

Big Rivers Electric Corporation
Case No. 2022-00201
Asset Retirement Obligation (ARO) Filing for 2025

Wilson Landfill (Phase 2) - ARO Total
TOTAL

For Month-End Close: Dec-2025

Assumptions:

Initial Valuation Date:	5/1/2015
Estimated Settlement Date:	6/30/2045
Total Undiscounted Future Cash Flow Estimate:	\$ 43,587,059.65

Note: See respective schedules for detailed calculations and assumptions used for individual layers.

Note: The table below is an aggregation of the individual ARO layers for the Wilson Station Landfill (Phase 2):

- **Layer 1** - the original liability recognized in 2021 based on the estimated cost for closing the Wilson Station Landfill (Phase 2) provided in the 2021 DB Wilson Phase II Landfill Closure Cost Estimate prepared by AECOM, accreted at a rate of 4.58% (see schedule "WL Landfill (Layer1)") (REVISED in 2025, due to change in estimated settlement date),
- **Layer 2** - the incremental liability recognized in 2025 based on the increase in estimated cost for closing the Wilson Station Landfill (Phase 2) provided in the 2025 Closure Cost Estimate prepared by Burns & McDonnell, accreted at a rate of 4.23% (see schedule "WL Landfill (Layer2)")

Wilson Landfill (Phase 2) - ARO Total (TOTAL):

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Total)				ARO Liability & Accretion Schedule (WL ARO - Total)			Regulatory Asset Schedule (WL ARO - Total)		
	Change in Estimate Total	Utility Plant-ARO Ending Balance Total	Period Depreciation Expense Total	Accumulated Depreciation Ending Balance Total	Change in Estimate Total	Period Accretion Expense Total	ARO Liability Ending Balance Total	Deferred Depreciation Expense Total	Deferred Accretion Expense Total	Reg. Asset WL Landfill ARO Ending Balance Total
May-15	\$ 5,525,209.76	\$ 5,525,209.76	\$ 14,314.01	\$ (14,314.01)	\$ (5,525,209.76)	\$ 21,087.88	\$ (5,546,297.64)	\$ (14,314.01)	\$ (21,087.88)	\$ 35,401.89
Jun-15	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (28,628.02)	\$ -	\$ 21,168.37	\$ (5,567,466.01)	\$ (14,314.01)	\$ (21,168.37)	\$ 70,884.27
Jul-15	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (42,942.03)	\$ -	\$ 21,249.16	\$ (5,588,715.17)	\$ (14,314.01)	\$ (21,249.16)	\$ 106,447.44
Aug-15	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (57,256.04)	\$ -	\$ 21,330.26	\$ (5,610,045.43)	\$ (14,314.01)	\$ (21,330.26)	\$ 142,091.71
Sep-15	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (71,570.05)	\$ -	\$ 21,411.67	\$ (5,631,457.10)	\$ (14,314.01)	\$ (21,411.67)	\$ 177,817.39
Oct-15	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (85,884.06)	\$ -	\$ 21,493.39	\$ (5,652,950.49)	\$ (14,314.01)	\$ (21,493.39)	\$ 213,624.79
Nov-15	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (100,198.07)	\$ -	\$ 21,575.43	\$ (5,674,525.92)	\$ (14,314.01)	\$ (21,575.43)	\$ 249,514.23
Dec-15	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (114,512.08)	\$ -	\$ 21,657.77	\$ (5,696,183.69)	\$ (14,314.01)	\$ (21,657.77)	\$ 285,486.01
Jan-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (128,826.09)	\$ -	\$ 21,740.43	\$ (5,717,924.12)	\$ (14,314.01)	\$ (21,740.43)	\$ 321,540.45
Feb-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (143,140.10)	\$ -	\$ 21,823.41	\$ (5,739,747.53)	\$ (14,314.01)	\$ (21,823.41)	\$ 357,677.87
Mar-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (157,454.11)	\$ -	\$ 21,906.70	\$ (5,761,654.23)	\$ (14,314.01)	\$ (21,906.70)	\$ 393,898.58
Apr-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (171,768.12)	\$ -	\$ 21,990.31	\$ (5,783,644.54)	\$ (14,314.01)	\$ (21,990.31)	\$ 430,202.90
May-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (186,082.13)	\$ -	\$ 22,074.24	\$ (5,805,718.78)	\$ (14,314.01)	\$ (22,074.24)	\$ 466,591.15
Jun-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (200,396.14)	\$ -	\$ 22,158.49	\$ (5,827,877.27)	\$ (14,314.01)	\$ (22,158.49)	\$ 503,063.65
Jul-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (214,710.15)	\$ -	\$ 22,243.06	\$ (5,850,120.33)	\$ (14,314.01)	\$ (22,243.06)	\$ 539,620.72

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Period	Capitalized Costs & Depreciation Schedule (WL ARO - Total)				ARO Liability & Accretion Schedule (WL ARO - Total)			Regulatory Asset Schedule (WL ARO - Total)		
	Change in Estimate	Utility Plant-ARO Ending Balance	Period Depreciation Expense	Accumulated Depreciation Ending Balance	Change in Estimate	Period Accretion Expense	ARO Liability Ending Balance	Deferred Depreciation Expense	Deferred Accretion Expense	Reg. Asset WL Landfill ARO Ending Balance
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Aug-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (229,024.16)	\$ -	\$ 22,327.96	\$ (5,872,448.29)	\$ (14,314.01)	\$ (22,327.96)	\$ 576,262.69
Sep-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (243,338.17)	\$ -	\$ 22,413.18	\$ (5,894,861.47)	\$ (14,314.01)	\$ (22,413.18)	\$ 612,989.88
Oct-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (257,652.18)	\$ -	\$ 22,498.72	\$ (5,917,360.19)	\$ (14,314.01)	\$ (22,498.72)	\$ 649,802.61
Nov-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (271,966.19)	\$ -	\$ 22,584.59	\$ (5,939,944.78)	\$ (14,314.01)	\$ (22,584.59)	\$ 686,701.21
Dec-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (286,280.20)	\$ -	\$ 22,670.79	\$ (5,962,615.57)	\$ (14,314.01)	\$ (22,670.79)	\$ 723,686.01
Jan-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (300,594.21)	\$ -	\$ 22,757.32	\$ (5,985,372.89)	\$ (14,314.01)	\$ (22,757.32)	\$ 760,757.34
Feb-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (314,908.22)	\$ -	\$ 22,844.17	\$ (6,008,217.06)	\$ (14,314.01)	\$ (22,844.17)	\$ 797,915.52
Mar-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (329,222.23)	\$ -	\$ 22,931.36	\$ (6,031,148.42)	\$ (14,314.01)	\$ (22,931.36)	\$ 835,160.89
Apr-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (343,536.24)	\$ -	\$ 23,018.88	\$ (6,054,167.30)	\$ (14,314.01)	\$ (23,018.88)	\$ 872,493.78
May-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (357,850.25)	\$ -	\$ 23,106.74	\$ (6,077,274.04)	\$ (14,314.01)	\$ (23,106.74)	\$ 909,914.53
Jun-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (372,164.26)	\$ -	\$ 23,194.93	\$ (6,100,468.97)	\$ (14,314.01)	\$ (23,194.93)	\$ 947,423.47
Jul-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (386,478.27)	\$ -	\$ 23,283.46	\$ (6,123,752.43)	\$ (14,314.01)	\$ (23,283.46)	\$ 985,020.94
Aug-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (400,792.28)	\$ -	\$ 23,372.32	\$ (6,147,124.75)	\$ (14,314.01)	\$ (23,372.32)	\$ 1,022,707.27
Sep-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (415,106.29)	\$ -	\$ 23,461.53	\$ (6,170,586.28)	\$ (14,314.01)	\$ (23,461.53)	\$ 1,060,482.81
Oct-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (429,420.30)	\$ -	\$ 23,551.07	\$ (6,194,137.35)	\$ (14,314.01)	\$ (23,551.07)	\$ 1,098,347.89
Nov-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (443,734.31)	\$ -	\$ 23,640.96	\$ (6,217,778.31)	\$ (14,314.01)	\$ (23,640.96)	\$ 1,136,302.86
Dec-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (458,048.32)	\$ -	\$ 23,731.19	\$ (6,241,509.50)	\$ (14,314.01)	\$ (23,731.19)	\$ 1,174,348.06
Jan-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (472,362.33)	\$ -	\$ 23,821.76	\$ (6,265,331.26)	\$ (14,314.01)	\$ (23,821.76)	\$ 1,212,483.83
Feb-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (486,676.34)	\$ -	\$ 23,912.68	\$ (6,289,243.94)	\$ (14,314.01)	\$ (23,912.68)	\$ 1,250,710.52
Mar-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (500,990.35)	\$ -	\$ 24,003.95	\$ (6,313,247.89)	\$ (14,314.01)	\$ (24,003.95)	\$ 1,289,028.48
Apr-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (515,304.36)	\$ -	\$ 24,095.56	\$ (6,337,343.45)	\$ (14,314.01)	\$ (24,095.56)	\$ 1,327,438.05
May-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (529,618.37)	\$ -	\$ 24,187.53	\$ (6,361,530.98)	\$ (14,314.01)	\$ (24,187.53)	\$ 1,365,939.59
Jun-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (543,932.38)	\$ -	\$ 24,279.84	\$ (6,385,810.82)	\$ (14,314.01)	\$ (24,279.84)	\$ 1,404,533.44
Jul-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (558,246.39)	\$ -	\$ 24,372.51	\$ (6,410,183.33)	\$ (14,314.01)	\$ (24,372.51)	\$ 1,443,219.96
Aug-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (572,560.40)	\$ -	\$ 24,465.53	\$ (6,434,648.86)	\$ (14,314.01)	\$ (24,465.53)	\$ 1,481,999.50
Sep-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (586,874.41)	\$ -	\$ 24,558.91	\$ (6,459,207.77)	\$ (14,314.01)	\$ (24,558.91)	\$ 1,520,872.42
Oct-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (601,188.42)	\$ -	\$ 24,652.64	\$ (6,483,860.41)	\$ (14,314.01)	\$ (24,652.64)	\$ 1,559,839.07
Nov-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (615,502.43)	\$ -	\$ 24,746.73	\$ (6,508,607.14)	\$ (14,314.01)	\$ (24,746.73)	\$ 1,598,899.81

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	Change in Estimate	Utility Plant-ARO Ending Balance	Period Depreciation Expense	Accumulated Depreciation Ending Balance	Change in Estimate	Period Accretion Expense	ARO Liability Ending Balance	Deferred Depreciation Expense	Deferred Accretion Expense	Reg. Asset WL Landfill ARO Ending Balance
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Dec-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (629,816.44)	\$ -	\$ 24,841.18	\$ (6,533,448.32)	\$ (14,314.01)	\$ (24,841.18)	\$ 1,638,055.00
Jan-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (644,130.45)	\$ -	\$ 24,935.99	\$ (6,558,384.31)	\$ (14,314.01)	\$ (24,935.99)	\$ 1,677,305.00
Feb-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (658,444.46)	\$ -	\$ 25,031.17	\$ (6,583,415.48)	\$ (14,314.01)	\$ (25,031.17)	\$ 1,716,650.18
Mar-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (672,758.47)	\$ -	\$ 25,126.70	\$ (6,608,542.18)	\$ (14,314.01)	\$ (25,126.70)	\$ 1,756,090.89
Apr-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (687,072.48)	\$ -	\$ 25,222.60	\$ (6,633,764.78)	\$ (14,314.01)	\$ (25,222.60)	\$ 1,795,627.50
May-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (701,386.49)	\$ -	\$ 25,318.87	\$ (6,659,083.65)	\$ (14,314.01)	\$ (25,318.87)	\$ 1,835,260.38
Jun-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (715,700.50)	\$ -	\$ 25,415.50	\$ (6,684,499.15)	\$ (14,314.01)	\$ (25,415.50)	\$ 1,874,989.89
Jul-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (730,014.51)	\$ -	\$ 25,512.51	\$ (6,710,011.66)	\$ (14,314.01)	\$ (25,512.51)	\$ 1,914,816.41
Aug-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (744,328.52)	\$ -	\$ 25,609.88	\$ (6,735,621.54)	\$ (14,314.01)	\$ (25,609.88)	\$ 1,954,740.30
Sep-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (758,642.53)	\$ -	\$ 25,707.62	\$ (6,761,329.16)	\$ (14,314.01)	\$ (25,707.62)	\$ 1,994,761.93
Oct-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (772,956.54)	\$ -	\$ 25,805.74	\$ (6,787,134.90)	\$ (14,314.01)	\$ (25,805.74)	\$ 2,034,881.68
Nov-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (787,270.55)	\$ -	\$ 25,904.23	\$ (6,813,039.13)	\$ (14,314.01)	\$ (25,904.23)	\$ 2,075,099.92
Dec-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (801,584.56)	\$ -	\$ 26,003.10	\$ (6,839,042.23)	\$ (14,314.01)	\$ (26,003.10)	\$ 2,115,417.03
Jan-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (815,898.57)	\$ -	\$ 26,102.34	\$ (6,865,144.57)	\$ (14,314.01)	\$ (26,102.34)	\$ 2,155,833.38
Feb-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (830,212.58)	\$ -	\$ 26,201.97	\$ (6,891,346.54)	\$ (14,314.01)	\$ (26,201.97)	\$ 2,196,349.36
Mar-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (844,526.59)	\$ -	\$ 26,301.97	\$ (6,917,648.51)	\$ (14,314.01)	\$ (26,301.97)	\$ 2,236,965.34
Apr-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (858,840.60)	\$ -	\$ 26,402.36	\$ (6,944,050.87)	\$ (14,314.01)	\$ (26,402.36)	\$ 2,277,681.71
May-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (873,154.61)	\$ -	\$ 26,503.13	\$ (6,970,554.00)	\$ (14,314.01)	\$ (26,503.13)	\$ 2,318,498.85
Jun-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (887,468.62)	\$ -	\$ 26,604.28	\$ (6,997,158.28)	\$ (14,314.01)	\$ (26,604.28)	\$ 2,359,417.14
Jul-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (901,782.63)	\$ -	\$ 26,705.82	\$ (7,023,864.10)	\$ (14,314.01)	\$ (26,705.82)	\$ 2,400,436.97
Aug-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (916,096.64)	\$ -	\$ 26,807.75	\$ (7,050,671.85)	\$ (14,314.01)	\$ (26,807.75)	\$ 2,441,558.73
Sep-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (930,410.65)	\$ -	\$ 26,910.06	\$ (7,077,581.91)	\$ (14,314.01)	\$ (26,910.06)	\$ 2,482,782.80
Oct-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (944,724.66)	\$ -	\$ 27,012.77	\$ (7,104,594.68)	\$ (14,314.01)	\$ (27,012.77)	\$ 2,524,109.58
Nov-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (959,038.67)	\$ -	\$ 27,115.87	\$ (7,131,710.55)	\$ (14,314.01)	\$ (27,115.87)	\$ 2,565,539.46
Dec-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (973,352.68)	\$ -	\$ 27,219.36	\$ (7,158,929.91)	\$ (14,314.01)	\$ (27,219.36)	\$ 2,607,072.83
Jan-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (987,666.69)	\$ -	\$ 27,323.25	\$ (7,186,253.16)	\$ (14,314.01)	\$ (27,323.25)	\$ 2,648,710.09
Feb-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,001,980.70)	\$ -	\$ 27,427.53	\$ (7,213,680.69)	\$ (14,314.01)	\$ (27,427.53)	\$ 2,690,451.63
Mar-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,016,294.71)	\$ -	\$ 27,532.21	\$ (7,241,212.90)	\$ (14,314.01)	\$ (27,532.21)	\$ 2,732,297.85

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	Change in Estimate	Utility Plant-ARO Ending Balance	Period Depreciation Expense	Accumulated Depreciation Ending Balance	Change in Estimate	Period Accretion Expense	ARO Liability Ending Balance	Deferred Depreciation Expense	Deferred Accretion Expense	Reg. Asset WL Landfill ARO Ending Balance
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Apr-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,030,608.72)	\$ -	\$ 27,637.30	\$ (7,268,850.20)	\$ (14,314.01)	\$ (27,637.30)	\$ 2,774,249.16
May-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,044,922.73)	\$ -	\$ 27,742.78	\$ (7,296,592.98)	\$ (14,314.01)	\$ (27,742.78)	\$ 2,816,305.95
Jun-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,059,236.74)	\$ -	\$ 27,848.66	\$ (7,324,441.64)	\$ (14,314.01)	\$ (27,848.66)	\$ 2,858,468.62
Jul-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,073,550.75)	\$ -	\$ 27,954.95	\$ (7,352,396.59)	\$ (14,314.01)	\$ (27,954.95)	\$ 2,900,737.58
Aug-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,087,864.76)	\$ -	\$ 28,061.65	\$ (7,380,458.24)	\$ (14,314.01)	\$ (28,061.65)	\$ 2,943,113.24
Sep-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,102,178.77)	\$ -	\$ 28,168.75	\$ (7,408,626.99)	\$ (14,314.01)	\$ (28,168.75)	\$ 2,985,596.00
Oct-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,116,492.78)	\$ -	\$ 28,276.26	\$ (7,436,903.25)	\$ (14,314.01)	\$ (28,276.26)	\$ 3,028,186.27
Nov-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,130,806.79)	\$ -	\$ 28,384.18	\$ (7,465,287.43)	\$ (14,314.01)	\$ (28,384.18)	\$ 3,070,884.46
Dec-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,145,120.80)	\$ -	\$ 28,492.51	\$ (7,493,779.94)	\$ (14,314.01)	\$ (28,492.51)	\$ 3,113,690.98
Jan-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,159,434.81)	\$ -	\$ 28,601.26	\$ (7,522,381.20)	\$ (14,314.01)	\$ (28,601.26)	\$ 3,156,606.25
Feb-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,173,748.82)	\$ -	\$ 28,710.42	\$ (7,551,091.62)	\$ (14,314.01)	\$ (28,710.42)	\$ 3,199,630.68
Mar-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,188,062.83)	\$ -	\$ 28,820.00	\$ (7,579,911.62)	\$ (14,314.01)	\$ (28,820.00)	\$ 3,242,764.69
Apr-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,202,376.84)	\$ -	\$ 28,930.00	\$ (7,608,841.62)	\$ (14,314.01)	\$ (28,930.00)	\$ 3,286,008.70
May-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,216,690.85)	\$ -	\$ 29,040.41	\$ (7,637,882.03)	\$ (14,314.01)	\$ (29,040.41)	\$ 3,329,363.12
Jun-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,231,004.86)	\$ -	\$ 29,151.25	\$ (7,667,033.28)	\$ (14,314.01)	\$ (29,151.25)	\$ 3,372,828.38
Jul-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,245,318.87)	\$ -	\$ 29,262.51	\$ (7,696,295.79)	\$ (14,314.01)	\$ (29,262.51)	\$ 3,416,404.90
Aug-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,259,632.88)	\$ -	\$ 29,374.20	\$ (7,725,669.99)	\$ (14,314.01)	\$ (29,374.20)	\$ 3,460,093.11
Sep-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,273,946.89)	\$ -	\$ 29,486.31	\$ (7,755,156.30)	\$ (14,314.01)	\$ (29,486.31)	\$ 3,503,893.43
Oct-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,288,260.90)	\$ -	\$ 29,598.85	\$ (7,784,755.15)	\$ (14,314.01)	\$ (29,598.85)	\$ 3,547,806.29
Nov-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,302,574.91)	\$ -	\$ 29,711.82	\$ (7,814,466.97)	\$ (14,314.01)	\$ (29,711.82)	\$ 3,591,832.12
Dec-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,316,888.92)	\$ -	\$ 29,825.22	\$ (7,844,292.19)	\$ (14,314.01)	\$ (29,825.22)	\$ 3,635,971.35
Jan-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,331,202.93)	\$ -	\$ 29,939.05	\$ (7,874,231.24)	\$ (14,314.01)	\$ (29,939.05)	\$ 3,680,224.41
Feb-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,345,516.94)	\$ -	\$ 30,053.32	\$ (7,904,284.56)	\$ (14,314.01)	\$ (30,053.32)	\$ 3,724,591.74
Mar-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,359,830.95)	\$ -	\$ 30,168.02	\$ (7,934,452.58)	\$ (14,314.01)	\$ (30,168.02)	\$ 3,769,073.77
Apr-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,374,144.96)	\$ -	\$ 30,283.16	\$ (7,964,735.74)	\$ (14,314.01)	\$ (30,283.16)	\$ 3,813,670.94
May-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,388,458.97)	\$ -	\$ 30,398.74	\$ (7,995,134.48)	\$ (14,314.01)	\$ (30,398.74)	\$ 3,858,383.69
Jun-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,402,772.98)	\$ -	\$ 30,514.76	\$ (8,025,649.24)	\$ (14,314.01)	\$ (30,514.76)	\$ 3,903,212.46
Jul-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,417,086.99)	\$ -	\$ 30,631.23	\$ (8,056,280.47)	\$ (14,314.01)	\$ (30,631.23)	\$ 3,948,157.70

Big Rivers Electric Corporation
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Asset Retirement Obligation (ARO) Filing for 2025

Wilson Landfill (Phase 2) - ARO Total (TOTAL):

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Total)				ARO Liability & Accretion Schedule (WL ARO - Total)			Regulatory Asset Schedule (WL ARO - Total)		
	Change in Estimate	Utility Plant-ARO Ending Balance	Period Depreciation Expense	Accumulated Depreciation Ending Balance	Change in Estimate	Period Accretion Expense	ARO Liability Ending Balance	Deferred Depreciation Expense	Deferred Accretion Expense	Reg. Asset WL Landfill ARO Ending Balance
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Aug-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,431,401.00)	\$ -	\$ 30,748.14	\$ (8,087,028.61)	\$ (14,314.01)	\$ (30,748.14)	\$ 3,993,219.85
Sep-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,445,715.01)	\$ -	\$ 30,865.49	\$ (8,117,894.10)	\$ (14,314.01)	\$ (30,865.49)	\$ 4,038,399.35
Oct-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,460,029.02)	\$ -	\$ 30,983.30	\$ (8,148,877.40)	\$ (14,314.01)	\$ (30,983.30)	\$ 4,083,696.66
Nov-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,474,343.03)	\$ -	\$ 31,101.55	\$ (8,179,978.95)	\$ (14,314.01)	\$ (31,101.55)	\$ 4,129,112.22
Dec-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,488,657.04)	\$ -	\$ 31,220.25	\$ (8,211,199.20)	\$ (14,314.01)	\$ (31,220.25)	\$ 4,174,646.48
Jan-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,502,971.05)	\$ -	\$ 31,339.41	\$ (8,242,538.61)	\$ (14,314.01)	\$ (31,339.41)	\$ 4,220,299.90
Feb-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,517,285.06)	\$ -	\$ 31,459.02	\$ (8,273,997.63)	\$ (14,314.01)	\$ (31,459.02)	\$ 4,266,072.93
Mar-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,531,599.07)	\$ -	\$ 31,579.09	\$ (8,305,576.72)	\$ (14,314.01)	\$ (31,579.09)	\$ 4,311,966.03
Apr-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,545,913.08)	\$ -	\$ 31,699.62	\$ (8,337,276.34)	\$ (14,314.01)	\$ (31,699.62)	\$ 4,357,979.66
May-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,560,227.09)	\$ -	\$ 31,820.60	\$ (8,369,096.94)	\$ (14,314.01)	\$ (31,820.60)	\$ 4,404,114.27
Jun-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,574,541.10)	\$ -	\$ 31,942.05	\$ (8,401,038.99)	\$ (14,314.01)	\$ (31,942.05)	\$ 4,450,370.33
Jul-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,588,855.11)	\$ -	\$ 32,063.97	\$ (8,433,102.96)	\$ (14,314.01)	\$ (32,063.97)	\$ 4,496,748.31
Aug-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,603,169.12)	\$ -	\$ 32,186.34	\$ (8,465,289.30)	\$ (14,314.01)	\$ (32,186.34)	\$ 4,543,248.66
Sep-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,617,483.13)	\$ -	\$ 32,309.19	\$ (8,497,598.49)	\$ (14,314.01)	\$ (32,309.19)	\$ 4,589,871.86
Oct-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,631,797.14)	\$ -	\$ 32,432.50	\$ (8,530,030.99)	\$ (14,314.01)	\$ (32,432.50)	\$ 4,636,618.37
Nov-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,646,111.15)	\$ -	\$ 32,556.28	\$ (8,562,587.27)	\$ (14,314.01)	\$ (32,556.28)	\$ 4,683,488.66
Dec-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,660,425.16)	\$ -	\$ 32,680.54	\$ (8,595,267.81)	\$ (14,314.01)	\$ (32,680.54)	\$ 4,730,483.21
Jan-25	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,674,739.17)	\$ -	\$ 32,805.27	\$ (8,628,073.08)	\$ (14,314.01)	\$ (32,805.27)	\$ 4,777,602.49
Feb-25	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,689,053.18)	\$ -	\$ 32,930.48	\$ (8,661,003.56)	\$ (14,314.01)	\$ (32,930.48)	\$ 4,824,846.98
Mar-25	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,703,367.19)	\$ -	\$ 33,056.16	\$ (8,694,059.72)	\$ (14,314.01)	\$ (33,056.16)	\$ 4,872,217.15
Apr-25	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,717,681.20)	\$ -	\$ 33,182.33	\$ (8,727,242.05)	\$ (14,314.01)	\$ (33,182.33)	\$ 4,919,713.49
May-25	\$ 7,665,925.88	\$ 13,191,135.64	\$ 43,133.28	\$ (1,760,814.48)	\$ (7,665,925.88)	\$ 60,331.36	\$ (16,453,499.29)	\$ (43,133.28)	\$ (60,331.36)	\$ 5,023,178.13
Jun-25	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (1,803,947.76)	\$ -	\$ 60,553.74	\$ (16,514,053.03)	\$ (43,133.28)	\$ (60,553.74)	\$ 5,126,865.15
Jul-25	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (1,847,081.04)	\$ -	\$ 60,776.95	\$ (16,574,829.98)	\$ (43,133.28)	\$ (60,776.95)	\$ 5,230,775.38
Aug-25	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (1,890,214.32)	\$ -	\$ 61,000.98	\$ (16,635,830.96)	\$ (43,133.28)	\$ (61,000.98)	\$ 5,334,909.64
Sep-25	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (1,933,347.60)	\$ -	\$ 61,225.83	\$ (16,697,056.79)	\$ (43,133.28)	\$ (61,225.83)	\$ 5,439,268.75
Oct-25	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (1,976,480.88)	\$ -	\$ 61,451.52	\$ (16,758,508.31)	\$ (43,133.28)	\$ (61,451.52)	\$ 5,543,853.55
Nov-25	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,019,614.16)	\$ -	\$ 61,678.03	\$ (16,820,186.34)	\$ (43,133.28)	\$ (61,678.03)	\$ 5,648,664.86

Big Rivers Electric Corporation
Case No. 2022-00201
Asset Retirement Obligation (ARO) Filing for 2025

Wilson Landfill (Phase 2) - ARO Total (TOTAL):

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Total)				ARO Liability & Accretion Schedule (WL ARO - Total)			Regulatory Asset Schedule (WL ARO - Total)		
	Change in Estimate	Utility Plant-ARO Ending Balance	Period Depreciation Expense	Accumulated Depreciation Ending Balance	Change in Estimate	Period Accretion Expense	ARO Liability Ending Balance	Deferred Depreciation Expense	Deferred Accretion Expense	Reg. Asset WL Landfill ARO Ending Balance
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Dec-25	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,062,747.44)	\$ -	\$ 61,905.39	\$ (16,882,091.73)	\$ (43,133.28)	\$ (61,905.39)	\$ 5,753,703.53
Jan-26	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,105,880.72)	\$ -	\$ 62,133.59	\$ (16,944,225.32)	\$ (43,133.28)	\$ (62,133.59)	\$ 5,858,970.40
Feb-26	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,149,014.00)	\$ -	\$ 62,362.62	\$ (17,006,587.94)	\$ (43,133.28)	\$ (62,362.62)	\$ 5,964,466.30
Mar-26	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,192,147.28)	\$ -	\$ 62,592.50	\$ (17,069,180.44)	\$ (43,133.28)	\$ (62,592.50)	\$ 6,070,192.08
Apr-26	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,235,280.56)	\$ -	\$ 62,823.24	\$ (17,132,003.68)	\$ (43,133.28)	\$ (62,823.24)	\$ 6,176,148.60
May-26	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,278,413.84)	\$ -	\$ 63,054.82	\$ (17,195,058.50)	\$ (43,133.28)	\$ (63,054.82)	\$ 6,282,336.70
Jun-26	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,321,547.12)	\$ -	\$ 63,287.26	\$ (17,258,345.76)	\$ (43,133.28)	\$ (63,287.26)	\$ 6,388,757.24
Jul-26	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,364,680.40)	\$ -	\$ 63,520.55	\$ (17,321,866.31)	\$ (43,133.28)	\$ (63,520.55)	\$ 6,495,411.07
Aug-26	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,407,813.68)	\$ -	\$ 63,754.71	\$ (17,385,621.02)	\$ (43,133.28)	\$ (63,754.71)	\$ 6,602,299.06
Sep-26	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,450,946.96)	\$ -	\$ 63,989.73	\$ (17,449,610.75)	\$ (43,133.28)	\$ (63,989.73)	\$ 6,709,422.07
Oct-26	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,494,080.24)	\$ -	\$ 64,225.62	\$ (17,513,836.37)	\$ (43,133.28)	\$ (64,225.62)	\$ 6,816,780.97
Nov-26	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,537,213.52)	\$ -	\$ 64,462.38	\$ (17,578,298.75)	\$ (43,133.28)	\$ (64,462.38)	\$ 6,924,376.63
Dec-26	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,580,346.80)	\$ -	\$ 64,700.01	\$ (17,642,998.76)	\$ (43,133.28)	\$ (64,700.01)	\$ 7,032,209.92
Jan-27	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,623,480.08)	\$ -	\$ 64,938.52	\$ (17,707,937.28)	\$ (43,133.28)	\$ (64,938.52)	\$ 7,140,281.72
Feb-27	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,666,613.36)	\$ -	\$ 65,177.92	\$ (17,773,115.20)	\$ (43,133.28)	\$ (65,177.92)	\$ 7,248,592.92
Mar-27	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,709,746.64)	\$ -	\$ 65,418.20	\$ (17,838,533.40)	\$ (43,133.28)	\$ (65,418.20)	\$ 7,357,144.40
Apr-27	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,752,879.92)	\$ -	\$ 65,659.36	\$ (17,904,192.76)	\$ (43,133.28)	\$ (65,659.36)	\$ 7,465,937.04
May-27	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,796,013.20)	\$ -	\$ 65,901.42	\$ (17,970,094.18)	\$ (43,133.28)	\$ (65,901.42)	\$ 7,574,971.74
Jun-27	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,839,146.48)	\$ -	\$ 66,144.36	\$ (18,036,238.54)	\$ (43,133.28)	\$ (66,144.36)	\$ 7,684,249.38
Jul-27	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,882,279.76)	\$ -	\$ 66,388.21	\$ (18,102,626.75)	\$ (43,133.28)	\$ (66,388.21)	\$ 7,793,770.87
Aug-27	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,925,413.04)	\$ -	\$ 66,632.96	\$ (18,169,259.71)	\$ (43,133.28)	\$ (66,632.96)	\$ 7,903,537.11
Sep-27	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (2,968,546.32)	\$ -	\$ 66,878.60	\$ (18,236,138.31)	\$ (43,133.28)	\$ (66,878.60)	\$ 8,013,548.99
Oct-27	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,011,679.60)	\$ -	\$ 67,125.16	\$ (18,303,263.47)	\$ (43,133.28)	\$ (67,125.16)	\$ 8,123,807.43
Nov-27	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,054,812.88)	\$ -	\$ 67,372.62	\$ (18,370,636.09)	\$ (43,133.28)	\$ (67,372.62)	\$ 8,234,313.33
Dec-27	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,097,946.16)	\$ -	\$ 67,621.00	\$ (18,438,257.09)	\$ (43,133.28)	\$ (67,621.00)	\$ 8,345,067.61
Jan-28	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,141,079.44)	\$ -	\$ 67,870.30	\$ (18,506,127.39)	\$ (43,133.28)	\$ (67,870.30)	\$ 8,456,071.19
Feb-28	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,184,212.72)	\$ -	\$ 68,120.52	\$ (18,574,247.91)	\$ (43,133.28)	\$ (68,120.52)	\$ 8,567,324.99
Mar-28	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,227,346.00)	\$ -	\$ 68,371.66	\$ (18,642,619.57)	\$ (43,133.28)	\$ (68,371.66)	\$ 8,678,829.93

Big Rivers Electric Corporation
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Asset Retirement Obligation (ARO) Filing for 2025

Wilson Landfill (Phase 2) - ARO Total (TOTAL):

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Total)				ARO Liability & Accretion Schedule (WL ARO - Total)			Regulatory Asset Schedule (WL ARO - Total)		
	Change in Estimate	Utility Plant-ARO Ending Balance	Period Depreciation Expense	Accumulated Depreciation Ending Balance	Change in Estimate	Period Accretion Expense	ARO Liability Ending Balance	Deferred Depreciation Expense	Deferred Accretion Expense	Reg. Asset WL Landfill ARO Ending Balance
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Apr-28	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,270,479.28)	\$ -	\$ 68,623.73	\$ (18,711,243.30)	\$ (43,133.28)	\$ (68,623.73)	\$ 8,790,586.94
May-28	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,313,612.56)	\$ -	\$ 68,876.73	\$ (18,780,120.03)	\$ (43,133.28)	\$ (68,876.73)	\$ 8,902,596.95
Jun-28	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,356,745.84)	\$ -	\$ 69,130.66	\$ (18,849,250.69)	\$ (43,133.28)	\$ (69,130.66)	\$ 9,014,860.89
Jul-28	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,399,879.12)	\$ -	\$ 69,385.53	\$ (18,918,636.22)	\$ (43,133.28)	\$ (69,385.53)	\$ 9,127,379.70
Aug-28	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,443,012.40)	\$ -	\$ 69,641.35	\$ (18,988,277.57)	\$ (43,133.28)	\$ (69,641.35)	\$ 9,240,154.33
Sep-28	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,486,145.68)	\$ -	\$ 69,898.10	\$ (19,058,175.67)	\$ (43,133.28)	\$ (69,898.10)	\$ 9,353,185.71
Oct-28	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,529,278.96)	\$ -	\$ 70,155.80	\$ (19,128,331.47)	\$ (43,133.28)	\$ (70,155.80)	\$ 9,466,474.79
Nov-28	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,572,412.24)	\$ -	\$ 70,414.46	\$ (19,198,745.93)	\$ (43,133.28)	\$ (70,414.46)	\$ 9,580,022.53
Dec-28	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,615,545.52)	\$ -	\$ 70,674.07	\$ (19,269,420.00)	\$ (43,133.28)	\$ (70,674.07)	\$ 9,693,829.88
Jan-29	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,658,678.80)	\$ -	\$ 70,934.65	\$ (19,340,354.65)	\$ (43,133.28)	\$ (70,934.65)	\$ 9,807,897.81
Feb-29	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,701,812.08)	\$ -	\$ 71,196.17	\$ (19,411,550.82)	\$ (43,133.28)	\$ (71,196.17)	\$ 9,922,227.26
Mar-29	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,744,945.36)	\$ -	\$ 71,458.67	\$ (19,483,009.49)	\$ (43,133.28)	\$ (71,458.67)	\$ 10,036,819.21
Apr-29	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,788,078.64)	\$ -	\$ 71,722.14	\$ (19,554,731.63)	\$ (43,133.28)	\$ (71,722.14)	\$ 10,151,674.63
May-29	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,831,211.92)	\$ -	\$ 71,986.58	\$ (19,626,718.21)	\$ (43,133.28)	\$ (71,986.58)	\$ 10,266,794.49
Jun-29	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,874,345.20)	\$ -	\$ 72,252.00	\$ (19,698,970.21)	\$ (43,133.28)	\$ (72,252.00)	\$ 10,382,179.77
Jul-29	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,917,478.48)	\$ -	\$ 72,518.39	\$ (19,771,488.60)	\$ (43,133.28)	\$ (72,518.39)	\$ 10,497,831.44
Aug-29	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (3,960,611.76)	\$ -	\$ 72,785.78	\$ (19,844,274.38)	\$ (43,133.28)	\$ (72,785.78)	\$ 10,613,750.50
Sep-29	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,003,745.04)	\$ -	\$ 73,054.15	\$ (19,917,328.53)	\$ (43,133.28)	\$ (73,054.15)	\$ 10,729,937.93
Oct-29	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,046,878.32)	\$ -	\$ 73,323.51	\$ (19,990,652.04)	\$ (43,133.28)	\$ (73,323.51)	\$ 10,846,394.72
Nov-29	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,090,011.60)	\$ -	\$ 73,593.86	\$ (20,064,245.90)	\$ (43,133.28)	\$ (73,593.86)	\$ 10,963,121.86
Dec-29	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,133,144.88)	\$ -	\$ 73,865.21	\$ (20,138,111.11)	\$ (43,133.28)	\$ (73,865.21)	\$ 11,080,120.35
Jan-30	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,176,278.16)	\$ -	\$ 74,137.56	\$ (20,212,248.67)	\$ (43,133.28)	\$ (74,137.56)	\$ 11,197,391.19
Feb-30	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,219,411.44)	\$ -	\$ 74,410.92	\$ (20,286,659.59)	\$ (43,133.28)	\$ (74,410.92)	\$ 11,314,935.39
Mar-30	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,262,544.72)	\$ -	\$ 74,685.29	\$ (20,361,344.88)	\$ (43,133.28)	\$ (74,685.29)	\$ 11,432,753.96
Apr-30	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,305,678.00)	\$ -	\$ 74,960.67	\$ (20,436,305.55)	\$ (43,133.28)	\$ (74,960.67)	\$ 11,550,847.91
May-30	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,348,811.28)	\$ -	\$ 75,237.08	\$ (20,511,542.63)	\$ (43,133.28)	\$ (75,237.08)	\$ 11,669,218.27
Jun-30	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,391,944.56)	\$ -	\$ 75,514.50	\$ (20,587,057.13)	\$ (43,133.28)	\$ (75,514.50)	\$ 11,787,866.05
Jul-30	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,435,077.84)	\$ -	\$ 75,792.94	\$ (20,662,850.07)	\$ (43,133.28)	\$ (75,792.94)	\$ 11,906,792.27

Big Rivers Electric Corporation
Case No. 2022-00201
Asset Retirement Obligation (ARO) Filing for 2025

Wilson Landfill (Phase 2) - ARO Total (TOTAL):

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Total)				ARO Liability & Accretion Schedule (WL ARO - Total)			Regulatory Asset Schedule (WL ARO - Total)		
	Change in Estimate Total	Utility Plant-ARO Ending Balance Total	Period Depreciation Expense Total	Accumulated Depreciation Ending Balance Total	Change in Estimate Total	Period Accretion Expense Total	ARO Liability Ending Balance Total	Deferred Depreciation Expense Total	Deferred Accretion Expense Total	Reg. Asset WL Landfill ARO Ending Balance Total
Aug-30	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,478,211.12)	\$ -	\$ 76,072.42	\$ (20,738,922.49)	\$ (43,133.28)	\$ (76,072.42)	\$ 12,025,997.97
Sep-30	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,521,344.40)	\$ -	\$ 76,352.92	\$ (20,815,275.41)	\$ (43,133.28)	\$ (76,352.92)	\$ 12,145,484.17
Oct-30	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,564,477.68)	\$ -	\$ 76,634.46	\$ (20,891,909.87)	\$ (43,133.28)	\$ (76,634.46)	\$ 12,265,251.91
Nov-30	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,607,610.96)	\$ -	\$ 76,917.05	\$ (20,968,826.92)	\$ (43,133.28)	\$ (76,917.05)	\$ 12,385,302.24
Dec-30	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,650,744.24)	\$ -	\$ 77,200.67	\$ (21,046,027.59)	\$ (43,133.28)	\$ (77,200.67)	\$ 12,505,636.19
Jan-31	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,693,877.52)	\$ -	\$ 77,485.34	\$ (21,123,512.93)	\$ (43,133.28)	\$ (77,485.34)	\$ 12,626,254.81
Feb-31	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,737,010.80)	\$ -	\$ 77,771.07	\$ (21,201,284.00)	\$ (43,133.28)	\$ (77,771.07)	\$ 12,747,159.16
Mar-31	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,780,144.08)	\$ -	\$ 78,057.85	\$ (21,279,341.85)	\$ (43,133.28)	\$ (78,057.85)	\$ 12,868,350.29
Apr-31	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,823,277.36)	\$ -	\$ 78,345.69	\$ (21,357,687.54)	\$ (43,133.28)	\$ (78,345.69)	\$ 12,989,829.26
May-31	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,866,410.64)	\$ -	\$ 78,634.58	\$ (21,436,322.12)	\$ (43,133.28)	\$ (78,634.58)	\$ 13,111,597.12
Jun-31	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,909,543.92)	\$ -	\$ 78,924.55	\$ (21,515,246.67)	\$ (43,133.28)	\$ (78,924.55)	\$ 13,233,654.95
Jul-31	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,952,677.20)	\$ -	\$ 79,215.59	\$ (21,594,462.26)	\$ (43,133.28)	\$ (79,215.59)	\$ 13,356,003.82
Aug-31	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (4,995,810.48)	\$ -	\$ 79,507.70	\$ (21,673,969.96)	\$ (43,133.28)	\$ (79,507.70)	\$ 13,478,644.80
Sep-31	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,038,943.76)	\$ -	\$ 79,800.89	\$ (21,753,770.85)	\$ (43,133.28)	\$ (79,800.89)	\$ 13,601,578.97
Oct-31	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,082,077.04)	\$ -	\$ 80,095.17	\$ (21,833,866.02)	\$ (43,133.28)	\$ (80,095.17)	\$ 13,724,807.42
Nov-31	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,125,210.32)	\$ -	\$ 80,390.53	\$ (21,914,256.55)	\$ (43,133.28)	\$ (80,390.53)	\$ 13,848,331.23
Dec-31	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,168,343.60)	\$ -	\$ 80,686.99	\$ (21,994,943.54)	\$ (43,133.28)	\$ (80,686.99)	\$ 13,972,151.50
Jan-32	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,211,476.88)	\$ -	\$ 80,984.54	\$ (22,075,928.08)	\$ (43,133.28)	\$ (80,984.54)	\$ 14,096,269.32
Feb-32	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,254,610.16)	\$ -	\$ 81,283.18	\$ (22,157,211.26)	\$ (43,133.28)	\$ (81,283.18)	\$ 14,220,685.78
Mar-32	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,297,743.44)	\$ -	\$ 81,582.93	\$ (22,238,794.19)	\$ (43,133.28)	\$ (81,582.93)	\$ 14,345,401.99
Apr-32	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,340,876.72)	\$ -	\$ 81,883.79	\$ (22,320,677.98)	\$ (43,133.28)	\$ (81,883.79)	\$ 14,470,419.06
May-32	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,384,010.00)	\$ -	\$ 82,185.76	\$ (22,402,863.74)	\$ (43,133.28)	\$ (82,185.76)	\$ 14,595,738.10
Jun-32	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,427,143.28)	\$ -	\$ 82,488.84	\$ (22,485,352.58)	\$ (43,133.28)	\$ (82,488.84)	\$ 14,721,360.22
Jul-32	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,470,276.56)	\$ -	\$ 82,793.04	\$ (22,568,145.62)	\$ (43,133.28)	\$ (82,793.04)	\$ 14,847,286.54
Aug-32	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,513,409.84)	\$ -	\$ 83,098.37	\$ (22,651,243.99)	\$ (43,133.28)	\$ (83,098.37)	\$ 14,973,518.19
Sep-32	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,556,543.12)	\$ -	\$ 83,404.83	\$ (22,734,648.82)	\$ (43,133.28)	\$ (83,404.83)	\$ 15,100,056.30
Oct-32	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,599,676.40)	\$ -	\$ 83,712.41	\$ (22,818,361.23)	\$ (43,133.28)	\$ (83,712.41)	\$ 15,226,901.99
Nov-32	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,642,809.68)	\$ -	\$ 84,021.13	\$ (22,902,382.36)	\$ (43,133.28)	\$ (84,021.13)	\$ 15,354,056.40

Big Rivers Electric Corporation
Case No. 2022-00201
Asset Retirement Obligation (ARO) Filing for 2025

Wilson Landfill (Phase 2) - ARO Total (TOTAL):

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Total)				ARO Liability & Accretion Schedule (WL ARO - Total)			Regulatory Asset Schedule (WL ARO - Total)		
	Change in Estimate	Utility Plant-ARO Ending Balance	Period Depreciation Expense	Accumulated Depreciation Ending Balance	Change in Estimate	Period Accretion Expense	ARO Liability Ending Balance	Deferred Depreciation Expense	Deferred Accretion Expense	Reg. Asset WL Landfill ARO Ending Balance
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Dec-32	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,685,942.96)	\$ -	\$ 84,330.99	\$ (22,986,713.35)	\$ (43,133.28)	\$ (84,330.99)	\$ 15,481,520.67
Jan-33	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,729,076.24)	\$ -	\$ 84,642.01	\$ (23,071,355.36)	\$ (43,133.28)	\$ (84,642.01)	\$ 15,609,295.96
Feb-33	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,772,209.52)	\$ -	\$ 84,954.16	\$ (23,156,309.52)	\$ (43,133.28)	\$ (84,954.16)	\$ 15,737,383.40
Mar-33	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,815,342.80)	\$ -	\$ 85,267.47	\$ (23,241,576.99)	\$ (43,133.28)	\$ (85,267.47)	\$ 15,865,784.15
Apr-33	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,858,476.08)	\$ -	\$ 85,581.93	\$ (23,327,158.92)	\$ (43,133.28)	\$ (85,581.93)	\$ 15,994,499.36
May-33	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,901,609.36)	\$ -	\$ 85,897.57	\$ (23,413,056.49)	\$ (43,133.28)	\$ (85,897.57)	\$ 16,123,530.21
Jun-33	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,944,742.64)	\$ -	\$ 86,214.36	\$ (23,499,270.85)	\$ (43,133.28)	\$ (86,214.36)	\$ 16,252,877.85
Jul-33	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (5,987,875.92)	\$ -	\$ 86,532.32	\$ (23,585,803.17)	\$ (43,133.28)	\$ (86,532.32)	\$ 16,382,543.45
Aug-33	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,031,009.20)	\$ -	\$ 86,851.46	\$ (23,672,654.63)	\$ (43,133.28)	\$ (86,851.46)	\$ 16,512,528.19
Sep-33	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,074,142.48)	\$ -	\$ 87,171.77	\$ (23,759,826.40)	\$ (43,133.28)	\$ (87,171.77)	\$ 16,642,833.24
Oct-33	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,117,275.76)	\$ -	\$ 87,493.28	\$ (23,847,319.68)	\$ (43,133.28)	\$ (87,493.28)	\$ 16,773,459.80
Nov-33	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,160,409.04)	\$ -	\$ 87,815.96	\$ (23,935,135.64)	\$ (43,133.28)	\$ (87,815.96)	\$ 16,904,409.04
Dec-33	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,203,542.32)	\$ -	\$ 88,139.84	\$ (24,023,275.48)	\$ (43,133.28)	\$ (88,139.84)	\$ 17,035,682.16
Jan-34	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,246,675.60)	\$ -	\$ 88,464.92	\$ (24,111,740.40)	\$ (43,133.28)	\$ (88,464.92)	\$ 17,167,280.36
Feb-34	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,289,808.88)	\$ -	\$ 88,791.19	\$ (24,200,531.59)	\$ (43,133.28)	\$ (88,791.19)	\$ 17,299,204.83
Mar-34	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,332,942.16)	\$ -	\$ 89,118.67	\$ (24,289,650.26)	\$ (43,133.28)	\$ (89,118.67)	\$ 17,431,456.78
Apr-34	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,376,075.44)	\$ -	\$ 89,447.37	\$ (24,379,097.63)	\$ (43,133.28)	\$ (89,447.37)	\$ 17,564,037.43
May-34	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,419,208.72)	\$ -	\$ 89,777.27	\$ (24,468,874.90)	\$ (43,133.28)	\$ (89,777.27)	\$ 17,696,947.98
Jun-34	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,462,342.00)	\$ -	\$ 90,108.40	\$ (24,558,983.30)	\$ (43,133.28)	\$ (90,108.40)	\$ 17,830,189.66
Jul-34	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,505,475.28)	\$ -	\$ 90,440.75	\$ (24,649,424.05)	\$ (43,133.28)	\$ (90,440.75)	\$ 17,963,763.69
Aug-34	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,548,608.56)	\$ -	\$ 90,774.32	\$ (24,740,198.37)	\$ (43,133.28)	\$ (90,774.32)	\$ 18,097,671.29
Sep-34	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,591,741.84)	\$ -	\$ 91,109.13	\$ (24,831,307.50)	\$ (43,133.28)	\$ (91,109.13)	\$ 18,231,913.70
Oct-34	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,634,875.12)	\$ -	\$ 91,445.17	\$ (24,922,752.67)	\$ (43,133.28)	\$ (91,445.17)	\$ 18,366,492.15
Nov-34	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,678,008.40)	\$ -	\$ 91,782.46	\$ (25,014,535.13)	\$ (43,133.28)	\$ (91,782.46)	\$ 18,501,407.89
Dec-34	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,721,141.68)	\$ -	\$ 92,120.99	\$ (25,106,656.12)	\$ (43,133.28)	\$ (92,120.99)	\$ 18,636,662.16
Jan-35	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,764,274.96)	\$ -	\$ 92,460.78	\$ (25,199,116.90)	\$ (43,133.28)	\$ (92,460.78)	\$ 18,772,256.22
Feb-35	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,807,408.24)	\$ -	\$ 92,801.81	\$ (25,291,918.71)	\$ (43,133.28)	\$ (92,801.81)	\$ 18,908,191.31
Mar-35	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,850,541.52)	\$ -	\$ 93,144.11	\$ (25,385,062.82)	\$ (43,133.28)	\$ (93,144.11)	\$ 19,044,468.70

Big Rivers Electric Corporation
Case No. 2022-00201
Asset Retirement Obligation (ARO) Filing for 2025

Wilson Landfill (Phase 2) - ARO Total (TOTAL):

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Total)				ARO Liability & Accretion Schedule (WL ARO - Total)			Regulatory Asset Schedule (WL ARO - Total)		
	Change in Estimate	Utility Plant-ARO Ending Balance	Period Depreciation Expense	Accumulated Depreciation Ending Balance	Change in Estimate	Period Accretion Expense	ARO Liability Ending Balance	Deferred Depreciation Expense	Deferred Accretion Expense	Reg. Asset WL Landfill ARO Ending Balance
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Apr-35	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,893,674.80)	\$ -	\$ 93,487.67	\$ (25,478,550.49)	\$ (43,133.28)	\$ (93,487.67)	\$ 19,181,089.65
May-35	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,936,808.08)	\$ -	\$ 93,832.50	\$ (25,572,382.99)	\$ (43,133.28)	\$ (93,832.50)	\$ 19,318,055.43
Jun-35	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (6,979,941.36)	\$ -	\$ 94,178.60	\$ (25,666,561.59)	\$ (43,133.28)	\$ (94,178.60)	\$ 19,455,367.31
Jul-35	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,023,074.64)	\$ -	\$ 94,525.99	\$ (25,761,087.58)	\$ (43,133.28)	\$ (94,525.99)	\$ 19,593,026.58
Aug-35	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,066,207.92)	\$ -	\$ 94,874.66	\$ (25,855,962.24)	\$ (43,133.28)	\$ (94,874.66)	\$ 19,731,034.52
Sep-35	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,109,341.20)	\$ -	\$ 95,224.61	\$ (25,951,186.85)	\$ (43,133.28)	\$ (95,224.61)	\$ 19,869,392.41
Oct-35	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,152,474.48)	\$ -	\$ 95,575.86	\$ (26,046,762.71)	\$ (43,133.28)	\$ (95,575.86)	\$ 20,008,101.55
Nov-35	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,195,607.76)	\$ -	\$ 95,928.40	\$ (26,142,691.11)	\$ (43,133.28)	\$ (95,928.40)	\$ 20,147,163.23
Dec-35	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,238,741.04)	\$ -	\$ 96,282.25	\$ (26,238,973.36)	\$ (43,133.28)	\$ (96,282.25)	\$ 20,286,578.76
Jan-36	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,281,874.32)	\$ -	\$ 96,637.41	\$ (26,335,610.77)	\$ (43,133.28)	\$ (96,637.41)	\$ 20,426,349.45
Feb-36	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,325,007.60)	\$ -	\$ 96,993.88	\$ (26,432,604.65)	\$ (43,133.28)	\$ (96,993.88)	\$ 20,566,476.61
Mar-36	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,368,140.88)	\$ -	\$ 97,351.66	\$ (26,529,956.31)	\$ (43,133.28)	\$ (97,351.66)	\$ 20,706,961.55
Apr-36	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,411,274.16)	\$ -	\$ 97,710.77	\$ (26,627,667.08)	\$ (43,133.28)	\$ (97,710.77)	\$ 20,847,805.60
May-36	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,454,407.44)	\$ -	\$ 98,071.20	\$ (26,725,738.28)	\$ (43,133.28)	\$ (98,071.20)	\$ 20,989,010.08
Jun-36	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,497,540.72)	\$ -	\$ 98,432.96	\$ (26,824,171.24)	\$ (43,133.28)	\$ (98,432.96)	\$ 21,130,576.32
Jul-36	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,540,674.00)	\$ -	\$ 98,796.06	\$ (26,922,967.30)	\$ (43,133.28)	\$ (98,796.06)	\$ 21,272,505.66
Aug-36	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,583,807.28)	\$ -	\$ 99,160.51	\$ (27,022,127.81)	\$ (43,133.28)	\$ (99,160.51)	\$ 21,414,799.45
Sep-36	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,626,940.56)	\$ -	\$ 99,526.29	\$ (27,121,654.10)	\$ (43,133.28)	\$ (99,526.29)	\$ 21,557,459.02
Oct-36	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,670,073.84)	\$ -	\$ 99,893.43	\$ (27,221,547.53)	\$ (43,133.28)	\$ (99,893.43)	\$ 21,700,485.73
Nov-36	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,713,207.12)	\$ -	\$ 100,261.92	\$ (27,321,809.45)	\$ (43,133.28)	\$ (100,261.92)	\$ 21,843,880.93
Dec-36	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,756,340.40)	\$ -	\$ 100,631.79	\$ (27,422,441.24)	\$ (43,133.28)	\$ (100,631.79)	\$ 21,987,646.00
Jan-37	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,799,473.68)	\$ -	\$ 101,003.01	\$ (27,523,444.25)	\$ (43,133.28)	\$ (101,003.01)	\$ 22,131,782.29
Feb-37	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,842,606.96)	\$ -	\$ 101,375.61	\$ (27,624,819.86)	\$ (43,133.28)	\$ (101,375.61)	\$ 22,276,291.18
Mar-37	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,885,740.24)	\$ -	\$ 101,749.58	\$ (27,726,569.44)	\$ (43,133.28)	\$ (101,749.58)	\$ 22,421,174.04
Apr-37	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,928,873.52)	\$ -	\$ 102,124.94	\$ (27,828,694.38)	\$ (43,133.28)	\$ (102,124.94)	\$ 22,566,432.26
May-37	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (7,972,006.80)	\$ -	\$ 102,501.67	\$ (27,931,196.05)	\$ (43,133.28)	\$ (102,501.67)	\$ 22,712,067.21
Jun-37	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,015,140.08)	\$ -	\$ 102,879.81	\$ (28,034,075.86)	\$ (43,133.28)	\$ (102,879.81)	\$ 22,858,080.30
Jul-37	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,058,273.36)	\$ -	\$ 103,259.34	\$ (28,137,335.20)	\$ (43,133.28)	\$ (103,259.34)	\$ 23,004,472.92

Big Rivers Electric Corporation
Case No. 2022-00201
Asset Retirement Obligation (ARO) Filing for 2025

Wilson Landfill (Phase 2) - ARO Total (TOTAL):

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Total)				ARO Liability & Accretion Schedule (WL ARO - Total)			Regulatory Asset Schedule (WL ARO - Total)		
	Change in Estimate	Utility Plant-ARO Ending Balance	Period Depreciation Expense	Accumulated Depreciation Ending Balance	Change in Estimate	Period Accretion Expense	ARO Liability Ending Balance	Deferred Depreciation Expense	Deferred Accretion Expense	Reg. Asset WL Landfill ARO Ending Balance
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Aug-37	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,101,406.64)	\$ -	\$ 103,640.27	\$ (28,240,975.47)	\$ (43,133.28)	\$ (103,640.27)	\$ 23,151,246.47
Sep-37	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,144,539.92)	\$ -	\$ 104,022.61	\$ (28,344,998.08)	\$ (43,133.28)	\$ (104,022.61)	\$ 23,298,402.36
Oct-37	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,187,673.20)	\$ -	\$ 104,406.36	\$ (28,449,404.44)	\$ (43,133.28)	\$ (104,406.36)	\$ 23,445,942.00
Nov-37	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,230,806.48)	\$ -	\$ 104,791.53	\$ (28,554,195.97)	\$ (43,133.28)	\$ (104,791.53)	\$ 23,593,866.81
Dec-37	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,273,939.76)	\$ -	\$ 105,178.13	\$ (28,659,374.10)	\$ (43,133.28)	\$ (105,178.13)	\$ 23,742,178.22
Jan-38	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,317,073.04)	\$ -	\$ 105,566.14	\$ (28,764,940.24)	\$ (43,133.28)	\$ (105,566.14)	\$ 23,890,877.64
Feb-38	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,360,206.32)	\$ -	\$ 105,955.60	\$ (28,870,895.84)	\$ (43,133.28)	\$ (105,955.60)	\$ 24,039,966.52
Mar-38	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,403,339.60)	\$ -	\$ 106,346.49	\$ (28,977,242.33)	\$ (43,133.28)	\$ (106,346.49)	\$ 24,189,446.29
Apr-38	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,446,472.88)	\$ -	\$ 106,738.84	\$ (29,083,981.17)	\$ (43,133.28)	\$ (106,738.84)	\$ 24,339,318.41
May-38	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,489,606.16)	\$ -	\$ 107,132.62	\$ (29,191,113.79)	\$ (43,133.28)	\$ (107,132.62)	\$ 24,489,584.31
Jun-38	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,532,739.44)	\$ -	\$ 107,527.87	\$ (29,298,641.66)	\$ (43,133.28)	\$ (107,527.87)	\$ 24,640,245.46
Jul-38	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,575,872.72)	\$ -	\$ 107,924.57	\$ (29,406,566.23)	\$ (43,133.28)	\$ (107,924.57)	\$ 24,791,303.31
Aug-38	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,619,006.00)	\$ -	\$ 108,322.74	\$ (29,514,888.97)	\$ (43,133.28)	\$ (108,322.74)	\$ 24,942,759.33
Sep-38	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,662,139.28)	\$ -	\$ 108,722.38	\$ (29,623,611.35)	\$ (43,133.28)	\$ (108,722.38)	\$ 25,094,614.99
Oct-38	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,705,272.56)	\$ -	\$ 109,123.50	\$ (29,732,734.85)	\$ (43,133.28)	\$ (109,123.50)	\$ 25,246,871.77
Nov-38	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,748,405.84)	\$ -	\$ 109,526.10	\$ (29,842,260.95)	\$ (43,133.28)	\$ (109,526.10)	\$ 25,399,531.15
Dec-38	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,791,539.12)	\$ -	\$ 109,930.18	\$ (29,952,191.13)	\$ (43,133.28)	\$ (109,930.18)	\$ 25,552,594.61
Jan-39	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,834,672.40)	\$ -	\$ 110,335.77	\$ (30,062,526.90)	\$ (43,133.28)	\$ (110,335.77)	\$ 25,706,063.66
Feb-39	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,877,805.68)	\$ -	\$ 110,742.84	\$ (30,173,269.74)	\$ (43,133.28)	\$ (110,742.84)	\$ 25,859,939.78
Mar-39	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,920,938.96)	\$ -	\$ 111,151.43	\$ (30,284,421.17)	\$ (43,133.28)	\$ (111,151.43)	\$ 26,014,224.49
Apr-39	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (8,964,072.24)	\$ -	\$ 111,561.52	\$ (30,395,982.69)	\$ (43,133.28)	\$ (111,561.52)	\$ 26,168,919.29
May-39	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,007,205.52)	\$ -	\$ 111,973.13	\$ (30,507,955.82)	\$ (43,133.28)	\$ (111,973.13)	\$ 26,324,025.70
Jun-39	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,050,338.80)	\$ -	\$ 112,386.26	\$ (30,620,342.08)	\$ (43,133.28)	\$ (112,386.26)	\$ 26,479,545.24
Jul-39	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,093,472.08)	\$ -	\$ 112,800.91	\$ (30,733,142.99)	\$ (43,133.28)	\$ (112,800.91)	\$ 26,635,479.43
Aug-39	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,136,605.36)	\$ -	\$ 113,217.10	\$ (30,846,360.09)	\$ (43,133.28)	\$ (113,217.10)	\$ 26,791,829.81
Sep-39	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,179,738.64)	\$ -	\$ 113,634.82	\$ (30,959,994.91)	\$ (43,133.28)	\$ (113,634.82)	\$ 26,948,597.91
Oct-39	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,222,871.92)	\$ -	\$ 114,054.10	\$ (31,074,049.01)	\$ (43,133.28)	\$ (114,054.10)	\$ 27,105,785.29
Nov-39	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,266,005.20)	\$ -	\$ 114,474.92	\$ (31,188,523.93)	\$ (43,133.28)	\$ (114,474.92)	\$ 27,263,393.49

Big Rivers Electric Corporation
Case No. 2022-00201
Asset Retirement Obligation (ARO) Filing for 2025

Wilson Landfill (Phase 2) - ARO Total (TOTAL):

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Total)				ARO Liability & Accretion Schedule (WL ARO - Total)			Regulatory Asset Schedule (WL ARO - Total)		
	Change in Estimate	Utility Plant-ARO Ending Balance	Period Depreciation Expense	Accumulated Depreciation Ending Balance	Change in Estimate	Period Accretion Expense	ARO Liability Ending Balance	Deferred Depreciation Expense	Deferred Accretion Expense	Reg. Asset WL Landfill ARO Ending Balance
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Dec-39	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,309,138.48)	\$ -	\$ 114,897.30	\$ (31,303,421.23)	\$ (43,133.28)	\$ (114,897.30)	\$ 27,421,424.07
Jan-40	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,352,271.76)	\$ -	\$ 115,321.22	\$ (31,418,742.45)	\$ (43,133.28)	\$ (115,321.22)	\$ 27,579,878.57
Feb-40	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,395,405.04)	\$ -	\$ 115,746.73	\$ (31,534,489.18)	\$ (43,133.28)	\$ (115,746.73)	\$ 27,738,758.58
Mar-40	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,438,538.32)	\$ -	\$ 116,173.80	\$ (31,650,662.98)	\$ (43,133.28)	\$ (116,173.80)	\$ 27,898,065.66
Apr-40	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,481,671.60)	\$ -	\$ 116,602.46	\$ (31,767,265.44)	\$ (43,133.28)	\$ (116,602.46)	\$ 28,057,801.40
May-40	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,524,804.88)	\$ -	\$ 117,032.70	\$ (31,884,298.14)	\$ (43,133.28)	\$ (117,032.70)	\$ 28,217,967.38
Jun-40	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,567,938.16)	\$ -	\$ 117,464.52	\$ (32,001,762.66)	\$ (43,133.28)	\$ (117,464.52)	\$ 28,378,565.18
Jul-40	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,611,071.44)	\$ -	\$ 117,897.94	\$ (32,119,660.60)	\$ (43,133.28)	\$ (117,897.94)	\$ 28,539,596.40
Aug-40	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,654,204.72)	\$ -	\$ 118,332.96	\$ (32,237,993.56)	\$ (43,133.28)	\$ (118,332.96)	\$ 28,701,062.64
Sep-40	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,697,338.00)	\$ -	\$ 118,769.59	\$ (32,356,763.15)	\$ (43,133.28)	\$ (118,769.59)	\$ 28,862,965.51
Oct-40	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,740,471.28)	\$ -	\$ 119,207.84	\$ (32,475,970.99)	\$ (43,133.28)	\$ (119,207.84)	\$ 29,025,306.63
Nov-40	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,783,604.56)	\$ -	\$ 119,647.71	\$ (32,595,618.70)	\$ (43,133.28)	\$ (119,647.71)	\$ 29,188,087.62
Dec-40	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,826,737.84)	\$ -	\$ 120,089.19	\$ (32,715,707.89)	\$ (43,133.28)	\$ (120,089.19)	\$ 29,351,310.09
Jan-41	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,869,871.12)	\$ -	\$ 120,532.31	\$ (32,836,240.20)	\$ (43,133.28)	\$ (120,532.31)	\$ 29,514,975.68
Feb-41	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,913,004.40)	\$ -	\$ 120,977.07	\$ (32,957,217.27)	\$ (43,133.28)	\$ (120,977.07)	\$ 29,679,086.03
Mar-41	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,956,137.68)	\$ -	\$ 121,423.48	\$ (33,078,640.75)	\$ (43,133.28)	\$ (121,423.48)	\$ 29,843,642.79
Apr-41	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (9,999,270.96)	\$ -	\$ 121,871.52	\$ (33,200,512.27)	\$ (43,133.28)	\$ (121,871.52)	\$ 30,008,647.59
May-41	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,042,404.24)	\$ -	\$ 122,321.23	\$ (33,322,833.50)	\$ (43,133.28)	\$ (122,321.23)	\$ 30,174,102.10
Jun-41	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,085,537.52)	\$ -	\$ 122,772.61	\$ (33,445,606.11)	\$ (43,133.28)	\$ (122,772.61)	\$ 30,340,007.99
Jul-41	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,128,670.80)	\$ -	\$ 123,225.64	\$ (33,568,831.75)	\$ (43,133.28)	\$ (123,225.64)	\$ 30,506,366.91
Aug-41	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,171,804.08)	\$ -	\$ 123,680.36	\$ (33,692,512.11)	\$ (43,133.28)	\$ (123,680.36)	\$ 30,673,180.55
Sep-41	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,214,937.36)	\$ -	\$ 124,136.76	\$ (33,816,648.87)	\$ (43,133.28)	\$ (124,136.76)	\$ 30,840,450.59
Oct-41	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,258,070.64)	\$ -	\$ 124,594.83	\$ (33,941,243.70)	\$ (43,133.28)	\$ (124,594.83)	\$ 31,008,178.70
Nov-41	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,301,203.92)	\$ -	\$ 125,054.60	\$ (34,066,298.30)	\$ (43,133.28)	\$ (125,054.60)	\$ 31,176,366.58
Dec-41	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,344,337.20)	\$ -	\$ 125,516.07	\$ (34,191,814.37)	\$ (43,133.28)	\$ (125,516.07)	\$ 31,345,015.93
Jan-42	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,387,470.48)	\$ -	\$ 125,979.26	\$ (34,317,793.63)	\$ (43,133.28)	\$ (125,979.26)	\$ 31,514,128.47
Feb-42	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,430,603.76)	\$ -	\$ 126,444.15	\$ (34,444,237.78)	\$ (43,133.28)	\$ (126,444.15)	\$ 31,683,705.90
Mar-42	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,473,737.04)	\$ -	\$ 126,910.76	\$ (34,571,148.54)	\$ (43,133.28)	\$ (126,910.76)	\$ 31,853,749.94

Big Rivers Electric Corporation
Case No. 2022-00201
Asset Retirement Obligation (ARO) Filing for 2025

Wilson Landfill (Phase 2) - ARO Total (TOTAL):

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Total)				ARO Liability & Accretion Schedule (WL ARO - Total)			Regulatory Asset Schedule (WL ARO - Total)		
	Change in Estimate Total	Utility Plant-ARO Ending Balance Total	Period Depreciation Expense Total	Accumulated Depreciation Ending Balance Total	Change in Estimate Total	Period Accretion Expense Total	ARO Liability Ending Balance Total	Deferred Depreciation Expense Total	Deferred Accretion Expense Total	Reg. Asset WL Landfill ARO Ending Balance Total
Apr-42	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,516,870.32)	\$ -	\$ 127,379.09	\$ (34,698,527.63)	\$ (43,133.28)	\$ (127,379.09)	\$ 32,024,262.31
May-42	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,560,003.60)	\$ -	\$ 127,849.15	\$ (34,826,376.78)	\$ (43,133.28)	\$ (127,849.15)	\$ 32,195,244.74
Jun-42	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,603,136.88)	\$ -	\$ 128,320.95	\$ (34,954,697.73)	\$ (43,133.28)	\$ (128,320.95)	\$ 32,366,698.97
Jul-42	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,646,270.16)	\$ -	\$ 128,794.49	\$ (35,083,492.22)	\$ (43,133.28)	\$ (128,794.49)	\$ 32,538,626.74
Aug-42	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,689,403.44)	\$ -	\$ 129,269.79	\$ (35,212,762.01)	\$ (43,133.28)	\$ (129,269.79)	\$ 32,711,029.81
Sep-42	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,732,536.72)	\$ -	\$ 129,746.84	\$ (35,342,508.85)	\$ (43,133.28)	\$ (129,746.84)	\$ 32,883,909.93
Oct-42	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,775,670.00)	\$ -	\$ 130,225.66	\$ (35,472,734.51)	\$ (43,133.28)	\$ (130,225.66)	\$ 33,057,268.87
Nov-42	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,818,803.28)	\$ -	\$ 130,706.23	\$ (35,603,440.74)	\$ (43,133.28)	\$ (130,706.23)	\$ 33,231,108.38
Dec-42	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,861,936.56)	\$ -	\$ 131,188.60	\$ (35,734,629.34)	\$ (43,133.28)	\$ (131,188.60)	\$ 33,405,430.26
Jan-43	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,905,069.84)	\$ -	\$ 131,672.74	\$ (35,866,302.08)	\$ (43,133.28)	\$ (131,672.74)	\$ 33,580,236.28
Feb-43	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,948,203.12)	\$ -	\$ 132,158.67	\$ (35,998,460.75)	\$ (43,133.28)	\$ (132,158.67)	\$ 33,755,528.23
Mar-43	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (10,991,336.40)	\$ -	\$ 132,646.41	\$ (36,131,107.16)	\$ (43,133.28)	\$ (132,646.41)	\$ 33,931,307.92
Apr-43	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,034,469.68)	\$ -	\$ 133,135.93	\$ (36,264,243.09)	\$ (43,133.28)	\$ (133,135.93)	\$ 34,107,577.13
May-43	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,077,602.96)	\$ -	\$ 133,627.28	\$ (36,397,870.37)	\$ (43,133.28)	\$ (133,627.28)	\$ 34,284,337.69
Jun-43	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,120,736.24)	\$ -	\$ 134,120.43	\$ (36,531,990.80)	\$ (43,133.28)	\$ (134,120.43)	\$ 34,461,591.40
Jul-43	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,163,869.52)	\$ -	\$ 134,615.41	\$ (36,666,606.21)	\$ (43,133.28)	\$ (134,615.41)	\$ 34,639,340.09
Aug-43	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,207,002.80)	\$ -	\$ 135,112.22	\$ (36,801,718.43)	\$ (43,133.28)	\$ (135,112.22)	\$ 34,817,585.59
Sep-43	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,250,136.08)	\$ -	\$ 135,610.86	\$ (36,937,329.29)	\$ (43,133.28)	\$ (135,610.86)	\$ 34,996,329.73
Oct-43	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,293,269.36)	\$ -	\$ 136,111.35	\$ (37,073,440.64)	\$ (43,133.28)	\$ (136,111.35)	\$ 35,175,574.36
Nov-43	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,336,402.64)	\$ -	\$ 136,613.70	\$ (37,210,054.34)	\$ (43,133.28)	\$ (136,613.70)	\$ 35,355,321.34
Dec-43	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,379,535.92)	\$ -	\$ 137,117.88	\$ (37,347,172.22)	\$ (43,133.28)	\$ (137,117.88)	\$ 35,535,572.50
Jan-44	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,422,669.20)	\$ -	\$ 137,623.95	\$ (37,484,796.17)	\$ (43,133.28)	\$ (137,623.95)	\$ 35,716,329.73
Feb-44	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,465,802.48)	\$ -	\$ 138,131.87	\$ (37,622,928.04)	\$ (43,133.28)	\$ (138,131.87)	\$ 35,897,594.88
Mar-44	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,508,935.76)	\$ -	\$ 138,641.69	\$ (37,761,569.73)	\$ (43,133.28)	\$ (138,641.69)	\$ 36,079,369.85
Apr-44	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,552,069.04)	\$ -	\$ 139,153.38	\$ (37,900,723.11)	\$ (43,133.28)	\$ (139,153.38)	\$ 36,261,656.51
May-44	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,595,202.32)	\$ -	\$ 139,666.96	\$ (38,040,390.07)	\$ (43,133.28)	\$ (139,666.96)	\$ 36,444,456.75
Jun-44	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,638,335.60)	\$ -	\$ 140,182.44	\$ (38,180,572.51)	\$ (43,133.28)	\$ (140,182.44)	\$ 36,627,772.47
Jul-44	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,681,468.88)	\$ -	\$ 140,699.83	\$ (38,321,272.34)	\$ (43,133.28)	\$ (140,699.83)	\$ 36,811,605.58

Big Rivers Electric Corporation
Case No. 2022-00201
Asset Retirement Obligation (ARO) Filing for 2025

Wilson Landfill (Phase 2) - ARO Total (TOTAL):

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Total)				ARO Liability & Accretion Schedule (WL ARO - Total)			Regulatory Asset Schedule (WL ARO - Total)		
	Change in Estimate	Utility Plant-ARO Ending Balance	Period Depreciation Expense	Accumulated Depreciation Ending Balance	Change in Estimate	Period Accretion Expense	ARO Liability Ending Balance	Deferred Depreciation Expense	Deferred Accretion Expense	Reg. Asset WL Landfill ARO Ending Balance
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Aug-44	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,724,602.16)	\$ -	\$ 141,219.13	\$ (38,462,491.47)	\$ (43,133.28)	\$ (141,219.13)	\$ 36,995,957.99
Sep-44	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,767,735.44)	\$ -	\$ 141,740.35	\$ (38,604,231.82)	\$ (43,133.28)	\$ (141,740.35)	\$ 37,180,831.62
Oct-44	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,810,868.72)	\$ -	\$ 142,263.49	\$ (38,746,495.31)	\$ (43,133.28)	\$ (142,263.49)	\$ 37,366,228.39
Nov-44	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,854,002.00)	\$ -	\$ 142,788.57	\$ (38,889,283.88)	\$ (43,133.28)	\$ (142,788.57)	\$ 37,552,150.24
Dec-44	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,897,135.28)	\$ -	\$ 143,315.60	\$ (39,032,599.48)	\$ (43,133.28)	\$ (143,315.60)	\$ 37,738,599.12
Jan-45	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,940,268.56)	\$ -	\$ 143,844.56	\$ (39,176,444.04)	\$ (43,133.28)	\$ (143,844.56)	\$ 37,925,576.96
Feb-45	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (11,983,401.84)	\$ -	\$ 144,375.48	\$ (39,320,819.52)	\$ (43,133.28)	\$ (144,375.48)	\$ 38,113,085.72
Mar-45	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,026,535.12)	\$ -	\$ 144,908.37	\$ (39,465,727.89)	\$ (43,133.28)	\$ (144,908.37)	\$ 38,301,127.37
Apr-45	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,069,668.40)	\$ -	\$ 145,443.22	\$ (39,611,171.11)	\$ (43,133.28)	\$ (145,443.22)	\$ 38,489,703.87
May-45	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,112,801.68)	\$ -	\$ 145,980.06	\$ (39,757,151.17)	\$ (43,133.28)	\$ (145,980.06)	\$ 38,678,817.21
Jun-45	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,155,934.96)	\$ -	\$ 146,518.88	\$ (39,903,670.05)	\$ (43,133.28)	\$ (146,518.88)	\$ 38,868,469.37
Jul-45	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,199,068.24)	\$ -	\$ 147,059.69	\$ (40,050,729.74)	\$ (43,133.28)	\$ (147,059.69)	\$ 39,058,662.34
Aug-45	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,242,201.52)	\$ -	\$ 147,602.50	\$ (40,198,332.24)	\$ (43,133.28)	\$ (147,602.50)	\$ 39,249,398.12
Sep-45	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,285,334.80)	\$ -	\$ 148,147.31	\$ (40,346,479.55)	\$ (43,133.28)	\$ (148,147.31)	\$ 39,440,678.71
Oct-45	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,328,468.08)	\$ -	\$ 148,694.14	\$ (40,495,173.69)	\$ (43,133.28)	\$ (148,694.14)	\$ 39,632,506.13
Nov-45	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,371,601.36)	\$ -	\$ 149,243.00	\$ (40,644,416.69)	\$ (43,133.28)	\$ (149,243.00)	\$ 39,824,882.41
Dec-45	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,414,734.64)	\$ -	\$ 149,793.88	\$ (40,794,210.57)	\$ (43,133.28)	\$ (149,793.88)	\$ 40,017,809.57
Jan-46	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,457,867.92)	\$ -	\$ 150,346.79	\$ (40,944,557.36)	\$ (43,133.28)	\$ (150,346.79)	\$ 40,211,289.64
Feb-46	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,501,001.20)	\$ -	\$ 150,901.75	\$ (41,095,459.11)	\$ (43,133.28)	\$ (150,901.75)	\$ 40,405,324.67
Mar-46	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,544,134.48)	\$ -	\$ 151,458.77	\$ (41,246,917.88)	\$ (43,133.28)	\$ (151,458.77)	\$ 40,599,916.72
Apr-46	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,587,267.76)	\$ -	\$ 152,017.83	\$ (41,398,935.71)	\$ (43,133.28)	\$ (152,017.83)	\$ 40,795,067.83
May-46	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,630,401.04)	\$ -	\$ 152,578.97	\$ (41,551,514.68)	\$ (43,133.28)	\$ (152,578.97)	\$ 40,990,780.08
Jun-46	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,673,534.32)	\$ -	\$ 153,142.19	\$ (41,704,656.87)	\$ (43,133.28)	\$ (153,142.19)	\$ 41,187,055.55
Jul-46	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,716,667.60)	\$ -	\$ 153,707.49	\$ (41,858,364.36)	\$ (43,133.28)	\$ (153,707.49)	\$ 41,383,896.32
Aug-46	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,759,800.88)	\$ -	\$ 154,274.87	\$ (42,012,639.23)	\$ (43,133.28)	\$ (154,274.87)	\$ 41,581,304.47
Sep-46	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,802,934.16)	\$ -	\$ 154,844.35	\$ (42,167,483.58)	\$ (43,133.28)	\$ (154,844.35)	\$ 41,779,282.10
Oct-46	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,846,067.44)	\$ -	\$ 155,415.94	\$ (42,322,899.52)	\$ (43,133.28)	\$ (155,415.94)	\$ 41,977,831.32
Nov-46	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,889,200.72)	\$ -	\$ 155,989.64	\$ (42,478,889.16)	\$ (43,133.28)	\$ (155,989.64)	\$ 42,176,954.24

Big Rivers Electric Corporation
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Asset Retirement Obligation (ARO) Filing for 2025

Wilson Landfill (Phase 2) - ARO Total (TOTAL):

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Total)				ARO Liability & Accretion Schedule (WL ARO - Total)			Regulatory Asset Schedule (WL ARO - Total)		
	Change in Estimate <i>Total</i>	Utility Plant-ARO Ending Balance <i>Total</i>	Period Depreciation Expense <i>Total</i>	Accumulated Depreciation Ending Balance <i>Total</i>	Change in Estimate <i>Total</i>	Period Accretion Expense <i>Total</i>	ARO Liability Ending Balance <i>Total</i>	Deferred Depreciation Expense <i>Total</i>	Deferred Accretion Expense <i>Total</i>	Reg. Asset WL Landfill ARO Ending Balance <i>Total</i>
Dec-46	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,932,334.00)	\$ -	\$ 156,565.46	\$ (42,635,454.62)	\$ (43,133.28)	\$ (156,565.46)	\$ 42,376,652.98
Jan-47	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (12,975,467.28)	\$ -	\$ 157,143.42	\$ (42,792,598.04)	\$ (43,133.28)	\$ (157,143.42)	\$ 42,576,929.68
Feb-47	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (13,018,600.56)	\$ -	\$ 157,723.50	\$ (42,950,321.54)	\$ (43,133.28)	\$ (157,723.50)	\$ 42,777,786.46
Mar-47	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (13,061,733.84)	\$ -	\$ 158,305.74	\$ (43,108,627.28)	\$ (43,133.28)	\$ (158,305.74)	\$ 42,979,225.48
Apr-47	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (13,104,867.12)	\$ -	\$ 158,890.12	\$ (43,267,517.40)	\$ (43,133.28)	\$ (158,890.12)	\$ 43,181,248.88
May-47	\$ -	\$ 13,191,135.64	\$ 43,133.28	\$ (13,148,000.40)	\$ -	\$ 159,476.66	\$ (43,426,994.06)	\$ (43,133.28)	\$ (159,476.66)	\$ 43,383,858.82
Jun-47	\$ -	\$ 13,191,135.64	\$ 43,135.24	\$ (13,191,135.64)	\$ -	\$ 160,065.59	\$ (43,587,059.65)	\$ (43,135.24)	\$ (160,065.59)	\$ 43,587,059.65
Totals	\$ 13,191,135.64		\$ 13,191,135.64		\$ (13,191,135.64)	\$ 30,395,924.01		\$ (13,191,135.64)	\$ (30,395,924.01)	

Big Rivers Electric Corporation
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Asset Retirement Obligation (ARO) Filing for 2025

Wilson Landfill (Phase 2) - ARO
Layer 2

For Month-End Close: Dec-2025

Assumptions:

Initial Valuation Date: ^(f)	5/1/2015
Current Valuation Date: ^(a)	5/1/2025
Estimated Settlement Date: ^(e)	6/30/2047
No. of Years from Valuation Date to Estimated Settlement Date:	22.2
Total Cost Estimate (Current \$): ^(a)	\$ 27,074,800.00
Annual Inflation Rate: ^(b)	2.15%
Undiscounted Future Cash Flows (Current Estimate):	\$ 43,587,059.65
Undiscounted Future Cash Flows (Prior Estimate):	\$ 24,040,748.83
Inc./ (Dec.) in Undiscounted Future Cash Flows:	\$ 19,546,310.82
Discount Rate: ^(c)	4.23%
Present Value of Inc./ (Dec.) Future Cash Flows:	\$ 7,665,925.88
Annual Depreciation Rate:^(d)	4.51127820%

^(a) Source: Burns & McDonnell Closure Cost Estimate, dated May 22, 2025.

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

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

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

^(e) End of useful life for the Wilson Plant per the 2023 IRP Table 2.3(c) December 2045, plus 1.5 years to perform closing procedures.

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

Big Rivers Electric Corporation
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Asset Retirement Obligation (ARO) Filing for 2025

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

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 2)				ARO Liability & Accretion Schedule (WL ARO - Layer 2)			Regulatory Asset Schedule (WL ARO - Layer 2)		
	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-WL Ending Balance Layer 1
May-25	\$ 7,665,925.88	\$ 7,665,925.88	\$ 28,819.27	\$ (28,819.27)	\$ (7,665,925.88)	\$ 27,022.39	\$ (7,692,948.27)	\$ (28,819.27)	\$ (27,022.39)	\$ 55,841.66
Jun-25	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (57,638.54)	\$ -	\$ 27,117.64	\$ (7,720,065.91)	\$ (28,819.27)	\$ (27,117.64)	\$ 111,778.57
Jul-25	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (86,457.81)	\$ -	\$ 27,213.23	\$ (7,747,279.14)	\$ (28,819.27)	\$ (27,213.23)	\$ 167,811.07
Aug-25	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (115,277.08)	\$ -	\$ 27,309.16	\$ (7,774,588.30)	\$ (28,819.27)	\$ (27,309.16)	\$ 223,939.50
Sep-25	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (144,096.35)	\$ -	\$ 27,405.42	\$ (7,801,993.72)	\$ (28,819.27)	\$ (27,405.42)	\$ 280,164.19
Oct-25	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (172,915.62)	\$ -	\$ 27,502.03	\$ (7,829,495.75)	\$ (28,819.27)	\$ (27,502.03)	\$ 336,485.49
Nov-25	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (201,734.89)	\$ -	\$ 27,598.97	\$ (7,857,094.72)	\$ (28,819.27)	\$ (27,598.97)	\$ 392,903.73
Dec-25	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (230,554.16)	\$ -	\$ 27,696.26	\$ (7,884,790.98)	\$ (28,819.27)	\$ (27,696.26)	\$ 449,419.26
Jan-26	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (259,373.43)	\$ -	\$ 27,793.89	\$ (7,912,584.87)	\$ (28,819.27)	\$ (27,793.89)	\$ 506,032.42
Feb-26	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (288,192.70)	\$ -	\$ 27,891.86	\$ (7,940,476.73)	\$ (28,819.27)	\$ (27,891.86)	\$ 562,743.55
Mar-26	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (317,011.97)	\$ -	\$ 27,990.18	\$ (7,968,466.91)	\$ (28,819.27)	\$ (27,990.18)	\$ 619,553.00
Apr-26	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (345,831.24)	\$ -	\$ 28,088.85	\$ (7,996,555.76)	\$ (28,819.27)	\$ (28,088.85)	\$ 676,461.12
May-26	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (374,650.51)	\$ -	\$ 28,187.86	\$ (8,024,743.62)	\$ (28,819.27)	\$ (28,187.86)	\$ 733,468.25
Jun-26	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (403,469.78)	\$ -	\$ 28,287.22	\$ (8,053,030.84)	\$ (28,819.27)	\$ (28,287.22)	\$ 790,574.74
Jul-26	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (432,289.05)	\$ -	\$ 28,386.93	\$ (8,081,417.77)	\$ (28,819.27)	\$ (28,386.93)	\$ 847,780.94
Aug-26	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (461,108.32)	\$ -	\$ 28,487.00	\$ (8,109,904.77)	\$ (28,819.27)	\$ (28,487.00)	\$ 905,087.21
Sep-26	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (489,927.59)	\$ -	\$ 28,587.41	\$ (8,138,492.18)	\$ (28,819.27)	\$ (28,587.41)	\$ 962,493.89
Oct-26	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (518,746.86)	\$ -	\$ 28,688.18	\$ (8,167,180.36)	\$ (28,819.27)	\$ (28,688.18)	\$ 1,020,001.34
Nov-26	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (547,566.13)	\$ -	\$ 28,789.31	\$ (8,195,969.67)	\$ (28,819.27)	\$ (28,789.31)	\$ 1,077,609.92
Dec-26	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (576,385.40)	\$ -	\$ 28,890.79	\$ (8,224,860.46)	\$ (28,819.27)	\$ (28,890.79)	\$ 1,135,319.98
Jan-27	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (605,204.67)	\$ -	\$ 28,992.63	\$ (8,253,853.09)	\$ (28,819.27)	\$ (28,992.63)	\$ 1,193,131.88
Feb-27	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (634,023.94)	\$ -	\$ 29,094.83	\$ (8,282,947.92)	\$ (28,819.27)	\$ (29,094.83)	\$ 1,251,045.98
Mar-27	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (662,843.21)	\$ -	\$ 29,197.39	\$ (8,312,145.31)	\$ (28,819.27)	\$ (29,197.39)	\$ 1,309,062.64
Apr-27	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (691,662.48)	\$ -	\$ 29,300.31	\$ (8,341,445.62)	\$ (28,819.27)	\$ (29,300.31)	\$ 1,367,182.22
May-27	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (720,481.75)	\$ -	\$ 29,403.60	\$ (8,370,849.22)	\$ (28,819.27)	\$ (29,403.60)	\$ 1,425,405.09
Jun-27	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (749,301.02)	\$ -	\$ 29,507.24	\$ (8,400,356.46)	\$ (28,819.27)	\$ (29,507.24)	\$ 1,483,731.60
Jul-27	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (778,120.29)	\$ -	\$ 29,611.26	\$ (8,429,967.72)	\$ (28,819.27)	\$ (29,611.26)	\$ 1,542,162.13
Aug-27	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (806,939.56)	\$ -	\$ 29,715.64	\$ (8,459,683.36)	\$ (28,819.27)	\$ (29,715.64)	\$ 1,600,697.04

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Asset Retirement Obligation (ARO) Filing for 2025

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

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 2)				ARO Liability & Accretion Schedule (WL ARO - Layer 2)			Regulatory Asset Schedule (WL ARO - Layer 2)		
	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-WL Ending Balance Layer 1
Sep-27	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (835,758.83)	\$ -	\$ 29,820.38	\$ (8,489,503.74)	\$ (28,819.27)	\$ (29,820.38)	\$ 1,659,336.69
Oct-27	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (864,578.10)	\$ -	\$ 29,925.50	\$ (8,519,429.24)	\$ (28,819.27)	\$ (29,925.50)	\$ 1,718,081.46
Nov-27	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (893,397.37)	\$ -	\$ 30,030.99	\$ (8,549,460.23)	\$ (28,819.27)	\$ (30,030.99)	\$ 1,776,931.72
Dec-27	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (922,216.64)	\$ -	\$ 30,136.85	\$ (8,579,597.08)	\$ (28,819.27)	\$ (30,136.85)	\$ 1,835,887.84
Jan-28	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (951,035.91)	\$ -	\$ 30,243.08	\$ (8,609,840.16)	\$ (28,819.27)	\$ (30,243.08)	\$ 1,894,950.19
Feb-28	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (979,855.18)	\$ -	\$ 30,349.69	\$ (8,640,189.85)	\$ (28,819.27)	\$ (30,349.69)	\$ 1,954,119.15
Mar-28	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,008,674.45)	\$ -	\$ 30,456.67	\$ (8,670,646.52)	\$ (28,819.27)	\$ (30,456.67)	\$ 2,013,395.09
Apr-28	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,037,493.72)	\$ -	\$ 30,564.03	\$ (8,701,210.55)	\$ (28,819.27)	\$ (30,564.03)	\$ 2,072,778.39
May-28	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,066,312.99)	\$ -	\$ 30,671.77	\$ (8,731,882.32)	\$ (28,819.27)	\$ (30,671.77)	\$ 2,132,269.43
Jun-28	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,095,132.26)	\$ -	\$ 30,779.89	\$ (8,762,662.21)	\$ (28,819.27)	\$ (30,779.89)	\$ 2,191,868.59
Jul-28	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,123,951.53)	\$ -	\$ 30,888.38	\$ (8,793,550.59)	\$ (28,819.27)	\$ (30,888.38)	\$ 2,251,576.24
Aug-28	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,152,770.80)	\$ -	\$ 30,997.27	\$ (8,824,547.86)	\$ (28,819.27)	\$ (30,997.27)	\$ 2,311,392.78
Sep-28	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,181,590.07)	\$ -	\$ 31,106.53	\$ (8,855,654.39)	\$ (28,819.27)	\$ (31,106.53)	\$ 2,371,318.58
Oct-28	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,210,409.34)	\$ -	\$ 31,216.18	\$ (8,886,870.57)	\$ (28,819.27)	\$ (31,216.18)	\$ 2,431,354.03
Nov-28	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,239,228.61)	\$ -	\$ 31,326.22	\$ (8,918,196.79)	\$ (28,819.27)	\$ (31,326.22)	\$ 2,491,499.52
Dec-28	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,268,047.88)	\$ -	\$ 31,436.64	\$ (8,949,633.43)	\$ (28,819.27)	\$ (31,436.64)	\$ 2,551,755.43
Jan-29	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,296,867.15)	\$ -	\$ 31,547.46	\$ (8,981,180.89)	\$ (28,819.27)	\$ (31,547.46)	\$ 2,612,122.16
Feb-29	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,325,686.42)	\$ -	\$ 31,658.66	\$ (9,012,839.55)	\$ (28,819.27)	\$ (31,658.66)	\$ 2,672,600.09
Mar-29	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,354,505.69)	\$ -	\$ 31,770.26	\$ (9,044,609.81)	\$ (28,819.27)	\$ (31,770.26)	\$ 2,733,189.62
Apr-29	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,383,324.96)	\$ -	\$ 31,882.25	\$ (9,076,492.06)	\$ (28,819.27)	\$ (31,882.25)	\$ 2,793,891.14
May-29	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,412,144.23)	\$ -	\$ 31,994.63	\$ (9,108,486.69)	\$ (28,819.27)	\$ (31,994.63)	\$ 2,854,705.04
Jun-29	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,440,963.50)	\$ -	\$ 32,107.42	\$ (9,140,594.11)	\$ (28,819.27)	\$ (32,107.42)	\$ 2,915,631.73
Jul-29	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,469,782.77)	\$ -	\$ 32,220.59	\$ (9,172,814.70)	\$ (28,819.27)	\$ (32,220.59)	\$ 2,976,671.59
Aug-29	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,498,602.04)	\$ -	\$ 32,334.17	\$ (9,205,148.87)	\$ (28,819.27)	\$ (32,334.17)	\$ 3,037,825.03
Sep-29	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,527,421.31)	\$ -	\$ 32,448.15	\$ (9,237,597.02)	\$ (28,819.27)	\$ (32,448.15)	\$ 3,099,092.45
Oct-29	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,556,240.58)	\$ -	\$ 32,562.53	\$ (9,270,159.55)	\$ (28,819.27)	\$ (32,562.53)	\$ 3,160,474.25
Nov-29	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,585,059.85)	\$ -	\$ 32,677.31	\$ (9,302,836.86)	\$ (28,819.27)	\$ (32,677.31)	\$ 3,221,970.83
Dec-29	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,613,879.12)	\$ -	\$ 32,792.50	\$ (9,335,629.36)	\$ (28,819.27)	\$ (32,792.50)	\$ 3,283,582.60

Big Rivers Electric Corporation
Case No. 2022-00201
Asset Retirement Obligation (ARO) Filing for 2025

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

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 2)				ARO Liability & Accretion Schedule (WL ARO - Layer 2)			Regulatory Asset Schedule (WL ARO - Layer 2)		
	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-WL Ending Balance Layer 1
Jan-30	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,642,698.39)	\$ -	\$ 32,908.09	\$ (9,368,537.45)	\$ (28,819.27)	\$ (32,908.09)	\$ 3,345,309.96
Feb-30	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,671,517.66)	\$ -	\$ 33,024.09	\$ (9,401,561.54)	\$ (28,819.27)	\$ (33,024.09)	\$ 3,407,153.32
Mar-30	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,700,336.93)	\$ -	\$ 33,140.50	\$ (9,434,702.04)	\$ (28,819.27)	\$ (33,140.50)	\$ 3,469,113.09
Apr-30	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,729,156.20)	\$ -	\$ 33,257.32	\$ (9,467,959.36)	\$ (28,819.27)	\$ (33,257.32)	\$ 3,531,189.68
May-30	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,757,975.47)	\$ -	\$ 33,374.56	\$ (9,501,333.92)	\$ (28,819.27)	\$ (33,374.56)	\$ 3,593,383.51
Jun-30	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,786,794.74)	\$ -	\$ 33,492.20	\$ (9,534,826.12)	\$ (28,819.27)	\$ (33,492.20)	\$ 3,655,694.98
Jul-30	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,815,614.01)	\$ -	\$ 33,610.26	\$ (9,568,436.38)	\$ (28,819.27)	\$ (33,610.26)	\$ 3,718,124.51
Aug-30	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,844,433.28)	\$ -	\$ 33,728.74	\$ (9,602,165.12)	\$ (28,819.27)	\$ (33,728.74)	\$ 3,780,672.52
Sep-30	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,873,252.55)	\$ -	\$ 33,847.63	\$ (9,636,012.75)	\$ (28,819.27)	\$ (33,847.63)	\$ 3,843,339.42
Oct-30	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,902,071.82)	\$ -	\$ 33,966.94	\$ (9,669,979.69)	\$ (28,819.27)	\$ (33,966.94)	\$ 3,906,125.63
Nov-30	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,930,891.09)	\$ -	\$ 34,086.68	\$ (9,704,066.37)	\$ (28,819.27)	\$ (34,086.68)	\$ 3,969,031.58
Dec-30	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,959,710.36)	\$ -	\$ 34,206.83	\$ (9,738,273.20)	\$ (28,819.27)	\$ (34,206.83)	\$ 4,032,057.68
Jan-31	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (1,988,529.63)	\$ -	\$ 34,327.41	\$ (9,772,600.61)	\$ (28,819.27)	\$ (34,327.41)	\$ 4,095,204.36
Feb-31	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,017,348.90)	\$ -	\$ 34,448.42	\$ (9,807,049.03)	\$ (28,819.27)	\$ (34,448.42)	\$ 4,158,472.05
Mar-31	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,046,168.17)	\$ -	\$ 34,569.85	\$ (9,841,618.88)	\$ (28,819.27)	\$ (34,569.85)	\$ 4,221,861.17
Apr-31	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,074,987.44)	\$ -	\$ 34,691.71	\$ (9,876,310.59)	\$ (28,819.27)	\$ (34,691.71)	\$ 4,285,372.15
May-31	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,103,806.71)	\$ -	\$ 34,813.99	\$ (9,911,124.58)	\$ (28,819.27)	\$ (34,813.99)	\$ 4,349,005.41
Jun-31	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,132,625.98)	\$ -	\$ 34,936.71	\$ (9,946,061.29)	\$ (28,819.27)	\$ (34,936.71)	\$ 4,412,761.39
Jul-31	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,161,445.25)	\$ -	\$ 35,059.87	\$ (9,981,121.16)	\$ (28,819.27)	\$ (35,059.87)	\$ 4,476,640.53
Aug-31	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,190,264.52)	\$ -	\$ 35,183.45	\$ (10,016,304.61)	\$ (28,819.27)	\$ (35,183.45)	\$ 4,540,643.25
Sep-31	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,219,083.79)	\$ -	\$ 35,307.47	\$ (10,051,612.08)	\$ (28,819.27)	\$ (35,307.47)	\$ 4,604,769.99
Oct-31	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,247,903.06)	\$ -	\$ 35,431.93	\$ (10,087,044.01)	\$ (28,819.27)	\$ (35,431.93)	\$ 4,669,021.19
Nov-31	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,276,722.33)	\$ -	\$ 35,556.83	\$ (10,122,600.84)	\$ (28,819.27)	\$ (35,556.83)	\$ 4,733,397.29
Dec-31	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,305,541.60)	\$ -	\$ 35,682.17	\$ (10,158,283.01)	\$ (28,819.27)	\$ (35,682.17)	\$ 4,797,898.73
Jan-32	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,334,360.87)	\$ -	\$ 35,807.95	\$ (10,194,090.96)	\$ (28,819.27)	\$ (35,807.95)	\$ 4,862,525.95
Feb-32	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,363,180.14)	\$ -	\$ 35,934.17	\$ (10,230,025.13)	\$ (28,819.27)	\$ (35,934.17)	\$ 4,927,279.39
Mar-32	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,391,999.41)	\$ -	\$ 36,060.84	\$ (10,266,085.97)	\$ (28,819.27)	\$ (36,060.84)	\$ 4,992,159.50
Apr-32	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,420,818.68)	\$ -	\$ 36,187.95	\$ (10,302,273.92)	\$ (28,819.27)	\$ (36,187.95)	\$ 5,057,166.72

Big Rivers Electric Corporation
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Asset Retirement Obligation (ARO) Filing for 2025

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

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 2)				ARO Liability & Accretion Schedule (WL ARO - Layer 2)			Regulatory Asset Schedule (WL ARO - Layer 2)		
	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-WL Ending Balance Layer 1
May-32	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,449,637.95)	\$ -	\$ 36,315.52	\$ (10,338,589.44)	\$ (28,819.27)	\$ (36,315.52)	\$ 5,122,301.51
Jun-32	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,478,457.22)	\$ -	\$ 36,443.53	\$ (10,375,032.97)	\$ (28,819.27)	\$ (36,443.53)	\$ 5,187,564.31
Jul-32	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,507,276.49)	\$ -	\$ 36,571.99	\$ (10,411,604.96)	\$ (28,819.27)	\$ (36,571.99)	\$ 5,252,955.57
Aug-32	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,536,095.76)	\$ -	\$ 36,700.91	\$ (10,448,305.87)	\$ (28,819.27)	\$ (36,700.91)	\$ 5,318,475.75
Sep-32	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,564,915.03)	\$ -	\$ 36,830.28	\$ (10,485,136.15)	\$ (28,819.27)	\$ (36,830.28)	\$ 5,384,125.30
Oct-32	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,593,734.30)	\$ -	\$ 36,960.10	\$ (10,522,096.25)	\$ (28,819.27)	\$ (36,960.10)	\$ 5,449,904.67
Nov-32	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,622,553.57)	\$ -	\$ 37,090.39	\$ (10,559,186.64)	\$ (28,819.27)	\$ (37,090.39)	\$ 5,515,814.33
Dec-32	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,651,372.84)	\$ -	\$ 37,221.13	\$ (10,596,407.77)	\$ (28,819.27)	\$ (37,221.13)	\$ 5,581,854.73
Jan-33	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,680,192.11)	\$ -	\$ 37,352.34	\$ (10,633,760.11)	\$ (28,819.27)	\$ (37,352.34)	\$ 5,648,026.34
Feb-33	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,709,011.38)	\$ -	\$ 37,484.00	\$ (10,671,244.11)	\$ (28,819.27)	\$ (37,484.00)	\$ 5,714,329.61
Mar-33	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,737,830.65)	\$ -	\$ 37,616.14	\$ (10,708,860.25)	\$ (28,819.27)	\$ (37,616.14)	\$ 5,780,765.02
Apr-33	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,766,649.92)	\$ -	\$ 37,748.73	\$ (10,746,608.98)	\$ (28,819.27)	\$ (37,748.73)	\$ 5,847,333.02
May-33	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,795,469.19)	\$ -	\$ 37,881.80	\$ (10,784,490.78)	\$ (28,819.27)	\$ (37,881.80)	\$ 5,914,034.09
Jun-33	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,824,288.46)	\$ -	\$ 38,015.33	\$ (10,822,506.11)	\$ (28,819.27)	\$ (38,015.33)	\$ 5,980,868.69
Jul-33	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,853,107.73)	\$ -	\$ 38,149.33	\$ (10,860,655.44)	\$ (28,819.27)	\$ (38,149.33)	\$ 6,047,837.29
Aug-33	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,881,927.00)	\$ -	\$ 38,283.81	\$ (10,898,939.25)	\$ (28,819.27)	\$ (38,283.81)	\$ 6,114,940.37
Sep-33	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,910,746.27)	\$ -	\$ 38,418.76	\$ (10,937,358.01)	\$ (28,819.27)	\$ (38,418.76)	\$ 6,182,178.40
Oct-33	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,939,565.54)	\$ -	\$ 38,554.19	\$ (10,975,912.20)	\$ (28,819.27)	\$ (38,554.19)	\$ 6,249,551.86
Nov-33	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,968,384.81)	\$ -	\$ 38,690.09	\$ (11,014,602.29)	\$ (28,819.27)	\$ (38,690.09)	\$ 6,317,061.22
Dec-33	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (2,997,204.08)	\$ -	\$ 38,826.47	\$ (11,053,428.76)	\$ (28,819.27)	\$ (38,826.47)	\$ 6,384,706.96
Jan-34	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,026,023.35)	\$ -	\$ 38,963.34	\$ (11,092,392.10)	\$ (28,819.27)	\$ (38,963.34)	\$ 6,452,489.57
Feb-34	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,054,842.62)	\$ -	\$ 39,100.68	\$ (11,131,492.78)	\$ (28,819.27)	\$ (39,100.68)	\$ 6,520,409.52
Mar-34	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,083,661.89)	\$ -	\$ 39,238.51	\$ (11,170,731.29)	\$ (28,819.27)	\$ (39,238.51)	\$ 6,588,467.30
Apr-34	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,112,481.16)	\$ -	\$ 39,376.83	\$ (11,210,108.12)	\$ (28,819.27)	\$ (39,376.83)	\$ 6,656,663.40
May-34	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,141,300.43)	\$ -	\$ 39,515.63	\$ (11,249,623.75)	\$ (28,819.27)	\$ (39,515.63)	\$ 6,724,998.30
Jun-34	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,170,119.70)	\$ -	\$ 39,654.92	\$ (11,289,278.67)	\$ (28,819.27)	\$ (39,654.92)	\$ 6,793,472.49
Jul-34	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,198,938.97)	\$ -	\$ 39,794.71	\$ (11,329,073.38)	\$ (28,819.27)	\$ (39,794.71)	\$ 6,862,086.47
Aug-34	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,227,758.24)	\$ -	\$ 39,934.98	\$ (11,369,008.36)	\$ (28,819.27)	\$ (39,934.98)	\$ 6,930,840.72

Big Rivers Electric Corporation
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Asset Retirement Obligation (ARO) Filing for 2025

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

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 2)				ARO Liability & Accretion Schedule (WL ARO - Layer 2)			Regulatory Asset Schedule (WL ARO - Layer 2)		
	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-WL Ending Balance Layer 1
Sep-34	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,256,577.51)	\$ -	\$ 40,075.75	\$ (11,409,084.11)	\$ (28,819.27)	\$ (40,075.75)	\$ 6,999,735.74
Oct-34	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,285,396.78)	\$ -	\$ 40,217.02	\$ (11,449,301.13)	\$ (28,819.27)	\$ (40,217.02)	\$ 7,068,772.03
Nov-34	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,314,216.05)	\$ -	\$ 40,358.79	\$ (11,489,659.92)	\$ (28,819.27)	\$ (40,358.79)	\$ 7,137,950.09
Dec-34	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,343,035.32)	\$ -	\$ 40,501.05	\$ (11,530,160.97)	\$ (28,819.27)	\$ (40,501.05)	\$ 7,207,270.41
Jan-35	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,371,854.59)	\$ -	\$ 40,643.82	\$ (11,570,804.79)	\$ (28,819.27)	\$ (40,643.82)	\$ 7,276,733.50
Feb-35	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,400,673.86)	\$ -	\$ 40,787.09	\$ (11,611,591.88)	\$ (28,819.27)	\$ (40,787.09)	\$ 7,346,339.86
Mar-35	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,429,493.13)	\$ -	\$ 40,930.86	\$ (11,652,522.74)	\$ (28,819.27)	\$ (40,930.86)	\$ 7,416,089.99
Apr-35	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,458,312.40)	\$ -	\$ 41,075.14	\$ (11,693,597.88)	\$ (28,819.27)	\$ (41,075.14)	\$ 7,485,984.40
May-35	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,487,131.67)	\$ -	\$ 41,219.93	\$ (11,734,817.81)	\$ (28,819.27)	\$ (41,219.93)	\$ 7,556,023.60
Jun-35	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,515,950.94)	\$ -	\$ 41,365.23	\$ (11,776,183.04)	\$ (28,819.27)	\$ (41,365.23)	\$ 7,626,208.10
Jul-35	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,544,770.21)	\$ -	\$ 41,511.05	\$ (11,817,694.09)	\$ (28,819.27)	\$ (41,511.05)	\$ 7,696,538.42
Aug-35	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,573,589.48)	\$ -	\$ 41,657.37	\$ (11,859,351.46)	\$ (28,819.27)	\$ (41,657.37)	\$ 7,767,015.06
Sep-35	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,602,408.75)	\$ -	\$ 41,804.21	\$ (11,901,155.67)	\$ (28,819.27)	\$ (41,804.21)	\$ 7,837,638.54
Oct-35	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,631,228.02)	\$ -	\$ 41,951.57	\$ (11,943,107.24)	\$ (28,819.27)	\$ (41,951.57)	\$ 7,908,409.38
Nov-35	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,660,047.29)	\$ -	\$ 42,099.45	\$ (11,985,206.69)	\$ (28,819.27)	\$ (42,099.45)	\$ 7,979,328.10
Dec-35	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,688,866.56)	\$ -	\$ 42,247.85	\$ (12,027,454.54)	\$ (28,819.27)	\$ (42,247.85)	\$ 8,050,395.22
Jan-36	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,717,685.83)	\$ -	\$ 42,396.78	\$ (12,069,851.32)	\$ (28,819.27)	\$ (42,396.78)	\$ 8,121,611.27
Feb-36	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,746,505.10)	\$ -	\$ 42,546.23	\$ (12,112,397.55)	\$ (28,819.27)	\$ (42,546.23)	\$ 8,192,976.77
Mar-36	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,775,324.37)	\$ -	\$ 42,696.20	\$ (12,155,093.75)	\$ (28,819.27)	\$ (42,696.20)	\$ 8,264,492.24
Apr-36	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,804,143.64)	\$ -	\$ 42,846.71	\$ (12,197,940.46)	\$ (28,819.27)	\$ (42,846.71)	\$ 8,336,158.22
May-36	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,832,962.91)	\$ -	\$ 42,997.74	\$ (12,240,938.20)	\$ (28,819.27)	\$ (42,997.74)	\$ 8,407,975.23
Jun-36	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,861,782.18)	\$ -	\$ 43,149.31	\$ (12,284,087.51)	\$ (28,819.27)	\$ (43,149.31)	\$ 8,479,943.81
Jul-36	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,890,601.45)	\$ -	\$ 43,301.41	\$ (12,327,388.92)	\$ (28,819.27)	\$ (43,301.41)	\$ 8,552,064.49
Aug-36	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,919,420.72)	\$ -	\$ 43,454.05	\$ (12,370,842.97)	\$ (28,819.27)	\$ (43,454.05)	\$ 8,624,337.81
Sep-36	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,948,239.99)	\$ -	\$ 43,607.22	\$ (12,414,450.19)	\$ (28,819.27)	\$ (43,607.22)	\$ 8,696,764.30
Oct-36	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (3,977,059.26)	\$ -	\$ 43,760.94	\$ (12,458,211.13)	\$ (28,819.27)	\$ (43,760.94)	\$ 8,769,344.51
Nov-36	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,005,878.53)	\$ -	\$ 43,915.19	\$ (12,502,126.32)	\$ (28,819.27)	\$ (43,915.19)	\$ 8,842,078.97
Dec-36	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,034,697.80)	\$ -	\$ 44,070.00	\$ (12,546,196.32)	\$ (28,819.27)	\$ (44,070.00)	\$ 8,914,968.24

Big Rivers Electric Corporation
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Asset Retirement Obligation (ARO) Filing for 2025

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

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 2)				ARO Liability & Accretion Schedule (WL ARO - Layer 2)			Regulatory Asset Schedule (WL ARO - Layer 2)		
	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-WL Ending Balance Layer 1
Jan-37	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,063,517.07)	\$ -	\$ 44,225.34	\$ (12,590,421.66)	\$ (28,819.27)	\$ (44,225.34)	\$ 8,988,012.85
Feb-37	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,092,336.34)	\$ -	\$ 44,381.24	\$ (12,634,802.90)	\$ (28,819.27)	\$ (44,381.24)	\$ 9,061,213.36
Mar-37	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,121,155.61)	\$ -	\$ 44,537.68	\$ (12,679,340.58)	\$ (28,819.27)	\$ (44,537.68)	\$ 9,134,570.31
Apr-37	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,149,974.88)	\$ -	\$ 44,694.68	\$ (12,724,035.26)	\$ (28,819.27)	\$ (44,694.68)	\$ 9,208,084.26
May-37	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,178,794.15)	\$ -	\$ 44,852.22	\$ (12,768,887.48)	\$ (28,819.27)	\$ (44,852.22)	\$ 9,281,755.75
Jun-37	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,207,613.42)	\$ -	\$ 45,010.33	\$ (12,813,897.81)	\$ (28,819.27)	\$ (45,010.33)	\$ 9,355,585.35
Jul-37	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,236,432.69)	\$ -	\$ 45,168.99	\$ (12,859,066.80)	\$ (28,819.27)	\$ (45,168.99)	\$ 9,429,573.61
Aug-37	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,265,251.96)	\$ -	\$ 45,328.21	\$ (12,904,395.01)	\$ (28,819.27)	\$ (45,328.21)	\$ 9,503,721.09
Sep-37	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,294,071.23)	\$ -	\$ 45,487.99	\$ (12,949,883.00)	\$ (28,819.27)	\$ (45,487.99)	\$ 9,578,028.35
Oct-37	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,322,890.50)	\$ -	\$ 45,648.34	\$ (12,995,531.34)	\$ (28,819.27)	\$ (45,648.34)	\$ 9,652,495.96
Nov-37	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,351,709.77)	\$ -	\$ 45,809.25	\$ (13,041,340.59)	\$ (28,819.27)	\$ (45,809.25)	\$ 9,727,124.48
Dec-37	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,380,529.04)	\$ -	\$ 45,970.73	\$ (13,087,311.32)	\$ (28,819.27)	\$ (45,970.73)	\$ 9,801,914.48
Jan-38	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,409,348.31)	\$ -	\$ 46,132.77	\$ (13,133,444.09)	\$ (28,819.27)	\$ (46,132.77)	\$ 9,876,866.52
Feb-38	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,438,167.58)	\$ -	\$ 46,295.39	\$ (13,179,739.48)	\$ (28,819.27)	\$ (46,295.39)	\$ 9,951,981.18
Mar-38	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,466,986.85)	\$ -	\$ 46,458.58	\$ (13,226,198.06)	\$ (28,819.27)	\$ (46,458.58)	\$ 10,027,259.03
Apr-38	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,495,806.12)	\$ -	\$ 46,622.35	\$ (13,272,820.41)	\$ (28,819.27)	\$ (46,622.35)	\$ 10,102,700.65
May-38	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,524,625.39)	\$ -	\$ 46,786.69	\$ (13,319,607.10)	\$ (28,819.27)	\$ (46,786.69)	\$ 10,178,306.61
Jun-38	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,553,444.66)	\$ -	\$ 46,951.62	\$ (13,366,558.72)	\$ (28,819.27)	\$ (46,951.62)	\$ 10,254,077.50
Jul-38	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,582,263.93)	\$ -	\$ 47,117.12	\$ (13,413,675.84)	\$ (28,819.27)	\$ (47,117.12)	\$ 10,330,013.89
Aug-38	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,611,083.20)	\$ -	\$ 47,283.21	\$ (13,460,959.05)	\$ (28,819.27)	\$ (47,283.21)	\$ 10,406,116.37
Sep-38	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,639,902.47)	\$ -	\$ 47,449.88	\$ (13,508,408.93)	\$ (28,819.27)	\$ (47,449.88)	\$ 10,482,385.52
Oct-38	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,668,721.74)	\$ -	\$ 47,617.14	\$ (13,556,026.07)	\$ (28,819.27)	\$ (47,617.14)	\$ 10,558,821.93
Nov-38	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,697,541.01)	\$ -	\$ 47,784.99	\$ (13,603,811.06)	\$ (28,819.27)	\$ (47,784.99)	\$ 10,635,426.19
Dec-38	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,726,360.28)	\$ -	\$ 47,953.43	\$ (13,651,764.49)	\$ (28,819.27)	\$ (47,953.43)	\$ 10,712,198.89
Jan-39	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,755,179.55)	\$ -	\$ 48,122.47	\$ (13,699,886.96)	\$ (28,819.27)	\$ (48,122.47)	\$ 10,789,140.63
Feb-39	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,783,998.82)	\$ -	\$ 48,292.10	\$ (13,748,179.06)	\$ (28,819.27)	\$ (48,292.10)	\$ 10,866,252.00
Mar-39	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,812,818.09)	\$ -	\$ 48,462.33	\$ (13,796,641.39)	\$ (28,819.27)	\$ (48,462.33)	\$ 10,943,533.60
Apr-39	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,841,637.36)	\$ -	\$ 48,633.16	\$ (13,845,274.55)	\$ (28,819.27)	\$ (48,633.16)	\$ 11,020,986.03

Big Rivers Electric Corporation
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Asset Retirement Obligation (ARO) Filing for 2025

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

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 2)				ARO Liability & Accretion Schedule (WL ARO - Layer 2)			Regulatory Asset Schedule (WL ARO - Layer 2)		
	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-WL Ending Balance Layer 1
May-39	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,870,456.63)	\$ -	\$ 48,804.59	\$ (13,894,079.14)	\$ (28,819.27)	\$ (48,804.59)	\$ 11,098,609.89
Jun-39	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,899,275.90)	\$ -	\$ 48,976.63	\$ (13,943,055.77)	\$ (28,819.27)	\$ (48,976.63)	\$ 11,176,405.79
Jul-39	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,928,095.17)	\$ -	\$ 49,149.27	\$ (13,992,205.04)	\$ (28,819.27)	\$ (49,149.27)	\$ 11,254,374.33
Aug-39	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,956,914.44)	\$ -	\$ 49,322.52	\$ (14,041,527.56)	\$ (28,819.27)	\$ (49,322.52)	\$ 11,332,516.12
Sep-39	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (4,985,733.71)	\$ -	\$ 49,496.38	\$ (14,091,023.94)	\$ (28,819.27)	\$ (49,496.38)	\$ 11,410,831.77
Oct-39	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,014,552.98)	\$ -	\$ 49,670.86	\$ (14,140,694.80)	\$ (28,819.27)	\$ (49,670.86)	\$ 11,489,321.90
Nov-39	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,043,372.25)	\$ -	\$ 49,845.95	\$ (14,190,540.75)	\$ (28,819.27)	\$ (49,845.95)	\$ 11,567,987.12
Dec-39	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,072,191.52)	\$ -	\$ 50,021.66	\$ (14,240,562.41)	\$ (28,819.27)	\$ (50,021.66)	\$ 11,646,828.05
Jan-40	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,101,010.79)	\$ -	\$ 50,197.98	\$ (14,290,760.39)	\$ (28,819.27)	\$ (50,197.98)	\$ 11,725,845.30
Feb-40	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,129,830.06)	\$ -	\$ 50,374.93	\$ (14,341,135.32)	\$ (28,819.27)	\$ (50,374.93)	\$ 11,805,039.50
Mar-40	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,158,649.33)	\$ -	\$ 50,552.50	\$ (14,391,687.82)	\$ (28,819.27)	\$ (50,552.50)	\$ 11,884,411.27
Apr-40	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,187,468.60)	\$ -	\$ 50,730.70	\$ (14,442,418.52)	\$ (28,819.27)	\$ (50,730.70)	\$ 11,963,961.24
May-40	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,216,287.87)	\$ -	\$ 50,909.53	\$ (14,493,328.05)	\$ (28,819.27)	\$ (50,909.53)	\$ 12,043,690.04
Jun-40	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,245,107.14)	\$ -	\$ 51,088.98	\$ (14,544,417.03)	\$ (28,819.27)	\$ (51,088.98)	\$ 12,123,598.29
Jul-40	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,273,926.41)	\$ -	\$ 51,269.07	\$ (14,595,686.10)	\$ (28,819.27)	\$ (51,269.07)	\$ 12,203,686.63
Aug-40	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,302,745.68)	\$ -	\$ 51,449.79	\$ (14,647,135.89)	\$ (28,819.27)	\$ (51,449.79)	\$ 12,283,955.69
Sep-40	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,331,564.95)	\$ -	\$ 51,631.15	\$ (14,698,767.04)	\$ (28,819.27)	\$ (51,631.15)	\$ 12,364,406.11
Oct-40	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,360,384.22)	\$ -	\$ 51,813.15	\$ (14,750,580.19)	\$ (28,819.27)	\$ (51,813.15)	\$ 12,445,038.53
Nov-40	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,389,203.49)	\$ -	\$ 51,995.80	\$ (14,802,575.99)	\$ (28,819.27)	\$ (51,995.80)	\$ 12,525,853.60
Dec-40	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,418,022.76)	\$ -	\$ 52,179.08	\$ (14,854,755.07)	\$ (28,819.27)	\$ (52,179.08)	\$ 12,606,851.95
Jan-41	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,446,842.03)	\$ -	\$ 52,363.01	\$ (14,907,118.08)	\$ (28,819.27)	\$ (52,363.01)	\$ 12,688,034.23
Feb-41	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,475,661.30)	\$ -	\$ 52,547.59	\$ (14,959,665.67)	\$ (28,819.27)	\$ (52,547.59)	\$ 12,769,401.09
Mar-41	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,504,480.57)	\$ -	\$ 52,732.82	\$ (15,012,398.49)	\$ (28,819.27)	\$ (52,732.82)	\$ 12,850,953.18
Apr-41	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,533,299.84)	\$ -	\$ 52,918.70	\$ (15,065,317.19)	\$ (28,819.27)	\$ (52,918.70)	\$ 12,932,691.15
May-41	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,562,119.11)	\$ -	\$ 53,105.24	\$ (15,118,422.43)	\$ (28,819.27)	\$ (53,105.24)	\$ 13,014,615.66
Jun-41	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,590,938.38)	\$ -	\$ 53,292.44	\$ (15,171,714.87)	\$ (28,819.27)	\$ (53,292.44)	\$ 13,096,727.37
Jul-41	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,619,757.65)	\$ -	\$ 53,480.29	\$ (15,225,195.16)	\$ (28,819.27)	\$ (53,480.29)	\$ 13,179,026.93
Aug-41	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,648,576.92)	\$ -	\$ 53,668.81	\$ (15,278,863.97)	\$ (28,819.27)	\$ (53,668.81)	\$ 13,261,515.01

Big Rivers Electric Corporation
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Wilson Landfill (Phase 2) - ARO (Layer 2):

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 2)				ARO Liability & Accretion Schedule (WL ARO - Layer 2)			Regulatory Asset Schedule (WL ARO - Layer 2)		
	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-WL Ending Balance Layer 1
Sep-41	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,677,396.19)	\$ -	\$ 53,858.00	\$ (15,332,721.97)	\$ (28,819.27)	\$ (53,858.00)	\$ 13,344,192.28
Oct-41	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,706,215.46)	\$ -	\$ 54,047.84	\$ (15,386,769.81)	\$ (28,819.27)	\$ (54,047.84)	\$ 13,427,059.39
Nov-41	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,735,034.73)	\$ -	\$ 54,238.36	\$ (15,441,008.17)	\$ (28,819.27)	\$ (54,238.36)	\$ 13,510,117.02
Dec-41	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,763,854.00)	\$ -	\$ 54,429.55	\$ (15,495,437.72)	\$ (28,819.27)	\$ (54,429.55)	\$ 13,593,365.84
Jan-42	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,792,673.27)	\$ -	\$ 54,621.42	\$ (15,550,059.14)	\$ (28,819.27)	\$ (54,621.42)	\$ 13,676,806.53
Feb-42	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,821,492.54)	\$ -	\$ 54,813.96	\$ (15,604,873.10)	\$ (28,819.27)	\$ (54,813.96)	\$ 13,760,439.76
Mar-42	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,850,311.81)	\$ -	\$ 55,007.18	\$ (15,659,880.28)	\$ (28,819.27)	\$ (55,007.18)	\$ 13,844,266.21
Apr-42	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,879,131.08)	\$ -	\$ 55,201.08	\$ (15,715,081.36)	\$ (28,819.27)	\$ (55,201.08)	\$ 13,928,286.56
May-42	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,907,950.35)	\$ -	\$ 55,395.66	\$ (15,770,477.02)	\$ (28,819.27)	\$ (55,395.66)	\$ 14,012,501.49
Jun-42	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,936,769.62)	\$ -	\$ 55,590.93	\$ (15,826,067.95)	\$ (28,819.27)	\$ (55,590.93)	\$ 14,096,911.69
Jul-42	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,965,588.89)	\$ -	\$ 55,786.89	\$ (15,881,854.84)	\$ (28,819.27)	\$ (55,786.89)	\$ 14,181,517.85
Aug-42	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (5,994,408.16)	\$ -	\$ 55,983.54	\$ (15,937,838.38)	\$ (28,819.27)	\$ (55,983.54)	\$ 14,266,320.66
Sep-42	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,023,227.43)	\$ -	\$ 56,180.88	\$ (15,994,019.26)	\$ (28,819.27)	\$ (56,180.88)	\$ 14,351,320.81
Oct-42	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,052,046.70)	\$ -	\$ 56,378.92	\$ (16,050,398.18)	\$ (28,819.27)	\$ (56,378.92)	\$ 14,436,519.00
Nov-42	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,080,865.97)	\$ -	\$ 56,577.65	\$ (16,106,975.83)	\$ (28,819.27)	\$ (56,577.65)	\$ 14,521,915.92
Dec-42	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,109,685.24)	\$ -	\$ 56,777.09	\$ (16,163,752.92)	\$ (28,819.27)	\$ (56,777.09)	\$ 14,607,512.28
Jan-43	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,138,504.51)	\$ -	\$ 56,977.23	\$ (16,220,730.15)	\$ (28,819.27)	\$ (56,977.23)	\$ 14,693,308.78
Feb-43	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,167,323.78)	\$ -	\$ 57,178.07	\$ (16,277,908.22)	\$ (28,819.27)	\$ (57,178.07)	\$ 14,779,306.12
Mar-43	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,196,143.05)	\$ -	\$ 57,379.63	\$ (16,335,287.85)	\$ (28,819.27)	\$ (57,379.63)	\$ 14,865,505.02
Apr-43	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,224,962.32)	\$ -	\$ 57,581.89	\$ (16,392,869.74)	\$ (28,819.27)	\$ (57,581.89)	\$ 14,951,906.18
May-43	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,253,781.59)	\$ -	\$ 57,784.87	\$ (16,450,654.61)	\$ (28,819.27)	\$ (57,784.87)	\$ 15,038,510.32
Jun-43	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,282,600.86)	\$ -	\$ 57,988.56	\$ (16,508,643.17)	\$ (28,819.27)	\$ (57,988.56)	\$ 15,125,318.15
Jul-43	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,311,420.13)	\$ -	\$ 58,192.97	\$ (16,566,836.14)	\$ (28,819.27)	\$ (58,192.97)	\$ 15,212,330.39
Aug-43	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,340,239.40)	\$ -	\$ 58,398.10	\$ (16,625,234.24)	\$ (28,819.27)	\$ (58,398.10)	\$ 15,299,547.76
Sep-43	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,369,058.67)	\$ -	\$ 58,603.95	\$ (16,683,838.19)	\$ (28,819.27)	\$ (58,603.95)	\$ 15,386,970.98
Oct-43	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,397,877.94)	\$ -	\$ 58,810.53	\$ (16,742,648.72)	\$ (28,819.27)	\$ (58,810.53)	\$ 15,474,600.78
Nov-43	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,426,697.21)	\$ -	\$ 59,017.84	\$ (16,801,666.56)	\$ (28,819.27)	\$ (59,017.84)	\$ 15,562,437.89
Dec-43	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,455,516.48)	\$ -	\$ 59,225.87	\$ (16,860,892.43)	\$ (28,819.27)	\$ (59,225.87)	\$ 15,650,483.03

Big Rivers Electric Corporation
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Wilson Landfill (Phase 2) - ARO (Layer 2):

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 2)				ARO Liability & Accretion Schedule (WL ARO - Layer 2)			Regulatory Asset Schedule (WL ARO - Layer 2)		
	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-WL Ending Balance Layer 1
Jan-44	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,484,335.75)	\$ -	\$ 59,434.65	\$ (16,920,327.08)	\$ (28,819.27)	\$ (59,434.65)	\$ 15,738,736.95
Feb-44	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,513,155.02)	\$ -	\$ 59,644.15	\$ (16,979,971.23)	\$ (28,819.27)	\$ (59,644.15)	\$ 15,827,200.37
Mar-44	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,541,974.29)	\$ -	\$ 59,854.40	\$ (17,039,825.63)	\$ (28,819.27)	\$ (59,854.40)	\$ 15,915,874.04
Apr-44	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,570,793.56)	\$ -	\$ 60,065.39	\$ (17,099,891.02)	\$ (28,819.27)	\$ (60,065.39)	\$ 16,004,758.70
May-44	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,599,612.83)	\$ -	\$ 60,277.12	\$ (17,160,168.14)	\$ (28,819.27)	\$ (60,277.12)	\$ 16,093,855.09
Jun-44	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,628,432.10)	\$ -	\$ 60,489.59	\$ (17,220,657.73)	\$ (28,819.27)	\$ (60,489.59)	\$ 16,183,163.95
Jul-44	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,657,251.37)	\$ -	\$ 60,702.82	\$ (17,281,360.55)	\$ (28,819.27)	\$ (60,702.82)	\$ 16,272,686.04
Aug-44	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,686,070.64)	\$ -	\$ 60,916.80	\$ (17,342,277.35)	\$ (28,819.27)	\$ (60,916.80)	\$ 16,362,422.11
Sep-44	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,714,889.91)	\$ -	\$ 61,131.53	\$ (17,403,408.88)	\$ (28,819.27)	\$ (61,131.53)	\$ 16,452,372.91
Oct-44	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,743,709.18)	\$ -	\$ 61,347.02	\$ (17,464,755.90)	\$ (28,819.27)	\$ (61,347.02)	\$ 16,542,539.20
Nov-44	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,772,528.45)	\$ -	\$ 61,563.26	\$ (17,526,319.16)	\$ (28,819.27)	\$ (61,563.26)	\$ 16,632,921.73
Dec-44	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,801,347.72)	\$ -	\$ 61,780.28	\$ (17,588,099.44)	\$ (28,819.27)	\$ (61,780.28)	\$ 16,723,521.28
Jan-45	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,830,166.99)	\$ -	\$ 61,998.05	\$ (17,650,097.49)	\$ (28,819.27)	\$ (61,998.05)	\$ 16,814,338.60
Feb-45	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,858,986.26)	\$ -	\$ 62,216.59	\$ (17,712,314.08)	\$ (28,819.27)	\$ (62,216.59)	\$ 16,905,374.46
Mar-45	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,887,805.53)	\$ -	\$ 62,435.91	\$ (17,774,749.99)	\$ (28,819.27)	\$ (62,435.91)	\$ 16,996,629.64
Apr-45	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,916,624.80)	\$ -	\$ 62,655.99	\$ (17,837,405.98)	\$ (28,819.27)	\$ (62,655.99)	\$ 17,088,104.90
May-45	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,945,444.07)	\$ -	\$ 62,876.86	\$ (17,900,282.84)	\$ (28,819.27)	\$ (62,876.86)	\$ 17,179,801.03
Jun-45	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (6,974,263.34)	\$ -	\$ 63,098.50	\$ (17,963,381.34)	\$ (28,819.27)	\$ (63,098.50)	\$ 17,271,718.80
Jul-45	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,003,082.61)	\$ -	\$ 63,320.92	\$ (18,026,702.26)	\$ (28,819.27)	\$ (63,320.92)	\$ 17,363,858.99
Aug-45	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,031,901.88)	\$ -	\$ 63,544.13	\$ (18,090,246.39)	\$ (28,819.27)	\$ (63,544.13)	\$ 17,456,222.39
Sep-45	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,060,721.15)	\$ -	\$ 63,768.12	\$ (18,154,014.51)	\$ (28,819.27)	\$ (63,768.12)	\$ 17,548,809.78
Oct-45	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,089,540.42)	\$ -	\$ 63,992.90	\$ (18,218,007.41)	\$ (28,819.27)	\$ (63,992.90)	\$ 17,641,621.95
Nov-45	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,118,359.69)	\$ -	\$ 64,218.48	\$ (18,282,225.89)	\$ (28,819.27)	\$ (64,218.48)	\$ 17,734,659.70
Dec-45	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,147,178.96)	\$ -	\$ 64,444.85	\$ (18,346,670.74)	\$ (28,819.27)	\$ (64,444.85)	\$ 17,827,923.82
Jan-46	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,175,998.23)	\$ -	\$ 64,672.01	\$ (18,411,342.75)	\$ (28,819.27)	\$ (64,672.01)	\$ 17,921,415.10
Feb-46	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,204,817.50)	\$ -	\$ 64,899.98	\$ (18,476,242.73)	\$ (28,819.27)	\$ (64,899.98)	\$ 18,015,134.35
Mar-46	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,233,636.77)	\$ -	\$ 65,128.76	\$ (18,541,371.49)	\$ (28,819.27)	\$ (65,128.76)	\$ 18,109,082.38
Apr-46	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,262,456.04)	\$ -	\$ 65,358.33	\$ (18,606,729.82)	\$ (28,819.27)	\$ (65,358.33)	\$ 18,203,259.98

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

Period	Capitalized Costs & Depreciation Schedule (WL ARO - Layer 2)				ARO Liability & Accretion Schedule (WL ARO - Layer 2)			Regulatory Asset Schedule (WL ARO - Layer 2)		
	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-WL Ending Balance Layer 1
May-46	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,291,275.31)	\$ -	\$ 65,588.72	\$ (18,672,318.54)	\$ (28,819.27)	\$ (65,588.72)	\$ 18,297,667.97
Jun-46	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,320,094.58)	\$ -	\$ 65,819.92	\$ (18,738,138.46)	\$ (28,819.27)	\$ (65,819.92)	\$ 18,392,307.16
Jul-46	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,348,913.85)	\$ -	\$ 66,051.94	\$ (18,804,190.40)	\$ (28,819.27)	\$ (66,051.94)	\$ 18,487,178.37
Aug-46	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,377,733.12)	\$ -	\$ 66,284.77	\$ (18,870,475.17)	\$ (28,819.27)	\$ (66,284.77)	\$ 18,582,282.41
Sep-46	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,406,552.39)	\$ -	\$ 66,518.42	\$ (18,936,993.59)	\$ (28,819.27)	\$ (66,518.42)	\$ 18,677,620.10
Oct-46	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,435,371.66)	\$ -	\$ 66,752.90	\$ (19,003,746.49)	\$ (28,819.27)	\$ (66,752.90)	\$ 18,773,192.27
Nov-46	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,464,190.93)	\$ -	\$ 66,988.21	\$ (19,070,734.70)	\$ (28,819.27)	\$ (66,988.21)	\$ 18,868,999.75
Dec-46	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,493,010.20)	\$ -	\$ 67,224.34	\$ (19,137,959.04)	\$ (28,819.27)	\$ (67,224.34)	\$ 18,965,043.36
Jan-47	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,521,829.47)	\$ -	\$ 67,461.31	\$ (19,205,420.35)	\$ (28,819.27)	\$ (67,461.31)	\$ 19,061,323.94
Feb-47	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,550,648.74)	\$ -	\$ 67,699.11	\$ (19,273,119.46)	\$ (28,819.27)	\$ (67,699.11)	\$ 19,157,842.32
Mar-47	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,579,468.01)	\$ -	\$ 67,937.75	\$ (19,341,057.21)	\$ (28,819.27)	\$ (67,937.75)	\$ 19,254,599.34
Apr-47	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,608,287.28)	\$ -	\$ 68,177.23	\$ (19,409,234.44)	\$ (28,819.27)	\$ (68,177.23)	\$ 19,351,595.84
May-47	\$ -	\$ 7,665,925.88	\$ 28,819.27	\$ (7,637,106.55)	\$ -	\$ 68,417.55	\$ (19,477,651.99)	\$ (28,819.27)	\$ (68,417.55)	\$ 19,448,832.66
Jun-47	\$ -	\$ 7,665,925.88	\$ 28,819.33	\$ (7,665,925.88)	\$ -	\$ 68,658.83	\$ (19,546,310.82)	\$ (28,819.33)	\$ (68,658.83)	\$ 19,546,310.82
Totals	\$ 7,665,925.88		\$ 7,665,925.88		\$ (7,665,925.88)	\$ 11,880,384.94		\$ (7,665,925.88)	\$ (11,880,384.94)	

Big Rivers Electric Corporation
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Wilson Landfill (Phase 2) - ARO
Layer 1

For Month-End Close: Dec-2025

Assumptions:

Initial Valuation Date: ^(f)	5/1/2015
Current Valuation Date: ^(a)	8/1/2021
Estimated Settlement Date: ^(e)	6/30/2047
No. of Years from Valuation Date to Estimated Settlement Date:	25.9
Total Cost Estimate (Current \$): ^(a)	\$ 15,478,914.00
Annual Inflation Rate: ^(b)	1.70%
Undiscounted Future Cash Flows (Current Estimate):	\$ 24,040,748.83
Undiscounted Future Cash Flows (Prior Estimate):	\$ -
Inc./ (Dec.) in Undiscounted Future Cash Flows:	\$ 24,040,748.83
Discount Rate: ^(c)	4.58%
Present Value of Inc./ (Dec.) Future Cash Flows:	\$ 5,525,209.76
No. of Years from Initial Valuation Date to Estimated Settlement Date:	32.2
Annual Depreciation Rate:^(d)	3.10880829%

updated in 2025 based on member contract extension and 2023 IRP

- ^(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 schedule "Inflation Rates".
- ^(c) Discount rate equal to Big Rivers' weighted average interest rate as of the corresponding valuation date. See schedule "Discount Rates".
- ^(d) Annual depreciation rate based on straight-line depreciation over period from valuation date to estimated retirement date.
- ^(e) End of useful life for the Wilson Plant per the 2023 IRP Table 2.3(c) December 2045, 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-WL Ending Balance Layer 1
May-15	\$ 5,525,209.76	\$ 5,525,209.76	\$ 14,314.01	\$ (14,314.01)	\$ (5,525,209.76)	\$ 21,087.88	\$ (5,546,297.64)	\$ (14,314.01)	\$ (21,087.88)	\$ 35,401.89
Jun-15	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (28,628.02)	\$ -	\$ 21,168.37	\$ (5,567,466.01)	\$ (14,314.01)	\$ (21,168.37)	\$ 70,884.27
Jul-15	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (42,942.03)	\$ -	\$ 21,249.16	\$ (5,588,715.17)	\$ (14,314.01)	\$ (21,249.16)	\$ 106,447.44
Aug-15	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (57,256.04)	\$ -	\$ 21,330.26	\$ (5,610,045.43)	\$ (14,314.01)	\$ (21,330.26)	\$ 142,091.71
Sep-15	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (71,570.05)	\$ -	\$ 21,411.67	\$ (5,631,457.10)	\$ (14,314.01)	\$ (21,411.67)	\$ 177,817.39
Oct-15	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (85,884.06)	\$ -	\$ 21,493.39	\$ (5,652,950.49)	\$ (14,314.01)	\$ (21,493.39)	\$ 213,624.79
Nov-15	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (100,198.07)	\$ -	\$ 21,575.43	\$ (5,674,525.92)	\$ (14,314.01)	\$ (21,575.43)	\$ 249,514.23
Dec-15	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (114,512.08)	\$ -	\$ 21,657.77	\$ (5,696,183.69)	\$ (14,314.01)	\$ (21,657.77)	\$ 285,486.01
Jan-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (128,826.09)	\$ -	\$ 21,740.43	\$ (5,717,924.12)	\$ (14,314.01)	\$ (21,740.43)	\$ 321,540.45
Feb-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (143,140.10)	\$ -	\$ 21,823.41	\$ (5,739,747.53)	\$ (14,314.01)	\$ (21,823.41)	\$ 357,677.87
Mar-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (157,454.11)	\$ -	\$ 21,906.70	\$ (5,761,654.23)	\$ (14,314.01)	\$ (21,906.70)	\$ 393,898.58
Apr-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (171,768.12)	\$ -	\$ 21,990.31	\$ (5,783,644.54)	\$ (14,314.01)	\$ (21,990.31)	\$ 430,202.90
May-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (186,082.13)	\$ -	\$ 22,074.24	\$ (5,805,718.78)	\$ (14,314.01)	\$ (22,074.24)	\$ 466,591.15
Jun-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (200,396.14)	\$ -	\$ 22,158.49	\$ (5,827,877.27)	\$ (14,314.01)	\$ (22,158.49)	\$ 503,063.65
Jul-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (214,710.15)	\$ -	\$ 22,243.06	\$ (5,850,120.33)	\$ (14,314.01)	\$ (22,243.06)	\$ 539,620.72
Aug-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (229,024.16)	\$ -	\$ 22,327.96	\$ (5,872,448.29)	\$ (14,314.01)	\$ (22,327.96)	\$ 576,262.69
Sep-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (243,338.17)	\$ -	\$ 22,413.18	\$ (5,894,861.47)	\$ (14,314.01)	\$ (22,413.18)	\$ 612,989.88
Oct-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (257,652.18)	\$ -	\$ 22,498.72	\$ (5,917,360.19)	\$ (14,314.01)	\$ (22,498.72)	\$ 649,802.61
Nov-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (271,966.19)	\$ -	\$ 22,584.59	\$ (5,939,944.78)	\$ (14,314.01)	\$ (22,584.59)	\$ 686,701.21
Dec-16	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (286,280.20)	\$ -	\$ 22,670.79	\$ (5,962,615.57)	\$ (14,314.01)	\$ (22,670.79)	\$ 723,686.01
Jan-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (300,594.21)	\$ -	\$ 22,757.32	\$ (5,985,372.89)	\$ (14,314.01)	\$ (22,757.32)	\$ 760,757.34
Feb-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (314,908.22)	\$ -	\$ 22,844.17	\$ (6,008,217.06)	\$ (14,314.01)	\$ (22,844.17)	\$ 797,915.52
Mar-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (329,222.23)	\$ -	\$ 22,931.36	\$ (6,031,148.42)	\$ (14,314.01)	\$ (22,931.36)	\$ 835,160.89
Apr-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (343,536.24)	\$ -	\$ 23,018.88	\$ (6,054,167.30)	\$ (14,314.01)	\$ (23,018.88)	\$ 872,493.78
May-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (357,850.25)	\$ -	\$ 23,106.74	\$ (6,077,274.04)	\$ (14,314.01)	\$ (23,106.74)	\$ 909,914.53
Jun-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (372,164.26)	\$ -	\$ 23,194.93	\$ (6,100,468.97)	\$ (14,314.01)	\$ (23,194.93)	\$ 947,423.47
Jul-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (386,478.27)	\$ -	\$ 23,283.46	\$ (6,123,752.43)	\$ (14,314.01)	\$ (23,283.46)	\$ 985,020.94
Aug-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (400,792.28)	\$ -	\$ 23,372.32	\$ (6,147,124.75)	\$ (14,314.01)	\$ (23,372.32)	\$ 1,022,707.27

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Asset Retirement Obligation (ARO) Filing for 2025

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-WL Ending Balance Layer 1
Sep-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (415,106.29)	\$ -	\$ 23,461.53	\$ (6,170,586.28)	\$ (14,314.01)	\$ (23,461.53)	\$ 1,060,482.81
Oct-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (429,420.30)	\$ -	\$ 23,551.07	\$ (6,194,137.35)	\$ (14,314.01)	\$ (23,551.07)	\$ 1,098,347.89
Nov-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (443,734.31)	\$ -	\$ 23,640.96	\$ (6,217,778.31)	\$ (14,314.01)	\$ (23,640.96)	\$ 1,136,302.86
Dec-17	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (458,048.32)	\$ -	\$ 23,731.19	\$ (6,241,509.50)	\$ (14,314.01)	\$ (23,731.19)	\$ 1,174,348.06
Jan-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (472,362.33)	\$ -	\$ 23,821.76	\$ (6,265,331.26)	\$ (14,314.01)	\$ (23,821.76)	\$ 1,212,483.83
Feb-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (486,676.34)	\$ -	\$ 23,912.68	\$ (6,289,243.94)	\$ (14,314.01)	\$ (23,912.68)	\$ 1,250,710.52
Mar-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (500,990.35)	\$ -	\$ 24,003.95	\$ (6,313,247.89)	\$ (14,314.01)	\$ (24,003.95)	\$ 1,289,028.48
Apr-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (515,304.36)	\$ -	\$ 24,095.56	\$ (6,337,343.45)	\$ (14,314.01)	\$ (24,095.56)	\$ 1,327,438.05
May-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (529,618.37)	\$ -	\$ 24,187.53	\$ (6,361,530.98)	\$ (14,314.01)	\$ (24,187.53)	\$ 1,365,939.59
Jun-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (543,932.38)	\$ -	\$ 24,279.84	\$ (6,385,810.82)	\$ (14,314.01)	\$ (24,279.84)	\$ 1,404,533.44
Jul-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (558,246.39)	\$ -	\$ 24,372.51	\$ (6,410,183.33)	\$ (14,314.01)	\$ (24,372.51)	\$ 1,443,219.96
Aug-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (572,560.40)	\$ -	\$ 24,465.53	\$ (6,434,648.86)	\$ (14,314.01)	\$ (24,465.53)	\$ 1,481,999.50
Sep-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (586,874.41)	\$ -	\$ 24,558.91	\$ (6,459,207.77)	\$ (14,314.01)	\$ (24,558.91)	\$ 1,520,872.42
Oct-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (601,188.42)	\$ -	\$ 24,652.64	\$ (6,483,860.41)	\$ (14,314.01)	\$ (24,652.64)	\$ 1,559,839.07
Nov-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (615,502.43)	\$ -	\$ 24,746.73	\$ (6,508,607.14)	\$ (14,314.01)	\$ (24,746.73)	\$ 1,598,899.81
Dec-18	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (629,816.44)	\$ -	\$ 24,841.18	\$ (6,533,448.32)	\$ (14,314.01)	\$ (24,841.18)	\$ 1,638,055.00
Jan-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (644,130.45)	\$ -	\$ 24,935.99	\$ (6,558,384.31)	\$ (14,314.01)	\$ (24,935.99)	\$ 1,677,305.00
Feb-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (658,444.46)	\$ -	\$ 25,031.17	\$ (6,583,415.48)	\$ (14,314.01)	\$ (25,031.17)	\$ 1,716,650.18
Mar-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (672,758.47)	\$ -	\$ 25,126.70	\$ (6,608,542.18)	\$ (14,314.01)	\$ (25,126.70)	\$ 1,756,090.89
Apr-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (687,072.48)	\$ -	\$ 25,222.60	\$ (6,633,764.78)	\$ (14,314.01)	\$ (25,222.60)	\$ 1,795,627.50
May-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (701,386.49)	\$ -	\$ 25,318.87	\$ (6,659,083.65)	\$ (14,314.01)	\$ (25,318.87)	\$ 1,835,260.38
Jun-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (715,700.50)	\$ -	\$ 25,415.50	\$ (6,684,499.15)	\$ (14,314.01)	\$ (25,415.50)	\$ 1,874,989.89
Jul-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (730,014.51)	\$ -	\$ 25,512.51	\$ (6,710,011.66)	\$ (14,314.01)	\$ (25,512.51)	\$ 1,914,816.41
Aug-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (744,328.52)	\$ -	\$ 25,609.88	\$ (6,735,621.54)	\$ (14,314.01)	\$ (25,609.88)	\$ 1,954,740.30
Sep-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (758,642.53)	\$ -	\$ 25,707.62	\$ (6,761,329.16)	\$ (14,314.01)	\$ (25,707.62)	\$ 1,994,761.93
Oct-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (772,956.54)	\$ -	\$ 25,805.74	\$ (6,787,134.90)	\$ (14,314.01)	\$ (25,805.74)	\$ 2,034,881.68
Nov-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (787,270.55)	\$ -	\$ 25,904.23	\$ (6,813,039.13)	\$ (14,314.01)	\$ (25,904.23)	\$ 2,075,099.92
Dec-19	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (801,584.56)	\$ -	\$ 26,003.10	\$ (6,839,042.23)	\$ (14,314.01)	\$ (26,003.10)	\$ 2,115,417.03

Big Rivers Electric Corporation
Case No. 2022-00201
Asset Retirement Obligation (ARO) Filing for 2025

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-WL Ending Balance Layer 1
Jan-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (815,898.57)	\$ -	\$ 26,102.34	\$ (6,865,144.57)	\$ (14,314.01)	\$ (26,102.34)	\$ 2,155,833.38
Feb-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (830,212.58)	\$ -	\$ 26,201.97	\$ (6,891,346.54)	\$ (14,314.01)	\$ (26,201.97)	\$ 2,196,349.36
Mar-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (844,526.59)	\$ -	\$ 26,301.97	\$ (6,917,648.51)	\$ (14,314.01)	\$ (26,301.97)	\$ 2,236,965.34
Apr-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (858,840.60)	\$ -	\$ 26,402.36	\$ (6,944,050.87)	\$ (14,314.01)	\$ (26,402.36)	\$ 2,277,681.71
May-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (873,154.61)	\$ -	\$ 26,503.13	\$ (6,970,554.00)	\$ (14,314.01)	\$ (26,503.13)	\$ 2,318,498.85
Jun-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (887,468.62)	\$ -	\$ 26,604.28	\$ (6,997,158.28)	\$ (14,314.01)	\$ (26,604.28)	\$ 2,359,417.14
Jul-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (901,782.63)	\$ -	\$ 26,705.82	\$ (7,023,864.10)	\$ (14,314.01)	\$ (26,705.82)	\$ 2,400,436.97
Aug-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (916,096.64)	\$ -	\$ 26,807.75	\$ (7,050,671.85)	\$ (14,314.01)	\$ (26,807.75)	\$ 2,441,558.73
Sep-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (930,410.65)	\$ -	\$ 26,910.06	\$ (7,077,581.91)	\$ (14,314.01)	\$ (26,910.06)	\$ 2,482,782.80
Oct-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (944,724.66)	\$ -	\$ 27,012.77	\$ (7,104,594.68)	\$ (14,314.01)	\$ (27,012.77)	\$ 2,524,109.58
Nov-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (959,038.67)	\$ -	\$ 27,115.87	\$ (7,131,710.55)	\$ (14,314.01)	\$ (27,115.87)	\$ 2,565,539.46
Dec-20	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (973,352.68)	\$ -	\$ 27,219.36	\$ (7,158,929.91)	\$ (14,314.01)	\$ (27,219.36)	\$ 2,607,072.83
Jan-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (987,666.69)	\$ -	\$ 27,323.25	\$ (7,186,253.16)	\$ (14,314.01)	\$ (27,323.25)	\$ 2,648,710.09
Feb-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,001,980.70)	\$ -	\$ 27,427.53	\$ (7,213,680.69)	\$ (14,314.01)	\$ (27,427.53)	\$ 2,690,451.63
Mar-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,016,294.71)	\$ -	\$ 27,532.21	\$ (7,241,212.90)	\$ (14,314.01)	\$ (27,532.21)	\$ 2,732,297.85
Apr-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,030,608.72)	\$ -	\$ 27,637.30	\$ (7,268,850.20)	\$ (14,314.01)	\$ (27,637.30)	\$ 2,774,249.16
May-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,044,922.73)	\$ -	\$ 27,742.78	\$ (7,296,592.98)	\$ (14,314.01)	\$ (27,742.78)	\$ 2,816,305.95
Jun-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,059,236.74)	\$ -	\$ 27,848.66	\$ (7,324,441.64)	\$ (14,314.01)	\$ (27,848.66)	\$ 2,858,468.62
Jul-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,073,550.75)	\$ -	\$ 27,954.95	\$ (7,352,396.59)	\$ (14,314.01)	\$ (27,954.95)	\$ 2,900,737.58
Aug-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,087,864.76)	\$ -	\$ 28,061.65	\$ (7,380,458.24)	\$ (14,314.01)	\$ (28,061.65)	\$ 2,943,113.24
Sep-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,102,178.77)	\$ -	\$ 28,168.75	\$ (7,408,626.99)	\$ (14,314.01)	\$ (28,168.75)	\$ 2,985,596.00
Oct-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,116,492.78)	\$ -	\$ 28,276.26	\$ (7,436,903.25)	\$ (14,314.01)	\$ (28,276.26)	\$ 3,028,186.27
Nov-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,130,806.79)	\$ -	\$ 28,384.18	\$ (7,465,287.43)	\$ (14,314.01)	\$ (28,384.18)	\$ 3,070,884.46
Dec-21	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,145,120.80)	\$ -	\$ 28,492.51	\$ (7,493,779.94)	\$ (14,314.01)	\$ (28,492.51)	\$ 3,113,690.98
Jan-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,159,434.81)	\$ -	\$ 28,601.26	\$ (7,522,381.20)	\$ (14,314.01)	\$ (28,601.26)	\$ 3,156,606.25
Feb-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,173,748.82)	\$ -	\$ 28,710.42	\$ (7,551,091.62)	\$ (14,314.01)	\$ (28,710.42)	\$ 3,199,630.68
Mar-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,188,062.83)	\$ -	\$ 28,820.00	\$ (7,579,911.62)	\$ (14,314.01)	\$ (28,820.00)	\$ 3,242,764.69
Apr-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,202,376.84)	\$ -	\$ 28,930.00	\$ (7,608,841.62)	\$ (14,314.01)	\$ (28,930.00)	\$ 3,286,008.70

Big Rivers Electric Corporation
Case No. 2022-00201
Asset Retirement Obligation (ARO) Filing for 2025

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-WL Ending Balance Layer 1
May-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,216,690.85)	\$ -	\$ 29,040.41	\$ (7,637,882.03)	\$ (14,314.01)	\$ (29,040.41)	\$ 3,329,363.12
Jun-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,231,004.86)	\$ -	\$ 29,151.25	\$ (7,667,033.28)	\$ (14,314.01)	\$ (29,151.25)	\$ 3,372,828.38
Jul-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,245,318.87)	\$ -	\$ 29,262.51	\$ (7,696,295.79)	\$ (14,314.01)	\$ (29,262.51)	\$ 3,416,404.90
Aug-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,259,632.88)	\$ -	\$ 29,374.20	\$ (7,725,669.99)	\$ (14,314.01)	\$ (29,374.20)	\$ 3,460,093.11
Sep-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,273,946.89)	\$ -	\$ 29,486.31	\$ (7,755,156.30)	\$ (14,314.01)	\$ (29,486.31)	\$ 3,503,893.43
Oct-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,288,260.90)	\$ -	\$ 29,598.85	\$ (7,784,755.15)	\$ (14,314.01)	\$ (29,598.85)	\$ 3,547,806.29
Nov-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,302,574.91)	\$ -	\$ 29,711.82	\$ (7,814,466.97)	\$ (14,314.01)	\$ (29,711.82)	\$ 3,591,832.12
Dec-22	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,316,888.92)	\$ -	\$ 29,825.22	\$ (7,844,292.19)	\$ (14,314.01)	\$ (29,825.22)	\$ 3,635,971.35
Jan-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,331,202.93)	\$ -	\$ 29,939.05	\$ (7,874,231.24)	\$ (14,314.01)	\$ (29,939.05)	\$ 3,680,224.41
Feb-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,345,516.94)	\$ -	\$ 30,053.32	\$ (7,904,284.56)	\$ (14,314.01)	\$ (30,053.32)	\$ 3,724,591.74
Mar-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,359,830.95)	\$ -	\$ 30,168.02	\$ (7,934,452.58)	\$ (14,314.01)	\$ (30,168.02)	\$ 3,769,073.77
Apr-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,374,144.96)	\$ -	\$ 30,283.16	\$ (7,964,735.74)	\$ (14,314.01)	\$ (30,283.16)	\$ 3,813,670.94
May-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,388,458.97)	\$ -	\$ 30,398.74	\$ (7,995,134.48)	\$ (14,314.01)	\$ (30,398.74)	\$ 3,858,383.69
Jun-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,402,772.98)	\$ -	\$ 30,514.76	\$ (8,025,649.24)	\$ (14,314.01)	\$ (30,514.76)	\$ 3,903,212.46
Jul-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,417,086.99)	\$ -	\$ 30,631.23	\$ (8,056,280.47)	\$ (14,314.01)	\$ (30,631.23)	\$ 3,948,157.70
Aug-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,431,401.00)	\$ -	\$ 30,748.14	\$ (8,087,028.61)	\$ (14,314.01)	\$ (30,748.14)	\$ 3,993,219.85
Sep-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,445,715.01)	\$ -	\$ 30,865.49	\$ (8,117,894.10)	\$ (14,314.01)	\$ (30,865.49)	\$ 4,038,399.35
Oct-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,460,029.02)	\$ -	\$ 30,983.30	\$ (8,148,877.40)	\$ (14,314.01)	\$ (30,983.30)	\$ 4,083,696.66
Nov-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,474,343.03)	\$ -	\$ 31,101.55	\$ (8,179,978.95)	\$ (14,314.01)	\$ (31,101.55)	\$ 4,129,112.22
Dec-23	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,488,657.04)	\$ -	\$ 31,220.25	\$ (8,211,199.20)	\$ (14,314.01)	\$ (31,220.25)	\$ 4,174,646.48
Jan-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,502,971.05)	\$ -	\$ 31,339.41	\$ (8,242,538.61)	\$ (14,314.01)	\$ (31,339.41)	\$ 4,220,299.90
Feb-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,517,285.06)	\$ -	\$ 31,459.02	\$ (8,273,997.63)	\$ (14,314.01)	\$ (31,459.02)	\$ 4,266,072.93
Mar-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,531,599.07)	\$ -	\$ 31,579.09	\$ (8,305,576.72)	\$ (14,314.01)	\$ (31,579.09)	\$ 4,311,966.03
Apr-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,545,913.08)	\$ -	\$ 31,699.62	\$ (8,337,276.34)	\$ (14,314.01)	\$ (31,699.62)	\$ 4,357,979.66
May-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,560,227.09)	\$ -	\$ 31,820.60	\$ (8,369,096.94)	\$ (14,314.01)	\$ (31,820.60)	\$ 4,404,114.27
Jun-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,574,541.10)	\$ -	\$ 31,942.05	\$ (8,401,038.99)	\$ (14,314.01)	\$ (31,942.05)	\$ 4,450,370.33
Jul-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,588,855.11)	\$ -	\$ 32,063.97	\$ (8,433,102.96)	\$ (14,314.01)	\$ (32,063.97)	\$ 4,496,748.31
Aug-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,603,169.12)	\$ -	\$ 32,186.34	\$ (8,465,289.30)	\$ (14,314.01)	\$ (32,186.34)	\$ 4,543,248.66

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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-WL Ending Balance Layer 1
Sep-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,617,483.13)	\$ -	\$ 32,309.19	\$ (8,497,598.49)	\$ (14,314.01)	\$ (32,309.19)	\$ 4,589,871.86
Oct-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,631,797.14)	\$ -	\$ 32,432.50	\$ (8,530,030.99)	\$ (14,314.01)	\$ (32,432.50)	\$ 4,636,618.37
Nov-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,646,111.15)	\$ -	\$ 32,556.28	\$ (8,562,587.27)	\$ (14,314.01)	\$ (32,556.28)	\$ 4,683,488.66
Dec-24	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,660,425.16)	\$ -	\$ 32,680.54	\$ (8,595,267.81)	\$ (14,314.01)	\$ (32,680.54)	\$ 4,730,483.21
Jan-25	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,674,739.17)	\$ -	\$ 32,805.27	\$ (8,628,073.08)	\$ (14,314.01)	\$ (32,805.27)	\$ 4,777,602.49
Feb-25	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,689,053.18)	\$ -	\$ 32,930.48	\$ (8,661,003.56)	\$ (14,314.01)	\$ (32,930.48)	\$ 4,824,846.98
Mar-25	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,703,367.19)	\$ -	\$ 33,056.16	\$ (8,694,059.72)	\$ (14,314.01)	\$ (33,056.16)	\$ 4,872,217.15
Apr-25	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,717,681.20)	\$ -	\$ 33,182.33	\$ (8,727,242.05)	\$ (14,314.01)	\$ (33,182.33)	\$ 4,919,713.49
May-25	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,731,995.21)	\$ -	\$ 33,308.97	\$ (8,760,551.02)	\$ (14,314.01)	\$ (33,308.97)	\$ 4,967,336.47
Jun-25	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,746,309.22)	\$ -	\$ 33,436.10	\$ (8,793,987.12)	\$ (14,314.01)	\$ (33,436.10)	\$ 5,015,086.58
Jul-25	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,760,623.23)	\$ -	\$ 33,563.72	\$ (8,827,550.84)	\$ (14,314.01)	\$ (33,563.72)	\$ 5,062,964.31
Aug-25	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,774,937.24)	\$ -	\$ 33,691.82	\$ (8,861,242.66)	\$ (14,314.01)	\$ (33,691.82)	\$ 5,110,970.14
Sep-25	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,789,251.25)	\$ -	\$ 33,820.41	\$ (8,895,063.07)	\$ (14,314.01)	\$ (33,820.41)	\$ 5,159,104.56
Oct-25	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,803,565.26)	\$ -	\$ 33,949.49	\$ (8,929,012.56)	\$ (14,314.01)	\$ (33,949.49)	\$ 5,207,368.06
Nov-25	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,817,879.27)	\$ -	\$ 34,079.06	\$ (8,963,091.62)	\$ (14,314.01)	\$ (34,079.06)	\$ 5,255,761.13
Dec-25	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,832,193.28)	\$ -	\$ 34,209.13	\$ (8,997,300.75)	\$ (14,314.01)	\$ (34,209.13)	\$ 5,304,284.27
Jan-26	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,846,507.29)	\$ -	\$ 34,339.70	\$ (9,031,640.45)	\$ (14,314.01)	\$ (34,339.70)	\$ 5,352,937.98
Feb-26	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,860,821.30)	\$ -	\$ 34,470.76	\$ (9,066,111.21)	\$ (14,314.01)	\$ (34,470.76)	\$ 5,401,722.75
Mar-26	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,875,135.31)	\$ -	\$ 34,602.32	\$ (9,100,713.53)	\$ (14,314.01)	\$ (34,602.32)	\$ 5,450,639.08
Apr-26	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,889,449.32)	\$ -	\$ 34,734.39	\$ (9,135,447.92)	\$ (14,314.01)	\$ (34,734.39)	\$ 5,499,687.48
May-26	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,903,763.33)	\$ -	\$ 34,866.96	\$ (9,170,314.88)	\$ (14,314.01)	\$ (34,866.96)	\$ 5,548,868.45
Jun-26	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,918,077.34)	\$ -	\$ 35,000.04	\$ (9,205,314.92)	\$ (14,314.01)	\$ (35,000.04)	\$ 5,598,182.50
Jul-26	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,932,391.35)	\$ -	\$ 35,133.62	\$ (9,240,448.54)	\$ (14,314.01)	\$ (35,133.62)	\$ 5,647,630.13
Aug-26	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,946,705.36)	\$ -	\$ 35,267.71	\$ (9,275,716.25)	\$ (14,314.01)	\$ (35,267.71)	\$ 5,697,211.85
Sep-26	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,961,019.37)	\$ -	\$ 35,402.32	\$ (9,311,118.57)	\$ (14,314.01)	\$ (35,402.32)	\$ 5,746,928.18
Oct-26	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,975,333.38)	\$ -	\$ 35,537.44	\$ (9,346,656.01)	\$ (14,314.01)	\$ (35,537.44)	\$ 5,796,779.63
Nov-26	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (1,989,647.39)	\$ -	\$ 35,673.07	\$ (9,382,329.08)	\$ (14,314.01)	\$ (35,673.07)	\$ 5,846,766.71
Dec-26	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,003,961.40)	\$ -	\$ 35,809.22	\$ (9,418,138.30)	\$ (14,314.01)	\$ (35,809.22)	\$ 5,896,889.94

Big Rivers Electric Corporation
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Asset Retirement Obligation (ARO) Filing for 2025

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-WL Ending Balance Layer 1
Jan-27	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,018,275.41)	\$ -	\$ 35,945.89	\$ (9,454,084.19)	\$ (14,314.01)	\$ (35,945.89)	\$ 5,947,149.84
Feb-27	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,032,589.42)	\$ -	\$ 36,083.09	\$ (9,490,167.28)	\$ (14,314.01)	\$ (36,083.09)	\$ 5,997,546.94
Mar-27	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,046,903.43)	\$ -	\$ 36,220.81	\$ (9,526,388.09)	\$ (14,314.01)	\$ (36,220.81)	\$ 6,048,081.76
Apr-27	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,061,217.44)	\$ -	\$ 36,359.05	\$ (9,562,747.14)	\$ (14,314.01)	\$ (36,359.05)	\$ 6,098,754.82
May-27	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,075,531.45)	\$ -	\$ 36,497.82	\$ (9,599,244.96)	\$ (14,314.01)	\$ (36,497.82)	\$ 6,149,566.65
Jun-27	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,089,845.46)	\$ -	\$ 36,637.12	\$ (9,635,882.08)	\$ (14,314.01)	\$ (36,637.12)	\$ 6,200,517.78
Jul-27	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,104,159.47)	\$ -	\$ 36,776.95	\$ (9,672,659.03)	\$ (14,314.01)	\$ (36,776.95)	\$ 6,251,608.74
Aug-27	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,118,473.48)	\$ -	\$ 36,917.32	\$ (9,709,576.35)	\$ (14,314.01)	\$ (36,917.32)	\$ 6,302,840.07
Sep-27	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,132,787.49)	\$ -	\$ 37,058.22	\$ (9,746,634.57)	\$ (14,314.01)	\$ (37,058.22)	\$ 6,354,212.30
Oct-27	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,147,101.50)	\$ -	\$ 37,199.66	\$ (9,783,834.23)	\$ (14,314.01)	\$ (37,199.66)	\$ 6,405,725.97
Nov-27	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,161,415.51)	\$ -	\$ 37,341.63	\$ (9,821,175.86)	\$ (14,314.01)	\$ (37,341.63)	\$ 6,457,381.61
Dec-27	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,175,729.52)	\$ -	\$ 37,484.15	\$ (9,858,660.01)	\$ (14,314.01)	\$ (37,484.15)	\$ 6,509,179.77
Jan-28	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,190,043.53)	\$ -	\$ 37,627.22	\$ (9,896,287.23)	\$ (14,314.01)	\$ (37,627.22)	\$ 6,561,121.00
Feb-28	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,204,357.54)	\$ -	\$ 37,770.83	\$ (9,934,058.06)	\$ (14,314.01)	\$ (37,770.83)	\$ 6,613,205.84
Mar-28	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,218,671.55)	\$ -	\$ 37,914.99	\$ (9,971,973.05)	\$ (14,314.01)	\$ (37,914.99)	\$ 6,665,434.84
Apr-28	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,232,985.56)	\$ -	\$ 38,059.70	\$ (10,010,032.75)	\$ (14,314.01)	\$ (38,059.70)	\$ 6,717,808.55
May-28	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,247,299.57)	\$ -	\$ 38,204.96	\$ (10,048,237.71)	\$ (14,314.01)	\$ (38,204.96)	\$ 6,770,327.52
Jun-28	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,261,613.58)	\$ -	\$ 38,350.77	\$ (10,086,588.48)	\$ (14,314.01)	\$ (38,350.77)	\$ 6,822,992.30
Jul-28	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,275,927.59)	\$ -	\$ 38,497.15	\$ (10,125,085.63)	\$ (14,314.01)	\$ (38,497.15)	\$ 6,875,803.46
Aug-28	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,290,241.60)	\$ -	\$ 38,644.08	\$ (10,163,729.71)	\$ (14,314.01)	\$ (38,644.08)	\$ 6,928,761.55
Sep-28	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,304,555.61)	\$ -	\$ 38,791.57	\$ (10,202,521.28)	\$ (14,314.01)	\$ (38,791.57)	\$ 6,981,867.13
Oct-28	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,318,869.62)	\$ -	\$ 38,939.62	\$ (10,241,460.90)	\$ (14,314.01)	\$ (38,939.62)	\$ 7,035,120.76
Nov-28	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,333,183.63)	\$ -	\$ 39,088.24	\$ (10,280,549.14)	\$ (14,314.01)	\$ (39,088.24)	\$ 7,088,523.01
Dec-28	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,347,497.64)	\$ -	\$ 39,237.43	\$ (10,319,786.57)	\$ (14,314.01)	\$ (39,237.43)	\$ 7,142,074.45
Jan-29	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,361,811.65)	\$ -	\$ 39,387.19	\$ (10,359,173.76)	\$ (14,314.01)	\$ (39,387.19)	\$ 7,195,775.65
Feb-29	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,376,125.66)	\$ -	\$ 39,537.51	\$ (10,398,711.27)	\$ (14,314.01)	\$ (39,537.51)	\$ 7,249,627.17
Mar-29	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,390,439.67)	\$ -	\$ 39,688.41	\$ (10,438,399.68)	\$ (14,314.01)	\$ (39,688.41)	\$ 7,303,629.59
Apr-29	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,404,753.68)	\$ -	\$ 39,839.89	\$ (10,478,239.57)	\$ (14,314.01)	\$ (39,839.89)	\$ 7,357,783.49

Big Rivers Electric Corporation
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Asset Retirement Obligation (ARO) Filing for 2025

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-WL Ending Balance Layer 1
May-29	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,419,067.69)	\$ -	\$ 39,991.95	\$ (10,518,231.52)	\$ (14,314.01)	\$ (39,991.95)	\$ 7,412,089.45
Jun-29	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,433,381.70)	\$ -	\$ 40,144.58	\$ (10,558,376.10)	\$ (14,314.01)	\$ (40,144.58)	\$ 7,466,548.04
Jul-29	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,447,695.71)	\$ -	\$ 40,297.80	\$ (10,598,673.90)	\$ (14,314.01)	\$ (40,297.80)	\$ 7,521,159.85
Aug-29	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,462,009.72)	\$ -	\$ 40,451.61	\$ (10,639,125.51)	\$ (14,314.01)	\$ (40,451.61)	\$ 7,575,925.47
Sep-29	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,476,323.73)	\$ -	\$ 40,606.00	\$ (10,679,731.51)	\$ (14,314.01)	\$ (40,606.00)	\$ 7,630,845.48
Oct-29	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,490,637.74)	\$ -	\$ 40,760.98	\$ (10,720,492.49)	\$ (14,314.01)	\$ (40,760.98)	\$ 7,685,920.47
Nov-29	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,504,951.75)	\$ -	\$ 40,916.55	\$ (10,761,409.04)	\$ (14,314.01)	\$ (40,916.55)	\$ 7,741,151.03
Dec-29	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,519,265.76)	\$ -	\$ 41,072.71	\$ (10,802,481.75)	\$ (14,314.01)	\$ (41,072.71)	\$ 7,796,537.75
Jan-30	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,533,579.77)	\$ -	\$ 41,229.47	\$ (10,843,711.22)	\$ (14,314.01)	\$ (41,229.47)	\$ 7,852,081.23
Feb-30	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,547,893.78)	\$ -	\$ 41,386.83	\$ (10,885,098.05)	\$ (14,314.01)	\$ (41,386.83)	\$ 7,907,782.07
Mar-30	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,562,207.79)	\$ -	\$ 41,544.79	\$ (10,926,642.84)	\$ (14,314.01)	\$ (41,544.79)	\$ 7,963,640.87
Apr-30	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,576,521.80)	\$ -	\$ 41,703.35	\$ (10,968,346.19)	\$ (14,314.01)	\$ (41,703.35)	\$ 8,019,658.23
May-30	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,590,835.81)	\$ -	\$ 41,862.52	\$ (11,010,208.71)	\$ (14,314.01)	\$ (41,862.52)	\$ 8,075,834.76
Jun-30	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,605,149.82)	\$ -	\$ 42,022.30	\$ (11,052,231.01)	\$ (14,314.01)	\$ (42,022.30)	\$ 8,132,171.07
Jul-30	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,619,463.83)	\$ -	\$ 42,182.68	\$ (11,094,413.69)	\$ (14,314.01)	\$ (42,182.68)	\$ 8,188,667.76
Aug-30	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,633,777.84)	\$ -	\$ 42,343.68	\$ (11,136,757.37)	\$ (14,314.01)	\$ (42,343.68)	\$ 8,245,325.45
Sep-30	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,648,091.85)	\$ -	\$ 42,505.29	\$ (11,179,262.66)	\$ (14,314.01)	\$ (42,505.29)	\$ 8,302,144.75
Oct-30	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,662,405.86)	\$ -	\$ 42,667.52	\$ (11,221,930.18)	\$ (14,314.01)	\$ (42,667.52)	\$ 8,359,126.28
Nov-30	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,676,719.87)	\$ -	\$ 42,830.37	\$ (11,264,760.55)	\$ (14,314.01)	\$ (42,830.37)	\$ 8,416,270.66
Dec-30	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,691,033.88)	\$ -	\$ 42,993.84	\$ (11,307,754.39)	\$ (14,314.01)	\$ (42,993.84)	\$ 8,473,578.51
Jan-31	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,705,347.89)	\$ -	\$ 43,157.93	\$ (11,350,912.32)	\$ (14,314.01)	\$ (43,157.93)	\$ 8,531,050.45
Feb-31	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,719,661.90)	\$ -	\$ 43,322.65	\$ (11,394,234.97)	\$ (14,314.01)	\$ (43,322.65)	\$ 8,588,687.11
Mar-31	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,733,975.91)	\$ -	\$ 43,488.00	\$ (11,437,722.97)	\$ (14,314.01)	\$ (43,488.00)	\$ 8,646,489.12
Apr-31	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,748,289.92)	\$ -	\$ 43,653.98	\$ (11,481,376.95)	\$ (14,314.01)	\$ (43,653.98)	\$ 8,704,457.11
May-31	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,762,603.93)	\$ -	\$ 43,820.59	\$ (11,525,197.54)	\$ (14,314.01)	\$ (43,820.59)	\$ 8,762,591.71
Jun-31	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,776,917.94)	\$ -	\$ 43,987.84	\$ (11,569,185.38)	\$ (14,314.01)	\$ (43,987.84)	\$ 8,820,893.56
Jul-31	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,791,231.95)	\$ -	\$ 44,155.72	\$ (11,613,341.10)	\$ (14,314.01)	\$ (44,155.72)	\$ 8,879,363.29
Aug-31	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,805,545.96)	\$ -	\$ 44,324.25	\$ (11,657,665.35)	\$ (14,314.01)	\$ (44,324.25)	\$ 8,938,001.55

Big Rivers Electric Corporation
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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-WL Ending Balance Layer 1
Sep-31	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,819,859.97)	\$ -	\$ 44,493.42	\$ (11,702,158.77)	\$ (14,314.01)	\$ (44,493.42)	\$ 8,996,808.98
Oct-31	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,834,173.98)	\$ -	\$ 44,663.24	\$ (11,746,822.01)	\$ (14,314.01)	\$ (44,663.24)	\$ 9,055,786.23
Nov-31	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,848,487.99)	\$ -	\$ 44,833.70	\$ (11,791,655.71)	\$ (14,314.01)	\$ (44,833.70)	\$ 9,114,933.94
Dec-31	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,862,802.00)	\$ -	\$ 45,004.82	\$ (11,836,660.53)	\$ (14,314.01)	\$ (45,004.82)	\$ 9,174,252.77
Jan-32	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,877,116.01)	\$ -	\$ 45,176.59	\$ (11,881,837.12)	\$ (14,314.01)	\$ (45,176.59)	\$ 9,233,743.37
Feb-32	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,891,430.02)	\$ -	\$ 45,349.01	\$ (11,927,186.13)	\$ (14,314.01)	\$ (45,349.01)	\$ 9,293,406.39
Mar-32	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,905,744.03)	\$ -	\$ 45,522.09	\$ (11,972,708.22)	\$ (14,314.01)	\$ (45,522.09)	\$ 9,353,242.49
Apr-32	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,920,058.04)	\$ -	\$ 45,695.84	\$ (12,018,404.06)	\$ (14,314.01)	\$ (45,695.84)	\$ 9,413,252.34
May-32	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,934,372.05)	\$ -	\$ 45,870.24	\$ (12,064,274.30)	\$ (14,314.01)	\$ (45,870.24)	\$ 9,473,436.59
Jun-32	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,948,686.06)	\$ -	\$ 46,045.31	\$ (12,110,319.61)	\$ (14,314.01)	\$ (46,045.31)	\$ 9,533,795.91
Jul-32	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,963,000.07)	\$ -	\$ 46,221.05	\$ (12,156,540.66)	\$ (14,314.01)	\$ (46,221.05)	\$ 9,594,330.97
Aug-32	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,977,314.08)	\$ -	\$ 46,397.46	\$ (12,202,938.12)	\$ (14,314.01)	\$ (46,397.46)	\$ 9,655,042.44
Sep-32	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (2,991,628.09)	\$ -	\$ 46,574.55	\$ (12,249,512.67)	\$ (14,314.01)	\$ (46,574.55)	\$ 9,715,931.00
Oct-32	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,005,942.10)	\$ -	\$ 46,752.31	\$ (12,296,264.98)	\$ (14,314.01)	\$ (46,752.31)	\$ 9,776,997.32
Nov-32	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,020,256.11)	\$ -	\$ 46,930.74	\$ (12,343,195.72)	\$ (14,314.01)	\$ (46,930.74)	\$ 9,838,242.07
Dec-32	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,034,570.12)	\$ -	\$ 47,109.86	\$ (12,390,305.58)	\$ (14,314.01)	\$ (47,109.86)	\$ 9,899,665.94
Jan-33	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,048,884.13)	\$ -	\$ 47,289.67	\$ (12,437,595.25)	\$ (14,314.01)	\$ (47,289.67)	\$ 9,961,269.62
Feb-33	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,063,198.14)	\$ -	\$ 47,470.16	\$ (12,485,065.41)	\$ (14,314.01)	\$ (47,470.16)	\$ 10,023,053.79
Mar-33	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,077,512.15)	\$ -	\$ 47,651.33	\$ (12,532,716.74)	\$ (14,314.01)	\$ (47,651.33)	\$ 10,085,019.13
Apr-33	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,091,826.16)	\$ -	\$ 47,833.20	\$ (12,580,549.94)	\$ (14,314.01)	\$ (47,833.20)	\$ 10,147,166.34
May-33	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,106,140.17)	\$ -	\$ 48,015.77	\$ (12,628,565.71)	\$ (14,314.01)	\$ (48,015.77)	\$ 10,209,496.12
Jun-33	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,120,454.18)	\$ -	\$ 48,199.03	\$ (12,676,764.74)	\$ (14,314.01)	\$ (48,199.03)	\$ 10,272,009.16
Jul-33	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,134,768.19)	\$ -	\$ 48,382.99	\$ (12,725,147.73)	\$ (14,314.01)	\$ (48,382.99)	\$ 10,334,706.16
Aug-33	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,149,082.20)	\$ -	\$ 48,567.65	\$ (12,773,715.38)	\$ (14,314.01)	\$ (48,567.65)	\$ 10,397,587.82
Sep-33	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,163,396.21)	\$ -	\$ 48,753.01	\$ (12,822,468.39)	\$ (14,314.01)	\$ (48,753.01)	\$ 10,460,654.84
Oct-33	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,177,710.22)	\$ -	\$ 48,939.09	\$ (12,871,407.48)	\$ (14,314.01)	\$ (48,939.09)	\$ 10,523,907.94
Nov-33	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,192,024.23)	\$ -	\$ 49,125.87	\$ (12,920,533.35)	\$ (14,314.01)	\$ (49,125.87)	\$ 10,587,347.82
Dec-33	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,206,338.24)	\$ -	\$ 49,313.37	\$ (12,969,846.72)	\$ (14,314.01)	\$ (49,313.37)	\$ 10,650,975.20

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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-WL Ending Balance Layer 1
Jan-34	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,220,652.25)	\$ -	\$ 49,501.58	\$ (13,019,348.30)	\$ (14,314.01)	\$ (49,501.58)	\$ 10,714,790.79
Feb-34	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,234,966.26)	\$ -	\$ 49,690.51	\$ (13,069,038.81)	\$ (14,314.01)	\$ (49,690.51)	\$ 10,778,795.31
Mar-34	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,249,280.27)	\$ -	\$ 49,880.16	\$ (13,118,918.97)	\$ (14,314.01)	\$ (49,880.16)	\$ 10,842,989.48
Apr-34	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,263,594.28)	\$ -	\$ 50,070.54	\$ (13,168,989.51)	\$ (14,314.01)	\$ (50,070.54)	\$ 10,907,374.03
May-34	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,277,908.29)	\$ -	\$ 50,261.64	\$ (13,219,251.15)	\$ (14,314.01)	\$ (50,261.64)	\$ 10,971,949.68
Jun-34	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,292,222.30)	\$ -	\$ 50,453.48	\$ (13,269,704.63)	\$ (14,314.01)	\$ (50,453.48)	\$ 11,036,717.17
Jul-34	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,306,536.31)	\$ -	\$ 50,646.04	\$ (13,320,350.67)	\$ (14,314.01)	\$ (50,646.04)	\$ 11,101,677.22
Aug-34	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,320,850.32)	\$ -	\$ 50,839.34	\$ (13,371,190.01)	\$ (14,314.01)	\$ (50,839.34)	\$ 11,166,830.57
Sep-34	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,335,164.33)	\$ -	\$ 51,033.38	\$ (13,422,223.39)	\$ (14,314.01)	\$ (51,033.38)	\$ 11,232,177.96
Oct-34	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,349,478.34)	\$ -	\$ 51,228.15	\$ (13,473,451.54)	\$ (14,314.01)	\$ (51,228.15)	\$ 11,297,720.12
Nov-34	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,363,792.35)	\$ -	\$ 51,423.67	\$ (13,524,875.21)	\$ (14,314.01)	\$ (51,423.67)	\$ 11,363,457.80
Dec-34	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,378,106.36)	\$ -	\$ 51,619.94	\$ (13,576,495.15)	\$ (14,314.01)	\$ (51,619.94)	\$ 11,429,391.75
Jan-35	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,392,420.37)	\$ -	\$ 51,816.96	\$ (13,628,312.11)	\$ (14,314.01)	\$ (51,816.96)	\$ 11,495,522.72
Feb-35	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,406,734.38)	\$ -	\$ 52,014.72	\$ (13,680,326.83)	\$ (14,314.01)	\$ (52,014.72)	\$ 11,561,851.45
Mar-35	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,421,048.39)	\$ -	\$ 52,213.25	\$ (13,732,540.08)	\$ (14,314.01)	\$ (52,213.25)	\$ 11,628,378.71
Apr-35	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,435,362.40)	\$ -	\$ 52,412.53	\$ (13,784,952.61)	\$ (14,314.01)	\$ (52,412.53)	\$ 11,695,105.25
May-35	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,449,676.41)	\$ -	\$ 52,612.57	\$ (13,837,565.18)	\$ (14,314.01)	\$ (52,612.57)	\$ 11,762,031.83
Jun-35	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,463,990.42)	\$ -	\$ 52,813.37	\$ (13,890,378.55)	\$ (14,314.01)	\$ (52,813.37)	\$ 11,829,159.21
Jul-35	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,478,304.43)	\$ -	\$ 53,014.94	\$ (13,943,393.49)	\$ (14,314.01)	\$ (53,014.94)	\$ 11,896,488.16
Aug-35	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,492,618.44)	\$ -	\$ 53,217.29	\$ (13,996,610.78)	\$ (14,314.01)	\$ (53,217.29)	\$ 11,964,019.46
Sep-35	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,506,932.45)	\$ -	\$ 53,420.40	\$ (14,050,031.18)	\$ (14,314.01)	\$ (53,420.40)	\$ 12,031,753.87
Oct-35	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,521,246.46)	\$ -	\$ 53,624.29	\$ (14,103,655.47)	\$ (14,314.01)	\$ (53,624.29)	\$ 12,099,692.17
Nov-35	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,535,560.47)	\$ -	\$ 53,828.95	\$ (14,157,484.42)	\$ (14,314.01)	\$ (53,828.95)	\$ 12,167,835.13
Dec-35	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,549,874.48)	\$ -	\$ 54,034.40	\$ (14,211,518.82)	\$ (14,314.01)	\$ (54,034.40)	\$ 12,236,183.54
Jan-36	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,564,188.49)	\$ -	\$ 54,240.63	\$ (14,265,759.45)	\$ (14,314.01)	\$ (54,240.63)	\$ 12,304,738.18
Feb-36	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,578,502.50)	\$ -	\$ 54,447.65	\$ (14,320,207.10)	\$ (14,314.01)	\$ (54,447.65)	\$ 12,373,499.84
Mar-36	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,592,816.51)	\$ -	\$ 54,655.46	\$ (14,374,862.56)	\$ (14,314.01)	\$ (54,655.46)	\$ 12,442,469.31
Apr-36	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,607,130.52)	\$ -	\$ 54,864.06	\$ (14,429,726.62)	\$ (14,314.01)	\$ (54,864.06)	\$ 12,511,647.38

Big Rivers Electric Corporation
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Asset Retirement Obligation (ARO) Filing for 2025

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-WL Ending Balance Layer 1
May-36	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,621,444.53)	\$ -	\$ 55,073.46	\$ (14,484,800.08)	\$ (14,314.01)	\$ (55,073.46)	\$ 12,581,034.85
Jun-36	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,635,758.54)	\$ -	\$ 55,283.65	\$ (14,540,083.73)	\$ (14,314.01)	\$ (55,283.65)	\$ 12,650,632.51
Jul-36	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,650,072.55)	\$ -	\$ 55,494.65	\$ (14,595,578.38)	\$ (14,314.01)	\$ (55,494.65)	\$ 12,720,441.17
Aug-36	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,664,386.56)	\$ -	\$ 55,706.46	\$ (14,651,284.84)	\$ (14,314.01)	\$ (55,706.46)	\$ 12,790,461.64
Sep-36	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,678,700.57)	\$ -	\$ 55,919.07	\$ (14,707,203.91)	\$ (14,314.01)	\$ (55,919.07)	\$ 12,860,694.72
Oct-36	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,693,014.58)	\$ -	\$ 56,132.49	\$ (14,763,336.40)	\$ (14,314.01)	\$ (56,132.49)	\$ 12,931,141.22
Nov-36	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,707,328.59)	\$ -	\$ 56,346.73	\$ (14,819,683.13)	\$ (14,314.01)	\$ (56,346.73)	\$ 13,001,801.96
Dec-36	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,721,642.60)	\$ -	\$ 56,561.79	\$ (14,876,244.92)	\$ (14,314.01)	\$ (56,561.79)	\$ 13,072,677.76
Jan-37	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,735,956.61)	\$ -	\$ 56,777.67	\$ (14,933,022.59)	\$ (14,314.01)	\$ (56,777.67)	\$ 13,143,769.44
Feb-37	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,750,270.62)	\$ -	\$ 56,994.37	\$ (14,990,016.96)	\$ (14,314.01)	\$ (56,994.37)	\$ 13,215,077.82
Mar-37	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,764,584.63)	\$ -	\$ 57,211.90	\$ (15,047,228.86)	\$ (14,314.01)	\$ (57,211.90)	\$ 13,286,603.73
Apr-37	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,778,898.64)	\$ -	\$ 57,430.26	\$ (15,104,659.12)	\$ (14,314.01)	\$ (57,430.26)	\$ 13,358,348.00
May-37	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,793,212.65)	\$ -	\$ 57,649.45	\$ (15,162,308.57)	\$ (14,314.01)	\$ (57,649.45)	\$ 13,430,311.46
Jun-37	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,807,526.66)	\$ -	\$ 57,869.48	\$ (15,220,178.05)	\$ (14,314.01)	\$ (57,869.48)	\$ 13,502,494.95
Jul-37	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,821,840.67)	\$ -	\$ 58,090.35	\$ (15,278,268.40)	\$ (14,314.01)	\$ (58,090.35)	\$ 13,574,899.31
Aug-37	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,836,154.68)	\$ -	\$ 58,312.06	\$ (15,336,580.46)	\$ (14,314.01)	\$ (58,312.06)	\$ 13,647,525.38
Sep-37	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,850,468.69)	\$ -	\$ 58,534.62	\$ (15,395,115.08)	\$ (14,314.01)	\$ (58,534.62)	\$ 13,720,374.01
Oct-37	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,864,782.70)	\$ -	\$ 58,758.02	\$ (15,453,873.10)	\$ (14,314.01)	\$ (58,758.02)	\$ 13,793,446.04
Nov-37	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,879,096.71)	\$ -	\$ 58,982.28	\$ (15,512,855.38)	\$ (14,314.01)	\$ (58,982.28)	\$ 13,866,742.33
Dec-37	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,893,410.72)	\$ -	\$ 59,207.40	\$ (15,572,062.78)	\$ (14,314.01)	\$ (59,207.40)	\$ 13,940,263.74
Jan-38	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,907,724.73)	\$ -	\$ 59,433.37	\$ (15,631,496.15)	\$ (14,314.01)	\$ (59,433.37)	\$ 14,014,011.12
Feb-38	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,922,038.74)	\$ -	\$ 59,660.21	\$ (15,691,156.36)	\$ (14,314.01)	\$ (59,660.21)	\$ 14,087,985.34
Mar-38	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,936,352.75)	\$ -	\$ 59,887.91	\$ (15,751,044.27)	\$ (14,314.01)	\$ (59,887.91)	\$ 14,162,187.26
Apr-38	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,950,666.76)	\$ -	\$ 60,116.49	\$ (15,811,160.76)	\$ (14,314.01)	\$ (60,116.49)	\$ 14,236,617.76
May-38	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,964,980.77)	\$ -	\$ 60,345.93	\$ (15,871,506.69)	\$ (14,314.01)	\$ (60,345.93)	\$ 14,311,277.70
Jun-38	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,979,294.78)	\$ -	\$ 60,576.25	\$ (15,932,082.94)	\$ (14,314.01)	\$ (60,576.25)	\$ 14,386,167.96
Jul-38	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (3,993,608.79)	\$ -	\$ 60,807.45	\$ (15,992,890.39)	\$ (14,314.01)	\$ (60,807.45)	\$ 14,461,289.42
Aug-38	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,007,922.80)	\$ -	\$ 61,039.53	\$ (16,053,929.92)	\$ (14,314.01)	\$ (61,039.53)	\$ 14,536,642.96

Big Rivers Electric Corporation
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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-WL Ending Balance Layer 1
Sep-38	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,022,236.81)	\$ -	\$ 61,272.50	\$ (16,115,202.42)	\$ (14,314.01)	\$ (61,272.50)	\$ 14,612,229.47
Oct-38	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,036,550.82)	\$ -	\$ 61,506.36	\$ (16,176,708.78)	\$ (14,314.01)	\$ (61,506.36)	\$ 14,688,049.84
Nov-38	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,050,864.83)	\$ -	\$ 61,741.11	\$ (16,238,449.89)	\$ (14,314.01)	\$ (61,741.11)	\$ 14,764,104.96
Dec-38	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,065,178.84)	\$ -	\$ 61,976.75	\$ (16,300,426.64)	\$ (14,314.01)	\$ (61,976.75)	\$ 14,840,395.72
Jan-39	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,079,492.85)	\$ -	\$ 62,213.30	\$ (16,362,639.94)	\$ (14,314.01)	\$ (62,213.30)	\$ 14,916,923.03
Feb-39	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,093,806.86)	\$ -	\$ 62,450.74	\$ (16,425,090.68)	\$ (14,314.01)	\$ (62,450.74)	\$ 14,993,687.78
Mar-39	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,108,120.87)	\$ -	\$ 62,689.10	\$ (16,487,779.78)	\$ (14,314.01)	\$ (62,689.10)	\$ 15,070,690.89
Apr-39	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,122,434.88)	\$ -	\$ 62,928.36	\$ (16,550,708.14)	\$ (14,314.01)	\$ (62,928.36)	\$ 15,147,933.26
May-39	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,136,748.89)	\$ -	\$ 63,168.54	\$ (16,613,876.68)	\$ (14,314.01)	\$ (63,168.54)	\$ 15,225,415.81
Jun-39	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,151,062.90)	\$ -	\$ 63,409.63	\$ (16,677,286.31)	\$ (14,314.01)	\$ (63,409.63)	\$ 15,303,139.45
Jul-39	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,165,376.91)	\$ -	\$ 63,651.64	\$ (16,740,937.95)	\$ (14,314.01)	\$ (63,651.64)	\$ 15,381,105.10
Aug-39	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,179,690.92)	\$ -	\$ 63,894.58	\$ (16,804,832.53)	\$ (14,314.01)	\$ (63,894.58)	\$ 15,459,313.69
Sep-39	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,194,004.93)	\$ -	\$ 64,138.44	\$ (16,868,970.97)	\$ (14,314.01)	\$ (64,138.44)	\$ 15,537,766.14
Oct-39	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,208,318.94)	\$ -	\$ 64,383.24	\$ (16,933,354.21)	\$ (14,314.01)	\$ (64,383.24)	\$ 15,616,463.39
Nov-39	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,222,632.95)	\$ -	\$ 64,628.97	\$ (16,997,983.18)	\$ (14,314.01)	\$ (64,628.97)	\$ 15,695,406.37
Dec-39	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,236,946.96)	\$ -	\$ 64,875.64	\$ (17,062,858.82)	\$ (14,314.01)	\$ (64,875.64)	\$ 15,774,596.02
Jan-40	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,251,260.97)	\$ -	\$ 65,123.24	\$ (17,127,982.06)	\$ (14,314.01)	\$ (65,123.24)	\$ 15,854,033.27
Feb-40	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,265,574.98)	\$ -	\$ 65,371.80	\$ (17,193,353.86)	\$ (14,314.01)	\$ (65,371.80)	\$ 15,933,719.08
Mar-40	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,279,888.99)	\$ -	\$ 65,621.30	\$ (17,258,975.16)	\$ (14,314.01)	\$ (65,621.30)	\$ 16,013,654.39
Apr-40	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,294,203.00)	\$ -	\$ 65,871.76	\$ (17,324,846.92)	\$ (14,314.01)	\$ (65,871.76)	\$ 16,093,840.16
May-40	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,308,517.01)	\$ -	\$ 66,123.17	\$ (17,390,970.09)	\$ (14,314.01)	\$ (66,123.17)	\$ 16,174,277.34
Jun-40	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,322,831.02)	\$ -	\$ 66,375.54	\$ (17,457,345.63)	\$ (14,314.01)	\$ (66,375.54)	\$ 16,254,966.89
Jul-40	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,337,145.03)	\$ -	\$ 66,628.87	\$ (17,523,974.50)	\$ (14,314.01)	\$ (66,628.87)	\$ 16,335,909.77
Aug-40	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,351,459.04)	\$ -	\$ 66,883.17	\$ (17,590,857.67)	\$ (14,314.01)	\$ (66,883.17)	\$ 16,417,106.95
Sep-40	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,365,773.05)	\$ -	\$ 67,138.44	\$ (17,657,996.11)	\$ (14,314.01)	\$ (67,138.44)	\$ 16,498,559.40
Oct-40	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,380,087.06)	\$ -	\$ 67,394.69	\$ (17,725,390.80)	\$ (14,314.01)	\$ (67,394.69)	\$ 16,580,268.10
Nov-40	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,394,401.07)	\$ -	\$ 67,651.91	\$ (17,793,042.71)	\$ (14,314.01)	\$ (67,651.91)	\$ 16,662,234.02
Dec-40	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,408,715.08)	\$ -	\$ 67,910.11	\$ (17,860,952.82)	\$ (14,314.01)	\$ (67,910.11)	\$ 16,744,458.14

Big Rivers Electric Corporation
Case No. 2022-00201
Asset Retirement Obligation (ARO) Filing for 2025

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-WL Ending Balance Layer 1
Jan-41	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,423,029.09)	\$ -	\$ 68,169.30	\$ (17,929,122.12)	\$ (14,314.01)	\$ (68,169.30)	\$ 16,826,941.45
Feb-41	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,437,343.10)	\$ -	\$ 68,429.48	\$ (17,997,551.60)	\$ (14,314.01)	\$ (68,429.48)	\$ 16,909,684.94
Mar-41	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,451,657.11)	\$ -	\$ 68,690.66	\$ (18,066,242.26)	\$ (14,314.01)	\$ (68,690.66)	\$ 16,992,689.61
Apr-41	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,465,971.12)	\$ -	\$ 68,952.82	\$ (18,135,195.08)	\$ (14,314.01)	\$ (68,952.82)	\$ 17,075,956.44
May-41	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,480,285.13)	\$ -	\$ 69,215.99	\$ (18,204,411.07)	\$ (14,314.01)	\$ (69,215.99)	\$ 17,159,486.44
Jun-41	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,494,599.14)	\$ -	\$ 69,480.17	\$ (18,273,891.24)	\$ (14,314.01)	\$ (69,480.17)	\$ 17,243,280.62
Jul-41	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,508,913.15)	\$ -	\$ 69,745.35	\$ (18,343,636.59)	\$ (14,314.01)	\$ (69,745.35)	\$ 17,327,339.98
Aug-41	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,523,227.16)	\$ -	\$ 70,011.55	\$ (18,413,648.14)	\$ (14,314.01)	\$ (70,011.55)	\$ 17,411,665.54
Sep-41	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,537,541.17)	\$ -	\$ 70,278.76	\$ (18,483,926.90)	\$ (14,314.01)	\$ (70,278.76)	\$ 17,496,258.31
Oct-41	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,551,855.18)	\$ -	\$ 70,546.99	\$ (18,554,473.89)	\$ (14,314.01)	\$ (70,546.99)	\$ 17,581,119.31
Nov-41	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,566,169.19)	\$ -	\$ 70,816.24	\$ (18,625,290.13)	\$ (14,314.01)	\$ (70,816.24)	\$ 17,666,249.56
Dec-41	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,580,483.20)	\$ -	\$ 71,086.52	\$ (18,696,376.65)	\$ (14,314.01)	\$ (71,086.52)	\$ 17,751,650.09
Jan-42	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,594,797.21)	\$ -	\$ 71,357.84	\$ (18,767,734.49)	\$ (14,314.01)	\$ (71,357.84)	\$ 17,837,321.94
Feb-42	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,609,111.22)	\$ -	\$ 71,630.19	\$ (18,839,364.68)	\$ (14,314.01)	\$ (71,630.19)	\$ 17,923,266.14
Mar-42	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,623,425.23)	\$ -	\$ 71,903.58	\$ (18,911,268.26)	\$ (14,314.01)	\$ (71,903.58)	\$ 18,009,483.73
Apr-42	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,637,739.24)	\$ -	\$ 72,178.01	\$ (18,983,446.27)	\$ (14,314.01)	\$ (72,178.01)	\$ 18,095,975.75
May-42	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,652,053.25)	\$ -	\$ 72,453.49	\$ (19,055,899.76)	\$ (14,314.01)	\$ (72,453.49)	\$ 18,182,743.25
Jun-42	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,666,367.26)	\$ -	\$ 72,730.02	\$ (19,128,629.78)	\$ (14,314.01)	\$ (72,730.02)	\$ 18,269,787.28
Jul-42	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,680,681.27)	\$ -	\$ 73,007.60	\$ (19,201,637.38)	\$ (14,314.01)	\$ (73,007.60)	\$ 18,357,108.89
Aug-42	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,694,995.28)	\$ -	\$ 73,286.25	\$ (19,274,923.63)	\$ (14,314.01)	\$ (73,286.25)	\$ 18,444,709.15
Sep-42	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,709,309.29)	\$ -	\$ 73,565.96	\$ (19,348,489.59)	\$ (14,314.01)	\$ (73,565.96)	\$ 18,532,589.12
Oct-42	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,723,623.30)	\$ -	\$ 73,846.74	\$ (19,422,336.33)	\$ (14,314.01)	\$ (73,846.74)	\$ 18,620,749.87
Nov-42	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,737,937.31)	\$ -	\$ 74,128.58	\$ (19,496,464.91)	\$ (14,314.01)	\$ (74,128.58)	\$ 18,709,192.46
Dec-42	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,752,251.32)	\$ -	\$ 74,411.51	\$ (19,570,876.42)	\$ (14,314.01)	\$ (74,411.51)	\$ 18,797,917.98
Jan-43	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,766,565.33)	\$ -	\$ 74,695.51	\$ (19,645,571.93)	\$ (14,314.01)	\$ (74,695.51)	\$ 18,886,927.50
Feb-43	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,780,879.34)	\$ -	\$ 74,980.60	\$ (19,720,552.53)	\$ (14,314.01)	\$ (74,980.60)	\$ 18,976,222.11
Mar-43	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,795,193.35)	\$ -	\$ 75,266.78	\$ (19,795,819.31)	\$ (14,314.01)	\$ (75,266.78)	\$ 19,065,802.90
Apr-43	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,809,507.36)	\$ -	\$ 75,554.04	\$ (19,871,373.35)	\$ (14,314.01)	\$ (75,554.04)	\$ 19,155,670.95

Big Rivers Electric Corporation
Case No. 2022-00201
Asset Retirement Obligation (ARO) Filing for 2025

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-WL Ending Balance Layer 1
May-43	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,823,821.37)	\$ -	\$ 75,842.41	\$ (19,947,215.76)	\$ (14,314.01)	\$ (75,842.41)	\$ 19,245,827.37
Jun-43	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,838,135.38)	\$ -	\$ 76,131.87	\$ (20,023,347.63)	\$ (14,314.01)	\$ (76,131.87)	\$ 19,336,273.25
Jul-43	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,852,449.39)	\$ -	\$ 76,422.44	\$ (20,099,770.07)	\$ (14,314.01)	\$ (76,422.44)	\$ 19,427,009.70
Aug-43	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,866,763.40)	\$ -	\$ 76,714.12	\$ (20,176,484.19)	\$ (14,314.01)	\$ (76,714.12)	\$ 19,518,037.83
Sep-43	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,881,077.41)	\$ -	\$ 77,006.91	\$ (20,253,491.10)	\$ (14,314.01)	\$ (77,006.91)	\$ 19,609,358.75
Oct-43	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,895,391.42)	\$ -	\$ 77,300.82	\$ (20,330,791.92)	\$ (14,314.01)	\$ (77,300.82)	\$ 19,700,973.58
Nov-43	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,909,705.43)	\$ -	\$ 77,595.86	\$ (20,408,387.78)	\$ (14,314.01)	\$ (77,595.86)	\$ 19,792,883.45
Dec-43	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,924,019.44)	\$ -	\$ 77,892.01	\$ (20,486,279.79)	\$ (14,314.01)	\$ (77,892.01)	\$ 19,885,089.47
Jan-44	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,938,333.45)	\$ -	\$ 78,189.30	\$ (20,564,469.09)	\$ (14,314.01)	\$ (78,189.30)	\$ 19,977,592.78
Feb-44	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,952,647.46)	\$ -	\$ 78,487.72	\$ (20,642,956.81)	\$ (14,314.01)	\$ (78,487.72)	\$ 20,070,394.51
Mar-44	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,966,961.47)	\$ -	\$ 78,787.29	\$ (20,721,744.10)	\$ (14,314.01)	\$ (78,787.29)	\$ 20,163,495.81
Apr-44	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,981,275.48)	\$ -	\$ 79,087.99	\$ (20,800,832.09)	\$ (14,314.01)	\$ (79,087.99)	\$ 20,256,897.81
May-44	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (4,995,589.49)	\$ -	\$ 79,389.84	\$ (20,880,221.93)	\$ (14,314.01)	\$ (79,389.84)	\$ 20,350,601.66
Jun-44	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,009,903.50)	\$ -	\$ 79,692.85	\$ (20,959,914.78)	\$ (14,314.01)	\$ (79,692.85)	\$ 20,444,608.52
Jul-44	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,024,217.51)	\$ -	\$ 79,997.01	\$ (21,039,911.79)	\$ (14,314.01)	\$ (79,997.01)	\$ 20,538,919.54
Aug-44	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,038,531.52)	\$ -	\$ 80,302.33	\$ (21,120,214.12)	\$ (14,314.01)	\$ (80,302.33)	\$ 20,633,535.88
Sep-44	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,052,845.53)	\$ -	\$ 80,608.82	\$ (21,200,822.94)	\$ (14,314.01)	\$ (80,608.82)	\$ 20,728,458.71
Oct-44	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,067,159.54)	\$ -	\$ 80,916.47	\$ (21,281,739.41)	\$ (14,314.01)	\$ (80,916.47)	\$ 20,823,689.19
Nov-44	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,081,473.55)	\$ -	\$ 81,225.31	\$ (21,362,964.72)	\$ (14,314.01)	\$ (81,225.31)	\$ 20,919,228.51
Dec-44	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,095,787.56)	\$ -	\$ 81,535.32	\$ (21,444,500.04)	\$ (14,314.01)	\$ (81,535.32)	\$ 21,015,077.84
Jan-45	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,110,101.57)	\$ -	\$ 81,846.51	\$ (21,526,346.55)	\$ (14,314.01)	\$ (81,846.51)	\$ 21,111,238.36
Feb-45	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,124,415.58)	\$ -	\$ 82,158.89	\$ (21,608,505.44)	\$ (14,314.01)	\$ (82,158.89)	\$ 21,207,711.26
Mar-45	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,138,729.59)	\$ -	\$ 82,472.46	\$ (21,690,977.90)	\$ (14,314.01)	\$ (82,472.46)	\$ 21,304,497.73
Apr-45	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,153,043.60)	\$ -	\$ 82,787.23	\$ (21,773,765.13)	\$ (14,314.01)	\$ (82,787.23)	\$ 21,401,598.97
May-45	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,167,357.61)	\$ -	\$ 83,103.20	\$ (21,856,868.33)	\$ (14,314.01)	\$ (83,103.20)	\$ 21,499,016.18
Jun-45	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,181,671.62)	\$ -	\$ 83,420.38	\$ (21,940,288.71)	\$ (14,314.01)	\$ (83,420.38)	\$ 21,596,750.57
Jul-45	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,195,985.63)	\$ -	\$ 83,738.77	\$ (22,024,027.48)	\$ (14,314.01)	\$ (83,738.77)	\$ 21,694,803.35
Aug-45	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,210,299.64)	\$ -	\$ 84,058.37	\$ (22,108,085.85)	\$ (14,314.01)	\$ (84,058.37)	\$ 21,793,175.73

Big Rivers Electric Corporation
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Asset Retirement Obligation (ARO) Filing for 2025

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-WL Ending Balance Layer 1
Sep-45	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,224,613.65)	\$ -	\$ 84,379.19	\$ (22,192,465.04)	\$ (14,314.01)	\$ (84,379.19)	\$ 21,891,868.93
Oct-45	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,238,927.66)	\$ -	\$ 84,701.24	\$ (22,277,166.28)	\$ (14,314.01)	\$ (84,701.24)	\$ 21,990,884.18
Nov-45	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,253,241.67)	\$ -	\$ 85,024.52	\$ (22,362,190.80)	\$ (14,314.01)	\$ (85,024.52)	\$ 22,090,222.71
Dec-45	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,267,555.68)	\$ -	\$ 85,349.03	\$ (22,447,539.83)	\$ (14,314.01)	\$ (85,349.03)	\$ 22,189,885.75
Jan-46	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,281,869.69)	\$ -	\$ 85,674.78	\$ (22,533,214.61)	\$ (14,314.01)	\$ (85,674.78)	\$ 22,289,874.54
Feb-46	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,296,183.70)	\$ -	\$ 86,001.77	\$ (22,619,216.38)	\$ (14,314.01)	\$ (86,001.77)	\$ 22,390,190.32
Mar-46	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,310,497.71)	\$ -	\$ 86,330.01	\$ (22,705,546.39)	\$ (14,314.01)	\$ (86,330.01)	\$ 22,490,834.34
Apr-46	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,324,811.72)	\$ -	\$ 86,659.50	\$ (22,792,205.89)	\$ (14,314.01)	\$ (86,659.50)	\$ 22,591,807.85
May-46	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,339,125.73)	\$ -	\$ 86,990.25	\$ (22,879,196.14)	\$ (14,314.01)	\$ (86,990.25)	\$ 22,693,112.11
Jun-46	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,353,439.74)	\$ -	\$ 87,322.27	\$ (22,966,518.41)	\$ (14,314.01)	\$ (87,322.27)	\$ 22,794,748.39
Jul-46	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,367,753.75)	\$ -	\$ 87,655.55	\$ (23,054,173.96)	\$ (14,314.01)	\$ (87,655.55)	\$ 22,896,717.95
Aug-46	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,382,067.76)	\$ -	\$ 87,990.10	\$ (23,142,164.06)	\$ (14,314.01)	\$ (87,990.10)	\$ 22,999,022.06
Sep-46	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,396,381.77)	\$ -	\$ 88,325.93	\$ (23,230,489.99)	\$ (14,314.01)	\$ (88,325.93)	\$ 23,101,662.00
Oct-46	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,410,695.78)	\$ -	\$ 88,663.04	\$ (23,319,153.03)	\$ (14,314.01)	\$ (88,663.04)	\$ 23,204,639.05
Nov-46	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,425,009.79)	\$ -	\$ 89,001.43	\$ (23,408,154.46)	\$ (14,314.01)	\$ (89,001.43)	\$ 23,307,954.49
Dec-46	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,439,323.80)	\$ -	\$ 89,341.12	\$ (23,497,495.58)	\$ (14,314.01)	\$ (89,341.12)	\$ 23,411,609.62
Jan-47	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,453,637.81)	\$ -	\$ 89,682.11	\$ (23,587,177.69)	\$ (14,314.01)	\$ (89,682.11)	\$ 23,515,605.74
Feb-47	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,467,951.82)	\$ -	\$ 90,024.39	\$ (23,677,202.08)	\$ (14,314.01)	\$ (90,024.39)	\$ 23,619,944.14
Mar-47	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,482,265.83)	\$ -	\$ 90,367.99	\$ (23,767,570.07)	\$ (14,314.01)	\$ (90,367.99)	\$ 23,724,626.14
Apr-47	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,496,579.84)	\$ -	\$ 90,712.89	\$ (23,858,282.96)	\$ (14,314.01)	\$ (90,712.89)	\$ 23,829,653.04
May-47	\$ -	\$ 5,525,209.76	\$ 14,314.01	\$ (5,510,893.85)	\$ -	\$ 91,059.11	\$ (23,949,342.07)	\$ (14,314.01)	\$ (91,059.11)	\$ 23,935,026.16
Jun-47	\$ -	\$ 5,525,209.76	\$ 14,315.91	\$ (5,525,209.76)	\$ -	\$ 91,406.76	\$ (24,040,748.83)	\$ (14,315.91)	\$ (91,406.76)	\$ 24,040,748.83
Totals	\$ 5,525,209.76		\$ 5,525,209.76		\$ (5,525,209.76)	\$ 18,515,539.07		\$ (5,525,209.76)	\$ (18,515,539.07)	

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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%	<i>Used for ARO (Layer 1) Present Value Calcs in 2021</i>
2021	1.40%		
2022	7.48%		
2023	6.41%		
2024	3.09%	2.15%	<i>Used for ARO (Layer 2) Present Value Calcs in 2025</i>

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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.
5/30/25	4.23%	Weighted average interest rate of Big Rivers' total outstanding long-term debt obligations as of 05/30/2025. See detailed calculation below ⁽⁴⁾ .	Wilson Phase II Landfill closure ARO valuation (Layer 2) based on estimated closure costs per Burns & McDonnell estimate, dated 5/22/2025.

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⁽¹⁾ 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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(4) Big Rivers' weighted average interest rate on total outstanding long-term debt for the month ending 05/30/2025.				
	(A)	(B)	(C)	(D) = [(B) + (C)]/2
Long-Term Debt Obligation	Month-to-Date Interest Expense (GAAP) (05/30/25-MTD)	Beginning Outstanding Principal Balance (GAAP) (04/30/25)	Ending Outstanding Principal Balance (GAAP) (05/30/25)	Average Outstanding Principal Balance (May 2025)
RUS Note - Series B	\$ -	\$ -	\$ -	\$ -
CoBank Series 2012A Notes	\$ 412,796.69	\$ 111,482,976.00	\$ 111,482,976.00	\$ 111,482,976.00
CFC Series 2012B - Refinance Notes	\$ 565,035.78	\$ 138,522,684.38	\$ 134,468,364.00	\$ 136,495,524.19
CFC Series 2020 B	\$ 176,162.38	\$ 83,300,000.00	\$ 83,300,000.00	\$ 83,300,000.00
CFC Series 2022 - Loan 1	\$ 173,703.68	\$ 45,511,882.43	\$ 45,511,882.43	\$ 45,511,882.43
CFC Series 2022 - Loan 2	\$ 184,931.58	\$ 46,041,058.00	\$ 46,041,058.00	\$ 46,041,058.00
CFC Series 2022 - Farmer Mac	\$ 165,551.98	\$ 45,418,925.79	\$ 45,418,925.79	\$ 45,418,925.79
CFC Series 2023 - Loan 1	\$ 150,868.79	\$ 33,218,817.03	\$ 33,218,817.03	\$ 33,218,817.03
CFC Series 2023 - Loan 2	\$ 107,763.42	\$ 23,727,726.45	\$ 23,727,726.45	\$ 23,727,726.45
CFC Series 2023 - Loan 3	\$ 329,027.72	\$ 72,313,784.01	\$ 72,313,784.01	\$ 72,313,784.01
2018 RUS-FFB Loan (W8)	\$ 38,639.05	\$ 16,087,115.22	\$ 16,087,115.22	\$ 16,087,115.22
2018 RUS-FFB Loan (X8)	\$ 37,109.49	\$ 14,887,032.63	\$ 14,887,032.63	\$ 14,887,032.63
2021 RUS-FFB Loan (Y8)	\$ 37,839.72	\$ 23,013,031.22	\$ 23,013,031.22	\$ 23,013,031.22
2021 RUS-FFB Loan (Y8B)	\$ 329,601.58	\$ 116,121,864.10	\$ 116,121,864.10	\$ 116,121,864.10
2021 RUS-FFB Loan (AA8)	\$ 106,130.19	\$ 54,048,331.69	\$ 54,048,331.69	\$ 54,048,331.69
2021 RUS-FFB Loan (Z8)	\$ 53,014.08	\$ 12,550,079.49	\$ 12,550,079.49	\$ 12,550,079.49
2023 RUS-FFB Loan (AC58)	\$ 455,920.33	\$ 122,765,000.00	\$ 122,765,000.00	\$ 122,765,000.00
Total	\$ 3,324,096.46	\$ 959,010,308.44	\$ 954,955,988.06	\$ 956,983,148.25
May 2025 Weighted Average Interest Rate on Long-Term Debt				[(A)/(D) x (365/30)]:
				4.23%