



**COMMONWEALTH OF KENTUCKY**

**BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY**

**In the Matter of:**

**ELECTRONIC EXAMINATION BY THE PUBLIC )  
SERVICE COMMISSION OF THE ENVIRONMENTAL )  
SURCHARGE MECHANISM OF BIG RIVERS )  
ELECTRIC CORPORATION FOR THE SIX-MONTH )  
BILLING PERIODS ENDING JANUARY 31, 2020, )  
JULY 31, 2020, JANUARY 31, 2021, JANUARY 31, 2022, )  
JULY 31, 2022, AND JANUARY 31, 2023, THE TWO- )  
YEAR EXPENSE PERIODS ENDING JULY 31, 2021, )  
AND JULY 31, 2023, AND THE PASS THROUGH )  
MECHANISM OF ITS THREE MEMBER )  
DISTRIBUTION COOPERATIVES )**

**Case No.  
2023-00373**

**Responses to Commission Staff's  
Initial Request for Information  
dated December 8, 2023  
as Amended by the Commission's Order  
dated January 17, 2024**

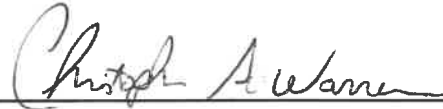
**FILED: January 17, 2024**

**BIG RIVERS ELECTRIC CORPORATION**

**ELECTRONIC EXAMINATION BY THE PUBLIC SERVICE COMMISSION  
OF THE ENVIRONMENTAL SURCHARGE MECHANISM OF BIG RIVERS  
ELECTRIC CORPORATION FOR THE SIX-MONTH EXPENSE PERIODS  
ENDING JANUARY 31, 2020, JULY 31, 2020, JANUARY 31, 2021,  
JANUARY 31, 2022, JULY 31, 2022, AND JANUARY 31, 2023,  
THE TWO-YEAR EXPENSE PERIODS ENDING JULY 31, 2021, AND  
JULY 31, 2023, AND THE PASS THROUGH MECHANISM OF ITS THREE  
MEMBER DISTRIBUTION COOPERATIVES  
CASE NO. 2023-00373**

**VERIFICATION**

I, Christopher A. Warren, 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.



\_\_\_\_\_  
Christopher A. Warren

COMMONWEALTH OF KENTUCKY )  
COUNTY OF DAVIESS )

SUBSCRIBED AND SWORN TO before me by Christopher A. Warren on this  
the 11<sup>th</sup> day of January, 2024.



\_\_\_\_\_  
Notary Public, Kentucky State at Large

Notary ID KYNP16841

My Commission Expires October 31, 2024

**BIG RIVERS ELECTRIC CORPORATION**

**ELECTRONIC EXAMINATION BY THE PUBLIC SERVICE COMMISSION  
OF THE ENVIRONMENTAL SURCHARGE MECHANISM OF BIG RIVERS  
ELECTRIC CORPORATION FOR THE SIX-MONTH EXPENSE PERIODS  
ENDING JANUARY 31, 2020, JULY 31, 2020, JANUARY 31, 2021,  
JANUARY 31, 2022, JULY 31, 2022, AND JANUARY 31, 2023,  
THE TWO-YEAR EXPENSE PERIODS ENDING JULY 31, 2021, AND  
JULY 31, 2023, AND THE PASS THROUGH MECHANISM OF ITS THREE  
MEMBER DISTRIBUTION COOPERATIVES  
CASE NO. 2023-00373**


**VERIFICATION**

I, Jeffrey S. Brown 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.

  
\_\_\_\_\_  
Jeffrey S. Brown

COMMONWEALTH OF KENTUCKY )  
COUNTY OF DAVIESS )

15 SUBSCRIBED AND SWORN TO before me by Jeffrey S. Brown on this the  
day of January, 2024.

  
\_\_\_\_\_  
Notary Public, Kentucky State at Large  
Notary ID KYNP43026  
My Commission Expires 1-14-2026

IN THE MATTER OF:  
ELECTRONIC EXAMINATION BY THE PUBLIC SERVICE COMMISSION OF  
THE ENVIRONMENTAL SURCHARGE MECHANISM OF BIG RIVERS  
ELECTRIC CORPORATION FOR THE SIX-MONTH BILLING PERIODS  
ENDING JANUARY 31, 2020, JULY 31, 2020, JANUARY 31, 2021,  
JANUARY 31, 2022, JULY 31, 2022, AND JANUARY 31, 2023,  
THE TWO-YEAR EXPENSE PERIODS ENDING JULY 31, 2021, AND  
JULY 31, 2023, AND THE PASS THROUGH MECHANISM OF ITS THREE  
MEMBER DISTRIBUTION COOPERATIVES  
CASE NO. 2023-00373

RESPONSE OF BIG RIVERS ELECTRIC CORPORATION TO COMMISSION  
STAFF'S FIRST REQUEST FOR INFORMATION DATED DECEMBER 8, 2023

January 17, 2024

**Item 1)** *This request is addressed to BREC. Prepare a summary schedule showing the calculation of  $E(m)$  and the surcharge factor for the expense months covered by the billing periods under review. ES Form 1.10 can be used as a model for this summary. Include two expense months subsequent to the review period in order to show the over- and under-recovery adjustments for the months included for the billing periods. Include a calculation of any additional over- or under-recovery amount BREC believes needs to be recognized for the six-month and two-year reviews. Provide all supporting calculations and documentation in Excel spreadsheet format with formulas intact and unprotected and all rows and columns fully accessible.*

**Response)** Please see the attached schedule, in the format of Form 1.10, covering each of the expense months from August 2019 through September 2023 (i.e., the expense months covered by the billing periods under review plus the two expense

Case No. 2023-00373  
Response to Staff Item 1  
Witness: Christopher A. Warren  
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IN THE MATTER OF:  
ELECTRONIC EXAMINATION BY THE PUBLIC SERVICE COMMISSION OF  
THE ENVIRONMENTAL SURCHARGE MECHANISM OF BIG RIVERS  
ELECTRIC CORPORATION FOR THE SIX-MONTH BILLING PERIODS  
ENDING JANUARY 31, 2020, JULY 31, 2020, JANUARY 31, 2021,  
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THE TWO-YEAR EXPENSE PERIODS ENDING JULY 31, 2021, AND  
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RESPONSE OF BIG RIVERS ELECTRIC CORPORATION TO COMMISSION  
STAFF'S FIRST REQUEST FOR INFORMATION DATED DECEMBER 8, 2023

January 17, 2024

months subsequent to the billing period). The schedule and all supporting calculations and documentation are also provided in Excel spreadsheet format, with formulas intact and unprotected and all rows and columns fully accessible, in a separate Excel file as part of the electronic filing.

No additional over-or under-recovery is being requested by Big Rivers for the billing periods under review.

**Witness:** Christopher A. Warren

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**

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

**For the Expense Months: August 2019 to September 2023**

1	<b>Calculation of Total E(m)</b>			
2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[ (RB/12) x (RORORB) ]	
6			<b>August 2019</b>	<b>September 2019</b>
7	OE	= \$	1,835,248	= \$ 1,825,884
8	BAS	= \$	-	= \$ -
9	RORB	= \$	136,100	= \$ 136,485
10	E(m)	= \$	1,971,348	= \$ 1,962,369
11				
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	72.831903%	= 71.513868%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,435,770	= \$ 1,403,366
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(150,674)	= \$ (175,644)
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,285,096	= \$ 1,227,722
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with			
19	the Current Expense Month (Form 3.00)	= \$	19,607,206	= \$ 19,671,159
20	CESF: E(m) / R(m); as a % of Revenue	=	6.554203%	= 6.241229%
21	<b>Calculation of Total E(m)</b>			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[ (RB/12) x (RORORB) ]	
26			<b>October 2019</b>	<b>November 2019</b>
27	OE	= \$	1,473,124	= \$ 1,710,961
28	BAS	= \$	-	= \$ -
29	RORB	= \$	135,315	= \$ 136,039
30	E(m)	= \$	1,608,439	= \$ 1,847,000
31				
32	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	72.152356%	= 70.148109%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,160,527	= \$ 1,295,636
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(84,214)	= \$ 86,162
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,076,313	= \$ 1,381,798
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with			
39	the Current Expense Month (Form 3.00)	= \$	19,658,654	= \$ 19,696,186
39	CESF: E(m) / R(m); as a % of Revenue	=	5.475009%	= 7.015561%

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**Big Rivers Electric Corporation**  
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**Calculation of Total E(m) and**  
**Calculation of Jurisdictional Environmental Surcharge Billing Factor**

**For the Expense Months: August 2019 to September 2023**

1	<b>Calculation of Total E(m)</b>			
2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[ (RB/12) x (RORORB) ]	
6			<b>December 2019</b>	<b>January 2020</b>
7	OE	= \$	1,093,673	= \$ 1,001,873
8	BAS	= \$	-	= \$ -
9	RORB	= \$	135,265	= \$ 134,569
10	E(m)	= \$	1,228,938	= \$ 1,136,442
11				
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	75.612047%	= 76.241049%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	929,225	= \$ 866,435
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(38,119)	= \$ (34,218)
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	891,106	= \$ 832,217
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with			
19	the Current Expense Month (Form 3.00)	= \$	19,718,419	= \$ 19,521,687
20	CESF: E(m) / R(m); as a % of Revenue	=	4.519155%	= 4.263038%
21				
22	<b>Calculation of Total E(m)</b>			
23	E(m) = OE - BAS + RORB, where			
24	OE	=	Pollution Control Operating Expenses	
25	BAS	=	Total Proceeds from By-Product and Allowance Sales	
26	RORB	=	[ (RB/12) x (RORORB) ]	
27			<b>February 2020</b>	<b>March 2020</b>
28	OE	= \$	1,300,610	= \$ 1,048,130
29	BAS	= \$	14,433	= \$ 22,131
30	RORB	= \$	136,331	= \$ 134,068
31	E(m)	= \$	1,422,508	= \$ 1,160,067
32				
33	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
34	Member System Allocation Ratio for the Month (Form 3.00)	=	75.440287%	= 81.551360%
35	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,073,144	= \$ 946,050
36	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(22,205)	= \$ (7,417)
37	Prior Period Adjustment	= \$	-	= \$ -
38	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,050,939	= \$ 938,633
39	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with			
40	the Current Expense Month (Form 3.00)	= \$	19,613,077	= \$ 19,325,626
41	CESF: E(m) / R(m); as a % of Revenue	=	5.358359%	= 4.856935%

**Big Rivers Electric Corporation**  
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**Calculation of Total E(m) and**  
**Calculation of Jurisdictional Environmental Surcharge Billing Factor**

**For the Expense Months: August 2019 to September 2023**

1	<b>Calculation of Total E(m)</b>			
2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[ (RB/12) x (RORORB) ]	
6			<b>April 2020</b>	<b>May 2020</b>
7	OE	= \$	784,015	= \$ 840,050
8	BAS	= \$	24,011	= \$ 29,355
9	RORB	= \$	133,566	= \$ 131,664
10	E(m)	= \$	893,570	= \$ 942,359
11				
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	78.469318%	= 76.799832%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	701,178	= \$ 723,730
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	175,508	= \$ 247,341
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	876,686	= \$ 971,071
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with			
19	the Current Expense Month (Form 3.00)	= \$	19,216,122	= \$ 18,994,955
20	CESF: E(m) / R(m); as a % of Revenue	=	4.562242%	= 5.112257%
21	<b>Calculation of Total E(m)</b>			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[ (RB/12) x (RORORB) ]	
26			<b>June 2020</b>	<b>July 2020</b>
27	OE	= \$	1,820,154	= \$ 2,306,421
28	BAS	= \$	45,583	= \$ 23,853
29	RORB	= \$	133,564	= \$ 124,428
30	E(m)	= \$	1,908,135	= \$ 2,406,996
31				
32	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	68.035321%	= 65.588768%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,298,206	= \$ 1,578,719
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	167,808	= \$ 6,332
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,466,014	= \$ 1,585,051
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with			
39	the Current Expense Month (Form 3.00)	= \$	18,956,305	= \$ 18,919,979
40	CESF: E(m) / R(m); as a % of Revenue	=	7.733649%	= 8.377657%

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**Big Rivers Electric Corporation**  
**Case No. 2023-00373**

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

**For the Expense Months: August 2019 to September 2023**

1	<b>Calculation of Total E(m)</b>			
2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[ (RB/12) x (RORORB) ]	
6			<b>August 2020</b>	<b>September 2020</b>
7	OE	= \$	2,274,611	= \$ 1,093,571
8	BAS	= \$	18,982	= \$ 24,011
9	RORB	= \$	119,925	= \$ 119,837
10	E(m)	= \$	2,375,554	= \$ 1,189,397
11				
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	65.492609%	= 71.033839%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,555,812	= \$ 844,874
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(154,131)	= \$ (103,267)
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,401,681	= \$ 741,607
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with			
19	the Current Expense Month (Form 3.00)	= \$	18,809,058	= \$ 18,538,717
20	CESF: E(m) / R(m); as a % of Revenue	=	7.452159%	= 4.000315%
21	<b>Calculation of Total E(m)</b>			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[ (RB/12) x (RORORB) ]	
26			<b>October 2020</b>	<b>November 2020</b>
27	OE	= \$	1,557,024	= \$ 1,302,256
28	BAS	= \$	21,567	= \$ 39,571
29	RORB	= \$	119,923	= \$ 120,660
30	E(m)	= \$	1,655,380	= \$ 1,383,345
31				
32	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	60.061660%	= 67.900405%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	994,249	= \$ 939,297
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	86,525	= \$ 163,129
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,080,774	= \$ 1,102,426
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with			
39	the Current Expense Month (Form 3.00)	= \$	18,219,565	= \$ 17,879,239
39	CESF: E(m) / R(m); as a % of Revenue	=	5.931942%	= 6.165956%

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**Big Rivers Electric Corporation**  
**Case No. 2023-00373**

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

**For the Expense Months: August 2019 to September 2023**

1	<b>Calculation of Total E(m)</b>			
2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[ (RB/12) x (RORORB) ]	
6			<b>December 2020</b>	<b>January 2021</b>
7	OE	= \$	1,930,492	= \$ 1,364,756
8	BAS	= \$	35,281	= \$ 18,010
9	RORB	= \$	146,686	= \$ 191,670
10	E(m)	= \$	2,041,897	= \$ 1,538,416
11	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	70.122167%	= 72.082967%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,431,822	= \$ 1,108,936
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	115,589	= \$ (91,934)
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,547,411	= \$ 1,017,002
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with			
19	the Current Expense Month (Form 3.00)	= \$	17,811,432	= \$ 17,767,366
20	CESF: E(m) / R(m); as a % of Revenue	=	8.687741%	= 5.723989%
21	<b>Calculation of Total E(m)</b>			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[ (RB/12) x (RORORB) ]	
26			<b>February 2021</b>	<b>March 2021</b>
27	OE	= \$	2,249,948	= \$ 1,282,709
28	BAS	= \$	35,592	= \$ 51,734
29	RORB	= \$	196,784	= \$ 207,885
30	E(m)	= \$	2,411,140	= \$ 1,438,860
31	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
32	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	71.189848%	= 70.186978%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,716,487	= \$ 1,009,892
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(162,421)	= \$ (189,196)
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,554,066	= \$ 820,696
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with			
39	the Current Expense Month (Form 3.00)	= \$	17,882,116	= \$ 17,744,997
40	CESF: E(m) / R(m); as a % of Revenue	=	8.690616%	= 4.624943%

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**Big Rivers Electric Corporation**  
**Case No. 2023-00373**

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

**For the Expense Months: August 2019 to September 2023**

1	<b>Calculation of Total E(m)</b>			
2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[ (RB/12) x (RORORB) ]	
6			<b>April 2021</b>	<b>May 2021</b>
7	OE	= \$	2,385,693	= \$ 2,830,772
8	BAS	= \$	72,090	= \$ 61,100
9	RORB	= \$	225,161	= \$ 255,898
10	E(m)	= \$	2,538,764	= \$ 3,025,570
11				
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	53.858649%	= 55.036345%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,367,344	= \$ 1,665,163
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	277,219	= \$ 129,045
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,644,563	= \$ 1,794,208
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with			
19	the Current Expense Month (Form 3.00)	= \$	17,805,138	= \$ 16,163,236
20	CESF: E(m) / R(m); as a % of Revenue	=	9.236452%	= 11.100549%
21	<b>Calculation of Total E(m)</b>			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[ (RB/12) x (RORORB) ]	
26			<b>June 2021</b>	<b>July 2021</b>
27	OE	= \$	2,223,612	= \$ 2,874,498
28	BAS	= \$	67,171	= \$ 50,386
29	RORB	= \$	277,012	= \$ 290,802
30	E(m)	= \$	2,433,453	= \$ 3,114,914
31				
32	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	58.251807%	= 60.328570%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,417,530	= \$ 1,879,183
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	167,864	= \$ (303,671)
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,585,394	= \$ 1,575,512
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with			
39	the Current Expense Month (Form 3.00)	= \$	17,844,936	= \$ 17,801,225
39	CESF: E(m) / R(m); as a % of Revenue	=	8.884280%	= 8.850582%

Case No. 2023-00373

Attachment for Response to Staff Item 1

Witness: Christopher A. Warren

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**Big Rivers Electric Corporation**  
**Case No. 2023-00373**

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

**For the Expense Months: August 2019 to September 2023**

1	<b>Calculation of Total E(m)</b>			
2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[ (RB/12) x (RORORB) ]	
6			<b>August 2021</b>	<b>September 2021</b>
7	OE	= \$	3,161,599	= \$ 2,068,037
8	BAS	= \$	34,994	= \$ 27,219
9	RORB	= \$	331,146	= \$ 358,074
10	E(m)	= \$	3,457,751	= \$ 2,398,892
11				
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	61.270725%	= 54.844307%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	2,118,589	= \$ 1,315,656
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(229,200)	= \$ (267,372)
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,889,389	= \$ 1,048,284
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	17,857,022	= \$ 17,854,102
19	CESF: E(m) / R(m); as a % of Revenue	=	10.580650%	= 5.871390%
20				
21	<b>Calculation of Total E(m)</b>			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[ (RB/12) x (RORORB) ]	
26			<b>October 2021</b>	<b>November 2021</b>
27	OE	= \$	2,565,976	= \$ 2,883,782
28	BAS	= \$	24,900	= \$ 23,968
29	RORB	= \$	374,641	= \$ 393,042
30	E(m)	= \$	2,915,717	= \$ 3,252,856
31				
32	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	50.022503%	= 51.890351%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,458,515	= \$ 1,687,918
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	25,824	= \$ 130,672
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,484,339	= \$ 1,818,590
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with	= \$	17,951,412	= \$ 18,154,085
39	CESF: E(m) / R(m); as a % of Revenue	=	8.268648%	= 10.017525%

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**

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

**For the Expense Months: August 2019 to September 2023**

1	<b>Calculation of Total E(m)</b>			
2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[ (RB/12) x (RORORB) ]	
6			<b>December 2021</b>	<b>January 2022</b>
7	OE	= \$	2,184,712	= \$ 2,724,727
8	BAS	= \$	28,684	= \$ 9,345
9	RORB	= \$	454,175	= \$ 459,909
10	E(m)	= \$	2,610,203	= \$ 3,175,291
11				
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	63.043509%	= 63.730805%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,645,564	= \$ 2,023,639
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(62,151)	= \$ (32,442)
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,583,413	= \$ 1,991,197
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with	= \$	18,079,726	= \$ 18,505,343
19	CESF: E(m) / R(m); as a % of Revenue	=	8.757948%	= 10.760119%
20				
21	<b>Calculation of Total E(m)</b>			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[ (RB/12) x (RORORB) ]	
26			<b>February 2022</b>	<b>March 2022</b>
27	OE	= \$	1,916,239	= \$ 2,223,176
28	BAS	= \$	25,374	= \$ 21,492
29	RORB	= \$	460,845	= \$ 479,020
30	E(m)	= \$	2,351,710	= \$ 2,680,704
31				
32	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	67.217515%	= 57.851806%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,580,761	= \$ 1,550,836
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(587,540)	= \$ (309,310)
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	993,221	= \$ 1,241,526
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with	= \$	18,530,949	= \$ 19,061,187
39	CESF: E(m) / R(m); as a % of Revenue	=	5.359796%	= 6.513372%

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**

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

**For the Expense Months: August 2019 to September 2023**

1	<b>Calculation of Total E(m)</b>			
2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[ (RB/12) x (RORORB) ]	
6				
			<b>April 2022</b>	<b>May 2022</b>
7	OE	= \$	1,186,977	= \$ 1,393,525
8	BAS	= \$	10,237	= \$ 24,335
9	RORB	= \$	496,627	= \$ 495,684
10	E(m)	= \$	1,673,367	= \$ 1,864,874
11				
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	57.847492%	= 62.725684%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	968,001	= \$ 1,169,755
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(135,289)	= \$ 89,483
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	832,712	= \$ 1,259,238
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with	= \$	19,288,900	= \$ 19,719,319
19	CESF: E(m) / R(m); as a % of Revenue	=	4.317053%	= 6.385809%
20				
21	<b>Calculation of Total E(m)</b>			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[ (RB/12) x (RORORB) ]	
26				
			<b>June 2022</b>	<b>July 2022</b>
27	OE	= \$	1,362,421	= \$ 1,143,675
28	BAS	= \$	26,307	= \$ 12,938
29	RORB	= \$	610,559	= \$ 581,540
30	E(m)	= \$	1,946,673	= \$ 1,712,277
31				
32	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	51.034184%	= 65.882377%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	993,469	= \$ 1,128,089
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(80,464)	= \$ (144,187)
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	913,005	= \$ 983,902
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with	= \$	19,975,850	= \$ 20,716,396
39	CESF: E(m) / R(m); as a % of Revenue	=	4.570544%	= 4.749388%

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**

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

**For the Expense Months: August 2019 to September 2023**

1	<b>Calculation of Total E(m)</b>			
2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[ (RB/12) x (RORORB) ]	
6			<b>August 2022</b>	<b>September 2022</b>
7	OE	= \$	1,130,453	= \$ 1,207,540
8	BAS	= \$	16,911	= \$ 15,810
9	RORB	= \$	621,605	= \$ 698,819
10	E(m)	= \$	1,735,147	= \$ 1,890,549
11				
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	62.229873%	= 67.298459%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,079,780	= \$ 1,272,310
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(426,621)	= \$ (348,155)
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	653,159	= \$ 924,155
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with	= \$	21,318,457	= \$ 22,215,682
19	CESF: E(m) / R(m); as a % of Revenue	=	3.063819%	= 4.159922%
20				
21	<b>Calculation of Total E(m)</b>			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[ (RB/12) x (RORORB) ]	
26			<b>October 2022</b>	<b>November 2022</b>
27	OE	= \$	687,959	= \$ 627,888
28	BAS	= \$	20,478	= \$ 21,391
29	RORB	= \$	770,985	= \$ 835,225
30	E(m)	= \$	1,438,466	= \$ 1,441,722
31				
32	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	67.366794%	= 67.674329%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	969,048	= \$ 975,676
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(216,342)	= \$ (28,281)
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	752,706	= \$ 947,395
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with	= \$	22,821,265	= \$ 23,278,188
39	CESF: E(m) / R(m); as a % of Revenue	=	3.298266%	= 4.069883%

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**

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

**For the Expense Months: August 2019 to September 2023**

1	<b>Calculation of Total E(m)</b>			
2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[ (RB/12) x (RORORB) ]	
6			<b>December 2022</b>	<b>January 2023</b>
7	OE	= \$	1,450,043	= \$ 1,270,230
8	BAS	= \$	20,149	= \$ 21,610
9	RORB	= \$	2,467,982	= \$ 741,701
10	E(m)	= \$	3,897,876	= \$ 1,990,321
11				
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	67.194856%	= 74.141993%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	2,619,172	= \$ 1,475,664
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(45,017)	= \$ (261,001)
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	2,574,155	= \$ 1,214,663
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with	= \$	24,212,625	= \$ 24,170,172
19	CESF: E(m) / R(m); as a % of Revenue	=	10.631458%	= 5.025463%
20				
21	<b>Calculation of Total E(m)</b>			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[ (RB/12) x (RORORB) ]	
26			<b>February 2023</b>	<b>March 2023</b>
27	OE	= \$	1,220,857	= \$ 1,131,825
28	BAS	= \$	16,694	= \$ 8,932
29	RORB	= \$	762,350	= \$ 753,976
30	E(m)	= \$	1,966,513	= \$ 1,876,869
31				
32	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	57.579157%	= 71.467191%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,132,302	= \$ 1,341,346
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(7,050)	= \$ 206,539
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,125,252	= \$ 1,547,885
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with	= \$	24,060,203	= \$ 23,849,831
39	CESF: E(m) / R(m); as a % of Revenue	=	4.676818%	= 6.490130%



**Big Rivers Electric Corporation**  
**Case No. 2023-00373**

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

**For the Expense Months: August 2019 to September 2023**

1	<b>Calculation of Total E(m)</b>			
2	E(m) = OE - BAS + RORB, where			
3	OE	=	Pollution Control Operating Expenses	
4	BAS	=	Total Proceeds from By-Product and Allowance Sales	
5	RORB	=	[ (RB/12) x (RORORB) ]	
6			<b>April 2023</b>	<b>May 2023</b>
7	OE	= \$	1,063,325	= \$ 1,219,624
8	BAS	= \$	12,561	= \$ 21,576
9	RORB	= \$	766,223	= \$ 776,145
10	E(m)	= \$	1,816,987	= \$ 1,974,193
11				
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
13	Member System Allocation Ratio for the Month (Form 3.00)	=	67.677151%	= 69.833880%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,229,685	= \$ 1,378,656
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	258,608	= \$ 536,156
16	Prior Period Adjustment	= \$	-	= \$ -
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,488,293	= \$ 1,914,812
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with	= \$	23,674,946	= \$ 23,452,976
19	CESF: E(m) / R(m); as a % of Revenue	=	6.286363%	= 8.164473%
20				
21	<b>Calculation of Total E(m)</b>			
22	E(m) = OE - BAS + RORB, where			
23	OE	=	Pollution Control Operating Expenses	
24	BAS	=	Total Proceeds from By-Product and Allowance Sales	
25	RORB	=	[ (RB/12) x (RORORB) ]	
26			<b>June 2023</b>	<b>July 2023</b>
27	OE	= \$	1,138,651	= \$ 1,313,012
28	BAS	= \$	20,610	= \$ 13,029
29	RORB	= \$	784,474	= \$ 808,442
30	E(m)	= \$	1,902,515	= \$ 2,108,425
31				
32	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>			
33	Member System Allocation Ratio for the Month (Form 3.00)	=	74.168163%	= 71.304207%
34	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,411,060	= \$ 1,503,396
35	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	326,000	= \$ 233,625
36	Prior Period Adjustment	= \$	-	= \$ -
37	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,737,060	= \$ 1,737,021
38	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with	= \$	23,343,984	= \$ 23,008,985
39	CESF: E(m) / R(m); as a % of Revenue	=	7.441146%	= 7.549316%

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**

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

**For the Expense Months: August 2019 to September 2023**

1	<b>Calculation of Total E(m)</b>				
2	E(m) = OE - BAS + RORB, where				
3	OE	=	Pollution Control Operating Expenses		
4	BAS	=	Total Proceeds from By-Product and Allowance Sales		
5	RORB	=	[ (RB/12) x (RORORB) ]		
6				<b>August 2023</b>	<b>September 2023</b>
7	OE	= \$	1,502,853	= \$	1,278,820
8	BAS	= \$	18,561	= \$	-
9	RORB	= \$	816,206	= \$	828,942
10	E(m)	= \$	2,300,498	= \$	2,107,762
11					
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>				
13	Member System Allocation Ratio for the Month (Form 3.00)	=	71.242038%	=	71.928550%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,638,922	= \$	1,516,083
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(144,904)	= \$	(81,548)
16	Prior Period Adjustment	= \$	-	= \$	-
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,494,018	= \$	1,434,535
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with	= \$	22,679,173	= \$	22,093,757
19	CESF: E(m) / R(m); as a % of Revenue	=	6.587621%	=	6.492943%

IN THE MATTER OF:  
ELECTRONIC EXAMINATION BY THE PUBLIC SERVICE COMMISSION OF  
THE ENVIRONMENTAL SURCHARGE MECHANISM OF BIG RIVERS  
ELECTRIC CORPORATION FOR THE SIX-MONTH BILLING PERIODS  
ENDING JANUARY 31, 2020, JULY 31, 2020, JANUARY 31, 2021,  
JANUARY 31, 2022, JULY 31, 2022, AND JANUARY 31, 2023,  
THE TWO-YEAR EXPENSE PERIODS ENDING JULY 31, 2021, AND  
JULY 31, 2023, AND THE PASS THROUGH MECHANISM OF ITS THREE  
MEMBER DISTRIBUTION COOPERATIVES  
CASE NO. 2023-00373

RESPONSE OF BIG RIVERS ELECTRIC CORPORATION TO COMMISSION  
STAFF'S FIRST REQUEST FOR INFORMATION DATED DECEMBER 8, 2023

January 17, 2024

**Item 2)** *This request is addressed to the Member Cooperatives. For each of the Member Cooperatives, prepare a summary schedule showing the Member Cooperative's pass-through revenue requirement for the expense months covered by the billing periods under review. Include the two expense months subsequent to the review periods. Include a calculation of any additional over- or under-recovery amount the Member Cooperative believes needs to be recognized for the six-month and two-year reviews. Provide all supporting calculations and documentation in Excel spreadsheet format with formulas intact and unprotected and all rows and columns fully accessible.*

**Response)** The following six schedules listed below, and attached to this response, reflect the Member Cooperatives' environmental surcharge pass-through revenue requirements for the months corresponding with Big Rivers' expense months from

IN THE MATTER OF:  
ELECTRONIC EXAMINATION BY THE PUBLIC SERVICE COMMISSION OF  
THE ENVIRONMENTAL SURCHARGE MECHANISM OF BIG RIVERS  
ELECTRIC CORPORATION FOR THE SIX-MONTH BILLING PERIODS  
ENDING JANUARY 31, 2020, JULY 31, 2020, JANUARY 31, 2021,  
JANUARY 31, 2022, JULY 31, 2022, AND JANUARY 31, 2023,  
THE TWO-YEAR EXPENSE PERIODS ENDING JULY 31, 2021, AND  
JULY 31, 2023, AND THE PASS THROUGH MECHANISM OF ITS THREE  
MEMBER DISTRIBUTION COOPERATIVES  
CASE NO. 2023-00373

RESPONSE OF BIG RIVERS ELECTRIC CORPORATION TO COMMISSION  
STAFF'S FIRST REQUEST FOR INFORMATION DATED DECEMBER 8, 2023

January 17, 2024

August 2019 through September 2023 (*i.e.*, the 48 expense months covered in the review and 2 subsequent months), applied to Big Rivers' Members' invoices for the service months of September 2019 through October 2023, which Big Rivers billed to its Members during the months of October 2019 through November 2023 (*i.e.*, the months corresponding with the two-year review periods ending July 31, 2021, and July 31, 2023, plus the two subsequent months).

- Attachment 1 – Jackson Purchase Energy Corporation Non-Dedicated Delivery Point Customers;
- Attachment 2 – Kenergy Corp. Non-Dedicated Delivery Point Customers;
- Attachment 3 – Meade County Rural Electric Cooperative Corporation Non-Dedicated Delivery Point Customers;
- Attachment 4 – Jackson Purchase Energy Corporation Dedicated Delivery Point Customers;
- Attachment 5 – Kenergy Corp. Dedicated Delivery Point Customers; and

IN THE MATTER OF:  
ELECTRONIC EXAMINATION BY THE PUBLIC SERVICE COMMISSION OF  
THE ENVIRONMENTAL SURCHARGE MECHANISM OF BIG RIVERS  
ELECTRIC CORPORATION FOR THE SIX-MONTH BILLING PERIODS  
ENDING JANUARY 31, 2020, JULY 31, 2020, JANUARY 31, 2021,  
JANUARY 31, 2022, JULY 31, 2022, AND JANUARY 31, 2023,  
THE TWO-YEAR EXPENSE PERIODS ENDING JULY 31, 2021, AND  
JULY 31, 2023, AND THE PASS THROUGH MECHANISM OF ITS THREE  
MEMBER DISTRIBUTION COOPERATIVES  
CASE NO. 2023-00373

RESPONSE OF BIG RIVERS ELECTRIC CORPORATION TO COMMISSION  
STAFF'S FIRST REQUEST FOR INFORMATION DATED DECEMBER 8, 2023

January 17, 2024

- Attachment 6 - Meade County Rural Electric Cooperative Corporation  
Dedicated Delivery Point Customers.

As illustrated in the attached schedules, there is a one-month billing lag for the Members' non-dedicated delivery point customers and no billing lag for the Members' dedicated delivery point customers.

The information in the attached schedules was obtained from the Members' monthly Environmental Surcharge Schedules provide by Big Rivers' Members. Other than the on-going cumulative over-/under-recovery mechanism, no additional over-/under-recovery amounts are being requested by the Members for the billing periods under review.

All schedules, supporting calculations, and documentation are also being provided in Excel spreadsheet format, with all cells and formulas intact and unprotected, in a separate Excel file as part of the electronic filing.

**Witness:** Christopher A. Warren

**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month and Two-Year Environmental Surcharge Review (Case No. 2023-00373)**  
**Response to Commission Staff's First Request for Information dated January 17, 2024**  
**Item No. 2 (Attachment 1 of 6)**

JACKSON PURCHASE ENERGY CORPORATION (JPEC)										
NON-DEDICATED DELIVERY POINT CUSTOMERS										
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Big Rivers' Expense Month	Big Rivers' ES Factor Based on Expense Month	Big Rivers' Service Month	Month Billed by Big Rivers	Big Rivers' Invoice ES Amount for the Service Month	Month Billed by JPEC	ES Amount Billed to JPEC's Customers (Line 11 per Filing)	JPEC's (Over)/Under Recovery [from (j)]	JPEC's Total Recoverable [(e) + (h)]	JPEC's (Over)/Under Recovery [(i) for 3rd preceding month less (g) for current month]
1	Aug-19	6.554203%	Sep-19	Oct-19	\$ 304,573.08	Nov-19	\$ 553,747.52	\$ (88,480.24)	\$ 216,092.84	\$ (88,480.24)
2	Sep-19	6.241229%	Oct-19	Nov-19	\$ 239,192.89	Dec-19	\$ 329,364.62	\$ 12,217.98	\$ 251,410.87	\$ 12,217.98
3	Oct-19	5.475009%	Nov-19	Dec-19	\$ 230,120.02	Jan-20	\$ 321,067.99	\$ 51,524.05	\$ 281,644.07	\$ 51,524.05
4	Nov-19	7.015561%	Dec-19	Jan-20	\$ 296,790.09	Feb-20	\$ 163,739.81	\$ 52,353.03	\$ 349,143.12	\$ 52,353.03
5	Dec-19	4.519155%	Jan-20	Feb-20	\$ 192,453.69	Mar-20	\$ 315,842.46	\$ (64,431.59)	\$ 128,022.10	\$ (64,431.59)
6	Jan-20	4.263038%	Feb-20	Mar-20	\$ 176,449.79	Apr-20	\$ 291,661.32	\$ (10,017.25)	\$ 166,432.54	\$ (10,017.25)
7	Feb-20	5.358359%	Mar-20	Apr-20	\$ 171,249.61	May-20	\$ 345,667.87	\$ 3,475.25	\$ 174,724.86	\$ 3,475.25
8	Mar-20	4.856935%	Apr-20	May-20	\$ 138,734.56	Jun-20	\$ 111,868.53	\$ 16,153.57	\$ 154,888.13	\$ 16,153.57
9	Apr-20	4.562242%	May-20	Jun-20	\$ 151,658.12	Jul-20	\$ 130,215.46	\$ 36,217.08	\$ 187,875.20	\$ 36,217.08
10	May-20	5.112257%	Jun-20	Jul-20	\$ 218,838.21	Aug-20	\$ 155,595.63	\$ 19,129.23	\$ 237,967.44	\$ 19,129.23
11	Jun-20	7.733649%	Jul-20	Aug-20	\$ 381,761.53	Sep-20	\$ 197,351.93	\$ (42,463.80)	\$ 339,297.73	\$ (42,463.80)
12	Jul-20	8.377657%	Aug-20	Sep-20	\$ 391,466.06	Oct-20	\$ 268,536.05	\$ (80,660.85)	\$ 310,805.21	\$ (80,660.85)
13	Aug-20	7.452159%	Sep-20	Oct-20	\$ 286,924.90	Nov-20	\$ 274,108.72	\$ (36,141.28)	\$ 250,783.62	\$ (36,141.28)
14	Sep-20	4.000315%	Oct-20	Nov-20	\$ 116,459.44	Dec-20	\$ 285,284.47	\$ 54,013.26	\$ 170,472.70	\$ 54,013.26
15	Oct-20	5.931942%	Nov-20	Dec-20	\$ 199,734.43	Jan-21	\$ 234,755.12	\$ 76,050.09	\$ 275,784.52	\$ 76,050.09
16	Nov-20	6.165956%	Dec-20	Jan-21	\$ 246,938.00	Feb-21	\$ 213,424.69	\$ 37,358.93	\$ 284,296.93	\$ 37,358.93
17	Dec-20	8.687741%	Jan-21	Feb-21	\$ 356,919.57	Mar-21	\$ 189,277.55	\$ (18,804.85)	\$ 338,114.72	\$ (18,804.85)
18	Jan-21	5.723989%	Feb-21	Mar-21	\$ 276,239.82	Apr-21	\$ 379,034.08	\$ (103,249.56)	\$ 172,990.26	\$ (103,249.56)
19	Feb-21	8.690616%	Mar-21	Apr-21	\$ 261,761.49	May-21	\$ 298,652.49	\$ (14,355.56)	\$ 247,405.93	\$ (14,355.56)
20	Mar-21	4.624943%	Apr-21	May-21	\$ 137,606.96	Jun-21	\$ 330,628.26	\$ 7,486.46	\$ 145,093.42	\$ 7,486.46
21	Apr-21	9.236452%	May-21	Jun-21	\$ 318,099.93	Jul-21	\$ 114,201.82	\$ 58,788.44	\$ 376,888.37	\$ 58,788.44
22	May-21	11.100549%	Jun-21	Jul-21	\$ 476,138.18	Aug-21	\$ 219,836.10	\$ 27,569.83	\$ 503,708.01	\$ 27,569.83
23	Jun-21	8.884280%	Jul-21	Aug-21	\$ 430,754.02	Sep-21	\$ 174,839.51	\$ (29,746.09)	\$ 401,007.93	\$ (29,746.09)
24	Jul-21	8.850582%	Aug-21	Sep-21	\$ 431,946.26	Oct-21	\$ 536,957.89	\$ (160,069.52)	\$ 271,876.74	\$ (160,069.52)
25	Aug-21	10.580650%	Sep-21	Oct-21	\$ 422,854.70	Nov-21	\$ 562,098.99	\$ (58,390.98)	\$ 364,463.72	\$ (58,390.98)
26	Sep-21	5.871390%	Oct-21	Nov-21	\$ 200,315.47	Dec-21	\$ 385,030.87	\$ 15,977.06	\$ 216,292.53	\$ 15,977.06
27	Oct-21	8.268648%	Nov-21	Dec-21	\$ 326,585.10	Jan-22	\$ 206,925.50	\$ 64,951.24	\$ 391,536.34	\$ 64,951.24
28	Nov-21	10.017525%	Dec-21	Jan-22	\$ 394,901.98	Feb-22	\$ 318,981.36	\$ 45,482.36	\$ 440,384.34	\$ 45,482.36
29	Dec-21	8.757948%	Jan-22	Feb-22	\$ 477,803.83	Mar-22	\$ 235,700.73	\$ (19,408.20)	\$ 458,395.63	\$ (19,408.20)
30	Jan-22	10.760119%	Feb-22	Mar-22	\$ 506,563.45	Apr-22	\$ 437,660.10	\$ (46,123.76)	\$ 460,439.69	\$ (46,123.76)
31	Feb-22	5.359796%	Mar-22	Apr-22	\$ 238,667.04	May-22	\$ 558,059.28	\$ (117,674.94)	\$ 120,992.10	\$ (117,674.94)

**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month and Two-Year Environmental Surcharge Review (Case No. 2023-00373)**  
**Response to Commission Staff's First Request for Information dated January 17, 2024**  
**Item No. 2 (Attachment 1 of 6)**

JACKSON PURCHASE ENERGY CORPORATION (JPEC) NON-DEDICATED DELIVERY POINT CUSTOMERS
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Big Rivers' Expense Month	Big Rivers' ES Factor Based on Expense Month	Big Rivers' Service Month	Month Billed by Big Rivers	Big Rivers' Invoice ES Amount for the Service Month	Month Billed by JPEC	ES Amount Billed to JPEC's Customers (Line 11 per Filing)	JPEC's (Over)/Under Recovery [from (j)]	JPEC's Total Recoverable [(e) + (h)]	JPEC's (Over)/Under Recovery [(i) for 3rd preceding month less (g) for current month]
32	Mar-22	6.513372%	Apr-22	May-22	\$ 233,855.15	Jun-22	\$ 367,389.54	\$ 91,006.09	\$ 324,861.24	\$ 91,006.09
33	Apr-22	4.317053%	May-22	Jun-22	\$ 202,427.90	Jul-22	\$ 366,164.92	\$ 94,274.77	\$ 296,702.67	\$ 94,274.77
34	May-22	6.385809%	Jun-22	Jul-22	\$ 325,316.22	Aug-22	\$ 111,694.83	\$ 9,297.27	\$ 334,613.49	\$ 9,297.27
35	Jun-22	4.570544%	Jul-22	Aug-22	\$ 303,962.25	Sep-22	\$ 402,649.70	\$ (77,788.46)	\$ 226,173.79	\$ (77,788.46)
36	Jul-22	4.749388%	Aug-22	Sep-22	\$ 293,243.84	Oct-22	\$ 401,347.74	\$ (104,645.07)	\$ 188,598.77	\$ (104,645.07)
37	Aug-22	3.063819%	Sep-22	Oct-22	\$ 189,384.13	Nov-22	\$ 385,997.62	\$ (51,384.13)	\$ 138,000.00	\$ (51,384.13)
38	Sep-22	4.159922%	Oct-22	Nov-22	\$ 176,547.85	Dec-22	\$ 189,907.47	\$ 36,266.32	\$ 212,814.17	\$ 36,266.32
39	Oct-22	3.298266%	Nov-22	Dec-22	\$ 164,143.84	Jan-23	\$ 134,738.99	\$ 53,859.78	\$ 218,003.62	\$ 53,859.78
40	Nov-22	4.069883%	Dec-22	Jan-23	\$ 257,052.95	Feb-23	\$ 111,108.53	\$ 26,891.47	\$ 283,944.42	\$ 26,891.47
41	Dec-22	10.631458%	Jan-23	Feb-23	\$ 541,939.52	Mar-23	\$ 275,534.94	\$ (62,720.77)	\$ 479,218.75	\$ (62,720.77)
42	Jan-23	5.025463%	Feb-23	Mar-23	\$ 209,532.46	Apr-23	\$ 270,319.28	\$ (52,315.66)	\$ 157,216.80	\$ (52,315.66)
43	Feb-23	4.676818%	Mar-23	Apr-23	\$ 173,551.45	May-23	\$ 255,922.58	\$ 28,021.84	\$ 201,573.29	\$ 28,021.84
44	Mar-23	6.490130%	Apr-23	May-23	\$ 197,732.81	Jun-23	\$ 399,624.01	\$ 79,594.74	\$ 277,327.55	\$ 79,594.74
45	Apr-23	6.286363%	May-23	Jun-23	\$ 251,339.31	Jul-23	\$ 141,733.53	\$ 15,483.27	\$ 266,822.58	\$ 15,483.27
46	May-23	8.164473%	Jun-23	Jul-23	\$ 384,539.92	Aug-23	\$ 177,261.03	\$ 24,312.26	\$ 408,852.18	\$ 24,312.26
47	Jun-23	7.441146%	Jul-23	Aug-23	\$ 427,110.88	Sep-23	\$ 362,893.36	\$ (85,565.81)	\$ 341,545.07	\$ (85,565.81)
48	Jul-23	7.549316%	Aug-23	Sep-23	\$ 411,132.35	Oct-23	\$ 339,671.25	\$ (72,848.67)	\$ 338,283.68	\$ (72,848.67)
49	Aug-23	6.587621%	Sep-23	Oct-23	\$ 298,035.76	Nov-23	\$ 463,857.41	\$ (55,005.23)	\$ 243,030.53	\$ (55,005.23)
50	Sep-23	6.492943%	Oct-23	Nov-23	\$ 252,691.08	Dec-23	\$ 315,703.00	\$ 25,842.07	\$ 278,533.15	\$ 25,842.07

**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month and Two-Year Environmental Surcharge Review (Case No. 2023-00373)**  
**Response to Commission Staff's First Request for Information dated January 17, 2024**  
**Item No. 2 (Attachment 2 of 6)**

KENERGY CORP.  
NON-DEDICATED DELIVERY POINT CUSTOMERS

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Big Rivers' Expense Month	Big Rivers' ES Factor Based on Expense Month	Big Rivers' Service Month	Month Billed by Big Rivers	Big Rivers' Invoice + Kenergy (Schedule 43) Co-Gen ES Amount for the Service Month	Month Billed by Kenergy	ES Amount Billed to Kenergy's Customers (Line 11 per Filing)	Kenergy's (Over)/Under Recovery [from (j)]	Kenergy's Total Recoverable [(e) + (h)]	Kenergy's (Over)/Under Recovery [(i) for 2nd preceding month less (g) for current month]
1	Aug-19	6.554203%	Sep-19	Oct-19	\$ 554,766.97	Nov-19	\$ 600,202.69	\$ 37,042.28	\$ 591,809.25	\$ 37,042.28
2	Sep-19	6.241229%	Oct-19	Nov-19	\$ 441,953.87	Dec-19	\$ 626,810.26	\$ 59,714.23	\$ 501,668.10	\$ 59,714.23
3	Oct-19	5.475009%	Nov-19	Dec-19	\$ 429,901.35	Jan-20	\$ 462,273.10	\$ 129,536.15	\$ 559,437.50	\$ 129,536.15
4	Nov-19	7.015561%	Dec-19	Jan-20	\$ 538,480.65	Feb-20	\$ 600,553.08	\$ (98,884.98)	\$ 439,595.67	\$ (98,884.98)
5	Dec-19	4.519155%	Jan-20	Feb-20	\$ 349,674.70	Mar-20	\$ 566,219.97	\$ (6,782.47)	\$ 342,892.23	\$ (6,782.47)
6	Jan-20	4.263038%	Feb-20	Mar-20	\$ 324,519.11	Apr-20	\$ 460,632.65	\$ (21,036.98)	\$ 303,482.13	\$ (21,036.98)
7	Feb-20	5.358359%	Mar-20	Apr-20	\$ 323,649.60	May-20	\$ 305,306.18	\$ 37,586.05	\$ 361,235.65	\$ 37,586.05
8	Mar-20	4.856935%	Apr-20	May-20	\$ 262,985.73	Jun-20	\$ 244,592.65	\$ 58,889.48	\$ 321,875.21	\$ 58,889.48
9	Apr-20	4.562242%	May-20	Jun-20	\$ 277,665.15	Jul-20	\$ 311,133.82	\$ 50,101.83	\$ 327,766.98	\$ 50,101.83
10	May-20	5.112257%	Jun-20	Jul-20	\$ 390,103.31	Aug-20	\$ 386,372.68	\$ (64,497.47)	\$ 325,605.84	\$ (64,497.47)
11	Jun-20	7.733649%	Jul-20	Aug-20	\$ 678,080.44	Sep-20	\$ 451,351.49	\$ (123,584.51)	\$ 554,495.93	\$ (123,584.51)
12	Jul-20	8.377657%	Aug-20	Sep-20	\$ 705,723.84	Oct-20	\$ 377,219.91	\$ (51,614.07)	\$ 654,109.77	\$ (51,614.07)
13	Aug-20	7.452159%	Sep-20	Oct-20	\$ 527,631.84	Nov-20	\$ 484,172.47	\$ 70,323.46	\$ 597,955.30	\$ 70,323.46
14	Sep-20	4.000315%	Oct-20	Nov-20	\$ 212,661.21	Dec-20	\$ 507,828.80	\$ 146,280.97	\$ 358,942.18	\$ 146,280.97
15	Oct-20	5.931942%	Nov-20	Dec-20	\$ 368,440.28	Jan-21	\$ 516,912.13	\$ 81,043.17	\$ 449,483.45	\$ 81,043.17
16	Nov-20	6.165956%	Dec-20	Jan-21	\$ 473,923.17	Feb-21	\$ 413,324.31	\$ (54,382.12)	\$ 419,541.05	\$ (54,382.12)
17	Dec-20	8.687741%	Jan-21	Feb-21	\$ 666,208.84	Mar-21	\$ 595,650.08	\$ (146,166.63)	\$ 520,042.21	\$ (146,166.63)
18	Jan-21	5.723989%	Feb-21	Mar-21	\$ 487,781.01	Apr-21	\$ 460,152.94	\$ (40,611.89)	\$ 447,169.12	\$ (40,611.89)
19	Feb-21	8.690616%	Mar-21	Apr-21	\$ 477,317.21	May-21	\$ 469,621.86	\$ 50,420.35	\$ 527,737.56	\$ 50,420.35
20	Mar-21	4.624943%	Apr-21	May-21	\$ 252,424.92	Jun-21	\$ 301,554.17	\$ 145,614.94	\$ 398,039.86	\$ 145,614.94
21	Apr-21	9.236452%	May-21	Jun-21	\$ 572,639.61	Jul-21	\$ 464,993.47	\$ 62,744.10	\$ 635,383.71	\$ 62,744.10
22	May-21	11.100549%	Jun-21	Jul-21	\$ 861,950.53	Aug-21	\$ 466,922.38	\$ (68,882.52)	\$ 793,068.01	\$ (68,882.52)
23	Jun-21	8.884280%	Jul-21	Aug-21	\$ 758,349.88	Sep-21	\$ 866,338.96	\$ (230,955.26)	\$ 527,394.62	\$ (230,955.26)
24	Jul-21	8.850582%	Aug-21	Sep-21	\$ 780,382.56	Oct-21	\$ 886,791.85	\$ (93,723.83)	\$ 686,658.73	\$ (93,723.83)
25	Aug-21	10.580650%	Sep-21	Oct-21	\$ 770,184.09	Nov-21	\$ 523,540.22	\$ 3,854.40	\$ 774,038.49	\$ 3,854.40
26	Sep-21	5.871390%	Oct-21	Nov-21	\$ 369,930.96	Dec-21	\$ 537,086.34	\$ 149,572.38	\$ 519,503.34	\$ 149,572.38
27	Oct-21	8.268648%	Nov-21	Dec-21	\$ 613,123.41	Jan-22	\$ 696,843.42	\$ 77,195.07	\$ 690,318.48	\$ 77,195.07
28	Nov-21	10.017525%	Dec-21	Jan-22	\$ 718,134.46	Feb-22	\$ 570,367.87	\$ (50,864.53)	\$ 667,269.93	\$ (50,864.53)
29	Dec-21	8.757948%	Jan-22	Feb-22	\$ 877,485.30	Mar-22	\$ 757,156.18	\$ (66,837.70)	\$ 810,647.60	\$ (66,837.70)
30	Jan-22	10.760119%	Feb-22	Mar-22	\$ 917,962.41	Apr-22	\$ 885,795.29	\$ (218,525.36)	\$ 699,437.05	\$ (218,525.36)



**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month and Two-Year Environmental Surcharge Review (Case No. 2023-00373)**  
**Response to Commission Staff's First Request for Information dated January 17, 2024**  
**Item No. 2 (Attachment 2 of 6)**

KENERGY CORP.  
NON-DEDICATED DELIVERY POINT CUSTOMERS

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Big Rivers' Expense Month	Big Rivers' ES Factor Based on Expense Month	Big Rivers' Service Month	Month Billed by Big Rivers	Big Rivers' Invoice + Kenergy (Schedule 43) Co-Gen ES Amount for the Service Month	Month Billed by Kenergy	ES Amount Billed to Kenergy's Customers (Line 11 per Filing)	Kenergy's (Over)/Under Recovery [from (j)]	Kenergy's Total Recoverable [(e) + (h)]	Kenergy's (Over)/Under Recovery [(i) for 2nd preceding month less (g) for current month]
31	Feb-22	5.359796%	Mar-22	Apr-22	\$ 435,887.41	May-22	\$ 613,134.79	\$ 197,512.81	\$ 633,400.22	\$ 197,512.81
32	Mar-22	6.513372%	Apr-22	May-22	\$ 430,803.51	Jun-22	\$ 569,484.70	\$ 129,952.35	\$ 560,755.86	\$ 129,952.35
33	Apr-22	4.317053%	May-22	Jun-22	\$ 358,803.69	Jul-22	\$ 560,820.70	\$ 72,579.52	\$ 431,383.21	\$ 72,579.52
34	May-22	6.385809%	Jun-22	Jul-22	\$ 573,376.50	Aug-22	\$ 685,211.56	\$ (124,455.70)	\$ 448,920.80	\$ (124,455.70)
35	Jun-22	4.570544%	Jul-22	Aug-22	\$ 537,548.58	Sep-22	\$ 571,906.25	\$ (140,523.04)	\$ 397,025.54	\$ (140,523.04)
36	Jul-22	4.749388%	Aug-22	Sep-22	\$ 523,000.83	Oct-22	\$ 507,130.90	\$ (58,210.10)	\$ 464,790.73	\$ (58,210.10)
37	Aug-22	3.063819%	Sep-22	Oct-22	\$ 337,553.18	Nov-22	\$ 350,642.85	\$ 46,382.69	\$ 383,935.87	\$ 46,382.69
38	Sep-22	4.159922%	Oct-22	Nov-22	\$ 329,572.69	Dec-22	\$ 352,039.21	\$ 112,751.52	\$ 442,324.21	\$ 112,751.52
39	Oct-22	3.298266%	Nov-22	Dec-22	\$ 297,656.48	Jan-23	\$ 320,163.37	\$ 63,772.50	\$ 361,428.98	\$ 63,772.50
40	Nov-22	4.069883%	Dec-22	Jan-23	\$ 469,319.27	Feb-23	\$ 546,193.61	\$ (103,869.40)	\$ 365,449.87	\$ (103,869.40)
41	Dec-22	10.631458%	Jan-23	Feb-23	\$ 977,076.05	Mar-23	\$ 444,504.23	\$ (83,075.25)	\$ 894,000.80	\$ (83,075.25)
42	Jan-23	5.025463%	Feb-23	Mar-23	\$ 378,313.11	Apr-23	\$ 339,599.55	\$ 25,850.32	\$ 404,163.43	\$ 25,850.32
43	Feb-23	4.676818%	Mar-23	Apr-23	\$ 320,110.41	May-23	\$ 712,663.51	\$ 181,337.28	\$ 501,447.70	\$ 181,337.28
44	Mar-23	6.490130%	Apr-23	May-23	\$ 353,839.80	Jun-23	\$ 386,387.08	\$ 17,776.35	\$ 371,616.15	\$ 17,776.35
45	Apr-23	6.286363%	May-23	Jun-23	\$ 436,093.96	Jul-23	\$ 418,090.70	\$ 83,357.00	\$ 519,450.96	\$ 83,357.00
46	May-23	8.164473%	Jun-23	Jul-23	\$ 655,720.62	Aug-23	\$ 446,543.15	\$ (74,927.00)	\$ 580,793.62	\$ (74,927.00)
47	Jun-23	7.441146%	Jul-23	Aug-23	\$ 760,807.77	Sep-23	\$ 642,333.58	\$ (122,882.62)	\$ 637,925.15	\$ (122,882.62)
48	Jul-23	7.549316%	Aug-23	Sep-23	\$ 726,449.87	Oct-23	\$ 688,470.17	\$ (107,676.56)	\$ 618,773.32	\$ (107,676.56)
49	Aug-23	6.587621%	Sep-23	Oct-23	\$ 545,016.08	Nov-23	\$ 603,416.67	\$ 34,508.48	\$ 579,524.56	\$ 34,508.48
50	Sep-23	6.492943%	Oct-23	Nov-23	\$ 454,899.53	Dec-23	\$ 486,170.34	\$ 132,602.98	\$ 587,502.51	\$ 132,602.98

**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month and Two-Year Environmental Surcharge Review (Case No. 2023-00373)**  
**Response to Commission Staff's First Request for Information dated January 17, 2024**  
**Item No. 2 (Attachment 3 of 6)**

MEADE COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION (MCRECC)										
NON-DEDICATED DELIVERY POINT CUSTOMERS										

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Big Rivers' Expense Month	Big Rivers' ES Factor Based on Expense Month	Big Rivers' Service Month	Month Billed by Big Rivers	Big Rivers' Invoice ES Amount for the Service Month	Month Billed by MCRECC	ES Amount Billed to MCRECC's Customers (Line 11 per Filing)	MCRECC's (Over)/Under Recovery [from (j)]	MCRECC's Total Recoverable [(e) + (h)]	MCRECC's (Over)/Under Recovery [(i) for 1st preceding month less (g) for current month]
1	Aug-19	6.554203%	Sep-19	Oct-19	\$ 204,877.39	Nov-19	\$ 304,736.70	\$ 11,079.82	\$ 215,957.21	\$ 11,079.82
2	Sep-19	6.241229%	Oct-19	Nov-19	\$ 169,058.21	Dec-19	\$ 171,887.93	\$ 44,069.28	\$ 213,127.49	\$ 44,069.28
3	Oct-19	5.475009%	Nov-19	Dec-19	\$ 197,670.13	Jan-20	\$ 286,403.66	\$ (73,276.17)	\$ 124,393.96	\$ (73,276.17)
4	Nov-19	7.015561%	Dec-19	Jan-20	\$ 255,928.99	Feb-20	\$ 129,713.69	\$ (5,319.73)	\$ 250,609.26	\$ (5,319.73)
5	Dec-19	4.519155%	Jan-20	Feb-20	\$ 158,116.62	Mar-20	\$ 246,009.10	\$ 4,600.16	\$ 162,716.78	\$ 4,600.16
6	Jan-20	4.263038%	Feb-20	Mar-20	\$ 150,147.77	Apr-20	\$ 162,492.15	\$ 224.63	\$ 150,372.40	\$ 224.63
7	Feb-20	5.358359%	Mar-20	Apr-20	\$ 147,976.81	May-20	\$ 122,444.65	\$ 27,927.75	\$ 175,904.56	\$ 27,927.75
8	Mar-20	4.856935%	Apr-20	May-20	\$ 104,625.86	Jun-20	\$ 154,032.07	\$ 21,872.49	\$ 126,498.35	\$ 21,872.49
9	Apr-20	4.562242%	May-20	Jun-20	\$ 110,731.88	Jul-20	\$ 126,546.33	\$ (47.98)	\$ 110,683.90	\$ (47.98)
10	May-20	5.112257%	Jun-20	Jul-20	\$ 148,374.61	Aug-20	\$ 133,656.34	\$ (22,972.44)	\$ 125,402.17	\$ (22,972.44)
11	Jun-20	7.733649%	Jul-20	Aug-20	\$ 258,977.93	Sep-20	\$ 148,326.96	\$ (22,924.79)	\$ 236,053.14	\$ (22,924.79)
12	Jul-20	8.377657%	Aug-20	Sep-20	\$ 260,030.74	Oct-20	\$ 209,272.59	\$ 26,780.55	\$ 286,811.29	\$ 26,780.55
13	Aug-20	7.452159%	Sep-20	Oct-20	\$ 193,994.73	Nov-20	\$ 250,128.30	\$ 36,682.99	\$ 230,677.72	\$ 36,682.99
14	Sep-20	4.000315%	Oct-20	Nov-20	\$ 83,667.25	Dec-20	\$ 208,996.23	\$ 21,681.49	\$ 105,348.74	\$ 21,681.49
15	Oct-20	5.931942%	Nov-20	Dec-20	\$ 160,576.50	Jan-21	\$ 121,192.88	\$ (15,844.14)	\$ 144,732.36	\$ (15,844.14)
16	Nov-20	6.165956%	Dec-20	Jan-21	\$ 227,533.76	Feb-21	\$ 193,593.66	\$ (48,861.30)	\$ 178,672.46	\$ (48,861.30)
17	Dec-20	8.687741%	Jan-21	Feb-21	\$ 331,660.40	Mar-21	\$ 191,073.75	\$ (12,401.29)	\$ 319,259.11	\$ (12,401.29)
18	Jan-21	5.723989%	Feb-21	Mar-21	\$ 221,319.65	Apr-21	\$ 342,830.41	\$ (23,571.30)	\$ 197,748.35	\$ (23,571.30)
19	Feb-21	8.690616%	Mar-21	Apr-21	\$ 222,759.39	May-21	\$ 126,403.63	\$ 71,344.72	\$ 294,104.11	\$ 71,344.72
20	Mar-21	4.624943%	Apr-21	May-21	\$ 115,210.13	Jun-21	\$ 251,834.87	\$ 42,269.24	\$ 157,479.37	\$ 42,269.24
21	Apr-21	9.236452%	May-21	Jun-21	\$ 221,637.25	Jul-21	\$ 156,664.59	\$ 814.78	\$ 222,452.03	\$ 814.78
22	May-21	11.100549%	Jun-21	Jul-21	\$ 333,567.53	Aug-21	\$ 274,301.86	\$ (51,849.83)	\$ 281,717.70	\$ (51,849.83)
23	Jun-21	8.884280%	Jul-21	Aug-21	\$ 291,959.13	Sep-21	\$ 309,000.77	\$ (27,283.07)	\$ 264,676.06	\$ (27,283.07)
24	Jul-21	8.850582%	Aug-21	Sep-21	\$ 295,605.02	Oct-21	\$ 268,635.61	\$ (3,959.55)	\$ 291,645.47	\$ (3,959.55)
25	Aug-21	10.580650%	Sep-21	Oct-21	\$ 282,044.69	Nov-21	\$ 242,851.68	\$ 48,793.79	\$ 330,838.48	\$ 48,793.79
26	Sep-21	5.871390%	Oct-21	Nov-21	\$ 136,219.70	Dec-21	\$ 303,916.26	\$ 26,922.22	\$ 163,141.92	\$ 26,922.22
27	Oct-21	8.268648%	Nov-21	Dec-21	\$ 292,179.80	Jan-22	\$ 205,716.25	\$ (42,574.33)	\$ 249,605.47	\$ (42,574.33)
28	Nov-21	10.017525%	Dec-21	Jan-22	\$ 339,477.94	Feb-22	\$ 250,427.42	\$ (821.95)	\$ 338,655.99	\$ (821.95)
29	Dec-21	8.757948%	Jan-22	Feb-22	\$ 433,540.85	Mar-22	\$ 462,396.88	\$ (123,740.89)	\$ 309,799.96	\$ (123,740.89)
30	Jan-22	10.760119%	Feb-22	Mar-22	\$ 437,863.35	Apr-22	\$ 263,458.37	\$ 46,341.59	\$ 484,204.94	\$ 46,341.59

**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month and Two-Year Environmental Surcharge Review (Case No. 2023-00373)**  
**Response to Commission Staff's First Request for Information dated January 17, 2024**  
**Item No. 2 (Attachment 3 of 6)**

MEADE COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION (MCRECC)										
NON-DEDICATED DELIVERY POINT CUSTOMERS										

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Big Rivers' Expense Month	Big Rivers' ES Factor Based on Expense Month	Big Rivers' Service Month	Month Billed by Big Rivers	Big Rivers' Invoice ES Amount for the Service Month	Month Billed by MCRECC	ES Amount Billed to MCRECC's Customers (Line 11 per Filing)	MCRECC's (Over)/Under Recovery [from (j)]	MCRECC's Total Recoverable [(e) + (h)]	MCRECC's (Over)/Under Recovery [(i) for 1st preceding month less (g) for current month]
31	Feb-22	5.359796%	Mar-22	Apr-22	\$ 201,436.67	May-22	\$ 388,792.70	\$ 95,412.24	\$ 296,848.91	\$ 95,412.24
32	Mar-22	6.513372%	Apr-22	May-22	\$ 192,483.77	Jun-22	\$ 266,199.24	\$ 30,649.67	\$ 223,133.44	\$ 30,649.67
33	Apr-22	4.317053%	May-22	Jun-22	\$ 139,441.94	Jul-22	\$ 221,722.31	\$ 1,411.13	\$ 140,853.07	\$ 1,411.13
34	May-22	6.385809%	Jun-22	Jul-22	\$ 222,685.90	Aug-22	\$ 174,628.56	\$ (33,775.49)	\$ 188,910.41	\$ (33,775.49)
35	Jun-22	4.570544%	Jul-22	Aug-22	\$ 207,753.28	Sep-22	\$ 210,648.47	\$ (21,738.06)	\$ 186,015.22	\$ (21,738.06)
36	Jul-22	4.749388%	Aug-22	Sep-22	\$ 200,506.64	Oct-22	\$ 189,708.77	\$ (3,693.55)	\$ 196,813.09	\$ (3,693.55)
37	Aug-22	3.063819%	Sep-22	Oct-22	\$ 125,024.03	Nov-22	\$ 171,789.76	\$ 25,023.33	\$ 150,047.36	\$ 25,023.33
38	Sep-22	4.159922%	Oct-22	Nov-22	\$ 142,330.45	Dec-22	\$ 150,211.87	\$ (164.51)	\$ 142,165.94	\$ (164.51)
39	Oct-22	3.298266%	Nov-22	Dec-22	\$ 138,030.94	Jan-23	\$ 180,466.60	\$ (38,300.66)	\$ 99,730.28	\$ (38,300.66)
40	Nov-22	4.069883%	Dec-22	Jan-23	\$ 233,664.45	Feb-23	\$ 120,595.43	\$ (20,865.15)	\$ 212,799.30	\$ (20,865.15)
41	Dec-22	10.631458%	Jan-23	Feb-23	\$ 445,991.00	Mar-23	\$ 198,118.25	\$ 14,681.05	\$ 460,672.05	\$ 14,681.05
42	Jan-23	5.025463%	Feb-23	Mar-23	\$ 177,927.11	Apr-23	\$ 408,596.48	\$ 52,075.57	\$ 230,002.68	\$ 52,075.57
43	Feb-23	4.676818%	Mar-23	Apr-23	\$ 152,205.37	May-23	\$ 226,658.05	\$ 3,344.63	\$ 155,550.00	\$ 3,344.63
44	Mar-23	6.490130%	Apr-23	May-23	\$ 149,522.16	Jun-23	\$ 123,451.73	\$ 32,098.27	\$ 181,620.43	\$ 32,098.27
45	Apr-23	6.286363%	May-23	Jun-23	\$ 162,357.12	Jul-23	\$ 185,484.09	\$ (3,863.66)	\$ 158,493.46	\$ (3,863.66)
46	May-23	8.164473%	Jun-23	Jul-23	\$ 243,078.82	Aug-23	\$ 178,517.99	\$ (20,024.53)	\$ 223,054.29	\$ (20,024.53)
47	Jun-23	7.441146%	Jul-23	Aug-23	\$ 293,658.53	Sep-23	\$ 270,309.96	\$ (47,255.67)	\$ 246,402.86	\$ (47,255.67)
48	Jul-23	7.549316%	Aug-23	Sep-23	\$ 278,376.63	Oct-23	\$ 240,152.65	\$ 6,250.21	\$ 284,626.84	\$ 6,250.21
49	Aug-23	6.587621%	Sep-23	Oct-23	\$ 204,067.32	Nov-23	\$ 241,747.30	\$ 42,879.54	\$ 246,946.86	\$ 42,879.54
50	Sep-23	6.492943%	Oct-23	Nov-23	\$ 178,482.20	Dec-23	\$ 224,870.58	\$ 22,076.28	\$ 200,558.48	\$ 22,076.28

**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month and Two-Year Environmental Surcharge Review (Case No. 2023-00373)**  
**Response to Commission Staff's First Request for Information dated January 17, 2024**  
**Item No. 2 (Attachment 4 of 6)**

JACKSON PURCHASE ENERGY CORPORATION (JPEC)								
DEDICATED DELIVERY POINT CUSTOMERS								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Big Rivers' Expense Month	Big Rivers' ES Factor Based on Expense Month	Big Rivers' Service Month	Month Billed by Big Rivers	Big Rivers' Invoice ES Amount for the Service Month	Month Billed by JPEC	ES Amount Billed to JPEC's Customers	JPEC's Monthly (Over)/Under Recovery [column (e) less column (g)]
1	Aug-19	6.554203%	Sep-19	Oct-19	\$ 101.47	Oct-19	\$ 101.47	\$ -
2	Sep-19	6.241229%	Oct-19	Nov-19	\$ 1,649.46	Nov-19	\$ 1,649.46	\$ -
3	Oct-19	5.475009%	Nov-19	Dec-19	\$ 85.01	Dec-19	\$ 85.01	\$ -
4	Nov-19	7.015561%	Dec-19	Jan-20	\$ 1,612.67	Jan-20	\$ 1,612.67	\$ -
5	Dec-19	4.519155%	Jan-20	Feb-20	\$ 70.69	Feb-20	\$ 70.69	\$ -
6	Jan-20	4.263038%	Feb-20	Mar-20	\$ 56.55	Mar-20	\$ 56.55	\$ -
7	Feb-20	5.358359%	Mar-20	Apr-20	\$ 66.82	Apr-20	\$ 66.82	\$ -
8	Mar-20	4.856935%	Apr-20	May-20	\$ 59.11	May-20	\$ 59.11	\$ -
9	Apr-20	4.562242%	May-20	Jun-20	\$ 56.28	Jun-20	\$ 56.28	\$ -
10	May-20	5.112257%	Jun-20	Jul-20	\$ 65.43	Jul-20	\$ 65.43	\$ -
11	Jun-20	7.733649%	Jul-20	Aug-20	\$ 34.67	Aug-20	\$ 34.67	\$ -
12	Jul-20	8.377657%	Aug-20	Sep-20	\$ 35.02	Sep-20	\$ 35.02	\$ -
13	Aug-20	7.452159%	Sep-20	Oct-20	\$ 27.91	Oct-20	\$ 27.91	\$ -
14	Sep-20	4.000315%	Oct-20	Nov-20	\$ 19.01	Nov-20	\$ 19.01	\$ -
15	Oct-20	5.931942%	Nov-20	Dec-20	\$ 29.16	Dec-20	\$ 29.16	\$ -
16	Nov-20	6.165956%	Dec-20	Jan-21	\$ 48.19	Jan-21	\$ 48.19	\$ -
17	Dec-20	8.687741%	Jan-21	Feb-21	\$ 68.43	Feb-21	\$ 68.43	\$ -
18	Jan-21	5.723989%	Feb-21	Mar-21	\$ 55.66	Mar-21	\$ 55.66	\$ -
19	Feb-21	8.690616%	Mar-21	Apr-21	\$ 53.15	Apr-21	\$ 53.15	\$ -
20	Mar-21	4.624943%	Apr-21	May-21	\$ 30.69	May-21	\$ 30.69	\$ -
21	Apr-21	9.236452%	May-21	Jun-21	\$ 55.00	Jun-21	\$ 55.00	\$ -
22	May-21	11.100549%	Jun-21	Jul-21	\$ 69.22	Jul-21	\$ 69.22	\$ -
23	Jun-21	8.884280%	Jul-21	Aug-21	\$ 50.22	Aug-21	\$ 50.22	\$ -
24	Jul-21	8.850582%	Aug-21	Sep-21	\$ 63.72	Sep-21	\$ 63.72	\$ -
25	Aug-21	10.580650%	Sep-21	Oct-21	\$ 55.04	Oct-21	\$ 55.04	\$ -
26	Sep-21	5.871390%	Oct-21	Nov-21	\$ 29.68	Nov-21	\$ 29.68	\$ -
27	Oct-21	8.268648%	Nov-21	Dec-21	\$ 47.60	Dec-21	\$ 47.60	\$ -
28	Nov-21	10.017525%	Dec-21	Jan-22	\$ 58.00	Jan-22	\$ 58.00	\$ -
29	Dec-21	8.757948%	Jan-22	Feb-22	\$ 80.92	Feb-22	\$ 80.92	\$ -
30	Jan-22	10.760119%	Feb-22	Mar-22	\$ 4,782.03	Mar-22	\$ 4,782.03	\$ -
31	Feb-22	5.359796%	Mar-22	Apr-22	\$ 2,994.28	Apr-22	\$ 2,994.28	\$ -

**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month and Two-Year Environmental Surcharge Review (Case No. 2023-00373)**  
**Response to Commission Staff's First Request for Information dated January 17, 2024**  
**Item No. 2 (Attachment 4 of 6)**

JACKSON PURCHASE ENERGY CORPORATION (JPEC)								
DEDICATED DELIVERY POINT CUSTOMERS								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Big Rivers' Expense Month	Big Rivers' ES Factor Based on Expense Month	Big Rivers' Service Month	Month Billed by Big Rivers	Big Rivers' Invoice ES Amount for the Service Month	Month Billed by JPEC	ES Amount Billed to JPEC's Customers	JPEC's Monthly (Over)/Under Recovery [column (e) less column (g)]
32	Mar-22	6.513372%	Apr-22	May-22	\$ 3,340.75	May-22	\$ 3,340.75	\$ -
33	Apr-22	4.317053%	May-22	Jun-22	\$ 2,370.48	Jun-22	\$ 2,370.48	\$ -
34	May-22	6.385809%	Jun-22	Jul-22	\$ 17,898.21	Jul-22	\$ 17,898.21	\$ -
35	Jun-22	4.570544%	Jul-22	Aug-22	\$ 16,830.95	Aug-22	\$ 16,830.95	\$ -
36	Jul-22	4.749388%	Aug-22	Sep-22	\$ 17,861.83	Sep-22	\$ 17,861.83	\$ -
37	Aug-22	3.063819%	Sep-22	Oct-22	\$ 13,870.43	Oct-22	\$ 13,870.43	\$ -
38	Sep-22	4.159922%	Oct-22	Nov-22	\$ 18,269.67	Nov-22	\$ 18,269.67	\$ -
39	Oct-22	3.298266%	Nov-22	Dec-22	\$ 12,954.16	Dec-22	\$ 12,954.16	\$ -
40	Nov-22	4.069883%	Dec-22	Jan-23	\$ 15,700.89	Jan-23	\$ 15,700.89	\$ -
41	Dec-22	10.631458%	Jan-23	Feb-23	\$ 37,214.26	Feb-23	\$ 37,214.26	\$ -
42	Jan-23	5.025463%	Feb-23	Mar-23	\$ 14,533.20	Mar-23	\$ 14,533.20	\$ -
43	Feb-23	4.676818%	Mar-23	Apr-23	\$ 13,101.78	Apr-23	\$ 13,101.78	\$ -
44	Mar-23	6.490130%	Apr-23	May-23	\$ 20,066.34	May-23	\$ 20,066.34	\$ -
45	Apr-23	6.286363%	May-23	Jun-23	\$ 20,408.43	Jun-23	\$ 20,408.43	\$ -
46	May-23	8.164473%	Jun-23	Jul-23	\$ 26,357.60	Jul-23	\$ 26,357.60	\$ -
47	Jun-23	7.441146%	Jul-23	Aug-23	\$ 25,546.94	Aug-23	\$ 25,546.94	\$ -
48	Jul-23	7.549316%	Aug-23	Sep-23	\$ 20,969.30	Sep-23	\$ 20,969.30	\$ -
49	Aug-23	6.587621%	Sep-23	Oct-23	\$ 26,061.51	Oct-23	\$ 26,061.51	\$ -
50	Sep-23	6.492943%	Oct-23	Nov-23	\$ 26,052.28	Nov-23	\$ 26,052.28	\$ -

**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month and Two-Year Environmental Surcharge Review (Case No. 2023-00373)**  
**Response to Commission Staff's First Request for Information dated January 17, 2024**  
**Item No. 2 (Attachment 5 of 6)**

KENERGY CORP.							
DEDICATED DELIVERY POINT CUSTOMERS							

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Big Rivers' Expense Month	Big Rivers' ES Factor Based on Expense Month	Big Rivers' Service Month	Month Billed by Big Rivers	Big Rivers' Invoice ES Amount for the Service Month	Month Billed by Kenergy	ES Amount Billed to Kenergy's Customers	Kenergy's Monthly (Over)/Under Recovery [column (e) less column (g)]
1	Aug-19	6.554203%	Sep-19	Oct-19	\$ 304,990.96	Oct-19	\$ 304,990.96	\$ -
2	Sep-19	6.241229%	Oct-19	Nov-19	\$ 289,705.84	Nov-19	\$ 289,705.84	\$ -
3	Oct-19	5.475009%	Nov-19	Dec-19	\$ 256,655.74	Dec-19	\$ 256,655.74	\$ -
4	Nov-19	7.015561%	Dec-19	Jan-20	\$ 323,203.69	Jan-20	\$ 323,203.69	\$ -
5	Dec-19	4.519155%	Jan-20	Feb-20	\$ 212,994.86	Feb-20	\$ 212,994.86	\$ -
6	Jan-20	4.263038%	Feb-20	Mar-20	\$ 188,460.75	Mar-20	\$ 188,460.75	\$ -
7	Feb-20	5.358359%	Mar-20	Apr-20	\$ 232,488.57	Apr-20	\$ 232,488.57	\$ -
8	Mar-20	4.856935%	Apr-20	May-20	\$ 184,886.99	May-20	\$ 184,886.99	\$ -
9	Apr-20	4.562242%	May-20	Jun-20	\$ 168,768.44	Jun-20	\$ 168,768.44	\$ -
10	May-20	5.112257%	Jun-20	Jul-20	\$ 207,361.40	Jul-20	\$ 207,361.40	\$ -
11	Jun-20	7.733649%	Jul-20	Aug-20	\$ 301,295.46	Aug-20	\$ 301,295.46	\$ -
12	Jul-20	8.377657%	Aug-20	Sep-20	\$ 331,064.66	Sep-20	\$ 331,064.66	\$ -
13	Aug-20	7.452159%	Sep-20	Oct-20	\$ 306,589.52	Oct-20	\$ 306,589.52	\$ -
14	Sep-20	4.000315%	Oct-20	Nov-20	\$ 165,696.46	Nov-20	\$ 165,696.46	\$ -
15	Oct-20	5.931942%	Nov-20	Dec-20	\$ 236,434.75	Dec-20	\$ 236,434.75	\$ -
16	Nov-20	6.165956%	Dec-20	Jan-21	\$ 245,937.07	Jan-21	\$ 245,937.07	\$ -
17	Dec-20	8.687741%	Jan-21	Feb-21	\$ 354,988.96	Feb-21	\$ 354,988.96	\$ -
18	Jan-21	5.723989%	Feb-21	Mar-21	\$ 220,815.66	Mar-21	\$ 220,815.66	\$ -
19	Feb-21	8.690616%	Mar-21	Apr-21	\$ 314,938.65	Apr-21	\$ 314,938.65	\$ -
20	Mar-21	4.624943%	Apr-21	May-21	\$ 186,536.76	May-21	\$ 186,536.76	\$ -
21	Apr-21	9.236452%	May-21	Jun-21	\$ 364,447.87	Jun-21	\$ 364,447.87	\$ -
22	May-21	11.100549%	Jun-21	Jul-21	\$ 426,323.53	Jul-21	\$ 426,323.53	\$ -
23	Jun-21	8.884280%	Jul-21	Aug-21	\$ 333,702.14	Aug-21	\$ 333,702.14	\$ -
24	Jul-21	8.850582%	Aug-21	Sep-21	\$ 335,092.55	Sep-21	\$ 335,092.55	\$ -
25	Aug-21	10.580650%	Sep-21	Oct-21	\$ 388,555.48	Oct-21	\$ 388,555.48	\$ -
26	Sep-21	5.871390%	Oct-21	Nov-21	\$ 211,342.34	Nov-21	\$ 211,342.34	\$ -
27	Oct-21	8.268648%	Nov-21	Dec-21	\$ 314,896.50	Dec-21	\$ 314,896.50	\$ -
28	Nov-21	10.017525%	Dec-21	Jan-22	\$ 398,673.47	Jan-22	\$ 398,673.47	\$ -
29	Dec-21	8.757948%	Jan-22	Feb-22	\$ 382,233.65	Feb-22	\$ 382,233.65	\$ -
30	Jan-22	10.760119%	Feb-22	Mar-22	\$ 433,655.91	Mar-22	\$ 433,655.91	\$ -
31	Feb-22	5.359796%	Mar-22	Apr-22	\$ 248,256.96	Apr-22	\$ 248,256.96	\$ -

**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month and Two-Year Environmental Surcharge Review (Case No. 2023-00373)**  
**Response to Commission Staff's First Request for Information dated January 17, 2024**  
**Item No. 2 (Attachment 5 of 6)**

KENERGY CORP. DEDICATED DELIVERY POINT CUSTOMERS								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Big Rivers' Expense Month	Big Rivers' ES Factor Based on Expense Month	Big Rivers' Service Month	Month Billed by Big Rivers	Big Rivers' Invoice ES Amount for the Service Month	Month Billed by Kenergy	ES Amount Billed to Kenergy's Customers	Kenergy's Monthly (Over)/Under Recovery [column (e) less column (g)]	
32	Mar-22	6.513372%	Apr-22	May-22	\$ 292,053.07	May-22	\$ 292,053.07	\$ -
33	Apr-22	4.317053%	May-22	Jun-22	\$ 210,705.58	Jun-22	\$ 210,705.58	\$ -
34	May-22	6.385809%	Jun-22	Jul-22	\$ 264,782.69	Jul-22	\$ 264,782.69	\$ -
35	Jun-22	4.570544%	Jul-22	Aug-22	\$ 271,316.68	Aug-22	\$ 271,316.68	\$ -
36	Jul-22	4.749388%	Aug-22	Sep-22	\$ 278,415.03	Sep-22	\$ 278,415.03	\$ -
37	Aug-22	3.063819%	Sep-22	Oct-22	\$ 201,535.04	Oct-22	\$ 201,535.04	\$ -
38	Sep-22	4.159922%	Oct-22	Nov-22	\$ 268,056.40	Nov-22	\$ 268,056.40	\$ -
39	Oct-22	3.298266%	Nov-22	Dec-22	\$ 181,900.68	Dec-22	\$ 181,900.68	\$ -
40	Nov-22	4.069883%	Dec-22	Jan-23	\$ 232,942.01	Jan-23	\$ 232,942.01	\$ -
41	Dec-22	10.631458%	Jan-23	Feb-23	\$ 579,125.26	Feb-23	\$ 579,125.26	\$ -
42	Jan-23	5.025463%	Feb-23	Mar-23	\$ 223,693.16	Mar-23	\$ 223,693.16	\$ -
43	Feb-23	4.676818%	Mar-23	Apr-23	\$ 207,798.77	Apr-23	\$ 207,798.77	\$ -
44	Mar-23	6.490130%	Apr-23	May-23	\$ 290,679.06	May-23	\$ 290,679.06	\$ -
45	Apr-23	6.286363%	May-23	Jun-23	\$ 292,229.28	Jun-23	\$ 292,229.28	\$ -
46	May-23	8.164473%	Jun-23	Jul-23	\$ 377,514.75	Jul-23	\$ 377,514.75	\$ -
47	Jun-23	7.441146%	Jul-23	Aug-23	\$ 374,941.88	Aug-23	\$ 374,941.88	\$ -
48	Jul-23	7.549316%	Aug-23	Sep-23	\$ 381,749.76	Sep-23	\$ 381,749.76	\$ -
49	Aug-23	6.587621%	Sep-23	Oct-23	\$ 333,658.03	Oct-23	\$ 333,658.03	\$ -
50	Sep-23	6.492943%	Oct-23	Nov-23	\$ 326,288.73	Nov-23	\$ 326,288.73	\$ -

**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month and Two-Year Environmental Surcharge Review (Case No. 2023-00373)**  
**Response to Commission Staff's First Request for Information dated January 17, 2024**  
**Item No. 2 (Attachment 6 of 6)**

MEADE COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION (MCRECC)							
DEDICATED DELIVERY POINT CUSTOMERS							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Big Rivers' Expense Month	Big Rivers' ES Factor Based on Expense Month	Big Rivers' Service Month	Month Billed by Big Rivers	Big Rivers' Invoice ES Amount for the Service Month	Month Billed by Meade County	ES Amount Billed to Meade County's Customers	Meade County's Monthly (Over)/Under Recovery [column (e) less column (g)]
1	Aug-19	Sep-19		\$ -		\$ -	\$ -
2	Sep-19	Oct-19		\$ -		\$ -	\$ -
3	Oct-19	Nov-19		\$ -		\$ -	\$ -
4	Nov-19	Dec-19		\$ -		\$ -	\$ -
5	Dec-19	Jan-20		\$ -		\$ -	\$ -
6	Jan-20	Feb-20		\$ -		\$ -	\$ -
7	Feb-20	Mar-20		\$ -		\$ -	\$ -
8	Mar-20	Apr-20		\$ -		\$ -	\$ -
9	Apr-20	May-20		\$ -		\$ -	\$ -
10	May-20	Jun-20		\$ -		\$ -	\$ -
11	Jun-20	Jul-20		\$ -		\$ -	\$ -
12	Jul-20	Aug-20		\$ -		\$ -	\$ -
13	Aug-20	Sep-20		\$ -		\$ -	\$ -
14	Sep-20	Oct-20		\$ -		\$ -	\$ -
15	Oct-20	Nov-20		\$ -		\$ -	\$ -
16	Nov-20	Dec-20		\$ -		\$ -	\$ -
17	Dec-20	Jan-21		\$ -		\$ -	\$ -
18	Jan-21	Feb-21		\$ -		\$ -	\$ -
19	Feb-21	Mar-21		\$ -		\$ -	\$ -
20	Mar-21	Apr-21		\$ -		\$ -	\$ -
21	Apr-21	May-21		\$ -		\$ -	\$ -
22	May-21	Jun-21		\$ -		\$ -	\$ -
23	Jun-21	Jul-21		\$ -		\$ -	\$ -
24	Jul-21	Aug-21		\$ -		\$ -	\$ -
25	Aug-21	Sep-21		\$ -		\$ -	\$ -
26	Sep-21	Oct-21		\$ -		\$ -	\$ -
27	Oct-21	Nov-21		\$ -		\$ -	\$ -
28	Nov-21	Dec-21		\$ -		\$ -	\$ -
29	Dec-21	Jan-22		\$ -		\$ -	\$ -
30	Jan-22	Feb-22		\$ -		\$ -	\$ -
31	Feb-22	Mar-22		\$ -		\$ -	\$ -



**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month and Two-Year Environmental Surcharge Review (Case No. 2023-00373)**  
**Response to Commission Staff's First Request for Information dated January 17, 2024**  
**Item No. 2 (Attachment 6 of 6)**

MEADE COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION (MCRECC)							
DEDICATED DELIVERY POINT CUSTOMERS							

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Big Rivers' Expense Month	Big Rivers' ES Factor Based on Expense Month	Big Rivers' Service Month	Month Billed by Big Rivers	Big Rivers' Invoice ES Amount for the Service Month	Month Billed by Meade County	ES Amount Billed to Meade County's Customers	Meade County's Monthly (Over)/Under Recovery [column (e) less column (g)]
32	Mar-22		Apr-22		\$ -		\$ -	\$ -
33	Apr-22		May-22		\$ -		\$ -	\$ -
34	May-22		Jun-22		\$ -		\$ -	\$ -
35	Jun-22		Jul-22		\$ -		\$ -	\$ -
36	Jul-22	4.749388%	Aug-22	Sep-22	\$ 2,808.50	Sep-22	\$ 2,808.50	\$ -
37	Aug-22	3.063819%	Sep-22	Oct-22	\$ 19,319.26	Oct-22	\$ 19,319.26	\$ -
38	Sep-22	4.159922%	Oct-22	Nov-22	\$ 2,396.14	Nov-22	\$ 2,396.14	\$ -
39	Oct-22	3.298266%	Nov-22	Dec-22	\$ 18,061.49	Dec-22	\$ 18,061.49	\$ -
40	Nov-22	4.069883%	Dec-22	Jan-23	\$ 3,402.35	Jan-23	\$ 3,402.35	\$ -
41	Dec-22		Jan-23		\$ -		\$ -	\$ -
42	Jan-23		Feb-23		\$ -		\$ -	\$ -
43	Feb-23		Mar-23		\$ -		\$ -	\$ -
44	Mar-23		Apr-23		\$ -		\$ -	\$ -
45	Apr-23		May-23		\$ -		\$ -	\$ -
46	May-23		Jun-23		\$ -		\$ -	\$ -
47	Jun-23		Jul-23		\$ -		\$ -	\$ -
48	Jul-23		Aug-23		\$ -		\$ -	\$ -
49	Aug-23		Sep-23		\$ -		\$ -	\$ -
50	Sep-23		Oct-23		\$ -		\$ -	\$ -

IN THE MATTER OF:  
ELECTRONIC EXAMINATION BY THE PUBLIC SERVICE COMMISSION OF  
THE ENVIRONMENTAL SURCHARGE MECHANISM OF BIG RIVERS  
ELECTRIC CORPORATION FOR THE SIX-MONTH BILLING PERIODS  
ENDING JANUARY 31, 2020, JULY 31, 2020, JANUARY 31, 2021,  
JANUARY 31, 2022, JULY 31, 2022, AND JANUARY 31, 2023,  
THE TWO-YEAR EXPENSE PERIODS ENDING JULY 31, 2021, AND  
JULY 31, 2023, AND THE PASS THROUGH MECHANISM OF ITS THREE  
MEMBER DISTRIBUTION COOPERATIVES  
CASE NO. 2023-00373

RESPONSE OF BIG RIVERS ELECTRIC CORPORATION TO COMMISSION  
STAFF'S FIRST REQUEST FOR INFORMATION DATED DECEMBER 8, 2023

January 17, 2024

**Item 3)** *This request is addressed to BREC. Refer to ES Form 2.50, Operating and Maintenance Expenses, for the six-month review periods and the last six expense months in the two-year review periods. For each of the expense line items listed on this schedule, explain the reason(s) for any change in the expense levels from month to month if that change is greater than plus or minus 10 percent.*

**Response)** Please see the attachment to this response for a schedule for the monthly Operating and Maintenance ("O&M") expenses from Form 2.50 and the requested variance explanations for the review periods.

**Witnesses:** Christopher A. Warren (*Schedule of O&M Expenses*) and

Jeffrey S. Brown (*Reasons(s) for Changes in Expense Levels*)

Case No. 2023-00373  
Response to Staff Item 3  
Witnesses: Christopher A. Warren and  
Jeffrey S. Brown  
Page 1 of 1

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2019 - November 2019**

**NOx Plan:**

Expense Month	May-19	Jun-19	Jun-19 vs. May-19 % Change	Jul-19	Jul-19 vs. Jun-19 % Change	Aug-19	Aug-19 vs. Jul-19 % Change	Sep-19	Sep-19 vs. Aug-19 % Change	Oct-19	Oct-19 vs. Sep-19 % Change	Nov-19	Nov-19 vs. Oct-19 % Change
<b>NOx Plan</b>													
Anhydrous Ammonia	\$ 1,004	\$ 53,255	5204%	\$ 55,699	5%	\$ 30,411	-45%	\$ 52,930	74%	\$ 23,938	-55%	\$ 15,948	-33%
Emulsified Sulphur for NOx	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Total NOx Plan O&M Expenses	\$ 1,004	\$ 53,255	5204%	\$ 55,699	5%	\$ 30,411	-45%	\$ 52,930	74%	\$ 23,938	-55%	\$ 15,948	-33%

**SO2 Plan:**

Expense Month	May-19	Jun-19	Jun-19 vs. May-19 % Change	Jul-19	Jul-19 vs. Jun-19 % Change	Aug-19	Aug-19 vs. Jul-19 % Change	Sep-19	Sep-19 vs. Aug-19 % Change	Oct-19	Oct-19 vs. Sep-19 % Change	Nov-19	Nov-19 vs. Oct-19 % Change
<b>SO2 Plan Expenses:</b>													
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 517,652	\$ 528,227	2%	\$ 565,457	7%	\$ 233,049	-59%	\$ 534,380	129%	\$ 492,868	-8%	\$ 478,424	-3%
Fixation Lime	115,715	102,809	-11%	134,822	31%	171,339	27%	71,526	-58%	63,646	-11%	45,106	-29%
Reagent-Limestone	184,108	156,078	-15%	194,446	25%	143,358	-26%	185,484	29%	97,297	-48%	223,495	130%
Reagent-Lime	826,985	789,247	-5%	818,288	4%	661,422	-19%	484,642	-27%	398,561	-18%	388,240	-3%
Emulsified Sulphur for SO2	32,798	19,888	-39%	32,256	62%	20,706	-36%	(7,684)	-137%	19,335	352%	19,271	0%
Reagent-DiBasic Acid	107,395	88,762	-17%	90,424	2%	62,211	-31%	75,832	22%	46,377	-39%	75,194	62%
Reagent-Sodium Bisulfite for SO2	51,454	38,971	-24%	32,370	-17%	33,473	3%	75,431	125%	48,527	-36%	114,890	137%
Total SO2 Plan O&M Expenses	\$ 1,836,107	\$ 1,723,982	-6%	\$ 1,868,063	8%	\$ 1,325,558	-29%	\$ 1,419,611	7%	\$ 1,166,611	-18%	\$ 1,344,620	15%

**SO3 Plan:**

Expense Month	May-19	Jun-19	Jun-19 vs. May-19 % Change	Jul-19	Jul-19 vs. Jun-19 % Change	Aug-19	Aug-19 vs. Jul-19 % Change	Sep-19	Sep-19 vs. Aug-19 % Change	Oct-19	Oct-19 vs. Sep-19 % Change	Nov-19	Nov-19 vs. Oct-19 % Change
<b>SO3 Plan Expenses:</b>													
Hydrated Lime - SO3	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total SO3 Plan O&M Expenses	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2019 - November 2019**

2012 Plan:

Expense Month	May-19	Jun-19	Jun-19 vs. May-19 % Change	Jul-19	Jul-19 vs. Jun-19 % Change	Aug-19	Aug-19 vs. Jul-19 % Change	Sep-19	Sep-19 vs. Aug- 19 % Change	Oct-19	Oct-19 vs. Sep-19 % Change	Nov-19	Nov-19 vs. Oct-19 % Change
2012 Plan Expenses:													
Project 9 - Wilson Hg	\$ 51,159	\$ 91,997	80%	\$ 55,010	-40%	\$ 84,084	53%	\$ 69,663	-17%	\$ 36,459	-48%	\$ 54,052	48%
Project 10 - Green Hg	358,490	413,902	15%	451,999	9%	332,814	-26%	221,285	-34%	183,910	-17%	234,062	27%
Project 11 - HMP&L Hg	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Total 2012 Plan	\$ 409,649	\$ 505,899	23%	\$ 507,009	0%	\$ 416,898	-18%	\$ 290,948	-30%	\$ 220,369	-24%	\$ 288,114	31%
<b>Total</b>	<b>\$ 2,246,760</b>	<b>\$ 2,283,136</b>		<b>\$ 2,430,771</b>		<b>\$ 1,772,867</b>		<b>\$ 1,763,489</b>		<b>\$ 1,410,918</b>		<b>\$ 1,648,682</b>	

Note 1: Percentage change not calculated because the cost incurred during the prior expense month was \$0.

Note 2: The monthly totals for Disposal Bottom Ash, Disposal Flyash and Disposal Flyash/Bottom Ash/Sludge have been consolidated due to similarity to better facilitate comparability.

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2019 - November 2019**

**Variance Explanations:**

Anhydrous Ammonia:

Jun-19 vs. May-19	5204%	The increase is due a shift of inventory to Wilson, due to the retirement of Station Two.
Aug-19 vs. Jul-19	-45%	The decrease is due to decreased generation at Wilson in August compared to July, due to Forced Outage in August.
Sep-19 vs. Aug-19	74%	Th increase is due to increased generation at Wilson in September compared to August, due to Forced Outage in August.
Oct-19 vs. Sep-19	-55%	The decrease is due to decreased generation at Wilson in October compared to September, due to Forced Outage in October.
Nov-19 vs. Oct-19	-33%	The decrease is due to the timing of product delivery and invoicing at Wilson.

Disposal-Flyash/Bottom Ash/Sludge:

Aug-19 vs. Jul-19	-59%	The decrease is due to decreased generation at Green Station in August compared to July.
Sep-19 vs. Aug-19	129%	The increase is due the to the timing of landfill operating costs for Green Station and the increased generation at Wilson in September compared to August, due to Forced Outage in August.

Fixation Lime:

Jun-19 vs. May-19	-11%	The decrease is due to decreased generation at Green Station in June compared to May.
Jul-19 vs. Jun-19	31%	The increase is due to increased generation at Green Station in July compared to June.
Aug-19 vs. Jul-19	27%	The increase is due to the timing of invoices for Green Station.
Sep-19 vs. Aug-19	-58%	The decrease is due to decreased generation at Green Station in September compared to August.
Oct-19 vs. Sep-19	-11%	The decrease is due to decreased generation at Green Station in October compared to September.
Nov-19 vs. Oct-19	-29%	The decrease is due to the timing of invoices for Green Station.

Reagent-Limestone:

Jun-19 vs. May-19	-15%	The decrease is due to the timing of product delivery and invoicing for Wilson.
Jul-19 vs. Jun-19	25%	The increase is due to the timing of product delivery and invoicing for Wilson.
Aug-19 vs. Jul-19	-26%	The decrease is due to decreased generation at Wilson in August compared to July, due to Forced Outage in August.
Sep-19 vs. Aug-19	29%	The increase is due to increased generation at Wilson in September compared to August, due to Forced Outage in August.
Oct-19 vs. Sep-19	-48%	The decrease is due to decreased generation at Wilson in October compared to September, due to Forced Outage in October.
Nov-19 vs. Oct-19	130%	The increase is due to the increased generation at Wilson in November compared to October.

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2019 - November 2019**

Reagent-Lime:

Aug-19 vs. Jul-19	-19%	The decrease is due to decreased generation at Green Station in August compared to July.
Sep-19 vs. Aug-19	-27%	The decrease is due to decreased generation at Green Station in September compared to August.
Oct-19 vs. Sep-19	-18%	The decrease is due to decreased generation at Green Station in October compared to September.

Emulsified Sulfur for SO2:

Jun-19 vs. May-19	-39%	The decrease is due to decreased generation at Green Station in June compared to May.
Jul-19 vs. Jun-19	62%	The increase is due to increased generation at Green Station in July compared to June.
Aug-19 vs. Jul-19	-36%	The decrease is due to decreased generation at Green Station in August compared to July.
Sep-19 vs. Aug-19	-137%	The decrease is due to decreased generation at Green Station in September compared to August.
Oct-19 vs. Sep-19	352%	The increase is due the timing of invoicing for Green Station.

Reagent-Dibasic Acid:

Jun-19 vs. May-19	-17%	The decrease is due to the timing of product delivery and invoicing for Wilson.
Aug-19 vs. Jul-19	-31%	The decrease is due to decreased generation at Wilson in August compared to July, due to Forced Outage in August.
Sep-19 vs. Aug-19	22%	The increase is due to increased generation at Wilson in September compared to August.
Oct-19 vs. Sep-19	-39%	The decrease is due to decreased generation at Wilson in October compared to September, due to Forced Outage in October.
Nov-19 vs. Oct-19	62%	The increase is due to increased generation at Wilson in November compared to October.

Reagent-Sodium Bisulfite for SO2:

Jun-19 vs. May-19	-24%	The decrease is due to decreased generation at Green Station in June compared to May.
Jul-19 vs. Jun-19	-17%	The decrease is due to decreased generation at Green Station in July compared to June and the timing of product delivery and invoicing at Wilson.
Sep-19 vs. Aug-19	125%	The increase is due to timing of product delivery and invoicing at Green Station. Sodium Bisulfite was purchased on as needed basis in bulk loads during start-up to help the flue gas desulfurization ("FGD") chemistry at Green Station.
Oct-19 vs. Sep-19	-36%	The decrease is due to decreased generation at Green Station in October compared to September and decreased generation at Wilson in October compared to September, due to Forced Outage in October.
Nov-19 vs. Oct-19	137%	The increase is due to increased generation at Wilson in November compared to October, due to Forced Outage in October and the timing of product delivery and invoicing for Green Station.

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2019 - November 2019**

Project 9 - Wilson Hg

Jun-19 vs. May-19	80%	The increase is due to the timing of product delivery and operational needs for hydrated lime.
Jul-19 vs. Jun-19	-40%	The decrease is due to allowing the silo to run low in July to make repairs.
Aug-19 vs. Jul-19	53%	The increase is due to refilling the silo after repairs.
Sep-19 vs. Aug-19	-17%	The decrease is due to the timing of product delivery and invoicing.
Oct-19 vs. Sep-19	-48%	The decrease is due to allowing the silo to run low in October to make repairs.
Nov-19 vs. Oct-19	48%	The increase is due to refilling the silo after repairs.

Project 10 - Green Hg

Jun-19 vs. May-19	15%	The increase is due to the timing of invoices.
Aug-19 vs. Jul-19	-26%	The decrease is due to decreased generation in August compared to July.
Sep-19 vs. Aug-19	-34%	The decrease is due to decreased generation in September compared to August.
Oct-19 vs. Sep-19	-17%	The decrease is due to decreased generation in October compared to September.
Nov-19 vs. Oct-19	27%	The increase is due to the timing of invoices.

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2019 - May 2020**

**NOx Plan:**

Expense Month	Nov-19	Dec-19	Dec-19 vs. Nov-19 % Change	Jan-20	Jan-20 vs. Dec-19 % Change	Feb-20	Feb-20 vs. Jan-20 % Change	Mar-20	Mar-20 vs. Feb-20 % Change	Apr-20	Apr-20 vs. Mar-20 % Change	May-20	May-20 vs. Apr-20 % Change
<b>NOx Plan</b>													
Anhydrous Ammonia	\$ 15,948	\$ 25,285	59%	\$ 48,314	91%	\$ 7,566	-84%	\$ 30,550	304%	\$ 8,292	-73%	\$ 24,404	194%
Emulsified Sulphur for NOx	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
<b>Total NOx Plan O&amp;M Expenses</b>	<b>\$ 15,948</b>	<b>\$ 25,285</b>	<b>59%</b>	<b>\$ 48,314</b>	<b>91%</b>	<b>\$ 7,566</b>	<b>-84%</b>	<b>\$ 30,550</b>	<b>304%</b>	<b>\$ 8,292</b>	<b>-73%</b>	<b>\$ 24,404</b>	<b>194%</b>

**SO2 Plan:**

Expense Month	Nov-19	Dec-19	Dec-19 vs. Nov-19 % Change	Jan-20	Jan-20 vs. Dec-19 % Change	Feb-20	Feb-20 vs. Jan-20 % Change	Mar-20	Mar-20 vs. Feb-20 % Change	Apr-20	Apr-20 vs. Mar-20 % Change	May-20	May-20 vs. Apr-20 % Change
<b>SO2 Plan Expenses:</b>													
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 478,424	\$ 414,323	-13%	\$ 370,762	-11%	\$ 415,323	12%	\$ 466,733	12%	\$ 249,127	-47%	\$ 377,338	51%
Fixation Lime	45,106	22,497	-50%	3,728	-83%	33,826	807%	81,739	142%	-	-100%	11,110	Note 1
Reagent-Limestone	223,495	154,805	-31%	145,215	-6%	163,075	12%	17,676	-89%	103,897	488%	200,790	93%
Reagent-Lime	388,240	118,595	-69%	136,192	15%	279,361	105%	207,507	-26%	179,331	-14%	(103,799)	-158%
Emulsified Sulphur for SO2	19,271	(34,031)	-277%	5,524	116%	19,181	247%	5,525	-71%	5,442	-2%	5,395	-1%
Reagent-DiBasic Acid	75,194	91,008	21%	75,277	-17%	75,950	1%	29,471	-61%	77,784	164%	94,152	21%
Reagent-Sodium BiSulfite for SO2	114,890	30,512	-73%	44,311	45%	37,130	-16%	5,648	-85%	25,912	359%	79,404	206%
<b>Total SO2 Plan O&amp;M Expenses</b>	<b>\$ 1,344,620</b>	<b>\$ 797,709</b>	<b>-41%</b>	<b>\$ 781,009</b>	<b>-2%</b>	<b>\$ 1,023,846</b>	<b>31%</b>	<b>\$ 814,299</b>	<b>-20%</b>	<b>\$ 641,493</b>	<b>-21%</b>	<b>\$ 664,390</b>	<b>4%</b>

**SO3 Plan:**

Expense Month	Nov-19	Dec-19	Dec-19 vs. Nov-19 % Change	Jan-20	Jan-20 vs. Dec-19 % Change	Feb-20	Feb-20 vs. Jan-20 % Change	Mar-20	Mar-20 vs. Feb-20 % Change	Apr-20	Apr-20 vs. Mar-20 % Change	May-20	May-20 vs. Apr-20 % Change
<b>SO3 Plan Expenses:</b>													
Hydrated Lime - SO3	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
<b>Total SO3 Plan O&amp;M Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**



**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2019 - May 2020**

2012 Plan:

Expense Month	Nov-19	Dec-19	Dec-19 vs. Nov-19 % Change	Jan-20	Jan-20 vs. Dec-19 % Change	Feb-20	Feb-20 vs. Jan-20 % Change	Mar-20	Mar-20 vs. Feb- 20 % Change	Apr-20	Apr-20 vs. Mar-20 % Change	May-20	May-20 vs. Apr-20 % Change
<u>2012 Plan Expenses:</u>													
Project 9 - Wilson Hg	\$ 54,052	\$ 145,492	169%	\$ 57,454	-61%	\$ 82,000	43%	\$ 14,587	-82%	\$ 42,989	195%	\$ 41,437	-4%
Project 10 - Green Hg	234,062	63,008	-73%	51,867	-18%	123,952	139%	125,535	1%	28,076	-78%	46,620	66%
Project 11 - HMP&L Hg	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
<b>Total 2012 Plan</b>	<b>\$ 288,114</b>	<b>\$ 208,500</b>	<b>-28%</b>	<b>\$ 109,321</b>	<b>-48%</b>	<b>\$ 205,952</b>	<b>88%</b>	<b>\$ 140,122</b>	<b>-32%</b>	<b>\$ 71,065</b>	<b>-49%</b>	<b>\$ 88,057</b>	<b>24%</b>
<b>Total</b>	<b><u>\$ 1,648,682</u></b>	<b><u>\$ 1,031,494</u></b>		<b><u>\$ 938,644</u></b>		<b><u>\$ 1,237,364</u></b>		<b><u>\$ 984,971</u></b>		<b><u>\$ 720,850</u></b>		<b><u>\$ 776,851</u></b>	

Note 1: Percentage change not calculated because the cost incurred during the prior expense month was \$0.

Note 2: The monthly totals for Disposal Bottom Ash, Disposal Flyash and Disposal Flyash/Bottom Ash/Sludge have been consolidated due to similarity to better facilitate comparability.

**Case No. 2023-00373**  
**Attachment for Response to Staff Item 3**  
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**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2019 - May 2020**

**Variance Explanations:**

**Anhydrous Ammonia:**

Dec-19 vs. Nov-19	59%	The increase is due to timing of product delivery and invoicing for Wilson.
Jan-20 vs. Dec-19	91%	The increase is due to timing of product delivery and invoicing for Wilson.
Feb-20 vs. Jan-20	-84%	The decrease is due to timing of product delivery and invoicing for Wilson.
Mar-20 vs. Feb-20	304%	The increase is due to timing of product delivery and invoicing for Wilson.
Apr-20 vs. Mar-20	-73%	The decrease is due to timing of product delivery and invoicing for Wilson.
May-20 vs. Apr-20	194%	The increase is due to timing of product delivery and invoicing for Wilson.

**Disposal-Flyash/Bottom Ash/Sludge:**

Dec-19 vs. Nov-19	-13%	The decrease is due to decreased generation at Green Station in December compared to November.
Jan-20 vs. Dec-19	-11%	The decrease is due to decreased generation at Wilson in January compared to December and the timing of product delivery and invoicing for Wilson.
Feb-20 vs. Jan-20	12%	The increase is due to increased generation at Green Station in February compared to January.
Mar-20 vs. Feb-20	12%	The increase is due to the timing of landfill true up cost at Green Station.
Apr-20 vs. Mar-20	-47%	The decrease is due to decreased generation at Green Station in April compared to March.
May-20 vs. Apr-20	51%	The increase is due to increased generation at Green Station in May compared to April.

**Fixation Lime:**

Dec-19 vs. Nov-19	-50%	The decrease is due to decreased generation at Green Station in December compared to November.
Jan-20 vs. Dec-19	-83%	The decrease is due to decreased generation at Green Station in January compared to December.
Feb-20 vs. Jan-20	807%	The increase is due to increased generation at Green Station in February compared to January and the timing of invoicing for Green Station.
Mar-20 vs. Feb-20	142%	The increase is due to the timing of invoices for Green Station.
Apr-20 vs. Mar-20	-100%	The decrease is due to decreased generation at Green Station for April compared to March.

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**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
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**December 2019 - May 2020**

Reagent-Limestone:

Dec-19 vs. Nov-19	-31%	The decrease is due to the timing of product delivery and invoicing for Wilson.
Feb-20 vs. Jan-20	12%	The increase is due to the timing of product delivery and invoicing for Wilson.
Mar-20 vs. Feb-20	-89%	The decrease is due to decreased generation at Wilson in March compared to February.
Apr-20 vs. Mar-20	488%	The increase is due to increased generation at Wilson in April compared to March and the timing of product delivery and invoicing for Wilson.
May-20 vs. Apr-20	93%	The increase is due to increased generation at Wilson in May compared to April.

Reagent-Lime:

Dec-19 vs. Nov-19	-69%	The decrease is due to decreased generation at Green Station in December compared to November and end of year adjustment.
Jan-20 vs. Dec-19	15%	The increase is due to quarterly inventory adjustment made in December for Green Station.
Feb-20 vs. Jan-20	105%	The increase is due to increased generation at Green Station in February compared to January.
Mar-20 vs. Feb-20	-26%	The decrease is due to decreased generation at Green Station in March compared to February and an inventory adjustment.
Apr-20 vs. Mar-20	-14%	The decrease is due decrease in generation at Green Station in April compared to March and the timing of invoices for Green Station.
May-20 vs. Apr-20	-158%	The decrease is due to the timing of invoices for Green Station.

Emulsified Sulfur for SO<sub>2</sub>:

Dec-19 vs. Nov-19	-277%	The decrease is due to decreased generation at Green Station in December compared to November and the timing of product delivery and invoicing for Wilson.
Jan-20 vs. Dec-19	116%	The increase is due to the timing of invoices for Green Station.
Feb-20 vs. Jan-20	247%	The increase is due to the timing of product delivery and invoicing for Green Station.
Mar-20 vs. Feb-20	-71%	The decrease is due to the decreased generation at Green Station in March compared to February.

Reagent-Dibasic Acid:

Dec-19 vs. Nov-19	21%	The increase is due to the timing of product delivery and invoicing for Wilson.
Jan-20 vs. Dec-19	-17%	The decrease is due to the timing of product delivery and invoicing for Wilson.
Mar-20 vs. Feb-20	-61%	The decrease is due to decreased generation at Wilson in March compared to February.
Apr-20 vs. Mar-20	164%	The increase is due to increased generation at Wilson in April compared to March and the timing of product delivery and invoicing for Wilson.
May-20 vs. Apr-20	21%	The increase is due to increased generation at Wilson in May compared to April and the timing of product delivery and invoicing for Wilson.

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**December 2019 - May 2020**

Reagent-Sodium BiSulfite for SO2:

Dec-19 vs. Nov-19	-73%	The decrease is due to decreased generation at Green Station in December compared to November and the timing of product delivery and invoicing for Wilson.
Jan-20 vs. Dec-19	45%	The increase is due to the timing of product delivery and invoicing for Wilson.
Feb-20 vs. Jan-20	-16%	The decrease is due to the timing of product delivery and invoicing for Green Station.
Mar-20 vs. Feb-20	-85%	The decrease is due to decreased generation at Wilson in March compared to February.
Apr-20 vs. Mar-20	359%	The increase is due to increased generation at Wilson in April compared to March and the timing of product delivery and invoicing for Wilson.
May-20 vs. Apr-20	206%	The increase is due to increased generation at Wilson in May compared to April and the timing of product delivery and invoicing for Wilson.

Project 9 - Wilson Hg

Dec-19 vs. Nov-19	169%	The increase in generation at Wilson for December compared to November and the timing of product delivery and invoicing for Wilson.
Jan-20 vs. Dec-19	-61%	The decrease is due to the timing of product delivery and invoicing for Wilson.
Feb-20 vs. Jan-20	43%	The increase is due to the timing of product delivery and invoicing for Wilson.
Mar-20 vs. Feb-20	-82%	The decrease is due to decreased generation at Wilson for March compared to February.
Apr-20 vs. Mar-20	195%	The increase is due to increased generation at Wilson in April compared to March and the timing of product delivery and invoicing for Wilson.

Project 10 - Green Hg

Dec-19 vs. Nov-19	-73%	The decrease is due to decreased generation at Green Station in December compared to November.
Jan-20 vs. Dec-19	-18%	The decrease is due to decreased generation at Green Station in January compared to December.
Feb-20 vs. Jan-20	139%	The increase is due to increased generation at Green Station in February compared to January.
Apr-20 vs. Mar-20	-78%	The decrease is due to increased generation at Green Station in April compared to March.
May-20 vs. Apr-20	66%	The increase is due to increased generation at Green Station in May compared to April.

**Case No. 2023-00373**

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**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2020 - November 2020**

**NOx Plan:**

Expense Month	May-20	Jun-20	Jun-20 vs. May-20 % Change	Jul-20	Jul-20 vs. Jun-20 % Change	Aug-20	Aug-20 vs. Jul-20 % Change	Sep-20	Sep-20 vs. Aug-20 % Change	Oct-20	Oct-20 vs. Sep-20 % Change	Nov-20	Nov-20 vs. Oct-20 % Change
<b>NOx Plan</b>													
Anhydrous Ammonia	\$ 24,404	\$ 31,084	27%	\$ 18,528	-40%	\$ 49,956	170%	\$ 25,737	-48%	\$ 33,144	29%	\$ 42,245	27%
Emulsified Sulphur for NOx	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
<b>Total NOx Plan O&amp;M Expenses</b>	<b>\$ 24,404</b>	<b>\$ 31,084</b>	<b>27%</b>	<b>\$ 18,528</b>	<b>-40%</b>	<b>\$ 49,956</b>	<b>170%</b>	<b>\$ 25,737</b>	<b>-48%</b>	<b>\$ 33,144</b>	<b>29%</b>	<b>\$ 42,245</b>	<b>27%</b>

**SO2 Plan:**

Expense Month	May-20	Jun-20	Jun-20 vs. May-20 % Change	Jul-20	Jul-20 vs. Jun-20 % Change	Aug-20	Aug-20 vs. Jul-20 % Change	Sep-20	Sep-20 vs. Aug-20 % Change	Oct-20	Oct-20 vs. Sep-20 % Change	Nov-20	Nov-20 vs. Oct-20 % Change
<b>SO2 Plan Expenses:</b>													
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 377,338	\$ 442,724	17%	\$ 555,461	25%	\$ 452,364	-19%	\$ 412,661	-9%	\$ 398,216	-4%	\$ 304,483	-24%
Fixation Lime	11,110	210,488	1795%	235,472	12%	125,552	-47%	61,036	-51%	68,073	12%	105,812	55%
Reagent-Limestone	200,790	75,971	-62%	164,366	116%	186,783	14%	176,744	-5%	201,404	14%	133,803	-34%
Reagent-Lime	(103,799)	501,152	583%	735,925	47%	658,123	-11%	44,673	-93%	365,753	719%	324,164	-11%
Emulsified Sulphur for SO2	5,395	24,770	359%	20,302	-18%	20,268	0%	11,466	-43%	20,174	76%	5,645	-72%
Reagent-DiBasic Acid	94,152	90,936	-3%	59,421	-35%	138,365	133%	76,306	-45%	88,361	16%	63,755	-28%
Reagent-Sodium Bisulfite for SO2	79,404	90,696	14%	34,507	-62%	34,889	1%	54,553	56%	78,057	43%	34,520	-56%
<b>Total SO2 Plan O&amp;M Expenses</b>	<b>\$ 664,390</b>	<b>\$ 1,436,737</b>	<b>116%</b>	<b>\$ 1,805,454</b>	<b>26%</b>	<b>\$ 1,616,344</b>	<b>-10%</b>	<b>\$ 837,439</b>	<b>-48%</b>	<b>\$ 1,220,038</b>	<b>46%</b>	<b>\$ 972,182</b>	<b>-20%</b>

**SO3 Plan:**

Expense Month	May-20	Jun-20	Jun-20 vs. May-20 % Change	Jul-20	Jul-20 vs. Jun-20 % Change	Aug-20	Aug-20 vs. Jul-20 % Change	Sep-20	Sep-20 vs. Aug-20 % Change	Oct-20	Oct-20 vs. Sep-20 % Change	Nov-20	Nov-20 vs. Oct-20 % Change
<b>SO3 Plan Expenses:</b>													
Hydrated Lime - SO3	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
<b>Total SO3 Plan O&amp;M Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>

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**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2020 - November 2020**

2012 Plan:

Expense Month	May-20	Jun-20	Jun-20 vs. May-20 % Change	Jul-20	Jul-20 vs. Jun-20 % Change	Aug-20	Aug-20 vs. Jul-20 % Change	Sep-20	Sep-20 vs. Aug-20 % Change	Oct-20	Oct-20 vs. Sep-20 % Change	Nov-20	Nov-20 vs. Oct-20 % Change
<b>2012 Plan Expenses:</b>													
Project 9 - Wilson Hg	\$ 41,437	\$ 38,489	-7%	\$ 42,961	12%	\$ 93,157	117%	\$ 48,638	-48%	\$ 46,230	-5%	\$ 47,341	2%
Project 10 - Green Hg	46,620	250,563	437%	376,155	50%	448,710	19%	104,828	-77%	148,009	41%	143,809	-3%
Project 11 - HMP&L Hg	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Total 2012 Plan	\$ 88,057	\$ 289,052	228%	\$ 419,116	45%	\$ 541,867	29%	\$ 153,466	-72%	\$ 194,239	27%	\$ 191,150	-2%

2020 Plan:

Expense Month	May-20	Jun-20	Jun-20 vs. May-20 % Change	Jul-20	Jul-20 vs. Jun-20 % Change	Aug-20	Aug-20 vs. Jul-20 % Change	Sep-20	Sep-20 vs. Aug-20 % Change	Oct-20	Oct-20 vs. Sep-20 % Change	Nov-20	Nov-20 vs. Oct-20 % Change
<b>Project 12 Expenses:</b>													
Project 12 - Wilson FGD / WWT	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 12	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1

Expense Month	May-20	Jun-20	Jun-20 vs. May-20 % Change	Jul-20	Jul-20 vs. Jun-20 % Change	Aug-20	Aug-20 vs. Jul-20 % Change	Sep-20	Sep-20 vs. Aug-20 % Change	Oct-20	Oct-20 vs. Sep-20 % Change	Nov-20	Nov-20 vs. Oct-20 % Change
<b>Project 13 Expenses:</b>													
Green Ash Pond Closure - Reg Asset Amort	\$ -	\$ -	Note 1	\$ -	Note 1	\$ 1,930	Note 1	\$ 1,935	0%	\$ 2,411	25%	\$ 2,446	1%
Green Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Green Ash Pond Closure - WMB / WWT	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - Reg Asset Amort	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Station Two Ash Pond Closure - Reg Asset Amort	\$ -	\$ -	Note 1	\$ -	Note 1	\$ 1,150	Note 1	\$ 1,150	0%	\$ 1,150	0%	\$ 1,150	0%
Station Two Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 13	\$ -	\$ -	Note 1	\$ -	Note 1	\$ 3,080	Note 1	\$ 3,085	0%	\$ 3,561	15%	\$ 3,596	1%

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Expense Month	May-20	Jun-20	Jun-20 vs. May-20 % Change	Jul-20	Jul-20 vs. Jun-20 % Change	Aug-20	Aug-20 vs. Jul-20 % Change	Sep-20	Sep-20 vs. Aug- 20 % Change	Oct-20	Oct-20 vs. Sep-20 % Change	Nov-20	Nov-20 vs. Oct-20 % Change
Project 14 Expenses:													
Project 14 - Wilson Phase 1 Landfill Cover	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ 10,984	Note 1	\$ 17,397	58%	\$ 30,012	73%
Total Project 14	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ 10,984	Note 1	\$ 17,397	58%	\$ 30,012	73%

Expense Month	May-20	Jun-20	Jun-20 vs. May-20 % Change	Jul-20	Jul-20 vs. Jun-20 % Change	Aug-20	Aug-20 vs. Jul-20 % Change	Sep-20	Sep-20 vs. Aug- 20 % Change	Oct-20	Oct-20 vs. Sep-20 % Change	Nov-20	Nov-20 vs. Oct-20 % Change
Project 15 Expenses:													
Green Landfill Drainage - Green Allocation	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ 20,315	Note 1	\$ -	-100%
Green Landfill Drainage - Station Two Allocation	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ 5,542	Note 1	\$ 355	-94%
Total Project 15	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ 25,857	Note 1	\$ 355	-99%

Expense Month	May-20	Jun-20	Jun-20 vs. May-20 % Change	Jul-20	Jul-20 vs. Jun-20 % Change	Aug-20	Aug-20 vs. Jul-20 % Change	Sep-20	Sep-20 vs. Aug- 20 % Change	Oct-20	Oct-20 vs. Sep-20 % Change	Nov-20	Nov-20 vs. Oct-20 % Change
Project 16 Expenses:													
Green CCR Regulatory Asset Amortization	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Station Two CCR Regulatory Asset Amortization	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Wilson CCR Regulatory Asset Amortization	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Reid CCR Regulatory Asset Amortization	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 16	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1

<b>Total</b>	<b>\$ 776,851</b>	<b>\$ 1,756,873</b>	<b>\$ 2,243,098</b>	<b>\$ 2,211,247</b>	<b>\$ 1,030,711</b>	<b>\$ 1,494,236</b>	<b>\$ 1,239,540</b>
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Note 1: Percentage change not calculated because the cost incurred during the prior expense month was \$0.

Note 2: The monthly totals for Disposal Bottom Ash, Disposal Flyash and Disposal Flyash/Bottom Ash/Sludge have been consolidated due to similarity to better facilitate comparability.

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**June 2020 - November 2020**

**Variance Explanations:**

Anhydrous Ammonia:

Jun-20 vs. May-20	27%	The increase is due to increased generation at Wilson in June compared to May and the timing of product delivery and invoicing for Wilson.
Jul-20 vs. Jun-20	-40%	The decrease is due to decreased generation at Wilson in July compared to June and the timing of product delivery and invoicing for Wilson.
Aug-20 vs. Jul-20	170%	The increase is due to the timing of product delivery and invoicing for Wilson.
Sep-20 vs. Aug-20	-48%	The decrease is due to the timing of product delivery and invoicing for Wilson.
Oct-20 vs. Sep-20	29%	The increase is due to the timing of product delivery and invoicing for Wilson.
Nov-20 vs. Oct-20	27%	Th increase is due to the timing of product delivery and invoicing for Wilson.

Disposal-Flyash/Bottom Ash/Sludge:

Jun-20 vs. May-20	17%	The increase is due to the increased generation at Green Station in June compared to May.
Jul-20 vs. Jun-20	25%	The increase is due to the increased generation at Green Station in July compared to June.
Aug-20 vs. Jul-20	-19%	The decrease is due to the decreased generation at Green Staton in August compared to July.
Nov-20 vs. Oct-20	-24%	The decrease is due to the timing of invoicing for Green.

Fixation Lime:

Jun-20 vs. May-20	1795%	The increase is due to increased generation at Green Station in June compared to May.
Jul-20 vs. Jun-20	12%	The increase is due to increased generation at Green Station in July compared to June.
Aug-20 vs. Jul-20	-47%	The decrease is due to decreased generation at Green Station in August compared to July.
Sep-20 vs. Aug-20	-51%	The decrease is due to decreased generation at Green Station in September compared to August.
Oct-20 vs. Sep-20	12%	The increase is due to increased generation at Green Station in October compared to September.
Nov-20 vs. Oct-20	55%	The increase is due to the timing of invoices for Green Station.

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**June 2020 - November 2020**

Reagent-Limestone:

Jun-20 vs. May-20	-62%	The decrease is due to the timing of product delivery and invoicing for Wilson.
Jul-20 vs. Jun-20	116%	The increase is due to the timing of product delivery and invoicing for Wilson.
Aug-20 vs. Jul-20	14%	The increase is due to the timing of product delivery and invoicing for Wilson.
Oct-20 vs. Sep-20	14%	The increase is due to the timing of product delivery and invoicing for Wilson.
Nov-20 vs. Oct-20	-34%	The decrease is due to decreased generation at Wilson in November compared to October.

Reagent-Lime:

Jun-20 vs. May-20	583%	The increase is due to the timing of invoices for Green Station.
Jul-20 vs. Jun-20	47%	The increase is due to increased generation at Green Station for July compared to June.
Aug-20 vs. Jul-20	-11%	The decrease is due to decreased generation at Green Station for August compared to July.
Sep-20 vs. Aug-20	-93%	The decrease is due to decreased generation at Green Station for September compared to August.
Oct-20 vs. Sep-20	719%	The increase is due to increased generation at Green Station for October compared to September and the timing of invoicing for Green Station.
Nov-20 vs. Oct-20	-11%	The decrease is due to decreased generation at Green Station for November compared to October.

Emulsified Sulfur for SO2:

Jun-20 vs. May-20	359%	The increase is due to the timing of product delivery and invoicing for Wilson.
Jul-20 vs. Jun-20	-18%	The decrease is due to decreased generation at Wilson in July compared to June and the timing of product delivery and invoicing for Wilson.
Sep-20 vs. Aug-20	-43%	The decrease is due to decreased generation at Green Station for September compared to August.
Oct-20 vs. Sep-20	76%	The increase is due to increased generation at Green Station for October compared to September and the timing of invoicing for Green Station.
Nov-20 vs. Oct-20	-72%	The decrease is due to decreased generation at Green Station for November compared to October.

Reagent-Dibasic Acid:

Jul-20 vs. Jun-20	-35%	The decrease is due to the timing of product delivery and invoicing for Wilson.
Aug-20 vs. Jul-20	133%	The increase is due to the timing of product delivery and invoicing for Wilson.
Sep-20 vs. Aug-20	-45%	The decrease is due to the timing of product delivery and invoicing for Wilson.
Oct-20 vs. Sep-20	16%	The increase is due to the timing of product delivery and invoicing for Wilson.
Nov-20 vs. Oct-20	-28%	The decrease is due to the timing of product delivery and invoicing for Wilson.

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2020 - November 2020**

Reagent-Sodium Bisulfite for SO2:

Jun-20 vs. May-20	14%	The increase is due to the timing of product delivery and invoicing for Wilson.
Jul-20 vs. Jun-20	-62%	The decrease is due to the timing of product delivery and invoicing for Wilson.
Sep-20 vs. Aug-20	56%	The increase is due to the timing of product delivery and invoicing for Green Station.
Oct-20 vs. Sep-20	43%	The increase is due to the timing of product delivery and invoicing for Wilson.
Nov-20 vs. Oct-20	-56%	The decrease is due to decreased generation at Green Station in November compared to October and the timing of product delivery and invoicing for Green Station.

Project 9 - Wilson Hg

Jul-20 vs. Jun-20	12%	The increase is due to the timing of product delivery.
Aug-20 vs. Jul-20	117%	The increase is due to the timing of product delivery and ambient conditions.
Sep-20 vs. Aug-20	-48%	The decrease is due to the timing of product delivery.

Project 10 - Green Hg

Jun-20 vs. May-20	437%	The increase is due to the increased generation at Green Station in June compared to May.
Jul-20 vs. Jun-20	50%	The increase is due to the increased generation at Green Station in July compared to June.
Aug-20 vs. Jul-20	19%	The increase is due to the timing of invoices for Green Station.
Sep-20 vs. Aug-20	-77%	The decrease is due to decreased generation at Green Station for September compared to August.
Oct-20 vs. Sep-20	41%	The increase is due to increased generation at Green Station in October compared to September and the timing of invoicing.

Project 13 - Green Ash Pond Closure - Reg Asset Amort

Oct-20 vs. Sep-20	25%	The increase is due to the timing of engineering study costs for the closure of the pond.
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Project 14 - Wilson Landfill Cover

Oct-20 vs. Sep-20	58%	The increase is due to the timing of contractor labor on the pretreatment system.
Nov-20 vs. Oct-20	73%	The increase is due to the timing of semi-annual groundwater sampling.

Project 15 - Green Landfill Drainage - Green Allocation

Nov-20 vs. Oct-20	-100%	The decrease is due to the timing of engineering services for landfill.
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Project 15 - Green Landfill Drainage - Big Rivers' Portion of Station Two Allocation

Nov-20 vs. Oct-20	-94%	This decrease is due to the timing of engineering services for landfill.
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**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2020 - May 2021**

**NOx Plan:**

Expense Month	Nov-20	Dec-20	Dec-20 vs. Nov-20 % Change	Jan-21	Jan-21 vs. Dec-20 % Change	Feb-21	Feb-21 vs. Jan-21 % Change	Mar-21	Mar-21 vs. Feb-21 % Change	Apr-21	Apr-21 vs. Mar-21 % Change	May-21	May-21 vs. Apr-21 % Change
<b>NOx Plan</b>													
Anhydrous Ammonia	\$ 42,245	\$ 49,349	17%	\$ 54,798	11%	\$ 74,835	37%	\$ 49,899	-33%	\$ 89,875	80%	\$ 77,274	-14%
Emulsified Sulphur for NOx	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
<b>Total NOx Plan O&amp;M Expenses</b>	<b>\$ 42,245</b>	<b>\$ 49,349</b>	<b>17%</b>	<b>\$ 54,798</b>	<b>11%</b>	<b>\$ 74,835</b>	<b>37%</b>	<b>\$ 49,899</b>	<b>-33%</b>	<b>\$ 89,875</b>	<b>80%</b>	<b>\$ 77,274</b>	<b>-14%</b>

**SO2 Plan:**

Expense Month	Nov-20	Dec-20	Dec-20 vs. Nov-20 % Change	Jan-21	Jan-21 vs. Dec-20 % Change	Feb-21	Feb-21 vs. Jan-21 % Change	Mar-21	Mar-21 vs. Feb-21 % Change	Apr-21	Apr-21 vs. Mar-21 % Change	May-21	May-21 vs. Apr-21 % Change
<b>SO2 Plan Expenses:</b>													
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 304,483	\$ 309,871	2%	\$ 388,247	25%	\$ 538,404	39%	\$ 513,749	-5%	\$ 465,930	-9%	\$ 513,073	10%
Fixation Lime	105,812	83,361	-21%	21,140	-75%	160,080	657%	17,391	-89%	137,010	688%	197,672	44%
Reagent-Limestone	133,803	204,718	53%	225,594	10%	164,003	-27%	188,397	15%	176,254	-6%	211,749	20%
Reagent-Lime	324,164	346,774	7%	178,849	-48%	673,469	277%	(44,671)	-107%	760,268	1802%	1,032,998	36%
Emulsified Sulphur for SO2	5,645	5,668	0%	20,262	257%	5,830	-71%	11,643	100%	5,800	-50%	27,424	373%
Reagent-DiBasic Acid	63,755	113,743	78%	114,824	1%	54,299	-53%	156,609	188%	102,619	-34%	128,945	26%
Reagent-Sodium Bisulfite for SO2	34,520	51,586	49%	46,047	-11%	76,866	67%	74,123	-4%	76,600	3%	69,559	-9%
<b>Total SO2 Plan O&amp;M Expenses</b>	<b>\$ 972,182</b>	<b>\$ 1,115,721</b>	<b>15%</b>	<b>\$ 994,963</b>	<b>-11%</b>	<b>\$ 1,672,951</b>	<b>68%</b>	<b>\$ 917,241</b>	<b>-45%</b>	<b>\$ 1,724,481</b>	<b>88%</b>	<b>\$ 2,181,420</b>	<b>26%</b>

**SO3 Plan:**

Expense Month	Nov-20	Dec-20	Dec-20 vs. Nov-20 % Change	Jan-21	Jan-21 vs. Dec-20 % Change	Feb-21	Feb-21 vs. Jan-21 % Change	Mar-21	Mar-21 vs. Feb-21 % Change	Apr-21	Apr-21 vs. Mar-21 % Change	May-21	May-21 vs. Apr-21 % Change
<b>SO3 Plan Expenses:</b>													
Hydrated Lime - SO3	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
<b>Total SO3 Plan O&amp;M Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2020 - May 2021**

2012 Plan:

Expense Month	Nov-20	Dec-20	Dec-20 vs. Nov-20 % Change	Jan-21	Jan-21 vs. Dec-20 % Change	Feb-21	Feb-21 vs. Jan-21 % Change	Mar-21	Mar-21 vs. Feb-21 % Change	Apr-21	Apr-21 vs. Mar-21 % Change	May-21	May-21 vs. Apr-21 % Change
<b>2012 Plan Expenses:</b>													
Project 9 - Wilson Hg	\$ 47,341	\$ 60,145	27%	\$ 36,330	-40%	\$ 40,883	13%	\$ 52,953	30%	\$ 47,936	-9%	\$ 51,060	7%
Project 10 - Green Hg	143,809	155,266	8%	51,390	-67%	237,442	362%	24,276	-90%	279,978	1053%	262,077	-6%
Project 11 - HMP&L Hg	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Total 2012 Plan	\$ 191,150	\$ 215,411	13%	\$ 87,720	-59%	\$ 278,325	217%	\$ 77,229	-72%	\$ 327,914	325%	\$ 313,137	-5%

2020 Plan:

Expense Month	Nov-20	Dec-20	Dec-20 vs. Nov-20 % Change	Jan-21	Jan-21 vs. Dec-20 % Change	Feb-21	Feb-21 vs. Jan-21 % Change	Mar-21	Mar-21 vs. Feb-21 % Change	Apr-21	Apr-21 vs. Mar-21 % Change	May-21	May-21 vs. Apr-21 % Change
<b>Project 12 Expenses:</b>													
Project 12 - Wilson FGD / WWT	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 12	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1

Expense Month	Nov-20	Dec-20	Dec-20 vs. Nov-20 % Change	Jan-21	Jan-21 vs. Dec-20 % Change	Feb-21	Feb-21 vs. Jan-21 % Change	Mar-21	Mar-21 vs. Feb-21 % Change	Apr-21	Apr-21 vs. Mar-21 % Change	May-21	May-21 vs. Apr-21 % Change
<b>Project 13 Expenses:</b>													
Green Ash Pond Closure - Reg Asset Amort	\$ 2,446	\$ 2,476	1%	\$ 2,476	0%	\$ 2,656	7%	\$ 2,656	0%	\$ 2,656	0%	\$ 3,069	16%
Green Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Green Ash Pond Closure - WMB / WWT	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - Reg Asset Amort	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Station Two Ash Pond Closure - Reg Asset Amort	\$ 1,150	\$ 1,150	0%	\$ 1,150	0%	\$ 1,150	0%	\$ 1,150	0%	\$ 1,150	0%	\$ 1,212	5%
Station Two Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 13	\$ 3,596	\$ 3,626	1%	\$ 3,626	0%	\$ 3,806	5%	\$ 3,806	0%	\$ 3,806	0%	\$ 4,281	12%

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Expense Month	Nov-20	Dec-20	Dec-20 vs. Nov-20 % Change	Jan-21	Jan-21 vs. Dec-20 % Change	Feb-21	Feb-21 vs. Jan-21 % Change	Mar-21	Mar-21 vs. Feb-21 % Change	Apr-21	Apr-21 vs. Mar-21 % Change	May-21	May-21 vs. Apr-21 % Change
Project 14 Expenses:													
Project 14 - Wilson Phase 1 Landfill Cover	\$ 30,012	\$ 41,336	38%	\$ 10,121	-76%	\$ 14,811	46%	\$ 21,444	45%	\$ 26,016	21%	\$ 44,620	72%
Total Project 14	\$ 30,012	\$ 41,336	38%	\$ 10,121	-76%	\$ 14,811	46%	\$ 21,444	45%	\$ 26,016	21%	\$ 44,620	72%

Expense Month	Nov-20	Dec-20	Dec-20 vs. Nov-20 % Change	Jan-21	Jan-21 vs. Dec-20 % Change	Feb-21	Feb-21 vs. Jan-21 % Change	Mar-21	Mar-21 vs. Feb-21 % Change	Apr-21	Apr-21 vs. Mar-21 % Change	May-21	May-21 vs. Apr-21 % Change
Project 15 Expenses:													
Green Landfill Drainage - Green Allocation	\$ -	\$ 18,705	Note 1	\$ 15,975	-15%	\$ 1,853	-88%	\$ 10,553	470%	\$ 13,076	24%	\$ 8,427	-36%
Green Landfill Drainage - Station Two Allocation	\$ 355	\$ 15,335	4220%	\$ (1,338)	-109%	\$ 2,022	251%	\$ 3,660	81%	\$ 1,547	-58%	\$ 3,112	101%
Total Project 15	\$ 355	\$ 34,040	9489%	\$ 14,637	-57%	\$ 3,875	-74%	\$ 14,213	267%	\$ 14,623	3%	\$ 11,539	-21%

Expense Month	Nov-20	Dec-20	Dec-20 vs. Nov-20 % Change	Jan-21	Jan-21 vs. Dec-20 % Change	Feb-21	Feb-21 vs. Jan-21 % Change	Mar-21	Mar-21 vs. Feb-21 % Change	Apr-21	Apr-21 vs. Mar-21 % Change	May-21	May-21 vs. Apr-21 % Change
Project 16 Expenses:													
Green CCR Regulatory Asset Amortization	\$ -	\$ -	Note 1	\$ 28,178	Note 1	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%
Station Two CCR Regulatory Asset Amortization	\$ -	\$ -	Note 1	\$ 10,832	Note 1	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%
Wilson CCR Regulatory Asset Amortization	\$ -	\$ -	Note 1	\$ 88,900	Note 1	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%
Reid CCR Regulatory Asset Amortization	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 16	\$ -	\$ -	Note 1	\$ 127,910	Note 1	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%

<b>Total</b>	<u>\$ 1,239,540</u>	<u>\$ 1,459,483</u>		<u>\$ 1,293,775</u>		<u>\$ 2,176,513</u>		<u>\$ 1,211,742</u>		<u>\$ 2,314,625</u>		<u>\$ 2,760,181</u>
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Note 1: Percentage change not calculated because the cost incurred during the prior expense month was \$0.  
Note 2: The monthly totals for Disposal Bottom Ash, Disposal Flyash and Disposal Flyash/Bottom Ash/Sludge have been consolidated due to similarity to better facilitate comparability.

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2020 - May 2021**

**Variance Explanations:**

Anhydrous Ammonia:

Dec-20 vs. Nov-20	17%	The increase is due to increased generation at Wilson in December compared to November due to Maintenance Outage in November.
Jan-21 vs. Dec-21	11%	The increase is due to the timing of product delivery for Wilson.
Feb-21 vs. Jan-21	37%	The increase is due to the timing of product delivery for Wilson.
Mar-21 vs. Feb-21	-33%	The decrease is due to the timing of product delivery for Wilson.
Apr-21 vs. Mar-21	80%	The increase is due to the timing of product delivery for Wilson.
May-21 vs. Apr-21	-14%	The decrease is due to the timing of product delivery for Wilson.

Disposal-Flyash/Bottom Ash/Sludge:

Jan-21 vs. Dec-21	25%	The increase is due to the timing of invoices and accruals for Wilson.
Feb-21 vs. Jan-21	39%	The increase is due to the timing of invoices and accruals for Wilson and the timing of invoices for Green Station.
May-21 vs. Apr-21	10%	The increase is due to increased generation at Green Station in May compared to April.

Fixation Lime:

Dec-20 vs. Nov-20	-21%	The decrease is due to the timing of invoices for Green Station.
Jan-21 vs. Dec-21	-75%	The decrease is due to decreased generation at Green Station for January compared to December.
Feb-21 vs. Jan-21	657%	The increase is due to increased generation at Green Station in February compared to January.
Mar-21 vs. Feb-21	-89%	The decrease is due to decreased generation at Green Station in March compared to February.
Apr-21 vs. Mar-21	688%	The increase is due to increased generation at Green Station in April compared to March.
May-21 vs. Apr-21	44%	The increase is due to increased generation at Green Station in May compared to April.

Reagent-Limestone:

Dec-20 vs. Nov-20	53%	The increase is due to increased generation at Wilson in December compared to November, due to Maintenance Outage in November, and timing of product delivery for Wilson.
Jan-21 vs. Dec-21	10%	The increase is due to the timing of product delivery for Wilson.
Feb-21 vs. Jan-21	-27%	The decrease is due to decreased generation at Wilson in February compared to January.
Mar-21 vs. Feb-21	15%	The increase is due to the timing of product delivery for Wilson.
May-21 vs. Apr-21	20%	The increase is due to the timing of product delivery for Wilson.

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**December 2020 - May 2021**

Reagent-Lime:

Jan-21 vs. Dec-21	-48%	The decrease is due to decreased generation at Green Station for January compared to December.
Feb-21 vs. Jan-21	277%	The increase is due to increased generation at Green Station in February compared to January.
Mar-21 vs. Feb-21	-107%	The decrease is due to decreased generation at Green Station in March compared to February.
Apr-21 vs. Mar-21	1802%	The increase is due to the timing of invoices for Green Station.
May-21 vs. Apr-21	36%	The increase is due to increased generation at Green Station in May compared to April.

Emulsified Sulfur for SO2:

Jan-21 vs. Dec-21	257%	The increase is due to the timing of product delivery for Green.
Feb-21 vs. Jan-21	-71%	The decrease is due to decreased generation at Wilson in February compared to January and the timing of product delivery for Wilson.
Mar-21 vs. Feb-21	100%	The increase is due to the timing of product delivery for Wilson.
Apr-21 vs. Mar-21	-50%	The decrease is due to the timing of product delivery for Wilson.
May-21 vs. Apr-21	373%	The increase is due to the timing of product delivery for Wilson.

Reagent-Dibasic Acid:

Dec-20 vs. Nov-20	78%	The increase is due to the timing of product delivery for Wilson.
Feb-21 vs. Jan-21	-53%	The decrease is due to the timing of product delivery for Wilson.
Mar-21 vs. Feb-21	188%	The increase is due to the timing of product delivery for Wilson.
Apr-21 vs. Mar-21	-34%	The decrease is due to the timing of product delivery for Wilson.
May-21 vs. Apr-21	26%	The increase is due to the timing of product delivery for Wilson.

Reagent-Sodium Bisulfite for SO2:

Dec-20 vs. Nov-20	49%	The increase is due to the timing of product delivery for Wilson.
Jan-21 vs. Dec-21	-11%	The decrease is due to the timing of product delivery for Wilson.
Feb-21 vs. Jan-21	67%	The increase is due to the timing of product delivery for Wilson.

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2020 - May 2021**

Project 9 - Wilson Hg

Dec-20 vs. Nov-20	27%	The increase is due to the timing of product delivery for Wilson.
Jan-21 vs. Dec-21	-40%	The decrease is due to the timing of product delivery for Wilson.
Feb-21 vs. Jan-21	13%	The increase is due to the timing of product delivery for Wilson.
Mar-21 vs. Feb-21	30%	The increase is due to the timing of product delivery for Wilson.

Project 10 - Green Hg

Jan-21 vs. Dec-21	-67%	The decrease is due to decreased generation at Green Station in January compared to December.
Feb-21 vs. Jan-21	362%	The increase is due to increased generation at Green Station in February compared to January.
Mar-21 vs. Feb-21	-90%	The decrease is due to decreased generation at Green Station in March compared to February.
Apr-21 vs. Mar-21	1053%	The increase is due to increased generation at Green Station in April compared to March.

Project 13 - Green Ash Pond Closure - Reg Asset Amort

May-21 vs. Apr-21	16%	The increase is due to timing of costs for engineering services for pond closure.
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Project 14 - Wilson Landfill Cover

Dec-20 vs. Nov-20	38%	The increase is due to increase in contractor labor on pretreatment system.
Jan-21 vs. Dec-21	-76%	The decrease is due to decrease in contractor labor on pretreatment system.
Feb-21 vs. Jan-21	46%	The increase is due to 2020 Annual Groundwater monitoring and corrective action report.
Mar-21 vs. Feb-21	45%	The increase is due to increase in contractor labor on pretreatment system.
Apr-21 vs. Mar-21	21%	The increase is due to needed materials.
May-21 vs. Apr-21	72%	The increase is due to increase in contractor labor on groundwater treatment.



**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
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**December 2020 - May 2021**

Project 15 - Green Landfill Drainage - Green Allocation

Jan-21 vs. Dec-21	-15%	The decrease is due to the timing of landfill maintenance costs.
Feb-21 vs. Jan-21	-88%	The decrease is due to the timing of landfill maintenance costs and testing.
Mar-21 vs. Feb-21	470%	The increase is due to the timing of water testing for the landfill.
Apr-21 vs. Mar-21	24%	The increase is due to the timing of inspections and seep analysis of landfill.
May-21 vs. Apr-21	-36%	The decrease is due to the timing of landfill maintenance costs.

Project 15 - Green Landfill Drainage - Big Rivers' Portion of Station Two Allocation

Dec-20 vs. Nov-20	4220%	The increase is due to the timing of landfill maintenance costs.
Jan-21 vs. Dec-21	-109%	The decrease is due to the timing of invoicing.
Feb-21 vs. Jan-21	251%	The increase is due to the timing of landfill maintenance costs and testing.
Mar-21 vs. Feb-21	81%	The increase is due to the timing of landfill maintenance costs.
Apr-21 vs. Mar-21	-58%	The decrease is due to the timing of inspections and seep analysis of landfill.
May-21 vs. Apr-21	101%	The increase is due to the timing of landfill maintenance costs.

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**Big Rivers Electric Corporation**  
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**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2021 - November 2021**

**NOx Plan:**

Expense Month	May-21	Jun-21	Jun-21 vs. May-21 % Change	Jul-21	Jul-21 vs. Jun-21 % Change	Aug-21	Aug-21 vs. Jul-21 % Change	Sep-21	Sep-21 vs. Aug-21 % Change	Oct-21	Oct-21 vs. Sep-21 % Change	Nov-21	Nov-21 vs. Oct-21 % Change
<b>NOx Plan</b>													
Anhydrous Ammonia	\$ 77,274	\$ 102,815	33%	\$ 86,757	-16%	\$ 108,775	25%	\$ 50,957	-53%	\$ 95,697	88%	\$ 113,915	19%
Emulsified Sulphur for NOx	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Total NOx Plan O&M Expenses	\$ 77,274	\$ 102,815	33%	\$ 86,757	-16%	\$ 108,775	25%	\$ 50,957	-53%	\$ 95,697	88%	\$ 113,915	19%

**SO2 Plan:**

Expense Month	May-21	Jun-21	Jun-21 vs. May-21 % Change	Jul-21	Jul-21 vs. Jun-21 % Change	Aug-21	Aug-21 vs. Jul-21 % Change	Sep-21	Sep-21 vs. Aug-21 % Change	Oct-21	Oct-21 vs. Sep-21 % Change	Nov-21	Nov-21 vs. Oct-21 % Change
<b>SO2 Plan Expenses:</b>													
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 513,073	\$ 161,189	-69%	\$ 511,932	218%	\$ 831,469	62%	\$ 112,846	-86%	\$ 537,319	376%	\$ 303,764	-43%
Fixation Lime	197,672	183,867	-7%	144,331	-22%	145,705	1%	140,745	-3%	141,114	0%	153,132	9%
Reagent-Limestone	211,749	198,736	-6%	191,480	-4%	283,385	48%	148,490	-48%	201,863	36%	235,378	17%
Reagent-Lime	1,032,998	830,619	-20%	1,014,386	22%	915,479	-10%	738,185	-19%	753,195	2%	1,028,886	37%
Emulsified Sulphur for SO2	27,424	19,058	-31%	8,112	-57%	22,409	176%	5,930	-74%	34,155	476%	(7,503)	-122%
Reagent-DiBasic Acid	128,945	115,628	-10%	102,777	-11%	102,471	0%	137,524	34%	147,052	7%	133,400	-9%
Reagent-Sodium Bisulfite for SO2	69,559	57,358	-18%	51,453	-10%	57,970	13%	79,486	37%	63,965	-20%	46,009	-28%
Total SO2 Plan O&M Expenses	\$ 2,181,420	\$ 1,566,455	-28%	\$ 2,024,471	29%	\$ 2,358,888	17%	\$ 1,363,206	-42%	\$ 1,878,663	38%	\$ 1,893,066	1%

**SO3 Plan:**

Expense Month	May-21	Jun-21	Jun-21 vs. May-21 % Change	Jul-21	Jul-21 vs. Jun-21 % Change	Aug-21	Aug-21 vs. Jul-21 % Change	Sep-21	Sep-21 vs. Aug-21 % Change	Oct-21	Oct-21 vs. Sep-21 % Change	Nov-21	Nov-21 vs. Oct-21 % Change
<b>SO3 Plan Expenses:</b>													
Hydrated Lime - SO3	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total SO3 Plan O&M Expenses	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2021 - November 2021**

**2012 Plan:**

Expense Month	May-21	Jun-21	Jun-21 vs. May-21 % Change	Jul-21	Jul-21 vs. Jun-21 % Change	Aug-21	Aug-21 vs. Jul-21 % Change	Sep-21	Sep-21 vs. Aug-21 % Change	Oct-21	Oct-21 vs. Sep-21 % Change	Nov-21	Nov-21 vs. Oct-21 % Change
<b>2012 Plan Expenses:</b>													
Project 9 - Wilson Hg	\$ 51,060	\$ 43,325	-15%	\$ 66,801	54%	\$ 90,463	35%	\$ 26,966	-70%	\$ 51,751	92%	\$ 57,622	11%
Project 10 - Green Hg	262,077	255,905	-2%	481,740	88%	318,824	-34%	278,290	-13%	272,549	-2%	448,355	65%
Project 11 - HMP&L Hg	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Total 2012 Plan	\$ 313,137	\$ 299,230	-4%	\$ 548,541	83%	\$ 409,287	-25%	\$ 305,256	-25%	\$ 324,300	6%	\$ 505,977	56%

**2020 Plan:**

Expense Month	May-21	Jun-21	Jun-21 vs. May-21 % Change	Jul-21	Jul-21 vs. Jun-21 % Change	Aug-21	Aug-21 vs. Jul-21 % Change	Sep-21	Sep-21 vs. Aug-21 % Change	Oct-21	Oct-21 vs. Sep-21 % Change	Nov-21	Nov-21 vs. Oct-21 % Change
<b>Project 12 Expenses:</b>													
Project 12 - Wilson FGD / WWT	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 12	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1

Expense Month	May-21	Jun-21	Jun-21 vs. May-21 % Change	Jul-21	Jul-21 vs. Jun-21 % Change	Aug-21	Aug-21 vs. Jul-21 % Change	Sep-21	Sep-21 vs. Aug-21 % Change	Oct-21	Oct-21 vs. Sep-21 % Change	Nov-21	Nov-21 vs. Oct-21 % Change
<b>Project 13 Expenses:</b>													
Green Ash Pond Closure - Reg Asset Amort	\$ 3,069	\$ 3,148	3%	\$ 3,225	2%	\$ 3,545	10%	\$ 3,870	9%	\$ 3,983	3%	\$ 3,983	0%
Green Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Green Ash Pond Closure - WMB / WWT	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - Reg Asset Amort	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Station Two Ash Pond Closure - Reg Asset Amort	\$ 1,212	\$ 1,212	0%	\$ 1,212	0%	\$ 1,273	5%	\$ 1,273	0%	\$ 1,273	0%	\$ 1,273	0%
Station Two Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 13	\$ 4,281	\$ 4,360	2%	\$ 4,437	2%	\$ 4,818	9%	\$ 5,143	7%	\$ 5,256	2%	\$ 5,256	0%

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**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2021 - November 2021**

Expense Month	May-21	Jun-21	Jun-21 vs. May-21 % Change	Jul-21	Jul-21 vs. Jun-21 % Change	Aug-21	Aug-21 vs. Jul-21 % Change	Sep-21	Sep-21 vs. Aug-21 % Change	Oct-21	Oct-21 vs. Sep-21 % Change	Nov-21	Nov-21 vs. Oct-21 % Change
<b>Project 14 Expenses:</b>													
Project 14 - Wilson Phase 1 Landfill Cover	\$ 44,620	\$ 25,348	-43%	\$ (10,511)	-141%	\$ 35,771	440%	\$ 72,605	103%	\$ 13,415	-82%	\$ 59,573	344%
Total Project 14	\$ 44,620	\$ 25,348	-43%	\$ (10,511)	-141%	\$ 35,771	440%	\$ 72,605	103%	\$ 13,415	-82%	\$ 59,573	344%

Expense Month	May-21	Jun-21	Jun-21 vs. May-21 % Change	Jul-21	Jul-21 vs. Jun-21 % Change	Aug-21	Aug-21 vs. Jul-21 % Change	Sep-21	Sep-21 vs. Aug-21 % Change	Oct-21	Oct-21 vs. Sep-21 % Change	Nov-21	Nov-21 vs. Oct-21 % Change
<b>Project 15 Expenses:</b>													
Green Landfill Drainage - Green Allocation	\$ 8,427	\$ 13,856	64%	\$ 9,968	-28%	\$ 21,922	120%	\$ 8,849	-60%	\$ 29,708	236%	\$ 92,764	212%
Green Landfill Drainage - Station Two Allocation	\$ 3,112	\$ 5,002	61%	\$ 4,264	-15%	\$ 15,549	265%	\$ 2,535	-84%	\$ 11,675	361%	\$ 6,665	-43%
Total Project 15	\$ 11,539	\$ 18,858	63%	\$ 14,232	-25%	\$ 37,471	163%	\$ 11,384	-70%	\$ 41,383	264%	\$ 99,429	140%

Expense Month	May-21	Jun-21	Jun-21 vs. May-21 % Change	Jul-21	Jul-21 vs. Jun-21 % Change	Aug-21	Aug-21 vs. Jul-21 % Change	Sep-21	Sep-21 vs. Aug-21 % Change	Oct-21	Oct-21 vs. Sep-21 % Change	Nov-21	Nov-21 vs. Oct-21 % Change
<b>Project 16 Expenses:</b>													
Green CCR Regulatory Asset Amortization	\$ 28,178	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%
Station Two CCR Regulatory Asset Amortization	\$ 10,832	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%
Wilson CCR Regulatory Asset Amortization	\$ 88,900	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%
Reid CCR Regulatory Asset Amortization	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 16	\$ 127,910	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%

**Total** \$ 2,760,181 \$ 2,144,976 \$ 2,795,837 \$ 3,082,920 \$ 1,936,461 \$ 2,486,624 \$ 2,805,126

Note 1: Percentage change not calculated because the cost incurred during the prior expense month was \$0.

Note 2: The monthly totals for Disposal Bottom Ash, Disposal Flyash and Disposal Flyash/Bottom Ash/Sludge have been consolidated due to similarity to better facilitate comparability.

**Case No. 2023-00373**

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**Big Rivers Electric Corporation**  
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**June 2021 - November 2021**

**Variance Explanations:**

Anhydrous Ammonia:

Jun-21 vs. May-21	33%	The increase is due to the timing of product delivery for Wilson.
Jul-21 vs. Jun-21	-16%	The decrease is due to the timing of product delivery for Wilson.
Aug-21 vs. Jul-21	25%	The increase is due to the timing of product delivery for Wilson.
Sep-21 vs. Aug-21	-53%	The decrease is due to the timing of product delivery for Wilson.
Oct-21 vs. Sep-21	88%	The increase is due to the timing of product delivery for Wilson.
Nov-21 vs. Oct-21	19%	The increase is due to the timing of product delivery for Wilson.

Disposal-Flyash/Bottom Ash/Sludge:

Jun-21 vs. May-21	-69%	The decrease is due to monthly true-ups, landfill/site maintenance, and timing of invoices for Green Station.
Jul-21 vs. Jun-21	218%	The increase is due to monthly true-ups, landfill/site maintenance, and timing of invoices for Green Station.
Aug-21 vs. Jul-21	62%	The increase is due to monthly true-ups, landfill/site maintenance, and timing of invoices for Green Station.
Sep-21 vs. Aug-21	-86%	The decrease is due to timing of invoicing and accruals for Wilson.
Oct-21 vs. Sep-21	376%	The increase is due to timing of invoicing and accruals for Wilson.
Nov-21 vs. Oct-21	-43%	The decrease is due to timing of invoicing and accruals for Wilson.

Fixation Lime:

Jul-21 vs. Jun-21	-22%	The decrease is due to the timing of invoices for Green Station.
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Reagent-Limestone:

Aug-21 vs. Jul-21	48%	The increase is due to the timing of product delivery and invoicing for Wilson
Sep-21 vs. Aug-21	-48%	The decrease is due to the timing of product delivery and invoicing for Wilson
Oct-21 vs. Sep-21	36%	The increase is due to the timing of product delivery and invoicing for Wilson
Nov-21 vs. Oct-21	17%	The increase is due to the timing of product delivery and invoicing for Wilson

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
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**June 2021 - November 2021**

Reagent-Lime:

Jun-21 vs. May-21	-20%	The decrease is due to decreased generation at Green Station in June compared to May.
Jul-21 vs. Jun-21	22%	The increase is due to increased generation at Green Station in July compared to June.
Aug-21 vs. Jul-21	-10%	The decrease is due to decreased generation at Green Station in August compared to July.
Sep-21 vs. Aug-21	-19%	The decrease is due to the timing of invoices for Green Station.
Nov-21 vs. Oct-21	37%	The increase is due to increased generation at Green Station in November compared to October.

Emulsified Sulfur for SO2:

Jun-21 vs. May-21	-31%	The decrease is due to the timing of product delivery and invoicing at Green Station.
Jul-21 vs. Jun-21	-57%	The decrease is due to the timing of product delivery and invoicing at Green Station.
Aug-21 vs. Jul-21	176%	The increase is due to the timing of product delivery and invoicing at Green Station.
Sep-21 vs. Aug-21	-74%	The decrease is due to the timing of product delivery and invoicing at Green Station.
Oct-21 vs. Sep-21	476%	The increase is due to the timing of product delivery and invoicing at Green Station.
Nov-21 vs. Oct-21	-122%	The decrease is due to the timing of product delivery and invoicing at Green Station.

Reagent-Dibasic Acid:

Jun-21 vs. May-21	-10%	The decrease is due to timing of product delivery for Wilson.
Jul-21 vs. Jun-21	-11%	The decrease is due to timing of product delivery for Wilson.
Sep-21 vs. Aug-21	34%	The increase is due to timing of product delivery for Wilson.

Reagent-Sodium Bisulfite for SO2:

Jun-21 vs. May-21	-18%	The decrease is due to timing of product delivery for Wilson.
Jul-21 vs. Jun-21	-10%	The decrease is due to timing of product delivery for Wilson.
Aug-21 vs. Jul-21	13%	The increase is due to timing of product delivery for Wilson.
Sep-21 vs. Aug-21	37%	The increase is due to timing of product delivery for Wilson.
Oct-21 vs. Sep-21	-20%	The decrease is due to timing of product delivery for Wilson.
Nov-21 vs. Oct-21	-28%	The decrease is due to timing of product delivery for Wilson.

**Case No. 2023-00373**

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**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2021 - November 2021**

Project 9 - Wilson Hg

Jun-21 vs. May-21	-15%	The decrease is due to timing of product delivery for Wilson.
Jul-21 vs. Jun-21	54%	The increase is due to timing of product delivery for Wilson.
Aug-21 vs. Jul-21	35%	The increase is due to timing of product delivery for Wilson.
Sep-21 vs. Aug-21	-70%	The decrease is due to timing of product delivery for Wilson.
Oct-21 vs. Sep-21	92%	The increase is due to timing of product delivery for Wilson.
Nov-21 vs. Oct-21	11%	The increase is due to timing of product delivery for Wilson.

Project 10 - Green Hg

Jul-21 vs. Jun-21	88%	The increase is due to increased generation at Green Station in July compared to June.
Aug-21 vs. Jul-21	-34%	The decrease is due to decreased generation at Green Station in August compared to July.
Sep-21 vs. Aug-21	-13%	The decrease is due to the timing of invoices for Green Station.
Nov-21 vs. Oct-21	65%	The increase is due to increased generation at Green Station in November compared to October.

Project 13 - Green Ash Pond Closure - Reg Asset Amort

Aug-21 vs. Jul-21	10%	The increase is due to the timing of engineering services for pond closure.
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Project 14 - Wilson Landfill Cover

Jun-21 vs. May-21	-43%	The decrease is due to the timing of contract labor on groundwater treatment.
Jul-21 vs. Jun-21	-141%	The decrease is due to the timing of engineering costs.
Aug-21 vs. Jul-21	440%	The increase is due to the timing of engineering for the Groundwater Assessment Plan ("GWAP") revision and certification.
Sep-21 vs. Aug-21	103%	The increase is due to the timing of road construction to new wells.
Oct-21 vs. Sep-21	-82%	The decrease is due to the timing of road construction completion.
Nov-21 vs. Oct-21	344%	The increase is due to the timing of the annual Coal Combustion Residuals ("CCR") landfill inspection.

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**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2021 - November 2021**

Project 15 - Green Landfill Drainage - Green Allocation

Jun-21 vs. May-21	64%	The increase is due to the timing of maintenance of the landfill.
Jul-21 vs. Jun-21	-28%	The decrease is due to timing of maintenance of the landfill.
Aug-21 vs. Jul-21	120%	The increase is due to timing of maintenance of the landfill.
Sep-21 vs. Aug-21	-60%	The decrease is due to timing of maintenance of the landfill.
Oct-21 vs. Sep-21	236%	The increase is due to timing of engineering work and surveying of the landfill.
Nov-21 vs. Oct-21	212%	The increase is due to true-up costs associated with the landfill.

Project 15 - Green Landfill Drainage - Big Rivers' Portion of Station Two Allocation

Jun-21 vs. May-21	61%	The increase is due to the timing of maintenance of the landfill.
Jul-21 vs. Jun-21	-15%	The decrease is due to the timing of maintenance of the landfill.
Aug-21 vs. Jul-21	265%	The increase is due to the timing of maintenance of the landfill.
Sep-21 vs. Aug-21	-84%	The decrease is due to the timing of maintenance of the landfill.
Oct-21 vs. Sep-21	361%	The increases is due to the timing of engineering work and surveying.
Nov-21 vs. Oct-21	-43%	The decrease is due to the timing of maintenance of the landfill.

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**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2021 - May 2022**

**NOx Plan:**

Expense Month	Nov-21	Dec-21	Dec-21 vs. Nov-21 % Change	Jan-22	Jan-22 vs. Dec-21 % Change	Feb-22	Feb-22 vs. Jan-22 % Change	Mar-22	Mar-22 vs. Feb-22 % Change	Apr-22	Apr-22 vs. Mar-22 % Change	May-22	May-22 vs. Apr-22 % Change
<b>NOx Plan</b>													
Anhydrous Ammonia	\$ 113,915	\$ 132,589	16%	\$ 117,463	-11%	\$ 110,266	-6%	\$ 29,111	-74%	\$ 57,024	96%	\$ 241,711	324%
Emulsified Sulphur for NOx	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Total NOx Plan O&M Expenses	\$ 113,915	\$ 132,589	16%	\$ 117,463	-11%	\$ 110,266	-6%	\$ 29,111	-74%	\$ 57,024	96%	\$ 241,711	324%

**SO2 Plan:**

Expense Month	Nov-21	Dec-21	Dec-21 vs. Nov-21 % Change	Jan-22	Jan-22 vs. Dec-21 % Change	Feb-22	Feb-22 vs. Jan-22 % Change	Mar-22	Mar-22 vs. Feb-22 % Change	Apr-22	Apr-22 vs. Mar-22 % Change	May-22	May-22 vs. Apr-22 % Change
<b>SO2 Plan Expenses:</b>													
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 303,764	\$ 80,288	-74%	\$ 172,599	115%	\$ 156,850	-9%	\$ 160,354	2%	\$ 163,305	2%	\$ 157,161	-4%
Fixation Lime	153,132	144,008	-6%	150,746	5%	107,010	-29%	94,534	-12%	5,071	-95%	-	-100%
Reagent-Limestone	235,378	225,558	-4%	308,494	37%	242,398	-21%	445,886	84%	319,646	-28%	438,289	37%
Reagent-Lime	1,028,886	419,443	-59%	922,189	120%	310,523	-66%	564,550	82%	64,572	-89%	-	-100%
Emulsified Sulphur for SO2	(7,503)	5,700	176%	5,626	-1%	5,676	1%	6,046	7%	5,846	-3%	5,846	0%
Reagent-DiBasic Acid	133,400	141,908	6%	114,697	-19%	129,264	13%	171,187	32%	101,907	-40%	157,585	55%
Reagent-Sodium Bisulfite for SO2	46,009	34,278	-25%	120,361	251%	290,138	141%	217,088	-25%	41,210	-81%	57,032	38%
Total SO2 Plan O&M Expenses	\$ 1,893,066	\$ 1,051,183	-44%	\$ 1,794,712	71%	\$ 1,241,859	-31%	\$ 1,659,645	34%	\$ 701,557	-58%	\$ 815,913	16%

**SO3 Plan:**

Expense Month	Nov-21	Dec-21	Dec-21 vs. Nov-21 % Change	Jan-22	Jan-22 vs. Dec-21 % Change	Feb-22	Feb-22 vs. Jan-22 % Change	Mar-22	Mar-22 vs. Feb-22 % Change	Apr-22	Apr-22 vs. Mar-22 % Change	May-22	May-22 vs. Apr-22 % Change
<b>SO3 Plan Expenses:</b>													
Hydrated Lime - SO3	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total SO3 Plan O&M Expenses	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1

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**December 2021 - May 2022**

2012 Plan:

Expense Month	Nov-21	Dec-21	Dec-21 vs. Nov-21 % Change	Jan-22	Jan-22 vs. Dec-21 % Change	Feb-22	Feb-22 vs. Jan-22 % Change	Mar-22	Mar-22 vs. Feb-22 % Change	Apr-22	Apr-22 vs. Mar-22 % Change	May-22	May-22 vs. Apr-22 % Change
<b>2012 Plan Expenses:</b>													
Project 9 - Wilson Hg	\$ 57,622	\$ 60,222	5%	\$ 36,595	-39%	\$ 62,377	70%	\$ 31,403	-50%	\$ 36,033	15%	\$ 57,709	60%
Project 10 - Green Hg	448,355	329,088	-27%	341,927	4%	144,574	-58%	149,411	3%	1,803	-99%	11,160	519%
Project 11 - HMP&L Hg	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Total 2012 Plan	\$ 505,977	\$ 389,310	-23%	\$ 378,522	-3%	\$ 206,951	-45%	\$ 180,814	-13%	\$ 37,836	-79%	\$ 68,869	82%

2020 Plan:

Expense Month	Nov-21	Dec-21	Dec-21 vs. Nov-21 % Change	Jan-22	Jan-22 vs. Dec-21 % Change	Feb-22	Feb-22 vs. Jan-22 % Change	Mar-22	Mar-22 vs. Feb-22 % Change	Apr-22	Apr-22 vs. Mar-22 % Change	May-22	May-22 vs. Apr-22 % Change
<b>Project 12 Expenses:</b>													
Project 12 - Wilson FGD / WWT	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 12	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1

Expense Month	Nov-21	Dec-21	Dec-21 vs. Nov-21 % Change	Jan-22	Jan-22 vs. Dec-21 % Change	Feb-22	Feb-22 vs. Jan-22 % Change	Mar-22	Mar-22 vs. Feb-22 % Change	Apr-22	Apr-22 vs. Mar-22 % Change	May-22	May-22 vs. Apr-22 % Change
<b>Project 13 Expenses:</b>													
Green Ash Pond Closure - Reg Asset Amort	\$ 3,983	\$ 4,477	12%	\$ 4,499	0%	\$ 4,499	0%	\$ 4,499	0%	\$ 4,985	11%	\$ 5,202	4%
Green Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Green Ash Pond Closure - WMB / WWT	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - Reg Asset Amort	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Station Two Ash Pond Closure - Reg Asset Amort	\$ 1,273	\$ 1,273	0%	\$ 1,273	0%	\$ 1,273	0%	\$ 1,273	0%	\$ 2,124	67%	\$ 2,192	3%
Station Two Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 13	\$ 5,256	\$ 5,750	9%	\$ 5,772	0%	\$ 5,772	0%	\$ 5,772	0%	\$ 7,109	23%	\$ 7,394	4%

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**December 2021 - May 2022**

Expense Month	Nov-21	Dec-21	Dec-21 vs. Nov-21 % Change	Jan-22	Jan-22 vs. Dec-21 % Change	Feb-22	Feb-22 vs. Jan-22 % Change	Mar-22	Mar-22 vs. Feb-22 % Change	Apr-22	Apr-22 vs. Mar-22 % Change	May-22	May-22 vs. Apr-22 % Change
Project 14 Expenses:													
Project 14 - Wilson Phase 1 Landfill Cover	\$ 59,573	\$ 110,943	86%	\$ 105,154	-5%	\$ 30,152	-71%	\$ 28,356	-6%	\$ 27,566	-3%	\$ 8,997	-67%
Total Project 14	\$ 59,573	\$ 110,943	86%	\$ 105,154	-5%	\$ 30,152	-71%	\$ 28,356	-6%	\$ 27,566	-3%	\$ 8,997	-67%

Expense Month	Nov-21	Dec-21	Dec-21 vs. Nov-21 % Change	Jan-22	Jan-22 vs. Dec-21 % Change	Feb-22	Feb-22 vs. Jan-22 % Change	Mar-22	Mar-22 vs. Feb-22 % Change	Apr-22	Apr-22 vs. Mar-22 % Change	May-22	May-22 vs. Apr-22 % Change
Project 15 Expenses:													
Green Landfill Drainage - Green Allocation	\$ 92,764	\$ 305,429	229%	\$ 116,968	-62%	\$ 112,792	-4%	\$ 113,282	0%	\$ 145,344	28%	\$ 14,354	-90%
Green Landfill Drainage - Station Two Allocation	\$ 6,665	\$ 2,862	-57%	\$ 242	-92%	\$ 2,612	979%	\$ 327	-87%	\$ 4,717	1343%	\$ 265	-94%
Total Project 15	\$ 99,429	\$ 308,291	210%	\$ 117,210	-62%	\$ 115,404	-2%	\$ 113,609	-2%	\$ 150,061	32%	\$ 14,619	-90%

Expense Month	Nov-21	Dec-21	Dec-21 vs. Nov-21 % Change	Jan-22	Jan-22 vs. Dec-21 % Change	Feb-22	Feb-22 vs. Jan-22 % Change	Mar-22	Mar-22 vs. Feb-22 % Change	Apr-22	Apr-22 vs. Mar-22 % Change	May-22	May-22 vs. Apr-22 % Change
Project 16 Expenses:													
Green CCR Regulatory Asset Amortization	\$ 28,178	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%
Station Two CCR Regulatory Asset Amortization	\$ 10,832	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%
Wilson CCR Regulatory Asset Amortization	\$ 88,900	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%
Reid CCR Regulatory Asset Amortization	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 16	\$ 127,910	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%

**Total** \$ 2,805,126 \$ 2,125,976 \$ 2,646,743 \$ 1,838,314 \$ 2,145,217 \$ 1,109,063 \$ 1,285,413

Note 1: Percentage change not calculated because the cost incurred during the prior expense month was \$0.

Note 2: The monthly totals for Disposal Bottom Ash, Disposal Flyash and Disposal Flyash/Bottom Ash/Sludge have been consolidated due to similarity to better facilitate comparability.

**Case No. 2023-00373**

**Attachment for Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2021 - May 2022**

**Variance Explanations:**

Anhydrous Ammonia:

Dec-21 vs. Nov-21	16%	The increase is due to the timing of product delivery for Wilson.
Jan-22 vs. Dec-21	-11%	The decrease is due to the timing of product delivery for Wilson.
Mar-22 vs. Feb-22	-74%	The decrease is due to the timing of product delivery for Wilson.
Apr-22 vs. Mar-22	96%	The increase is due to the timing of product delivery for Wilson.
May-22 vs. Apr-22	324%	The increase is due to the timing of product delivery for Wilson.

Disposal-Flyash/Bottom Ash/Sludge:

Dec-21 vs. Nov-21	-74%	The decrease is due to decreased generation at the Green Station in December compared to November and the timing of monthly true-ups, landfill/site maintenance, timing of invoices.
Jan-22 vs. Dec-21	115%	The increase is due to monthly true-ups, landfill/site maintenance, timing of invoices for Green Station.

Fixation Lime:

Feb-22 vs. Jan-22	-29%	The decrease is due to decreased generation at Green Station in February compared to January.
Mar-22 vs. Feb-22	-12%	The decrease is due to the timing of product delivery for Green Station.
Apr-22 vs. Mar-22	-95%	The decrease is due to decreased generation at Green Station in April compared to March.
May-22 vs. Apr-22	-100%	The decrease is due to Green units being converted to natural gas fired units, lime no longer needed.

Reagent-Limestone:

Jan-22 vs. Dec-21	37%	The increase is due to the timing of product delivery for Wilson.
Feb-22 vs. Jan-22	-21%	The decrease is due to the timing of product delivery for Wilson.
Mar-22 vs. Feb-22	84%	The increase is due to the timing of product delivery for Wilson.
Apr-22 vs. Mar-22	-28%	The decrease is due to the timing of product delivery for Wilson.
May-22 vs. Apr-22	37%	The increase is due to the timing of product delivery for Wilson.

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2021 - May 2022**

Reagent-Lime:

Dec-21 vs. Nov-21	-59%	The decrease is due to decreased generation at Green Station in December compared to November.
Jan-22 vs. Dec-21	120%	The increase is due to increased generation at Green Station in January compared to December.
Feb-22 vs. Jan-22	-66%	The decrease is due to decreased generation at Green Station in February compared to January.
Mar-22 vs. Feb-22	82%	The increase is due to increased generation at Green Station in March compared to February.
Apr-22 vs. Mar-22	-89%	The decrease is due to decreased generation at Green Station in April compared to March.
May-22 vs. Apr-22	-100%	The Green units being converted to natural gas fired units, lime no longer needed.

Emulsified Sulfur for SO2:

Dec-21 vs. Nov-21	176%	The increase due to the timing of product delivery and invoicing for Green Station and Wilson.
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Reagent-Dibasic Acid:

Jan-22 vs. Dec-21	-19%	The decrease is due to the timing of product delivery for Wilson.
Feb-22 vs. Jan-22	13%	The increase is due to the timing of product delivery for Wilson.
Mar-22 vs. Feb-22	32%	The increase is due to the timing of product delivery for Wilson.
Apr-22 vs. Mar-22	-40%	The decrease is due to decreased generation at Wilson in April compared to March and the timing of product delivery for Wilson.
May-22 vs. Apr-22	55%	The increase is due to the timing of product delivery for Wilson.

Reagent-Sodium Bisulfite for SO2:

Dec-21 vs. Nov-21	-25%	The decrease is due to the timing of product delivery for Wilson.
Jan-22 vs. Dec-21	251%	The increase is due to the timing of product delivery for Wilson.
Feb-22 vs. Jan-22	141%	The increase is due to the timing of product delivery for Wilson and Green Station
Mar-22 vs. Feb-22	-25%	The decrease is due to the timing of product delivery for Wilson and Green Station
Apr-22 vs. Mar-22	-81%	The decrease is due to decreased generation at Wilson in April compared to March and the timing of product delivery for Green Station.
May-22 vs. Apr-22	38%	The increase is due to the timing of product delivery for Wilson.

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2021 - May 2022**

Project 9 - Wilson Hg

Jan-22 vs. Dec-21	-39%	The decrease is due to the timing of product delivery for Wilson.
Feb-22 vs. Jan-22	70%	The increase is due to the timing of testing at Wilson in February.
Mar-22 vs. Feb-22	-50%	The decrease is due to the timing of product delivery for Wilson.
Apr-22 vs. Mar-22	15%	The increase is due to the timing of product delivery for Wilson.
May-22 vs. Apr-22	60%	The increase is due to the timing of compliance testing at Wilson in May.

Project 10 - Green Hg

Dec-21 vs. Nov-21	-27%	The decrease is due to decreased generation at Green Station in December compared to November.
Feb-22 vs. Jan-22	-58%	The decrease is due to decreased generation at Green Station in February compared to January.
Apr-22 vs. Mar-22	-99%	The decrease is due to decreased generation at Green Station in April compared to March.
May-22 vs. Apr-22	519%	The increase is due to timing of Green Station units being converted to natural gas fired units, and timing of invoices.

Project 13 - Green Ash Pond Closure - Reg Asset Amort

Dec-21 vs. Nov-21	12%	The increase is due to the installation of required monitoring equipment.
Apr-22 vs. Mar-22	11%	The increase is due to the timing of engineering services for closure of the pond.

Project 13 - Station Two Ash Pond Closure - Reg Asset Amort

Apr-22 vs. Mar-22	67%	The increase is due to the timing of engineering services for the closure of the pond.
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Project 14 - Wilson Landfill Cover

Dec-21 vs. Nov-21	86%	The increase is due to the timing of engineering work related to the Groundwater Assessment Plan ("GWAP") implementation and field work.
Feb-22 vs. Jan-22	-71%	The decrease is due to the timing of engineering work.
May-22 vs. Apr-22	-67%	The decrease is due to the timing of engineering work.

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2021 - May 2022**

Project 15 - Green Landfill Drainage - Green Allocation

Dec-21 vs. Nov-21	229%	The increase is due to the timing of maintenance of the landfill.
Jan-22 vs. Dec-21	-62%	The decrease is due to the timing of maintenance of the landfill.
Apr-22 vs. Mar-22	28%	The increase is due to the timing of maintenance of the landfill.
May-22 vs. Apr-22	-90%	The decrease is due to the Green units conversion to natural gas fired units.

Project 15 - Green Landfill Drainage - Big Rivers' Portion of Station Two Allocation

Dec-21 vs. Nov-21	-57%	The decrease is due to the timing of maintenance of the landfill.
Jan-22 vs. Dec-21	-92%	The decrease is due to the timing of maintenance of the landfill.
Feb-22 vs. Jan-22	979%	The increase is due to the timing of maintenance of the landfill.
Mar-22 vs. Feb-22	-87%	The decrease is due to the timing of maintenance of the landfill.
Apr-22 vs. Mar-22	1343%	The increase is due to the timing of maintenance of the landfill.
May-22 vs. Apr-22	-94%	The decrease is due to the timing of maintenance of the landfill.

**Case No. 2023-00373**

**Attachment for Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and**

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**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2022 - November 2022**

**NOx Plan:**

Expense Month	May-22	Jun-22	Jun-22 vs. May-22 % Change	Jul-22	Jul-22 vs. Jun-22 % Change	Aug-22	Aug-22 vs. Jul-22 % Change	Sep-22	Sep-22 vs. Aug-22 % Change	Oct-22	Oct-22 vs. Sep-22 % Change	Nov-22	Nov-22 vs. Oct-22 % Change
<b>NOx Plan</b>													
Anhydrous Ammonia	\$ 241,711	\$ 176,458	-27%	\$ 166,621	-6%	\$ 70,637	-58%	\$ 53,004	-25%	\$ -	-100%	\$ 43,165	Note 1
Emulsified Sulphur for NOx	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
<b>Total NOx Plan O&amp;M Expenses</b>	<b>\$ 241,711</b>	<b>\$ 176,458</b>	<b>-27%</b>	<b>\$ 166,621</b>	<b>-6%</b>	<b>\$ 70,637</b>	<b>-58%</b>	<b>\$ 53,004</b>	<b>-25%</b>	<b>\$ -</b>	<b>-100%</b>	<b>\$ 43,165</b>	<b>Note 1</b>

**SO2 Plan:**

Expense Month	May-22	Jun-22	Jun-22 vs. May-22 % Change	Jul-22	Jul-22 vs. Jun-22 % Change	Aug-22	Aug-22 vs. Jul-22 % Change	Sep-22	Sep-22 vs. Aug-22 % Change	Oct-22	Oct-22 vs. Sep-22 % Change	Nov-22	Nov-22 vs. Oct-22 % Change
<b>SO2 Plan Expenses:</b>													
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 157,161	\$ 126,693	-19%	\$ 134,570	6%	\$ 134,299	0%	\$ 145,608	8%	\$ 372,591	156%	\$ 126,482	-66%
Fixation Lime	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Reagent-Limestone	438,289	391,921	-11%	345,180	-12%	405,936	18%	368,030	-9%	-	-100%	77,242	Note 1
Reagent-Lime	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Emulsified Sulphur for SO2	5,846	6,347	9%	5,830	-8%	5,835	0%	-	-100%	-	Note 1	-	Note 1
Reagent-DiBasic Acid	157,585	158,027	0%	143,184	-9%	127,472	-11%	177,964	40%	-	-100%	-	Note 1
Reagent-Sodium Bisulfite for SO2	57,032	140,741	147%	81,713	-42%	112,607	38%	103,634	-8%	26,618	-74%	95,356	258%
<b>Total SO2 Plan O&amp;M Expenses</b>	<b>\$ 815,913</b>	<b>\$ 823,729</b>	<b>1%</b>	<b>\$ 710,477</b>	<b>-14%</b>	<b>\$ 786,149</b>	<b>11%</b>	<b>\$ 795,236</b>	<b>1%</b>	<b>\$ 399,209</b>	<b>-50%</b>	<b>\$ 299,080</b>	<b>-25%</b>

**SO3 Plan:**

Expense Month	May-22	Jun-22	Jun-22 vs. May-22 % Change	Jul-22	Jul-22 vs. Jun-22 % Change	Aug-22	Aug-22 vs. Jul-22 % Change	Sep-22	Sep-22 vs. Aug-22 % Change	Oct-22	Oct-22 vs. Sep-22 % Change	Nov-22	Nov-22 vs. Oct-22 % Change
<b>SO3 Plan Expenses:</b>													
Hydrated Lime - SO3	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
<b>Total SO3 Plan O&amp;M Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>	<b>\$ -</b>	<b>Note 1</b>

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**



**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2022 - November 2022**

2012 Plan:

Expense Month	May-22	Jun-22	Jun-22 vs. May-22 % Change	Jul-22	Jul-22 vs. Jun-22 % Change	Aug-22	Aug-22 vs. Jul-22 % Change	Sep-22	Sep-22 vs. Aug- 22 % Change	Oct-22	Oct-22 vs. Sep-22 % Change	Nov-22	Nov-22 vs. Oct-22 % Change
<b>2012 Plan Expenses:</b>													
Project 9 - Wilson Hg	\$ 57,709	\$ 74,988	30%	\$ 36,624	-51%	\$ 40,786	11%	\$ 119,899	194%	\$ 65,260	-46%	\$ 30,974	-53%
Project 10 - Green Hg	11,160	(47)	-100%	-	-100%	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Project 11 - HMP&L Hg	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Total 2012 Plan	\$ 68,869	\$ 74,941	9%	\$ 36,624	-51%	\$ 40,786	11%	\$ 119,899	194%	\$ 65,260	-46%	\$ 30,974	-53%

2020 Plan:

Expense Month	May-22	Jun-22	Jun-22 vs. May-22 % Change	Jul-22	Jul-22 vs. Jun-22 % Change	Aug-22	Aug-22 vs. Jul-22 % Change	Sep-22	Sep-22 vs. Aug- 22 % Change	Oct-22	Oct-22 vs. Sep-22 % Change	Nov-22	Nov-22 vs. Oct-22 % Change
<b>Project 12 Expenses:</b>													
Project 12 - Wilson FGD / WWT	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 12	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1

Expense Month	May-22	Jun-22	Jun-22 vs. May-22 % Change	Jul-22	Jul-22 vs. Jun-22 % Change	Aug-22	Aug-22 vs. Jul-22 % Change	Sep-22	Sep-22 vs. Aug- 22 % Change	Oct-22	Oct-22 vs. Sep-22 % Change	Nov-22	Nov-22 vs. Oct-22 % Change
<b>Project 13 Expenses:</b>													
Green Ash Pond Closure - Reg Asset Amort	\$ 5,202	\$ 5,240	1%	\$ 5,240	0%	\$ 5,240	0%	\$ 16,418	213%	\$ 25,915	58%	\$ 43,365	67%
Green Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Green Ash Pond Closure - WMB / WWT	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - Reg Asset Amort	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Station Two Ash Pond Closure - Reg Asset Amort	\$ 2,192	\$ 2,911	33%	\$ 3,304	14%	\$ 3,520	7%	\$ 3,520	0%	\$ 3,520	0%	\$ 3,520	0%
Station Two Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 13	\$ 7,394	\$ 8,151	10%	\$ 8,544	5%	\$ 8,760	3%	\$ 19,938	128%	\$ 29,435	48%	\$ 46,885	59%

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**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2022 - November 2022**

Expense Month	May-22	Jun-22	Jun-22 vs. May-22 % Change	Jul-22	Jul-22 vs. Jun-22 % Change	Aug-22	Aug-22 vs. Jul-22 % Change	Sep-22	Sep-22 vs. Aug-22 % Change	Oct-22	Oct-22 vs. Sep-22 % Change	Nov-22	Nov-22 vs. Oct-22 % Change
<b>Project 14 Expenses:</b>													
Project 14 - Wilson Phase 1 Landfill Cover	\$ 8,997	\$ 74,609	729%	\$ 14,602	-80%	\$ 37,513	157%	\$ 31,192	-17%	\$ 25,193	-19%	\$ 18,838	-25%
Total Project 14	\$ 8,997	\$ 74,609	729%	\$ 14,602	-80%	\$ 37,513	157%	\$ 31,192	-17%	\$ 25,193	-19%	\$ 18,838	-25%

Expense Month	May-22	Jun-22	Jun-22 vs. May-22 % Change	Jul-22	Jul-22 vs. Jun-22 % Change	Aug-22	Aug-22 vs. Jul-22 % Change	Sep-22	Sep-22 vs. Aug-22 % Change	Oct-22	Oct-22 vs. Sep-22 % Change	Nov-22	Nov-22 vs. Oct-22 % Change
<b>Project 15 Expenses:</b>													
Green Landfill Drainage - Green Allocation	\$ 14,354	\$ 11,752	-18%	\$ 21,599	84%	\$ 1,399	-94%	\$ 6,895	393%	\$ 6,143	-11%	\$ 26,773	336%
Green Landfill Drainage - Station Two Allocation	\$ 265	\$ 2,827	967%	\$ 1,901	-33%	\$ 273	-86%	\$ 1,250	358%	\$ 784	-37%	\$ 234	-70%
Total Project 15	\$ 14,619	\$ 14,579	0%	\$ 23,500	61%	\$ 1,672	-93%	\$ 8,145	387%	\$ 6,927	-15%	\$ 27,007	290%

Expense Month	May-22	Jun-22	Jun-22 vs. May-22 % Change	Jul-22	Jul-22 vs. Jun-22 % Change	Aug-22	Aug-22 vs. Jul-22 % Change	Sep-22	Sep-22 vs. Aug-22 % Change	Oct-22	Oct-22 vs. Sep-22 % Change	Nov-22	Nov-22 vs. Oct-22 % Change
<b>Project 16 Expenses:</b>													
Green CCR Regulatory Asset Amortization	\$ 28,178	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%
Station Two CCR Regulatory Asset Amortization	\$ 10,832	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%
Wilson CCR Regulatory Asset Amortization	\$ 88,900	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%
Reid CCR Regulatory Asset Amortization	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 16	\$ 127,910	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%

<b>Total</b>	<b>\$ 1,285,413</b>	<b>\$ 1,300,377</b>		<b>\$ 1,088,278</b>		<b>\$ 1,073,427</b>		<b>\$ 1,155,324</b>		<b>\$ 653,934</b>		<b>\$ 593,859</b>
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Note 1: Percentage change not calculated because the cost incurred during the prior expense month was \$0.

Note 2: The monthly totals for Disposal Bottom Ash, Disposal Flyash and Disposal Flyash/Bottom Ash/Sludge have been consolidated due to similarity to better facilitate comparability.

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
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**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2022 - November 2022**

**Variance Explanations:**

**Anhydrous Ammonia:**

Jun-22 vs. May-22	-27%	The decrease is due to the timing of product delivery and invoicing at Wilson.
Sep-22 vs. Aug-22	-25%	The decrease is due to the timing of product delivery and invoicing at Wilson.
Oct-22 vs. Sep-22	-100%	The decrease is due to decreased generation at Wilson in October compared to September, due to Planned Outage.

**Disposal-Flyash/Bottom Ash/Sludge:**

Jun-22 vs. May-22	-19%	The decrease is due to the Green units conversion to natural gas fired units, and the timing of true-ups, invoices and land/site maintenance.
Oct-22 vs. Sep-22	156%	The increase is due to landfill capping work at Wilson in October.
Nov-22 vs. Oct-22	-66%	The decrease is due to decreased generation at Wilson in November, due to Planned Outage.

**Fixation Lime:** Due to the Green units conversion to natural gas fired units, lime is not needed for generation at Green Station.

**Reagent-Limestone:**

Jun-22 vs. May-22	-11%	The decrease is due to the timing of product delivery and invoicing at Wilson.
Jul-22 vs. Jun-22	-12%	The decrease is due to the timing of product delivery and invoicing at Wilson.
Aug-22 vs. Jul-22	18%	The increase is due to the timing of product delivery and invoicing at Wilson.
Oct-22 vs. Sep-22	-100%	The decrease is due to decreased generation at Wilson in October compared to September, due to Planned Outage.

**Reagent-Lime:** Due to the Green units conversion to natural gas fired units, lime is not needed for generation at Green Station..

**Emulsified Sulfur for SO<sub>2</sub>:** Due to the Green units conversion to natural gas fired units, Emulsified Sulphur is not needed for unit start-up at Green Station.

Sep-22 vs. Aug-22	-100%	The decrease is due to Emulsified Sulfur no longer being needed at Wilson after the installation of the flue gas desulfurization ("FGD") system transferred from Coleman Station.
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**Reagent-Dibasic Acid:**

Aug-22 vs. Jul-22	-11%	The decrease is due to the timing of product delivery and invoicing at Wilson.
Sep-22 vs. Aug-22	40%	The increase is due to the timing of product delivery and invoicing at Wilson.
Oct-22 vs. Sep-22	-100%	The decrease is due to Reagent-Dibasic acid no longer being needed at Wilson after the installation of the flue gas desulfurization ("FGD") system transferred from Coleman Station.

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Reagent-Sodium Bisulfite for SO2:

Jun-22 vs. May-22	147%	The increase is due to the timing of product delivery and invoicing at Wilson.
Jul-22 vs. Jun-22	-42%	The decrease is due to the timing of product delivery and invoicing at Wilson.
Aug-22 vs. Jul-22	38%	The increase is due to the timing of product delivery and invoicing at Wilson.
Oct-22 vs. Sep-22	-74%	The decrease is due to decreased generation at Wilson in October compared to September, due to Planned Outage.
Nov-22 vs. Oct-22	258%	The increase is due to the timing of the switch to Sodium Thiosulfate due to the new flue gas desulfurization ("FGD") system.

Project 9 - Wilson Hg

Jun-22 vs. May-22	30%	The increase is due to the timing of product delivery and invoicing at Wilson.
Jul-22 vs. Jun-22	-51%	The decrease is due to the timing of product delivery and invoicing at Wilson.
Aug-22 vs. Jul-22	11%	The increase is due to the timing of product delivery and invoicing at Wilson.
Sep-22 vs. Aug-22	194%	The increase is due to the timing of product delivery and invoicing at Wilson.
Oct-22 vs. Sep-22	-46%	The decrease is due to the timing of product delivery and invoicing and decreased generation at Wilson due to the Planned Outage.
Nov-22 vs. Oct-22	-53%	The decrease is due to the timing of product delivery and invoicing and decreased generation at Wilson due to the Planned Outage.

Project 10 - Green Hg

Jun-22 vs. May-22	-100%	The decrease is due to carbon and lime are not being needed for mercury capture at Green Station, due to the Green units conversion to natural gas fired units and due to the timing of invoices.
Jul-22 vs. Jun-22	-100%	The decrease is due to carbon and lime are not being needed for mercury capture at Green Station, due to the Green units conversion to natural gas fired units and due to the timing of invoices.

Project 13 - Green Ash Pond Closure - Reg Asset Amort

Sep-22 vs. Aug-22	213%	The increase is due to the beginning of construction of ash pond closure
Oct-22 vs. Sep-22	58%	The increase is due to the timing of invoices for ashpond closure.
Nov-22 vs. Oct-22	67%	The increase is due to the timing of invoices for ashpond closure.

Project 13 - Station Two Ash Pond Closure - Reg Asset Amort

Jun-22 vs. May-22	33%	The increase is due to the timing of engineering services for the closure of the pond.
Jul-22 vs. Jun-22	14%	The increase is due to the timing of engineering services for the closure of the pond.

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2022 - November 2022**

Project 14 - Wilson Landfill Cover

Jun-22 vs. May-22	729%	The increase is due to the timing of the payment of the Kentucky Coal Combustion Residuals ("CCR") fee, and semi-annual groundwater sampling analysis and engineering expenses.
Jul-22 vs. Jun-22	-80%	The decrease is due to the timing of semi annual and annual costs.
Aug-22 vs. Jul-22	157%	The increase is due to the timing of semi-annual remedy selection progress report and cleaning.
Sep-22 vs. Aug-22	-17%	The decrease is due to the timing of semi annual and annual costs.
Oct-22 vs. Sep-22	-19%	The decrease is due to decreased engineering costs.
Nov-22 vs. Oct-22	-25%	The decrease is due to decreased engineering costs.

Project 15 - Green Landfill Drainage - Green Allocation

Jun-22 vs. May-22	-18%	The decrease is due to timing of maintenance of the landfill.
Jul-22 vs. Jun-22	84%	The increase is due to timing of maintenance of the landfill.
Aug-22 vs. Jul-22	-94%	The decrease is due to timing of maintenance of the landfill.
Sep-22 vs. Aug-22	393%	The increase is due to timing of maintenance of the landfill.
Oct-22 vs. Sep-22	-11%	The decrease is due to timing of maintenance of the landfill.
Nov-22 vs. Oct-22	336%	The increase is due to timing of maintenance and cleaning of the landfill.

Project 15 - Green Landfill Drainage - Big River's Portion of Station Two Allocation

Jun-22 vs. May-22	967%	The increase is due to timing of maintenance of the landfill.
Jul-22 vs. Jun-22	-33%	The decrease is due to timing of maintenance of the landfill.
Aug-22 vs. Jul-22	-86%	The decrease is due to timing of maintenance of the landfill.
Sep-22 vs. Aug-22	358%	The increase is due to timing of maintenance of the landfill.
Oct-22 vs. Sep-22	-37%	The decrease is due to timing of maintenance of the landfill.
Nov-22 vs. Oct-22	-70%	The decrease is due to timing of maintenance of the landfill.

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2022 - May 2023**

**NOx Plan:**

Expense Month	Nov-22	Dec-22	Dec-22 vs. Nov-22 % Change	Jan-23	Jan-23 vs. Dec-22 % Change	Feb-23	Feb-23 vs. Jan-23 % Change	Mar-23	Mar-23 vs. Feb-23 % Change	Apr-23	Apr-23 vs. Mar-23 % Change	May-23	May-23 vs. Apr-23 % Change
<b>NOx Plan</b>													
Anhydrous Ammonia	\$ 43,165	\$ 147,973	243%	\$ 181,959	23%	\$ 84,598	-54%	\$ (16,689)	-120%	\$ 13,674	-182%	\$ 56,838	316%
Emulsified Sulphur for NOx	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Total NOx Plan O&M Expenses	\$ 43,165	\$ 147,973	243%	\$ 181,959	23%	\$ 84,598	-54%	\$ (16,689)	-120%	\$ 13,674	-182%	\$ 56,838	316%

**SO2 Plan:**

Expense Month	Nov-22	Dec-22	Dec-22 vs. Nov-22 % Change	Jan-23	Jan-23 vs. Dec-22 % Change	Feb-23	Feb-23 vs. Jan-23 % Change	Mar-23	Mar-23 vs. Feb-23 % Change	Apr-23	Apr-23 vs. Mar-23 % Change	May-23	May-23 vs. Apr-23 % Change
<b>SO2 Plan Expenses:</b>													
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 126,482	\$ 260,425	106%	\$ 157,426	-40%	\$ 145,879	-7%	\$ 151,536	4%	\$ 134,164	-11%	\$ 148,493	11%
Fixation Lime	-	-	Note 1	-	Note 1	29,000	Note 1	40,177	39%	-	-100%	-	Note 1
Reagent-Limestone	77,242	306,673	297%	359,773	17%	273,017	-24%	280,550	3%	302,799	8%	354,864	17%
Reagent-Lime	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Emulsified Sulphur for SO2	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Reagent-DiBasic Acid	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Reagent-Sodium Bisulfite for SO2	95,356	110,212	16%	29,494	-73%	106,949	263%	91,725	-14%	77,749	-15%	65,949	-15%
Total SO2 Plan O&M Expenses	\$ 299,080	\$ 677,310	126%	\$ 546,693	-19%	\$ 554,845	1%	\$ 563,988	2%	\$ 514,712	-9%	\$ 569,306	11%

**SO3 Plan:**

Expense Month	Nov-22	Dec-22	Dec-22 vs. Nov-22 % Change	Jan-23	Jan-23 vs. Dec-22 % Change	Feb-23	Feb-23 vs. Jan-23 % Change	Mar-23	Mar-23 vs. Feb-23 % Change	Apr-23	Apr-23 vs. Mar-23 % Change	May-23	May-23 vs. Apr-23 % Change
<b>SO3 Plan Expenses:</b>													
Hydrated Lime - SO3	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total SO3 Plan O&M Expenses	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2022 - May 2023**

2012 Plan:

Expense Month	Nov-22	Dec-22	Dec-22 vs. Nov-22 % Change	Jan-23	Jan-23 vs. Dec-22 % Change	Feb-23	Feb-23 vs. Jan-23 % Change	Mar-23	Mar-23 vs. Feb-23 % Change	Apr-23	Apr-23 vs. Mar-23 % Change	May-23	May-23 vs. Apr-23 % Change
<b>2012 Plan Expenses:</b>													
Project 9 - Wilson Hg	\$ 30,974	\$ 85,618	176%	\$ 34,396	-60%	\$ 49,570	44%	\$ 15,120	-69%	\$ 15,110	0%	\$ 46,883	210%
Project 10 - Green Hg	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Project 11 - HMP&L Hg	-	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1	-	Note 1
Total 2012 Plan	\$ 30,974	\$ 85,618	176%	\$ 34,396	-60%	\$ 49,570	44%	\$ 15,120	-69%	\$ 15,110	0%	\$ 46,883	210%

2020 Plan:

Expense Month	Nov-22	Dec-22	Dec-22 vs. Nov-22 % Change	Jan-23	Jan-23 vs. Dec-22 % Change	Feb-23	Feb-23 vs. Jan-23 % Change	Mar-23	Mar-23 vs. Feb-23 % Change	Apr-23	Apr-23 vs. Mar-23 % Change	May-23	May-23 vs. Apr-23 % Change
<b>Project 12 Expenses:</b>													
Project 12 - Wilson FGD / WWT	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 12	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1

Expense Month	Nov-22	Dec-22	Dec-22 vs. Nov-22 % Change	Jan-23	Jan-23 vs. Dec-22 % Change	Feb-23	Feb-23 vs. Jan-23 % Change	Mar-23	Mar-23 vs. Feb-23 % Change	Apr-23	Apr-23 vs. Mar-23 % Change	May-23	May-23 vs. Apr-23 % Change
<b>Project 13 Expenses:</b>													
Green Ash Pond Closure - Reg Asset Amort	\$ 43,365	\$ 59,690	38%	\$ 70,668	18%	\$ 84,957	20%	\$ 99,759	17%	\$ 113,052	13%	\$ 133,508	18%
Green Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Green Ash Pond Closure - WMB / WWT	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - Reg Asset Amort	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Station Two Ash Pond Closure - Reg Asset Amort	\$ 3,520	\$ 3,914	11%	\$ 3,914	0%	\$ 3,914	0%	\$ 4,051	4%	\$ 3,927	-3%	\$ 4,035	3%
Station Two Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 13	\$ 46,885	\$ 63,604	36%	\$ 74,582	17%	\$ 88,871	19%	\$ 103,810	17%	\$ 116,979	13%	\$ 137,543	18%

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2022 - May 2023**

Expense Month	Nov-22	Dec-22	Dec-22 vs. Nov-22 % Change	Jan-23	Jan-23 vs. Dec-22 % Change	Feb-23	Feb-23 vs. Jan-23 % Change	Mar-23	Mar-23 vs. Feb-23 % Change	Apr-23	Apr-23 vs. Mar-23 % Change	May-23	May-23 vs. Apr-23 % Change
<b>Project 14 Expenses:</b>													
Project 14 - Wilson Phase 1 Landfill Cover	\$ 18,838	\$ 98,466	423%	\$ 21,806	-78%	\$ 26,169	20%	\$ 15,542	-41%	\$ 17,286	11%	\$ 6,998	-60%
Total Project 14	\$ 18,838	\$ 98,466	423%	\$ 21,806	-78%	\$ 26,169	20%	\$ 15,542	-41%	\$ 17,286	11%	\$ 6,998	-60%

Expense Month	Nov-22	Dec-22	Dec-22 vs. Nov-22 % Change	Jan-23	Jan-23 vs. Dec-22 % Change	Feb-23	Feb-23 vs. Jan-23 % Change	Mar-23	Mar-23 vs. Feb-23 % Change	Apr-23	Apr-23 vs. Mar-23 % Change	May-23	May-23 vs. Apr-23 % Change
<b>Project 15 Expenses:</b>													
Green Landfill Drainage - Green Allocation	\$ 26,773	\$ 190,569	612%	\$ 39,385	-79%	\$ 45,359	15%	\$ 74,826	65%	\$ 14,109	-81%	\$ 10,943	-22%
Green Landfill Drainage - Station Two Allocation	\$ 234	\$ 5,178	2113%	\$ 368	-93%	\$ 420	14%	\$ 4,186	897%	\$ 399	-90%	\$ 777	95%
Total Project 15	\$ 27,007	\$ 195,747	625%	\$ 39,753	-80%	\$ 45,779	15%	\$ 79,012	73%	\$ 14,508	-82%	\$ 11,720	-19%

Expense Month	Nov-22	Dec-22	Dec-22 vs. Nov-22 % Change	Jan-23	Jan-23 vs. Dec-22 % Change	Feb-23	Feb-23 vs. Jan-23 % Change	Mar-23	Mar-23 vs. Feb-23 % Change	Apr-23	Apr-23 vs. Mar-23 % Change	May-23	May-23 vs. Apr-23 % Change
<b>Project 16 Expenses:</b>													
Green CCR Regulatory Asset Amortization	\$ 28,178	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%	\$ 28,178	0%
Station Two CCR Regulatory Asset Amortization	\$ 10,832	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%	\$ 10,832	0%
Wilson CCR Regulatory Asset Amortization	\$ 88,900	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%	\$ 88,900	0%
Reid CCR Regulatory Asset Amortization	\$ -	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1	\$ -	Note 1
Total Project 16	\$ 127,910	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%	\$ 127,910	0%

<b>Total</b>	<b><u>\$ 593,859</u></b>	<b><u>\$ 1,396,628</u></b>	<b><u>\$ 1,027,099</u></b>	<b><u>\$ 977,742</u></b>	<b><u>\$ 888,693</u></b>	<b><u>\$ 820,179</u></b>	<b><u>\$ 957,198</u></b>
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Note 1: Percentage change not calculated because the cost incurred during the prior expense month was \$0.

Note 2: The monthly totals for Disposal Bottom Ash, Disposal Flyash and Disposal Flyash/Bottom Ash/Sludge have been consolidated due to similarity to better facilitate comparability.

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**



**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2022 - May 2023**

**Variance Explanations:**

**Anhydrous Ammonia:**

Dec-22 vs. Nov-22	243%	The increase is due to the timing of product delivery at Wilson and increased generation at Wilson in December compared to November, due to Planned Outage.
Jan-23 vs. Dec-23	23%	The increase is due to the timing of product delivery at Wilson.
Feb-23 vs. Jan-23	-54%	The decrease is due to the timing of product delivery at Wilson.
Mar-23 vs. Feb-23	-120%	The decrease is due to the timing of product delivery at Wilson.
Apr-23 vs. Mar-23	-182%	The decrease is due to the timing of product delivery at Wilson.
May-23 vs. Apr-23	316%	The increase is due to the timing of product delivery at Wilson.

**Disposal-Flyash/Bottom Ash/Sludge:**

Dec-22 vs. Nov-22	106%	The increase is due to the timing of landfill capping expenses at Wilson in December.
Jan-23 vs. Dec-23	-40%	The decrease is due to the timing of landfill capping expenses at Wilson.
Feb-23 vs. Jan-23	-7%	N/A
Mar-23 vs. Feb-23	4%	N/A
Apr-23 vs. Mar-23	-11%	The decrease is due to the timing of the new flue gas desulfurization (FGD) system installation at Wilson and trouble shooting.
May-23 vs. Apr-23	11%	The increase is due to the timing of the new flue gas desulfurization (FGD) system installation at Wilson and trouble shooting.

**Fixation Lime:**

Mar-23 vs. Feb-23	39%	The increase is due to more lime added for operational needs at the landfill at Wilson in March compared to February.
Apr-23 vs. Mar-23	-100%	The decrease is due to the timing of lime added for operational needs at the landfill at Wilson.

**Reagent-Limestone:**

Dec-22 vs. Nov-22	297%	The increase is due to increased generation at Wilson in December compared to November, due to Planned Outage.
Jan-23 vs. Dec-23	17%	The increase is due to the timing of product delivery at Wilson.
Feb-23 vs. Jan-23	-24%	The decrease is due to the timing of product delivery at Wilson.
May-23 vs. Apr-23	17%	The increase is due to the timing of product delivery at Wilson.

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2022 - May 2023**

Emulsified Sulfur for SO2: Stopped using at Wilson after the installation of the FGD system, transferred from Coleman Station.

Reagent-Dibasic Acid: Stopped using at Wilson after the installation of the FGD system, transferred from Coleman Station.

Reagent-Sodium Bisulfite for SO2:

Dec-22 vs. Nov-22	16%	The increase is due to the timing of product delivery at Wilson.
Jan-23 vs. Dec-23	-73%	The decrease is due to the timing of product delivery at Wilson.
Feb-23 vs. Jan-23	263%	The increase is due to the timing of product delivery at Wilson.
Mar-23 vs. Feb-23	-14%	The decrease is due to the timing of product delivery at Wilson.
Apr-23 vs. Mar-23	-15%	The decrease is due to the timing of product delivery at Wilson.
May-23 vs. Apr-23	-15%	The decrease is due to the timing of product delivery at Wilson.

Project 9 - Wilson Hg

Dec-22 vs. Nov-22	176%	The increase is due to the timing of product delivery and invoicing at Wilson.
Jan-23 vs. Dec-23	-60%	The decrease is due to the timing of product delivery at Wilson.
Feb-23 vs. Jan-23	44%	The increase is due to the timing of product delivery and invoicing at Wilson.
Mar-23 vs. Feb-23	-69%	The decrease is due to the timing of product delivery at Wilson.
May-23 vs. Apr-23	210%	The increase is due to the timing of product delivery and invoicing at Wilson.

Project 13 - Green Ash Pond Closure - Reg Asset Amort

Dec-22 vs. Nov-22	38%	The increase is due to the timing of work on closing the pond.
Jan-23 vs. Dec-23	18%	The increase is due to the timing of work on closing the pond.
Feb-23 vs. Jan-23	20%	The increase is due to the timing of work on closing the pond.
Mar-23 vs. Feb-23	17%	The increase is due to the timing of work on closing the pond.
Apr-23 vs. Mar-23	13%	The increase is due to the timing of work on closing the pond.
May-23 vs. Apr-23	18%	The increase is due to the timing of work on closing the pond.

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**

**Big Rivers Electric Corporation**  
**Case No. 2023-00373**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2022 - May 2023**

Project 13 - Station Two Ash Pond Closure - Reg Asset Amort

Dec-22 vs. Nov-22	11%	The increase is due to the timing of engineering services for closure of the pond.
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Project 14 - Wilson Landfill Cover

Dec-22 vs. Nov-22	423%	The increase is due to the timing of increased engineering expenses
Jan-23 vs. Dec-23	-78%	The decrease is due to the decreased engineering expenses.
Feb-23 vs. Jan-23	20%	The increase is due to the timing of cleaning expenses.
Mar-23 vs. Feb-23	-41%	The decrease is due to the decreased engineering expenses.
Apr-23 vs. Mar-23	11%	The increase is due to the timing of cleaning expenses.
May-23 vs. Apr-23	-60%	The decrease is due to the decreased engineering expenses.

Project 15 - Green Landfill Drainage - Green Allocation

Dec-22 vs. Nov-22	612%	The increase is due to the timing of engineering and professional services for maintenance and cleaning of the landfill drainage system.
Jan-23 vs. Dec-23	-79%	The decrease is due to timing of maintenance of the landfill drainage system.
Feb-23 vs. Jan-23	15%	The increase is due to timing of maintenance of the landfill drainage system.
Mar-23 vs. Feb-23	65%	The increase is due to timing of maintenance of the landfill drainage system.
Apr-23 vs. Mar-23	-81%	The decrease is due to timing of maintenance of the landfill drainage system.
May-23 vs. Apr-23	-22%	The decrease is due to timing of maintenance of the landfill drainage system.

Project 15 - Green Landfill Drainage - Station Two Allocation

Dec-22 vs. Nov-22	2113%	The increase is due to timing of maintenance of the landfill.
Jan-23 vs. Dec-23	-93%	The decrease is due to timing of maintenance of the landfill.
Feb-23 vs. Jan-23	14%	The increase is due to timing of maintenance of the landfill.
Mar-23 vs. Feb-23	897%	The increase is due to timing of maintenance of the landfill.
Apr-23 vs. Mar-23	-90%	The decrease is due to timing of maintenance of the landfill.
May-23 vs. Apr-23	95%	The decrease is due to timing of maintenance of the landfill.

**Case No. 2023-00373**

**Attachment for Response to Staff Item 3**

**Witnesses: Christopher A. Warren (Schedules of O and M Expenses) and  
Jeffrey S. Brown (Reason(s) for Changes in Expense Levels)**

IN THE MATTER OF:  
ELECTRONIC EXAMINATION BY THE PUBLIC SERVICE COMMISSION OF  
THE ENVIRONMENTAL SURCHARGE MECHANISM OF BIG RIVERS  
ELECTRIC CORPORATION FOR THE SIX-MONTH BILING PERIODS ENDING  
JANUARY 31, 2020, JULY 31, 2020, JANUARY 31, 2021,  
JANUARY 31, 2022, JULY 31, 2022, AND JANUARY 31, 2023,  
THE TWO-YEAR EXPENSE PERIODS ENDING JULY 31, 2021, AND  
JULY 31, 2023, AND THE PASS THROUGH MECHANISM OF ITS THREE  
MEMBER DISTRIBUTION COOPERATIVES  
CASE NO. 2023-00373

RESPONSE OF BIG RIVERS ELECTRIC CORPORATION TO COMMISSION  
STAFF'S FIRST REQUEST FOR INFORMATION DATED DECEMBER 8, 2023

January 17, 2024

**Item 4)** *This request is addressed to BREC. Refer to BREC's monthly environmental surcharge reports for the six-month review periods and the last six expense months in the two-year review periods. Provide the calculations and supporting data for the rates of return included in each monthly environmental surcharge filing. Provide all supporting calculations and documentation in Excel spreadsheet format, with formulas intact and unprotected and all rows and columns fully accessible.*

**Response)** Please see the attachment to this response for the calculations and supporting data for the rates of return included in each monthly environmental surcharge filing for the six-month review periods. The attachment is also provided in Excel spreadsheet format, with formulas intact and unprotected and all rows and columns fully accessible, in a separate Excel file as part of the electronic filing.

**Witness:** Christopher A. Warren

**BIG RIVERS ELECTRIC CORPORATION**  
**CASE NO. 2023-00373**  
**Calculations for Rates of Return on Environmental Compliance Rate Base**  
**For the Expense Months: August 2019 to July 2023**

**Calculations of Monthly Rates of Return on Environmental Compliance Rate Base:**

Expense Month:	<u>Aug-19</u>	<u>Sep-19</u>	<u>Oct-19</u>	<u>Nov-19</u>	<u>Dec-19</u>	<u>Jan-20</u>
<b>Monthly Interest Expense on Long-Term Debt (by Obligation):</b>						
RUS - Series B Note	\$ 933,012.14	\$ 902,914.97	\$ 946,648.81	\$ 916,111.76	\$ 946,648.81	\$ 957,860.52
CoBank - Series 2012A Notes	653,223.00	631,567.76	644,070.75	623,294.27	644,070.75	634,809.81
CFC - Series 2012B Refinance Note	846,217.64	814,186.68	840,323.47	810,446.56	830,416.55	830,416.55
CFC - Series 2012B Equity Note	147,683.78	145,699.56	145,699.56	145,699.57	143,688.81	143,688.81
Series 2010A P.C. Bonds	416,500.00	416,500.00	416,500.00	416,500.00	416,500.00	416,500.00
CFC - Series 2017B Refinance Note	36,900.00	36,900.00	36,900.00	36,900.00	23,370.00	-
SBA ONB PPP 2020 Loan						
RUS Guaranteed FFB Loan W8	61,559.75	59,573.95	61,559.75	59,573.95	61,559.75	60,427.78
RUS Guaranteed FFB Loan X8	44,782.07	43,337.47	44,782.07	43,337.49	44,782.07	44,339.49
RUS-FFB 2021 Loan (Y8 A)						
RUS-FFB 2022 Loan (Y8 B)						
RUS-FFB 2022 Loan (AA8)						
CFC & Farmer Mac 2022						
CFC 2023 Loan 1						
CFC 2023 Loan 2						
<b>(a) Total Monthly Interest Expense on Long-Term Debt</b>	<b>\$ 3,139,878.38</b>	<b>\$ 3,050,680.39</b>	<b>\$ 3,136,484.41</b>	<b>\$ 3,051,863.60</b>	<b>\$ 3,111,036.74</b>	<b>\$ 3,088,042.96</b>
Total Outstanding Long-Term Debt (Beginning of Month)	\$ 759,829,159.61	\$ 755,408,337.46	\$ 755,705,550.71	\$ 755,705,550.71	\$ 751,997,324.71	\$ 739,774,482.08
Total Outstanding Long-Term Debt (End of Month)	755,408,337.46	755,705,550.71	755,705,550.71	751,997,324.71	739,774,482.08	739,774,482.08
<b>(b) Average Outstanding Long-Term Debt during Month</b>	<b>\$ 757,618,748.54</b>	<b>\$ 755,556,944.09</b>	<b>\$ 755,705,550.71</b>	<b>\$ 753,851,437.71</b>	<b>\$ 745,885,903.40</b>	<b>\$ 739,774,482.08</b>
(c) Number of Days During Year	365	365	365	365	365	365
(d) Number of Days During Month	31	30	31	30	31	31
<b>(e) Average Cost of Debt [(a) ÷ (b)] x [(c) ÷ (d)]</b>	<b>4.88%</b>	<b>4.91%</b>	<b>4.89%</b>	<b>4.93%</b>	<b>4.91%</b>	<b>4.91%</b>
(f) Applicable TIER <sup>(1)</sup>	1.24	1.24	1.24	1.24	1.24	1.24
<b>(g) Rate of Return on Environmental Compliance Rate Base [(e) x (f)]</b>	<b>6.05%</b>	<b>6.09%</b>	<b>6.06%</b>	<b>6.11%</b>	<b>6.09%</b>	<b>6.09%</b>

**Notes:**

<sup>(1)</sup> Applicable Times Interest Earned Ratio ("TIER") for calculating the Rate of Return on Environmental Compliance Rate Base per Big Rivers' Environmental Surcharge Tariff approved by Order of the Commission dated October 1, 2012 (Case No. 2012-00063).

**BIG RIVERS ELECTRIC CORPORATION**  
**CASE NO. 2023-00373**  
**Calculations for Rates of Return on Environmental Compliance Rate Base**  
**For the Expense Months: August 2019 to July 2023**

**Calculations of Monthly Rates of Return on Environmental Compliance Rate Base**

Expense Month:	<u>Feb-20</u>	<u>Mar-20</u>	<u>Apr-20</u>	<u>May-20</u>	<u>Jun-20</u>	<u>Jul-20</u>
<b>Monthly Interest Expense on Long-Term Debt (by Obligation):</b>						
RUS - Series B Note	\$ 896,063.07	\$ 957,860.52	\$ 940,326.15	\$ 971,670.36	\$ 940,326.15	\$ 985,679.30
CoBank - Series 2012A Notes	593,854.34	634,809.82	605,263.46	625,438.90	605,263.46	615,956.72
CFC - Series 2012B Refinance Note	776,868.33	820,413.02	794,274.74	820,413.11	784,763.44	809,485.28
CFC - Series 2012B Equity Note	143,688.80	141,651.15	141,651.15	141,651.16	102,363.28	-
Series 2010A P.C. Bonds	416,500.00	416,500.00	416,500.00	416,500.00	416,500.00	270,586.16
CFC - Series 2017B Refinance Note	-	-	-	-	-	-
SBA ONB PPP 2020 Loan			2,723.62	8,443.21	8,443.21	8,443.21
RUS Guaranteed FFB Loan W8	56,529.21	60,427.79	57,534.05	59,451.85	57,534.06	58,469.37
RUS Guaranteed FFB Loan X8	41,478.88	44,339.49	42,592.97	44,012.74	42,592.97	43,683.70
RUS-FFB 2021 Loan (Y8 A)						
RUS-FFB 2022 Loan (Y8 B)						
RUS-FFB 2022 Loan (AA8)						
CFC & Farmer Mac 2022						
CFC 2023 Loan 1						
CFC 2023 Loan 2						
<b>(a) Total Monthly Interest Expense on Long-Term Debt</b>	<b>\$ 2,924,982.63</b>	<b>\$ 3,076,001.79</b>	<b>\$ 3,000,866.14</b>	<b>\$ 3,087,581.33</b>	<b>\$ 2,957,786.57</b>	<b>\$ 2,792,303.74</b>
Total Outstanding Long-Term Debt (Beginning of Month)	\$ 739,774,482.08	\$ 736,028,465.97	\$ 735,770,597.14	\$ 745,711,797.14	\$ 741,927,600.59	\$ 710,367,495.42
Total Outstanding Long-Term Debt (End of Month)	736,028,465.97	735,770,597.14	745,711,797.14	741,927,600.59	710,367,495.42	710,367,495.42
<b>(b) Average Outstanding Long-Term Debt during Month</b>	<b>\$ 737,901,474.03</b>	<b>\$ 735,899,531.56</b>	<b>\$ 740,741,197.14</b>	<b>\$ 743,819,698.87</b>	<b>\$ 726,147,548.01</b>	<b>\$ 710,367,495.42</b>
(c) Number of Days During Year	365	365	365	365	365	365
(d) Number of Days During Month	29	31	30	31	30	31
<b>(e) Average Cost of Debt [(a) ÷ (b)] x [(c) ÷ (d)]</b>	<b>4.99%</b>	<b>4.92%</b>	<b>4.93%</b>	<b>4.89%</b>	<b>4.96%</b>	<b>4.63%</b>
(f) Applicable TIER <sup>(1)</sup>	1.24	1.24	1.24	1.24	1.24	1.24
<b>(g) Rate of Return on Environmental Compliance Rate Base [(e) x (f)]</b>	<b>6.19%</b>	<b>6.10%</b>	<b>6.11%</b>	<b>6.06%</b>	<b>6.15%</b>	<b>5.74%</b>

**Notes:**

<sup>(1)</sup> Applicable Times Interest Earned Ratio ("TIER") for calculating the Rate of Return on Environmental Compliance Rate Base per Big Rivers' Environmental Surcharge Tariff approved by Order of the Commission dated October 1, 2012 (Case No. 2012-00063).

**BIG RIVERS ELECTRIC CORPORATION**  
**CASE NO. 2023-00373**  
**Calculations for Rates of Return on Environmental Compliance Rate Base**  
**For the Expense Months: August 2019 to July 2023**

**Calculations of Monthly Rates of Return on Environmental Compliance Rate Base**

Expense Month:	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>	<u>Jan-21</u>
<b>Monthly Interest Expense on Long-Term Debt (by Obligation):</b>						
RUS - Series B Note	\$ 985,679.30	\$ 953,883.20	\$ 1,000,046.38	\$ 967,786.82	\$ 1,000,046.38	\$ 1,017,402.66
CoBank - Series 2012A Notes	615,956.72	596,087.14	606,361.93	586,801.87	606,361.91	596,653.20
CFC - Series 2012B Refinance Note	808,783.75	774,173.63	798,896.26	774,173.66	788,200.05	788,200.05
CFC - Series 2012B Equity Note	-	-	-	-	-	-
Series 2010A P.C. Bonds	133,349.43	130,503.33	131,521.44	120,785.00	134,129.48	176,162.38
CFC - Series 2017B Refinance Note	-	-	-	-	-	-
SBA ONB PPP 2020 Loan	8,443.21	8,170.85	8,443.21	8,170.85	8,443.21	8,443.21
RUS Guaranteed FFB Loan W8	58,469.37	56,583.26	57,484.60	55,630.25	57,484.60	56,647.92
RUS Guaranteed FFB Loan X8	43,683.70	42,274.55	43,355.72	41,957.15	43,355.72	43,143.30
RUS-FFB 2021 Loan (Y8 A)						
RUS-FFB 2022 Loan (Y8 B)						
RUS-FFB 2022 Loan (AA8)						
CFC & Farmer Mac 2022						
CFC 2023 Loan 1						
CFC 2023 Loan 2						
<b>(a) Total Monthly Interest Expense on Long-Term Debt</b>	<b>\$ 2,654,365.48</b>	<b>\$ 2,561,675.96</b>	<b>\$ 2,646,109.54</b>	<b>\$ 2,555,305.60</b>	<b>\$ 2,638,021.35</b>	<b>\$ 2,686,652.72</b>
Total Outstanding Long-Term Debt (Beginning of Month)	\$ 710,367,495.42	\$ 707,023,450.29	\$ 706,814,390.17	\$ 706,814,390.17	\$ 706,436,486.58	\$ 703,235,567.97
Total Outstanding Long-Term Debt (End of Month)	707,023,450.29	706,814,390.17	706,814,390.17	706,436,486.58	703,235,567.97	703,235,567.97
<b>(b) Average Outstanding Long-Term Debt during Month</b>	<b>\$ 708,695,472.86</b>	<b>\$ 706,918,920.23</b>	<b>\$ 706,814,390.17</b>	<b>\$ 706,625,438.38</b>	<b>\$ 704,836,027.28</b>	<b>\$ 703,235,567.97</b>
(c) Number of Days During Year	365	365	365	365	366	365
(d) Number of Days During Month	31	30	31	30	31	31
<b>(e) Average Cost of Debt [(a) ÷ (b)] x [(c) ÷ (d)]</b>	<b>4.41%</b>	<b>4.41%</b>	<b>4.41%</b>	<b>4.40%</b>	<b>4.42%</b>	<b>4.50%</b>
(f) Applicable TIER <sup>(1)</sup>	1.24	1.24	1.24	1.24	1.24	1.24
<b>(g) Rate of Return on Environmental Compliance Rate Base [(e) x (f)]</b>	<b>5.47%</b>	<b>5.47%</b>	<b>5.47%</b>	<b>5.46%</b>	<b>5.48%</b>	<b>5.58%</b>

**Notes:**

<sup>(1)</sup> Applicable Times Interest Earned Ratio ("TIER") for calculating the Rate of Return on Environmental Compliance Rate Base per Big Rivers' Environmental Surcharge Tariff approved by Order of the Commission dated October 1, 2012 (Case No. 2012-00063).

**BIG RIVERS ELECTRIC CORPORATION**  
**CASE NO. 2023-00373**  
**Calculations for Rates of Return on Environmental Compliance Rate Base**  
**For the Expense Months: August 2019 to July 2023**

**Calculations of Monthly Rates of Return on Environmental Compliance Rate Base**

Expense Month:	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>
<b>Monthly Interest Expense on Long-Term Debt (by Obligation):</b>						
RUS - Series B Note	\$ 918,944.34	\$ 1,017,402.66	\$ 998,660.81	\$ 1,031,949.50	\$ 998,660.81	\$ 1,046,868.27
CoBank - Series 2012A Notes	538,912.57	596,653.20	567,899.21	586,829.18	567,899.21	576,888.50
CFC - Series 2012B Refinance Note	713,141.89	777,395.55	752,671.22	775,996.16	742,402.47	765,577.28
CFC - Series 2012B Equity Note	-	-	-	-	-	-
Series 2010A P.C. Bonds	164,797.07	176,162.38	170,479.73	176,162.38	170,479.73	176,162.38
CFC - Series 2017B Refinance Note	-	-	-	-	-	-
SBA ONB PPP 2020 Loan	7,626.13	8,443.21	8,170.85	8,443.21	8,170.85	(118,749.68)
RUS Guaranteed FFB Loan W8	51,165.85	56,647.92	53,844.82	55,639.65	53,844.81	54,628.78
RUS Guaranteed FFB Loan X8	38,968.14	43,143.30	41,423.18	42,803.95	41,423.18	42,465.54
RUS-FFB 2021 Loan (Y8 A)						
RUS-FFB 2022 Loan (Y8 B)						
RUS-FFB 2022 Loan (AA8)						
CFC & Farmer Mac 2022						
CFC 2023 Loan 1						
CFC 2023 Loan 2						
<b>(a) Total Monthly Interest Expense on Long-Term Debt</b>	<b>\$ 2,433,555.99</b>	<b>\$ 2,675,848.22</b>	<b>\$ 2,593,149.82</b>	<b>\$ 2,677,824.03</b>	<b>\$ 2,582,881.06</b>	<b>\$ 2,543,841.07</b>
Total Outstanding Long-Term Debt (Beginning of Month)	\$ 703,235,567.97	\$ 699,823,463.11	\$ 699,568,143.65	\$ 699,568,143.65	\$ 699,121,491.23	\$ 695,909,483.60
Total Outstanding Long-Term Debt (End of Month)	699,823,463.11	699,568,143.65	699,568,143.65	699,121,491.23	695,909,483.60	685,968,283.60
<b>(b) Average Outstanding Long-Term Debt during Month</b>	<b>\$ 701,529,515.54</b>	<b>\$ 699,695,803.38</b>	<b>\$ 699,568,143.65</b>	<b>\$ 699,344,817.44</b>	<b>\$ 697,515,487.42</b>	<b>\$ 690,938,883.60</b>
(c) Number of Days During Year	365	365	365	365	365	365
(d) Number of Days During Month	28	31	30	31	30	31
<b>(e) Average Cost of Debt [(a) ÷ (b)] x [(c) ÷ (d)]</b>	<b>4.52%</b>	<b>4.50%</b>	<b>4.51%</b>	<b>4.51%</b>	<b>4.51%</b>	<b>4.33%</b>
(f) Applicable TIER <sup>(1)</sup>	1.24	1.24	1.24	1.24	1.24	1.24
<b>(g) Rate of Return on Environmental Compliance Rate Base [(e) x (f)]</b>	<b>5.60%</b>	<b>5.58%</b>	<b>5.59%</b>	<b>5.59%</b>	<b>5.59%</b>	<b>5.37%</b>

**Notes:**

<sup>(1)</sup> Applicable Times Interest Earned Ratio ("TIER") for calculating the Rate of Return on Environmental Compliance Rate Base per Big Rivers' Environmental Surcharge Tariff approved by Order of the Commission dated October 1, 2012 (Case No. 2012-00063).



**BIG RIVERS ELECTRIC CORPORATION**  
**CASE NO. 2023-00373**  
**Calculations for Rates of Return on Environmental Compliance Rate Base**  
**For the Expense Months: August 2019 to July 2023**

**Calculations of Monthly Rates of Return on Environmental Compliance Rate Base**

Expense Month:	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Jan-22</u>
<b>Monthly Interest Expense on Long-Term Debt (by Obligation):</b>						
RUS - Series B Note	\$ 1,046,868.28	\$ 1,013,098.33	\$ 1,062,169.04	\$ 1,027,905.52	\$ 1,062,169.04	\$ 1,077,693.44
CoBank - Series 2012A Notes	576,888.50	558,279.21	566,829.78	548,544.95	566,829.78	556,651.61
CFC - Series 2012B Refinance Note	763,016.91	730,826.48	754,002.13	729,406.86	742,303.99	742,303.99
CFC - Series 2012B Equity Note	-	-	-	-	-	-
Series 2010A P.C. Bonds	176,162.38	170,479.73	176,162.38	170,479.73	176,162.38	176,162.38
CFC - Series 2017B Refinance Note	-	-	-	-	-	-
SBA ONB PPP 2020 Loan	-	-	-	-	-	-
RUS Guaranteed FFB Loan W8	54,628.78	52,866.55	53,615.14	51,885.62	53,615.14	52,744.39
RUS Guaranteed FFB Loan X8	42,465.54	41,095.70	42,128.04	40,769.07	42,128.04	41,842.52
RUS-FFB 2021 Loan (Y8 A)	-	-	-	15,620.82	40,353.78	40,353.78
RUS-FFB 2022 Loan (Y8 B)	-	-	-	-	-	-
RUS-FFB 2022 Loan (AA8)	-	-	-	-	-	-
CFC & Farmer Mac 2022	-	-	-	-	-	-
CFC 2023 Loan 1	-	-	-	-	-	-
CFC 2023 Loan 2	-	-	-	-	-	-
<b>(a) Total Monthly Interest Expense on Long-Term Debt</b>	<b>\$ 2,660,030.39</b>	<b>\$ 2,566,646.00</b>	<b>\$ 2,654,906.51</b>	<b>\$ 2,584,612.57</b>	<b>\$ 2,683,562.15</b>	<b>\$ 2,687,752.11</b>
Total Outstanding Long-Term Debt (Beginning of Month)	\$ 685,968,283.60	\$ 682,495,585.54	\$ 682,328,470.21	\$ 682,328,407.21	\$ 703,360,874.74	\$ 703,764,325.34
Total Outstanding Long-Term Debt (End of Month)	682,495,585.54	682,328,470.21	682,328,407.21	703,360,874.74	703,764,325.34	703,211,937.41
<b>(b) Average Outstanding Long-Term Debt during Month</b>	<b>\$ 684,231,934.57</b>	<b>\$ 682,412,027.88</b>	<b>\$ 682,328,438.71</b>	<b>\$ 692,844,640.98</b>	<b>\$ 703,562,600.04</b>	<b>\$ 703,488,131.38</b>
(c) Number of Days During Year	365	365	365	365	365	365
(d) Number of Days During Month	31	30	31	30	31	31
<b>(e) Average Cost of Debt [(a) ÷ (b)] x [(c) ÷ (d)]</b>	<b>4.58%</b>	<b>4.58%</b>	<b>4.58%</b>	<b>4.54%</b>	<b>4.49%</b>	<b>4.50%</b>
(f) Applicable TIER <sup>(1)</sup>	1.24	1.24	1.24	1.24	1.24	1.24
<b>(g) Rate of Return on Environmental Compliance Rate Base [(e) x (f)]</b>	<b>5.68%</b>	<b>5.68%</b>	<b>5.68%</b>	<b>5.63%</b>	<b>5.57%</b>	<b>5.58%</b>

**Notes:**

<sup>(1)</sup> Applicable Times Interest Earned Ratio ("TIER") for calculating the Rate of Return on Environmental Compliance Rate Base per Big Rivers' Environmental Surcharge Tariff approved by Order of the Commission dated October 1, 2012 (Case No. 2012-00063).

**BIG RIVERS ELECTRIC CORPORATION**  
**CASE NO. 2023-00373**  
**Calculations for Rates of Return on Environmental Compliance Rate Base**  
**For the Expense Months: August 2019 to July 2023**

**Calculations of Monthly Rates of Return on Environmental Compliance Rate Base**

Expense Month:	<u>Feb-22</u>	<u>Mar-22</u>	<u>Apr-22</u>	<u>May-22</u>	<u>Jun-22</u>	<u>Jul-22</u>
<b>Monthly Interest Expense on Long-Term Debt (by Obligation):</b>						
RUS - Series B Note	\$ 973,400.53	\$ 1,077,693.44	\$ 1,057,840.95	\$ 649,814.92	\$ 1,501,128.34	\$ 1,108,905.16
CoBank - Series 2012A Notes	502,782.10	556,651.62	528,728.30	546,352.58	528,728.30	535,931.24
CFC - Series 2012B Refinance Note	671,351.61	730,481.62	707,304.07	727,913.23	696,044.34	717,568.69
CFC - Series 2012B Equity Note	-	-	-	-	-	-
Series 2010A P.C. Bonds	159,114.41	176,162.39	170,479.73	176,162.38	170,479.73	176,162.38
CFC - Series 2017B Refinance Note	-	-	-	-	-	-
SBA ONB PPP 2020 Loan	-	-	-	-	-	-
RUS Guaranteed FFB Loan W8	47,515.56	52,566.27	49,896.41	51,559.63	49,896.41	50,521.26
RUS Guaranteed FFB Loan X8	37,752.92	41,785.15	40,102.78	41,439.55	40,102.78	41,091.58
RUS-FFB 2021 Loan (Y8 A)	36,448.57	40,353.75	39,052.04	40,353.78	39,052.02	40,353.79
RUS-FFB 2022 Loan (Y8 B)	-	-	-	281,014.13	337,216.95	348,457.52
RUS-FFB 2022 Loan (AA8)	10,926.57	112,907.96	109,265.75	112,907.94	109,265.76	112,907.94
CFC & Farmer Mac 2022	-	-	99,488.89	385,519.44	373,594.41	446,722.22
CFC 2023 Loan 1						
CFC 2023 Loan 2						
<b>(a) Total Monthly Interest Expense on Long-Term Debt</b>	<b>\$ 2,439,292.27</b>	<b>\$ 2,788,602.20</b>	<b>\$ 2,802,158.92</b>	<b>\$ 3,013,037.58</b>	<b>\$ 3,845,509.04</b>	<b>\$ 3,578,621.78</b>
Total Outstanding Long-Term Debt (Beginning of Month)	\$ 703,211,937.41	\$ 757,165,052.48	\$ 756,932,790.95	\$ 856,932,790.95	\$ 853,348,220.41	\$ 853,170,632.80
Total Outstanding Long-Term Debt (End of Month)	757,165,052.48	756,932,790.95	856,932,790.95	864,500,907.55	853,170,632.80	903,170,632.80
<b>(b) Average Outstanding Long-Term Debt during Month</b>	<b>\$ 730,188,494.95</b>	<b>\$ 757,048,921.72</b>	<b>\$ 806,932,790.95</b>	<b>\$ 860,716,849.25</b>	<b>\$ 853,259,426.61</b>	<b>\$ 878,170,632.80</b>
(c) Number of Days During Year	365	365	365	365	365	365
(d) Number of Days During Month	28	31	30	31	30	31
<b>(e) Average Cost of Debt [(a) ÷ (b)] x [(c) ÷ (d)]</b>	<b>4.35%</b>	<b>4.34%</b>	<b>4.23%</b>	<b>4.12%</b>	<b>5.48%</b>	<b>4.80%</b>
(f) Applicable TIER <sup>(1)</sup>	1.24	1.24	1.24	1.24	1.24	1.24
<b>(g) Rate of Return on Environmental Compliance Rate Base [(e) x (f)]</b>	<b>5.39%</b>	<b>5.38%</b>	<b>5.25%</b>	<b>5.11%</b>	<b>6.80%</b>	<b>5.95%</b>

**Notes:**

<sup>(1)</sup> Applicable Times Interest Earned Ratio ("TIER") for calculating the Rate of Return on Environmental Compliance Rate Base per Big Rivers' Environmental Surcharge Tariff approved by Order of the Commission dated October 1, 2012 (Case No. 2012-00063).

**BIG RIVERS ELECTRIC CORPORATION**  
**CASE NO. 2023-00373**  
**Calculations for Rates of Return on Environmental Compliance Rate Base**  
**For the Expense Months: August 2019 to July 2023**

**Calculations of Monthly Rates of Return on Environmental Compliance Rate Base**

Expense Month:	<u>Aug-22</u>	<u>Sep-22</u>	<u>Oct-22</u>	<u>Nov-22</u>	<u>Dec-22</u>	<u>Jan-23</u>
<b>Monthly Interest Expense on Long-Term Debt (by Obligation):</b>						
RUS - Series B Note	\$ 1,108,905.17	\$ 1,073,134.03	\$ 1,125,112.64	\$ 1,088,818.68	\$ 7,987,413.89	\$ 570,751.05
CoBank - Series 2012A Notes	535,931.24	518,643.14	525,386.15	508,438.21	525,386.14	514,715.83
CFC - Series 2012B Refinance Note	712,866.74	683,700.00	705,225.32	679,024.53	692,747.75	692,747.75
CFC - Series 2012B Equity Note	-	-	-	-	-	-
Series 2010A P.C. Bonds	176,162.38	170,479.73	176,162.38	170,479.73	176,162.38	176,162.38
CFC - Series 2017B Refinance Note	-	-	-	-	-	-
SBA ONB PPP 2020 Loan	-	-	-	-	-	-
RUS Guaranteed FFB Loan W8	50,521.26	48,891.54	49,479.64	47,883.52	49,479.64	48,441.92
RUS Guaranteed FFB Loan X8	41,091.58	39,766.04	40,744.34	39,430.00	40,744.34	40,404.05
RUS-FFB 2021 Loan (Y8 A)	40,353.78	39,052.01	40,353.78	39,052.04	40,353.78	40,353.78
RUS-FFB 2022 Loan (Y8 B)	348,457.52	337,216.96	348,457.52	337,216.95	348,457.52	348,457.52
RUS-FFB 2022 Loan (AA8)	112,907.94	109,265.77	112,907.94	109,265.75	112,907.94	112,907.94
CFC & Farmer Mac 2022	573,916.66	580,611.12	571,009.74	571,009.74	571,009.74	566,564.42
CFC 2023 Loan 1						
CFC 2023 Loan 2						
<b>(a) Total Monthly Interest Expense on Long-Term Debt</b>	<b>\$ 3,701,114.27</b>	<b>\$ 3,600,760.34</b>	<b>\$ 3,694,839.45</b>	<b>\$ 3,590,619.15</b>	<b>\$ 10,544,663.12</b>	<b>\$ 3,111,506.64</b>
Total Outstanding Long-Term Debt (Beginning of Month)	\$ 903,170,632.80	\$ 899,557,774.97	\$ 898,648,490.72	\$ 898,648,490.72	\$ 894,996,343.06	\$ 900,584,433.27
Total Outstanding Long-Term Debt (End of Month)	899,557,774.97	898,648,490.72	898,648,490.72	894,996,343.06	900,584,433.27	900,584,433.27
<b>(b) Average Outstanding Long-Term Debt during Month</b>	<b>\$ 901,364,203.89</b>	<b>\$ 899,103,132.85</b>	<b>\$ 898,648,490.72</b>	<b>\$ 896,822,416.89</b>	<b>\$ 897,790,388.17</b>	<b>\$ 900,584,433.27</b>
(c) Number of Days During Year	365	365	365	365	365	365
(d) Number of Days During Month	31	30	31	30	31	31
<b>(e) Average Cost of Debt [(a) ÷ (b)] x [(c) ÷ (d)]</b>	<b>4.83%</b>	<b>4.87%</b>	<b>4.84%</b>	<b>4.87%</b>	<b>13.83%</b>	<b>4.07%</b>
(f) Applicable TIER <sup>(1)</sup>	1.24	1.24	1.24	1.24	1.24	1.24
<b>(g) Rate of Return on Environmental Compliance Rate Base [(e) x (f)]</b>	<b>5.99%</b>	<b>6.04%</b>	<b>6.00%</b>	<b>6.04%</b>	<b>17.15%</b>	<b>5.05%</b>

**Notes:**

<sup>(1)</sup> Applicable Times Interest Earned Ratio ("TIER") for calculating the Rate of Return on Environmental Compliance Rate Base per Big Rivers' Environmental Surcharge Tariff approved by Order of the Commission dated October 1, 2012 (Case No. 2012-00063).

**BIG RIVERS ELECTRIC CORPORATION**  
**CASE NO. 2023-00373**  
**Calculations for Rates of Return on Environmental Compliance Rate Base**  
**For the Expense Months: August 2019 to July 2023**

**Calculations of Monthly Rates of Return on Environmental Compliance Rate Base**

Expense Month:	<u>Feb-23</u>	<u>Mar-23</u>	<u>Apr-23</u>	<u>May-23</u>	<u>Jun-23</u>	<u>Jul-23</u>
<b>Monthly Interest Expense on Long-Term Debt (by Obligation):</b>						
RUS - Series B Note	\$ 515,517.07	\$ 570,751.05	\$ 560,237.08	\$ 578,911.65	\$ 560,237.08	\$ 587,280.91
CoBank - Series 2012A Notes	464,904.62	514,371.63	487,663.37	503,918.81	487,663.36	492,993.57
CFC - Series 2012B Refinance Note	623,542.68	680,134.48	658,607.08	675,409.35	646,582.48	666,366.43
CFC - Series 2012B Equity Note	-	-	-	-	-	1.00
Series 2010A P.C. Bonds	159,114.41	176,162.39	170,479.73	176,162.38	170,479.73	176,162.38
CFC - Series 2017B Refinance Note	-	-	-	-	-	-
SBA ONB PPP 2020 Loan	-	-	-	-	-	-
RUS Guaranteed FFB Loan W8	43,753.99	48,542.36	45,840.20	47,368.19	45,840.20	46,301.59
RUS Guaranteed FFB Loan X8	36,493.98	40,436.98	38,744.89	40,036.39	38,744.89	39,678.60
RUS-FFB 2021 Loan (Y8 A)	36,448.57	40,353.74	39,052.05	40,353.78	39,052.01	40,353.79
RUS-FFB 2022 Loan (Y8 B)	314,735.83	348,457.53	337,216.95	348,457.52	337,216.97	348,457.52
RUS-FFB 2022 Loan (AA8)	101,981.37	112,907.97	109,265.75	112,907.94	109,265.76	112,907.94
CFC & Farmer Mac 2022	566,564.42	566,564.44	562,068.07	562,068.07	562,068.04	557,520.05
CFC 2023 Loan 1					52,986.11	158,958.33
CFC 2023 Loan 2						113,541.67
<b>(a) Total Monthly Interest Expense on Long-Term Debt</b>	<b>\$ 2,863,056.94</b>	<b>\$ 3,098,682.57</b>	<b>\$ 3,009,175.17</b>	<b>\$ 3,085,594.08</b>	<b>\$ 3,050,136.63</b>	<b>\$ 3,340,523.78</b>
Total Outstanding Long-Term Debt (Beginning of Month)	\$ 900,584,433.27	\$ 896,892,568.51	\$ 893,862,807.42	\$ 893,862,807.42	\$ 890,130,793.67	\$ 947,102,202.93
Total Outstanding Long-Term Debt (End of Month)	896,892,568.51	893,862,807.42	893,862,807.42	890,130,793.67	947,102,202.93	947,102,202.93
<b>(b) Average Outstanding Long-Term Debt during Month</b>	<b>\$ 898,738,500.89</b>	<b>\$ 895,377,687.97</b>	<b>\$ 893,862,807.42</b>	<b>\$ 891,996,800.55</b>	<b>\$ 918,616,498.30</b>	<b>\$ 947,102,202.93</b>
(c) Number of Days During Year	365	365	365	365	365	365
(d) Number of Days During Month	28	31	30	31	30	31
<b>(e) Average Cost of Debt [(a) ÷ (b)] x [(c) ÷ (d)]</b>	<b>4.15%</b>	<b>4.07%</b>	<b>4.10%</b>	<b>4.07%</b>	<b>4.04%</b>	<b>4.15%</b>
(f) Applicable TIER <sup>(1)</sup>	1.24	1.24	1.24	1.24	1.24	1.24
<b>(g) Rate of Return on Environmental Compliance Rate Base [(e) x (f)]</b>	<b>5.15%</b>	<b>5.05%</b>	<b>5.08%</b>	<b>5.05%</b>	<b>5.01%</b>	<b>5.15%</b>

**Notes:**

<sup>(1)</sup> Applicable Times Interest Earned Ratio ("TIER") for calculating the Rate of Return on Environmental Compliance Rate Base per Big Rivers' Environmental Surcharge Tariff approved by Order of the Commission dated October 1, 2012 (Case No. 2012-00063).

IN THE MATTER OF:  
ELECTRONIC EXAMINATION BY THE PUBLIC SERVICE COMMISSION OF  
THE ENVIRONMENTAL SURCHARGE MECHANISM OF BIG RIVERS  
ELECTRIC CORPORATION FOR THE SIX-MONTH BILLING PERIODS  
ENDING JANUARY 31, 2020, JULY 31, 2020, JANUARY 31, 2021,  
JANUARY 31, 2022, JULY 31, 2022, AND JANUARY 31, 2023,  
THE TWO-YEAR EXPENSE PERIODS ENDING JULY 31, 2021, AND  
JULY 31, 2023, AND THE PASS THROUGH MECHANISM OF ITS THREE  
MEMBER DISTRIBUTION COOPERATIVES  
CASE NO. 2023-00373

RESPONSE OF BIG RIVERS ELECTRIC CORPORATION TO COMMISSION  
STAFF'S FIRST REQUEST FOR INFORMATION DATED DECEMBER 8, 2023

January 17, 2024

**Item 5)      *This request is addressed to BREC. KRS 278.183(3) provides that during the two-year review the Commission shall, to the extent appropriate, incorporate environmental surcharge amounts found just and reasonable into the existing base rates of the utility.***

***a.      State whether BREC believes any surcharge amounts need to be incorporated into its base rates in conjunction with these two-year reviews. If so, provide the surcharge amount that BREC believes should be incorporated into its existing base rates.***

***b.      For subpart a. above, explain how the surcharge amount should be incorporated into the base rates, including all supporting calculations, workpapers, and assumptions as well as any analysis that BREC believes supports its position. Provide all supporting schedules in Excel spreadsheet format, with formulas intact and unprotected and all rows and columns fully accessible.***

IN THE MATTER OF:  
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ENDING JANUARY 31, 2020, JULY 31, 2020, JANUARY 31, 2021,  
JANUARY 31, 2022, JULY 31, 2022, AND JANUARY 31, 2023,  
THE TWO-YEAR EXPENSE PERIODS ENDING JULY 31, 2021, AND  
JULY 31, 2023, AND THE PASS THROUGH MECHANISM OF ITS THREE  
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*c. Provide the Base Environmental Surcharge Factor (BESF) that reflects all environmental surcharge amounts previously incorporated into existing base rates and the amount determined in subpart b. above. Include all supporting calculations, workpapers, and assumptions. Provide all supporting schedules in Excel spreadsheet format, with formulas intact and unprotected and all rows and columns fully accessible.*

*d. State whether BREC believes that there will need to be modifications to either the surcharge mechanism or the monthly surcharge reports, other than a revision to BESF, as a result of incorporating environmental surcharge amounts into BREC's existing base rates. If so, provide a detailed explanation of the modifications and provide updated monthly surcharge reports.*

IN THE MATTER OF:  
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ENDING JANUARY 31, 2020, JULY 31, 2020, JANUARY 31, 2021,  
JANUARY 31, 2022, JULY 31, 2022, AND JANUARY 31, 2023,  
THE TWO-YEAR EXPENSE PERIODS ENDING JULY 31, 2021, AND  
JULY 31, 2023, AND THE PASS THROUGH MECHANISM OF ITS THREE  
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**Response)** Big Rivers does not believe any surcharge amounts need to be incorporated into its base rates in conjunction with these two-year reviews. This position aligns with Big Rivers' Members' request that any amount appearing in the ES line of a customer's billing statement represent a customer's total portion of his or her environmental compliance charges, versus having a portion of those charges embedded in Big Rivers' base rates.

Commission Staff previously noted this position in its Informal Conference (IC) Memo, dated March 23, 2016, in Case No. 2015-00320.<sup>1</sup> In its Order dated May 31, 2016, in the same case, the Commission noted that Big Rivers' position was reasonable at the time of the Order.<sup>2</sup> Subsequently, the Commission made the same

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<sup>1</sup> See *In the Matter of: An Examination by the Public Service Commission of the Environmental Surcharge Mechanism of Big Rivers Electric Corporation for the Two-Year Billing Period Ending June 31, 2015 and the Pass Through Mechanism of its Member Distribution Cooperatives*, Case No. 2015-00320, IC Memo (Mar. 23, 2015).

<sup>2</sup> *Id.*, Order (May 31, 2016), at p. 7.

IN THE MATTER OF:  
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ELECTRIC CORPORATION FOR THE SIX-MONTH BILLING PERIODS  
ENDING JANUARY 31, 2020, JULY 31, 2020, JANUARY 31, 2021,  
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THE TWO-YEAR EXPENSE PERIODS ENDING JULY 31, 2021, AND  
JULY 31, 2023, AND THE PASS THROUGH MECHANISM OF ITS THREE  
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finding in both its Order dated February 27, 2018, in Case No. 2017-00345<sup>3</sup> and in its Order dated October 27, 2020, in Case No. 2020-00144.<sup>4</sup> Big Rivers' Members' position is unchanged from the earlier two-year review. Therefore, Big Rivers believes this position remains reasonable and does not recommend any roll-in into its base rates.

- b. Not Applicable.
- c. Not Applicable.
- d. Not Applicable.

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<sup>3</sup> See *In the Matter of: An Examination by the Public Service Commission of the Environmental Surcharge Mechanism of Big Rivers Electric Corporation for the Six-Month Billing Period Ending January 31, 2017, for the Two-Year Billing Period Ending July 31, 2017 and the Pass Through Mechanism of Its Three Member Distribution Cooperatives*, Case No. 2017-00345, Order (Feb. 27, 2018), at p. 7.

<sup>4</sup> See *In the Matter of: Electronic Examination by the Public Service Commission of the Environmental Surcharge Mechanism of Big Rivers Electric Corporation for the Two-Year Billing Period Ending July 31, 2019, and the Pass Through Mechanism of Its Three Member Distribution Cooperatives*, Case No. 2020-00144, Order (Oct. 27, 2020), at p. 5.



IN THE MATTER OF:  
ELECTRONIC EXAMINATION BY THE PUBLIC SERVICE COMMISSION OF  
THE ENVIRONMENTAL SURCHARGE MECHANISM OF BIG RIVERS  
ELECTRIC CORPORATION FOR THE SIX-MONTH BILLING PERIODS  
ENDING JANUARY 31, 2020, JULY 31, 2020, JANUARY 31, 2021,  
JANUARY 31, 2022, JULY 31, 2022, AND JANUARY 31, 2023,  
THE TWO-YEAR EXPENSE PERIODS ENDING JULY 31, 2021, AND  
JULY 31, 2023, AND THE PASS THROUGH MECHANISM OF ITS THREE  
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RESPONSE OF BIG RIVERS ELECTRIC CORPORATION TO COMMISSION  
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**Witness:** Christopher A. Warren