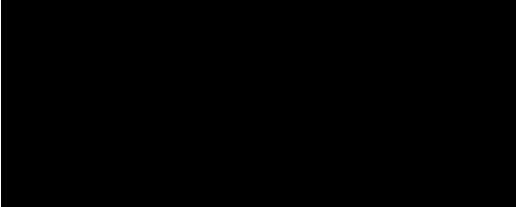
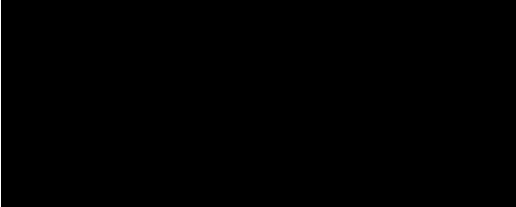
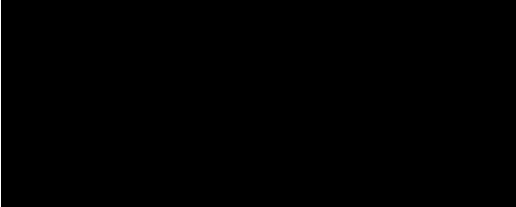
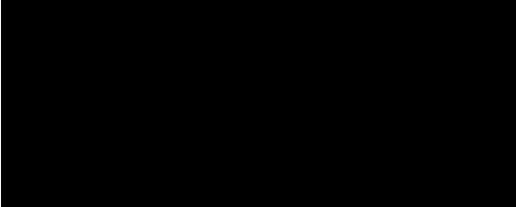
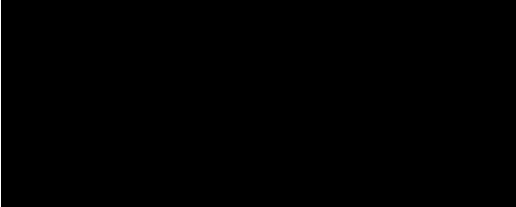
Attachment 7 for Response to KIUC 1-7h

Witness: Paul G. Smith

Page 1 of 1

**Big Rivers Electric Corporation
Case No. 2020-00064
Total kWh sales to Off System**

BIG RIVERS ELECTRIC CORPORATION 01/01/2019 - 12/31/2019

	<u>Name</u>	<u>KWH sold</u>
KWH Sales to Off System		
		143,258,000
		11,400,000
		162,000
		41,061,000
		321,967,000
	Midcontient Independent System Op.	<u>2,361,383,000</u>
Total		2,879,231,000

BIG RIVERS ELECTRIC CORPORATION

**ELECTRONIC APPLICATION OF
BIG RIVERS ELECTRIC CORPORATION
FOR APPROVAL TO MODIFY ITS MRSM TARIFF,
CEASE DEFERRING DEPRECIATION EXPENSES,
ESTABLISH REGULATORY ASSETS,
AMORTIZE REGULATORY ASSETS, AND
OTHER APPROPRIATE RELIEF
CASE NO. 2020-00064**

**Response to the Kentucky Industrial Utility Customers, Inc.'s
First Set of Data Requests
dated March 24, 2020**

April 3, 2020

1 **Item 8)** *Please provide the amount of expense for 2019, by FERC account,*
2 *which is recoverable through the Company's various rate riders (FAC, ES,*
3 *NSNFPPA).*

4

5 **Response)** Big Rivers objects to this request on the grounds that is overbroad and
6 unduly burdensome. Big Rivers also objects to this request on the grounds that it
7 seeks information that is irrelevant and that is not likely to lead to admissible
8 evidence. Notwithstanding these objections, and without waiving them, see
9 Attachment 1 and Attachment 2 for the amount of expense for 2019, by FERC
10 account, which was recoverable through the Company's various rate riders (FAC, ES,
11 NSNFPPA).

12

13 **Witness)** Paul G. Smith

Big Rivers Electric Corporation
Case No. 2020-00064
Cost Recovered through FAC and NCNFPPA
For Expense Months: January 2019 to December 2019

	Jan-2019	Feb-2019	Mar-2019
Total Cost Recovered through FAC & Non-FAC PPA			
Total Generation Fuel Recovered through FAC	= \$ 5,137,502	\$ 4,049,535	\$ 4,263,518
Total Purch. Power Recovered through FAC	= \$ 1,486,187	\$ 1,467,330	\$ 1,340,037
Total Purch. Power Recovered through Non-FAC PPA	= \$ 722,694	\$ 473,704	\$ 597,419
Total Costs Recovered through FAC & Non-FAC PPA	= \$ 7,346,383	\$ 5,990,569	\$ 6,200,974
Total Generation Fuel Recovered through FAC & Non-FAC PPA			
50110000 FUEL	10,273,511	10,969,909	10,313,478
54710000 FUEL-GAS TURBINE	51,995	47,808	2,150
55515005 HMP&L STATION TWO FUEL	195,875	(177,140)	29,511
Total Fuel Expense per GL	<u>10,521,382</u>	<u>10,840,576</u>	<u>10,345,138</u>
Non-Eligible Items included above	(1,190)	193,532	(195,912)
Adjusted Fuel Expense per GL	<u>10,520,192</u>	<u>11,034,109</u>	<u>10,149,226</u>
(-) MISO Make-Whole Payments	2,158	2,141	-
(+) Fuel (Assigned Cost During F.O.)	2,188,055	102,171	848,910
(-) Fuel (Substitute Cost During F.O.)	1,277,508	-	359,580
Total Fuel Cost - Generation	<u>11,428,581</u>	<u>11,134,139</u>	<u>10,638,556</u>
(+) Net energy cost - economy purchases	576,714	1,170,593	705,987
(+) Identifiable fuel cost - other purchases	137,346	321,089	544,726
(+) Identifiable fuel cost - Forced Outage purchases	1,171,458	135,227	633,471
(-) Identifiable fuel cost (substitute for Forced Outage)	1,171,458	135,227	633,471

Case No. 2020-00064

Attachment 1 for Response to KIUC 1-8

Witness: Paul G. Smith

Big Rivers Electric Corporation
Case No. 2020-00064
Cost Recovered through FAC and NCNFPPA
For Expense Months: January 2019 to December 2019

	Apr-2019	May-2019	Jun-2019
Total Cost Recovered through FAC & Non-FAC PPA			
Total Generation Fuel Recovered through FAC	= \$ 3,668,274	\$ 4,172,553	\$ 3,918,658
Total Purch. Power Recovered through FAC	= \$ 1,235,507	\$ 1,017,676	\$ 1,358,903
Total Purch. Power Recovered through Non-FAC PPA	= \$ 746,636	\$ 1,807,287	\$ 529,851
Total Costs Recovered through FAC & Non-FAC PPA	= \$ 5,650,417	\$ 6,997,516	\$ 5,807,413
Total Generation Fuel Recovered through FAC & Non-FAC PPA			
50110000 FUEL	8,066,875	10,864,805	10,472,527
54710000 FUEL-GAS TURBINE	8,754	31,149	226
55515005 HMP&L STATION TWO FUEL	222	222	(888)
Total Fuel Expense per GL	8,075,852	10,896,177	10,471,865
Non-Eligible Items included above	(1,190)	(1,190)	(80)
Adjusted Fuel Expense per GL	8,074,662	10,894,987	10,471,785
(-) MISO Make-Whole Payments	4,264	-	-
(+) Fuel (Assigned Cost During F.O.)	452,867	156,520	468,173
(-) Fuel (Substitute Cost During F.O.)	174,775	54,117	212,126
Total Fuel Cost - Generation	8,348,490	10,997,390	10,727,832
(+) Net energy cost - economy purchases	496,479	898,682	1,043,537
(+) Identifiable fuel cost - other purchases	1,571,104	853,592	234,249
(+) Identifiable fuel cost - Forced Outage purchases	516,662	1,259,905	308,461
(-) Identifiable fuel cost (substitute for Forced Outage)	516,662	1,259,905	308,461

Case No. 2020-00064

Attachment 1 for Response to KIUC 1-8

Witness: Paul G. Smith

Big Rivers Electric Corporation
Case No. 2020-00064
Cost Recovered through FAC and NCNFPPA
For Expense Months: January 2019 to December 2019

	Jul-2019	Aug-2019	Sep-2019
Total Cost Recovered through FAC & Non-FAC PPA			
Total Generation Fuel Recovered through FAC	= \$ 5,361,067	\$ 4,929,115	\$ 4,869,789
Total Purch. Power Recovered through FAC	= \$ 1,148,264	\$ 1,564,800	\$ 1,359,646
Total Purch. Power Recovered through Non-FAC PPA	= \$ 633,289	\$ 588,130	\$ 851,633
Total Costs Recovered through FAC & Non-FAC PPA	= \$ 7,142,620	\$ 7,082,044	\$ 7,081,068
Total Generation Fuel Recovered through FAC & Non-FAC PPA			
50110000 FUEL	11,103,921	8,999,504	9,175,417
54710000 FUEL-GAS TURBINE	7,029	20,133	32,723
55515005 HMP&L STATION TWO FUEL	(14,320)	-	-
Total Fuel Expense per GL	<u>11,096,630</u>	<u>9,019,638</u>	<u>9,208,140</u>
Non-Eligible Items included above	(968)	(1,136)	(1,136)
Adjusted Fuel Expense per GL	<u>11,095,662</u>	<u>9,018,502</u>	<u>9,207,004</u>
(-) MISO Make-Whole Payments	2,118	4,232	8,343
(+) Fuel (Assigned Cost During F.O.)	313,518	1,026,073	427,304
(-) Fuel (Substitute Cost During F.O.)	36,012	414,008	72,368
Total Fuel Cost - Generation	<u>11,371,050</u>	<u>9,626,335</u>	<u>9,553,597</u>
(+) Net energy cost - economy purchases	764,177	678,766	784,821
(+) Identifiable fuel cost - other purchases	579,034	474,789	525,128
(+) Identifiable fuel cost - Forced Outage purchases	415,168	727,278	781,442
(-) Identifiable fuel cost (substitute for Forced Outage)	415,168	727,278	781,442

Case No. 2020-00064

Attachment 1 for Response to KIUC 1-8

Witness: Paul G. Smith

Big Rivers Electric Corporation
Case No. 2020-00064
Cost Recovered through FAC and NCNFPPA
For Expense Months: January 2019 to December 2019

	Oct-2019	Nov-2019	Dec-2019
Total Cost Recovered through FAC & Non-FAC PPA			
Total Generation Fuel Recovered through FAC	= \$ 2,216,818	\$ 3,007,953	\$ 2,075,601
Total Purch. Power Recovered through FAC	= \$ 3,118,452	\$ 3,071,345	\$ 3,776,614
Total Purch. Power Recovered through Non-FAC PPA	= \$ 489,446	\$ 685,165	\$ 479,716
Total Costs Recovered through FAC & Non-FAC PPA	= \$ 5,824,716	\$ 6,764,463	\$ 6,331,931
Total Generation Fuel Recovered through FAC & Non-FAC PPA			
50110000 FUEL	5,796,651	8,524,865	5,159,071
54710000 FUEL-GAS TURBINE	53,194	55,286	5,924
55515005 HMP&L STATION TWO FUEL	-	-	-
Total Fuel Expense per GL	<u>5,849,846</u>	<u>8,580,151</u>	<u>5,164,994</u>
Non-Eligible Items included above	(1,137)	(1,137)	(1,137)
Adjusted Fuel Expense per GL	<u>5,848,709</u>	<u>8,579,014</u>	<u>5,163,858</u>
(-) MISO Make-Whole Payments	82,258	6,436	1,907
(+) Fuel (Assigned Cost During F.O.)	355,485	969,803	176,844
(-) Fuel (Substitute Cost During F.O.)	35,494	16,029	55,437
Total Fuel Cost - Generation	<u>6,086,442</u>	<u>9,526,352</u>	<u>5,283,358</u>
(+) Net energy cost - economy purchases	1,053,183	735,026	786,028
(+) Identifiable fuel cost - other purchases	2,017,544	1,498,809	3,117,064
(+) Identifiable fuel cost - Forced Outage purchases	342,938	1,192,708	120,396
(-) Identifiable fuel cost (substitute for Forced Outage)	342,938	1,192,708	121,407

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Witness: Paul G. Smith

Big Rivers Electric Corporation
Case No. 2020-00064
Cost Recovered through FAC and NCNFPPA
For Expense Months: January 2019 to December 2019

	Jan-2019	Feb-2019	Mar-2019
(-) Less Purchases for Supplemental and Back-Up to Smelters	-	-	-
(-) Less Purchases for Domtar back up	115,146	125,051	356,783
(-) Less Purchases Above Highest Cost Units	23,274	1,473	43,204
Subtotal Fuel Cost - Purchases	<u>575,640</u>	<u>1,365,158</u>	<u>850,726</u>
Off-System Sales from Purchased Power	-	-	-
Off-System Sales form Generation	5,380,532	6,982,433	5,885,728
Total Intersystem Sales	<u>5,380,532</u>	<u>6,982,433</u>	<u>5,885,728</u>
Over/(Under) Recovery	39,145	(16,968)	5,531
Total Fuel Cost	6,584,544	5,533,832	5,598,023
Total Purch. Power Recovered through FAC	1,486,187	1,467,330	1,340,037
Over/(Under) Recovery	39,145	(16,968)	5,531
Total Generation Fuel Recovered through FAC	<u>5,137,502</u>	<u>4,049,534</u>	<u>4,263,517</u>

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Big Rivers Electric Corporation
Case No. 2020-00064
Cost Recovered through FAC and NCNFPPA
For Expense Months: January 2019 to December 2019

	Apr-2019	May-2019	Jun-2019
(-) Less Purchases for Supplemental and Back-Up to Smelters	-	-	-
(-) Less Purchases for Domtar back up	1,066,346	631,264	147,698
(-) Less Purchases Above Highest Cost Units	43,821	205,738	27,232
Subtotal Fuel Cost - Purchases	957,416	915,272	1,102,856
Off-System Sales from Purchased Power	-	-	-
Off-System Sales form Generation	4,402,124	6,722,433	6,553,127
Total Intersystem Sales	4,402,124	6,722,433	6,553,127
Over/(Under) Recovery	3,303	40,089	2,121
Total Fuel Cost	4,900,479	5,150,140	5,275,441
Total Purch. Power Recovered through FAC	1,235,507	1,017,676	1,358,903
Over/(Under) Recovery	3,303	40,089	2,121
Total Generation Fuel Recovered through FAC	3,668,275	4,172,553	3,918,658

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Big Rivers Electric Corporation
Case No. 2020-00064
Cost Recovered through FAC and NCNFPPA
For Expense Months: January 2019 to December 2019

	Jul-2019	Aug-2019	Sep-2019
(-) Less Purchases for Supplemental and Back-Up to Smelters	-	-	-
(-) Less Purchases for Domtar back up	463,083	184,972	280,461
(-) Less Purchases Above Highest Cost Units	9,370	15,848	24,777
Subtotal Fuel Cost - Purchases	<u>870,758</u>	<u>952,735</u>	<u>1,004,711</u>
Off-System Sales from Purchased Power	-	-	-
Off-System Sales form Generation	5,732,477	4,085,155	4,328,873
Total Intersystem Sales	<u>5,732,477</u>	<u>4,085,155</u>	<u>4,328,873</u>
Over/(Under) Recovery	(33,597)	(4,880)	(15,626)
Total Fuel Cost	6,542,928	6,498,794	6,245,061
Total Purch. Power Recovered through FAC	1,148,264	1,564,800	1,359,646
Over/(Under) Recovery	(33,597)	(4,880)	(15,626)
Total Generation Fuel Recovered through FAC	<u>5,361,067</u>	<u>4,929,114</u>	<u>4,869,789</u>

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Big Rivers Electric Corporation
Case No. 2020-00064
Cost Recovered through FAC and NCNFPPA
For Expense Months: January 2019 to December 2019

	Oct-2019	Nov-2019	Dec-2019
(-) Less Purchases for Supplemental and Back-Up to Smelters	-	-	-
(-) Less Purchases for Domtar back up	193,768	109,669	188,645
(-) Less Purchases Above Highest Cost Units	78,498	2,800	14,563
Subtotal Fuel Cost - Purchases	2,798,461	2,121,366	3,698,873
Off-System Sales from Purchased Power	-	3,795	43,666
Off-System Sales form Generation	3,549,634	5,564,625	3,086,350
Total Intersystem Sales	3,549,634	5,568,420	3,130,016
Over/(Under) Recovery	(68,060)	91,216	19,603
Total Fuel Cost	5,403,329	5,988,082	5,832,612
Total Purch. Power Recovered through FAC	3,118,452	3,071,345	3,776,614
Over/(Under) Recovery	(68,060)	91,216	19,603
Total Generation Fuel Recovered through FAC	2,216,817	3,007,953	2,075,601

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Big Rivers Electric Corporation
Case No. 2020-00064
Cost Recovered through FAC and NCNFPPA
For Expense Months: January 2019 to December 2019

	Jan-2019	Feb-2019	Mar-2019
Total Purchased Power Recovered through FAC & Non-FAC PPA			
55511000 PURCHASED POWER-SEPA	634,230	600,336	588,706
55514001 PURCHASED POWER-MISO ENERGY(1)	(66,769)	130,390	503,503
55515000 PURCHASED POWER-HMP&L STATION TWO	-	-	-
55517700 PURCHASED POWER-SIPC	1,577,668	1,233,136	1,398,078
55518300 PURCHASED POWER-ASSOC ELEC COOP	-	-	-
55519600 PURCHASED POWER-EDF TRADING N AMERICA	-	-	-
55523700 PURCHASED POWER-KY NATIONAL GUARD	-	-	-
Total Purchased Power Expense per GL	2,145,129	1,963,862	2,490,287
Purchases from Intersystem Sales included above	(178,899)	(102,223)	196,048
Purchases for Domtar Back-Up Energy included above	115,146	125,051	356,783
Total Adjustments	(63,753)	22,828	552,831
Total Purchased Power Recoverable through FAC & Non-FAC PPA	2,208,881	1,941,034	1,937,456

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Big Rivers Electric Corporation
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Cost Recovered through FAC and NCNFPPA
For Expense Months: January 2019 to December 2019

	Apr-2019	May-2019	Jun-2019
Total Purchased Power Recovered through FAC & Non-FAC PPA			
55511000 PURCHASED POWER-SEPA	664,080	695,288	974,552
55514001 PURCHASED POWER-MISO ENERGY(1)	393,838	1,261,127	(254,122)
55515000 PURCHASED POWER-HMP&L STATION TWO	-	-	-
55517700 PURCHASED POWER-SIPC	1,838,165	1,359,188	1,207,040
55518300 PURCHASED POWER-ASSOC ELEC COOP	-	-	-
55519600 PURCHASED POWER-EDF TRADING N AMERICA	-	-	-
55523700 PURCHASED POWER-KY NATIONAL GUARD	245	278	181
Total Purchased Power Expense per GL	2,896,328	3,315,881	1,927,651
Purchases from Intersystem Sales included above	(152,161)	(140,346)	(108,801)
Purchases for Domtar Back-Up Energy included above	1,066,346	631,264	147,698
Total Adjustments	914,185	490,918	38,897
Total Purchased Power Recoverable through FAC & Non-FAC PPA	1,982,143	2,824,963	1,888,754

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Big Rivers Electric Corporation
Case No. 2020-00064
Cost Recovered through FAC and NCNFPPA
For Expense Months: January 2019 to December 2019

	Jul-2019	Aug-2019	Sep-2019
Total Purchased Power Recovered through FAC & Non-FAC PPA			
55511000 PURCHASED POWER-SEPA	833,407	685,988	560,548
55514001 PURCHASED POWER-MISO ENERGY(1)	(158,748)	158,629	500,591
55515000 PURCHASED POWER-HMP&L STATION TWO	-	-	-
55517700 PURCHASED POWER-SIPC	1,409,716	1,277,104	1,239,778
55518300 PURCHASED POWER-ASSOC ELEC COOP	10,077	85,261	-
55519600 PURCHASED POWER-EDF TRADING N AMERICA	-	-	-
55523700 PURCHASED POWER-KY NATIONAL GUARD	116	111	110
Total Purchased Power Expense per GL	2,094,568	2,207,093	2,301,027
Purchases from Intersystem Sales included above	(150,067)	(130,809)	(190,713)
Purchases for Domtar Back-Up Energy included above	463,083	184,972	280,461
Total Adjustments	313,016	54,163	89,748
Total Purchased Power Recoverable through FAC & Non-FAC PPA	1,781,553	2,152,930	2,211,279

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Big Rivers Electric Corporation
Case No. 2020-00064
Cost Recovered through FAC and NCNFPPA
For Expense Months: January 2019 to December 2019

	Oct-2019	Nov-2019	Dec-2019
Total Purchased Power Recovered through FAC & Non-FAC PPA			
55511000 PURCHASED POWER-SEPA	515,751	649,243	676,462
55514001 PURCHASED POWER-MISO ENERGY(1)	1,535,484	372,993	2,572,928
55515000 PURCHASED POWER-HMP&L STATION TWO	-	-	-
55517700 PURCHASED POWER-SIPC	1,426,522	1,818,000	1,137,350
55518300 PURCHASED POWER-ASSOC ELEC COOP	66,838	442,249	-
55519600 PURCHASED POWER-EDF TRADING N AMERICA	-	-	-
55523700 PURCHASED POWER-KY NATIONAL GUARD	183	150	112
Total Purchased Power Expense per GL	3,544,778	3,282,634	4,386,852
Purchases from Intersystem Sales included above	(256,888)	(583,545)	(58,122)
Purchases for Domtar Back-Up Energy included above	193,768	109,669	188,645
Total Adjustments	(63,120)	(473,876)	130,523
Total Purchased Power Recoverable through FAC & Non-FAC PPA	3,607,898	3,756,510	4,256,329

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Witness: Paul G. Smith

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Big Rivers Electric Corporation
Case No. 2020-00064
Costs Recovered through ES
For Expenses Months: January 2019 to December 2019

	Jan-2019	Feb-2019	Mar-2019
Total Cost Recovered through ES			
Return on Rate Base	= \$ 138,362	\$ 139,961	\$ 137,562
Operating Expenses	= \$ 2,489,408	\$ 2,773,791	\$ 2,196,497
Total Costs Recovered through ES	= \$ 2,627,770	\$ 2,913,752	\$ 2,334,059

Total Return on Rate Base			
Rate Base	27,626,343	27,309,506	27,375,507
Divided by 12 months	2,302,195	2,275,792	2,281,292
Rate of Return	6.01%	6.15%	6.03%
Return on Base Rate	138,362	139,961	137,562

Calculation of Environmental Compliance Rate Base			
1010312D BOILER PLANT EQUIP-CLEAN AIR-GREEN (MATS Only)	21,472,399	21,472,399	21,592,353
1010312E BOILER PLANT EQUIP-CLEAN AIR-WILSON (MATS Only)	6,555,370	6,555,370	6,555,370
1010312F BOILER PLANT EQUIP-CLEAN AIR-HMP&L (MATS Only)	250,254	-	-
Eligible Pollution Control Plant	<u>28,278,023</u>	<u>28,027,769</u>	<u>28,147,723</u>
15420000 MATERIALS & SUPPLIES-PRODUCTION (MATS Spare Parts Only)	149,640	158,859	150,003
15434000 LIME STOCK-WILSON	139,761	116,375	132,078
15811000 ALLOWANCE INVENTORY-SO2	76,325	76,086	75,877
Cash Working Capital Allowance	872,272	860,129	844,442

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Witness: Paul G. Smith

Big Rivers Electric Corporation
Case No. 2020-00064
Costs Recovered through ES
For Expenses Months: January 2019 to December 2019

	Apr-2019	May-2019	Jun-2019
Total Cost Recovered through ES			
Return on Rate Base	= \$ 138,262	\$ 136,762	\$ 137,591
Operating Expenses	= \$ 2,111,592	\$ 2,309,613	\$ 2,345,967
Total Costs Recovered through ES	= \$ 2,249,854	\$ 2,446,375	\$ 2,483,558

Total Return on Rate Base			
Rate Base	27,288,641	27,171,306	27,156,181
Divided by 12 months	2,274,053	2,264,276	2,263,015
Rate of Return	6.08%	6.04%	6.08%
Return on Base Rate	138,262	136,762	137,591

Calculation of Environmental Compliance Rate Base			
1010312D BOILER PLANT EQUIP-CLEAN AIR-GREEN (MATS Only)	21,592,353	21,592,353	21,592,353
1010312E BOILER PLANT EQUIP-CLEAN AIR-WILSON (MATS Only)	6,555,370	6,555,370	6,555,370
1010312F BOILER PLANT EQUIP-CLEAN AIR-HMP&L (MATS Only)	-	-	-
Eligible Pollution Control Plant	<u>28,147,723</u>	<u>28,147,723</u>	<u>28,147,723</u>
15420000 MATERIALS & SUPPLIES-PRODUCTION (MATS Spare Parts Only)	156,155	147,063	144,573
15434000 LIME STOCK-WILSON	127,722	103,636	150,811
15811000 ALLOWANCE INVENTORY-SO2	75,733	75,488	75,265
Cash Working Capital Allowance	812,924	786,012	783,423

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Witness: Paul G. Smith

Big Rivers Electric Corporation
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Costs Recovered through ES
For Expenses Months: January 2019 to December 2019

	Jul-2019	Aug-2019	Sep-2019
Total Cost Recovered through ES			
Return on Rate Base	= \$ 136,549	\$ 136,100	\$ 136,485
Operating Expenses	= \$ 2,493,629	\$ 1,835,248	\$ 1,825,884
Total Costs Recovered through ES	= \$ 2,630,178	\$ 1,971,348	\$ 1,962,369

Total Return on Rate Base			
Rate Base	27,084,010	26,995,062	26,893,553
Divided by 12 months	2,257,001	2,249,589	2,241,129
Rate of Return	6.05%	6.05%	6.09%
Return on Base Rate	136,549	136,100	136,485

Calculation of Environmental Compliance Rate Base			
1010312D BOILER PLANT EQUIP-CLEAN AIR-GREEN (MATS Only)	21,592,353	21,592,353	21,592,353
1010312E BOILER PLANT EQUIP-CLEAN AIR-WILSON (MATS Only)	6,555,370	6,555,370	6,555,370
1010312F BOILER PLANT EQUIP-CLEAN AIR-HMP&L (MATS Only)	-	-	-
Eligible Pollution Control Plant	<u>28,147,723</u>	<u>28,147,723</u>	<u>28,147,723</u>
15420000 MATERIALS & SUPPLIES-PRODUCTION (MATS Spare Parts Only)	149,735	146,167	147,450
15434000 LIME STOCK-WILSON	156,860	151,050	131,430
15811000 ALLOWANCE INVENTORY-SO2	75,015	74,757	74,486
Cash Working Capital Allowance	757,291	734,977	709,076

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Witness: Paul G. Smith

Big Rivers Electric Corporation
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Costs Recovered through ES
For Expenses Months: January 2019 to December 2019

	Oct-2019	Nov-2019	Dec-2019
Total Cost Recovered through ES			
Return on Rate Base	= \$ 135,315	\$ 136,039	\$ 135,265
Operating Expenses	= \$ 1,473,124	\$ 1,710,961	\$ 1,093,673
Total Costs Recovered through ES	= \$ 1,608,439	\$ 1,847,000	\$ 1,228,938

Total Return on Rate Base			
Rate Base	26,795,053	26,717,902	26,653,240
Divided by 12 months	2,232,921	2,226,492	2,221,103
Rate of Return	6.06%	6.11%	6.09%
Return on Base Rate	135,315	136,039	135,265

Calculation of Environmental Compliance Rate Base			
1010312D BOILER PLANT EQUIP-CLEAN AIR-GREEN (MATS Only)	21,592,353	21,592,353	21,592,353
1010312E BOILER PLANT EQUIP-CLEAN AIR-WILSON (MATS Only)	6,555,370	6,555,370	6,555,370
1010312F BOILER PLANT EQUIP-CLEAN AIR-HMP&L (MATS Only)	-	-	-
Eligible Pollution Control Plant	<u>28,147,723</u>	<u>28,147,723</u>	<u>28,147,723</u>
15420000 MATERIALS & SUPPLIES-PRODUCTION (MATS Spare Parts Only)	150,800	157,966	157,011
15434000 LIME STOCK-WILSON	123,463	119,777	141,702
15811000 ALLOWANCE INVENTORY-SO2	74,328	74,097	73,964
Cash Working Capital Allowance	672,350	648,949	620,450

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Big Rivers Electric Corporation
Case No. 2020-00064
Costs Recoverd through ES
For Expenses Months: January 2019 to Decmber 2019

	Jan-2019	Feb-2019	Mar-2019
1081312D BOILER PLANT EQUIP-CLEAN AIR-GREEN (MATS Only)	(1,434,894)	(1,478,376)	(1,510,006)
1081312E BOILER PLANT EQUIP-CLEAN AIR-WILSON (MATS Only)	(438,061)	(451,336)	(464,610)
1081312G BOILER PLANT EQUIP-CLEAN AIR-REID/HMP&L (MATS Only)	(16,723)	-	-
Accum. Depreciaiton on Eligible Pollution Control Plan	(1,889,678)	(1,929,712)	(1,974,616)
Environmental Compliance Rate Base	27,626,343	27,309,506	27,375,507

Calculation of Operating Expenses

50130000 BOTTOM ASH DISPOSAL	17,297	10,676	10,296
50135000 FLY ASH DISPOSAL	383,636	900,404	509,219
50230000 SO2 REAGENTS	1,264,639	1,240,350	1,129,799
50232000 MATS REAGENT	549,654	421,334	351,533
50235000 STEAM EXP-MATS ENVIRONMENTAL (excl insurance & taxes)	74,482	21,396	41,944
50630000 NOX REAGENTS	32,593	42,098	20,918
51215000 MAINTENANCE BOILER PLANT-MATS ENVIRONMENTAL	70,646	74,929	69,243
55515007 HMP&L STATION TWO BOTTOM ASH DISPOSAL	(2,910)	-	-
55515008 HMP&L STATION TWO FLY ASH DISPOSAL	74,829	-	-
55515010 HMP&L STATION TWO SO2 REAGENTS	(41,840)	-	-
55515044 HMP&L STATION TWO MAINTENANCE BOILER PLANT-MATS ENV	3,465	-	-
Total Monthly O&M Expense	2,426,491	2,711,187	2,132,952
40311100 DEPRECIATION EXPENSE-STEAM PLANT-CLEAN AIR (MATS only)	57,264	56,757	57,728

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Witness: Paul G. Smith

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Big Rivers Electric Corporation
Case No. 2020-00064
Costs Recoverd through ES
For Expenses Months: January 2019 to Decmber 2019

	Apr-2019	May-2019	Jun-2019
1081312D BOILER PLANT EQUIP-CLEAN AIR-GREEN (MATS Only)	(1,553,731)	(1,597,456)	(1,641,180)
1081312E BOILER PLANT EQUIP-CLEAN AIR-WILSON (MATS Only)	(477,885)	(491,160)	(504,434)
1081312G BOILER PLANT EQUIP-CLEAN AIR-REID/HMP&L (MATS Only)	-	-	-
Accum. Depreciaiton on Eligible Pollution Control Plan	(2,031,616)	(2,088,616)	(2,145,614)
Environmental Compliance Rate Base	27,288,641	27,171,306	27,156,181

Calculation of Operating Expenses

50130000 BOTTOM ASH DISPOSAL	3,082	4,591	5,281
50135000 FLY ASH DISPOSAL	497,882	513,061	522,946
50230000 SO2 REAGENTS	1,085,307	1,318,454	1,195,755
50232000 MATS REAGENT	339,123	350,238	433,593
50235000 STEAM EXP-MATS ENVIRONMENTAL (excl insurance & taxes)	15,780	-	19,158
50630000 NOX REAGENTS	30,708	1,005	53,255
51215000 MAINTENANCE BOILER PLANT-MATS ENVIRONMENTAL	76,957	59,411	53,148
55515007 HMP&L STATION TWO BOTTOM ASH DISPOSAL	-	-	-
55515008 HMP&L STATION TWO FLY ASH DISPOSAL	-	-	-
55515010 HMP&L STATION TWO SO2 REAGENTS	-	-	-
55515044 HMP&L STATION TWO MAINTENANCE BOILER PLANT-MATS ENV	-	-	-
Total Monthly O&M Expense	2,048,839	2,246,760	2,283,136
40311100 DEPRECIATION EXPENSE-STEAM PLANT-CLEAN AIR (MATS only)	57,000	57,000	57,000

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Big Rivers Electric Corporation
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Costs Recoverd through ES
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	Jul-2019	Aug-2019	Sep-2019
1081312D BOILER PLANT EQUIP-CLEAN AIR-GREEN (MATS Only)	(1,684,905)	(1,728,629)	(1,772,354)
1081312E BOILER PLANT EQUIP-CLEAN AIR-WILSON (MATS Only)	(517,709)	(530,983)	(544,258)
1081312G BOILER PLANT EQUIP-CLEAN AIR-REID/HMP&L (MATS Only)	-	-	-
Accum. Depreciaiton on Eligible Pollution Control Plan	(2,202,614)	(2,259,612)	(2,316,612)
Environmental Compliance Rate Base	27,084,010	26,995,062	26,893,553

Calculation of Operating Expenses

50130000 BOTTOM ASH DISPOSAL	12,649	(2,123)	5,054
50135000 FLY ASH DISPOSAL	552,808	235,172	529,327
50230000 SO2 REAGENTS	1,302,605	1,092,509	885,230
50232000 MATS REAGENT	401,139	300,056	215,984
50235000 STEAM EXP-MATS ENVIRONMENTAL (excl insurance & taxes)	26,230	9,230	5,452
50630000 NOX REAGENTS	55,699	30,411	52,930
51215000 MAINTENANCE BOILER PLANT-MATS ENVIRONMENTAL	79,641	107,612	69,512
55515007 HMP&L STATION TWO BOTTOM ASH DISPOSAL	-	-	-
55515008 HMP&L STATION TWO FLY ASH DISPOSAL	-	-	-
55515010 HMP&L STATION TWO SO2 REAGENTS	-	-	-
55515044 HMP&L STATION TWO MAINTENANCE BOILER PLANT-MATS ENV	-	-	-
Total Monthly O&M Expense	2,430,771	1,772,867	1,763,489
40311100 DEPRECIATION EXPENSE-STEAM PLANT-CLEAN AIR (MATS only)	57,000	57,000	57,000

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Big Rivers Electric Corporation
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Costs Recoverd through ES
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	Oct-2019	Nov-2019	Dec-2019
1081312D BOILER PLANT EQUIP-CLEAN AIR-GREEN (MATS Only)	(1,816,078)	(1,859,803)	(1,903,528)
1081312E BOILER PLANT EQUIP-CLEAN AIR-WILSON (MATS Only)	(557,533)	(570,807)	(584,082)
1081312G BOILER PLANT EQUIP-CLEAN AIR-REID/HMP&L (MATS Only)	-	-	-
Accum. Depreciaiton on Eligible Pollution Control Plan	(2,373,611)	(2,430,610)	(2,487,610)
Environmental Compliance Rate Base	26,795,053	26,717,902	26,653,240

Calculation of Operating Expenses			
50130000 BOTTOM ASH DISPOSAL	4,208	5,295	4,458
50135000 FLY ASH DISPOSAL	488,662	473,131	409,867
50230000 SO2 REAGENTS	673,741	866,195	383,386
50232000 MATS REAGENT	103,790	217,486	69,400
50235000 STEAM EXP-MATS ENVIRONMENTAL (excl insurance & taxes)	57,490	22,903	102,913
50630000 NOX REAGENTS	23,939	15,948	25,284
51215000 MAINTENANCE BOILER PLANT-MATS ENVIRONMENTAL	59,088	47,724	36,186
55515007 HMP&L STATION TWO BOTTOM ASH DISPOSAL	-	-	-
55515008 HMP&L STATION TWO FLY ASH DISPOSAL	-	-	-
55515010 HMP&L STATION TWO SO2 REAGENTS	-	-	-
55515044 HMP&L STATION TWO MAINTENANCE BOILER PLANT-MATS ENV	-	-	-
Total Monthly O&M Expense	1,410,918	1,648,682	1,031,494
40311100 DEPRECIATION EXPENSE-STEAM PLANT-CLEAN AIR (MATS only)	57,000	57,000	57,000

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Big Rivers Electric Corporation
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Costs Recoverd through ES
For Expenses Months: January 2019 to Decmber 2019

		Jan-2019	Feb-2019	Mar-2019
50235000	STEAM EXP-MATS ENVIRONMENTAL (insurance & taxes only)	5,397	5,608	5,608
55515043	HMP&L STATION TWO STEAM EXP-MATS ENVIRONMENTAL	46	-	-
	Monthly Taxes other than Income Taxes	<u>5,443</u>	<u>5,608</u>	<u>5,608</u>
50910000	ALLOWANCES-CLEAN AIR	210	239	209
	Total Pollution Control Operation Expense	2,489,408	2,773,791	2,196,497

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Big Rivers Electric Corporation
Case No. 2020-00064
Costs Recoverd through ES
For Expenses Months: January 2019 to Decmber 2019

		Apr-2019	May-2019	Jun-2019
50235000	STEAM EXP-MATS ENVIRONMENTAL (insurance & taxes only)	5,608	5,608	5,608
55515043	HMP&L STATION TWO STEAM EXP-MATS ENVIRONMENTAL	-	-	-
	Monthly Taxes other than Income Taxes	<u>5,608</u>	<u>5,608</u>	<u>5,608</u>
50910000	ALLOWANCES-CLEAN AIR	145	245	223
	Total Pollution Control Operation Expense	2,111,592	2,309,613	2,345,967

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Big Rivers Electric Corporation
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Costs Recoverd through ES
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		Jul-2019	Aug-2019	Sep-2019
50235000	STEAM EXP-MATS ENVIRONMENTAL (insurance & taxes only)	5,608	5,123	5,123
55515043	HMP&L STATION TWO STEAM EXP-MATS ENVIRONMENTAL	-	-	-
	Monthly Taxes other than Income Taxes	<u>5,608</u>	<u>5,123</u>	<u>5,123</u>
50910000	ALLOWANCES-CLEAN AIR	250	258	272
	Total Pollution Control Operation Expense	2,493,629	1,835,248	1,825,884

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Costs Recoverd through ES
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		Oct-2019	Nov-2019	Dec-2019
50235000	STEAM EXP-MATS ENVIRONMENTAL (insurance & taxes only)	5,048	5,048	5,047
55515043	HMP&L STATION TWO STEAM EXP-MATS ENVIRONMENTAL	-	-	-
	Monthly Taxes other than Income Taxes	5,048	5,048	5,047
50910000	ALLOWANCES-CLEAN AIR	158	231	132
	Total Pollution Control Operation Expense	1,473,124	1,710,961	1,093,673

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BIG RIVERS ELECTRIC CORPORATION
ELECTRONIC APPLICATION OF
BIG RIVERS ELECTRIC CORPORATION
FOR APPROVAL TO MODIFY ITS MRSM TARIFF,
CEASE DEFERRING DEPRECIATION EXPENSES,
ESTABLISH REGULATORY ASSETS,
AMORTIZE REGULATORY ASSETS, AND
OTHER APPROPRIATE RELIEF
CASE NO. 2020-00064

Response to the Kentucky Industrial Utility Customers, Inc.'s
First Set of Data Requests
dated March 24, 2020

April 3, 2020

1 **Item 9)** *Please provide the amount of 2019 Off-System Sales Revenue*

2 *which is returned to ratepayers through any of the Company's rate riders.*

3

4 **Response)** Consistent with Big Rivers' MRSM tariff, certain margins from Off-

5 System Sales to the Nebraska entities may be eligible to be returned to ratepayers.

6 In 2019, the eligible Nebraska margins returned to Big Rivers' ratepayers was \$1.2

7 million.

8

9 **Witness)** Paul G. Smith

BIG RIVERS ELECTRIC CORPORATION
ELECTRONIC APPLICATION OF
BIG RIVERS ELECTRIC CORPORATION
FOR APPROVAL TO MODIFY ITS MRSM TARIFF,
CEASE DEFERRING DEPRECIATION EXPENSES,
ESTABLISH REGULATORY ASSETS,
AMORTIZE REGULATORY ASSETS, AND
OTHER APPROPRIATE RELIEF
CASE NO. 2020-00064

Response to the Kentucky Industrial Utility Customers, Inc.'s
First Set of Data Requests
dated March 24, 2020

April 3, 2020

1 **Item 10)** *Please provide the 2019 Large Industrial Customer billing*
2 *determinants (demand and energy) associated with load which is currently*
3 *receiving an EDR discount, and a description of the remaining time frame to*
4 *which the discount applies.*

5

6 **Response)** Big Rivers objects to this request on the grounds that it is overbroad and
7 unduly burdensome. Big Rivers also objects to this request on the grounds that it
8 seeks information that is irrelevant and not likely to lead to the discovery of
9 admissible evidence. Notwithstanding these objections, but without waving them,
10 please see the **CONFIDENTIAL** attachment to this response for the Large
11 Industrial Customer billing determinants. The credit time frame ends on [REDACTED]

12 [REDACTED]

13

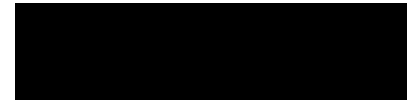
14 **Witness)** Paul G. Smith

**Big Rivers Electric Corporation
Case No. 2020-00064
EDR Billing Determinants**

Month	EDR KW credit base	EDR Associated Energy	EDR Credit per month
Jan			
Feb			
March			
April			
May			
June			
July			
Aug			
Sept			
Oct			
Nov			
Dec			
Total			

Phase III EDR Minimum Demand:

Phase III EDR Base Demand:



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BIG RIVERS ELECTRIC CORPORATION
ELECTRONIC APPLICATION OF
BIG RIVERS ELECTRIC CORPORATION
FOR APPROVAL TO MODIFY ITS MRSM TARIFF,
CEASE DEFERRING DEPRECIATION EXPENSES,
ESTABLISH REGULATORY ASSETS,
AMORTIZE REGULATORY ASSETS, AND
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Response to the Kentucky Industrial Utility Customers, Inc.'s
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1 **Item 11)** *Please provide the 2019 Large Industrial Customer billing*
2 *determinants (demand and energy) associated with coal mine customers.*

3

4 **Response)** Big Rivers objects to this request on the grounds that it is overbroad and
5 unduly burdensome. Big Rivers also objects to this request on the grounds that it
6 seeks information that is irrelevant and not likely to lead to the discovery of
7 admissible evidence. Notwithstanding these objections, but without waiving them,
8 please see **CONFIDENTIAL** attachment to this response for the Large Industrial
9 Customer billing determinants for coal mine customers.

10

11 **Witness)** Paul G. Smith

**Big Rivers Electric Corporation
Case No. 2020-00064
LIC Billing Determinants for Coal Mines**

Coal Mine Customers Year To Date 2019

	KW BILLED	kWh	DEMAND REVENUE	BASE ENERGY REVENUE	TOTAL DEMAND & ENERGY
	117,281	45,304,752	\$ 1,256,666	\$ 1,723,846	\$ 2,980,512
	33,120	267,479	\$ 354,881	\$ 10,178	\$ 365,058
	9,600	487,456	\$ 102,864	\$ 18,548	\$ 121,412
	40,150	4,592,412	\$ 430,207	\$ 174,741	\$ 604,949
	790	300,277	\$ 8,465	\$ 11,426	\$ 19,890
	28,370	10,199,087	\$ 303,985	\$ 388,075	\$ 692,060
	1,216	341,370	\$ 13,029	\$ 12,989	\$ 26,019
	53,307	18,907,254	\$ 571,185	\$ 719,421	\$ 1,290,606
	1,200	0	\$ 12,858	\$ -	\$ 12,858
	3,000	374,495	\$ 32,145	\$ 14,250	\$ 46,395
TOTAL	288,034	80,774,582	\$ 3,086,284	\$ 3,073,473	\$ 6,159,757

BIG RIVERS ELECTRIC CORPORATION

**ELECTRONIC APPLICATION OF
BIG RIVERS ELECTRIC CORPORATION
FOR APPROVAL TO MODIFY ITS MRSM TARIFF,
CEASE DEFERRING DEPRECIATION EXPENSES,
ESTABLISH REGULATORY ASSETS,
AMORTIZE REGULATORY ASSETS, AND
OTHER APPROPRIATE RELIEF
CASE NO. 2020-00064**

**Response to the Kentucky Industrial Utility Customers, Inc.'s
First Set of Data Requests
dated March 24, 2020**

April 3, 2020

1 **Item 12)** *Please identify any known or projected loss or gain of Large*

2 *Industrial Customer load over the next two years.*

3

4 **Response)** Big Rivers objects to this request on the grounds that it is irrelevant and
5 not likely to lead to the discovery of admissible evidence. Notwithstanding these
6 objections, but without waiving them, Big Rivers' joint application with Meade
7 County Rural Electric Cooperative Corporation in Case No. 2019-00365,¹ describes a
8 retail contract for electric service to supply up to [REDACTED] of new load, which Big
9 Rivers expects to begin serving by [REDACTED] for the announced Nucor steel
10 production facility in Meade County, Kentucky. No other material changes in Large
11 Industrial Customer Load have been budgeted.

12

¹ *In the Matter of: Joint Application of Big Rivers Electric Corporation and Meade County Rural Electric Cooperative Corporation for Approval of Contracts for Electric Service with Nucor Corporation and Application of Big Rivers Electric Corporation for Approval of Tariff – Case No. 2019-00365 [Filed October 18, 2019].*

BIG RIVERS ELECTRIC CORPORATION

**ELECTRONIC APPLICATION OF
BIG RIVERS ELECTRIC CORPORATION
FOR APPROVAL TO MODIFY ITS MRSM TARIFF,
CEASE DEFERRING DEPRECIATION EXPENSES,
ESTABLISH REGULATORY ASSETS,
AMORTIZE REGULATORY ASSETS, AND
OTHER APPROPRIATE RELIEF
CASE NO. 2020-00064**

**Response to the Kentucky Industrial Utility Customers, Inc.'s
First Set of Data Requests
dated March 24, 2020**

April 3, 2020

1 Witness Mark J. Eacret

BIG RIVERS ELECTRIC CORPORATION

**ELECTRONIC APPLICATION OF
BIG RIVERS ELECTRIC CORPORATION
FOR APPROVAL TO MODIFY ITS MRSM TARIFF,
CEASE DEFERRING DEPRECIATION EXPENSES,
ESTABLISH REGULATORY ASSETS,
AMORTIZE REGULATORY ASSETS, AND
OTHER APPROPRIATE RELIEF
CASE NO. 2020-00064**

**Response to the Kentucky Industrial Utility Customers, Inc.'s
First Set of Data Requests
dated March 24, 2020**

April 3, 2020

1 **Item 13)** *If not provided in response to the previous requests, please*
2 *provide the Company's December 2019 year-to-date Trial Balance.*

3

4 **Response)** Please see Big Rivers' **CONFIDENTIAL** unaudited 2019 year-to-date
5 Trial Balance attached to this response.

6

7 **Witness)** Paul G. Smith

Big Rivers Electric Corporation
Case No. 2020-00064
December 2019 Year-to-Date Trial Balance

Account	Description	Beginning Balance	Ending Balance
10100401	UTILITY PLANT-ARO-GREEN ASH PONDS	24,051,495.23	22,048,119.68
10100402	UTILITY PLANT-ARO-SII ASH PONDS	2,960,152.42	8,640,923.81
10103010	ORGANIZATION	419.82	419.82
10103020	FRANCHISES AND CONSENTS	66,475.65	66,475.65
10103101	LAND AND LAND RIGHTS REID	83,342.47	83,342.47
10103102	LAND AND LAND RIGHTS COLEMAN	1,124,664.82	1,124,664.82
10103103	LAND AND LAND RIGHTS GREEN	1,110,711.72	1,110,711.72
10103104	LAND AND LAND RIGHTS WILSON	2,218,857.54	2,218,857.54
10103111	STRUCTURES AND IMROVEMENTS REID	3,282,548.59	3,282,548.59
10103112	STRUCTURES AND IMROVEMENTS COLEMAN	19,771,615.33	19,771,615.33
10103113	STRUCTURES AND IMROVEMENTS GREEN	27,085,364.61	27,235,413.60
10103114	STRUCTURES AND IMROVEMENTS WILSON	74,067,462.72	74,203,173.27
10103115	HMP&L STATION 2-STRUCTURES	554,801.28	-
10103116	COMMON FOR REID & STATION 2-STRUCTURES	793,034.93	372,129.98
10103117	COMMON FOR REID, GREEN & STATION 2	1,146,436.34	1,146,436.34
10103119	STRUCTURES-CENTRAL MACHINE SHOP	846,217.35	846,217.35
10103120	CENTRAL LAB EQUIPMENT-COAL ANALYSIS	195,543.83	196,402.85
10103121	BOILER PLANT EQUIPMENT REID	7,441,403.83	7,441,403.83
10103122	BOILER PLANT EQUIPMENT COLEMAN	82,020,789.83	81,765,555.50
10103123	BOILER PLANT EQUIPMENT GREEN	181,476,173.85	181,698,689.69
10103124	BOILER PLANT EQUIPMENT WILSON	411,445,049.95	413,605,990.42
10103125	HMP&I STATION II-BOILER PLANT EQUIPMENT	23,069,833.27	-
10103126	BOILER PLANT EQUIPMENT-REID/STATION TWO	3,085,995.42	1,262,631.53
10103127	BOILER PLANT EQUIPMENT-REID/GREEN/STA 2	557,473.63	570,048.07
1010312A	CENTRAL LAB EQUIP-COAL-CLEAN AIR	950,037.38	912,575.48

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Big Rivers Electric Corporation
Case No. 2020-00064
December 2019 Year-to-Date Trial Balance

Account	Description	Beginning Balance	Ending Balance
1010312B	BOILER PLANT EQUIP-CLEAN AIR-REID	5,052,301.71	5,052,301.71
1010312C	BOILER PLANT EQUIP-CLEAN AIR-COLEMAN	122,634,732.06	122,634,732.06
1010312D	BOILER PLANT EQUIP-CLEAN AIR-GREEN	140,090,200.52	140,510,260.21
1010312E	BOILER PLANT EQUIP-CLEAN AIR-WILSON	268,331,832.85	268,676,275.16
1010312F	BOILER PLANT EQUIP-CLEAN AIR-HMP&L	30,151,624.25	-
1010312G	BOILER PLANT EQUIP-CLEAN AIR-REID/HMP&L	2,028,841.59	123,295.54
1010312J	BOILER PLANT EQUIP-CLEAN AIR-GREEN/HMP&L	19,481.12	-
1010312K	BOILER PLANT EQUIP-CLEAN AIR-HMP&L SCRUB	37,763,132.13	-
1010312N	BOILER-SHORT LIFE-CLEAN AIR-GR	925,626.94	925,626.94
1010312P	BOILER-SHORT LIFE-CLEAN AIR-WI	6,722,995.14	7,359,618.01
1010312Q	BOILER-SHORT LIFE-CLEAN AIR-HM	5,637,703.72	-
1010312U	BOILER-SHORT LIFE-REID/HMPL	73,779.49	31,194.63
1010312V	BOILER-SHORT LIFE-REID	23,762.00	23,762.00
1010312W	BOILER-SHORT LIFE-COLEMAN	412,629.02	412,629.02
1010312X	BOILER-SHORT LIFE-GREEN	1,607,886.88	1,607,886.88
1010312Y	BOILER-SHORT LIFE-WILSON	1,692,784.70	1,663,965.07
1010312Z	BOILER-SHORT LIFE-HMPL	772,905.73	-
10103141	TURBO-GENERATOR UNITS REID	4,066,364.16	4,066,364.16
10103142	TURBO-GENERATOR UNITS COLEMAN	33,795,506.41	33,795,506.41
10103143	TURBO-GENERATOR UNITS GREEN	63,535,297.71	63,530,776.70
10103144	TURBO-GENERATOR UNITS WILSON	129,308,494.91	129,410,044.32
10103145	TURBO GENERATOR UNITS-HMP&L-STATION TWO	9,798,598.65	-
10103146	COMMON FOR REID & STATION 2	1,191,861.39	1,157,460.26
10103147	COMMON FOR REID, GREEN & STATION 2	31,346.38	12,851.23
10103151	ACCESSORY ELECTRIC EQUIPMENT REID	1,666,200.09	1,666,200.09

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Big Rivers Electric Corporation
Case No. 2020-00064
December 2019 Year-to-Date Trial Balance

Account	Description	Beginning Balance	Ending Balance
10103152	ACCESSORY ELECTRIC EQUIPMENT COLEMAN	9,496,083.02	9,496,083.02
10103153	ACCESSORY ELECTRIC EQUIPMENT GREEN	18,376,704.11	18,399,807.82
10103154	ACCESSORY ELECTRIC EQUIPMENT WILSON	35,596,261.99	35,489,986.30
10103155	HMP&L STATION 2-ACCESS,ELECTRIC EQUIP.	3,999,272.13	-
10103156	COMMON FOR REID & STATION II	54,679.02	54,679.02
10103157	COMMON FOR REID,GREEN,STATION II	57,489.31	60,672.46
10103159	CENTRAL MACHINE SHOP	43,548.07	43,548.07
10103160	CENTRAL LAB EQUIPMENT-GENERAL	179,668.99	232,525.83
10103161	MISC. POWER PLANT EQUIPMENT REID	15,853.83	15,853.83
10103162	MISC. POWER PLANT EQUIPMENT COLEMAN	1,300,638.08	1,300,638.08
10103163	MISC. POWER PLANT EQUIPMENT GREEN	1,640,929.22	2,056,589.23
10103164	MISC. POWER PLANT EQUIPMENT WILSON	2,190,240.30	2,225,705.55
10103165	HMP&L STATION 2-MISC PLANT EQUIPMENT	431,814.43	-
10103166	COMMON FOR REID & STATION 2	985,539.29	-
10103167	COMMON FOR REID, GREEN & STATION TWO	202,543.55	201,476.02
10103169	MISC EQUIPMENT-CENTRAL MACHINE SHOP	698,165.11	698,165.11
10103410	STRUCTURES AND IMPROVEMENTS-GAS TURBINE	167,548.30	167,548.30
10103420	FUEL HOLDERS, PRODUCERS & ACCESSORIES-GAS T	1,446,805.01	1,446,805.01
10103430	PRIME MOVERS-GAS TURBINE	6,473,716.51	6,483,017.82
10103440	GENERATORS-GAS TURBINE	1,941,819.06	1,941,819.06
10103441	GENERATORS-OTHER	-	501,672.26
10103450	ACCESSORY ELECTRIC EQUIPMENT-GAS TURBINE	561,535.08	561,535.08
10103500	LAND RIGHT OF WAYS-TRANSMISSION	14,838,526.93	14,838,637.96
10103501	LAND-TRANSMISSION	853,261.76	853,261.76
10103520	STRUCTURES AND IMPROVEMENTS TRANSMISSION	7,342,819.22	7,767,370.85

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10103521	STRUCTURES-REID SWITCHYARD	68,973.80	79,846.71
10103522	STRUCTURES-COLEMAN SWITCHYARD	175,668.05	182,916.61
10103524	STRUCTURES-WILSON SWITCHYARD	698,102.64	698,102.64
10103530	STATION EQUIPMENT	107,530,202.45	110,065,991.49
10103531	STATION EQUIPMENT-REID SWITCHYARD	3,295,719.09	3,296,378.02
10103532	STATION EQUIPMENT-COLEMAN SWITCHYARD	5,600,604.79	5,651,680.04
10103533	STATION EQUIPMENT-GREEN SWITCHYARD	5,993,479.63	5,993,479.63
10103534	STATION EQUIPMENT-WILSON SWITCHYARD	21,889,831.62	21,781,294.97
10103540	TOWERS AND FIXTURES	8,134,239.23	8,145,372.02
10103541	TOWERS-REID SWITCHYARD	146,747.32	146,747.32
10103550	POLES AND FIXTURES	53,226,846.97	53,547,726.00
10103551	POLES AND FIXTURES - SPECIAL	305,940.09	305,940.09
10103560	OVERHEAD CONDUCTOR AND DEVICES	50,172,272.49	50,596,247.75
10103561	OVERHEAD CONDUCTOR AND DEVICES - SPECIAL	158,526.60	158,526.60
10103890	LAND AND LAND RIGHTS GENERAL PLANT	407,251.23	407,251.23
10103900	STRUCTURES AND IMPROVEMENTS GENERAL PLT	5,966,830.91	5,966,830.91
10103910	OFFICE FURNITURE AND EQUIPMENT	792,371.64	861,274.73
10103912	COMPUTER EQUIPMENT AND SOFTWARE	26,808,712.98	26,383,431.07
10103916	OFFICE FURN & EQUIP-REID, STATION TWO	7,910.28	-
10103917	OFFICE FURN & EQUIP-REID, GREEN, STA TWO	28,617.14	-
10103922	TRANSPORTATION EQUIPMENT-AUTO	3,256,155.19	3,229,800.19
10103923	TRANSPORTATION EQUIP-TRANSMISSION	1,931,419.99	2,046,687.00
10103930	STORES EQUIPMENT	111,491.05	111,491.05
10103940	TOOLS, SHOP, AND GARAGE EQUIPMENT	1,004,001.08	1,073,764.41
10103950	LABORATORY EQUIPMENT	484,565.74	493,336.90

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10103960	POWER OPERATED EQUIPMENT	615,367.11	646,417.47
10103961	GO-TRACT VEHICLE #103	788,772.87	788,772.87
10103970	COMMUNICATION EQUIPMENT	10,554,840.49	10,634,346.21
10103980	MISCELLANEOUS EQUIPMENT	542,574.17	557,469.14
10103987	MISC EQUIPMENT-REID, GREEN, STATION TWO	1,625.49	-
10113525	STRUCTURES AND IMPROVEMENTS-KU	185,107.45	185,107.45
10113535	STATION EQUIPMENT-KU	6,511,340.66	6,511,340.66
10113545	TOWERS-KU	312,557.79	312,557.79
10113555	POLES AND FIXTURES-KU	79,206.80	79,206.80
10113565	OVHD CONDUCTORS AND DEVICES-KU	104,571.36	104,571.36
10503401	LAND/LAND RIGHTS-COMBUSTION TURBINE	225,000.00	-
10600002	BIG RIVERS TRANSMISSION UNCLASSIFIED	2,710,803.48	-
10600003	BIG RIVERS 2019 COMPLETED-UNCLASSIFIED	-	4,319,595.87
10700000	CONSTRUCTION WORK IN PROGRESS	32,172,316.08	33,106,941.02
10705000	CONSTRUCTION WORK IN PROGRESS-DIRECT ADDITIONS	1,759,592.58	2,555,704.24
10790000	ASSET CLEARING CONTROL ACCOUNT	-	-
10800401	ACCUM DEPR-ARO-GREEN ASH PONDS	(6,308,335.44)	(6,337,174.64)
10800402	ACCUM DEPR-ARO-SII ASH PONDS	(1,229,453.36)	(2,828,922.86)
10813111	STRUCTURES & IMPROVEMENTS-REID	(3,413,401.13)	(3,413,401.13)
10813112	STRUCTURES & IMPROVEMENTS-COLEMAN	(18,552,486.89)	(18,825,335.18)
10813113	STRUCTURES & IMPROVEMENTS-GREEN	(22,742,647.64)	(23,116,168.48)
10813114	STRUCTURES & IMPROVEMENTS-WILSON	(48,263,918.76)	(49,235,996.80)
10813116	COMMON FOR REID & STATION 2-STRUCTURES	(175,474.30)	(84,940.48)
10813117	COMMON FOR REID, GREEN, & STATION 2	(423,035.52)	(438,856.34)
10813119	STRUCTURES & IMPROVEMENTS-CENTRAL MACHIN	(518,209.84)	(529,887.63)

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10813120	CENTRAL LAB EQUIPMENT-COAL ANALYSIS	(26,041.94)	(30,009.32)
10813121	BOILER PLANT EQUIPMENT-REID	(7,176,605.94)	(7,326,922.29)
10813122	BOILER PLANT EQUIPMENT-COLEMAN	(49,987,272.88)	(51,384,779.28)
10813123	BOILER PLANT EQUIPMENT-GREEN	(131,834,773.31)	(135,519,482.55)
10813124	BOILER PLANT EQUIPMENT-WILSON	(273,936,949.17)	(280,671,893.83)
10813126	BOILER PLANT EQUIPMENT-REID/STATION TWO	(706,701.26)	(319,730.94)
10813127	BOILER PLANT EQUIPMENT-REID/GREEN/STATION TWO	(167,058.70)	(178,637.15)
1081312A	BOILER PLANT EQUIP-CLEAN AIR-CENTRAL LAB	(140,198.41)	(154,395.63)
1081312B	BOILER PLANT EQUIP-CLEAN AIR-REID	(2,837,435.00)	(2,960,205.93)
1081312C	BOILER PLANT EQUIP-CLEAN AIR-COLEMAN	(34,537,100.36)	(37,517,124.34)
1081312D	BOILER PLANT EQUIP-CLEAN AIR-GREEN	(80,801,335.75)	(84,162,331.08)
1081312E	BOILER PLANT EQUIP-CLEAN AIR-WILSON	(171,317,727.89)	(177,394,986.67)
1081312G	BOILER PLANT EQUIP-CLEAN AIR-REID/HMP&L	(477,404.52)	(83,791.77)
1081312J	BOILER PLANT EQUIP-CLEAN AIR-GREEN/HMP&L	(7,326.49)	-
1081312N	BOILER-SHORT LIFE-CLEAN AIR-GR	(711,455.22)	(859,092.71)
1081312P	BOILER-SHORT LIFE-CLEAN AIR-WI	(8,180,755.62)	(8,527,439.65)
1081312U	BOILER-SHORT LIFE-REID/HMPL	(75,959.52)	(32,988.46)
1081312V	BOILER-SHORT LIFE-REID	(37,166.58)	(43,197.37)
1081312W	BOILER-SHORT LIFE-COLEMAN	(585,743.43)	(585,743.43)
1081312X	BOILER-SHORT LIFE-GREEN	(1,275,584.72)	(1,683,666.41)
1081312Y	BOILER-SHORT LIFE-WILSON	(1,209,119.39)	(776,430.86)
10813141	TURBO-GENERATOR EQUIPMENT-REID	(4,337,792.13)	(4,417,492.86)
10813142	TURBO-GENERATOR EQUIPMENT-COLEMAN	(24,327,251.23)	(24,989,643.15)
10813143	TURBO-GENERATOR EQUIPMENT-GREEN	(46,726,367.69)	(47,967,303.78)
10813144	TURBOGENERATOR UNITS-WILSON	(86,263,044.18)	(88,138,269.54)

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10813146	TURBOGENERATOR UNITS-REID & STATION 2	(141,370.07)	(154,229.11)
10813147	TURBOGENERATOR UNITS-R/G/STA 2	(13,432.37)	(2,182.16)
10813151	ACCESSORY ELECTRIC EQUIPMENT-REID	(1,251,118.45)	(1,284,942.31)
10813152	ACCESSORY ELECTRIC EQUIPMENT-COLEMAN	(6,905,489.77)	(7,098,260.25)
10813153	ACCESSORY ELECTRIC EQUIPMENT-GREEN	(14,277,644.90)	(14,646,664.69)
10813154	ACCESSORY ELECTRIC EQUIPMENT-WILSON	(23,747,647.61)	(24,393,822.24)
10813156	COMMON FOR REID & STATION II	(2,223.93)	(3,333.91)
10813157	COMMON FOR REID, GREEN, STATION II	(7,835.39)	(9,083.22)
10813159	ELECTRIC EQUIPMENT-CENTRAL MACHINE SHOP	(36,409.12)	(37,293.14)
10813160	CENTRAL LAB EQUIPMENT-GENERAL	(35,737.62)	(44,113.39)
10813161	MISC POWER PLANT EQUIPMENT-REID	(2,760.43)	(3,400.92)
10813162	MISC POWER PLANT EQUIPMENT-COLEMAN	(398,194.49)	(450,740.26)
10813163	MISC POWER PLANT EQUIPMENT-GREEN	(428,925.44)	(494,520.77)
10813164	MISC POWER PLANT EQUIPMENT-WILSON	(553,685.26)	(574,617.01)
10813166	COMMON FOR REID & STATION 2	(221,067.92)	-
10813167	COMMON FOR REID, GREEN, & STATION 3	(54,647.34)	(62,442.14)
10813169	MISC POWER PLANT EQUIP-CENTRAL MACHINE	(121,535.90)	(149,741.77)
10843410	STRUCTURES & IMPROVEMENTS-GAS TURBINE	(136,016.28)	(137,792.29)
10843420	FUEL HANDLING EQUIPMENT-GAS TURBINE	(1,522,517.62)	(1,522,517.62)
10843430	PRIME MOVERS-GAS TURBINE	(4,763,761.21)	(4,959,641.94)
10843440	GENERATOR-GAS TURBINE	(346,794.51)	(353,590.87)
10843441	GENERATOR-OTHER	-	(3,657.94)
10843450	ACCESSORY ELECTRIC EQUIPMENT-GAS TURBINE	(260,563.54)	(277,016.51)
10851060	UNCLASSIFIED PLANT	(56,295.11)	(47,871.75)
10853520	STRUCTURES & IMPROVEMENTS-TRANS	(4,292,928.16)	(4,426,156.32)

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10853521	STRUCTURES-ACCUM DEPR-REID SWITCHYARD	(24,449.18)	(26,121.30)
10853522	STRUCTURES-ACCUM DEPR-REID SWITCHYARD	(155,451.90)	(159,082.56)
10853524	STRUCTURES-ACCUM DEPR-WILSON SWITCHYARD	(465,551.17)	(479,094.36)
10853530	STATION EQUIPMENT-TRANS	(52,361,471.55)	(54,868,795.29)
10853531	STATION EQUIP-ACCUM DEPR-REID SWITCHYARD	(2,423,015.00)	(2,495,229.85)
10853532	STATION EQUIP-ACCUM DEPR-COLEMAN SWITCHY	(4,943,040.87)	(5,054,350.21)
10853533	STATION EQUIP-ACCUM DEPR-GREEN SWITCHYAR	(5,713,402.12)	(5,850,652.80)
10853534	STATION EQUIP-ACCUM DEPR-WILSON SWITCHYA	(16,108,477.40)	(16,523,358.17)
10853540	TOWERS & FIXTURES-TRANS	(5,793,198.01)	(5,902,058.23)
10853541	TOWERS-ACCUM DEPR-REID SWITCHYARD	(132,787.10)	(134,782.86)
10853550	POLES & FIXTURES-TRANS	(30,057,630.83)	(31,120,259.60)
10853551	POLES & FIXTURES-SPECIAL	(243,208.31)	(249,418.89)
10853560	OVERHEAD CONDUCTORS & DEVICES-TRANS	(30,259,610.27)	(31,108,488.00)
10853561	OVERHEAD CONDUCTORS & DEVICES-SPECIAL	(90,092.14)	(92,961.47)
10871060	UNCLASSIFIED GENERAL PLANT	-	(141,936.96)
10873900	STRUCTURES & IMPROVEMENTS-GENERAL	(3,674,353.47)	(3,898,706.31)
10873910	OFFICE FURNITURE & EQUIPMENT	(666,716.40)	(754,064.48)
10873912	DATA PROCESSING SYSTEM/34 COMPUTER EQUIP	(16,806,766.64)	(18,602,240.56)
10873916	OFFICE FURN & EQUIP @ REID/HMP&L	(2,422.70)	-
10873917	OFFICE FURN & EQUIP @ REID/GREEN/HMP&L	(23,890.82)	-
10873922	TRANSPORTATION EQUIPMENT-AUTOS	(1,526,354.75)	(1,621,615.97)
10873923	TRANSPORTATION EQUIP-TRANSMISSION	(1,375,451.22)	(1,295,448.94)
10873930	STORES EQUIPMENT	(109,319.28)	(114,311.31)
10873940	TOOL & GARAGE EQUIPMENT	(741,087.86)	(804,704.28)
10873950	LABORATORY EQUIPMENT	(265,822.29)	(295,129.35)

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10873960	POWER OPERATED EQUIPMENT	(216,280.51)	(187,867.02)
10873961	GO-TRACT VEHICLE #103	(234,590.15)	(271,583.59)
10873970	COMMUNICATION EQUIPMENT-GENERAL	(4,078,429.89)	(4,743,508.16)
10873980	MISCELLANEOUS EQUIPMENT-GENERAL	(255,694.18)	(241,910.12)
10873987	MISC EQUIPMENT @ REID/GREEN/HMP&L	(1,105.52)	-
10880000	RETIREMENT FOR WORK IN PROGRESS	1,147,583.63	290,777.78
10881000	ASSET CORPORATE BOOK RWIP CLEARING (REMOVAL/SALE PROCEEDS)	(100.00)	-
10893111	DEPRECIATION RESERVE ADJUSTMENT	129,882.39	129,882.39
10893112	DEPRECIATION RESERVE ADJUSTMENT	387,149.33	387,149.33
10893113	DEPRECIATION RESERVE ADJUSTMENT	430,488.34	476,259.41
10893114	DEPRECIATION RESERVE ADJUSTMENT	625,464.41	654,143.48
10893116	DEPRECIATION RESERVE ADJUSTMENT	37,246.66	89,808.75
10893117	DEPRECIATION RESERVE ADJUSTMENT	24,758.12	17,946.18
10893119	DEPRECIATION RESERVE ADJUSTMENT	42,950.82	42,950.82
10893120	DEPRECIATION RESERVE ADJUSTMENT	10,010.86	10,010.86
10893121	DEPRECIATION RESERVE ADJUSTMENT	870,570.60	870,570.60
10893122	DEPRECIATION RESERVE ADJUSTMENT	7,408,563.64	7,349,528.91
10893123	DEPRECIATION RESERVE ADJUSTMENT	11,125,937.78	11,145,249.95
10893124	DEPRECIATION RESERVE ADJUSTMENT	24,478,729.25	26,777,919.08
10893126	DEPRECIATION RESERVE ADJUSTMENT	496,485.27	472,441.92
10893127	DEPRECIATION RESERVE ADJUSTMENT	9,087.00	6,586.81
1089312A	DEPRECIATION RESERVE ADJUSTMENT	14,532.60	43,409.20
1089312B	BOILER PLANT EQUIP-CLEAN AIR-REID	104,929.33	104,929.33
1089312C	BOILER PLANT EQUIP-CLEAN AIR-COLEMAN	4,062,030.05	4,062,030.05
1089312D	BOILER PLANT EQUIP-CLEAN AIR-GREEN	7,852,233.98	8,103,973.81

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1089312E	BOILER PLANT EQUIP-CLEAN AIR-WILSON	21,312,582.08	22,259,465.07
1089312G	BOILER PLANT EQUIP-CLEAN AIR-REID/HMP&L	55,027.61	387,049.23
1089312J	DEPRECIATION RESERVE ADJUSTMENT	-	3,266.40
1089312N	DEPRECIATION RESERVE ADJUSTMENT	168,158.18	168,158.18
1089312P	DEPRECIATION RESERVE ADJUSTMENT	2,381,261.75	2,828,733.14
1089312U	DEPRECIATION RESERVE ADJUSTMENT	11,694.38	1,436.23
1089312V	DEPRECIATION RESERVE ADJUSTMENT	22,670.75	22,670.75
1089312W	DEPRECIATION RESERVE ADJUSTMENT	169,176.46	169,176.46
1089312X	DEPRECIATION RESERVE ADJUSTMENT	85,946.55	85,946.55
1089312Y	DEPRECIATION RESERVE ADJUSTMENT	-	3,653.68
10893141	DEPRECIATION RESERVE ADJUSTMENT	385,928.55	385,928.55
10893142	DEPRECIATION RESERVE ADJUSTMENT	2,320,329.61	2,320,329.61
10893143	DEPRECIATION RESERVE ADJUSTMENT	2,979,016.19	2,979,196.21
10893144	DEPRECIATION RESERVE ADJUSTMENT	3,110,104.66	4,101,943.02
10893146	DEPRECIATION RESERVE ADJUSTMENT	154,953.90	44,525.41
10893147	DEPRECIATION RESERVE ADJUSTMENT	86.02	5,109.45
10893151	DEPRECIATION RESERVE ADJUSTMENT	148,725.98	148,725.98
10893152	DEPRECIATION RESERVE ADJUSTMENT	232,072.86	232,072.86
10893153	DEPRECIATION RESERVE ADJUSTMENT	456,519.04	457,045.73
10893154	DEPRECIATION RESERVE ADJUSTMENT	346,502.18	380,231.12
10893159	DEPRECIATION RESERVE ADJUSTMENT	17,753.16	17,753.16
10893160	DEPRECIATION RESERVE ADJUSTMENT	24,346.50	24,346.50
10893162	DEPRECIATION RESERVE ADJUSTMENT	34,284.97	34,284.97
10893163	DEPRECIATION RESERVE ADJUSTMENT	38,356.78	82,856.50
10893164	DEPRECIATION RESERVE ADJUSTMENT	192,671.91	360,918.98

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10893166	DEPRECIATION RESERVE ADJUSTMENT	6,257.80	190,388.27
10893167	DEPRECIATION RESERVE ADJUSTMENT	1,720.06	1,768.07
10893169	DEPRECIATION RESERVE ADJUSTMENT	73,626.40	73,626.40
10893401	DEPRECIATION RESERVE ADJUSTMENT	-	-
10893410	DEPRECIATION RESERVE ADJUSTMENT	2,191.79	2,191.79
10893420	DEPRECIATION RESERVE ADJUSTMENT	65,744.49	65,744.49
10893430	DEPRECIATION RESERVE ADJUSTMENT	175,544.39	175,544.39
10893440	DEPRECIATION RESERVE ADJUSTMENT	27,301.14	27,301.14
10893450	DEPRECIATION RESERVE ADJUSTMENT	79,804.77	79,804.77
10893520	DEPRECIATION RESERVE ADJUSTMENT	167,757.89	216,618.96
10893521	DEPRECIATION RESERVE ADJUSTMENT	2,038.61	2,038.61
10893522	DEPRECIATION RESERVE ADJUSTMENT	(1,884.30)	(1,884.30)
10893524	DEPRECIATION RESERVE ADJUSTMENT	5,409.34	5,409.34
10893530	DEPRECIATION RESERVE ADJUSTMENT	11,753,365.27	11,816,896.78
10893531	DEPRECIATION RESERVE ADJUSTMENT	426,208.12	425,412.79
10893532	DEPRECIATION RESERVE ADJUSTMENT	351,115.51	348,588.83
10893533	DEPRECIATION RESERVE ADJUSTMENT	641.50	641.50
10893534	DEPRECIATION RESERVE ADJUSTMENT	586,049.94	611,387.92
10893540	DEPRECIATION RESERVE ADJUSTMENT	(35,730.51)	(36,102.74)
10893550	DEPRECIATION RESERVE ADJUSTMENT	209,868.70	247,206.30
10893551	DEPRECIATION RESERVE ADJUSTMENT	7.90	7.90
10893560	DEPRECIATION RESERVE ADJUSTMENT	161,431.07	268,674.45
10893561	DEPRECIATION RESERVE ADJUSTMENT	24.83	24.83
10893900	DEPRECIATION RESERVE ADJUSTMENT	832,979.69	832,979.69
10893910	DEPRECIATION RESERVE ADJUSTMENT	564,097.52	567,321.92

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10893912	DEPRECIATION RESERVE ADJUSTMENT	3,039,051.03	3,425,266.88
10893913	DEPRECIATION RESERVE ADJUSTMENT	(74,758.64)	(74,758.64)
10893916	DEPRECIATION RESERVE ADJUSTMENT	1,863.36	1,808.81
10893922	DEPRECIATION RESERVE ADJUSTMENT	(251,591.55)	(229,348.08)
10893923	DEPRECIATION RESERVE ADJUSTMENT	117,425.39	(13,767.92)
10893930	DEPRECIATION RESERVE ADJUSTMENT	2,580.03	2,580.03
10893940	DEPRECIATION RESERVE ADJUSTMENT	11,966.63	11,966.63
10893950	DEPRECIATION RESERVE ADJUSTMENT	(10,559.85)	(10,466.37)
10893960	DEPRECIATION RESERVE ADJUSTMENT	(18,693.94)	(3,179.27)
10893961	DEPRECIATION RESERVE ADJUSTMENT	(77,004.68)	(77,004.68)
10893970	DEPRECIATION RESERVE ADJUSTMENT	(70,073.61)	(70,073.61)
10893980	DEPRECIATION RESERVE ADJUSTMENT	70,486.14	91,940.65
10893987	DEPRECIATION RESERVE ADJUSTMENT	-	370.96
11113115	ACCUM PROV FOR AMORT OF STATION TWO	(128,115.55)	-
11113125	ACCUM PROV FOR AMORT OF STATION TWO	(4,945,144.84)	-
1111312F	BOILER PLANT EQUIP-CLEAN AIR-HMP&L	(9,225,085.98)	-
1111312K	BOILER PLANT EQUIP-CLEAN AIR-HMP&L SCRUB	(20,039,632.74)	-
1111312Q	BOILER-SHORT LIFE-CLEAN AIR-HM	(6,043,528.20)	-
1111312Z	BOILER-SHORT LIFE-HMPL	(584,424.26)	-
11113145	ACCUM PROV FOR AMORT OF STATION TWO	(2,432,746.27)	-
11113155	ACCUM PROV FOR AMORT OF STATION TWO	(311,822.82)	-
11113165	ACCUM PROV FOR AMORT OF STATION TWO	(131,992.95)	-
11153525	ACCUM PROV FOR AMORT-STRUCTURES-KU	(36,681.76)	(40,272.84)
11153535	ACCUM PROV FOR AMORT-STATION EQUIP-KU	(1,553,546.51)	(1,702,656.21)
11153545	ACCUM PROV FOR AMORT-TOWERS-KU	(55,451.84)	(59,702.62)

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11153555	ACCUM PROV FOR AMORT-POLES-KU	(20,424.36)	(22,032.25)
11153565	ACCUM PROV FOR AMORT-OVHD CONDUCTOR-KU	(22,172.01)	(24,064.75)
11193115	AMORTIZATION RESERVE ADJUSTMENT	41,971.21	-
11193125	AMORTIZATION RESERVE ADJUSTMENT	5,689,621.06	-
1119312F	AMORTIZATION RESERVE ADJUSTMENT	5,024,988.62	-
1119312K	AMORTIZATION RESERVE ADJUSTMENT	749,500.98	-
1119312Q	AMORTIZATION RESERVE ADJUSTMENT	349,817.57	-
1119312Z	AMORTIZATION RESERVE ADJUSTMENT	252,065.96	-
11193145	AMORTIZATION RESERVE ADJUSTMENT	1,116,458.57	-
11193155	AMORTIZATION RESERVE ADJUSTMENT	154,384.71	-
11193165	AMORTIZATION RESERVE ADJUSTMENT	-	-
12310000	PATRONAGE CAPITAL FROM ASSOC COOPERATIVE	9,894,025.71	11,003,420.77
12322000	INVESTMENTS IN CAPITAL TERM CERT-CFC	33,416,118.97	31,608,837.09
12323000	OTHER INVESTMENTS IN ASSOC ORGANIZATIONS	684,993.00	684,993.00
12400000	OTHER INVESTMENTS	15,333.85	15,333.85
12810000	OTHER SPECIAL FUNDS-DEFERRED INCOME	622,833.46	894,852.45
12821001	OTHER SPECIAL FUNDS-ECONOMIC RES- TRANS RURAL-PRINC	547,061.67	578,686.82
12822001	OTHER SPECIAL FUNDS-ECONOMIC RES- TRANS LARGE INDUSTRIAL-PRINC	143,672.73	151,978.34
		-	85,031.71
		-	26,149.90

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12825001	OTHER SPECIAL FUNDS-ECONOMIC RES-STATION TWO DEPRECIATION CREDIT-RURAL-PRINC	-	398,635.01
12826001	OTHER SPECIAL FUNDS-ECONOMIC RES-STATION TWO DEPRECIATION CREDIT-LARGE INDUSTRIAL-PRINC	-	150,297.85
12850000	OTHER SPECIAL FUNDS-STATION TWO O&M FUND	400,000.00	400,000.00
12875000	OTHER SPECIAL FUNDS-MISO CCA	5,400,000.00	5,900,000.00
12876000	OTHER SPECIAL FUNDS-DTE ELECTRIC CO. CCA	-	-
12877000	OTHER SPECIAL FUNDS-SOUTHWEST POWER POOL CCA	500,000.00	500,000.00
12878000	OTHER SPECIAL FUNDS-SOUTHWEST POWER POOL CCA TRANS UPGRADES	-	305,001.00
13110000	CASH-GENERAL	2,224,664.36	954,001.12
13111000	CASH-RIGHT OF WAY	1,000.00	1,000.00
13120000	CASH-CONSTRUCTION FUND - TRUSTEE	-	353,000.00
13410000	SPECIAL DEPOSIT-TVA TRANS RESERVATION	591,348.67	603,672.67
13420000	SPECIAL DEP-ADM/ICE MARGIN CALL	1,795,450.49	1,066,752.05
13440000	SPECIAL DEPOSIT-DTE ENERGY TRADING MARGIN CALL	-	-
13450000	SPECIAL DEPOSIT-AMERICAN ELECTRIC POWER MARGIN CALL	700,000.00	-
13480000	SPECIAL DEPOSIT-EXELON GENERATION MARGIN CALL	-	100,000.00
13500000	WORKING FUNDS	3,725.00	3,725.00
13600000	TEMPORARY CASH INVESTMENTS	35,606,096.89	28,743,912.99
13601000	TEMP INVESTMENTS-FIFTH THIRD BANK	5,127,046.13	5,231,724.02
13602000	TEMP INVESTMENTS-REGIONS BANK	5,110,803.78	5,235,871.27
14210000	CUSTOMER ACCOUNTS RECEIVABLE-ELECTRIC	29,374,061.61	29,859,097.97
14210300	CUSTOMER ACCOUNTS RECEIVABLE-MISO	(1,768,490.93)	(4,496,388.54)
14210400	CUSTOMER ACCOUNTS RECEIVABLE-MISO TRANSMISSION	1,850,300.34	1,834,187.84
14210500	CUSTOMER ACCOUNTS RECEIVABLE-CAPACITY REVENUE	2,747,000.00	1,900,833.33

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		424,530.33	1,381,687.37
14313000	ACCTS REC-EMPLOYEES-OTHER	2,442.38	(1,066.16)
14313200	ACCTS REC-EMP COMPUTER ASSISTANCE PROGRAM	15,309.32	9,985.72
14320000	OTHER ACCOUNTS RECEIVABLE-MISCELLANEOUS	1,520,572.93	(21,139.06)
14330000	ACCTS REC-WILSON DSI (MATS PERFORMANCE)	-	322,747.64
14341500	ACCTS REC-CENTURY SEBREE	10,537.86	10,702.86
14345000	ACCTS REC-SAMPLES COURT RESTITUTION	(187.00)	(650.34)
14350003	ACCTS REC-HMP&L-STA TWO INTEREST CHARGED-CONST CR	(5,136.09)	(5,136.09)
14350004	ACCTS REC-HMP&L-STA TWO OPER SUPERVISION/ENGIN	1,946,587.30	2,003,820.63
14350005	ACCTS REC-HMP&L-STA TWO FUEL	485,146.01	(1,090.24)
14350006	ACCTS REC-HMP&L-STA TWO FUEL HANDLING	1,255,025.72	1,300,158.33
14350007	ACCTS REC-HMP&L-STA TWO BOTTOM ASH DISPOSAL	62,881.16	60,936.20
14350008	ACCTS REC-HMP&L-STA TWO FLY ASH DISPOSAL	4,981,274.76	5,060,455.36
14350009	ACCTS REC-HMP&L-STA TWO STEAM EXPENSES	159,453.00	223,592.42
14350010	ACCTS REC-HMP&L-STA TWO STEAM EXPENSES-CLEAN AIR	1,973,398.80	1,987,700.08
14350011	ACCTS REC-HMP&L-STA TWO SO2 REAGENTS	1,570,816.46	1,581,136.36
14350012	ACCTS REC-HMP&L-STA TWO ELECTRIC EXPENSES	1,050,122.12	1,089,767.71
14350013	ACCTS REC-HMP&L-STA TWO MISC STEAM PWR EXPENSES	(154,135.20)	(131,610.73)
14350014	ACCTS REC-HMP&L-STA TWO MISC STEAM PWR-SCR/NOX	867,865.73	878,174.08
14350015	ACCTS REC-HMP&L-STA TWO NOX REAGENTS	1,185,702.50	1,185,702.50
14350018	ACCTS REC-HMP&L-STA TWO MAINT SUPERVISION/ENGIN	1,739,925.27	1,773,050.72
14350019	ACCTS REC-HMP&L-STA TWO MAINT STRUCTURES	530,225.48	541,366.79
14350020	ACCTS REC-HMP&L-STA TWO MAINT BOILER PLANT	(32,766,202.27)	(33,260,475.32)
14350021	ACCTS REC-HMP&L-STA TWO MAINT BOILER PLANT-CLEAN AIR	2,209,259.10	2,222,770.22
14350022	ACCTS REC-HMP&L-STA TWO MAINT SCRUBBER/SOLID WASTE	(343,582.49)	(326,869.32)

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14350023	ACCTS REC-HMP&L-STA TWO BOILER PLANT-REAGENT PREP	197,261.44	197,528.22
14350024	ACCTS REC-HMP&L-STA TWO BOILER PLANT WASTE TREAT	988,914.20	993,515.36
14350025	ACCTS REC-HMP&L-STA TWO MAINT ELECTRIC PLANT	2,898,113.10	2,918,823.81
14350026	ACCTS REC-HMP&L-STA TWO MAINT MISC STEAM PLANT	1,378,647.21	1,388,223.22
14350027	ACCTS REC-HMP&L-STA TWO ADMIN & GENERAL SALARIES	1,516,042.57	1,569,161.98
14350028	ACCTS REC-HMP&L-STA TWO OFFICE SUPPLIES & EXPENSES	462,743.82	472,950.92
14350029	ACCTS REC-HMP&L-STA TWO OUTSIDE SERVICES EMPLOYED	469,703.00	476,786.81
14350032	ACCTS REC-HMP&L-STA TWO INJURIES & DAMAGES	(436,261.63)	(435,572.29)
14350033	ACCTS REC-HMP&L-STA TWO EMPLOYEE PENSIONS/BENEFITS	69.42	69.42
14350034	ACCTS REC-HMP&L-STA TWO MISC GENERAL EXPENSES	48,013.82	48,013.82
14350035	ACCTS REC-HMP&L-STA TWO MAINT GENERAL PLANT	38,674.99	39,084.08
14350036	ACCTS REC-HMP&L-STA TWO SYSTEM CONTROL/LOAD DISPATCH	602.56	602.56
14350037	ACCTS REC-HMP&L-STA TWO STATION EXPENSES	6,828.28	6,828.28
14350038	ACCTS REC-HMP&L-STA TWO OPER SUPERVISION & ENGINEERING-LINES	10,482.53	10,935.77
14350039	ACCTS REC-HMP&L-STA TWO OPER SUPERVISION & ENGINEERING-STATIONS	8,724.73	9,126.29
14350040	ACCTS REC-HMP&L-STA TWO MAINT SUPERVISION & ENGINEERING-LINES	8,764.42	9,165.98
14350041	ACCTS REC-HMP&L-STA TWO MAINT SUPERVISION & ENGINEERING-STATIONS	8,764.43	9,165.99
14350042	ACCTS REC-HMP&L-STA TWO ADMINISTRATIVE AND GENERAL SALARIES-GENERATION	947,377.71	962,190.41
14350043	ACCTS REC-HMP&L-STA TWO OFFICE SUPPLIES AND EXPENSES-GENERATION	(8,318.80)	(5,728.54)
14350044	ACCTS REC-HMP&L-STA TWO OUTSIDE SERVICES EMPLOYED-GENERATION	52,814.81	52,814.81
14350045	ACCTS REC-HMP&L-STA TWO-MAINT OVERHEAD LINES	2,959.06	3,231.41
14350046	ACCTS REC-HMP&L-STA TWO-MAINTENANCE STATION EQUIPMENT	11,627.08	11,940.96
14350047	ACCTS REC-HMP&L-STA TWO-MAINTENANCE MISC TRANSMISSION PLANT-LINES	5.50	5.50
14350048	ACCTS REC-HMP&L-STA TWO-MAINTENANCE MISC TRANSMISSION PLANT-STATIONS	3,214.79	3,214.79
14350049	ACCTS REC-HMP&L-STA TWO REGULATORY COMMISSION EXPENSES-ECP	(17.00)	(17.00)

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14350050	ACCTS REC-HMPL&L-STA TWO MISC STEAM PWR-EMISSION FEES	192,038.34	248,422.41
14350051	ACCTS REC-HMP&L-STA TWO MAINTENANCE BOILER PLANT-CCR	87,758.13	96,103.18
14350052	ACCTS REC-HMP&L-STA TWO STEAM EXP-MATS ENVIRONMENTAL	151,480.38	151,486.79
14350053	ACCTS REC-HMP&L-STA TWO MAINTENANCE BOILER PLANT-MATS ENVIRONMENTAL	98,922.89	101,239.23
14350054	ACCTS REC-HMP&L-STA TWO FUEL-EXCESS ENERGY	303,983.47	-
14350055	ACCTS REC-HMP&L-STA TWO LIME-EXCESS ENERGY	-	-
14350057	ACCTS REC-HMP&L-STA TWO FUEL-COAL PHYSICAL INV	430,182.79	-
14350058	ACCTS REC-HMP&L STA TWO OUTSIDE SERVICES-TOTAL STA TWO CONTRACT TERMINATION	1,629,929.86	1,645,456.55
14350059	ACCTS REC-HMP&L STA TWO-MISC TRANSMISSION EXPENSE-STATIONS	893.68	893.68
14350061	ACCTS REC-HMP&L-STA TWO-RAMP DOWN	-	-
14360000	ACCTS REC-HMP&L-STA TWO OTHER	38,278.69	35,536.14
14361000	ACCTS REC-HMP&L-STA TWO CLOSURE	-	364,488.77
14361001	ACCTS REC-HMP&L-STA TWO CLOSURE-DECOMMISSIONING	-	-
14361400	ACCTS REC-HMP&L-LANDFILL	-	351,969.50
14361500	ACCTS REC-HMP&L-COAL/LIME SHORTFALL-NATIVE LOAD	-	3,773,543.40
14361600	ACCTS REC-HMP&L-COAL/LIME SHORTFALL-EXCESS HENDERSON ENERGY	-	2,577,826.02
14361700	ACCTS REC-HMP&L-FUEL OIL-NATIVE LOAD	-	920,043.89
14361800	ACCTS REC-HMP&L-FUEL OIL-EXCESS HENDERSON ENERGY	-	371,130.67
14361900	ACCTS REC-HMP&L-SII SEVERANCE TRUE-UP	-	(143,400.06)
14373500	ACCTS REC-HMP&L MISO COSTS	1,870,390.42	1,901,591.46
14376000	ACCTS REC-SMITHLAND HYDRO POWER	9,487.01	-
14376500	ACCTS REC-COLEMAN EHV 345 KV LINE	38,925.20	292,893.47
14376600	ACCTS REC-OSER-HARDINSBURG SOLAR	-	(39,926.22)
14376700	ACCTS REC-OSER-MEADE COUNTY SOLAR	-	(97,780.16)
14376800	ACCTS REC-HENDERSON AIRPORT-TL RELOCATION	-	(34,678.66)

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14378400	ACCTS REC-KYTC HUSBANDS ROAD	1,777.27	27,537.81
14379300	ACCTS REC-CENTURY HAWESVILLE SPS	2,011.07	2,759.41
14390000	ACCTS REC-FED INC TAX AMT REFUNDS	3,261,280.00	53,611.00
14440000	ACCUM PROV FOR OTHER UNCOLLECTIBLE ACCTS-CREDIT	(1,422,761.54)	(1,422,761.54)
15113000	FUEL STOCK-COAL-GREEN	6,184,365.15	12,090,154.06
15113100	FUEL STOCK-COAL-IN TRANSIT-GREEN	-	-
15114000	FUEL STOCK-COAL-WILSON	14,546,369.34	10,012,061.07
15114100	FUEL STOCK-COAL-IN TRANSIT-WILSON	-	703,770.68
15115000	FUEL STOCK-COAL-STATION TWO	2,939,769.17	2,784,496.55
15131000	FUEL STOCK-OIL-REID/STATION TWO	98,837.28	3,376.04
15132000	FUEL STOCK-OIL-GAS TURBINE	584,431.10	711,465.37
15133000	FUEL STOCK-OIL-GREEN	75,472.23	69,231.58
15134000	FUEL STOCK-OIL-WILSON	429,079.15	501,726.61
15136000	FUEL STOCK-OIL-R/SII/G-COAL HDLG	22,140.27	15,820.15
15152000	FUEL STOCK-PROPANE-COLEMAN	71,325.94	-
15410000	MATERIALS & SUPPLIES-TRANSMISSION	1,390,025.93	1,472,209.81
15420000	MATERIALS & SUPPLIES-PRODUCTION	19,194,085.70	19,512,619.76
15422000	MATERIALS & SUPPLIES-PROD-VENDOR FAB-WIP	358,451.02	512,513.36
15423000	MATERIALS & SUPPLIES-PROD-SELF FAB PARTS	(33,329.41)	(9,585.72)
15423500	MATERIALS & SUPPLIES-STAT TWO-SELF FAB PARTS	5,598.80	-
15424000	MATERIALS & SUPPLIES-OBSOLESCENCE RESERVE	(10,200.00)	(10,200.00)
15424500	MATERIALS & SUPPLIES-OBSOLESCENCE RES-ST	3,209.22	-
15425000	MATERIALS & SUPPLIES-PRODUCTION-CLEARING	95,625.60	60,650.39
15433000	LIME STOCK-GREEN	1,192,146.89	1,784,398.30
15433100	LIME STOCK-GREEN-IN TRANSIT	849,864.00	701,614.00

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15434000	LIME STOCK-WILSON	117,810.40	141,701.66
15490000	MATERIALS & SUPPLIES-STATION TWO	2,549,618.63	-
15491000	MATERIALS & SUPPLIES-STATION TWO-CITY	(911,577.29)	-
15492500	MATERIALS & SUPPLIES-STAT TWO-VENDOR FAB	(2,635.20)	-
15811000	ALLOWANCE INVENTORY-SO2	76,534.40	73,964.40
16308000	STORES EXPENSE-UNDISTRIBUTED	64,525.57	49,893.49
16511000	PREPAID INS-PROPERTY COMP ALL RISK	2,843,552.00	3,282,826.00
16512000	PREPAID INS-SPECIAL MULTI-PERIL	-	46,710.00
16514000	PREPAID INS-DIRECTOR & OFFICER LIABILITY	-	77,455.00
16516000	PREPAID INS-GROUP TRAVEL ACCIDENT	7,768.00	5,808.67
16517000	PREPAID INS-OCEAN MARINE	68,001.00	68,944.00
16518000	PREPAID INS-UMBRELLA LIABILITY	-	81,478.00
16519000	PREPAID INS-CRIME	-	5,031.00
16520000	PREPAID INS-FIDUCIARY	-	134.00
16521000	PREPAID INS-WORKERS COMPENSATION	1,816,058.37	238,947.17
16521090	PREPAID INS-WORKERS COMPENSATION-CLEARING	(1,574,861.50)	-
16523000	PREPAID INS-LONG TERM DISABILITY	19,973.11	-
16523090	PREPAID INS-LONG TERM DISABILITY-CLEARING	(19,973.11)	-
16524000	PREPAID INS-AD&D EMPLOYEE & DEPEND LIFE	123,749.15	-
16524090	PREPAID INS-AD&D EMPLOYEE & DEPEND LIFE-CLEARING	(123,749.15)	-
16526000	PREPAID INS-AUTOMOBILE LIABILITY	-	86,889.00
16527000	DIRECTORS GROUP LIFE	-	-
16528000	PREPAYMENTS-AUCTION FEES-CAPACITY REVENUE	145,640.00	33,100.00
16528500	PREPAYMENTS-POWER CAPACITY	146,772.00	218,412.50
16529000	PREPAYMENTS-SOUTHWEST POWER POOL (SPP) STUDY COSTS	25,000.00	10,000.00

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16529100	PREPAYMENTS-SOUTHWEST POWER POOL (SPP) TRANSMISSION UPGRADES	93,307.00	-
		40,000.00	40,000.00
16529800	PREPAYMENTS-CAFETERIA PLAN	41,660.72	47,216.15
16533000	PREPAYMENTS-PURCHASING CARD ELAN	44,683.64	(8,355.93)
16536000	PREPAYMENTS-MISCELLANEOUS	-	7,500.00
17100000	INTEREST & DIVIDENDS RECEIVABLE	100.82	100.82
17101000	INTEREST & DIVIDENDS REC-FIFTH THIRD BANK	40,778.86	58,129.13
17102000	INTEREST & DIVIDENDS REC-REGIONS BANK	17,323.38	19,188.65
17121000	INTEREST & DIVIDENDS REC-ECON RES-TRANS-RURAL	-	-
17121500	INTEREST & DIVIDENDS REC-ECON RES-TRANS-LARGE INDUSTRIAL	-	-
17121600	INTEREST & DIVIDENDS REC-ECON RES-NEBRASKA MARGINS-RURAL	-	-
17121700	INTEREST & DIVIDENDS REC-ECON RES-NEBRASKA MARGINS-LARGE INDUSTRIAL	-	-
17121800	INTEREST & DIVIDENDS REC-ECON RES-STATION TWO DEPRECIATION CREDIT-RURAL	-	-
17121900	INTEREST & DIVIDENDS REC-ECON RES-STATION TWO DEPRECIATION CREDIT-LARGE INDUSTRIAL	-	-
17150000	INTEREST & DIVIDENDS REC-CFC CAP TERM CERT	357,552.45	338,214.54
17160000	INTEREST & DIVIDENDS REC-RUS CUSHION OF CREDIT	-	-
17430000	ACCRUED MISC ASSET-SECURITY DEPOSIT	2,000.00	2,000.00
18120000	UNAMORT DEBT EXP-2010 PCB REFUND'G \$83.3	1,334,181.54	1,227,831.61
18130000	UNAMORT DEBT EXP-RUS SERIES A NOTE REFINANCING	994,184.60	920,578.58
18155000	UNAMORT DEBT EXP-CFC SYN REVOLV 2017 AMEND & EXTEND	334,869.56	139,799.96
18157500	UNAMORT DEBT EXP-FARMER MAC LOAN	40,447.18	199,715.25
18170000	UNAMORT DEBT EXP-RUS LOAN-ECP	104,336.40	96,883.80
18180000	UNAMORT DEBT EXP-RUS-TRANSMISSION LOAN	101,577.00	97,513.92
18180100	UNAMORT DEBT EXP-RUS Y8 TRANSMISSION LOAN	-	2,683.66

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18220000	UNRECOVERED PLANT & REGULATORY STUDY COSTS-STATION TWO	2,305,919.51	-
18230401	OTHER REG ASSET-ARO-GREEN ASH PONDS	8,549,501.33	9,593,449.28
18230402	OTHER REG ASSET-ARO-SII ASH PONDS	1,722,965.30	3,575,605.61
18230501	OTHER REG ASSET-CCR-INCREMENTAL COSTS-GREEN	514,091.51	2,583,403.00
18230502	OTHER REG ASSET-CCR-INCREMENTAL COSTS-SII	152,915.59	1,006,201.42
18230503	OTHER REG ASSET-CCR-INCREMENTAL COSTS-WILSON	400,053.59	4,342,700.96
18230504	OTHER REG ASSET-CCR-INCREMENTAL COSTS-COLEMAN	1,360.00	1,360.00
18231500	OTHER REG ASSET-2017 ECP CASE EXP	-	-
18235000	OTHER REG ASSET-NON-SMELTER NON-FAC PPA	4,249,650.19	2,319,901.63
18235500	OTHER REG ASSET-NSNFP FACTOR-AMORT	4,043,070.50	5,994,369.87
18236500	OTHER REG ASSET-SII CONTRACT TERMINATION	-	90,423,767.18
18237000	OTHER REG ASSET-COLEMAN DEPR	31,417,692.06	9,502,057.65
18237500	OTHER REG ASSET-WILSON DEPR	99,948,678.36	120,543,842.56
18239500	OTHER REG ASSET-FOCUSED AUDIT EXP (CR2013-00199)	675,904.13	675,904.13
18300000	PRELIM SURVEY & INVESTIGATION CHARGES	1,278,743.34	1,131,967.17
18668000	DEFERRED DEBIT-2019 ECP CASE	-	116,114.96
18669000	DEFERRED DEBIT-2020RATECASE EXP	-	38,530.50
18670000	DEFERRED DEBIT-HANSON SITE LEASE	146,317.54	140,794.42
18690000	DEFERRED DEBIT-SPP-NEBRASKA TRANS UPGRADES	-	-
18695000	DEFERRED DEBIT-SII DEPRECIATION SETTLEMENT EXP	-	2,882,979.00
18910000	DEFERRED DEBIT-UNAMORTIZED LOSS 2001 PCB	391,536.61	360,326.53
18920000	DEFERRED DEBIT-UNAMORTIZED LOSS RUS SERIES A NOTE	816,923.03	756,440.90
19010000	ACCUMULATED DEFERRED INCOME TAXES	200,293.00	53,612.00
20010000	MEMBERSHIPS ISSUED	(75.00)	(75.00)
20110000	PATRONS CAPITAL CREDITS	(1,000,398,087.00)	(1,000,398,087.00)

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20120000	PATRONAGE CAPITAL ASSIGNABLE	1,000,398,087.00	1,000,398,087.00
20800000	DONATED CAPITAL	(763,974.96)	(763,974.96)
20911000	AOCI-POSTRETIREMENT BENEFITS	661,691.00	27,965.00
21100000	CONSUMERS CONTRIBUTION FOR DEBT SERVICE	(3,680,527.24)	(3,680,527.24)
21910000	OPERATING MARGINS	146,895,365.68	149,566,934.07
21920000	NONOPERATING MARGINS	(648,928,203.33)	(651,599,771.72)
22412100	COBANK TERM LOAN-SERIES 2012A	(181,271,084.00)	(171,441,510.00)
22412200	CFC TERM LOAN	(227,578,096.25)	(214,712,522.18)
22412300	CFC EQUITY LOAN-2012 CTC	(33,997,906.12)	(32,229,264.85)
22414200	CFC-FARMER MAC LOAN (SERIES 2017B)	(13,500,000.00)	-
22414700	LONG-TERM DEBT-OHIO COUNTY NOTE	(83,300,000.00)	(83,300,000.00)
22414800	RUS-FFB LOAN-W8	(25,630,000.00)	(25,227,640.18)
22414900	RUS-FFB LOAN-X8	(17,965,000.00)	(17,836,185.81)
22436000	RUS SERIES B NOTE	(184,116,695.80)	(195,027,359.06)
22460000	ADVANCE PAYMENTS UNAPPLIED-RUS CUSHION OF CREDIT	3,319,820.61	3,488,949.91
22830000	ACCUMULATED PROVISION-DEF COMP	(784,103.94)	(894,852.45)
22830090	ACCUMULATED PROVISION-DEF COMP-CLEARING	161,270.48	-
22831000	ACCUMULATED PROVISION-SICK LEAVE BENEFIT	(682,397.95)	(675,872.75)
22832000	ACCUM PROV-POST RETIREMENT BENEFITS	(12,507,061.49)	(13,229,199.75)
22832090	ACCUM PROV-POST RETIREMENT BENEFITS-CLEARING	(233,717.51)	-
22832500	ACCUM PROV-EMPLOYER CONTRIB-RETIREMENT	(1,989,075.00)	(722,176.00)
22833000	ACCUM PROV-MEDICAL INSURANCE	(3,813,627.40)	(824,000.00)
22833090	ACCUM PROV-MEDICAL INSURANCE-CLEARING	2,995,742.29	-
22834000	ACCUM PROV-DENTAL INSURANCE	76,207.04	-
22834090	ACCUM PROV-DENTAL INSURANCE-CLEARING	(76,207.04)	-

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22835000	ACCUM PROV-POSTEMPLOYMENT BENEFITS	(159,414.68)	(56,814.81)
22836000	ACCUM PROV-VISION INSURANCE	443,177.15	-
22836090	ACCUM PROV-VISION INS-CLEARING	(443,177.15)	-
23000401	ASSET RETIREMENT OBLIGATION-GREEN ASH PONDS	(26,292,661.12)	(25,304,394.32)
23000402	ASSET RETIREMENT OBLIGATION-SII ASH PONDS	(3,453,664.36)	(9,252,258.20)
23201200	ACCOUNTS PAYABLE-SHOP FLOOR	(2,127,359.57)	(759,772.74)
23201250	ACCOUNTS PAYABLE-SHOP FLOOR-DISCOUNTS	(5.71)	(1.21)
23201400	ACCOUNTS PAYABLE-INVENTORY	(161,926.90)	(216,256.60)
23201500	ACCOUNTS PAYABLE-COAL PURCHASES	(6,540,443.39)	(4,564,898.09)
23201600	ACCOUNTS PAYABLE-LIME PURCHASES	(731,411.35)	(225,885.73)
23202000	ACCOUNTS PAYABLE-BULK FUEL OIL	(165.72)	-
23202100	ACCOUNTS PAYABLE-LANDFILL	(505,421.79)	(1,045,382.88)
23210000	VOUCHERS PAYABLE-GENERAL FUND	(5,081,242.20)	(8,532,404.62)
23215000	ACCOUNTS PAYABLE-UNRECORDED LIABILITY	(4,768,183.11)	(4,994,168.56)
23230100	ACCOUNTS PAYABLE-PURCHASED POWER	(4,926,661.15)	(1,914,040.15)
23230300	ACCOUNTS PAYABLE-MISO	(298,331.85)	(283,592.63)
23230400	ACCOUNTS PAYABLE-SOUTHWEST POWER POOL	(108,739.05)	(504,478.81)
23238000	ACCOUNTS PAYABLE-OTHER-ORACLE	-	-
23250200	HMPANDL OTHER A/P	(1,480,030.32)	(127,581.94)
23260000	ACCTS PAY-DEFINED BENEFIT-RETIREMENT	2,208,790.39	-
23260090	ACCTS PAY-DEFINED BENEFIT-RETIREMENT-CLEARING	(2,208,790.39)	-
23260100	ACCTS PAY-DEFINED CONTRIB-RETIREMENT	(485,751.78)	(86,735.51)
23260190	ACCTS PAY-DEFINED CONTRIB-RETIREMENT-CLEARING	373,589.11	(125,861.91)
23260200	ACCTS PAY-EMPLOYER CONTRIB-401K PLAN	67,954.78	(31,808.57)
23260290	ACCTS PAY-EMPLOYER CONTRIB-401(K) PLAN-CLEARING	(99,695.09)	-

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23260500	ACCTS PAY-POSTRETIREMENT BENEFITS	(1,151,077.00)	(1,444,913.00)
23280090	ACCOUNTS PAYABLE-MISCELLANEOUS CLEARING	-	-
23290000	ACCTS PAY-RETAINAGE	(56,744.96)	(171,689.39)
23610000	TAXES ACCRUED-PROPERTY	-	(36,080.43)
23620000	TAXES ACCRUED-FEDERAL UNEMPLOYMENT	(7,214.21)	(16.79)
23620090	TAXES ACCRUED-FEDERAL UNEMPLOYMENT-CLEARING	-	-
23630000	TAXES ACCRUED-FICA	(91,713.17)	(68,778.52)
23630090	TAXES ACCRUED-FICA-CLEARING	(17,134.95)	(93,055.00)
23640000	TAXES ACCRUED-STATE UNEMPLOYMENT	(550.80)	(39.62)
23640090	TAXES ACCRUED-STATE UNEMPLOYMENT-CLEARING	-	-
23650000	TAXES ACCRUED-SALES & USE	(92,160.02)	(115,350.85)
23712100	ACCRUED INTEREST-COBANK TERM LOAN SERIES 2012A	-	-
23712200	ACCRUED INTEREST-CFC TERM LOAN	(869,515.35)	(830,416.55)
23712300	ACCRUED INTEREST-CFC EQUITY LOAN-2012 CTCS	(151,574.00)	(143,688.81)
23714200	ACCRUED INTEREST-CFC-FARMER MAC LOAN (SERIES 2017B)	(207,562.50)	-
23714800	ACCRUED INTEREST-RUS-FFB LOAN-W8	-	-
23714900	ACCRUED INTEREST-RUS-FFB LOAN-X8	-	-
23716000	ACCRUED INTEREST-RUS SERIES B NOTE	-	-
23760000	ACCRUED INTEREST-OHIO COUNTY NOTES	(2,304,633.34)	(2,304,633.34)
24110000	TAX COLLECTIONS PAYABLE-FEDERAL INCOME	-	-
24120000	TAX COLLECTIONS PAYABLE-STATE INCOME-KY	(72,712.29)	(57,833.04)
24121000	TAX COLLECTIONS PAYABLE-STATE INCOME-IND	(11,632.61)	(10,938.18)
24130000	TAX COLLECTIONS PAYABLE-FICA	(227.97)	-
24140000	TAX COLLECTIONS PAYABLE-HANCOCK CO-OCCP	(3,899.85)	(1,840.12)
24141000	TAX COLLECTIONS PAYABLE-OHIO CO-OCCP	(36,809.34)	(28,753.34)

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24141500	TAX COLLECTIONS PAYABLE-HOPKINS COUNTY	(22.62)	(18.91)
24142000	TAX COLLECTIONS PAYABLE-MCCRACKEN CO-OCCP	(123.83)	(467.01)
24143000	TAX COLLECTIONS PAYABLE-HENDERSON-CITY	(12,786.05)	(11,635.84)
24144000	TAX COLLECTIONS PAYABLE-MARION-CITY	(2.56)	(3.89)
24145000	TAX COLLECTIONS PAYABLE-PADUCAH-CITY	-	(2.82)
24146000	TAX COLLECTIONS PAYABLE-BALLARD-COUNTY	(17.47)	(64.49)
24147000	TAX COLLECTIONS PAYABLE-CALDWELL-COUNTY	(18.77)	(79.63)
24148000	TAX COLLECTIONS PAYABLE-DAVIESS-COUNTY	(204.66)	(151.44)
24149000	TAX COLLECTIONS PAYABLE-GRAVES-COUNTY	(2.74)	(4.89)
24150000	TAX COLLECTIONS PAYABLE-GRAYSON-COUNTY	(4.69)	-
24151000	TAX COLLECTIONS PAYABLE-LIVINGSTON-CNTY	(42.59)	(48.17)
24152000	TAX COLLECTIONS PAYABLE-MARSHALL-COUNTY	(16.44)	(51.19)
24153000	TAX COLLECTIONS PAYABLE-MCLEAN-COUNTY	(12.46)	(9.33)
24154000	TAX COLLECTIONS PAYABLE-UNION-COUNTY	(13.34)	(13.46)
24155000	TAX COLLECTIONS PAYABLE-FRANKFORT-CITY	(20.71)	(41.27)
24162000	TAX COLLECTIONS PAY IN-PERRY CTY	(300.30)	(305.12)
24163000	TAX COLLECTIONS PAY IN-POSEY CTY	(161.30)	(42.23)
24164000	TAX COLLECTIONS PAY IN-SPENCER CTY	(186.84)	(167.33)
24165000	TAX COLLECTIONS PAY IN-VANDEBURGH	(1,625.23)	(1,665.98)
24166000	TAX COLLECTIONS PAY IN-WARRICK CTY	(765.35)	(728.59)
24220000	ACCRUED PAYROLL	(936,896.45)	(1,119,987.91)
24220090	ACCRUED PAYROLL CLEARING ACCOUNT	(340,923.82)	-
24231000	ACCRUED VACATIONS	(4,323,568.91)	(3,899,787.92)
24231090	ACCRUED VACATIONS-CLEARING	-	(294.59)
24232090	ACCRUED HOLIDAYS-CLEARING	-	-

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24233290	ACCRUED OTHER OFF-DUTY-CLEARING	-	-
24233390	ACCRUED PREMIUM PAY-CLEARING	-	-
24233590	ACCRUED BONUS-CLEARING	(224,276.08)	(1,216,404.67)
24233690	ACCRUED SICK-CLEARING	-	-
24234000	ACCRUED PERSONAL DAYS	-	(35,750.50)
24234090	ACCRUED PERSONAL DAYS-CLEARING	-	-
24234500	ACCRUED SEVERANCE	(3,356,896.71)	-
24241000	ACCRUED SUPPLEMENTAL LIFE INSURANCE	(10,503.93)	(21,760.35)
24242000	ACCRUED CANCER PLAN	(135.88)	(135.88)
24243000	ACCRUED AFLAC INSURANCE	(4,466.53)	(4,617.95)
24251000	ACCRUED CAFETERIA PLAN	(11,671.47)	(22,768.31)
24253000	ACCRUED UNITED FUND	(12,160.89)	(10,205.57)
24255000	ACCRUED SURE & ACRE	(304.46)	(282.30)
24261000	ACCRUED EMPLOYEE CONTRI-SAVINGS PLAN	-	-
24262000	ACCRUED EMPLOYEE CONTRI-401K PLAN	-	(56,770.44)
24263000	ACCRUED EMPLOYEE-401K PLAN LOANS	-	-
24270000	ACCRUED UNION DUES	(13,904.68)	(7,053.64)
24280000	ACCRUED MISC LIABILITY-EMPLOYEES	(71,688.00)	(75,960.50)
24295000	ACCRUED LIABILITY-EMISSION FEES	(2,256,772.85)	(2,154,377.44)
		(378,336.00)	-
		-	(215,040.00)
25330000	DEFERRED CREDIT-WILSON MATS PERFORMANCE GUARANTEE	(408,238.94)	-
		(2,500,000.00)	(1,458,331.00)
25420000	OTHER REG LIAB-ECONOMIC RESERVE	(313,268.58)	-
25421000	OTHER REG LIAB-ECONOMIC RESERVE-TRANSMISSION-RURAL	(553,511.84)	(591,671.23)

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25422000	OTHER REG LIAB-ECONOMIC RESERVE-TRANSMISSION-LARGE INDUSTRIAL	(145,416.74)	(155,388.41)
25423000	OTHER REG LIAB-ECONOMIC RESERVE-NEBRASKA MARGIN-RURAL	-	(84,887.97)
25424000	OTHER REG LIAB-ECONOMIC RESERVE-NEBRASKA MARGIN-LARGE INDUSTRIAL	-	(26,105.66)
25425000	OTHER REG LIAB-STATION TWO DEPRECIATION CREDIT-RURAL	-	(397,961.23)
25426000	OTHER REG LIAB-STATION TWO DEPRECIATION CREDIT-LARGE INDUSTRIAL	-	(150,043.77)
25430000	OTHER REG LIAB-RURAL ECONOMIC RESERVE	(1,018,655.64)	-
25434000	OTHER REG LIAB-DSM	-	(704,839.13)
40311000	DEPRECIATION EXPENSE-STEAM PLANT	-	6,566,660.78
40311100	DEPRECIATION EXPENSE-STEAM PLANT-CLEAN AIR	-	3,857,147.25
40340000	DEPRECIATION EXPENSE-GAS TURBINE	-	220,906.07
40341000	DEPRECIATION EXPENSE-ALTERNATIVE GENERATION	-	3,657.94
40350000	DEPRECIATION EXPENSE-TRANSMISSION	-	5,710,549.68
40370000	DEPRECIATION EXPENSE-GENERAL PLANT	-	4,389,073.53
40380401	DEPRECIATION EXPENSE-ARO-GREEN ASH PONDS	-	-
40380402	DEPRECIATION EXPENSE-ARO-SII ASH PONDS	-	-
40411000	AMORTIZATION EXPENSE	-	160,452.19
40411100	AMORTIZATION EXPENSE-CLEAN AIR	-	-
40734000	REGULATORY DEBITS-DSM	-	704,839.13
40735000	REGULATORY DEBITS-TIER CREDIT	-	27,742,669.00
40811000	TAXES-PROPERTY	-	2,973,595.27
40811100	TAXES-PROPERTY-CLEAN AIR	-	434,575.36
40811900	TAXES-PROPERTY-CONTRA	-	(3,408,170.63)
40910000	TAXES-FEDERAL INCOME	-	(28,119.50)
40911000	TAXES-STATE INCOME/FRANCHISE	-	1,949.24
41110401	ACCRETION EXPENSE-ARO-GREEN ASH PONDS	-	-

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41110402	ACCRETION EXPENSE-ARO-SII ASH PONDS	-	-
41170000	LOSS FROM DISPOSITION OF UTILITY PLANT	-	11,455.00
41180000	GAIN FROM DISPOSITION OF ALLOWANCES	-	(52.36)
41900000	INTEREST & DIVIDEND INCOME	-	(1,362,428.15)
41950000	INTEREST & DIVIDEND INCOME-CFC CAP TERM CERT	-	(1,371,358.50)
41960000	INTEREST & DIVIDEND INCOME-RUS CUSHION OF CREDIT	-	(169,129.30)
42100000	MISCELLANEOUS NONOPERATING INCOME	-	(362,224.41)
42100100	MISCELLANEOUS NONOPERATING INCOME-TIMBER SALES	-	27,953.06
42400000	OTHER CAPITAL CREDITS & PATRONAGE ALLOC	-	(2,497,479.59)
42610000	DONATIONS	-	90,348.70
42640000	CIVIC, POLITICAL, RELATED ACT.-EXPENSE	-	75,791.04
42711000	INTEREST ON LONG-TERM DEBT	-	27,138,199.41
42711100	INTEREST LONG-TERM DEBT-CLEAN AIR	-	10,005,411.96
42731000	INTEREST CHARGED TO CONST-CR	-	(206,529.00)
42800000	AMORTIZATION-DEBT EXPENSE	-	426,976.39
42810000	AMORTIZE LOSS - REACQUIRED DEBT 2001 BONDS	-	31,210.08
42811000	AMORTIZE LOSS - REACQUIRED DEBT RUS A NOTE	-	60,482.13
44710101	SFR-RUS-KE-NONTRANS-RURAL	-	(99,517,337.24)
		-	(3,556,772.69)
		-	(668,389.51)
		-	(396,443.59)
		-	(134,359.98)
		-	(1,365,384.76)
		-	(18,068,241.54)
		-	(7,854,325.74)

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		-	(14,685,981.35)
		-	(788,684.84)
		-	(3,287,332.26)
		-	(32,759.65)
		-	(1,442,711.06)
		-	(1,879,597.11)
		-	(479,104.03)
		-	(51,292.04)
		-	(29,493.02)
		-	(13,908.99)
		-	(5,529,425.62)
		-	(783,695.54)
		-	(23,549.30)
44714001	SFR-RUS-MC-NONTRANS-RURAL	-	(41,690,486.06)
44715101	SFR-RUS-JP-NONTRANS-RURAL	-	(53,932,063.17)
		-	(68,494.03)
		-	(3,112.33)
		-	(4,182,145.39)
		-	(2,844,500.00)
44720111	SFR-CAPACITY-MISO	-	(363,575.32)
		-	(378,336.00)
		-	(4,429,129.00)
		-	(750,000.00)
		-	(6,000.00)
		-	(354,000.00)

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		-	(291,000.00)
		-	(93,000.00)
44722001	SFR-OTHER-NONTRANS-HMP&L	-	(1,266,955.75)
44724201	SFR-OTHER-NONTRANS-MISO	-	(63,616,689.63)
44724203	SFR-OTHER-NONTRANS-MISO-HMP&L GEN/LOAD REV	-	(372,452.75)
44724204	SFR-CONTRA-OTHER-MISO-HMP&L GEN/LOAD PP	-	1,515,273.21
		-	(19,353,740.00)
		-	(8,983,200.00)
		-	(11,489,280.00)
		-	(444,920.00)
		-	(2,017,560.00)
		-	(4,045,571.50)
		-	(4,472,597.89)
		-	143,166.67
		-	4,191,105.77
		-	674,685.00
		-	(952,948.75)
		-	(1,287,656.38)
		-	1,013,979.66
		-	453,815.00
		-	(2,723,002.09)
		-	(11,680,000.00)
44725602	SFR-OTHER-NONTRANS-MISO CONTRA	-	50,443,931.29
		-	(885,920.00)
		-	-

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Account	Description	Beginning Balance	Ending Balance
		-	2,655,651.73
		-	(651,121.11)
		-	(732,278.03)
		-	678,228.18
		-	80,370.00
		-	(323,032.50)
		-	(766,765.36)
		-	(19,866,529.26)
		-	1,804,673.83
45400002	RENT FROM ELEC PROPERTY-TRANSMISSION	-	(24,000.00)
45600000	OTHER ELECTRIC REVENUES	-	(2,654,165.13)
45622002	OTHER ELEC REV-HMP&L-TRANS	-	(19,582.50)
45624202	OTHER ELEC REV-MISO TRANS	-	(13,009,087.68)
45627502	OTHER ELEC REV-RAINBOW ENERGY MARKETING CORP-TRANS	-	(768,137.00)
50010000	OPER SUPERVISION & ENGINEERING	-	6,013,446.64
50110000	FUEL	-	109,720,555.54
50120000	FUEL HANDLING	-	4,074,457.90
50130000	BOTTOM ASH DISPOSAL	-	80,760.65
50135000	FLY ASH DISPOSAL	-	5,638,809.97
50210000	STEAM EXPENSES	-	7,478,310.10
50211000	STEAM EXPENSES-CLEAN AIR	-	4,795,935.80
50230000	SO2 REAGENTS	-	12,437,972.07
50232000	MATS REAGENT	-	3,753,329.33
50235000	STEAM EXP-MATS ENVIRONMENTAL	-	461,413.81
50236000	STEAM EXP-CCR ENVIRONMENTAL	-	2,152.90

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50510000	ELECTRIC EXPENSES	-	4,557,074.51
50610000	MISC STEAM POWER EXPENSE	-	4,173,181.65
50610500	MISC STEAM PWR EXP-SCR/NOX	-	5,360.32
50610600	MISC STEAM PWR-EMISSION FEES	-	1,196,875.84
50619900	MISC STEAM PWR EXP-TAXABLE	-	587,932.50
50630000	NOX REAGENTS	-	384,785.04
50910000	ALLOWANCES-CLEAN AIR	-	2,570.00
51010000	MAINT SUPERVISION & ENGINEERING	-	3,210,542.72
51110000	MAINTENANCE STRUCTURES	-	3,003,561.80
51210000	MAINTENANCE BOILER PLANT	-	13,756,303.95
51210010	MAINTENANCE BOILER PLANT-CCR	-	(0.01)
51211000	MAINTENANCE BOILER PLANT-CLEAN AIR	-	1,735,706.84
51212000	MAINT SCRUBBER/SOLID WASTE	-	3,795,999.00
51213000	MAINTENANCE BOILER PLANT-REAGENT PREP	-	127,405.04
51214000	MAINTENANCE BOILER PLANT-WASTE TREATMENT	-	1,144,484.05
51215000	MAINTENANCE BOILER PLANT-MATS ENVIRONMENTAL	-	804,095.72
51310000	MAINTENANCE ELECTRIC PLANT	-	2,324,428.81
51410000	MAINTENANCE MISC STEAM PLANT	-	2,225,820.79
54610000	OPER SUPERVISION & ENG-GAS TURBINE	-	6,582.60
54710000	FUEL-GAS TURBINE	-	316,372.53
54810000	GENERATION EXPENSES-GAS TURBINE	-	29,709.80
54910000	MISC OTHER POWER EXPENSES-GAS TURBINE	-	30,956.04
55110000	MAINT SUPERVISION & ENG-GAS TURBINE	-	6,600.13
55210000	MAINT STRUCTURES-GAS TURBINE	-	905.78
55310000	MAINT GENERATING & ELEC PLT-GAS TURBINE	-	101,677.70

Case No. 2020-00064

Attachment for Response to KIUC 1-13

Witness: Paul G. Smith

Big Rivers Electric Corporation
Case No. 2020-00064
December 2019 Year-to-Date Trial Balance

Account	Description	Beginning Balance	Ending Balance
55410000	MAINT MISC OTHER POWER PLT-GAS TURBINE	-	7,080.55
55511000	PURCHASED POWER-SEPA	-	8,078,589.90
55514001	PURCHASED POWER-MISO ENERGY	-	6,949,843.32
55514002	PURCHASED POWER-MISO OTHER CHARGES	-	771,486.05
55515001	HMP&L STATION TWO AMORT EXP	-	90,773.87
55515002	HMP&L STATION TWO AMORT EXP-CLEAN AIR	-	140,815.13
55515004	HMP&L STATION TWO OPER SUPERVISION & ENGINEERING	-	85,621.03
55515005	HMP&L STATION TWO FUEL	-	33,481.41
55515006	HMP&L STATION TWO FUEL HANDLING	-	67,518.41
55515007	HMP&L STATION TWO BOTTOM ASH DISPOSAL	-	(2,909.66)
55515008	HMP&L STATION TWO FLY ASH DISPOSAL	-	71,049.49
55515009	HMP&L STATION TWO STEAM EXPENSES	-	100,911.65
55515010	HMP&L STATION TWO SO2 REAGENTS	-	(41,940.49)
55515011	HMP&L STATION TWO ELECTRIC EXPENSES	-	60,662.83
55515012	HMP&L STATION TWO STEAM POWER EXPENSES	-	84,987.25
55515015	HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING	-	49,555.71
55515016	HMP&L STATION TWO MAINT STRUCTURES	-	16,667.42
55515017	HMP&L STATION TWO MAINT BOILER PLANT	-	69,640.35
55515018	HMP&L STATION TWO MAINT ELECTRIC PLANT	-	30,983.26
55515019	HMP&L STATION TWO MAINTENANCE MISC STEAM PLANT	-	14,325.80
55515020	HMP&L STATION TWO ADMIN & GENERAL SALARIES	-	79,466.75
55515021	HMP&L STATION TWO OFFICE SUPPLIES & EXPENSE	-	15,269.86
55515022	HMP&L STATION TWO OUTSIDE SERVICES EMPLOYED	-	10,597.39
55515024	HMP&L STATION TWO INJURIES & DAMAGES	-	1,031.26
55515027	HMP&L STATION TWO MAINT OF GENERAL PLANT	-	611.96

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Big Rivers Electric Corporation
Case No. 2020-00064
December 2019 Year-to-Date Trial Balance

Account	Description	Beginning Balance	Ending Balance
55515030	HMP&L STATION TWO OPER SUPERVISION & ENGINEERING-LINES	-	600.70
55515031	HMP&L STATION TWO OPER SUPERVISION & ENGINEERING-STATIONS	-	600.70
55515032	HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING-LINES	-	600.70
55515033	HMP&L STATION TWO MAINT SUPERVISION & ENGINEERING-STATIONS	-	600.70
55515034	HMP&L STATION TWO ADMINISTRATIVE AND GENERAL SALARIES-GENERATION	-	22,159.88
55515035	HMP&L STATION TWO OFFICE SUPPLIES AND EXPENSES-GENERATION	-	3,874.99
55515036	HMP&L STATION TWO OUTSIDE SERVICES EMPLOYED-GENERATION	-	-
55515038	HMP&L STATION TWO OUTSIDE SVCS-HMPL EXP	-	15,799.85
55515041	HMP&L STATION TWO MISC STEAM PWR-EMISSION FEES	-	84,350.57
55515043	HMP&L STATION TWO STEAM EXP-MATS ENVIRONMENTAL	-	45.59
55515044	HMP&L STATION TWO MAINTENANCE BOILER PLANT-MATS ENVIRONMENTAL	-	3,465.24
55515046	HMP&L STATION TWO STEAM EXP-CCR ENVIRONMENTAL	-	2.00
55515201	HMP&L-STEAM EXPENSES CLEAN AIR	-	16,312.58
55515202	HMP&L-MISC STEAM PWR EXP-SCR/NOX	-	15,421.30
55515204	HMP&L-MAINT BOILER PLANT CLEAN AIR	-	20,212.74
55515205	HMP&L-MAINT SCRUBBER/SOLID WASTE	-	22,727.52
55515206	HMP&L-MAINT BOILER PLANT-REAGENT PREP	-	(134.13)
55515207	HMP&L-MAINT BOILER PLANT-WASTE TREATMENT	-	(1,779.54)
55517700	PURCHASED POWER-SIPC	-	16,921,744.91
		-	604,424.77
		-	1,486.89
		-	-
		-	132,527.50
		-	270,432.00
55711000	OTHER EXPENSE-POWER SUPPLY-ARBITRAGE	-	3,000,274.69

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Big Rivers Electric Corporation
Case No. 2020-00064
December 2019 Year-to-Date Trial Balance

Account	Description	Beginning Balance	Ending Balance
55735000	OTHER EXPENSE-NON-SMELTER NON-FAC PPA	-	(21,550.81)
56010000	OPER SUPERVISION & ENGINEERING-LINES	-	281,270.47
56020000	OPER SUPERVISION & ENGINEERING-STATIONS	-	381,531.44
56110000	LOAD DISPATCHING	-	1,416,409.37
56140000	SCHEDULING, SYSTEM CONTROL & DISPATCHING SERVICES	-	932,622.38
56180000	RELIABILITY PLANNING & STANDARDS DEVELOPMENT SERV	-	57,469.74
56210000	STATION EXPENSES	-	667,452.29
56310000	OVERHEAD LINE EXPENSES	-	1,109,314.84
56510000	TRANSMISSION OF ELECTRICITY BY OTHERS	-	1,657,485.52
56610000	MISC TRANSMISSION EXPENSE-LINES	-	251,830.13
56620000	MISC TRANSMISSION EXPENSE-STATIONS	-	347,839.29
56720000	RENTS-STATIONS	-	15,054.99
56810000	MAINT SUPERVISION & ENGINEERING-LINES	-	255,856.38
56820000	MAINT SUPERVISION & ENGINEERING-STATIONS	-	372,594.35
56910000	MAINTENANCE STRUCTURES	-	20,831.34
57010000	MAINTENANCE STATION EQUIPMENT	-	2,054,552.48
57110000	MAINTENANCE OVERHEAD LINES	-	2,375,293.08
57310000	MAINTENANCE MISC TRANSMISSION PLANT-LINES	-	790,331.26
57320000	MAINTENANCE MISC TRANSMISSION PLANT-STATIONS	-	771,227.25
57570000	MARKET FACILITATION, MONITORING & COMPLIANCE SERV	-	1,005,131.71
90810000	CUSTOMER ASSISTANCE EXPENSES	-	622,740.07
90910000	INFORMATION & INSTRUCTION ADV EXP	-	29,888.20
91310000	ADVERTISING EXPENSE	-	136,875.99
92010000	ADMINISTRATIVE AND GENERAL SALARIES	-	8,097,182.97
92010100	ADMIN & GENERAL SALARIES-POWER SUPPLY	-	4,448,548.75

Case No. 2020-00064

Attachment for Response to KIUC 1-13

Witness: Paul G. Smith

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Big Rivers Electric Corporation
Case No. 2020-00064
December 2019 Year-to-Date Trial Balance

Account	Description	Beginning Balance	Ending Balance
92010200	ADMIN & GENERAL SALARIES-CUSTOMER SERV	-	149,738.97
92010300	ADMIN & GENERAL SALARIES-GENERATION	-	2,190,850.73
92019900	ADMIN & GENERAL SALARIES-ALLOCABLE TO CAPITAL PROJECTS	-	95,109.14
92110000	OFFICE SUPPLIES AND EXPENSES	-	4,295,606.59
92110100	OFFICE SUPPLIES & EXPENSES-POWER SUPPLY	-	374,874.60
92110200	OFFICE SUPPLIES & EXPENSES-CUSTOMER SER	-	1,868,985.66
92110300	OFFICE SUPPLIES & EXPENSES-GENERATION	-	94,446.30
92112000	OFFICE SUPPLIES & EXPENSES-CENTURY SEBREE	-	(132,239.67)
92310000	OUTSIDE SERVICES EMPLOYED	-	701,517.37
92310100	OUTSIDE SERVICES-POWER SUPPLY	-	39,462.59
92310200	OUTSIDE SERVICES-CUSTOMER SERVICE	-	85,159.00
92310300	OUTSIDE SERVICES-GENERATION	-	34,828.50
92310400	OUTSIDE SERVICES-TRANSMISSION	-	97,867.54
92310500	OUTSIDE SERVICES-HMPL EXPENSES	-	-
92510000	INJURIES & DAMAGES	-	3,779,233.01
92610000	EMPLOYEE PENSIONS & BENEFITS	-	129,899.93
92810000	REGULATORY COMMISSION EXPENSES	-	615,039.39
93010000	GENERAL ADVERTISING EXPENSES	-	166,099.40
93020000	MISCELLANEOUS GENERAL EXPENSES	-	2,028,972.47
93110000	RENTS-ADMINISTRATIVE & GENERAL	-	1,933.08
93510000	MAINTENANCE OF GENERAL PLANT	-	180,788.66
	Total for Company 10-BIG RIVERS ELECTRIC CORPORATION	-	-

Big Rivers Electric Corporation
Case No. 2020-00064
December 2019 Year-to-Date Trial Balance

Account	Description	Beginning Balance	Ending Balance
	Net Margins Dec-19 YTD		<u>16,714,625.11</u>

BIG RIVERS ELECTRIC CORPORATION
ELECTRONIC APPLICATION OF
BIG RIVERS ELECTRIC CORPORATION
FOR APPROVAL TO MODIFY ITS MRSM TARIFF,
CEASE DEFERRING DEPRECIATION EXPENSES,
ESTABLISH REGULATORY ASSETS,
AMORTIZE REGULATORY ASSETS, AND
OTHER APPROPRIATE RELIEF
CASE NO. 2020-00064

Response to the Kentucky Industrial Utility Customers, Inc.'s
First Set of Data Requests
dated March 24, 2020

April 3, 2020

1 **Item 14)** *If not provided in response to the previous requests, please*
2 *provide the Company's 2019 Operating Report, in Excel format if possible.*

3

4 **Response)** Please see Big Rivers' unaudited 2019 Operating Report provided in
5 Excel format on the **CONFIDENTIAL** electronic media accompanying these
6 responses.

7

8 **Witness)** Paul G. Smith