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April 18, 2022

USDA Rural Development  
Rural Utilities Service  
STOP 1522, Rm 5159  
1400 Independence Ave., SW  
Washington, DC 20250-1522  
Attention: Assistant Administrator, Program Accounting and Regulatory Analysis

Re: Big Rivers Electric Corporation – Request for RUS Approval to Establish a  
Regulatory Asset for Deferral of Expenses

Dear Assistant Administrator:

Big Rivers Electric Corporation (“Big Rivers”) requests RUS approval of its accounting treatment for certain expenses which it has incurred, and will continue to incur, for compliance with the U.S. Environmental Protection Agency’s (“EPA”) Disposal of Coal Combustion Residuals from Electric Utilities rule (“CCR Final Rule”), which was published in the Federal Register on April 17, 2015. Specifically, Big Rivers requests RUS approval of its deferral of, and establishment of, a regulatory asset for future recovery of the following items:

1. Accretion and depreciation expense on the asset retirement obligation (“ARO”) related to the eventual closure of Phase II of the landfill located at its Wilson generating facility, present value estimated at \$5.85 million, over the remaining term for the wholesale agreements with our member Owners, which expire on December 31, 2043, plus 1.5 years to perform closing procedures, and
2. gains and/or losses resulting from changes in estimates of the underlying ARO costs and timing of future cash flows.

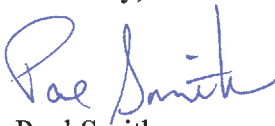
Big Rivers requests RUS approval to defer these expenses and record the related amounts to the regulatory asset account until Big Rivers begins recovering these amounts through rates. Upon approval by the RUS, Big Rivers will file an application with the Kentucky Public Service Commission (“KPSC”) requesting their approval for a regulatory asset. Big Rivers will address how it plans to recover these expenses in a case before the KPSC at a point in time that is closer to the landfill closing date.

In December 2021, Big Rivers recorded the initial liability and corresponding capital amounts for an ARO related to Wilson Phase II landfill closure based on present values of expected future obligations for compliance with the EPA's CCR Final Rule. The company recorded catch-up accretion and depreciation expense in the amounts of \$2.09 million and \$1.29 million, respectively, and deferred the accretion and depreciation expense to RUS Account 186 Miscellaneous Deferred Debits following guidance from RUS Bulletin 1767B-1. Specifically, RUS Bulletin 1767B-1 allows the deferral of any current period expense or expenses without prior written approval of RUS, on a cumulative basis for the fiscal year, only if a borrower would have met each of its financial tests or coverage ratios that it has covenanted with RUS to meet for that fiscal year, had the deferral not been made. During 2022, Big Rivers has deferred an additional \$0.09 million and \$0.05 million for accretion and depreciation expense, respectively.

Big Rivers Board of Directors has authorized this action by Resolution on April 14, 2022. A copy of the resolution is attached as Attachment A. A copy of the ARO depreciation and accretion schedule for the Wilson landfill is attached as Attachment B. A schedule of the proposed accounting entries to record these expenses in a regulatory asset account until such amounts are recovered through rates is attached as Attachment C.

Please contact me if you have any questions regarding this matter.

Sincerely,



Paul Smith  
Chief Financial Officer  
Big Rivers Electric Corporation

Attachments:

- A. Resolution from Big Rivers' Board of Directors' meeting held April 14, 2022
- B. ARO Depreciation and Accretion Schedule – Wilson Phase II Landfill
- C. Proposed accounting entries

**EXCERPT FROM THE MINUTES OF  
REGULAR MEETING  
OF THE BOARD OF DIRECTORS  
OF BIG RIVERS ELECTRIC CORPORATION  
HELD IN HENDERSON, KENTUCKY, ON  
April 14, 2022**

After an explanation by Paul Smith, Director Butler moved that the following resolution be approved;

WHEREAS, the Corporation is required by the Rural Utilities Service Uniform System of Accounts to recognize an asset retirement obligation for the eventual closure of the Wilson Station landfill and to begin recognizing depreciation and accretion expense based on the estimated closure costs; and

WHEREAS, management of the Corporation recommends that the Corporation establish regulatory assets to defer recognition of the ARO-related depreciation and accretion expenses until those expenses are recovered in rates,

RESOLVED, that the Board of Directors approves the Corporation establishing the requested regulatory assets; and

BE IT FURTHER RESOLVED, that the Board of Directors of the Corporation authorizes its President/Chief Executive Officer, its Chief Operating Officer, and its Chief Financial Officer, or any of them, and any other employee of the Corporation authorized in writing by any of them, to execute, attest and deliver on behalf of the Corporation all necessary papers, documents, and applications for approvals or consents related to the foregoing.

The motion was seconded and adopted by unanimous vote.

I, Amanda Jackson, Executive Secretary of the Board of Directors of Big Rivers Electric Corporation, hereby certify that the above is a true and correct excerpt from the minutes of the Regular Meeting of the Board of Directors of said Corporation held on 04/14/2022.



## Wilson Landfill (Phase 2) - ARO

### Layer 1

**Assumptions:**

Initial Valuation Date:	5/1/2015
Current Valuation Date:	8/1/2021
Estimated Settlement Date:	6/30/2045
No. of Years from Valuation Date to Estimated Settlement Date:	23.9
Total Cost Estimate (Current \$):	\$ 15,478,914.00
Annual Inflation Rate:	1.70%
Undiscounted Future Cash Flows (Current Estimate):	\$ 23,237,661.88
Discount Rate:	4.58%
<b>Present Value of Inc./Dec.) Future Cash Flows:</b>	<b>\$ 5,851,926.44</b>
No. of Years from Initial Valuation Date to Estimated Settlement Date:	30.2
<b>Annual Depreciation Rate:</b>	<b>3.31491713%</b>

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 1)			
	Change in Estimate Layer 1	Utility Plant-ARO Ending Balance Layer 1	Period Depreciation Exp. Layer 1	Accum. Depreciation Ending Balance Layer 1
May-15	\$ 5,851,926.44	\$ 5,851,926.44	\$ 16,165.54	\$ (16,165.54)
Jun-15	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (32,331.08)
Jul-15	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (48,496.62)
Aug-15	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (64,662.16)
Sep-15	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (80,827.70)
Oct-15	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (96,993.24)
Nov-15	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (113,158.78)
Dec-15	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (129,324.32)
Jan-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (145,489.86)
Feb-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (161,655.40)
Mar-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (177,820.94)
Apr-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (193,986.48)
May-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (210,152.02)
Jun-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (226,317.56)
Jul-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (242,483.10)
Aug-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (258,648.64)
Sep-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (274,814.18)
Oct-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (290,979.72)
Nov-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (307,145.26)
Dec-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (323,310.80)

ARO Liability & Accretion Schedule (WL ARO - Layer 1)		
Change in Estimate Layer 1	Period Accretion Exp. Layer 1	ARO Liability Ending Balance Layer 1
\$ (5,851,926.44)	\$ 22,334.85	\$ (5,874,261.29)
\$ -	\$ 22,420.10	\$ (5,896,681.39)
\$ -	\$ 22,505.67	\$ (5,919,187.06)
\$ -	\$ 22,591.56	\$ (5,941,778.62)
\$ -	\$ 22,677.79	\$ (5,964,456.41)
\$ -	\$ 22,764.34	\$ (5,987,220.75)
\$ -	\$ 22,851.23	\$ (6,010,071.98)
\$ -	\$ 22,938.44	\$ (6,033,010.42)
\$ -	\$ 23,025.99	\$ (6,056,036.41)
\$ -	\$ 23,113.87	\$ (6,079,150.28)
\$ -	\$ 23,202.09	\$ (6,102,352.37)
\$ -	\$ 23,290.64	\$ (6,125,643.01)
\$ -	\$ 23,379.54	\$ (6,149,022.55)
\$ -	\$ 23,468.77	\$ (6,172,491.32)
\$ -	\$ 23,558.34	\$ (6,196,049.66)
\$ -	\$ 23,648.26	\$ (6,219,697.92)
\$ -	\$ 23,738.51	\$ (6,243,436.43)
\$ -	\$ 23,829.12	\$ (6,267,265.55)
\$ -	\$ 23,920.06	\$ (6,291,185.61)
\$ -	\$ 24,011.36	\$ (6,315,196.97)

Regulatory Asset Schedule (WL ARO - Layer 1)		
Deferred Depreciation Exp. Layer 1	Deferred Accretion Exp. Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
\$ (16,165.54)	\$ (22,334.85)	\$ 38,500.39
\$ (16,165.54)	\$ (22,420.10)	\$ 77,086.03
\$ (16,165.54)	\$ (22,505.67)	\$ 115,757.24
\$ (16,165.54)	\$ (22,591.56)	\$ 154,514.34
\$ (16,165.54)	\$ (22,677.79)	\$ 193,357.67
\$ (16,165.54)	\$ (22,764.34)	\$ 232,287.55
\$ (16,165.54)	\$ (22,851.23)	\$ 271,304.32
\$ (16,165.54)	\$ (22,938.44)	\$ 310,408.30
\$ (16,165.54)	\$ (23,025.99)	\$ 349,599.83
\$ (16,165.54)	\$ (23,113.87)	\$ 388,879.24
\$ (16,165.54)	\$ (23,202.09)	\$ 428,246.87
\$ (16,165.54)	\$ (23,290.64)	\$ 467,703.05
\$ (16,165.54)	\$ (23,379.54)	\$ 507,248.13
\$ (16,165.54)	\$ (23,468.77)	\$ 546,882.44
\$ (16,165.54)	\$ (23,558.34)	\$ 586,606.32
\$ (16,165.54)	\$ (23,648.26)	\$ 626,420.12
\$ (16,165.54)	\$ (23,738.51)	\$ 666,324.17
\$ (16,165.54)	\$ (23,829.12)	\$ 706,318.83
\$ (16,165.54)	\$ (23,920.06)	\$ 746,404.43
\$ (16,165.54)	\$ (24,011.36)	\$ 786,581.33

Attachment B

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 1)				ARO Liability & Accretion Schedule (WL ARO - Layer 1)			Regulatory Asset Schedule (WL ARO - Layer 1)		
	Change in Estimate Layer 1	Utility Plant-ARO Ending Balance Layer 1	Period Depreciation Exp. Layer 1	Accum. Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Exp. Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Exp. Layer 1	Deferred Accretion Exp. Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
Jan-17	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (339,476.34)	\$ -	\$ 24,103.00	\$ (6,339,299.97)	\$ (16,165.54)	\$ (24,103.00)	\$ 826,849.87
Feb-17	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (355,641.88)	\$ -	\$ 24,194.99	\$ (6,363,494.96)	\$ (16,165.54)	\$ (24,194.99)	\$ 867,210.40
Mar-17	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (371,807.42)	\$ -	\$ 24,287.34	\$ (6,387,782.30)	\$ (16,165.54)	\$ (24,287.34)	\$ 907,663.28
Apr-17	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (387,972.96)	\$ -	\$ 24,380.04	\$ (6,412,162.34)	\$ (16,165.54)	\$ (24,380.04)	\$ 948,208.86
May-17	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (404,138.50)	\$ -	\$ 24,473.09	\$ (6,436,635.43)	\$ (16,165.54)	\$ (24,473.09)	\$ 988,847.49
Jun-17	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (420,304.04)	\$ -	\$ 24,566.49	\$ (6,461,201.92)	\$ (16,165.54)	\$ (24,566.49)	\$ 1,029,579.52
Jul-17	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (436,469.58)	\$ -	\$ 24,660.25	\$ (6,485,862.17)	\$ (16,165.54)	\$ (24,660.25)	\$ 1,070,405.31
Aug-17	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (452,635.12)	\$ -	\$ 24,754.37	\$ (6,510,616.54)	\$ (16,165.54)	\$ (24,754.37)	\$ 1,111,325.22
Sep-17	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (468,800.66)	\$ -	\$ 24,848.85	\$ (6,535,465.39)	\$ (16,165.54)	\$ (24,848.85)	\$ 1,152,339.61
Oct-17	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (484,966.20)	\$ -	\$ 24,943.69	\$ (6,560,409.08)	\$ (16,165.54)	\$ (24,943.69)	\$ 1,193,448.84
Nov-17	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (501,131.74)	\$ -	\$ 25,038.89	\$ (6,585,447.97)	\$ (16,165.54)	\$ (25,038.89)	\$ 1,234,653.27
Dec-17	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (517,297.28)	\$ -	\$ 25,134.46	\$ (6,610,582.43)	\$ (16,165.54)	\$ (25,134.46)	\$ 1,275,953.27
Jan-18	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (533,462.82)	\$ -	\$ 25,230.39	\$ (6,635,812.82)	\$ (16,165.54)	\$ (25,230.39)	\$ 1,317,349.20
Feb-18	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (549,628.36)	\$ -	\$ 25,326.69	\$ (6,661,139.51)	\$ (16,165.54)	\$ (25,326.69)	\$ 1,358,841.43
Mar-18	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (565,793.90)	\$ -	\$ 25,423.35	\$ (6,686,562.86)	\$ (16,165.54)	\$ (25,423.35)	\$ 1,400,430.32
Apr-18	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (581,959.44)	\$ -	\$ 25,520.38	\$ (6,712,083.24)	\$ (16,165.54)	\$ (25,520.38)	\$ 1,442,116.24
May-18	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (598,124.98)	\$ -	\$ 25,617.78	\$ (6,737,701.02)	\$ (16,165.54)	\$ (25,617.78)	\$ 1,483,899.56
Jun-18	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (614,290.52)	\$ -	\$ 25,715.56	\$ (6,763,416.58)	\$ (16,165.54)	\$ (25,715.56)	\$ 1,525,780.66
Jul-18	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (630,456.06)	\$ -	\$ 25,813.71	\$ (6,789,230.29)	\$ (16,165.54)	\$ (25,813.71)	\$ 1,567,759.91
Aug-18	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (646,621.60)	\$ -	\$ 25,912.23	\$ (6,815,142.52)	\$ (16,165.54)	\$ (25,912.23)	\$ 1,609,837.68
Sep-18	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (662,787.14)	\$ -	\$ 26,011.13	\$ (6,841,153.65)	\$ (16,165.54)	\$ (26,011.13)	\$ 1,652,014.35
Oct-18	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (678,952.68)	\$ -	\$ 26,110.40	\$ (6,867,264.05)	\$ (16,165.54)	\$ (26,110.40)	\$ 1,694,290.29
Nov-18	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (695,118.22)	\$ -	\$ 26,210.06	\$ (6,893,474.11)	\$ (16,165.54)	\$ (26,210.06)	\$ 1,736,665.89
Dec-18	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (711,283.76)	\$ -	\$ 26,310.09	\$ (6,919,784.20)	\$ (16,165.54)	\$ (26,310.09)	\$ 1,779,141.52
Jan-19	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (727,449.30)	\$ -	\$ 26,410.51	\$ (6,946,194.71)	\$ (16,165.54)	\$ (26,410.51)	\$ 1,821,717.57
Feb-19	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (743,614.84)	\$ -	\$ 26,511.31	\$ (6,972,706.02)	\$ (16,165.54)	\$ (26,511.31)	\$ 1,864,394.42
Mar-19	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (759,780.38)	\$ -	\$ 26,612.49	\$ (6,999,318.51)	\$ (16,165.54)	\$ (26,612.49)	\$ 1,907,172.45
Apr-19	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (775,945.92)	\$ -	\$ 26,714.07	\$ (7,026,032.58)	\$ (16,165.54)	\$ (26,714.07)	\$ 1,950,052.06
May-19	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (792,111.46)	\$ -	\$ 26,816.02	\$ (7,052,848.60)	\$ (16,165.54)	\$ (26,816.02)	\$ 1,993,033.62
Jun-19	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (808,277.00)	\$ -	\$ 26,918.37	\$ (7,079,766.97)	\$ (16,165.54)	\$ (26,918.37)	\$ 2,036,117.53
Jul-19	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (824,442.54)	\$ -	\$ 27,021.11	\$ (7,106,788.08)	\$ (16,165.54)	\$ (27,021.11)	\$ 2,079,304.18
Aug-19	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (840,608.08)	\$ -	\$ 27,124.24	\$ (7,133,912.32)	\$ (16,165.54)	\$ (27,124.24)	\$ 2,122,593.96
Sep-19	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (856,773.62)	\$ -	\$ 27,227.77	\$ (7,161,140.09)	\$ (16,165.54)	\$ (27,227.77)	\$ 2,165,987.27
Oct-19	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (872,939.16)	\$ -	\$ 27,331.68	\$ (7,188,471.77)	\$ (16,165.54)	\$ (27,331.68)	\$ 2,209,484.49
Nov-19	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (889,104.70)	\$ -	\$ 27,436.00	\$ (7,215,907.77)	\$ (16,165.54)	\$ (27,436.00)	\$ 2,253,086.03
Dec-19	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (905,270.24)	\$ -	\$ 27,540.71	\$ (7,243,448.48)	\$ (16,165.54)	\$ (27,540.71)	\$ 2,296,792.28
Jan-20	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (921,435.78)	\$ -	\$ 27,645.83	\$ (7,271,094.31)	\$ (16,165.54)	\$ (27,645.83)	\$ 2,340,603.65

Attachment B

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 1)				ARO Liability & Accretion Schedule (WL ARO - Layer 1)			Regulatory Asset Schedule (WL ARO - Layer 1)		
	Change in Estimate Layer 1	Utility Plant-ARO Ending Balance Layer 1	Period Depreciation Exp. Layer 1	Accum. Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Exp. Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Exp. Layer 1	Deferred Accretion Exp. Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
Feb-20	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (937,601.32)	\$ -	\$ 27,751.34	\$ (7,298,845.65)	\$ (16,165.54)	\$ (27,751.34)	\$ 2,384,520.53
Mar-20	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (953,766.86)	\$ -	\$ 27,857.26	\$ (7,326,702.91)	\$ (16,165.54)	\$ (27,857.26)	\$ 2,428,543.33
Apr-20	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (969,932.40)	\$ -	\$ 27,963.58	\$ (7,354,666.49)	\$ (16,165.54)	\$ (27,963.58)	\$ 2,472,672.45
May-20	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (986,097.94)	\$ -	\$ 28,070.31	\$ (7,382,736.80)	\$ (16,165.54)	\$ (28,070.31)	\$ 2,516,908.30
Jun-20	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,002,263.48)	\$ -	\$ 28,177.45	\$ (7,410,914.25)	\$ (16,165.54)	\$ (28,177.45)	\$ 2,561,251.29
Jul-20	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,018,429.02)	\$ -	\$ 28,284.99	\$ (7,439,199.24)	\$ (16,165.54)	\$ (28,284.99)	\$ 2,605,701.82
Aug-20	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,034,594.56)	\$ -	\$ 28,392.94	\$ (7,467,592.18)	\$ (16,165.54)	\$ (28,392.94)	\$ 2,650,260.30
Sep-20	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,050,760.10)	\$ -	\$ 28,501.31	\$ (7,496,093.49)	\$ (16,165.54)	\$ (28,501.31)	\$ 2,694,927.15
Oct-20	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,066,925.64)	\$ -	\$ 28,610.09	\$ (7,524,703.58)	\$ (16,165.54)	\$ (28,610.09)	\$ 2,739,702.78
Nov-20	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,083,091.18)	\$ -	\$ 28,719.29	\$ (7,553,422.87)	\$ (16,165.54)	\$ (28,719.29)	\$ 2,784,587.61
Dec-20	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,099,256.72)	\$ -	\$ 28,828.90	\$ (7,582,251.77)	\$ (16,165.54)	\$ (28,828.90)	\$ 2,829,582.05
Jan-21	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,115,422.26)	\$ -	\$ 28,938.93	\$ (7,611,190.70)	\$ (16,165.54)	\$ (28,938.93)	\$ 2,874,686.52
Feb-21	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,131,587.80)	\$ -	\$ 29,049.38	\$ (7,640,240.08)	\$ (16,165.54)	\$ (29,049.38)	\$ 2,919,901.44
Mar-21	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,147,753.34)	\$ -	\$ 29,160.25	\$ (7,669,400.33)	\$ (16,165.54)	\$ (29,160.25)	\$ 2,965,227.23
Apr-21	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,163,918.88)	\$ -	\$ 29,271.54	\$ (7,698,671.87)	\$ (16,165.54)	\$ (29,271.54)	\$ 3,010,664.31
May-21	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,180,084.42)	\$ -	\$ 29,383.26	\$ (7,728,055.13)	\$ (16,165.54)	\$ (29,383.26)	\$ 3,056,213.11
Jun-21	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,196,249.96)	\$ -	\$ 29,495.41	\$ (7,757,550.54)	\$ (16,165.54)	\$ (29,495.41)	\$ 3,101,874.06
Jul-21	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,212,415.50)	\$ -	\$ 29,607.98	\$ (7,787,158.52)	\$ (16,165.54)	\$ (29,607.98)	\$ 3,147,647.58
Aug-21	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,228,581.04)	\$ -	\$ 29,720.99	\$ (7,816,879.51)	\$ (16,165.54)	\$ (29,720.99)	\$ 3,193,534.11
Sep-21	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,244,746.58)	\$ -	\$ 29,834.42	\$ (7,846,713.93)	\$ (16,165.54)	\$ (29,834.42)	\$ 3,239,534.07
Oct-21	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,260,912.12)	\$ -	\$ 29,948.29	\$ (7,876,662.22)	\$ (16,165.54)	\$ (29,948.29)	\$ 3,285,647.90
Nov-21	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,277,077.66)	\$ -	\$ 30,062.59	\$ (7,906,724.81)	\$ (16,165.54)	\$ (30,062.59)	\$ 3,331,876.03
Dec-21	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,293,243.20)	\$ -	\$ 30,177.33	\$ (7,936,902.14)	\$ (16,165.54)	\$ (30,177.33)	\$ 3,378,218.90
Jan-22	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,309,408.74)	\$ -	\$ 30,292.51	\$ (7,967,194.65)	\$ (16,165.54)	\$ (30,292.51)	\$ 3,424,676.95
Feb-22	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,325,574.28)	\$ -	\$ 30,408.13	\$ (7,997,602.78)	\$ (16,165.54)	\$ (30,408.13)	\$ 3,471,250.62
Mar-22	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,341,739.82)	\$ -	\$ 30,524.18	\$ (8,028,126.96)	\$ (16,165.54)	\$ (30,524.18)	\$ 3,517,940.34
Apr-22	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,357,905.36)	\$ -	\$ 30,640.68	\$ (8,058,767.64)	\$ (16,165.54)	\$ (30,640.68)	\$ 3,564,746.56
May-22	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,374,070.90)	\$ -	\$ 30,757.63	\$ (8,089,525.27)	\$ (16,165.54)	\$ (30,757.63)	\$ 3,611,669.73
Jun-22	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,390,236.44)	\$ -	\$ 30,875.02	\$ (8,120,400.29)	\$ (16,165.54)	\$ (30,875.02)	\$ 3,658,710.29
Jul-22	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,406,401.98)	\$ -	\$ 30,992.86	\$ (8,151,393.15)	\$ (16,165.54)	\$ (30,992.86)	\$ 3,705,868.69
Aug-22	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,422,567.52)	\$ -	\$ 31,111.15	\$ (8,182,504.30)	\$ (16,165.54)	\$ (31,111.15)	\$ 3,753,145.38
Sep-22	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,438,733.06)	\$ -	\$ 31,229.89	\$ (8,213,734.19)	\$ (16,165.54)	\$ (31,229.89)	\$ 3,800,540.81
Oct-22	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,454,898.60)	\$ -	\$ 31,349.09	\$ (8,245,083.28)	\$ (16,165.54)	\$ (31,349.09)	\$ 3,848,055.44
Nov-22	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,471,064.14)	\$ -	\$ 31,468.73	\$ (8,276,552.01)	\$ (16,165.54)	\$ (31,468.73)	\$ 3,895,689.71
Dec-22	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,487,229.68)	\$ -	\$ 31,588.84	\$ (8,308,140.85)	\$ (16,165.54)	\$ (31,588.84)	\$ 3,943,444.09
Jan-23	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,503,395.22)	\$ -	\$ 31,709.40	\$ (8,339,850.25)	\$ (16,165.54)	\$ (31,709.40)	\$ 3,991,319.03
Feb-23	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,519,560.76)	\$ -	\$ 31,830.43	\$ (8,371,680.68)	\$ (16,165.54)	\$ (31,830.43)	\$ 4,039,315.00

Attachment B

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 1)				ARO Liability & Accretion Schedule (WL ARO - Layer 1)			Regulatory Asset Schedule (WL ARO - Layer 1)		
	Change in Estimate Layer 1	Utility Plant-ARO Ending Balance Layer 1	Period Depreciation Exp. Layer 1	Accum. Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Exp. Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Exp. Layer 1	Deferred Accretion Exp. Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
Mar-23	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,535,726.30)	\$ -	\$ 31,951.91	\$ (8,403,632.59)	\$ (16,165.54)	\$ (31,951.91)	\$ 4,087,432.45
Apr-23	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,551,891.84)	\$ -	\$ 32,073.86	\$ (8,435,706.45)	\$ (16,165.54)	\$ (32,073.86)	\$ 4,135,671.85
May-23	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,568,057.38)	\$ -	\$ 32,196.28	\$ (8,467,902.73)	\$ (16,165.54)	\$ (32,196.28)	\$ 4,184,033.67
Jun-23	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,584,222.92)	\$ -	\$ 32,319.16	\$ (8,500,221.89)	\$ (16,165.54)	\$ (32,319.16)	\$ 4,232,518.37
Jul-23	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,600,388.46)	\$ -	\$ 32,442.51	\$ (8,532,664.40)	\$ (16,165.54)	\$ (32,442.51)	\$ 4,281,126.42
Aug-23	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,616,554.00)	\$ -	\$ 32,566.34	\$ (8,565,230.74)	\$ (16,165.54)	\$ (32,566.34)	\$ 4,329,858.30
Sep-23	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,632,719.54)	\$ -	\$ 32,690.63	\$ (8,597,921.37)	\$ (16,165.54)	\$ (32,690.63)	\$ 4,378,714.47
Oct-23	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,648,885.08)	\$ -	\$ 32,815.40	\$ (8,630,736.77)	\$ (16,165.54)	\$ (32,815.40)	\$ 4,427,695.41
Nov-23	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,665,050.62)	\$ -	\$ 32,940.65	\$ (8,663,677.42)	\$ (16,165.54)	\$ (32,940.65)	\$ 4,476,801.60
Dec-23	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,681,216.16)	\$ -	\$ 33,066.37	\$ (8,696,743.79)	\$ (16,165.54)	\$ (33,066.37)	\$ 4,526,033.51
Jan-24	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,697,381.70)	\$ -	\$ 33,192.57	\$ (8,729,936.36)	\$ (16,165.54)	\$ (33,192.57)	\$ 4,575,391.62
Feb-24	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,713,547.24)	\$ -	\$ 33,319.26	\$ (8,763,255.62)	\$ (16,165.54)	\$ (33,319.26)	\$ 4,624,876.42
Mar-24	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,729,712.78)	\$ -	\$ 33,446.43	\$ (8,796,702.05)	\$ (16,165.54)	\$ (33,446.43)	\$ 4,674,488.39
Apr-24	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,745,878.32)	\$ -	\$ 33,574.08	\$ (8,830,276.13)	\$ (16,165.54)	\$ (33,574.08)	\$ 4,724,228.01
May-24	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,762,043.86)	\$ -	\$ 33,702.22	\$ (8,863,978.35)	\$ (16,165.54)	\$ (33,702.22)	\$ 4,774,095.77
Jun-24	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,778,209.40)	\$ -	\$ 33,830.85	\$ (8,897,809.20)	\$ (16,165.54)	\$ (33,830.85)	\$ 4,824,092.16
Jul-24	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,794,374.94)	\$ -	\$ 33,959.97	\$ (8,931,769.17)	\$ (16,165.54)	\$ (33,959.97)	\$ 4,874,217.67
Aug-24	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,810,540.48)	\$ -	\$ 34,089.59	\$ (8,965,858.76)	\$ (16,165.54)	\$ (34,089.59)	\$ 4,924,472.80
Sep-24	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,826,706.02)	\$ -	\$ 34,219.69	\$ (9,000,078.45)	\$ (16,165.54)	\$ (34,219.69)	\$ 4,974,858.03
Oct-24	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,842,871.56)	\$ -	\$ 34,350.30	\$ (9,034,428.75)	\$ (16,165.54)	\$ (34,350.30)	\$ 5,025,373.87
Nov-24	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,859,037.10)	\$ -	\$ 34,481.40	\$ (9,068,910.15)	\$ (16,165.54)	\$ (34,481.40)	\$ 5,076,020.81
Dec-24	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,875,202.64)	\$ -	\$ 34,613.01	\$ (9,103,523.16)	\$ (16,165.54)	\$ (34,613.01)	\$ 5,126,799.36
Jan-25	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,891,368.18)	\$ -	\$ 34,745.11	\$ (9,138,268.27)	\$ (16,165.54)	\$ (34,745.11)	\$ 5,177,710.01
Feb-25	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,907,533.72)	\$ -	\$ 34,877.72	\$ (9,173,145.99)	\$ (16,165.54)	\$ (34,877.72)	\$ 5,228,753.27
Mar-25	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,923,699.26)	\$ -	\$ 35,010.84	\$ (9,208,156.83)	\$ (16,165.54)	\$ (35,010.84)	\$ 5,279,929.65
Apr-25	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,939,864.80)	\$ -	\$ 35,144.47	\$ (9,243,301.30)	\$ (16,165.54)	\$ (35,144.47)	\$ 5,331,239.66
May-25	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,956,030.34)	\$ -	\$ 35,278.60	\$ (9,278,579.90)	\$ (16,165.54)	\$ (35,278.60)	\$ 5,382,683.80
Jun-25	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,972,195.88)	\$ -	\$ 35,413.25	\$ (9,313,993.15)	\$ (16,165.54)	\$ (35,413.25)	\$ 5,434,262.59
Jul-25	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (1,988,361.42)	\$ -	\$ 35,548.41	\$ (9,349,541.56)	\$ (16,165.54)	\$ (35,548.41)	\$ 5,485,976.54
Aug-25	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,004,526.96)	\$ -	\$ 35,684.08	\$ (9,385,225.64)	\$ (16,165.54)	\$ (35,684.08)	\$ 5,537,826.16
Sep-25	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,020,692.50)	\$ -	\$ 35,820.28	\$ (9,421,045.92)	\$ (16,165.54)	\$ (35,820.28)	\$ 5,589,811.98
Oct-25	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,036,858.04)	\$ -	\$ 35,956.99	\$ (9,457,002.91)	\$ (16,165.54)	\$ (35,956.99)	\$ 5,641,934.51
Nov-25	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,053,023.58)	\$ -	\$ 36,094.23	\$ (9,493,097.14)	\$ (16,165.54)	\$ (36,094.23)	\$ 5,694,194.28
Dec-25	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,069,189.12)	\$ -	\$ 36,231.99	\$ (9,529,329.13)	\$ (16,165.54)	\$ (36,231.99)	\$ 5,746,591.81
Jan-26	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,085,354.66)	\$ -	\$ 36,370.27	\$ (9,565,699.40)	\$ (16,165.54)	\$ (36,370.27)	\$ 5,799,127.62
Feb-26	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,101,520.20)	\$ -	\$ 36,509.09	\$ (9,602,208.49)	\$ (16,165.54)	\$ (36,509.09)	\$ 5,851,802.25
Mar-26	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,117,685.74)	\$ -	\$ 36,648.43	\$ (9,638,856.92)	\$ (16,165.54)	\$ (36,648.43)	\$ 5,904,616.22

Attachment B

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 1)				ARO Liability & Accretion Schedule (WL ARO - Layer 1)			Regulatory Asset Schedule (WL ARO - Layer 1)		
	Change in Estimate Layer 1	Utility Plant-ARO Ending Balance Layer 1	Period Depreciation Exp. Layer 1	Accum. Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Exp. Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Exp. Layer 1	Deferred Accretion Exp. Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
Apr-26	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,133,851.28)	\$ -	\$ 36,788.30	\$ (9,675,645.22)	\$ (16,165.54)	\$ (36,788.30)	\$ 5,957,570.06
May-26	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,150,016.82)	\$ -	\$ 36,928.71	\$ (9,712,573.93)	\$ (16,165.54)	\$ (36,928.71)	\$ 6,010,664.31
Jun-26	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,166,182.36)	\$ -	\$ 37,069.66	\$ (9,749,643.59)	\$ (16,165.54)	\$ (37,069.66)	\$ 6,063,899.51
Jul-26	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,182,347.90)	\$ -	\$ 37,211.14	\$ (9,786,854.73)	\$ (16,165.54)	\$ (37,211.14)	\$ 6,117,276.19
Aug-26	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,198,513.44)	\$ -	\$ 37,353.16	\$ (9,824,207.89)	\$ (16,165.54)	\$ (37,353.16)	\$ 6,170,794.89
Sep-26	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,214,678.98)	\$ -	\$ 37,495.73	\$ (9,861,703.62)	\$ (16,165.54)	\$ (37,495.73)	\$ 6,224,456.16
Oct-26	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,230,844.52)	\$ -	\$ 37,638.84	\$ (9,899,342.46)	\$ (16,165.54)	\$ (37,638.84)	\$ 6,278,260.54
Nov-26	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,247,010.06)	\$ -	\$ 37,782.49	\$ (9,937,124.95)	\$ (16,165.54)	\$ (37,782.49)	\$ 6,332,208.57
Dec-26	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,263,175.60)	\$ -	\$ 37,926.69	\$ (9,975,051.64)	\$ (16,165.54)	\$ (37,926.69)	\$ 6,386,300.80
Jan-27	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,279,341.14)	\$ -	\$ 38,071.45	\$ (10,013,123.09)	\$ (16,165.54)	\$ (38,071.45)	\$ 6,440,537.79
Feb-27	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,295,506.68)	\$ -	\$ 38,216.75	\$ (10,051,339.84)	\$ (16,165.54)	\$ (38,216.75)	\$ 6,494,920.08
Mar-27	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,311,672.22)	\$ -	\$ 38,362.61	\$ (10,089,702.45)	\$ (16,165.54)	\$ (38,362.61)	\$ 6,549,448.23
Apr-27	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,327,837.76)	\$ -	\$ 38,509.03	\$ (10,128,211.48)	\$ (16,165.54)	\$ (38,509.03)	\$ 6,604,122.80
May-27	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,344,003.30)	\$ -	\$ 38,656.01	\$ (10,166,867.49)	\$ (16,165.54)	\$ (38,656.01)	\$ 6,658,944.35
Jun-27	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,360,168.84)	\$ -	\$ 38,803.54	\$ (10,205,671.03)	\$ (16,165.54)	\$ (38,803.54)	\$ 6,713,913.43
Jul-27	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,376,334.38)	\$ -	\$ 38,951.64	\$ (10,244,622.67)	\$ (16,165.54)	\$ (38,951.64)	\$ 6,769,030.61
Aug-27	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,392,499.92)	\$ -	\$ 39,100.31	\$ (10,283,722.98)	\$ (16,165.54)	\$ (39,100.31)	\$ 6,824,296.46
Sep-27	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,408,665.46)	\$ -	\$ 39,249.54	\$ (10,322,972.52)	\$ (16,165.54)	\$ (39,249.54)	\$ 6,879,711.54
Oct-27	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,424,831.00)	\$ -	\$ 39,399.35	\$ (10,362,371.87)	\$ (16,165.54)	\$ (39,399.35)	\$ 6,935,276.43
Nov-27	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,440,996.54)	\$ -	\$ 39,549.72	\$ (10,401,921.59)	\$ (16,165.54)	\$ (39,549.72)	\$ 6,990,991.69
Dec-27	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,457,162.08)	\$ -	\$ 39,700.67	\$ (10,441,622.26)	\$ (16,165.54)	\$ (39,700.67)	\$ 7,046,857.90
Jan-28	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,473,327.62)	\$ -	\$ 39,852.19	\$ (10,481,474.45)	\$ (16,165.54)	\$ (39,852.19)	\$ 7,102,875.63
Feb-28	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,489,493.16)	\$ -	\$ 40,004.29	\$ (10,521,478.74)	\$ (16,165.54)	\$ (40,004.29)	\$ 7,159,045.46
Mar-28	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,505,658.70)	\$ -	\$ 40,156.98	\$ (10,561,635.72)	\$ (16,165.54)	\$ (40,156.98)	\$ 7,215,367.98
Apr-28	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,521,824.24)	\$ -	\$ 40,310.24	\$ (10,601,945.96)	\$ (16,165.54)	\$ (40,310.24)	\$ 7,271,843.76
May-28	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,537,989.78)	\$ -	\$ 40,464.09	\$ (10,642,410.05)	\$ (16,165.54)	\$ (40,464.09)	\$ 7,328,473.39
Jun-28	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,554,155.32)	\$ -	\$ 40,618.53	\$ (10,683,028.58)	\$ (16,165.54)	\$ (40,618.53)	\$ 7,385,257.46
Jul-28	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,570,320.86)	\$ -	\$ 40,773.56	\$ (10,723,802.14)	\$ (16,165.54)	\$ (40,773.56)	\$ 7,442,196.56
Aug-28	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,586,486.40)	\$ -	\$ 40,929.18	\$ (10,764,731.32)	\$ (16,165.54)	\$ (40,929.18)	\$ 7,499,291.28
Sep-28	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,602,651.94)	\$ -	\$ 41,085.39	\$ (10,805,816.71)	\$ (16,165.54)	\$ (41,085.39)	\$ 7,556,542.21
Oct-28	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,618,817.48)	\$ -	\$ 41,242.20	\$ (10,847,058.91)	\$ (16,165.54)	\$ (41,242.20)	\$ 7,613,949.95
Nov-28	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,634,983.02)	\$ -	\$ 41,399.61	\$ (10,888,458.52)	\$ (16,165.54)	\$ (41,399.61)	\$ 7,671,515.10
Dec-28	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,651,148.56)	\$ -	\$ 41,557.62	\$ (10,930,016.14)	\$ (16,165.54)	\$ (41,557.62)	\$ 7,729,238.26
Jan-29	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,667,314.10)	\$ -	\$ 41,716.23	\$ (10,971,732.37)	\$ (16,165.54)	\$ (41,716.23)	\$ 7,787,120.03
Feb-29	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,683,479.64)	\$ -	\$ 41,875.45	\$ (11,013,607.82)	\$ (16,165.54)	\$ (41,875.45)	\$ 7,845,161.02
Mar-29	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,699,645.18)	\$ -	\$ 42,035.27	\$ (11,055,643.09)	\$ (16,165.54)	\$ (42,035.27)	\$ 7,903,361.83
Apr-29	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,715,810.72)	\$ -	\$ 42,195.70	\$ (11,097,838.79)	\$ (16,165.54)	\$ (42,195.70)	\$ 7,961,723.07



Attachment B

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 1)				ARO Liability & Accretion Schedule (WL ARO - Layer 1)			Regulatory Asset Schedule (WL ARO - Layer 1)		
	Change in Estimate Layer 1	Utility Plant-ARO Ending Balance Layer 1	Period Depreciation Exp. Layer 1	Accum. Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Exp. Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Exp. Layer 1	Deferred Accretion Exp. Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
May-29	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,731,976.26)	\$ -	\$ 42,356.75	\$ (11,140,195.54)	\$ (16,165.54)	\$ (42,356.75)	\$ 8,020,245.36
Jun-29	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,748,141.80)	\$ -	\$ 42,518.41	\$ (11,182,713.95)	\$ (16,165.54)	\$ (42,518.41)	\$ 8,078,929.31
Jul-29	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,764,307.34)	\$ -	\$ 42,680.69	\$ (11,225,394.64)	\$ (16,165.54)	\$ (42,680.69)	\$ 8,137,775.54
Aug-29	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,780,472.88)	\$ -	\$ 42,843.59	\$ (11,268,238.23)	\$ (16,165.54)	\$ (42,843.59)	\$ 8,196,784.67
Sep-29	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,796,638.42)	\$ -	\$ 43,007.11	\$ (11,311,245.34)	\$ (16,165.54)	\$ (43,007.11)	\$ 8,255,957.32
Oct-29	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,812,803.96)	\$ -	\$ 43,171.25	\$ (11,354,416.59)	\$ (16,165.54)	\$ (43,171.25)	\$ 8,315,294.11
Nov-29	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,828,969.50)	\$ -	\$ 43,336.02	\$ (11,397,752.61)	\$ (16,165.54)	\$ (43,336.02)	\$ 8,374,795.67
Dec-29	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,845,135.04)	\$ -	\$ 43,501.42	\$ (11,441,254.03)	\$ (16,165.54)	\$ (43,501.42)	\$ 8,434,462.63
Jan-30	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,861,300.58)	\$ -	\$ 43,667.45	\$ (11,484,921.48)	\$ (16,165.54)	\$ (43,667.45)	\$ 8,494,295.62
Feb-30	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,877,466.12)	\$ -	\$ 43,834.12	\$ (11,528,755.60)	\$ (16,165.54)	\$ (43,834.12)	\$ 8,554,295.28
Mar-30	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,893,631.66)	\$ -	\$ 44,001.42	\$ (11,572,757.02)	\$ (16,165.54)	\$ (44,001.42)	\$ 8,614,462.24
Apr-30	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,909,797.20)	\$ -	\$ 44,169.36	\$ (11,616,926.38)	\$ (16,165.54)	\$ (44,169.36)	\$ 8,674,797.14
May-30	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,925,962.74)	\$ -	\$ 44,337.94	\$ (11,661,264.32)	\$ (16,165.54)	\$ (44,337.94)	\$ 8,735,300.62
Jun-30	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,942,128.28)	\$ -	\$ 44,507.16	\$ (11,705,771.48)	\$ (16,165.54)	\$ (44,507.16)	\$ 8,795,973.32
Jul-30	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,958,293.82)	\$ -	\$ 44,677.03	\$ (11,750,448.51)	\$ (16,165.54)	\$ (44,677.03)	\$ 8,856,815.89
Aug-30	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,974,459.36)	\$ -	\$ 44,847.55	\$ (11,795,296.06)	\$ (16,165.54)	\$ (44,847.55)	\$ 8,917,828.98
Sep-30	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (2,990,624.90)	\$ -	\$ 45,018.71	\$ (11,840,314.77)	\$ (16,165.54)	\$ (45,018.71)	\$ 8,979,013.23
Oct-30	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,006,790.44)	\$ -	\$ 45,190.53	\$ (11,885,505.30)	\$ (16,165.54)	\$ (45,190.53)	\$ 9,040,369.30
Nov-30	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,022,955.98)	\$ -	\$ 45,363.01	\$ (11,930,868.31)	\$ (16,165.54)	\$ (45,363.01)	\$ 9,101,897.85
Dec-30	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,039,121.52)	\$ -	\$ 45,536.15	\$ (11,976,404.46)	\$ (16,165.54)	\$ (45,536.15)	\$ 9,163,599.54
Jan-31	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,055,287.06)	\$ -	\$ 45,709.94	\$ (12,022,114.40)	\$ (16,165.54)	\$ (45,709.94)	\$ 9,225,475.02
Feb-31	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,071,452.60)	\$ -	\$ 45,884.40	\$ (12,067,998.80)	\$ (16,165.54)	\$ (45,884.40)	\$ 9,287,524.96
Mar-31	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,087,618.14)	\$ -	\$ 46,059.53	\$ (12,114,058.33)	\$ (16,165.54)	\$ (46,059.53)	\$ 9,349,750.03
Apr-31	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,103,783.68)	\$ -	\$ 46,235.32	\$ (12,160,293.65)	\$ (16,165.54)	\$ (46,235.32)	\$ 9,412,150.89
May-31	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,119,949.22)	\$ -	\$ 46,411.79	\$ (12,206,705.44)	\$ (16,165.54)	\$ (46,411.79)	\$ 9,474,728.22
Jun-31	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,136,114.76)	\$ -	\$ 46,588.93	\$ (12,253,294.37)	\$ (16,165.54)	\$ (46,588.93)	\$ 9,537,482.69
Jul-31	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,152,280.30)	\$ -	\$ 46,766.74	\$ (12,300,061.11)	\$ (16,165.54)	\$ (46,766.74)	\$ 9,600,414.97
Aug-31	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,168,445.84)	\$ -	\$ 46,945.23	\$ (12,347,006.34)	\$ (16,165.54)	\$ (46,945.23)	\$ 9,663,525.74
Sep-31	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,184,611.38)	\$ -	\$ 47,124.41	\$ (12,394,130.75)	\$ (16,165.54)	\$ (47,124.41)	\$ 9,726,815.69
Oct-31	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,200,776.92)	\$ -	\$ 47,304.27	\$ (12,441,435.02)	\$ (16,165.54)	\$ (47,304.27)	\$ 9,790,285.50
Nov-31	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,216,942.46)	\$ -	\$ 47,484.81	\$ (12,488,919.83)	\$ (16,165.54)	\$ (47,484.81)	\$ 9,853,935.85
Dec-31	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,233,108.00)	\$ -	\$ 47,666.04	\$ (12,536,585.87)	\$ (16,165.54)	\$ (47,666.04)	\$ 9,917,767.43
Jan-32	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,249,273.54)	\$ -	\$ 47,847.97	\$ (12,584,433.84)	\$ (16,165.54)	\$ (47,847.97)	\$ 9,981,780.94
Feb-32	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,265,439.08)	\$ -	\$ 48,030.59	\$ (12,632,464.43)	\$ (16,165.54)	\$ (48,030.59)	\$ 10,045,977.07
Mar-32	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,281,604.62)	\$ -	\$ 48,213.91	\$ (12,680,678.34)	\$ (16,165.54)	\$ (48,213.91)	\$ 10,110,356.52
Apr-32	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,297,770.16)	\$ -	\$ 48,397.92	\$ (12,729,076.26)	\$ (16,165.54)	\$ (48,397.92)	\$ 10,174,919.98
May-32	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,313,935.70)	\$ -	\$ 48,582.64	\$ (12,777,658.90)	\$ (16,165.54)	\$ (48,582.64)	\$ 10,239,668.16

Attachment B

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 1)				ARO Liability & Accretion Schedule (WL ARO - Layer 1)			Regulatory Asset Schedule (WL ARO - Layer 1)		
	Change in Estimate Layer 1	Utility Plant-ARO Ending Balance Layer 1	Period Depreciation Exp. Layer 1	Accum. Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Exp. Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Exp. Layer 1	Deferred Accretion Exp. Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
Jun-32	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,330,101.24)	\$ -	\$ 48,768.06	\$ (12,826,426.96)	\$ (16,165.54)	\$ (48,768.06)	\$ 10,304,601.76
Jul-32	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,346,266.78)	\$ -	\$ 48,954.20	\$ (12,875,381.16)	\$ (16,165.54)	\$ (48,954.20)	\$ 10,369,721.50
Aug-32	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,362,432.32)	\$ -	\$ 49,141.04	\$ (12,924,522.20)	\$ (16,165.54)	\$ (49,141.04)	\$ 10,435,028.08
Sep-32	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,378,597.86)	\$ -	\$ 49,328.59	\$ (12,973,850.79)	\$ (16,165.54)	\$ (49,328.59)	\$ 10,500,522.21
Oct-32	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,394,763.40)	\$ -	\$ 49,516.86	\$ (13,023,367.65)	\$ (16,165.54)	\$ (49,516.86)	\$ 10,566,204.61
Nov-32	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,410,928.94)	\$ -	\$ 49,705.85	\$ (13,073,073.50)	\$ (16,165.54)	\$ (49,705.85)	\$ 10,632,076.00
Dec-32	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,427,094.48)	\$ -	\$ 49,895.56	\$ (13,122,969.06)	\$ (16,165.54)	\$ (49,895.56)	\$ 10,698,137.10
Jan-33	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,443,260.02)	\$ -	\$ 50,086.00	\$ (13,173,055.06)	\$ (16,165.54)	\$ (50,086.00)	\$ 10,764,388.64
Feb-33	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,459,425.56)	\$ -	\$ 50,277.16	\$ (13,223,332.22)	\$ (16,165.54)	\$ (50,277.16)	\$ 10,830,831.34
Mar-33	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,475,591.10)	\$ -	\$ 50,469.05	\$ (13,273,801.27)	\$ (16,165.54)	\$ (50,469.05)	\$ 10,897,465.93
Apr-33	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,491,756.64)	\$ -	\$ 50,661.67	\$ (13,324,462.94)	\$ (16,165.54)	\$ (50,661.67)	\$ 10,964,293.14
May-33	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,507,922.18)	\$ -	\$ 50,855.03	\$ (13,375,317.97)	\$ (16,165.54)	\$ (50,855.03)	\$ 11,031,313.71
Jun-33	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,524,087.72)	\$ -	\$ 51,049.13	\$ (13,426,367.10)	\$ (16,165.54)	\$ (51,049.13)	\$ 11,098,528.38
Jul-33	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,540,253.26)	\$ -	\$ 51,243.97	\$ (13,477,611.07)	\$ (16,165.54)	\$ (51,243.97)	\$ 11,165,937.89
Aug-33	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,556,418.80)	\$ -	\$ 51,439.55	\$ (13,529,050.62)	\$ (16,165.54)	\$ (51,439.55)	\$ 11,233,542.98
Sep-33	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,572,584.34)	\$ -	\$ 51,635.88	\$ (13,580,686.50)	\$ (16,165.54)	\$ (51,635.88)	\$ 11,301,344.40
Oct-33	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,588,749.88)	\$ -	\$ 51,832.95	\$ (13,632,519.45)	\$ (16,165.54)	\$ (51,832.95)	\$ 11,369,342.89
Nov-33	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,604,915.42)	\$ -	\$ 52,030.78	\$ (13,684,550.23)	\$ (16,165.54)	\$ (52,030.78)	\$ 11,437,539.21
Dec-33	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,621,080.96)	\$ -	\$ 52,229.37	\$ (13,736,779.60)	\$ (16,165.54)	\$ (52,229.37)	\$ 11,505,934.12
Jan-34	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,637,246.50)	\$ -	\$ 52,428.71	\$ (13,789,208.31)	\$ (16,165.54)	\$ (52,428.71)	\$ 11,574,528.37
Feb-34	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,653,412.04)	\$ -	\$ 52,628.81	\$ (13,841,837.12)	\$ (16,165.54)	\$ (52,628.81)	\$ 11,643,322.72
Mar-34	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,669,577.58)	\$ -	\$ 52,829.68	\$ (13,894,666.80)	\$ (16,165.54)	\$ (52,829.68)	\$ 11,712,317.94
Apr-34	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,685,743.12)	\$ -	\$ 53,031.31	\$ (13,947,698.11)	\$ (16,165.54)	\$ (53,031.31)	\$ 11,781,514.79
May-34	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,701,908.66)	\$ -	\$ 53,233.71	\$ (14,000,931.82)	\$ (16,165.54)	\$ (53,233.71)	\$ 11,850,914.04
Jun-34	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,718,074.20)	\$ -	\$ 53,436.89	\$ (14,054,368.71)	\$ (16,165.54)	\$ (53,436.89)	\$ 11,920,516.47
Jul-34	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,734,239.74)	\$ -	\$ 53,640.84	\$ (14,108,009.55)	\$ (16,165.54)	\$ (53,640.84)	\$ 11,990,322.85
Aug-34	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,750,405.28)	\$ -	\$ 53,845.57	\$ (14,161,855.12)	\$ (16,165.54)	\$ (53,845.57)	\$ 12,060,333.96
Sep-34	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,766,570.82)	\$ -	\$ 54,051.08	\$ (14,215,906.20)	\$ (16,165.54)	\$ (54,051.08)	\$ 12,130,550.58
Oct-34	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,782,736.36)	\$ -	\$ 54,257.38	\$ (14,270,163.58)	\$ (16,165.54)	\$ (54,257.38)	\$ 12,200,973.50
Nov-34	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,798,901.90)	\$ -	\$ 54,464.46	\$ (14,324,628.04)	\$ (16,165.54)	\$ (54,464.46)	\$ 12,271,603.50
Dec-34	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,815,067.44)	\$ -	\$ 54,672.33	\$ (14,379,300.37)	\$ (16,165.54)	\$ (54,672.33)	\$ 12,342,441.37
Jan-35	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,831,232.98)	\$ -	\$ 54,881.00	\$ (14,434,181.37)	\$ (16,165.54)	\$ (54,881.00)	\$ 12,413,487.91
Feb-35	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,847,398.52)	\$ -	\$ 55,090.46	\$ (14,489,271.83)	\$ (16,165.54)	\$ (55,090.46)	\$ 12,484,743.91
Mar-35	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,863,564.06)	\$ -	\$ 55,300.72	\$ (14,544,572.55)	\$ (16,165.54)	\$ (55,300.72)	\$ 12,556,210.17
Apr-35	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,879,729.60)	\$ -	\$ 55,511.79	\$ (14,600,084.34)	\$ (16,165.54)	\$ (55,511.79)	\$ 12,627,887.50
May-35	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,895,895.14)	\$ -	\$ 55,723.66	\$ (14,655,808.00)	\$ (16,165.54)	\$ (55,723.66)	\$ 12,699,776.70
Jun-35	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,912,060.68)	\$ -	\$ 55,936.33	\$ (14,711,744.33)	\$ (16,165.54)	\$ (55,936.33)	\$ 12,771,878.57

Attachment B

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 1)				ARO Liability & Accretion Schedule (WL ARO - Layer 1)			Regulatory Asset Schedule (WL ARO - Layer 1)		
	Change in Estimate Layer 1	Utility Plant-ARO Ending Balance Layer 1	Period Depreciation Exp. Layer 1	Accum. Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Exp. Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Exp. Layer 1	Deferred Accretion Exp. Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
Jul-35	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,928,226.22)	\$ -	\$ 56,149.82	\$ (14,767,894.15)	\$ (16,165.54)	\$ (56,149.82)	\$ 12,844,193.93
Aug-35	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,944,391.76)	\$ -	\$ 56,364.13	\$ (14,824,258.28)	\$ (16,165.54)	\$ (56,364.13)	\$ 12,916,723.60
Sep-35	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,960,557.30)	\$ -	\$ 56,579.25	\$ (14,880,837.53)	\$ (16,165.54)	\$ (56,579.25)	\$ 12,989,468.39
Oct-35	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,976,722.84)	\$ -	\$ 56,795.20	\$ (14,937,632.73)	\$ (16,165.54)	\$ (56,795.20)	\$ 13,062,429.13
Nov-35	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (3,992,888.38)	\$ -	\$ 57,011.96	\$ (14,994,644.69)	\$ (16,165.54)	\$ (57,011.96)	\$ 13,135,606.63
Dec-35	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,009,053.92)	\$ -	\$ 57,229.56	\$ (15,051,874.25)	\$ (16,165.54)	\$ (57,229.56)	\$ 13,209,001.73
Jan-36	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,025,219.46)	\$ -	\$ 57,447.99	\$ (15,109,322.24)	\$ (16,165.54)	\$ (57,447.99)	\$ 13,282,615.26
Feb-36	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,041,385.00)	\$ -	\$ 57,667.25	\$ (15,166,989.49)	\$ (16,165.54)	\$ (57,667.25)	\$ 13,356,448.05
Mar-36	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,057,550.54)	\$ -	\$ 57,887.34	\$ (15,224,876.83)	\$ (16,165.54)	\$ (57,887.34)	\$ 13,430,500.93
Apr-36	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,073,716.08)	\$ -	\$ 58,108.28	\$ (15,282,985.11)	\$ (16,165.54)	\$ (58,108.28)	\$ 13,504,774.75
May-36	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,089,881.62)	\$ -	\$ 58,330.06	\$ (15,341,315.17)	\$ (16,165.54)	\$ (58,330.06)	\$ 13,579,270.35
Jun-36	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,106,047.16)	\$ -	\$ 58,552.69	\$ (15,399,867.86)	\$ (16,165.54)	\$ (58,552.69)	\$ 13,653,988.58
Jul-36	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,122,212.70)	\$ -	\$ 58,776.16	\$ (15,458,644.02)	\$ (16,165.54)	\$ (58,776.16)	\$ 13,728,930.28
Aug-36	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,138,378.24)	\$ -	\$ 59,000.49	\$ (15,517,644.51)	\$ (16,165.54)	\$ (59,000.49)	\$ 13,804,096.31
Sep-36	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,154,543.78)	\$ -	\$ 59,225.68	\$ (15,576,870.19)	\$ (16,165.54)	\$ (59,225.68)	\$ 13,879,487.53
Oct-36	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,170,709.32)	\$ -	\$ 59,451.72	\$ (15,636,321.91)	\$ (16,165.54)	\$ (59,451.72)	\$ 13,955,104.79
Nov-36	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,186,874.86)	\$ -	\$ 59,678.63	\$ (15,696,000.54)	\$ (16,165.54)	\$ (59,678.63)	\$ 14,030,948.96
Dec-36	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,203,040.40)	\$ -	\$ 59,906.40	\$ (15,755,906.94)	\$ (16,165.54)	\$ (59,906.40)	\$ 14,107,020.90
Jan-37	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,219,205.94)	\$ -	\$ 60,135.04	\$ (15,816,041.98)	\$ (16,165.54)	\$ (60,135.04)	\$ 14,183,321.48
Feb-37	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,235,371.48)	\$ -	\$ 60,364.56	\$ (15,876,406.54)	\$ (16,165.54)	\$ (60,364.56)	\$ 14,259,851.58
Mar-37	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,251,537.02)	\$ -	\$ 60,594.95	\$ (15,937,001.49)	\$ (16,165.54)	\$ (60,594.95)	\$ 14,336,612.07
Apr-37	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,267,702.56)	\$ -	\$ 60,826.22	\$ (15,997,827.71)	\$ (16,165.54)	\$ (60,826.22)	\$ 14,413,603.83
May-37	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,283,868.10)	\$ -	\$ 61,058.38	\$ (16,058,886.09)	\$ (16,165.54)	\$ (61,058.38)	\$ 14,490,827.75
Jun-37	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,300,033.64)	\$ -	\$ 61,291.42	\$ (16,120,177.51)	\$ (16,165.54)	\$ (61,291.42)	\$ 14,568,284.71
Jul-37	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,316,199.18)	\$ -	\$ 61,525.34	\$ (16,181,702.85)	\$ (16,165.54)	\$ (61,525.34)	\$ 14,645,975.59
Aug-37	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,332,364.72)	\$ -	\$ 61,760.17	\$ (16,243,463.02)	\$ (16,165.54)	\$ (61,760.17)	\$ 14,723,901.30
Sep-37	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,348,530.26)	\$ -	\$ 61,995.88	\$ (16,305,458.90)	\$ (16,165.54)	\$ (61,995.88)	\$ 14,802,062.72
Oct-37	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,364,695.80)	\$ -	\$ 62,232.50	\$ (16,367,691.40)	\$ (16,165.54)	\$ (62,232.50)	\$ 14,880,460.76
Nov-37	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,380,861.34)	\$ -	\$ 62,470.02	\$ (16,430,161.42)	\$ (16,165.54)	\$ (62,470.02)	\$ 14,959,096.32
Dec-37	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,397,026.88)	\$ -	\$ 62,708.45	\$ (16,492,869.87)	\$ (16,165.54)	\$ (62,708.45)	\$ 15,037,970.31
Jan-38	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,413,192.42)	\$ -	\$ 62,947.79	\$ (16,555,817.66)	\$ (16,165.54)	\$ (62,947.79)	\$ 15,117,083.64
Feb-38	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,429,357.96)	\$ -	\$ 63,188.04	\$ (16,619,005.70)	\$ (16,165.54)	\$ (63,188.04)	\$ 15,196,437.22
Mar-38	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,445,523.50)	\$ -	\$ 63,429.21	\$ (16,682,434.91)	\$ (16,165.54)	\$ (63,429.21)	\$ 15,276,031.97
Apr-38	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,461,689.04)	\$ -	\$ 63,671.29	\$ (16,746,106.20)	\$ (16,165.54)	\$ (63,671.29)	\$ 15,355,868.80
May-38	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,477,854.58)	\$ -	\$ 63,914.31	\$ (16,810,020.51)	\$ (16,165.54)	\$ (63,914.31)	\$ 15,435,948.65
Jun-38	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,494,020.12)	\$ -	\$ 64,158.24	\$ (16,874,178.75)	\$ (16,165.54)	\$ (64,158.24)	\$ 15,516,272.43
Jul-38	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,510,185.66)	\$ -	\$ 64,403.12	\$ (16,938,581.87)	\$ (16,165.54)	\$ (64,403.12)	\$ 15,596,841.09

Attachment B

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 1)				ARO Liability & Accretion Schedule (WL ARO - Layer 1)			Regulatory Asset Schedule (WL ARO - Layer 1)		
	Change in Estimate Layer 1	Utility Plant-ARO Ending Balance Layer 1	Period Depreciation Exp. Layer 1	Accum. Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Exp. Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Exp. Layer 1	Deferred Accretion Exp. Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
Aug-38	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,526,351.20)	\$ -	\$ 64,648.92	\$ (17,003,230.79)	\$ (16,165.54)	\$ (64,648.92)	\$ 15,677,655.55
Sep-38	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,542,516.74)	\$ -	\$ 64,895.66	\$ (17,068,126.45)	\$ (16,165.54)	\$ (64,895.66)	\$ 15,758,716.75
Oct-38	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,558,682.28)	\$ -	\$ 65,143.35	\$ (17,133,269.80)	\$ (16,165.54)	\$ (65,143.35)	\$ 15,840,025.64
Nov-38	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,574,847.82)	\$ -	\$ 65,391.98	\$ (17,198,661.78)	\$ (16,165.54)	\$ (65,391.98)	\$ 15,921,583.16
Dec-38	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,591,013.36)	\$ -	\$ 65,641.56	\$ (17,264,303.34)	\$ (16,165.54)	\$ (65,641.56)	\$ 16,003,390.26
Jan-39	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,607,178.90)	\$ -	\$ 65,892.09	\$ (17,330,195.43)	\$ (16,165.54)	\$ (65,892.09)	\$ 16,085,447.89
Feb-39	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,623,344.44)	\$ -	\$ 66,143.58	\$ (17,396,339.01)	\$ (16,165.54)	\$ (66,143.58)	\$ 16,167,757.01
Mar-39	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,639,509.98)	\$ -	\$ 66,396.03	\$ (17,462,735.04)	\$ (16,165.54)	\$ (66,396.03)	\$ 16,250,318.58
Apr-39	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,655,675.52)	\$ -	\$ 66,649.44	\$ (17,529,384.48)	\$ (16,165.54)	\$ (66,649.44)	\$ 16,333,133.56
May-39	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,671,841.06)	\$ -	\$ 66,903.82	\$ (17,596,288.30)	\$ (16,165.54)	\$ (66,903.82)	\$ 16,416,202.92
Jun-39	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,688,006.60)	\$ -	\$ 67,159.17	\$ (17,663,447.47)	\$ (16,165.54)	\$ (67,159.17)	\$ 16,499,527.63
Jul-39	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,704,172.14)	\$ -	\$ 67,415.49	\$ (17,730,862.96)	\$ (16,165.54)	\$ (67,415.49)	\$ 16,583,108.66
Aug-39	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,720,337.68)	\$ -	\$ 67,672.79	\$ (17,798,535.75)	\$ (16,165.54)	\$ (67,672.79)	\$ 16,666,946.99
Sep-39	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,736,503.22)	\$ -	\$ 67,931.08	\$ (17,866,466.83)	\$ (16,165.54)	\$ (67,931.08)	\$ 16,751,043.61
Oct-39	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,752,668.76)	\$ -	\$ 68,190.35	\$ (17,934,657.18)	\$ (16,165.54)	\$ (68,190.35)	\$ 16,835,399.50
Nov-39	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,768,834.30)	\$ -	\$ 68,450.61	\$ (18,003,107.79)	\$ (16,165.54)	\$ (68,450.61)	\$ 16,920,015.65
Dec-39	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,784,999.84)	\$ -	\$ 68,711.86	\$ (18,071,819.65)	\$ (16,165.54)	\$ (68,711.86)	\$ 17,004,893.05
Jan-40	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,801,165.38)	\$ -	\$ 68,974.11	\$ (18,140,793.76)	\$ (16,165.54)	\$ (68,974.11)	\$ 17,090,032.70
Feb-40	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,817,330.92)	\$ -	\$ 69,237.36	\$ (18,210,031.12)	\$ (16,165.54)	\$ (69,237.36)	\$ 17,175,435.60
Mar-40	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,833,496.46)	\$ -	\$ 69,501.62	\$ (18,279,532.74)	\$ (16,165.54)	\$ (69,501.62)	\$ 17,261,102.76
Apr-40	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,849,662.00)	\$ -	\$ 69,766.88	\$ (18,349,299.62)	\$ (16,165.54)	\$ (69,766.88)	\$ 17,347,035.18
May-40	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,865,827.54)	\$ -	\$ 70,033.16	\$ (18,419,332.78)	\$ (16,165.54)	\$ (70,033.16)	\$ 17,433,233.88
Jun-40	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,881,993.08)	\$ -	\$ 70,300.45	\$ (18,489,633.23)	\$ (16,165.54)	\$ (70,300.45)	\$ 17,519,699.87
Jul-40	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,898,158.62)	\$ -	\$ 70,568.77	\$ (18,560,202.00)	\$ (16,165.54)	\$ (70,568.77)	\$ 17,606,434.18
Aug-40	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,914,324.16)	\$ -	\$ 70,838.10	\$ (18,631,040.10)	\$ (16,165.54)	\$ (70,838.10)	\$ 17,693,437.82
Sep-40	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,930,489.70)	\$ -	\$ 71,108.47	\$ (18,702,148.57)	\$ (16,165.54)	\$ (71,108.47)	\$ 17,780,711.83
Oct-40	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,946,655.24)	\$ -	\$ 71,379.87	\$ (18,773,528.44)	\$ (16,165.54)	\$ (71,379.87)	\$ 17,868,257.24
Nov-40	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,962,820.78)	\$ -	\$ 71,652.30	\$ (18,845,180.74)	\$ (16,165.54)	\$ (71,652.30)	\$ 17,956,075.08
Dec-40	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,978,986.32)	\$ -	\$ 71,925.77	\$ (18,917,106.51)	\$ (16,165.54)	\$ (71,925.77)	\$ 18,044,166.39
Jan-41	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (4,995,151.86)	\$ -	\$ 72,200.29	\$ (18,989,306.80)	\$ (16,165.54)	\$ (72,200.29)	\$ 18,132,532.22
Feb-41	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,011,317.40)	\$ -	\$ 72,475.85	\$ (19,061,782.65)	\$ (16,165.54)	\$ (72,475.85)	\$ 18,221,173.61
Mar-41	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,027,482.94)	\$ -	\$ 72,752.47	\$ (19,134,535.12)	\$ (16,165.54)	\$ (72,752.47)	\$ 18,310,091.62
Apr-41	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,043,648.48)	\$ -	\$ 73,030.14	\$ (19,207,565.26)	\$ (16,165.54)	\$ (73,030.14)	\$ 18,399,287.30
May-41	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,059,814.02)	\$ -	\$ 73,308.87	\$ (19,280,874.13)	\$ (16,165.54)	\$ (73,308.87)	\$ 18,488,761.71
Jun-41	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,075,979.56)	\$ -	\$ 73,588.67	\$ (19,354,462.80)	\$ (16,165.54)	\$ (73,588.67)	\$ 18,578,515.92
Jul-41	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,092,145.10)	\$ -	\$ 73,869.53	\$ (19,428,332.33)	\$ (16,165.54)	\$ (73,869.53)	\$ 18,668,550.99
Aug-41	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,108,310.64)	\$ -	\$ 74,151.47	\$ (19,502,483.80)	\$ (16,165.54)	\$ (74,151.47)	\$ 18,758,868.00

Attachment B

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 1)				ARO Liability & Accretion Schedule (WL ARO - Layer 1)			Regulatory Asset Schedule (WL ARO - Layer 1)		
	Change in Estimate Layer 1	Utility Plant-ARO Ending Balance Layer 1	Period Depreciation Exp. Layer 1	Accum. Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Exp. Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Exp. Layer 1	Deferred Accretion Exp. Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
Sep-41	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,124,476.18)	\$ -	\$ 74,434.48	\$ (19,576,918.28)	\$ (16,165.54)	\$ (74,434.48)	\$ 18,849,468.02
Oct-41	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,140,641.72)	\$ -	\$ 74,718.57	\$ (19,651,636.85)	\$ (16,165.54)	\$ (74,718.57)	\$ 18,940,352.13
Nov-41	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,156,807.26)	\$ -	\$ 75,003.75	\$ (19,726,640.60)	\$ (16,165.54)	\$ (75,003.75)	\$ 19,031,521.42
Dec-41	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,172,972.80)	\$ -	\$ 75,290.01	\$ (19,801,930.61)	\$ (16,165.54)	\$ (75,290.01)	\$ 19,122,976.97
Jan-42	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,189,138.34)	\$ -	\$ 75,577.37	\$ (19,877,507.98)	\$ (16,165.54)	\$ (75,577.37)	\$ 19,214,719.88
Feb-42	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,205,303.88)	\$ -	\$ 75,865.82	\$ (19,953,373.80)	\$ (16,165.54)	\$ (75,865.82)	\$ 19,306,751.24
Mar-42	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,221,469.42)	\$ -	\$ 76,155.38	\$ (20,029,529.18)	\$ (16,165.54)	\$ (76,155.38)	\$ 19,399,072.16
Apr-42	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,237,634.96)	\$ -	\$ 76,446.04	\$ (20,105,975.22)	\$ (16,165.54)	\$ (76,446.04)	\$ 19,491,683.74
May-42	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,253,800.50)	\$ -	\$ 76,737.81	\$ (20,182,713.03)	\$ (16,165.54)	\$ (76,737.81)	\$ 19,584,587.09
Jun-42	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,269,966.04)	\$ -	\$ 77,030.69	\$ (20,259,743.72)	\$ (16,165.54)	\$ (77,030.69)	\$ 19,677,783.32
Jul-42	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,286,131.58)	\$ -	\$ 77,324.69	\$ (20,337,068.41)	\$ (16,165.54)	\$ (77,324.69)	\$ 19,771,273.55
Aug-42	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,302,297.12)	\$ -	\$ 77,619.81	\$ (20,414,688.22)	\$ (16,165.54)	\$ (77,619.81)	\$ 19,865,058.90
Sep-42	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,318,462.66)	\$ -	\$ 77,916.06	\$ (20,492,604.28)	\$ (16,165.54)	\$ (77,916.06)	\$ 19,959,140.50
Oct-42	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,334,628.20)	\$ -	\$ 78,213.44	\$ (20,570,817.72)	\$ (16,165.54)	\$ (78,213.44)	\$ 20,053,519.48
Nov-42	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,350,793.74)	\$ -	\$ 78,511.95	\$ (20,649,329.67)	\$ (16,165.54)	\$ (78,511.95)	\$ 20,148,196.97
Dec-42	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,366,959.28)	\$ -	\$ 78,811.61	\$ (20,728,141.28)	\$ (16,165.54)	\$ (78,811.61)	\$ 20,243,174.12
Jan-43	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,383,124.82)	\$ -	\$ 79,112.41	\$ (20,807,253.69)	\$ (16,165.54)	\$ (79,112.41)	\$ 20,338,452.07
Feb-43	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,399,290.36)	\$ -	\$ 79,414.35	\$ (20,886,668.04)	\$ (16,165.54)	\$ (79,414.35)	\$ 20,434,031.96
Mar-43	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,415,455.90)	\$ -	\$ 79,717.45	\$ (20,966,385.49)	\$ (16,165.54)	\$ (79,717.45)	\$ 20,529,914.95
Apr-43	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,431,621.44)	\$ -	\$ 80,021.70	\$ (21,046,407.19)	\$ (16,165.54)	\$ (80,021.70)	\$ 20,626,102.19
May-43	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,447,786.98)	\$ -	\$ 80,327.12	\$ (21,126,734.31)	\$ (16,165.54)	\$ (80,327.12)	\$ 20,722,594.85
Jun-43	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,463,952.52)	\$ -	\$ 80,633.70	\$ (21,207,368.01)	\$ (16,165.54)	\$ (80,633.70)	\$ 20,819,394.09
Jul-43	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,480,118.06)	\$ -	\$ 80,941.45	\$ (21,288,309.46)	\$ (16,165.54)	\$ (80,941.45)	\$ 20,916,501.08
Aug-43	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,496,283.60)	\$ -	\$ 81,250.38	\$ (21,369,559.84)	\$ (16,165.54)	\$ (81,250.38)	\$ 21,013,917.00
Sep-43	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,512,449.14)	\$ -	\$ 81,560.49	\$ (21,451,120.33)	\$ (16,165.54)	\$ (81,560.49)	\$ 21,111,643.03
Oct-43	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,528,614.68)	\$ -	\$ 81,871.78	\$ (21,532,992.11)	\$ (16,165.54)	\$ (81,871.78)	\$ 21,209,680.35
Nov-43	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,544,780.22)	\$ -	\$ 82,184.25	\$ (21,615,176.36)	\$ (16,165.54)	\$ (82,184.25)	\$ 21,308,030.14
Dec-43	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,560,945.76)	\$ -	\$ 82,497.92	\$ (21,697,674.28)	\$ (16,165.54)	\$ (82,497.92)	\$ 21,406,693.60
Jan-44	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,577,111.30)	\$ -	\$ 82,812.79	\$ (21,780,487.07)	\$ (16,165.54)	\$ (82,812.79)	\$ 21,505,671.93
Feb-44	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,593,276.84)	\$ -	\$ 83,128.86	\$ (21,863,615.93)	\$ (16,165.54)	\$ (83,128.86)	\$ 21,604,966.33
Mar-44	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,609,442.38)	\$ -	\$ 83,446.13	\$ (21,947,062.06)	\$ (16,165.54)	\$ (83,446.13)	\$ 21,704,578.00
Apr-44	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,625,607.92)	\$ -	\$ 83,764.62	\$ (22,030,826.68)	\$ (16,165.54)	\$ (83,764.62)	\$ 21,804,508.16
May-44	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,641,773.46)	\$ -	\$ 84,084.32	\$ (22,114,911.00)	\$ (16,165.54)	\$ (84,084.32)	\$ 21,904,758.02
Jun-44	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,657,939.00)	\$ -	\$ 84,405.24	\$ (22,199,316.24)	\$ (16,165.54)	\$ (84,405.24)	\$ 22,005,328.80
Jul-44	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,674,104.54)	\$ -	\$ 84,727.39	\$ (22,284,043.63)	\$ (16,165.54)	\$ (84,727.39)	\$ 22,106,221.73
Aug-44	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,690,270.08)	\$ -	\$ 85,050.77	\$ (22,369,094.40)	\$ (16,165.54)	\$ (85,050.77)	\$ 22,207,438.04
Sep-44	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,706,435.62)	\$ -	\$ 85,375.38	\$ (22,454,469.78)	\$ (16,165.54)	\$ (85,375.38)	\$ 22,308,978.96

Attachment B

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 1)				ARO Liability & Accretion Schedule (WL ARO - Layer 1)			Regulatory Asset Schedule (WL ARO - Layer 1)		
	Change in Estimate Layer 1	Utility Plant-ARO Ending Balance Layer 1	Period Depreciation Exp. Layer 1	Accum. Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Exp. Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Exp. Layer 1	Deferred Accretion Exp. Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
Oct-44	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,722,601.16)	\$ -	\$ 85,701.23	\$ (22,540,171.01)	\$ (16,165.54)	\$ (85,701.23)	\$ 22,410,845.73
Nov-44	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,738,766.70)	\$ -	\$ 86,028.32	\$ (22,626,199.33)	\$ (16,165.54)	\$ (86,028.32)	\$ 22,513,039.59
Dec-44	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,754,932.24)	\$ -	\$ 86,356.66	\$ (22,712,555.99)	\$ (16,165.54)	\$ (86,356.66)	\$ 22,615,561.79
Jan-45	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,771,097.78)	\$ -	\$ 86,686.26	\$ (22,799,242.25)	\$ (16,165.54)	\$ (86,686.26)	\$ 22,718,413.59
Feb-45	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,787,263.32)	\$ -	\$ 87,017.11	\$ (22,886,259.36)	\$ (16,165.54)	\$ (87,017.11)	\$ 22,821,596.24
Mar-45	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,803,428.86)	\$ -	\$ 87,349.22	\$ (22,973,608.58)	\$ (16,165.54)	\$ (87,349.22)	\$ 22,925,111.00
Apr-45	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,819,594.40)	\$ -	\$ 87,682.61	\$ (23,061,291.19)	\$ (16,165.54)	\$ (87,682.61)	\$ 23,028,959.15
May-45	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (5,835,759.94)	\$ -	\$ 88,017.26	\$ (23,149,308.45)	\$ (16,165.54)	\$ (88,017.26)	\$ 23,133,141.95
Jun-45	\$ -	\$ 5,851,926.44	\$ 16,166.50	\$ (5,851,926.44)	\$ -	\$ 88,353.43	\$ (23,237,661.88)	\$ (16,166.50)	\$ (88,353.43)	\$ 23,237,661.88
<b>Totals</b>	<b>\$ 5,851,926.44</b>		<b>\$ 5,851,926.44</b>		<b>\$ (5,851,926.44)</b>	<b>\$ 17,385,735.44</b>		<b>\$ (5,851,926.44)</b>	<b>\$ (17,385,735.44)</b>	

**Attachment C**

**Big Rivers Electric Corporation  
Proposed Accounting Entries for Deferral of CCR Related Expenses**

*ALL VALUES HAVE BEEN ESTIMATED AND WILL BE BOOKED BASED ON ACTUAL COSTS/EXPENSES AFTER APPROVALS ARE RECEIVED*

#1 One-time entry, to be made upon RUS and KPSC approval, to reclassify deferred depreciation and accretion expense on ARO associated with Wilson Phase II Landfill closure that was recorded from December 2021 - March 2022, and establish regulatory assets for the amount of deferred expenses to be recovered through rates at a later date.

Dr.	18230403-Other Reg. Asset-ARO-Wilson Landfill	\$ 3,517,940.34	
Cr.	18696000-Miscellaneous Deferred Debit		\$ 3,517,940.34

#2 Beginning April 2022, monthly entry to record depreciation and accretion expense related to the ARO associated with the eventual closure of the Wilson Phase II landfill for compliance with the EPA's CCR Final Rule.

Dr.	40380403-Depreciation Expense-ARO-Wilson Landfill	\$ 16,165.54	
Cr.	10800403-Accum. Depr.-ARO-Wilson Landfill		\$ 16,165.54
Dr.	41110403-Accretion Expense-ARO-Wilson Landfill	\$ 30,640.68	
Cr.	23000403-Asset Retirement Obligation-Wilson Landfill		\$ 30,640.68

#3 Beginning April 2022, monthly entry to defer recognition of monthly depreciation and accretion expense on ARO associated with Wilson Phase II Landfill that was recorded in entry #2 and establish regulatory assets for the amount of deferred expenses to be recovered through rates at a later date.

Dr.	18230403-Other Reg. Asset-ARO-Wilson Landfill	\$ 46,806.22	
Cr.	40380403-Depreciation Expense-ARO-Wilson Landfill		\$ 16,165.54
Cr.	41110403-Accretion Expense-ARO-Wilson Landfill		\$ 30,640.68