

COMMONWEALTH OF KENTUCKY  
BEFORE THE KENTUCKY STATE BOARD ON  
ELECTRIC GENERATION AND TRANSMISSION SITING

In the Matter of:

ELECTRONIC APPLICATION OF MYSO, LLC )  
(MAYFIELD) FOR A CERTIFICATE OF )  
CONSTRUCTION FOR AN APPROXIMATELY )  
200 MEGAWATT MERCHANT SOLAR ELECTRIC ) Case No. 2025-00395  
GENERATING FACILITY IN GRAVES COUNTY, )  
KENTUCKY PURSUANT TO KRS 278.700 AND )  
807 KAR 5:110 )

**NOTICE OF FILING**

MYSO, LLC (the “Applicant” or “Mayfield”), by and through counsel, hereby provides this Notice of Filing of Amended Exhibits G (Economic Impact Study) and I (Decommissioning Plan and Reclamation Cost Estimate) to the Application. Amended Exhibits G and I are attached hereto and include the most up-to-date figures for the proposed Project.

Respectfully submitted,

*/s/Pierce T. Stevenson* \_\_\_\_\_

Gregory T. Dutton  
Pierce T. Stevenson  
**FBT GIBBONS LLP**  
400 West Market Street, Suite 3200  
Louisville KY 40202  
502-589-5400  
502-581-1087 (Fax)  
[gdutton@fbtgibbons.com](mailto:gdutton@fbtgibbons.com)  
[pstevenson@fbtgibbons.com](mailto:pstevenson@fbtgibbons.com)

and

Kathryn A. Eckert  
**FBT GIBBONS LLP**  
325 West Main Street, Suite 301  
Lexington, KY 40507  
(859) 231-0000  
(859) 231-0011 (Fax)  
[keckert@fbtgibbons.com](mailto:keckert@fbtgibbons.com)  
*Counsel for MYSO, LLC*

**Amended Exhibit G**

# MAYFIELD SOLAR

## ECONOMIC & FISCAL CONTRIBUTION TO GRAVES COUNTY AND TO THE COMMONWEALTH OF KENTUCKY



Prepared for



AUGUST 2025



804-322-7777

MANGUMECONOMICS.COM



## About Mangum Economics, LLC

---

Mangum Economics was founded in 2003 and since then, we have become known as a leader in industry analysis, economic impact assessment, policy and program evaluation, and economic and workforce strategy development. The Mangum Team specializes in producing objective and actionable quantitative economic research that our clients use for strategic decision making in a variety of industries and environments. We know that our clients are unique, and that one size does not fit all. As a result, we have a well-earned reputation for tailoring our analyses to meet the specific needs of specific clients, with a specific audience.

Most of our research falls into four general categories:

- **Economic Development and Special Projects:** The Mangum Team has performed hundreds of analyses of proposed economic development projects and existing entities including museums and tourist attractions, hospital systems, industrial development and mixed-use projects, and economic development regions. The Mangum Team has also authored multiple economic development plans and assessed the impacts of international trade and an overseas trade office.
- **Energy:** The Mangum Team has produced analyses of the economic and fiscal impact of over 50 GW of proposed solar, wind, battery energy storage, and hydro project spanning more than thirty states ranging from 1 MW to over 800 MW in capacity, including small-scale distributed facilities. Among those projects was Dominion's 2.6 GW Coastal Virginia Offshore Wind project off of Virginia Beach. In addition, the Mangum Team has also performed economic and fiscal impact analyses for the natural gas, nuclear, oil, and pipeline industries.
- **Advanced Applied Technology:** The Mangum Team specializes in analyzing how advanced technology developments (like data centers, fiber networks, and advanced manufacturing plants) contribute to the state and local economies. We have worked with local governments, trade associations, developers, and operating firms across the country to show how investments in advanced critical infrastructure transform local economies across the country.
- **Policy Analysis:** The Mangum Team also has extensive experience in identifying and quantifying the intended and unintended economic consequences of proposed legislative and regulatory initiatives.

### The Project Team

Martina Arel, M.B.A.

*Director – Economic Development & Energy Research*

Rebecca Kyle

*Senior Research Analyst*

A. Fletcher Mangum, Ph.D.

*Founder and CEO*



# Table of Contents

- Executive Summary..... 1
- Introduction ..... 4
- The Project ..... 4
- Electricity Production in Kentucky ..... 4
  - Overall Market ..... 4
  - Sources of Production ..... 5
  - Impact on the Environment ..... 6
  - Kentucky Solar Industry Trends ..... 7
- Local Economic Profile ..... 8
  - Total Employment..... 8
  - Employment and Wages by Industry Supersector..... 9
  - Unemployment ..... 11
- Economic Impact..... 13
  - Method ..... 13
  - Construction Phase ..... 14
    - Economic Impact Assumptions ..... 14
    - Economic Impact on Graves County ..... 14
    - Economic Impact on Kentucky..... 15
  - Ongoing Operations Phase ..... 16
    - Economic Impact Assumptions ..... 16
    - Economic Impact on Graves County ..... 16
    - Economic Impact on Kentucky..... 17
  - Decommissioning Phase ..... 17
    - Economic Impact Assumptions ..... 17
    - Economic Impact on Graves County ..... 18
    - Economic Impact on Kentucky..... 18
- Fiscal Impact..... 20
  - Fiscal Impact Assumptions..... 20
  - Real Property Tax Revenue – Land ..... 21
  - Real Property Tax Revenue – Improvements ..... 21



Tangible Personal Property..... 22

    Manufacturing Machinery Property Tax Revenue..... 24

Total Fiscal Impact ..... 26

Current Use ..... 27

    Economic Impact Assumptions ..... 27

    Economic Impact..... 27

    Fiscal Impact Assumptions..... 27

    Fiscal Impact..... 28



## Executive Summary

---

This report assesses the economic and fiscal contribution that the proposed Mayfield Solar project would make to Graves County and to the state of Kentucky.

Mayfield Solar is a 200 megawatt (MW) alternating current (AC) solar photovoltaic project. Mayfield Solar would be located in Graves County, Kentucky and bordered by State Road 408 to the south, State Road 45 N to the west, and the P&L Railway line to the east. The leased acreage to be used for the project would encompass approximately 1,869 acres of agricultural land. The actively used, fenced-in acreage would be approximately 1,500 acres.

The primary findings from the assessment are as follows:

### Economic Contribution – Construction Phase<sup>1,2</sup>

- Mayfield Solar would support approximately 340 full-time equivalent local and non-local construction jobs during a representative 12-month construction period.
- Mayfield Solar would provide an estimated pulse of economic activity to Graves County during its construction phase supporting approximately:
  - 32 direct local construction jobs and 93 indirect and induced local jobs,
  - \$5.5 million in associated local wages and benefits,
  - \$22.5 million in local economic output, and
  - \$1.6 million in state and local tax revenue (in 2025 dollars).
- Mayfield Solar would provide an estimated pulse of economic activity to the state of Kentucky (including Graves County) during its construction phase supporting approximately:
  - 101 direct statewide construction jobs and 203 indirect and induced statewide jobs,
  - \$17.1 million in associated wages and benefits,
  - \$64.6 million in economic output, and
  - \$4.0 million in state and local tax revenue (in 2025 dollars).

### Economic Contribution – Ongoing Operational Phase

- Mayfield Solar would provide an estimated annual economic impact to Graves County during its ongoing operational phase supporting approximately:
  - 1 direct local operational job and 6 indirect and induced local jobs,
  - \$0.3 million in associated local wages and benefits, and

---

<sup>1</sup> Construction sector jobs are not necessarily new jobs, but the investments made can also support a job during the construction of the project. Please note it is not possible to know with certainty what proportion of jobs would go to county or state construction contractors or be filled by county or state residents.

<sup>2</sup> One construction job equals one person working full-time for one year. Since construction schedules and daily on-site employment vary, the analysis converts these variations into a consistent, full-time job.



- \$1.6 million in local economic output (in 2025 dollars).
- Mayfield Solar would provide an estimated annual economic impact to the state of Kentucky (including Graves County) during its ongoing operational phase supporting approximately:
  - 1 direct statewide operational job and 7 indirect and induced statewide jobs,
  - \$0.4 in associated wages and benefits, and
  - \$1.7 million in economic output (in 2025 dollars).

### Economic Contribution – Decommissioning<sup>3,4</sup>

- Mayfield Solar would provide an estimated pulse of economic activity to Graves County during its decommissioning phase supporting approximately:
  - 26 direct local decommissioning jobs and 38 indirect and induced local jobs,
  - \$4.8 million in associated wages and benefits,
  - \$18.3 million in economic output, and
  - \$0.7 million in state and local tax revenue (in 2025 dollars).
- Mayfield Solar would provide an estimated pulse of economic activity to the state of Kentucky (including Graves County) during its decommissioning phase supporting approximately:
  - 47 direct statewide decommissioning jobs and 79 indirect and induced statewide jobs,
  - \$10.1 million in associated wages and benefits,
  - \$33.3 million in economic output, and
  - \$1.4 million in state and local tax revenue (in 2025 dollars).

### Fiscal Contribution – Graves County

- Mayfield Solar would generate approximately \$5.7 million in cumulative county revenue over the facility’s anticipated 40-year operational life from the taxation of the land and the taxation of capital investments.
- In its current use, the project site would generate approximately \$31,500 in cumulative county revenue over a 40-year period. The \$5.7 million in cumulative county revenue generated by Mayfield Solar constitutes a 181-fold increase over current revenues (in 2025 dollars).

### Fiscal Contribution – Kentucky

- Mayfield Solar would generate approximately \$7.6 million in cumulative state revenue over the facility’s anticipated 40-year operational life from the taxation of the land and the taxation of capital investments.

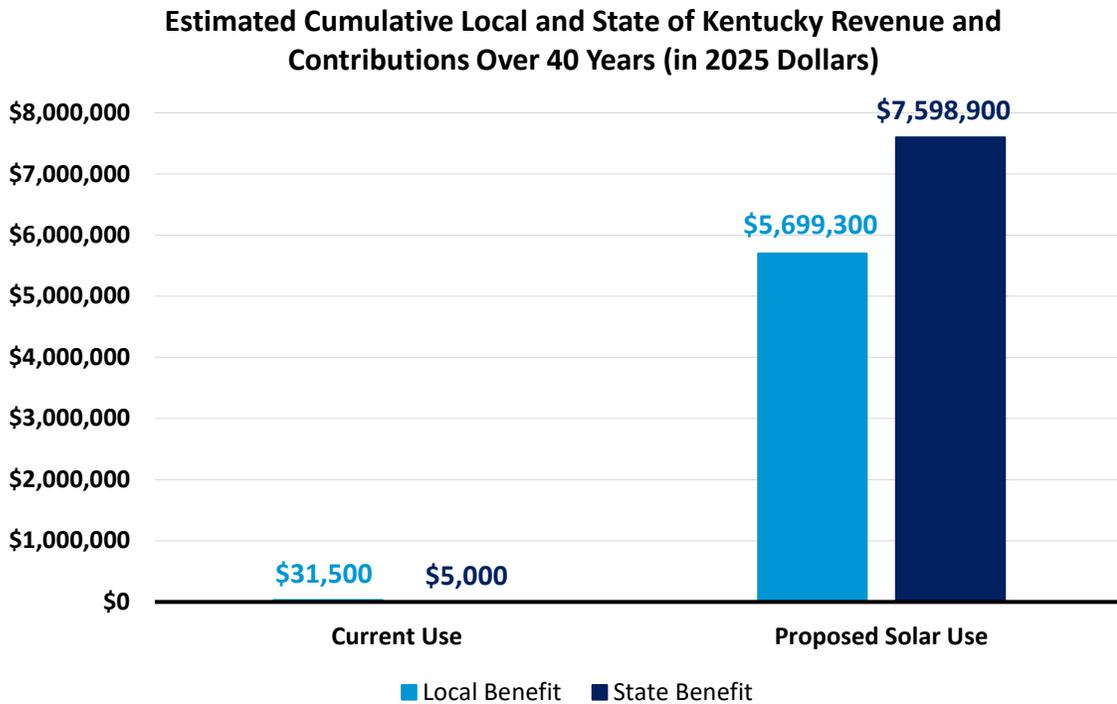
---

<sup>3</sup> Decommissioning jobs are not necessarily new jobs, but the investments made can also support a job during the decommissioning of the project. Please note it is not possible to know with certainty what proportion of jobs would go to county or state construction contractors or be filled by county or state residents.

<sup>4</sup> One decommissioning job equals one person working full-time for one year. Since decommissioning schedules and daily on-site employment vary, the analysis converts these variations into a consistent, full-time job.



- In its current use, the project site would generate approximately \$5,000 in cumulative state revenue over a 40-year period. The \$7.6 million in cumulative state revenue generated by Mayfield Solar constitutes a 1,519-fold increase over current revenues (in 2025 dollars).



*The estimates provided in this report are based on the best information available and all reasonable care has been taken in assessing the quality of that information. However, because these estimates attempt to foresee the consequences of circumstances that have not yet occurred, it is not possible to be certain that they will be representative of actual events. These estimates are intended to provide a good indication of likely future outcomes and should not be construed to represent a precise measure of those outcomes.*



## Introduction

---

This report assesses the economic and fiscal contribution that the proposed Mayfield Solar project would make to Graves County and to the state of Kentucky. This report was commissioned by BrightNight and produced by Mangum Economics.

## The Project

---

Mayfield Solar is a 200 megawatt (MW) alternating current (AC) solar photovoltaic project. Mayfield Solar would be located in Graves County, Kentucky and bordered by State Road 408 to the south, State Road 45 N to the west, and the P&L Railway line to the east. The leased acreage to be used for the project would encompass approximately 1,869 acres of agricultural land. The actively used, fenced-in acreage would be approximately 1,500 acres.

## Electricity Production in Kentucky

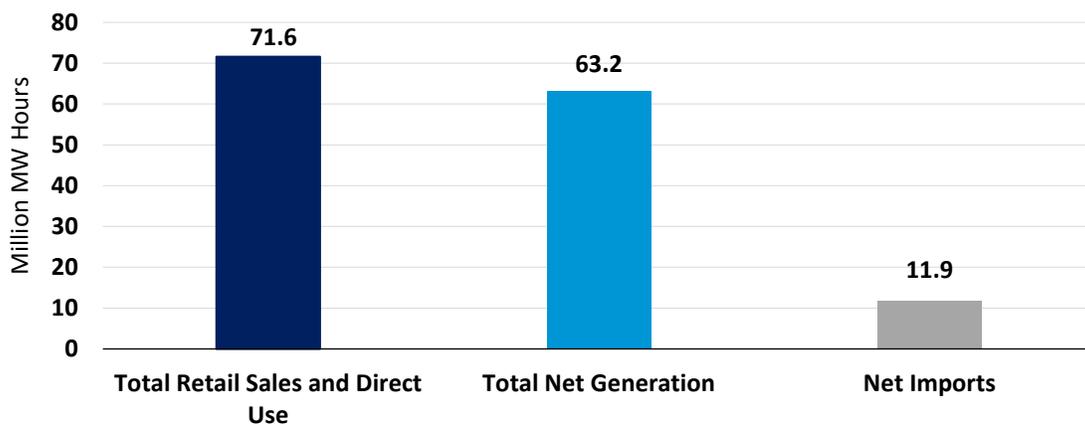
---

This section provides a backdrop for the proposed Mayfield Solar project by profiling Kentucky’s electricity production sector and the role that solar energy could play in that sector.

### Overall Market

As shown in Figure 1, electricity sales and direct use in Kentucky totaled 71.6 million megawatt hours in 2023. However, net generation only totaled 63.2 million megawatt hours. Consequently, Kentucky had to import the remaining electricity it consumed from producers in other states. As with all imports, this means that the jobs, wages, and economic output created by that production went to localities in those states, not to localities in Kentucky.

Figure 1: Demand and Supply of Electricity in Kentucky in 2023 (in millions of megawatt-hours)<sup>5</sup>



<sup>5</sup> Data Source: U.S. Energy Information Administration. In this chart, “Net Imports” does not directly equal the residual of “Total Net Generation” minus “Total Retail Sales and Direct Use” because of losses during transmission.



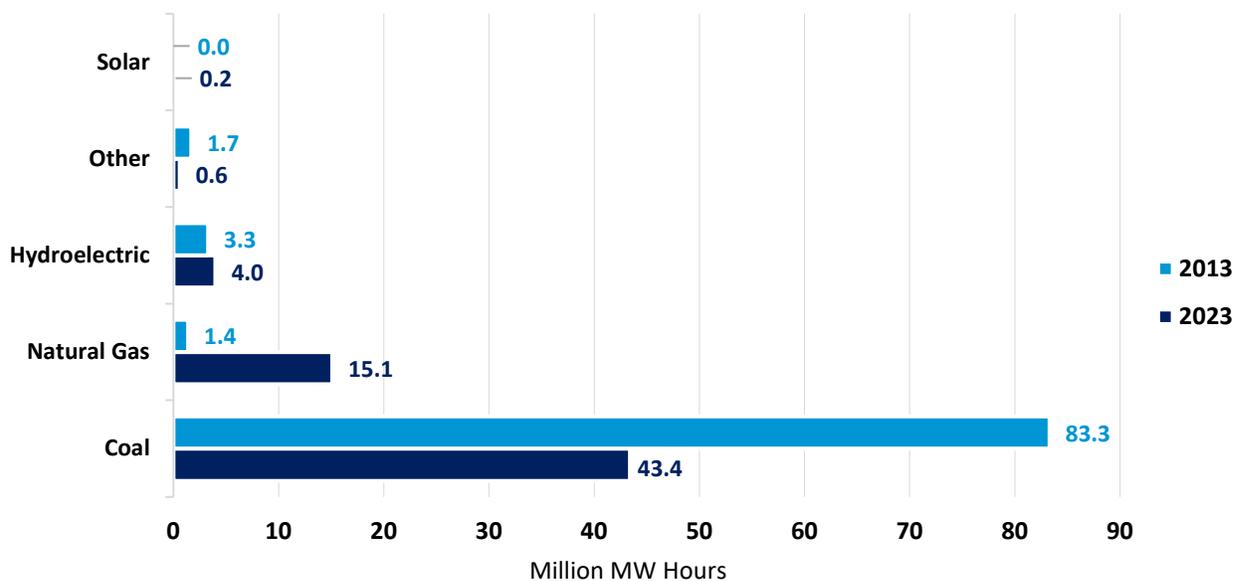
Between 2013 and 2023, the total amount of electricity produced in Kentucky decreased from 89.7 to 63.2 million megawatt hours, while retail and direct consumption of electricity decreased from 84.8 to 71.6 million megawatt hours. Consequently, imports of electricity increased by 10.8 million megawatt hours during this time.<sup>6</sup>

### Sources of Production

Figure 2 provides a comparison of the energy sources that were used to produce electricity in Kentucky in 2013 and 2023. As these data show, the most significant change between 2013 and 2023 was a decrease in the use of coal and an increase in the use of cleaner-burning natural gas.

Where coal was the state’s largest source of electricity in 2013, accounting for 83.3 million megawatt hours (or 93 percent) of production, production had fallen by 39.8 million megawatt hours to 43.4 million megawatt hours (or 69 percent of production) by 2023. In contrast, where natural gas accounted for only 3.3 million megawatt hours (or 2 percent) of Kentucky’s electricity production in 2013, that proportion increased to 15.1 million megawatt hours (or 24 percent) of production by 2023, making natural gas the state’s second largest source of electricity. Solar entered the state’s electricity production market in 2016 and its share increased to 0.2 million megawatt hours by 2023.

Figure 2: Electricity Generation in Kentucky by Energy Source in 2013 and 2023 (in millions of megawatt-hours)<sup>7</sup>



<sup>6</sup> Imports also takes into account losses during transmission. As a result, totals do not equal sum of components.

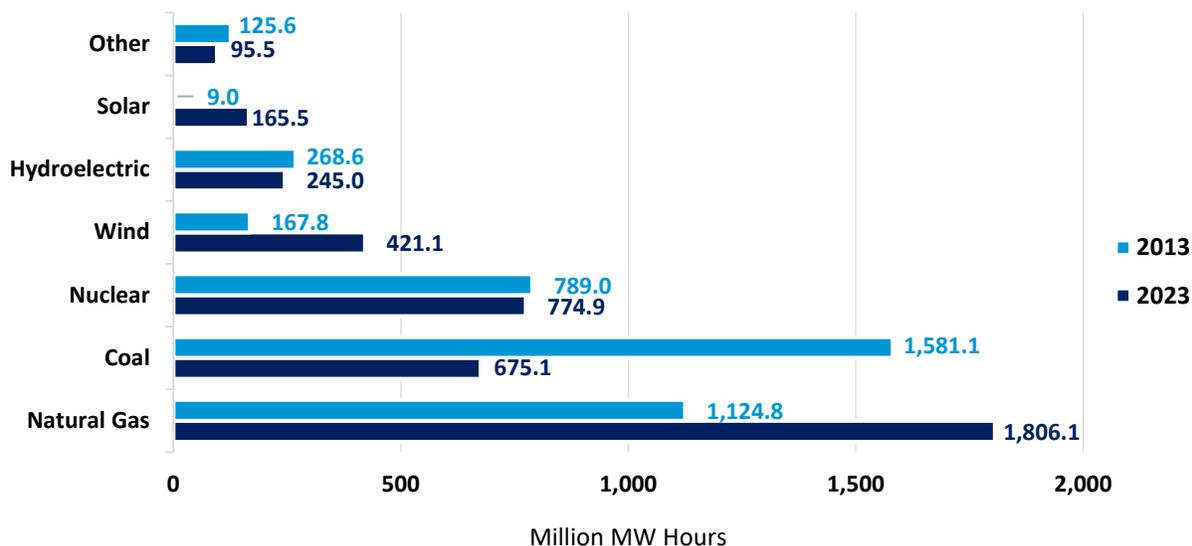
<sup>7</sup> Data Source: U.S. Energy Information Administration. “Other” includes other biomass, other, petroleum, and wood.



Figure 3 provides similar data for the U.S. as a whole. A quick comparison of Figures 2 and 3 shows that although the degree of reliance on specific energy sources for electricity production is quite different between the U.S. and Kentucky, the trend toward lower-emissions energy sources is the same. Nationally, between 2013 and 2023 the amount of electricity produced using coal declined by 906.0 million megawatt hours from 39 to 16 percent of production, while in contrast the amount of electricity produced using natural gas increased by 681.3 million megawatt hours from 28 to 43 percent of production.

Nationwide, as in Kentucky, the reliance on renewable energy sources such as solar increased during this time but at a quicker pace than in Kentucky. Between 2013 and 2023, the amount of electricity produced using solar increased by 156.5 million megawatt hours to 4 percent of total electricity production in the nation compared to less than 1 percent of total electricity production in Kentucky.

**Figure 3: Electricity Generation in the United States by Energy Source in 2013 and 2023**  
(in millions of megawatt-hours)<sup>8</sup>



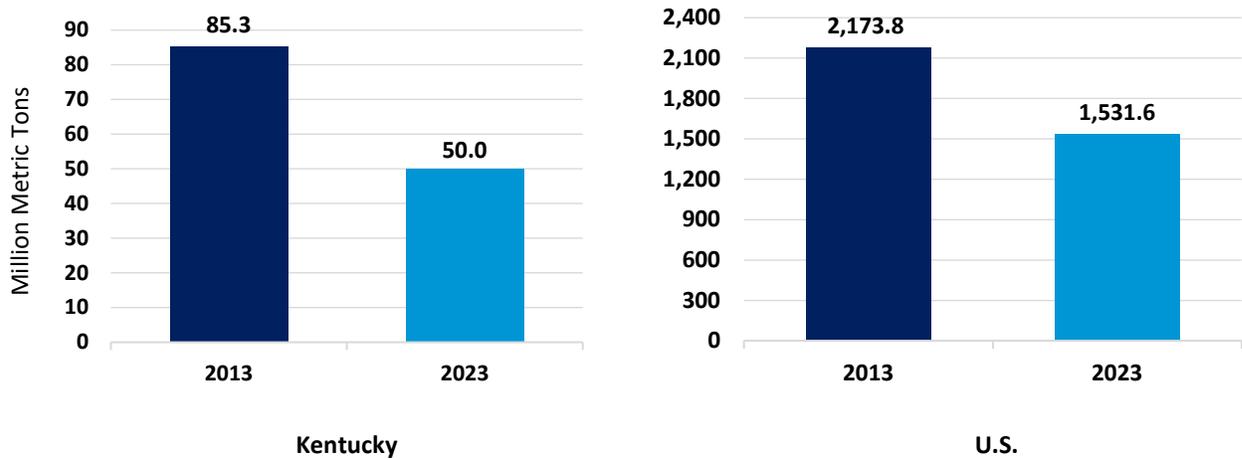
## Impact on the Environment

In discussing the impact of these trends on the environment, it is important to realize that electricity production is one of the U.S.’s largest sources of greenhouse gas emissions. Figure 4 depicts carbon dioxide emissions from electricity production in 2013 and 2023 for both Kentucky and the U.S. As these data indicate, between 2013 and 2023, as the share of electricity produced in Kentucky by coal fell from 93 to 69 percent, carbon dioxide emissions from electricity production fell from 85.3 to 50.0 million metric tons (a reduction of 41 percent). Where at the national level, as the share of electricity produced by coal fell from 39 to 16 percent, carbon dioxide emissions from electricity production fell from 2,173.8 to 1,531.6 million metric tons (a reduction of 30 percent).

<sup>8</sup> Data Source: U.S. Energy Information Administration. “Other” includes battery, geothermal, other, other biomass, other gas, petroleum, pumped storage, and wood.



Figure 4: Carbon Dioxide Emissions from Electricity Production (millions of metric tons)<sup>9</sup>

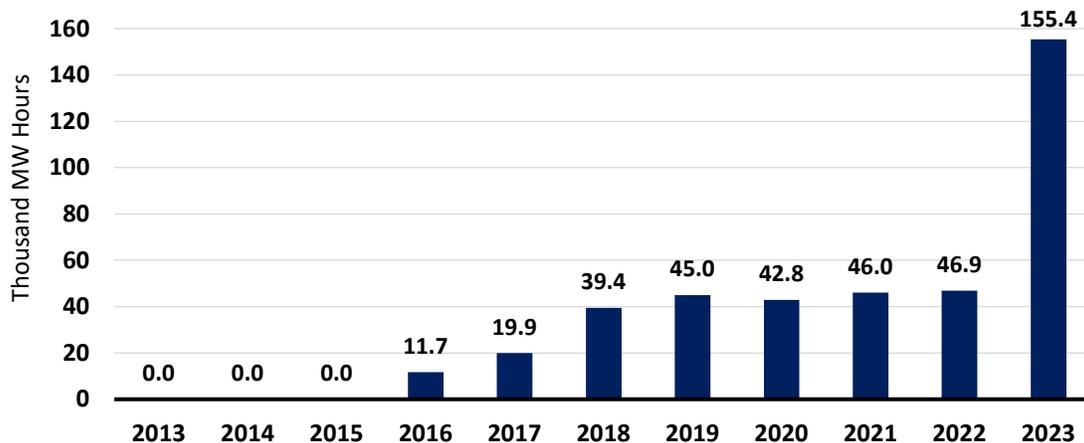


### Kentucky Solar Industry Trends

Kentucky ranks 24<sup>th</sup> in the nation in terms of proposed solar capacity. With a total of 11 projects in the pipeline totaling a combined 1,010 megawatts of capacity, these proposed projects would add a significant amount of renewable energy to the state’s grid.<sup>10</sup> Total investment into the solar industry in Kentucky as of the first quarter of 2025 amounts to \$1.2 billion.<sup>11</sup>

Figure 5 depicts the progression of solar energy generation in Kentucky from 2013 to 2023 expressed in thousands of megawatt-hours. Solar entered the electricity market in Kentucky in 2016 with 11.7 thousand megawatt hours. Generation has continued to grow throughout the period with significant growth in 2023 reaching its peak, so far, totaling 155.4 thousand megawatt-hours.

Figure 5: Solar Generation in Kentucky (in thousands of megawatt-hours) – 2013 to 2023<sup>12</sup>



<sup>9</sup> Data Source: U.S. Energy Information Administration.

<sup>10</sup> Data Source: U.S. Energy Information Administration.

<sup>11</sup> Data Source: Solar Energy Industries Association. Includes residential, community, commercial, and utility solar.

<sup>12</sup> Data Source: U.S. Energy Information Administration.



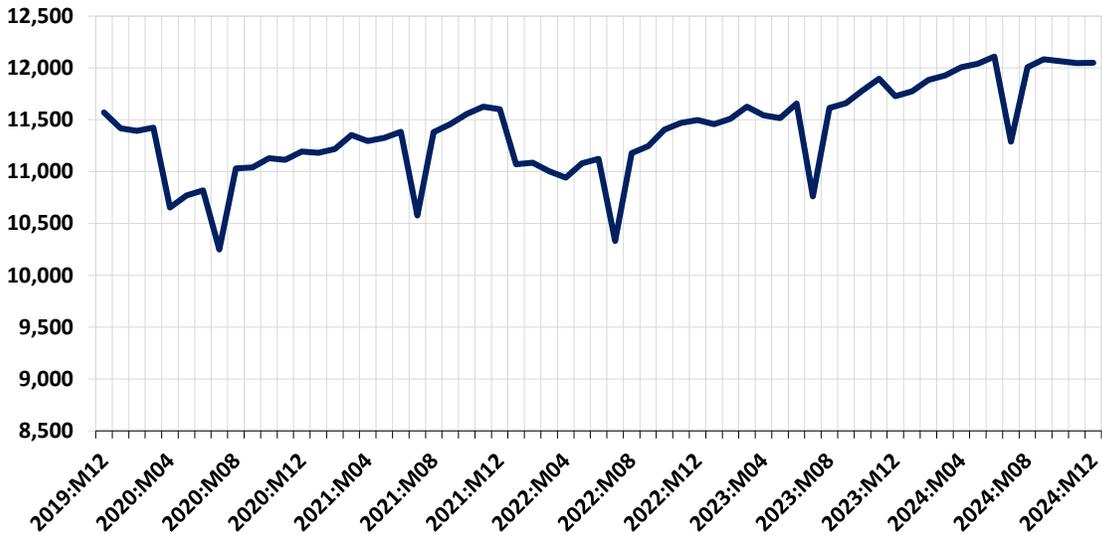
# Local Economic Profile

This section provides context for the economic and fiscal impact assessments to follow by profiling the local economy of Graves County, Kentucky.

## Total Employment

Figure 6 depicts the trend in total employment in Graves County during the five-year period from December 2019 through December 2024. In April 2020, total employment declined due to the lockdowns imposed as a result of the COVID-19 pandemic. Throughout the remainder of the period, total employment generally increased aside from seasonal fluctuations. As of December 2024, total employment in the county stood at 11,645 jobs, which represents an overall increase in employment of 5.5 percent (or 632 jobs) over the five-year period. To put this number in perspective, over this same period, total statewide employment in Kentucky increased by 6.6 percent.<sup>13</sup>

Figure 6: Total Employment in Graves County – December 2019 to December 2024<sup>14</sup>

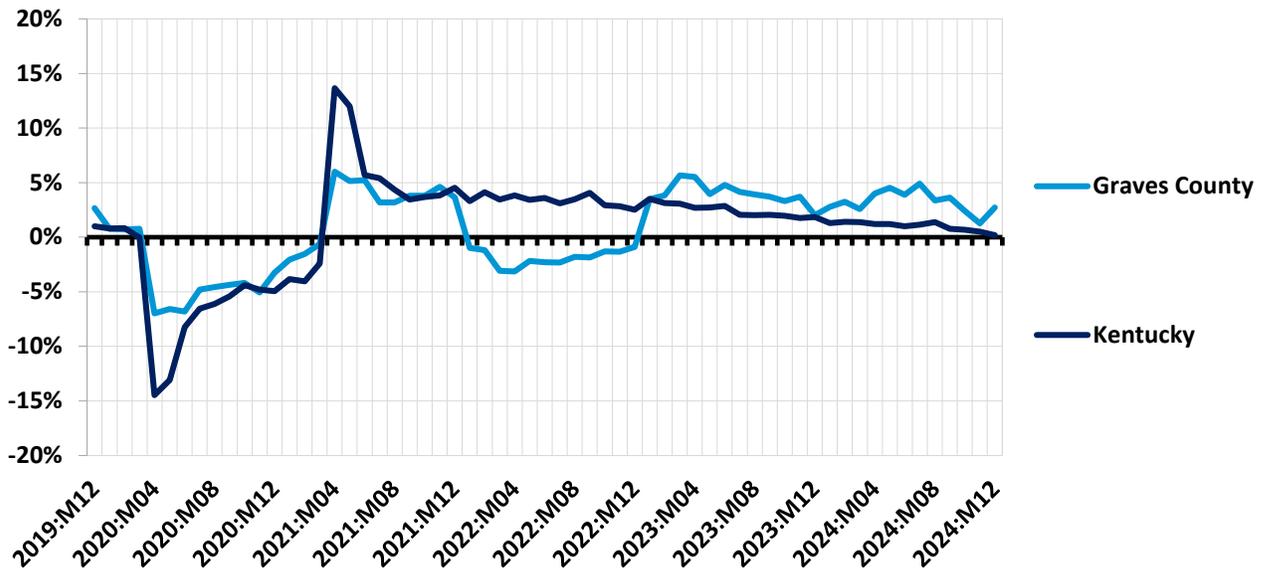


To control for seasonality and provide a point of reference, Figure 7 compares the year-over-year change in total employment in Graves County to that of the state of Kentucky over the same five-year period. Any point above the zero line in this graph indicates an increase in employment, while any point below the zero line indicates a decline in employment. As these data show, Graves County fluctuated around the statewide average for most of the period. As of December 2024, the year-over-year change in total employment in Graves County was 2.7 percent and in Kentucky was 0.2 percent.<sup>15</sup>

<sup>13</sup> Data Source: U.S. Bureau of Labor Statistics.  
<sup>14</sup> Data Source: U.S. Bureau of Labor Statistics.  
<sup>15</sup> Data Source: U.S. Bureau of Labor Statistics.



Figure 7: Year-Over-Year Change in Total Employment – December 2019 to December 2024<sup>16</sup>



### Employment and Wages by Industry Supersector

To provide a better understanding of the underlying factors motivating the total employment trends depicted in Figures 6 and 7, Figures 8 through 10 provide data on private employment and wages in Graves County by industry supersector.<sup>17</sup>

Figure 8 provides an indication of the distribution of private sector employment across industry supersectors in Graves County in 2024. As these data indicate, the county’s largest industry sectors that year were Trade, Transportation and Utilities (2,740 jobs), followed by Manufacturing (2,303 jobs), and Education and Health Services (1,501 jobs).

Figure 9 provides a similar ranking for average private sector weekly wages by industry supersector in Graves County in 2024. As these data show, the highest paying industry sectors that year were Information (\$1,343 per week), Other Services (\$1,273 per week), and Professional and Business Services (\$1,121 per week). To provide a point of reference, the average private sector weekly wage across all industry sectors in Graves County that year was \$959 per week.<sup>18</sup>

<sup>16</sup> Data Source: U.S. Bureau of Labor Statistics.

<sup>17</sup> A “supersector” is the highest level of aggregation in the coding system that the Bureau of Labor Statistics uses to classify industries.

<sup>18</sup> Data Source: U.S. Bureau of Labor Statistics.



Figure 8: Private Employment by Industry Supersector in Graves County – 2024<sup>19</sup>

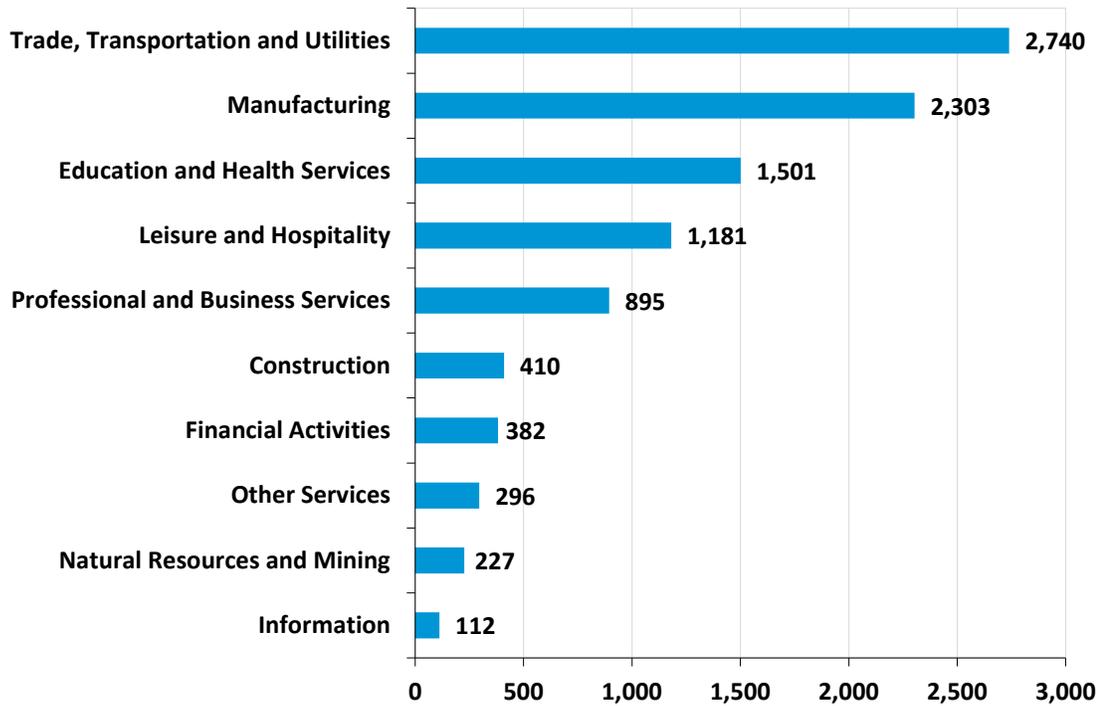
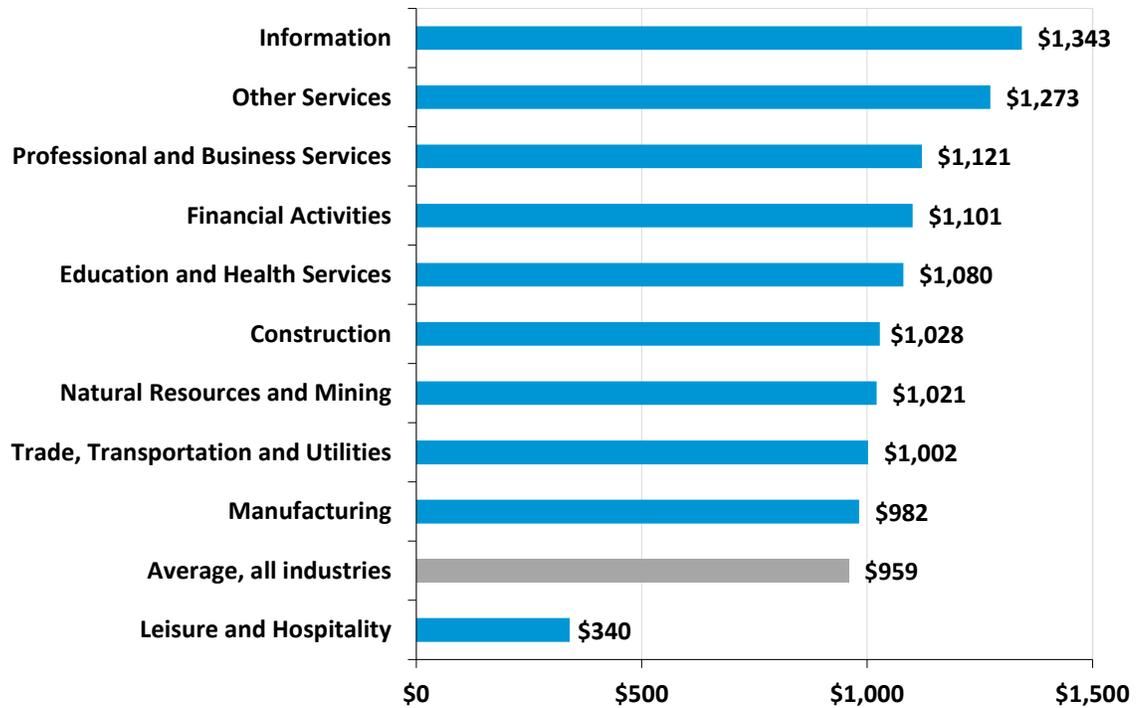


Figure 9: Average Private Weekly Wages by Industry Supersector in Graves County – 2024<sup>20</sup>



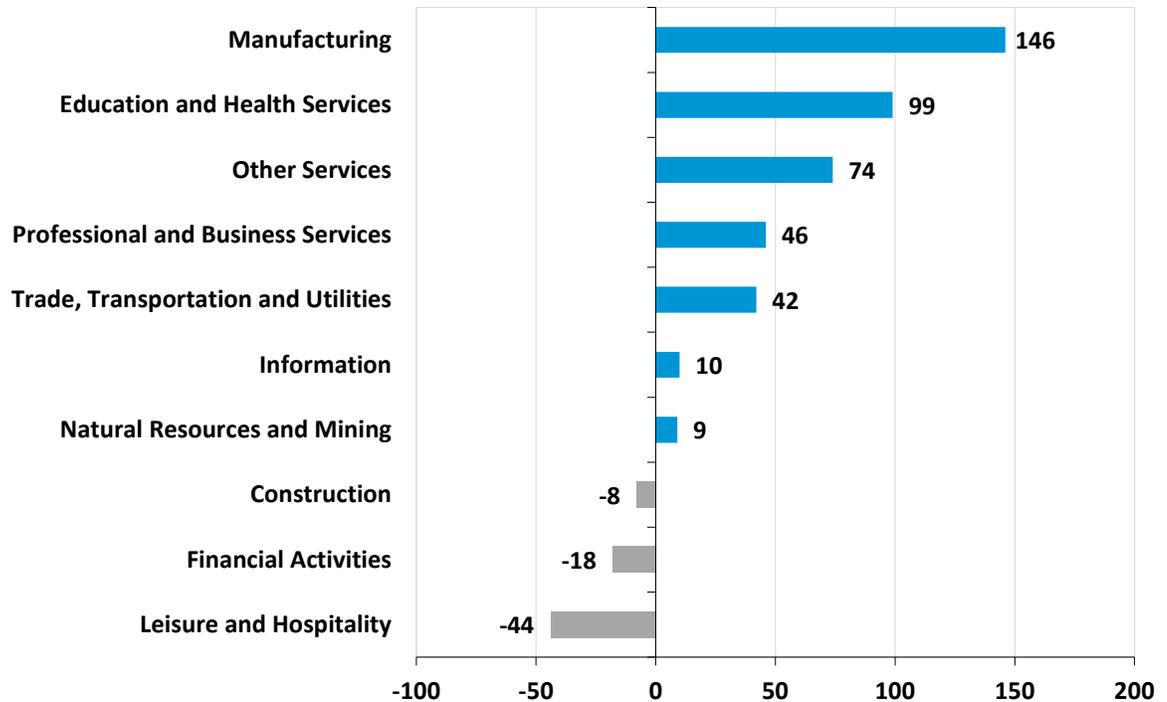
<sup>19</sup> Data Source: U.S. Bureau of Labor Statistics.

<sup>20</sup> Data Source: U.S. Bureau of Labor Statistics.



Figure 10 details the year-over-year change in private sector employment from 2023 to 2024 in Graves County by industry supersector. Over this period, the largest employment gains occurred in the Manufacturing (up 146 jobs), Education and Health Services (up 99 jobs), and Other Services (up 74 jobs) sectors. The largest employment losses occurred in the Leisure and Hospitality (down 44 jobs), Financial Activities (down 18 jobs), and Construction (down 8 jobs) sectors.<sup>21</sup>

Figure 10: Change in Private Employment by Industry Supersector in Graves County from 2023 to 2024<sup>22</sup>



## Unemployment

Figure 11 illustrates the trend in Graves County’s unemployment rate over the five-year period from June 2020 through June 2025 and benchmarks those data against the statewide trend for Kentucky. As these data show, unemployment rates in Graves County remained below the statewide trend for most of the period. Both the county and state experienced seasonal fluctuations in the unemployment rate with peaks occurring usually in the beginning and mid-way through the year. As of June 2025, unemployment stood at 4.4 percent in Graves County and 4.9 percent in Kentucky.<sup>23</sup>

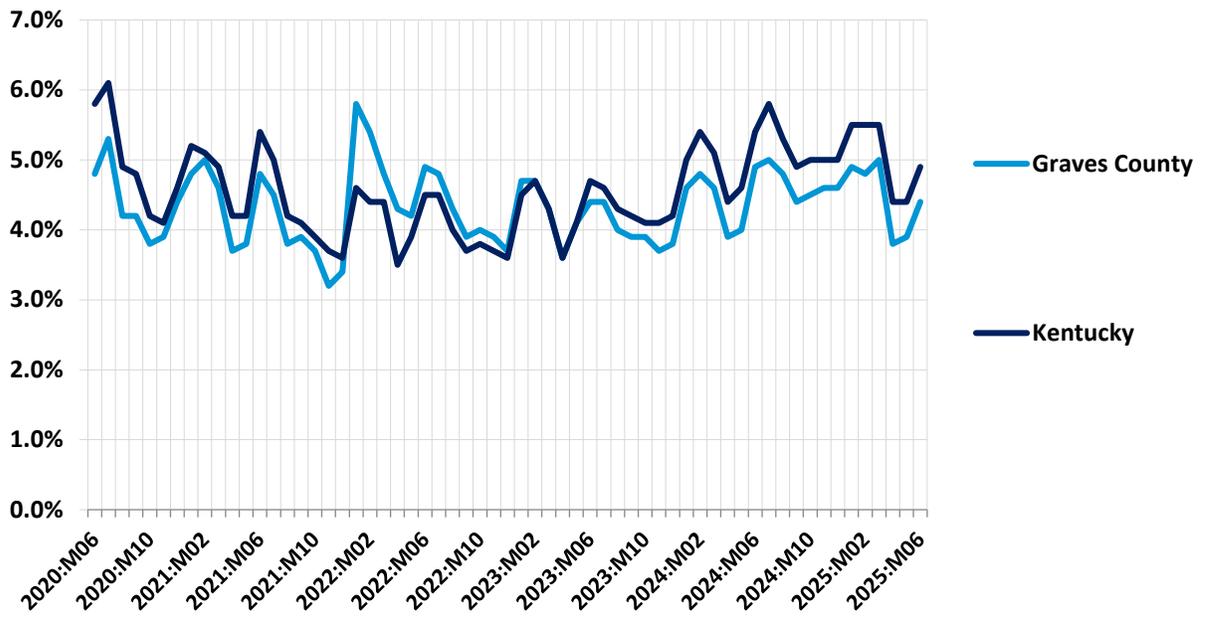
<sup>21</sup> Data Source: U.S. Bureau of Labor Statistics.

<sup>22</sup> Data Source: U.S. Bureau of Labor Statistics.

<sup>23</sup> Data Source: U.S. Bureau of Labor Statistics.



Figure 11: Unemployment Rate – June 2020 to June 2025<sup>24</sup>



<sup>24</sup> Data Source: U.S. Bureau of Labor Statistics.

## Economic Impact

---

This section quantifies the economic and fiscal contribution that the proposed Mayfield Solar project would make to Graves County and to the state of Kentucky. The analysis separately evaluates the pulse of economic activity that would occur during the construction and decommissioning phases of the project, as well as the annual economic activity that the project would generate during its ongoing operational phase.

### Method

To empirically evaluate the likely local economic impact attributable to the proposed Mayfield Solar project, the analysis employs a regional economic impact model called IMPLAN.<sup>25</sup> The IMPLAN model is one of the most commonly used economic impact simulation models in the U.S. and is commonly employed by universities, state agencies and research institutes. Like all economic impact models, the IMPLAN model uses economic multipliers to quantify economic impact.

Economic multipliers measure the ripple effects that an expenditure generates as it makes its way through the economy. For example, as when the Mayfield Solar project purchases goods and services – or when employees and contractors hired by the facility use their salaries and wages to make household purchases – thereby generating income for someone else, which is in turn spent, thereby becoming income for yet someone else, and so on, and so on. Through this process, one dollar in expenditures generates multiple dollars of income. The mathematical relationship between the initial expenditure and the total income generated is the economic multiplier.

One of the primary advantages of the IMPLAN model is that it uses regional and national production and trade flow data to construct region-specific and industry-specific economic multipliers, which are then further adjusted to reflect anticipated actual spending patterns within the specific geographic study area that is being evaluated. As a result, the economic impact estimates produced by IMPLAN are not generic. They reflect as precisely as possible the economic realities of the specific industry, and the specific study area, being evaluated.

In the analysis that follows, these impact estimates are divided into three categories. First round direct impact measures the direct economic contribution of the entity being evaluated (e.g., goods and services purchased by the Mayfield Solar project). Second round indirect and induced impact measures the economic ripple effects of this direct impact in terms of business to business, and household (employee) to business, transactions. Total impact is simply the sum of the preceding two. These categories of impact are then further defined in terms of employment (the jobs that are created), labor income (the wages and benefits associated with those jobs), and economic output (the total amount of economic activity that is created in the economy).

---

<sup>25</sup> IMPLAN is produced by IMPLAN Group, LLC.

## Construction Phase

This portion of the section assesses the economic and fiscal impact that the pulse of activity associated with construction of the proposed Mayfield Solar project would have on Graves County and on the state of Kentucky.

### *Economic Impact Assumptions*

The analysis is based on the following assumptions:

- Total capitalized investment in Mayfield Solar is estimated to be approximately \$290.3 million. Of that total:<sup>26</sup>
  - Engineering, site preparation, and other development and construction costs are estimated to be approximately \$116.6 million.
  - Capital equipment costs are estimated to be approximately \$173.7 million.
- Mayfield Solar would support approximately 340 full-time equivalent local and non-local construction jobs over a representative 12-month construction period.<sup>27</sup>
- For ease of explanation, all construction expenditures are assumed to take place during a representative 12-month period.

### *Economic Impact on Graves County*

Applying these assumptions in the IMPLAN model results in the following estimates of economic impact on Graves County. As shown in Table 1, construction of Mayfield Solar would directly provide a pulse of economic activity supporting approximately: 1) 32 jobs, 2) \$2.0 million in wages and benefits, and 3) \$10.1 million in economic output to Graves County (in 2025 dollars).

Taking into account the economic ripple effects that direct investment and the per diem spending of non-local construction workers would generate, the total estimated impact on the county would support approximately: 1) 125 jobs, 2) \$5.5 million in wages and benefits, 3) \$22.5 million in economic output, and 4) \$1.6 million in state and local tax revenue (in 2025 dollars).

---

<sup>26</sup> Data Source: BrightNight. Investment estimate is subject to change based on final design and vendor contracts.

<sup>27</sup> Data Source: Derived from data provided by BrightNight.



Table 1: Estimated Economic and Fiscal Impact on Graves County from Construction of Mayfield Solar (2025 Dollars)<sup>28, 29, 30</sup>

Economic Impact	Employment	Wages and Benefits	Economic Output
<b>1<sup>st</sup> Round Direct Economic Activity</b>	32	\$1,989,600	\$10,145,800
<b>2<sup>nd</sup> Round Indirect and Induced Economic Activity</b>	93	\$3,517,800	\$12,339,400
<b>Total Economic Activity</b>	<b>125</b>	<b>\$5,507,300</b>	<b>\$22,485,200</b>
<b>Fiscal Impact</b>			
<b>State and Local Tax Revenue</b>			<b>\$1,551,400</b>

\*Totals may not sum due to rounding

### Economic Impact on Kentucky

(Includes Graves County impact)

Applying these assumptions in the IMPLAN model results in the following estimates of economic impact on the state of Kentucky. As shown in Table 2, construction of Mayfield Solar would directly provide a pulse of economic activity supporting approximately: 1) 101 jobs, 2) \$7.3 million in wages and benefits, and 3) \$32.4 million in economic output to the state of Kentucky as a whole (in 2025 dollars).

Taking into account the economic ripple effects that direct investment and the per diem spending of non-local construction workers would generate, the total estimated impact on the state of Kentucky would support approximately: 1) 305 jobs, 2) \$17.1 million in wages and benefits, and 3) \$64.6 million in economic output, and 4) \$4.0 million in state and local tax revenue (in 2025 dollars).

Table 2: Estimated Economic and Fiscal Impact on the State of Kentucky from Construction of Mayfield Solar (2025 Dollars)

Economic Impact	Employment	Wages and Benefits	Economic Output
<b>1<sup>st</sup> Round Direct Economic Activity</b>	101	\$7,336,400	\$32,354,600
<b>2<sup>nd</sup> Round Indirect and Induced Economic Activity</b>	203	\$9,766,900	\$32,246,900
<b>Total Economic Activity</b>	<b>305</b>	<b>\$17,103,300</b>	<b>\$64,601,500</b>
<b>Fiscal Impact</b>			
<b>State and Local Tax Revenue</b>			<b>\$4,013,100</b>

\*Totals may not sum due to rounding

<sup>28</sup> Construction sector jobs are not necessarily new jobs, but the investments made can also support a job during the construction of the project. Please note it is not possible to know with certainty what proportion of jobs would go to county or state construction contractors or be filled by county or state residents.

<sup>29</sup> One construction job equals one person working full-time for one year. Since construction schedules and daily on-site employment vary, the analysis converts these variations into a consistent, full-time job.

<sup>30</sup> Economic Output includes Wages and Benefits.



## Ongoing Operations Phase

This portion of the section assesses the annual economic impact that the proposed Mayfield Solar project would have on Graves County and on the state of Kentucky during its anticipated 40-year operational life.

### *Economic Impact Assumptions*

The analysis is based on the following assumptions:

- Mayfield Solar would employ approximately one full-time equivalent on-site technician and would source locally and statewide available services and materials for maintenance of the facility.<sup>31</sup>
- Mayfield Solar would make confidential lease payments to local landowners.<sup>32</sup>

### *Economic Impact on Graves County*

Applying these assumptions in the IMPLAN model results in the following estimates of annual economic impact on Graves County. As shown in Table 3, annual operation of Mayfield Solar would on average directly support approximately: 1) 1 job, 2) \$0.1 million in wages and benefits, and 3) \$0.8 million in economic output to the county (in 2025 dollars).

Taking into account the economic ripple effects that direct impact would generate, the total estimated annually supported impact on Graves County would be approximately: 1) 7 jobs, 2) \$0.3 million in wages and benefits, and 3) \$1.6 million in economic output (in 2025 dollars).

**Table 3: Estimated Annual Economic Impact on Graves County from the Ongoing Operation of Mayfield Solar (2025 Dollars)**

Economic Impact	Employment	Wages and Benefits	Economic Output
<b>1<sup>st</sup> Round Direct Economic Activity</b>	1	\$92,800	\$764,500
<b>2<sup>nd</sup> Round Indirect and Induced Economic Activity</b>	6	\$249,000	\$796,600
<b>Total Economic Activity</b>	<b>7</b>	<b>\$341,800</b>	<b>\$1,561,100</b>

*\*Totals may not sum due to rounding*

<sup>31</sup> Data Source: BrightNight. Subject to change based on vendor contracts.

<sup>32</sup> Data Source: BrightNight.



### Economic Impact on Kentucky

(Includes Graves County impact)

Applying these assumptions in the IMPLAN model results in the following estimates of annual economic impact on the state of Kentucky. As shown in Table 4, annual operation of Mayfield Solar would on average directly support approximately: 1) 1 job, 2) \$0.1 million in wages and benefits, and 3) \$0.8 million in economic output to the state of Kentucky (in 2025 dollars).

Taking into account the economic ripple effects that direct impact would generate, the total estimated annually supported impact on the state of Kentucky would be approximately: 1) 8 jobs, 2) \$0.4 million in wages and benefits, and 3) \$1.7 million in economic output (in 2025 dollars).

Table 4: Estimated Annual Economic Impact on the State of Kentucky from the Ongoing Operation of Mayfield Solar (2025 Dollars)

Economic Impact	Employment	Wages and Benefits	Economic Output
<b>1<sup>st</sup> Round Direct Economic Activity</b>	1	\$92,800	\$764,500
<b>2<sup>nd</sup> Round Indirect and Induced Economic Activity</b>	7	\$287,700	\$928,600
<b>Total Economic Activity</b>	<b>8</b>	<b>\$380,500</b>	<b>\$1,693,100</b>

*\*Totals may not sum due to rounding*

### Decommissioning Phase

This portion of the section assesses the economic and fiscal impact that the pulse of economic activity associated with the decommissioning of the proposed Mayfield Solar project at the end of its operational life would have on Graves County and the state of Kentucky.

### Economic Impact Assumptions

The analysis is based on the following assumptions:

- Total costs associated with the decommissioning of Mayfield Solar are estimated to be approximately \$11.4 million.<sup>33</sup>
- Mayfield Solar would source locally and statewide available contractors and services for the decommissioning of the facility.
- For ease of explanation, all decommissioning expenditures are assumed to take place during a representative 12-month period.

<sup>33</sup> Data Source: BrightNight. Cost estimate is subject to change based on vendor contracts and it includes a scrap metal credit.



*Economic Impact on Graves County*

Applying these assumptions in the IMPLAN model results in the following estimates of economic impact on Graves County. As shown in Table 5, the decommissioning of Mayfield Solar would directly provide a pulse of economic activity supporting approximately: 1) 26 jobs, 2) \$2.3 million in wages and benefits, and 3) \$9.3 million in economic output to Graves County (in 2025 dollars).

Taking into account the economic ripple effects that direct investment and the per diem spending of non-local decommissioning workers would generate, the total estimated impact on the county would support approximately: 1) 63 jobs, 2) \$4.8 million in wages and benefits, 3) \$18.3 million in economic output, and 4) \$0.7 million in state and local tax revenue (in 2025 dollars).

**Table 5: Estimated Economic and Fiscal Impact on Graves County from the Decommissioning of Mayfield Solar (2025 Dollars)**<sup>34, 35, 36</sup>

Economic Impact	Employment	Wages and Benefits	Economic Output
<b>1<sup>st</sup> Round Direct Economic Activity</b>	26	\$2,265,100	\$9,341,800
<b>2<sup>nd</sup> Round Indirect and Induced Economic Activity</b>	38	\$2,569,100	\$9,004,200
<b>Total Economic Activity</b>	<b>63</b>	<b>\$4,834,200</b>	<b>\$18,346,000</b>
<b>Fiscal Impact</b>			
<b>State and Local Tax Revenue</b>			<b>\$718,000</b>

*\*Totals may not sum due to rounding*

*Economic Impact on Kentucky*

*(Includes Graves County impact)*

Applying these assumptions in the IMPLAN model results in the following estimates of economic impact on the state of Kentucky. As shown in Table 6, the decommissioning of Mayfield Solar would directly provide a pulse of economic activity supporting approximately: 1) 47 jobs, 2) \$4.7 million in wages and benefits, and 3) \$15.3 million in economic output to the state of Kentucky as a whole (in 2025 dollars).

Taking into account the economic ripple effects that direct investment and the per diem spending of non-local decommissioning workers would generate, the total estimated impact on the state of Kentucky would support approximately: 1) 126 jobs, 2) \$10.1 million in wages and benefits, and 3) \$33.3 million in economic output, and 4) \$1.4 million in state and local tax revenue (in 2025 dollars).

<sup>34</sup> Decommissioning jobs are not necessarily new jobs, but the investments made can also support a job during the decommissioning of the project. Please note it is not possible to know with certainty what proportion of jobs would go to county or state construction contractors or be filled by county or state residents.

<sup>35</sup> One decommissioning job equals one person working full-time for one year. Since decommissioning schedules and daily on-site employment vary, the analysis converts these variations into a consistent, full-time job.

<sup>36</sup> Economic Output includes Wages and Benefits.



Table 6: Estimated Economic and Fiscal Impact on the State of Kentucky from the Decommissioning of Mayfield Solar (2025 Dollars)

Economic Impact	Employment	Wages and Benefits	Economic Output
<b>1<sup>st</sup> Round Direct Economic Activity</b>	47	\$4,676,800	\$15,337,300
<b>2<sup>nd</sup> Round Indirect and Induced Economic Activity</b>	79	\$5,431,300	\$17,966,900
<b>Total Economic Activity</b>	<b>126</b>	<b>\$10,108,100</b>	<b>\$33,304,200</b>
<b>Fiscal Impact</b>			
<b>State and Local Tax Revenue</b>			<b>\$1,415,300</b>

*\*Totals may not sum due to rounding*



## Fiscal Impact

---

The analysis on the following pages quantifies the direct fiscal contribution that the proposed Mayfield Solar project would make to Graves County and the state of Kentucky. Tables 7 through 10 detail the revenue that Mayfield Solar would generate for Graves County and the state of Kentucky over a 40-year period from taxation of the reassessed land, real property improvements, tangible personal property, and manufacturing machinery located on the site.

It should be noted at the outset, however, that the analysis that follows likely understates the actual fiscal impact that Mayfield Solar would have, as it only accounts for the direct fiscal impact that Mayfield Solar would have on Graves County and the state of Kentucky. It does not take into account any additional tax revenue that would be generated as a result of the indirect economic activity attributable to the ongoing operation of Mayfield Solar.

Based on guidance from the Kentucky Department of Revenue, this property would be assessed by the Department based on a cost approach during the initial years of operation, moving to mostly an income approach thereafter. Due to data limitations on the future income streams of the project and for ease of explanation, the analysis presented on the following pages is based on the cost approach for the duration of the project. Please note that actual revenues generated by Mayfield Solar may therefore vary from the analysis presented.

### Fiscal Impact Assumptions

The analysis provided in this section is based on the following assumptions:

- The total capitalized investment in the Mayfield Solar project would be categorized as follows:<sup>37</sup>
  - Approximately \$0.5 million would be classified as real property improvements.
  - Approximately \$29.7 million would be classified as tangible personal property.
  - Approximately \$228.2 million would be classified as manufacturing machinery.
  - The remainder of the investment is associated with civil site improvements.
- The tangible personal property and the manufacturing machinery would be depreciated using the Kentucky Department of Revenue depreciation schedule for Class VI.<sup>38</sup>
- Mayfield Solar would be situated on an approximate 1,500-acre tract of agricultural land located in Graves County.<sup>39</sup>
- The actively used, fenced-in acreage would be reassessed at a commercial use value.<sup>40</sup>

---

<sup>37</sup> Data Source: BrightNight.

<sup>38</sup> Data Source: Assumed depreciation schedule as future company depreciation schedule is currently unknown.

<sup>39</sup> Data Source: BrightNight.

<sup>40</sup> Data Source: BrightNight.



- Mayfield Solar is estimated to have an operational life of approximately 40 years.<sup>41</sup>
- Tax rates remain constant throughout the analysis.

## Real Property Tax Revenue – Land

Table 7 summarizes the tax revenue that Mayfield Solar would generate for Graves County and the state of Kentucky over a 40-year period from taxation of the reassessed land. As the data in Table 7 indicate, total Graves County real property tax revenue from the project is estimated to be approximately \$2.3 million over a 40-year period. This cumulative total is comprised of approximately \$0.8 million in Graves County tax revenue and approximately \$1.5 million in General Graves County School District (SD) revenue (in 2025 dollars).

Table 7 also shows the state real estate tax revenue from the project after reassessment, which is estimated to be approximately \$9,200 per year, for a cumulative total of approximately \$0.4 million over 40 years (in 2025 dollars).

**Table 7: Estimated Cumulative Revenue Generated by Mayfield Solar over 40 Years from Real Property Taxes – Land (2025 Dollars)**

	Graves County	General Graves County SD	Total Local Revenue	Total State Revenue
Estimated Commercial Value of Land <sup>42</sup>				\$8,460,900
Real Property Tax Rate per \$100 <sup>43</sup>	0.240	0.446	0.686	0.109
Annual Real Property Tax Revenue	\$20,300	\$37,700	\$58,000	\$9,200
<b>Cumulative Revenue over 40 Years</b>	<b>\$812,300</b>	<b>\$1,509,400</b>	<b><u>\$2,321,700</u></b>	<b><u>\$368,900</u></b>

*\*Total may not sum due to rounding.*

## Real Property Tax Revenue – Improvements

Table 8 summarizes the tax revenue that Mayfield Solar would generate for Graves County and the state of Kentucky over a 40-year period from taxation of the real property improvements. As the data in Table 8 indicate, total Graves County real property tax revenue from the real property improvements is estimated to be approximately \$0.1 million over a 40-year period. This cumulative total is comprised of approximately \$45,900 in Graves County tax revenue and approximately \$85,400 in General Graves County School District revenue (in 2025 dollars).

<sup>41</sup> Data Source: BrightNight.

<sup>42</sup> Data Source: Assumed value based on income approach used for illustrative purposes. Please note that actual future assessment value may vary.

<sup>43</sup> Data Source: Kentucky Department of Revenue, 2024 tax rates.



Table 8 also shows the state tax revenue from real property improvements from the project, which is estimated to be approximately \$500 per year for a cumulative total of approximately \$20,900 over 40 years (in 2025 dollars)

**Table 8: Estimated Cumulative Revenue Generated by Mayfield Solar over 40 Years from Real Property Taxes – Improvements (2025 Dollars)**

	Graves County	General Graves County SD	Total Local Revenue	Total State Revenue
Estimated Value of Real Property Improvements				\$478,400
Real Property Tax Rate (per \$100)	0.240	0.446	0.686	0.109
Annual Real Property Tax Revenue	\$1,100	\$2,100	\$3,300	\$500
<b>Cumulative Revenue over 40 Years</b>	<b>\$45,900</b>	<b>\$85,400</b>	<b><u>\$131,300</u></b>	<b><u>\$20,900</u></b>

*\*Total may not sum due to rounding.*

### Tangible Personal Property

Table 9 details the tax revenue that Mayfield Solar would generate for Graves County and the state of Kentucky over a 40-year period from taxation of tangible personal property located on the site.

As the data in Table 9 indicate, the total local tax revenue from taxation of the personal property associated with the Mayfield Solar project is estimated to be approximately \$0.2 million in year 1 of the project, with that figure projected to decrease to approximately \$21,400 in year 27 and thereafter, for a cumulative total of approximately \$3.2 million over 40 years. This cumulative total consists of approximately \$1.2 million in Graves County tax revenue and approximately \$2.0 million in General Graves County School District tax revenue over 40 years (in 2025 dollars).

Table 9 also shows the state tax revenue from tangible personal property associated with the project, which is estimated to be approximately \$0.1 million in year 1 of the project, with that figure projected to decrease to approximately 13,400 in year 27 and thereafter, for a cumulative total of approximately \$2.0 million over 40 years (in 2025 dollars)



Table 9: Estimated Cumulative Revenue Generated by Mayfield Solar over 40 Years from Tangible Personal Property Taxes (2025 Dollars)

Year	Local Depreciated Taxable Value <sup>44</sup>	Graves County	General Graves County SD	Total Local Revenue	Total State Revenue
<b>Original Cost<sup>45</sup></b>					<b>\$29,731,000</b>
<b>Tax Rate (per \$100)<sup>46</sup></b>		<b>0.2751</b>	<b>0.446</b>	<b>0.7211</b>	<b>0.45</b>
1	\$28,928,300	\$79,600	\$129,000	\$208,600	\$130,200
2	\$26,549,800	\$73,000	\$118,400	\$191,500	\$119,500
3	\$25,657,900	\$70,600	\$114,400	\$185,000	\$115,500
4	\$24,914,600	\$68,500	\$111,100	\$179,700	\$112,100
5	\$24,528,100	\$67,500	\$109,400	\$176,900	\$110,400
6	\$24,141,600	\$66,400	\$107,700	\$174,100	\$108,600
7	\$23,101,000	\$63,600	\$103,000	\$166,600	\$104,000
8	\$21,644,200	\$59,500	\$96,500	\$156,100	\$97,400
9	\$19,919,800	\$54,800	\$88,800	\$143,600	\$89,600
10	\$18,017,000	\$49,600	\$80,400	\$129,900	\$81,100
11	\$16,768,300	\$46,100	\$74,800	\$120,900	\$75,500
12	\$15,460,100	\$42,500	\$69,000	\$111,500	\$69,600
13	\$14,270,900	\$39,300	\$63,600	\$102,900	\$64,200
14	\$13,557,300	\$37,300	\$60,500	\$97,800	\$61,000
15	\$12,635,700	\$34,800	\$56,400	\$91,100	\$56,900
16	\$11,208,600	\$30,800	\$50,000	\$80,800	\$50,400
17	\$10,881,600	\$29,900	\$48,500	\$78,500	\$49,000
18	\$10,286,900	\$28,300	\$45,900	\$74,200	\$46,300
19	\$9,959,900	\$27,400	\$44,400	\$71,800	\$44,800
20	\$9,513,900	\$26,200	\$42,400	\$68,600	\$42,800
21	\$9,335,500	\$25,700	\$41,600	\$67,300	\$42,000
22	\$8,681,500	\$23,900	\$38,700	\$62,600	\$39,100
23	\$8,057,100	\$22,200	\$35,900	\$58,100	\$36,300
24	\$7,373,300	\$20,300	\$32,900	\$53,200	\$33,200
25	\$6,838,100	\$18,800	\$30,500	\$49,300	\$30,800
26	\$6,332,700	\$17,400	\$28,200	\$45,700	\$28,500
27	\$2,973,100	\$8,200	\$13,300	\$21,400	\$13,400
28	\$2,973,100	\$8,200	\$13,300	\$21,400	\$13,400
29	\$2,973,100	\$8,200	\$13,300	\$21,400	\$13,400
30	\$2,973,100	\$8,200	\$13,300	\$21,400	\$13,400
31	\$2,973,100	\$8,200	\$13,300	\$21,400	\$13,400
32	\$2,973,100	\$8,200	\$13,300	\$21,400	\$13,400

<sup>44</sup> Accounts for the current Kentucky Department of Revenue depreciation schedule for Class VI as future company depreciation schedule currently unknown.

<sup>45</sup> Data Source: BrightNight. Subject to change based on final design, vendor contracts, and classification of investments.

<sup>46</sup> Data Source: Kentucky Department of Revenue, 2024 tax rates.

Year	Local Depreciated Taxable Value <sup>44</sup>	Graves County	General Graves County SD	Total Local Revenue	Total State Revenue
<b>Original Cost<sup>45</sup></b>					<b>\$29,731,000</b>
<b>Tax Rate (per \$100)<sup>46</sup></b>		<b>0.2751</b>	<b>0.446</b>	<b>0.7211</b>	<b>0.45</b>
33	\$2,973,100	\$8,200	\$13,300	\$21,400	\$13,400
34	\$2,973,100	\$8,200	\$13,300	\$21,400	\$13,400
35	\$2,973,100	\$8,200	\$13,300	\$21,400	\$13,400
36	\$2,973,100	\$8,200	\$13,300	\$21,400	\$13,400
37	\$2,973,100	\$8,200	\$13,300	\$21,400	\$13,400
38	\$2,973,100	\$8,200	\$13,300	\$21,400	\$13,400
39	\$2,973,100	\$8,200	\$13,300	\$21,400	\$13,400
40	\$2,973,100	\$8,200	\$13,300	\$21,400	\$13,400
<b>Cumulative Revenue</b>		<b>\$1,238,500</b>	<b>\$2,007,800</b>	<b>\$3,246,300</b>	<b>\$2,025,800</b>

\*Totals may not sum due to rounding.

### Manufacturing Machinery Property Tax Revenue

Table 10 details the tax revenue that Mayfield Solar would generate for the state of Kentucky over a 40-year period from taxation of the manufacturing machinery located on the site. The state tax revenue is estimated to be approximately \$0.3 million in year 1 of the project, with that figure projected to decrease to approximately \$34,200 in year 27 and thereafter as the investment is further depreciated, for a cumulative total of approximately \$5.2 million over 40 years (in 2025 dollars).

Table 10: Estimated Cumulative Revenue Generated by Mayfield Solar over 40 Years from Additional Manufacturing Machinery Taxes (2025 Dollars)

Year	Net Book / Reported Value <sup>47</sup>	Total State Revenue
<b>Original Cost: \$228,210,300<sup>48</sup></b>		
<b>Tax Rate (per \$100)<sup>49</sup></b>		<b>0.15</b>
1	\$222,048,600	\$333,100
2	\$203,791,800	\$305,700
3	\$196,945,500	\$295,400
4	\$191,240,200	\$286,900
5	\$188,273,500	\$282,400
6	\$185,306,800	\$278,000
7	\$177,319,400	\$266,000
8	\$166,137,100	\$249,200
9	\$152,900,900	\$229,400

<sup>47</sup> Accounts for the current Kentucky Department of Revenue depreciation schedule for Class VI.

<sup>48</sup> Data Source: BrightNight.

<sup>49</sup> Data Source: Kentucky Department of Revenue, 2024 property tax rates.



Year	Net Book / Reported Value <sup>47</sup>	Total State Revenue
<b>Original Cost: \$228,210,300<sup>48</sup></b>		
<b>Tax Rate (per \$100)<sup>49</sup></b>		<b>0.15</b>
10	\$138,295,500	\$207,400
11	\$128,710,600	\$193,100
12	\$118,669,400	\$178,000
13	\$109,541,000	\$164,300
14	\$104,063,900	\$156,100
15	\$96,989,400	\$145,500
16	\$86,035,300	\$129,100
17	\$83,525,000	\$125,300
18	\$78,960,800	\$118,400
19	\$76,450,500	\$114,700
20	\$73,027,300	\$109,500
21	\$71,658,000	\$107,500
22	\$66,637,400	\$100,000
23	\$61,845,000	\$92,800
24	\$56,596,200	\$84,900
25	\$52,488,400	\$78,700
26	\$48,608,800	\$72,900
27	\$22,821,000	\$34,200
28	\$22,821,000	\$34,200
29	\$22,821,000	\$34,200
30	\$22,821,000	\$34,200
31	\$22,821,000	\$34,200
32	\$22,821,000	\$34,200
33	\$22,821,000	\$34,200
34	\$22,821,000	\$34,200
35	\$22,821,000	\$34,200
36	\$22,821,000	\$34,200
37	\$22,821,000	\$34,200
38	\$22,821,000	\$34,200
39	\$22,821,000	\$34,200
40	\$22,821,000	\$34,200
<b>Cumulative Revenue</b>		<b>\$5,183,300</b>

*\*Total may not sum due to rounding.*

## Total Fiscal Impact

Table 11 combines the results from the calculations depicted in Tables 7 through 10 to provide an estimate of the cumulative fiscal contribution that Mayfield Solar would make to Graves County and to the state of Kentucky over its anticipated 40-year operational life.

As these data indicate, the cumulative local tax revenue is estimated to be approximately \$5.7 million over 40 years. This cumulative total consists of approximately \$2.1 million in Graves County tax revenue and approximately \$3.6 million for General Graves County School District (in 2025 dollars).

Table 11 also summarizes the state tax revenue from the project, which is estimated to be approximately \$7.6 million over 40 years (in 2025 dollars).

**Table 11: Estimated Cumulative Revenue from Mayfield Solar over 40 Years (2025 Dollars)**

Revenue by Source	Graves County	General Graves County SD	Total Local Revenue	Total State Revenue
Real Property Tax – Land	\$812,300	\$1,509,400	\$2,321,700	\$368,900
Real Property Tax – Improvements	\$45,900	\$85,400	\$131,300	\$20,900
Personal Property Tax	\$1,238,500	\$2,007,800	\$3,246,300	\$2,025,800
Manufacturing Machinery				\$5,183,300
<b>Total Cumulative Revenue over 40 Years</b>	<b>\$2,096,600</b>	<b>\$3,602,600</b>	<b><u>\$5,699,300</u></b>	<b><u>\$7,598,900</u></b>

*\*Total may not sum due to rounding.*



## Current Use

This section provides a benchmark for the previous estimates of the economic contribution that the proposed Mayfield Solar project would make to Graves County and the state of Kentucky by estimating the economic and fiscal contribution that the site makes to the county in its current use.

### Economic Impact Assumptions

The analysis is based on the following assumptions:

- Mayfield Solar would be situated on an approximate 1,500-acre tract of agricultural land which is used to produce corn and soybeans.<sup>50</sup>

### Economic Impact

Applying these inputs in the IMPLAN model results in the following estimates of annual economic impact. As shown in Table 12, in its current use Mayfield Solar site on average directly supports approximately: 1) 4 jobs, 2) \$0.5 million in wages and benefits, and 3) \$1.1 million in economic output to Graves County (in 2025 dollars).

Taking into account the economic ripple effects that direct impact generates, on average, the total annually supported impact on Graves County is approximately: 1) 7 jobs, 2) \$0.7 million in wages and benefits, and 3) \$1.6 million in economic output (in 2025 dollars).

**Table 12: Estimated Annual Economic Impact of the Project Site on Graves County – Current Use (2025 Dollars)<sup>51</sup>**

Economic Impact	Employment	Wages and Benefits	Economic Output
<b>1<sup>st</sup> Round Direct Economic Activity</b>	4	\$528,000	\$1,057,700
<b>2<sup>nd</sup> Round Indirect and Induced Economic Activity</b>	3	\$173,200	\$544,000
<b>Total Economic Activity</b>	<b>7</b>	<b>\$701,200</b>	<b>\$1,601,800</b>

*\*Totals may not sum due to rounding.*

### Fiscal Impact Assumptions

The analysis is based on the following assumptions:

- Mayfield Solar would be situated on approximately 1,500 acres of land with a current taxable value of approximately 0.1 million.<sup>52</sup>

<sup>50</sup> Data Source: BrightNight.

<sup>51</sup> Calculations based data from the U.S. Department of Agriculture and IMPLAN Group, LLC for Graves County.

<sup>52</sup> Data Source: Derived from Graves County online property records and assumed site layout.



## Fiscal Impact

As Table 13 shows, the total local real property tax revenue from the project site is estimated to be approximately \$31,500 over a 40-year period. This cumulative total is comprised of approximately \$11,000 in Graves County revenue and approximately \$20,500 in General Graves County School District revenue (in 2025 dollars).

Table 13 also shows the state real estate tax revenue from the project site in its current use, which is estimated to be approximately \$130 per year, for a cumulative total of approximately \$5,000 over 40 years (in 2025 dollars)

**Table 13: Estimated Cumulative Revenue Generated by the Project Site over 40 Years from Real Property Taxes (2025 Dollars)**

	Graves County	General Graves County SD	Total Local Revenue	Total State Revenue
Estimated Current Taxable Value of Land				\$114,800
Real Property Tax Rate per \$100	0.240	0.446	0.686	0.109
Annual Real Property Tax Revenue	\$280	\$510	\$790	\$130
<b>Cumulative Revenue over 40 Years</b>	<b>\$11,000</b>	<b>\$20,500</b>	<b><u>\$31,500</u></b>	<b><u>\$5,000</u></b>

*\*Totals may not sum due to rounding.*

*The estimates provided in this report are based on the best information available and all reasonable care has been taken in assessing the quality of that information. However, because these estimates attempt to foresee the consequences of circumstances that have not yet occurred, it is not possible to be certain that they will be representative of actual events. These estimates are intended to provide a good indication of likely future outcomes and should not be construed to represent a precise measure of those outcomes.*

**Amended Exhibit I**

# Decommissioning Plan and Reclamation Cost Estimate for the Mayfield Solar Project

Graves County, Kentucky

---

February 2026

*Prepared for:*

**MYSO, LLC**

515 N. Flagler Drive, Suite 250  
West Palm Beach, FL 33401

*Prepared by:*

**Tetra Tech, Inc.**

4101 Cox Road, Suite 100  
Glen Allen, VA 23060



**TETRA TECH**

## TABLE OF CONTENTS

<b>1.0 INTRODUCTION .....</b>	<b>1</b>
<b>2.0 PROJECT DESCRIPTION .....</b>	<b>3</b>
2.1 PHOTOVOLTAIC SOLAR PANELS .....	3
2.2 INVERTERS AND TRANSFORMERS.....	3
2.3 COLLECTION SYSTEM AND PROJECT SUBSTATION .....	3
2.4 OPERATIONS AND MAINTENANCE BUILDING .....	4
2.5 ANTICIPATED LIFE OF PROJECT.....	4
<b>3.0 DECOMMISSIONING PROCESS DESCRIPTION .....</b>	<b>5</b>
3.1 PV ARRAY REMOVALS .....	5
3.2 RACKING AND FENCING.....	5
3.3 PROJECT SUBSTATION.....	5
3.4 ACCESS ROADS .....	6
<b>4.0 SITE RESTORATION PROCESS DESCRIPTION .....</b>	<b>7</b>
4.1 SITE RECONTOURING .....	7
4.2 DRAINAGE RESTORATION.....	7
4.3 REVEGETATION .....	7
<b>5.0 PROJECT DECOMMISSIONING COSTS AND BONDING .....</b>	<b>9</b>
5.1 FINANCIAL ASSURANCE.....	9
5.2 RECLAMATION COST ESTIMATE ASSUMPTIONS.....	10
<b>6.0 SIGNATURE OF ENGINEERING PROFESSIONAL .....</b>	<b>12</b>

## ATTACHMENTS

Appendix A. Reclamation Cost Estimate Summary

Appendix B. Detailed Reclamation Cost Estimate

## 1.0 INTRODUCTION

Tetra Tech, Inc. (Tetra Tech) was retained by MYSO, LLC (MYSO), a wholly owned subsidiary of BrightNight, to prepare a decommissioning plan and cost analysis (Study) as part of an application to the Kentucky State Board on Electric Generation and Transmission Siting (Siting Board) for the proposed Mayfield Solar Project (Project). The scope of this Study is to review the Project details and develop a decommissioning plan and associated cost estimate for retiring the Project facilities at the end of its useful life of an assumed 30 years. MYSO may upgrade components on the Project to extend the operational life of the Project, which would require that this Study also be updated. This decommissioning plan has been prepared in compliance with Kentucky Revised Statutes (KRS) 278.706(2)(m) stated herein:

*A decommissioning plan that shall describe how the merchant electric generating facility will be decommissioned and dismantled following the end of its useful life. The decommissioning plan shall, at a minimum, include plans to:*

- 1. Unless otherwise requested by the landowner, remove all above-ground facilities;*
- 2. Unless otherwise requested by the landowner, remove any underground components and foundations of above-ground facilities. Facilities removed under this subparagraph shall be removed to a depth of three (3) feet below the surface grade of the land in or on which the component was installed, unless the landowner and the applicant otherwise agree to a different depth;*
- 3. Return the land to a substantially similar state as it was prior to the commencement of construction;*
- 4. Unless otherwise requested by the landowner, leave any interconnection or other facilities in place for future use at the completion of the decommissioning process;*
- 5. Secure a bond or other similar security for the project to assure financial performance of the decommissioning obligation, provided that:*
  - a. The amount of the proposed bond or similar security shall be determined by an independent, licensed engineer who is experienced in the decommissioning of solar electric generating facilities and has no financial interest in either the merchant electric generating facility or any parcel of land upon which the merchant electric generating facility is located. The proposed amount of the bond or similar security shall be either:*
    - i. The net present value of the total estimated cost of completing the decommissioning plan, less the current net salvage value of the merchant electric generating facility's components; or*
    - ii. The bond amount required by a county or municipal government that has established a decommissioning bond requirement or similar security obligation in the county or municipality where the merchant electric generating facility will be located. If the facility will be located in more than one (1) county or municipality that has established a decommissioning bond or similar security obligation, then the higher amount shall be required for the facility;*
  - b. The bond or other similar security names:*
    - i. For property that is leased by the applicant, each landowner from whom the applicant leases land and the Energy and Environment Cabinet as the primary co-beneficiaries;*



## 2.0 PROJECT DESCRIPTION

The Mayfield Solar Project is anticipated to generate 200 megawatts alternating current (MWac) of solar energy. The Project will be located at 36°53'55.85" N latitude and 88°39'42.45" W longitude on various rural and agricultural tax parcels in Graves County, approximately 10 miles north of Mayfield, Kentucky. The total Project area is approximately 1,342 acres.

Construction of the Project will include the installation of bifacial photovoltaic (PV) solar panels mounted on a single axis tracking system, collection cables, inverters, medium-voltage (MV) transformers, foundations, circuit breakers and disconnect switches, a substation, and other supporting facilities. The perimeter of the solar facility will be secured using farm-style wire fencing with wooden posts. The perimeter of the proposed substation will be secured using chain linked fencing with barbed wire. On-site access will be controlled via locked access gates. The Project facilities are described in more detail below.

### 2.1 PHOTOVOLTAIC SOLAR PANELS

The preliminary design provided by MYSO assumes the Project will use Jinko Solar 66HL4M-DBV N-Type bifacial solar panel modules, each having a capacity of 625 watts. The exact model and quantity of PV solar panel modules will be finalized during the detailed engineering phase.

PV solar panels will be installed on tracker tables that run north to south and are fixed to the ground on a racking system which includes pile foundations. A motor is affixed to a central pile that provides mechanical torque to multiple tracker tables for the panels to track the movement of the sun from east to west. Direct current (DC) electrical power that is collected by solar modules is delivered to nearby inverters via underground or aboveground DC feeder cables.

### 2.2 INVERTERS AND TRANSFORMERS

The preliminary design provided by MYSO assumes the Project will use Sungrow SG4400UD-MV-US inverters, each having a capacity of 4400 kilowatts, and associated MV transformers. The exact model and quantity of inverter and transformer pads will be finalized during the detailed engineering phase.

Approximately 63 inverters and transformers will be located adjacent to solar array blocks. Each inverter and transformer pad will be a part of a manufactured skid foundation that is mounted on reinforced concrete slabs or steel piles. The skid foundations will have a footprint that measures approximately 20 feet by 9.5 feet and will not exceed 9 feet in height including the 1-foot concrete foundations. DC electrical power received by the inverters is converted into AC electrical power and delivered to the Project substation via overhead and underground MV collection feeder cables.

### 2.3 COLLECTION SYSTEM AND PROJECT SUBSTATION

Collection cables from the inverters will converge at the corners of each of the parcels of solar array blocks and will lead underground to the proposed Project substation. Feeder cables will enter the substation via conduit and route to the feeder breakers. The substation will require a power transformer, overhead buses, and circuit breakers with revenue-grade metering accuracy upstream of the breakers. The associated switching station will require an isolator, overhead buses, a switch, a circuit breaker, and miscellaneous supporting equipment to function at 161-kilovolts (kV) of power and transfer electricity to the proposed transmission line.

The concrete foundation equipment pad for the substation is anticipated to be approximately 238 feet long and 138 feet wide. Metering and control equipment will be installed in the substation control house, and

underground fiber optic communication cables will run between the control house and the solar inverters. Project data and control signals will be transmitted over the internet to a remote control center, where the Project will be remotely monitored and controlled 24 hours a day / 7 days a week.

## **2.4 OPERATIONS AND MAINTENANCE BUILDING**

---

The on-site Operations and Maintenance (O&M) building will have a footprint that measures approximately 30 feet by 50 feet; however, the dimensions will be finalized during the detailed engineering phase.

## **2.5 ANTICIPATED LIFE OF PROJECT**

---

Typical PV modules have an estimated useful lifetime of 30 years, with an opportunity for a lifetime of 40 years or more with equipment replacement and repowering. This Project is developed in such a way that components may be upgraded—up to and including full repowering—with minor service interruptions. However, at this phase of the Project the anticipated life is to be 30 years. If the Project undergoes a repowering update, MYSO will update this decommissioning plan at that time.

## 3.0 DECOMMISSIONING PROCESS DESCRIPTION

Decommissioning and restoration activities will adhere to the requirements of appropriate governing authorities and will be performed in accordance with applicable federal, state, and local permits. The decommissioning and restoration process includes removal of all aboveground structures; removal of below-ground structures up to a depth of 3 feet, unless otherwise requested by the landowner; and re-grading and re-seeding disturbed areas and otherwise returning the land to a substantially similar state as it was prior to the commencement of construction.

The process of removing structures involves evaluating and separating components and materials into categories of recondition and reuse, salvage, recycling, or disposal. In the interest of increasing efficiency and reducing transportation costs/duration, components and material may be stored on-site in a pre-approved location until the bulk of similar components or materials are ready for transport. The components and material will be transported to the appropriate facilities for reconditioning (if possible), salvage, recycling, or disposal. The Project components will be dismantled and removed using minimal impact conventional construction equipment.

It is assumed that the Project would incur costs for removal and disposal of the PV arrays and other Project facilities as well as costs for the restoration of the Project area. Above-grade steel, aluminum, and copper materials typical have significant scrap value to a salvage contractor. Recyclable materials will be recycled to the extent possible, while other non-recyclable waste materials will be disposed of in accordance with state and federal law.

### 3.1 PV ARRAY REMOVALS

Approximately 521,416 solar modules and the associated tracking racking system and buried underground conductors will be removed via manual labor. The demolition debris and removed components will be mechanically dismantled into pieces that can be safely lifted or carried with the on-site equipment being used. It is assumed that glass and steel will be processed for transportation and delivered to an off-site recycling center. Above-grade steel, aluminum, silicon, and copper will be sent to an approved salvage contractor. PV panels will be disposed of in an approved landfill near the Project at the end of their useful life. The preliminary design assumes that all underground cables associated with the PV array will be removed to a depth of 3 feet below the ground surface at the end of its useful life. Inverters, controls systems, auxiliary power transformers, and other electronic equipment will either be reused, returned to the original equipment manufacturers for reuse as refurbished or spare parts, or recycled.

### 3.2 RACKING AND FENCING

The one-in-portrait (1P) tracker racking system consists of approximately 6,083 total trackers: 404 one-string trackers, 1,372 two-string trackers, 1,754 three-string trackers, and 2,553 four-string trackers. The perimeter of the solar facility will be secured using approximately 163,768 linear feet of 8-foot farm style wire fencing with wooden posts. Racking and fencing material will be removed with excavators or broken down into manageable units, loaded into trucks, transferred from the Project area, and sent to an approved recycler or salvage contractor. This includes any rack-mounted cables located aboveground. Racking piles and fencing driven into the ground will be disassembled and removed in their entirety.

### 3.3 PROJECT SUBSTATION

The Project will include a substation, which will remain in place for future use unless otherwise requested by the landowner in accordance with KRS 278.706(2)(m)(4). To be conservative in this assessment, the

decommissioning costs have accounted for a potential future decommissioning of the substation, should it be requested at a later date by the landowner. If decommissioned, the substation may be sold for re-use or salvage. Components that cannot be salvaged will be transported off-site for recycling or disposal at an approved waste management facility. The prefabricated control enclosure and electronic components of the substation equipment will be electrically disconnected and made safe for removal. The control enclosure will then be disassembled and removed from the site. The transformers, breakers, bus work, and metal dead-end structures will also be disassembled and removed. The main power transformer's insulating oil will be drained and transferred to a licensed disposal facility.

Concrete foundations and containment curbs for the transformers may be removed in their entirety if more cost effective and broken into pieces. Disposal of structures, materials, waste, and/or foundations (both hazardous and non-hazardous materials) shall meet the provisions of local, state, and federal ordinances. The area will be thoroughly cleaned, and all debris removed.

### **3.4 ACCESS ROADS**

---

Within the Project's limits of disturbance (LOD), gravel access and on-site roads will be removed and restored as part of decommissioning and will be one of the last Project components to be removed. Per KRS 278.706(2)(m)(1), all aboveground facilities, which includes roads, need to be removed unless requested by the landowner. Approximately 93,000 linear feet of access roads will be removed during decommissioning. The preliminary design assumes the basin access roads will be 10 feet wide, internal access roads will be 16 feet wide, and substation access roads will be 20 feet wide. The processed stone access roads will be stripped exposing the geotextile fabric beneath (if applicable). The geotextile fabric will then be removed and disposed of to reveal the original soil surface. Asphalt portions of access routes will be removed and disposed of. The compacted soil beneath the road fill may require ripping with a subsoiler plow to loosen it before it can be revegetated. Former roads and other disturbed areas will be regraded and re-seeded with native vegetation.

## 4.0 SITE RESTORATION PROCESS DESCRIPTION

Once any personal property of the Project owner and the Project's existing structures and ancillary facilities have been removed, site restoration activities will take place in compliance with the regulatory framework outlined at the time of decommissioning. The goal of site restoration is to restore the topography, vegetative cover, and hydrologic function of the site to a substantially similar condition as it was prior to commencing construction of the Project.

### 4.1 SITE RECONTOURING

Prior to removal of structures, topsoil will be removed from all work areas (to the furthest extent possible) and stockpiled, clearly designated, and separated from other excavated material. Prior to topsoil replacement, all rocks 3 inches or greater will be removed from the surface of the subsoil. The topsoil will be de-compacted to match the density and consistency of the immediate surrounding area. The topsoil will be replaced to original depth, and original surface contours reestablished, where possible. Any topsoil deficiency and trench settling will be mitigated with additional topsoil (purchased and transported to site or borrowed from elsewhere on site) consistent with the quality of the affected area.

Re-contouring of the site will be conducted using standard grading equipment to return the site to a condition as close as possible to that of the site prior to the installation of the Project. Grading activities will be limited to disturbed areas that require re-contouring. Fills will be compacted to approximately 85% relative compaction by wheel or track rolling to avoid over-compaction of the soils. Best management practices (BMPs) will be implemented to provide erosion and sediment control until revegetation efforts have sufficiently stabilized the soil.

### 4.2 DRAINAGE RESTORATION

Conceptual stormwater basins are included in the Project for the preliminary design; however, the exact drainage and BMP methods will be finalized during the detailed engineering phase. Water quality permits, construction stormwater permits, erosion control plan, stormwater management plan, and a Stormwater Pollution Prevention Plan (SWPPP) will be obtained as part of the final design to prevent excessive erosion during construction and decommissioning.

All installed stormwater BMPs will be decommissioned as part of the drainage restoration effort unless otherwise requested by the landowners. Berms are assumed to be re-graded and recontoured to fill the stormwater basins to ensure pre-construction drainage patterns and release rates can be maintained. Future verification during the detailed engineering phase is needed to factor in the disposal of any concrete or steel associated with the risers and outfall pipes into the cost estimate.

### 4.3 REVEGETATION

Approximately 470 acres (35% of the Project's total area of disturbance) is assumed to be revegetated to prevent erosion during decommissioning with a seed mix agreed upon with the Commonwealth of Kentucky, Graves County Conservation District, and/or applicable local, state, or federal agencies, such as the Natural Resources Conservation Service (NRCS, located in Mayfield, Kentucky) or U.S. Department of Agriculture. These areas will be restored to a condition and forage density substantially similar to the original condition prior to the installation of the Project. In all areas, restoration will include, as reasonably required, leveling, terracing, mulching, and other necessary steps to prevent soil erosion, to ensure establishment of suitable grass and forbs, and to control noxious weeds. Reseeding shall continue until the damaged native grass

area has been fully reseeded and reclaimed. Land restoration activities must be completed within 18 months to be compliant with KRS 224.10-285.

Project owner will cooperate with other existing or future lessees or permittees to control and eradicate noxious weeds associated with the Project site and decommissioning, including cost sharing in weed control and eradication for up to one year after the Project lease is terminated. Said cost sharing is at the sole discretion of the Commonwealth of Kentucky.

## 5.0 PROJECT DECOMMISSIONING COSTS AND BONDING

At the end of the Project's useful life, assumed to be approximately 30 years, the decommissioning of the Project shall take place in accordance with KRS 278.706(2)(m) and any applicable administrative regulations. In an abundance of caution, this estimate includes the decommissioning of the Project substation, which will remain in place in accordance with KRS 278.706(2)(m)(4) unless otherwise requested by the landowner. The above-grade steel structures, electrical wiring, and other components are assumed to have significant scrap value which will offset a portion of the cost to remove these items. Following the removal of salvageable equipment and disposal of other items, the Project owner will also incur costs for removal and disposal of the PV panels, foundations, and other non-recyclable Project facilities, and these activities will impact the cost of the restoration of the site.

The decommissioning cost estimate provided herein includes the costs to return the site to a substantially similar state as it was prior to commencing construction of the Project. Included in the estimate are the costs to decommission the power generating equipment and retire the Project facilities, including removing all equipment and structures. These costs are offset by the estimated revenue credit that will be received for scrap value of steel, aluminum, and copper materials; resale of the Project facilities for reuse is not considered. Credit for recycling the PV modules has not been included, given that the market value of recycled PV modules is currently unknown and subject to fluctuation over the useful life of the Project.

The estimated decommissioning costs for the Project were prepared using information from a variety of credible industry sources which are further detailed in Section 5.2. As summarized in Appendix A, the estimated cost of decommissioning the Project in 2026 US dollars is \$11,373,065.62.

### 5.1 FINANCIAL ASSURANCE

MYSO is required to issue a performance bond or similar security in compliance with the requirements of KRS 278.706(2)(m)(5). The performance bond shall consist of cash, a letter of credit, surety bond, or other financial sureties as may be approved by the Siting Board and the Energy and Environment Cabinet. To identify any changes in the estimated net salvage cost of decommissioning the Project, the estimate will be reviewed and updated every five years. Should the five-year review indicate an increase is warranted, the bond amount may be increased proportionate to the rise in these costs.

The bond can be used to satisfy any MYSO obligation under the lease agreements, including but not limited to, payments owed under the lease agreement, the removal of all Mayfield Solar Project improvements, and reclamation as required by decommissioning. MYSO will secure a decommissioning bond or similar security to assure financial performance of its decommissioning obligations. The amount of the proposed bond shall be the net present value of the total estimated cost of completing the decommissioning plan, less the salvage value of the facility's components. For lands leased by the Applicant, the bond or similar security will name the landowner and Energy and Environment Cabinet (Cabinet) as co-beneficiaries, with Graves County named as secondary beneficiaries once consent is secured. For land owned by the Applicant, the bond or similar security will name the Cabinet as the primary beneficiary. The bond or similar security will be provided by an insurance company or surety that shall maintain at all times at least an "Excellent" rating as measured by the AM Best rating agency or an investment grade credit rating by any national credit rating agency, and, if available, shall be non-cancelable by the provider or customer until the completion of the decommissioning plan or until a replacement bond is secured.

The bond or other similar security shall provide that at least 30 days prior to its cancellation or lapse, the surety shall notify the applicant, its successor or assign, each landowner, the Cabinet, and the county or city in which the facility is located of the impending cancellation or lapse. The notice shall specify the reason for the cancellation or lapse and provide any of the parties, either jointly or separately, with the opportunity

to cure the cancellation or lapse prior to it becoming effective. The applicant, its successor, or its assign, shall be responsible for all costs incurred by all parties to cure the cancellation or lapse of the bond. Each landowner, or the Energy and Environment Cabinet with the prior approval of each landowner, may make a demand on the bond and initiate and complete the decommissioning plan. The Applicant will communicate with each affected landowner at the end of the Project's useful life so that any requests of the landowner for the decommissioning phase in addition to minimal requirements under KRS 278.706(2)(m) or those specified in the individual lease may, in the sole discretion of the Applicant or its successor or assign, be accommodated.

## 5.2 RECLAMATION COST ESTIMATE ASSUMPTIONS

Decommissioning of the Project was broken into individual tasks that were each estimated separately. Each task includes labor requirements, equipment needs, and duration. Production rates were established using professional experience and published standards included on InEight software. Labor rates prevalent to the geographic area of the Project were obtained by referencing U.S. Department of Labor wage determinations. Typical average markups that are industry standard were applied for contingency, overhead, and fee. Detailed cost estimates are provided in Appendix B.

Estimating methods and assumptions specific to this cost estimate are as follows:

- Labor costs are developed by reviewing U.S. Department of Labor wage determinations and rates published by InEight. An average rate is developed that includes base wage, fringe, and payroll tax liability. The final rate used in the estimate is an average of 40 hours standard time and 10 hours overtime per week, assuming a 50-hour work week for the duration of decommissioning.
- Equipment (commonly referred to as yellow iron) rates used in the estimate are developed by reviewing rates published by InEight and historical vendor quotes. Rates include fuel, maintenance, and wear and tear of ground engaging components. Rates assume the use of rented equipment.
- Mobilization and demobilization costs are estimated to be approximately 2% of the overall contractor's costs. These reflect the actual costs to mobilize equipment, facilities, and crew to the Project site. This amount does not include the front loading of cost from other tasks.
- Work was estimated on a unit cost basis and priced by task, following the progression of work from start to finish. Unit costs were developed by including the labor, equipment, and production rate required for each individual task. InEight and estimator's experience were used to establish the crew, equipment, and production for each individual task.
- Roads will be restored to become a part of the natural surroundings to a substantially similar state as it was prior to commencing construction. Road gravel will be used to backfill foundation locations to within 6 inches of final grade. It is expected that the remaining road gravel will be accepted by local receivers with no additional disposal cost. Roads that existed on private land prior to installation of the Project, if any, will be restored at the request of the current landowner.
- All concrete foundations will be removed to a depth of 3 feet unless the landowner and applicant otherwise agree to a different depth. Gravel from road removal will be used as backfill to bring the top of grade to within 6 inches of final grade and then completed with an additional 6 inches of topsoil.
- Concrete foundation removal will be accomplished using excavators with concrete breakers.
- Processed concrete will be transported off site under the same assumptions as road gravel.
- The BESS facility was not incorporated into this reclamation cost estimate.

- Any interconnection or other facilities will be left in place unless otherwise requested by the landowner. In an abundance of caution, this estimate includes the decommissioning of the Project substation.
- All underground electrical collection system cabling will be removed to a depth of 3 feet.
- Oil from transformers will be drained prior to removal, and the oil disposed of following state and federal regulations. Oil disposal cost was assumed to be \$4 per gallon.
- Final restoration will include the placement of 6 inches of topsoil on all disturbed areas, with a final seeding utilizing a mix of grasses as agreed to and described in Section 4.3. It is assumed that 35% of the topsoil required for restoration is available on site as a result of the original installation.
- The costs for temporary facilities were included in the restoration cost. These include one office trailer, one Conex storage unit, four portable toilets, first aid supplies, and all necessary utilities.
- Field management during construction activities was added to the estimate. These costs include one superintendent and one field engineering technician. These positions are critical to the safe and successful execution of work.
- The contractor's home office, Project management, overhead, and fee can vary widely by contractor. As such, averages were developed for the estimate and added as a percentage of total cost. These include 5% for home office and Project management and 13% for overhead and fee.
- Other miscellaneous costs were approximated, including permits, engineering, signage, fencing, traffic control, utility disconnects, etc. In the context of the overall estimate, these are incidental costs that are covered in the estimate markups.

## 6.0 SIGNATURE OF ENGINEERING PROFESSIONAL

---

Jessica Hare, P.E.  
Project Engineer



License Expires: 6/30/2027

# **APPENDIX A. RECLAMATION COST ESTIMATE SUMMARY**

CBS Position Code	Description	Forecast (T/O) Quantity	Unit of Measure	Unit Cost	Total Cost (Forecast)
<b>1</b>	<b>BRIGHT NIGHT MAYFIELD SOLAR RETIREMENT</b>	<b>1.00</b>	<b>Lump Sum</b>	<b>\$11,373,065.62</b>	<b>\$11,373,065.62</b>
<b>1.1</b>	<b>Equipment &amp; Facilities Mob / Demob</b>	<b>1.00</b>	<b>Lump Sum</b>	<b>\$135,868.00</b>	<b>\$135,868.00</b>
1.1.1	Equipment Mob	1.00	Lump Sum	\$61,200.00	\$61,200.00
1.1.2	Site Facilities	1.00	Lump Sum	\$2,200.00	\$2,200.00
1.1.3	Crew Mob & Site Setup	3.00	Day	\$14,493.60	\$43,480.80
1.1.4	Crew Demob & Site Cleanup	2.00	Day	\$14,493.60	\$28,987.20
<b>1.2</b>	<b>Project Site Support</b>	<b>10.00</b>	<b>Month</b>	<b>\$55,801.60</b>	<b>\$558,015.96</b>
1.2.1	Site Facilities	10.00	Month	\$1,305.00	\$13,050.00
1.2.2	Field Management	10.00	Month	\$54,496.60	\$544,965.96
<b>1.3</b>	<b>Substation Retirement</b>	<b>1.00</b>	<b>Lump Sum</b>	<b>\$187,264.74</b>	<b>\$187,264.74</b>
1.3.1	Fence Removal	1.00	Day	\$1,359.20	\$1,359.20
1.3.2	Transformer Removal	1.00	Each	\$95,220.40	\$95,220.40
1.3.3	Remove Control Building & Switchgear	1.00	Each	\$5,303.60	\$5,303.60
1.3.4	UG Utility & Ground Removal	2.00	Day	\$1,359.20	\$2,718.40
1.3.5	Remove Foundations To Subgrade	500.00	Cubic Yard	\$28.45	\$14,222.93
1.3.6	Misc. Material Disposal	1.00	Lump Sum	\$2,200.00	\$2,200.00
1.3.7	Restore Yard	1.00	Lump Sum	\$66,240.21	\$66,240.21
<b>1.4</b>	<b>O&amp;M Building Removal</b>	<b>1.00</b>	<b>Lump Sum</b>	<b>\$27,989.32</b>	<b>\$27,989.32</b>
1.4.1	Structure Demo	60.00	Ton	\$260.84	\$15,650.40
1.4.2	Remove Foundations To Subgrade	100.00	Cubic Yard	\$36.39	\$3,638.92
1.4.3	Trucking - Per Load	3.00	Each	\$1,500.00	\$4,500.00
1.4.4	Disposal Cost	60.00	Ton	\$70.00	\$4,200.00
<b>1.5</b>	<b>Inverter / Transformer Removal</b>	<b>63.00</b>	<b>Each</b>	<b>\$1,830.22</b>	<b>\$115,303.86</b>
1.5.1	Disconnect Electrical	63.00	Each	\$112.53	\$7,089.39
1.5.2	Loadout Inverter & Transformer	63.00	Each	\$217.69	\$13,714.47
1.5.3	Trucking - Per Load	63.00	Each	\$1,500.00	\$94,500.00
<b>1.6</b>	<b>Inverter / Transformer Support Pile Removal</b>	<b>63.00</b>	<b>Each</b>	<b>\$420.84</b>	<b>\$26,512.68</b>
1.6.1	Excavate / Remove Piles	63.00	Each	\$230.36	\$14,512.68
1.6.2	Trucking - Per Load	8.00	Each	\$1,500.00	\$12,000.00
<b>1.7</b>	<b>Solar Array Retirement</b>	<b>1.00</b>	<b>Lump Sum</b>	<b>\$10,961,426.61</b>	<b>\$10,961,426.61</b>
1.7.1	Fence Removal	163,768.00	Linear Feet	\$1.21	\$197,832.87
1.7.2	Solar Panel Removal & Disposal / Recycling	521,416.00	Each	\$8.19	\$4,269,462.00
1.7.3	Solar Rack (Trackers) & Post Removal	18,622.00	Each	\$348.73	\$6,494,131.74
<b>1.8</b>	<b>Site Restoration - Partial Site Seeding</b>	<b>1.00</b>	<b>Lump Sum</b>	<b>\$898,420.07</b>	<b>\$898,420.07</b>
1.8.1	Strip & Decompact Roads	92,700.00	Linear Feet	\$1.45	\$134,400.17
1.8.2	Spot Grade Disturbed Areas	470.00	Acre	\$286.25	\$134,537.50
1.8.3	Re-Seed With Native Vegetation - Roads & Areas Disturbed By Construction	470.00	Acre	\$1,000.00	\$470,000.00
1.8.4	Restore Stormwater Basins	87,263.00	Cubic Yard	\$1.83	\$159,482.40
<b>1.9</b>	<b>Contractor Markups</b>	<b>1.00</b>	<b>Lump Sum</b>	<b>\$2,407,864.38</b>	<b>\$2,407,864.38</b>
1.9.1	Home Office, Project Management (5% Of Cost)	1.00	Lump Sum	\$645,540.05	\$645,540.05
1.9.2	Contractor OH & Fee (13% Of Cost)	1.00	Lump Sum	\$1,762,324.33	\$1,762,324.33
<b>1.10</b>	<b>Scrap Metal Credit</b>	<b>1.00</b>	<b>Lump Sum</b>	<b>-\$3,945,600.00</b>	<b>-\$3,945,600.00</b>
1.10.1	Scrap Credit - Substation	180.00	Ton	-\$300.00	-\$54,000.00
1.10.2	Scrap Credit - Fence	328.00	Ton	-\$300.00	-\$98,400.00
1.10.3	Scrap Credit - Module Rack	9,311.00	Ton	-\$300.00	-\$2,793,300.00
1.10.4	Scrap Credit - Inverter & Transformer	945.00	Ton	-\$300.00	-\$283,500.00
1.10.5	Scrap Credit - O&M Structure	10.00	Ton	-\$300.00	-\$3,000.00
1.10.6	Scrap Credit - Support Piles	378.00	Ton	-\$300.00	-\$113,400.00
1.10.7	Scrap Credit - Cable	200.00	Ton	-\$3,000.00	-\$600,000.00

## **APPENDIX B. DETAILED RECLAMATION COST ESTIMATE**

**Estimate Summary**  
**TETRA TECH, INC.**

**Job Code: Bright Night Mayfield Solar**  
**Description: Decommissioning Estimate**

Cost Item							
CBS Position Code	Quantity UM	Description	UM/Day	Cost Source	Currency	Unit Cost	Total Cost
1	1.00 Lump Sum	BRIGHT NIGHT MAYFIELD SOLAR RETIREMENT	0.00	Detail	U.S. Dollar	11,373,065.62	11,373,065.62
1.1	1.00 Lump Sum	Equipment & Facilities Mob / Demob	0.20	Detail	U.S. Dollar	135,868.00	135,868.00
1.1.1	1.00 Lump Sum	Equipment Mob	0.00	Detail	U.S. Dollar	61,200.00	61,200.00
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
UERNTRLG	Rental Equip Transp-Large		6.00 Each	U.S. Dollar	10,000.00	60,000.00	
UERNTRSM	Rental Equip Transp-Small		8.00 Each	U.S. Dollar	150.00	1,200.00	
1.1.2	1.00 Lump Sum	Site Facilities	0.00	Detail	U.S. Dollar	2,200.00	2,200.00
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
UOCONMOB	Connex Box Mob		2.00 Each	U.S. Dollar	300.00	600.00	
UOTRLTRN	Trailer Trnsp/Setup/Trdwn		2.00 Each	U.S. Dollar	800.00	1,600.00	
1.1.3	3.00 Day	Crew Mob & Site Setup	1.00	Detail	U.S. Dollar	14,493.60	43,480.80
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
L060100	GENERAL LABORER	720.00	24.00 Each (hourly)	U.S. Dollar	46.97	33,818.40	
L010101	OPERATOR	180.00	6.00 Each (hourly)	U.S. Dollar	53.68	9,662.40	
1.1.4	2.00 Day	Crew Demob & Site Cleanup	1.00	Detail	U.S. Dollar	14,493.60	28,987.20
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
L060100	GENERAL LABORER	480.00	24.00 Each (hourly)	U.S. Dollar	46.97	22,545.60	
L010101	OPERATOR	120.00	6.00 Each (hourly)	U.S. Dollar	53.68	6,441.60	
1.2	10.00 Month	Project Site Support	0.05	Detail	U.S. Dollar	55,801.60	558,015.96
1.2.1	10.00 Month	Site Facilities	0.00	Detail	U.S. Dollar	1,305.00	13,050.00
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
URCONNEX	Connex Box		10.00 Month	U.S. Dollar	150.00	1,500.00	
UROFFTRL	Office Trailer -12x60		10.00 Month	U.S. Dollar	500.00	5,000.00	
UO1STAD	1st Aid Supplies		10.00 Month	U.S. Dollar	300.00	3,000.00	
UOOFFSUP	Office Supplies(\$/prs/mo)		10.00 Month	U.S. Dollar	55.00	550.00	
URPRTAJH	Port-a-John Unit(s) (4)		10.00 Month	U.S. Dollar	300.00	3,000.00	
1.2.2	10.00 Month	Field Management	0.05	Detail	U.S. Dollar	54,496.60	544,965.96
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
L90FXX02	Field - Proj Superintendent	2,200.00	1.00 Each (hourly)	U.S. Dollar	125.40	275,880.00	
RPUTRK05	F-250 4X4 3/4 TON PICKUP	4,400.00	2.00 Each (hourly)	U.S. Dollar	11.88	52,272.00	
L90FEL00	Field - Engr. Tech	2,200.00	1.00 Each (hourly)	U.S. Dollar	98.55	216,813.96	
1.3	1.00 Lump Sum	Substation Retirement	0.04	Detail	U.S. Dollar	187,264.74	187,264.74
1.3.1	1.00 Day	Fence Removal	1.00	Detail	U.S. Dollar	1,359.20	1,359.20
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
L010101	OPERATOR	10.00	1.00 Each (hourly)	U.S. Dollar	53.68	536.80	
L060100	GENERAL LABORER	10.00	1.00 Each (hourly)	U.S. Dollar	46.97	469.70	
RBACKH09	Deere 710J BACKHOE, 1.62CY	10.00	1.00 Each (hourly)	U.S. Dollar	35.27	352.70	
1.3.2	1.00 Each	Transformer Removal	0.17	Detail	U.S. Dollar	95,220.40	95,220.40
1.3.2.1	1.00 Each	Oil Removal & Disposal	1.00	Detail	U.S. Dollar	58,439.40	58,439.40

Cost Item							
CBS Position Code	Quantity UM	Description	UM/Day	Cost Source	Currency	Unit Cost	Total Cost
1.3.2.1.1	1.00 Each	Oil Removal	1.00	Detail	U.S. Dollar	939.40	939.40
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
L060100	GENERAL LABORER	20.00	2.00 Each (hourly)	U.S. Dollar	46.97	939.40	
1.3.2.1.2	14,000.00 Gallon	Oil Disposal	0.00	Detail	U.S. Dollar	4.00	56,000.00
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
USDISPOSAL	Disposal Fee's		56,000.00 Each	U.S. Dollar	1.00	56,000.00	
1.3.2.1.3	1.00 Each	Trucking - Per Load	0.00	Detail	U.S. Dollar	1,500.00	1,500.00
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
USTRUCKING	Trucking Sub		1,500.00 Each	U.S. Dollar	1.00	1,500.00	
1.3.2.2	1.00 Each	Dismantle & Loadout Transformer	0.20	Detail	U.S. Dollar	36,781.00	36,781.00
1.3.2.2.1	1.00 Each	Dismantle, Cut & Size	0.20	Detail	U.S. Dollar	30,781.00	30,781.00
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
L060100	GENERAL LABORER	200.00	4.00 Each (hourly)	U.S. Dollar	46.97	9,394.00	
L010101	OPERATOR	100.00	2.00 Each (hourly)	U.S. Dollar	53.68	5,368.00	
*REXCAV06A	Excav 100K w/ Bucket & Grapple	50.00	1.00 Each (hourly)	U.S. Dollar	129.71	6,485.50	
*REXCAV06E	Excav 100K w/ Shear	50.00	1.00 Each (hourly)	U.S. Dollar	190.67	9,533.50	
1.3.2.2.2	4.00 Each	Trucking - Per Load	0.00	Detail	U.S. Dollar	1,500.00	6,000.00
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
USTRUCKING	Trucking Sub		6,000.00 Each	U.S. Dollar	1.00	6,000.00	
1.3.3	1.00 Each	Remove Control Building & Switchgear	1.00	Detail	U.S. Dollar	5,303.60	5,303.60
1.3.3.1	1.00 Each	Demo	1.00	Detail	U.S. Dollar	2,303.60	2,303.60
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
L060100	GENERAL LABORER	10.00	1.00 Each (hourly)	U.S. Dollar	46.97	469.70	
L010101	OPERATOR	10.00	1.00 Each (hourly)	U.S. Dollar	53.68	536.80	
*REXCAV06A	Excav 100K w/ Bucket & Grapple	10.00	1.00 Each (hourly)	U.S. Dollar	129.71	1,297.10	
1.3.3.2	2.00 Each	Trucking - Per Load	0.00	Detail	U.S. Dollar	1,500.00	3,000.00
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
USTRUCKING	Trucking Sub		3,000.00 Each	U.S. Dollar	1.00	3,000.00	
1.3.4	2.00 Day	UG Utility & Ground Removal	1.00	Detail	U.S. Dollar	1,359.20	2,718.40
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
L010101	OPERATOR	20.00	1.00 Each (hourly)	U.S. Dollar	53.68	1,073.60	
L060100	GENERAL LABORER	20.00	1.00 Each (hourly)	U.S. Dollar	46.97	939.40	
RBACKH09	Deere 710J BACKHOE, 1.62CY	20.00	1.00 Each (hourly)	U.S. Dollar	35.27	705.40	
1.3.5	500.00 Cubic Yard	Remove Foundations To Subgrade	73.68	Detail	U.S. Dollar	28.45	14,222.93
1.3.5.1	500.00 Cubic Yard	Excavate / Remove Foundation - Various Depth	280.00	Detail	U.S. Dollar	16.08	8,038.93
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
L060100	GENERAL LABORER	17.86	1.00 Each (hourly)	U.S. Dollar	46.97	838.75	
L010101	OPERATOR	35.71	2.00 Each (hourly)	U.S. Dollar	53.68	1,917.14	
*REXCAV06C	Excav 100K w/ Hammer	17.86	1.00 Each (hourly)	U.S. Dollar	166.14	2,966.79	

Cost Item							
CBS Position Code	Quantity UM	Description	UM/Day	Cost Source	Currency	Unit Cost	Total Cost
*REXCAV06A	Excav 100K w/ Bucket & Grapple	17.86	1.00 Each (hourly)	U.S. Dollar		129.71	2,316.25
1.3.5.2	500.00 Cubic Yard	Concrete Transport Offsite	100.00	Detail	U.S. Dollar	12.37	6,184.00
Resource Code	Description	Hours	Quantity UM	Currency		Unit Cost	Total Cost
RDUTRK06	CAT D350D, 18CY-24CY	50.00	1.00 Each (hourly)	U.S. Dollar		76.71	3,835.50
L080940	TEAMSTER	50.00	1.00 Each (hourly)	U.S. Dollar		46.97	2,348.50
1.3.6	1.00 Lump Sum	Misc. Material Disposal	0.00	Detail	U.S. Dollar	2,200.00	2,200.00
1.3.6.1	1.00 Each	Trucking - Per Load	0.00	Detail	U.S. Dollar	1,500.00	1,500.00
Resource Code	Description	Hours	Quantity UM	Currency		Unit Cost	Total Cost
USTRUCKING	Trucking Sub		1,500.00 Each	U.S. Dollar		1.00	1,500.00
1.3.6.2	10.00 Ton	Disposal Cost	0.00	Detail	U.S. Dollar	70.00	700.00
Resource Code	Description	Hours	Quantity UM	Currency		Unit Cost	Total Cost
USDISPOSAL	Disposal Fee's		700.00 Each	U.S. Dollar		1.00	700.00
1.3.7	1.00 Lump Sum	Restore Yard	0.12	Detail	U.S. Dollar	66,240.21	66,240.21
1.3.7.1	4.00 Acre	Backfill / Regrade	2.00	Detail	U.S. Dollar	1,708.72	6,834.87
Resource Code	Description	Hours	Quantity UM	Currency		Unit Cost	Total Cost
L060100	GENERAL LABORER	40.00	2.00 Each (hourly)	U.S. Dollar		46.97	1,878.80
L010101	OPERATOR	40.00	2.00 Each (hourly)	U.S. Dollar		53.68	2,147.20
REXCAV06B	Gradall - Excavator	20.00	1.00 Each (hourly)	U.S. Dollar		79.62	1,592.47
*RDOZER08	CAT D6 LGP Dozer	20.00	1.00 Each (hourly)	U.S. Dollar		60.82	1,216.40
1.3.7.2	2,000.00 Cubic Yard	Vegetative Cover	300.00	Detail	U.S. Dollar	27.70	55,405.33
1.3.7.2.1	2,000.00 Cubic Yard	Topsoil, Delivered	0.00	Detail	U.S. Dollar	20.00	40,000.00
Resource Code	Description	Hours	Quantity UM	Currency		Unit Cost	Total Cost
IMSOIL	Topsoil		2,000.00 Cubic Yard	U.S. Dollar		20.00	40,000.00
1.3.7.2.2	2,000.00 Cubic Yard	Placement	300.00	Detail	U.S. Dollar	7.70	15,405.33
Resource Code	Description	Hours	Quantity UM	Currency		Unit Cost	Total Cost
L010101	OPERATOR	133.33	2.00 Each (hourly)	U.S. Dollar		53.68	7,157.33
RDOZER08	CAT D6N XL	133.33	2.00 Each (hourly)	U.S. Dollar		61.86	8,248.00
1.3.7.3	4.00 Acre	Re-Seed With Native Vegetation	0.00	Detail	U.S. Dollar	1,000.00	4,000.00
Resource Code	Description	Hours	Quantity UM	Currency		Unit Cost	Total Cost
USLANDSCAPE	Landscape Sub		4.00 Acre	U.S. Dollar		1,000.00	4,000.00
1.4	1.00 Lump Sum	O&M Building Removal	0.23	Detail	U.S. Dollar	27,989.32	27,989.32
1.4.1	60.00 Ton	Structure Demo	20.00	Detail	U.S. Dollar	260.84	15,650.40
Resource Code	Description	Hours	Quantity UM	Currency		Unit Cost	Total Cost
*REXCAV06A	Excav 100K w/ Bucket & Grapple	30.00	1.00 Each (hourly)	U.S. Dollar		129.71	3,891.30
*REXCAV06E	Excav 100K w/ Shear	30.00	1.00 Each (hourly)	U.S. Dollar		190.67	5,720.10
L010101	OPERATOR	60.00	2.00 Each (hourly)	U.S. Dollar		53.68	3,220.80
L060100	GENERAL LABORER	60.00	2.00 Each (hourly)	U.S. Dollar		46.97	2,818.20
1.4.2	100.00 Cubic Yard	Remove Foundations To Subgrade	71.43	Detail	U.S. Dollar	36.39	3,638.92
1.4.2.1	100.00 Cubic Yard	Excavate / Remove Foundation - Various Depth	250.00	Detail	U.S. Dollar	18.01	1,800.72
Resource Code	Description	Hours	Quantity UM	Currency		Unit Cost	Total Cost
L060100	GENERAL LABORER	4.00	1.00 Each (hourly)	U.S. Dollar		46.97	187.88

Cost Item								
CBS Position Code	Quantity UM	Description	UM/Day	Cost Source	Currency	Unit Cost	Total Cost	
L010101	OPERATOR		8.00	2.00 Each (hourly)	U.S. Dollar	53.68	429.44	
*REXCAV06C	Excav 100K w/ Hammer		4.00	1.00 Each (hourly)	U.S. Dollar	166.14	664.56	
*REXCAV06A	Excav 100K w/ Bucket & Grapple		4.00	1.00 Each (hourly)	U.S. Dollar	129.71	518.84	
1.4.2.2	100.00 Cubic Yard	Concrete Transport Offsite		100.00	Detail	U.S. Dollar	18.38	1,838.20
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost		
RDUTRK06	CAT D350D, 18CY-24CY	10.00	1.00 Each (hourly)	U.S. Dollar	76.71	767.10		
L080940	TEAMSTER	10.00	1.00 Each (hourly)	U.S. Dollar	46.97	469.70		
L010101	OPERATOR	5.00	0.50 Each (hourly)	U.S. Dollar	53.68	268.40		
RFELWH09	CAT 966F LOADER, 4.25CY	5.00	0.50 Each (hourly)	U.S. Dollar	66.60	333.00		
1.4.3	3.00 Each	Trucking - Per Load		0.00	Detail	U.S. Dollar	1,500.00	4,500.00
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost		
USTRUCKING	Trucking Sub		4,500.00 Each	U.S. Dollar	1.00	4,500.00		
Notes: ***** Assumption: 45,000 lbs per load *****								
1.4.4	60.00 Ton	Disposal Cost		0.00	Detail	U.S. Dollar	70.00	4,200.00
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost		
USDISPOSAL	Disposal Fee's		4,200.00 Each	U.S. Dollar	1.00	4,200.00		
1.5	63.00 Each	Inverter / Transformer Removal		5.00	Detail	U.S. Dollar	1,830.22	115,303.86
1.5.1	63.00 Each	Disconnect Electrical		10.00	Detail	U.S. Dollar	112.53	7,089.39
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost		
L010110	ELECTRICIAN	63.00	1.00 Each (hourly)	U.S. Dollar	53.68	3,381.84		
L060100	GENERAL LABORER	63.00	1.00 Each (hourly)	U.S. Dollar	46.97	2,959.11		
RPUTRK05	F-250 4X4 3/4 TON PICKUP	63.00	1.00 Each (hourly)	U.S. Dollar	11.88	748.44		
1.5.2	63.00 Each	Loadout Inverter & Transformer		10.00	Detail	U.S. Dollar	217.69	13,714.47
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost		
L060100	GENERAL LABORER	126.00	2.00 Each (hourly)	U.S. Dollar	46.97	5,918.22		
L010101	OPERATOR	63.00	1.00 Each (hourly)	U.S. Dollar	53.68	3,381.84		
RHYDCR06	GROVE RT880 73 TON	63.00	1.00 Each (hourly)	U.S. Dollar	70.07	4,414.41		
1.5.3	63.00 Each	Trucking - Per Load		0.00	Detail	U.S. Dollar	1,500.00	94,500.00
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost		
USTRUCKING	Trucking Sub		94,500.00 Each	U.S. Dollar	1.00	94,500.00		
1.6	63.00 Each	Inverter / Transformer Support Pile Removal		10.00	Detail	U.S. Dollar	420.84	26,512.68
1.6.1	63.00 Each	Excavate / Remove Piles		10.00	Detail	U.S. Dollar	230.36	14,512.68
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost		
L060100	GENERAL LABORER	63.00	1.00 Each (hourly)	U.S. Dollar	46.97	2,959.11		
L010101	OPERATOR	63.00	1.00 Each (hourly)	U.S. Dollar	53.68	3,381.84		
*REXCAV06A	Excav 100K w/ Bucket & Grapple	63.00	1.00 Each (hourly)	U.S. Dollar	129.71	8,171.73		
1.6.2	8.00 Each	Trucking - Per Load		0.00	Detail	U.S. Dollar	1,500.00	12,000.00
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost		
USTRUCKING	Trucking Sub		12,000.00 Each	U.S. Dollar	1.00	12,000.00		
1.7	1.00 Lump Sum	Solar Array Retirement		0.00	Detail	U.S. Dollar	10,961,426.61	10,961,426.61
1.7.1	163,768.00 Linear Feet	Fence Removal		5,124.80	Detail	U.S. Dollar	1.21	197,832.87
1.7.1.1	163,768.00 Linear Feet	Fence Removal		5,124.80	Detail	U.S. Dollar	1.07	175,332.87

Cost Item							
CBS Position Code	Quantity UM	Description	UM/Day	Cost Source	Currency	Unit Cost	Total Cost
<b>Resource Code</b>	<b>Description</b>	<b>Hours</b>	<b>Quantity UM</b>	<b>Currency</b>		<b>Unit Cost</b>	<b>Total Cost</b>
L010101	OPERATOR	958.68	3.00 Each (hourly)	U.S. Dollar		53.68	51,461.91
L060100	GENERAL LABORER	1,917.36	6.00 Each (hourly)	U.S. Dollar		46.97	90,058.34
RBACKH09	Deere 710J BACKHOE, 1.62CY	958.68	3.00 Each (hourly)	U.S. Dollar		35.27	33,812.62
1.7.1.2	15.00 Each	Trucking - Per Load	0.00	Detail	U.S. Dollar	1,500.00	22,500.00
<b>Resource Code</b>	<b>Description</b>	<b>Hours</b>	<b>Quantity UM</b>	<b>Currency</b>		<b>Unit Cost</b>	<b>Total Cost</b>
USTRUCKING	Trucking Sub		22,500.00 Each	U.S. Dollar		1.00	22,500.00
1.7.2	521,416.00 Each	Solar Panel Removal & Disposal / Recycling	4,800.00	Detail	U.S. Dollar	8.19	4,269,462.00
1.7.2.1	521,416.00 Each	Solar Panel Removal	4,800.00	Detail	U.S. Dollar	3.31	1,724,062.00
<b>Resource Code</b>	<b>Description</b>	<b>Hours</b>	<b>Quantity UM</b>	<b>Currency</b>		<b>Unit Cost</b>	<b>Total Cost</b>
RLIFTS05	JCB 508C, 8,000lbs FRKLFT	6,517.70	6.00 Each (hourly)	U.S. Dollar		22.96	149,646.39
L010101	OPERATOR	6,517.70	6.00 Each (hourly)	U.S. Dollar		53.68	349,870.14
L060100	GENERAL LABORER	26,070.80	24.00 Each (hourly)	U.S. Dollar		46.97	1,224,545.48
<b>Notes:</b> ***** Assumed production: 20 panels per laborer per hour, Includes packaging and preparing for shipment offsite. *****							
1.7.2.2	828.00 Each	Trucking - Per Load	0.00	Detail	U.S. Dollar	1,500.00	1,242,000.00
<b>Resource Code</b>	<b>Description</b>	<b>Hours</b>	<b>Quantity UM</b>	<b>Currency</b>		<b>Unit Cost</b>	<b>Total Cost</b>
USTRUCKING	Trucking Sub		1,242,000.00 Each	U.S. Dollar		1.00	1,242,000.00
<b>Notes:</b> ***** Assumption: 45,000 lbs per load *****							
1.7.2.3	18,620.00 Ton	Disposal / Recycling Cost	0.00	Detail	U.S. Dollar	70.00	1,303,400.00
<b>Resource Code</b>	<b>Description</b>	<b>Hours</b>	<b>Quantity UM</b>	<b>Currency</b>		<b>Unit Cost</b>	<b>Total Cost</b>
USDISPOSAL	Disposal Fee's		1,303,400.00 Each	U.S. Dollar		1.00	1,303,400.00
<b>Notes:</b> ***** Assumption: 521,416 modules x 71.42 lbs each *****							
1.7.3	18,622.00 Each	Solar Rack (Trackers) & Post Removal	119.36	Detail	U.S. Dollar	348.73	6,494,131.74
1.7.3.1	18,622.00 Each	Solar Rack (Trackers) & Post Removal	119.36	Detail	U.S. Dollar	318.17	5,924,881.74
<b>Resource Code</b>	<b>Description</b>	<b>Hours</b>	<b>Quantity UM</b>	<b>Currency</b>		<b>Unit Cost</b>	<b>Total Cost</b>
L010101	OPERATOR	24,962.11	16.00 Each (hourly)	U.S. Dollar		53.68	1,339,966.09
L060100	GENERAL LABORER	12,481.06	8.00 Each (hourly)	U.S. Dollar		46.97	586,235.17
*REXCAV06A	Excav 100K w/ Bucket & Grapple	12,481.06	8.00 Each (hourly)	U.S. Dollar		129.71	1,618,917.68
*REXCAV06E	Excav 100K w/ Shear	12,481.06	8.00 Each (hourly)	U.S. Dollar		190.67	2,379,762.81
<b>Notes:</b> ***** Crew to include 1 excavator w/shear, 1 excavator w/grapple, 2 operators and 2 laborers. Includes post removal and sizing of steel for sale as scrap, and loadout to haul trucks. *****							
1.7.3.2	414.00 Each	Trucking - Per Load	0.00	Detail	U.S. Dollar	1,375.00	569,250.00
<b>Resource Code</b>	<b>Description</b>	<b>Hours</b>	<b>Quantity UM</b>	<b>Currency</b>		<b>Unit Cost</b>	<b>Total Cost</b>
USTRUCKING	Trucking Sub		569,250.00 Each	U.S. Dollar		1.00	569,250.00
<b>Notes:</b> ***** Assumption: 45,000 lbs per load *****							
1.8	1.00 Lump Sum	Site Restoration - Partial Site Seeding	0.01	Detail	U.S. Dollar	898,420.07	898,420.07

Cost Item							
CBS Position Code	Quantity UM	Description	UM/Day	Cost Source	Currency	Unit Cost	Total Cost
1.8.1	92,700.00 Linear Feet	Strip & Decompact Roads	2,500.00	Detail	U.S. Dollar	1.45	134,400.17
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
*RDOZER08	CAT D6 LGP Dozer	741.60	2.00 Each (hourly)	U.S. Dollar	60.82	45,104.11	
L010101	OPERATOR	1,112.40	3.00 Each (hourly)	U.S. Dollar	53.68	59,713.63	
*RFELWH08C	CAT 980 LOADER	370.80	1.00 Each (hourly)	U.S. Dollar	79.78	29,582.42	
<b>Notes:</b> *****							
Decompaction to include discing and regrading							
Assume removed road base transported offsite at no charge							
*****							
1.8.2	470.00 Acre	Spot Grade Disturbed Areas	8.00	Detail	U.S. Dollar	286.25	134,537.50
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
*RDOZER08	CAT D6 LGP Dozer	1,175.00	2.00 Each (hourly)	U.S. Dollar	60.82	71,463.50	
L010101	OPERATOR	1,175.00	2.00 Each (hourly)	U.S. Dollar	53.68	63,074.00	
<b>Notes:</b> *****							
Assumption: 1342 acres total property area.							
Assume that 35% of the area disturbed by construction will be regraded.							
*****							
1.8.3	470.00 Acre	Re-Seed With Native Vegetation - Roads & Areas Disturbed By Construction	0.00	Detail	U.S. Dollar	1,000.00	470,000.00
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
USLANDSCAPE	Landscape Sub		470.00 Acre	U.S. Dollar	1,000.00	470,000.00	
<b>Notes:</b> *****							
Assumption: 1342 acres total property area.							
Assume that 35% of the area disturbed by construction will be re-seeded.							
*****							
1.8.4	87,263.00 Cubic Yard	Restore Stormwater Basins	1,983.25	Detail	U.S. Dollar	1.83	159,482.40
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
*RDOZER08	CAT D6 LGP Dozer	880.00	2.00 Each (hourly)	U.S. Dollar	60.82	53,521.60	
L010101	OPERATOR	1,320.00	3.00 Each (hourly)	U.S. Dollar	53.68	70,857.60	
*RFELWH08C	CAT 980 LOADER	440.00	1.00 Each (hourly)	U.S. Dollar	79.78	35,103.20	
1.9	1.00 Lump Sum	Contractor Markups	0.00	Detail	U.S. Dollar	2,407,864.38	2,407,864.38
1.9.1	1.00 Lump Sum	Home Office, Project Management (5% Of Cost)	0.00	Detail	U.S. Dollar	645,540.05	645,540.05
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
USMARKUP5	5% Markup		12,910,801.00 Each	U.S. Dollar	0.05	645,540.05	
1.9.2	1.00 Lump Sum	Contractor OH & Fee (13% Of Cost)	0.00	Detail	U.S. Dollar	1,762,324.33	1,762,324.33
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
USMARKUP	13% Markup		13,556,341.00 Each	U.S. Dollar	0.13	1,762,324.33	
1.10	1.00 Lump Sum	Scrap Metal Credit	0.00	Detail	U.S. Dollar	(3,945,600.00)	(3,945,600.00)
1.10.1	180.00 Ton	Scrap Credit - Substation	0.00	Detail	U.S. Dollar	(300.00)	(54,000.00)
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
UODCFERROUS	Ferrous Metal Scrap		180.00 Ton	U.S. Dollar	(300.00)	(54,000.00)	
1.10.2	328.00 Ton	Scrap Credit - Fence	0.00	Detail	U.S. Dollar	(300.00)	(98,400.00)
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
UODCFERROUS	Ferrous Metal Scrap		328.00 Ton	U.S. Dollar	(300.00)	(98,400.00)	

Cost Item							
CBS Position Code	Quantity UM	Description	UM/Day	Cost Source	Currency	Unit Cost	Total Cost
Notes: ***** Assume 4 lbs per ft fence *****							
1.10.3	9,311.00 Ton	Scrap Credit - Module Rack	0.00	Detail	U.S. Dollar	(300.00)	(2,793,300.00)
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
UODCFERROUS	Ferrous Metal Scrap		9,311.00 Ton	U.S. Dollar	(300.00)	(2,793,300.00)	
Notes: ***** Assume 1000 Lbs per string w/ piles *****							
1.10.4	945.00 Ton	Scrap Credit - Inverter & Transformer	0.00	Detail	U.S. Dollar	(300.00)	(283,500.00)
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
UODCFERROUS	Ferrous Metal Scrap		945.00 Ton	U.S. Dollar	(300.00)	(283,500.00)	
Notes: ***** Assume 15 ton per inverter / transformer *****							
1.10.5	10.00 Ton	Scrap Credit - O&M Structure	0.00	Detail	U.S. Dollar	(300.00)	(3,000.00)
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
UODCFERROUS	Ferrous Metal Scrap		10.00 Ton	U.S. Dollar	(300.00)	(3,000.00)	
1.10.6	378.00 Ton	Scrap Credit - Support Piles	0.00	Detail	U.S. Dollar	(300.00)	(113,400.00)
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
UODCFERROUS	Ferrous Metal Scrap		378.00 Ton	U.S. Dollar	(300.00)	(113,400.00)	
1.10.7	200.00 Ton	Scrap Credit - Cable	0.00	Detail	U.S. Dollar	(3,000.00)	(600,000.00)
Resource Code	Description	Hours	Quantity UM	Currency	Unit Cost	Total Cost	
UODCCOP	Copper Scrap		200.00 Ton	U.S. Dollar	(3,000.00)	(600,000.00)	
Notes: ***** Assume .10 lbs per lf on rack *****							
Report Total:							11,373,065.62

Category	Total
Labor	4,466,335.82
Rented Equipment	4,542,465.42
Supplies	3,550.00
Materials	40,000.00
Subcontract	6,264,114.38
ODCs	2,200.00
Other Costs	(3,945,600.00)