Exh. TLK-2	
BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION	
DOCKET NO. UE-20	
EXH. TLK-2	
TARA L. KNOX	
REPRESENTING AVISTA CORPORATION	

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		FERC Acct #	Total Washington CBR/ROO	Deferred FIT Rate Base	Deferred Debits & Credits	Working Capital	Eliminate AMI Rate Base	Eliminate B&O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense	Injuries Damage
	Adjusi	tment number	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-AMI	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05
	Residential sales	440	249,947,404	0	0	0	0	(8,376,561)	0	0	0	
	Commercial and industrial sales	442	291,823,877	0	0	0	0	(10,282,810)	0	0	0	
	Public street and highway lighting	444	4,777,963	0	0	0	0	(211,865)	0	0	0	
	Other sales to public authorities	445 446	0	0	0	0	0	0	0	0	0	
	Sales to railroads and railways Interdepartmental sales	448	1,227,642	0	0	0	0	0	0	0	0	
	Total sales to ultim		547,776,886	0	0	0	0	(18,871,236)	0	0	0	
	Sales for resale	447	53,429,830	0		0		0	0	0	0	
	Total sale	s of electricity	601,206,716	0	0	0	0	(18,871,236)	0	0	0	
	Provision for rate refunds	449.1	(180,672)	0		0		0	0	0	0	
Electric operating revenues	Total revenues net of provision for		601,026,044	0	0	0	0	(18,871,236)	0	0	0	
	Forfeited discounts	450	0	0	0	0	0	0	0	0	0	
	Miscellaneous service revenues	451	214,204	0	0	0	0	0	0	0	0	
	Sales of water and water power	453 454	226,020 1,528,392	0	0	0	0	0 (13,639)	0	0	0	
	Rent from electric property Interdepartmental rents	455	1,526,392	0	0	0	0	(15,639)	0	0	0	
	Other electric revenues	456	45,718,457	0	0	0	0	0	0	0	0	
	Revenues from transmission of electricity of others	456.1	12,744,862	0	0	0	0	0	0	0	0	
	Regional transmission service revenues	457.1	0	0	0	0	0	0	0	0	0	
	Miscellaneous revenues	457.2	0	0	0	0	0	0	0	0	0	
	Total Other opera		60,431,935	0	0	0	0	(13,639)	0	0	0	
	Total electric opera		661,457,979	0	0	0	0	(18,884,875)	0	0	0	
	Operation supervision and engineering	500	297,973	0	0	0	0	0	0	0	0	
	Fuel Steam expenses	501 502	20,250,836 2,574,532	0	0	0	0	0	0	0	0	
	Steam from other sources	503	2,574,532	0	0	0	0	0	0	0	0	
	Steam transferred—credit	504	0	0	0	0	0	0	0	0	0	
	Electric expenses	505	698,805	0	0	0	0	0	0	0	0	
	Miscellaneous steam power expenses	506	2,097,717	0	0	0	0	0	0	0	0	
	Rents	507	9,898	0	0	0	0	0	0	0	0	
	Operation supplies and expenses (non-major only) Total steam power generation operation expenses	508	25,929,761	0	0 0	0 0	0	0	0 0	0	0 0	
	Maintenance supervision and engineering	510	356,549	0	0	0	0	0	0	0	0	
	Maintenance of structures	511	503,766	0	0	0	0	0	0	0	0	
	Maintenance of boiler plant	512	4,001,813	0	0	0	0	0	0	0	0	
	Maintenance of electric plant	513	452,131	0	0	0	0	0	0	0	0	
	Maintenance of miscellaneous steam plant	514	825,475	0	0	0	0	0	0	0	0	
	Total steam power generation maintenance expenses	*'	6,139,734	0	0	0	0	0	0	0	0	
	Generation - Steam produc	535	32,069,495 2,246,828	0	0	0	0	0	0	0	0	
	Operation supervision and engineering Water for power	536	613,940	0	0	0	0	0	0	0	0	
	Hydraulic expenses	537	6,448,040	0	0	0	0	0	0	0	0	
	Electric expenses	538	5,045,825	0	0	0	0	0	0	0	0	
	Miscellaneous hydraulic power generation expenses	539	738,149	0	0	0	0	0	0	0	0	
	Rents	540	4,207,095	0	5,332	0	0	0	0	0	0	
	Total hydraulic power generation operation expenses		19,299,877	0	5,332	0	0	0	0	0	0	
Generation production	Maintenance supervision and engineering	541 542	662,096	0	0	0	0	0	0	0	0	
expenses	Maintenance of structures Maintenance of reservoirs, dams and waterways	542	485,568 1,207,958	0	0	0	0	0	0	0	0	
	Maintenance of electric plant	543 544	2,323,613	0	0	0	0	0	0	0	0	
	Maintenance of miscellaneous hydraulic plant	545	749,400	0	0	0	0	0	0	0	0	
	Total hydraulic power generation maintenance expens		5,428,635	0	0	0	0	0	0	0	0	
	Generation - hydraulic power produc		24,728,512	0	5,332	0	0	0	0	0	0	
	Operation supervision and engineering	546	182,264	0		0	0	0	0	0	0	
	Fuel	547	46,933,227	0	0	0	0	0	0	0	0	
	Generation expenses	548	1,555,904	0	0	0	0	0	0	0	0	
	Operation of energy storage equipment Miscellaneous other power generation expenses	548.1 549	0 883,484	0	0	0	0	0	0	0	0	
	Rents	550	30,880	0		0		0	0	0	0	
	Total other power generation operation expenses	330	49,585,759	0	0	0	0	0	0	0	0	
	Maintenance supervision and engineering	551	523,040	0		0	0	0	0	0	0	
	Maintenance of structures	552	88,315	0	0	0	0	0	0	0	0	
	Maintenance of generating and electric plant	553	4,746,469	0	0	0	0	0	0	0	0	
	Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0	0	

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Line			FERC Acct #	Total Washington	Deferred FIT	Deferred Debits &	Working		Eliminate B&O	Restate	Uncollectible	Regulatory	Injuries and
No.			TENC ACCU	CBR/ROO	Rate Base	Credits	Capital	Rate Base	Taxes	Property Tax	Expense	Expense	Damages Exp
1		Adiu	stment number	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-AMI	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05 E-ID
66		Maintenance of miscellaneous other power generation			1.01 L DI II	1.02 L DDC	1.03 L WC	1.04 L AIVII	2.01 L LDO	LIOL L III I	2.03 L OL	LIOT L ILL	2.03 L 1D
		plant	334	311,609	0 0	0 0	0 0		0	0	0 0	0	0 0
67 68		Total other power generation maintenance expenses Generation - other produ	ction expenses	5,669,433 55,255,192	0	0	0		0	0	0	0	0
69		Purchased power	555	89,082,886	0	0	0	0	0	0	0	0	0
70		Power purchased for storage operations	555.1	0	0	0	0	0	0	0	0	0	0
71 72		System control and load dispatching Other expenses	556 557	504,846 37,440,069	0	0	0	0	0	0	0	0	0
73		Generation - other power s		127,027,801	0	0	0		0	0	0	0	0
74		Total power generation produ		239,081,000	0	5,332	0		0	0	0	0	0
75		Operation supervision and engineering	560	1,651,025	0	0	0		0	0	0	0	0
76		Load dispatch—reliability Load dispatch—monitor and operate transmission	561.1	2,482,185	0	0	0	0	0	0	0	0	0
77		system	561.2	0	0	0	0	0	0	0	0	0	0
78		Load dispatch—transmission service and scheduling	561.3	0	0	0	0	0	0	0	0	0	0
79		Scheduling, system control and dispatch services	561.4 561.5	0	0	0	0	0	0	0	0	0	0
80 81		Reliability planning and standards development Transmission service studies	561.6	0	0	0	0	0	0	0	0	0	0
82		Generation interconnection studies	561.7	0	0	0	0	0	0	0	0	0	0
83		Reliability planning and standards development	561.8										
84		services Station expanses	562	0 379,015	0	0	0	0	0	0	0	0	0
85		Station expenses Overhead line expense	563	252,932	0	0	0	0	0	0	0	0	0
86		Underground line expenses	564	0	0	0	0	0	0	0	0	0	0
87	Transmission expenses	Transmission of electricity by others	565	11,324,751	0	0	0	0	0	0	0	0	0
88 89		Miscellaneous transmission expenses	566 567	2,105,805 116,687	0	0	0	0	0	0	0	0	0
90		Rents Total transmission operation expenses	307	18,312,400	0	0	0		0	0	0	0	0
91		Maintenance supervision and engineering	568	429,478	0	0	0		0	0	0	0	0
92		Maintenance of structures	569	458,351	0	0	0	0	0	0	0	0	0
93		Maintenance of computer hardware Maintenance of computer software	569.1 569.2	0	0	0	0	0	0	0	0	0	0
94 95		Maintenance of computer software Maintenance of communication equipment	569.3	0	0	0	0	0	0	0	0	0	0
96		Maintenance of miscellaneous regional transmission	569.4										
		plant		0	0	0	0	0	0	0	0	0	0
97 98		Maintenance of station equipment Maintenance of overhead lines	570 571	649,261 653,735	0	0	0	0	0	0	0	0	0
99		Maintenance of underground lines	572	46	0	0	0	0	0	0	0	0	0
100		Maintenance of miscellaneous transmission plant	573	51,550	0	0	0	0	0	0	0	0	0
101		Total transmission maintenance expenses		2,242,421	0	0	0		0	0	0	0	0
102		Operation supervision and engineering	ission expenses 580	20,554,821 3,143,735	0	0	0		0	0	0	0	0
104		Load dispatching	581	0	0	0	0	0	0	0	0	0	0
105		Station expenses	582	543,467	0	0	0	0	0	0	0	0	0
106		Overhead line expenses	583	1,605,630	0	0	0	0	0	0	0	0	0
107 108		Underground line expenses Street lighting and signal system expenses	584 585	1,036,015 6,884	0	0	0	0	0	0	0	0	0
109		Meter expenses	586	1,869,273	0	0	0	0	0	0	0	0	0
110		Customer installations expenses	587	671,049	0	0	0	0	0	0	0	0	0
111 112		Miscellaneous distribution expenses Rents	588 589	6,024,882 251,264	0	0	0	0	0	0	0	0	0
113		Total distribution operation expenses	369	15,152,199	0	0	0	0	0	0	0	0	0
114	Distribution expenses	Maintenance supervision and engineering	590	1,062,515	0	0	0	0	0	0	0	0	0
115		Maintenance of structures	591	401,277	0	0	0	0	0	0	0	0	0
116 117		Maintenance of station equipment Maintenance of energy storage equipment	592 592.2	685,033 0	0	0	0	0	0	0	0	0	0
118		Maintenance of overhead lines	592.2	7,914,136	0	0	0	0	0	0	0	0	0
119		Maintenance of underground lines	594	602,770	0	0	0	0	0	0	0	0	0
120		Maintenance of line transformers	595	316,235	0	0	0	0	0	0	0	0	0
121 122		Maintenance of street lighting and signal systems Maintenance of meters	596 597	167,362 37,495	0	0	0	0	0	0	0	0	0
123		Maintenance of miscellaneous distribution plant	598	407,521	0		0	-	0	0	0	0	0
124		Total distribution maintenance expenses		11,594,344	0	0	0	0	0	0	0	0	0
125		Total distrib	ution expenses	26,746,543	0	0	0	0	0	0	0	0	0

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		FERC Acct #	Total Washington CBR/ROO	Deferred FIT Rate Base	Deferred Debits & Credits	Working Capital	Eliminate AMI Rate Base	Eliminate B&O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense	Injuries Damage
	Adju	stment number	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-AMI	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05 E
	Supervision	901	118,193	0	0	0	0	0	0	0	0	
	Meter reading expenses	902	2,557,608	0	0	0	0	0	0	0	0	
Customer account expenses	Customer records and collection expenses	903	6,961,785	0	0	0	0	0	0	0	0	
	Uncollectible accounts	904	136,838	0	0	0	0	0	0	1,436,896	0	
	Miscellaneous customer accounts expenses	905	141,196	0	51,363	0	0	0	0		0	
	Total customer ac	count expenses	9,915,620	0	51,363	0		0	0		0	
	Supervision	907	0	0	0	0	0	0	0		0	
	Customer assistance expenses	908	27,397,966	0	0	0		0	0		0	
Customer service and	Informational and instructional advertising expenses											
informational expenses	Miscellaneous customer service and informational	909	846,610	0	0	0	0	0	0	0	0	
	expenses	910	179,962	0	0	0	0	0	0	0	0	
	Total customer service and informa	tional expenses	28,424,538	0	0	0	0	0	0	0	0	
	Administrative and general salaries	920	23,838,413	0	0	0	0	0	0	0	0	
	Office supplies and expenses	921	3,388,581	0	0	0	0	0	0	0	0	
	Administrative expenses transferred—credit	922	(70,811)	0	0	0	0	0	0	0	0	
	Outside services employed	923	7,106,610	0	0	0	0	0	0		0	
	Property insurance	924	1,004,544	0	0	0	0	0	0	0	0	
	Injuries and damages	925	2,206,305	0	0	0	0	0	0	0	0	
Administrative and general		926		0	0	0	0	0	0	-	0	
	Employee pensions and benefits	926	1,188,548 0	0	0	0	0	0	0	0	0	
expenses	Franchise requirements			-	0	-	-	-	-	-	-	
	Regulatory commission expenses	928	4,566,182	0	0	0	0	0	0	-	(371,798))
	Duplicate charges—credit	929	0	0	0	0	0	0	0	-	0	
	General advertising expenses	930.1	0	0	0	0	0	0	0	-	0	
	Miscellaneous general expenses	930.2	3,567,363	0	0	0	0	0	0	0	0	
	Rents	931	213,159	0	0	0	0	0	0	0	0	
	Administrative and General maintenance expenses	935	8,871,294	0	0	0	0	0	0	0	0	
	Total administrative and go	eneral expenses	55,880,188	0	0	0	0	0	0	0	(371,798))
	Depreciation expense steam production plant	403, 403.1	6,039,798	0	0	0	0	0	0	0	0	
	Depreciation expense hydraulic production plant	403, 403.1	8,916,340	0	0	0	0	0	0	0	0	
	Depreciation expense other power generation											
	production plant	403, 403.1	6,969,177	0	0	0	0	0	0	0	0	
Depreciation expenses	Depreciation expense transmission	403, 403.1	9,924,612	0	0	0	0	0	0	0	0	
	Depreciation expense distribution	403, 403.1	31,102,441	0	0	0	0	0	0	0	0	
	Depreciation expense general plant	403, 403.1	15,615,341	0	0	0	0	0	0		0	
	Depreciation expense general plant	403, 403.1	15,015,541	Ü	Ü	Ü	· ·	o o	Ü	Ü	Ü	
		iation expenses	78,567,709	0	0	0	0	0	0	0	0	
				0		0		0	0			
	Intangible plant	404, 405	20,758,326	U		U	U	U				
					U				-	0	0	
	Amortization expense steam production plant	404, 405			Ü					0	0	
	Amortization expense hydraulic production plant	404, 405 404, 405			Ü				_	0	0	
	Amortization expense hydraulic production plant Amortization expense other power generation	404, 405										
	Amortization expense hydraulic production plant	404, 405 404, 405	1,632,961	0	393	0	0	0	0		0	
	Amortization expense hydraulic production plant Amortization expense other power generation	404, 405	1,632,961	0		0		0				
Amortization expenses	Amortization expense hydraulic production plant Amortization expense other power generation production plant	404, 405 404, 405	1,632,961	0		0		0				
Amortization expenses	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission	404, 405 404, 405 404, 405	1,632,961	0		0		0				
Amortization expenses	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution	404, 405 404, 405 404, 405 404, 405	1,632,961	0		0		0				
Amortization expenses	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant	404, 405 404, 405 404, 405 404, 405 404, 405 404, 405			393				0	0	0	
Amortization expenses	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant	404, 405 404, 405 404, 405 404, 405 404, 405 404, 405	31,743	0	393	0	0	0	0	0	0	
Amortization expenses	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs	404, 405 404, 405 404, 405 404, 405 404, 405 406 406	31,743 1,553,057	0	393 0 0	0	0	0	0	0	0	
	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs	404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 ration expenses	31,743	0	393 0 0	0	0 0 0	0	0	0	0	
	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amortic Regulatory debits and credits	404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 2ation expenses 407.3, 407.4	31,743 1,553,057 23,976,087 (13,097,099)	0 0 0	0 0 393 1	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	
	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs	404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 2ation expenses 407.3, 407.4	31,743 1,553,057 23,976,087	0	0 0 393 1	0	0 0 0	0	0 0 0 0	0 0 0 0	0 0 0 0	
	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amortic Regulatory debits and credits	404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 2ation expenses 407.3, 407.4	31,743 1,553,057 23,976,087 (13,097,099)	0 0 0 0	0 0 393 1 1 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	
	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amortic Regulatory debits and credits	404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 cation expenses 407.3, 407.4 bits and credits	31,743 1,553,057 23,976,087 (13,097,099) (13,097,099)	0 0 0	0 0 393 1 1 0	0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	
Regulatory debits and credits	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amorti Regulatory debits and credits Total regulatory de Taxes other than income	404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 zation expenses 407.3, 407.4 bits and credits 408.1	31,743 1,553,057 23,976,087 (13,097,099) (13,097,099) 63,933,068	0 0 0 0	0 0 393 1 1 0	0 0 0 0	0 0 0 0	0 0 0 0 0 (18,805,062)	0 0 0 0 0 1,000,939	0 0 0 0 0 0 0 (301,748)	0 0 0 0	
	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amortic Regulatory debits and credits Total regulatory de Taxes other than income Income Taxes - federal taxes utility operating income Income Taxes - other taxes utility operating income	404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 eation expenses 407.3, 407.4 bits and credits 408.1 409.1	31,743 1,553,057 23,976,087 (13,097,099) (13,097,099) 63,933,068 4,962,740 (21,977)	0 0 0 0 0 0 (247)	0 0 393 1 1 0 (11,996)	0 0 0 0 0 0	0 0 0 0 0 0 251,480	0 0 0 0 (18,805,062) (16,761)	0 0 0 0 1,000,939 (210,197)	0 0 0 0 0 0 0 (301,748)	0 0 0 0 0 0 0, 78,078	
Regulatory debits and credits	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amortic Regulatory debits and credits Taxes other than income Income Taxes - federal taxes utility operating income Income Taxes - other taxes utility operating income Provisions for deferred income taxes, utility operating	404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 tation expenses 407.3, 407.4 bits and credits 408.1 409.1 409.1 410.1	31,743 1,553,057 23,976,087 (13,097,099) (13,097,099) 63,933,068 4,962,740 (21,977) 7,830,166	0 0 0 0 0 0 0 (247) 0	0 0 393 1 1 0 (11,996) 0	0 0 0 0 0 0 0 19,543	0 0 0 0 0 0 251,480 0	0 0 0 0 (18,805,062) (16,761) 0	0 0 0 0 0 1,000,939 (210,197) 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 78,078	(
Regulatory debits and credits	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amortic Regulatory debits and credits Total regulatory de Income Taxes - federal taxes utility operating income Income Taxes - other taxes utility operating income Provisions for deferred income taxes, utility operating Provision for deferred income taxes—credit, utility	404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 **ration expenses** 407.3, 407.4 **bits and credits** 409.1 409.1 410.1 411.1	31,743 1,553,057 23,976,087 (13,097,099) (13,097,099) 63,933,068 4,962,740 (21,977) 7,830,166 0	0 0 0 0 0 0 (247) 0	0 0 393 1 1 0 (11,996) 0 0	0 0 0 0 0 0 19,543 0 0	0 0 0 0 0 0 251,480 0 0	0 0 0 0 (18,805,062) (16,761) 0	0 0 0 0 0 1,000,939 (210,197) 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 78,078 0 0	
tegulatory debits and credits	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amortic Regulatory debits and credits Taxes other than income Income Taxes - federal taxes utility operating income Income Taxes - other taxes utility operating income Provisions for deferred income taxes, utility operating	404, 405 404, 405 404, 405 404, 405 404, 405 406 407 2ation expenses 407.3, 407.4 bits and credits 409.1 409.1 410.1 411.1	31,743 1,553,057 23,976,087 (13,097,099) (3,097,099) 63,933,068 4,962,740 (21,977) 7,830,166 0 (318,215)	0 0 0 0 0 0 (247) 0 0	0 0 393 1 1 0 (11,996) 0 0	0 0 0 0 0 0 19,543 0 0	0 0 0 0 0 0 251,480 0 0	0 0 0 0 (18,805,062) (16,761) 0 0	0 0 0 0 1,000,399 (210,197) 0 0	0 0 0 0 0 0 0 (301,748) 0 0	0 0 0 0 0 0 78,078	(
tegulatory debits and credits	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amorti: Regulatory debits and credits Total regulatory de Taxes other than income Income Taxes - federal taxes utility operating income Provisions for deferred income taxes, utility operating Provision for deferred income taxes—credit, utility Investment Tax credit Adj.	404, 405 404, 405 404, 405 404, 405 404, 405 406 407 201 201 201 201 201 201 201 201 201 201	31,743 1,553,057 23,976,087 (13,097,099) (13,097,099) 63,933,068 4,962,740 (21,977) 7,830,166 0 (318,215) 76,385,782	0 0 0 0 0 0 (247) 0 0 0	0 0 393 1 1 0 (11,996) 0 0 0 (11,996)	0 0 0 0 0 0 19,543 0 0 0	0 0 0 0 0 0 251,480 0 0 0 251,480	0 0 0 0 (18,805,062) (16,761) 0 0 0 (18,821,823)	0 0 0 0 1,000,939 (210,197) 0 0	0 0 0 0 0 0 (301,748) 0 0 0 0 (301,748)	0 0 0 0 0 0 78,078 0 0 0 0 78,078	(1
tegulatory debits and credits	Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amortic Regulatory debits and credits Total regulatory de Income Taxes - federal taxes utility operating income Income Taxes - other taxes utility operating income Provisions for deferred income taxes, utility operating Provision for deferred income taxes—credit, utility	404, 405 404, 405 404, 405 404, 405 404, 405 406 407 2ation expenses 407.3, 407.4 bits and credits 409.1 409.1 410.1 411.1	31,743 1,553,057 23,976,087 (13,097,099) (3,097,099) 63,933,068 4,962,740 (21,977) 7,830,166 0 (318,215)	0 0 0 0 0 0 (247) 0 0	0 0 393 1 1 0 (11,996) 0 0 0 (11,996)	0 0 0 0 0 0 19,543 0 0	0 0 0 0 0 0 251,480 0 0 0 251,480	0 0 0 0 (18,805,062) (16,761) 0 0	0 0 0 0 1,000,399 (210,197) 0 0	0 0 0 0 0 0 (301,748) 0 0 0 0 (301,748)	0 0 0 0 0 0 78,078 0 0 0 0 78,078	(1

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В			с									LXII. I
		FERC Acct #	Total Washington CBR/ROO	Deferred FIT Rate Base	Deferred Debits & Credits	Working Capital	Eliminate AMI Rate Base	Eliminate B&O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense	Injuries an Damages E
nous utinty operating incom		Adjustment number	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-AMI	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05 E-ID
items	Losses from disposition of allowances	411.9 412										
	Revenues from electric plant leased to others Expenses of electric plant leased to others	413										
	Other utility operating income	414										
	Total various utility ope	rating income items	0	0	0	0	0	0	0	0	0	
		Operating Expenses	546,435,190	(247)	45,093	19,543	251,480	(18,821,823)	790,742	1,135,148	(293,720)	
Net Oper	ating Income = electric operating revenues - electric	operating expenses	115,022,789	247	(45,093)	(19,543)	(251,480)	(63,052)	(790,742)	(1,135,148)	293,720	(40,
	Organization	301										
	Franchises and consents	302	29,505,024	0	0	0	0	0	0	0	0	
	Miscellaneous intangible plant	303	154,146,586	0	0	0		0	0	0	0	
		Intangible plant	183,651,610	0	0	0		0	0	0	0	
	Land and land rights	310 311	2,348,909 91,434,010	0	0	0	0	0	0	0	0	
	Structures and improvements Boiler plant equipment	312	125,127,119	0	0	0	0	0	0	0	0	
	Engines and engine-driven generators	313	4,755	0	0	0	0	0	0	0	0	
	Turbogenerator units	314	37,264,693	0	0	0	0	0	0	0	0	
	Accessory electric equipment	315	19,290,852	0	0	0	0	0	0	0	0	
	Miscellaneous power plant equipment	316	11,074,999	0	0	0	0	0	0	0	0	
	Asset retirement costs for steam production plant	317	0	0	0	0		0	0	0	0	
		m production plant	286,545,336	0	0	0		0	0	0	0	
	Land and land rights Structures and improvements	330 331	41,968,046 60,116,564	0	0	0	0	0	0	0	0	
	Reservoirs, dams, and waterways	332	127,555,852	0	0	0	0	0	0	0	0	
	Water wheels, turbines and generators	333	154,416,812	0	0	0	0	0	0	0	0	
	Accessory electric equipment	334	45,658,296	0	0	0	0	0	0	0	0	
	Miscellaneous power plant equipment	335	9,508,078	0	0	0	0	0	0	0	0	
	Roads, railroads and bridges	336	2,832,212	0	0	0	0	0	0	0	0	
	Asset retirement costs for hydraulic production pla		0	0	0	0	0	0	0	0	0	
	Land and land rights	lic production plant 340	442,055,861 594,152	0	0	0		0	0	0	0	
	Structures and improvements	341	11,248,979	0	0	0	0	0	0	0	0	
	Fuel holders, producers, and accessories	342	14,039,580	0	0	0	0	0	0	0	0	
	Prime movers	343	15,430,672	0	0	0	0	0	0	0	0	
	Generators	344	144,504,401	0	0	0	0	0	0	0	0	
	Accessory electric equipment	345	14,618,178	0	0	0	0	0	0	0	0	
	Miscellaneous power plant equipment	346 347	1,122,991 0	0	0	0	0	0	0	0	0	
	Asset retirement costs for other production plant Energy Storage Equipment—production	348		0	0	0	0	0	0	0	0	
		er production plant	201,558,953	0	0	0		0	0	0	0	
	Land and land rights	350	18,838,216	0	0	0	0	0	0	0	0	
	Structures and improvements	352	16,957,184	0	0	0	0	0	0	0	0	
	Station equipment	353	181,282,161	0	0	0	0	0	0	0	0	
Electric plant in service	Towers and fixtures	354	11,245,122	0	0	0	0	0	0	0	0	
	Poles and fixtures Overhead conductors and devices	355 356	177,115,896 99,444,996	0	0	0	0	0	0	0	0	
	Underground conduit	357	2,028,210	0	0	0	0	0	0	0	0	
	Underground conductors and devices	358	1,600,777	0	0	0	0	0	0	0	0	
	Roads and trails	359	1,384,350	0	0	0	0	0	0	0	0	
	Asset retirement costs for transmission plant	359.1	0	0	0	0	0	0	0	0	0	
		Transmission plant	509,896,911	0	0	0	0	0	0	0	0	
	Land and land rights Structures and improvements	360 361	6,788,058 27,284,016	0	0	0	0	0	0	0	0	
	Station equipment	362	94,950,686	0	0	0	0	0	0	0	0	
	Storage battery equipment	363	2,592,393	0	0	0	0	0	0	0	0	
	Poles, towers and fixtures	364	274,387,139	0	0	0	0	0	0	0	0	
	Overhead conductors and devices	365	174,751,064	0	0	0	0	0	0	0	0	
	Underground conduit	366	79,249,261	0	0	0		0	0	0	0	
	Underground conductors and devices	367	141,799,870	0	0	0	0	0	0	0	0	
	Line transformers Services	368	189,938,121	0	0	0	0	0	0	0	0	
	Land All Sections 1	369	116,033,074	0	0	0	0	0	0	0	0	
	Meters	370	43,512,208	0	0	0	(19,145,726)	0	0	0	0	

		FERC Acct #	Total Washington CBR/ROO	Deferred FIT Rate Base	Deferred Debits & Credits	Working Capital	Eliminate AMI Rate Base	Eliminate B&O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense	
		Adjustment number	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-AMI	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	
	Leased property on customers premises	372	0	0		0	0	0	0	0	0	
	Street lighting and signal systems	373	41,474,507	0		0	0	0	0	0	0	
	Asset retirement costs for distribution plant	374	0	0		0	0	0	0	0	0	
	Land and land rights	Distribution plant 389	1,194,476,413 6,168,368	0		0	(19,145,726) 0	0	0	0		
	Structures and improvements	390	74,868,141	0		0	0	0	0	0		
	Office furniture and equipment	391	47,863,071	0		0	(4,708,761)		0	0		
	Transportation equipment	392	40,505,302	0		0	0	0	0	0		
	Stores equipment	393	2,918,908	0	0	0	0	0	0	0	0	
	Tools, shop and garage equipment	394	10,634,191	0	0	0	0	0	0	0	0	i
	Laboratory equipment	395	1,923,153	0	0	0	(160,224)	0	0	0	0	J
	Power operated equipment	396	20,714,670	0	0	0	0	0	0	0	0	J
	Communication equipment	397	73,540,856	0	-	0	(3,427,522)		0	0	0	
	Miscellaneous equipment	398	419,588	0	-	0	0	0	0	0	0	
	Other tangible property	399	0	0		0	0	0	0	0	0	
	Asset retirement costs for general plant	399.1	0	0		0	0	0	0	0	0	
		General plant Electric plant in service	279,556,248	0		0	(8,296,507) (57,667,002)	0	0	0	0	
			3,097,741,331	U	U	U	(37,007,002)	0	U	U		_
	Intangible plant Steam production plant	101.1 101.1										
	Hydraulic production plant	101.1										
Property under capital leases	Other production plant	101.1										
.,,	Transmission plant	101.1										
	Distribution plant	101.1										
	General plant	101.1										
	Total proper	ty under capital leases	0	0	0	0	0	0	0	0	0	,
Electric plant purchased or sold		102										
Liectric plant purchased or sold	Electric plant purchased or sold	102										
	Total electric p	lant purchased or sold	0	0	0	0	0	0	0	0	0	
	Intangible plant	104										
	Steam production plant	104										
-1	Hydraulic production plant	104										
Electric plant leased to others	Other production plant	104										
	Transmission plant	104 104										
	Distribution plant General plant	104										
		plant leased to others	0	0	0	0	0	0	0	0	0	,—
	Steam production plant	105										
	Hydraulic production plant	105										
Electric plant held for future use	Other production plant	105										
rectific plant field for future use	Transmission plant	105										
	Distribution plant	105										
	General plant	105										
	Total elect	ric plant for future use	0	0	0	0	0	0	0	0	0	
Completed construction not classified	Completed construction not classified	106										
ciassilled		struction not classified	0	0	0	0	0	0	0	0	0	_
	Steam production plant	107	•	•	•			•				
	Hydraulic production plant	107										
Construction were to see	Other production plant	107										
Construction work in progress	Transmission plant	107										
	Distribution plant	107										
	General plant	107										
		ction work in progress	0	0		0	0	0	0	0		
	Steam production plant	108	(202,373,415)	0		0	0	0	0	0	0	
Accumulated provision for	Hydraulic production plant	108	(92,485,466)	0		0	0	0	0	0	0	
depreciation of electric utility	Other production plant	108	(87,578,970)	0		0	0	0	0	0	0	
plant	Transmission plant	108	(147,015,726)	0		0	0	0	0	0	0	
	Distribution plant	108	(358,988,795) (92,864,475)	0		0	546,445	0	0	0	0	
	General plant Total accumulated provision for depreciation	of electric utility plant	(92,864,475) (981,306,847)	0		0	1,199,857 1,746,302	0	0	0		_
	Intangible plant	111	(57,078,474)	0		0	4,432,251	0	0	0		
	Steam production plant	111	(37,076,474)	Ü	U	U	7,432,231	Ü	U	U	U	
	Hydraulic production plant	111										

Α	В			С									LXII. I LIX 2
Line				Total Washington	Deferred FIT	Deferred Debits &	Working	Eliminate AMI	Eliminate B&O	Restate	Uncollectible	Regulatory	Injuries and
No.			FERC Acct #	CBR/ROO	Rate Base	Credits	Capital	Rate Base	Taxes	Property Tax	Expense	Expense	Damages Exp
				33.17.10.0				11010-100	1				
1		Adi	ustment number	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-AMI	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05 E-ID
310	amortization of electric utility	Other production plant	111	2,002,100	2.02 2 2	1.02 1 550	1.00 1 170	210 1 2 7 11111	2.01 2 250	2.02 2	2.00 2 02	210 1 2 112	2.00 2 12
311	plant	Transmission plant	111										
312		Distribution plant	111										
313		General plant	111										
314		Total accumulated provision for amortization of ele	ectric utility plant	(57,078,474)	0	0	0	4,432,251	0	0	0	0	0
315	Electric plant acquisition												
- 1	adjustments	Electric plant acquisition adjustments	114										
316		Total Electric plant acquisit	tion adjustments	0	0	0	0	0	0	0	0	0	0
247	Accumulated provision for asset												
317	acquisition adjustments	Accumulated provision for asset acquisition	115										
318		adjustments Total accumulated provision for asset acquisit		0	0	0	0	0	0	0	0	0	0
319		Total accumulated provision for asset acquisi	Net Plant	2,059,356,010	0	0	0	(51,488,449)	0	0	0	0	0
320	Fuel stock	Fuel stock	151	2,039,330,010				(31,400,443)					
321	rueistock	Fuer stock	Total fuel stock	0	0	0	0	0	0	0	0	0	0
1	Plant materials and operating		Total fuel Stock	U	<u> </u>	<u> </u>						<u> </u>	
322	supplies	Plant materials and operating supplies	154										
323	заррнез	Total plant materials and op		0	0	0	0	0	0	0	0	0	0
324	Prepayments	Prepayments	165	-				-					
325			tal prepayments	0	0	0	0	0	0	0	0	0	0
326			d accrued assets	0	0	0	0	0	0	0	0	0	0
327		Other regulatory assets	182.3	27,846,814	0	5	0	(182,457)	0	0	0	0	0
328	Deferred debits	Miscellaneous deferred debits	186	623,531	0	0	0	0	0	0	0	0	0
329		Accumulated deferred income taxes	190	0	0	0	0	0	0	0	0	0	0
330		Tota	I deferred debits	28,470,345	0	5	0	(182,457)	0	0	0	0	0
331		Accumulated provision for property insurance	228.1										_
332		Accumulated provision for injuries and damages	228.2										
333	Other non-current liabilities	Accumulated provision for pensions and benefits	228.3										
334		Accumulated miscellaneous operating provisions	228.4										
335		Asset retirement obligations	230										
336			current liabilities	0	0	0	0	0	0	0	0	0	0
337	Customer deposits	Customer deposits	235	(1,998,549)	0	(26)	0	0	0	0	0	0	0
338			accrued liabilities	26,471,796	0	(21)	0	(182,457)	0	0	0	0	0
339		Deferred credits	253										
340		Accumulated deferred income taxes—accelerated											
3-0		amortization property	281										
341		Accumulated deferred income taxes—other property											
341	Deferred credits	Accumulated deferred income taxes—other property	282	(414,029,285)	47,437	0	0	3,383,729	0	0	0	0	0
342		Accumulated deferred income taxes—other	283	(5,120,159)	0	0	0	0	0	0	0	0	0
343		Accumulated deferred investment tax credits	255										
344		Customer advances for construction	252	(940,445)	0	1,472	0	0	0	0	0	0	0
345		Other regulatory liabilities	254	(65,332)	0	0	0	0	0	0	0	0	0
346	Manking and 1 II		deferred credits	(420,155,221)	47,437	1,472	(2.752.470)	3,383,729	0	0	0	0	0
347	Working capital allowance	Working capital allowance	N/A	44,462,479	0	0	(3,752,470)	0	0	0	0	0	0
348		Total working o	apital allowance Rate base	44,462,479 1,710,135,064	0 47,437	0 1,451	(3,752,470) (3,752,470)	(48,287,177)	0	0	0	0	0
349			Rate base	1,/10,133,064	47,437	1,451	(3,/32,4/0)	(40,207,177)	U	0	0	<u> </u>	<u> </u>
350 351		Daverus Der	uirement Impact	15,942,961	4,339	59,845	(342.260)	(4 417 215)	83,480	1,046,932	1,502,922	(388,882)	53,456
351			uirement impact inge in Rate Base	1,710,135,064	4,339 47,437	59,845 1,451	(343,268) (3,752,470)	(4,417,215) (48,287,177)	83,480	1,046,932	1,502,922	(388,882)	53,456
353		Cita	ROR	6.73%	0.00%	0.00%	0.01%	0.18%		-0.05%	-0.07%	0.02%	0.00%
223			NON	0.73/0	0.00%	0.00%	0.01/6	0.10/0	0.00%	-0.03/6	-0.07/6	0.02/0	0.0070

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Α	В			1		1		1		1			1	
Line No.			FERC Acct #	FIT/DFIT/ITC/PTC Expense	Office Space Chg to Subs	Restate Excise Taxes	Net Gains & Losses	Weather Normalization	Eliminate Adder Sch	Misc Restating Exp	Restate Incentives	Restate Debt Interest	Eliminate WA Power Cost Def	Nez Perce Settlement
1		Adju	stment number	2.06 E-FIT	2.07 E-OSC	2.08 E-RET	2.09 E-NGL	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PMM
2		Residential sales	440	0	0	0	0	(3,313,360)	(21,727,944)	0	0	0	1,739,675	0
3		Commercial and industrial sales	442	0	0	0	0	(521,992)	0	0	0	0	0	0
4		Public street and highway lighting	444	0	0	0	0	0	0	0	0	0	0	0
5		Other sales to public authorities	445	0	0	0	0	0	0	0	0	0	0	0
6		Sales to railroads and railways	446	0	0	0	0		0	0	0	0	0	0
7		Interdepartmental sales	448	0	0	0	0	0	0	0	0	0	0	0_
8		Total sales to ulti		0	0	0	0			0	0	0	1,739,675	0
9		Sales for resale	447 les of electricity	0	0	0	0		(24.727.044)	0	0	0	0	0
10		Provision for rate refunds	449.1	0	0	0	0			0	0	0	1,739,675	0
11 12	Electric operating revenues	Total revenues net of provision		0	0	0	0 0		(21,727,944)	0	0	0 0	1,739,675	0
13	Licetife operating revenues	Forfeited discounts	450	0	0	0	0		(21,727,344)	0	0	0	1,739,073	0
14		Miscellaneous service revenues	451	0	0	0	0		0	0	0	0	0	0
15		Sales of water and water power	453	0	0	0	0	0	0	0	0	0	0	0
16		Rent from electric property	454	0	0	0	0	0	0	0	0	0	0	0
17		Interdepartmental rents	455		0	0	0	0	0	0	0	0	0	0
18		Other electric revenues	456	l 0	0	0	0	2,882,860	(212,757)	0	0	0	0	0
19		Revenues from transmission of electricity of others	456.1	0	0	0	0	0	0	0	0	0	0	0
20		Regional transmission service revenues	457.1	0	0	0	0	0	0	0	0	0	0	0
21		Miscellaneous revenues	457.2	0	0	0	0	0	0	0	0	0	0	0
22		Total Other ope	rating revenues	0	0	0	0	2,882,860	(212,757)	0	0	0	0	0
23		Total electric ope	rating revenues	0	0	0	0	(952,492)	(21,940,701)	0	0	0	1,739,675	0
24		Operation supervision and engineering	500	0	0	0	0	0	0	0	0	0	0	0
25		Fuel	501	0	0	0	0		0	0	0	0	0	0
26		Steam expenses	502	0	0	0	0		0	0	0	0	0	0
27		Steam from other sources	503	0	0	0	0	0	0	0	0	0	0	0
28		Steam transferred—credit	504 505	0	0	0	0	0	0	0	0	0	0	0
29 30		Electric expenses Miscellaneous steam power expenses	506	0	0	0	0	0	0	0	0	0	0	0
31		Rents	507	0	0	0	0	-	0	0	0	0	0	0
32		Operation supplies and expenses (non-major only)	508	0	0	0	0		0	0	0	0	0	0
33		Total steam power generation operation expenses		0	0	0	0		0	0	0	0	0	0
34		Maintenance supervision and engineering	510	0	0	0	0	0	0	0	0	0	0	0
35		Maintenance of structures	511	0	0	0	0	0	0	0	0	0	0	0
36		Maintenance of boiler plant	512	0	0	0	0		0	0	0	0	0	0
37		Maintenance of electric plant	513	0	0	0	0		0	0	0	0	0	0
38		Maintenance of miscellaneous steam plant	514	0	0	0	0		0	0	0	0	0	0
39		Total steam power generation maintenance expense		0	0	0	0		0	0	0	0	0	0
40		Generation - Steam produ		0	0	0	0		0	0	0	0	0	0
41		Operation supervision and engineering	535	0	0	0	0		0	0	0	0	0	0
42		Water for power	536 537	0	0	0	0	0	0	0	0	0	0	0
43 44		Hydraulic expenses	538	0	0	0	0	0	0	0	0	0	0	0
45		Electric expenses Missellaneous hydraulis newer generation expenses	539	0	0	0	0	0	0	0	0	0	0	0
46		Miscellaneous hydraulic power generation expenses Rents	540	0	0	0	0	-	0	0	0	0	0	0
47		Total hydraulic power generation operation expenses		0	0	0	0		0	0	0	0	0	0
48		Maintenance supervision and engineering	541	0	0	0	0		0	0	0	0	0	0
49	Generation production	Maintenance of structures	542	0	0	0	0		0	0	0	0	0	0
50	expenses	Maintenance of reservoirs, dams and waterways	543	0	0	0	0		0	0	0	0	0	0
51		Maintenance of electric plant	544	0	0	0	0	0	0	0	0	0	0	0
52		Maintenance of miscellaneous hydraulic plant	545	0	0	0	0	0	0	0	0	0	0	0
53		Total hydraulic power generation maintenance exper		0	0	0	0		0	0	0	0	0	0
54		Generation - hydraulic power produ		0	0	0	0	0	0	0	0	0	0	0
55		Operation supervision and engineering	546	0	0	0	0	0	0	0	0	0	0	0
56		Fuel	547	0	0	0	0	0	0	0	0	0	0	0
57		Generation expenses	548	0	0	0	0	0	0	0	0	0	0	0
58		Operation of energy storage equipment	548.1	0	0	0	0		0	0	0	0	0	0
59 60		Miscellaneous other power generation expenses Rents	549 550	0	0	0	0		0	0	0	0	0	0
60 61		Total other power generation operation expenses	550	0	0	0	<u> </u>	0	<u> </u>	0	0 0	0	0	0 0
62		Maintenance supervision and engineering	551	0	0	0	0		0	0	0	0	0	0
63		Maintenance of structures	552		0	0	0		0	0	0	0	0	0
64		Maintenance of generating and electric plant	553	0	0	0	0	0	0	0	0	0	0	0
65		Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0	0	0	0
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Α	В									I		1		
Line No.			FERC Acct #	FIT/DFIT/ITC/PTC Expense	Office Space Chg to Subs	Restate Excise Taxes	Net Gains & Losses	Weather Normalization	Eliminate Adder Sch	Misc Restating Exp	Restate Incentives	Restate Debt Interest	Eliminate WA Power Cost Def	Nez Perce Settlement
1		Adius	stment number	2.06 E-FIT	2.07 F-OSC	2.08 E-RET	2.09 E-NGL	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 F-FWPC	2.14 F-NPS	2.15 E-RI	2.16 E-PMM
66		Maintenance of miscellaneous other power generation	554											
67		Total other power generation maintenance expenses		0 0		0 0	0 0	0	0	0 0	0	0	0 0	<u>0</u>
68		Generation - other produ	ction expenses	0		0	0	0	0	0	0	0	0	0
69		Purchased power	555	0	-	0	0	0	0	0	0	0	0	0
70 71		Power purchased for storage operations System control and load dispatching	555.1 556	0	0	0	0	0	0	0	0	0	0	0
72		Other expenses	557	0	-	0	0	0	0	0	0	0	300,338	(5,001)
73		Generation - other power s		0		0	0	0	0	0	0	0	300,338	(5,001)
74 75		Total power generation produ Operation supervision and engineering	560	0		0	0	0	0	0	0	0	300,338	(5,001) 0
76		Load dispatch—reliability	561.1	0		0	0	0	0	0	0	0	0	0
77		Load dispatch—monitor and operate transmission	561.2											
78		system	561.3	0	0	0	0	0	0	0	0	0	0	0
79		Load dispatch—transmission service and scheduling Scheduling, system control and dispatch services	561.4	0	0	0	0	0	0	0	0	0	0	0
80		Reliability planning and standards development	561.5	0	0	0	0	0	0	0	0	0	0	0
81		Transmission service studies	561.6	0	0	0	0	0	0	0	0	0	0	0
82		Generation interconnection studies Reliability planning and standards development	561.7	0	0	0	0	0	0	0	0	0	0	0
83		services	561.8	0	0	0	0	0	0	0	0	0	0	0
84		Station expenses	562	0	0	0	0	0	0	0	0	0	0	0
85		Overhead line expense	563	0	0	0	0	0	0	0	0	0	0	0
86 87		Underground line expenses Transmission of electricity by others	564 565	0	0	0	0	0	0	0	0	0	0	0
88	Transmission expenses	Miscellaneous transmission expenses	566	0	0	0	0	0	0	0	0	0	0	0
89		Rents	567	0		0	0	0	0	0	0	0	0	0
90		Total transmission operation expenses		0		0	0	0	0	0	0	0	0	0
91 92		Maintenance supervision and engineering Maintenance of structures	568 569	0	0	0	0	0	0	0	0	0	0	0
93		Maintenance of computer hardware	569.1	0	0	0	0	0	0	0	0	0	0	0
94		Maintenance of computer software	569.2	0	0	0	0	0	0	0	0	0	0	0
95		Maintenance of communication equipment	569.3	0	0	0	0	0	0	0	0	0	0	0
96		Maintenance of miscellaneous regional transmission plant	569.4	0	0	0	0	0	0	0	0	0	0	0
97		Maintenance of station equipment	570	0	0	0	0	0	0	0	0	0	0	0
98		Maintenance of overhead lines	571	0	0	0	0	0	0	0	0	0	0	0
99 100		Maintenance of underground lines Maintenance of miscellaneous transmission plant	572 573	0	-	0	0	0	0	0	0	0	0	0
101		Total transmission maintenance expenses	373	0		0	0	0	0	0	0	0	0	0
102		Total transmi	ission expenses	0	0	0	0	0	0	0	0	0	0	0
103		Operation supervision and engineering	580	0	-	0	0	0	0	0	0	0	0	0
104 105		Load dispatching Station expenses	581 582	0	0	0	0	0	0	0	0	0	0	0
106		Overhead line expenses	583	0	0	0	0	0	0	0	0	0	0	0
107		Underground line expenses	584	0	0	0	0	0	0	0	0	0	0	0
108 109		Street lighting and signal system expenses Meter expenses	585 586	0	0	0	0	0	0	0	0	0	0	0
110		Customer installations expenses	587	0	0	0	0	0	0	0	0	0	0	0
111		Miscellaneous distribution expenses	588	0	0	0	0	0	0	0	0	0	0	0
112		Rents	589	0		0	0	0	0	0	0	0	0	0
113 114	Distribution expenses	Total distribution operation expenses Maintenance supervision and engineering	590	0	0	0	0	0	0	<u> </u>	0	0	0	<u> </u>
115		Maintenance of structures	591	0	0	0	0	0	0	0	0	0	0	0
116		Maintenance of station equipment	592	0	ū	0	0	0	0	0	0	0	0	0
117		Maintenance of energy storage equipment	592.2	0	0	0	0	0	0	0	0	0	0	0
118 119		Maintenance of overhead lines Maintenance of underground lines	593 594	0	0	0	0	0	0	0	0	0	0	0
120		Maintenance of line transformers	595	0	0	0	0	0	0	0	0	0	0	0
121		Maintenance of street lighting and signal systems	596	0	0	0	0	0	0	0	0	0	0	0
122		Maintenance of meters	597	0	-	0	0	0	0	0	0	0	0	0
123 124		Maintenance of miscellaneous distribution plant Total distribution maintenance expenses	598	0		0	0	0	0		0			0 0
125		· · · · · · · · · · · · · · · · · · ·	ution expenses				0	0	0					0
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Α	В													
Line			FFD0.4	FIT/DFIT/ITC/PTC	Office Space	Restate	Net Gains &	Weather	Eliminate	Misc Restating	Restate	Restate Debt	Eliminate WA	Nez Perce
No.			FERC Acct #	Expense	Chg to Subs	Excise Taxes	Losses	Normalization	Adder Sch	Exp	Incentives	Interest	Power Cost Def	Settlement
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1			tment number	2.06 E-FIT	2.07 E-OSC		2.09 E-NGL	2.10 E-WN	2.11 E-EAS		2.13 E-EWPC		2.15 E-RI	2.16 E-PMM
126		Supervision	901 902	0	0	0	0		0	0	0	0	0	0
127 128	Customer account expenses	Meter reading expenses Customer records and collection expenses	902	0	0	0	0	0	0	0	0	0	0	0
129	customer account expenses	Uncollectible accounts	904	0	0	0	0		-	0	0	0	10,787	0
130		Miscellaneous customer accounts expenses	905	0	0	0	0		0	0	0	0		0
131		Total customer acc	count expenses	0	0	0	0	(12,757)	(72,273)	0	0	0	10,787	0
132		Supervision	907	0	0	0	0	0	0	0	0	0	0	0
133		Customer assistance expenses	908	0	0	0	0	0	(26,835,302)	0	0	0	0	0
134	Customer service and	Informational and instructional advertising expenses												
	informational expenses	Miscellaneous customer service and informational	909	0	0	0	0	0	0	5,597	0	0	0	0
135		expenses	910	0	0	0	0	0	0	2,716	0	0	0	0
136		Total customer service and information		0	0	0	0			8,313	0	0		0
137		Administrative and general salaries	920	0	0	0	0	0	0	(771,795)	752,920	0	0	0
138		Office supplies and expenses	921	0	0	0	0	0	0	(7,789)	0	0	0	0
139		Administrative expenses transferred—credit	922	0	(51,889)	0	0	0	0	0	0	0	0	0
140		Outside services employed	923	0	0	0	0	0	0	(5,963)	0	0	0	0
141 142		Property insurance Injuries and damages	924 925	0	0	0	0	0	0	(8,547) (20,753)	0	0	0	0
143	Administrative and general	Employee pensions and benefits	926	0	0	0	0	0	0	(20,733)	0	0	0	0
144	expenses	Franchise requirements	927	0	0	0	0	0	0	0	0	0	0	0
145	·	Regulatory commission expenses	928	0	0	0	0	(7,671)	(43,456)	(20,889)	0	0	3,479	0
146		Duplicate charges—credit	929	0	0	0	0	0	0	0	0	0	0	0
147		General advertising expenses	930.1	0	0	0	0	0	0	0	0	0	0	0
148		Miscellaneous general expenses	930.2	0	0	0	0	0	0	(395,859)	0	0	0	0
149		Rents Administrative and General maintenance expenses	931 935	0	0	0	0	0	0	0	0	0	0	0
150 151		Total administrative and general maintenance expenses Total administrative and ge		0	(51,889)	0	0		(43,456)	(1,232,269)	752,920	0		<u>0</u>
152		Depreciation expense steam production plant	403, 403.1	0	0	0	0		0	0	0	0		0
153		Depreciation expense hydraulic production plant	403, 403.1	0	0	0	0	0	0	0	0	0	0	0
		Depreciation expense other power generation	·											
154	Depreciation expenses	production plant	403, 403.1	0	0	0	0	0	0	0	0	0	0	0
155		Depreciation expense transmission	403, 403.1	0	0	0	0	0	0	0	0	0	0	0
156		Depreciation expense distribution	403, 403.1	0	0	0	0		0	0	0	0	0	0
157 158		Depreciation expense general plant Depreciation expense common	403, 403.1 403, 403.1	0	0	0	0	0	0	0	0	0	0	0
159			ation expenses	0	0	0	0	0	0	0	0	0	0	0
160		Intangible plant	404, 405	0	0	0	0		0	0	0	0		0
161		Amortization expense steam production plant	404, 405											
162		Amortization expense hydraulic production plant	404, 405											
163		Amortization expense other power generation												
		production plant	404, 405	0	0	0	0	0	0	0	0	0	0	0
164	Amortization expenses	Amortization expense transmission	404, 405											
165 166	Amortization expenses	Amortization expense distribution Amortization expense general plant	404, 405 404, 405											
167		Amortization expense common plant	404, 405											
		· · · ·	,											
168		Amortization of electric plant acquisition adjustments	406	0	0	0	0	0	0	0	0	0	0	0
169		Amortization of property losses, unrecovered plant												
		and regulatory costs	407	0	0	0 0	0	0	0	0	0 0	0	0	<u>0</u>
170 171	Regulatory debits and credits		407.3, 407.4				0			0	0			
172	Regulatory debits and credits	Total regulatory de		0 0	0	0 0	0			0	0	0		0
173		Taxes other than income	408.1	0	0	33,733	0		(838,811)	0	0	0		0
174		Income Taxes - federal taxes utility operating income	409.1	1,178	10,897	(7,084)	12,215			257,031	(158,113)	933,734	348,161	1,050
175	Taxes	Income Taxes - other taxes utility operating income	409.1	0	0	0	0		0	0	0	0	0	0
176	IUACS	Provisions for deferred income taxes, utility operating	410.1	(3,808)		0	0	0	0	0	0	0	(63,000)	0
177		Provision for deferred income taxes—credit, utility	411.1	0	0	0	0	0	0	0	0	0	0	0
178		Investment Tax credit Adj.	411.4 Total taxes	(2,630)	0 10,897	26,649	0 12,215	(312,704)	(1,132,251)	257,031	(158,113)	933,734	352,322	1.050
179 180		Gains from disposition of utility plant	411.6	(2,630)		26,649	(58,167)			257,031	(158,113)	933,734		1,050
181		Losses from disposition of utility plant	411.7		U	U	(30,107)	U	U	U	U	U	U	U
	Various utility onerating income		411.8											

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Α	В												_	AII. I LIX Z
Line			FERC Acct #	FIT/DFIT/ITC/PTC	Office Space	Restate	Net Gains &	Weather	Eliminate	Misc Restating	Restate	Restate Debt	Eliminate WA	Nez Perce
No.			FERC ACCU	Expense	Chg to Subs	Excise Taxes	Losses	Normalization	Adder Sch	Ехр	Incentives	Interest	Power Cost Def	Settlement
1			Adjustment number	2.06 E-FIT	2.07 E-OSC	2.08 E-RET	2.09 E-NGL	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PMM
183	items	Losses from disposition of allowances	411.9											
184		Revenues from electric plant leased to others	412											
185 186		Expenses of electric plant leased to others Other utility operating income	413 414											
187		Total various utility of		0	0	0	(58,167)	0	0	0	0	0	0	0
188			c Operating Expenses	(2,630)	(40,992)	26,649	(45,952)	(333,132)	(20,836,806)	(966,925)	594,807	933,734	666,926	(3,951)
189	Net Opera	ting Income = electric operating revenues - electr	ic operating expenses	2,630	40,992	(26,649)	45,952	(619,360)	(1,103,895)	966,925	(594,807)	(933,734)	1,072,749	3,951
190 192														
193		Organization	301											
194		Franchises and consents	302	0	0	0	0	0	0	0	0	0	0	0
195		Miscellaneous intangible plant	303	0	0	0	0	0	0	0	0	0	0	0
196 197		Land and land rights	Intangible plant 310	0	0	0	0	0	0	0	0	0	0	0
198		Structures and improvements	311	0	0	0	0	0	0	0	0	0	0	0
199		Boiler plant equipment	312	0	0	0	0	0	0	0	0	0	0	0
200		Engines and engine-driven generators	313	0	0	0	0	0	0	0	0	0	0	0
201 202		Turbogenerator units Accessory electric equipment	314 315	0	0	0	0	0	0	0	0	0	0	0
202		Miscellaneous power plant equipment	316	0	0	0	0	0	0	0	0	0	0	0
204		Asset retirement costs for steam production plan		0	0	0	0	0	0	0	0	0	0	0_
205			eam production plant	0	0	0	0	0	0	0	0	0	0	0
206		Land and land rights	330	0	0	0	0	0	0	0	0	0	0	0
207 208		Structures and improvements Reservoirs, dams, and waterways	331 332	0	0	0	0	0	0	0	0	0	0	0
209		Water wheels, turbines and generators	333	0	0	0	0	0	0	0	0	0	0	0
210		Accessory electric equipment	334	0	0	0	0	0	0	0	0	0	0	0
211		Miscellaneous power plant equipment	335	0	0	0	0	0	0	0	0	0	0	0
212		Roads, railroads and bridges	336 olant 337	0	0	0	0	0	0	0	0	0	0	0
213 214		Asset retirement costs for hydraulic production p	ulic production plant	0	0	0	0	0	0	0	0	0	0	<u>0</u>
215		Land and land rights	340	0	0	0	0	0	0	0	0	0	0	0
216		Structures and improvements	341	0	0	0	0	0	0	0	0	0	0	0
217		Fuel holders, producers, and accessories	342	0	0	0	0	0	0	0	0	0	0	0
218 219		Prime movers Generators	343 344	0	0	0	0	0	0	0	0	0	0	0
220		Accessory electric equipment	345	0	0	0	0	0	0	0	0	0	0	0
221		Miscellaneous power plant equipment	346	0	0	0	0	0	0	0	0	0	0	0
222		Asset retirement costs for other production plan		0	0	0	0	0	0	0	0	0	0	0
223 224		Energy Storage Equipment—production	348 ther production plant	0	0	0	0	0	0 0	0	0	0	0	0
225		Land and land rights	350	0	0	0	0	0	0	0	0	0	0	0
226		Structures and improvements	352	0	0	0	0	0	0	0	0	0	0	0
227		Station equipment	353	0	0	0	0	0	0	0	0	0	0	0
228 229	Electric plant in service	Towers and fixtures	354 355	0	0	0	0	0	0	0	0	0	0	0
230		Poles and fixtures Overhead conductors and devices	356	0	0	0	0	0	0	0	0	0	0	0
231		Underground conduit	357	0	0	0	0	0	0	0	0	0	0	0
232		Underground conductors and devices	358	0	0	0	0	0	0	0	0	0	0	0
233		Roads and trails	359	0	0	0	0	0	0	0	0	0	0	0
234 235		Asset retirement costs for transmission plant	359.1 Transmission plant	0	0	0	0	0	0	0	0	0	0 0	<u>0</u>
236		Land and land rights	360	0	0	0	0	0	0	0	0	0	0	0
237		Structures and improvements	361	0	0	0	0	0	0	0	0	0	0	0
238		Station equipment	362	0	0	0	0	0	0	0	0	0	0	0
239 240		Storage battery equipment Poles, towers and fixtures	363 364	0	0	0	0	0	0	0	0	0	0	0
241		Overhead conductors and devices	365	0	0	0	0	0	0	0	0	0	0	0
242		Underground conduit	366	0	0	0	0	0	0	0	0	0	0	0
243		Underground conductors and devices	367	0	0	0	0	0	0	0	0	0	0	0
244 245		Line transformers Services	368 369	0	0	0	0	0	0	0	0	0	0	0
245		Meters	370	0	0	0	0	0	0	0	0	0	0	0
247		Installations on customers premises	371	0	0	0	0	0	0	0	0	0	0	0
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Α	В													
Line				FIT/DFIT/ITC/PTC	Office Space	Restate	Net Gains &	Weather	Eliminate	Misc Restating	Restate	Restate Debt	Eliminate WA	Nez Perce
No.			FERC Acct #	Expense	Chg to Subs	Excise Taxes	Losses	Normalization	Adder Sch	Exp	Incentives	Interest	Power Cost Def	Settlement
1			ljustment number	2.06 E-FIT	2.07 E-OSC		2.09 E-NGL	2.10 E-WN	2.11 E-EAS	2.12 E-MR			2.15 E-RI	2.16 E-PMM
248		Leased property on customers premises	372	0	0	0	0	0	0	0	0	0	0	0
249 250		Street lighting and signal systems Asset retirement costs for distribution plant	373 374	0	0	0	0	0	0	0	0	0	0	0
251			Distribution plant	0		0	0	0	0	0	0	0	0	0
252		Land and land rights	389	0	0	0	0	0	0	0	0	0	0	0
253		Structures and improvements	390	0	0	0	0	0	0	0	0	0	0	0
254		Office furniture and equipment	391	0	0	0	0	0	0	0	0	0	0	0
255		Transportation equipment	392	0	0	0	0	0	0	0	0	0	0	0
256		Stores equipment	393	0	0	0	0	0	0	0	0	0	0	0
257 258		Tools, shop and garage equipment Laboratory equipment	394 395	0	0	0	0	0	0	0	0	0	0	0
259		Power operated equipment	396	0	0	0	0	0	0	0	0	0	0	0
260		Communication equipment	397	0	0	0	0	0	0	0	0	0	0	0
261		Miscellaneous equipment	398	0	0	0	0	0	0	0	0	0	0	0
262		Other tangible property	399	0	0	0	0	0	0	0	0	0	0	0
263		Asset retirement costs for general plant	399.1	0	0	0	0	0	0	0	0	0	0	0
264			General plant	0		0	0	0	0	0	0	0	0	0
265			ric plant in service	0	0	0	0	0	0	0	0	0	0	0
266 267		Intangible plant Steam production plant	101.1 101.1											
268		Hydraulic production plant	101.1											
269	Property under capital leases	Other production plant	101.1											
270		Transmission plant	101.1											
271		Distribution plant	101.1											
272		General plant	101.1											
273		Total property ui	nder capital leases	0	0	0	0	0	0	0	0	0	0	
274	Electric plant purchased or sold	Electric plant according to	102											
275		Electric plant purchased or sold Total electric plant	nurchased or sold	0	0	0	0	0	0	0	0	0	0	0
276		Intangible plant	104	•										
277		Steam production plant	104											
278		Hydraulic production plant	104											
279	Electric plant leased to others	Other production plant	104											
280		Transmission plant	104											
281 282		Distribution plant	104 104											
283		General plant	nt leased to others	0	0	0	0	0	0	0	0	0	0	0
284		Steam production plant	105	-										
285		Hydraulic production plant	105											
286	Electric plant held for future use	Other production plant	105											
287		Transmission plant	105											
288		Distribution plant	105											
289 290		General plant	105 lant for future use	0	0	0	0	0	0	0	0	0	0	0
	Completed construction not	iotal electric p	Tor ruture use	•	<u> </u>	<u> </u>	<u> </u>	<u> </u>	- 0		<u> </u>	- 0	<u> </u>	<u> </u>
291	classified	Completed construction not classified	106											
292		Total completed construc		0	0	0	0	0	0	0	0	0	0	0
293		Steam production plant	107											
294		Hydraulic production plant	107											
295 296	Construction work in progress	Other production plant Transmission plant	107 107											
297		Distribution plant	107											
298		General plant	107											
299			n work in progress	0	0	0	0	0	0	0	0	0	0	0
300		Steam production plant	108	0	0	0	0	0	0	0	0	0	0	0
301	Accumulated provision for	Hydraulic production plant	108	0	0	0	0	0	0	0	0	0	0	0
302	depreciation of electric utility	Other production plant	108	0	0	0	0	0	0	0	0	0	0	0
303 304	plant	Transmission plant Distribution plant	108 108	0	0	0	0	0	0	0	0	0	0	0
305		General plant	108	0	0	0	0	0	0	0	0	0	0	0
306		Total accumulated provision for depreciation of e		0		0	0	0	0	0	0	0	0	0
307		Intangible plant	111	0	0	0	0	0	0	0	0	0	0	0
308		Steam production plant	111											
309	Accumulated provision for	Hydraulic production plant	111	l										

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	В												_	XII. ILN-Z
	ь													
Line No.			FERC Acct #	FIT/DFIT/ITC/PTC Expense	Office Space Chg to Subs	Restate Excise Taxes	Net Gains & Losses	Weather Normalization	Eliminate Adder Sch	Misc Restating Exp	Restate Incentives	Restate Debt Interest	Eliminate WA Power Cost Def	Nez Perce Settlement
140.				Lapense	Clig to subs	LACISE TAXES	Losses	Normanzation	Adder 3cm	LAP	incentives	interest	rower cost bei	Settlement
1		Adiu	stment number	2.06 E-FIT	2.07 E-OSC	2.08 E-RET	2.09 E-NGL	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2 1/1 F_NIDS	2.15 E-RI	2.16 E-PMM
310	amortization of electric utility	Other production plant	111	2.00 2 111	2.07 2 030	2.00 £ 11£1	2.03 £ 140£	2.10 2 4414	Z.II E EAS	LILL L IVIK	LIJE EWI C	2.14 2 141 3	2.13 E KI	Z.IO E I IVIIVI
311	plant	Transmission plant	111											
312		Distribution plant	111											
313		General plant	111											
314	=1	Total accumulated provision for amortization of elec	tric utility plant	0	0	0	0	0	0	0	0	0	0	0
315	Electric plant acquisition adjustments	Electric plant acquisition adjustments	114											
316	adjustments	Total Electric plant acquisition adjustments Total Electric plant acquisiti		0	0	0	0	0	0	0	0	0	0	0
510			on aujustments											
317	Accumulated provision for asset	Accumulated provision for asset acquisition												
	acquisition adjustments	adjustments	115											
318		Total accumulated provision for asset acquisiti		0	0	0	0			0	0	0	0	0
319			Net Plant	0	0	0	0	0	0	0	0	0	0	0
320	Fuel stock	Fuel stock	151											
321	Plant materials and operating	1	Total fuel stock	0	0	0	0	0	0	0	0	0	0	0
322	supplies	Plant materials and operating supplies	154											
323	зарриез	Total plant materials and operating supplies		0	0	0	0	0	0	0	0	0	0	0
324	Prepayments	Prepayments	165											
325			al prepayments	0	0	0	0	0	0	0	0	0	0	0
326		Current and	accrued assets	0	0	0	0	0	0	0	0	0	0	0
327		Other regulatory assets	182.3	0	0	0	0		0	0	0	0	0	0
328	Deferred debits	Miscellaneous deferred debits	186	0	0	0	0		0	0	0	0	0	0
329		Accumulated deferred income taxes	190 deferred debits	0	0	0	0		0	0	0	0	0	0
330 331		Accumulated provision for property insurance	228.1	0	0	0	0	0	0	0	0	0	0	0_
332		Accumulated provision for injuries and damages	228.2											
333	Other non-current liabilities	Accumulated provision for pensions and benefits	228.3											
334		Accumulated miscellaneous operating provisions	228.4											
335		Asset retirement obligations	230											
336			urrent liabilities	0	0	0	0			0	0	0	0	0
337	Customer deposits	Customer deposits	235	0	0	0	0			0	0	0	0	0
338			crued liabilities	0	0	0	0	0	0	0	0	0	0	0
339		Deferred credits	253											
340		Accumulated deferred income taxes—accelerated												
		amortization property	281											
341	Deferred credits	Accumulated deferred income taxes—other property	202	_	_	_	_	_	_	<u> -</u>	_	=	_	•
342		Accumulated deferred income taxes—other	282 283	0	0	0	0	0	0	0	0	0	0	0 0
343		Accumulated deferred income taxes—other Accumulated deferred investment tax credits	283 255		U	U	U	U	U	U	U	U	U	U
344		Customer advances for construction	252	0	0	0	0	0	0	0	0	0	0	0
345		Other regulatory liabilities	254	0	0	0	0		0	0	0	0	0	0
346			deferred credits		0	0	0		0	0	0	0	0	0
347	Working capital allowance	Working capital allowance	N/A	0	0	0	0		0	0	0	0	0	0
348		Total working ca			0	0	0		0	0	0	0	0	0
349			Rate base	0	0	0	0	0	0	0	0	0	0	0
350 351		Payanua Pagu	irement Impact	(3,482)	(54,273)	35,283	(60,840)	820,024	1,461,543	(1,280,197)	787,517	1,236,252	(1,420,307)	(5,231)
352			ge in Rate Base	(3,462)	(34,273)	33,263	(00,840)		1,401,343	(1,280,197)	767,317	1,230,232	(1,420,307)	(3,231)
353			ROR		0.00%	0.00%	0.00%			0.06%	-0.03%	-0.05%	0.06%	0.00%
				-										

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Α	В						D					
Line				Normalize	Authorized	Restate 2019	Total Restating	Pro Forma	Pro Forma Trans	Pro Forma	Pro Forma DDC	Pro Forma
No.			FERC Acct #	CS2/Colstrip	Power Supply	RB to EOP	adjustments	Power Supply	Rev/Exp	Revenue Norm	& Reg Amort	ARAM DFIT
				MM			Sum of restating					
1		Δdius	stment number	2 17 F.PDI	2.18 E-APS	2.19 E-EOP19	adjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM
2		Residential sales	440	0	0	0	(31,678,190)	0	0	14,284,825	0 J.02 L-FRA	0
3		Commercial and industrial sales	442	0	0	0	(10,804,802)	0	0	11,520,255	0	0
4		Public street and highway lighting	444	0	0	0	(211,865)	0	0	2,062,464	0	0
5		Other sales to public authorities	445	0	0	0	0	0	0	0	0	0
6		Sales to railroads and railways	446	0	0	0	0	0	0	0	0	0
7		Interdepartmental sales	448	0	0	0	0	0	0	(1,227,642)	0	0
8		Total sales to ultin		0	0	0	(42,694,857) (17,144,000)	17.102.000	0	26,639,902	0	0
10		Sales for resale Total sale	447 les of electricity	0 0	(17,144,000) (17,144,000)	0 0	(17,144,000)	17,183,000 17,183,000	0 0	26,639,902	0 0	0 0
11		Provision for rate refunds	449.1	0	(17,144,000)	0	0	17,183,000	0	180,672	0	0
12	Electric operating revenues	Total revenues net of provision f		0	(17,144,000)	0	(59,838,857)	17,183,000	0	26,820,574	0	0
13		Forfeited discounts	450	0	0	0	0	0	0	0	0	0
14		Miscellaneous service revenues	451	0	0	0	0	0	0	0	0	0
15		Sales of water and water power	453	0	0	0	0	0	0	0	0	0
16		Rent from electric property	454	0	0	0	(13,639)	0	0	0	0	0
17		Interdepartmental rents Other electric revenues	455 456	0	(26 400 000)	0	(22 729 907)	2 122 000	0	(10.799.673)	0	0
18 19		Other electric revenues Revenues from transmission of electricity of others	456.1	0	(36,409,000) (2,800,000)	0	(33,738,897) (2,800,000)	3,132,000 0	658,000	(10,788,672) 0	0	0
20		Regional transmission service revenues	457.1	0	(2,800,000)	0	(2,800,000)	0	038,000	0	0	0
21		Miscellaneous revenues	457.2	0	0	0	0	0	0	0	0	0
22		Total Other oper	rating revenues	0	(39,209,000)	0	(36,552,536)	3,132,000	658,000	(10,788,672)	0	0
23		Total electric oper	rating revenues	0	(56,353,000)	0	(96,391,393)	20,315,000	658,000	16,031,902	0	0
24		Operation supervision and engineering	500	0	0	0	0	0	0	0	0	0
25		Fuel Steam owners	501 502	0	(4,000)	0	(4,000)	1,117,000	0	0	0	0
26 27		Steam expenses Steam from other sources	503	0	0	0	0	0	0	0	0	0
28		Steam transferred—credit	504	0	0	0	0	0	0	0	0	0
29		Electric expenses	505	0	0	0	0	0	0	0	0	0
30		Miscellaneous steam power expenses	506	(926,302)	0	0	(926,302)	0	0	0	0	0
31		Rents	507	0	0	0	0	0	0	0	0	0
32 33		Operation supplies and expenses (non-major only) Total steam power generation operation expenses	508	(926,302)	(4,000)	0 0	(930,302)	1,117,000	0	0	0	<u>0</u>
34		Maintenance supervision and engineering	510	(320,302)	(4,000)	0	(930,302)	0	0	0	0	0
35		Maintenance of structures	511	0	0	0	0	0	0	0	0	0
36		Maintenance of boiler plant	512	0	0	0	0	0	0	0	0	0
37		Maintenance of electric plant	513	0	0	0	0	0	0	0	0	0
38 39		Maintenance of miscellaneous steam plant Total steam power generation maintenance expenses	514	0	0 0	0 0	0 0	0	0 0	0	0 0	<u>0</u>
40		Generation - Steam production		(926,302)	(4,000)	0	(930,302)	1,117,000	0	0	0	0
41		Operation supervision and engineering	535	0	0	0	0	0	0	0	0	0
42		Water for power	536	0	0	0	0	0	0	0	(46,316)	0
43		Hydraulic expenses	537	0	0	0	0	0	0	0	0	0
44		Electric expenses	538	0	0	0	0	0	0	0	0	0
45		Miscellaneous hydraulic power generation expenses	539	0	0	0	0	0	0	0	0	0
46 47		Rents Total hydraulic power generation operation expenses	540	0	0 0	0	5,332 5,332	0	0	0	277,301 230,985	0
48		Maintenance supervision and engineering	541	0	0	0	0	0	0	0	230,983	0
49	Generation production	Maintenance of structures	542	0	0	0	0	0	0	0	0	0
50	expenses	Maintenance of reservoirs, dams and waterways	543	0	0	0	0	0	0	0	0	0
51		Maintenance of electric plant	544	0	0	0	0	0	0	0	0	0
52		Maintenance of miscellaneous hydraulic plant	545	0	0	0	0	0	0	0	0	0
53 54		Total hydraulic power generation maintenance expens		0	0	0	5,332	0	0	0	230,985	0
55		Generation - hydraulic power production Supervision and engineering	546	0	0	0	5,332	0	0	0	230,985	0
56		Fuel	547	0	(941,000)	0	(941,000)	4,820,000	0	0	0	0
57		Generation expenses	548	0	0	0	0	0	0	0	0	0
58		Operation of energy storage equipment	548.1	0	0	0	0	0	0	0	0	0
59		Miscellaneous other power generation expenses	549	0	0	0	0	0	0	0	0	0
60		Rents Total other power generation operation expenses	550	0	(044,000)	0	0 (044,000)	0	0	0	0	0
61 62		Maintenance supervision and engineering	551	0	(941,000) 0	0	(941,000) 0	4,820,000	0	0	0	0
63		Maintenance of structures	552	0	0	0	0	0	0	0	0	0
64		Maintenance of generating and electric plant	553	0	0	0	0	0	0	0	0	0
65		Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0	0

Α	В						D					
Line No.			FERC Acct #	Normalize CS2/Colstrip MM	Authorized Power Supply	Restate 2019 RB to EOP	Total Restating adjustments	Pro Forma Power Supply	Pro Forma Trans Rev/Exp	Pro Forma Revenue Norm	Pro Forma DDC & Reg Amort	Pro Forma ARAM DFIT
1		Adiu	stment number	2 17 E DDI	2 10 E ADC	2.19 E-EOP19	Sum of restating adjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM
66		Maintenance of miscellaneous other power generation	554	2.17 E-RDI	2.16 E-AF3	2.19 E-EOF19	aujustinents	3.00F E-FF3	3.001 E-FIRAN	3.01 E-PREV	3.02 E-FRA	3.03 E-ARAIVI
		plant Total other power generation maintenance expenses	334	0 0	0 0	0 0	0	0 0	0 0	0	0 0	0
67 68		Generation - other produ	ction expenses	0	(941,000)	0	0 (941,000)	4,820,000	0	0	0	0
69		Purchased power	555	0	(14,801,000)	0	(14,801,000)	(3,499,000)	0	0	0	0
70		Power purchased for storage operations	555.1	0	0	0	0	0	0	0	0	0
71 72		System control and load dispatching Other expenses	556 557	0	0 (34,841,000)	0	0 (34,545,663)	0 2,648,000	0	0	0	0
73		Generation - other power s		0	(49,642,000)	0	(49,346,663)	(851,000)	0	0	0	0
74		Total power generation produ		(926,302)	(50,587,000)	0	(51,212,633)	5,086,000	0	0	230,985	0
75 76		Operation supervision and engineering	560 561.1	0	0	0	0	0	(103,000) 0	0	0	0
		Load dispatch—reliability Load dispatch—monitor and operate transmission		U	U	U	U	U	U	U	U	U
77		system	561.2	0	0	0	0	0	0	0	0	0
78		Load dispatch—transmission service and scheduling	561.3	0	0	0	0	0	0	0	0	0
79 80		Scheduling, system control and dispatch services	561.4 561.5	0	0	0	0	0	0	0	0	0
81		Reliability planning and standards development Transmission service studies	561.6	0	0	0	0	0	0	0	0	0
82		Generation interconnection studies	561.7	0	0	0	0	0	0	0	0	0
83		Reliability planning and standards development	561.8									
84		services Station expenses	562	0	0	0	0	0	0	0	0	0
85		Overhead line expense	563	0	0	0	0	0	0	0	0	0
86		Underground line expenses	564	0	0	0	0	0	0	0	0	0
87	Transmission expenses	Transmission of electricity by others	565	0	99,000	0	99,000	646,000	0	0	0	0
88 89		Miscellaneous transmission expenses Rents	566 567	0	0	0	0	0	(344,000)	0	0	0
90		Total transmission operation expenses	307	0	99,000	0	99,000	646,000	(447,000)	0	0	0
91		Maintenance supervision and engineering	568	0	0	0	0	0	0	0	0	0
92		Maintenance of structures	569	0	0	0	0	0	0	0	0	0
93 94		Maintenance of computer hardware Maintenance of computer software	569.1 569.2	0	0	0	0	0	0	0	0	0
95		Maintenance of communication equipment	569.3	0	0	0	0	0	0	0	0	0
96		Maintenance of miscellaneous regional transmission	569.4									
		plant		0	0	0	0	0	0	0	0	0
97 98		Maintenance of station equipment Maintenance of overhead lines	570 571	0	0	0	0	0	0	0	0	0
99		Maintenance of underground lines	572	0	0	0	0	0	0	0	0	0
100		Maintenance of miscellaneous transmission plant	573	0	0	0	0	0	0	0	0	0
101		Total transmission maintenance expenses	issian synansas	0	99,000	0	99,000	646,000	(447,000)	0	0	0
102 103		Operation supervision and engineering	ission expenses 580	0	99,000	0	99,000	0	(447,000)	0	0	0
104		Load dispatching	581	0	0	0	0	0	0	0	0	0
105		Station expenses	582	0	0	0	0	0	0	0	0	0
106 107		Overhead line expenses Underground line expenses	583 584	0	0	0	0	0	0	0	0	0
108		Street lighting and signal system expenses	585	0	0	0	0	0	0	0	0	0
109		Meter expenses	586	0	0	0	0	0	0	0	0	0
110		Customer installations expenses	587	0	0	0	0	0	0	0	0	0
111 112		Miscellaneous distribution expenses Rents	588 589	0	0	0	0	0	0	0	0	0
113	Distribution comments	Total distribution operation expenses	303	0	0	0	0	0	0	0	0	0
114	Distribution expenses	Maintenance supervision and engineering	590	0	0	0	0	0	0	0	0	0
115		Maintenance of structures	591	0	0	0	0	0	0	0	0	0
116 117		Maintenance of station equipment Maintenance of energy storage equipment	592 592.2	0	0	0	0	0	0	0	0	0
118		Maintenance of overhead lines	593	0	0	0	0	0	0	0	0	0
119		Maintenance of underground lines	594	0	0	0	0	0	0	0	0	0
120		Maintenance of line transformers	595	0	0	0	0	0	0	0	0	0
121 122		Maintenance of street lighting and signal systems Maintenance of meters	596 597	0	0	0	0	0	0	0	0	0
123		Maintenance of miscellaneous distribution plant	598	0	0	0	0	0	0	0	0	0
124		Total distribution maintenance expenses		0	0	0	0		0	0		0
125		Total distrik	ution expenses	0	0	0	0	0	0	0	0	0

Α	В						D					
Line No.			FERC Acct #	Normalize CS2/Colstrip MM	Authorized Power Supply	Restate 2019 RB to EOP	Total Restating adjustments	Pro Forma Power Supply	Pro Forma Trans Rev/Exp	Pro Forma Revenue Norm	Pro Forma DDC & Reg Amort	Pro Forma ARAM DFIT
1		Adju	stment number		2.18 E-APS	2.19 E-EOP19	Sum of restating adjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM
126		Supervision	901	0	0	0	0	0	0	0	0	0
127		Meter reading expenses	902	0	0	0	0	0	0	0	0	0
128	Customer account expenses	Customer records and collection expenses	903	0	0	0	0	0	0	0	0	0
129		Uncollectible accounts	904	0	0	0	1,362,652	0	0	88,612	0	0
130		Miscellaneous customer accounts expenses	905	0	0	0	51,363	0	0	0	0	0
131		Total customer ac		0	0	0	1,414,015	0	0	88,612	0	0
132 133		Supervision	907 908	0	0	0	0 (26,835,302)	0	0	0	0	0
133	Customer service and	Customer assistance expenses	308	U	0	U	(20,653,502)	U	U	U	0	U
134	informational expenses	Informational and instructional advertising expenses	909	0	0	0	5,597	0	0	0	0	0
		Miscellaneous customer service and informational		-	-	-	2,221	-	-	-	-	-
135		expenses	910	0	0	0	2,716	0	0	0	0	0
136		Total customer service and informa	tional expenses	0	0	0	(26,826,989)	0	0	0	0	0
137		Administrative and general salaries	920	0	0	0	(18,875)	0	0	0	0	0
138		Office supplies and expenses	921	0	0	0	(7,789)	0	0	0	0	0
139		Administrative expenses transferred—credit	922	0	0	0	(51,889)	0	0	0	0	0
140		Outside services employed	923	0	0	0	(5,963)	0	0	0	0	0
141		Property insurance	924	0	0	0	(8,547)	0	0	0	0	0
142	• desirables and some	Injuries and damages	925	0	0	0	30,355	0	0	0	0	0
143	Administrative and general	Employee pensions and benefits	926	0	0	0	(674)	0	0	0	0	0
144	expenses	Franchise requirements	927 928	0	0	0	(440.334)	0	0	0	0	0
145 146		Regulatory commission expenses Duplicate charges—credit	928	0	0	0	(440,334)	0	0	53,280 0	0	0
147		General advertising expenses	930.1	0	0	0	0	0	0	0	0	0
148		Miscellaneous general expenses	930.2	0	0	0	(395,859)	0	0	0	0	0
149		Rents	931	0	0	0	0	0	0	0	0	0
150		Administrative and General maintenance expenses	935	0	0	0	0	0	0	0	0	0
151		Total administrative and go	eneral expenses	0	0	0	(899,575)	0	0	53,280	0	0
152		Depreciation expense steam production plant	403, 403.1	0	0	7,076,198	7,076,198	0	0	0	0	0
153		Depreciation expense hydraulic production plant	403, 403.1	0	0	(3,946,951)	(3,946,951)	0	0	0	0	0
154		Depreciation expense other power generation										
	Depreciation expenses	production plant	403, 403.1	0	0	(367,198)	(367,198)	0	0	0	0	0
155		Depreciation expense transmission	403, 403.1	0	0	804,754	804,754	0	0	0	0	0
156		Depreciation expense distribution	403, 403.1	0	0	(1,363,760)	(1,363,760)	0	0	0	0	0
157 158		Depreciation expense general plant	403, 403.1 403, 403.1	0	0	(1,196,151)	(1,196,151) 0	0	0	0	0	0
159		Depreciation expense common	ciation expenses	0	0	1,006,892	1,006,892	0	0	0	0	0
160		Intangible plant	404, 405	0	0	848,181	848,181	0	0	0	0	0
161		Amortization expense steam production plant	404, 405		Ü	040,101	0-0,101	· ·	Ü	· ·	Ü	Ü
162		Amortization expense hydraulic production plant	404, 405				0					
		Amortization expense other power generation	,									
163		production plant	404, 405	0	0	0	393	0	0	0	(1,633,354)	0
164		Amortization expense transmission	404, 405				0					
165	Amortization expenses	Amortization expense distribution	404, 405				0					
166		Amortization expense general plant	404, 405				0					
167		Amortization expense common plant	404, 405				0					
168		Amortization of electric plant acquisition adjustments	406	0	0	0	0	0	0	0	0	0
		Amortization of property losses, unrecovered plant	400	0	U	U	0	U	0	Ü	U	U
169		and regulatory costs	407	0	0	0	0	0	0	0	(778,866)	0
170		Total amorti	zation expenses	0	0	848,181	848,574	0	0	0	(2,412,220)	0
171	Regulatory debits and credits	Regulatory debits and credits	407.3, 407.4	0	0	0	7,246,477	0	0	0	(236,123)	0
172		Total regulatory de	ebits and credits	0	0	0	7,246,477	0	0	0		0
173		Taxes other than income	408.1	0	0	0	(18,690,105)	0	0	1,028,438	0	0
174		Income Taxes - federal taxes utility operating income	409.1	194,523	(1,231,650)	(499,187)	(797,907)	3,062,430	232,050	3,120,930	511,633	0
175	Taxes	Income Taxes - other taxes utility operating income	409.1	0	0	0	0	0	0	0	0	0
176		Provisions for deferred income taxes, utility operating	410.1	0	0	0	(66,808)	0	0	0	0	(500,000)
177		Provision for deferred income taxes—credit, utility	411.1	0	0	0	0	0	0	0	0	0
178 179		Investment Tax credit Adj.	411.4 Total taxes	0 194,523	(1,231,650)	(499,187)	(19,554,820)	3,062,430	232,050	4,149,368	511,633	(500,000)
180		Gains from disposition of utility plant	411.6	194,523	(1,231,650)	(499,187)	(58,167)	3,062,430	232,050	4,149,368		(500,000)
181		Losses from disposition of utility plant	411.7	0	U	U	(38,167)	U	U	U	U	U
		Gains from disposition of allowances	411.8				0					
1	various litility onerating income	The state of the s					v					

В						D		Γ	I	1	Т
		FERC Acct #	Normalize CS2/Colstrip MM	Authorized Power Supply	Restate 2019 RB to EOP	Total Restating adjustments	Pro Forma Power Supply	Pro Forma Trans Rev/Exp	Pro Forma Revenue Norm	Pro Forma DDC & Reg Amort	Pro Forma
	A	djustment number	2.17 E-RDI	2.18 E-APS	2.19 E-EOP19	Sum of restating adjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARA
items	Losses from disposition of allowances Revenues from electric plant leased to others	411.9 412				0					
	Expenses of electric plant leased to others	412				0					
	Other utility operating income	414				0					
	Total various utility oper		0	0	0	(58,167)	0	0	0	0	
		perating Expenses	(731,779)	(51,719,650)	1,355,886	(87,937,226)	8,794,430	(214,950)	4,291,260	(1,905,725)	(500,00
Net Opera	iting Income = electric operating revenues - electric o	pperating expenses	731,779	(4,633,350)	(1,355,886)	(8,454,167)	11,520,570	872,950	11,740,642	1,905,725	500,00
	Organization	301				0					
	Franchises and consents	302	0	0	(266,482)	(266,482)	0	0	0	0	
	Miscellaneous intangible plant	303	0	0	2,710,829	(27,513,940)	0	0	0	0	
		Intangible plant	0	0	2,444,347	(27,780,422)	0	0	0	0	
	Land and land rights	310	0	0	(72.024)	(72.024)	0	0	0	0	
	Structures and improvements Boiler plant equipment	311 312	0	0	(72,824) 926,002	(72,824) 926,002	0	0	0	0	
	Engines and engine-driven generators	313	0	0	494	494	0	0	0	0	
	Turbogenerator units	314	0	0	189,242	189,242	0	0	0	0	
	Accessory electric equipment	315	0	0	63,754	63,754	0	0	0	0	
	Miscellaneous power plant equipment	316	0	0	(203,510)	(203,510)	0	0	0	0	
	Asset retirement costs for steam production plant	317	0	0	0	0	0	0	0	0	
		n production plant	0	0	903,157	903,157	0	0	0	0	
	Land and land rights	330 331	0	0	50,885 3,595,199	50,885	0	0	0	0	
	Structures and improvements Reservoirs, dams, and waterways	332	0	0	(1,070,860)	3,595,199 (1,070,860)	0	0	0	0	
	Water wheels, turbines and generators	333	0	0	(714,357)	(714,357)	0	0	0	0	
	Accessory electric equipment	334	0	0	152,010	152,010	0	0	0	0	
	Miscellaneous power plant equipment	335	0	0	459,020	459,020	0	0	0	0	
	Roads, railroads and bridges	336	0	0	(436,402)	(436,402)	0	0	0	0	
	Asset retirement costs for hydraulic production plan		0	0	0	0	0	0	0	0	
		c production plant	0	0	2,035,497	2,035,497	0	0	0	0	
	Land and land rights Structures and improvements	340 341	0	0	21,022	21,022	0	0	0	0	
	Fuel holders, producers, and accessories	342	0	0	1,049	1,049	0	0	0	0	
	Prime movers	343	0	0	(433)	(433)	0	0	0	0	
	Generators	344	0	0	970,842	970,842	0	0	0	0	
	Accessory electric equipment	345	0	0	53,208	53,208	0	0	0	0	
	Miscellaneous power plant equipment	346	0	0	(5,194)	(5,194)	0	0	0	0	
	Asset retirement costs for other production plant Energy Storage Equipment—production	347 348	0	0	0	0	0	0	0	0	
		r production plant	0	0	1,040,494	1,040,494	0	0	0	0	
	Land and land rights	350	0	0	665,383	665,383	0	0	0	0	
	Structures and improvements	352	0	0	(300,235)	(300,235)	0	0	0	0	
	Station equipment	353	0	0	6,867,439	6,867,439	0	0	0	0	
Electric plant in service	Towers and fixtures	354	0	0	(27,063)	(27,063)	0	0	0	0	
	Poles and fixtures	355 356	0	0	5,894,715	5,894,715	0	0	0	0	
	Overhead conductors and devices Underground conduit	357	0	0	4,653,074 107,217	4,653,074 107,217	0	0	0	0	
	Underground conductors and devices	358	0	0	107,954	107,954	0	0	0	0	
	Roads and trails	359	0	0	(1,148)	(1,148)	0	0	0	0	
	Asset retirement costs for transmission plant	359.1	0	0	0	0	0	0	0	0	
		Transmission plant	0	0	17,967,335	17,967,335	0	0	0	0	
	Land and land rights	360	0	0	720,701	720,701	0	0	0	0	
	Structures and improvements	361	0	0	(509,271)	(509,271)	0	0	0	0	
	Station equipment Storage battery equipment	362 363	0	0	5,856,468 (125,410)	5,856,468 (125,410)	0	0	0	0	
	Poles, towers and fixtures	364	0	0	73,890	73,890	0	0	0	0	
	Overhead conductors and devices	365	0	0	(0)	(0)	0	0	0	0	
	Underground conduit	366	0	0	0	0	0	0	0	0	
	Underground conductors and devices	367	0	0	0	0	0	0	0	0	
	Line transformers	368	0	0	(0)	(0)	0	0	0	0	
			-								
	Services Meters	369 370	0	0	0 (0)	0 (19,145,726)	0	0	0	0	

		FERC Acct #	Normalize CS2/Colstrip MM	Authorized Power Supply	Restate 2019 RB to EOP	Total Restating adjustments	Pro Forma Power Supply	Pro Forma Trans Rev/Exp	Pro Forma Revenue Norm	Pro Forma DDC & Reg Amort	Pro For
		Adjustment number	2.17 E-RDI	2.18 E-APS	2.19 E-EOP19	Sum of restating adjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-AI
	Leased property on customers premises	372	0	0	0	0	0	0	0	0	
	Street lighting and signal systems	373	0	0	1,094,100	1,094,100	0	0	0		
	Asset retirement costs for distribution plant	374 Distribution plant	0	0	0	0	0	0	0		
	Land and land rights	389	0	0	7,510,026 794,068	(11,635,700) 794,068	0		0		
	Structures and improvements	390	0	0	6,199,307	6,199,307	0	0	0		
	Office furniture and equipment	391	0	0	(570,958)	(5,279,720)	0	0	0	-	
	Transportation equipment	392	0	0	1,777,235	1,777,235	0	0	0	0	
	Stores equipment	393	0	0	(44,856)	(44,856)	0	0	0	0	
	Tools, shop and garage equipment	394	0	0	354,200	354,200	0	0	0	0	
	Laboratory equipment	395	0	0	150,571	(9,652)	0	0	0	0	
	Power operated equipment	396	0	0	(151,173)	(151,173)	0	0	0	0	
	Communication equipment	397	0	0	(2,906,192)	(6,333,714)	0	0	0	0	
	Miscellaneous equipment	398	0	0	11,109	11,109	0	0	0	-	
	Other tangible property	399	0	0	0	0	0	0	0	-	
	Asset retirement costs for general plant	399.1	0	0	0	0	0	0	0		
		General plant	0	0	5,613,310	(2,683,197)	0		0		
		Electric plant in service	0	0	37,514,166	(20,152,835)	0	0	0	0	
	Intangible plant	101.1	1			0					
	Steam production plant	101.1	1			0					
Property under capital leases	Hydraulic production plant	101.1 101.1				0					
rioperty under capital leases	Other production plant Transmission plant	101.1				0					
	Distribution plant	101.1				0					
	General plant	101.1				0					
		erty under capital leases	0	0	0	0	0	0	0	0	
				<u>_</u>							
lectric plant purchased or sold	Electric plant purchased or sold	102				0					
		plant purchased or sold	0	0	0	0	0	0	0	0	
	Intangible plant	104				0					
	Steam production plant	104				0					
	Hydraulic production plant	104				0					
Electric plant leased to others	Other production plant	104				0					
	Transmission plant	104				0					
	Distribution plant	104				0					
	General plant	104				0					
		ic plant leased to others	0	0	0	0	0	0	0	0	
	Steam production plant	105				0					
	Hydraulic production plant	105				0					
lectric plant held for future use	Other production plant	105				0					
	Transmission plant Distribution plant	105 105	1			0					
	General plant	105				0					
		tric plant for future use	0	0	0	0	0	0	0	0	
Completed construction not	. Otal elec	plane of latare use	<u> </u>			<u> </u>					
classified	Completed construction not classified	106				0					
		nstruction not classified	0	0	0	0	0	0	0	0	
	Steam production plant	107				0		<u></u>			
	Hydraulic production plant	107	1			0					
Construction work in progress	Other production plant	107	1			0					
p. 051 c33	Transmission plant	107				0					
	Distribution plant	107	1			0					
	General plant	107				0					
		ruction work in progress			0	0	0	0	0		
	Steam production plant	108	0		(2,231,762)	(2,231,762)	0		0		
Accumulated provision for	Hydraulic production plant	108	0	0	(2,507,902)	(2,507,902)	0	0	0		
depreciation of electric utility	Other production plant Transmission plant	108	0 0	0	(3,433,618)	(3,433,618)	0	0	0		
plant	Distribution plant	108 108	0	0	(3,771,001) 558,264	(3,771,001) 1,104,709	0	0	0		
	General plant	108	0		1,101,827	2,301,684	0		0		
	Total accumulated provision for depreciatio				(10,284,193)	(8,537,892)	0		0		
	Intangible plant	111	0		(5,297,450)	(865,198)	0		0		
	I ca. 19. bic plant	111	1	U	(3,231,430)	(003,130)	U	U	U	U	
	Steam production plant	111				0					

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Α	В			Normalize			D					
Line			FERC Acct #	CS2/Colstrip	Authorized	Restate 2019	Total Restating	Pro Forma	Pro Forma Trans	Pro Forma	Pro Forma DDC	Pro Forma
No.			FERC ACCL#	MM	Power Supply	RB to EOP	adjustments	Power Supply	Rev/Exp	Revenue Norm	& Reg Amort	ARAM DFIT
				IVIIVI			Sum of restating					
1		A	djustment number	2.17 E-RDI	2.18 E-APS	2.19 E-EOP19	adjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM
310	amortization of electric utility	Other production plant	111				0	0.000 2 1 1 0	0.007 2 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7			
311	plant	Transmission plant	111				0					
312	•	Distribution plant	111				0					
313		General plant	111				0					
314		Total accumulated provision for amortization of e		0	0	(5,297,450)	(865,198)	0	0	0	0	0
	Electric plant acquisition	,				(=, = , = =,	(,,					
315	adjustments	Electric plant acquisition adjustments	114				0					
316	•	Total Electric plant acqui	sition adjustments	0	0	0	0	0	0	0	0	0
	A											
317	Accumulated provision for asset	Accumulated provision for asset acquisition										
	acquisition adjustments	adjustments	115				0					
318		Total accumulated provision for asset acqui	sition adjustments	0	0	0	0	0	0	0	0	0
319			Net Plant	0	0	21,932,523	(29,555,925)	0	0	0	0	0
320	Fuel stock	Fuel stock	151				0					
321		T del Stock	Total fuel stock	0	0	0	0	0	0	0	0	0
	Plant materials and operating						-				-	
322		Plant materials and operating supplies	154				0					
323	Supplies	Total plant materials and		0	0	0	0	0	0	0	0	0
324	Prepayments	Prepayments	165	-			0		-			
325	. repayments		Total prepayments	0	0	0	0	0	0	0	0	0
326			and accrued assets	0	0	0	0	0	0	0	0	
327		Other regulatory assets	182.3	0	0	(366,535)		0	0	0		0
	Deferred debits		182.3	0			(548,987) 0	0	0		(400,122)	0
328 329	Deferred debits	Miscellaneous deferred debits Accumulated deferred income taxes	186	0	0	0	0	0	0	0	(544,143) 0	0
330			tal deferred debits	0	0	(366,535)	(548,987)	0	0	0		0
331		Accumulated provision for property insurance	228.1	U	U	(366,535)	(548,987)	U	U	U	(944,265)	<u> </u>
332		Accumulated provision for injuries and damages	228.2				0					
333	Other non-current liabilities		228.2				0					
334	Other non-current habilities	Accumulated provision for pensions and benefits	228.4				0					
335		Accumulated miscellaneous operating provisions	228.4				0					
336		Asset retirement obligations	n current liabilities	0	0	0	0	0	0	0	0	0
337		Customer deposits					<u>~</u>					
	Customer deposits		235	0	0	0	(26)	0	0 0	0 0		0
338			d accrued liabilities	0	0	(366,535)	(549,013)	0	<u> </u>	U	(944,265)	<u> </u>
339		Deferred credits	253				0					
340		Accumulated deferred income taxes—accelerated										
5.0		amortization property	281				0					
241		Assumulated deferred income toyes, other prepart										
341	Deferred credits	Accumulated deferred income taxes—other propert	282	0	0	(749,437)	2,681,729	0	0	0	0	0
342		Accumulated deferred income taxes—other	283	0	0	232,143	232,143	0	0	0	178,575	0
343		Accumulated deferred investment tax credits	255				0					
344		Customer advances for construction	252	0	0	0	1,472	0	0	0	0	0
345		Other regulatory liabilities	254	0	0	0	0	0	0	0	0	0
346		Tot	tal deferred credits	0	0	(517,294)	2,915,344	0	0	0	178,575	0
347	Working capital allowance	Working capital allowance	N/A	0	0	0	(3,752,470)	0	0	0	0	0
348		Total working	g capital allowance	0	0	0	(3,752,470)	0	0	0	0	0
349			Rate base	0	0	21,048,694	(30,942,065)	0	0	0	(765,690)	0
350							0					
351		Revenue Re	equirement Impact	(968,866)	6,134,497	3,865,806	8,149,337	(15,253,090)	(1,155,775)	(15,544,463)	(2,598,480)	(661,994)
352			hange in Rate Base	0	0	21,048,694	(30,942,065)	0	0	0	(765,690)	0
			ROR	0.04%		-0.16%	-0.37%	0.67%		0.69%		0.03%
353			KUK	0.0470	-0.27/0			0.07/0	0.03/0	0.09%	0.11%	0.03%

Section A-RR Cross-reference Page 18 of 49

		FERC Acct #	Pro Forma Labor Non-	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma Fee	Pro Forma 2020	Pro Forma 2020	Pro Forma
		TENC ACCU	Exec	Labor Exec	Empl Benefits	Insurance Exp	IS/IT Exp	Property Tax	Free Amort	Cust at Ctr	Large & Distinct	Programa
		tment number		3.05 E-PLE	3.06 E-PEB	3.07 E-PINS	3.08 E-PIT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAP1	3.12 E-CAP2	3.13 E-CA
	Residential sales Commercial and industrial sales	440 442	0	0	0	0	0	0	0	0	0	
	Public street and highway lighting	444	0	0	0	0	0	0	0	0	0	
	Other sales to public authorities	445	0	0	0	0	0	0	0	0	0	
	Sales to railroads and railways	446	0	0	0	0	0	0	0	0	0	
	Interdepartmental sales	448	0	0	0	0	0	0	0	0	0	
	Total sales to ultim		0	0	0	0	0	0	0	0	0	
	Sales for resale	447 es of electricity	0	0 0	0 0	0 0	0 0		0 0	0 0	0 0	
	Provision for rate refunds	449.1	0	0	0	0	0		0	0	0	
Electric operating revenues	Total revenues net of provision for		0	0	0	0	0		0	0	0	
. •	Forfeited discounts	450	0	0	0	0	0		0	0	0	
	Miscellaneous service revenues	451	0	0	0	0	0	0	0	0	0	
	Sales of water and water power	453	0	0	0	0	0	0	0	0	0	
	Rent from electric property	454	0	0	0	0	0	0	0	0	0	
	Interdepartmental rents	455	0	0	0	0	0	0	0	0	0	
	Other electric revenues	456	0	0	0	0	0	0	0	0	0	
	Revenues from transmission of electricity of others	456.1 457.1	0	0	0	0	0	0	0	0	0	
	Regional transmission service revenues Miscellaneous revenues	457.1	0	0	0	0	0	0	0	0	0	
	Total Other opera		0	0	0	0	0	0	0	0	0	
	Total electric opera		0	0		0	0		0	0	0	
	Operation supervision and engineering	500	9,820	0	3,289	0	0	0	0	0	0	
	Fuel	501	38,232	0	12,465	0	0	0	0	0	0	
	Steam expenses	502	23,508	0	7,644	0	0	0	0	0	0	
	Steam from other sources	503	0	0	0	0	0	0	0	0	0	
	Steam transferred—credit Electric expenses	504 505	0 25,180	0	0 8,188	0	0	0	0	0	0	
	Miscellaneous steam power expenses	506	11,654	0	3,838	0	0	0	0	0	0	
	Rents	507	0	0	0	0	0	0	0	0	0	
	Operation supplies and expenses (non-major only)	508	0	0	0	0	0	0	0	0	0	
	Total steam power generation operation expenses		108,395	0		0	0	0	0	0	0	
	Maintenance supervision and engineering	510	3,689	0	1,236	0	0	0	0	0	0	
	Maintenance of structures Maintenance of boiler plant	511 512	894 36,143	0	291 11,741	0	0	0	0	0	0	
	Maintenance of electric plant	513	12,233	0	3,979	0	0	0	0	0	0	
	Maintenance of miscellaneous steam plant	514	3,681	0	1,202	0	0	0	0	0	0	
	Total steam power generation maintenance expenses		56,640	0	18,449	0	0	0	0	0	0	
	Generation - Steam produc	tion expenses	165,034	0	53,872	0	0	0	0	0	0	
	Operation supervision and engineering	535	67,472	0	22,596	0	0	0	0	0	0	
	Water for power	536	577	0	193	0	0	0	0	0	0	
	Hydraulic expenses	537 538	22,142	0	7,391	0	0	0	0	0	0	
	Electric expenses Miscellaneous hydraulic power generation expenses	539	228,282 7,220	0	74,157 2,359	0	0	0	0	0	0	
	Rents	540	10	0	2,333	0	0	0	0	0	0	
	Total hydraulic power generation operation expenses	0.10	325,702	0	106,699	0	0	0	0	0	0	
	Maintenance supervision and engineering	541	22,322	0	7,405	0	0	0	0	0	0	
Generation production	Maintenance of structures	542	9,282	0	3,022	0	0		0	0	0	
expenses	Maintenance of reservoirs, dams and waterways	543	24,142	0	7,869	0	0	0	0	0	0	
	Maintenance of electric plant	544	82,777	0	26,990	0	0	0	0	0	0	
	Maintenance of miscellaneous hydraulic plant Total hydraulic power generation maintenance expens	545	23,034 161,556	0	7,532 52,818	0	0	0	0	0	0	
	Generation - hydraulic power produc		487,258	0	159,518	0	0	0	0	0	0	
	Operation supervision and engineering	546	4,962	0		0	0		0	0	0	
	Fuel	547	0	0	0	0	0		0	0	0	
	Generation expenses	548	15,919	0	5,171	0	0		0	0	0	
	Operation of energy storage equipment	548.1	0	0	0	0	0	0	0	0	0	
	Miscellaneous other power generation expenses	549	9,550	0	3,185	0	0		0	0	0	
	Rents Total other power generation operation expenses	550	20.420	0		0 0	0 0		0 0	0	0 0	
	Maintenance supervision and engineering	551	30,430 15,351	0	10,018 5,115	0	0		0	0	0	
	Maintenance of structures	552	371	0		0	0		0	0	0	
	Maintenance of generating and electric plant	553	21,762	0	7,090	0	0		0	0	0	
	Maintenance of energy storage equipment	553.1	0	0		0	0		0	0	0	

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	В												
e				Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma Fee	Pro Forma 2020	Pro Forma 2020	Pro Forma 2020
i.			FERC Acct #	Labor Non-	Labor Exec	Empl Benefits	Insurance Exp	IS/IT Exp	Property Tax	Free Amort	Cust at Ctr	Large & Distinct	Programatic
				Exec				,				8	1110
		Adiu	stment number	3.04 F-PI N	3.05 E-PLE	3.06 E-PEB	3.07 E-PINS	3.08 E-PIT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAP1	3.12 E-CAP2	3.13 E-CAP3
		Maintenance of miscellaneous other power generation		510 1 2 1 211	3,03 2 7 22	0.00 1 . 15	5.67 2 15	5.00 2 1 11	5,03 2 1 1 1	5,10 1 1 1 1 1	0.222.0.42	0.22 2 0.0 2	3,13 1 3,11 3
·		plant	554	5,422	0	1,766	0	0	0	0	0	0	0
'		Total other power generation maintenance expenses		42,907	0	14,092	0	0	0	0	0	0	0
:		Generation - other produ		73,338	0	24,110	0	0	0	0	0	0	0
<u> </u>		Purchased power	555 555.1	0	0	0	0	0	0	0	0	0	0
)		Power purchased for storage operations System control and load dispatching	556	11,637	0	3,898	0	0	0	0	0	0	0
:		Other expenses	557	173,228	0	60,282	0	0	0	0	0	0	0
:		Generation - other power s		184,865	0	64,180	0	0	0	0	0	0	0
		Total power generation prod	uction expenses	910,495	0	301,679	0	0	0	0	0	0	0
;		Operation supervision and engineering	560	58,138	0	19,485	0	0	0	0	0	0	0
i		Load dispatch—reliability	561.1	202	0	68	0	0	0	0	0	0	0
,		Load dispatch—monitor and operate transmission	561.2	2 225		740							
.		system Load dispatch—transmission service and scheduling	561.3	2,235 28,242	0	749 9,460	0	0	0	0	0	0	0
;		Scheduling, system control and dispatch services	561.4	37,760	0	12,645	0	0	0	0	0	0	0
5		Reliability planning and standards development	561.5	24,703	0	8,273	0	0	0	0	0	0	0
		Transmission service studies	561.6	0	0	0	0	0	0	0	0	0	Ö
!		Generation interconnection studies	561.7	0	0	0	0	0	0	0	0	0	C
:		Reliability planning and standards development	561.8										
		services		0	0	0	0	0	0	0	0	0	0
<u> </u>		Station expenses	562	10,003	0	3,260	0	0	0	0	0	0	0
<u>.</u>		Overhead line expense	563	2,024	0	659	0	0	0	0	0	0	C
;		Underground line expenses Transmission of electricity by others	564 565	0	0	0	0	0	0	0	0	0	0
Tra	ansmission expenses	Miscellaneous transmission expenses	566	42,812	0	14,122	0	0	0	0	0	0	(
5		Rents	567	674	0	223	0	0	0	0	0	0	0
,		Total transmission operation expenses		206,792	0	68,943	0	0	0	0	0	0	0
		Maintenance supervision and engineering	568	15,783	0	5,242	0	0	0	0	0	0	0
!		Maintenance of structures	569	14,668	0	4,765	0	0	0	0	0	0	0
:		Maintenance of computer hardware	569.1	0	0	0	0	0	0	0	0	0	(
<u> </u>		Maintenance of computer software	569.2	0	0	0	0	0	0	0	0	0	(
•		Maintenance of communication equipment	569.3	0	0	0	0	0	0	0	0	0	(
;		Maintenance of miscellaneous regional transmission plant	569.4	0	0	0	0	0	0	0	0	0	(
,		Maintenance of station equipment	570	19,404	0	6,303	0	0	0	0	0	0	(
:		Maintenance of overhead lines	571	1,150	0	374	0	0	0	0	0	0	(
)		Maintenance of underground lines	572	0	0	0	0	0	0	0	0	0	(
0		Maintenance of miscellaneous transmission plant	573	598	0	194	0	0	0	0	0	0	(
1		Total transmission maintenance expenses		51,602	0	16,878	0	0	0	0	0	0	
2		1	ission expenses	258,394	0	85,822	0	0	0	0	0	0	
3 4		Operation supervision and engineering	580 581	122,529 0	0	41,967 0	0	0	0	0	0	0	(
5		Load dispatching Station expenses	582	16,361	0	5,324	0	0	0	0	0	0	(
6		Overhead line expenses	583	47,145	0	15,427	0	0	0	0	0	0	(
7		Underground line expenses	584	24,683	0	8,021	0	0	0	0	0	0	
8		Street lighting and signal system expenses	585	292	0	98	0	0	0	0	0	0	(
9		Meter expenses	586	69,546	0	22,641	0	0	0	0	0	0	(
0		Customer installations expenses	587	23,642	0	7,740	0	0	0	0	0	0	(
1		Miscellaneous distribution expenses	588	202,059	0	66,165	0	0	0	0	0	0	C
2		Rents	589	1,169	0	391	0	0	0	0	0	0	
Dis	istribution expenses	Total distribution operation expenses	F00	507,426	0	167,774	0	0	0	0	0	0	0
5		Maintenance supervision and engineering Maintenance of structures	590 591	30,136 10,420	0	9,963 3,385	0	0	0	0	0	0	(
6		Maintenance of station equipment	591	23,175	0	3,365 7,528	0	0	0	0	0	0	(
		Maintenance of energy storage equipment	592.2	0	0	0	0	0	0	0	0	0	(
/		Maintenance of overhead lines	593	84,889	0	27,579	0	0	0	0	0	0	(166,000
7 8		Maintenance of underground lines	594	24,524	0	7,968	0	0	0	0	0	0	
3		ivialite lance of underground lines			0	4,163	0	0	0	0	0	0	
8 9 0		Maintenance of line transformers	595	12,815	U	1,200							
8 9 0 1		Maintenance of line transformers Maintenance of street lighting and signal systems	596	5,611	0	1,823	0	0	0	0	0	0	
8 9 0 1 2		Maintenance of line transformers Maintenance of street lighting and signal systems Maintenance of meters	596 597	5,611 1,503	0	1,823 488	0	0	0	0	0	0	(
8 9 0 1		Maintenance of line transformers Maintenance of street lighting and signal systems	596	5,611	0	1,823						-	0 0 0 (166,000

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		FERC Acct #	Pro Forma Labor Non-	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma Fee		Pro Forma 2020	Pro Forma
		1 ENG / GCC II	Exec	Labor Exec	Empl Benefits	Insurance Exp	IS/IT Exp	Property Tax	Free Amort	Cust at Ctr	Large & Distinct	Program
	Adju	stment number	3.04 E-PLN	3.05 E-PLE	3.06 E-PEB	3.07 E-PINS	3.08 E-PIT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAP1	3.12 E-CAP2	3.13 E-C/
	Supervision	901	4,879	0	,	0	0	0	0	0	0	
	Meter reading expenses	902	95,165	0	- ,	0	0	0	0	0	0	
	Customer records and collection expenses	903	211,066	0	-, -	0	0	0	96,830	0	0	
	Uncollectible accounts	904	0	0		0	0	0	0	0	0	
	Miscellaneous customer accounts expenses Total customer ac	905	4,231 315,340	0 0	,	0	0	0 0	96,830	0	0	
	Supervision Total customer act	907	313,340	0		0	0	0	0	0	0	
	Customer assistance expenses	908	15,152	0		0	0	0	0	0	0	
Customer service and	Informational and instructional advertising expenses	909	8,192	0		0	0	0	0	0	0	
•	Miscellaneous customer service and informational	909	0,192	U	2,744	U	U	U	U	U	U	
	expenses	910	1,822	0	610	0	0	0	0	0	0	
	Total customer service and information		25,166	0		0	0	0	0	0	0	
	Administrative and general salaries	920	851,179	(317,530		0	2,012,757	0	0	0	0	
	Office supplies and expenses	921	17,127	0		0	0	0	0	0	0	
	Administrative expenses transferred—credit	922	0	0	0	0	0	0	0	0	0	
	Outside services employed	923	1,775	0		0	0	0	0	0	0	
	Property insurance	924	0	0	0	1,061,731	0	0	0	0	0	
	Injuries and damages	925	0	0	(0)	2,477,373	0	0	0	0	0	
Administrative and general	Employee pensions and benefits	926	16,806	0	5,562	0	0	0	0	0	0	
expenses	Franchise requirements	927	0	0	0	0	0	0	0	0	0	
	Regulatory commission expenses	928	59,743	0	21,555	0	0	0	0	0	0	
	Duplicate charges—credit	929	0	0	0	0	0	0	0	0	0	
	General advertising expenses	930.1	0	0	0	0	0	0	0	0	0	
	Miscellaneous general expenses	930.2	14,897	0	6,025	0	0	0	0	0	0	
	Rents	931	1	0		0	0	0	0	0	0	
	Administrative and General maintenance expenses	935	83,581	0	,	0	0	0	0	0	0	
	Total administrative and ge		1,045,110	(317,530		3,539,104	2,012,757	0	0	0	0	
	Depreciation expense steam production plant	403, 403.1	0	0		0	0	0	0	0	(55,000)	
	Depreciation expense hydraulic production plant	403, 403.1	0	0	0	0	0	0	0	0	66,000	
	Depreciation expense other power generation	402 402 1	0	0	0	0	0	0	0	0	0	
Depi eciation expenses	production plant	403, 403.1	0	0	-	0	0	0	0	0		
	Depreciation expense distribution	403, 403.1 403, 403.1	0	0	0	0	0	0	0	0	216,000 34,000	1
	Depreciation expense distribution Depreciation expense general plant	403, 403.1	0	0		0	0	0	0	4,000	16,000	7 4
	Depreciation expense common	403, 403.1	O	0	U	0	Ü	0	· ·	4,000	10,000	7
		ation expenses	0	0	0	0	0	0	0	4,000	277,000	1,3
	Intangible plant	404, 405	0	0		0	0	0	0	1,834,000	178,000	1
	Amortization expense steam production plant	404, 405	· ·	ŭ	· ·	ŭ	· ·	ŭ	· ·	1,001,000	170,000	_
	Amortization expense steam production plant	404, 405										
	Amortization expense other power generation	. ,										
	production plant	404, 405	0	0	0	0	0	0	0	0	0	
	Amortization expense transmission	404, 405										
	Amortization expense distribution	404, 405										
	Amortization expense general plant	404, 405										
	Amortization expense common plant	404, 405										
	Amortization of electric plant acquisition adjustments	406	0	0	0	0	0	0	0	0	0	
	Amortization of property losses, unrecovered plant											
	and regulatory costs	407	0	0		0	0	0	0	0	0	
		ation expenses	0	0		0	0	0	0	1,834,000	178,000	1
Regulatory debits and credits		407.3, 407.4	0	0		0	0	0	1,235,281	0	0	
	Total regulatory de		00	0		0	0	0	1,235,281	0	0	
	Taxes other than income	408.1	0	0		0	0	1,708,119	0	0	0	
	Income Taxes - federal taxes utility operating income	409.1	(686,152)	66,681		(743,212)	(422,679)	(358,705)	(279,743)			(5
	Income Taxes - other taxes utility operating income	409.1	0	0		0	0	0	0	0	0	
	Provisions for deferred income taxes, utility operating	410.1	0	0		0	0	0	0	0	(1)	
	Provision for deferred income taxes—credit, utility	411.1	0	0		0	0	0	0	0	1	
	Investment Tax credit Adj.	411.4	(696 153)	66 691		(743,212)	(422.670)	0 1,349,414	(279,743)	(424 409)	(216.029)	
		Total taxes	(686,152)	66,681			(422,679)				(216,938)	(5
Т	Cains from disposition of utility along	/111 C										
	Gains from disposition of utility plant Losses from disposition of utility plant	411.6 411.7	0	0	0	0	0	0	0	0	0	

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		FERC Acct #	Pro Forma Labor Non- Exec	Pro Forma Labor Exec	Pro Forma Empl Benefits	Pro Forma Insurance Exp	Pro Forma IS/IT Exp	Pro Forma Property Tax	Pro Forma Fee Free Amort	Pro Forma 2020 Cust at Ctr	Pro Forma 2020 Large & Distinct	Pro Forma 202 Programatic
	Adj	justment number	3.04 E-PLN	3.05 E-PLE	3.06 E-PEB	3.07 E-PINS	3.08 E-PIT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAP1	3.12 E-CAP2	3.13 E-CAP3
items	Losses from disposition of allowances	411.9										
	Revenues from electric plant leased to others Expenses of electric plant leased to others	412 413										
	Other utility operating income	414										
	Total various utility operat		0	0	0	0	0	0	0	0	0	
		erating Expenses	2,581,238	(250,849)	884,752	2,795,892	1,590,078	1,349,414	1,052,368	1,403,502	238,062	749,11
Net Operati	ng Income = electric operating revenues - electric op	erating expenses	(2,581,238)	250,849	(884,752)	(2,795,892)	(1,590,078)	(1,349,414)	(1,052,368)	(1,403,502)	(238,062)	(749,11
	Organization	301										
	Franchises and consents	302	0	0	0	0	0	0	0	0	0	
	Miscellaneous intangible plant	303	0	0	0	0	0		0	3,707,000	890,000	667,00
	Land and land rights	Intangible plant 310	0	0	0	0	0	0	0	3,707,000	890,000	667,00
	Structures and improvements	311	0	0	0	0	0	0	0	0	0	
	Boiler plant equipment	312	0	0	0	0	0	0	0	0	0	
	Engines and engine-driven generators	313	0	0	0	0	0	0	0	0	0	
	Turbogenerator units	314	0	0	0	0	0	0	0	0	0	
	Accessory electric equipment	315	0	0	0	0	0	0	0	0	0	
	Miscellaneous power plant equipment Asset retirement costs for steam production plant	316 317	0	0	0	0	0		0	0	(2,083,000) 0	
	· · · · · · · · · · · · · · · · · · ·	production plant	0	0	0	0	0	0	0	0	(2,083,000)	
	Land and land rights	330	0	0	0	0	0	0	0	0	0	
	Structures and improvements	331	0	0	0	0	0	0	0	0	0	
	Reservoirs, dams, and waterways	332	0	0	0	0	0	0	0	0	0	
	Water wheels, turbines and generators	333	0	0	0	0	0	0	0	0	0	
	Accessory electric equipment Miscellaneous power plant equipment	334 335	0	0	0	0	0	0	0	0	0 2,976,000	893,0
	Roads, railroads and bridges	336	0	0	0	0	0	0	0	0	2,570,000	833,0
	Asset retirement costs for hydraulic production plant		0	0	0	0	0	0	0	0	0	
	Hydraulic	production plant	0	0	0	0	0	0	0	0	2,976,000	893,00
	Land and land rights	340	0	0	0	0	0	0	0	0	0	
	Structures and improvements	341	0	0	0	0	0	0	0	0	0	
	Fuel holders, producers, and accessories Prime movers	342 343	0	0	0	0	0	0	0	0	0	
	Generators	344	0	0	0	0	0	0	0	0	0	1,258,0
	Accessory electric equipment	345	0	0	0	0	0	0	0	0	0	
	Miscellaneous power plant equipment	346	0	0	0	0	0	0	0	0	0	
	Asset retirement costs for other production plant	347	0	0	0	0	0	0	0	0	0	
	Energy Storage Equipment—production Other	348 production plant	0 0	0 0	0 0	0 0	0 0	0 0	0	0	0 0	1,258,0
	Land and land rights	350	0	0	0	0	0	0	0	0	0	1,230,00
	Structures and improvements	352	0	0	0	0	0	0	0	0	0	
	Station equipment	353	0	0	0	0	0	0	0	0	11,460,000	6,759,0
Electric blant in Service	Towers and fixtures	354	0	0	0	0	0	0	0	0	0	
	Poles and fixtures Overhead conductors and devices	355 356	0	0	0	0	0	0	0	0	0	
	Underground conduit	357	0	0	0	0	0	0	0	0	0	
	Underground conductors and devices	358	0	0	0	0	0	0	0	0	0	
	Roads and trails	359	0	0	0	0	0	0	0	0	0	
	Asset retirement costs for transmission plant	359.1	0	0	0	0	0	0	0	0	0	
		ansmission plant	0	0	0	0	0	0	0	0	11,460,000	6,759,0
	Land and land rights Structures and improvements	360 361	0	0	0	0	0		0	0	0	
	Station equipment	362	0	0	0	0	0	0	0	0	0	
	Storage battery equipment	363	0	0	0	0	0	0	0	0	0	
	Poles, towers and fixtures	364	0	0	0	0	0	0	0	0	1,395,000	28,821,0
	Overhead conductors and devices	365	0	0	0	0	0	0	0	0	0	
	Underground conduit	366	0	0	0	0	0	0	0	0	0	
	Underground conductors and devices	367	0	0	0	0	0	0	0	0	0	
	Line transformers Services	368 369	0	0	0	0	0	0	0	0	0	
	Meters	370	0	0	0	0	0		0	0	0	
	Installations on customers premises	371	0	0	0	0	0		0	0	0	

В												
2			Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma Fee	Pro Forma 2020	Pro Forma 2020	Pro Forma 2020
		FERC Acct #	Labor Non-	Labor Exec	Empl Benefits	Insurance Exp	IS/IT Exp	Property Tax	Free Amort	Cust at Ctr	Large & Distinct	Programatic
			Exec		 		,	,			8	
		Adjustment number	3.04 E-PLN	3.05 E-PLE	3.06 E-PEB	3.07 E-PINS	3.08 E-PIT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAP1	3.12 E-CAP2	3.13 E-CAP3
3	Leased property on customers premises	372	0	0	0	0	0	0	0	0	0	0.120 2 0.110
•	Street lighting and signal systems	373	0	0	0	0	0	0	0	0	0	(
)	Asset retirement costs for distribution plant	374	0	0	0	0	0	0	0	0	0	(
L		Distribution plant	0	0		0	0	0	0	0	1,395,000	28,821,00
2	Land and land rights	389	0	0		0	0	0	0	0	0	
3 1	Structures and improvements	390 391	0	0	0	0	0	0	0	0 19,000	995,000	4,921,00
	Office furniture and equipment Transportation equipment	392	0	0	0	0	0	0	0	19,000	993,000	4,521,00
5	Stores equipment	393	٥	0	0	0	0	0	0	0	0	
,	Tools, shop and garage equipment	394	0	0	0	0	0	0	0	0	0	
3	Laboratory equipment	395	0	0	0	0	0	0	0	0	0	
•	Power operated equipment	396	0	0	0	0	0	0	0	0	0	
)	Communication equipment	397	0	0	0	0	0	0	0	0	0	
	Miscellaneous equipment	398	0	0	0	0	0	0	0	0	0	
2	Other tangible property	399 399.1	0	0	0	0	0	0	0	0	0	
3 1	Asset retirement costs for general plant	General plant	0	0		0	0		0	19,000	995,000	4,921,00
	F	ectric plant in service	0	0		0	0		0	3,726,000	15,633,000	43,319,00
5	Intangible plant	101.1								2,: _2,000		,
,	Steam production plant	101.1										
	Hydraulic production plant	101.1										
Property under capital leases	Other production plant	101.1										
)	Transmission plant	101.1										
	Distribution plant	101.1										
3	General plant	101.1 y under capital leases	0	0	0	0	0	0	0	0	0	
	Total property	y under capital leases						<u> </u>		<u> </u>		
Electric plant purchased or sold	Electric plant purchased or sold	102										
		ant purchased or sold	0	0	0	0	0	0	0	0	0	
5	Intangible plant	104										
7	Steam production plant	104										
s	Hydraulic production plant	104										
Electric plant leased to others	Other production plant	104										
	Transmission plant	104										
	Distribution plant General plant	104 104										
3		plant leased to others	0	0	0	0	0	0	0	0	0	
	Steam production plant	105	•									
5	Hydraulic production plant	105										
Electric plant held for future use	Other production plant	105										
'I	Transmission plant	105										
3	Distribution plant	105										
	General plant	105										
Completed construction not	l otal electri	c plant for future use	0	0	0	0	0	0	0	0	0	
classified	Completed construction not classified	106										
2	Total completed const		0	0	0	0	0	0	0	0	0	
3	Steam production plant	107			-						-	
ı	Hydraulic production plant	107										
Construction work in progress	Other production plant	107										
5	Transmission plant	107										
	Distribution plant	107										
3	General plant	107		•	•	•					0	
	Steam production plant	tion work in progress 108	0	0		0	0		0	0	2,083,000	
	Hydraulic production plant	108	0	0		0	0	0	0	0	576,000	182,0
Accumulated provision for depreciation of electric utility	Other production plant	108	ő	0		0	0	0	0	0	0	225,0
depreciation of electric utility	Transmission plant	108	0	0	0	0	0	0	0	0	2,685,000	760,0
·	Distribution plant	108	0	0		0	0		0	0	1,366,000	4,218,00
5	General plant	108	0	0		0	0		0	(2,000)	1,702,000	4,990,0
	Total accumulated provision for depreciation of			0		0	0		0	(2,000)	8,412,000	10,375,00
	Intangible plant	111	0	0	0	0	0	0	0	6,156,000	(27,000)	(37,00
Accumulated provision for	Steam production plant	111 111										
Accumulated provision for	Hydraulic production plant	111	I									

309 | Accumulated provision for | Hydraulic production plant 111 |

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	В												LXII. I LIX
А	ь			Pro Forma									
Line			FERC Acct #	Labor Non-	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma Fee	Pro Forma 2020	Pro Forma 2020	Pro Forma 2020
No.			TENCTION.	Exec	Labor Exec	Empl Benefits	Insurance Exp	IS/IT Exp	Property Tax	Free Amort	Cust at Ctr	Large & Distinct	Programatic
					<u>'</u>					•			
1			ustment number	3.04 E-PLN	3.05 E-PLE	3.06 E-PEB	3.07 E-PINS	3.08 E-PIT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAP1	3.12 E-CAP2	3.13 E-CAP3
310	amortization of electric utility	Other production plant	111										
311	plant	Transmission plant	111										
312		Distribution plant	111										
313		General plant	111	_								/	(
314	Floring along a sociality	Total accumulated provision for amortization of ele	ctric utility plant	0	0	0	0	0	0	0	6,156,000	(27,000)	(37,000)
315	Electric plant acquisition adjustments	Floatric plant convicition adjustments	114										
316	adjustments	Electric plant acquisition adjustments Total Electric plant acquisit		0	0	0	0	0	0	0	0	0	0
			iion aujustinents	U	<u> </u>	<u> </u>		<u> </u>	U			<u> </u>	<u> </u>
317	Accumulated provision for asset	Accumulated provision for asset acquisition											
51,	acquisition adjustments	adjustments	115										
318		Total accumulated provision for asset acquisit		0	0	0	0	0	0	0	0	0	0
319			Net Plant	0	0	0	0	0	0	0	9,880,000	24,018,000	53,657,000
320	Fuel stock	Fuel stock	151										· · · · ·
321			Total fuel stock	0	0	0	0	0	0	0	0	0	0
	Plant materials and operating												
322	supplies	Plant materials and operating supplies	154										
323		Total plant materials and op	perating supplies	0	0	0	0	0	0	0	0	0	0
324	Prepayments	Prepayments	165										
325		То	tal prepayments	0	0	0	0	0	0		0	0	0
326		Current an	d accrued assets	0	0	0	0	0	0	0	0	0	0
327		Other regulatory assets	182.3	0	0	0	0	0	0	0	0	0	0
328	Deferred debits	Miscellaneous deferred debits	186	0	0	0	0	0	0	0	0	0	0
329		Accumulated deferred income taxes	190	0	0	0	0	0	0	0	0	0	0
330			I deferred debits	0	0	0	0	0	0	0	0	0	0
331		Accumulated provision for property insurance	228.1										
332	Oak	Accumulated provision for injuries and damages	228.2										
333	Other non-current liabilities	Accumulated provision for pensions and benefits	228.3										
334		Accumulated miscellaneous operating provisions	228.4										
335 336		Asset retirement obligations	230 current liabilities	0	0	0	0	0	0	0	0	0	0
337	Contains and an arite	Customer deposits	235	0	0	0	0	0	0		0	0	0
338	Customer deposits		ccrued liabilities	0	0	0	0	0	0		0	0	0
339		Deferred credits	253										
333			233										
340		Accumulated deferred income taxes—accelerated											
		amortization property	281										
341	Deferred credits	Accumulated deferred income taxes—other property			_	_	_	_	_				
242	Deletted elegits		282	0	0	0	0	0	0	0	(564,000)	(710,000)	(2,119,000)
342		Accumulated deferred income taxes—other	283 255	0	U	U	U	U	U	U	0	0	0
343 344		Accumulated deferred investment tax credits Customer advances for construction	255 252	0	0	0	0	0	0	0	0	0	0
344		Other regulatory liabilities	252 254	0	0	0	0	0	0	0	0	0	0
346			deferred credits	0	0	0	0	0	0		(564,000)	(710,000)	(2,119,000)
347	Working capital allowance	Working capital allowance	N/A	0	0	0	0	0	0		(304,000)	(710,000)	0
348	g sapran and statice		apital allowance	0	0	0	0	0	0		0	0	0
349			Rate base	0	0	0	0	0	0		9,316,000	23,308,000	51,538,000
350		<u> </u>											· · ·
351		Revenue Req	uirement Impact	3,417,527	(332,121)	1,171,400	3,701,726	2,105,243	1,786,607	1,393,322	2,774,665	2,608,077	6,061,777
352			nge in Rate Base	0	0	0	0	0	0	0	9,316,000	23,308,000	51,538,000
353			ROR	-0.15%	0.01%	-0.05%	-0.16%	-0.09%	-0.08%	-0.06%	-0.12%	-0.10%	-0.24%

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Α	В											
Line				Pro Forma 2020	Pro Forma 2020	Pro Forma	Pro Forma	Pro Forma	Pro Forma Colstrip	Pro Forma	Restate 2019	Round Pro
No.			FERC Acct #	Mandatory	Short Lived	AMI Capital Add	Wildfire Cap/Exp	EIM Cap/Exp	Cap & Amort	CS2/Col Major Maint	ADFIT	Forma Total to Thousands
, [7144						11100001100
1			stment number	3.14 E-CAP4	3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM	3.19 E-PCOL	3.20 E-PMM	3.21 E-RDFIT	
2		Residential sales	440	0	0	0	0	0	0	0	0	(39)
3		Commercial and industrial sales	442	0	0	0	0	0	0	0	0	(330)
5		Public street and highway lighting	444	0	0	0	0	0	0	0	0	438 0
6		Other sales to public authorities Sales to railroads and railways	445 446	0	0	0	0	0	0	0	0	0
7		Interdepartmental sales	448	0	0	0	0	0	0	0	0	0
8		Total sales to ulti		0	0	0	0	0	0	0		69
9		Sales for resale	447	0	0	0	0	0	0	0	0	170
10		Total sa	les of electricity	0	0	0	0	0	0	0	0	239
11		Provision for rate refunds	449.1	0	0	0	0	0	0	0		0
12	Electric operating revenues	Total revenues net of provision		0	0	0	0	0	0	0		239
13		Forfeited discounts	450 451	0	0	0	0	0	0	0	0	(204)
14 15		Miscellaneous service revenues Sales of water and water power	453	0	0	0	0	0	0	0	0	(204) (20)
16		Rent from electric property	454	0	0	0	0	0	0	0	0	247
17		Interdepartmental rents	455	0	0	0	0	0	0	0	0	0
18		Other electric revenues	456	0	0	0	0	0	0	0	0	112
19		Revenues from transmission of electricity of others	456.1	0	0	0	0	0	0	0	0	138
20		Regional transmission service revenues	457.1	0	0	0	0	0	0	0	0	0
21		Miscellaneous revenues	457.2	0	0	0	0	0	0	0	0	0
22		Total Other ope		0	0	0	0	0	0	0	0	273
23		Total electric ope		0	0	0	0	0	0	0		512
24 25		Operation supervision and engineering Fuel	500 501	0	0	0	0	0	0	0	0	(<mark>82)</mark> 467
26		Steam expenses	502	0	0	0	0	0	0	0	0	316
27		Steam from other sources	503	0	0	0	0	0	0	0	0	0
28		Steam transferred—credit	504	0	0	0	0	0	0	0	0	0
29		Electric expenses	505	0	0	0	0	0	0	0	0	(173)
30		Miscellaneous steam power expenses	506	0	0	0	0	0	0	(16,289)		382
31 32		Rents Operation supplies and expenses (non-major only)	507 508	0	0	0	0	0	0	0	0	102 0
33		Total steam power generation operation expenses	308	0	0	0	0	0	0	(16,289)	0	1,012
34		Maintenance supervision and engineering	510	0	0	0	0	0	0	0	0	527
35		Maintenance of structures	511	0	0	0	0	0	0	0	0	50
36		Maintenance of boiler plant	512	0	0	0	0	0	0	0	0	303
37		Maintenance of electric plant	513	0	0	0	0	0	0	0	0	(344)
38 39		Maintenance of miscellaneous steam plant Total steam power generation maintenance expenses	514	0 0	0 0	0	0 0	0 0	0	0 0	0 0	(358) 178
40		Generation - Steam produ		0	0	0	0	0	0	(16,289)		1,189
41		Operation supervision and engineering	535	0	0	0	0	0	0	0		103
42		Water for power	536	0	0	0	0	0	0	0	0	(395)
43		Hydraulic expenses	537	0	0	0	0	0	0	0	0	428
44		Electric expenses	538	0	0	0	0	0	0	0	0	(264)
45		Miscellaneous hydraulic power generation expenses	539	0	0	0	0	0	0	0	0	273
46		Rents Total hydraulic namer generation energtion expenses	540	0	0 0	0	0	0 0	0	0	0 0	259
47 48		Total hydraulic power generation operation expenses Maintenance supervision and engineering	541	0	0	0	0	0	0	0	0	405 176
49	Generation production	Maintenance of structures	542	0	0	0	0	0	0	0	0	129
50	expenses	Maintenance of reservoirs, dams and waterways	543	0	0	0	0	0	0	0	0	31
51		Maintenance of electric plant	544	0	0	0	0	0	0	0	0	(380)
52		Maintenance of miscellaneous hydraulic plant	545	0	0	0	0	0	0	0	0	34
53		Total hydraulic power generation maintenance exper		0	0	0	0	0	0	0	0	(9)
54		Generation - hydraulic power produ		0	0	0	0	0	0	0	0	395
55 56		Operation supervision and engineering Fuel	546 547	0	0	0	0	0	0	0	0	113 (227)
57		Generation expenses	548	0	0	0	0	0	0	0	0	(227)
58		Operation of energy storage equipment	548.1	0	0	0	0	0	0	0	0	0
59		Miscellaneous other power generation expenses	549	0	0	0	0	0	0	0		(219)
60		Rents	550	0	0	0	0	0	0	0	0	120
61		Total other power generation operation expenses		0	0	0	0	0	0	0		(207)
62		Maintenance supervision and engineering	551	0	0	0	0	0	0	0		494
63 64		Maintenance of structures	552 553	0	0	0	0	0	0	0		193
65		Maintenance of generating and electric plant Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0		(321)
05		Imanifecturies of energy storage equipment	555.1	U	U	U	0	U	0	U	U	U

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Α	В											LAII.
Line				Pro Forma 2020	Pro Forma 2020	Pro Forma	Pro Forma	Pro Forma	Pro Forma Colstrip	Pro Forma	Restate 2019	Round Pro
No.			FERC Acct #	Mandatory	Short Lived	AMI Capital Add	Wildfire Cap/Exp	EIM Cap/Exp	Cap & Amort	CS2/Col Major Maint	ADFIT	Forma Total to Thousands
1		Adju	stment number	3.14 E-CAP4	3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM	3.19 E-PCOL	3.20 E-PMM	3.21 E-RDFIT	
66		Maintenance of miscellaneous other power generation	1 554									
67		plant Total other power generation maintenance expenses		0 0	0 0	0 0			0 0	0		203 568
68		Generation - other produ		0	0	0				0		360
69		Purchased power	555	0	0	0			0	0		114
70 71		Power purchased for storage operations	555.1 556	0	0	0		0	0	0		0 (381)
72		System control and load dispatching Other expenses	557	0	0	0	-	0	0	0		(381)
73		Generation - other power s		0	0	0	0	0	0	0		(183)
74		Total power generation prod		0	0	0				(16,289)		1,762
75 76		Operation supervision and engineering Load dispatch—reliability	560 561.1	0	0	0				0		352 (454)
		Load dispatch—monitor and operate transmission		· ·	Ū	Ü	· ·	Ü	ŭ	ŭ	ŭ	(131)
77		system	561.2	0	0	0	-	0	0	0	0	16
78		Load dispatch—transmission service and scheduling	561.3 561.4	0	0	0	-	0	0	0	0	298
79 80		Scheduling, system control and dispatch services Reliability planning and standards development	561.5	0	0	0	-	0	0	0	0	(405) 24
81		Transmission service studies	561.6	0	0	0	-	0	0	0	0	0
82		Generation interconnection studies	561.7	0	0	0	0	0	0	0	0	0
83		Reliability planning and standards development	561.8	0	0	0	0	0	0	0		(0)
84		services Station expenses	562	0	0	0	·	0	0	0	0	(0) (278)
85		Overhead line expense	563	0	0	0	-	0	0	0	0	384
86		Underground line expenses	564	0	0	0	0	0	0	0	0	0
87	Transmission expenses	Transmission of electricity by others	565	0	0	0	-	0	0	0	0	249
88 89		Miscellaneous transmission expenses Rents	566 567	0	0	0	,	1,386,000 0	0	0	0	261 416
90		Total transmission operation expenses	307	0	0	0		1,386,000	0	0		865
91		Maintenance supervision and engineering	568	0	0	0		0	0	0	0	498
92		Maintenance of structures	569	0	0	0	-	0	0	0	-	217
93 94		Maintenance of computer hardware	569.1 569.2	0	0	0	-	0	0	0	-	0
95		Maintenance of computer software Maintenance of communication equipment	569.3	0	0	0	•	0	0	0	-	0
		Maintenance of miscellaneous regional transmission	569.4									
96		plant		0	0	0	-	0	0	0	0	0
97 98		Maintenance of station equipment Maintenance of overhead lines	570 571	0	0	0	-	0	0	0	0	32
99		Maintenance of underground lines	572	0	0	0	-	0	0	0		(259) (46)
100		Maintenance of miscellaneous transmission plant	573	0	0	0	0	0	0	0		(342)
101		Total transmission maintenance expenses		0	0	0		0	0	0		99
102			ission expenses	0	0	0			0	0		963
103 104		Operation supervision and engineering Load dispatching	580 581	0	0	0		0	0	0		(231) 0
105		Station expenses	582	0	0	0		0	0	0	0	(152)
106		Overhead line expenses	583	0	0	0	,,		0	0	0	(202)
107 108		Underground line expenses	584 585	0	0	0	-	0	0	0	0	281 (274)
109		Street lighting and signal system expenses Meter expenses	586	0	0	0	ū	0	0	0	0	(461)
110		Customer installations expenses	587	0	0	0	0	0	0	0	0	569
111		Miscellaneous distribution expenses	588	0	0	0	-	0	0	0	-	(106)
112		Rents	589	0	0	0		0	0	0		176
113 114	Distribution expenses	Total distribution operation expenses Maintenance supervision and engineering	590	0	0	0 0	-,,	0	0	0		(399) 386
115		Maintenance of structures	591	0	0	0		0	0	0		(81)
116		Maintenance of station equipment	592	0	0	0	-		0	0	0	264
117		Maintenance of energy storage equipment	592.2	0	0	0	-		0	0	-	0
118 119		Maintenance of overhead lines Maintenance of underground lines	593 594	0	0	0	•	0	0	0	ŭ	396 (262)
120		Maintenance of line transformers	594 595	0	0	0	-	0	0	0		(212)
121		Maintenance of street lighting and signal systems	596	0	0	0	-	0	0	0		204
122		Maintenance of meters	597	0	0	0		0	0	0		514
123		Maintenance of miscellaneous distribution plant Total distribution maintenance expenses	598	0 0	0	0			0	0		49
124 125			oution expenses		0	0				0		1,258 859
123		1 Star distrit	o expenses				3,030,000					

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		FERC Acct #	Pro Forma 2020	Pro Forma 2020	Pro Forma AMI Capital	Pro Forma	Pro Forma	Pro Forma Colstrip	Pro Forma CS2/Col Major	Restate 2019	Round F
		T Enter teet ii	Mandatory	Short Lived	Add	Wildfire Cap/Exp	EIM Cap/Exp	Cap & Amort	Maint	ADFIT	Thousar
	Adju	stment number	3.14 E-CAP4	3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM	3.19 E-PCOL	3.20 E-PMM	3.21 E-RDFIT	
	Supervision	901	0	0	0	0	0	0	0	0	
Customer account expenses	Meter reading expenses Customer records and collection expenses	902 903	0	0	0	0	0	0	0	0	
customer account expenses	Uncollectible accounts	904		0	0	0	0	0	0	0	
	Miscellaneous customer accounts expenses	905	0	0	0	0	0	0	0	0	
	Total customer ac			0	0	0	0	0	0	0	
	Supervision	907	0	0	0	0	0	0	0	0	
	Customer assistance expenses	908	0	0	0	0	0	0	0	0	
Customer service and informational expenses	Informational and instructional advertising expenses	909	0	0	0	0	0	0	0	0	
	Miscellaneous customer service and informational										
	expenses	910	0	0	0	0	0	0	0	0	
	Total customer service and informa			0	(2.005.007)	0	0	0	0	0	
	Administrative and general salaries	920	0	0	(2,985,807)	0	0	0	0	0	
	Office supplies and expenses Administrative expenses transferred—credit	921 922	0	0	0	0	0	0	0	0	
	Outside services employed	923		0	0	0	0	0	0	0	
	Property insurance	924	0	0	0	0	0	0	0	0	
	Injuries and damages	925	0	0	0	0	0	0	0	0	
Administrative and general	Employee pensions and benefits	926	0	0	0	0	0	0	0	0	
expenses	Franchise requirements	927	0	0	0	0	0	0	0	0	
	Regulatory commission expenses	928	0	0	0	0	0	0	0	0	
	Duplicate charges—credit	929	0	0	0	0	0	0	0	0	
	General advertising expenses	930.1	0	0	0	0	0	0	0	0	
	Miscellaneous general expenses	930.2	0	0	0	0	0	0	0	0	
	Rents	931	0	0	0	0	0	0	0	0	
	Administrative and General maintenance expenses Total administrative and g	935		0	(2,985,807)	0	0	0	0 0	0 0	
	Depreciation expense steam production plant	403, 403.1	0	0	(2,383,807)	0	0	3,052,957	0	0	
	Depreciation expense steam production plant	403, 403.1	0	0	0	0	67,802	0,032,337	0	0	
	Depreciation expense other power generation	103, 103.2		ŭ	ŭ	ŭ	07,002	Ü	ŭ	ŭ	
Depresiation evacues	production plant	403, 403.1	37,000	0	0	0	0	0	0	0	
Depreciation expenses	Depreciation expense transmission	403, 403.1	592,000	0	0	215,783	22,622	0	0	0	
	Depreciation expense distribution	403, 403.1	81,000	0	1,933,816	97,406	0	0	0	0	
	Depreciation expense general plant	403, 403.1	0	357,000	357,927	0	0	0	0	0	
	Depreciation expense common	403, 403.1									
		ciation expenses		357,000	2,291,743	313,189	90,424	3,052,957	0	0	
	Intangible plant	404, 405	0	1,608,000	223,214	0	1,319,016	0	0	0	
	Amortization expense steam production plant	404, 405									
	Amortization expense hydraulic production plant Amortization expense other power generation	404, 405									
	production plant	404, 405	0	0	0	0	0	0	0	0	
	Amortization expense transmission	404, 405		o o	O	Ü	Ü	· ·	Ü	O	
Amortization expenses	Amortization expense distribution	404, 405									
	Amortization expense general plant	404, 405									
	Amortization expense common plant	404, 405									
	Amortization of electric plant acquisition adjustments	406	0	0	0	0	0	0	0	0	
	Amortization of property losses, unrecovered plant										
	and regulatory costs	407	0	1 600 000	(98,089)	0	1 210 016	0	0	0	
Pogulatory dobite and are dis-		zation expenses		1,608,000	125,125	- 0	1,319,016	(2.522.020)		0	
Regulatory debits and credits	Total regulatory de	10715, 10711	0	0	10,231,532 10,231,532	0	0	(2,533,820) (2,533,820)	0 0	0 0	
	Taxes other than income	408.1	0	0	10,231,332	0	0	(2,555,820)	0	0	
	Income Taxes - federal taxes utility operating income	408.1	(334,421)	(469,344)	(2,509,133)	(979,382)	(635,782)	(27,739)	3,421	159,061	
-	Income Taxes - other taxes utility operating income	409.1	0	0	0	(373,302)	0	0	0	0	
Taxes	Provisions for deferred income taxes, utility operating		(3)	(4)	(5)	(6)	(7)	(596,008)	(9)		
	Provision for deferred income taxes—credit, utility	411.1	3	4	5	6	7	8	9	10	
	Investment Tax credit Adj.	411.4	0	0	0	0	0	0	0	0	
	investment rax credit Auj.										
	-	Total taxes	(334,421)	(469,344)	(2,509,133)	(979,382)	(635,782)	(623,739)	3,421	159,061	
	Gains from disposition of utility plant Losses from disposition of utility plant					(979,382) 0	(635,782) 0	(623,739) 0	3,421	159,061	

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Α	В											LXII. I
Line No.			FERC Acct #	Pro Forma 2020 Mandatory	Pro Forma 2020 Short Lived	Pro Forma AMI Capital Add	Pro Forma Wildfire Cap/Exp	Pro Forma EIM Cap/Exp	Pro Forma Colstrip Cap & Amort	Pro Forma CS2/Col Major Maint	Restate 2019 ADFIT	Round Pro Forma Total to Thousands
1		Adju	ustment number	3.14 E-CAP4	3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM	3.19 E-PCOL	3.20 E-PMM	3.21 E-RDFIT	
183 184 185	items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others	411.9 412 413 414									
186 187		Other utility operating income Total various utility operati		0	0	0	0	0	0	0	0	167
188			erating Expenses		1,495,656	7,153,459	3,358,807	2,159,658	(104,602)	(12,868)	159,061	(295)
189	Net Opera	ting Income = electric operating revenues - electric ope	erating expenses	(375,579)	(1,495,656)	(7,153,459)	(3,358,807)	(2,159,658)	104,602	12,868	(159,061)	807
190 192												
193		Organization	301	†								
194		Franchises and consents	302	0	0	0	0	0	0	0	0	457
195		Miscellaneous intangible plant	303	0	7,006,000	29,775,466	0	6,595,080	0	0	0	(192)
196 197		Land and land rights	Intangible plant 310	0	7,006,000	29,775,466 0	0	6,595,080	0	0	0	266 91
198		Structures and improvements	311	0	0	0	0	0	0	0	0	(185)
199		Boiler plant equipment	312	0	0	0	0	0	0	0	0	(121)
200		Engines and engine-driven generators	313	0	0	0	0	0	0	0	0	(248)
201 202		Turbogenerator units Accessory electric equipment	314 315	0	0	0	0	0	0	0	0	65 395
203		Miscellaneous power plant equipment	316	0	0	0	0	0	12,359,965	0	0	547
204		Asset retirement costs for steam production plant	317	0	0	0	0	0	0	0	0	0
205			production plant	0	0	0	0	0	12,359,965	0	0	542
206 207		Land and land rights Structures and improvements	330 331	0	0	0	0	0 3,081,889	0	0	0	69 348
208		Reservoirs, dams, and waterways	332	0	0	0	0	0	0	0	0	7
209		Water wheels, turbines and generators	333	0	0	0	0	0	0	0	0	544
210		Accessory electric equipment	334	0	0	0	0	0	0	0	0	(307)
211 212		Miscellaneous power plant equipment Roads, railroads and bridges	335 336	1,686,000 0	0	0	0	0	0	0	0	(99) 190
213		Asset retirement costs for hydraulic production plant	337	0	0	0	0	0	0	0	0	0_
214			roduction plant	1,686,000	0	0	0	3,081,889	0	0	0	753
215 216		Land and land rights Structures and improvements	340 341	0	0	0	0	0	0	0	0	(152) (1)
217		Fuel holders, producers, and accessories	342	0	0	0	0	0	0	0	0	371
218		Prime movers	343	0	0	0	0	0	0	0	0	(239)
219		Generators	344	0	0	0	0	0	0	0	0	(243)
220 221		Accessory electric equipment Miscellaneous power plant equipment	345 346	0	0	0	0	0	0	0	0	(387) 203
222		Asset retirement costs for other production plant	347	0	0	0	0	0	0	0	0	0
223		Energy Storage Equipment—production	348	0	0	0	0	0	0	0	0	0_
224			roduction plant	0	0	0	0	0	0	0	0	(447)
225 226		Land and land rights Structures and improvements	350 352		0	0	0	0	0	0	0	401 52
227		Station equipment	353	28,736,000	0	0	0	1,098,164	0	0	0	237
228	Electric plant in service	Towers and fixtures	354	0	0	0	0	0	0	0	0	(59)
229 230		Poles and fixtures Overhead conductors and devices	355 356	0	0	0	4,728,468 0	0	0	0	0	(79) (70)
231		Underground conduit	357	0	0	0	0	0	0	0	0	(427)
232		Underground conductors and devices	358	0	0	0	0	0	0	0	0	270
233		Roads and trails	359	0	0	0	0	0	0	0	0	(203)
234 235		Asset retirement costs for transmission plant Tra	359.1 Insmission plant	28.736.000	0	0	4,728,468	1,098,164	0	0	0 0	0 122
236		Land and land rights	360	0	0	0	0	0	0	0	0	241
237		Structures and improvements	361	0	0	0	0	0	0	0	0	256
238 239		Station equipment Storage battery equipment	362 363	0	0	0	0	0	0	0	0	(154) 18
240		Poles, towers and fixtures	364	3,315,000	0	0	8,807,466	0	0	0	0	(495)
241		Overhead conductors and devices	365	0	0	0	0,007,400	0	0	0	0	(64)
242		Underground conduit	366	0	0	0	0	0	0	0	0	(261)
243 244		Underground conductors and devices Line transformers	367 368	0	0	0	0	0	0	0	0	130 (120)
244		Services	368	0	0	0	0	0	0	0	0	(120) (74)
246		Meters	370	0	0	34,773,176	0	0	0	0	0	342
247		Installations on customers premises	371	0	0	0	0	0	0	0	0	(566)

		FERC Acct #	Pro Forma 2020 Mandatory	Pro Forma 2020 Short Lived	Pro Forma AMI Capital Add	Pro Forma Wildfire Cap/Exp	Pro Forma EIM Cap/Exp	Pro Forma Colstrip Cap & Amort	Pro Forma CS2/Col Major Maint	Restate 2019 ADFIT	Round Pr Forma Tota Thousand
		Adjustment number		3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM	3.19 E-PCOL	3.20 E-PMM	3.21 E-RDFIT	
	Leased property on customers premises	372	0	0	0		0	0	0		
	Street lighting and signal systems Asset retirement costs for distribution plant	373 374	0	0	0		0	0	0	0	
	Asset retirement costs for distribution plant	Distribution plant	3,315,000	0	34,773,176		0	0	0	0	
	Land and land rights	389	3,313,000	0	34,773,170	0,807,466	0	0	0	0	
	Structures and improvements	390	0	0	0	-	0	0	0	0	
	Office furniture and equipment	391	0	(3,299,000)	5,366,317	0	0	0	0	0	
	Transportation equipment	392	0	0	0	0	0	0	0	0	
	Stores equipment	393	0	0	0	0	0	0	0	0	
	Tools, shop and garage equipment	394	0	0	0	0	0	0	0	0	
	Laboratory equipment	395	0	0	238,809		0	0	0	0	
	Power operated equipment	396	0	0	0	0	0	0	0	0	
	Communication equipment	397	0	0	11,043,696		0	0	0	0	
	Miscellaneous equipment	398	0	0	0	0	0	0	0	0	
	Other tangible property	399	0	0	0		0	0	0	0	
	Asset retirement costs for general plant	399.1	0	(2.200.000)	16 649 922	0	0	0 0	0 0	0 0	
		General plant ectric plant in service		(3,299,000) 3,707,000	16,648,822 81,197,464	13,535,934	10,775,133	12,359,965	0		1
	Intangible plant	101.1	33,737,000	3,707,000	01,137,704	13,333,334	10,,,,133	12,333,303		<u> </u>	
	Steam production plant	101.1									
	Hydraulic production plant	101.1									
Property under capital leases	Other production plant	101.1									
	Transmission plant	101.1									
	Distribution plant	101.1									
	General plant	101.1									
	Total property	y under capital leases	0	0	0	0	0	0	0	0	
Electric plant purchased or sold		102									
incerne plant parenasca or sola	Electric plant purchased or sold										
		ant purchased or sold	0	0	0	0	0	0	0	0	
	Intangible plant	104									
	Steam production plant	104									
Fl+	Hydraulic production plant	104									
Electric plant leased to others	Other production plant	104									
	Transmission plant	104 104									
	Distribution plant General plant	104									
		plant leased to others	0	0	0	0	0	0	0	0	
	Steam production plant	105	_								
	Hydraulic production plant	105									
	Other production plant	105									
lectric plant held for future use	Transmission plant	105									
	Distribution plant	105									
	General plant	105									
	Total electri	c plant for future use	0	0	0	0	0	0	0	0	
Completed construction not	<u></u>										
classified	Completed construction not classified Total completed const	106	0	0	0	0	0	0	0	0	
	Steam production plant	107	•	0	0	0	0	U	0	0	
	Hydraulic production plant	107									
	Other production plant	107									
Construction work in progress	Transmission plant	107									
	Distribution plant	107									
	General plant	107									
		tion work in progress	0	0	0	0	0	0	0	0	
	Steam production plant	108	0	0	0	0	0	(25,563,285)	0	0	
	Hydraulic production plant	108	337,000	0	0		(79,549)		0	0	
Accumulated provision for	Other production plant	108	0	0	0		0	0	0	0	
Accumulated provision for depreciation of electric utility			2,084,000	0	0		(30,406)		0	0	:
depreciation of electric utility	Transmission plant	108				[151.760]	0	0	0	0	
	Transmission plant Distribution plant	108	484,000	0	(6,933,434)						
depreciation of electric utility	Transmission plant Distribution plant General plant	108 108	484,000 0	7,007,000	(4,883,679)	0	0	0	0	0	(2
depreciation of electric utility	Transmission plant Distribution plant General plant Total accumulated provision for depreciation of	108 108 of electric utility plant	484,000 0 2,905,000	7,007,000 7,007,000	(4,883,679) (11,817,113)	(243,672)	(109,955)	0 (25,563,285)	0	0 0	(2 (2
depreciation of electric utility	Transmission plant Distribution plant General plant	108 108	484,000 0	7,007,000	(4,883,679)	(243,672)	0	0	0	0 0	(2

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Δ	В											LXII. I
	В					Pro Forma				Pro Forma		Round Pro
Line			FERC Acct #	Pro Forma 2020	Pro Forma 2020	AMI Capital	Pro Forma	Pro Forma	Pro Forma Colstrip	CS2/Col Major	Restate 2019	Forma Total to
No.				Mandatory	Short Lived	Add	Wildfire Cap/Exp	EIM Cap/Exp	Cap & Amort	Maint	ADFIT	Thousands
1			•					•				
- 1			stment number	3.14 E-CAP4	3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM	3.19 E-PCOL	3.20 E-PMM	3.21 E-RDFIT	
310	amortization of electric utility	Other production plant	111									
311	plant	Transmission plant	111									
312		Distribution plant	111									
313		General plant Total accumulated provision for amortization of elec	111	0	703,000	(16,191,606)	0	(989,584)	0	0	0	(1,138)
314	Electric plant acquisition	Total accumulated provision for amortization of elec	tric utility plant	U	703,000	(16,191,606)	U	(989,584)		U	U	(1,138)
315	adjustments	Electric plant acquisition adjustments	114									
316	aujustinents	Total Electric plant acquisiti		0	0	0	0	0	0	0	0	0
							<u>-</u>		<u>-</u>		<u>-</u>	
317	Accumulated provision for asset	Accumulated provision for asset acquisition										
	acquisition adjustments	adjustments	115									
318		Total accumulated provision for asset acquisiti	on adjustments	0	0	0	0	0	0	0	0	0
319			Net Plant	36,642,000	11,417,000	53,188,745	13,292,262	9,675,594	(13,203,319)	0	0	(2,366)
320	Fuel stock	Fuel stock	151									
321			Total fuel stock	0	0	0	0	0	0	0	0	0
322	Plant materials and operating											
	supplies	Plant materials and operating supplies	154									
323		Total plant materials and op		0	0	0	0	0	0	0	0	0
324	Prepayments	Prepayments	165									
325			al prepayments	0	0	0		0	0	0	0	0
326			d accrued assets	0	0	0	0	0	0	0	0	0
327		Other regulatory assets	182.3	0	0	53,344,898	0	0	0	0	0	(603)
328	Deferred debits	Miscellaneous deferred debits	186	0	0	0	0	0	0	0	0	(388)
329		Accumulated deferred income taxes	190	0	0	0		0	4,051,823	0	0	177_
330			deferred debits	0	0	53,344,898	0	0	4,051,823	0	0	(814)
331		Accumulated provision for property insurance	228.1 228.2									
332 333	Other non-current liabilities	Accumulated provision for injuries and damages	228.2									
334	Other non-current habilities	Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions	228.3 228.4									
335		Asset retirement obligations	230									
336			urrent liabilities	0	0	0	0	0	0	0	0	0
337	Customer deposits	Customer deposits	235	0	0	0		0	0	0	0	(425)
338	customer ueposits		crued liabilities	0	0	53,344,898	0	0	4,051,823	0	0	(1,238)
339		Deferred credits	253						,,.			() == /
		Accumulated deferred income taxes—accelerated	233									
340		amortization property	204									
		amortization property	281									
341	Deferred credits	Accumulated deferred income taxes—other property	282	(1,058,000)	(531,000)	(14,369,883)	(165,810)	(316,974)	1,862,661	0	(30,541,749)	311
342		Accumulated deferred income taxes—other	282	(1,058,000)	(531,000)	(14,369,883)		(316,974)	(2,917,793)	0	(30,541,749)	234
343		Accumulated deferred income taxes—other	255		U	U	U	U	(2,317,733)	U	U	234
344		Customer advances for construction	252	0	0	0	0	0	0	0	0	(27)
345		Other regulatory liabilities	254	0	0	0	-	0	(5,400,143)	0	0	475
346			deferred credits	(1,058,000)	(531,000)	(14,369,883)		(316,974)	(6,455,275)	0	(30,541,749)	993
347	Working capital allowance	Working capital allowance	N/A	0	0	0		0	0	0	0	(9)
348		Total working ca	pital allowance	0	0	0	0	0	0	0	0	(9)
349			Rate base	35,584,000	10,886,000	92,163,760	13,126,452	9,358,620	(15,606,771)	0	(30,541,749)	(2,620)
350												
351			irement Impact	3,997,778	3,051,122	18,537,547	5,738,311	3,779,999	(1,673,782)	(17,037)	(2,793,898)	(1,327)
352		Char	nge in Rate Base	35,584,000	10,886,000	92,163,760	13,126,452	9,358,620	(15,606,771)	0	(30,541,749)	(2,620)
353			ROR	-0.16%	-0.13%	-0.74%	-0.25%	-0.16%	0.07%	0.00%	0.11%	0.00%

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Α	В			E	F	G	н	1
Line No.			FERC Acct #	Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change
				Sum of proforma			RR Input and	enange
1		Adjus	stment number	adjustments	D+E	C+F	revenue sensitive	G+H
2		Residential sales	440	14,284,786	(17,393,404)	232,554,000	19,321,000	251,875,000
3		Commercial and industrial sales	442	11,519,925	715,123	292,539,000	24,314,000	316,853,000
4		Public street and highway lighting	444	2,062,902	1,851,037	6,629,000	550,000	7,179,000
5		Other sales to public authorities	445	0	0	0		0
6 7		Sales to railroads and railways Interdepartmental sales	446 448	(1,227,642)	0 (1,227,642)	0		0
8		Total sales to ultin		26,639,971	(16,054,886)	531,722,000	44,185,000	575,907,000
9		Sales for resale	447	17,183,170	39,170	53,469,000	,,	53,469,000
10		Total sal	es of electricity	43,823,141	(16,015,716)	585,191,000	44,185,000	629,376,000
11		Provision for rate refunds	449.1	180,672	180,672	0		0
12	Electric operating revenues	Total revenues net of provision f		44,003,813	(15,835,044)	585,191,000	44,185,000	629,376,000
13 14		Forfeited discounts Miscellaneous service revenues	450 451	0 (204)	0 (204)	0 214,000		0
15		Sales of water and water power	453	(204)	(204)	226,000		214,000 226,000
16		Rent from electric property	454	247	(13,392)	1,515,000		1,515,000
17		Interdepartmental rents	455	0	0	0		0
18		Other electric revenues	456	(7,656,560)	(41,395,457)	4,323,000		4,323,000
19		Revenues from transmission of electricity of others	456.1	658,138	(2,141,862)	10,603,000		10,603,000
20		Regional transmission service revenues	457.1	0	0	0		0
21		Miscellaneous revenues Total Other open	457.2	0	0	0		0
22 23		Total Other oper		(6,998,399) 37,005,414	(43,550,935) (59,385,979)	16,881,000 602,072,000	44,185,000	16,881,000 646,257,000
24		Operation supervision and engineering	500	13,027	13,027	311,000	44,183,000	311,000
25		Fuel	501	1,168,164	1,164,164	21,415,000		21,415,000
26		Steam expenses	502	31,468	31,468	2,606,000		2,606,000
27		Steam from other sources	503	0	0	0		0
28 29		Steam transferred—credit Electric expenses	504 505	0 33,195	0 33,195	732,000		0 732,000
30		Miscellaneous steam power expenses	506	(415)	(926,717)	1,171,000		1,171,000
31		Rents	507	102	102	10,000		10,000
32		Operation supplies and expenses (non-major only)	508	0	0	0		0
33		Total steam power generation operation expenses		1,245,541	315,239	26,245,000	0	26,245,000
34		Maintenance supervision and engineering	510 511	5,451 1,234	5,451 1,234	362,000 505,000		362,000
35 36		Maintenance of structures Maintenance of boiler plant	512	48,187	48,187	4,050,000		505,000 4,050,000
37		Maintenance of electric plant	513	15,869	15,869	468,000		468,000
38		Maintenance of miscellaneous steam plant	514	4,525	4,525	830,000		830,000
39		Total steam power generation maintenance expenses		75,266	75,266	6,215,000	0	6,215,000
40		Generation - Steam produ		1,320,807	390,505	32,460,000	0	32,460,000
41 42		Operation supervision and engineering Water for power	535 536	90,172 (45,940)	90,172 (45,940)	2,337,000 568,000		2,337,000 568,000
43		Hydraulic expenses	537	29,960	29,960	6,478,000		6,478,000
44		Electric expenses	538	302,175	302,175	5,348,000		5,348,000
45		Miscellaneous hydraulic power generation expenses	539	9,851	9,851	748,000		748,000
46		Rents	540	277,573	282,905	4,490,000		4,490,000
47		Total hydraulic power generation operation expenses		663,791	669,123	19,969,000	0	19,969,000
48 49	Generation production	Maintenance supervision and engineering	541 542	29,904	29,904	692,000		692,000
50 50	expenses	Maintenance of structures Maintenance of reservoirs, dams and waterways	542	12,432 32,042	12,432 32,042	498,000 1,240,000		498,000 1,240,000
51		Maintenance of electric plant	544	109,387	109,387	2,433,000		2,433,000
52		Maintenance of miscellaneous hydraulic plant	545	30,600	30,600	780,000		780,000
53		Total hydraulic power generation maintenance expens		214,365	214,365	5,643,000	0	5,643,000
54		Generation - hydraulic power produ		878,156	883,488	25,612,000	0	25,612,000
55		Operation supervision and engineering	546	6,736	6,736	189,000		189,000
56 57		Fuel Generation expenses	547 548	4,819,773 21,096	3,878,773 21,096	50,812,000 1,577,000		50,812,000 1,577,000
58		Operation of energy storage equipment	548.1	21,096	21,096	1,577,000		1,577,000
59		Miscellaneous other power generation expenses	549	12,516	12,516	896,000		896,000
60		Rents	550	120	120	31,000		31,000
61		Total other power generation operation expenses		4,860,241	3,919,241	53,505,000	0	53,505,000
62		Maintenance supervision and engineering	551	20,960	20,960	544,000		544,000
63		Maintenance of structures	552	685	685	89,000		89,000 4.775.000
64 65		Maintenance of generating and electric plant Maintenance of energy storage equipment	553 553.1	28,531 0	28,531 0	4,775,000 0		4,775,000 0
ا ده	l	internative of energy storage equipment	333.1	U	U	U		U

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	Α	В			E	F	G	н	1
Maintenance of miscellaneous other power generally state				FERC Acct #		Total adjustments	Adjusted ROO		ROO after rate change
Maintenance of miscolamenas chere power generation 1	1		Adiu	stment number	•	D+F	C+F	•	G+H
Fig. Description Processing 1,752 1,	66		Maintenance of miscellaneous other power generation	,	•			revenue sensitive	
									319,000
Putchased power 1555 0.498.886 18.292.886 70.783.00 70.783				iction evnenses					59,232,000
Power purchased for storage operations 55.1 1.5			·						70,783,000
Commercial Commercia									0
									520,000
Total power generation production segences 5,14,633 (44,690,00) 3,438,500 0 14,388,00 1,050 1,									5,776,000
Operation supervision and engineering 500 15,005 12,005 1,005,000 1,005,000 1,005,000 1,005,000 1,005,000 1,005,000 2,482,000 2,482,000 2,482,000 2,482,000 3,00									77,079,000
Load dispatch—relability				-				<u> </u>	1,626,000
									2,482,000
System					(/	(/	, . ,		, - ,
Scheduling_system control and dispatch services S61.4 50.000 30.000 30.000 33.000	′′		system	561.2	3,000	3,000	3,000		3,000
Reliability planning and standards development 561.5 33,000			-		,		,		38,000
Transmission services studies \$61.5 0 0 0 0 0 0 0 0 0									50,000
Second Process Seco			_ · · · · · · · · · · · · · · · · · · ·						33,000
Reliability planning and standards development services							-		0
Services Services					U	0	U		0
Station expenses Sci	83			561.8	0	0	0		0
Fransmission expenses 564 0 0 0 0 0 0 0 0 0	84		Station expenses	562	12,985	12,985	392,000		392,000
Transmission expenses			•						256,000
Miscellaneous transmission expenses 566 2,094,195 2,004,195 4,200,000 2,200 1,20							-		0
Rents		Transmission expenses							12,070,000
Total transmission operation expenses 2,856,600 2,955,600 21,268,000 0 21,268			-						118,000
Maintenance of computer hardware 568 1,522 21,522 451,000 451				307				0	21,268,000
Maintenance of computer hardware 569.1 0 0 0 0 0 0 0 0 0				568				<u> </u>	451,000
Maintenance of computer software 569.2 0 0 0 0 0 0 0 0 0	92		Maintenance of structures	569	19,649	19,649	478,000		478,000
Maintenance of communication equipment 569.3 0 0 0 0 0 0 0 0 0			Maintenance of computer hardware						0
Maintenance of miscellaneous regional transmission plant p									0
Plant	95		* *	569.3	0	0	0		0
Maintenance of station equipment 570 25,739 25,739 675,000 675	96		=	569.4	0	0	0		0
Maintenance of overhead lines 571 1,265 1,265 655,000 655	97			570	-		-		675,000
Maintenance of underground lines 572 (46) (46) 0 0 1 1 1 1 1 1 1 1	98		* *	571	1,265				655,000
Total transmission maintenance expenses 68,579 68,579 2,311,000 0 2,311	99		Maintenance of underground lines	572	(46)		0		0
Total transmission expenses 2,925,179 3,024,179 23,579,000 0 23,579				573					52,000
Operation supervision and engineering 580 164,265 164,265 3,308,000 3,308 104	- H		•						2,311,000
104 Load dispatching 581 0 0 0 0 0 0 0 0 0								0	
Station expenses S82 21,533 21,533 565,000 565 Overhead line expenses 583 1,658,370 1,658,370 3,264,000 3,264 Underground line expenses 584 32,985 32,985 1,069,000 1,069 Street lighting and signal system expenses 585 116 116 7,000 7 Overhead line expenses 586 91,727 91,727 1,961,000 1,961 Outcomer installations expenses 586 91,727 91,727 1,961,000 7,000 70 Outcomer installations expenses 587 31,951 31,951 703,000 703,000 703 Outcomer installations expenses 588 268,118 62,939,000 6,293 Rents Fortal distribution expenses 589 1,435,736 1,435,736 1,687,000 1,687 Outcomer installation expenses 588 268,118 62,939,000 0 1,8857 Outcomer installation expenses 588 268,118 628,118 62,939,000 0 1,8857 Outcomer installation expenses 588 268,118 628,118 62,939,000 0 1,8857 Outcomer installation expenses 588 268,118 62,8118 62,939,000 0 1,8857 Outcomer installation expenses 588 268,118 628,118 62,939,000 0 1,8857 Outcomer installation expenses 588 268,118 62,939,000 1,935 Outcomer installation expenses 588 268,118 62,939,000 1,935 Outcomer installation expenses 588 268,118 62,939,000 1,935 Outcomer installation expenses 588			T						3,308,000
106 Overhead line expenses 583 1,658,370 1,658,370 3,264,000 3,264 107 Underground line expenses 584 32,985 32,985 1,069,000 1,069 108 Street lighting and signal system expenses 585 116 116 7,000 7 109 Meter expenses 586 91,727 91,727 1,961,000 1,961 110 Customer installations expenses 587 31,951 31,951 703,000 703 111 Miscellaneous distribution expenses 588 268,118 268,118 6,293,000 6,293 112 Poistribution expenses 589 1,435,736 1,435,736 1,687,000 1,687 113 Tosal distribution operation expenses 589 1,435,736 1,435,736 1,687,000 1,687 114 Poistribution expenses 589 1,435,736 1,435,736 1,687,000 1,687 115 Total distribution operation expenses 591 13,723 13,723 145,000 1,					-		-		565,000
Street lighting and signal system expenses 585 116 116 7,000					,				3,264,000
Meter expenses 586 91,727 91,727 1,961,000 1,961									1,069,000
Customer installations expenses 587 31,951 31,951 703,000 703									7,000
Miscellaneous distribution expenses 588 268,118 268,118 6,293,000 6,293			·						1,961,000
Rents S89			•						703,000 6,293,000
Total distribution expenses 3,704,801 3,704,801 18,857,000 0 18,857			•						1,687,000
Maintenance supervision and engineering 590 40,485 40,485 1,103,000 1,103		Distribution						0	18,857,000
116 Maintenance of station equipment 592 30,967 30,967 716,000 716 117 Maintenance of energy storage equipment 592.2 0 0 0 0 118 Maintenance of overhead lines 593 (53,136) (53,136) 7,861,000 7,861 119 Maintenance of underground lines 594 32,230 32,230 635,000 635 120 Maintenance of line transformers 595 16,765 16,765 333,000 333 121 Maintenance of street lighting and signal systems 596 7,638 7,638 175,000 175 122 Maintenance of meters 597 2,505 2,505 40,000 40 123 Maintenance of miscellaneous distribution plant 598 16,479 16,479 424,000 424	114	Distribution expenses	Maintenance supervision and engineering	590	40,485	40,485			1,103,000
117 Maintenance of energy storage equipment 592.2 0 0 0 0 118 Maintenance of overhead lines 593 (53,136) (53,136) 7,861,000 7,861 119 Maintenance of underground lines 594 32,230 32,230 635,000 635 120 Maintenance of line transformers 595 16,765 16,765 333,000 333 121 Maintenance of street lighting and signal systems 596 7,638 7,638 175,000 175 122 Maintenance of meters 597 2,505 2,505 40,000 40 123 Maintenance of miscellaneous distribution plant 598 16,479 16,479 424,000 424									415,000
118 Maintenance of overhead lines 593 (53,136) (53,136) 7,861,000 7,861 119 Maintenance of underground lines 594 32,230 32,230 635,000 635 120 Maintenance of line transformers 595 16,765 16,765 333,000 333 121 Maintenance of street lighting and signal systems 596 7,638 7,638 175,000 175 122 Maintenance of meters 597 2,505 2,505 40,000 40 123 Maintenance of miscellaneous distribution plant 598 16,479 16,479 424,000 424									716,000
119 Maintenance of underground lines 594 32,230 32,230 635,000 635 120 Maintenance of line transformers 595 16,765 16,765 333,000 333 121 Maintenance of street lighting and signal systems 596 7,638 7,638 175,000 175 122 Maintenance of meters 597 2,505 2,505 40,000 40 123 Maintenance of miscellaneous distribution plant 598 16,479 16,479 424,000 424									7 961 000
120 Maintenance of line transformers 595 16,765 16,765 333,000 333 121 Maintenance of street lighting and signal systems 596 7,638 7,638 175,000 175 122 Maintenance of meters 597 2,505 2,505 40,000 40 123 Maintenance of miscellaneous distribution plant 598 16,479 16,479 424,000 424									7,861,000 635,000
121 Maintenance of street lighting and signal systems 596 7,638 7,638 175,000 175 122 Maintenance of meters 597 2,505 2,505 40,000 40 123 Maintenance of miscellaneous distribution plant 598 16,479 16,479 424,000 424			_						333,000
122 Maintenance of meters 597 2,505 2,505 40,000 40 123 Maintenance of miscellaneous distribution plant 598 16,479 16,479 424,000 424									175,000
									40,000
124 Total distribution maintenance expenses 107,656 107,656 11,702,000 0 11,702				598					424,000
	124		Total distribution maintenance expenses		107,656	107,656	11,702,000	0	11,702,000
125 Total distribution expenses 3,812,457 3,812,457 30,559,000 0 30,559,	125		Total distrik	oution expenses	3,812,457	3,812,457	30,559,000	0	30,559,000

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ne lo. 1 Adjus 26 Supervision	FERC Acct #	Total Proforma adjustments Sum of proforma	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change
Adjus		Sum of proforma				
	simeni number	adjustments	D+E	C+F	RR Input and revenue sensitive	G+H
U Supervision	901	6,807	6,807	125,000		125,000
7 Meter reading expenses	902	126,392	126,392	2,684,000		2,684,000
Customer account expenses Customer records and collection expenses	903	378,215	378,215	7,340,000		7,340,000
9 Uncollectible accounts	904	88,510	1,451,162	1,588,000	147,000	1,735,000
Miscellaneous customer accounts expenses	905	6,441	57,804	199,000		199,000
Total customer acc		606,365	2,020,380	11,936,000	147,000	12,083,000
Supervision	907	0	0	0		(
Customer assistance expenses	908	20,336	(26,814,966)	583,000		583,000
Customer service and informational expenses Informational and instructional advertising expenses	909	10,793	16,390	863,000		863,000
Miscellaneous customer service and informational						
expenses	910	2,322	5,038	185,000		185,00
Total customer service and informat		33,451	(26,793,538)	1,631,000	0	1,631,00
Administrative and general salaries	920	(121,538)	(140,413)	23,698,000		23,698,00
Office supplies and expenses	921	22,208	14,419	3,403,000		3,403,00
Administrative expenses transferred—credit	922	(300)	(52,189)	(123,000)		(123,00
Outside services employed	923	2,353	(3,610)	7,103,000		7,103,00
Property insurance	924	1,062,003	1,053,456	2,058,000		2,058,00
Injuries and damages	925	2,477,340	2,507,695	4,714,000		4,714,00
Administrative and general Employee pensions and benefits	926	22,126	21,452	1,210,000		1,210,00
expenses Franchise requirements	927	0	0	0		
Regulatory commission expenses	928	134,152	(306,182)	4,260,000	88,000	4,348,00
Duplicate charges—credit	929	0	0	0		
General advertising expenses	930.1	0	0	0		
Miscellaneous general expenses	930.2	21,496	(374,363)	3,193,000		3,193,00
Rents	931	(159)	(159)	213,000		213,00
Administrative and General maintenance expenses	935	110,706	110,706	8,982,000		8,982,00
Total administrative and ge		3,730,387	2,830,812	58,711,000	88,000	58,799,00
Depreciation expense steam production plant	403, 403.1	2,998,004	10,074,202	16,114,000		16,114,00
Depreciation expense hydraulic production plant	403, 403.1	153,611	(3,793,340)	5,123,000		5,123,00
Depreciation expense other power generation	402 402 1	82,021	(205 177)	C C04 000		6 694 06
Depreciation expenses production plant	403, 403.1		(285,177)	6,684,000		6,684,00
Depreciation expense transmission	403, 403.1	1,184,634	1,989,388 1,485,559	11,914,000		11,914,00
Depreciation expense distribution	403, 403.1	2,849,319		32,588,000		32,588,00
Depreciation expense general plant	403, 403.1 403, 403.1	1,148,810 0	(47,341) 0	15,568,000 0		15,568,00
Depreciation expense common	iation expenses	8,416,399	9,423,291	87,991,000	0	87,991,00
Intangible plant	404, 405	5,294,493	6,142,674	26,901,000		26,901,00
Amortization expense steam production plant	404, 405	3,294,493	0,142,074	20,901,000		20,501,00
Amortization expense steam production plant Amortization expense hydraulic production plant	404, 405	0	0	0		
Amortization expense other power generation		(1,633,354)	(1,632,961)	0		
production plant	404, 405 404, 405	(1,033,334)	(1,632,961)	0		
Amortization expenses Amortization expenses Amortization expenses	404, 405	0	0	0		
Amortization expense distribution Amortization expense general plant	404, 405	0	0	0		
Amortization expense common plant	404, 405	0	0	0		
Amortization of electric plant acquisition adjustments	406	257	257	32,000		32,00
Amortization of property losses, unrecovered plant						
and regulatory costs	407	(877,057)	(877,057)	676,000		676,00
	zation expenses	2,784,339	3,632,913	27,609,000	0	27,609,00
Regulatory debits and credits Regulatory debits and credits	407.3, 407.4	8,695,622	15,942,099	2,845,000		2,845,00
Total regulatory del		8,695,622	15,942,099	2,845,000		2,845,00
Taxes other than income	408.1	2,736,037	(15,954,068)	47,979,000	1,706,000	49,685,00
Income Taxes - federal taxes utility operating income	409.1	(1,715,833)	(2,513,740)	2,449,000		11,320,00
Income Taxes - other taxes utility operating income	409.1	(23)	(23)	(22,000)		(22,00
Taxes	410.1	(1,096,423)	(1,163,231)	6,666,935		6,666,9
Provisions for deferred income taxes, utility operating						
Provisions for deferred income taxes, utility operating Provision for deferred income taxes—credit, utility	411.1	65	65	65		
Provisions for deferred income taxes, utility operating	411.1 411.4	215	215	(318,000)		(318,00
Provisions for deferred income taxes, utility operating Provision for deferred income taxes—credit, utility Investment Tax credit Adj.	411.1 411.4 Total taxes	215 (75,962)	215 (19,630,782)	(318,000) 56,755,000	10,577,000	(318,00 67,332,00
Provisions for deferred income taxes, utility operating Provision for deferred income taxes—credit, utility Investment Tax credit Adj. Gains from disposition of utility plant	411.1 411.4 Total taxes 411.6	215 (75,962) 167	215 (19,630,782) (58,000)	(318,000) 56,755,000 (58,000)	10,577,000	(318,00 67,332,00 (58,00
Provisions for deferred income taxes, utility operating Provision for deferred income taxes—credit, utility Investment Tax credit Adj.	411.1 411.4 Total taxes	215 (75,962)	215 (19,630,782)	(318,000) 56,755,000	10,577,000	(318,000 67,332,000 (58,000

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Α	В			E	F	G	н	<u> </u>
Line No.			FERC Acct #	Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change
1				Sum of proforma			RR Input and	
183	various actives operating meeting	Losses from disposition of allowances	411.9	adjustments 0	D+E	C+F	revenue sensitive	G+H 0
184	items	Revenues from electric plant leased to others	411.9	0	0	0		0
185		Expenses of electric plant leased to others	413	0	0	0		0
186		Other utility operating income	414	0	0	0		0
187 188		Total various utility operati	erating Expenses	37,443,037	(58,000) (50,494,190)	(58,000) 495,941,000	10,812,000	(58,000) 506,753,000
189	Net Opera	eting Income = electric operating revenues - electric ope		(437,623)	(8,891,789)	106,131,000	33,373,000	139,504,000
190	,			, , , , , , , , , , , , , , , , , , ,	(2,22, 7, 22, 7,	, . ,		
192								
193		Organization	301	0	(255,024)	0		0
194 195		Franchises and consents Miscellaneous intangible plant	302 303	457 48,640,354	(266,024) 21,126,414	29,239,000 175,273,000		29,239,000 175,273,000
196			Intangible plant	48,640,812	20,860,390	204,512,000	0	204,512,000
197		Land and land rights	310	91	91	2,349,000		2,349,000
198		Structures and improvements	311	(185)	(73,010)	91,361,000		91,361,000
199		Boiler plant equipment	312	(121)	925,881	126,053,000		126,053,000
200 201		Engines and engine-driven generators Turbogenerator units	313 314	(248) 65	245 189,307	5,000 37,454,000		5,000 37,454,000
202		Accessory electric equipment	315	395	64,148	19,355,000		19,355,000
203		Miscellaneous power plant equipment	316	10,277,512	10,074,001	21,149,000		21,149,000
204		Asset retirement costs for steam production plant	317	0	0	0		0
205			roduction plant	10,277,508	11,180,664	297,726,000	0	297,726,000
206 207		Land and land rights Structures and improvements	330 331	69 3,082,237	50,954 6,677,436	42,019,000 66,794,000		42,019,000 66,794,000
208		Reservoirs, dams, and waterways	332	7	(1,070,852)	126,485,000		126,485,000
209		Water wheels, turbines and generators	333	544	(713,812)	153,703,000		153,703,000
210		Accessory electric equipment	334	(307)	151,704	45,810,000		45,810,000
211 212		Miscellaneous power plant equipment	335 336	5,554,901	6,013,922	15,522,000		15,522,000
212		Roads, railroads and bridges Asset retirement costs for hydraulic production plant	337	190 0	(436,212) 0	2,396,000		2,396,000 0
214			roduction plant	8,637,642	10,673,139	452,729,000	0	452,729,000
215		Land and land rights	340	(152)	(152)	594,000		594,000
216		Structures and improvements	341	(1)	21,021	11,270,000		11,270,000
217 218		Fuel holders, producers, and accessories Prime movers	342 343	371 (239)	1,420 (672)	14,041,000 15,430,000		14,041,000 15,430,000
219		Generators	344	1,257,757	2,228,599	146,733,000		146,733,000
220		Accessory electric equipment	345	(387)	52,822	14,671,000		14,671,000
221		Miscellaneous power plant equipment	346	203	(4,991)	1,118,000		1,118,000
222		Asset retirement costs for other production plant	347	0	0	0		0
223 224		Energy Storage Equipment—production	348 roduction plant	0 1,257,553	2,298,047	203,857,000	0	203,857,000
225		Land and land rights	350	401	665,784	19,504,000	•	19,504,000
226		Structures and improvements	352	52	(300,184)	16,657,000		16,657,000
227		Station equipment	353	48,053,401	54,920,839	236,203,000		236,203,000
228	Electric plant in service	Towers and fixtures	354	(59)	(27,122)	11,218,000		11,218,000
229 230		Poles and fixtures Overhead conductors and devices	355 356	4,728,389 (70)	10,623,104 4,653,004	187,739,000 104,098,000		187,739,000 104,098,000
231		Underground conduit	357	(427)	106,790	2,135,000		2,135,000
232		Underground conductors and devices	358	270	108,223	1,709,000		1,709,000
233		Roads and trails	359	(203)	(1,350)	1,383,000		1,383,000
234		Asset retirement costs for transmission plant	359.1	0	0	0		0
235 236		Land and land rights	nsmission plant 360	52,781,754 241	70,749,089 720,942	580,646,000 7,509,000	0	580,646,000 7,509,000
237		Structures and improvements	361	256	(509,016)	26,775,000		26,775,000
238		Station equipment	362	(154)	5,856,314	100,807,000		100,807,000
239		Storage battery equipment	363	18	(125,393)	2,467,000		2,467,000
240		Poles, towers and fixtures	364	42,337,971	42,411,861	316,799,000		316,799,000
241		Overhead conductors and devices	365 366	(64) (261)	(64) (261)	174,751,000 79,249,000		174,751,000
242			inn l	(261)	(261)	/9,249,000		79,249,000
242		Underground conductors and devices				141 800 000		141 800 000
243		Underground conductors and devices	367	130	130	141,800,000 189,938,000		141,800,000 189,938,000
		9				141,800,000 189,938,000 116,033,000		141,800,000 189,938,000 116,033,000
243 244		Underground conductors and devices Line transformers	367 368	130 (120)	130 (121)	189,938,000		189,938,000

Fig. According Fig.	Α	В			E	F	G	н	1
				FERC Acct #		Total adjustments	Adjusted ROO		ROO after rate change
Leased property on existomers premises 372 0	1		Α	diustment number	•	D+F	C+F	•	G+H
Asset retirement costs for distribution plant 374 0	248							revenue sensitive	0
									42,569,000
Land and land rights 389			Asset retirement costs for distribution plant						0
Structures and improvements 390			Land and land rights					<u> </u>	1,259,952,000 6,962,000
Office furniture and equipment 391			=						81,067,000
Store sequipment 394 390 333,800 2847,000 2857,000 2958,000 2	254		i i	391					50,586,000
Tools, shop and garage equipment 394 1990 33,309 10,988,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,948 2,103,000 2,1	255		Transportation equipment			1,777,698	42,283,000		42,283,000
Laboratory equipment 395 238,500 228,847 2,152,000 2,256,000 2,2									2,874,000
Power operated equipment 396 503 (150,670) 20,554,000 22,054,000 22,054,000 22,054,000 23,000 24,000 24,000 25,000			, , , , , , , , , , , , , , , , , , , ,						10,988,000
Communication equipment 397 11,043,858 4,710,144 78,251,000 72, 265 14,000 14									2,152,000 20,564,000
Miscellaneous equipment 388 303 11,412 431,000									78,251,000
Asset retirement costs for general plant 399.1									431,000
See	262		Other tangible property	399	0	0	0		0
			Asset retirement costs for general plant						0
Intangible plant 101.1 0 0 0 0 0 0 0 0 0									296,158,000
Stam production plant 101.1 0								0	3,295,580,000
Property under capital leases									0
Property under capital leases Other production plant 101.1 0 0 0 0 0 0 0 0 0									0
Transmission plant							ū		0
General plant 101.1 0 0 0 0 0 0 0 0 0	270			101.1	0	0	0		0
Total property under capital leases	271		Distribution plant	101.1	0	0	0		0
Electric plant purchased or sold Electric plant purchased or sold 102			,						0
Electric plant purchased or sold 0 0 0 0 0 0 0 0 0	273		Total property u	ınder capital leases	0	00	0	0	0
Total electric plant purchased or sold 0	274 E	Electric plant purchased or sold		102		_	_		
Intangible plant 104 0 0 0 0 0 0 0 0 0	275			t nurchasad or sold				•	<u>0</u>
Steam production plant 104 0	_							<u> </u>	0
Flectric plant leased to other Hydraulic production plant 104 0 0 0 0 0 0 0 0 0									0
Transmission plant	278		Hydraulic production plant	104	0	0	0		0
Distribution plant 104 0 0 0 0 0 0 0 0 0	- 1	Electric plant leased to others					-		0
Seam production plant 104 0 0 0 0 0 0 0 0 0			· · · · · · · · · · · · · · · · · · ·				-		0
Total electric plant leased to others 0									0
Steam production plant 105 0 0 0 0 0 0 0 0 0	_								0
Electric plant held for future use Hydraulic production plant 105 0 0 0 0 0 0 0 0 0								<u> </u>	0
Transmission plant 105 0 0 0 0 0 0 0 0 0					0	0	0		0
Transmission plant 105 0 0 0 0 0 0 0 0 0	286	lectric plant held for future use	Other production plant	105	0	0	0		0
General plant 105 0 0 0 0 0 0 0 0 0	287	•							0
Completed construction not classified O O O O O O O O O O O O O O O O O O			· ·						0
Completed construction not classified Completed construction not classified 106 0 0 0	_							•	<u>0</u>
Completed Construction not classified 106 0 0 0 0		Completed construction not	Total electric	piant for future use	U	U	U	U	
Total completed construction not classified 0 0 0 0 0	291	•	Completed construction not classified	106	0	0	0		0
294 Construction work in progress Hydraulic production plant 107 0 0 0 295 Other production plant 107 0 0 0 297 Transmission plant 107 0 0 0 298 Distribution plant 107 0 0 0	292			ction not classified	0	0		0	0
295 Construction work in progress Other production plant 107 0 0 0 297 Transmission plant 107 0 0 0 298 Distribution plant 107 0 0 0									0
Construction work in progress Transmission plant 107 0 0 0 0 0 0 0 0 0									0
297 Distribution plant 107 0 0 0		Construction work in progress			-		ū		0
					-		0		0
298	298		General plant	107	0	0	0		0
Total construction work in progress 0 0 0 0 0								0	0
300 Steam production plant 108 (23,480,823) (25,712,585) (228,086,000) (22				108	(23,480,823)	(25,712,585)	(228,086,000)		(228,086,000)
		Accumulated provision for							(93,978,000)
302 depreciation of electric utility Other production plant 108 225,588 (3,208,030) (90,787,000) (9									(90,787,000)
l Diant I		plant							(145,379,000)
									(358,902,000) (81,752,000)
								0	(998,884,000)
	307		Intangible plant	111	(10,387,328)	(11,252,526)	(68,331,000)		(68,331,000)
307	308		Steam production plant	111	0	0	0		0
308 Steam production plant 111 0 0 0	309	Accumulated provision for	Hydraulic production plant	111	0	0	0		0

Α	В			E	F	G	н	<u> </u>
Line No.			FERC Acct #	Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change
1				Sum of proforma			RR Input and	
			stment number	adjustments	D+E	C+F	revenue sensitive	G+H
310	amortization of electric utility	Other production plant	111	0	0	0		0
311	plant	Transmission plant	111	0	0	0		0
312		Distribution plant	111	0	0	0		0
313		General plant	111	0	0	0		0
314		Total accumulated provision for amortization of ele	ctric utility plant	(10,387,328)	(11,252,526)	(68,331,000)	0	(68,331,000)
315	Electric plant acquisition			_	_	_		_
24.5	adjustments	Electric plant acquisition adjustments	114	0	0	0		0
316		Total Electric plant acquisit	ion adjustments	0	0	0	0	0
317	Accumulated provision for asset acquisition adjustments	Accumulated provision for asset acquisition adjustments	115	0	0	0		0
318		Total accumulated provision for asset acquisit	-	0	0	0	0	0
319		Total accumulated provision for asset acquisit	Net Plant	198,564,915	169,008,990	2,228,365,000	0	2,228,365,000
320	Fuel stock	Fuel stock	151	0	0	0		0
321	i dei stock	ruei stock	Total fuel stock	0	0	0	0	0
	Plant materials and operating		Total fuel stock					
322	supplies	Plant materials and operating supplies	154	0	0	0		0
323	Supplies	Total plant materials and op		0	0	0	0	0
324	Prepayments	Prepayments	165	0	0	0		0
325	.,.,		tal prepayments	0	0	0	0	0
326			d accrued assets	0	0	0	0	0
327		Other regulatory assets	182.3	52,944,173	52,395,186	80,242,000		80,242,000
328	Deferred debits	Miscellaneous deferred debits	186	(544,531)	(544,531)	79,000		79.000
329		Accumulated deferred income taxes	190	4,052,000	4,052,000	4,052,000		4,052,000
330		Total	deferred debits	56,451,642	55,902,655	84,373,000	0	84,373,000
331		Accumulated provision for property insurance	228.1	0	0	0		0
332		Accumulated provision for injuries and damages	228.2	0	0	0		0
333	Other non-current liabilities	Accumulated provision for pensions and benefits	228.3	0	0	0		0
334		Accumulated miscellaneous operating provisions	228.4	0	0	0		0
335		Asset retirement obligations	230	0	0	0		0
336		Other non o	urrent liabilities	0	0	0	0	0_
337	Customer deposits	Customer deposits	235	(425)	(451)	(1,999,000)		(1,999,000)
338		Current and a	ccrued liabilities	56,451,218	55,902,204	82,374,000	0	82,374,000
339		Deferred credits	253	0	0	0		0
240		Accumulated deferred income taxes—accelerated						
340		amortization property	281	0	0	0		0
			202	· ·	ŭ	ŭ		ŭ
341	Deferred credits	Accumulated deferred income taxes—other property	282	(48,513,444)	(45,831,715)	(459,861,000)		(459,861,000)
342		Accumulated deferred income taxes—other	283	(2,738,984)	(2,506,841)	(7,627,000)		(7,627,000)
343		Accumulated deferred investment tax credits	255	0	0	0		0
344		Customer advances for construction	252	(27)	1,445	(939,000)		(939,000)
345		Other regulatory liabilities	254	(5,399,668)	(5,399,668)	(5,465,000)		(5,465,000)
346			deferred credits	(56,652,123)	(53,736,779)	(473,892,000)	0	(473,892,000)
347	Working capital allowance	Working capital allowance	N/A	(9)	(3,752,479)	40,710,000		40,710,000
348		Total working c		(9)	(3,752,479)	40,710,000	0	40,710,000
349			Rate base	198,364,001	167,421,936	1,877,557,000	0	1,877,557,000
350				0	0	0		0
351		·	irement Impact	20,093,136	28,242,472	44,185,434	(44,205,694)	(20,260)
352		Cha	nge in Rate Base	198,364,001	167,421,936	1,877,557,000	0	1,877,557,000
353			ROR	-0.75%	-1.11%	5.65%	1.78%	7.43%

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Α	В									
Line				Residential	General	Large Gen	Extra Large	Pumping	Street & Area	
No.			FERC Acct #	Service	Service	Service	Gen Service	Service	Lights	Total
				Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	
1		I								
2		Residential sales	440	232,554,000						232,554,000
3		Commercial and industrial sales	442		77,796,000	133,266,000	69,248,000	12,229,000		292,539,000
4		Public street and highway lighting	444						6,629,000	6,629,000
5		Other sales to public authorities	445							0
6		Sales to railroads and railways	446							0
7		Interdepartmental sales	448							0
8		Total sales to ultima		232,554,000	77,796,000	133,266,000	69,248,000	12,229,000	6,629,000	531,722,000
9		Sales for resale	447	22,825,057	5,925,672	13,037,453	10,179,291	1,330,379	171,148	53,469,000
10			s of electricity	255,379,057	83,721,672	146,303,453	79,427,291	13,559,379	6,800,148	585,191,000
11		Provision for rate refunds	449.1	0	0 724 672	0	0	12 550 270		0
12	Electric operating revenues	Total revenues net of provision fo		255,379,057	83,721,672	146,303,453	79,427,291	13,559,379 0	6,800,148	585,191,000
13		Forfeited discounts	450	0	0	0	0			0
14		Miscellaneous service revenues	451	121,720	29,610	40,693	7,244	6,211	8,521	214,000
15		Sales of water and water power	453	104,292	24,739	54,351	37,595	4,635	389	226,000
16		Rent from electric property	454	853,453	207,189	292,183	62,025	43,139	57,011	1,515,000
17		Interdepartmental rents	455	0	E44 00C	000 150	626 570	112 105	F7 44C	4 222 000
18		Other electric revenues	456	2,014,425	511,896	990,158	636,579	112,495	57,446	4,323,000
19		Davanues from transmission of electricity of others	456.1	4 527 244	1 175 264	2 504 075	2.017.476	262.046	24.105	10 602 000
20		Revenues from transmission of electricity of others Regional transmission service revenues	457.1	4,527,244 0	1,175,264 0	2,584,975 0	2,017,476 0	263,846 0	34,195 0	10,603,000
		1 5	457.1	0		0	0	0	0	0
21 22		Miscellaneous revenues Total other opera		7,621,134	1,948,698	3,962,360	2,760,920	430,325	157,563	16,881,000
23		Total electric opera		263,000,191	85,670,370	150,265,813	82,188,211	13,989,705	6,957,710	602,072,000
24		Operation supervision and engineering	500	143,517	34,043	74,792	51,735	6,378	535	311,000
25		Fuel	501	9,188,260	2,371,474	5,217,165	4,044,598	526,948	66,556	21,415,000
26		Steam expenses	502	1,202,587	285,262	626,716	433,506	53,443	4,486	2,606,000
27		Steam from other sources	503	0	0	0	0	0	0	0
28		Steam transferred—credit	504	0	0	0	0	0	0	0
29		Electric expenses	505	337,795	80,127	176,039	121,768	15,012	1,260	732,000
30		Miscellaneous steam power expenses	506	540,380	128,182	281,614	194,795	24,015	2,016	1,171,000
31		Rents	507	4,615	1,095	2,405	1,663	205	17	10,000
32			508							
		Operation supplies and expenses (non-major only)		0	0	0	0	0	0	0
33		Total steam power generation operation expenses		11,417,153	2,900,182	6,378,730	4,848,064	626,000	74,871	26,245,000
34		Maintenance supervision and engineering	510	167,052	39,626	87,057	60,218	7,424	623	362,000
35		Maintenance of structures	511	233,042	55,279	121,447	84,006	10,356	869	505,000
36		Maintenance of boiler plant	512	1,868,947	443,327	973,984	673,714	83,056	6,972	4,050,000
37		Maintenance of electric plant	513	215,967	51,229	112,549	77,851	9,598	806	468,000
38		Maintenance of miscellaneous steam plant Total steam power generation maintenance expen	514	383,019	90,855	199,607	138,070	17,021	1,429	830,000
39				2,868,027	680,315	1,494,644	1,033,860	127,455	10,699	6,215,000
40		Generation - steam product		14,285,179	3,580,497	7,873,374	5,881,924	753,455	85,570 4,022	32,460,000
41		Operation supervision and engineering Water for power	535 536	1,078,452 262,114	255,816 62,175	562,025 136,598	388,758	47,926 11.649		2,337,000 568,000
42		Hydraulic expenses	537	2,989,393	62,175 709,104	1,557,893	94,486 1,077,610	11,648 132,849		6,478,000
43 44		Electric expenses	538	2,989,393	585,410	1,557,893	1,077,610 889,635	109,675	•	5,348,000
44		Miscellaneous hydraulic power generation expenses	I	2,467,933 345,178	81,879	1,286,139	124,429	15,340		5,348,000 748,000
46		Rents	540	2,071,993	491,491	1,079,799	746,908	92,080		4,490,000
47		Total hydraulic power generation operation expen		9,215,064	2,185,875	4,802,341	3,321,826	409,518		19,969,000
48	Generation production	Maintenance supervision and engineering	541	319,336	75,749	166,419	115,114	14,191	1,191	692,000
	Generation production	I	- · · ·	313,330	. 5,, 15	200,123		1-1,131	-,	552,000

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Α	В									
Line				Residential	General	Large Gen	Extra Large	Pumping	Street & Area	
			FERC Acct #	Service	Service	Service	Gen Service	Service	Lights	Total
No.				Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	
1										
49	expenses	Maintenance of structures	542	229,811	54,513	119,764	82,842	10,213	857	498,000
50		Maintenance of reservoirs, dams and waterways	543	572,221	135,735	298,207	206,273	25,430	2,135	1,240,000
51		Maintenance of electric plant	544	1,122,753	266,324	585,112	404,727	49,895	4,188	2,433,000
52		Maintenance of miscellaneous hydraulic plant	545	359,945	85,381	187,582	129,752	15,996	1,343	780,000
53		Total hydraulic power generation maintenance ex	penses	2,604,067	617,702	1,357,084	938,708	115,725	9,714	5,643,000
54		Generation - hydraulic power produc	tion expenses	11,819,131	2,803,577	6,159,424	4,260,534	525,243	44,091	25,612,000
55		Operation supervision and engineering	546	87,218	20,689	45,453	31,440	3,876	325	189,000
56		Fuel	547	21,690,826	5,631,211	12,389,592	9,673,458	1,264,270	162,643	50,812,000
57		Generation expenses	548	727,736	172,624	379,252	262,333	32,341	2,715	1,577,000
58		Operation of energy storage equipment	548.1	0	0	0	0	0	0	0
59		Miscellaneous other power generation expenses	549	413,476	98,079	215,479	149,049	18,375	1,542	896,000
60		Rents	550	14,306	3,393	7,455	5,157	636	53	31,000
61		Total other power generation operation expenses		22,933,561	5,925,996	13,037,231	10,121,436	1,319,497	167,279	53,505,000
62		Maintenance supervision and engineering	551	251,039	59,548	130,826	90,494	11,156	936	544,000
63		Maintenance of structures	552	41,071	9,742	21,404	14,805	1,825	153	89,000
64		Maintenance of generating and electric plant	553	2,203,512	522,688	1,148,339	794,317	97,924	8,220	4,775,000
65		Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0
		Maintenance of miscellaneous other power	554							
66		generation plant	554	147,208	34,919	76,716	53,065	6,542	549	319,000
67		Total other power generation maintenance expens	ses	2,642,830	626,897	1,377,285	952,681	117,448	9,859	5,727,000
68		Generation - other produc	tion expenses	25,576,391	6,552,893	14,414,516	11,074,118	1,436,944	177,138	59,232,000
69		Purchased power	555	30,216,125	7,844,486	17,259,161	13,475,486	1,761,174	226,568	70,783,000
70		Power purchased for storage operations	555.1	0	0	0	0	0	0	0
71		System control and load dispatching	556	239,964	56,921	125,055	86,502	10,664	895	520,000
72		Other expenses	557	2,651,103	632,825	1,390,455	970,795	120,266	10,557	5,776,000
73		Generation - other power su	pply expenses	33,107,192	8,534,232	18,774,670	14,532,782	1,892,104	238,020	77,079,000
74		Total power generation produc		84,787,893	21,471,199	47,221,984	35,749,358	4,607,747	544,818	194,383,000
75		Operation supervision and engineering	560	781,319	179,579	383,609	249,616	30,172	1,705	1,626,000
76		Load dispatch—reliability	561.1	1,192,640	274,117	585,559	381,026	46,055	2,603	2,482,000
77		Load dispatch—monitor and operate transmission	561.2	1,442	331	708	461	56	3	3,000
78			561.3							
		Load dispatch—transmission service and scheduling	5	18,260	4,197	8,965	5,834	705	40	38,000
79		Scheduling, system control and dispatch services	561.4	24,026	5,522	11,796	7,676	928	52	50,000
80		Reliability planning and standards development	561.5	15,857	3,645	7,785	5,066	612	35	33,000
81		Transmission service studies	561.6	0	0	0	0	0	0	0
82		Generation interconnection studies	561.7	0	0	0	0	0	0	0
83		Reliability planning and standards development	561.8							
		services		0	0	0	0	0	0	0
84		Station expenses	562	188,362	43,293	92,481	60,178	7,274	411	392,000
85		Overhead line expense	563	123,012	28,273	60,396	39,300	4,750	268	256,000
86		Underground line expenses	564	0	0	0	0	0	0	0
87	Transmission expenses	Transmission of electricity by others	565	5,152,489	1,337,651	2,943,052	2,297,856	300,318	38,635	12,070,000
88	ransimssion expenses	Miscellaneous transmission expenses	566	2,018,166	463,856	990,873	644,766	77,934	4,405	4,200,000
89		Rents	567	56,701	13,032	27,839	18,115	2,190	124	118,000
90		Total transmission operation expenses		9,572,273	2,353,497	5,113,064	3,709,893	470,993	48,281	21,268,000
91		Maintenance supervision and engineering	568	216,713	49,809	106,401	69,236	8,369	473	451,000
92		Maintenance of structures	569	229,687	52,791	112,771	73,380	8,870	501	478,000
93		Maintenance of computer hardware	569.1	0	0	0	0	0	0	0
94		Maintenance of computer software	569.2	0	0	0	0	0	0	0

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Α	В									
Line				Residential	General	Large Gen	Extra Large	Pumping	Street & Area	
No.			FERC Acct #	Service	Service	Service	Gen Service	Service	Lights	Total
				Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	
1		Transition of the state of the								_
95		Maintenance of communication equipment	569.3	0	0	0	0	0	0	0
96		Maintenance of miscellaneous regional transmission plant	569.4	0	0	0	0	0	0	0
97		Maintenance of station equipment	570	324,348	74,548	159,247	103,623	12,525	708	675,000
98		Maintenance of overhead lines	571	314,738	72,340	154,529	100,553	12,323	687	655,000
99		Maintenance of underground lines	572	0	72,540	0	0	0	0	055,000
100		Maintenance of miscellaneous transmission plant	573	24,987	5,743	12,268	7,983	965	55	52,000
101		Total transmission maintenance expenses		1,110,472	255,231	545,216	354,775	42,882	2,424	2,311,000
102		Total transmiss	ion expenses	10,682,745	2,608,728	5,658,280	4,064,667	513,875	50,705	23,579,000
103		Operation supervision and engineering	580	1,985,392	436,392	605,992	178,374	81,894	19,956	3,308,000
104		Load dispatching	581	0	0	0	0	0	0	0
105		Station expenses	582	319,809	67,885	132,225	33,186	11,738	157	565,000
106		Overhead line expenses	583	1,697,365	413,458	856,180	158,202	102,552	36,243	3,264,000
107		Underground line expenses	584	562,115	136,924	278,725	52,098	33,962	5,175	1,069,000
108		Street lighting and signal system expenses	585	0	0	0	0	0	7,000	7,000
109		Meter expenses	586	1,591,942	309,875	28,259	2,927	27,996	0	1,961,000
110		Customer installations expenses	587	595,075	100,733	1,963	0	5,228	0	703,000
111		Miscellaneous distribution expenses	588	3,776,927	830,175	1,152,814	339,331	155,791	37,964	6,293,000
112		Rents	589	788,951	192,179	398,252	252,688	47,667	7,264	1,687,000
113	Distribution expenses	Total distribution operation expenses		11,317,576	2,487,621	3,454,411	1,016,806	466,828	113,758	18,857,000
114	•	Maintenance supervision and engineering	590	574,480	139,839	273,704	52,652	33,338	28,987	1,103,000
115		Maintenance of structures	591	230,538	48,936	95,316	31,635	8,462	113	415,000
116		Maintenance of station equipment	592	405,279	86,028	167,563	42,055	14,876	199	716,000
117		Maintenance of Energy Storage Equipment	592.2	0	0	0	0	0	0	0
118		Maintenance of overhead lines	593	4,087,926	995,769	2,062,020	381,013	246,985	87,287	7,861,000
119		Maintenance of underground lines	594	333,903	81,335	165,567	30,947	20,174	3,074	635,000
120 121		Maintenance of line transformers Maintenance of street lighting and signal systems	595 596	209,371 0	71,607 0	33,830 0	0 0	16,466 0	1,725 175,000	333,000
121		Maintenance of meters	597	32,472	6,321	576	60	571	175,000	175,000 40,000
123		Maintenance of miscellaneous distribution plant	598	220,834	53,755	105,213	20,240	12,815	11,143	424,000
124		Total distribution maintenance expenses	338	6,094,805	1,483,590	2,903,790	558,602	353,686	307,527	11,702,000
125		Total distribut	ion expenses	17,412,380	3,971,212	6,358,201	1,575,408	820,514	421,285	30,559,000
126		Supervision	901	105,039	16,231	776	1,679	1,117	159	125,000
127		Meter reading expenses	902	2,158,809	365,440	7,121	133,663	18,967	0	2,684,000
128	Customer account expenses	Customer records and collection expenses	903	6,261,852	936,585	54,840	3,596	70,499	12,629	7,340,000
129		Uncollectible accounts	904	694,528	232,340	398,002	206,811	36,522	19,798	1,588,000
130		Miscellaneous customer accounts expenses	905	169,837	25,403	1,487	18	1,912	343	199,000
131		Total customer accor	unt expenses	9,390,065	1,575,998	462,225	345,766	129,018	32,928	11,936,000
132		Supervision	907	0	0	0	0	0	0	0
133		Customer assistance expenses	908	497,564	74,421	4,358	52	5,602	1,003	583,000
134	Customer service and	Informational and instructional advertising expenses								
134	informational expenses		909	736,531	110,163	6,450	78	8,292	1,485	863,000
135		Miscellaneous customer service and informational								
		expenses	910	157,889	23,615	1,383	17	1,778	318	185,000
136		Total customer service and informatio		1,391,985	208,199	12,191	147	15,672	2,807	1,631,000
137		Administrative and general salaries	920	14,501,389	2,910,765	3,674,063	1,900,010	458,149	253,624	23,698,000
138		Office supplies and expenses	921	2,037,313	421,214	557,145	272,285	69,641	45,402	3,403,000
139		Administrative expenses transferred—credit	922	(74,961)	(15,044)	(19,225)	(10,186)	(2,363)	(1,222)	(123,000)

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Α	В									
Line				Residential	General	Large Gen	Extra Large	Pumping	Street & Area	
No.			FERC Acct #	Service	Service	Service	Gen Service	Service	Lights	Total
ı				Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	
1		T								
140		Outside services employed	923	4,311,695	868,472	1,120,583	593,473	137,173	71,603	7,103,000
141		Property insurance	924	1,076,267	252,432	434,338	209,766	48,338	36,859	2,058,000
142		Injuries and damages	925	2,622,288	574,698	885,898	466,230	100,085	64,799	4,714,000
143	Administrative and general	Employee pensions and benefits	926	676,728	151,922	227,919	101,920	27,822	23,690	1,210,000
144	expenses	Franchise requirements	927	0	0	0	0	0	0	0
145		Regulatory commission expenses	928	2,090,583	527,641	921,312	591,170	95,824	33,470	4,260,000
146		Duplicate charges—credit	929	0			•			0
147		General advertising expenses	930.1	0	0	0	0	0	0	0
148		Miscellaneous general expenses	930.2	1,930,934	400,561	513,900	230,750	66,905	49,951	3,193,000
149		Rents	931	129,810	26,052	33,291	17,638	4,092	2,117	213,000
150		Maintenance of general plant	932	5,428,464	1,098,492	1,433,711	754,043	174,396	92,895	8,982,000
151		Total administrative and gene		34,730,510	7,217,205	9,782,937	5,127,100	1,180,062	673,186	58,711,000
152		Depreciation expense steam production plant	403, 403.1	7,436,103	1,763,893	3,875,252	2,680,550	330,461	27,740	16,114,000
153		Depreciation expense hydraulic production plant	403, 403.1	2,364,103	560,781	1,232,029	852,207	105,061	8,819	5,123,000
154		Depreciation expense other power generation	402 402 4	2.004.455	724 652	1 607 424	1 111 070	127.072	11 506	C CO4 000
455	Depreciation expenses	production plant	403, 403.1	3,084,455	731,653	1,607,434	1,111,878	137,073	11,506	6,684,000
155		Depreciation expense transmission	403, 403.1	5,724,864	1,315,806	2,810,776	1,828,985	221,073	12,495	11,914,000
156		Depreciation expense distribution	403, 403.1	19,064,735	4,525,218	5,924,855	1,069,226	908,989	1,094,977	32,588,000
157		Depreciation expense general plant	403, 403.1	9,487,701	1,904,111	2,433,238	1,289,183	299,055	154,712	15,568,000
158 159		Depreciation expense common Total depreciat	403, 403.1	47,161,962	10,801,463	17,883,584	8,832,028	2,001,712	1,310,250	87,991,000
160		Intangible plant	404, 405	15,456,687		4,817,350	2,345,025			
				15,450,087	3,312,111	4,817,350	2,345,025	569,466	400,361	26,901,000
161 162		Amortization expense steam production plant	404, 405							0
102		Amortization expense hydraulic production plant	404, 405							U
163		Amortization expense other power generation	404, 405	0	0	0	0	0	0	0
164		production plant		U	U	U	U	U	U	0
164 165	Amortization expenses	Amortization expense distribution	404, 405							0
166	Amortization expenses	Amortization expense distribution	404, 405 404, 405							0
167		Amortization expense general plant	404, 405							0
167		Amortization expense common plant Amortization of electric plant acquisition	404, 405							U
168		1	406	14,767	3,503	7,696	5,323	656	55	32,000
		Amortization of property losses, unrecovered plant	400	14,767	3,303	7,090	3,323	030	55	32,000
169		and regulatory costs	407	353,526	82,917	142,669	68,903	15,878	12,107	676,000
170		Total amortizat		15,824,980	3,398,531	4,967,715	2,419,251	586,000	412,523	27,609,000
170			ion expenses	13,024,300	3,330,331	4,507,715	2,413,231	300,000	412,323	27,003,000
171	Regulatory debits and credits	Regulatory debits and credits	407.3, 407.4	3,096,945	462,222	(411,025)	(320,643)	20,885	(3,384)	2,845,000
172		Total regulatory debit		3,096,945	462,222	(411,025)	(320,643)	20,885	(3,384)	2,845,000
173		Taxes other than income	408.1	22,593,392	6,294,529	11,320,692	6,042,723	1,099,634	628,029	47,979,000
1/3			406.1	22,393,392	0,294,329	11,520,692	0,042,723	1,099,654	020,029	47,373,000
174		Income Taxes - federal taxes utility operating income	409.1	(317,030)	784,336	1,342,422	496,273	69,132	73,867	2,449,000
		lincome	403.1	(317,030)	764,330	1,342,422	490,273	09,132	73,807	2,443,000
175		Income Taxes - other taxes utility operating income	409.1	(10,152)	(2,408)	(5,291)	(3,660)	(451)	(38)	(22,000)
	Taxes	Provisions for deferred income taxes, utility	405.1	(10,132)	(2,400)	(3,291)	(3,000)	(431)	(30)	(22,000)
176		operating income	410.1	(863,063)	2,135,226	3,654,525	1,351,021	188,200	201,092	6,667,000
		Provision for deferred income taxes—credit, utility	710.1	(505,005)	2,133,220	3,034,323	1,551,021	100,200	201,092	0,007,000
177		operating income	411.1							0
178		Investment Tax credit Adj.	411.1	41,166	(101,845)	(174,312)	(64,440)	(8,977)	(9,592)	(318,000)
±,5 [The state of the first of the f	744.7	12,200	(101,043)	(17-1,312)	(0-1,-1-10)	(0,311)	(3,332)	(313,030)

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Α	В		_							
Lina				Residential	General	Large Gen	Extra Large	Pumping	Street & Area	
Line			FERC Acct #	Service	Service	Service	Gen Service	Service	Lights	Total
No.				Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	
1										
179			Total taxes	21,444,312	9,109,838	16,138,036	7,821,917	1,347,538	893,359	56,755,000
180		Gains from disposition of utility plant	411.6	(32,990)	(8,025)	(11,029)	(1,963)	(1,683)	(2,309)	(58,000)
181		Losses from disposition of utility plant	411.7							0
182	Various utility operating	Gains from disposition of allowances	411.8							0
183	income items	Losses from disposition of allowances	411.9							0
184		Revenues from electric plant leased to others	412							0
185		Expenses of electric plant leased to others	413							0
186		Other utility operating income	414							0
187		Total various utility operating		(32,990)	(8,025)	(11,029)	(1,963)	(1,683)	(2,309)	(58,000)
188			ating Expenses	245,890,786	60,816,570	108,063,100	65,613,036	11,221,341	4,336,167	495,941,000
189	Net Operating I	Income = electric operating revenues - electric opera	iting expenses	17,109,405	24,853,800	42,202,713	16,575,175	2,768,363	2,621,544	106,131,000
190										
192		In a start of	201							•
193		Organization	301	42 522 204	2 240 222	7.04.4.24.2	4 047 702	504.040	62.552	0
194		Franchises and consents	302	13,532,384	3,210,232	7,014,213	4,817,702	601,918	62,552	29,239,000
195		Miscellaneous intangible plant	303	101,227,740	21,569,244	31,092,498	15,162,541	3,671,694	2,549,282	175,273,000
196 197			tangible plant	114,760,124 1,083,989	24,779,476	38,106,711	19,980,243	4,273,612	2,611,834	204,512,000
197		Land and land rights Structures and improvements	310 311	42,160,222	257,130 10,000,687	564,911 21,971,387	390,754 15,197,823	48,173 1,873,604	4,044 157,277	2,349,000 91,361,000
199		Boiler plant equipment	312	58,169,486	13,798,192	30,314,459	20,968,807	2,585,057	217,000	126,053,000
200		Engines and engine-driven generators	313	2,307	547	1,202	832	103	217,000	5,000
201		Turbogenerator units	314	17,283,840	4,099,843	9,007,304	6,230,440	768,095	64,477	37,454,000
202		Accessory electric equipment	315	8,931,722	2,118,664	4,654,680	3,219,687	396,927	33,320	19,355,000
203		Miscellaneous power plant equipment	316	9,759,597	2,315,042	5,086,118	3,518,118	433,717	36,408	21,149,000
			313	3,733,337	2,023,012	3,000,220	3,313,113	.55,7 17	30, 100	,,,
204		Asset retirement costs for steam production plant	317	0	0	0	0	0	0	0
205		Steam pro	duction plant	137,391,164	32,590,104	71,600,062	49,526,461	6,105,675	512,534	297,726,000
206		Land and land rights	330	19,390,444	4,599,543	10,105,140	6,989,824	861,713	72,335	42,019,000
207		Structures and improvements	331	30,823,325	7,311,499	16,063,275	11,111,124	1,369,791	114,986	66,794,000
208		Reservoirs, dams, and waterways	332	58,368,840	13,845,480	30,418,351	21,040,670	2,593,916	217,743	126,485,000
209		Water wheels, turbines and generators	333	70,929,089	16,824,855	36,964,002	25,568,360	3,152,095	264,599	153,703,000
210		Accessory electric equipment	334	21,139,871	5,014,519	11,016,837	7,620,454	939,458	78,862	45,810,000
211		Miscellaneous power plant equipment	335	7,162,914	1,699,091	3,732,882	2,582,071	318,320	26,721	15,522,000
212		Roads, railroads and bridges	336	1,105,678	262,274	576,214	398,573	49,136	4,125	2,396,000
213		Asset retirement costs for hydraulic production							_	_
		plant	337	0	0	0	0	0	0	0
214		Hydraulic pro		208,920,162	49,557,262	108,876,700	75,311,075	9,284,430	779,371	452,729,000
215		Land and land rights	340	274,112	65,021	142,851	98,811	12,182	1,023	594,000
216		Structures and improvements	341	5,200,750	1,233,653	2,710,320	1,874,755	231,122	19,401	11,270,000
217		Fuel holders, producers, and accessories	342	6,479,479	1,536,976	3,376,717	2,335,708	287,949	24,172	14,041,000
218 219		Prime movers Generators	343 344	7,120,459 67,712,654	1,689,020	3,710,757	2,566,767	316,434	26,563 252,600	15,430,000
219		Accessory electric equipment	l l	6,770,204	16,061,895	35,287,788	24,408,907	3,009,156	252,600 25.256	146,733,000
220		Miscellaneous power plant equipment	345 346	515,922	1,605,938 122,380	3,528,226 268,868	2,440,508 185,978	300,868 22,928	25,256 1 925	14,671,000
221		Asset retirement costs for other production plant	346	515,922	122,380	208,808	185,978	22,928	1,925 0	1,118,000
223		Energy Storage Equipment—production	348	0	0	0	0	0	0	0
223		0, 0 11	duction plant	94,073,579	22,314,883	49,025,526	33,911,434	4,180,638	350,939	203,857,000
225		Land and land rights	350	9,371,979	2,154,061	4,601,425	2,994,169	361,911	20,455	19,504,000
223		Teana and land rights	330	9,311,313	2,134,001	4,001,423	2,334,103	301,311	20,433	19,504,000

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Α	В									
Line				Residential	General	Large Gen	Extra Large	Pumping	Street & Area	
No.			FERC Acct #	Service	Service	Service	Gen Service	Service	Lights	Total
				Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	
1		Te	1							
226		Structures and improvements	352	8,003,951	1,839,633	3,929,755	2,557,110	309,083	17,469	16,657,000
227	Electric plant in service	Station equipment	353	113,499,258	26,086,735	55,725,511	36,260,855	4,382,916	247,724	236,203,000
228		Towers and fixtures	354	5,390,426	1,238,939	2,646,574	1,722,138	208,158	11,765	11,218,000
229		Poles and fixtures	355	90,211,543	20,734,273 11,496,793	44,291,782	28,820,873	3,483,632	196,896	187,739,000
230		Overhead conductors and devices	356	50,020,727		24,559,020	15,980,671	1,931,613	109,175	104,098,000
231		Underground conduit	357 358	1,025,901	235,794	503,694	327,756	39,616	2,239	2,135,000
232		Underground conductors and devices		821,201	188,745	403,191	262,358	31,712	1,792	1,709,000
233 234		Roads and trails Asset retirement costs for transmission plant	359 359.1	664,553 0	152,741 0	326,280 0	212,312 0	25,663 0	1,450 0	1,383,000 0
235		·	Transmission plant	279,009,539	64,127,714	136,987,232	89,138,244	10,774,304	608,967	580,646,000
236		Land and land rights	360	4,130,363	1,006,106	2,084,954	0	249,549	38,027	7,509,000
237		Structures and improvements	361	14,873,888	3,157,254	6,149,619	2,041,000	545,941	7,298	26,775,000
238		Station equipment	362	57,060,070	12,112,041	23,591,522	5,921,000	2,094,371	27,996	100,807,000
239		Storage battery equipment	363	1,356,986	330,545	684,989	0	81,987	12,493	2,467,000
240		Poles, towers and fixtures	364	164,242,945	40,007,588	82,833,767	15,174,672	9,923,250	4,616,777	316,799,000
241		Overhead conductors and devices	365	91,375,927	22,258,067	46,104,793	8,650,175	5,520,762	841,277	174,751,000
242		Underground conduit	366	41,836,916	10,190,965	20,710,323	3,597,905	2,527,708	385,183	79,249,000
243		Underground conductors and devices	367	74,397,754	18,122,390	36,924,841	7,175,080	4,494,973	684,963	141,800,000
244		Line transformers	368	119,422,139	40,843,591	19,296,349	0	9,392,233	983,689	189,938,000
245		Services	369	98,219,601	16,626,470	323,970	0	862,960	0	116,033,000
246		Meters	370	48,009,924	9,345,235	852,245	88,283	844,313	0	59,140,000
247		Installations on customers premises	371	1,716,960	334,210	30,478	3,157	30,195	0	2,115,000
248		Leased property on customers premises	372	0	0	0	0	0	0	0
249		Street lighting and signal systems	373	0	0	0	0	0	42,569,000	42,569,000
250		Asset retirement costs for distribution plant	374	0	0	0	0	0	0	0
251			Distribution plant	716,643,473	174,334,460	239,587,850	42,651,271	36,568,241	50,166,704	1,259,952,000
252		Land and land rights	389	4,242,894	851,517	1,088,143	576,522	133,737	69,187	6,962,000
253		Structures and improvements	390	49,405,155	9,915,249	12,670,562	6,713,143	1,557,263	805,628	81,067,000
254		Office furniture and equipment	391	30,828,934	6,187,139	7,906,461	4,189,017	971,736	502,713	50,586,000
255		Transportation equipment	392	25,768,786	5,171,605	6,608,723	3,501,447	812,239	420,200	42,283,000
256		Stores equipment	393	1,751,519	351,517	449,199	237,995	55,208	28,561	2,874,000
257		Tools, shop and garage equipment	394	6,696,484	1,343,935	1,717,396	909,914	211,075	109,197	10,988,000
258		Laboratory equipment	395	1,311,506	263,210	336,352	178,207	41,339	21,386	2,152,000
259		Power operated equipment	396	12,532,444	2,515,169	3,214,100	1,702,901	395,026	204,361	20,564,000
260		Communication equipment	397	47,688,983	9,570,826	12,230,428	6,479,951	1,503,169	777,643	78,251,000
261		Miscellaneous equipment	398	262,667	52,715	67,364	35,691	8,279	4,283	431,000
262		Other tangible property	399	0	0	0	0	0	0	0
263		Asset retirement costs for general plant	399.1	0	0	0	0	0	0	0
264			General plant	180,489,373	36,222,881	46,288,727	24,524,788	5,689,072	2,943,159	296,158,000
265			ctric plant in service	1,731,287,415	403,926,782	690,472,808	335,043,517	76,875,971	57,973,507	3,295,580,000
266		Intangible plant	101.1							0
267		Steam production plant	101.1							0
268	Donor and a consideration of the Constitution	Hydraulic production plant	101.1							0
	Property under capital leases		101.1							0
270		Transmission plant	101.1							0
271		Distribution plant	101.1							0
272 273		General plant	101.1			0				0
2/3		Total property	under capital leases	0	0	U	0	0	0	0

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Α	В									
Line				Residential	General	Large Gen	Extra Large	Pumping	Street & Area	
No.			FERC Acct #	Service	Service	Service	Gen Service	Service	Lights	Total
NO.				Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	
1										
274	Electric plant purchased or									
2/4	sold	Electric plant purchased or sold	102							0
275		Total electric plan	t purchased or sold	0	0	0	0	0	0	0
276		Intangible plant	104							0
277		Steam production plant	104							0
278		Hydraulic production plant	104							0
279	Electric plant leased to others	Other production plant	104							0
280		Transmission plant	104							0
281		Distribution plant	104							0
282		General plant	104							0
283		Total electric pla	nt leased to others	0	0	0	0	0	0	0
284		Steam production plant	105							0
285		Hydraulic production plant	105							0
286	Electric plant held for future	Other production plant	105							0
287	use	Transmission plant	105							0
288		Distribution plant	105							0
289		General plant	105							0
290		Total electric _l	plant for future use	0	0	0	0	0	0	0
291	Completed construction not									
	classified	Completed construction not classified	106							0
292		Total completed constru	ction not classified	0	0	0	0	0	0	0
293		Steam production plant	107							0
294		Hydraulic production plant	107							0
295	Construction work in progress	Other production plant	107							0
296	Construction work in progress	Transmission plant	107							0
297		Distribution plant	107							0
298		General plant	107							0
299		Total construction	on work in progress	0	0	0	0	0	0	0
300		Steam production plant	108	(105,254,499)	(24,967,072)	(54,852,353)	(37,941,908)	(4,677,519)	(392,649)	(228,086,000)
301	Accumulated provision for	Hydraulic production plant	108	(43,367,885)	(10,287,153)	(22,600,749)	(15,633,158)	(1,927,272)	(161,783)	(93,978,000)
302	depreciation of electric utility	Other production plant	108	(41,895,339)	(9,937,855)	(21,833,346)	(15,102,338)	(1,861,832)	(156,289)	(90,787,000)
303	plant	Transmission plant	108	(69,856,897)	(16,055,950)	(34,298,121)	(22,317,951)	(2,697,612)	(152,470)	(145,379,000)
304	piane	Distribution plant	108	(205,965,420)	(49,642,075)	(66,479,527)	(11,890,558)	(10,267,504)	(14,656,917)	(358,902,000)
305		General plant	108	(49,822,619)	(9,999,031)	(12,777,626)	(6,769,868)	(1,570,422)	(812,435)	(81,752,000)
306	To	tal accumulated provision for depreciation of	electric utility plant	(516,162,658)	(120,889,136)	(212,841,722)	(109,655,781)	(23,002,161)	(16,332,542)	(998,884,000)
307		Intangible plant	111	(40,521,619)	(8,337,944)	(11,402,163)	(5,912,816)	(1,349,399)	(807,057)	(68,331,000)
308		Steam production plant	111							0
309		Hydraulic production plant	111							0
310	amortization of electric utility	Other production plant	111							0
311	plant	Transmission plant	111							0
312		Distribution plant	111							0
313		General plant	111							0
314	Tot	al accumulated provision for amortization of	electric utility plant	(40,521,619)	(8,337,944)	(11,402,163)	(5,912,816)	(1,349,399)	(807,057)	(68,331,000)
315	Electric plant acquisition									
313	adjustments	Electric plant acquisition adjustments	114							0
316		Total electric plant acqui		0	0	0	0	0	0	

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Α	В									
Line				Residential	General	Large Gen	Extra Large		Street & Area	
No.			FERC Acct #	Service	Service	Service	Gen Service	Service	Lights	Total
				Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	
1		I								
247	Accumulated provision for									
317	asset acquisition adjustments	Accumulated provision for asset acquisition								_
210		adjustments	115	0	0	0	0	0	0	0
318 319		Total accumulated provision for asset acquisitio	Total Net Plant	1,174,603,137	274,699,702	466,228,923	219,474,920	52,524,411	40,833,908	2,228,365,000
320	Fuel stock	Fuel stock	151	1,174,003,137	274,033,702	400,220,323	213,474,320	32,324,411	40,033,300	0
321	T del Stock		otal Fuel Stock	0	0	0	0	0	0	
	Plant materials and operating		our ruer oroun							
322	supplies	Plant materials and operating supplies	154							0
323		Total plant materials and ope	rating supplies	0	0	0	0	0	0	0
324	Prepayments	Prepayments	165							0
325			l prepayments	0	0	0	0	0	0	0
326		Total current and		0	0	0	0	0	0	0
327	5.6 1110	Other regulatory assets	182.3	54,764,343	11,256,366	7,884,712	4,890,578	1,342,986	103,016	80,242,000
328	Deferred debits	Miscellaneous deferred debits	186	36,456	8,648	18,999	13,142	1,620	136	79,000
329 330		Accumulated deferred income taxes	190 leferred debits	1,869,870 56,670,669	443,546 11,708,559	974,465 8,878,175	674,047 5,577,766	83,097 1,427,703	6,975 110,128	4,052,000 84,373,000
331		Accumulated provision for property insurance	228.1	50,070,009	11,708,559	8,878,175	5,5//,700	1,427,703	110,128	0
332		Accumulated provision for injuries and damages	228.2							0
333	Other non current liabilities	Accumulated provision for pensions and benefits	228.3							0
334		Accumulated miscellaneous operating provisions	228.4							0
335		Asset retirement obligations	230							0_
336		Other non cu	rrent liabilities	0	0	0	0	0	0	0
337	Customer deposits	Customer deposits	235	(1,692,113)	(286,438)	(5,581)	0	(14,867)	0	(1,999,000)
338		Total current and acc		54,978,556	11,422,121	8,872,594	5,577,766	1,412,836	110,128	82,374,000
339		Deferred credits	253							0
340		Accumulated deferred income taxes—accelerated	281							0
		amortization property Accumulated deferred income taxes—other	281							U
341	Deferred credits	property	282	(242,352,482)	(56,560,145)	(95,914,807)	(45,901,322)	(10,797,849)	(8,334,395)	(459,861,000)
342		Accumulated deferred income taxes—other	283	(3,561,446)	(844,414)	(1,814,515)	(1,222,856)	(158,707)	(25,061)	(7,627,000)
343		Accumulated deferred investment tax credits	255	(5,555)	(= : :, := :,	(=,== :,===)	(=,===,==,,	(===,:==,	(==,===,	0
344		Customer advances for construction	252	(794,845)	(134,550)	(2,622)	0	(6,984)	0	(939,000)
345		Other regulatory liabilities	254	(3,320,950)	(667,585)	(859,638)	(457,986)	(105,065)	(53,776)	(5,465,000)
346		Total d	eferred credits	(250,029,723)	(58,206,694)	(98,591,582)	(47,582,165)	(11,068,605)	(8,413,232)	(473,892,000)
347	Working capital allowance	Working capital allowance	N/A	21,289,996	4,993,448	8,591,795	4,149,448	956,188	729,125	40,710,000
348		Total working cap		21,289,996	4,993,448	8,591,795	4,149,448	956,188	729,125	40,710,000
349			Total rate base	1,000,841,966	232,908,576	385,101,731	181,619,969	43,824,830	33,259,928	1,877,557,000
350		B B		72 020 652	(40.677.670)	(40.422.064)	(4.540.055)	F40 450	(200 054)	0
351 352		Revenue Requir		72,920,653 1,000,841,966	(10,677,678) 232,908,576	(19,123,011) 385,101,731	(4,610,086) 181,619,969	518,456 43,824,830	(296,051) 33,259,928	38,732,283 1,877,557,000
352		Chan	ge in rate base ROR	1,000,841,966	10.67%	10.96%	9.13%	43,824,830 6.32%	33,239,928 7.88%	1,877,557,000 5.65%
333			NOK	1./170	10.07%	10.50%	3.13%	0.32%	7.00/0	5.05/6

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			_				Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Service	Street & Area Lights	
e No.	Costs	Description		Functionalization	Classification	Allocation	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	TOTAL
	Dan danting amount	allocates net power cost production revenues and		C	F	C-1	42.000/	11 000/	24.200/	10.040/	2.400/	0.220/	100.000/
1	Production expenses	expenses on a generation level sales basis	E02	Generation	Energy	Sales + Losses	42.69%	11.08%	24.38%	19.04%	2.49%	0.32%	100.00%
		allocates remaining production expenses on the renewable future peak credit energy/ demand weighted average of 12 monthly average system											
		coincident peak net of renewable generation basis			Energy								
2	Production expenses	and generation level sales basis as production plant	S01	Generation	Demand	Prod Plant	46.15%	10.95%	24.05%	16.63%	2.05%	0.17%	100.00%
		allocates net power cost transmission revenues and											
3	Transmission expenses	expenses on a generation level sales basis allocates remaining transmission expenses on a 12		Transmission	Energy	Sales + Losses	42.69%	11.08%	24.38%	19.04%	2.49%	0.32%	100.00%
		monthly average system coincident peak basis as											
4	Transmission expenses	transmission plant	S02	Transmission	Demand	Trans Plant	48.05%	11.04%	23.59%	15.35%	1.86%	0.10%	100.00%
		allocates distribution rents expenses on distribution											
5	Distribution expenses	system non-coincident peak basis	D11	Distribution	Demand	12 NCP all	46.77%	11.39%	23.61%	14.98%	2.83%	0.43%	100.00%
		allocates distribution expenses on weighted plant											
6	Distribution expenses	basis	S08	Distribution	Demand	Acct 361	55.55%	11.79%	22.97%	7.62%	2.04%	0.03%	100.00%
		allocates distribution expenses on weighted plant											
7	Distribution expenses	basis	S09	Distribution	Demand	Acct 362	56.60%	12.02%	23.40%	5.87%	2.08%	0.03%	100.00%
		allocates distribution expenses on weighted plant											
8	Distribution expenses	basis	S10	Distribution	Demand	Accts 364/365	52.00%	12.67%	26.23%	4.85%	3.14%	1.11%	100.00%
		allocates distribution expenses on weighted plant											
9	Distribution expenses	basis	S11	Distribution	Demand	Accts 366/367	52.58%	12.81%	26.07%	4.87%	3.18%	0.48%	100.00%
		allocates distribution expenses on weighted plant											
10	Distribution expenses	basis	S12	Distribution	Demand	Acct 368	62.87%	21.50%	10.16%	0.00%	4.94%	0.52%	100.00%
		allocates distribution expenses on weighted plant											
11	Distribution expenses	basis	S13	Distribution	Customer	Acct 369	84.65%	14.33%	0.28%	0.00%	0.74%	0.00%	100.00%
		allocates distribution expenses on weighted plant											
12	Distribution expenses	basis	S14	Distribution	Customer	Acct 370	81.18%	15.80%	1.44%	0.15%	1.43%	0.00%	100.00%
		allocates distribution expenses on weighted plant											
13	Distribution expenses	basis	S15	Distribution	Customer	Acct 373	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
	·	allocates distribution expenses on weighted expense			Demand								
14	Distribution expenses	basis	S16	Distribution	Customer	Dist Op Exp	60.02%	13.19%	18.32%	5.39%	2.48%	0.60%	100.00%
		allocates distribution expenses on weighted expense			Demand								
15	Distribution expenses	basis	S17	Distribution	Customer	Dist Mt Exp	52.08%	12.68%	24.81%	4.77%	3.02%	2 63%	100.00%
	- 10.11.10.10	allocates customer expenses on weighted expense					02.007.				0.02,1		
16	Customer expenses	basis	S18	Customer	Customer	Cust Acctg Exp	84.03%	12.98%	0.62%	1.34%	0.89%	0.13%	100.00%
		allocates customer expenses on unweighted											
17	Customer expenses	customer basis	C01	Customer	Customer	All Avg Cust	85.35%	12.77%	0.75%	0.01%	0.96%	0.17%	100.00%
	- 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10	allocates customer expenses on weighted customer				MR Weighted				0.02/	0.007.1	0.2.75	
18	Customer expenses	basis	C08	Customer	Customer	Cust	85.49%	12.79%	0.75%	0.01%	0.96%	0.00%	100.00%
19	Customer expenses	directly assigns customer expenses	C06	Customer	Customer	Direct Sch 25	0.00%	0.00%	0.00%	100.00%	0.00%		100.00%
13	customer expenses	allocates uncollectible accounts expenses on		customer	customer	Direct Sen 25	0.0070	0.0070	0.0070	100.0070	0.0070	0.0070	100.0070
20	Customer expenses	revenue basis	R01	Customer	Revenue	Rate Revenues	43.74%	14.63%	25.06%	13.02%	2.30%	1 25%	100.00%
20	customer expenses	revenue basis	NOI	Customer		Nate Nevenues	43.7470	14.03/0	25.0070	13.02/0	2.50%	1.23/0	100.0070
21	Common expenses	allocates common expenses on weighted plant basis	CO1	Generation	Energy Demand	Prod Plant	46.15%	10.95%	24.05%	16.63%	2.05%	0.170/	100.00%
21	Common expenses	anocates common expenses on weighted plant basis	301	Generation	Demanu	FIOU FIAIIL	40.15%	10.55%	24.03/0	10.03%	2.03%	0.17/0	100.00%
22	Common ovnonces	allocator common expenses on weighted plant basis	cn2	Transmission	Domand	Trans Blant	49.050/	11 0/10/	22 E00/	1 = 2 = 0/	1 060/	0.109/	100 00%
22	Common expenses	allocates common expenses on weighted plant basis	302	Transmission	Demand	Trans Plant	48.05%	11.04%	23.59%	15.35%	1.86%	0.10%	100.00%
22	Common over-	allocates common evacues as weighted also the de-	coa	Distribution	Demand	Dist Dis-+	EC 0004	12.040/	10.030/	2.200/	2.000/	2.000/	100.000/
23	Common expenses	allocates common expenses on weighted plant basis	303	Distribution	Customer	Dist Plant	56.88%	13.84%	19.02%	3.39%	2.90%	3.98%	100.00%
					Energy								
24	C		CO4	C	Demand	Camanal Blood	60.0464	42.2201	45 6361	0.3657	4.0004	0.0001	100.0004
24 25	Common expenses	allocates common expenses on weighted plant basis		Common	Customer	General Plant	60.94%	12.23%	15.63%	8.28%	1.92%		100.00%
	Common expenses	allocates common expenses on customer basis	C01	Customer	Customer	All Avg Cust	85.35%	12.77%	0.75%	0.01%	0.96%	0.1/%	100.00%

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ine No.	Costs	Description	Acronum	Functionalization	Classification	Allocation	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-48	TOTAL
HE NO.	Costs	Description	Acronym	runctionalization	Energy	Allocation	3CH 1-2	3CH 11-12	3CH 21-22	3CH 25	3CH 31-32	3CH 41-48	TOTAL
		allocates common expenses on four-factor weighted			Demand								
26	Common expenses	plant, expense, labor, and customer basis	S23	Common	Customer Energy	4-factor	60.56%	12.18%	15.85%	8.57%	1.93%	0.92%	100.00%
		allocates common expenses on weighted labor			Demand								
27	Common expenses	expense basis	S22	Common	Customer	Labor expenses	55.63%	12.19%	18.79%	9.89%	2.12%	1.37%	100.00%
28	Common expenses	allocated FERC fees on a generation level sales basis		Generation	Energy	Sales + Losses	42.69%	11.08%	24.38%	19.04%	2.49%	0.32%	100.00%
20	Common owners	allocates revenue-related common expenses on revenue basis		Common	Dougnus	Data Davanuas	42 740/	14.620/	25.06%	12.020/	2 200/	1 250/	100.000
29	Common expenses		R01	Common	Revenue Energy	Rate Revenues	43.74%	14.63%	25.06%	13.02%	2.30%		100.00%
30	Intangible plant	allocates common plant on a weighted plant basis	S01	Generation	Demand	Prod Plant	46.15%	10.95%	24.05%	16.63%	2.05%	0.17%	100.00%
31	Intangible plant	allocates common plant on a weighted plant basis	S02	Transmission	Demand	Trans Plant	48.05%	11.04%	23.59%	15.35%	1.86%	0.10%	100.00%
					Energy Demand								
32	Intangible plant	allocates common plant on a weighted plant basis	S03	Distribution	Customer	Dist Plant	56.88%	13.84%	19.02%	3.39%	2.90%	3.98%	100.00%
					Energy Demand								
33	Intangible plant	allocates common plant on a weighted plant basis	S06	Common	Customer	Tangible Plant	52.30%	12.27%	21.10%	10.19%	2.35%	1.79%	100.00%
		allocates production plant on a generation level											
34	Production plant	sales basis	E02	Generation	Energy	Sales + Losses	42.69%	11.08%	24.38%	19.04%	2.49%	0.32%	100.00%
		allocates production plant costs on a 12 monthly											
		average system coincident peak net of renewable				12 CP Net of							
35	Production plant	generation basis	D01	Generation	Demand	Renew	46.15%	10.95%	24.05%	16.63%	2.05%	0.17%	100.00%
	-	allocates transmission plant costs on a 12 monthly		-	5	T Dl	40.050/	44.040/	22 500/	45.250/	4.000/	0.400/	400.000
36	Transmission plant	average system coincident peak basis	D02	Transmission	Demand	Trans Plant Sch 25 Direct	48.05%	11.04%	23.59%	15.35%	1.86%	0.10%	100.00%
37	Distribution plant	directly assigns distribution plant	D04	Distribution	Demand	Assignment	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
٥,	Distribution plant	an early assigns assirtation plant	20.	2.50.1.200.011	Demana	Sch 41-48	0.0075	0.0070	0.0070	200.0070	0.0070	0.0070	200.0070
38	Distribution plant	directly assigns distribution plant	D08	Distribution	Demand	Direct Assign	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
		allocates distribution plant on Summer/Winter				Summer-Winter							
39	Distribution plant	distribution system coincident peak basis	D03	Distribution	Demand	Dist CP	60.14%	12.76%	24.86%	0.00%	2.21%	0.03%	100.00%
		allocates distribution plant on a 12 monthly average distribution system non-coincident peak basis for											
		primary service excluding directly assigned											
40	Distribution plant	customers	D06	Distribution	Demand	Primary 12 NCP	55.01%	13.40%	27.77%	0.00%	3.32%	0.51%	100.00%
		allocates distribution plant on a 12 monthly average distribution system non-coincident peak basis for											
		secondary service excluding directly assigned				Secondary 12							
41	Distribution plant	customers	D07	Distribution	Demand	NCP	56.25%	13.70%	26.13%	0.00%	3.40%	0.52%	100.00%
42	Distribution plant	allocates distribution plant on a relative transformer	D09	Distribution	Domand	Transformer Cost	63.20%	21.62%	10.21%	0.00%	4.97%	0.00%	100.00%
42	Distribution plant	cost basis		Distribution	Demand	Weighted	03.20%	21.02/	10.21%	0.00%	4.57/0	0.00%	100.00%
42	Distribution plant	allocates distribution plant on a weighted customer		Distribution	Customar	Customers - Service Cost	84.65%	14.33%	0.28%	0.000/	0.740/	0.000/	100.000
43	Distribution plant	basis	C03	DISTRIBUTION	Customer	Weighted	84.03%	14.33%	0.28%	0.00%	0.74%	0.00%	100.00%
		allocates distribution plant on a weighted customer				Customers -							
44	Distribution plant	basis	C04	Distribution	Customer	Meter Cost	81.18%	15.80%	1.44%	0.15%	1.43%	0.00%	100.00%
						Direct Sch 41-							
45	Distribution plant	directly assigns distribution plant	C05	Distribution	Customer	48	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
		allocates general plant on four-factor weighted			Energy Demand								
46	General plant	plant, expense, labor, and customer basis	S23	Common	Customer	4-factor	60.56%	12.18%	15.85%	8.57%	1.93%	0.92%	100.00%
	•												

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							Residential	General	Large Gen	Extra Large	Pumping	Street & Area	
							Service	Service	Service	Gen Service	Service	Lights	
Line No.	Costs	Description	Acronym	Functionalization	Classification	Allocation	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	TOTAL
47	Other Rate Base	allocates other rate base on a weighted plant basis	S13	Distribution	Customer	Acct 369	84.65%	14.33%	0.28%	0.00%	0.74%	0.00%	100.00%
						Weighted							
		allocates other rate base on a weighted customer	r			Customers -							
48	Other Rate Base	basis	C04	Distribution	Customer	Meter Cost	81.18%	15.80%	1.44%	0.15%	1.43%	0.00%	100.00%
					Energy								
49	Other Rate Base	allocates other rate base on a weighted plant basis	S01	Generation	Demand	Prod Plant	46.15%	10.95%	24.05%	16.63%	2.05%	0.17%	100.00%
50	Other Rate Base	allocates other rate base on a weighted plant basis	S02	Transmission	Demand	Trans Plant	48.05%	11.04%	23.59%	15.35%	1.86%	0.10%	100.00%
		Ŭ '			Energy								
					Demand								
51	Other Rate Base	allocates other rate base on a weighted plant basis	S03	Distribution	Customer	Dist Plant	56.88%	13.84%	19.02%	3.39%	2.90%	3.98%	100.00%
					Energy								
					Demand								
52	Other Rate Base	allocates other rate base on a weighted plant basis	S04	Common	Customer	General Plant	60.94%	12.23%	15.63%	8.28%	1.92%	0.99%	100.00%
					Energy								
					Demand								
53	Other Rate Base	allocates other rate base on a weighted plant basis	S06	Common	Customer	Tangible Plant	52.30%	12.27%	21.10%	10.19%	2.35%	1.79%	100.00%

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UTILITY COMPANY

Summary of Adjustments Service territory : Washington Service: Electric

Time period: Twelve Months ended December 31, 2019

Restating Adjustments

			Washington Electric			
Column	Work paper reference	Description of Adjustment	NOI	Rate Base	Revenue Requirement	ROR
1.00	E-ROO	Total Washington CBR/ROO	115,022,789	1,710,135,064	15,942,961	6.73%
1.01	E-DFIT	Deferred FIT Rate Base	247	47,437	4,339	0.00%
1.02	E-DDC	Deferred Debits & Credits	(45,093)	1,451	59,845	0.00%
1.03	E-WC	Working Capital	(19,543)	(3,752,470)	(343,268)	0.01%
1.04	E-AMI	Eliminate AMI Rate Base	(251,480)	(48,287,177)	(4,417,215)	0.18%
2.01	E-EBO	Eliminate B&O Taxes	(63,052)	-	83,480	0.00%
2.02	E-RPT	Restate Property Tax	(790,742)	-	1,046,932	-0.05%
2.03	E-UE	Uncollectible Expense	(1,135,148)	-	1,502,922	-0.07%
2.04	E-RE	Regulatory Expense	293,720	-	(388,882)	0.02%
2.05	E-ID	Injuries and Damages Exp	(40,375)	-	53,456	0.00%
2.06	E-FIT	FIT/DFIT/ITC/PTC Expense	2,630	-	(3,482)	0.00%
2.07	E-OSC	Office Space Chg to Subs	40,992	-	(54,273)	0.00%
2.08	E-RET	Restate Excise Taxes	(26,649)	-	35,283	0.00%
2.09	E-NGL	Net Gains & Losses	45,952	-	(60,840)	0.00%
2.10	E-WN	Weather Normalization	(619,360)	-	820,024	-0.04%
2.11	E-EAS	Eliminate Adder Sch	(1,103,895)	-	1,461,543	-0.06%
2.12	E-MR	Misc Restating Exp	966,925	-	(1,280,197)	0.06%
2.13	E-EWPC	Restate Incentives	(594,807)	-	787,517	-0.03%
2.14	E-NPS	Restate Debt Interest	(933,734)	-	1,236,252	-0.05%
2.15	E-RI	Eliminate WA Power Cost Def	1,072,749	-	(1,420,307)	0.06%
2.16	E-PMM	Nez Perce Settlement	3,951	-	(5,231)	0.00%
2.17	E-RDI	Normalize CS2/Colstrip MM	731,779	-	(968,866)	0.04%
2.18	E-APS	Authorized Power Supply	(4,633,350)	-	6,134,497	-0.27%
2.19	E-EOP19	Restate 2019 RB to EOP	(1,355,886)	21,048,694	3,865,806	-0.16%
Restated Total			106,568,623	1,679,192,999	24,092,298	6.35%

Proforma Adjustments

		_	Washington Electric				
Column	Work paper reference	Description of Adjustment	NOI	Rate Base	Revenue Requirement	ROR	
3.00	P E-PPS	Pro Forma Power Supply	11,520,570	-	(15,253,090)	0.67%	
3.00	PTRAN	Pro Forma Trans Rev/Exp	872,950	-	(1,155,775)	0.05%	
3.01	-PREV	Pro Forma Revenue Norm	11,740,642	-	(15,544,463)	0.69%	
3.02	E-PRA	Pro Forma DDC & Reg Amort	1,905,725	(765,690)	(2,598,480)	0.11%	
3.03	-ARAM	Pro Forma ARAM DFIT	500,000	-	(661,994)	0.03%	
3.04	E-PLN	Pro Forma Labor Non-Exec	(2,581,238)	-	3,417,527	-0.15%	
3.05	E-PLE	Pro Forma Labor Exec	250,849	-	(332,121)	0.01%	
3.06	E-PEB	Pro Forma Empl Benefits	(884,752)	-	1,171,400	-0.05%	
3.07	E-PINS	Pro Forma Insurance Exp	(2,795,892)	- 3,70		-0.16%	
3.08	E-PIT	Pro Forma IS/IT Exp	(1,590,078)	-	2,105,243	-0.09%	
3.09	E-PPT	Pro Forma Property Tax	(1,349,414)	-	1,786,607	-0.08%	
3.10	E-PFEE	Pro Forma Fee Free Amort	(1,052,368)	-	1,393,322	-0.06%	
3.11	-PCAP1	Pro Forma 2020 Cust at Ctr	(1,403,502)	9,316,000	2,774,665	-0.12%	
3.12	E-CAP2	Pro Forma 2020 Large & Distinct	(238,062)	23,308,000	2,608,077	-0.10%	
3.13	E-CAP3	Pro Forma 2020 Programatic	(749,110)	51,538,000	6,061,777	-0.24%	
3.14	E-CAP4	Pro Forma 2020 Mandatory	(375,579)	35,584,000	3,997,778	-0.16%	
3.15	E-CAP5	Pro Forma 2020 Short Lived	(1,495,656)	10,886,000	3,051,122	-0.13%	
3.16	E-AMI	Pro Forma AMI Capital Add	(7,153,459)	92,163,760	18,537,547	-0.74%	
3.17	E-WF	Pro Forma Wildfire Cap/Exp	(3,358,807)	13,126,452	5,738,311	-0.25%	
3.18	-PEIM	Pro Forma EIM Cap/Exp	(2,159,658)	9,358,620	9,358,620 3,779,999		
3.19	-PCOL	Pro Forma Colstrip Cap & Amort	104,602	(15,606,771) (1,673,782)		0.07%	
3.20	E-PMM	Pro Forma CS2/Col Major Maint	12,868	- (17,037)		0.00%	
3.21	RDFIT	Restate 2019 ADFIT	(159,061)	(30,541,749)	(2,793,898)	0.11%	
		Round Pro Forma Total to Thousands	807	(2,620)	(1,327)	0.00%	
		Pro Forma Total	106,131,000	1,877,557,000	44,185,434	5.65%	

UTILITY COMPANY

Summary of Results Service territory : Washington

Service: Electric

Time period: Twelve Months ended December 31, 2019

	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-48	Total
Rate Base	1,000,841,966	232,908,576	385,101,731	181,619,969	43,824,830	33,259,928	1,877,557,000
Proposed Rate of Return	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%
Return Requirement	74,363,366	17,305,295	28,613,369	13,494,510	3,256,220	2,471,240	139,504,000
Total Operating Expenses (net of non-rate revenues)	215,444,595	52,942,200	91,063,287	52,672,825	9,460,637	4,007,456	425,591,000
Present Revenue from Rates	232,554,000	77,796,000	133,266,000	69,248,000	12,229,000	6,629,000	531,722,000
Net Income From Present Rates	17,109,405	24,853,800	42,202,713	16,575,175	2,768,363	2,621,544	106,131,000
Net Income Deficiency (Sufficiency)	57,253,961	(7,548,505)	(13,589,344)	(3,080,665)	487,857	(150,304)	33,373,000
Incremental Revenue Related Expenses	3,330,159	(439,056)	(790,420)	(179,186)	28,376	(8,742)	1,941,130
Incremental Income Taxes	15,219,407	(2,006,565)	(3,612,357)	(818,911)	129,684	(39,954)	8,871,304
Total Cost/Revenue Requirement at Unity	308,357,000	67,802,000	115,274,000	65,169,000	12,875,000	6,430,000	575,907,000
Revenue-to-Cost Ratio at Present Rates	0.75	1.15	1.16	1.06	0.95	1.03	0.92
Parity Ratio at Present Rates	0.82	1.24	1.25	1.15	1.03	1.12	1.00
Proposed Rate Revenue Increase	19,321,000	6,463,000	11,079,000	5,755,000	1,017,000	550,000	44,185,000
Proposed Revenue from Rates	251,875,000	84,259,000	144,345,000	75,003,000	13,246,000	7,179,000	575,907,000
Variance from Unity	(56,482,000)	16,457,000	29,071,000	9,834,000	371,000	749,000	-
Revenue-to Cost Ratio at Proposed Rates	0.82	1.24	1.25	1.15	1.03	1.12	1.00
Parity Ratio at Proposed Rates	0.82	1.24	1.25	1.15	1.03	1.12	1.00

Section E-Summary of results Page 49 of 49