

	A	B	C	D	E	F	G
1	5	(b)	(c)	(d)		(ap)	(aq)
2	6					Transfer	Transfer
3	7	Account		Description		Proforma	Labor
4	8					Totals	Totals
5	9	Operation & Maintenance Expenses					
6	10		<i>Production Expenses</i>				
7	11	500-OP	Steam	Supervision & Engineering		463,000	138,208
8	12	501-OP	Steam	Fuel		24,736,000	364,271
9	13	502-OP	Steam	Steam Expenses		1,076,000	201,945
10	14	503-OP	Steam	From Other Sources		0	0
11	15	504-OP	Steam	Steam Transferred-CR		0	0
12	16	505-OP	Steam	Electric Expenses		785,000	200,466
13	17	506-OP	Steam	Miscellaneous Power Exp.		1,363,000	76,096
14	18	507-OP	Steam	Rents		0	0
15	19		Total Steam Operation				
16	20	510-MT	Steam	Supervision & Engineering		441,000	30,737
17	21	511-MT	Steam	Structures		338,000	6,290
18	22	512-MT	Steam	Boiler Plant		2,584,000	252,403
19	23	513-MT	Steam	Electric Plant		455,000	61,076
20	24	514-MT	Steam	Miscellaneous Plant		399,000	32,747
21	25		Total Steam Maintenance				
22	26		Total Steam				
23	27						
24	28	535-OP	Hydro	Supervision & Engineering		870,000	607,856
25	29	536-OP	Hydro	Water For Power		438,000	0
26	30	537-OP	Hydro	Hydraulic Expenses		197,000	87,591
27	31	538-OP	Hydro	Electric Expenses		2,025,000	1,663,812
28	32	539-OP	Hydro	Miscellaneous Power Exp.		388,000	79,150
29	33	540-OP	Hydro	Rents		370,000	0
30	34		Total Hydraulic Operation				
31	35	541-MT	Hydro	Supervision & Engineering		228,000	169,556
32	36	542-MT	Hydro	Structures		335,000	82,892
33	37	543-MT	Hydro	Reservoirs, Dams & Waterways		837,000	275,907
34	38	544-MT	Hydro	Electric Plant		804,000	435,269
35	39	545-MT	Hydro	Miscellaneous Plant		69,000	5,725
36	40		Total Hydraulic Maintenance				
37	41		Total Hydraulic				
38	42						
39	43	546-OP	Other	Supervision & Engineering		0	0
40	44	547-OP	Other	Fuel		4,367,000	15,480
41	45	548-OP	Other	Generation Expenses		156,000	120,401
42	46	549-OP	Other	Miscellaneous Power Exp.		116,000	6,327
43	47	550-OP	Other	Rents		3,777,000	0
44	48		Total Other Operation				
45	49	551-MT	Other	Supervision & Engineering		48,000	38,673
46	50	552-MT	Other	Structures		1,000	86
47	51	553-MT	Other	Generating & Electric Plant		396,000	103,589
48	52	554-MT	Other	Miscellaneous Plant		14,000	6,890

	A	B	C	D	E	F	G
49	53		Total Other Maintenance				
50	54		Total Other				
51	55						
52	56	555-OP	Total Purchased Power			107,123,000	0
53	57	556-OP	Total System Control & Load Dispatching			510,000	297,607
54	58	557-OP	Total Other Expenses			4,309,000	1,438,807
55	59		Total Production Expenses				
56	60						
57	61	Proforma					
58	62	0					
59	63						
60	64						
61	65	(a)	(b)			(ap)	(aq)
62	66					Transfer	Transfer
63	67	Account	Description			Proforma	Labor
64	68					Totals	Totals
65	69		<i>Transmission Expenses</i>				
66	70	560-OP	Supervision & Engineering			718,000	504,637
67	71	561-OP	Load Dispatching			586,000	383,555
68	72	562-OP	Station Expenses			200,000	112,117
69	73	563-OP	Overhead Line Expenses			105,000	53,819
70	74	564-OP	Underground Line Expenses			3,000	2,652
71	75	565-OP	Transmission of Electricity By Others			6,516,000	0
72	76	566-OP	Miscellaneous Expenses			155,000	8,015
73	77	567-OP	Rents			68,000	0
74	78		Total Transmission Operation				
75	79	568-MT	Supervision & Engineering			90,000	62,986
76	80	569-MT	Structures			18,000	2,726
77	81	570-MT	Station Equipment			567,000	207,940
78	82	571-MT	Overhead Lines			792,000	62,078
79	83	572-MT	Underground Lines			3,000	2,460
80	84	573-MT	Miscellaneous Plant			8,000	319
81	85		Total Transmission Maintenance				
82	86		Total Transmission Expenses				
83	87						
84	88		<i>Distribution Expenses</i>				
85	89	580-OP	Supervision & Engineering			230,000	164,902
86	90	581-OP	Load Dispatching			41,000	5,803
87	91	582-OP	Station Expenses			313,000	169,559
88	92	583-OP	Overhead Line Expenses			794,000	667,339
89	93	584-OP	Underground Line Expenses			923,000	648,096
90	94	585-OP	Street Lighting & Signal Systems			183,000	102,727
91	95	586-OP	Meter Expenses			482,000	489,248
92	96	587-OP	Customer Installations Expenses			341,000	253,084
93	97	588-OP	Miscellaneous Expenses			729,000	349,444
94	98	589-OP	Rents			128,000	208
95	99		Total Distribution Operation				
96	100	590-MT	Supervision & Engineering			796,000	370,713

	A	B	C	D	E	F	G
97	101	591-MT	Structures			43,000	17,782
98	102	592-MT	Station Equipment			635,000	372,045
99	103	593-MT	Overhead Lines			3,529,000	1,379,496
100	104	594-MT	Underground Lines			677,000	451,013
101	105	595-MT	Line Transformers			571,000	339,792
102	106	596-MT	Street Lighting & Signal Systems			148,000	86,488
103	107	597-MT	Meters			65,000	48,762
104	108	598-MT	Miscellaneous Plant			261,000	125,771
105	109		Total Distribution Maintenance				
106	110		Total Distribution Expenses				
107	111						
108	112		<i>Customer Accounting Expenses</i>				
109	113	901-OP	Supervision			200,000	152,853
110	114	902-OP	Meter Reading			1,348,000	961,068
111	115	903-OP	Customer Records & Collections			3,320,000	1,900,598
112	116	904-OP	Uncollectible Accounts			902,000	0
113	117	905-OP	Misc Customer Accounts Expenses			120,000	7
114	118		Total Customer Accounting Expenses				
115	119						
116	120						
117	121	Proforma					
118	122	0					
119	123						
120	124						
121	125	(a)	(b)				
122	126						
123	127	Account	Description			Proforma	Labor
124	128					Totals	Totals
125	129		<i>Customer Information Expenses</i>			0	0
126	130	907-OP	Supervision			0	0
127	131	908-OP	Customer Assistance Expenses			6,601,000	125,219
128	132	909-OP	Advertising			69,000	75
129	133	910-OP	Misc Customer Service & Info Exp			2,000	1,268
130	134		Total Customer Information Expenses				
131	135						
132	136		<i>Sales Expenses</i>				
133	137	911-OP	Supervision			0	0
134	138	912-OP	Demonstrating & Selling Expenses			387,000	102,450
135	139	913-OP	Advertising Expenses			0	0
136	140	916-OP	Misc Sales Expenses			0	0
137	141		Total Sales Expenses				
138	142						
139	143		Subtotal Expenses				
140	144						
141	145		<i>Administrative & General Expenses</i>				
142	146	920-OP	Admin & General Salaries			9,725,000	5,267,742
143	147	921-OP	Office Supplies & Expenses			4,313,000	0
144	148	922-OP	Admin Expenses Transferred - CR			(30,000)	0

	A	B	C	D	E	F	G
145	149	923-OP	Outside Services Employed			5,560,000	10,679
146	150	924-OP	Property Insurance Premium			371,000	16,014
147	151	925-OP	Injuries & Damages			3,288,000	103,295
148	152	926-OP	Employee Pension & Benefits			1,878,000	0
149	153	927-OP	Franchise Requirements			164,000	0
150	154	928-OP	Regulatory Commission Expenses			2,168,000	177,671
151	155	930-OP	Miscellaneous & General Expense			2,268,000	673,305
152	156	931-OP	Rents			2,982,000	0
153	157	935-MT	Maintenance of General Plant			1,752,000	600,614
154	158		Total Administrative & General Expenses				
155	159						
156	160		Total Operating & Maintenance Expenses				
157	161						
158	162	<i>Taxes Other Than Income Taxes</i>					
159	163	Property	-Production			7,272,000	
160	164		-Transmission			2,136,000	
161	165		-Distribution			3,971,000	
162	166		-Administrative & General			74,000	
163	167	Open				0	
164	168	Open				0	
165	169	Open				0	
166	170	Open				0	
167	171	State Kwh Generation-Production				707,000	
168	172	Montana SIT-Production				348,000	
169	173	Misc	-Production			4,000	
170	174		-Distribution			17,000	
171	175	B&O	-Distribution			0	
172	176	Excise	-Distribution			10,483,000	
173	177						
174	178						
175	179						
176	180	Total Taxes Other Than Income Taxes					
177	181	Proforma					
178	182	0					
179	183						
180	184						
181	185	(a)	(b)			(ap)	(aq)
182	186					Transfer	Transfer
183	187	Account	Description			Proforma	Labor
184	188					Totals	Totals
185	189	Depreciation Expense				0	
186	190	<i>Production Plant Depreciation Expense</i>					
187	191	31X	Steam Production Depr Exp			8,901,000	
188	192	32X	Nuclear Production Depr Exp			0	
189	193	33X	Hydraulic Production Depr Exp			2,731,000	
190	194	34X	Other Production Depr Exp			198,000	
191	195	Total Production Plant Depreciation Expense					
192	196						

	A	B	C	D	E	F	G
193	197		<i>Transmission Plant Depreciation Expense</i>				
194	198	350	Land & Land Rights Depr Exp			81,000	
195	199	352	Structures & Improvements Depr Exp			130,000	
196	200	353	Station Equipment Depr Exp			2,045,000	
197	201	354	Towers & Fixtures Depr Exp			224,000	
198	202	355	Overhead Conductors & Devices Depr Exp			1,546,000	
199	203	356	Poles & Fixtures Depr Exp			978,000	
200	204	357	Underground Conduit Depr Exp			7,000	
201	205	358	Underground Conductors & Devices Depr Exp			17,000	
202	206	359	Roads & Trails Depr Exp			16,000	
203	207		Total Transmission Plant Depreciation Expense				
204	208						
205	209		<i>Distribution Plant Depreciation Expense</i>				
206	210	360	Land & Land Rights Depr Exp			0	
207	211	361	Structures & Improvements Depr Exp			98,000	
208	212	362	Station Equipment Depr Exp			970,000	
209	213	363	Storage Battery Equipment Depr Exp			0	
210	214	364	Poles, Towers & Fixtures Depr Exp			1,729,000	
211	215	365	Overhead Conductors & Devices Depr Exp			679,000	
212	216	366	Underground Conduit Depr Exp			456,000	
213	217	367	Underground Conductors & Devices Depr Exp			1,260,000	
214	218	368	Line Transformers Depr Exp			1,769,000	
215	219	369	Services Depr Exp			1,019,000	
216	220	370	Meters Depr Exp			449,000	
217	221	371	Installations on Customer Premises Depr Exp			0	
218	222	372	Leased Property on Customer Premises Depr Exp			0	
219	223	373	Street Lights & Signal Systems Depr Exp			395,000	
220	224		Total Distribution Plant Depreciation Expense				
221	225						
222	226		<i>General Plant Depreciation Expense</i>				
223	227	303.1X	Computer Software Amort Exp			415,000	
224	228	389	Land & Land Rights Depr Exp			1,000	
225	229	390	Structures & Improvements Depr Exp			304,000	
226	230	391	Office Furniture & Equipment Depr Exp			1,622,000	
227	231	392	Transportation Equipment Depr Exp			256,000	
228	232	393	Stores Equipment Depr Exp			9,000	
229	233	394	Tools, Shop & Garage Equipment Depr Exp			72,000	
230	234	395	Laboratory Equipment Depr Exp			53,000	
231	235	396	Power Operated Equipment Depr Exp			296,000	
232	236	397	Communication Equipment Depr Exp			1,465,000	
233	237	398	Miscellaneous Equipment Depr Exp			4,000	
234	238		Total General Plant Depreciation Expense				
235	239						
236	240		Total Depreciation Expense				
237	241	Proforma					
238	242	0					
239	243						
240	244						

	A	B	C	D	E	F	G
241	245	(a)	(b)				
242	246						
243	247	Account	Description			Proforma	
244	248					Totals	
245	249	Amortization				0	
246	250	Amortization of Limited Term Plant				9,000	
247	251	Amortization of Hydro Relicensing Costs				220,000	
248	252	Amortization of Investment in Exchange Power				0	
249	253	Amortization of Acq. Adj.-Colstrip Common AFUDC				32,000	
250	254	Amortization of CO2 Credits				(7,000)	
251	255	Total Amortization Expense					
252	256	Total Depreciation & Amortization Expense					
253	257						
254	258	Other Income Related Items					
255	259	Settlement Exchange Power				6,409,000	
256	260	Open				0	
257	261	Open				0	
258	262	Open				0	
259	263	Open				0	
260	264	Open				0	
261	265	Open				0	
262	266	Open				0	
263	267	Open				0	
264	268	Total Other Income Items					
265	269						
266	270						
267	271	Total Income Tax- State				0	
268	272	Total Income Tax- Federal				17,005,000	
269	273						
270	274	Total Investment Tax Credit Amortization				(26,000)	
271	275	Total Deferred Income Tax Expense				3,120,000	
272	276						
273	277	Total Operating Expenses					
274	278						
275	279	Operating Revenues					
276	280	44X	From Sale of Electricity (Retail)			236,198,000	
277	281	442	Allocated From Special Contract			15,561,000	
278	282	447	From Sale of Electricity (Wholesale)			94,910,000	
279	283	Open				0	
280	284	Total Revenues From Sale or Distribution of Electricity					
281	285	Other Operating Revenues					
282	286	451	Miscellaneous Service Revenues			1,261,000	
283	287	453	Sales of Water and Water Power			300,000	
284	288	454	Rent From Electric Property			1,384,000	
285	289	456.XX	Other Electric Revenues - Wheeling			8,477,000	
286	290	456.XX	Other Electric Revenues - Wholesale			1,773,000	
287	291	Total Other Operating Revenues					
288	292						

	A	B	C	D	E	F	G
289	293	Total Operating Revenues					
290	294						
291	295	Total Operating Income					
292	296						
293	297						
294	298						
295	299						
296	300						
297	301	Proforma					
298	302	0					
299	303						
300	304						
301	305	(a)	(b)				
302	306						
303	307	Account	Description			Proforma	Labor
304	308					Totals	Totals
305	309	Rate Base				0	0
306	310	Plant In Service					
307	311		<i>Intangible Plant</i>				
308	312	301.XX	Organization			10,000	
309	313	302.XX	Franchises & Consents			9,617,000	
310	314	303.00	Miscellaneous			547,000	
311	315	303.1X	Miscellaneous - Computer Software			2,531,000	
312	316		Total Intangible Plant				
313	317						
314	318		<i>Production Plant</i>				
315	319	31X	Steam Production			268,554,000	
316	320	32X	Nuclear Production			0	
317	321	33X	Hydraulic Production			184,933,000	
318	322	34X	Other Production			8,532,000	
319	323		Total Production Plant				
320	324						
321	325		<i>Transmission Plant</i>				
322	326	350	Land & Land Rights			7,933,000	
323	327	352	Structures & Improvements			4,832,000	
324	328	353	Station Equipment			63,827,000	
325	329	354	Towers & Fixtures			11,438,000	
326	330	355	Poles & Fixtures			45,174,000	
327	331	356	Overhead Conductors & Devices			40,931,000	
328	332	357	Underground Conduit			373,000	
329	333	358	Underground Conductors & Devices			882,000	
330	334	359	Roads & Trails			1,214,000	
331	335		Total Transmission Plant				
332	336						
333	337		<i>Distribution Plant</i>				
334	338	360	Land & Land Rights			2,997,000	
335	339	361	Structures & Improvements			5,157,000	
336	340	362	Station Equipment			35,160,000	

	A	B	C	D	E	F	G
337	341	363	Storage Battery Equipment			0	
338	342	364	Poles, Towers & Fixtures			73,691,000	
339	343	365	Overhead Conductors & Devices			49,725,000	
340	344	366	Underground Conduit			20,005,000	
341	345	367	Underground Conductors & Devices			42,656,000	
342	346	368	Line Transformers			67,246,000	
343	347	369	Services			42,966,000	
344	348	370	Meters			15,356,000	
345	349	371	Installations on Customer Premises			0	
346	350	372	Leased Property on Customer Premises			0	
347	351	373	Street Lights & Signal Systems			9,393,000	
348	352		Total Distribution Plant				
349	353						
350	354		<i>General Plant</i>				
351	355	389	Land & Land Rights			830,000	
352	356	390	Structures & Improvements			8,241,000	
353	357	391	Office Furniture & Equipment			10,086,000	
354	358	392	Transportation Equipment			5,850,000	
355	359	393	Stores Equipment			370,000	
356	360	394	Tools, Shop & Garage Equipment			1,878,000	
357	361	Proforma					
358	362	0					
359	363						
360	364						
361	365	(a)	(b)				
362	366						
363	367	Account	Description				
364	368						
365	369	Plant In Service (continued)					
366	370	General Plant (continued)					
367	371	395	Laboratory Equipment			1,837,000	
368	372	396	Power Operated Equipment			10,054,000	
369	373	397	Communication Equipment			15,292,000	
370	374	398	Miscellaneous Equipment			87,000	
371	375		Total General Plant				
372	376						
373	377	Total Plant In Service					
374	378						
375	379						
376	380						
377	381						
378	382						
379	383						
380	384						
381	385	Accumulated Reserve For Depreciation					
382	386	<i>Production Plant Accumulated Depreciation</i>					
383	387	31X	Steam Production Accum Depr			115,150,000	
384	388	32X	Nuclear Production Accum Depr			0	

	A	B	C	D	E	F	G
385	389	33X	Hydraulic Production Accum Depr			30,256,000	
386	390	34X	Other Production Accum Depr			5,689,000	
387	391		Total Production Plant Accum Depr				
388	392						
389	393		<i>Transmission Plant Accumulated Depreciation</i>				
390	394	350	Land & Land Rights Accum Depr			1,665,000	
391	395	352	Structures & Improvements Accum Depr			1,258,000	
392	396	353	Station Equipment Accum Depr			22,026,000	
393	397	354	Towers & Fixtures Accum Depr			2,536,000	
394	398	355	Overhead Conductors & Devices Accum Depr			15,970,000	
395	399	356	Poles & Fixtures Accum Depr			11,514,000	
396	400	357	Underground Conduit Accum Depr			128,000	
397	401	358	Underground Conductors & Devices Accum Depr			297,000	
398	402	359	Roads & Trails Accum Depr			211,000	
399	403		Total Transmission Plant Accumulated Depreciation				
400	404						
401	405		<i>Distribution Plant Accumulated Depreciation</i>				
402	406	360	Land & Land Rights Accum Depr			0	
403	407	361	Structures & Improvements Accum Depr			1,648,000	
404	408	362	Station Equipment Accum Depr			10,083,000	
405	409	363	Storage Battery Equipment Accum Depr			0	
406	410	364	Poles, Towers & Fixtures Accum Depr			21,649,000	
407	411	365	Overhead Conductors & Devices Accum Depr			16,028,000	
408	412	366	Underground Conduit Accum Depr			2,858,000	
409	413	367	Underground Conductors & Devices Accum Depr			1,746,000	
410	414	368	Line Transformers Accum Depr			22,861,000	
411	415	369	Services Accum Depr			13,938,000	
412	416	370	Meters Accum Depr			4,821,000	
413	417	371	Installations on Customer Premises Accum Depr			0	
414	418	372	Leased Property on Customer Premises Accum De			0	
415	419	373	Street Lights & Signal Systems Accum Depr			5,368,000	
416	420		Total Distribution Plant Accumulated Depreciation				
417	421	Proforma					
418	422	0					
419	423						
420	424						
421	425	(a)	(b)				
422	426						
423	427	Account	Description			Proforma	Labor
424	428					Totals	Totals
425	429	Accumulated Reserve for Depreciation (continued)				0	0
426	430		<i>General Plant Accumulated Depreciation</i>				
427	431	389	Land & Land Rights Accum Depr			16000	
428	432	390	Structures & Improvements Accum Depr			2487000	
429	433	391	Office Furniture & Equipment Accum Depr			3374000	
430	434	392	Transportation Equipment Accum Depr			7688000	
431	435	393	Stores Equipment Accum Depr			101000	
432	436	394	Tools, Shop & Garage Equipment Accum Depr			618000	

	A	B	C	D	E	F	G
433	437	395	Laboratory Equipment Accum Depr			457000	
434	438	396	Power Operated Equipment Accum Depr			3973000	
435	439	397	Communication Equipment Accum Depr			4768000	
436	440	398	Miscellaneous Equipment Accum Depr			28000	
437	441		Total General Plant Accumulated Depreciation				
438	442						
439	443		Total Accumulated Reserve for Depreciation				
440	444						
441	445		<i>Amortization</i>				
442	446	Accum Amortization of Limited Term Plant				188000	
443	447	Accum Amortization of Intangible Plant-Software				1396000	
444	448	Accum Amortization of Hydro Relicensing Costs				110000	
445	449	Open				0	
446	450		Total Amortization				
447	451						
448	452	Total Accum Reserve for Depreciation & Amortization					
449	453						
450	454	Total Net Plant					
451	455						
452	456	Total Customer Advances For Construction				-1361000	
453	457						
454	458	Total Accumulated Deferred Investment Tax Credits				0	
455	459						
456	460	Total Accumulated Deferred Income Taxes				-98231000	
457	461						
458	462	Other Rate Base Items					
459	463	Gain on Sale of General Office Building				-1768000	
460	464	DSM & Weatherization				26551000	
461	465	Deferred MOPS Cost				351000	
462	466	Open				0	
463	467	Open				0	
464	468						
465	469	Total Working Capital				0	
466	470						
467	471	Total Miscellaneous Rate Base Items					
468	472						
469	473	Total Rate Base					
470	474						
471	475						
472	476	Non-Additive Items					
473	477	Interest				25453000	
474	478						
475	479						
476	480						
477	477	Interest					
478	478						
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