

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Principal Payment and Interest Information

	Amount	Yes/No
Amount of Principal Payment During Calendar Year	\$26,314,142.00	
Is Principal Current?	Y	
Is Interest Current?	Y	

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Services Performed by Independent CPA

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

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Additional Information - Part 1

	Total	Amount
Please furnish the following information, for Kentucky Operations only		
Number of Rural Customers (other than farms)		
Number of Farms Served (A farm is any agricultural operating unit consisting of 3 acres or more)		
Number of KWH sold to all Rural Customers		
Total Revenue from all Rural Customers		
LINE DATA		
Total Number of Miles of Wire Energized (located in Kentucky)	1,305	
Total number of Miles of Pole Line (Located in Kentucky)	1,305	

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Additional Information - Counties

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

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Supplemental Electric Information

	Revenues	KWHs Sold	Customers
Residential (440)			
Commercial and Industrial Sales			
Small (or Comercial)			
Large (or Industrial)			
Public St and Hwy Lighting (444)			
Other Sales to Public Authorities (445)			
Sales to Railroads and Railways (446)			
Interdepartmental Sales (448)			
Total Sales to Ultimate Customers			
Sales For Resale (447)	\$368,649,695.00	6,572,030,166	3
Total Sales of Electricity	\$368,649,695.00	6,572,030,166	3

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Identification (Ref Page: 1)

Name	Address1	Address2	City	State	Zip	Phone
Exact Legal Name of Respondent						
Big Rivers Electric Corporation						
Previous Name and Date of change (if name changed during the year)						
Name Address and Phone number of the contact person						
DeAnna M. Speed, Director Accounting	201 Third Street	P.O. Box 24	Henderson	KY	42420	(270) 844-6042
Note File: Attestation and signature via Electronic Filing						

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

	Name	Address	City	State	Zip
Provide name and title of the Officer having custody of the general corporate books of account	Robert W. Berry, CEO	201 Third Street	Henderson	KY	42420
Provide Address of Office where the general Corporate books are kept	Same as above				
Provide the Address of any other offices where other coporate books are kept if different from where the general corporate books are kept					

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

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

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

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

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Control Over Respondent (Ref Page: 102)

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

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Corporations Controlled by Respondent (Ref Page: 103)

Name of Company	Business	Percent Voting Stock

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Officers (Ref Page: 104)

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

Note:

Ref. Page 104

Salary information for all officers is on file in the office of the respondent.

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Directors (Ref Page: 105)

Name (and Title)	Principal Bus. Addr.	City	State	Zip
Wayne Elliott, Chair	1675 Mayfield Metropolis Rd	Paducah	KY	42001
John Warren, Vice Chair	3131 Steeplechase	Owensboro	KY	42303
Paul Edd Butler, Secretary-Treasurer	183 Davison Lane	Falls of Rough	KY	40119
James G. Sills	362 Tules Creek Rd	Hardinsburg	KY	40143
Erick Harris	3470 Rickman Rd	West Paducah	KY	42086
Bob White	1839 State Route 270 East	Sturgis	KY	42459

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Important Changes During the Year (Ref Page: 108)

		Explain
Give particulars concerning the matters indicated below.		
1. Changes in and important additions to franchise rights:	None	
2. Acquisition of ownership in other companies by reorganization, merger or consolidation with other companies:	None	
3. Purchase or sale of an operating unit or system:	None	
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given assigned or surrendered:	None	
5. Important extension or reduction of transmission or distribution system:	None	
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees.	None	
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.	None	
8. State the estimated annual effect and nature of any important wage scale changes during the year.	None	
9. State briefly the status of any materially important legal proceedings pending at the end of the year and the results.	See Note 13 to Audited Financial Statements attached.	
10. Describe briefly any materially important transactions not disclosed elsewhere in this report in which an officer, director, or associated company was a party or had a material interest.	None	
(Reserved)		
12. If the important changes appear in the annual report to stockholders are applicable and furnish data required by instructions 1 - 11 such notes may be included.	See Notes to Audited Financial Statements attached.	

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

	Balance Beginning of Year	Balance End of Year
1. UTILITY PLANT		
2. Utility Plant (101-106,114)	\$1,844,061,796.00	\$1,884,710,334.00
3. Construction Work in Progress (107)	\$44,892,504.00	\$175,252,288.00
4. TOTAL UTILITY PLANT	\$1,888,954,300.00	\$2,059,962,622.00
5. (Less) Accum. Prov. for Depr. Amort. Depl. (108,111,115)	\$1,102,332,626.00	\$1,151,974,936.00
6. Net Utility Plant	\$786,621,674.00	\$907,987,686.00
7. Nuclear Fuel (120.1-120.4,120.6)	\$0.00	\$0.00
8. (Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)	\$0.00	\$0.00
9. Net Nuclear Fuel	\$0.00	\$0.00
10. Net Utility Plant (Enter Total of Line 6 and Line 9)	\$786,621,674.00	\$907,987,686.00
11. Utility Plant Adjustments (116)	\$0.00	\$0.00
12. Gas Stored Underground - Non Current (117)	\$0.00	\$0.00
13. OTHER PROPERTY AND INVESTMENTS		
14. Nonutility Property (121)	\$0.00	\$0.00
15. (Less) Accum. Prov. for Depr and Amort. (122)	\$0.00	\$0.00
16. Investment in Associated Companies (123)	\$12,723,874.00	\$13,688,752.00
17. Investments in Subsidiary Companies (123.1)	\$0.00	\$0.00
18.		
19. Noncurrent Portion of Allowances	\$0.00	\$0.00
20. Other Investments (124)	\$15,334.00	\$15,334.00
21. Special Funds (125-128)	\$9,353,955.00	\$2,708,237.00
22. TOTAL Other Property and Investments	\$22,093,163.00	\$16,412,323.00
23. CURRENT AND ACCRUED ASSETS		
24. Cash (131)	\$5,704,515.00	\$15,660,383.00
25. Special Deposits (132-134)	\$950,549.00	\$230,935.00
26. Working Fund (135)	\$3,725.00	\$3,725.00
27. Temporary Cash Investments (136)	\$21,647,394.00	\$14,600,328.00
28. Notes Receivable (141)	\$0.00	\$0.00
29. Customer Accounts Receivable (142)	\$34,685,909.00	\$49,119,391.00
30. Other Accounts Receivable (143)	\$7,432,675.00	\$8,515,294.00
31. (Less) Accum. Prov. for Uncollectible Acct. Credit (144)	\$1,422,762.00	\$1,422,762.00
32. Notes Receivable from Associated Companies (145)	\$0.00	\$0.00

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

	Balance Beginning of Year	Balance End of Year
33. Accounts Receivable from Assoc. Companies (146)	\$0.00	\$0.00
34. Fuel Stock (151)	\$20,318,626.00	\$17,041,517.00
35. Fuel Stock Expenses Undistributed (152)	\$0.00	\$0.00
36. Residuals (Elec) and Extracted Products (153)	\$0.00	\$0.00
37. Plant Materials and Operating Supplies (154)	\$17,417,551.00	\$18,255,623.00
38. Merchandise (155)	\$0.00	\$0.00
39. Other Materials and Supplies (156)	\$0.00	\$0.00
40. Nuclear Materials Held for Sale (157)	\$0.00	\$0.00
41. Allowances (158.1 and 158.2)	\$72,174.00	\$156,686.00
42. (Less) Noncurrent Portion of Allowances	\$0.00	\$0.00
43. Stores Expense Undistributed (163)	\$39,955.00	\$73,467.00
44. Gas Stored Underground - Current (164.1)	\$0.00	\$0.00
45. Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	\$0.00	\$0.00
46. Prepayments (165)	\$5,126,957.00	\$5,247,631.00
47. Advances for Gas (166-167)	\$0.00	\$0.00
48. Interest and Dividends Receivable (171)	\$40,315.00	\$1,452.00
49. Rents Receivable (172)	\$0.00	\$0.00
50. Accrued Utility Revenues (173)	\$0.00	\$0.00
51. Miscellaneous Current and Accrued Assets (174)	\$2,000.00	\$2,000.00
52. Derivative Instrument Assets (175)	\$0.00	\$0.00
53. Derivative Instrument Assets - Hedges (176)	\$0.00	\$0.00
54. TOTAL Current and Accrued Assets	\$112,019,583.00	\$127,485,670.00
55. DEFERRED DEBITS		
56. Unamortized Debt Expenses (181)	\$3,285,220.00	\$3,239,129.00
57. Extraordinary Property Losses (181.1)	\$0.00	\$0.00
58. Unrecovered Plant and Regulatory Study Costs (182.2)	\$0.00	\$0.00
59. Other Regulatory Assets (182.3)	\$435,251,556.00	\$361,521,216.00
60. Prelim. Survey and Investigation Charges (Electric) (183)	\$640,057.00	\$5,464,217.00
61. Prelim. Sur. and Invest. Charges (Gas) (183.1,183.2)	\$0.00	\$0.00
62. Clearing Accounts (184)	\$0.00	\$0.00
63. Temporary Facilities (185)	\$0.00	\$0.00

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

	Balance Beginning of Year	Balance End of Year
64. Miscellaneous Deferred Debits (186)	\$135,271.00	\$4,682,967.00
65. Def. Losses from Disposition of Utility Plt. (187)	\$0.00	\$0.00
66. Research, Devel. and Demonstration Expend. (188)	\$0.00	\$0.00
67. Unamortized Loss on Reaquired Debt (189)	\$1,024,824.00	\$933,132.00
68. Accumulated Deferred Income Taxes (190)	\$0.00	\$0.00
69. Unrecovered Purchased Gas Costs (191)	\$0.00	\$0.00
70. TOTAL Deferred Debits	\$440,336,928.00	\$375,840,661.00
71. Total Assets and other Debits (Total Lines 10,11,12,22,54,70)	\$1,361,071,348.00	\$1,427,726,340.00

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

	Balance Beginning of Year	Balance End of Year
1. PROPRIETARY CAPITAL		
2. Common Stock Issued (201)	\$75.00	\$75.00
3. Preferred Stock Issued (204)	\$0.00	\$0.00
4. Capital Stock Subscribed (202,205)	\$0.00	\$0.00
5. Stock Liability for Conversion (203,206)	\$0.00	\$0.00
6. Premium on Capital Stock (207)	\$0.00	\$0.00
7. Other Paid-in Capital Stock (208-211)	\$4,444,502.00	\$4,444,502.00
8. Installments Received on Capital stock (212)	\$0.00	\$0.00
9. (Less) Discount on Capital Stock (213)	\$0.00	\$0.00
10. (Less) Capital Stock Expense (214)	\$0.00	\$0.00
11. Retained Earnings (215,215.1,216)	\$528,942,294.00	\$453,546,389.00
12. Unappropriated Undistributed Subsidiary Earnings (216.1)	\$0.00	\$0.00
13. (Less) Reacquired Capital Stock (217)	\$0.00	\$0.00
14. Accumulated Other Comprehensive Income (219)	(\$1,848,360.00)	\$2,234,904.00
15. TOTAL Proprietary Capital	\$531,538,511.00	\$460,225,870.00
16. LONG TERM DEBT		
17. Bonds (221)	\$0.00	\$0.00
18. (Less) Reacquired Bonds (222)	\$0.00	\$0.00
19. Advances from Associated Companies (223)	\$0.00	\$0.00
20. Other Long-Term Debt (224)	\$699,577,975.00	\$699,995,355.00
21. Unamortized Premium on Long-Term Debt (225)	\$0.00	\$0.00
22. (Less) Unamortized Discount on LongTerm Debt (226)	\$0.00	\$0.00
23. TOTAL Long Term Debt	\$699,577,975.00	\$699,995,355.00
24. OTHER NONCURRENT LIABILITIES		
25. Obligations Under Capital Leases-NonCurrent (227)	\$0.00	\$0.00
26. Accumulated Provision for Property Insurance (228.1)	\$0.00	\$0.00
27. Accumulated Provision for Injuries and Damages (228.2)	\$0.00	\$0.00
28. Accumulated Provision for Pensions and Benefits (228.3)	\$18,474,347.00	\$13,465,369.00
29. Accumulated Miscellaneous Operating Provisions (228.4)	\$0.00	\$0.00
30. Accumulated Provision for Rate Refunds (229)	\$0.00	\$0.00
31. Asset Retirement Obligations (230)	\$40,410,545.00	\$72,760,282.00
32. TOTAL OTHER Noncurrent Liabilities	\$58,884,892.00	\$86,225,651.00

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

	Balance Beginning of Year	Balance End of Year
33. CURRENT AND ACCRUED LIABILITIES		
34. Notes Payable (231)	\$0.00	\$60,000,000.00
35. Accounts Payable (232)	\$27,247,952.00	\$47,785,106.00
36. Notes Payable to Associated Companies (233)	\$0.00	\$0.00
37. Account Payable to Associated Companies (234)	\$0.00	\$0.00
38. Customer Deposits (235)	\$0.00	\$1,825,000.00
39. Taxes Accrued (236)	\$378,451.00	\$3,256,240.00
40. Interest Accrued (237)	\$903,114.00	\$1,134,642.00
41. Dividends Declared (238)	\$0.00	\$0.00
42. Matured Long-Term Debt (239)	\$0.00	\$0.00
43. Matured Interests (240)	\$0.00	\$0.00
44. Tax Collections Payable (241)	\$128,520.00	\$130,518.00
45. Miscellaneous current and Accrued Liabilities (242)	\$8,838,147.00	\$13,355,016.00
46. Obligations Under Capital Leases - Current (243)	\$0.00	\$0.00
47. Derivative Instrument Liabilities (244)	\$0.00	\$0.00
48. Derivative Instrument Liabilities - Hedges (245)	\$0.00	\$0.00
49. TOTAL Current and Accrued Liabilities	\$37,496,184.00	\$127,486,522.00
50. DEFERRED CREDITS		
51. Customer Advances for Construction (252)	\$0.00	\$0.00
52. Accumulated Deferred Investment Tax Credits (255)	\$0.00	\$0.00
53. Deferred Gains from Disposition of Utility Plant (256)	\$0.00	\$0.00
54. Other Deferred Credits (253)	\$240,000.00	\$250,000.00
55. Other Regulatory Liabilities (254)	\$33,333,786.00	\$53,542,942.00
56. Unamortized gain on Reacquired Debt (257)	\$0.00	\$0.00
57. Accumulated Deferred Income Taxes (281-283)	\$0.00	\$0.00
58. TOTAL Deferred Credits	\$33,573,786.00	\$53,792,942.00
59. TOTAL Liabilities and Other Credits (Total Lines 14,22,30,48 and 57)	\$1,361,071,348.00	\$1,427,726,340.00

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

	Total (c)	Total - Prev Yr (d)	Electric (e)	Gas (g)	Other (i)
1..UTILITY OPERATING INCOME					
2. Operating Revenues (400)	\$393,144,104.00	\$328,707,769.00	\$393,144,104.00	\$0.00	\$0.00
3. Operating Expenses					
4. Operation Expenses (401)	\$249,133,838.00	\$197,351,895.00	\$249,133,838.00	\$0.00	\$0.00
5. Maintenance Expenses (402)	\$32,082,357.00	\$36,947,210.00	\$32,082,357.00	\$0.00	\$0.00
6. Depreciation Expense (403)	\$41,187,118.00	\$21,118,969.00	\$41,187,118.00	\$0.00	\$0.00
7. Depreciation Expense for Asset Retirement Costs (403.1)	\$0.00		\$0.00	\$0.00	\$0.00
8. Amort and Depl of Utility Plant (404-405)	\$160,452.00	\$160,452.00	\$160,452.00	\$0.00	\$0.00
9. Amort of Utility Plant Acq. Adj (406)	\$0.00		\$0.00	\$0.00	\$0.00
10. Amort of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)	\$0.00		\$0.00	\$0.00	\$0.00
11. Amort. of Conversion Expenses (407)	\$0.00		\$0.00	\$0.00	\$0.00
12. Regulatory Debits (407.3)	\$144,121,405.00	\$33,350,735.00	\$144,121,405.00	\$0.00	\$0.00
13. (Less) Regulatory Credits (407.4)	\$13,333,514.00		\$13,333,514.00	\$0.00	\$0.00
14. Taxes Other than Income Taxes (408.1)	\$0.00		\$0.00	\$0.00	\$0.00
15. Income Taxes - Federal (409.1)	\$0.00	(\$448,585.00)	\$0.00	\$0.00	\$0.00
16. Income Taxes - Other (409.1)	\$1,268.00	\$287.00	\$1,268.00	\$0.00	\$0.00
17. Provision for Deferred Income Taxes (410.1)	\$0.00		\$0.00	\$0.00	\$0.00
18. (Less) Provision for Deferred Income Taxes (411.1)	\$0.00		\$0.00	\$0.00	\$0.00
19. Investment Tax Credit Adj. - Net (411.4)	\$0.00		\$0.00	\$0.00	\$0.00
20. (Less) Gains from Disp. of Utility Plant (411.6)	\$0.00		\$0.00	\$0.00	\$0.00
21. Losses from Disp. of Utility Plant (411.7)	\$0.00		\$0.00	\$0.00	\$0.00

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

	Total (c)	Total - Prev Yr (d)	Electric (e)	Gas (g)	Other (i)
22. (Less) Gains from Disposition of Allowances (411.8)	\$18.00	\$20.00	\$18.00	\$0.00	\$0.00
23. Losses from Disposition of Allowances (411.9)	\$0.00		\$0.00	\$0.00	\$0.00
24. Accretion Expense (411.10)	\$0.00		\$0.00	\$0.00	\$0.00
25. Total Utility Operating Expenses (Enter Total of Lines 4 - 24)	\$453,352,906.00	\$288,480,943.00	\$453,352,906.00	\$0.00	\$0.00
26. Net Utility Operating Income (Line 2 less line 25 - Carry forward to pg 117 line 25)	(\$60,208,802.00)	\$40,226,826.00	(\$60,208,802.00)	\$0.00	\$0.00

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

	Current Year	Previous Year
27. Net Utility Operating Income (Carried from pg 114)	(\$60,208,802.00)	\$40,226,826.00
28. Other Income and Deductions		
29. Other Income		
30. Nonutility Operating Income		
31. Revenues From Merchandising, Jobbing and Contract Work (415)	\$0.00	
32. (Less) Costs and Exp. of Merchandising, Job. and Contract Work (416)	\$0.00	
33. Revenues From Nonutility Operations (417)	\$0.00	
34. (Less) Expenses of Nonutility Operations (417.1)	\$0.00	
35. Nonoperating Rental Income (418)	\$0.00	
36. Equity in Earnings of Subsidiary Companies (418.1)	\$0.00	
37. Interest and Dividend Income (419)	\$618,837.00	\$1,272,375.00
38. Allowance for Other Funds Used During Construction (419.1)	\$0.00	
39. Miscellaneous Nonoperating Income (421)	\$13,453,171.00	\$2,919,070.00
40. Gain on Disposition of Property (421.1)	\$0.00	
41. TOTAL Other Income	\$14,072,008.00	\$4,191,445.00
42. Other Income Deductions		
43. Loss on Disposition of Property (421.2)	\$0.00	
44. Miscellaneous Amortization (425)	\$0.00	
45. Miscellaneous Income Deductions (426.1 - 426.5)	\$183,968.00	\$162,653.00
46. TOTAL Other Income Deductions	\$183,968.00	\$162,653.00
47. Taxes Applic. to Other Income and Deductions		
48. Taxes Other Than Income Taxes (408.2)	\$0.00	
49. Income Taxes - Federal (409.2)	\$0.00	
50. Income Taxes - Other (409.2)	\$0.00	
51. Provision for Deferred Inc. Taxes (410.2)	\$0.00	
52. (Less) Provision for Deferred Income Taxes CR (411.2)	\$0.00	
53. Investment Tax Credit Adj. Net (411.5)	\$0.00	
54. (Less) Investment Tax Credits (420)	\$0.00	
55. TOTAL Taxes on Other Income and Deduct.	\$0.00	
56. Net Other Income and Deductions (Lines 41,46,55)	\$13,888,040.00	\$4,028,792.00

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

	Current Year	Previous Year
57. Interest Charges		
58. Interest on Long Term Debt (427)	\$28,087,187.00	\$33,393,694.00
59. Amort of Debt Disc. and Expense (428)	\$408,354.00	\$575,150.00
60. Amortization of Loss on Reacquired Debt (428.1)	\$91,692.00	\$91,943.00
61. (Less) Amort. of Premium on Debt - CR (429)	\$0.00	
62. (Less) Amortization of Gain on Reacquired Debt - CR (429.1)	\$0.00	
63. Interest on Debt to Assoc. Companies (430)	\$0.00	
64. Other Interest Expense (431)	\$487,910.00	\$0.00
65. (Less) Allowance for Borrowed Funds Used During Construction CR (432)	\$0.00	
66. Net Interest Charges	\$29,075,143.00	\$34,060,787.00
67. Income Before Extraordinary Items (Lines 25,54 and 64)	(\$75,395,905.00)	\$10,194,831.00
68. Extraordinary Items		
69. Extraordinary Income (434)	\$0.00	
70. (Less) Extraordinary Deductions (435)	\$0.00	
71. Net Extraordinary Items (Lines 67 less 68)	\$0.00	\$0.00
72. Income Taxes - Federal and Other (409.3)	\$0.00	
73. Extraordinary Items After Taxes (Lines 69 less 70)	\$0.00	\$0.00
74. Net Income (Lines 67 and 73)	(\$75,395,905.00)	\$10,194,831.00

Note:

Ref. Page 117 - Current Year

Net loss is a result of the one-time utilization of Big Rivers' member equity headroom to record a one-time amortization of the smelter loss mitigation regulatory assets as approved by the PSC in Case No. 2020-00064.

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Item (a)	Acct (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (216)		
State balance and purpose of each appropriated retained earnings amount at end of year		
Balance - Beginning of the Year		\$528,942,294.00
Changes (Identify by prescribed retained earnings accounts)		
give accounting entries for any applications of appropriated retained earnings during the year.		
Adjustments to Retained Earnings (439)		
Credit:		
TOTAL Credits to Retained Earnings (439)		
Debit:		
TOTAL Debits to Retained Earnings (439)		
Balance Transferred from Income (433 less 418.1)		(\$75,395,905.00)
Appropriations of Retained Earnings (436)		
TOTAL appropriations of Retained Earnings (436)		
Dividends Declared - Preferred stock (437)		
TOTAL Dividends Declared - Preferred Stock (437)		
Dividends Declared - Common Stock (438)		
TOTAL Dividends Declared - Common Stock (438)		
Transfers from Acct 216.1, Unappropriated Undistributed Subsidiary Earnings		
Balance End of Year (Total Lines 01, 09,15,16,22,29,36,37)		\$453,546,389.00
APPROPRIATED RETAINED EARNINGS (215)		
(215)		
TOTAL Appropriated Retained Earnings (215)		

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Item (a)	Acct (b)	Amount (c)
APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL		
TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (215.1)		
TOTAL Appropriated Retained Earnings (total lines 45 and 46) (214,215.1)		
TOTAL Retained Earnings (215, 215.1, 216)		\$453,546,389.00
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)		
Balance - Beginning of Year (Debit or Credit)		
Equity in Earnings for Year (Credit) (418.1)		
(Less) Dividends Received (Debit)		
Other Charges (explain)		
Balance - End of Year		

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Statement of Cash Flows (Ref Page: 120)

Description	Amounts
Net Cash Flow From Operating Activities:	
Net Income (Line 72 c on page 117)	(\$75,395,905.00)
Noncash Charges (Credits) to Income:	
Depreciation and Depletion	\$172,641,029.00
Amortization of (Specify)	
Increase in RUS Series Note B	\$12,242,099.00
Interest Income Compounded - RUS Cushion of Credit	(\$111,377.00)
Forgiveness From Long-Term Obligation	(\$9,941,200.00)
Deferred Income Taxes (Net)	
Investment Tax Credit Adjustment (Net)	
Net (Increase) Decrease in Receivables	(\$15,477,238.00)
Net (Increase) Decrease in Inventory	\$2,321,013.00
Net (Increase) Decrease in Allowances Inventory	
Net Increase (Decrease) in Payables and Accrued Expenses	\$18,447,007.00
Net (Increase) Decrease in Other Regulatory Assets	(\$35,259,139.00)
Net Increase (Decrease) in Other Regulatory Liabilities	\$20,209,156.00
(Less) Allowance for Other Funds Used During Construction	
(Less) Undistributed Earnings from Subsidiary Companies	
Other:	
Net (Increase)Decrease in Prepaid Expenses	(\$120,674.00)
Net Increase(Decrease) in Deferred Charges	\$30,608,917.00
Net Increase(Decrease) in Other, Net	(\$31,726,075.00)
Net Cash Provided by (Used in) Operating Activities (Total lines 2 thru 21)	\$88,437,613.00
Cash Flows from Investment Activities:	
Construction and Acquisition of Plant (Including Land):	
Gross Additions to Utility Plant (Less nuclear fuel)	(\$149,395,793.00)
Gross Additions to Nuclear Fuel	
Gross Additions to Common Utility Plant	
Gross Additions to Nonutility Plant	
(Less) Allowance for Other Funds Used During Construction	
Other	

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Statement of Cash Flows (Ref Page: 120)

Description	Amounts
Cash Outflows for Plant (Total lines 26-33)	(\$149,395,793.00)
Acquisition of Other Noncurrent Assets (d)	
Proceeds from Disposal of Noncurrent Assets (d)	
Investments in and Advances to Assoc. and Subsidiary Companies	
Contributions and Advances from Assoc. and Subsidiary Companies	
Disposition of Investments in (and Advances to) Associated and Subsidiary Companies	
Associated and Subsidiary Companies	
Purchase of Investment Securities (a)	
Proceeds from Sales of Investment Securities (a)	
Loans Made or Purchased	
Collections on Loans	
Net (Increase) Decrease in Receivables	
Net (Increase) Decrease in Inventory	
Net (Increase) Decrease in Allowances Held for Speculation	
Net Increase (Decrease) in Payables and Accrued Expenses	
Other:	
Proceeds of Restricted Investments and other Dep	\$8,321,705.00
Purchases of Restricted Investments and other Dep	(\$2,320,318.00)
Net Cash Provided by (used in) investing Activities (Lines 34-55)	(\$143,394,406.00)
Cash Flows from Financing Activities:	
Proceeds from Issuance of:	
Long - Term Debt (b)	\$24,179,737.00
Preferred Stock	
Common Stock	
Other	
Net Increase in Short-Term Debt (c)	\$60,000,000.00
Other	

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Statement of Cash Flows (Ref Page: 120)

Description	Amounts
Cash Provided by Outside Sources (Total lines 61 thru 69)	\$84,179,737.00
Payments for Retirement of	
Long-Term Debt (b)	(\$26,314,142.00)
Preferred Stock	
Common Stock	
Other	
Net Decrease in Short-Term Debt (c)	
Dividends on Preferred Stock	
Dividends on Common Stock	
Net Cash Provided by (used in) Financing Activities (Lines 70 - 81)	\$57,865,595.00
Net Increase (Decrease) in Cash and Cash Equivalents (Total Lines 22, 57, 83)	\$2,908,802.00
Cash and Cash Equivalents at Beginning of Year	\$27,355,634.00
Cash and Cash Equivalents at End of Year	\$30,264,436.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Item (a)	Unrealized Gain + Loss	Min Pension Liability adj	Foreign Currency Hedges (d)	Other Adjustments (e)
Comprehensive Income: Current Year	\$0.00	\$0.00	\$0.00	\$0.00
Net Margin	\$0.00	\$0.00	\$0.00	\$0.00
FAS 158 Funded Status Adj.	\$0.00	\$0.00	\$0.00	\$4,083,264.00
Total Comprehensive Income	\$0.00	\$0.00	\$0.00	\$4,083,264.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Item (a)	Other Cash Flow Hedges (f)	Other Cash Flow Hedges (g)	Totals for Each Category Acct 219 (h)	Net Income (i)	Total Comprehensive Income (j)
Comprehensive Income: Current Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Margin	\$0.00	\$0.00	\$0.00	(\$75,395,905.00)	(\$75,395,905.00)
FAS 158 Funded Status Adj.	\$0.00	\$0.00	\$4,083,264.00	\$0.00	\$4,083,264.00
Total Comprehensive Income	\$0.00	\$0.00	\$4,083,264.00	(\$75,395,905.00)	(\$71,312,641.00)

Note:

Ref. Page 122 - Column (h)

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Total (b)	Electric (c)	Gas (d)	Other (Total)	Common (h)
Utility Plant					
In Service					
3. Plant in Service (Classified)	\$1,852,874,856.00	\$1,852,874,856.00	\$0.00	\$0.00	\$0.00
4. Property under Capital Leases					
5. Plant Purchased or Sold					
6. Completed Construction not Classified	\$2,868,483.00	\$2,868,483.00	\$0.00	\$0.00	\$0.00
7. Experimental Plant Unclassified					
8. Total - In Service	\$1,855,743,339.00	\$1,855,743,339.00	\$0.00	\$0.00	\$0.00
9. Leased to Others					
10. Held for Future Use	\$28,966,995.00	\$28,966,995.00	\$0.00	\$0.00	\$0.00
11. Construction Work in Progress	\$175,252,288.00	\$175,252,288.00	\$0.00	\$0.00	\$0.00
12. Acquisition Adjustments					
13. Total Utility Plant (Lines 8 - 12)	\$2,059,962,622.00	\$2,059,962,622.00	\$0.00	\$0.00	\$0.00
14. Accum. Prov. for Depr, Amort, And Depl.	\$1,151,974,936.00	\$1,151,974,936.00	\$0.00	\$0.00	\$0.00
15. Net Utility Plant (Line 13 less 14)	\$907,987,686.00	\$907,987,686.00	\$0.00	\$0.00	\$0.00
16. Detail of Accumulated Provisions for Depreciation Amortization and Depletion					
17. In Service					
18. Depreciation	\$1,149,805,302.00	\$1,149,805,302.00	\$0.00	\$0.00	\$0.00
19. Amort. and Depl. of Production Natural Gas Land and Land Rights					
20. Amort of Underground Storage Land and Land Rights					
21. Amort of Other Utility Plant	\$2,169,634.00	\$2,169,634.00	\$0.00	\$0.00	\$0.00
22. Total In Service (Lines 18- 21)	\$1,151,974,936.00	\$1,151,974,936.00	\$0.00	\$0.00	\$0.00
23. Leased to Others					
24. Depreciation					

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Total (b)	Electric (c)	Gas (d)	Other (Total)	Common (h)
25. Amortization and Depletion					
26. Total Leased to Others (Lines 24 and 25)					
27. Held for Future Use					
28. Depreciation					
29. Amortization					
30. Total Held for Future Use (Lines 28 and 29)					
31. Abandonment of Leases (Natural Gas)					
32. Amort. Of Plant Aquisition Adj.					
33. Total Accumulated Provisions (Should agree with Line 14, Total 22,26,30,31 and 32)	\$1,151,974,936.00	\$1,151,974,936.00	\$0.00	\$0.00	\$0.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Nuclear Fuel Materials (Ref Page: 202)

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Nuclear Fuel Materials (Ref Page: 202)

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
1. Intangible Plant						
Organization (301)	\$420.00	\$0.00	\$0.00	\$0.00	\$0.00	\$420.00
Franchises and Consents (302)	\$66,476.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,476.00
Miscellaneous Intangible Plant (303)	\$49,573,072.00	\$22,695,928.00	\$0.00	\$0.00	\$0.00	\$72,269,000.00
5. Total Intangible Plant	\$49,639,968.00	\$22,695,928.00	\$0.00	\$0.00	\$0.00	\$72,335,896.00
2. Production Plant						
A. Steam Production Plant						
Land and Land Rights (310)	\$3,329,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,329,570.00
Structures and Improvements (311)	\$103,945,512.00	\$261,263.00	\$54,076.00	\$0.00	\$0.00	\$104,152,699.00
Boiler Plant Equipment (312)	\$1,025,662,274.00	\$3,717,176.00	\$2,155,714.00	\$0.00	\$23,642.00	\$1,027,247,378.00
Engines and Engine Driven Generators (313)	\$0.00					
Turbogenerator Units (314)	\$193,132,435.00	\$700,651.00	\$1,879,863.00	\$0.00	\$0.00	\$191,953,223.00
Accessory Electric Equipment (315)	\$53,651,451.00	\$457,634.00	\$76,960.00	\$0.00	\$0.00	\$54,032,125.00
Misc. Power Plant Equipment (316)	\$5,864,686.00	\$306,439.00	\$168,895.00	\$0.00	\$0.00	\$6,002,230.00
Asset Retirement Costs for Steam Production (317)	\$0.00					
16. Total Steam Production Plant	\$1,385,585,928.00	\$5,443,163.00	\$4,335,508.00	\$0.00	\$23,642.00	\$1,386,717,225.00
B. Nuclear Production Plant						
Land and Land Rights (320)	\$0.00					
Structures and Improvements (321)	\$0.00					
Reactor Plant Equipment (322)	\$0.00					
Turbo generator Units (323)	\$0.00					
Accessory Electric Equipment (324)	\$0.00					

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
Misc. Power Plant Equipment (325)	\$0.00					
Asset Retirement Costs for Nuclear Production (326)	\$0.00					
25. Total Nuclear Production Plant	\$0.00					
C. Hydraulic Production Plant						
Land and Land Rights (330)	\$0.00					
Structures and Improvements (331)	\$0.00					
Reservoirs, Dams and Waterways (332)	\$0.00					
Water Wheels, Turbines, and Generators (333)	\$0.00					
Accessory Electric Equipment (334)	\$0.00					
Misc. Power Plant equipments (335)	\$0.00					
Roads, Railroads and Bridges (336)	\$0.00					
Asset Retirement Costs for Hydraulic Production (337)	\$0.00					
35. Total Hydraulic Production Plant	\$0.00					
D. Other Production Plant						
Land and Land Rights (340)	\$0.00					
Structures and Improvements (341)	\$167,549.00	\$0.00	\$0.00	\$0.00	\$0.00	\$167,549.00
Fuel Holders, Products and Accessories (342)	\$1,446,805.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,446,805.00
Prime Movers (343)	\$6,506,226.00	\$42,077.00	\$0.00	\$0.00	\$0.00	\$6,548,303.00
Generators (344)	\$2,443,492.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,443,492.00
Accessory Electric Equipment (345)	\$561,535.00	\$0.00	\$0.00	\$0.00	\$0.00	\$561,535.00
Misc. Power Plant Equipment (346)	\$0.00					

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
Asset Retirement Costs for Other Production (347)	\$0.00					
45. Total Other Production Plant	\$11,125,607.00	\$42,077.00	\$0.00	\$0.00	\$0.00	\$11,167,684.00
46. Total Production Plant (Lines 16,25,35 and 45)	\$1,396,711,535.00	\$5,485,240.00	\$4,335,508.00	\$0.00	\$23,642.00	\$1,397,884,909.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
3. Transmission Plant						
Land and Land Rights (350)	\$15,936,269.00	\$951,027.00	\$0.00	\$0.00	\$0.00	\$16,887,296.00
Structures and Improvements (352)	\$8,911,176.00	\$136,867.00	\$27,916.00	\$0.00	\$0.00	\$9,020,127.00
Station Equipments (353)	\$161,787,301.00	\$8,150,670.00	\$1,007,286.00	(\$94,707.00)	(\$203,442.00)	\$168,632,536.00
Towers and Fixtures (354)	\$8,604,677.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,604,677.00
Poles and Fixtures (355)	\$63,239,280.00	\$4,423,433.00	\$41,391.00	(\$8,127,894.00)	\$132,922.00	\$59,626,350.00
Overhead Conductors and Devices (356)	\$53,419,225.00	\$8,623,541.00	\$264,312.00	\$0.00	(\$156,564.00)	\$61,621,890.00
Underground Conduit (357)	\$0.00					
Underground Conductors and Devices (358)	\$0.00					
Roads and Trails (359)	\$0.00					
Asset Retirement Costs for Transmission Plant (359.1)	\$0.00					
58. Total Transmission Plant	\$311,897,928.00	\$22,285,538.00	\$1,340,905.00	(\$8,222,601.00)	(\$227,084.00)	\$324,392,876.00
4. Distribution Plant						
Land and Land Rights (360)	\$0.00					
Structures and Improvements (361)	\$0.00					
Station equipments (362)	\$0.00					
Storage Battery Equipments (363)	\$0.00					
Poles, Towers and Fixtures (364)	\$0.00					
Overhead Conductors and Devices (365)	\$0.00					
Underground Conduit (366)	\$0.00					
Underground Conductors and Devices (367)	\$0.00					
Lines Transformers (368)	\$0.00					
Services (369)	\$0.00					

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
Meters (370)	\$0.00					
Installations on Customer Premises (371)	\$0.00					
Leased Property on Customer Premises (372)	\$0.00					
Street Lighting and Signal Systems (373)	\$0.00					
Asset Retirement Costs for Distribution Plant (374)	\$0.00					
75. Total Distribution Plant	\$0.00					
5. General Plant						
Land and Land Rights (389)	\$407,251.00	\$0.00	\$0.00	\$0.00	\$0.00	\$407,251.00
Structures and Improvements (390)	\$6,007,956.00	\$46,566.00	\$20,428.00	\$0.00	\$0.00	\$6,034,994.00
Office Furniture and Equipment (391)	\$29,439,966.00	\$4,303,169.00	\$188,030.00	\$0.00	\$0.00	\$33,555,105.00
Transportation Equipment (392)	\$5,860,848.00	\$373,669.00	\$34,029.00	\$0.00	\$203,442.00	\$6,403,930.00
Stores Equipment (393)	\$187,932.00	\$12,192.00	\$0.00	\$0.00	\$0.00	\$200,124.00
Tools, shop and Garage Equipments (394)	\$1,227,551.00	\$5,610.00	\$0.00	\$0.00	\$0.00	\$1,233,161.00
Laboratory Equipment (395)	\$493,337.00	\$0.00	\$0.00	\$0.00	\$0.00	\$493,337.00
Power Operated Equipment (396)	\$1,523,737.00	\$69,203.00	\$0.00	\$0.00	\$0.00	\$1,592,940.00
Communication Equipment (397)	\$11,131,778.00	\$495,652.00	\$983,284.00	\$0.00	\$0.00	\$10,644,146.00
Miscellaneous Equipment (398)	\$565,014.00	\$556.00	\$0.00	\$0.00	\$0.00	\$565,570.00
Subtotal General Plant (Lines 71 thru 80)	\$56,845,370.00	\$5,306,617.00	\$1,225,771.00	\$0.00	\$203,442.00	\$61,129,658.00
Other Tangible Property (399)	\$0.00					
Asset Retirement Costs for General Plant (399.1)	\$0.00					
90. Total General Plant	\$56,845,370.00	\$5,306,617.00	\$1,225,771.00	\$0.00	\$203,442.00	\$61,129,658.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Bal Beg Yr (b)	Addition (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Bal End Yr (g)
Total (Accts 101 and 106) (Lines 5,16,25,35,45,58,75,90)	\$1,815,094,801.00	\$55,773,323.00	\$6,902,184.00	(\$8,222,601.00)	\$0.00	\$1,855,743,339.00
Electric Plant Purchased (See Instr. 8) (102)	\$0.00					
(Less Electric Plant Sold (See Instr. 8) (102)	\$0.00					
Experimental Plant Unclassified (103)	\$0.00					
Total Electric Plant in Service	\$1,815,094,801.00	\$55,773,323.00	\$6,902,184.00	(\$8,222,601.00)	\$0.00	\$1,855,743,339.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Name of Lessee (indicate	Description of Property (b)	Commission Authorization	Exp Date of Lease (d)	Balance End of Yr (e)
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900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Description	Date Orig. Included (b)	Date Exp. to Use (c)	Balance (d)
Land and Rights:			
Other Property			
Wilson FGD	10/1/2020	11/30/2022	\$28,966,995.00
TOTAL			\$28,966,995.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Description (a)	Acct 107 (b)
WL FGD Replacement	\$44,708,868.00
GN - Units 1&2 Gas Conversion	\$25,245,016.00
Brandenburg Steel Mill Sub	\$24,153,571.00
345kV Tran Svc Otter Ck to BSM	\$12,485,120.00
WL Phase I Landfill Capping	\$10,449,992.00
WL Gypsum Dewatering System	\$9,776,681.00
Otter Creek Substation	\$7,465,500.00
Redmon Rd 345kV Switching Strn	\$6,171,432.00
Redmon Rd-Otter Crk 345kV TL	\$4,790,180.00
Meade-Otter Crk 161kV Tran Svc	\$4,740,079.00
GN-Landfill Perimeter Drainage	\$4,488,977.00
Wilson to Sacramento 69 kV	\$3,297,477.00
Owensboro Headquarters	\$1,533,802.00
2021 Storm Disaster	\$1,488,995.00
Phase 1 Paducah Data Center	\$1,377,840.00
WL Catalyst Regeneration	\$1,007,000.00
2021 OPGW Installations	\$935,203.00
69 kV TL Service to Easton Rd	\$886,004.00
Brandenburg Office 69kV T-Line	\$605,759.00
161kV Ln Terminal Otter Creek	\$582,416.00
Phase II-161/69kV T-Line	\$476,621.00
Digger Derrick Truck-Lines	\$468,242.00
WL ID Fans VFD	\$405,760.00
GN - River Bank Repair	\$404,032.00
HPM 161/12.47kV Substation	\$401,213.00
WL 11B1 Boiler Switchgear	\$399,500.00
WL Control Room Remodel	\$374,803.00
Phase II-Substation 161/13.8kV	\$365,383.00
2021 POLES	\$336,204.00
WL #4 Pulverizer Gearbox	\$329,501.00
WL Fly Ash Work Barges	\$270,738.00
IS - Oracle/Hyperion Server	\$244,370.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Description (a)	Acct 107 (b)
WL Control Room Video Wall	\$240,000.00
Computers and Equipment 2021	\$218,588.00
WL Voltage Regulator Replace	\$204,869.00
2021 Data Centers Servers	\$201,342.00
G2 - Turbine Trip Bolt Replce	\$191,910.00
WL Crosby Safety Valve Replace	\$177,115.00
WL #2 Mill PA Duct Replacement	\$168,514.00
2021 345kV Sub Dis Swtch at WL	\$152,619.00
S Henderson Switching Station	\$145,515.00
GN - PI Visualization Suite	\$139,113.00
WL ABB Server Upgrade	\$138,482.00
WL 11AA1 Transformer Replace	\$135,520.00
WL PLC HMI Upgrade	\$135,219.00
2021 CCVT PT PCB Equipment	\$129,397.00
WL Central Lab Relocation	\$116,796.00
WL Steam Coil Drain Tanks	\$114,021.00
WL BTG Board	\$100,036.00
Other-Minor Projects	\$1,876,953.00
Total	\$175,252,288.00

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

Item (a)	Total (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
SECTION A BALANCES AND CHARGES DURING THE YEAR				
Balance Beginning of Year	\$1,100,323,445.00	\$1,100,323,445.00	\$0.00	\$0.00
Depreciation Provisions for Year Charged to				
Depreciation Expense (403)	\$41,187,118.00	\$41,187,118.00	\$0.00	
Depreciation Expense for Asset Retirement Costs (403.1)				
Exp of Elec Plant Leased to Others (413)				
Transportation Expenses - Clearing				
Other Clearing Accounts				
Other Accounts (Specify)				
Other Regulatory-Green Ash Pond ARO	\$4,147,050.00	\$4,147,050.00	\$0.00	\$0.00
Other Regulatory-SII Ash Pond ARO	(\$750,776.00)	(\$750,776.00)	\$0.00	\$0.00
Other Regulatory-Sebree Landfill ARO	\$11,152,979.00	\$11,152,979.00	\$0.00	\$0.00
Deferred Debit-Wilson Landfill Phase II ARO	\$1,293,243.00	\$1,293,243.00	\$0.00	\$0.00
Total Depreciation Prov for Year	\$57,029,614.00	\$57,029,614.00	\$0.00	\$0.00
Net Charges for Plant Retired				
Book Cost of Plant Retired	(\$6,902,184.00)	(\$6,902,184.00)	\$0.00	\$0.00
Cost of Removal	(\$646,091.00)	(\$646,091.00)	\$0.00	\$0.00
Salvage (Credit)	(\$518.00)	(\$518.00)	\$0.00	\$0.00
Total Net Charges for Plant Retired	(\$7,547,757.00)	(\$7,547,757.00)	\$0.00	\$0.00
Other Debit or Credit Items				
Balance End of Year	\$1,149,805,302.00	\$1,149,805,302.00	\$0.00	\$0.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Item (a)	Total (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
SECTION B BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATION				
Steam Production	\$955,478,753.00	\$955,478,753.00	\$0.00	\$0.00
Nuclear Production				
Hydraulic Production - Conventional				
Hydraulic Production - Pumped Storage				
Other Production	\$7,351,345.00	\$7,351,345.00	\$0.00	\$0.00
Transmission	\$151,156,882.00	\$151,156,882.00	\$0.00	\$0.00
Distribution				
General	\$35,818,322.00	\$35,818,322.00	\$0.00	\$0.00
Total	\$1,149,805,302.00	\$1,149,805,302.00	\$0.00	\$0.00

Note:

Ref. Page 219 - Other Accounts (Specify) - Column (b) and (c)

Asset Retirement Obligations were recorded in 2021 associated with landfill closures at Sebree Station and Wilson Station (Phase II). See Note 3 of Big Rivers' 2021 Audited Financial Statements attached for more information.

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

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Materials and Supplies (Ref Page: 227)

Account (a)	Bal Beg of Year (b)	Bal End of Year (c)	Dept (d)
Fuel Stock (151)	\$20,318,626.00	\$17,041,517.00	0
Fuel stock Expenses Undistributed (152)			
Residuals and Extracted Products (153)			
Plant Materials and Operating Supplies (154)			
Assigned to - Construction (Estimated)			
Assigned to - Operations and Maintenance			
Production Plant (Estimated)	\$15,907,111.00	\$16,875,271.00	0
Transmission Plant (Estimated)	\$1,510,440.00	\$1,380,352.00	0
Distribution Plant			
Assigned to Other			
Total Plant Materials and Operating Supplies (154)	\$17,417,551.00	\$18,255,623.00	
Merchandise (155)			
Other Materials and Supplies (156)			
Nuclear Materials Held for Sale (Not applicable to Gas Utilities) (157)			
Stores Expense Undistributed (163)			
163	\$39,955.00	\$73,467.00	0
Total Materials and Supplies	\$37,776,132.00	\$35,370,607.00	

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

Allowances Inventory	Current Year No (b)	Current Year Amt (c)	Year + 1 No (d)	Year + 1 Amt (e)	Year + 2 No (f)	Year + 2 Amt (g)
Balance-Beginning of Year	331,511	\$72,174.00	0	\$0.00	0	\$0.00
Acquired During Year						
Issued (Less Withheld Allow)	55,926	\$0.00	53,761	\$0.00	40,862	\$0.00
Returned by EPA						
Purchases/Transfers						
	50	\$140,500.00	0	\$0.00	0	\$0.00
Total	50	\$140,500.00	0	\$0.00	0	\$0.00
Relinquished During Year						
Charges to Account 509	24,787	\$55,988.00	0	\$0.00	0	\$0.00
Other:						
Cost of Sales/Transfers						
Transfers						
Adjustments						
	2,593	\$0.00	0	\$0.00	0	\$0.00
Total	2,593	\$0.00	0	\$0.00	0	\$0.00
Balance at End of Year	360,107	\$156,686.00	53,761	\$0.00	40,862	\$0.00
Sales						
Net sales Proceeds (Assoc. Co)						
Net Sales Proceeds (Other)						
Gains						
Losses						
Allowances Withheld (158.2)						
Balance Beginning of Year						
Add: Withheld by EPA						

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Allowances Inventory	Year + 3 No (h)	Year + 3 Amt (i)	Future Years (j)	Future Years Amt (k)	Total No (l)	Total Amt (m)
Balance-Beginning of Year		0	\$0.00	0	\$0.00	331,511	\$72,174.00
Acquired During Year							
Issued (Less Withheld Allow)		40,862	\$0.00	653,792	\$0.00	845,203	\$0.00
Returned by EPA							
Purchases/Transfers							
		0	\$0.00	0	\$0.00	50	\$140,500.00
Total		0	\$0.00	0	\$0.00	50	\$140,500.00
Relinquished During Year							
Charges to Account 509		0	\$0.00	0	\$0.00	24,787	\$55,988.00
Other:							
Cost of Sales/Transfers							
Transfers							
Adjustments							
		0	\$0.00	0	\$0.00	2,593	\$0.00
Total		0	\$0.00	0	\$0.00	2,593	\$0.00
Balance at End of Year		40,862	\$0.00	653,792	\$0.00	1,149,384	\$156,686.00
Sales							
Net sales Proceeds (Assoc. Co)							
Net Sales Proceeds (Other)							
Gains							
Losses							
Allowances Withheld (158.2)							
Balance Beginning of Year							
Add: Withheld by EPA							

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Allowances Inventory	Year + 3 No (h)	Year + 3 Amt (i)	Future Years (j)	Future Years Amt (k)	Total No (l)	Total Amt (m)
Deduct: Returned by the EPA						
Cost of Sales						
Balance - End of Year						
Sales						
Net Sales Proceeds (Assoc. Co.)						
Net Sales Proceeds (Other)						
Gains						
Losses						

Note:

Ref. Page 228

1) ARP SO2 allowances allotted through 2044, above only calculated through 2040. Others are not yet allotted.

2) All SO2 and NOx forward are reflective of the EPA vintage year allocation, excluding HMP&L Station Two. HMPL&L Station Two (retired in 2019) was a 312 MW generating facility owned by Henderson Municipal Power and Lights (HMP&L) that Big Rivers operated under an agreement with HMP&L. Big Rivers received certain capacity rights to the Station Two facility under the operating agreement with HMP&L.

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

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

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

Desc and Purpose of Other	Debits (b)	Credit Acct (c)	Credit Amount (d)	Balance (e)
ARO-Green Ash Pond	\$5,700,064.00	407	\$39,743.00	\$25,253,867.00
ARO-SII Ash Pond	\$3,342,179.00	407	\$3,747,773.00	\$6,645,502.00
CCR-Incremental Costs-Green	\$60,814.00	407	\$398,945.00	\$3,043,185.00
CCR-Incremental Costs-SII	\$21,664.00	407	\$151,646.00	\$1,169,837.00
CCR-Incremental Costs-Wilson	\$593,996.00	407	\$1,894,410.00	\$9,601,189.00
2020 ECP Case Expense	\$0.00	923	\$56,274.00	\$233,133.00
Non-Smelter NON-FAC PPA	\$19,237,353.00	557	\$16,173,847.00	\$5,976,237.00
Non-Smelter NON-FAC PPA Amort	\$7,815,987.00	557	\$5,788,516.00	\$6,886,836.00
Green Gas Conversion	\$21,563,749.00	N/A	\$0.00	\$21,563,749.00
Station Two-Contract Termination	\$855,135.00	407	\$0.00	\$92,956,724.00
Coleman Depreciation	\$0.00	407	\$0.00	\$13,869,941.00
Coleman Decommission	\$2,746,055.00	407	\$0.00	\$132,614,739.00
Reid 1 Decommission	\$1,573,298.00	407	\$0.00	\$9,342,349.00
Wilson Depreciation	\$1,088,417.00	407	\$110,077,896.00	\$32,363,928.00
Total	\$64,598,711.00		\$138,329,050.00	\$361,521,216.00

Note:

Ref. Page 232

See Note 5 to Audited Financial Statements attached for detailed information related to amortization recorded to reduce the smelter loss mitigation regulatory asset balances in 2021, as approved by the PSC in Case No. 2020-00064.

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

Description	Bal Beg of Yr (b)	Debits (c)	Acct (d)	Amount (e)	Balance (f)
Deferred Cost-Hanson Site Lease	\$135,271.00	\$0.00	567/931	\$5,523.00	\$129,748.00
Deferred Debit-Nebraska Contract Extension	\$0.00	\$1,175,000.00	N/A	\$0.00	\$1,175,000.00
Deferred Debit-ARO-Wilson Landfill Phase II	\$0.00	\$3,378,219.00	N/A	\$0.00	\$3,378,219.00
0	\$0.00	\$0.00	0	\$0.00	\$0.00
0	\$0.00	\$0.00	0	\$0.00	\$0.00
0	\$0.00	\$0.00	0	\$0.00	\$0.00
0	\$0.00	\$0.00	0	\$0.00	\$0.00
0	\$0.00	\$0.00	0	\$0.00	\$0.00
0	\$0.00	\$0.00	0	\$0.00	\$0.00
0	\$0.00	\$0.00	0	\$0.00	\$0.00
0	\$0.00	\$0.00	0	\$0.00	\$0.00
0	\$0.00	\$0.00	0	\$0.00	\$0.00
0	\$0.00	\$0.00	0	\$0.00	\$0.00
0	\$0.00	\$0.00	0	\$0.00	\$0.00
0	\$0.00	\$0.00	0	\$0.00	\$0.00
0	\$0.00	\$0.00	0	\$0.00	\$0.00
0	\$0.00	\$0.00	0	\$0.00	\$0.00
Misc Work in Progress					
Deferred Regulatory Commission Expenses					
TOTAL	\$135,271.00				\$4,682,967.00

Note:

Ref. Page 233 - Deferred Debit-ARO-Wilson Landfill Phase II - Column (c) and (f)

An Asset Retirement Obligation was recorded in 2021 associated with closing Phase II of the landfill located at Wilson Station. The related accretion and depreciation expense was recorded in account 186. See Note 3 of Big Rivers' 2021 Audited Financial Statements attached for more information.

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Accumulated Taxes (Ref Page: 234)

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Other Paid-In Capital (Ref Page: 253)

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Class and Series of Stock (a)

Balance End of Year

Total

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Class, Series and Coupon	Principle Amt (b)	Expense (c)	Issue Date (d)	Maturity Date (e)
Acct 221				
Total Acct 221				
Acct 222				
Total Acct 222				
Acct 223				
Total Acct 223				
Acct 224				
RUS 2009 Promissory Note Series B	\$245,530,257.00	\$0.00	7/16/2009	12/31/2023
CFC Refinance Promissory Note, Series 2012B	\$302,000,000.00	\$825,401.00	7/27/2012	5/31/2032
CoBank Promissory Note, Series 2012A	\$235,000,000.00	\$642,282.00	7/27/2012	6/30/2032
RUS Guaranteed FFB Note, W8	\$25,630,000.00	\$109,926.00	4/2/2018	1/3/2033
RUS Guaranteed FFB Note, X8	\$17,965,000.00	\$104,625.00	4/3/2018	12/31/2043
CFC Series 2020B	\$83,300,000.00	\$686,746.00	12/23/2020	2/28/2031
RUS Guaranteed FFB Note, Y8 A	\$24,542,000.00	\$127,946.00	11/18/2021	12/31/2043
RUS Cushion of Credit	\$0.00	\$0.00		
Paycheck Protection Program Loan	\$0.00	\$0.00		
Total Acct 224	\$933,967,257.00	\$2,496,926.00		

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Class, Series and Coupon	Amort. Date From (f)	Amort. Date To (g)	Outstanding (h)	Interest (i)
Acct 221				
Total Acct 221				
Acct 222				
Total Acct 222				
Acct 223				
Total Acct 223				
Acct 224				
RUS 2009 Promissory Note Series B			\$218,826,687.00	\$12,242,099.00
CFC Refinance Promissory Note, Series 2012B	7/27/2012	5/31/2032	\$187,539,509.00	\$9,034,941.00
CoBank Promissory Note, Series 2012A	7/27/2012	6/30/2032	\$150,333,519.00	\$6,849,107.00
RUS Guaranteed FFB Note, W8	4/2/2018	1/3/2033	\$22,322,315.00	\$649,031.00
RUS Guaranteed FFB Note, X8	4/3/2018	12/31/2043	\$16,900,295.00	\$501,957.00
CFC Series 2020B	12/23/2020	2/28/2031	\$83,300,000.00	\$2,079,853.00
RUS Guaranteed FFB Note, Y8 A	11/18/2021	12/31/2043	\$24,542,000.00	\$55,975.00
RUS Cushion of Credit			(\$3,768,970.00)	\$0.00
Paycheck Protection Program Loan	4/20/2020	4/20/2022	\$0.00	(\$69,452.00)
Total Acct 224			\$699,995,355.00	\$31,343,511.00

Note:

Ref. Page 256

The Paycheck Protection Program Loan and associated interest were forgiven in 2021.

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Particulars (a)		Amount (b)
Net Income for the Year		(\$75,395,905.00)
Taxable Income Not Reported on Books		
Deductions Recorded on Books not Deducted for Return		
	PC Bond Refunding Costs	\$31,210.00
	Charitable Contributions	\$122,972.00
	Meals & Entertainment	\$54,693.00
	Lobbying	\$64,187.00
Income Recorded on Books not Included in Return		
	Non-Smelter Non-FAC PPA	\$5,090,976.00
Deductions on Return Not Charged Against Book Income		
	Interest Expense - RUS Series B Note	\$3,924,126.00
	Loss on Disposal of Property	\$4,417,117.00
	Depreciation	\$9,793,590.00
Federal Tax net Income		(\$98,348,652.00)
Show Computation of Tax		

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Kind of Instruction (a)	Prev Yr. Accr - 236 (b)	Prev Yr. Prepd 165 (c)	Taxes Chrg (d)	Taxes Paid (e)	Adj (f)
FEDERAL TAXES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment	\$151.00	\$0.00	\$15,859.00	\$15,979.00	\$0.00
FICA	\$126,038.00	\$0.00	\$3,003,191.00	\$2,916,844.00	\$0.00
Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
STATE AND LOCAL TAXES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment	\$25.00	\$0.00	\$95,973.00	\$95,665.00	\$0.00
Sales and Use	\$141,739.00	\$0.00	\$3,432,646.00	\$2,348,648.00	\$0.00
Income	\$0.00	\$0.00	\$1,268.00	\$1,268.00	\$0.00
Property Ad Valorem	\$110,498.00	\$0.00	\$3,398,502.00	\$1,691,246.00	\$0.00
Total Taxes	\$378,451.00	\$0.00	\$9,947,439.00	\$7,069,650.00	\$0.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Kind of Instruction	Bal Accr - 236 (g)	Bal Prepaid - 165 (h)	Elec 408.1 409.1 (i)	Extraordinary 409.3	Adj to Ret. Earn 439	Other (l)
FEDERAL TAXES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment	\$31.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,859.00
FICA	\$212,385.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,003,191.00
Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
STATE AND LOCAL TAXES:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment	\$333.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,973.00
Sales and Use	\$1,225,737.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,432,646.00
Income	\$0.00	\$0.00	\$1,268.00	\$0.00	\$0.00	\$0.00
Property Ad Valorem	\$1,817,754.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,398,502.00
Total Taxes	\$3,256,240.00	\$0.00	\$1,268.00	\$0.00	\$0.00	\$9,946,171.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Description (a)	Balance Beg Yr (b)	Debits Acct (c)	Debit Amt (d)	Credits (e)	Balance End Yr (f)
Def Capacity Rev-Morgan Stanley	\$240,000.00	447	\$240,000.00	\$0.00	\$0.00
Def Capacity Rev-NRG Power Marketing, LLC	\$0.00	447	\$350,000.00	\$600,000.00	\$250,000.00
TOTAL	\$240,000.00		\$590,000.00	\$600,000.00	\$250,000.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Desc and Purpose (a)	Debit Acct (b)	Debit Amount (c)	Credits (d)	Balance (e)
Other Reg Liab-Econ Reserve- Transmission-Rural-Member Rate Stability	447	\$10,497,290.00	\$14,232,327.00	\$14,232,327.00
Other Reg Liab-Econ Reserve- Trans-Large Industrial-Member Rate Stability	447	\$2,836,224.00	\$3,584,850.00	\$3,584,850.00
Other Reg Liab-TIER Credit Excess	407	\$11,000,272.00	\$26,725,765.00	\$26,725,765.00
Other Reg Liab-TIER Credit Min Balance	N/A	\$0.00	\$0.00	\$9,000,000.00
		\$24,333,786.00	\$44,542,942.00	\$53,542,942.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Electric Operating Revenues (Ref Page: 300)

	Other (a)	Op Rev Year (b)	Op Rev Prev Yr (c)	MWH Sold (d)	MWH Sold Prev (e)	Num Cust (f)	Num Cust Prev (g)
Sales of Electricity							
Residential Sales (440)							
Commercial and Industrial Sales (442)							
Small (or comm.) (See Instr. 4)							
Large (or Ind) (See Instr 4)							
Public Street and Highway Lighting (444)							
Other Sales to Public Authorities (445)							
Sales to Railroads and Railways (446)							
Interdepartmental Sales (448)							
Total Sales to Ultimate Consumers							
Sales for Resale (447)		\$368,649,695.00	\$314,389,813.00	6,572,030	4,887,566	3	3
Total Sales of Electricity		\$368,649,695.00	\$314,389,813.00	6,572,030	4,887,566	3	3
(Less) Provision for Rate Refunds (449.1)							
Total Revenues Net of Prov. for Refunds		\$368,649,695.00	\$314,389,813.00	6,572,030	4,887,566	3	3
Other Operating Revenues							
Forfeited Discounts (450)							
Miscellaneous Service Revenues (451)							
Sales of Water and Water Power (453)							
Rent from Electric Property (454)		\$24,000.00	\$22,000.00	0	0	0	0
Interdepartmental Rents (455)							

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Electric Operating Revenues (Ref Page: 300)

	Other (a)	Op Rev Year (b)	Op Rev Prev Yr (c)	MWH Sold (d)	MWH Sold Prev (e)	Num Cust (f)	Num Cust Prev (g)
Other Electric Revenues (456)		\$24,470,409.00	\$14,295,956.00	0	0	0	0
Total Other Operating Revenues		\$24,494,409.00	\$14,317,956.00	0	0	0	0
Total Electric Operating Revenues		\$393,144,104.00	\$328,707,769.00	6,572,030	4,887,566	3	3
*NOTE Line 12 Column b includes Total of unbilled Revenues							
**Note Line 12 Column d includes Total MWH relating to unbilled revenues							

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Name (a)	Stat Class (b)	FERC Number (c)	Ave Mon Bill Demand (d)	Act Ave Mon NCP Demand (e)	Act Ave Mon CP Demand (f)
Requirements Service					
Jackson Purchase Energy Corp.	RQ		113	125	110
Kenergy Corp	RQ		328	331	319
Meade County Rural ECC	RQ		89	97	90
Total RQ			530	553	519
Non Requirements Service					
Kenergy Corp. Domtar Cogen	IF		0	0	0
ADM Investor Services, Inc.	OS		0	0	0
Associated Electric Cooperative, Inc.	OS		0	0	0
City of Owensboro, KY Municipal Utilities	OS		0	0	0
City of Wakefield, NE	OS		0	0	0
City of Wayne, NE	OS		0	0	0
EDF Trading North America, LLC	OS		0	0	0
Exelon Generation Co LLC	OS		0	0	0
Kentucky Municipal Energy Agency	OS		0	0	0
Macquarie Energy	OS		0	0	0
Midcontinent ISO	OS		0	0	0
Morgan Stanley Capital Group	OS		0	0	0
NextEra Energy Power Marketing LLC	OS		0	0	0
Northeast Nebraska PPD	OS		0	0	0
NRG Power Marketing LLC	OS		0	0	0
Southern Illinois Power Cooperative	OS		0	0	0
Total Non RQ			0	0	0
Total			530	553	519

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Name (a)	Stat Class (b)	FERC Number (c)	Ave Mon Bill Demand (d)	Act Ave Mon NCP Demand (e)	Act Ave Mon CP Demand (f)
EXPORT					
INTRASTATE					
TOTAL					

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Name (a)	MWH Sold (g)	Demand Chrg (h)	Energy Chrg (i)	Other Chrg (j)	Total (k)
Requirements Service					
Jackson Purchase Energy Corp.	622,286	\$18,734,641.00	\$30,048,685.00	\$0.00	\$48,783,326.00
Kenergy Corp	1,907,530	\$49,450,195.00	\$86,189,997.00	\$0.00	\$135,640,192.00
Meade County Rural ECC	470,914	\$14,720,782.00	\$22,815,174.00	\$0.00	\$37,535,956.00
Total RQ	3,000,730	\$82,905,618.00	\$139,053,856.00	\$0.00	\$221,959,474.00
Non Requirements Service					
Kenergy Corp. Domtar Cogen	109,838	\$0.00	\$4,672,848.00	\$0.00	\$4,672,848.00
ADM Investor Services, Inc.	0	\$0.00	(\$113,521.00)	\$0.00	(\$113,521.00)
Associated Electric Cooperative, Inc.	433	\$0.00	\$29,739.00	\$0.00	\$29,739.00
City of Owensboro, KY Municipal Utilities	792,261	\$0.00	\$29,368,868.00	\$0.00	\$29,368,868.00
City of Wakefield, NE	0	\$0.00	\$131,356.00	\$0.00	\$131,356.00
City of Wayne, NE	0	\$0.00	(\$85,849.00)	\$0.00	(\$85,849.00)
EDF Trading North America, LLC	0	\$0.00	\$17,192,160.00	\$0.00	\$17,192,160.00
Exelon Generation Co LLC	0	\$0.00	\$4,180,540.00	\$0.00	\$4,180,540.00
Kentucky Municipal Energy Agency	697,675	\$0.00	\$33,822,792.00	\$0.00	\$33,822,792.00
Macquarie Energy	0	\$0.00	\$19,067,560.00	\$0.00	\$19,067,560.00
Midcontinent ISO	1,949,364	\$0.00	\$84,499,398.00	(\$41,601,969.00)	\$42,897,429.00
Morgan Stanley Capital Group	0	\$0.00	\$6,049,270.00	\$0.00	\$6,049,270.00
NextEra Energy Power Marketing LLC	0	\$0.00	(\$12,692,110.00)	\$0.00	(\$12,692,110.00)
Northeast Nebraska PPD	0	\$0.00	\$675,806.00	\$0.00	\$675,806.00
NRG Power Marketing LLC	0	\$0.00	\$347,445.00	\$0.00	\$347,445.00
Southern Illinois Power Cooperative	21,729	\$0.00	\$1,145,888.00	\$0.00	\$1,145,888.00
Total Non RQ	3,571,300	\$0.00	\$188,292,190.00	(\$41,601,969.00)	\$146,690,221.00
Total	6,572,030	\$82,905,618.00	\$327,346,046.00	(\$41,601,969.00)	\$368,649,695.00
EXPORT	0				\$0.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Name (a)	MWH Sold (g)	Demand Chrg (h)	Energy Chrg (i)	Other Chrg (j)	Total (k)
INTRASTATE	0				\$0.00
TOTAL	0				\$0.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Amount for Current Yr	Amount for Previous Yr
POWER PRODUCTION EXPENSES		
A. Steam Power Generation		
Operation		
Operation Supervision and Engineering (500)	\$5,060,837.00	\$6,343,412.00
Fuel (501)	\$129,672,808.00	\$83,808,523.00
Steam Expenses (502)	\$31,396,119.00	\$22,641,861.00
Steam from Other Sources (503)		
(Less) Steam Transferred CR (504)		
Electric Expenses (505)	\$4,441,951.00	\$4,756,388.00
Miscellaneous steam Power Expenses (506)	\$5,947,162.00	\$6,835,115.00
Rents (507)		
Allowance (509)	\$55,889.00	\$1,790.00
Total Operation	\$176,574,766.00	\$124,387,089.00
Maintenance		
Maintenance Supervision and Engineering (510)	\$2,933,859.00	\$2,911,994.00
Maintenance of Structures (511)	\$2,844,969.00	\$2,955,114.00
Maintenance of Boiler Plant (512)	\$15,158,555.00	\$18,836,715.00
Maintenance of Electric Plant (513)	\$2,229,676.00	\$2,870,730.00
Maintenance of Miscellaneous Steam Plant (514)	\$1,952,349.00	\$2,304,144.00
Total Maintenance	\$25,119,408.00	\$29,878,697.00
21. Total Power Production Expenses --Steam Power	\$201,694,174.00	\$154,265,786.00
B. Nuclear Power Generation		
Operations		
Operation Supervision and Engineering (517)		
Fuel (518)		
Coolants and water (519)		
Steam Expenses (520)		
Steam from Other Sources (521)		
(Less) Steam Transferred -- CR (522)		
Electric Expenses (523)		
Miscellaneous Nuclear Power Expenses (524)		
Rents (525)		

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Amount for Current Yr	Amount for Previous Yr
Total Operation		
Maintenance		
Maintenance Supervision and Engineering (528)		
Maintenance of Structures (529)		
Maintenance of Reactor Plant Equipment (530)		
Maintenance of Electric Plant (531)		
Maintenance of Miscellaneous Nuclear Plant (532)		
Total Maintenance		
41. Total Power Production Expenses - Nuclear Power		
C. Hydraulic Power Generation		
Operation		
Operation Supervision and Engineering (535)		
Water for Power (536)		
Hydraulic Expenses (537)		
Electric Expenses (538)		
Miscellaneous Hydraulic Power Genration Expenses (539)		
Rents (540)		
Total Operation		
Maintenance		
Maintenance of Supervision and Engineering (541)		
Maintenance of Structures (542)		
Maintenance of Reservoirs, Dams and Waterways (543)		
Maintenance of Electric Plant (544)		
Maintenance of Miscellaneous Hydraulic Plant (545)		
Total Maintenance		
59. Total Power Production Expenses - Hydraulic Power		
D. Other Power Generation		
Operation		
Operation Supervision and Engineering (546)		\$0.00
Fuel (547)	\$346,582.00	\$130,474.00
Generation Expenses (548)	\$37,977.00	\$35,512.00
Miscellaneous Other Power Generation Expenses (549)	\$5,103.00	\$1,819.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Amount for Current Yr	Amount for Previous Yr
Rents (550)		
Total Operation	\$389,662.00	\$167,805.00
Maintenance		
Maintenance Supervision and Engineering (551)		\$0.00
Maintenance of Structures (552)	\$603.00	\$842.00
Maintenance of Generating and Electric Plant (553)	\$67,975.00	\$87,858.00
Maintenance of Miscellaneous Other Power Generation Plant (554)	\$6,580.00	\$5,862.00
Total Maintenance	\$75,158.00	\$94,562.00
Total Power Production Expenses -- Other Power	\$464,820.00	\$262,367.00
E. Other Power Supply Expenses		
Purchased Power (555)	\$39,475,232.00	\$32,293,772.00
System Control and Load Dispatching (556)		
Other Expenses (557)	(\$2,039,445.00)	\$3,461,925.00
79. Total Other Power Supply Expenses	\$37,435,787.00	\$35,755,697.00
80. Total Power Production Expenses (Lines 21,41,59,74,79)	\$239,594,781.00	\$190,283,850.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Amount for Current Yr	Amount for Previous Yr
2. Transmission Expenses		
Operation		
Operation Supervision and Engineering (560)	\$676,683.00	\$616,620.00
Load Dispatching (561)	\$3,607,430.00	\$3,290,117.00
Station Expenses (562)	\$748,058.00	\$822,242.00
Overhead Lines Expenses (563)	\$1,386,382.00	\$1,170,243.00
Underground Lines Expenses (564)		
Transmission of Electricity by Others (565)	\$19,562.00	\$45,343.00
Miscellaneous Transmission Expenses (566)	\$622,027.00	\$553,468.00
Rents (567)	\$3,590.00	\$3,590.00
Total Operation	\$7,063,732.00	\$6,501,623.00
Maintenance		
Maintenance Supervision and Engineering (568)	\$639,146.00	\$605,763.00
Maintenance of Structures (569)	\$41,460.00	\$32,834.00
Maintenance of Station Equipment (570)	\$2,099,326.00	\$2,130,039.00
Maintenance of Overhead Lines (571)	\$2,396,630.00	\$2,449,869.00
Maintenance of Underground Lines (572)		
Maintenance of Miscellaneous Transmission Plant (573)	\$1,546,783.00	\$1,601,635.00
Total Maintenance	\$6,723,345.00	\$6,820,140.00
100. Total Transmission Expenses	\$13,787,077.00	\$13,321,763.00
3. Distribution Expenses		
Operation		
Operation Supervision and Engineering (580)		
Load Dispatching (581)		
Station Expenses (582)		
Overhead Line Expenses (583)		
Underground Line Expenses (584)		
Street Lighting and signal System Expenses (585)		
Meter Expenses (586)		
Customer Installations Expenses (587)		
Miscellaneous Expenses (588)		
Rents (589)		

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

Note:

Ref. Page 321

Load Dispatching (561) includes the account Market Facilitation, Monitoring and Compliance Serv. (575) in the amount of \$1,086,309.

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Amount for Current Yr	Amount for Previous Yr
4. Customer Accounts Expenses		
Operation		
Supervision (901)		
Meter Reading Expenses (902)		
Customer Records and Collection Expenses (903)		
Uncollectible Accounts (904)		
Miscellaneous Customer Accounts Expenses (905)		
134. Total Customer Accounts Expenses		
5. Customer Service and Informational Expenses		
Operation		
Supervision (907)		
Customer Assistance Expenses (908)	\$428,056.00	\$382,760.00
Information and Instructional Expenses (909)	\$0.00	\$2,070.00
Miscellaneous Customer Service and Information Expenses (910)		
141. Total Cust. Service and Informational Exp	\$428,056.00	\$384,830.00
6. Sales Expenses		
Operation		
Supervision (911)		
Demonstrating and selling Expenses (912)		
Advertising Expenses (913)	\$119,779.00	\$134,579.00
Miscellaneous Sales Expenses (916)		
148. Total Sales Expenses	\$119,779.00	\$134,579.00
7. Administrative and General Expenses		
Operation		
Administrative and General Salaries (920)	\$16,224,813.00	\$15,548,049.00
Office Supplies and Expenses (921)	\$6,635,991.00	\$6,632,842.00
(Less) Administrative Expenses Transferred--CR (922)		
Outside Services Employed (923)	\$1,064,366.00	\$1,217,586.00
Property Insurance (924)		
Injuries and Damages (925)	\$245,429.00	\$3,636,761.00
Employee Pensions and Benefits (926)	\$290,810.00	\$156,120.00
Franchise requirements (927)		

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Amount for Current Yr	Amount for Previous Yr
Regulatory Commission Expenses (928)	\$602,562.00	\$864,272.00
(Less) Duplicate Charges -- CR (929)		
General Advertising Expenses (930.1)	\$73,332.00	\$162,509.00
Miscellaneous General Expenses (930.2)	\$1,982,820.00	\$1,800,200.00
Rents (931)	\$1,933.00	\$1,933.00
Total Operation	\$27,122,056.00	\$30,020,272.00
Maintenance		
Maintenance of General Plant (935)	\$164,446.00	\$153,811.00
168. Total Administrative and General Expenses	\$27,286,502.00	\$30,174,083.00
Total Electric Operation and Maintenance (80,100,126,134,141,148,168)	\$281,216,195.00	\$234,299,105.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Purchased Power (555) (Ref Page: 326)

Name (a)	Stat Class (b)	FERC Rate (c)	Avg Bill Demd (d)	Avg NCPII (e)	Avg CP Demd (f)	MWH Purch (g)
Southern Illinois Power Cooperative	OS	0	0	0	0	417,111
Kentucky National Guard	OS	0	0	0	0	80
Midcontinent ISO	OS	0	0	0	0	504,686
PJM Interconnection	OS	0	0	0	0	385
Southern Star	OS	0	0	0	0	97
Southeastern Power Administration	LF	0	0	0	0	292,275
TOTAL						1,214,634

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Name (a)	MWH Rcvd (h)	MWH Del (i)	Demand Chrg (j)	Energy Chrg (k)	Other Chrg (l)	Total
Southern Illinois Power Cooperative	0	0	\$0.00	\$12,978,652.00	\$0.00	\$12,978,652.00
Kentucky National Guard	0	0	\$0.00	\$1,680.00	\$0.00	\$1,680.00
Midcontinent ISO	0	0	\$0.00	\$18,598,378.00	\$0.00	\$18,598,378.00
PJM Interconnection	0	0	\$0.00	\$26,705.00	\$0.00	\$26,705.00
Southern Star	0	0	\$0.00	\$2,280.00	\$0.00	\$2,280.00
Southeastern Power Administration	0	0	\$0.00	\$7,867,537.00	\$0.00	\$7,867,537.00
TOTAL	0	0	\$0.00	\$39,475,232.00	\$0.00	\$39,475,232.00

Note:

Ref. Page 326 - Southeastern Power Administration

The contract with Southeastern Power Administration (SEPA) shall continue in effect until terminated on June 30 of any year, by Big Rivers, upon written notice to SEPA of not less than 37 months in advance of the date of termination, or by SEPA upon written notice to Big Rivers of not less than 36 months in advance of termination.

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Line	Payment by (a)	Energy Received From (b)	Energy Delivered to (c)	Classification (d)
1	Big Rivers Power Supply		Midcontinent ISO	LF
2	Henderson Municipal Power & Light (HMPL)	SEPA	Henderson Municipal Power & Light (HMPL)	OS

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Line	Ferc Rate Schedule	Point of Receipt (f)	Point of Delivery (g)	Billing Demand MW	MWh Received (i)	MWh Delivered (j)
1		Midcontinent ISO Ties	Midcontinent ISO Ties	0	0	0
2		Barkley/Paradise	HMP&L Ties	0	18,000	18,000
Total				0	18,000	18,000

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Line	Demand (k)	Energy (l)	Other (m)	Total (n)
1	\$24,388,665.00	\$0.00	\$0.00	\$24,388,665.00
2	\$27,000.00	\$0.00	\$0.00	\$27,000.00
Total	\$24,415,665.00	\$0.00	\$0.00	\$24,415,665.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Name (a)	MWH Received (b)	MWH Delivered (c)	Demand Charges (d)	Energy Charges (e)	Other Charges (f)	Total Cost (g)
Kentucky Utilities	2,997	2,997	\$11,593.00	\$0.00	\$0.00	\$11,593.00
Louisville Gas & Electric	973	973	\$4,621.00	\$0.00	\$0.00	\$4,621.00
Midcontinent ISO	0	0	\$0.00	\$0.00	\$3,348.00	\$3,348.00
Total	3,970	3,970	\$16,214.00	\$0.00	\$3,348.00	\$19,562.00

Note:

Ref. Page 332 - Midcontinent ISO

Midcontinent ISO (MISO) charges each of its participants for a portion of the total cost of all participants' transmission system upgrades. The cost for these transmission system upgrades charged to Big Rivers is booked to account 565. There are no MWH received or delivered associated with these costs.

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Miscellaneous General Expenses 930.2 Electric (Ref Page: 335)

Purpose	Recipient	Amount
Industry Association Dues		\$427,839.00
Nuclear Power Research Expenses		
Other Experimental and general Research Expenses		
Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding securities of the Respondent		
Other Expenses (List items of \$5000 or more in this column showing the Purpose, Recipient and amount of such items.		
Group amounts of less than \$5000 by classes if the number of items so grouped is shown.		
Debt Expense/Bank Services	NRUCFC	\$587,552.00
Debt Expense/Bank Services	Standard and Poor's	\$30,000.00
Debt Expense/Bank Services	US Bank, NA	\$7,700.00
Directors Fees and Expenses	Directors	\$182,716.00
General Plant Property Tax	State of KY and Local Tax Districts	\$668,720.00
Insurance	EM Ford and Company	\$70,485.00
Insurance	Federated Rural Electric Insurance Exchange	\$5,078.00
Insurance	1 Item	\$2,570.00
Misc. Expenses	1 Item	\$160.00
TOTAL		\$1,982,820.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Dep Exp 403 (b)	Dep Exp Asset Retirement	Amort 404 (d)	Amort 405 (e)	Total (f)
Intangible Plant					
Steam Product Plant	\$29,957,593.00	\$0.00	\$0.00	\$0.00	\$29,957,593.00
Nuclear Production Plant					
Hydraulic Production Plant -- Conventional					
Hydraulic Production Plant -- Pumped Storage					
Other Production Plant	\$224,328.00	\$0.00	\$0.00	\$0.00	\$224,328.00
Transmission Plant	\$6,095,788.00	\$0.00	\$160,452.00	\$0.00	\$6,256,240.00
Distribution Plant					
General Plant	\$4,909,409.00	\$0.00	\$0.00	\$0.00	\$4,909,409.00
Common Plant -- Electric					
Total	\$41,187,118.00	\$0.00	\$160,452.00	\$0.00	\$41,347,570.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Regulatory Commission Expenses (Ref Page: 350)

Description (a)	Assessed By Reg. Comm	Expenses of Util (c)	Total Current Yr (d)	Def. 182.3 Beg. Yr (e)	Exp Charged Dept (f)
KPSC Case No. 2021-00061	\$0.00	\$2,200.00	\$2,200.00	\$0.00	Electric
KPSC Case No. 2021-00257	\$0.00	\$2,500.00	\$2,500.00	\$0.00	Electric
KPSC Case No. 2021-00264	\$0.00	\$8,000.00	\$8,000.00	\$0.00	Electric
KPSC Case No. 2020-00299	\$0.00	\$19,969.00	\$19,969.00	\$0.00	Electric
Assessment for Maintenance of KPSC KRS 278.130	\$569,894.00	\$0.00	\$569,894.00	\$0.00	Electric
Total	\$569,894.00	\$32,669.00	\$602,563.00	\$0.00	

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Description (a)	Exp Charged Acct (g)	Exp Charged Amt (h)	Def to 182.3 (i)	Contra Acct (j)	Amort Amount (k)	Amort Def 182.3 End Yr (l)
KPSC Case No. 2021-00061	928	\$2,200.00	\$0.00		\$0.00	\$0.00
KPSC Case No. 2021-00257	928	\$2,500.00	\$0.00		\$0.00	\$0.00
KPSC Case No. 2021-00264	928	\$8,000.00	\$0.00		\$0.00	\$0.00
KPSC Case No. 2020-00299	928	\$19,969.00	\$0.00		\$0.00	\$0.00
Assessment for Maintenance of KPSC KRS 278.130	928	\$569,894.00	\$0.00		\$0.00	\$0.00
Total		\$602,563.00	\$0.00		\$0.00	\$0.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Research Development and Demonstration Activities (Ref Page: 352)

Classification (a)	Description (b)	Costs Internal (c)	Costs External (d)	Acct (e)	Amt Charged (f)	Unamort Accum (g)
B.External 4.Support to Others	National Renewables Cooperative Org	\$0.00	\$36,000.00	930.2	\$36,000.00	\$0.00
B.External 4.Support to Others	National Rural Electric Cooperative Assn-CRN	\$0.00	\$24,907.00	930.2	\$24,907.00	\$0.00
Total					\$60,907.00	

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Specify	Direct Payroll (b)	Alloc Clearing Accts (c)	Total (d)
Electric			
Operation			
3. Production	\$15,310,365.00		
4. Transmission	\$1,971,712.00		
5. Distribution			
6. Customer Accounts	\$304,459.00		
7. Customer Service and Informational			
8. Sales			
9. Administrative and General	\$12,488,496.00		
10. Total Operation	\$30,075,032.00		
Maintenance			
12. Production	\$9,138,548.00		
13. Transmission	\$2,865,537.00		
14. Distribution			
15. Administrative and General	\$66,731.00		
16. Total Maint	\$12,070,816.00		
17. Total Operation and Maintenance			
18. Total Production (Lines 3 and 12)	\$24,448,913.00		
19. Total Transmission (Lines 4 and 13)	\$4,837,249.00		
20. Total Distribution (Lines 5 and 14)			
21. Customer Accounts (Transcribe from Line 6)	\$304,459.00		
22. Customer Service and Informational (Transcribe from Line 7)			
23. Sales (Transcribe from Line 8)			
24. Administrative and General(Lines 9 and 15)	\$12,555,227.00		
25. Total Oper. and Maint. (Lines 18-24)	\$42,145,848.00	\$0.00	\$42,145,848.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Specify	Direct Payroll (b)	Alloc Clearing Accts (c)	Total (d)
53. Total Transmission (Lines 32 and 44)			
54. Total Distribution (Lines 33 and 45)			
55. Customer Accounts (Transcribe Line 34)			
56. Customer Service and Informational (Transcribe Line 35)			
57. Sales (Transcribe Line 36)			
58. Total Administrative and General (Lines 37 and 46)			
59. Total Operation and Maintenance			
60. Other Utility Departments			
61. Operation and Maintenance			
62. Total All Utility Dept (25,59,61)	\$42,145,848.00	\$0.00	\$42,145,848.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Specify	Direct Payroll (b)	Alloc Clearing Accts (c)	Total (d)
Utility Plant			
Construction (By Utility Departments)			
65. Electric Plant	\$2,657,022.00	\$0.00	\$2,657,022.00
66. Gas Plant			
67. Other			
68. Total Construction	\$2,657,022.00	\$0.00	\$2,657,022.00
69. Plant Removal (By Utility Departments)			
70. Electric Plant			
71. Gas Plant			
72. Other			
73. Total Plant Removal			
74. Other Accounts			
Accounts Receivable	\$232,437.00	\$0.00	\$232,437.00
Clearing	\$4,141,129.00	(\$4,373,566.00)	(\$232,437.00)
95. Total Other Accounts	\$4,373,566.00	(\$4,373,566.00)	\$0.00
96. Total Salaries and Wages	\$49,176,436.00	(\$4,373,566.00)	\$44,802,870.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Electric Energy Account (Ref Page: 401)

	MW Hours
Sources of Energy	
Generation (Excluding Station Use:)	5,440,570
Steam	
Nuclear	
Hydro--Conventional	
Hydro--Pumped Storage	
Other	2,841
(Less) Energy for Pumping	
Net Generation	5,443,411
Purchases	1,214,634
Power Exchanges	
Received	4,771,905
Delivered	4,694,824
Net Exchanges (line 12 - Line 13)	77,081
Transmission for Other	
Received	18,000
Delivered	18,000
Net Transmission for Other (Line 16-17)	0
Transmission by Other Losses	
Total (Lines 9,10,14,18 and 19)	6,735,126
Disposition of Energy	
Sales to Ultimate Consumers (including Interdepartmental Sales)	
Requirements Sales for Resale (See Instruction 4 pg 311)	3,000,730
Non-Requirements Sales for Resale (See Instruction 4 pg 311)	3,571,300
Energy furnished without Charge	
Energy Used by the Company (Electric Dept Only, excluding Station Use)	18,367
Total Energy Losses	144,729
Total (Lines 22 thru 27)	6,735,126

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Monthly Peaks and Output (Ref Page: 401)

	Total Mon Energy (b)	Mon Non-Req. Sales for	Mon Peak MW (d)	Peak Day of Mon (e)	Peak Hour (f)
January	454,458	147,357	533	29	7
February	528,892	224,528	634	19	7
March	375,581	134,168	481	2	7
April	578,540	356,087	444	1	7
May	616,194	383,165	527	24	19
June	612,022	333,373	582	29	16
July	643,356	348,030	587	26	16
August	640,833	337,006	658	12	17
September	586,339	337,534	539	13	17
October	579,999	351,849	450	10	17
November	615,497	367,496	478	23	7
December	503,415	250,707	493	20	8
Total	6,735,126	3,571,300			

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	b	c	d	e	f
Year Originally Constructed	1,979	1,973	1,986	0	0
Year Last Unit was Installed	1,981	1,974	1,986	0	0
Total Installed Cap (Max Gen name Plate Ratings MW)	484	335	440	0	0
Net Peak Demand on Plant - MW (60 minutes)	458	0	420	0	0
Plant Hours Connected to Load	12,311	0	7,913	0	0
Net Continuous Plant Capability (MW)	454	0	417	0	0
When Not Limited by Condenser Water	454	0	417	0	0
When Limited by Condenser Water					
Average Number of Employees	107	0	98	0	0
Net Generation, Exclusive of Plant Use - KWh	2,386,966,307	0	3,053,603,679	0	0
Cost of Plant:					
Land and Land Rights	1,110,712	0	2,218,858	0	0
Structures and Improvements	29,205,877	0	74,059,083	0	0
Equipment Costs	411,152,794	0	894,954,236	0	0
Asset Retirement Costs	42,522,205	8,894,869	5,851,926	0	0
Total Cost	483,991,588	8,894,869	977,084,103	0	0
Cost per KW of Installed Capacity (line 5)	1,000	27	2,221	0	0
Production Expenses:					
Oper, Supv and Engr	2,647,480	0	2,413,357	0	0
Fuel	59,687,316	0	69,985,492	0	0
Coolants and Water (Nuclear only)					
Steam Expenses	19,663,783	0	11,681,182	0	0
Steam from Other Sources					
Steam Transferred (Cr)					
Electric Expenses	2,486,364	0	1,955,587	0	0
Misc Steam (or Nuclear) Power Expenses	2,076,865	0	3,775,107	0	0

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	b	c	d	e	f
Rents					
Allowances	37,294	0	18,594	0	0
Maintenance Supervision and Engineering	1,416,423	0	1,517,437	0	0
Maintenance of Structures	1,828,304	0	1,016,664	0	0
Maintenance of Boiler (or reactor) Plant	5,710,491	0	9,433,366	0	0
Maintenance of Electric Plant	1,060,987	0	1,168,689	0	0
Maintenance of Misc Steam (or Nuclear) Plant	943,796	0	1,008,553	0	0
Total Production Expenses	97,559,103	0	103,974,028	0	0

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	b	c	d	e	f
Expenses per Net KWh	0.0409	0.0000	0.0340	0.0000	0.0000

Note:

Ref. Page 402

Expenses per KWh - Column (c)

The HMP&L Station Two plant was retired effective January 31, 2019, and Big Rivers' utility plant assets associated with Station Two were retired. The utility plant assets associated with Station Two are related to closure of the Station Two ash pond.

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Coal -Tons	Oil - Barrel	Gas - MCF	Nuclear - Indicate	Nuclear Unit
Column b					
Nuclear Unit					
Quantity of Fuel Burned	1,178,475.5900	19,211.24000000	0.0000	0.0000	
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	11,343.0000	138,000.00000000	0.0000	0.0000	
Avg Cost of Fuel/unit as Delvd f.o.b. during year	48.9427	82.40860000	0.0000	0.0000	
Average Cost of Fuel per Unit Burned	45.4045	79.95260000	0.0000	0.0000	
Average Cost of Fuel Burned per Million BTU	2.0015	13.79450000	0.0000	0.0000	
Average Cost of Fuel Burned per KWh Net Gen	0.0224	0.00060000	0.0000	0.0000	
Average BTU per KWh Net Generation	11,200.0000	47.00000000	0.0000	0.0000	
Column c					
Nuclear Unit					
Quantity of Fuel Burned					
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)					
Avg Cost of Fuel/unit as Delvd f.o.b. during year					
Average Cost of Fuel per Unit Burned					
Average Cost of Fuel Burned per Million BTU					
Average Cost of Fuel Burned per KWh Net Gen					
Average BTU per KWh Net Generation					
Column d					
Nuclear Unit					
Quantity of Fuel Burned	1,398,352.7400	22,297.34000000	0.0000	0.0000	
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	11,736.0000	138,000.00000000	0.0000	0.0000	
Avg Cost of Fuel/unit as Delvd f.o.b. during year	46.9345	94.66260000	0.0000	0.0000	

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Coal -Tons	Oil - Barrel	Gas - MCF	Nuclear - Indicate	Nuclear Unit
Average Cost of Fuel per Unit Burned	45.7578	75.76030000	0.0000	0.0000	
Average Cost of Fuel Burned per Million BTU	1.9495	13.07110000	0.0000	0.0000	
Average Cost of Fuel Burned per KWh Net Gen	0.0210	0.00060000	0.0000	0.0000	
Average BTU per KWh Net Generation	10,748.0000	42.00000000	0.0000	0.0000	
Column e					
Nuclear Unit					
Quantity of Fuel Burned					
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)					
Avg Cost of Fuel/unit as Delvd f.o.b. during year					
Average Cost of Fuel per Unit Burned					
Average Cost of Fuel Burned per Million BTU					
Average Cost of Fuel Burned per KWh Net Gen					
Average BTU per KWh Net Generation					
Column f					
Nuclear Unit					
Quantity of Fuel Burned					
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)					
Avg Cost of Fuel/unit as Delvd f.o.b. during year					
Average Cost of Fuel per Unit Burned					
Average Cost of Fuel Burned per Million BTU					
Average Cost of Fuel Burned per KWh Net Gen					
Average BTU per KWh Net Generation					

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

Note:

Ref. Page 402 Column (c)

The HMP&L Station Two plant was retired effective January 31, 2019.

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	b	c	d	e	f
Year Originally Constructed	1,976	0	0	0	0
Year Last Unit was Installed	1,976	0	0	0	0
Total Installed Cap (Max Gen name Plate Ratings MW)	72	0	0	0	0
Net Peak Demand on Plant - MW (60 minutes)	64	0	0	0	0
Plant Hours Connected to Load	166	0	0	0	0
Net Continuous Plant Capability (MW)	65	0	0	0	0
When Not Limited by Condenser Water	65	0	0	0	0
When Limited by Condenser Water					
Average Number of Employees					
Net Generation, Exclusive of Plant Use - KWh	2,840,499	0	0	0	0
Cost of Plant:					
Land and Land Rights					
Structures and Improvements	167,548	0	0	0	0
Equipment Costs	10,498,462	0	0	0	0
Asset Retirement Costs					
Total Cost	10,666,010	0	0	0	0
Cost per KW of Installed Capacity (line 5)	148	0	0	0	0
Production Expenses:					
Oper, Supv and Engr					
Fuel	346,583	0	0	0	0
Coolants and Water (Nuclear only)					
Steam Expenses					
Steam from Other Sources					
Steam Transferred (Cr)					
Electric Expenses	37,374	0	0	0	0
Misc Steam (or Nuclear) Power Expenses	5,103	0	0	0	0

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	b	c	d	e	f
Rents					
Allowances					
Maintenance Supervision and Engineering					
Maintenance of Structures	603	0	0	0	0
Maintenance of Boiler (or reactor) Plant					
Maintenance of Electric Plant	67,975	0	0	0	0
Maintenance of Misc Steam (or Nuclear) Plant	6,580	0	0	0	0
Total Production Expenses	464,218	0	0	0	0

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	b	c	d	e	f
Expenses per Net KWh	0.1634	0.0000	0.0000	0.0000	0.0000

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

	Coal -Tons	Oil - Barrel	Gas - MCF	Nuclear - Indicate	Nuclear Unit
column b					
Nuclear Unit					
Quantity of Fuel Burned	0.0000	0.0000	71,275.0000	0.0000	
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0.0000	138,000.0000	1,000,000.0000	0.0000	0
Avg Cost of Fuel/unit as Delvd f.o.b. during year	0.0000	0.0000	4.8608	0.0000	
Average Cost of Fuel per Unit Burned	0.0000	0.0000	4.8608	0.0000	
Average Cost of Fuel Burned per Million BTU	0.0000	0.0000	4.8608	0.0000	
Average Cost of Fuel Burned per KWh Net Gen	0.0000	0.0000	0.1220	0.0000	
Average BTU per KWh Net Generation	0.0000	0.0000	25.0924	0.0000	
column c					
Nuclear Unit					
Quantity of Fuel Burned					
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)					
Avg Cost of Fuel/unit as Delvd f.o.b. during year					
Average Cost of Fuel per Unit Burned					
Average Cost of Fuel Burned per Million BTU					
Average Cost of Fuel Burned per KWh Net Gen					
Average BTU per KWh Net Generation					
column d					
Nuclear Unit					
Quantity of Fuel Burned					
Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)					
Avg Cost of Fuel/unit as Delvd f.o.b. during year					

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Name of Plant (a)	Yr Orig Const (b)	Installed Capacity Name	Net Peak Demand MW	Net Generation	Cost of Plant (f)
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900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Name of Plant (a)	Plant Cost (include Asst Ret) per MW	Operation Excl Fuel (h)	Prod Exp. Fuel (i)	Prod Exp Maintenance (j)	Kind of Fuel (k)	Fuel Costs (in cents per Million BTU) (l)
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900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Transmission Line Statistics (Ref Page: 422)

Line	From (a)	To (b)	Volt Operating (c)	Volt Designed (d)	Type support (e)	Length Line Designated (f)	Length Another Line (g)	Number of Circuits (h)
1	Barkley	Reid	161	161	H-W	58.8000	0.0000	1
2	Coleman	Southwire	161	161	H-W	5.0000	0.0000	1
3	Coleman	EHV Tie Lines	161	161	H-W	2.8000	0.0000	1
4	Coleman EHV	LAM-1	161	161	H-W	1.8000	0.0000	1
5	Coleman EHV	LAM-2	161	161	H-W	2.0000	0.0000	1
6	Reid	Hancock	161	161	H-W	48.2000	0.0000	1
7	Hancock	LAM-1	161	161	H-W	0.9000	0.0000	1
8	Scott Paper	Daviess Co.	161	161	H-W	15.7000	0.0000	1
9	Hancock	LAM-2	161	161	H-W	0.7000	0.0000	1
10	Coleman	New Hardinsburg	161	161	H-W	24.8000	0.0000	1
11	Paradise	New Hardinsburg	161	161	H-W	46.3000	0.0000	1
12	Hancock	Coleman	161	161	H-W	3.7000	0.0000	1
13	Coleman	HED	161	161	H-W	2.9200	0.0000	1
14	New Hardinsburg	KU Tie	138	138	H-W	0.4000	0.0000	1
15	New Hardinsburg	Meade Co.	161	161	H-W	17.9000	0.0000	1
16	Skillman-West		161	161	H-W	3.0000	0.0000	1
17	Skillman-East		161	161	H-W	3.0000	0.0000	1
18	Skillman Tap	Meade Co.	161	161	H-W	17.1000	0.0000	1
19	Barkley Dam	SIPC	161	161	H-W	23.8000	0.0000	1
20	Livingston Co.	McCracken Co.	161	161	H-W	39.1000	0.0000	1
21	Mccracken Co.	TVA Line L	161	161	H-W	3.3000	0.0000	1
22	Marshall Co.	TVA Tie	161	161	H-W	3.1000	0.0000	1
23	Bryan Road-East & West		161	161	H-W	0.3100	0.0000	1
24	White Oak 161 kV Tie		161	161	H-W	0.2000	0.0000	1
25	Reid	Alcan	161	161	H-W	4.5000	0.0000	1
26	Reid	Reid EHV	161	161	H-W	0.6000	0.0000	1
27	Reid	Henderson Co.	161	161	H-W	15.3000	0.0000	1
28	Henderson Co.	SIGECO	138	138	H-W	5.6000	0.0000	1
29	New Hardinsburg	LG&E	138	138	H-W	8.4000	0.0000	1
30	Wilson	Reid EHV	345	345	H-W	28.3000	0.0000	1

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Transmission Line Statistics (Ref Page: 422)

Line	From (a)	To (b)	Volt Operating (c)	Volt Designed (d)	Type support (e)	Length Line Designated (f)	Length Another Line (g)	Number of Circuits (h)
31	Wilson	Coleman EHV	345	345	H-W	39.1000	0.0000	1
32	Wilson	KU	161	161	H-W	8.0000	0.0000	1
33	Wilson	Paradise	161	161	H-W	13.4000	0.0000	1
34	Daviess Co.		345	345	H-W	1.0000	0.0000	1
35	Coleman EHV	Duff	345	345	H-W	3.4000	0.0000	1
36	Under 32 kV		69	69	SP-W	852.4000	0.0000	2

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Line	Size of	Cost of Line -	Cost of Line -	Cost of Line -	Operation (m)	Maintenance (n)	Rents (o)	Total (p)
1	795 ACSR	\$153,159.00	\$1,695,519.00	\$1,848,678.00	\$0.00	\$0.00	\$0.00	\$0.00
2	795 ACSR	\$0.00	\$62,282.00	\$62,282.00	\$0.00	\$0.00	\$0.00	\$0.00
3	795 ACSR	\$1,378.00	\$203,559.00	\$204,937.00	\$0.00	\$0.00	\$0.00	\$0.00
4	795 ACSS	\$108,645.00	\$1,263,465.00	\$1,372,110.00	\$0.00	\$0.00	\$0.00	\$0.00
5	795 ACSS	\$108,645.00	\$1,263,465.00	\$1,372,110.00	\$0.00	\$0.00	\$0.00	\$0.00
6	795 ACSR	\$121,391.00	\$2,466,584.00	\$2,587,975.00	\$0.00	\$0.00	\$0.00	\$0.00
7	336 ACSR	\$3,019.00	\$30,886.00	\$33,905.00	\$0.00	\$0.00	\$0.00	\$0.00
8	795 ACSR	\$622,292.00	\$1,575,966.00	\$2,198,258.00	\$0.00	\$0.00	\$0.00	\$0.00
9	795 ACSR	\$0.00	\$430,949.00	\$430,949.00	\$0.00	\$0.00	\$0.00	\$0.00
10	795 ACSR	\$87,120.00	\$632,995.00	\$720,115.00	\$0.00	\$0.00	\$0.00	\$0.00
11	795 ACSR	\$156,316.00	\$2,398,026.00	\$2,554,342.00	\$0.00	\$0.00	\$0.00	\$0.00
12	795 ACSR	\$23,247.00	\$54,586.00	\$77,833.00	\$0.00	\$0.00	\$0.00	\$0.00
13	795 ACSS	\$674.00	\$202,665.00	\$203,339.00	\$0.00	\$0.00	\$0.00	\$0.00
14	795 ACSR	\$0.00	\$17,155.00	\$17,155.00	\$0.00	\$0.00	\$0.00	\$0.00
15	795 ACSR	\$429,118.00	\$1,691,144.00	\$2,120,262.00	\$0.00	\$0.00	\$0.00	\$0.00
16	795 ACSR	\$17,297.00	\$335,176.00	\$352,473.00	\$0.00	\$0.00	\$0.00	\$0.00
17	795 ACSR	\$16,889.00	\$334,763.00	\$351,652.00	\$0.00	\$0.00	\$0.00	\$0.00
18	795 ACSR	\$952,898.00	\$4,033,062.00	\$4,985,960.00	\$0.00	\$0.00	\$0.00	\$0.00
19	795 ACSR	\$80,337.00	\$827,339.00	\$907,676.00	\$0.00	\$0.00	\$0.00	\$0.00
20	795 ACSR	\$925,135.00	\$4,251,266.00	\$5,176,401.00	\$0.00	\$0.00	\$0.00	\$0.00
21	1590 ACSR	\$61,576.00	\$579,528.00	\$641,104.00	\$0.00	\$0.00	\$0.00	\$0.00
22	795 ACSR	\$62,138.00	\$610,820.00	\$672,958.00	\$0.00	\$0.00	\$0.00	\$0.00
23	795 ACSR	\$0.00	\$152,164.00	\$152,164.00	\$0.00	\$0.00	\$0.00	\$0.00
24	795 ACSS	\$2,965.00	\$142,059.00	\$145,024.00	\$0.00	\$0.00	\$0.00	\$0.00
25	795 ACSR	\$1,427.00	\$163,951.00	\$165,378.00	\$0.00	\$0.00	\$0.00	\$0.00
26	1590 ACSR	\$0.00	\$820,974.00	\$820,974.00	\$0.00	\$0.00	\$0.00	\$0.00
27	795 ACSR	\$201,433.00	\$755,540.00	\$956,973.00	\$0.00	\$0.00	\$0.00	\$0.00
28	795 ACSR	\$76,137.00	\$400,676.00	\$476,813.00	\$0.00	\$0.00	\$0.00	\$0.00
29	795 ACSR	\$9,395.00	\$343,540.00	\$352,935.00	\$0.00	\$0.00	\$0.00	\$0.00
30	1590 ACSR	\$632,159.00	\$13,086,441.00	\$13,718,600.00	\$0.00	\$0.00	\$0.00	\$0.00
31	1590 ACSR	\$876,205.00	\$18,222,350.00	\$19,098,555.00	\$0.00	\$0.00	\$0.00	\$0.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Line	Size of	Cost of Line -	Cost of Line -	Cost of Line -	Operation (m)	Maintenance (n)	Rents (o)	Total (p)
32	795 ACSR	\$214,753.00	\$2,019,337.00	\$2,234,090.00	\$0.00	\$0.00	\$0.00	\$0.00
33	795 ACSS	\$707,478.00	\$3,359,281.00	\$4,066,759.00	\$0.00	\$0.00	\$0.00	\$0.00
34	795 ACSR	\$15,056.00	\$2,006,560.00	\$2,021,616.00	\$0.00	\$0.00	\$0.00	\$0.00
35	954 ACSS	\$928,651.00	\$6,063,056.00	\$6,991,707.00	\$0.00	\$0.00	\$0.00	\$0.00
36	VARIOUS	\$8,437,101.00	\$57,355,789.00	\$65,792,890.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$16,034,034.00	\$129,852,918.00	\$145,886,952.00	\$0.00	\$0.00	\$0.00	\$0.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Transmission Lines Added During Year (Ref Page: 424)

Line	From (a)	To (b)	Line Length Lines (c)	Type support (d)	Ave Num per Miles (e)	Circuits Per Structure Present (f)	Circuits Per Structure Ultimate (g)
1	Easton Road	Canary Loop	1.1000	SP-W	12	1	1

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

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

Line	Conductor Size	Conductor	Config and	Voltage KV	Land and Land	Poles Towers	Conductors	Asset	Total (p)
1	336			69	\$189,398.00	\$348,303.00	\$348,303.00	\$0.00	\$886,004.00
Total				69	\$189,398.00	\$348,303.00	\$348,303.00	\$0.00	\$886,004.00

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Substations (Ref Page: 426)

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

Note:

Ref. Page 426

Column a: Barkley Dam

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

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Substations (continued) (Ref Page: 427)

Line	Capacity of	Num Trans (in	Num spare Trans (h	Type Equipment (i)	Num Units (j)	Total Capacity (k)
1	35.0000	1	0		0	0
2	200.0000	2	0		0	0
3	90.0000	2	0		0	0
4	200.0000	1	0		0	0
5	200.0000	2	0		0	0
6	200.0000	2	0		0	0
7	200.0000	1	0		0	0
8	100.0000	2	0		0	0
9	200.0000	2	0		0	0
10	100.0000	2	0		0	0
11	200.0000	2	0		0	0
12	600.0000	2	0		0	0
13	50.0000	1	1		0	0
14	1,120.0000	2	0		0	0
15	600.0000	2	0		0	0
16	50.0000	2	0		0	0
17	100.0000	2	0		0	0
18	20.0000	1	0		0	0
19	50.0000	1	1		0	0
20	50.0000	1	0		0	0
21	50.0000	1	1		0	0

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

CheckList

Item	Value 1	Value 2	Agree	Explain
Balance Sheet (Assets and Other Debts) (ref pg 110)				
Line 2. Utility Plant (101-106) agrees with Sched Sum of Util Plant and Acc Prov for Depr Amort and Depletion (ref pg 200) Sum of Lines Total In Service,Leased to Others and Held for Future Use	1884710334.00	1884710334.00	OK	
Line 3. Construction Work in Progress agrees with Sched Sum of Util Plant and Acc Prov for Depr Amort and Depletion (ref pg 200) Line Construction Work in Progress Col Elec (c)	175252288.00	175252288.00	OK	
Line 4. Total Utility Plant agrees with Sched Sum of Util Plant and Acc Prov for Depr Amort and Depletion (ref pg 200) Line Total Utility Plant Col Elec (c)	2059962622.00	2059962622.00	OK	
Line 5. (Less) Accum. Prov for Dep. Amort. Depl agrees with Sched Sum of Util Plant and Acc Prov for Depr Amort and Depletion (ref pg 200) Line Accum. Prov. for Depr, Amort and Depl.	1151974936.00	1151974936.00	OK	
Line 6. Net Utility Plant agrees with Sched Sum of Util Plant and Acc Prov for Depr Amort and Depletion (ref pg 200) Line Net Utility Plant	907987686.00	907987686.00	OK	
Line 17. Investments in Subsidiary Companies agrees with Sched Investments in Subsidiary Companies (ref pg 224) Line Total	0.0000	0	OK	
Line 34. Fuel Stock agrees with Sched Materials and Supplies (ref pg 227) Line Fuel Stock	17041517.00	17041517.00	OK	
Line 35. Fuel Stock Expenses Undistributed agrees with Sched Materials and Supplies (ref pg 227) Line Fuel Stock Expenses Undistributed	0.0000	0	OK	
Line 36. Residuals (Elect) and Extracted Products agrees with Sched Materials and Supplies (ref pg 227) Line Residuals (Elect) and Extracted Products	0.0000	0	OK	
Line 37. Plant Materials and Operating Supplies agrees with Sched Materials and Supplies (ref pg 227) Line Total Plant Materials and Operating Supplies	18255623.00	18255623.00	OK	
Line 38. Merchandise agrees with Sched Materials and Supplies (ref pg 227) Line Merchandise	0.0000	0	OK	

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

CheckList

Item	Value 1	Value 2	Agree	Explain
Line 39. Other Materials and Supplies agrees with Sched Materials and Supplies (ref pg 227) Line Other Materials and Supplies	0.0000		0 OK	
Line 40. Nuclear Materials Held for Sale agrees with Sched Materials and Supplies (ref pg 227) Line Nuclear Materials Held for Sale	0.0000		0 OK	
Line 43. Stores Expense Undistributed agrees with Sched Materials and Supplies (ref pg 227) Line Store Expense Undistributed	73467.00	73467.00	OK	
Line 55. Extraordinary Property Losses agrees with Sched Extraordinary Property Losses (ref pg 230) Line Total Col Balance (f)	0.0000		0 OK	
Line 62. Misceallaneous Deferred Debits agrees with Sched Miscellaneous Deferred Debits (ref pg 233) Line Total Col Balance (f)	4682967.00	4682967.00	OK	
Line 64. Research, Devel. and Demonstration Expend. agrees with Sched Research Development and Demonstration Activities (ref pg 352) Line Total Col g	0.0000	0.0000	OK	
Line 66. Accumulated Deferred Income Taxes agrees with Sched Accumulated Taxes (ref pg 254) Line Total Acct 190	0.0000		0 OK	
Balance Sheet - Liabilities and Other Credits (ref pg 112)				
Line 2. Common Stock Issued (201) agrees with Sched Capital Stock (Acct 201 and 204) ref pg 250 Line Total Common Stock Col f	75.00		0 NO	Amount reported on Ref. Page 112, Line 2, Account 201 is for membership fees. Big Rivers Electric Corporation is a cooperative, therefore it does not issue stock.
Line 3. Preferred Stock Issued (204) agrees with Sched Capital Stock (Acct 201 and 204) ref pg 250 Line Total Preferred Stock Col f	0.0000		0 OK	
Line 11. Retained Earnings agrees with Sched Statement of Retained Earnings (ref pg 118) Line Total Retained Earnings Col Amount c	453546389.00	453546389.00	OK	

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

CheckList

Item	Value 1	Value 2	Agree	Explain
Line 12. Unappropriated Undistributed Subsidiary Earnings agrees with Sched Statement of Retained Earnings (ref pg 118) Line Balance End of Year for Unappropriated Undistrib Sub Earnings Col c	0.0000		0	OK
Line 13. (Less Reaquired Capital Stock) agrees with Sched Capital Stock (ref pg 250) Line Total Col h	0.0000		0	OK
Line 16. Bonds (221) agrees with Sched Long Term Debt (221, 222,223,224) (ref pg 256) Line Total 221 Col h	0.0000		0	OK
Line 18. Advances from Associated Companies (223) agrees with Sched Long Term Debt (221, 222,223,224) (ref pg 256) Line Total 223 Col h	0.0000		0	OK
Line 19. Other Long Term Debt (224) agrees with Sched Long Term Debt (221, 222,223,224) (ref pg 256) Line Total 224 Col h	699995355.00	699995355.00		OK
Line 37. Taxes Accrued agrees with Sched Taxes Accrued, Prepaid and Charged (Ref pg 262) Line Total Col g	3256240.00	3256240.00		OK
Line 48. Accumulated Def Investment Tax Credits agrees with Sched Accumulated Deferred Investment Tax Credit (Ref Pg 266) Line Total Col h	0.0000		0	OK
Line 50. Other Deferred Credits agrees with Sched Other deferred Credits (Ref Pg 269) Line Total Col h	250000.00	250000.00		OK
Line 53. Other Deferred Credits agrees with Sched Other deferred Credits (Ref Pg 269) Line Total Col h	0.0000		0	OK
Income Statement (Ref pg 114)				
Line 2. Operating Revenues agrees with Sched Electric Operating Revenues (Ref pg 300) Line Total Electric Operating Revenues Col b	393144104.00	393144104.00		OK
Sum of Lines 4. Operation Exp and 5. Maint Exp agrees with Sched Electric Operation and Maint. Expenses (Ref pg 323) Line Total Elec Operation and Maintence	281216195.00	281216195.00		OK

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

CheckList

Item	Value 1	Value 2	Agree	Explain
Line 6. Depreciation Expense agrees with Sched Depreciation and Amort of Electric Plant (Ref pg 336) Line Total Col b	41187118.00	41187118.00	OK	
Line 7. Amort and Depl of Utility Plant agrees with Sched Depreciation and Amort of Electric Plant (Ref pg 336) The Sum of Cols d and e Line Total	160452.00	160452.0000	OK	
Sum of Lines 13,14 and 15 Col. Electric (e) agrees with Sched Taxes Accrued, Prepaid and Charged (Ref pg 262) Line Total Taxes Col i	1268.00000000	1268.00	OK	
Line 19. Investment Tax Credit Adj. agrees with Sched Accumulated Deferred Investment Tax Credit (Ref pg 266) Line Total Col f	0.0000	0	OK	
Statement of Income (Continued) (Ref Pg 117)				
Line 70. Income Taxes - Federal and Other agrees with Sched Taxes Accrued Prepaid and Charged (ref pg 262) Col j	0.0000	0.0000	OK	
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion				
Line Plant Purchased or Sold Col c Electric agrees with Schedule Electric Plant in Service (ref pg 207) Line Electric Plant Purchased Less Electric Plant Sold Col g	0	0	OK	
Line Experimental Plant Unclassified Col c Electric agrees with Schedule Electric Plant in Service (ref pg 206) Line Experimental Plant Unclassified Col g	0	0	OK	
Line Held for Future Use Col c Electric agrees with Schedule Electric Plant Held for Future Use (ref pg 214) Line Total	28966995.00	28966995.00	OK	
Electric Operating Revenues (Acct 400) (ref pg 300)				
Line Sales for Resale Col b agrees with Sched Sales for Resale (Ref pg 310) Line Total Col k	368649695.00	368649695.00	OK	
Line Sales for Resale Col d MWH agrees with Sched Sales for Resale (Ref pg 310) Line Total Col g MWH	6572030	6572030	OK	
Electric Operation and Maintenance Expenses (Ref pg 323)				

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

CheckList

Item	Value 1	Value 2	Agree	Explain
Line Miscellaneous General Expenes Col b agrees wtih Sched Miscellaneous General Expenses (Ref pg 335) Line Total Amount	1982820.00	1982820.00	OK	
Electric Energy Account (ref pg 401)				
Line Purchases Col MWHours agrees with Sched Purchased Power (Ref pg 326) Line Total Col g MWH Purchased	1214634	1214634	OK	
Line Sales to Ultimate Consumers Col MWHours agrees with Sched Electric Operating Revenues (Ref pg 300) Line Total Sales to Ultimate Consumers Col d MWH Sold	0	0	OK	
Line Requirements Sales for Resale Col MWHours agrees with Sales for Resale (Ref pg 310) Line Total RQ Col g MWH Sold	3000730	3000730	OK	

900 Big Rivers Electric Corporation 01/01/2021 - 12/31/2021

Upload supporting documents

Document	Description	Supports
SD_900_2021_1.pdf	Federal Tax Computation	OTHER
SD_900_2021_2.pdf	Audit Report	Audit Report

OATH

Commonwealth of Kentucky)
) ss:
County of Henderson)

Paul Smith makes oath and says
(Name of Officer)

that he/she is CFO of
(Official title of officer)

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

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

January 1, 2021 , to and including December 31, 2021

Paul Smith
(Signature of Officer)

subscribed and sworn to before me, a notary _____, in and for
the State and County named in the above this March 31, 2022

Amanda R. Jackson
NOTARY PUBLIC
STATE AT LARGE
KENTUCKY
ID. # 619869
MY COMMISSION EXPIRES March 22, 2023

My Commission expires March 22, 2023
Amanda R. Jackson
(Signature of officer authorized to administer oath)