



**COMMONWEALTH OF KENTUCKY**

**BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY**

**In the Matter of:**

<b>AN ELECTRONIC EXAMINATION BY THE PUBLIC</b>	<b>)</b>	
<b>SERVICE COMMISSION OF THE ENVIRONMENTAL</b>	<b>)</b>	
<b>SURCHARGE MECHANISM OF BIG RIVERS</b>	<b>)</b>	<b>Case No.</b>
<b>ELECTRIC CORPORATION FOR THE SIX-MONTH</b>	<b>)</b>	<b>2025-00052</b>
<b>BILLING PERIODS ENDING JANUARY 31, 2024,</b>	<b>)</b>	
<b>JULY 31, 2024, AND JANUARY 31, 2025</b>	<b>)</b>	

**Responses to Commission Staff's  
Initial Request for Information  
dated April 3, 2025**

**and**

**Direct Testimony of Rebecca L. (Becky) Shelton**

**FILED: April 28, 2025**

**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, 2024, JULY 31, 2024, JANUARY 31, 2025,  
CASE NO. 2025-00052**

**VERIFICATION**

I, Rebecca L. (Becky) Shelton, 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.

Rebecca L Shelton

Rebecca L. Shelton

COMMONWEALTH OF KENTUCKY )  
COUNTY OF DAVIESS )

SUBSCRIBED AND SWORN TO before me by Rebecca L. Shelton on this the 22nd day of April, 2025.

Kathryn Boy

Notary Public, Kentucky State at Large

Notary ID KYNP16841

My Commission Expires

October 31, 2028

**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, 2024, JULY 31, 2024, JANUARY 31, 2025,  
CASE NO. 2025-00052**

**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 )

22nd SUBSCRIBED AND SWORN TO before me by Jeffrey S. Brown on this the  
day of April, 2025.



Notary Public, Kentucky State at Large

Notary ID

KYNP16841

My Commission Expires

October 31, 2028

IN THE MATTER OF:  
AN 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, 2024, JULY 31, 2024, AND JANUARY 31, 2025.  
CASE NO. 2025-00052

RESPONSE OF BIG RIVERS ELECTRIC CORPORATION TO COMMISSION  
STAFF'S FIRST REQUEST FOR INFORMATION DATED APRIL 3, 2025

April 28, 2025

**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 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 [sic]. 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 June 2023 through January 2025 (*i.e.*, the expense months covered by the billing periods under review plus the two expense months subsequent to the billing periods). The schedule and all supporting calculations and documentation are also provided in Excel spreadsheet format, with formulas intact

IN THE MATTER OF:  
AN ELECTRONIC EXAMINATION BY THE PUBLIC SERVICE COMMISSION  
OF THE ENVIRONMENTAL SURCHARGE MECHANISM OF BIG RIVERS  
ELECTRIC CORPORATION FOR THE SIX-MONTH BILLING PERIODS  
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RESPONSE OF BIG RIVERS ELECTRIC CORPORATION TO COMMISSION  
STAFF'S FIRST REQUEST FOR INFORMATION DATED APRIL 3, 2025

April 28, 2025

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:** Rebecca L. (Becky) Shelton

**Big Rivers Electric Corporation**  
**Case No. 2025-00052**

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

**For the Expense Months: June 2023 to January 2025**

**Calculation of Total E(m)**

E(m) = OE - BAS + RORB, where

OE = Pollution Control Operating Expenses  
BAS = Total Proceeds from By-Product and Allowance Sales  
RORB = [ (RB/12) x (RORORB) ]

**June 2023**

**July 2023**

OE	= \$	1,138,651	= \$	1,313,012
BAS	= \$	20,610	= \$	13,029
RORB	= \$	784,474	= \$	808,442
E(m)	= \$	1,902,515	= \$	2,108,425

**Calculation of Jurisdictional Environmental Surcharge Billing Factor**

Member System Allocation Ratio for the Month (Form 3.00)	=	74.168163%	=	71.304207%
Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,411,060	= \$	1,503,396
Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	326,000	= \$	233,625
Prior Period Adjustment	= \$	-	= \$	-
E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,737,060	= \$	1,737,021
R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	23,343,984	= \$	23,008,985
CESF: E(m) / R(m); as a % of Revenue	=	7.441146%	=	7.549316%

**Big Rivers Electric Corporation**  
**Case No. 2025-00052**

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

**For the Expense Months: June 2023 to January 2025**

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						
7			<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					
18	the Current Expense Month (Form 3.00)	= \$	22,679,173	= \$	22,093,757	
19	CESF: E(m) / R(m); as a % of Revenue	=	6.587621%	=	6.492943%	

**Big Rivers Electric Corporation**  
**Case No. 2025-00052**

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

**For the Expense Months: June 2023 to January 2025**

**Calculation of Total E(m)**

E(m) = OE - BAS + RORB, where

OE = Pollution Control Operating Expenses  
BAS = Total Proceeds from By-Product and Allowance Sales  
RORB = [ (RB/12) x (RORORB) ]

**October 2023**

**November 2023**

OE	= \$	1,473,494	= \$	1,238,220
BAS	= \$	-	= \$	-
RORB	= \$	830,725	= \$	806,587
E(m)	= \$	2,304,219	= \$	2,044,807

**Calculation of Jurisdictional Environmental Surcharge Billing Factor**

Member System Allocation Ratio for the Month (Form 3.00)	=	69.272974%	=	73.839974%
Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,596,201	= \$	1,509,885
Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	87,254	= \$	196,211
Prior Period Adjustment	= \$	-	= \$	-
E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,683,455	= \$	1,706,096
R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	21,775,116	= \$	21,588,098
CESF: E(m) / R(m); as a % of Revenue	=	7.731095%	=	7.902947%



**Big Rivers Electric Corporation  
Case No. 2025-00052**

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

**For the Expense Months: June 2023 to January 2025**

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 2023</b>		<b>January 2024</b>
7	OE	= \$	1,395,088	= \$		1,386,241
8	BAS	= \$	-	= \$		8,152
9	RORB	= \$	922,743	= \$		809,574
10	E(m)	= \$	2,317,831	= \$		2,187,663
11						
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>					
13	Member System Allocation Ratio for the Month (Form 3.00)	=	77.774087%	=		78.859727%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,802,672	= \$		1,725,185
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(12,581)	= \$		(185,431)
16	Prior Period Adjustment	= \$	-	= \$		-
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,790,091	= \$		1,539,754
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	21,108,370	= \$		21,492,798
19	CESF: E(m) / R(m); as a % of Revenue	=	8.480480%	=		7.164046%

**Big Rivers Electric Corporation**  
**Case No. 2025-00052**

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

**For the Expense Months: June 2023 to January 2025**

**Calculation of Total E(m)**

E(m) = OE - BAS + RORB, where

OE = Pollution Control Operating Expenses  
BAS = Total Proceeds from By-Product and Allowance Sales  
RORB = [ (RB/12) x (RORORB) ]

**February 2024**

**March 2024**

OE	= \$	1,483,412	= \$	1,153,486
BAS	= \$	-	= \$	-
RORB	= \$	830,963	= \$	817,041
E(m)	= \$	2,314,375	= \$	1,970,527

**Calculation of Jurisdictional Environmental Surcharge Billing Factor**

Member System Allocation Ratio for the Month (Form 3.00)	=	81.141919%	=	82.711865%
Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,877,928	= \$	1,629,860
Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(660,096)	= \$	41,561
Prior Period Adjustment	= \$	-	= \$	-
E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,217,832	= \$	1,671,421
R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	21,563,828	= \$	21,919,045
CESF: E(m) / R(m); as a % of Revenue	=	5.647569%	=	7.625428%

**Big Rivers Electric Corporation**  
**Case No. 2025-00052**

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

**For the Expense Months: June 2023 to January 2025**

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 2024</b>		<b>May 2024</b>	
7	OE	= \$	1,567,416	= \$	1,606,614	
8	BAS	= \$	1,870	= \$	-	
9	RORB	= \$	823,303	= \$	815,414	
10	E(m)	= \$	2,388,849	= \$	2,422,028	
11						
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>					
13	Member System Allocation Ratio for the Month (Form 3.00)	=	72.987831%	=	65.718130%	
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,743,569	= \$	1,591,712	
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(69,431)	= \$	151,901	
16	Prior Period Adjustment	= \$	-	= \$	-	
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,674,138	= \$	1,743,613	
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with					
18	the Current Expense Month (Form 3.00)	= \$	22,280,567	= \$	22,436,837	
19	CESF: E(m) / R(m); as a % of Revenue	=	7.513893%	=	7.771207%	

**Big Rivers Electric Corporation**  
**Case No. 2025-00052**

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

**For the Expense Months: June 2023 to January 2025**

**Calculation of Total E(m)**

E(m) = OE - BAS + RORB, where

OE = Pollution Control Operating Expenses  
BAS = Total Proceeds from By-Product and Allowance Sales  
RORB = [ (RB/12) x (RORORB) ]

**June 2024**

**July 2024**

OE	= \$	1,593,965	= \$	1,707,057
BAS	= \$	26,887	= \$	39,884
RORB	= \$	828,055	= \$	816,345
E(m)	= \$	2,395,133	= \$	2,483,518

**Calculation of Jurisdictional Environmental Surcharge Billing Factor**

Member System Allocation Ratio for the Month (Form 3.00)	=	75.757738%	=	75.494787%
Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,814,499	= \$	1,874,927
Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	143,983	= \$	(101,435)
Prior Period Adjustment	= \$	-	= \$	-
E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,958,482	= \$	1,773,492
R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	22,692,901	= \$	22,735,906
CESF: E(m) / R(m); as a % of Revenue	=	8.630373%	=	7.800402%

**Big Rivers Electric Corporation**  
**Case No. 2025-00052**

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

**For the Expense Months: June 2023 to January 2025**

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						
7			<b>August 2024</b>		<b>September 2024</b>	
7	OE	= \$	1,607,358	= \$	1,703,734	
8	BAS	= \$	28,640	= \$	-	
9	RORB	= \$	820,778	= \$	834,260	
10	E(m)	= \$	2,399,496	= \$	2,537,994	
11						
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>					
13	Member System Allocation Ratio for the Month (Form 3.00)	=	77.004609%	=	74.958249%	
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,847,723	= \$	1,902,436	
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(268,791)	= \$	(323,652)	
16	Prior Period Adjustment	= \$	-	= \$	-	
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,578,932	= \$	1,578,784	
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with					
18	the Current Expense Month (Form 3.00)	= \$	22,968,897	= \$	23,239,740	
19	CESF: E(m) / R(m); as a % of Revenue	=	6.874218%	=	6.793467%	

**Big Rivers Electric Corporation**  
**Case No. 2025-00052**

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

**For the Expense Months: June 2023 to January 2025**

**Calculation of Total E(m)**

E(m) = OE - BAS + RORB, where

OE = Pollution Control Operating Expenses  
BAS = Total Proceeds from By-Product and Allowance Sales  
RORB = [ (RB/12) x (RORORB) ]

**October 2024**

**November 2024**

OE	= \$	1,501,514	= \$	1,620,521
BAS	= \$	3,077	= \$	7,446
RORB	= \$	824,762	= \$	834,886
E(m)	= \$	2,323,199	= \$	2,447,961

**Calculation of Jurisdictional Environmental Surcharge Billing Factor**

Member System Allocation Ratio for the Month (Form 3.00)	=	73.366171%	=	74.450438%
Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,704,442	= \$	1,822,518
Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	(112,455)	= \$	54,231
Prior Period Adjustment	= \$	-	= \$	-
E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,591,987	= \$	1,876,749
R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	23,520,541	= \$	23,472,935
CESF: E(m) / R(m); as a % of Revenue	=	6.768497%	=	7.995374%

**Big Rivers Electric Corporation  
Case No. 2025-00052**

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

**For the Expense Months: June 2023 to January 2025**

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 2024</b>		<b>January 2025</b>
7	OE	= \$	1,343,648	= \$		1,762,521
8	BAS	= \$	5,045	= \$		-
9	RORB	= \$	830,290	= \$		824,960
10	E(m)	= \$	2,168,893	= \$		2,587,481
11						
12	<b>Calculation of Jurisdictional Environmental Surcharge Billing Factor</b>					
13	Member System Allocation Ratio for the Month (Form 3.00)	=	75.957240%	=		73.224051%
14	Subtotal E(m) = Subtotal E(m) x Member System Allocation Ratio	= \$	1,647,431	= \$		1,894,658
15	Adjustment for (Over)/Under Recovery, as applicable (Form 2.00)	= \$	145,515	= \$		(204,508)
16	Prior Period Adjustment	= \$	-	= \$		-
17	E(m) = Subtotal E(m) plus (Over)/Under Recovery plus Prior Period Adjustment	= \$	1,792,946	= \$		1,690,150
18	R(m) = Average Monthly Member System Revenue for the 12 Months Ending with the Current Expense Month (Form 3.00)	= \$	23,647,629	= \$		23,668,530
19	CESF: E(m) / R(m); as a % of Revenue	=	7.581927%	=		7.140917%

IN THE MATTER OF:  
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ENDING JANUARY 31, 2024, JULY 31, 2024, AND JANUARY 31, 2025.  
CASE NO. 2025-00052

RESPONSE OF BIG RIVERS ELECTRIC CORPORATION TO COMMISSION  
STAFF'S FIRST REQUEST FOR INFORMATION DATED APRIL 3, 2025

April 28, 2025

**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 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 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 June 2023 through January 2025 (*i.e.*, the 18 expense months covered in the review and 2 subsequent months), applied to Big Rivers' Members' invoices for the service months of July 2023 through February 2025, which Big Rivers billed to its Members



IN THE MATTER OF:  
AN ELECTRONIC EXAMINATION BY THE PUBLIC SERVICE COMMISSION  
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ENDING JANUARY 31, 2024, JULY 31, 2024, AND JANUARY 31, 2025.  
CASE NO. 2025-00052

RESPONSE OF BIG RIVERS ELECTRIC CORPORATION TO COMMISSION  
STAFF'S FIRST REQUEST FOR INFORMATION DATED APRIL 3, 2025

April 28, 2025

during the months of August 2023 through March 2025 (*i.e.*, the months corresponding with the review periods, 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
- 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.

IN THE MATTER OF:  
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CASE NO. 2025-00052

RESPONSE OF BIG RIVERS ELECTRIC CORPORATION TO COMMISSION  
STAFF'S FIRST REQUEST FOR INFORMATION DATED APRIL 3, 2025

April 28, 2025

The information in the attached schedules was obtained from the Members' monthly Environmental Surcharge Schedules provided 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:** Rebecca L. (Becky) Shelton

**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month Environmental Surcharge Review (Case No. 2025-00052)**  
**Response to Commission Staff's First Request for Information dated April 3, 2025**  
**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	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)
2	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)
3	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)
4	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
5	Oct-23	7.731095%	Nov-23	Dec-23	\$ 337,666.53	Jan-24	\$ 253,882.98	\$ 84,400.70	\$ 422,067.23	\$ 84,400.70
6	Nov-23	7.902947%	Dec-23	Jan-24	\$ 370,357.72	Feb-24	\$ 201,436.55	\$ 41,593.98	\$ 411,951.70	\$ 41,593.98
7	Dec-23	8.480480%	Jan-24	Feb-24	\$ 504,687.45	Mar-24	\$ 312,448.69	\$ (33,915.54)	\$ 470,771.91	\$ (33,915.54)
8	Jan-24	7.164046%	Feb-24	Mar-24	\$ 285,368.06	Apr-24	\$ 546,432.69	\$ (124,365.46)	\$ 161,002.60	\$ (124,365.46)
9	Feb-24	5.647569%	Mar-24	Apr-24	\$ 235,020.77	May-24	\$ 447,504.66	\$ (35,552.96)	\$ 199,467.81	\$ (35,552.96)
10	Mar-24	7.625428%	Apr-24	May-24	\$ 285,655.13	Jun-24	\$ 319,431.76	\$ 151,340.15	\$ 436,995.28	\$ 151,340.15
11	Apr-24	7.513893%	May-24	Jun-24	\$ 305,588.76	Jul-24	\$ 149,197.67	\$ 11,804.93	\$ 317,393.69	\$ 11,804.93
12	May-24	7.771207%	Jun-24	Jul-24	\$ 387,644.66	Aug-24	\$ 202,232.11	\$ (2,764.30)	\$ 384,880.36	\$ (2,764.30)
13	Jun-24	8.630373%	Jul-24	Aug-24	\$ 473,253.22	Sep-24	\$ 550,647.77	\$ (113,652.49)	\$ 359,600.73	\$ (113,652.49)
14	Jul-24	7.800402%	Aug-24	Sep-24	\$ 450,351.69	Oct-24	\$ 407,906.18	\$ (90,512.49)	\$ 359,839.20	\$ (90,512.49)
15	Aug-24	6.874218%	Sep-24	Oct-24	\$ 348,433.91	Nov-24	\$ 424,960.99	\$ (40,080.63)	\$ 308,353.28	\$ (40,080.63)
16	Sep-24	6.793467%	Oct-24	Nov-24	\$ 289,970.05	Dec-24	\$ 325,459.85	\$ 34,140.88	\$ 324,110.93	\$ 34,140.88
17	Oct-24	6.768497%	Nov-24	Dec-24	\$ 272,985.75	Jan-25	\$ 273,839.24	\$ 85,999.96	\$ 358,985.71	\$ 85,999.96
18	Nov-24	7.995374%	Dec-24	Jan-25	\$ 412,420.86	Feb-25	\$ 241,299.34	\$ 67,053.94	\$ 479,474.80	\$ 67,053.94
19	Dec-24	7.581927%	Jan-25	Feb-25	\$ 452,977.70	Mar-25	\$ 373,841.65	\$ (49,730.72)	\$ 403,246.98	\$ (49,730.72)
20	Jan-25	7.140917%	Feb-25	Mar-25	\$ 414,035.19	Apr-25	\$ 495,710.47	\$ (136,724.76)	\$ 277,310.43	\$ (136,724.76)

**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month Environmental Surcharge Review (Case No. 2025-00052)**  
**Response to Commission Staff's First Request for Information dated April 3, 2025**  
**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	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)
2	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)
3	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
4	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
5	Oct-23	7.731095%	Nov-23	Dec-23	\$ 607,317.53	Jan-24	\$ 495,912.41	\$ 83,612.15	\$ 690,929.68	\$ 83,612.15
6	Nov-23	7.902947%	Dec-23	Jan-24	\$ 674,945.85	Feb-24	\$ 664,178.34	\$ (76,675.83)	\$ 598,270.02	\$ (76,675.83)
7	Dec-23	8.480480%	Jan-24	Feb-24	\$ 916,428.63	Mar-24	\$ 862,456.58	\$ (171,526.90)	\$ 744,901.73	\$ (171,526.90)
8	Jan-24	7.164046%	Feb-24	Mar-24	\$ 517,832.29	Apr-24	\$ 690,110.42	\$ (91,840.40)	\$ 425,991.89	\$ (91,840.40)
9	Feb-24	5.647569%	Mar-24	Apr-24	\$ 425,826.92	May-24	\$ 509,315.77	\$ 235,585.96	\$ 661,412.88	\$ 235,585.96
10	Mar-24	7.625428%	Apr-24	May-24	\$ 508,606.02	Jun-24	\$ 389,541.79	\$ 36,450.10	\$ 545,056.12	\$ 36,450.10
11	Apr-24	7.513893%	May-24	Jun-24	\$ 537,337.06	Jul-24	\$ 626,886.80	\$ 34,526.08	\$ 571,863.14	\$ 34,526.08
12	May-24	7.771207%	Jun-24	Jul-24	\$ 680,622.53	Aug-24	\$ 656,041.53	\$ (110,985.41)	\$ 569,637.12	\$ (110,985.41)
13	Jun-24	8.630373%	Jul-24	Aug-24	\$ 852,360.82	Sep-24	\$ 736,812.34	\$ (164,949.20)	\$ 687,411.62	\$ (164,949.20)
14	Jul-24	7.800402%	Aug-24	Sep-24	\$ 790,617.54	Oct-24	\$ 632,278.65	\$ (62,641.53)	\$ 727,976.01	\$ (62,641.53)
15	Aug-24	6.874218%	Sep-24	Oct-24	\$ 629,954.02	Nov-24	\$ 647,187.13	\$ 40,224.49	\$ 670,178.51	\$ 40,224.49
16	Sep-24	6.793467%	Oct-24	Nov-24	\$ 528,488.07	Dec-24	\$ 583,660.07	\$ 144,315.94	\$ 672,804.01	\$ 144,315.94
17	Oct-24	6.768497%	Nov-24	Dec-24	\$ 489,760.29	Jan-25	\$ 547,511.79	\$ 122,666.72	\$ 612,427.01	\$ 122,666.72
18	Nov-24	7.995374%	Dec-24	Jan-25	\$ 760,273.83	Feb-25	\$ 782,124.80	\$ (109,320.79)	\$ 650,953.04	\$ (109,320.79)
19	Dec-24	7.581927%	Jan-25	Feb-25	\$ 846,546.12	Mar-25	\$ 828,510.00	\$ (216,082.99)	\$ 630,463.13	\$ (216,082.99)
20	Jan-25	7.140917%	Feb-25	Mar-25	\$ 758,979.70	Apr-25	\$ 761,205.00	\$ (110,251.96)	\$ 648,727.74	\$ (110,251.96)

**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month Environmental Surcharge Review (Case No. 2025-00052)**  
**Response to Commission Staff's First Request for Information dated April 3, 2025**  
**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	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)
2	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
3	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
4	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
5	Oct-23	7.731095%	Nov-23	Dec-23	\$ 280,847.34	Jan-24	\$ 230,107.38	\$ (29,548.90)	\$ 251,298.44	\$ (29,548.90)
6	Nov-23	7.902947%	Dec-23	Jan-24	\$ 324,805.87	Feb-24	\$ 312,642.93	\$ (61,344.49)	\$ 263,461.38	\$ (61,344.49)
7	Dec-23	8.480480%	Jan-24	Feb-24	\$ 462,660.57	Mar-24	\$ 332,946.76	\$ (69,485.38)	\$ 393,175.19	\$ (69,485.38)
8	Jan-24	7.164046%	Feb-24	Mar-24	\$ 246,892.54	Apr-24	\$ 277,044.56	\$ 116,130.63	\$ 363,023.17	\$ 116,130.63
9	Feb-24	5.647569%	Mar-24	Apr-24	\$ 195,286.46	May-24	\$ 314,833.72	\$ 48,189.45	\$ 243,475.91	\$ 48,189.45
10	Mar-24	7.625428%	Apr-24	May-24	\$ 204,473.53	Jun-24	\$ 218,815.42	\$ 24,660.49	\$ 229,134.02	\$ 24,660.49
11	Apr-24	7.513893%	May-24	Jun-24	\$ 208,483.30	Jul-24	\$ 239,242.36	\$ (10,108.34)	\$ 198,374.96	\$ (10,108.34)
12	May-24	7.771207%	Jun-24	Jul-24	\$ 265,052.00	Aug-24	\$ 236,531.73	\$ (38,156.77)	\$ 226,895.23	\$ (38,156.77)
13	Jun-24	8.630373%	Jul-24	Aug-24	\$ 327,896.83	Sep-24	\$ 251,164.71	\$ (24,269.48)	\$ 303,627.35	\$ (24,269.48)
14	Jul-24	7.800402%	Aug-24	Sep-24	\$ 303,275.47	Oct-24	\$ 293,238.10	\$ 10,389.25	\$ 313,664.72	\$ 10,389.25
15	Aug-24	6.874218%	Sep-24	Oct-24	\$ 236,156.94	Nov-24	\$ 274,615.45	\$ 39,049.27	\$ 275,206.21	\$ 39,049.27
16	Sep-24	6.793467%	Oct-24	Nov-24	\$ 206,291.90	Dec-24	\$ 241,389.96	\$ 33,816.25	\$ 240,108.15	\$ 33,816.25
17	Oct-24	6.768497%	Nov-24	Dec-24	\$ 215,348.57	Jan-25	\$ 263,150.95	\$ (23,042.80)	\$ 192,305.77	\$ (23,042.80)
18	Nov-24	7.995374%	Dec-24	Jan-25	\$ 364,723.29	Feb-25	\$ 267,613.63	\$ (75,307.86)	\$ 289,415.43	\$ (75,307.86)
19	Dec-24	7.581927%	Jan-25	Feb-25	\$ 434,610.84	Mar-25	\$ 364,006.10	\$ (74,590.67)	\$ 360,020.17	\$ (74,590.67)
20	Jan-25	7.140917%	Feb-25	Mar-25	\$ 376,613.12	Apr-25	\$ 293,245.30	\$ 66,774.87	\$ 443,387.99	\$ 66,774.87

**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month Environmental Surcharge Review (Case No. 2025-00052)**  
**Response to Commission Staff's First Request for Information dated April 3, 2025**  
**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	Jun-23	7.441146%	Jul-23	Aug-23	\$ 25,546.94	Aug-23	\$ 25,546.94	\$ -
2	Jul-23	7.549316%	Aug-23	Sep-23	\$ 20,969.30	Sep-23	\$ 20,969.30	\$ -
3	Aug-23	6.587621%	Sep-23	Oct-23	\$ 26,061.51	Oct-23	\$ 26,061.51	\$ -
4	Sep-23	6.492943%	Oct-23	Nov-23	\$ 26,052.28	Nov-23	\$ 26,052.28	\$ -
5	Oct-23	7.731095%	Nov-23	Dec-23	\$ 36,085.66	Dec-23	\$ 36,085.66	\$ -
6	Nov-23	7.902947%	Dec-23	Jan-24	\$ 41,691.67	Jan-24	\$ 41,691.67	\$ -
7	Dec-23	8.480480%	Jan-24	Feb-24	\$ 44,322.70	Feb-24	\$ 44,322.70	\$ -
8	Jan-24	7.164046%	Feb-24	Mar-24	\$ 33,489.82	Mar-24	\$ 33,489.82	\$ -
9	Feb-24	5.647569%	Mar-24	Apr-24	\$ 28,267.89	Apr-24	\$ 28,267.89	\$ -
10	Mar-24	7.625428%	Apr-24	May-24	\$ 34,404.14	May-24	\$ 34,404.14	\$ -
11	Apr-24	7.513893%	May-24	Jun-24	\$ 27,374.74	Jun-24	\$ 27,374.74	\$ -
12	May-24	7.771207%	Jun-24	Jul-24	\$ 27,606.43	Jul-24	\$ 27,606.43	\$ -
13	Jun-24	8.630373%	Jul-24	Aug-24	\$ 31,898.80	Aug-24	\$ 31,898.80	\$ -
14	Jul-24	7.800402%	Aug-24	Sep-24	\$ 30,230.65	Sep-24	\$ 30,230.65	\$ -
15	Aug-24	6.874218%	Sep-24	Oct-24	\$ 28,230.11	Oct-24	\$ 28,230.11	\$ -
16	Sep-24	6.793467%	Oct-24	Nov-24	\$ 29,322.30	Nov-24	\$ 29,322.30	\$ -
17	Oct-24	6.768497%	Nov-24	Dec-24	\$ 28,768.29	Dec-24	\$ 28,768.29	\$ -
18	Nov-24	7.995374%	Dec-24	Jan-25	\$ 34,028.08	Jan-25	\$ 34,028.08	\$ -
19	Dec-24	7.581927%	Jan-25	Feb-25	\$ 27,107.88	Feb-25	\$ 27,107.88	\$ -
20	Jan-25	7.140917%	Feb-25	Mar-25	\$ 28,335.36	Mar-25	\$ 28,335.36	\$ -

**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month Environmental Surcharge Review (Case No. 2025-00052)**  
**Response to Commission Staff's First Request for Information dated April 3, 2025**  
**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	Jun-23	7.441146%	Jul-23	Aug-23	\$ 374,941.88	Aug-23	\$ 374,941.88	\$ -
2	Jul-23	7.549316%	Aug-23	Sep-23	\$ 381,749.76	Sep-23	\$ 381,749.76	\$ -
3	Aug-23	6.587621%	Sep-23	Oct-23	\$ 333,658.03	Oct-23	\$ 333,658.03	\$ -
4	Sep-23	6.492943%	Oct-23	Nov-23	\$ 326,288.73	Nov-23	\$ 326,288.73	\$ -
5	Oct-23	7.731095%	Nov-23	Dec-23	\$ 432,574.83	Dec-23	\$ 432,574.83	\$ -
6	Nov-23	7.902947%	Dec-23	Jan-24	\$ 479,804.71	Jan-24	\$ 479,804.71	\$ -
7	Dec-23	8.480480%	Jan-24	Feb-24	\$ 522,143.18	Feb-24	\$ 522,143.18	\$ -
8	Jan-24	7.164046%	Feb-24	Mar-24	\$ 414,661.57	Mar-24	\$ 414,661.57	\$ -
9	Feb-24	5.647569%	Mar-24	Apr-24	\$ 402,955.67	Apr-24	\$ 402,955.67	\$ -
10	Mar-24	7.625428%	Apr-24	May-24	\$ 486,462.09	May-24	\$ 486,462.09	\$ -
11	Apr-24	7.513893%	May-24	Jun-24	\$ 451,524.94	Jun-24	\$ 451,524.94	\$ -
12	May-24	7.771207%	Jun-24	Jul-24	\$ 484,240.72	Jul-24	\$ 484,240.72	\$ -
13	Jun-24	8.630373%	Jul-24	Aug-24	\$ 541,954.38	Aug-24	\$ 541,954.38	\$ -
14	Jul-24	7.800402%	Aug-24	Sep-24	\$ 522,758.00	Sep-24	\$ 522,758.00	\$ -
15	Aug-24	6.874218%	Sep-24	Oct-24	\$ 448,693.20	Oct-24	\$ 448,693.20	\$ -
16	Sep-24	6.793467%	Oct-24	Nov-24	\$ 470,576.29	Nov-24	\$ 470,576.29	\$ -
17	Oct-24	6.768497%	Nov-24	Dec-24	\$ 439,707.23	Dec-24	\$ 439,707.23	\$ -
18	Nov-24	7.995374%	Dec-24	Jan-25	\$ 509,881.45	Jan-25	\$ 509,881.45	\$ -
19	Dec-24	7.581927%	Jan-25	Feb-25	\$ 448,402.57	Feb-25	\$ 448,402.57	\$ -
20	Jan-25	7.140917%	Feb-25	Mar-25	\$ 469,370.97	Mar-25	\$ 469,370.97	\$ -

**BIG RIVERS ELECTRIC CORPORATION**  
**Six-Month Environmental Surcharge Review (Case No. 2025-00052)**  
**Response to Commission Staff's First Request for Information dated April 3, 2025**  
**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	Jun-23	7.441146%	Jul-23	Aug-23	\$ -	Aug-23	\$ -	\$ -
2	Jul-23	7.549316%	Aug-23	Sep-23	\$ -	Sep-23	\$ -	\$ -
3	Aug-23	6.587621%	Sep-23	Oct-23	\$ -	Oct-23	\$ -	\$ -
4	Sep-23	6.492943%	Oct-23	Nov-23	\$ -	Nov-23	\$ -	\$ -
5	Oct-23	7.731095%	Nov-23	Dec-23	\$ -	Dec-23	\$ -	\$ -
6	Nov-23	7.902947%	Dec-23	Jan-24	\$ -	Jan-24	\$ -	\$ -
7	Dec-23	8.480480%	Jan-24	Feb-24	\$ -	Feb-24	\$ -	\$ -
8	Jan-24	7.164046%	Feb-24	Mar-24	\$ -	Mar-24	\$ -	\$ -
9	Feb-24	5.647569%	Mar-24	Apr-24	\$ -	Apr-24	\$ -	\$ -
10	Mar-24	7.625428%	Apr-24	May-24	\$ -	May-24	\$ -	\$ -
11	Apr-24	7.513893%	May-24	Jun-24	\$ -	Jun-24	\$ -	\$ -
12	May-24	7.771207%	Jun-24	Jul-24	\$ -	Jul-24	\$ -	\$ -
13	Jun-24	8.630373%	Jul-24	Aug-24	\$ -	Aug-24	\$ -	\$ -
14	Jul-24	7.800402%	Aug-24	Sep-24	\$ -	Sep-24	\$ -	\$ -
15	Aug-24	6.874218%	Sep-24	Oct-24	\$ -	Oct-24	\$ -	\$ -
16	Sep-24	6.793467%	Oct-24	Nov-24	\$ -	Nov-24	\$ -	\$ -
17	Oct-24	6.768497%	Nov-24	Dec-24	\$ -	Dec-24	\$ -	\$ -
18	Nov-24	7.995374%	Dec-24	Jan-25	\$ -	Jan-25	\$ -	\$ -
19	Dec-24	7.581927%	Jan-25	Feb-25	\$ -	Feb-25	\$ -	\$ -
20	Jan-25	7.140917%	Feb-25	Mar-25	\$ -	Mar-25	\$ -	\$ -



IN THE MATTER OF:  
AN 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, 2024, JULY 31, 2024, AND JANUARY 31, 2025.  
CASE NO. 2025-00052

RESPONSE OF BIG RIVERS ELECTRIC CORPORATION TO COMMISSION  
STAFF'S FIRST REQUEST FOR INFORMATION DATED APRIL 3, 2025

April 28, 2025

**Item 3)**     *This request is addressed to BREC. Refer to ES Form 2.50, Operating and Maintenance Expenses, for the six-month 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:** Rebecca L. (Becky) Shelton (*Schedule of O&M Expenses*) and  
Jeffrey S. Brown (*Reasons(s) for Changes in Expense Levels*)

**Big Rivers Electric Corporation**  
**Case No. 2025-00052**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2023 - November 2023**

NOx Plan:

Expense Month	May-23	Jun-23	Jun-23 vs. May-23 % Change	Jul-23	Jul-23 vs. Jun-23 % Change
NOx Plan					
Anhydrous Ammonia	\$ 56,838	\$ 51,033	-10%	\$ 38,523	-25%
Emulsified Sulphur for NOx	-	-	Note 1	-	Note 1
Total NOx Plan O&M Expenses	\$ 56,838	\$ 51,033	-10%	\$ 38,523	-25%

SO2 Plan:

Expense Month	May-23	Jun-23	Jun-23 vs. May-23 % Change	Jul-23	Jul-23 vs. Jun-23 % Change
SO2 Plan Expenses:					
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 148,493	\$ 141,533	-5%	\$ 155,149	10%
Fixation Lime	-	-	Note 1	-	Note 1
Reagent-Limestone	354,864	254,537	-28%	265,309	4%
Reagent-Lime	-	-	Note 1	-	Note 1
Emulsified Sulphur for SO2	-	-	Note 1	-	Note 1
Reagent-DiBasic Acid	-	-	Note 1	-	Note 1
Reagent-Sodium BiSulfite for SO2	65,949	66,281	1%	90,842	37%
Total SO2 Plan O&M Expenses	\$ 569,306	\$ 462,351	-19%	\$ 511,300	11%

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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NOx Plan:

Expense Month	Aug-23	Aug-23 vs. Jul-23 % Change	Sep-23	Sep-23 vs. Aug-23 % Change
NOx Plan				
Anhydrous Ammonia	\$ 82,895	115%	\$ 19,510	-76%
Emulsified Sulphur for NOx	-	Note 1	-	Note 1
Total NOx Plan O&M Expenses	\$ 82,895	115%	\$ 19,510	-76%

SO2 Plan:

Expense Month	Aug-23	Aug-23 vs. Jul-23 % Change	Sep-23	Sep-23 vs. Aug-23 % Change
SO2 Plan Expenses:				
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 153,290	-1%	\$ 142,024	-7%
Fixation Lime	-	Note 1	31,229	Note 1
Reagent-Limestone	367,962	39%	208,863	-43%
Reagent-Lime	-	Note 1	-	Note 1
Emulsified Sulphur for SO2	-	Note 1	-	Note 1
Reagent-DiBasic Acid	-	Note 1	-	Note 1
Reagent-Sodium BiSulfite for SO2	100,298	10%	56,956	-43%
Total SO2 Plan O&M Expenses	\$ 621,550	22%	\$ 439,072	-29%

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NOx Plan:

Expense Month	Oct-23	Oct-23 vs. Sep-23 % Change	Nov-23	Nov-23 vs. Oct-23 % Change
NOx Plan				
Anhydrous Ammonia	\$ 31,525	62%	\$ 27,481	-13%
Emulsified Sulphur for NOx	-	Note 1	-	Note 1
Total NOx Plan O&M Expenses	\$ 31,525	62%	\$ 27,481	-13%

SO2 Plan:

Expense Month	Oct-23	Oct-23 vs. Sep-23 % Change	Nov-23	Nov-23 vs. Oct-23 % Change
SO2 Plan Expenses:				
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 179,883	27%	\$ 149,679	-17%
Fixation Lime	15,650	-50%	78	-100%
Reagent-Limestone	388,948	86%	269,159	-31%
Reagent-Lime	-	Note 1	-	Note 1
Emulsified Sulphur for SO2	-	Note 1	-	Note 1
Reagent-DiBasic Acid	-	Note 1	-	Note 1
Reagent-Sodium BiSulfite for SO2	41,707	-27%	(9,294)	-122%
Total SO2 Plan O&M Expenses	\$ 626,188	43%	\$ 409,622	-35%

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SO3 Plan:

Expense Month	May-23	Jun-23	Jun-23 vs. May-23 % Change	Jul-23	Jul-23 vs. Jun-23 % Change
SO3 Plan Expenses:					
Hydrated Lime - SO3	\$ -	\$ -	Note 1	\$ -	Note 1
Total SO3 Plan O&M Expenses	\$ -	\$ -	Note 1	\$ -	Note 1

2012 Plan:

Expense Month	May-23	Jun-23	Jun-23 vs. May-23 % Change	Jul-23	Jul-23 vs. Jun-23 % Change
2012 Plan Expenses:					
Project 9 - Wilson Hg	\$ 46,883	\$ 59,079	26%	\$ 45,406	-23%
Project 10 - Green Hg	-	-	Note 1	-	Note 1
Project 11 - HMP&L Hg	-	-	Note 1	-	Note 1
Total 2012 Plan	\$ 46,883	\$ 59,079	26%	\$ 45,406	-23%

2020 Plan:

Expense Month	May-23	Jun-23	Jun-23 vs. May-23 % Change	Jul-23	Jul-23 vs. Jun-23 % Change
Project 12 Expenses:					
Project 12 - Wilson FGD / WWT	\$ -	\$ -	Note 1	\$ -	Note 1
Total Project 12	\$ -	\$ -	Note 1	\$ -	Note 1

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SO3 Plan:

Expense Month	Aug-23	Aug-23 vs. Jul-23 % Change	Sep-23	Sep-23 vs. Aug-23 % Change
SO3 Plan Expenses:				
Hydrated Lime - SO3	\$ -	Note 1	\$ -	Note 1
Total S03 Plan O&M Expenses	\$ -	Note 1	\$ -	Note 1

2012 Plan:

Expense Month	Aug-23	Aug-23 vs. Jul-23 % Change	Sep-23	Sep-23 vs. Aug-23 % Change
2012 Plan Expenses:				
Project 9 - Wilson Hg	\$ 93,346	106%	\$ 81,458	-13%
Project 10 - Green Hg	-	Note 1	-	Note 1
Project 11 - HMP&L Hg	-	Note 1	-	Note 1
Total 2012 Plan	\$ 93,346	106%	\$ 81,458	-13%

2020 Plan:

Expense Month	Aug-23	Aug-23 vs. Jul-23 % Change	Sep-23	Sep-23 vs. Aug-23 % Change
Project 12 Expenses:				
Project 12 - Wilson FGD / WWT	\$ -	Note 1	\$ -	Note 1
Total Project 12	\$ -	Note 1	\$ -	Note 1

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SO3 Plan:

Expense Month	Oct-23	Oct-23 vs. Sep-23 % Change	Nov-23	Nov-23 vs. Oct-23 % Change
SO3 Plan Expenses:				
Hydrated Lime - SO3	\$ -	Note 1	\$ -	Note 1
Total S03 Plan O&M Expenses	\$ -	Note 1	\$ -	Note 1

2012 Plan:

Expense Month	Oct-23	Oct-23 vs. Sep-23 % Change	Nov-23	Nov-23 vs. Oct-23 % Change
2012 Plan Expenses:				
Project 9 - Wilson Hg	\$ 50,428	-38%	\$ 19,012	-62%
Project 10 - Green Hg	-	Note 1	-	Note 1
Project 11 - HMP&L Hg	-	Note 1	-	Note 1
Total 2012 Plan	\$ 50,428	-38%	\$ 19,012	-62%

2020 Plan:

Expense Month	Oct-23	Oct-23 vs. Sep-23 % Change	Nov-23	Nov-23 vs. Oct-23 % Change
Project 12 Expenses:				
Project 12 - Wilson FGD / WWT	\$ -	Note 1	\$ -	Note 1
Total Project 12	\$ -	Note 1	\$ -	Note 1

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Expense Month	May-23	Jun-23	Jun-23 vs. May-23 % Change	Jul-23	Jul-23 vs. Jun-23 % Change
<b>Project 13 Expenses:</b>					
Green Ash Pond Closure - Reg Asset Amort	\$ 133,508	\$ 159,302	19%	\$ 180,353	13%
Green Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1
Green Ash Pond Closure - WMB / WWT	\$ -	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - Reg Asset Amort	\$ -	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1
Station Two Ash Pond Closure - Reg Asset Amort	\$ 4,035	\$ 4,036	0%	\$ 15,442	283%
Station Two Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1
Total Project 13	\$ 137,543	\$ 163,338	19%	\$ 195,795	20%

Expense Month	May-23	Jun-23	Jun-23 vs. May-23 % Change	Jul-23	Jul-23 vs. Jun-23 % Change
<b>Project 14 Expenses:</b>					
Project 14 - Wilson Phase 1 Landfill Cover	\$ 6,998	\$ 3,321	-53%	\$ 63,972	1826%
Total Project 14	\$ 6,998	\$ 3,321	-53%	\$ 63,972	1826%



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Expense Month	Aug-23	Aug-23 vs. Jul-23 % Change	Sep-23	Sep-23 vs. Aug- 23 % Change
<b>Project 13 Expenses:</b>				
Green Ash Pond Closure - Reg Asset Amort	\$ 207,661	15%	\$ 223,343	8%
Green Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Green Ash Pond Closure - WMB / WWT	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - Reg Asset Amort	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Station Two Ash Pond Closure - Reg Asset Amort	\$ 19,523	26%	\$ 27,755	42%
Station Two Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Total Project 13	\$ 227,184	16%	\$ 251,098	11%

Expense Month	Aug-23	Aug-23 vs. Jul-23 % Change	Sep-23	Sep-23 vs. Aug- 23 % Change
<b>Project 14 Expenses:</b>				
Project 14 - Wilson Phase 1 Landfill Cover	\$ 50,032	-22%	\$ 71,888	44%
Total Project 14	\$ 50,032	-22%	\$ 71,888	44%

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Expense Month	Oct-23	Oct-23 vs. Sep-23 % Change	Nov-23	Nov-23 vs. Oct-23 % Change
<b>Project 13 Expenses:</b>				
Green Ash Pond Closure - Reg Asset Amort	\$ 252,450	13%	\$ 279,212	11%
Green Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Green Ash Pond Closure - WMB / WWT	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - Reg Asset Amort	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Station Two Ash Pond Closure - Reg Asset Amort	\$ 37,904	37%	\$ 47,112	24%
Station Two Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Total Project 13	\$ 290,354	16%	\$ 326,324	12%

Expense Month	Oct-23	Oct-23 vs. Sep-23 % Change	Nov-23	Nov-23 vs. Oct-23 % Change
<b>Project 14 Expenses:</b>				
Project 14 - Wilson Phase 1 Landfill Cover	\$ 71,836	0%	\$ 37,049	-48%
Total Project 14	\$ 71,836	0%	\$ 37,049	-48%

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Expense Month	May-23	Jun-23	Jun-23 vs. May-23 % Change	Jul-23	Jul-23 vs. Jun-23 % Change
Project 15 Expenses:					
Green Landfill Drainage - Green Allocation	\$ 10,943	\$ 2,593	-76%	\$ 37,729	1355%
Green Landfill Drainage - Station Two Allocation	\$ 777	\$ 383	-51%	\$ 1,133	196%
Total Project 15	\$ 11,720	\$ 2,976	-75%	\$ 38,862	1206%

Expense Month	May-23	Jun-23	Jun-23 vs. May-23 % Change	Jul-23	Jul-23 vs. Jun-23 % Change
Project 16 Expenses:					
Green CCR Regulatory Asset Amortization	\$ 28,178	\$ 28,178	0%	\$ 28,178	0%
Station Two CCR Regulatory Asset Amortization	\$ 10,832	\$ 10,832	0%	\$ 10,832	0%
Wilson CCR Regulatory Asset Amortization	\$ 88,900	\$ 88,900	0%	\$ 88,900	0%
Reid CCR Regulatory Asset Amortization	\$ -	\$ -	Note 1	\$ -	Note 1
Total Project 16	\$ 127,910	\$ 127,910	0%	\$ 127,910	0%

<b>Total</b>	<b>\$ 957,198</b>	<b>\$ 870,008</b>	<b>\$ 1,021,768</b>
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Expense Month	Aug-23	Aug-23 vs. Jul-23 % Change	Sep-23	Sep-23 vs. Aug- 23 % Change
Project 15 Expenses:				
Green Landfill Drainage - Green Allocation	\$ 3,551	-91%	\$ 11,059	211%
Green Landfill Drainage - Station Two Allocation	\$ 4,822	326%	\$ 809	-83%
Total Project 15	\$ 8,373	-78%	\$ 11,868	42%

Expense Month	Aug-23	Aug-23 vs. Jul-23 % Change	Sep-23	Sep-23 vs. Aug- 23 % Change
Project 16 Expenses:				
Green CCR Regulatory Asset Amortization	\$ 28,178	0%	\$ 28,178	0%
Station Two CCR Regulatory Asset Amortization	\$ 10,832	0%	\$ 10,832	0%
Wilson CCR Regulatory Asset Amortization	\$ 88,900	0%	\$ 88,900	0%
Reid CCR Regulatory Asset Amortization	\$ -	Note 1	\$ -	Note 1
Total Project 16	\$ 127,910	0%	\$ 127,910	0%

**Total**

**\$ 1,211,290**

**\$ 1,002,804**

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**June 2023 - November 2023**

Expense Month	Oct-23	Oct-23 vs. Sep-23 % Change	Nov-23	Nov-23 vs. Oct-23 % Change
Project 15 Expenses:				
Green Landfill Drainage - Green Allocation	\$ 6,441	-42%	\$ 22,010	242%
Green Landfill Drainage - Station Two Allocation	\$ -	-100%	\$ -	Note 1
Total Project 15	\$ 6,441	-46%	\$ 22,010	242%

Expense Month	Oct-23	Oct-23 vs. Sep-23 % Change	Nov-23	Nov-23 vs. Oct-23 % Change
Project 16 Expenses:				
Green CCR Regulatory Asset Amortization	\$ 28,178	0%	\$ 28,178	0%
Station Two CCR Regulatory Asset Amortization	\$ 10,832	0%	\$ 10,832	0%
Wilson CCR Regulatory Asset Amortization	\$ 88,900	0%	\$ 88,900	0%
Reid CCR Regulatory Asset Amortization	\$ -	Note 1	\$ -	Note 1
Total Project 16	\$ 127,910	0%	\$ 127,910	0%

**Total**

**\$ 1,204,682**

**\$ 969,408**

**Big Rivers Electric Corporation**  
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**June 2023 - November 2023**

**Variance Explanations:**

Anhydrous Ammonia:

Jun-23 vs. May-23	-10%	The decrease is due to the timing of product delivery at Wilson Station.
Jul-23 vs. Jun-23	-25%	The decrease is due to the timing of product delivery at Wilson Station.
Aug-23 vs. Jul-23	115%	The increase is due to the timing of product delivery at Wilson Station.
Sep-23 vs. Aug-23	-76%	The decrease is due to the timing of product delivery at Wilson Station.
Oct-23 vs. Sep-23	62%	The increase is due to the timing of product delivery at Wilson Station.
Nov-23 vs. Oct-23	-13%	The decrease is due to the timing of product delivery at Wilson Station.

Disposal-Flyash/Bottom Ash/Sludge:

Jul-23 vs. Jun-23	10%	This increase is due to higher generation in July due to June forced outages.
Oct-23 vs. Sep-23	27%	This increase is due to higher generation in October due to September forced outages.
Nov-23 vs. Oct-23	-17%	This decrease is due to lower generation in November due to November forced outages.

Fixation Lime:

Oct-23 vs. Sep-23	-50%	This decrease is due to operational needs at the landfill.
Nov-23 vs. Oct-23	-100%	This decrease is due to operational needs at the landfill.

Reagent-Limestone:

Jun-23 vs. May-23	-28%	The decrease is due to the timing of product delivery at Wilson Station.
Aug-23 vs. Jul-23	39%	The increase is due to the timing of product delivery at Wilson Station.
Sep-23 vs. Aug-23	-43%	This decrease is due to lower generation in September due to September forced outages
Oct-23 vs. Sep-23	86%	This increase is due to higher generation in October due to September forced outages
Nov-23 vs. Oct-23	-31%	This decrease is due to lower generation in November due to November forced outages

Reagent-Sodium BiSulfite for SO2:

Jul-23 vs. Jun-23	37%	The increase is due to the timing of product delivery at Wilson Station.
Aug-23 vs. Jul-23	10%	The increase is due to the timing of product delivery at Wilson Station.
Sep-23 vs. Aug-23	-43%	The decrease is due to the timing of product delivery at Wilson Station.
Oct-23 vs. Sep-23	-27%	The decrease is due to the timing of product delivery at Wilson Station.
Nov-23 vs. Oct-23	-122%	The decrease is due to the timing of product delivery at Wilson Station.

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Attachment A for Response to Staff's First Request Item 3

Witnesses: Rebecca L. Shelton and Jeffrey S. Brown

**Big Rivers Electric Corporation**  
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**June 2023 - November 2023**

**Variance Explanations:**

Project 9 - Wilson Hg

Jun-23 vs. May-23	26%	The increase is due to the timing of product delivery at Wilson Station.
Jul-23 vs. Jun-23	-23%	The decrease is due to the timing of product delivery at Wilson Station.
Aug-23 vs. Jul-23	106%	The increase is due to the timing of product delivery at Wilson Station.
Sep-23 vs. Aug-23	-13%	The decrease is due to the timing of product delivery at Wilson Station.
Oct-23 vs. Sep-23	-38%	The decrease is due to the timing of product delivery at Wilson Station.
Nov-23 vs. Oct-23	-62%	The decrease is due to the timing of product delivery at Wilson Station.

Project 13 - Green Ash Pond Closure - Reg Asset Amort

Jun-23 vs. May-23	19%	The increase is due to work on closing the pond.
Jul-23 vs. Jun-23	13%	The increase is due to work on closing the pond.
Aug-23 vs. Jul-23	15%	The increase is due to work on closing the pond.
Oct-23 vs. Sep-23	13%	The increase is due to work on closing the pond.
Nov-23 vs. Oct-23	11%	The increase is due to work on closing the pond.

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

Jul-23 vs. Jun-23	283%	The increase is due to work on closing the pond.
Aug-23 vs. Jul-23	26%	The increase is due to work on closing the pond.
Sep-23 vs. Aug-23	42%	The increase is due to work on closing the pond.
Oct-23 vs. Sep-23	37%	The increase is due to work on closing the pond.
Nov-23 vs. Oct-23	24%	The increase is due to work on closing the pond.

Project 14 - Wilson Landfill Cover

Jun-23 vs. May-23	-53%	The decrease is due to decreased Engineering costs.
Jul-23 vs. Jun-23	1826%	The increase is due to the increase in Engineering costs and the timing of the cleaning expenses & annual state fee.
Aug-23 vs. Jul-23	-22%	The decrease is due to the timing of annual state fees.
Sep-23 vs. Aug-23	44%	The increase is due to the timing of cleaning expenses and increases in Engineering costs.
Nov-23 vs. Oct-23	-48%	The decrease is due to the timing of environmental equipment costs.

Case No. 2025-00052

Attachment A for Response to Staff's First Request Item 3

Witnesses: Rebecca L. Shelton and Jeffrey S. Brown

**Big Rivers Electric Corporation**  
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**June 2023 - November 2023**

**Variance Explanations:**

**Project 15 - Green Landfill Drainage - Green Allocation**

Jun-23 vs. May-23	-76%	The decrease is due to timing of maintenance of the landfill drainage system.
Jul-23 vs. Jun-23	1355%	The increase is due to timing of maintenance of the landfill drainage system.
Aug-23 vs. Jul-23	-91%	The decrease is due to timing of maintenance of the landfill drainage system.
Sep-23 vs. Aug-23	211%	The increase is due to timing of maintenance of the landfill drainage system.
Oct-23 vs. Sep-23	-42%	The decrease is due to timing of maintenance of the landfill drainage system.
Nov-23 vs. Oct-23	242%	The increase is due to timing of maintenance of the landfill drainage system.

**Project 15 - Green Landfill Drainage - Station Two Allocation**

Jun-23 vs. May-23	-51%	The decrease is due to the timing of maintenance of the landfill.
Jul-23 vs. Jun-23	196%	The increase is due to the timing of maintenance of the landfill.
Aug-23 vs. Jul-23	326%	The increase is due to the timing of maintenance of the landfill.
Sep-23 vs. Aug-23	-83%	The decrease is due to the timing of maintenance of the landfill.
Oct-23 vs. Sep-23	-100%	The decrease is due to the timing of maintenance of the landfill.

Case No. 2025-00052

Attachment A for Response to Staff's First Request Item 3

Witnesses: Rebecca L. Shelton and Jeffrey S. Brown



**Big Rivers Electric Corporation**  
**Case No. 2025-00052**  
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**December 2023 - May 2024**

NOx Plan:

Expense Month	Nov-23	Dec-23	Dec-23 vs. Nov-23 % Change	Jan-24	Jan-24 vs. Dec-23 % Change
NOx Plan					
Anhydrous Ammonia	\$ 27,481	\$ 14,489	-47%	\$ 69,863	382%
Emulsified Sulphur for NOx	-	-	Note 1	-	Note 1
Total NOx Plan O&M Expenses	\$ 27,481	\$ 14,489	-47%	\$ 69,863	382%

SO2 Plan:

Expense Month	Nov-23	Dec-23	Dec-23 vs. Nov-23 % Change	Jan-24	Jan-24 vs. Dec-23 % Change
SO2 Plan Expenses:					
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 149,679	\$ 147,390	-2%	\$ 170,266	16%
Fixation Lime	78	-	-100%	-	Note 1
Reagent-Limestone	269,159	338,042	26%	258,242	-24%
Reagent-Lime	-	-	Note 1	-	Note 1
Emulsified Sulphur for SO2	-	-	Note 1	-	Note 1
Reagent-DiBasic Acid	-	-	Note 1	-	Note 1
Reagent-Sodium BiSulfite for SO2	(9,294)	-	-100%	-	Note 1
Total SO2 Plan O&M Expenses	\$ 409,622	\$ 485,432	19%	\$ 428,508	-12%

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. 2025-00052**  
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**December 2023 - May 2024**

NOx Plan:

Expense Month	Feb-24	Feb-24 vs. Jan-24 % Change	Mar-24	Mar-24 vs. Feb-24 % Change
NOx Plan				
Anhydrous Ammonia	\$ 25,003	-64%	\$ 33,394	34%
Emulsified Sulphur for NOx	-	Note 1	-	Note 1
Total NOx Plan O&M Expenses	\$ 25,003	-64%	\$ 33,394	34%

SO2 Plan:

Expense Month	Feb-24	Feb-24 vs. Jan-24 % Change	Mar-24	Mar-24 vs. Feb-24 % Change
SO2 Plan Expenses:				
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 125,498	-26%	\$ 129,077	3%
Fixation Lime	-	Note 1	-	Note 1
Reagent-Limestone	289,339	12%	90,306	-69%
Reagent-Lime	-	Note 1	-	Note 1
Emulsified Sulphur for SO2	-	Note 1	-	Note 1
Reagent-DiBasic Acid	-	Note 1	-	Note 1
Reagent-Sodium Bisulfite for SO2	-	Note 1	-	Note 1
Total SO2 Plan O&M Expenses	\$ 414,837	-3%	\$ 219,383	-47%

**Big Rivers Electric Corporation**  
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**Form 2.50 - Operating and Maintenance Expense Analysis**  
**December 2023 - May 2024**

NOx Plan:

Expense Month	Apr-24	Apr-24 vs. Mar-24 % Change	May-24	May-24 vs. Apr-24 % Change
NOx Plan				
Anhydrous Ammonia	\$ 57,286	72%	\$ 58,156	2%
Emulsified Sulphur for NOx	-	Note 1	-	Note 1
Total NOx Plan O&M Expenses	\$ 57,286	72%	\$ 58,156	2%

SO2 Plan:

Expense Month	Apr-24	Apr-24 vs. Mar-24 % Change	May-24	May-24 vs. Apr-24 % Change
SO2 Plan Expenses:				
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 114,907	-11%	\$ 145,711	27%
Fixation Lime	-	Note 1	-	Note 1
Reagent-Limestone	165,380	83%	368,296	123%
Reagent-Lime	-	Note 1	-	Note 1
Emulsified Sulphur for SO2	-	Note 1	-	Note 1
Reagent-DiBasic Acid	-	Note 1	-	Note 1
Reagent-Sodium BiSulfite for SO2	-	Note 1	-	Note 1
Total SO2 Plan O&M Expenses	\$ 280,287	28%	\$ 514,007	83%

**Big Rivers Electric Corporation**  
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**December 2023 - May 2024**

SO3 Plan:

Expense Month	Nov-23	Dec-23	Dec-23 vs. Nov-23 % Change	Jan-24	Jan-24 vs. Dec-23 % Change
SO3 Plan Expenses:					
Hydrated Lime - SO3	\$ -	\$ -	Note 1	\$ -	Note 1
Total SO3 Plan O&M Expenses	\$ -	\$ -	Note 1	\$ -	Note 1

2012 Plan:

Expense Month	Nov-23	Dec-23	Dec-23 vs. Nov-23 % Change	Jan-24	Jan-24 vs. Dec-23 % Change
2012 Plan Expenses:					
Project 9 - Wilson Hg	\$ 19,012	\$ 88,172	364%	\$ 8,740	-90%
Project 10 - Green Hg	-	-	Note 1	-	Note 1
Project 11 - HMP&L Hg	-	-	Note 1	-	Note 1
Total 2012 Plan	\$ 19,012	\$ 88,172	364%	\$ 8,740	-90%

2020 Plan:

Expense Month	Nov-23	Dec-23	Dec-23 vs. Nov-23 % Change	Jan-24	Jan-24 vs. Dec-23 % Change
Project 12 Expenses:					
Project 12 - Wilson FGD / WWT	\$ -	\$ -	Note 1	\$ -	Note 1
Total Project 12	\$ -	\$ -	Note 1	\$ -	Note 1

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SO3 Plan:

Expense Month	Feb-24	Feb-24 vs. Jan-24 % Change	Mar-24	Mar-24 vs. Feb- 24 % Change
SO3 Plan Expenses:				
Hydrated Lime - SO3	\$ -	Note 1	\$ -	Note 1
Total SO3 Plan O&M Expenses	\$ -	Note 1	\$ -	Note 1

2012 Plan:

Expense Month	Feb-24	Feb-24 vs. Jan-24 % Change	Mar-24	Mar-24 vs. Feb- 24 % Change
2012 Plan Expenses:				
Project 9 - Wilson Hg	\$ 62,838	619%	\$ 29,464	-53%
Project 10 - Green Hg	-	Note 1	-	Note 1
Project 11 - HMP&L Hg	-	Note 1	-	Note 1
Total 2012 Plan	\$ 62,838	619%	\$ 29,464	-53%

2020 Plan:

Expense Month	Feb-24	Feb-24 vs. Jan-24 % Change	Mar-24	Mar-24 vs. Feb- 24 % Change
Project 12 Expenses:				
Project 12 - Wilson FGD / WWT	\$ -	Note 1	\$ -	Note 1
Total Project 12	\$ -	Note 1	\$ -	Note 1

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SO3 Plan:

Expense Month	Apr-24	Apr-24 vs. Mar-24 % Change	May-24	May-24 vs. Apr-24 % Change
SO3 Plan Expenses:				
Hydrated Lime - SO3	\$ -	Note 1	\$ -	Note 1
Total SO3 Plan O&M Expenses	\$ -	Note 1	\$ -	Note 1

2012 Plan:

Expense Month	Apr-24	Apr-24 vs. Mar-24 % Change	May-24	May-24 vs. Apr-24 % Change
2012 Plan Expenses:				
Project 9 - Wilson Hg	\$ 71,362	142%	\$ 47,653	-33%
Project 10 - Green Hg	-	Note 1	-	Note 1
Project 11 - HMP&L Hg	-	Note 1	-	Note 1
Total 2012 Plan	\$ 71,362	142%	\$ 47,653	-33%

2020 Plan:

Expense Month	Apr-24	Apr-24 vs. Mar-24 % Change	May-24	May-24 vs. Apr-24 % Change
Project 12 Expenses:				
Project 12 - Wilson FGD / WWT	\$ -	Note 1	\$ -	Note 1
Total Project 12	\$ -	Note 1	\$ -	Note 1

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Expense Month	Nov-23	Dec-23	Dec-23 vs. Nov-23 % Change	Jan-24	Jan-24 vs. Dec-23 % Change
<b>Project 13 Expenses:</b>					
Green Ash Pond Closure - Reg Asset Amort	\$ 279,212	\$ 293,032	5%	\$ 304,280	4%
Green Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1
Green Ash Pond Closure - WMB / WWT	\$ -	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - Reg Asset Amort	\$ -	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1
Station Two Ash Pond Closure - Reg Asset Amort	\$ 47,112	\$ 54,641	16%	\$ 60,672	11%
Station Two Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1
Total Project 13	\$ 326,324	\$ 347,673	7%	\$ 364,952	5%

Expense Month	Nov-23	Dec-23	Dec-23 vs. Nov-23 % Change	Jan-24	Jan-24 vs. Dec-23 % Change
<b>Project 14 Expenses:</b>					
Project 14 - Wilson Phase 1 Landfill Cover	\$ 37,049	\$ 26,117	-30%	\$ 84,187	222%
Total Project 14	\$ 37,049	\$ 26,117	-30%	\$ 84,187	222%

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Expense Month	Feb-24	Feb-24 vs. Jan-24 % Change	Mar-24	Mar-24 vs. Feb- 24 % Change
<b>Project 13 Expenses:</b>				
Green Ash Pond Closure - Reg Asset Amort	\$ 305,077	0%	\$ 314,526	3%
Green Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Green Ash Pond Closure - WMB / WWT	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - Reg Asset Amort	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Station Two Ash Pond Closure - Reg Asset Amort	\$ 66,937	10%	\$ 76,210	14%
Station Two Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Total Project 13	\$ 372,014	2%	\$ 390,736	5%

Expense Month	Feb-24	Feb-24 vs. Jan-24 % Change	Mar-24	Mar-24 vs. Feb- 24 % Change
<b>Project 14 Expenses:</b>				
Project 14 - Wilson Phase 1 Landfill Cover	\$ 147,728	75%	\$ 62,286	-58%
Total Project 14	\$ 147,728	75%	\$ 62,286	-58%



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Expense Month	Apr-24	Apr-24 vs. Mar-24 % Change	May-24	May-24 vs. Apr-24 % Change
<b>Project 13 Expenses:</b>				
Green Ash Pond Closure - Reg Asset Amort	\$ 326,374	4%	\$ 335,270	3%
Green Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Green Ash Pond Closure - WMB / WWT	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - Reg Asset Amort	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Station Two Ash Pond Closure - Reg Asset Amort	\$ 86,510	14%	\$ 92,973	7%
Station Two Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Total Project 13	\$ 412,884	6%	\$ 428,243	4%

Expense Month	Apr-24	Apr-24 vs. Mar-24 % Change	May-24	May-24 vs. Apr-24 % Change
<b>Project 14 Expenses:</b>				
Project 14 - Wilson Phase 1 Landfill Cover	\$ 147,248	136%	\$ 81,805	-44%
Total Project 14	\$ 147,248	136%	\$ 81,805	-44%

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**December 2023 - May 2024**

Expense Month	Nov-23	Dec-23	Dec-23 vs. Nov-23 % Change	Jan-24	Jan-24 vs. Dec-23 % Change
Project 15 Expenses:					
Green Landfill Drainage - Green Allocation	\$ 22,010	\$ 16,580	-25%	\$ 15,898	-4%
Green Landfill Drainage - Station Two Allocat	\$ -	\$ 5,090	Note 1	\$ 3,325	-35%
Total Project 15	\$ 22,010	\$ 21,670	-2%	\$ 19,223	-11%

Expense Month	Nov-23	Dec-23	Dec-23 vs. Nov-23 % Change	Jan-24	Jan-24 vs. Dec-23 % Change
Project 16 Expenses:					
Green CCR Regulatory Asset Amortization	\$ 28,178	\$ 28,178	0%	\$ 28,178	0%
Station Two CCR Regulatory Asset Amortizat	\$ 10,832	\$ 10,832	0%	\$ 10,832	0%
Wilson CCR Regulatory Asset Amortization	\$ 88,900	\$ 88,900	0%	\$ 88,900	0%
Reid CCR Regulatory Asset Amortization	\$ -	\$ -	Note 1	\$ -	Note 1
Total Project 16	\$ 127,910	\$ 127,910	0%	\$ 127,910	0%

<b>Total</b>	<b>\$ 969,408</b>	<b>\$ 1,111,463</b>		<b>\$ 1,103,383</b>
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Expense Month	Feb-24	Feb-24 vs. Jan-24 % Change	Mar-24	Mar-24 vs. Feb- 24 % Change
Project 15 Expenses:				
Green Landfill Drainage - Green Allocation	\$ 47,528	199%	\$ 4,269	-91%
Green Landfill Drainage - Station Two Allocat	\$ 292	-91%	\$ 1,984	579%
Total Project 15	\$ 47,820	149%	\$ 6,253	-87%

Expense Month	Feb-24	Feb-24 vs. Jan-24 % Change	Mar-24	Mar-24 vs. Feb- 24 % Change
Project 16 Expenses:				
Green CCR Regulatory Asset Amortization	\$ 28,178	0%	\$ 28,178	0%
Station Two CCR Regulatory Asset Amortization	\$ 10,832	0%	\$ 10,832	0%
Wilson CCR Regulatory Asset Amortization	\$ 88,900	0%	\$ 88,900	0%
Reid CCR Regulatory Asset Amortization	\$ -	Note 1	\$ -	Note 1
Total Project 16	\$ 127,910	0%	\$ 127,910	0%

**Total**

**\$ 1,198,150**

**\$ 869,426**

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Expense Month	Apr-24	Apr-24 vs. Mar-24 % Change	May-24	May-24 vs. Apr-24 % Change
Project 15 Expenses:				
Green Landfill Drainage - Green Allocation	\$ 29,621	594%	\$ 18,914	-36%
Green Landfill Drainage - Station Two Allocation	\$ 415	-79%	\$ 192	-54%
Total Project 15	\$ 30,036	380%	\$ 19,106	-36%

Expense Month	Apr-24	Apr-24 vs. Mar-24 % Change	May-24	May-24 vs. Apr-24 % Change
Project 16 Expenses:				
Green CCR Regulatory Asset Amortization	\$ 28,178	0%	\$ 28,178	0%
Station Two CCR Regulatory Asset Amortization	\$ 10,832	0%	\$ 10,832	0%
Wilson CCR Regulatory Asset Amortization	\$ 88,900	0%	\$ 88,900	0%
Reid CCR Regulatory Asset Amortization	\$ -	Note 1	\$ -	Note 1
Total Project 16	\$ 127,910	0%	\$ 127,910	0%

**Total**

**\$ 1,127,013**

**\$ 1,276,880**

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**December 2023 - May 2024**

**Variance Explanations:**

Anhydrous Ammonia:

Dec-23 vs. Nov-23	-47%	The decrease is due to the timing of product delivery at Wilson Station.
Jan-24 vs. Dec-23	382%	The increase is due to the timing of product delivery at Wilson Station.
Feb-24 vs. Jan-24	-64%	The decrease is due to the timing of product delivery at Wilson Station.
Mar-24 vs. Feb-24	34%	The increase is due to the timing of product delivery at Wilson Station.
Apr-24 vs. Mar-24	72%	The increase is due to the timing of product delivery at Wilson Station.

Disposal-Flyash/Bottom Ash/Sludge:

Jan-24 vs. Dec-23	16%	The increase is due to higher generation in January due to December outages.
Feb-24 vs. Jan-24	-26%	The decrease is due to lower generation in February due to reduced service hours and forced outage hours.
Apr-24 vs. Mar-24	-11%	The decrease is due to reduced FDG wasted produced throughout planned outage in Feb. and Mar. Timing of waste hauled to landfill.
May-24 vs. Apr-24	27%	The increase is due to higher generation in May following planned outage in Mar. & April and timing of waste hauled to landfill.

Fixation Lime:

Dec-23 vs. Nov-23	-100%	The decrease is due to operational needs at the landfill.
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Reagent-Limestone:

Dec-23 vs. Nov-23	26%	The increase is due to higher generation due to load daemand and timing of deliveries.
Jan-24 vs. Dec-23	-24%	The decrease is due to the timing of product delivery at Wilson Station.
Feb-24 vs. Jan-24	12%	The increase is due to the timing of product delivery at Wilson Station.
Mar-24 vs. Feb-24	-69%	The decrease is due to lower generation in March due to planned outage
Apr-24 vs. Mar-24	83%	The increase is due to higher genertion in April than in March due to planned outage.
May-24 vs. Apr-24	123%	Stopped buying Thio in Oct 2023 after conversion of new FGD to oxidized. Timing of Oct 2023 invoices paid.

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**December 2023 - May 2024**

**Variance Explanations:**

Reagent-Sodium Bisulfite for SO<sub>2</sub>:

Dec-23 vs. Nov-23	-100%	Stopped buying Thio in Oct 2023 after conversion of new FGD to oxidized. Timing of Oct 2023 invoices paid.
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Project 9 - Wilson Hg

Dec-23 vs. Nov-23	364%	The increase is due to the timing of product delivery at Wilson Station.
Jan-24 vs. Dec-23	-90%	The decrease is due to the timing of product delivery at Wilson Station.
Feb-24 vs. Jan-24	619%	The increase is due to the timing of product delivery at Wilson Station.
Mar-24 vs. Feb-24	-53%	The decrease is due to the timing of product delivery at Wilson Station.
Apr-24 vs. Mar-24	142%	The increase is due to the timing of product delivery at Wilson Station.
May-24 vs. Apr-24	-33%	The decrease is due to the timing of product delivery at Wilson Station.

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

Dec-23 vs. Nov-23	16%	The increase is due to timing of expenses related to the closure of the STII Ash Pond
Jan-24 vs. Dec-23	11%	The increase is due to timing of expenses related to the closure of the STII Ash Pond
Feb-24 vs. Jan-24	10%	The increase is due to timing of expenses related to the closure of the STII Ash Pond
Mar-24 vs. Feb-24	14%	The increase is due to timing of expenses related to the closure of the STII Ash Pond
Apr-24 vs. Mar-24	14%	The increase is due to timing of expenses related to the closure of the STII Ash Pond

Project 14 - Wilson Landfill Cover

Dec-23 vs. Nov-23	-30%	The decrease is due to the timing of environmental equipment costs.
Jan-24 vs. Dec-23	222%	The increase is due to the timing of annual sampling, engineering costs, and cleaning expenses.
Feb-24 vs. Jan-24	75%	The increase is due to an increase in cleaning expenses.
Mar-24 vs. Feb-24	-58%	The decrease is due to a decrease in cleaning expenses.
Apr-24 vs. Mar-24	136%	The increase is due to an increase in cleaning expenses.
May-24 vs. Apr-24	-44%	The decrease is due to a decrease in cleaning expenses.

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**Variance Explanations:**

**Project 15 - Green Landfill Drainage - Green Allocation**

Dec-23 vs. Nov-23	-25%	The decrease is due to timing of expenses related to the Green Landfill Drainage System.
Feb-24 vs. Jan-24	199%	The increase is due to the timing of maintenance of the landfill drainage system.
Mar-24 vs. Feb-24	-91%	The decrease is due to the timing of maintenance of the landfill drainage system.
Apr-24 vs. Mar-24	594%	The increase is due to the timing of maintenance of the landfill drainage system.
May-24 vs. Apr-24	-36%	The decrease is due to the timing of maintenance of the landfill drainage system.

**Project 15 - Green Landfill Drainage - Station Two Allocation**

Jan-24 vs. Dec-23	-35%	The decrease is due to timing of expenses related to the Green Landfill Drainage System.
Feb-24 vs. Jan-24	-91%	The decrease is due to timing of expenses related to the Green Landfill Drainage System.
Mar-24 vs. Feb-24	579%	The increase is due to timing of expenses related to the Green Landfill Drainage System.
Apr-24 vs. Mar-24	-79%	The decrease is due to timing of expenses related to the Green Landfill Drainage System.
May-24 vs. Apr-24	-54%	The decrease is due to timing of expenses related to the Green Landfill Drainage System.

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**June 2024 - November 2024**

**NOx Plan:**

Expense Month	May-24	Jun-24	Jun-24 vs. May-24 % Change	Jul-24	Jul-24 vs. Jun-24 % Change
<b>NOx Plan</b>					
Anhydrous Ammonia	\$ 58,156	\$ 90,183	55%	\$ 72,801	-19%
Emulsified Sulphur for NOx	-	-	Note 1	-	Note 1
Total NOx Plan O&M Expenses	\$ 58,156	\$ 90,183	55%	\$ 72,801	-19%

**SO2 Plan:**

Expense Month	May-24	Jun-24	Jun-24 vs. May-24 % Change	Jul-24	Jul-24 vs. Jun-24 % Change
<b>SO2 Plan Expenses:</b>					
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 145,711	\$ 127,355	-13%	\$ 133,646	5%
Fixation Lime	-	-	Note 1	-	Note 1
Reagent-Limestone	368,296	231,358	-37%	403,286	74%
Reagent-Lime	-	-	Note 1	-	Note 1
Emulsified Sulphur for SO2	-	-	Note 1	-	Note 1
Reagent-DiBasic Acid	-	-	Note 1	-	Note 1
Reagent-Sodium BiSulfite for SO2	-	-	Note 1	-	Note 1
Total SO2 Plan O&M Expenses	\$ 514,007	\$ 358,713	-30%	\$ 536,932	50%

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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NOx Plan:

Expense Month	Aug-24	Aug-24 vs. Jul-24 % Change	Sep-24	Sep-24 vs. Aug-24 % Change
NOx Plan				
Anhydrous Ammonia	\$ 71,913	-1%	\$ 43,226	-40%
Emulsified Sulphur for NOx	-	Note 1	-	Note 1
Total NOx Plan O&M Expenses	\$ 71,913	-1%	\$ 43,226	-40%

SO2 Plan:

Expense Month	Aug-24	Aug-24 vs. Jul-24 % Change	Sep-24	Sep-24 vs. Aug-24 % Change
SO2 Plan Expenses:				
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 223,882	68%	\$ 143,877	-36%
Fixation Lime	-	Note 1	-	Note 1
Reagent-Limestone	232,535	-42%	369,140	59%
Reagent-Lime	-	Note 1	-	Note 1
Emulsified Sulphur for SO2	-	Note 1	-	Note 1
Reagent-DiBasic Acid	-	Note 1	-	Note 1
Reagent-Sodium BiSulfite for SO2	-	Note 1	-	Note 1
Total SO2 Plan O&M Expenses	\$ 456,417	-15%	\$ 513,017	12%

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NOx Plan:

Expense Month	Oct-24	Oct-24 vs. Sep-24 % Change	Nov-24	Nov-24 vs. Oct-24 % Change
NOx Plan				
Anhydrous Ammonia	\$ 74,565	73%	\$ 12,994	-83%
Emulsified Sulphur for NOx	-	Note 1	-	Note 1
Total NOx Plan O&M Expenses	\$ 74,565	73%	\$ 12,994	-83%

SO2 Plan:

Expense Month	Oct-24	Oct-24 vs. Sep-24 % Change	Nov-24	Nov-24 vs. Oct-24 % Change
SO2 Plan Expenses:				
Disposal-Flyash/Bottom Ash/Sludge (Note 2)	\$ 134,140	-7%	\$ 133,321	-1%
Fixation Lime	15,411	Note 1	30,456	98%
Reagent-Limestone	217,269	-41%	327,536	51%
Reagent-Lime	-	Note 1	-	Note 1
Emulsified Sulphur for SO2	-	Note 1	-	Note 1
Reagent-DiBasic Acid	-	Note 1	-	Note 1
Reagent-Sodium BiSulfite for SO2	-	Note 1	-	Note 1
Total SO2 Plan O&M Expenses	\$ 366,820	-28%	\$ 491,313	34%

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SO3 Plan:

Expense Month	May-24	Jun-24	Jun-24 vs. May-24 % Change	Jul-24	Jul-24 vs. Jun-24 % Change
SO3 Plan Expenses:					
Hydrated Lime - SO3	\$ -	\$ -	Note 1	\$ -	Note 1
Total SO3 Plan O&M Expenses	\$ -	\$ -	Note 1	\$ -	Note 1

2012 Plan:

Expense Month	May-24	Jun-24	Jun-24 vs. May-24 % Change	Jul-24	Jul-24 vs. Jun-24 % Change
2012 Plan Expenses:					
Project 9 - Wilson Hg	\$ 47,653	\$ 88,776	86%	\$ 72,191	-19%
Project 10 - Green Hg	-	-	Note 1	-	Note 1
Project 11 - HMP&L Hg	-	-	Note 1	-	Note 1
Total 2012 Plan	\$ 47,653	\$ 88,776	86%	\$ 72,191	-19%

2020 Plan:

Expense Month	May-24	Jun-24	Jun-24 vs. May-24 % Change	Jul-24	Jul-24 vs. Jun-24 % Change
Project 12 Expenses:					
Project 12 - Wilson FGD / WWT	\$ -	\$ -	Note 1	\$ -	Note 1
Total Project 12	\$ -	\$ -	Note 1	\$ -	Note 1

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SO3 Plan:

Expense Month	Aug-24	Aug-24 vs. Jul-24 % Change	Sep-24	Sep-24 vs. Aug- 24 % Change
SO3 Plan Expenses:				
Hydrated Lime - SO3	\$ -	Note 1	\$ -	Note 1
Total SO3 Plan O&M Expenses	\$ -	Note 1	\$ -	Note 1

2012 Plan:

Expense Month	Aug-24	Aug-24 vs. Jul-24 % Change	Sep-24	Sep-24 vs. Aug- 24 % Change
2012 Plan Expenses:				
Project 9 - Wilson Hg	\$ 83,456	16%	\$ 79,409	-5%
Project 10 - Green Hg	-	Note 1	-	Note 1
Project 11 - HMP&L Hg	-	Note 1	-	Note 1
Total 2012 Plan	\$ 83,456	16%	\$ 79,409	-5%

2020 Plan:

Expense Month	Aug-24	Aug-24 vs. Jul-24 % Change	Sep-24	Sep-24 vs. Aug- 24 % Change
Project 12 Expenses:				
Project 12 - Wilson FGD / WWT	\$ -	Note 1	\$ -	Note 1
Total Project 12	\$ -	Note 1	\$ -	Note 1

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SO3 Plan:

Expense Month	Oct-24	Oct-24 vs. Sep-24 % Change	Nov-24	Nov-24 vs. Oct-24 % Change
SO3 Plan Expenses:				
Hydrated Lime - SO3	\$ -	Note 1	\$ -	Note 1
Total SO3 Plan O&M Expenses	\$ -	Note 1	\$ -	Note 1

2012 Plan:

Expense Month	Oct-24	Oct-24 vs. Sep-24 % Change	Nov-24	Nov-24 vs. Oct-24 % Change
2012 Plan Expenses:				
Project 9 - Wilson Hg	\$ 106,532	34%	\$ 98,052	-8%
Project 10 - Green Hg	-	Note 1	-	Note 1
Project 11 - HMP&L Hg	-	Note 1	-	Note 1
Total 2012 Plan	\$ 106,532	34%	\$ 98,052	-8%

2020 Plan:

Expense Month	Oct-24	Oct-24 vs. Sep-24 % Change	Nov-24	Nov-24 vs. Oct-24 % Change
Project 12 Expenses:				
Project 12 - Wilson FGD / WWT	\$ -	Note 1	\$ -	Note 1
Total Project 12	\$ -	Note 1	\$ -	Note 1

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**June 2024 - November 2024**

Expense Month	May-24	Jun-24	Jun-24 vs. May-24 % Change	Jul-24	Jul-24 vs. Jun-24 % Change
<b>Project 13 Expenses:</b>					
Green Ash Pond Closure - Reg Asset Amort	\$ 335,270	\$ 369,896	10%	\$ 378,222	2%
Green Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1
Green Ash Pond Closure - WMB / WWT	\$ -	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - Reg Asset Amort	\$ -	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1
Station Two Ash Pond Closure - Reg Asset Am	\$ 92,973	\$ 100,765	8%	\$ 106,683	6%
Station Two Ash Pond Closure - O&M	\$ -	\$ -	Note 1	\$ -	Note 1
Total Project 13	\$ 428,243	\$ 470,661	10%	\$ 484,905	3%

Expense Month	May-24	Jun-24	Jun-24 vs. May-24 % Change	Jul-24	Jul-24 vs. Jun-24 % Change
<b>Project 14 Expenses:</b>					
Project 14 - Wilson Phase 1 Landfill Cover	\$ 81,805	\$ 104,235	27%	\$ 69,394	-33%
Total Project 14	\$ 81,805	\$ 104,235	27%	\$ 69,394	-33%

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**June 2024 - November 2024**

Expense Month	Aug-24	Aug-24 vs. Jul-24 % Change	Sep-24	Sep-24 vs. Aug- 24 % Change
Project 13 Expenses:				
Green Ash Pond Closure - Reg Asset Amort	\$ 382,884	1%	\$ 386,491	1%
Green Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Green Ash Pond Closure - WMB / WWT	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - Reg Asset Amort	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Station Two Ash Pond Closure - Reg Asset Amort	\$ 115,918	9%	\$ 123,002	6%
Station Two Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Total Project 13	\$ 498,802	3%	\$ 509,493	2%

Expense Month	Aug-24	Aug-24 vs. Jul-24 % Change	Sep-24	Sep-24 vs. Aug- 24 % Change
Project 14 Expenses:				
Project 14 - Wilson Phase 1 Landfill Cover	\$ 10,584	-85%	\$ 89,864	749%
Total Project 14	\$ 10,584	-85%	\$ 89,864	749%

**Big Rivers Electric Corporation**  
**Case No. 2025-00052**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2024 - November 2024**

Expense Month	Oct-24	Oct-24 vs. Sep-24 % Change	Nov-24	Nov-24 vs. Oct-24 % Change
<b>Project 13 Expenses:</b>				
Green Ash Pond Closure - Reg Asset Amort	\$ 394,507	2%	\$ 401,915	2%
Green Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Green Ash Pond Closure - WMB / WWT	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - Reg Asset Amort	\$ -	Note 1	\$ -	Note 1
Coleman Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Station Two Ash Pond Closure - Reg Asset Amort	\$ 126,445	3%	\$ 132,037	4%
Station Two Ash Pond Closure - O&M	\$ -	Note 1	\$ -	Note 1
Total Project 13	\$ 520,952	2%	\$ 533,952	2%

Expense Month	Oct-24	Oct-24 vs. Sep-24 % Change	Nov-24	Nov-24 vs. Oct-24 % Change
<b>Project 14 Expenses:</b>				
Project 14 - Wilson Phase 1 Landfill Cover	\$ (36,954)	-141%	\$ 34,962	-195%
Total Project 14	\$ (36,954)	-141%	\$ 34,962	-195%



**Big Rivers Electric Corporation**  
**Case No. 2025-00052**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2024 - November 2024**

Expense Month	May-24	Jun-24	Jun-24 vs. May-24 % Change	Jul-24	Jul-24 vs. Jun-24 % Change
Project 15 Expenses:					
Green Landfill Drainage - Green Allocation	\$ 18,914	\$ 32,021	69%	\$ 20,500	-36%
Green Landfill Drainage - Station Two Allocat	\$ 192	\$ 789	311%	\$ 210	-73%
Total Project 15	\$ 19,106	\$ 32,810	72%	\$ 20,710	-37%

Expense Month	May-24	Jun-24	Jun-24 vs. May-24 % Change	Jul-24	Jul-24 vs. Jun-24 % Change
Project 16 Expenses:					
Green CCR Regulatory Asset Amortization	\$ 28,178	\$ 28,178	0%	\$ 28,178	0%
Station Two CCR Regulatory Asset Amortization	\$ 10,832	\$ 10,832	0%	\$ 10,832	0%
Wilson CCR Regulatory Asset Amortization	\$ 88,900	\$ 88,900	0%	\$ 88,900	0%
Reid CCR Regulatory Asset Amortization	\$ -	\$ -	Note 1	\$ -	Note 1
Total Project 16	\$ 127,910	\$ 127,910	0%	\$ 127,910	0%

**Total**

**\$ 1,276,880   \$ 1,273,288**

**\$ 1,384,843**

**Big Rivers Electric Corporation**  
**Case No. 2025-00052**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2024 - November 2024**

Expense Month	Aug-24	Aug-24 vs. Jul-24 % Change	Sep-24	Sep-24 vs. Aug- 24 % Change
Project 15 Expenses:				
Green Landfill Drainage - Green Allocation	\$ 29,809	45%	\$ 20,746	-30%
Green Landfill Drainage - Station Two Allocat	\$ 5,213	2382%	\$ 202	-96%
Total Project 15	\$ 35,022	69%	\$ 20,948	-40%

Expense Month	Aug-24	Aug-24 vs. Jul-24 % Change	Sep-24	Sep-24 vs. Aug- 24 % Change
Project 16 Expenses:				
Green CCR Regulatory Asset Amortization	\$ 28,178	0%	\$ 28,178	0%
Station Two CCR Regulatory Asset Amortization	\$ 10,832	0%	\$ 10,832	0%
Wilson CCR Regulatory Asset Amortization	\$ 88,900	0%	\$ 88,900	0%
Reid CCR Regulatory Asset Amortization	\$ -	Note 1	\$ -	Note 1
Total Project 16	\$ 127,910	0%	\$ 127,910	0%

**Total**

**\$ 1,284,104**

**\$ 1,383,867**

**Big Rivers Electric Corporation**  
**Case No. 2025-00052**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2024 - November 2024**

Expense Month	Oct-24	Oct-24 vs. Sep-24 % Change	Nov-24	Nov-24 vs. Oct-24 % Change
Project 15 Expenses:				
Green Landfill Drainage - Green Allocation	\$ 26,378	27%	\$ 6,231	-76%
Green Landfill Drainage - Station Two Allocation	\$ 204	1%	\$ -	-100%
Total Project 15	\$ 26,582	27%	\$ 6,231	-77%

Expense Month	Oct-24	Oct-24 vs. Sep-24 % Change	Nov-24	Nov-24 vs. Oct-24 % Change
Project 16 Expenses:				
Green CCR Regulatory Asset Amortization	\$ 28,178	0%	\$ 28,178	0%
Station Two CCR Regulatory Asset Amortization	\$ 10,832	0%	\$ 10,832	0%
Wilson CCR Regulatory Asset Amortization	\$ 88,900	0%	\$ 88,900	0%
Reid CCR Regulatory Asset Amortization	\$ -	Note 1	\$ -	Note 1
Total Project 16	\$ 127,910	0%	\$ 127,910	0%

**Total**

**\$ 1,186,407**

**\$ 1,305,414**

**Big Rivers Electric Corporation**  
**Case No. 2025-00052**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2024 - November 2024**

**Variance Explanations:**

Anhydrous Ammonia:

Jun-24 vs. May-24	55%	The increase is due to the timing of product delivery at Wilson Station.
Jul-24 vs. Jun-24	-19%	The decrease is due to the timing of product delivery at Wilson Station.
Sep-24 vs. Aug-24	-40%	The decrease is due to the timing of product delivery at Wilson Station.
Oct-24 vs. Sep-	73%	The increase is due to the timing of product delivery at Wilson Station.
Nov-24 vs. Oct-24	-83%	The decrease is due to the timing of product delivery at Wilson Station.

Disposal-Flyash/Bottom Ash/Sludge:

Jun-24 vs. May-24	-13%	The decrease is due to timing of waste hauled to landfill.
Aug-24 vs. Jul-24	68%	The increase is due to the timing of waste hauled to the landfill.
Sep-24 vs. Aug-24	-36%	The decrease is due to decreased generation due to outage hours in September.

Fixation Lime:

Nov-24 vs. Oct-24	98%	The increase is due to Wilson having an outage in October and running for almost all of November
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Reagent-Limestone:

Jun-24 vs. May-24	-37%	The decrease is due to the timing of product delivery at Wilson Station.
Jul-24 vs. Jun-24	74%	The increase is due to the timing of product delivery at Wilson Station.
Aug-24 vs. Jul-24	-42%	The decrease is due to the timing of product delivery at Wilson Station.
Sep-24 vs. Aug-24	59%	The increase is due to the timing of product delivery at Wilson Station.
Oct-24 vs. Sep-24	-41%	The decrease is due to load demand and decreased generation in September due to outage hours.
Nov-24 vs. Oct-24	51%	The increase is due to Wilson having an outage in October and running for almost all of November

**Big Rivers Electric Corporation**  
**Case No. 2025-00052**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2024 - November 2024**

**Variance Explanations:**

Project 9 - Wilson Hg

Jun-24 vs. May-24	86%	The increase is due to the timing of product delivery at Wilson Station.
Jul-24 vs. Jun-24	-19%	The increase is due to the timing of maintenance of the Ash Pond Closure
Aug-24 vs. Jul-24	16%	The increase is due to the timing of product delivery at Wilson Station.
Oct-24 vs. Sep-24	34%	The increase is due to the timing of product delivery at Wilson Station.

Project 13 - Green Ash Pond Closure - Reg Asset Amort

Jun-24 vs. May-24	10%	The increase is due to the timing of maintenance of the Ash Pond Closure
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Project 14 - Wilson Landfill Cover

Jun-24 vs. May-24	27%	The increase is due to the timing of the annual state fee
Jul-24 vs. Jun-24	-33%	The decrease is due to the timing of the annual state fee and a decrease in engineering costs
Aug-24 vs. Jul-24	-85%	The decrease is due to a decrease in cleaning expenses
Sep-24 vs. Aug-24	749%	The increase is due to an increase in cleaning expenses
Oct-24 vs. Sep-24	-141%	The decrease is due to a decrease in cleaning expenses
Nov-24 vs. Oct-24	-195%	The decrease is due to a decrease in cleaning expenses

Project 15 - Green Landfill Drainage - Green Allocation

Jun-24 vs. May-24	69%	The increase is due to the timing of maintenance of the landfill.
Jul-24 vs. Jun-24	-36%	The decrease is due to the timing of maintenance of the landfill.
Aug-24 vs. Jul-24	45%	The increase is due to the timing of maintenance of the landfill.
Sep-24 vs. Aug-24	-30%	The decrease is due to the timing of maintenance of the landfill.
Oct-24 vs. Sep-24	27%	The increase is due to the timing of maintenance of the landfill.
Nov-24 vs. Oct-24	-76%	The decrease is due to the timing of maintenance of the landfill.

Case No. 2025-00052

Attachment C for Response to Staff's First Request Item 3

Witnesses: Rebecca L. Shelton and Jeffrey S. Brown

**Big Rivers Electric Corporation**  
**Case No. 2025-00052**  
**Form 2.50 - Operating and Maintenance Expense Analysis**  
**June 2024 - November 2024**

**Variance Explanations:**

**Project 15 - Green Landfill Drainage - Station Two Allocation**

Jun-24 vs. May-24	311%	The increase is due to timing of maintenance expenses on the Green Landfill Drainage System
Jul-24 vs. Jun-24	-73%	The decrease is due to timing of maintenance expenses on the Green Landfill Drainage System
Aug-24 vs. Jul-24	2382%	The increase is due to timing of maintenance expenses on the Green Landfill Drainage System
Sep-24 vs. Aug-24	-96%	The decrease is due to timing of maintenance expenses on the Green Landfill Drainage System
Nov-24 vs. Oct-24	-100%	The decrease is due to timing of maintenance expenses on the Green Landfill Drainage System

IN THE MATTER OF:  
AN 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, 2024, JULY 31, 2024, AND JANUARY 31, 2025.  
CASE NO. 2025-00052

RESPONSE OF BIG RIVERS ELECTRIC CORPORATION TO COMMISSION  
STAFF'S FIRST REQUEST FOR INFORMATION DATED APRIL 3, 2025

April 28, 2025

**Item 4)**     *This request is addressed to BREC. Refer to BREC's monthly environmental surcharge reports for the six-month 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:**     Rebecca L. (Becky) Shelton

**BIG RIVERS ELECTRIC CORPORATION**  
**CASE NO. 2025-00052**  
**Calculations for Rates of Return on Environmental Surcharge Mechanism**  
**For the Expense Months: August 2023 through January 2025**

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

	Expense Month:	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>
1						
2						
3	<b><u>Monthly Interest Expense on Long-Term Debt (by Obligation):</u></b>					
4	CoBank 2012 Term Loan	\$ 492,993.57	\$ 477,090.56	\$ 481,938.60	\$ 466,392.19	\$ 481,581.98
5	CFC 2012 Refinance Notes (Loan No. 9003)	661,665.80	633,568.33	653,353.39	628,892.80	640,197.23
6	RUS Series B Note	587,280.91	568,336.37	595,864.46	576,643.03	601,898.98
7	RUS-FFB Loan-W8	46,301.59	44,807.99	45,350.67	43,778.79	45,237.73
8	RUS-FFB Loan-X8	39,678.60	38,398.64	39,364.10	38,058.83	39,327.16
9	RUS-FFB Loan-Y8 A	40,346.66	39,045.15	40,346.67	39,045.15	40,346.20
10	RUS-FFB Loan-Y8 B	348,457.52	337,216.95	348,457.52	337,182.49	348,419.62
11	RUS-FFB Loan-AA8	112,907.94	109,265.75	112,907.94	109,249.61	112,890.18
12	RUS-FFB Loan-Z8	-	-	50,183.71	53,768.26	55,560.28
13	RUS-FFB Loan-AC58	-	-	-	-	342,301.76
14	CFC 2020 Series B (Bond Refinance)	176,162.38	170,479.73	176,162.38	170,479.73	176,162.38
15	CFC Series 2022 Loan One	184,851.09	184,851.09	183,312.48	183,312.48	183,312.47
16	CFC Series 2022 Loan Two	196,261.16	196,261.15	194,700.22	194,700.22	194,700.22
17	CFC-Farmer Mac Loan Series 2022	176,407.80	176,407.81	174,907.11	174,907.11	174,907.11
18	CFC-Series 2023 Loan 1	158,958.33	164,256.95	157,849.07	157,849.07	157,849.07
19	CFC-Series 2023 Loan 2	113,541.67	117,326.38	112,749.34	112,749.34	112,749.33
20	CFC-Series 2023 Loan 3					352,625.00
21						
23	<b>(a) Total Monthly Interest Expense on Long-Term Debt</b>	<b>\$ 3,335,815.02</b>	<b>\$ 3,257,312.85</b>	<b>\$ 3,367,447.66</b>	<b>\$ 3,287,009.10</b>	<b>\$ 4,060,066.70</b>
24						
25	Total Outstanding Long-Term Debt (Beginning of Month)	\$ 947,102,202.93	\$ 943,339,212.58	\$ 940,474,362.79	\$ 953,042,713.32	\$ 1,024,238,330.08
26	Total Outstanding Long-Term Debt (End of Month)	943,339,212.58	940,474,362.79	953,042,713.32	1,024,238,330.08	1,021,349,771.76
27	<b>(b) Average Outstanding Long-Term Debt during Month</b>	<b>\$ 945,220,707.76</b>	<b>\$ 941,906,787.69</b>	<b>\$ 946,758,538.06</b>	<b>\$ 988,640,521.70</b>	<b>\$ 1,022,794,050.92</b>
28						
29	(c) Number of Days During Year	365	365	365	365	365
30						
31	(d) Number of Days During Month	31	30	31	30	31
32						
33	<b>(e) Average Cost of Debt <math>[(a) \div (b)] \times [(c) \div (d)]</math></b>	<b>4.16%</b>	<b>4.21%</b>	<b>4.19%</b>	<b>4.05%</b>	<b>4.67%</b>
34						
35	<b>(f) Applicable TIER <sup>(1)</sup></b>	<b>1.24</b>	<b>1.24</b>	<b>1.24</b>	<b>1.24</b>	<b>1.24</b>
36						
37	<b>(g) Rate of Return on Environmental Compliance Rate Base <math>[(e) \times (f)]</math></b>	<b>5.16%</b>	<b>5.22%</b>	<b>5.20%</b>	<b>5.02%</b>	<b>5.79%</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. 2025-00052**  
**Calculations for Rates of Return on Environmental Surcharge Mechanism**  
**For the Expense Months: August 2023 through January 2025**

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

	Expense Month:	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>
1						
2						
3	<b><u>Monthly Interest Expense on Long-Term Debt (by Obligation):</u></b>					
4	CoBank 2012 Term Loan	\$ 470,752.34	\$ 440,381.22	\$ 470,030.66	\$ 444,612.82	\$ 459,433.25
5	CFC 2012 Refinance Notes (Loan No. 9003)	640,197.23	595,949.59	626,896.38	607,108.98	622,171.36
6	RUS Series B Note	-	-	-	-	-
7	RUS-FFB Loan-W8	44,153.56	41,198.51	44,039.79	41,645.15	42,950.48
8	RUS-FFB Loan-X8	38,898.68	36,354.06	38,861.24	37,278.04	38,493.22
9	RUS-FFB Loan-Y8 A	39,883.97	37,262.79	39,832.65	38,182.66	39,415.47
10	RUS-FFB Loan-Y8 B	344,771.07	322,245.11	344,468.92	330,539.21	341,339.75
11	RUS-FFB Loan-AA8	111,622.95	104,302.66	111,495.94	106,904.18	110,371.39
12	RUS-FFB Loan-Z8	55,560.53	51,593.57	55,147.96	53,369.00	54,725.18
13	RUS-FFB Loan-AC58	455,955.94	426,539.42	455,947.90	441,213.22	455,920.33
14	CFC 2020 Series B (Bond Refinance)	176,162.38	164,797.07	176,162.39	170,479.73	176,162.38
15	CFC Series 2022 Loan One	181,756.24	181,756.24	181,756.25	180,182.19	180,182.19
16	CFC Series 2022 Loan Two	193,120.48	193,120.48	193,120.47	191,521.69	191,521.69
17	CFC-Farmer Mac Loan Series 2022	173,390.01	173,390.01	173,390.00	171,856.31	171,856.31
18	CFC-Series 2023 Loan 1	156,724.69	156,724.69	156,724.70	155,585.00	155,585.00
19	CFC-Series 2023 Loan 2	111,946.21	111,946.21	111,946.21	111,132.14	111,132.14
20	CFC-Series 2023 Loan 3	341,250.00	341,250.00	341,250.00	338,871.37	338,871.37
21						
22						
23	<b>(a) Total Monthly Interest Expense on Long-Term Debt</b>	<b>\$ 3,536,146.28</b>	<b>\$ 3,378,811.63</b>	<b>\$ 3,521,071.46</b>	<b>\$ 3,420,481.69</b>	<b>\$ 3,490,131.51</b>
24						
25	Total Outstanding Long-Term Debt (Beginning of Month)	\$ 1,021,349,771.76	\$ 1,018,773,209.44	\$ 1,014,926,977.99	\$ 1,009,685,878.46	\$ 1,007,048,848.18
26	Total Outstanding Long-Term Debt (End of Month)	1,018,773,209.44	1,014,926,977.99	1,009,685,878.46	1,007,048,848.18	1,003,160,308.22
27	<b>(b) Average Outstanding Long-Term Debt during Month</b>	<b>\$ 1,020,061,490.60</b>	<b>\$ 1,016,850,093.72</b>	<b>\$ 1,012,306,428.23</b>	<b>\$ 1,008,367,363.32</b>	<b>\$ 1,005,104,578.20</b>
28						
29	(c) Number of Days During Year	366	366	366	366	366
30						
31	(d) Number of Days During Month	31	29	31	30	31
32						
33	<b>(e) Average Cost of Debt <math>[(a) \div (b)] \times [(c) \div (d)]</math></b>	<b>4.09%</b>	<b>4.19%</b>	<b>4.11%</b>	<b>4.14%</b>	<b>4.10%</b>
34						
35	<b>(f) Applicable TIER <sup>(1)</sup></b>	<b>1.24</b>	<b>1.24</b>	<b>1.24</b>	<b>1.24</b>	<b>1.24</b>
36						
37	<b>(g) Rate of Return on Environmental Compliance Rate Base <math>[(e) \times (f)]</math></b>	<b>5.07%</b>	<b>5.20%</b>	<b>5.10%</b>	<b>5.13%</b>	<b>5.08%</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. 2025-00052**  
**Calculations for Rates of Return on Environmental Surcharge Mechanism**  
**For the Expense Months: August 2023 through January 2025**

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

	Expense Month:	<u>Jun-24</u>	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>
1						
2						
3	<b><u>Monthly Interest Expense on Long-Term Debt (by Obligation):</u></b>					
4	CoBank 2012 Term Loan	\$ 443,882.56	\$ 447,979.74	\$ 447,979.74	\$ 432,789.85	\$ 436,390.23
5	CFC 2012 Refinance Notes (Loan No. 9003)	594,436.62	612,362.83	607,663.37	580,550.96	598,478.42
6	RUS Series B Note	-	-	-	-	-
7	RUS-FFB Loan-W8	41,564.98	41,939.13	41,857.09	40,326.98	40,756.36
8	RUS-FFB Loan-X8	37,251.51	38,152.63	38,125.63	36,837.97	37,755.46
9	RUS-FFB Loan-Y8 A	38,144.00	39,037.90	39,005.29	37,692.95	38,586.26
10	RUS-FFB Loan-Y8 B	330,328.79	338,429.67	338,215.81	327,049.20	335,066.89
11	RUS-FFB Loan-AA8	106,811.02	109,342.44	109,247.38	105,585.69	108,117.24
12	RUS-FFB Loan-Z8	52,959.84	54,725.18	54,304.60	50,072.23	53,878.95
13	RUS-FFB Loan-AC58	441,213.22	455,920.33	455,920.33	441,116.74	455,920.33
14	CFC 2020 Series B (Bond Refinance)	170,479.72	176,162.38	176,162.38	170,479.74	176,162.38
15	CFC Series 2022 Loan One	180,182.20	178,590.12	178,590.12	178,590.14	176,979.82
16	CFC Series 2022 Loan Two	191,521.70	189,903.65	189,903.65	189,903.65	188,266.11
17	CFC-Farmer Mac Loan Series 2022	171,856.32	170,305.85	170,305.85	170,305.85	168,738.43
18	CFC-Series 2023 Loan 1	155,584.98	154,429.77	154,429.77	154,429.78	153,258.81
19	CFC-Series 2023 Loan 2	111,132.14	110,306.98	110,306.98	110,306.98	109,470.58
20	CFC-Series 2023 Loan 3	338,871.38	336,460.28	336,460.28	336,460.27	334,016.27
21						
23	<b>(a) Total Monthly Interest Expense on Long-Term Debt</b>	<b>\$ 3,406,220.98</b>	<b>\$ 3,454,048.88</b>	<b>\$ 3,448,478.27</b>	<b>\$ 3,362,498.98</b>	<b>\$ 3,411,842.54</b>
24						
25	Total Outstanding Long-Term Debt (Beginning of Month)	\$ 1,003,160,308.22	\$ 997,855,790.93	\$ 995,219,941.23	\$ 991,299,432.15	\$ 983,276,482.07
26	Total Outstanding Long-Term Debt (End of Month)	997,855,790.93	995,219,941.23	991,299,432.15	983,276,482.07	983,276,482.07
27	<b>(b) Average Outstanding Long-Term Debt during Month</b>	<b>\$ 1,000,508,049.58</b>	<b>\$ 996,537,866.08</b>	<b>\$ 993,259,686.69</b>	<b>\$ 987,287,957.11</b>	<b>\$ 983,276,482.07</b>
28						
29	(c) Number of Days During Year	366	366	366	366	366
30						
31	(d) Number of Days During Month	30	31	31	30	31
32						
33	<b>(e) Average Cost of Debt <math>[(a) \div (b)] \times [(c) \div (d)]</math></b>	<b>4.15%</b>	<b>4.09%</b>	<b>4.10%</b>	<b>4.16%</b>	<b>4.10%</b>
34						
35	<b>(f) Applicable TIER <sup>(1)</sup></b>	<b>1.24</b>	<b>1.24</b>	<b>1.24</b>	<b>1.24</b>	<b>1.24</b>
36						
37	<b>(g) Rate of Return on Environmental Compliance Rate Base <math>[(e) \times (f)]</math></b>	<b>5.15%</b>	<b>5.07%</b>	<b>5.08%</b>	<b>5.16%</b>	<b>5.08%</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. 2025-00052**  
**Calculations for Rates of Return on Environmental Surcharge Mechanism**  
**For the Expense Months: August 2023 through January 2025**

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

	Expense Month:	<u>Nov-24</u>	<u>Dec-24</u>	<u>Jan-25</u>
1				
2				
3	<b><u>Monthly Interest Expense on Long-Term Debt (by Obligation):</u></b>			
4	CoBank 2012 Term Loan	\$ 422,313.12	\$ 436,390.23	\$ 424,663.09
5	CFC 2012 Refinance Notes (Loan No. 9003)	575,875.26	584,437.83	584,437.83
6	RUS Series B Note	-	-	-
7	RUS-FFB Loan-W8	39,441.63	40,756.37	39,759.87
8	RUS-FFB Loan-X8	36,537.54	37,755.46	37,488.03
9	RUS-FFB Loan-Y8 A	37,341.54	38,566.00	38,265.05
10	RUS-FFB Loan-Y8 B	324,291.52	335,033.69	332,831.63
11	RUS-FFB Loan-AA8	104,645.10	108,101.77	107,280.56
12	RUS-FFB Loan-Z8	52,140.93	53,453.00	53,458.98
13	RUS-FFB Loan-AC58	441,213.22	452,328.85	455,955.94
14	CFC 2020 Series B (Bond Refinance)	170,479.73	176,162.38	176,162.38
15	CFC Series 2022 Loan One	176,979.82	176,979.80	175,351.07
16	CFC Series 2022 Loan Two	188,266.11	188,266.10	186,608.83
17	CFC-Farmer Mac Loan Series 2022	168,738.43	168,738.43	167,153.87
18	CFC-Series 2023 Loan 1	153,258.81	153,258.79	152,071.89
19	CFC-Series 2023 Loan 2	109,470.58	109,470.56	108,622.78
20	CFC-Series 2023 Loan 3	334,016.27	334,016.26	331,538.90
22				
23	<b>(a) Total Monthly Interest Expense on Long-Term Debt</b>	<b>\$ 3,335,009.61</b>	<b>\$ 3,393,715.52</b>	<b>\$ 3,371,650.70</b>
24				
25	Total Outstanding Long-Term Debt (Beginning of Month)	\$ 983,276,482.07	\$ 979,311,867.26	\$ 971,224,399.42
26	<u>Total Outstanding Long-Term Debt (End of Month)</u>	<u>979,311,867.26</u>	<u>971,224,399.42</u>	<u>971,224,399.42</u>
27	<b>(b) Average Outstanding Long-Term Debt during Month</b>	<b>\$ 981,294,174.67</b>	<b>\$ 975,268,133.34</b>	<b>\$ 971,224,399.42</b>
28				
29	(c) Number of Days During Year	366	366	365
30				
31	(d) Number of Days During Month	30	31	31
32				
33	<u>(e) Average Cost of Debt [(a) ÷ (b)] x [(c) ÷ (d)]</u>	<u>4.15%</u>	<u>4.11%</u>	<u>4.09%</u>
34				
35	(f) Applicable TIER <sup>(1)</sup>	1.24	1.24	1.24
36				
37	<b>(g) Rate of Return on Environmental Compliance Rate Base</b> <b>[(e) x (f)]</b>	<b>5.15%</b>	<b>5.10%</b>	<b>5.07%</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).