

Big Rivers Electric Corporation
Case No. 2022-00201
Asset Retirement Obligation (ARO) Filing for 2023

Wilson Landfill (Phase 2) - ARO

Layer 1

For Month-End Close:

Dec-2023

Assumptions:

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

^(a) Source: AECOM DB Wilson Phase II Landfill Closure Cost Estimate, dated August 26, 2021.

^(b) Annual inflation rate based on average historical annual U.S. inflation rates for the 20 preceding years. See Inflation Rates Schedule.

^(c) Discount rate equal to Big Rivers' weighted average interest rate as of the corresponding valuation date. See Discount Rates Schedule.

^(d) Annual depreciation rate based on straight-line depreciation over period from valuation date to estimated retirement date.

^(e) End of term for the wholesale agreements with our Member Owners (12/31/2043), plus 1.5 years to perform closing procedures.

^(f) Publication date of final CCR Rule (May 2015)

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Wilson Landfill (Phase 2) - ARO (Layer 1):

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 Expense Layer 1	Accumulated Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Expense Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Expense Layer 1	Deferred Accretion Expense Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
May-15	\$ 5,851,926.44	\$ 5,851,926.44	\$ 16,165.54	\$ (16,165.54)	\$ (5,851,926.44)	\$ 22,334.85	\$ (5,874,261.29)	\$ (16,165.54)	\$ (22,334.85)	\$ 38,500.39
Jun-15	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (32,331.08)	\$ -	\$ 22,420.10	\$ (5,896,681.39)	\$ (16,165.54)	\$ (22,420.10)	\$ 77,086.03
Jul-15	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (48,496.62)	\$ -	\$ 22,505.67	\$ (5,919,187.06)	\$ (16,165.54)	\$ (22,505.67)	\$ 115,757.24
Aug-15	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (64,662.16)	\$ -	\$ 22,591.56	\$ (5,941,778.62)	\$ (16,165.54)	\$ (22,591.56)	\$ 154,514.34
Sep-15	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (80,827.70)	\$ -	\$ 22,677.79	\$ (5,964,456.41)	\$ (16,165.54)	\$ (22,677.79)	\$ 193,357.67
Oct-15	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (96,993.24)	\$ -	\$ 22,764.34	\$ (5,987,220.75)	\$ (16,165.54)	\$ (22,764.34)	\$ 232,287.55
Nov-15	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (113,158.78)	\$ -	\$ 22,851.23	\$ (6,010,071.98)	\$ (16,165.54)	\$ (22,851.23)	\$ 271,304.32
Dec-15	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (129,324.32)	\$ -	\$ 22,938.44	\$ (6,033,010.42)	\$ (16,165.54)	\$ (22,938.44)	\$ 310,408.30
Jan-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (145,489.86)	\$ -	\$ 23,025.99	\$ (6,056,036.41)	\$ (16,165.54)	\$ (23,025.99)	\$ 349,599.83
Feb-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (161,655.40)	\$ -	\$ 23,113.87	\$ (6,079,150.28)	\$ (16,165.54)	\$ (23,113.87)	\$ 388,879.24
Mar-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (177,820.94)	\$ -	\$ 23,202.09	\$ (6,102,352.37)	\$ (16,165.54)	\$ (23,202.09)	\$ 428,246.87
Apr-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (193,986.48)	\$ -	\$ 23,290.64	\$ (6,125,643.01)	\$ (16,165.54)	\$ (23,290.64)	\$ 467,703.05
May-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (210,152.02)	\$ -	\$ 23,379.54	\$ (6,149,022.55)	\$ (16,165.54)	\$ (23,379.54)	\$ 507,248.13
Jun-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (226,317.56)	\$ -	\$ 23,468.77	\$ (6,172,491.32)	\$ (16,165.54)	\$ (23,468.77)	\$ 546,882.44
Jul-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (242,483.10)	\$ -	\$ 23,558.34	\$ (6,196,049.66)	\$ (16,165.54)	\$ (23,558.34)	\$ 586,606.32
Aug-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (258,648.64)	\$ -	\$ 23,648.26	\$ (6,219,697.92)	\$ (16,165.54)	\$ (23,648.26)	\$ 626,420.12
Sep-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (274,814.18)	\$ -	\$ 23,738.51	\$ (6,243,436.43)	\$ (16,165.54)	\$ (23,738.51)	\$ 666,324.17
Oct-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (290,979.72)	\$ -	\$ 23,829.12	\$ (6,267,265.55)	\$ (16,165.54)	\$ (23,829.12)	\$ 706,318.83
Nov-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (307,145.26)	\$ -	\$ 23,920.06	\$ (6,291,185.61)	\$ (16,165.54)	\$ (23,920.06)	\$ 746,404.43
Dec-16	\$ -	\$ 5,851,926.44	\$ 16,165.54	\$ (323,310.80)	\$ -	\$ 24,011.36	\$ (6,315,196.97)	\$ (16,165.54)	\$ (24,011.36)	\$ 786,581.33
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

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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 Expense Layer 1	Accumulated Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Expense Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Expense Layer 1	Deferred Accretion Expense Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
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

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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
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

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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
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

Big Rivers Electric Corporation

Case No. 2022-00201

Asset Retirement Obligation (ARO) Filing for 2023

Wilson Landfill (Phase 2) - ARO (Layer 1):

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 Expense Layer 1	Accumulated Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Expense Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Expense Layer 1	Deferred Accretion Expense Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
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
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

Big Rivers Electric Corporation

Case No. 2022-00201

Asset Retirement Obligation (ARO) Filing for 2023

Wilson Landfill (Phase 2) - ARO (Layer 1):

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 Expense Layer 1	Accumulated Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Expense Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Expense Layer 1	Deferred Accretion Expense Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
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

Big Rivers Electric Corporation

Case No. 2022-00201

Asset Retirement Obligation (ARO) Filing for 2023

Wilson Landfill (Phase 2) - ARO (Layer 1):

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 Expense Layer 1	Accumulated Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Expense Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Expense Layer 1	Deferred Accretion Expense Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
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
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

Big Rivers Electric Corporation

Case No. 2022-00201

Asset Retirement Obligation (ARO) Filing for 2023

Wilson Landfill (Phase 2) - ARO (Layer 1):

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 Expense Layer 1	Accumulated Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Expense Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Expense Layer 1	Deferred Accretion Expense Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
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
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

Big Rivers Electric Corporation

Case No. 2022-00201

Asset Retirement Obligation (ARO) Filing for 2023

Wilson Landfill (Phase 2) - ARO (Layer 1):

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 Expense Layer 1	Accumulated Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Expense Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Expense Layer 1	Deferred Accretion Expense Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
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

Big Rivers Electric Corporation
Case No. 2022-00201
Asset Retirement Obligation (ARO) Filing for 2023

Wilson Landfill (Phase 2) - ARO (Layer 1):

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 Expense Layer 1	Accumulated Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Expense Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Expense Layer 1	Deferred Accretion Expense 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

Big Rivers Electric Corporation

Case No. 2022-00201

Asset Retirement Obligation (ARO) Filing for 2023

Wilson Landfill (Phase 2) - ARO (Layer 1):

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 Expense Layer 1	Accumulated Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Expense Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Expense Layer 1	Deferred Accretion Expense Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
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
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

Big Rivers Electric Corporation

Case No. 2022-00201

Asset Retirement Obligation (ARO) Filing for 2023

Wilson Landfill (Phase 2) - ARO (Layer 1):

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 Expense Layer 1	Accumulated Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Expense Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Expense Layer 1	Deferred Accretion Expense Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
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
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

Big Rivers Electric Corporation

Case No. 2022-00201

Asset Retirement Obligation (ARO) Filing for 2023

Wilson Landfill (Phase 2) - ARO (Layer 1):

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 Expense Layer 1	Accumulated Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Expense Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Expense Layer 1	Deferred Accretion Expense Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
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

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Wilson Landfill (Phase 2) - ARO (Layer 1):

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 Expense Layer 1	Accumulated Depreciation Ending Balance Layer 1	Change in Estimate Layer 1	Period Accretion Expense Layer 1	ARO Liability Ending Balance Layer 1	Deferred Depreciation Expense Layer 1	Deferred Accretion Expense Layer 1	Deferred Asset ARO-GN Ash Pond Ending Balance Layer 1
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
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
Totals	\$ 5,851,926.44		\$ 5,851,926.44		\$ (5,851,926.44)	\$ 17,385,735.44		\$ (5,851,926.44)	\$ (17,385,735.44)	

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Annual U.S. Inflation Rates

Source: <http://www.multpl.com/inflation/table>

Year	Annual Inflation	20-Year Avg. Annual Inflation
1995	2.80%	
1996	2.73%	
1997	3.04%	
1998	1.57%	
1999	1.67%	
2000	2.74%	
2001	3.73%	
2002	1.14%	
2003	2.60%	
2004	1.93%	
2005	2.97%	
2006	3.99%	
2007	2.08%	
2008	4.28%	
2009	0.03%	
2010	2.63%	
2011	1.63%	
2012	2.93%	
2013	1.59%	
2014	1.58%	
2015	-0.09	
2016	1.37%	
2017	2.50%	
2018	2.07%	
2019	1.55%	
2020	2.49%	1.70%

Used for ARO Present Value Calcs in 2021

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Credit-Adjusted Risk-Free Interest Rates
Discount Rates Used for Asset Retirement Obligation Fair Value Measurements

Valuation Date	Assumed Credit-Adjusted Risk-Free Interest Rate	Basis	Used For
8/31/21	4.58%	Weighted average interest rate of Big Rivers' total outstanding long-term debt obligations as of 8/31/2021. See detailed calculation below ⁽¹⁾ .	Initial ARO valuation based on estimated closure costs per AECOM DB Wilson Phase II Landfill Closure Cost Estimate, dated 8/26/2021.
11/30/21	4.58%	Weighted average interest rate of Big Rivers' total outstanding long-term debt obligations as of 11/30/2021. See detailed calculation below ⁽²⁾ .	Initial ARO valuation based on estimated closure costs per Burns & McDonnell Green Station CCR Units Closure Engineering Estimate, dated 11/17/2021.

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⁽⁴⁾ **Big Rivers' weighted average interest rate on total outstanding long-term debt for the month ending 8/31/2021.**

	(A)	(B)	(C)	(D) = [(B) + (C)]/2
Long-Term Debt Obligation	Month-to-Date Interest Expense (GAAP) (8/31/21-MTD)	Beginning Outstanding Principal Balance (GAAP) (7/31/21)	Ending Outstanding Principal Balance (GAAP) (8/31/21)	Average Outstanding Principal Balance (Aug. 2021)
RUS Note - Series B	\$ 1,046,868.28	\$ 212,567,607.99	\$ 212,567,607.99	\$ 212,567,607.99
CoBank Series 2012A Notes	\$ 576,888.50	\$ 155,798,846.00	\$ 155,798,846.00	\$ 155,798,846.00
CFC Series 2012B - Refinance Notes	\$ 763,016.91	\$ 194,521,803.00	\$ 191,049,104.94	\$ 192,785,453.97
CFC Series 2020 B	\$ 176,162.38	\$ 83,300,000.00	\$ 83,300,000.00	\$ 83,300,000.00
2018 RUS-FFB Loan (W8)	\$ 54,628.78	\$ 22,744,335.39	\$ 22,744,335.39	\$ 22,744,335.39
2018 RUS-FFB Loan (X8)	\$ 42,465.54	\$ 17,035,691.22	\$ 17,035,691.22	\$ 17,035,691.22
Total	\$ 2,660,030.39	\$ 685,968,283.60	\$ 682,495,585.54	\$ 684,231,934.57
August 2021 Weighted Average Interest Rate on Long-Term Debt [(A)/(D) x (365/30)]:				4.58%

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⁽²⁾ Big Rivers' weighted average interest rate on total outstanding long-term debt for the month ending 11/30/2021.

	(A)	(B)	(C)	(D) = [(B) + (C)]/2
Long-Term Debt Obligation	Month-to-Date Interest Expense (GAAP) (11/30/21-MTD)	Beginning Outstanding Principal Balance (GAAP) (10/31/21)	Ending Outstanding Principal Balance (GAAP) (11/30/21)	Average Outstanding Principal Balance (Nov 2021)
RUS Note - Series B	\$ 1,027,905.52	\$ 215,674,442.87	\$ 215,674,442.87	\$ 215,674,442.87
CoBank Series 2012A Notes	\$ 548,544.95	\$ 153,082,312.00	\$ 153,082,312.00	\$ 153,082,312.00
CFC Series 2012B - Refinance Notes	\$ 729,406.86	\$ 191,049,104.94	\$ 187,539,509.47	\$ 189,294,307.21
CFC Series 2020 B	\$ 170,479.73	\$ 83,300,000.00	\$ 83,300,000.00	\$ 83,300,000.00
2018 RUS-FFB Loan (W8)	\$ 51,885.62	\$ 22,322,315.42	\$ 22,322,315.42	\$ 22,322,315.42
2018 RUS-FFB Loan (X8)	\$ 40,769.07	\$ 16,900,294.98	\$ 16,900,294.98	\$ 16,900,294.98
2021 RUS-FFB Loan (Y8)	\$ 36,530.60	\$ -	\$ 24,542,000.00 Capitalized Costs & Depreciation Schedule	\$ 12,271,000.00
Total	\$ 2,605,522.35	\$ 682,328,470.21	\$ 703,360,874.74	\$ 692,844,672.48
November 2021 Weighted Average Interest Rate on Long-Term Debt [(A)/(D) x (365/30)]:				4.58%