

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-22 _____

EXH. MJG-2

MARCUS J. GARBARINO

REPRESENTING AVISTA CORPORATION

A	B	C											
Line No.		FERC Acct #	Total Washington CBR/ROO	Deferred FIT Rate Base	Deferred Debits and Credits	WorkingCapital	Eliminate& O Taxes	RestateProperty Tax	Uncollect.Expense	RegulatoryExpense	Injuriesand Damages	FIT/DFIT/ITC Expense	Office SpaceCharges to Non-Utility
		Adjustment number	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05 E-ID	2.06 E-FIT	2.07 E-OSC
1													
2	Residential sales	440	267,787,158	0	0	0	(8,948,260)	0	0	0	0	0	0
3	Commercial and industrial sales	442	293,170,460	0	0	0	(10,283,256)	0	0	0	0	0	0
4	Public street and highway lighting	444	4,665,598	0	0	0	(201,835)	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	0
7	Interdepartmental sales	448	1,173,020	0	0	0	0	0	0	0	0	0	0
8	Total sales to ultimate customers		566,796,236	0	0	0	(19,433,351)	0	0	0	0	0	0
9	Sales for resale	447	50,449,849	0	0	0	0	0	0	0	0	0	0
10	Total sales of electricity		617,246,085	0	0	0	(19,433,351)	0	0	0	0	0	0
11	Provision for rate refunds	449.1	0	0	0	0	0	0	0	0	0	0	0
12	Electric operating revenues		617,246,085	0	0	0	(19,433,351)	0	0	0	0	0	0
13	Forfeited discounts	450	0	0	0	0	0	0	0	0	0	0	0
14	Miscellaneous service revenues	451	31,594	0	0	0	0	0	0	0	0	0	0
15	Sales of water and water power	453	391,219	0	0	0	0	0	0	0	0	0	0
16	Rent from electric property	454	1,814,504	0	0	0	(13,639)	0	0	0	0	0	0
17	Interdepartmental rents	455	0	0	0	0	0	0	0	0	0	0	0
18	Other electric revenues	456	27,410,919	0	0	0	0	0	0	0	0	0	0
19	Revenues from transmission of electricity of others	456.1	11,691,268	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 operating revenues		41,339,504	0	0	0	(13,639)	0	0	0	0	0	0
23	Total electric operating revenues		658,585,589	0	0	0	(19,446,990)	0	0	0	0	0	0
24	Operation supervision and engineering	500	237,162	0	0	0	0	0	0	0	0	0	0
25	Fuel	501	20,744,881	0	0	0	0	0	0	0	0	0	0
26	Steam expenses	502	2,112,141	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	0	0	0	0	0	0	0	0	0	0	0
29	Electric expenses	505	521,740	0	0	0	0	0	0	0	0	0	0
30	Miscellaneous steam power expenses	506	3,679,210	0	0	0	0	0	0	0	0	0	0
31	Rents	507	0	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	0
33	Total steam power generation operation expenses		27,295,134	0	0	0	0	0	0	0	0	0	0
34	Maintenance supervision and engineering	510	549,736	0	0	0	0	0	0	0	0	0	0
35	Maintenance of structures	511	492,318	0	0	0	0	0	0	0	0	0	0
36	Maintenance of boiler plant	512	6,131,837	0	0	0	0	0	0	0	0	0	0
37	Maintenance of electric plant	513	2,095,657	0	0	0	0	0	0	0	0	0	0
38	Maintenance of miscellaneous steam plant	514	925,145	0	0	0	0	0	0	0	0	0	0
39	Total steam power generation maintenance expenses		10,194,693	0	0	0	0	0	0	0	0	0	0
40	Generation - Steam production expenses		37,489,827	0	0	0	0	0	0	0	0	0	0
41	Operation supervision and engineering	535	1,376,643	0	0	0	0	0	0	0	0	0	0
42	Water for power	536	873,873	0	0	0	0	0	0	0	0	0	0
43	Hydraulic expenses	537	5,948,918	0	0	0	0	0	0	0	0	0	0
44	Electric expenses	538	3,791,526	0	0	0	0	0	0	0	0	0	0
45	Miscellaneous hydraulic power generation expenses	539	790,505	0	0	0	0	0	0	0	0	0	0
46	Rents	540	4,447,963	0	0	0	0	0	0	0	0	0	0
47	Total hydraulic power generation operation expenses		17,229,428	0	0	0	0	0	0	0	0	0	0
48	Maintenance supervision and engineering	541	399,089	0	0	0	0	0	0	0	0	0	0
49	Maintenance of structures	542	504,221	0	0	0	0	0	0	0	0	0	0
50	Maintenance of reservoirs, dams and waterways	543	381,980	0	0	0	0	0	0	0	0	0	0
51	Maintenance of electric plant	544	2,220,088	0	0	0	0	0	0	0	0	0	0
52	Maintenance of miscellaneous hydraulic plant	545	377,009	0	0	0	0	0	0	0	0	0	0
53	Total hydraulic power generation maintenance expenses		3,882,387	0	0	0	0	0	0	0	0	0	0
54	Generation - hydraulic power production expenses		21,111,815	0	0	0	0	0	0	0	0	0	0
55	Operation supervision and engineering	546	290,901	0	0	0	0	0	0	0	0	0	0
56	Fuel	547	51,191,412	0	0	0	0	0	0	0	0	0	0
57	Generation expenses	548	1,280,980	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	0
59	Miscellaneous other power generation expenses	549	511,040	0	0	0	0	0	0	0	0	0	0
60	Rents	550	57,100	0	0	0	0	0	0	0	0	0	0
61	Total other power generation operation expenses		53,331,433	0	0	0	0	0	0	0	0	0	0
62	Maintenance supervision and engineering	551	484,611	0	0	0	0	0	0	0	0	0	0
63	Maintenance of structures	552	63,286	0	0	0	0	0	0	0	0	0	0
64	Maintenance of generating and electric plant	553	3,288,524	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
66	Maintenance of miscellaneous other power generation plant	554	345,054	0	0	0	0	0	0	0	0	0	0
67	Total other power generation maintenance expenses		4,181,475	0	0	0	0	0	0	0	0	0	0
68	Generation - other production expenses		57,512,908	0	0	0	0	0	0	0	0	0	0

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69			Purchased power	555	95,038,795	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			System control and load dispatching	556	479,467	0	0	0	0	0	0	0	0	0
72			Other expenses	557	19,891,551	0	0	0	0	0	0	0	0	0
73			Generation - other power supply expenses		115,409,813	0	0	0	0	0	0	0	0	0
74			Total power generation production expenses		231,524,363	0	0	0	0	0	0	0	0	0
75			Operation supervision and engineering	560	1,334,965	0	0	0	0	0	0	0	0	0
76			Load dispatch—reliability	561.1	1,811,738	0	0	0	0	0	0	0	0	0
77			Load dispatch—monitor and operate transmission 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	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
81			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 services	561.8	0	0	0	0	0	0	0	0	0	0
84			Station expenses	562	224,340	0	0	0	0	0	0	0	0	0
85			Overhead line expense	563	402,681	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 of electricity by others	565	11,623,690	0	0	0	0	0	0	0	0	0
88			Miscellaneous transmission expenses	566	2,179,130	0	0	0	0	0	0	0	0	0
89			Rents	567	121,286	0	0	0	0	0	0	0	0	0
90			Total transmission operation expenses		17,697,830	0	0	0	0	0	0	0	0	0
91			Maintenance supervision and engineering	568	276,449	0	0	0	0	0	0	0	0	0
92			Maintenance of structures	569	384,188	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
94			Maintenance of computer software	569.2	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
96			Maintenance of miscellaneous regional transmission plant	569.4	0	0	0	0	0	0	0	0	0	0
97			Maintenance of station equipment	570	542,292	0	0	0	0	0	0	0	0	0
98			Maintenance of overhead lines	571	847,448	0	0	0	0	0	0	0	0	0
99			Maintenance of underground lines	572	15,511	0	0	0	0	0	0	0	0	0
100			Maintenance of miscellaneous transmission plant	573	36,529	0	0	0	0	0	0	0	0	0
101			Total transmission maintenance expenses		2,102,417	0	0	0	0	0	0	0	0	0
102			Total transmission expenses		19,800,247	0	0	0	0	0	0	0	0	0
103			Operation supervision and engineering	580	2,564,370	0	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	591,131	0	0	0	0	0	0	0	0	0
106			Overhead line expenses	583	2,019,197	0	0	0	0	0	0	0	0	0
107			Underground line expenses	584	977,644	0	0	0	0	0	0	0	0	0
108			Street lighting and signal system expenses	585	3,028	0	0	0	0	0	0	0	0	0
109			Meter expenses	586	1,614,432	0	0	0	0	0	0	0	0	0
110			Customer installations expenses	587	444,884	0	0	0	0	0	0	0	0	0
111			Miscellaneous distribution expenses	588	3,320,979	0	0	0	0	0	0	0	0	0
112			Rents	589	205,314	0	0	0	0	0	0	0	0	0
113			Total distribution operation expenses		11,740,979	0	0	0	0	0	0	0	0	0
114			Maintenance supervision and engineering	590	828,091	0	0	0	0	0	0	0	0	0
115			Maintenance of structures	591	319,757	0	0	0	0	0	0	0	0	0
116			Maintenance of station equipment	592	417,656	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
118			Maintenance of overhead lines	593	9,531,340	0	0	0	0	0	0	0	0	0
119			Maintenance of underground lines	594	456,493	0	0	0	0	0	0	0	0	0
120			Maintenance of line transformers	595	292,963	0	0	0	0	0	0	0	0	0
121			Maintenance of street lighting and signal systems	596	96,626	0	0	0	0	0	0	0	0	0
122			Maintenance of meters	597	37,715	0	0	0	0	0	0	0	0	0
123			Maintenance of miscellaneous distribution plant	598	899,867	0	0	0	0	0	0	0	0	0
124			Total distribution maintenance expenses		12,880,508	0	0	0	0	0	0	0	0	0
125			Total distribution expenses		24,621,487	0	0	0	0	0	0	0	0	0
126			Supervision	901	115,976	0	0	0	0	0	0	0	0	0
127			Meter reading expenses	902	549,853	0	0	0	0	0	0	0	0	0
128			Customer records and collection expenses	903	4,621,133	0	0	0	0	0	0	0	0	0
129			Uncollectible accounts	904	10,488,199	0	0	0	0	1,572,175	0	0	0	0
130			Miscellaneous customer accounts expenses	905	74,288	0	517	0	0	0	0	0	0	0
131			Total customer account expenses		15,849,449	0	517	0	0	1,572,175	0	0	0	0
132			Supervision	907	0	0	0	0	0	0	0	0	0	0
133			Customer assistance expenses	908	24,436,994	0	0	0	0	0	0	0	0	0
134			Informational and instructional advertising expenses	909	628,210	0	0	0	0	0	0	0	0	0
135			Miscellaneous customer service and informational expenses	910	179,881	0	0	0	0	0	0	0	0	0
136			Total customer service and informational expenses		25,245,085	0	0	0	0	0	0	0	0	0
137			Administrative and general salaries	920	18,500,924	0	0	0	0	0	0	0	0	0
138			Office supplies and expenses	921	2,914,344	0	0	0	0	0	0	0	0	0
139			Administrative expenses transferred—credit	922	(68,015)	0	0	0	0	0	0	0	0	(55,520)
140			Outside services employed	923	8,118,545	0	0	0	0	0	0	0	0	0
141			Property insurance	924	1,315,274	0	0	0	0	0	0	0	0	0
142			Injuries and damages	925	4,391,368	0	0	0	0	0	0	(124,462)	0	0
143			Employee pensions and benefits	926	21,360,139	0	0	0	0	0	0	0	0	0
144			Franchise requirements	927	0	0	0	0	0	0	0	0	0	0
145			Regulatory commission expenses	928	4,544,092	0	0	0	0	0	41,550	0	0	0

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146			Duplicate charges—credit	929	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
148			Miscellaneous general expenses	930.2	3,361,414	0	0	0	0	0	0	0	0	0
149			Rents	931	519,286	0	0	0	0	0	0	0	0	0
150			Administrative and General maintenance expenses	935	8,969,654	0	0	0	0	0	0	0	0	0
151			Total administrative and general expenses	73,927,025	0	0	0	0	0	0	41,550	(124,462)	0	(55,520)
152			Depreciation expense steam production plant	403, 403.1	13,627,920	0	0	0	0	0	0	0	0	0
153			Depreciation expense hydraulic production plant	403, 403.1	9,522,792	0	0	0	0	0	0	0	0	0
154			Depreciation expense other power generation production plant	403, 403.1	6,881,375	0	0	0	0	0	0	0	0	0
155			Depreciation expense transmission	403, 403.1	11,715,884	0	0	0	0	0	0	0	0	0
156			Depreciation expense distribution	403, 403.1	34,566,278	0	0	0	0	0	0	0	0	0
157			Depreciation expense general plant	403, 403.1	15,958,918	0	0	0	0	0	0	0	0	0
158			Depreciation expense common	403, 403.1	0	0	0	0	0	0	0	0	0	0
159			Total depreciation expenses	92,273,168	0	0	0	0	0	0	0	0	0	0
160			Intangible plant	404, 405	26,252,889	0	0	0	0	0	0	0	0	0
161			Amortization expense steam production plant	404, 405	0	0	0	0	0	0	0	0	0	0
162			Amortization expense hydraulic production plant	404, 405	0	0	0	0	0	0	0	0	0	0
163			Amortization expense other power generation production plant	404, 405	0	0	0	0	0	0	0	0	0	0
164			Amortization expense transmission	404, 405	0	0	0	0	0	0	0	0	0	0
165			Amortization expense distribution	404, 405	0	0	0	0	0	0	0	0	0	0
166			Amortization expense general plant	404, 405	0	0	0	0	0	0	0	0	0	0
167			Amortization expense common plant	404, 405	0	0	0	0	0	0	0	0	0	0
168			Amortization of electric plant acquisition adjustments	406	31,743	0	0	0	0	0	0	0	0	0
169			Amortization of property losses, unrecovered plant and regulatory costs	407	(697,956)	0	0	0	0	0	0	0	0	0
170			Total amortization expenses	25,586,676	0	0	0	0	0	0	0	0	0	0
171			Regulatory debits and credits	407.3, 407.4	(31,997,332)	0	(1)	0	0	0	0	0	0	0
172			Total regulatory debits and credits	407.3, 407.4	(31,997,332)	0	(1)	0	0	0	0	0	0	0
173			Taxes other than income	408.1	69,297,452	0	0	(19,455,526)	1,693	(330,157)	(8,726)	26,137	0	0
174			Income Taxes - federal taxes utility operating income	409.1	(2,017,589)	3,342	(203)	1,451	1,793	(356)	(330,157)	(8,726)	26,137	11,659
175			Income Taxes - other taxes utility operating income	409.1	(134,379)	0	0	0	0	0	0	0	0	0
176			Provisions for deferred income taxes, utility operating	410.1	8,368,441	0	0	0	0	0	0	0	812,555	0
177			Provision for deferred income taxes—credit, utility	411.1	0	0	0	0	0	0	0	0	0	0
178			Investment Tax credit Adj.	411.4	(317,730)	0	0	0	0	0	0	0	0	0
179			Total taxes	75,196,195	3,342	(203)	1,451	(19,453,733)	1,337	(330,157)	(8,726)	26,137	812,555	11,659
180			Gains from disposition of utility plant	411.6	0	0	0	0	0	0	0	0	0	0
181			Losses from disposition of utility plant	411.7	0	0	0	0	0	0	0	0	0	0
182			Gains from disposition of allowances	411.8	0	0	0	0	0	0	0	0	0	0
183			Losses from disposition of allowances	411.9	0	0	0	0	0	0	0	0	0	0
184			Revenues from electric plant leased to others	412	0	0	0	0	0	0	0	0	0	0
185			Expenses of electric plant leased to others	413	0	0	0	0	0	0	0	0	0	0
186			Other utility operating income	414	0	0	0	0	0	0	0	0	0	0
187			Total various utility operating income items	0	0	0	0	0	0	0	0	0	0	0
188			Electric Operating Expenses	552,026,363	3,342	313	1,451	(19,453,733)	1,337	1,242,018	32,825	(98,325)	812,555	(43,861)
189			Net Operating Income = electric operating revenues - electric operating expenses	106,559,226	(3,342)	(313)	(1,451)	6,743	(1,337)	(1,242,018)	(32,825)	98,325	(812,555)	43,861
192			Organization	301	0	0	0	0	0	0	0	0	0	0
193			Franchises and consents	302	31,234,228	0	0	0	0	0	0	0	0	0
194			Miscellaneous intangible plant	303	173,422,240	0	0	0	0	0	0	0	0	0
195			Intangible plant	204,656,468	0	0	0	0	0	0	0	0	0	0
196			Land and land rights	310	2,529,674	0	0	0	0	0	0	0	0	0
197			Structures and improvements	311	91,988,074	0	0	0	0	0	0	0	0	0
198			Boiler plant equipment	312	127,710,766	0	0	0	0	0	0	0	0	0
199			Engines and engine-driven generators	313	243,928	0	0	0	0	0	0	0	0	0
200			Turbogenerator units	314	38,376,640	0	0	0	0	0	0	0	0	0
201			Accessory electric equipment	315	20,181,326	0	0	0	0	0	0	0	0	0
202			Miscellaneous power plant equipment	316	11,070,166	0	0	0	0	0	0	0	0	0
203			Asset retirement costs for steam production plant	317	0	0	0	0	0	0	0	0	0	0
204			Steam production plant	292,100,573	0	0	0	0	0	0	0	0	0	0
205			Land and land rights	330	42,616,897	0	0	0	0	0	0	0	0	0
206			Structures and improvements	331	64,525,184	0	0	0	0	0	0	0	0	0
207			Reservoirs, dams, and waterways	332	127,474,070	0	0	0	0	0	0	0	0	0
208			Water wheels, turbines and generators	333	153,641,919	0	0	0	0	0	0	0	0	0
209			Accessory electric equipment	334	50,783,930	0	0	0	0	0	0	0	0	0
210			Miscellaneous power plant equipment	335	8,551,954	0	0	0	0	0	0	0	0	0
211			Roads, railroads and bridges	336	2,392,052	0	0	0	0	0	0	0	0	0
212			Asset retirement costs for hydraulic production plant	337	0	0	0	0	0	0	0	0	0	0
213			Hydraulic production plant	449,986,007	0	0	0	0	0	0	0	0	0	0

Line No.	A	B	C											
			FERC Acct #	Total Washington CBR/ROO	Deferred FIT Rate Base	Deferred Debits and Credits	WorkingCapital	Eliminate& O Taxes	RestateProperty Tax	Uncollect.Expe nse	RegulatoryExp ense	Injuriesand Damages	FIT/DFIT/ITC Expense	Office SpaceCharges to Non-Utility
			Adjustment number	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05 E-ID	2.06 E-FIT	2.07 E-OSC
215			Land and land rights	340	593,247	0	0	0	0	0	0	0	0	0
216			Structures and improvements	341	11,427,056	0	0	0	0	0	0	0	0	0
217			Fuel holders, producers, and accessories	342	13,808,799	0	0	0	0	0	0	0	0	0
218			Prime movers	343	14,783,283	0	0	0	0	0	0	0	0	0
219			Generators	344	148,697,687	0	0	0	0	0	0	0	0	0
220			Accessory electric equipment	345	15,595,710	0	0	0	0	0	0	0	0	0
221			Miscellaneous power plant equipment	346	1,074,698	0	0	0	0	0	0	0	0	0
222			Asset retirement costs for other production plant	347	0	0	0	0	0	0	0	0	0	0
223			Energy Storage Equipment—production	348	0	0	0	0	0	0	0	0	0	0
224			Other production plant	205,980,480	0	0	0	0	0	0	0	0	0	0
225			Land and land rights	350	20,076,336	0	0	0	0	0	0	0	0	0
226			Structures and improvements	352	18,904,153	0	0	0	0	0	0	0	0	0
227			Station equipment	353	208,553,053	0	0	0	0	0	0	0	0	0
228			Towers and fixtures	354	11,250,228	0	0	0	0	0	0	0	0	0
229			Poles and fixtures	355	200,266,377	0	0	0	0	0	0	0	0	0
230			Overhead conductors and devices	356	109,994,721	0	0	0	0	0	0	0	0	0
231			Underground conduit	357	2,202,173	0	0	0	0	0	0	0	0	0
232			Underground conductors and devices	358	2,953,664	0	0	0	0	0	0	0	0	0
233			Roads and trails	359	1,434,547	0	0	0	0	0	0	0	0	0
234			Asset retirement costs for transmission plant	359.1	0	0	0	0	0	0	0	0	0	0
235			Transmission plant	575,635,254	0	0	0	0	0	0	0	0	0	0
236			Land and land rights	360	8,665,734	0	0	0	0	0	0	0	0	0
237			Structures and improvements	361	26,229,591	0	0	0	0	0	0	0	0	0
238			Station equipment	362	104,737,135	0	0	0	0	0	0	0	0	0
239			Storage battery equipment	363	1,725,635	0	0	0	0	0	0	0	0	0
240			Poles, towers and fixtures	364	307,854,541	0	0	0	0	0	0	0	0	0
241			Overhead conductors and devices	365	192,542,732	0	0	0	0	0	0	0	0	0
242			Underground conduit	366	89,254,067	0	0	0	0	0	0	0	0	0
243			Underground conductors and devices	367	155,651,882	0	0	0	0	0	0	0	0	0
244			Line transformers	368	206,587,445	0	0	0	0	0	0	0	0	0
245			Services	369	126,743,075	0	0	0	0	0	0	0	0	0
246			Meters	370	58,609,385	0	0	0	0	0	0	0	0	0
247			Installations on customers premises	371	2,924,068	0	0	0	0	0	0	0	0	0
248			Leased property on customers premises	372	0	0	0	0	0	0	0	0	0	0
249			Street lighting and signal systems	373	46,256,803	0	0	0	0	0	0	0	0	0
250			Asset retirement costs for distribution plant	374	0	0	0	0	0	0	0	0	0	0
251			Distribution plant	1,327,782,095	0	0	0	0	0	0	0	0	0	0
252			Land and land rights	389	6,969,110	0	0	0	0	0	0	0	0	0
253			Structures and improvements	390	83,549,063	0	0	0	0	0	0	0	0	0
254			Office furniture and equipment	391	42,992,337	0	0	0	0	0	0	0	0	0
255			Transportation equipment	392	44,471,581	0	0	0	0	0	0	0	0	0
256			Stores equipment	393	2,962,966	0	0	0	0	0	0	0	0	0
257			Tools, shop and garage equipment	394	11,662,337	0	0	0	0	0	0	0	0	0
258			Laboratory equipment	395	2,216,394	0	0	0	0	0	0	0	0	0
259			Power operated equipment	396	20,244,404	0	0	0	0	0	0	0	0	0
260			Communication equipment	397	78,951,796	0	0	0	0	0	0	0	0	0
261			Miscellaneous equipment	398	511,799	0	0	0	0	0	0	0	0	0
262			Other tangible property	399	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
264			General plant	294,531,787	0	0	0	0	0	0	0	0	0	0
265			Electric plant in service	3,350,672,663	0	0	0	0	0	0	0	0	0	0
266			Intangible plant	101.1										
267			Steam production plant	101.1										
268			Hydraulic production plant	101.1										
269			Other production plant	101.1										
270			Transmission plant	101.1										
271			Distribution plant	101.1										
272			General plant	101.1										
273			Total property under capital leases	0	0	0	0	0	0	0	0	0	0	0
274			Electric plant purchased or sold	102										
275			Total electric plant purchased 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			Other production plant	104										
280			Transmission plant	104										
281			Distribution plant	104										
282			General plant	104										
283			Total electric plant 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			Other production plant	105										
287			Transmission plant	105										
288			Distribution plant	105										
289			General plant	105										
290			Total electric plant for future use	0	0	0	0	0	0	0	0	0	0	0
291			Completed construction not classified	106										
292			Total completed construction not classified	0	0	0	0	0	0	0	0	0	0	0

Line No.	A	B	C											
			FERC Acct #	Total Washington CBR/ROO	Deferred FIT Rate Base	Deferred Debits and Credits	WorkingCapital	EliminateB & O Taxes	RestateProperty Tax	Uncollect.Expense	RegulatoryExpense	Injuriesand Damages	FIT/DFIT/ITC Expense	Office SpaceCharges to Non-Utility
			Adjustment number	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05 E-ID	2.06 E-FIT	2.07 E-OSC
293			Steam production plant	107										
294			Hydraulic production plant	107										
295			Other production plant	107										
296			Transmission plant	107										
297			Distribution plant	107										
298			General plant	107										
299			Total construction work in progress	0	0	0	0	0	0	0	0	0	0	0
300			Steam production plant	108	(218,188,014)	0	0	0	0	0	0	0	0	0
301			Hydraulic production plant	108	(106,230,207)	0	0	0	0	0	0	0	0	0
302			Other production plant	108	(99,320,849)	0	0	0	0	0	0	0	0	0
303			Transmission plant	108	(158,761,485)	0	0	0	0	0	0	0	0	0
304			Distribution plant	108	(384,189,260)	0	0	0	0	0	0	0	0	0
305			General plant	108	(99,284,099)	0	0	0	0	0	0	0	0	0
306			Total accumulated provision for depreciation of electric utility plant	(1,065,973,915)	0	0	0	0	0	0	0	0	0	0
307			Intangible plant	111	(84,845,984)	0	0	0	0	0	0	0	0	0
308			Steam production plant	111										
309			Hydraulic production plant	111										
310			Other production plant	111										
311			Transmission plant	111										
312			Distribution plant	111										
313			General plant	111										
314			Total accumulated provision for amortization of electric utility plant	(84,845,984)	0	0	0	0	0	0	0	0	0	0
315			Electric plant acquisition adjustments	114										
316			Total Electric plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0
317			Accumulated provision for asset acquisition adjustments	115										
318			Total accumulated provision for asset acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0
319			Net Plant	2,199,852,764	0	0	0	0	0	0	0	0	0	0
320			Fuel stock	151										
321			Total fuel stock	0	0	0	0	0	0	0	0	0	0	0
322			Plant materials and operating supplies	154										
323			Total plant materials and operating supplies	0	0	0	0	0	0	0	0	0	0	0
324			Prepayments	165										
325			Total 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	29,484,163	0	(5)	0	0	0	0	0	0	0
328			Miscellaneous deferred debits	186	23,807	0	0	0	0	0	0	0	0	0
329			Accumulated deferred income taxes	190	5,550,287	0	0	0	0	0	0	0	0	0
330			Total deferred debits	35,058,258	0	(5)	0	0	0	0	0	0	0	0
331			Accumulated provision for property insurance	228.1										
332			Accumulated provision for injuries and damages	228.2										
333			Accumulated provision for pensions and benefits	228.3										
334			Accumulated miscellaneous operating provisions	228.4										
335			Asset retirement obligations	230										
336			Other non current liabilities	0	0	0	0	0	0	0	0	0	0	0
337			Customer deposits	235	(516,725)	0	(782)	0	0	0	0	0	0	0
338			Current and accrued liabilities	34,541,532	0	(787)	0	0	0	0	0	0	0	0
339			Deferred credits	253										
340			Accumulated deferred income taxes—accelerated amortization property	281										
341			Accumulated deferred income taxes—other property	282	(424,250,368)	(680,082)	0	0	0	0	0	0	0	0
342			Accumulated deferred income taxes—other	283	(4,386,304)	0	0	0	0	0	0	0	0	0
343			Accumulated deferred investment tax credits	255										
344			Customer advances for construction	252	(819,082)	0	19,984	0	0	0	0	0	0	0
345			Other regulatory liabilities	254	(31,877,930)	0	0	0	0	0	0	0	0	0
346			Total deferred credits	(461,333,683)	(680,082)	19,984	0	0	0	0	0	0	0	0
347			Working capital allowance	N/A	51,594,923	0	0	(295,257)	0	0	0	0	0	0
348			Total working capital allowance	51,594,923	0	0	(295,257)	0	0	0	0	0	0	0
349			Rate base	1,824,655,537	(680,082)	19,197	(295,257)	0	0	0	0	0	0	0
350			Revenue Requirement Impact	35,514,303	(61,396)	2,273	(26,655)	(8,928)	1,771	1,644,417	43,459	(130,181)	1,075,813	(58,071)
352			Change in Rate Base	1,824,655,537	(680,082)	19,197	(295,257)	0	0	0	0	0	0	0
353			ROR	5.84%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.07%	0.00%	0.01%	-0.04%	0.00%

A	B													
Line No.		FERC Acct #	RestateExcise Taxes	NetGains & Losses	Weather Normalization	EliminateAdder Schedules	Misc. Restating Non-Util / Non-Recurring Expenses	Restating Incentives	RestateDebt Interest	Restate 09,2021AMA Rate Base to EOP	EliminateWA Power Cost Defer	Nez PerceSettleme nt Adjustment		
		Adjustment number	2.08 E-RET	2.09 E-NGL	2.1 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-RI	2.14 E-RDI	15 E-EOP09,2021	2.16 E-EWPC	2.17 E-NPS		
1														
69		Purchased power	555	0	0	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	0
71		System control and load dispatching	556	0	0	0	0	0	0	0	0	0	0	0
72		Other expenses	557	0	0	0	(216,175)	0	0	0	0	19,854,292	(5,785)	0
73		Generation - other power supply expenses	0	0	0	(216,175)	0	0	0	0	0	19,854,292	(5,785)	0
74		Total power generation production expenses	0	0	0	(216,175)	0	0	0	0	0	19,854,292	(5,785)	0
75		Operation supervision and engineering	560	0	0	0	0	0	0	0	0	0	0	0
76		Load dispatch—reliability	561.1	0	0	0	0	0	0	0	0	0	0	0
77		Load dispatch—monitor and operate transmission system	561.2	0	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	0
79		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	561.7	0	0	0	0	0	0	0	0	0	0	0
83		Reliability planning and standards development 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		Underground line expenses	564	0	0	0	0	0	0	0	0	0	0	0
87		Transmission of electricity by others	565	0	0	0	0	0	0	0	0	0	0	0
88		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	0
90		Total transmission operation expenses	0	0	0	0	0	0	0	0	0	0	0	0
91		Maintenance supervision and engineering	568	0	0	0	0	0	0	0	0	0	0	0
92		Maintenance of structures	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		Maintenance of underground lines	572	0	0	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	0	0
101		Total transmission maintenance expenses	0	0	0	0	0	0	0	0	0	0	0	0
102		Total transmission expenses	0	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	0
104		Load dispatching	581	0	0	0	0	0	0	0	0	0	0	0
105		Station expenses	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		Street lighting and signal system expenses	585	0	0	0	0	0	0	0	0	0	0	0
109		Meter expenses	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	0
113		Total distribution operation expenses	0	0	0	0	0	0	0	0	0	0	0	0
114		Maintenance supervision and engineering	590	0	0	0	0	0	0	0	0	0	0	0
115		Maintenance of structures	591	0	0	0	0	0	0	0	0	0	0	0
116		Maintenance of station equipment	592	0	0	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		Maintenance of overhead lines	593	0	0	0	0	0	0	0	0	0	0	0
119		Maintenance of underground lines	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	0
123		Maintenance of miscellaneous distribution plant	598	0	0	0	0	0	0	0	0	0	0	0
124		Total distribution maintenance expenses	0	0	0	0	0	0	0	0	0	0	0	0
125		Total distribution expenses	0	0	0	0	0	0	0	0	0	0	0	0
126		Supervision	901	0	0	0	0	0	0	0	0	0	0	0
127		Meter reading expenses	902	0	0	0	12	0	0	0	0	0	0	0
128		Customer records and collection expenses	903	0	0	0	0	0	0	0	0	0	0	0
129		Uncollectible accounts	904	0	0	(27,166)	(88,095)	0	0	0	0	76,468	0	0
130		Miscellaneous customer accounts expenses	905	0	0	0	0	0	0	0	0	0	0	0
131		Total customer account expenses	0	0	(27,166)	(88,095)	12	0	0	0	0	76,468	0	0
132		Supervision	907	0	0	0	0	0	0	0	0	0	0	0
133		Customer assistance expenses	908	0	0	(24,041,390)	0	0	0	0	0	0	0	0
134		Informational and instructional advertising expenses	909	0	0	0	0	0	0	0	0	0	0	0
135		Miscellaneous customer service and informational expenses	910	0	0	0	0	0	0	0	0	0	0	0
136		Total customer service and informational expenses	0	0	0	(24,041,390)	0	0	0	0	0	0	0	0
137		Administrative and general salaries	920	0	0	0	(878,246)	2,739,287	0	0	0	0	0	0
138		Office supplies and expenses	921	0	0	0	(4,358)	0	0	0	0	0	0	0
139		Administrative expenses transferred—credit	922	0	0	0	0	0	0	0	0	0	0	0
140		Outside services employed	923	0	0	0	(31)	0	0	0	0	0	0	0
141		Property insurance	924	0	0	0	(7,116)	0	0	0	0	0	0	0
142		Injuries and damages	925	0	0	0	(17,121)	0	0	0	0	0	0	0
143		Employee pensions and benefits	926	0	0	0	0	0	0	0	0	0	0	0
144		Franchise requirements	927	0	0	0	0	0	0	0	0	0	0	0
145		Regulatory commission expenses	928	0	0	(16,334)	(52,969)	0	0	0	0	45,978	0	0

A	B		FERC Acct #	RestateExcise Taxes	NetGains & Losses	Weather Normalization	EliminateAdder Schedules	Misc. RestatingNon-Util / Non-Recurring Expenses	Restating Incentives	RestateDebt Interest	Restate 09.2021AAMA Rate Base to EOP	EliminateWA Power Cost Defer	Nez PerceSettleme nt Adjustment
Line No.			Adjustment number	2.08 E-RET	2.09 E-NGL	2.1 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-RI	2.14 E-RDI	15 E-EOP09.2021	2.16 E-EWPC	2.17 E-NPS
1													
146		Duplicate charges—credit	929	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
148		Miscellaneous general expenses	930.2	0	0	0	0	(533,633)	0	0	0	0	0
149		Rents	931	0	0	0	0	219	0	0	0	0	0
150		Administrative and General maintenance expenses	935	0	0	0	0	379	0	0	0	0	0
151		Total administrative and general expenses		0	0	(16,334)	(52,969)	(1,439,907)	2,739,287	0	0	45,978	0
152		Depreciation expense steam production plant	403, 403.1	0	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
154		Depreciation expense other power generation production plant	403, 403.1	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
156		Depreciation expense distribution	403, 403.1	0	0	0	0	0	0	0	0	0	0
157		Depreciation expense general plant	403, 403.1	0	0	0	0	0	0	0	0	0	0
158		Depreciation expense common	403, 403.1	0	0	0	0	0	0	0	0	0	0
159		Total depreciation expenses		0	0	0	0	0	0	0	0	0	0
160		Intangible plant	404, 405	0	0	0	0	0	0	0	0	0	0
161		Amortization expense steam production plant	404, 405	0	0	0	0	0	0	0	0	0	0
162		Amortization expense hydraulic production plant	404, 405	0	0	0	0	0	0	0	0	0	0
163		Amortization expense other power generation production plant	404, 405	0	0	0	0	0	0	0	0	0	0
164		Amortization expense transmission	404, 405	0	0	0	0	0	0	0	0	0	0
165		Amortization expense distribution	404, 405	0	0	0	0	0	0	0	0	0	0
166		Amortization expense general plant	404, 405	0	0	0	0	0	0	0	0	0	0
167		Amortization expense common plant	404, 405	0	0	0	0	0	0	0	0	0	0
168		Amortization of electric plant acquisition adjustments	406	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
170		Total amortization expenses		0	0	0	0	0	0	0	0	0	0
171		Regulatory debits and credits											
172		Regulatory debits and credits	407.3, 407.4	0	0	0	12,404,410	0	0	0	0	0	0
173		Total regulatory debits and credits		0	0	0	12,404,410	0	0	0	0	0	0
174		Taxes other than income	408.1	18,262	0	(315,290)	(1,022,440)	0	0	0	0	887,493	0
175		Income Taxes - federal taxes utility operating income	409.1	(3,835)	13,141	(342,903)	(17)	302,378	(575,250)	1,023,133	(364,564)	4,615,196	1,215
176		Income Taxes - other taxes utility operating income	409.1	0	0	0	0	0	0	0	0	0	0
177		Provisions for deferred income taxes, utility operating	410.1	0	0	0	0	0	0	0	0	(4,169,000)	0
178		Provision for deferred income taxes—credit, utility	411.1	0	0	0	0	0	0	0	0	0	0
179		Investment Tax credit Adj.	411.4	0	0	0	0	0	0	0	0	0	0
180		Total taxes		14,427	13,141	(658,193)	(1,022,457)	302,378	(575,250)	1,023,133	(364,564)	1,333,689	1,215
181		Gains from disposition of utility plant	411.6	0	(62,576)	0	0	0	0	0	0	0	0
182		Losses from disposition of utility plant	411.7	0	0	0	0	0	0	0	0	0	0
183		Gains from disposition of allowances	411.8	0	0	0	0	0	0	0	0	0	0
184		Losses from disposition of allowances	411.9	0	0	0	0	0	0	0	0	0	0
185		Revenues from electric plant leased to others	412	0	0	0	0	0	0	0	0	0	0
186		Expenses of electric plant leased to others	413	0	0	0	0	0	0	0	0	0	0
187		Other utility operating income	414	0	0	0	0	0	0	0	0	0	0
188		Total various utility operating income items		0	(62,576)	0	0	0	0	0	0	0	0
189		Electric Operating Expenses		14,427	(49,435)	(701,693)	(13,016,677)	(1,137,517)	2,164,037	1,023,133	(364,564)	21,310,427	(4,570)
190		Net Operating Income = electric operating revenues - electric operating expenses		(14,427)	49,435	(1,289,968)	(64)	1,137,517	(2,164,037)	(1,023,133)	364,564	1,678,547	4,570
191													
192													
193		Organization	301	0	0	0	0	0	0	0	335,465	0	0
194		Franchises and consents	302	0	0	0	0	0	0	0	7,723,091	0	0
195		Miscellaneous intangible plant	303	0	0	0	0	0	0	0	8,058,557	0	0
196		Intangible plant		0	0	0	0	0	0	0	16,117,113	0	0
197		Land and land rights	310	0	0	0	0	0	0	0	(1,414)	0	0
198		Structures and improvements	311	0	0	0	0	0	0	0	546,767	0	0
199		Boiler plant equipment	312	0	0	0	0	0	0	0	(1,677,273)	0	0
200		Engines and engine-driven generators	313	0	0	0	0	0	0	0	282,056	0	0
201		Turbogenerator units	314	0	0	0	0	0	0	0	989,141	0	0
202		Accessory electric equipment	315	0	0	0	0	0	0	0	539,862	0	0
203		Miscellaneous power plant equipment	316	0	0	0	0	0	0	0	282,027	0	0
204		Asset retirement costs for steam production plant	317	0	0	0	0	0	0	0	0	0	0
205		Steam production plant		0	0	0	0	0	0	0	961,168	0	0
206		Land and land rights	330	0	0	0	0	0	0	0	586,401	0	0
207		Structures and improvements	331	0	0	0	0	0	0	0	1,362,601	0	0
208		Reservoirs, dams, and waterways	332	0	0	0	0	0	0	0	618,628	0	0
209		Water wheels, turbines and generators	333	0	0	0	0	0	0	0	80,188	0	0
210		Accessory electric equipment	334	0	0	0	0	0	0	0	2,125,753	0	0
211		Miscellaneous power plant equipment	335	0	0	0	0	0	0	0	(3,583)	0	0
212		Roads, railroads and bridges	336	0	0	0	0	0	0	0	(753)	0	0
213		Asset retirement costs for hydraulic production plant	337	0	0	0	0	0	0	0	0	0	0
214		Hydraulic production plant		0	0	0	0	0	0	0	4,769,234	0	0

Line No.	A	B	FERC Acct #	RestateExcise Taxes	NetGains & Losses	Weather Normalization	EliminateAdder Schedules	Misc. RestatingNon-Util / Non-Recurring Expenses	Restating Incentives	RestateDebt Interest	Restate 09.2021AAMA Rate Base to EOP	EliminateWA Power Cost Defer	Nez PerceSettleme nt Adjustment
1													
215			340	0	0	0	0	0	0	0	0	0	0
216			341	0	0	0	0	0	0	0	13,454	0	0
217			342	0	0	0	0	0	0	0	78	0	0
218			343	0	0	0	0	0	0	0	(728,949)	0	0
219			344	0	0	0	0	0	0	0	8,545,825	0	0
220			345	0	0	0	0	0	0	0	1,210,783	0	0
221			346	0	0	0	0	0	0	0	1,456	0	0
222			347	0	0	0	0	0	0	0	0	0	0
223			348	0	0	0	0	0	0	0	0	0	0
224				0	0	0	0	0	0	0	9,042,646	0	0
225			350	0	0	0	0	0	0	0	(407,698)	0	0
226			352	0	0	0	0	0	0	0	844,476	0	0
227			353	0	0	0	0	0	0	0	15,998,349	0	0
228			354	0	0	0	0	0	0	0	20,370	0	0
229			355	0	0	0	0	0	0	0	11,093,182	0	0
230			356	0	0	0	0	0	0	0	2,921,040	0	0
231			357	0	0	0	0	0	0	0	51,409	0	0
232			358	0	0	0	0	0	0	0	1,912,462	0	0
233			359	0	0	0	0	0	0	0	190,828	0	0
234			359.1	0	0	0	0	0	0	0	0	0	0
235				0	0	0	0	0	0	0	32,624,420	0	0
236			360	0	0	0	0	0	0	0	103,788	0	0
237			361	0	0	0	0	0	0	0	(5,816,426)	0	0
238			362	0	0	0	0	0	0	0	1,259,790	0	0
239			363	0	0	0	0	0	0	0	(1,725,635)	0	0
240			364	0	0	0	0	0	0	0	10,187,342	0	0
241			365	0	0	0	0	0	0	0	5,949,956	0	0
242			366	0	0	0	0	0	0	0	3,123,860	0	0
243			367	0	0	0	0	0	0	0	4,328,399	0	0
244			368	0	0	0	0	0	0	0	5,762,448	0	0
245			369	0	0	0	0	0	0	0	3,354,497	0	0
246			370	0	0	0	0	0	0	0	1,067,972	0	0
247			371	0	0	0	0	0	0	0	37,530	0	0
248			372	0	0	0	0	0	0	0	0	0	0
249			373	0	0	0	0	0	0	0	1,721,379	0	0
250			374	0	0	0	0	0	0	0	0	0	0
251				0	0	0	0	0	0	0	29,354,898	0	0
252			389	0	0	0	0	0	0	0	159,473	0	0
253			390	0	0	0	0	0	0	0	5,147,085	0	0
254			391	0	0	0	0	0	0	0	376,822	0	0
255			392	0	0	0	0	0	0	0	646,672	0	0
256			393	0	0	0	0	0	0	0	168,225	0	0
257			394	0	0	0	0	0	0	0	1,038,486	0	0
258			395	0	0	0	0	0	0	0	67,191	0	0
259			396	0	0	0	0	0	0	0	(172,575)	0	0
260			397	0	0	0	0	0	0	0	3,152,933	0	0
261			398	0	0	0	0	0	0	0	7,979	0	0
262			399	0	0	0	0	0	0	0	0	0	0
263			399.1	0	0	0	0	0	0	0	0	0	0
264				0	0	0	0	0	0	0	10,592,290	0	0
265				0	0	0	0	0	0	0	95,403,214	0	0
266			101.1	0	0	0	0	0	0	0	0	0	0
267			101.1	0	0	0	0	0	0	0	0	0	0
268			101.1	0	0	0	0	0	0	0	0	0	0
269			101.1	0	0	0	0	0	0	0	0	0	0
270			101.1	0	0	0	0	0	0	0	0	0	0
271			101.1	0	0	0	0	0	0	0	0	0	0
272			101.1	0	0	0	0	0	0	0	0	0	0
273				0	0	0	0	0	0	0	0	0	0
274			102	0	0	0	0	0	0	0	0	0	0
275				0	0	0	0	0	0	0	0	0	0
276			104	0	0	0	0	0	0	0	0	0	0
277			104	0	0	0	0	0	0	0	0	0	0
278			104	0	0	0	0	0	0	0	0	0	0
279			104	0	0	0	0	0	0	0	0	0	0
280			104	0	0	0	0	0	0	0	0	0	0
281			104	0	0	0	0	0	0	0	0	0	0
282			104	0	0	0	0	0	0	0	0	0	0
283				0	0	0	0	0	0	0	0	0	0
284			105	0	0	0	0	0	0	0	0	0	0
285			105	0	0	0	0	0	0	0	0	0	0
286			105	0	0	0	0	0	0	0	0	0	0
287			105	0	0	0	0	0	0	0	0	0	0
288			105	0	0	0	0	0	0	0	0	0	0
289			105	0	0	0	0	0	0	0	0	0	0
290				0	0	0	0	0	0	0	0	0	0
291			106	0	0	0	0	0	0	0	0	0	0
292				0	0	0	0	0	0	0	0	0	0

A	B												
Line No.		FERC Acct #	RestateExcise Taxes	NetGains & Losses	Weather Normalization	EliminateAdder Schedules	Misc. RestatingNon-Util / Non-Recurring Expenses	Restating Incentives	RestateDebt Interest	Restate 09,2021AMA Rate Base to EOP	EliminateWA Power Cost Defer	Nez PerceSettleme nt Adjustment	
		Adjustment number	2.08 E-RET	2.09 E-NGL	2.1 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-RI	2.14 E-RDI	15 E-EOP09.2021	2.16 E-EWPC	2.17 E-NPS	
293	Construction work in progress	Steam production plant	107										
294		Hydraulic production plant	107										
295		Other production plant	107										
296		Transmission plant	107										
297		Distribution plant	107										
298		General plant	107										
299		Total construction work in progress	0	0	0	0	0	0	0	0	0	0	0
300	Accumulated provision for depreciation of electric utility plant	Steam production plant	108	0	0	0	0	0	0	(6,043,869)	0	0	
301		Hydraulic production plant	108	0	0	0	0	0	0	(5,080,295)	0	0	
302		Other production plant	108	0	0	0	0	0	0	(3,303,955)	0	0	
303		Transmission plant	108	0	0	0	0	0	0	(750,778)	0	0	
304		Distribution plant	108	0	0	0	0	0	0	(15,211,458)	0	0	
305		General plant	108	0	0	0	0	0	0	(5,903,609)	0	0	
306		Total accumulated provision for depreciation of electric utility plant	0	0	0	0	0	0	0	(96,293,963)	0	0	0
307	Accumulated provision for amortization of electric utility plant	Intangible plant	111	0	0	0	0	0	0	(7,676,799)	0	0	
308		Steam production plant	111										
309		Hydraulic production plant	111										
310		Other production plant	111										
311		Transmission plant	111										
312		Distribution plant	111										
313	General plant	111											
314		Total accumulated provision for amortization of electric utility plant	0	0	0	0	0	0	0	(7,676,799)	0	0	0
315	Electric plant acquisition adjustments	Electric plant acquisition adjustments	114										
316		Total Electric plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0
317	Accumulated provision for asset acquisition adjustments	Accumulated provision for asset acquisition adjustments	115										
318		Total accumulated provision for asset acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0
319		Net Plant	0	0	0	0	0	0	0	51,432,452	0	0	0
320	Fuel stock	Fuel stock	151										
321		Total fuel stock	0	0	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 operating supplies	0	0	0	0	0	0	0	0	0	0	0
324	Prepayments	Prepayments	165										
325		Total 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	Deferred debits	Other regulatory assets	182.3	0	0	0	0	0	0	(365,977)	0	0	
328		Miscellaneous deferred debits	186	0	0	0	0	0	0	0	0	0	
329		Accumulated deferred income taxes	190	0	0	0	0	0	0	0	0	0	
330			Total deferred debits	0	0	0	0	0	0	0	(365,977)	0	0
331	Other non-current liabilities	Accumulated provision for property insurance	228.1										
332		Accumulated provision for injuries and damages	228.2										
333		Accumulated provision for pensions and benefits	228.3										
334		Accumulated miscellaneous operating provisions	228.4										
335		Asset retirement obligations	230										
336		Other non current liabilities	0	0	0	0	0	0	0	0	0	0	0
337	Customer deposits	Customer deposits	235	0	0	0	0	0	0	0	0	0	0
338		Current and accrued liabilities	0	0	0	0	0	0	0	(365,977)	0	0	0
339	Deferred credits	Deferred credits	253										
340		Accumulated deferred income taxes—accelerated amortization property	281										
341		Accumulated deferred income taxes—other property	282	0	0	0	0	0	0	23,017,905	0	0	
342		Accumulated deferred income taxes—other	283	0	0	0	0	0	0	104,424	0	0	
343		Accumulated deferred investment tax credits	255										
344		Customer advances for construction	252	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		Total deferred credits	0	0	0	0	0	0	23,122,329	0	0	0	0
347	Working capital allowance	Working capital allowance	N/A										
348		Total working capital allowance	0	0	0	0	0	0	0	0	0	0	0
349		Rate base	0	0	0	0	0	0	0	74,188,804	0	0	0
350		Revenue Requirement Impact	19,101	(65,451)	1,707,902	85	(1,506,058)	2,865,158	1,354,615	6,697,608	(2,222,375)	(6,051)	0
351		Change in Rate Base	0	0	0	0	0	0	0	74,188,804	0	0	0
352		ROR	0.00%	0.00%	-0.07%	0.00%	0.06%	-0.12%	-0.06%	-0.21%	0.09%	0.00%	0.00%
353													

Line No.	A	B	FERC Acct #	Normalize/Colstrip Major Maint	Authorized Power Supply	Restate 09.2021 Tax/Credit Regulatory Liab to EOP	D						
							Total Restating AB adjustments	Pro Forma Power Supply	Pro Forma Transmission Revenue/Expense	Pro Forma Revenue Normalization	Pro Forma Def. Debits, Credits & Regulatory Amorts	Pro Forma ARAM DFIT	Pro Forma AMI Amortization
			Sum of restating										
			Adjustment number	2.18 E-RMM	2.19 E-APS	2.20 E-TCRL	AB adjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	3.04 E-PAMI
1													
2			Residential sales	440	0	0	0	(18,539,423)	0	0	3,038,335	0	0
3			Commercial and industrial sales	442	0	0	0	(12,354,702)	0	0	10,649,707	0	0
4			Public street and highway lighting	444	0	0	0	(201,835)	0	0	2,360,726	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	(1,173,020)	0	0
8			Total sales to ultimate customers	0	0	0	0	(31,095,960)	0	0	14,875,748	0	0
9			Sales for resale	447	0	(13,832,000)	0	(13,832,000)	53,093,000	0	0	0	0
10			Total sales of electricity	0	(13,832,000)	0	0	(44,927,960)	53,093,000	0	14,875,748	0	0
11			Provision for rate refunds	449.1	0	0	0	0	0	0	0	0	0
12			Total revenues net of provision for rate refunds	0	(13,832,000)	0	0	(44,927,960)	53,093,000	0	14,875,748	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	455	0	0	0	0	0	0	0	0	0
18			Other electric revenues	456	0	(41,741,000)	0	(22,097,819)	4,135,000	40,271	(1,512,000)	0	0
19			Revenues from transmission of electricity of others	456.1	0	(3,890,000)	0	(3,890,000)	0	10,561,729	0	0	0
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 operating revenues	0	(45,631,000)	0	0	(26,001,458)	4,135,000	10,602,000	(1,512,000)	0	0
23			Total electric operating revenues	0	(59,463,000)	0	0	(70,929,418)	57,228,000	10,602,000	13,363,748	0	0
24			Operation supervision and engineering	500	0	0	0	0	0	0	0	0	0
25			Fuel	501	0	(1,001,000)	0	(1,001,000)	2,760,000	0	0	0	0
26			Steam expenses	502	0	0	0	0	0	0	0	0	0
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	0
30			Miscellaneous steam power expenses	506	(1,694,006)	0	0	(1,694,006)	0	0	0	0	0
31			Rents	507	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
33			Total steam power generation operation expenses	(1,694,006)	(1,001,000)	0	0	(2,695,006)	2,760,000	0	0	0	0
34			Maintenance supervision and engineering	510	0	0	0	0	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			Maintenance of miscellaneous steam plant	514	0	0	0	0	0	0	0	0	0
39			Total steam power generation maintenance expenses	0	0	0	0	0	0	0	0	0	0
40			Generation - Steam production expenses	(1,694,006)	(1,001,000)	0	0	(2,695,006)	2,760,000	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	0	0
43			Hydraulic expenses	537	0	0	0	0	0	0	(7,719)	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			Rents	540	0	0	0	0	0	0	161,060	0	0
47			Total hydraulic power generation operation expenses	0	0	0	0	0	0	0	153,341	0	0
48			Maintenance supervision and engineering	541	0	0	0	0	0	0	0	0	0
49			Maintenance of structures	542	0	0	0	0	0	0	0	0	0
50			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			Total hydraulic power generation maintenance expenses	0	0	0	0	0	0	0	153,341	0	0
54			Generation - hydraulic power production expenses	0	0	0	0	0	0	0	153,341	0	0
55			Operation supervision and engineering	546	0	0	0	0	0	0	0	0	0
56			Fuel	547	0	(5,270,000)	0	(5,270,000)	25,568,000	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	550	0	0	0	0	0	0	0	0	0
61			Total other power generation operation expenses	0	(5,270,000)	0	0	(5,270,000)	25,568,000	0	0	0	0
62			Maintenance supervision and engineering	551	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
65			Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0	0
66			Maintenance of miscellaneous other power generation plant	554	0	0	0	0	0	0	0	0	0
67			Total other power generation maintenance expenses	0	0	0	0	0	0	0	0	0	0
68			Generation - other production expenses	0	(5,270,000)	0	0	(5,270,000)	25,568,000	0	0	0	0

Line No.	A	B	D																		
			FERC Acct #	NormalizeCS2/ Colstrip Major Maint	Authorized Power Supply	Restate 09.2021 TaxCredit Regulatory Liab to EOP	Total Restating ABjustments	Pro FormaPower Supply	Pro FormaTransmissi on Revenue/Expens e	Pro FormaRevenue Normalization	Pro Forma Def. Debits, Credits & Regulatory Amorts	Pro Forma ARAM DFIT	Pro FormaAMI Amortization								
1							Sum of restating														
				Adjustment number	2.18 E-RMM	2.19 E-APS	2.20 E-TCRL	ABjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	3.04 E-PAMI							
146				Duplicate charges—credit	929	0	0	0	0	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	0	0	0	0	
148				Miscellaneous general expenses	930.2	0	0	0	(533,633)	0	0	0	0	0	0	0	0	0	0	0	
149				Rents	931	0	0	0	219	0	0	0	0	0	0	0	0	0	0	0	
150				Administrative and General maintenance expenses	935	0	0	0	379	0	0	0	0	0	0	0	0	0	0	0	
151				Total administrative and general expenses	0	0	0	1,137,623	0	0	29,751	0	0	(418,291)							
152				Depreciation expense steam production plant	403, 403.1	0	0	0	0	0	0	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	0	0	0	0	
154				Depreciation expense other power generation production plant	403, 403.1	0	0	0	0	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	0	0	0	0	
156				Depreciation expense distribution	403, 403.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
157				Depreciation expense general plant	403, 403.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
158				Depreciation expense common	403, 403.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
159				Total depreciation expenses	0	0	0	0	0	0	0	0	0	0							
160				Intangible plant	404, 405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
161				Amortization expense steam production plant	404, 405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
162				Amortization expense hydraulic production plant	404, 405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
163				Amortization expense other power generation production plant	404, 405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
164				Amortization expense transmission	404, 405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
165				Amortization expense distribution	404, 405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
166				Amortization expense general plant	404, 405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
167				Amortization expense common plant	404, 405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
168				Amortization of electric plant acquisition adjustments	406	0	0	0	0	0	0	0	0	0	(31,743)	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	1,840,167	0	0	0	0	0	
170				Total amortization expenses	0	0	0	0	0	0	0	0	1,808,424	0	0						
171				Regulatory debits and credits	407.3, 407.4	0	0	0	12,404,409	0	0	0	0	0	(814,344)	0	12,855,627	0	12,855,627	0	
172				Total regulatory debits and credits	0	0	0	12,404,409	0	0	0	0	(814,344)	0	12,855,627						
173				Taxes other than income	408.1	0	0	0	(19,885,808)	0	0	574,281	0	0	0	0	0	0	0	0	
174				Income Taxes - federal taxes utility operating income	409.1	355,741	1,149,330	122,370	6,000,875	4,317,600	2,226,420	2,669,149	(240,826)	0	0	0	(2,407,865)	0	(2,407,865)	0	
175				Income Taxes - other taxes utility operating income	409.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
176				Provisions for deferred income taxes, utility operating	410.1	0	0	0	(3,356,445)	0	0	0	0	0	634,460	0	0	0	0	0	
177				Provision for deferred income taxes—credit, utility	411.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
178				Investment Tax credit Adj.	411.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
179				Total taxes	355,741	1,149,330	122,370	(17,241,378)	4,317,600	2,226,420	3,243,430	(240,826)	634,460	(2,407,865)							
180				Gains from disposition of utility plant	411.6	0	0	0	(62,576)	0	0	0	0	0	0	0	0	0	0	0	
181				Losses from disposition of utility plant	411.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
182				Gains from disposition of allowances	411.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
183				Losses from disposition of allowances	411.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
184				Revenues from electric plant leased to others	412	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
185				Expenses of electric plant leased to others	413	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
186				Other utility operating income	414	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
187				Total various utility operating income items	0	0	0	(62,576)	0	0	0	0	0	0	0	0	0	0	0	0	
188				Electric Operating Expenses	(1,338,265)	(63,786,670)	122,370	(73,267,075)	40,985,600	2,226,420	3,322,662	906,595	634,460	8,348,043							
189				Net Operating Income = electric operating revenues - electric operating expenses	1,338,265	4,323,670	(122,370)	2,337,657	16,242,400	8,375,580	10,041,086	(906,595)	(634,460)	(8,348,043)							
192				Organization	301	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
193				Franchises and consents	302	0	0	0	335,465	0	0	0	0	0	0	0	0	0	0	0	
194				Miscellaneous intangible plant	303	0	0	0	7,723,091	0	0	0	0	0	0	0	0	0	0	0	
195				Intangible plant	0	0	0	8,058,557	0	0	0	0	0	0	0	0	0	0	0	0	
196				Land and land rights	310	0	0	0	(1,414)	0	0	0	0	0	0	0	0	0	0	0	
197				Structures and improvements	311	0	0	0	546,767	0	0	0	0	0	0	0	0	0	0	0	
198				Boiler plant equipment	312	0	0	0	(1,677,273)	0	0	0	0	0	0	0	0	0	0	0	
199				Engines and engine-driven generators	313	0	0	0	282,056	0	0	0	0	0	0	0	0	0	0	0	
200				Turbogenerator units	314	0	0	0	989,141	0	0	0	0	0	0	0	0	0	0	0	
201				Accessory electric equipment	315	0	0	0	539,862	0	0	0	0	0	0	0	0	0	0	0	
202				Miscellaneous power plant equipment	316	0	0	0	282,027	0	0	0	0	0	0	0	0	0	0	0	
203				Asset retirement costs for steam production plant	317	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
204				Steam production plant	0	0	0	961,168	0	0	0	0	0	0	0	0	0	0	0	0	
205				Land and land rights	330	0	0	0	586,401	0	0	0	0	0	0	0	0	0	0	0	
206				Structures and improvements	331	0	0	0	1,362,601	0	0	0	0	0	0	0	0	0	0	0	
207				Reservoirs, dams, and waterways	332	0	0	0	618,628	0	0	0	0	0	0	0	0	0	0	0	
208				Water wheels, turbines and generators	333	0	0	0	80,188	0	0	0	0	0	0	0	0	0	0	0	
209				Accessory electric equipment	334	0	0	0	2,125,753	0	0	0	0	0	0	0	0	0	0	0	
210				Miscellaneous power plant equipment	335	0	0	0	(3,583)	0	0	0	0	0	0	0	0	0	0	0	
211				Roads, railroads and bridges	336	0	0	0	(753)	0	0	0	0	0	0	0	0	0	0	0	
212				Asset retirement costs for hydraulic production plant	337	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
213				Hydraulic production plant	0	0	0	4,769,234	0	0	0	0	0	0	0	0	0	0	0	0	
214																					

Line No.	A	B	D													
			FERC Acct #	NormalizeCS2/Colstrip Major Maint	Authorized Power Supply	Restate 09.2021 Tax/Credit Regulatory Liab to EOP	Total Restating AB adjustments	Pro Forma Power Supply	Pro Forma Transmission Revenue/Expense	Pro Forma Revenue Normalization	Pro Forma Def. Debits, Credits & Regulatory Amorts	Pro Forma ARAM DFIT	Pro Forma AMI Amortization			
1							Sum of restating									
			Adjustment number	2.18 E-RMM	2.19 E-APS	2.20 E-TCRL	AB adjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	3.04 E-PAMI			
215			Land and land rights	340	0	0	0	0	0	0	0	0	0	0	0	0
216			Structures and improvements	341	0	0	13,454	0	0	0	0	0	0	0	0	0
217			Fuel holders, producers, and accessories	342	0	0	78	0	0	0	0	0	0	0	0	0
218			Prime movers	343	0	0	(728,949)	0	0	0	0	0	0	0	0	0
219			Generators	344	0	0	8,545,825	0	0	0	0	0	0	0	0	0
220			Accessory electric equipment	345	0	0	1,210,783	0	0	0	0	0	0	0	0	0
221			Miscellaneous power plant equipment	346	0	0	1,456	0	0	0	0	0	0	0	0	0
222			Asset retirement costs for other production plant	347	0	0	0	0	0	0	0	0	0	0	0	0
223			Energy Storage Equipment—production	348	0	0	0	0	0	0	0	0	0	0	0	0
224			Other production plant	0	0	0	9,042,646	0	0	0	0	0	0	0	0	0
225			Land and land rights	350	0	0	(407,698)	0	0	0	0	0	0	0	0	0
226			Structures and improvements	352	0	0	844,476	0	0	0	0	0	0	0	0	0
227			Station equipment	353	0	0	15,998,349	0	0	0	0	0	0	0	0	0
228			Towers and fixtures	354	0	0	20,370	0	0	0	0	0	0	0	0	0
229			Poles and fixtures	355	0	0	11,093,182	0	0	0	0	0	0	0	0	0
230			Overhead conductors and devices	356	0	0	2,921,040	0	0	0	0	0	0	0	0	0
231			Underground conduit	357	0	0	51,409	0	0	0	0	0	0	0	0	0
232			Underground conductors and devices	358	0	0	1,912,462	0	0	0	0	0	0	0	0	0
233			Roads and trails	359	0	0	190,828	0	0	0	0	0	0	0	0	0
234			Asset retirement costs for transmission plant	359.1	0	0	0	0	0	0	0	0	0	0	0	0
235			Transmission plant	0	0	0	32,624,420	0	0	0	0	0	0	0	0	0
236			Land and land rights	360	0	0	103,788	0	0	0	0	0	0	0	0	0
237			Structures and improvements	361	0	0	(5,816,426)	0	0	0	0	0	0	0	0	0
238			Station equipment	362	0	0	1,259,790	0	0	0	0	0	0	0	0	0
239			Storage battery equipment	363	0	0	(1,725,635)	0	0	0	0	0	0	0	0	0
240			Poles, towers and fixtures	364	0	0	10,187,342	0	0	0	0	0	0	0	0	0
241			Overhead conductors and devices	365	0	0	5,949,956	0	0	0	0	0	0	0	0	0
242			Underground conduit	366	0	0	3,123,860	0	0	0	0	0	0	0	0	0
243			Underground conductors and devices	367	0	0	4,328,399	0	0	0	0	0	0	0	0	0
244			Line transformers	368	0	0	5,762,448	0	0	0	0	0	0	0	0	0
245			Services	369	0	0	3,354,497	0	0	0	0	0	0	0	0	0
246			Meters	370	0	0	1,067,972	0	0	0	0	0	0	0	0	0
247			Installations on customers premises	371	0	0	37,530	0	0	0	0	0	0	0	0	0
248			Leased property on customers premises	372	0	0	0	0	0	0	0	0	0	0	0	0
249			Street lighting and signal systems	373	0	0	1,721,379	0	0	0	0	0	0	0	0	0
250			Asset retirement costs for distribution plant	374	0	0	0	0	0	0	0	0	0	0	0	0
251			Distribution plant	0	0	0	29,354,898	0	0	0	0	0	0	0	0	0
252			Land and land rights	389	0	0	159,473	0	0	0	0	0	0	0	0	0
253			Structures and improvements	390	0	0	5,147,085	0	0	0	0	0	0	0	0	0
254			Office furniture and equipment	391	0	0	376,822	0	0	0	0	0	0	0	0	0
255			Transportation equipment	392	0	0	646,672	0	0	0	0	0	0	0	0	0
256			Stores equipment	393	0	0	168,225	0	0	0	0	0	0	0	0	0
257			Tools, shop and garage equipment	394	0	0	1,038,486	0	0	0	0	0	0	0	0	0
258			Laboratory equipment	395	0	0	67,191	0	0	0	0	0	0	0	0	0
259			Power operated equipment	396	0	0	(172,575)	0	0	0	0	0	0	0	0	0
260			Communication equipment	397	0	0	3,152,933	0	0	0	0	0	0	0	0	0
261			Miscellaneous equipment	398	0	0	7,979	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	0
263			Asset retirement costs for general plant	399.1	0	0	0	0	0	0	0	0	0	0	0	0
264			General plant	0	0	0	10,592,290	0	0	0	0	0	0	0	0	0
265			Electric plant in service	0	0	0	95,403,214	0	0	0	0	0	0	0	0	0
266			Intangible plant	101.1			0									
267			Steam production plant	101.1			0									
268			Hydraulic production plant	101.1			0									
269			Other production plant	101.1			0									
270			Transmission plant	101.1			0									
271			Distribution plant	101.1			0									
272			General plant	101.1			0									
273			Total property under capital leases	0	0	0	0	0	0	0	0	0	0	0	0	0
274			Electric plant purchased or sold	102			0									
275			Total electric plant purchased or sold	0	0	0	0	0	0	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			Other production plant	104			0									
280			Transmission plant	104			0									
281			Distribution plant	104			0									
282			General plant	104			0									
283			Total electric plant leased to others	0	0	0	0	0	0	0	0	0	0	0	0	0
284			Steam production plant	105			0									
285			Hydraulic production plant	105			0									
286			Other production plant	105			0									
287			Transmission plant	105			0									
288			Distribution plant	105			0									
289			General plant	105			0									
290			Total electric plant for future use	0	0	0	0	0	0	0	0	0	0	0	0	0
291			Completed construction not classified	106			0									
292			Total completed construction not classified	0	0	0	0	0	0	0	0	0	0	0	0	0

Line No.	A	B	D										
			FERC Act #	NormalizeCS2/Colstrip Major Maint	Authorized Power Supply	Restate 09.2021 Tax/Credit Regulatory Liab to EOP	Total Restating AB adjustments	Pro Forma Power Supply	Pro Forma Transmission Revenue/Expense	Pro Forma Revenue Normalization	Pro Forma Def. Debits, Credits & Regulatory Amorts	Pro Forma ARAM DFIT	Pro Forma AMI Amortization
1			Adjustment number	2.18 E-RMM	2.19 E-APS	2.20 E-TCRL	Sum of restating AB adjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	3.04 E-PAMI
293		Construction work in progress	107				0						
294		Steam production plant	107				0						
295		Hydraulic production plant	107				0						
296		Other production plant	107				0						
297		Transmission plant	107				0						
298		Distribution plant	107				0						
299		General plant	107				0						
299		Total construction work in progress		0	0	0	0	0	0	0	0	0	0
300		Accumulated provision for depreciation of electric utility plant	108				(6,043,869)	0	0	0	0	0	0
301		Steam production plant	108				(5,080,295)	0	0	0	0	0	0
302		Hydraulic production plant	108				(3,303,955)	0	0	0	0	0	0
303		Other production plant	108				(750,778)	0	0	0	0	0	0
304		Transmission plant	108				(15,211,458)	0	0	0	0	0	(20,967,443)
305		Distribution plant	108				(5,903,609)	0	0	0	0	0	0
306		General plant	108				(96,293,963)	0	0	0	0	0	(20,967,443)
306		Total accumulated provision for depreciation of electric utility plant		0	0	0	(7,676,799)	0	0	0	0	0	0
307		Accumulated provision for amortization of electric utility plant	111				(7,676,799)	0	0	0	0	0	0
308		Intangible plant	111				0	0	0	0	0	0	0
309		Steam production plant	111				0	0	0	0	0	0	0
310		Hydraulic production plant	111				0	0	0	0	0	0	0
311		Other production plant	111				0	0	0	0	0	0	0
312		Transmission plant	111				0	0	0	0	0	0	0
313		Distribution plant	111				0	0	0	0	0	0	0
314		General plant	111				0	0	0	0	0	0	0
314		Total accumulated provision for amortization of electric utility plant		0	0	0	(7,676,799)	0	0	0	0	0	0
315		Electric plant acquisition adjustments	114				0	0	0	0	0	0	0
316		Electric plant acquisition adjustments	114				0	0	0	0	0	0	0
316		Total Electric plant acquisition adjustments		0	0	0	0	0	0	0	0	0	0
317		Accumulated provision for asset acquisition adjustments	115				0	0	0	0	0	0	0
318		Accumulated provision for asset acquisition adjustments	115				0	0	0	0	0	0	0
318		Total accumulated provision for asset acquisition adjustments		0	0	0	0	0	0	0	0	0	0
319		Net Plant		0	0	0	51,432,452	0	0	0	0	0	(20,967,443)
320		Fuel stock	151				0	0	0	0	0	0	0
321		Fuel stock	151				0	0	0	0	0	0	0
321		Total fuel stock		0	0	0	0	0	0	0	0	0	0
322		Plant materials and operating supplies	154				0	0	0	0	0	0	0
323		Plant materials and operating supplies	154				0	0	0	0	0	0	0
323		Total plant materials and operating supplies		0	0	0	0	0	0	0	0	0	0
324		Prepayments	165				0	0	0	0	0	0	0
325		Prepayments	165				0	0	0	0	0	0	0
325		Total prepayments		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
327		Deferred debits	182.3				(365,982)	0	0	0	(3,132)	0	51,384,409
328		Other regulatory assets	182.3				(365,982)	0	0	0	(3,132)	0	51,384,409
328		Miscellaneous deferred debits	186				0	0	0	0	(23,807)	0	0
329		Accumulated deferred income taxes	190			6,619,579	6,619,579	0	0	0	0	0	0
330		Total deferred debits		0	0	6,619,579	6,253,597	0	0	0	(26,939)	0	51,384,409
331		Other non-current liabilities	228.1				0	0	0	0	0	0	0
332		Accumulated provision for property insurance	228.1				0	0	0	0	0	0	0
332		Accumulated provision for injuries and damages	228.2				0	0	0	0	0	0	0
333		Accumulated provision for pensions and benefits	228.3				0	0	0	0	0	0	0
334		Accumulated miscellaneous operating provisions	228.4				0	0	0	0	0	0	0
335		Asset retirement obligations	230				0	0	0	0	0	0	0
336		Other non current liabilities		0	0	0	0	0	0	0	0	0	0
337		Customer deposits	235				(782)	0	0	0	0	0	0
338		Customer deposits	235				(782)	0	0	0	0	0	0
338		Current and accrued liabilities		0	0	6,619,579	6,252,815	0	0	0	(26,939)	0	51,384,409
339		Deferred credits	253				0	0	0	0	0	0	0
340		Deferred credits	253				0	0	0	0	0	0	0
340		Accumulated deferred income taxes—accelerated amortization property	281				0	0	0	0	0	0	0
341		Accumulated deferred income taxes—other property	282	0	0	0	22,337,823	0	0	0	0	0	0
342		Accumulated deferred income taxes—other	283	0	0	0	104,424	0	0	0	0	0	0
343		Accumulated deferred investment tax credits	255				0	0	0	0	0	0	0
344		Customer advances for construction	252	0	0	0	19,984	0	0	0	0	0	0
345		Other regulatory liabilities	254	0	0	(31,521,806)	(31,521,806)	0	0	0	0	0	0
346		Total deferred credits		0	0	(31,521,806)	(9,059,575)	0	0	0	0	0	0
347		Working capital allowance	N/A				(295,257)	0	0	0	0	0	0
348		Working capital allowance	N/A				(295,257)	0	0	0	0	0	0
348		Total working capital allowance		0	0	0	(295,257)	0	0	0	0	0	0
349		Rate Base		0	0	(24,902,227)	48,330,435	0	0	0	(26,939)	0	30,416,966
350													
351		Revenue Requirement Impact	(1,771,846)	(5,724,485)	(2,248,120)	1,582,582	(21,504,734)	(11,089,163)	(13,294,271)	1,197,713	840,017	13,996,579	
352		Change in Rate Base	0	0	(24,902,227)	48,330,435	0	0	0	(26,939)	0	30,416,966	
353		ROR	0.07%	0.24%	0.07%	-0.02%	0.89%	0.46%	0.55%	-0.05%	-0.03%	-0.55%	

A
Line
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B

		FERC Acct #	Pro Forma Colstrip Trust Fund & Other Amortizations	Pro Forma CETA Labor & Exp	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Remove LIRAP Labor	Pro Forma Property Tax	Pro Forma Insurance Expense	Pro Forma IS/IT Expense	Pro Forma Misc O&M Exp	
		Adjustment number	3.05 E-PAMM	3.06 E-CEIP	3.07 E-PLN	3.08 E-PLE	3.09 E-PEB	3.10 E-LIRAP	3.11 E-PPT	3.12 E-PINS	3.13 E-PIT	3.14 E-PMISC	
1													
2	Electric operating revenues	Residential sales	440	0	0	0	0	0	0	0	0	0	
3		Commercial and industrial sales	442	0	0	0	0	0	0	0	0	0	
4		Public street and highway lighting	444	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	
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	0	0	0	
8		Total sales to ultimate customers	0	0	0	0	0	0	0	0	0	0	0
9		Sales for resale	447	0	0	0	0	0	0	0	0	0	0
10		Total sales of electricity	0	0	0	0	0	0	0	0	0	0	0
11		Provision for rate refunds	449.1	0	0	0	0	0	0	0	0	0	0
12		Total revenues net of provision for rate refunds	0	0	0	0	0	0	0	0	0	0	0
13		Forfeited discounts	450	0	0	0	0	0	0	0	0	0	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
16		Rent from electric property	454	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	0	0	0	0	0	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
20		Regional transmission service revenues	457.1	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
22		Total Other operating revenues	0	0	0	0	0	0	0	0	0	0	0
23		Total electric operating revenues	0	0	0	0	0	0	0	0	0	0	0
24		Generation production expenses	Operation supervision and engineering	500	0	0	23,677	0	(1,502)	0	0	0	5,862
25	Fuel		501	0	0	83,250	0	(4,417)	0	0	0	36,672	
26	Steam expenses		502	0	0	51,705	0	(2,702)	0	0	0	278,010	
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	57,284	0	(2,993)	0	0	0	19,477	
30	Miscellaneous steam power expenses		506	0	0	16,040	0	(946)	0	0	0	563,821	
31	Rents		507	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	
33	Total steam power generation operation expenses		0	0	0	231,957	0	(12,561)	0	0	0	903,842	
34	Maintenance supervision and engineering		510	0	0	9,494	0	(634)	0	0	0	73,828	
35	Maintenance of structures		511	0	0	1,128	0	(66)	0	0	0	76,733	
36	Maintenance of boiler plant		512	0	0	73,289	0	(3,804)	0	0	0	358,685	
37	Maintenance of electric plant		513	0	0	4,563	0	(247)	0	0	0	327,311	
38	Maintenance of miscellaneous steam plant		514	0	0	9,308	0	(483)	0	0	0	136,587	
39	Total steam power generation maintenance expenses		0	0	0	97,782	0	(5,234)	0	0	0	973,142	
40	Generation - Steam production expenses		0	0	0	329,739	0	(17,795)	0	0	0	1,876,984	
41	Operation supervision and engineering		535	0	0	108,057	0	(6,969)	0	0	0	71,058	
42	Water for power		536	0	0	2,700	0	(171)	0	0	0	135,045	
43	Hydraulic expenses		537	0	0	46,445	0	(2,853)	0	0	0	883,651	
44	Electric expenses		538	0	0	517,691	0	(26,868)	0	0	0	33,369	
45	Miscellaneous hydraulic power generation expenses		539	0	0	17,369	0	(977)	0	0	0	104,785	
46	Rents		540	0	0	0	0	0	0	0	0	169,878	
47	Total hydraulic power generation operation expenses		0	0	0	692,262	0	(37,837)	0	0	0	1,397,787	
48	Maintenance supervision and engineering		541	0	0	36,849	0	(2,428)	0	0	0	11,968	
49	Maintenance of structures		542	0	0	35,223	0	(1,845)	0	0	0	40,990	
50	Maintenance of reservoirs, dams and waterways		543	0	0	19,665	0	(1,055)	0	0	0	38,291	
51	Maintenance of electric plant		544	0	0	225,130	0	(11,964)	0	0	0	99,249	
52	Maintenance of miscellaneous hydraulic plant		545	0	0	26,106	0	(1,465)	0	0	0	28,834	
53	Total hydraulic power generation maintenance expenses		0	0	0	342,972	0	(18,757)	0	0	0	219,332	
54	Generation - hydraulic power production expenses		0	0	0	1,035,234	0	(56,595)	0	0	0	1,617,119	
55	Operation supervision and engineering		546	0	0	29,791	0	(1,890)	0	0	0	6,186	
56	Fuel		547	0	0	0	0	0	0	0	0	0	
57	Generation expenses	548	0	0	28,332	0	(1,475)	0	0	0	172,069		
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	13,465	0	(798)	0	0	0	64,224		
60	Rents	550	0	0	0	0	0	0	0	0	9,061		
61	Total other power generation operation expenses	0	0	0	71,588	0	(4,163)	0	0	0	251,539		
62	Maintenance supervision and engineering	551	0	0	32,779	0	(1,986)	0	0	0	34,894		
63	Maintenance of structures	552	0	0	669	0	(36)	0	0	0	9,287		
64	Maintenance of generating and electric plant	553	0	0	27,810	0	(1,455)	0	0	0	491,061		
65	Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0	0		
66	Maintenance of miscellaneous other power generation plant	554	0	0	16,623	0	(869)	0	0	0	36,384		
67	Total other power generation maintenance expenses	0	0	0	77,880	0	(4,345)	0	0	0	571,626		
68	Generation - other production expenses	0	0	0	149,468	0	(8,508)	0	0	0	823,165		

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Line
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B

	FERC Acct #	Pro Forma Colstrip Trust Fund & Other Amortizations	Pro Forma CETA Labor & Exp	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Remove LIRAP Labor	Pro Forma Property Tax	Pro Forma Insurance Expense	Pro Forma IS/IT Expense	Pro Forma Misc O&M Exp
	Adjustment number	3.05 E-PAMM	3.06 E-CEIP	3.07 E-PLN	3.08 E-PLE	3.09 E-PEB	3.10 E-LIRAP	3.11 E-PPT	3.12 E-PINS	3.13 E-PIT	3.14 E-PMisc
69	Purchased power	555	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
71	System control and load dispatching	556	0	0	18,744	(1,306)	0	0	0	0	48,458
72	Other expenses	557	0	0	330,622	(21,521)	0	0	0	0	109,316
73	Generation - other power supply expenses	0	0	0	349,366	(22,827)	0	0	0	0	157,774
74	Total power generation production expenses	0	0	1,863,807	0	(105,724)	0	0	0	0	4,475,043
75	Operation supervision and engineering	560	0	0	117,581	(7,454)	0	0	0	0	10,747
76	Load dispatch—reliability	561.1	0	0	5,667	(295)	0	0	0	0	21,757
77	Load dispatch—monitor and operate transmission system	561.2	0	0	2,185	(139)	0	0	0	0	32,707
78	Load dispatch—transmission service and scheduling	561.3	0	0	44,641	(3,072)	0	0	0	0	4,834
79	Scheduling, system control and dispatch services	561.4	0	0	74,198	(4,792)	0	0	0	0	0
80	Reliability planning and standards development	561.5	0	0	37,066	(2,352)	0	0	0	0	2,445
81	Transmission service studies	561.6	0	0	0	0	0	0	0	0	68
82	Generation interconnection studies	561.7	0	0	0	0	0	0	0	0	454
83	Reliability planning and standards development services	561.8	0	0	0	0	0	0	0	0	0
84	Station expenses	562	0	0	17,346	(912)	0	0	0	0	16,306
85	Overhead line expense	563	0	0	6,830	(357)	0	0	0	0	56,353
86	Underground line expenses	564	0	0	0	0	0	0	0	0	0
87	Transmission of electricity by others	565	0	0	0	0	0	0	0	0	0
88	Miscellaneous transmission expenses	566	0	0	110,508	(6,905)	0	0	0	0	57,243
89	Rents	567	0	0	29,511	(1,846)	0	0	0	0	19,246
90	Total transmission operation expenses	0	0	445,534	0	(28,123)	0	0	0	0	222,161
91	Maintenance supervision and engineering	568	0	0	34,951	(1,816)	0	0	0	0	4,820
92	Maintenance of structures	569	0	0	34,429	(1,789)	0	0	0	0	22,552
93	Maintenance of computer hardware	569.1	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
95	Maintenance of communication equipment	569.3	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
97	Maintenance of station equipment	570	0	0	4,982	(264)	0	0	0	0	48,213
98	Maintenance of overhead lines	571	0	0	1,917	(99)	0	0	0	0	128,898
99	Maintenance of underground lines	572	0	0	0	0	0	0	0	0	357
100	Maintenance of miscellaneous transmission plant	573	0	0	1,061	(55)	0	0	0	0	4,631
101	Total transmission maintenance expenses	0	0	77,340	0	(4,023)	0	0	0	0	209,473
102	Total transmission expenses	0	0	522,874	0	(32,146)	0	0	0	0	431,634
103	Operation supervision and engineering	580	0	0	257,301	(15,810)	(268)	0	0	0	60,121
104	Load dispatching	581	0	0	0	0	0	0	0	0	0
105	Station expenses	582	0	0	51,455	(2,623)	(44)	0	0	0	36,258
106	Overhead line expenses	583	0	0	112,739	(6,142)	(104)	0	0	0	185,670
107	Underground line expenses	584	0	0	58,290	(2,969)	(50)	0	0	0	89,996
108	Street lighting and signal system expenses	585	0	0	339	(21)	(0)	0	0	0	23
109	Meter expenses	586	0	0	161,810	(8,311)	(141)	0	0	0	73,865
110	Customer installations expenses	587	0	0	47,104	(2,485)	(42)	0	0	0	16,083
111	Miscellaneous distribution expenses	588	0	0	337,050	(18,156)	(308)	0	0	0	128,702
112	Rents	589	0	0	0	0	0	0	0	0	32,580
113	Total distribution operation expenses	0	0	1,026,088	0	(56,518)	(957)	0	0	0	623,296
114	Maintenance supervision and engineering	590	0	0	76,709	(4,526)	(77)	0	0	0	32,130
115	Maintenance of structures	591	0	0	22,279	(1,122)	(19)	0	0	0	26,118
116	Maintenance of station equipment	592	0	0	36,770	(1,851)	(31)	0	0	0	25,679
117	Maintenance of energy storage equipment	592.2	0	0	0	0	0	0	0	0	0
118	Maintenance of overhead lines	593	0	0	264,725	(13,324)	(226)	0	0	0	1,020,553
119	Maintenance of underground lines	594	0	0	47,593	(2,395)	(41)	0	0	0	19,904
120	Maintenance of line transformers	595	0	0	31,132	(1,567)	(27)	0	0	0	12,119
121	Maintenance of street lighting and signal systems	596	0	0	7,202	(362)	(6)	0	0	0	7,384
122	Maintenance of meters	597	0	0	4,025	(203)	(3)	0	0	0	1,542
123	Maintenance of miscellaneous distribution plant	598	0	0	87,830	(4,793)	(81)	0	0	0	37,643
124	Total distribution maintenance expenses	0	0	578,264	0	(30,143)	(511)	0	0	0	1,183,070
125	Total distribution expenses	0	0	1,604,353	0	(86,661)	(1,468)	0	0	0	1,806,367
126	Supervision	901	0	0	6,762	(1,295)	(369)	0	0	0	819
127	Meter reading expenses	902	0	0	58,095	(6,154)	(1,752)	0	0	0	3,670
128	Customer records and collection expenses	903	0	0	257,566	(31,215)	(8,887)	0	0	0	309,295
129	Uncollectible accounts	904	0	0	0	0	0	0	0	0	0
130	Miscellaneous customer accounts expenses	905	0	0	5,975	(727)	(207)	0	0	0	1,907
131	Total customer account expenses	0	0	328,398	0	(39,391)	(11,215)	0	0	0	315,691
132	Supervision	907	0	0	0	0	0	0	0	0	0
133	Customer assistance expenses	908	0	0	10,082	(2,678)	0	0	0	0	38,921
134	Informational and instructional advertising expenses	909	0	0	3,102	(656)	0	0	0	0	93,840
135	Miscellaneous customer service and informational expenses	910	0	0	2,859	(605)	0	0	0	0	23,157
136	Total customer service and informational expenses	0	0	16,043	0	(3,939)	0	0	0	0	155,919
137	Administrative and general salaries	920	0	357,241	1,497,803	64,044	(105,589)	(47,545)	0	1,261,590	43,207
138	Office supplies and expenses	921	0	0	18,351	0	(1,215)	(547)	0	0	316,523
139	Administrative expenses transferred—credit	922	0	0	0	0	0	0	0	0	0
140	Outside services employed	923	0	0	1,770	0	(118)	(53)	0	0	(0)
141	Property insurance	924	0	0	0	0	0	0	1,287,607	0	0
142	Injuries and damages	925	0	0	6	0	(0)	0	3,004,416	0	0
143	Employee pensions and benefits	926	0	0	14,666	0	(872)	(393)	0	0	504,862
144	Franchise requirements	927	0	0	0	0	0	0	0	0	0
145	Regulatory commission expenses	928	0	0	102,311	0	(7,823)	(3,523)	0	0	34,592

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Line No.	FERC Acct #	Pro Forma ColstripTrust Fund & Other Amortizations	Pro FormaCETA Labor & Exp	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Remove LIRAP Labor	Pro Forma Property Tax	Pro FormaInsurance Expense	Pro Forma IS/IT Expense	Pro FormaMisc O&M Exp	
1	Adjustment number	3.05 E-PAMM	3.06 E-CEIP	3.07 E-PLN	3.08 E-PLE	3.09 E-PEB	3.10 E-LIRAP	3.11 E-PPT	3.12 E-PINS	3.13 E-PIT	3.14 E-PMisc	
146	Duplicate charges—credit	929	0	0	0	0	0	0	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	50,695	(3,604)	(1,623)	0	0	0	356,965	
149	Rents	931	0	0	12	(1)	(0)	0	0	0	82,415	
150	Administrative and General maintenance expenses	935	0	0	117,759	(6,829)	(3,075)	0	0	0	1,249,533	
151	Total administrative and general expenses	0	357,241	1,803,374	64,044	(126,052)	(56,759)	0	4,292,023	1,261,590	2,588,098	
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	
154	Depreciation expense other power generation production plant	403, 403.1	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	
156	Depreciation expense distribution	403, 403.1	0	0	0	0	0	0	0	0	0	
157	Depreciation expense general plant	403, 403.1	0	0	0	0	0	0	0	0	0	
158	Depreciation expense common	403, 403.1	0	0	0	0	0	0	0	0	0	
159	Total depreciation expenses	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	0	0	0	0	0	0	0	0	0	
162	Amortization expense hydraulic production plant	404, 405	0	0	0	0	0	0	0	0	0	
163	Amortization expense other power generation production plant	404, 405	0	0	0	0	0	0	0	0	0	
164	Amortization expense transmission	404, 405	0	0	0	0	0	0	0	0	0	
165	Amortization expense distribution	404, 405	0	0	0	0	0	0	0	0	0	
166	Amortization expense general plant	404, 405	0	0	0	0	0	0	0	0	0	
167	Amortization expense common plant	404, 405	0	0	0	0	0	0	0	0	0	
168	Amortization of electric plant acquisition adjustments	406	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	
170	Total amortization expenses	0	0	0	0	0	0	0	0	0	0	
171	Regulatory debits and credits	Regulatory debits and credits	407.3, 407.4	879,313	0	0	0	0	0	0	0	
172	Total regulatory debits and credits	0	0	0	0	0	0	0	0	0	0	
173	Taxes other than income	408.1	0	0	0	0	0	0	962,312	0	0	
174	Income Taxes - federal taxes utility operating income	409.1	(184,656)	(75,021)	(1,289,158)	(13,449)	82,722	14,583	(202,086)	(901,325)	(264,934)	
175	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	0	0	0	0	0	0	
177	Provision for deferred income taxes—credit, utility	411.1	0	0	0	0	0	0	0	0	0	
178	Investment Tax credit Adj.	411.4	0	0	0	0	0	0	0	0	0	
179	Total taxes	(184,656)	(75,021)	(1,289,158)	(13,449)	82,722	14,583	760,226	(901,325)	(264,934)	(2,052,277)	
180	Gains from disposition of utility plant	411.6	0	0	0	0	0	0	0	0	0	
181	Losses from disposition of utility plant	411.7	0	0	0	0	0	0	0	0	0	
182	Gains from disposition of allowances	411.8	0	0	0	0	0	0	0	0	0	
183	Losses from disposition of allowances	411.9	0	0	0	0	0	0	0	0	0	
184	Revenues from electric plant leased to others	412	0	0	0	0	0	0	0	0	0	
185	Expenses of electric plant leased to others	413	0	0	0	0	0	0	0	0	0	
186	Other utility operating income	414	0	0	0	0	0	0	0	0	0	
187	Total various utility operating income items	0	0	0	0	0	0	0	0	0	0	
188	Electric Operating Expenses	694,657	282,220	4,849,690	50,595	(311,191)	(54,859)	760,226	3,390,698	996,656	7,720,472	
189	Net Operating Income = electric operating revenues - electric operating expenses	(694,657)	(282,220)	(4,849,690)	(50,595)	311,191	54,859	(760,226)	(3,390,698)	(996,656)	(7,720,472)	
190												
192	Organization	301	0	0	0	0	0	0	0	0	0	
193	Franchises and consents	302	0	0	0	0	0	0	0	0	0	
194	Miscellaneous intangible plant	303	0	0	0	0	0	0	0	0	0	
195	Intangible plant	0	0	0	0	0	0	0	0	0	0	
196	Land and land rights	310	0	0	0	0	0	0	0	0	0	
197	Structures and improvements	311	0	0	0	0	0	0	0	0	0	
198	Boiler plant equipment	312	0	0	0	0	0	0	0	0	0	
199	Engines and engine-driven generators	313	0	0	0	0	0	0	0	0	0	
200	Turbogenerator units	314	0	0	0	0	0	0	0	0	0	
201	Accessory electric equipment	315	0	0	0	0	0	0	0	0	0	
202	Miscellaneous power plant equipment	316	0	0	0	0	0	0	0	0	0	
203	Asset retirement costs for steam production plant	317	0	0	0	0	0	0	0	0	0	
204	Steam production plant	0	0	0	0	0	0	0	0	0	0	
205	Land and land rights	330	0	0	0	0	0	0	0	0	0	
206	Structures and improvements	331	0	0	0	0	0	0	0	0	0	
207	Reservoirs, dams, and waterways	332	0	0	0	0	0	0	0	0	0	
208	Water wheels, turbines and generators	333	0	0	0	0	0	0	0	0	0	
209	Accessory electric equipment	334	0	0	0	0	0	0	0	0	0	
210	Miscellaneous power plant equipment	335	0	0	0	0	0	0	0	0	0	
211	Roads, railroads and bridges	336	0	0	0	0	0	0	0	0	0	
212	Asset retirement costs for hydraulic production plant	337	0	0	0	0	0	0	0	0	0	
213	Hydraulic production plant	0	0	0	0	0	0	0	0	0	0	

A	B		FERC Acct #	Pro Forma ColstripTrust Fund & Other Amortizations	Pro FormaCETA Labor & Exp	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Remove LIRAP Labor	Pro Forma Property Tax	Pro FormaInsurance Expense	Pro Forma IS/IT Expense	Pro FormaMisc O&M Exp
Line No.			Adjustment number	3.05 E-PAMM	3.06 E-CEIP	3.07 E-PLN	3.08 E-PLE	3.09 E-PEB	3.10 E-LIRAP	3.11 E-PPT	3.12 E-PINS	3.13 E-PIT	3.14 E-PMisc
1													
215		Land and land rights	340	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
217		Fuel holders, producers, and accessories	342	0	0	0	0	0	0	0	0	0	0
218		Prime movers	343	0	0	0	0	0	0	0	0	0	0
219		Generators	344	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
221		Miscellaneous power plant equipment	346	0	0	0	0	0	0	0	0	0	0
222		Asset retirement costs for other production plant	347	0	0	0	0	0	0	0	0	0	0
223		Energy Storage Equipment—production	348	0	0	0	0	0	0	0	0	0	0
224		Other production plant		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
226		Structures and improvements	352	0	0	0	0	0	0	0	0	0	0
227		Station equipment	353	0	0	0	0	0	0	0	0	0	0
228		Towers and fixtures	354	0	0	0	0	0	0	0	0	0	0
229		Poles and fixtures	355	0	0	0	0	0	0	0	0	0	0
230		Overhead conductors and devices	356	0	0	0	0	0	0	0	0	0	0
231		Underground conduit	357	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
233		Roads and trails	359	0	0	0	0	0	0	0	0	0	0
234		Asset retirement costs for transmission plant	359.1	0	0	0	0	0	0	0	0	0	0
235		Transmission plant		0	0	0	0	0	0	0	0	0	0
236		Land and land rights	360	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
238		Station equipment	362	0	0	0	0	0	0	0	0	0	0
239		Storage battery equipment	363	0	0	0	0	0	0	0	0	0	0
240		Poles, towers and fixtures	364	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
242		Underground conduit	366	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
244		Line transformers	368	0	0	0	0	0	0	0	0	0	0
245		Services	369	0	0	0	0	0	0	0	0	0	0
246		Meters	370	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
248		Leased property on customers premises	372	0	0	0	0	0	0	0	0	0	0
249		Street lighting and signal systems	373	0	0	0	0	0	0	0	0	0	0
250		Asset retirement costs for distribution plant	374	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
253		Structures and improvements	390	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
255		Transportation equipment	392	0	0	0	0	0	0	0	0	0	0
256		Stores equipment	393	0	0	0	0	0	0	0	0	0	0
257		Tools, shop and garage equipment	394	0	0	0	0	0	0	0	0	0	0
258		Laboratory equipment	395	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
260		Communication equipment	397	0	0	0	0	0	0	0	0	0	0
261		Miscellaneous equipment	398	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
263		Asset retirement costs for general plant	399.1	0	0	0	0	0	0	0	0	0	0
264		General plant		0	0	0	0	0	0	0	0	0	0
265		Electric plant in service		0	0	0	0	0	0	0	0	0	0
266		Intangible plant	101.1										
267		Steam production plant	101.1										
268		Hydraulic production plant	101.1										
269		Other production plant	101.1										
270		Transmission plant	101.1										
271		Distribution plant	101.1										
272		General plant	101.1										
273		Total property under capital leases		0	0	0	0	0	0	0	0	0	0
274		Electric plant purchased or sold											
275		Electric plant purchased or sold	102										
276		Total electric plant purchased or sold		0	0	0	0	0	0	0	0	0	0
277		Intangible plant	104										
278		Steam production plant	104										
279		Hydraulic production plant	104										
280		Other production plant	104										
281		Transmission plant	104										
282		Distribution plant	104										
283		General plant	104										
284		Total electric plant leased to others		0	0	0	0	0	0	0	0	0	0
285		Steam production plant	105										
286		Hydraulic production plant	105										
287		Other production plant	105										
288		Transmission plant	105										
289		Distribution plant	105										
290		General plant	105										
291		Total electric plant for future use		0	0	0	0	0	0	0	0	0	0
292		Completed construction not classified											
293		Completed construction not classified	106										
294		Total completed construction not classified		0	0	0	0	0	0	0	0	0	0

A		B										
Line No.	FERC Acct #	Pro Forma Colstrip Trust Fund & Other Amortizations	Pro Forma CETA Labor & Exp	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Remove LIRAP Labor	Pro Forma Property Tax	Pro Forma Insurance Expense	Pro Forma IS/IT Expense	Pro Forma Misc O&M Exp	
		Adjustment number	3.05 E-PAMM	3.06 E-CEIP	3.07 E-PLN	3.08 E-PLE	3.09 E-PEB	3.10 E-LIRAP	3.11 E-PPT	3.12 E-PINS	3.13 E-PIT	3.14 E-PMisc
1		Total construction work in progress	0	0	0	0	0	0	0	0	0	0
293	Steam production plant	107										
294	Hydraulic production plant	107										
295	Other production plant	107										
296	Transmission plant	107										
297	Distribution plant	107										
298	General plant	107										
299		Total construction work in progress	0	0	0	0	0	0	0	0	0	0
300	Steam production plant	108										
301	Hydraulic production plant	108										
302	Other production plant	108										
303	Transmission plant	108										
304	Distribution plant	108										
305	General plant	108										
306		Total accumulated provision for depreciation of electric utility plant	0	0	0	0	0	0	0	0	0	0
307	Intangible plant	111										
308	Steam production plant	111										
309	Hydraulic production plant	111										
310	Other production plant	111										
311	Transmission plant	111										
312	Distribution plant	111										
313	General plant	111										
314		Total accumulated provision for amortization of electric utility plant	0	0	0	0	0	0	0	0	0	0
315	Electric plant acquisition adjustments	114										
316		Total Electric plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0
317	Accumulated provision for asset acquisition adjustments	115										
318		Total accumulated provision for asset acquisition adjustments	0	0	0	0	0	0	0	0	0	0
319		Net Plant	0	0	0	0	0	0	0	0	0	0
320	Fuel stock	151										
321		Total fuel stock	0	0	0	0	0	0	0	0	0	0
322	Plant materials and operating supplies	154										
323		Total plant materials and operating supplies	0	0	0	0	0	0	0	0	0	0
324	Prepayments	165										
325		Total prepayments	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
327	Other regulatory assets	182.3										
328	Miscellaneous deferred debits	186										
329	Accumulated deferred income taxes	190										
330		Total deferred debits	0	0	0	0	0	0	0	0	0	0
331	Accumulated provision for property insurance	228.1										
332	Accumulated provision for injuries and damages	228.2										
333	Accumulated provision for pensions and benefits	228.3										
334	Accumulated miscellaneous operating provisions	228.4										
335	Asset retirement obligations	230										
336		Other non current liabilities	0	0	0	0	0	0	0	0	0	0
337	Customer deposits	235										
338		Current and accrued liabilities	0	0	0	0	0	0	0	0	0	0
339	Deferred credits	253										
340	Accumulated deferred income taxes—accelerated amortization property	281										
341	Accumulated deferred income taxes—other property	282	0	0	0	0	0	0	0	0	0	0
342	Accumulated deferred income taxes—other	283	0	0	0	0	0	0	0	0	0	0
343	Accumulated deferred investment tax credits	255										
344	Customer advances for construction	252	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		Total deferred credits	0	0	0	0	0	0	0	0	0	0
347	Working capital allowance	N/A										
348		Total working capital allowance	0	0	0	0	0	0	0	0	0	0
349		Rate base	0	0	0	0	0	0	0	0	0	0
350		Revenue Requirement Impact	919,718	373,656	6,420,928	66,987	(412,013)	(72,633)	1,006,530	4,489,242	1,319,560	10,221,808
351		Change in Rate Base	0	0	0	0	0	0	0	0	0	0
352		ROR	-0.04%	-0.02%	-0.27%	0.00%	0.02%	0.00%	-0.04%	-0.19%	-0.05%	-0.42%
353												

Line No.	A	B	FERC Acct #	Pro Form 09.2021	TransportationE	Pro FormaEIM	Pro Form 12.2021	Pro Form 12.2021	ProvisionalCa	ProvisionalCapital	2022-2023	Provisional/Wil	Provisional/Wil
				EOP Rate Base to 12.31.2021 EOP	lectrification Return (Kicker)	Capital Additions & Exp	EOP Wildfire Additions	EOP Colstrip Add & Amortization	pital Groups 2022 Additions EOP	Groups 2023 Additions AMA	OFFSETSCapital Add & Revenue	dfire 2022 Cap EOP & O&M	dfire Plan 2023 Additions AMA
1				Adjustment number 3.15 E-EOP12.2021	3.16 E-TER	3.17 E-PEIM	3.18 E-WF21	3.19 E-COL21	4.01 E-PVCap22	4.02 E-PVCap23	4.03 E-Offsets23	4.04 E-PVWF22	4.05 E-PVWF23
2			440	0	0	0	0	0	0	0	0	0	0
3			442	0	0	0	0	0	0	0	0	0	0
4			444	0	0	0	0	0	0	0	0	0	0
5			445	0	0	0	0	0	0	0	0	0	0
6			446	0	0	0	0	0	0	0	0	0	0
7			448	0	0	0	0	0	0	0	0	0	0
8				0	0	0	0	0	0	0	0	0	0
9			447	0	0	0	0	0	0	0	0	0	0
10				0	0	0	0	0	0	0	0	0	0
11			449.1	0	0	0	0	0	0	0	0	0	0
12	Electric operating revenues			0	0	0	0	0	0	0	0	0	0
13			450	0	0	0	0	0	0	0	0	0	0
14			451	0	0	0	0	0	0	0	0	0	0
15			453	0	0	0	0	0	0	0	0	0	0
16			454	0	0	0	0	0	0	0	0	0	0
17			455	0	0	0	0	0	0	0	0	0	0
18			456	0	0	0	0	0	0	0	6,923,132	0	0
19			456.1	0	0	0	0	0	0	0	0	0	0
20			457.1	0	0	0	0	0	0	0	0	0	0
21			457.2	0	0	0	0	0	0	0	0	0	0
22				0	0	0	0	0	0	0	6,923,132	0	0
23				0	0	0	0	0	0	0	6,923,132	0	0
24			500	0	0	0	0	0	0	0	0	0	0
25			501	0	0	0	0	0	0	0	0	0	0
26			502	0	0	0	0	0	0	0	0	0	0
27			503	0	0	0	0	0	0	0	0	0	0
28			504	0	0	0	0	0	0	0	0	0	0
29			505	0	0	0	0	0	0	0	0	0	0
30			506	0	0	0	0	(142,998)	0	0	(7,865)	0	0
31			507	0	0	0	0	0	0	0	0	0	0
32			508	0	0	0	0	0	0	0	0	0	0
33				0	0	0	0	(142,998)	0	0	(7,865)	0	0
34			510	0	0	0	0	0	0	0	0	0	0
35			511	0	0	0	0	0	0	0	0	0	0
36			512	0	0	0	0	0	0	0	0	0	0
37			513	0	0	0	0	0	0	0	0	0	0
38			514	0	0	0	0	0	0	0	0	0	0
39				0	0	0	0	0	0	0	0	0	0
40				0	0	0	0	(142,998)	0	0	(7,865)	0	0
41			535	0	0	0	0	0	0	0	0	0	0
42			536	0	0	0	0	0	0	0	0	0	0
43			537	0	0	0	0	0	0	0	0	0	0
44			538	0	0	0	0	0	0	0	0	0	0
45			539	0	0	0	0	0	0	0	0	0	0
46			540	0	0	0	0	0	0	0	0	0	0
47				0	0	0	0	0	0	0	0	0	0
48			541	0	0	0	0	0	0	0	0	0	0
49	Generation production expenses		542	0	0	0	0	0	0	0	0	0	0
50			543	0	0	0	0	0	0	0	0	0	0
51			544	0	0	0	0	0	0	0	(78,352)	0	0
52			545	0	0	0	0	0	0	0	0	0	0
53				0	0	0	0	0	0	0	(78,352)	0	0
54				0	0	0	0	0	0	0	(78,352)	0	0
55			546	0	0	0	0	0	0	0	0	0	0
56			547	0	0	0	0	0	0	0	0	0	0
57			548	0	0	0	0	0	0	0	0	0	0
58			548.1	0	0	0	0	0	0	0	0	0	0
59			549	0	0	0	0	0	0	0	0	0	0
60			550	0	0	0	0	0	0	0	0	0	0
61				0	0	0	0	0	0	0	0	0	0
62			551	0	0	0	0	0	0	0	0	0	0
63			552	0	0	0	0	0	0	0	0	0	0
64			553	0	0	0	0	0	0	0	0	0	0
65			553.1	0	0	0	0	0	0	0	0	0	0
66			554	0	0	0	0	0	0	0	(19,669)	0	0
67				0	0	0	0	0	0	0	(19,669)	0	0
68				0	0	0	0	0	0	0	(19,669)	0	0

Line No.	A	B	FERC Acct #	Pro Form 09.2021 EOP Rate Base to 12.31.2021 EOP	Transportation Electrification Return (Kicker)	Pro Forma EIM Capital Additions & Exp	Pro Form 12.2021 EOP Wildfire Additions	Pro Form 12.2021 EOP Coalstrip Add & Amortization	Provisional Capital Groups 2022 Additions EOP	Provisional Capital Groups 2023 Additions AMA	2022-2023 OFFSETS Capital Add & Revenue	Provisional Wildfire 2022 EOP & O&M	Provisional Wildfire Plan 2023 Additions AMA
				Adjustment number 3.15 E-EOP12.2021	3.16 E-TER	3.17 E-PEIM	3.18 E-WF21	3.19 E-COL21	4.01 E-PVCap22	4.02 E-PVCap23	4.03 E-Offsets23	4.04 E-PVWF22	4.05 E-PVWF23
69		Purchased power	555	0	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		System control and load dispatching	556	0	0	0	0	0	0	0	0	0	0
72		Other expenses	557	0	0	946,611	0	0	0	0	(20,077)	0	0
73		Generation - other power supply expenses	0	0	946,611	0	0	0	0	0	(20,077)	0	0
74		Total power generation production expenses	0	0	946,611	0	(142,998)	0	0	0	(125,963)	0	0
75		Operation supervision and engineering	560	0	0	0	0	0	0	0	0	0	0
76		Load dispatch—reliability	561.1	0	0	0	0	0	0	0	0	0	0
77		Load dispatch—monitor and operate transmission 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	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
81		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 services	561.8	0	0	0	0	0	0	0	0	0	0
84		Station expenses	562	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
86		Underground line expenses	564	0	0	0	0	0	0	0	0	0	0
87		Transmission of electricity by others	565	0	0	0	0	0	0	0	0	0	0
88		Miscellaneous transmission expenses	566	0	0	0	0	0	0	0	(44,610)	52,000	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	(44,610)	52,000	0
91		Maintenance supervision and engineering	568	0	0	0	0	0	0	0	0	0	0
92		Maintenance of structures	569	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
94		Maintenance of computer software	569.2	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
96		Maintenance of miscellaneous regional transmission plant	569.4	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
98		Maintenance of overhead lines	571	0	0	0	0	0	0	0	0	0	0
99		Maintenance of underground lines	572	0	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	0
101		Total transmission maintenance expenses	0	0	0	0	0	0	0	0	(44,610)	52,000	0
102		Total transmission expenses	0	0	0	0	0	0	0	0	(44,610)	52,000	0
103		Operation supervision and engineering	580	0	0	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	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
107		Underground line expenses	584	0	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	0
109		Meter expenses	586	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
111		Miscellaneous distribution expenses	588	0	0	0	0	0	0	0	0	0	0
112		Rents	589	0	0	0	0	0	0	0	0	0	0
113		Total distribution operation expenses	0	0	0	0	0	0	0	0	0	0	0
114		Maintenance supervision and engineering	590	0	0	0	0	0	0	0	0	0	0
115		Maintenance of structures	591	0	0	0	0	0	0	0	0	0	0
116		Maintenance of station equipment	592	0	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
118		Maintenance of overhead lines	593	0	0	0	0	0	0	0	0	2,950,000	0
119		Maintenance of underground lines	594	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
121		Maintenance of street lighting and signal systems	596	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		Maintenance of miscellaneous distribution plant	598	0	0	0	0	0	0	0	(577,387)	0	0
124		Total distribution maintenance expenses	0	0	0	0	0	0	0	0	(577,387)	2,950,000	0
125		Total distribution expenses	0	0	0	0	0	0	0	0	(577,387)	2,950,000	0
126		Supervision	901	0	0	0	0	0	0	0	0	0	0
127		Meter reading expenses	902	0	0	0	0	0	0	0	0	0	0
128		Customer records and collection expenses	903	0	0	0	0	0	0	0	0	0	0
129		Uncollectible accounts	904	0	0	0	0	0	0	0	0	0	0
130		Miscellaneous customer accounts expenses	905	0	0	0	0	0	0	0	0	0	0
131		Total customer account expenses	0	0	0	0	0	0	0	0	0	0	0
132		Supervision	907	0	0	0	0	0	0	0	0	0	0
133		Customer assistance expenses	908	0	0	0	0	0	0	0	(73,376)	0	0
134		Informational and instructional advertising expenses	909	0	0	0	0	0	0	0	0	0	0
135		Miscellaneous customer service and informational expenses	910	0	0	0	0	0	0	0	0	0	0
136		Total customer service and informational expenses	0	0	0	0	0	0	0	0	(73,376)	0	0
137		Administrative and general salaries	920	0	0	0	0	0	0	0	(69,858)	0	0
138		Office supplies and expenses	921	0	0	0	0	0	0	0	0	0	0
139		Administrative expenses transferred—credit	922	0	0	0	0	0	0	0	0	0	0
140		Outside services employed	923	0	0	0	0	0	0	0	0	0	0
141		Property insurance	924	0	0	0	0	0	0	0	0	0	0
142		Injuries and damages	925	0	0	0	0	0	0	0	0	0	0
143		Employee pensions and benefits	926	0	0	0	0	0	0	0	0	0	0
144		Franchise requirements	927	0	0	0	0	0	0	0	0	0	0
145		Regulatory commission expenses	928	0	0	0	0	0	0	0	0	0	0

A		B										
Line No.		FERC Acct #	Pro Form 09.2021 EOP Rate Base to 12.31.2021 EOP	Transportation/Electrification Return (Kicker)	Pro Forma EIM Capital Additions & Exp	Pro Form 12.2021 EOP Wildfire Additions	Pro Form 12.2021 EOP Coalstrip Additions & Amortization	Provisional Capital Groups 2022 Additions EOP	Provisional Capital Groups 2023 Additions AMA	2022-2023 OFFSETS Capital Additions & Revenue	Provisional Wildfire 2022 Cap EOP & O&M	Provisional Wildfire Plan 2023 Additions AMA
			Adjustment number 3.15 E-EOP12.2021	3.16 E-TER	3.17 E-PEIM	3.18 E-WF21	3.19 E-COL21	4.01 E-PVCap22	4.02 E-PVCap23	4.03 E-Offsets23	4.04 E-PVWF22	4.05 E-PVWF23
1												
293			107									
294	Construction work in progress	Steam production plant	107									
295		Hydraulic production plant	107									
296		Other production plant	107									
297		Transmission plant	107									
298		Distribution plant	107									
299		General plant	107									
		Total construction work in progress	0	0	0	0	0	0	0	0	0	0
300		Steam production plant	108	(525,000)	0	0	0	(2,998,217)	(1,954,000)	(1,000,000)	0	0
301	Accumulated provision for depreciation of electric utility plant	Hydraulic production plant	108	(1,297,000)	0	0	0	0	(3,454,000)	(5,079,000)	0	0
302		Other production plant	108	(1,902,000)	0	(3,000)	0	0	(7,565,000)	(1,902,000)	0	0
303		Transmission plant	108	(1,777,000)	0	(1,000)	(2,000)	0	(10,942,000)	(5,655,000)	0	(39,000)
304		Distribution plant	108	(6,858,000)	0	(1,000)	(3,000)	0	(29,646,000)	(16,237,000)	0	(190,000)
305		General plant	108	(1,143,000)	0	(41,000)	0	0	(5,540,000)	(5,985,000)	0	(9,000)
306		Total accumulated provision for depreciation of electric utility plant	(13,502,000)	0	(46,000)	(5,000)	(2,998,217)	(59,101,000)	(35,858,000)	0	(238,000)	(287,000)
307		Intangible plant	111	(2,856,000)	0	(1,228,000)	(2,000)	0	(6,978,000)	(5,331,000)	0	(31,000)
308	Accumulated provision for amortization of electric utility plant	Steam production plant	111									
309		Hydraulic production plant	111									
310		Other production plant	111									
311		Transmission plant	111									
312		Distribution plant	111									
313		General plant	111									
314		Total accumulated provision for amortization of electric utility plant	(2,856,000)	0	(1,228,000)	(2,000)	0	(6,978,000)	(5,331,000)	0	(31,000)	(18,000)
315	Electric plant acquisition adjustments	Electric plant acquisition adjustments	114									
316		Total Electric plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0
317	Accumulated provision for asset acquisition adjustments	Accumulated provision for asset acquisition adjustments	115									
318		Total accumulated provision for asset acquisition adjustments	0	0	0	0	0	0	0	0	0	0
319		Net Plant	40,050,000	0	6,536,000	2,497,000	(4,981,503)	79,018,000	14,875,000	0	14,520,000	7,633,000
320	Fuel stock	Fuel stock	151									
321		Total fuel stock	0	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 operating supplies	0	0	0	0	0	0	0	0	0	0
324	Prepayments	Prepayments	165									
325		Total prepayments	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
327	Deferred debits	Other regulatory assets	182.3	0	0	0	0	0	0	0	0	0
328		Miscellaneous deferred debits	186	0	0	0	0	0	0	0	0	0
329		Accumulated deferred income taxes	190	0	0	0	0	0	0	0	0	0
330		Total deferred debits	0	0	0	0	0	0	0	0	0	0
331	Other non-current liabilities	Accumulated provision for property insurance	228.1									
332		Accumulated provision for injuries and damages	228.2									
333		Accumulated provision for pensions and benefits	228.3									
334		Accumulated miscellaneous operating provisions	228.4									
335		Asset retirement obligations	230									
336		Other non current liabilities	0	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		Current and accrued liabilities	0	0	0	0	0	0	0	0	0	0
339	Deferred credits	Deferred credits	253									
340		Accumulated deferred income taxes—accelerated amortization property	281									
341	Deferred credits	Accumulated deferred income taxes—other property	282	(5,216,000)	0	(235,000)	0	9,541	(620,000)	(694,000)	0	(714,000)
342		Accumulated deferred income taxes—other	283	0	0	0	0	0	0	0	0	0
343		Accumulated deferred investment tax credits	255	0	0	0	0	0	0	0	0	0
344		Customer advances for construction	252	0	0	0	0	0	0	0	0	0
345		Other regulatory liabilities	254	0	0	0	0	1,927,101	0	0	0	0
346		Total deferred credits	(5,216,000)	0	(235,000)	0	1,936,642	(620,000)	(694,000)	0	(714,000)	(498,000)
347	Working capital allowance	Working capital allowance	N/A	0	0	0	0	0	0	0	0	0
348		Total working capital allowance	0	0	0	0	0	0	0	0	0	0
349		Rate base	34,834,000	0	6,301,000	2,497,000	(3,044,861)	78,398,000	14,181,000	0	13,806,000	7,135,000
350		Revenue Requirement Impact	5,409,222	64,641	2,891,489	232,746	181,424	9,844,143	3,772,730	(8,173,395)	4,661,404	1,085,524
351		Change in Rate Base	34,834,000	0	6,301,000	2,497,000	(3,044,861)	78,398,000	14,181,000	0	13,806,000	7,135,000
352		ROR	-0.19%	0.00%	-0.11%	-0.01%	-0.01%	-0.33%	-0.14%	0.34%	-0.18%	-0.04%
353												

A	B						E	F	G	H	I	
Line No.		FERC Acct #	Provisional/Col's trip Cap 2022 Additions EOP	Provisional/Col's trip Cap 2023 Additions AMA	Provisional/EIM Cap 2023 Additions AMA	Allocate Payroll/Benefits and Taxes	Round Pro Forma Total to Thousands	Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change
1		Adjustment number 4.06 E-PVCL224.07 E-PVCL23.4.08 E-PVEIM23					COS-1	Sum of proforma adjustments	D+E	C+F	RR Input and revenue sensitive	G+H
2		Residential sales	440	0	0	0	930	3,039,265	(15,500,158)	252,287,000	24,322,000	276,609,000
3		Commercial and industrial sales	442	0	0	0	(465)	10,649,242	(1,705,460)	291,465,000	27,875,000	319,340,000
4		Public street and highway lighting	444	0	0	0	(489)	2,360,237	2,158,402	6,824,000	655,000	7,479,000
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	(1,173,020)	(1,173,020)	0	0	0
8		Total sales to ultimate customers	0	0	0	0	(24)	14,875,724	(16,220,236)	550,576,000	52,852,000	603,428,000
9		Sales for resale	447	0	0	0	151	53,093,151	39,261,151	89,711,000		89,711,000
10		Total sales of electricity	0	0	0	0	127	67,968,875	23,040,915	640,287,000	52,852,000	693,139,000
11		Provision for rate refunds	449.1	0	0	0	0	0	0	0	0	0
12		Total revenues net of provision for rate refunds	0	0	0	0	127	67,968,875	23,040,915	640,287,000	52,852,000	693,139,000
13		Forfeited discounts	450	0	0	0	0	0	0	0	0	0
14		Miscellaneous service revenues	451	0	0	0	(594)	(594)	(594)	31,000		31,000
15		Sales of water and water power	453	0	0	0	(219)	(219)	(219)	391,000		391,000
16		Rent from electric property	454	0	0	0	135	135	(13,504)	1,801,000		1,801,000
17		Interdepartmental rents	455	0	0	0	0	0	0	0	0	0
18		Other electric revenues	456	0	0	0	(503)	9,585,900	(12,511,919)	14,899,000		14,899,000
19		Revenues from transmission of electricity of others	456.1	0	0	0	3	10,561,732	6,671,732	18,363,000		18,363,000
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 operating revenues	0	0	0	0	(1,178)	20,146,954	(5,854,504)	35,485,000	0	35,485,000
23		Total electric operating revenues	0	0	0	0	(1,051)	88,115,829	17,186,411	675,772,000	52,852,000	728,624,000
24		Operation supervision and engineering	500	0	0	92,369	432	120,838	120,838	358,000		358,000
25		Fuel	501	0	0	271,623	(9)	3,147,119	2,146,119	22,891,000		22,891,000
26		Steam expenses	502	0	0	166,147	(301)	492,859	492,859	2,605,000		2,605,000
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	184,071	421	258,260	258,260	780,000		780,000
30		Miscellaneous steam power expenses	506	0	0	58,155	(411)	485,796	(1,208,210)	2,471,000		2,471,000
31		Rents	507	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
33		Total steam power generation operation expenses	0	0	0	772,365	132	4,504,872	1,809,866	29,105,000	0	29,105,000
34		Maintenance supervision and engineering	510	0	0	38,973	(397)	121,264	121,264	671,000		671,000
35		Maintenance of structures	511	0	0	4,039	(152)	81,682	81,682	574,000		574,000
36		Maintenance of boiler plant	512	0	0	233,919	75	662,163	662,163	6,794,000		6,794,000
37		Maintenance of electric plant	513	0	0	15,212	(495)	346,343	346,343	2,442,000		2,442,000
38		Maintenance of miscellaneous steam plant	514	0	0	29,705	(261)	174,855	174,855	1,100,000		1,100,000
39		Total steam power generation maintenance expenses	0	0	0	321,847	(1,230)	1,386,307	1,386,307	11,581,000	0	11,581,000
40		Generation - Steam production expenses	0	0	0	1,094,212	(1,098)	5,891,179	3,196,173	40,686,000	0	40,686,000
41		Operation supervision and engineering	535	0	0	428,506	(296)	600,357	600,357	1,977,000		1,977,000
42		Water for power	536	0	0	10,531	22	148,127	148,127	1,022,000		1,022,000
43		Hydraulic expenses	537	0	0	175,411	147	1,095,082	1,095,082	7,044,000		7,044,000
44		Electric expenses	538	0	0	1,652,147	135	2,176,474	2,176,474	5,968,000		5,968,000
45		Miscellaneous hydraulic power generation expenses	539	0	0	60,047	270	181,495	181,495	972,000		972,000
46		Rents	540	0	0	0	99	331,037	331,037	4,779,000		4,779,000
47		Total hydraulic power generation operation expenses	0	0	0	2,326,642	377	4,532,572	4,532,572	21,762,000	0	21,762,000
48		Maintenance supervision and engineering	541	0	0	149,318	204	195,911	195,911	595,000		595,000
49		Maintenance of structures	542	0	0	113,444	(33)	187,779	187,779	692,000		692,000
50		Maintenance of reservoirs, dams and waterways	543	0	0	64,898	221	122,020	122,020	504,000		504,000
51		Maintenance of electric plant	544	0	0	735,655	193	969,912	969,912	3,190,000		3,190,000
52		Maintenance of miscellaneous hydraulic plant	545	0	0	90,100	417	143,991	143,991	521,000		521,000
53		Total hydraulic power generation maintenance expenses	0	0	0	1,153,415	1,003	1,619,613	1,619,613	5,502,000	0	5,502,000
54		Generation - hydraulic power production expenses	0	0	0	3,480,057	1,380	6,152,185	6,152,185	27,264,000	0	27,264,000
55		Operation supervision and engineering	546	0	0	116,218	(206)	150,099	150,099	441,000		441,000
56		Fuel	547	0	0	0	(412)	25,567,588	20,297,588	71,489,000		71,489,000
57		Generation expenses	548	0	0	90,707	388	290,020	290,020	1,571,000		1,571,000
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	49,042	26	125,960	125,960	637,000		637,000
60		Rents	550	0	0	0	(161)	8,900	8,900	66,000		66,000
61		Total other power generation operation expenses	0	0	0	255,967	(365)	26,142,567	20,872,567	74,204,000	0	74,204,000
62		Maintenance supervision and engineering	551	0	0	122,121	(419)	187,389	187,389	672,000		672,000
63		Maintenance of structures	552	0	0	2,196	(402)	11,714	11,714	75,000		75,000
64		Maintenance of generating and electric plant	553	0	0	89,453	(394)	606,476	606,476	3,895,000		3,895,000
65		Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0	0
66		Maintenance of miscellaneous other power generation plant	554	0	0	53,405	71	85,946	85,946	431,000		431,000
67		Total other power generation maintenance expenses	0	0	0	267,175	(1,143)	891,525	891,525	5,073,000	0	5,073,000
68		Generation - other production expenses	0	0	0	523,142	(1,508)	27,034,092	21,764,092	79,277,000	0	79,277,000

A	B						E	F	G	H	I		
Line No.		FERC Acct #	Provisional/Col trip Cap 2022 Additions EOP	Provisional/Col trip Cap 2023 Additions AMA	Provisional/EIM Cap 2023 Additions AMA	Allocate Payroll/Benefits and Taxes	Round Pro Forma Total to Thousands	Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change	
								Sum of proforma adjustments	D+E	C+F	RR Input and revenue sensitive	G+H	
1			Adjustment number 4.06 E-PVCL224.07 E-PVCL234.08 E-PVEIM23					COS-1					
69		Purchased power	555	0	0	0	205	5,539,205	(15,266,795)	79,772,000		79,772,000	
70		Power purchased for storage operations	555.1	0	0	0	(0)	0	0	0		0	
71		System control and load dispatching	556	0	0	80,313	325	146,533	146,533	626,000		626,000	
72		Other expenses	557	0	0	1,323,364	(198)	5,172,117	(12,837,551)	7,054,000		7,054,000	
73		Generation - other power supply expenses	0	0	0	1,403,677	331	10,857,855	(27,957,813)	87,452,000	0	87,452,000	
74		Total power generation production expenses	0	0	0	6,501,089	(894)	49,935,311	3,154,637	234,679,000	0	234,679,000	
75		Operation supervision and engineering	560	0	0	458,339	(179)	579,035	579,035	1,914,000		1,914,000	
76		Load dispatch—reliability	561.1	0	0	18,123	9	45,262	45,262	1,857,000		1,857,000	
77		Load dispatch—monitor and operate transmission system	561.2	0	0	8,526	(279)	43,000	43,000	43,000		43,000	
78		Load dispatch—transmission service and scheduling	561.3	0	0	188,886	(390)	235,000	235,000	235,000		235,000	
79		Scheduling, system control and dispatch services	561.4	0	0	294,657	(63)	364,000	364,000	364,000		364,000	
80		Reliability planning and standards development	561.5	0	0	144,601	239	182,000	182,000	182,000		182,000	
81		Transmission service studies	561.6	0	0	0	(68)	0	0	0		0	
82		Generation interconnection studies	561.7	0	0	0	(454)	0	0	0		0	
83		Reliability planning and standards development services	561.8	0	0	0	0	0	0	0		0	
84		Station expenses	562	0	0	56,090	(169)	88,660	88,660	313,000		313,000	
85		Overhead line expense	563	0	0	21,937	(444)	84,319	84,319	487,000		487,000	
86		Underground line expenses	564	0	0	0	0	0	0	0		0	
87		Transmission of electricity by others	565	0	0	0	310	297,310	80,310	11,704,000		11,704,000	
88		Miscellaneous transmission expenses	566	0	0	424,606	28	592,870	592,870	2,772,000		2,772,000	
89		Rents	567	0	0	113,521	282	160,714	160,714	282,000		282,000	
90		Total transmission operation expenses	0	0	0	1,729,286	(1,077)	2,672,170	2,455,170	20,153,000	0	20,153,000	
91		Maintenance supervision and engineering	568	0	0	111,673	(77)	149,551	149,551	426,000		426,000	
92		Maintenance of structures	569	0	0	110,007	(387)	164,812	164,812	549,000		549,000	
93		Maintenance of computer hardware	569.1	0	0	0	0	0	0	0		0	
94		Maintenance of computer software	569.2	0	0	0	0	0	0	0		0	
95		Maintenance of communication equipment	569.3	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	
97		Maintenance of station equipment	570	0	0	16,213	(437)	68,708	68,708	611,000		611,000	
98		Maintenance of overhead lines	571	0	0	6,116	(280)	136,552	136,552	984,000		984,000	
99		Maintenance of underground lines	572	0	0	0	132	489	489	16,000		16,000	
100		Maintenance of miscellaneous transmission plant	573	0	0	3,387	446	9,471	9,471	46,000		46,000	
101		Total transmission maintenance expenses	0	0	0	247,397	(604)	529,583	529,583	2,632,000	0	2,632,000	
102		Total transmission expenses	0	0	0	1,976,683	(1,681)	3,201,753	2,984,753	22,785,000	0	22,785,000	
103		Operation supervision and engineering	580	0	0	1,008,241	43	1,309,630	1,309,630	3,874,000		3,874,000	
104		Load dispatching	581	0	0	0	0	0	0	0		0	
105		Station expenses	582	0	0	167,297	(473)	251,869	251,869	843,000		843,000	
106		Overhead line expenses	583	0	0	391,729	(88)	683,803	683,803	2,703,000		2,703,000	
107		Underground line expenses	584	0	0	189,377	(287)	334,356	334,356	1,312,000		1,312,000	
108		Street lighting and signal system expenses	585	0	0	1,330	301	1,972	1,972	5,000		5,000	
109		Meter expenses	586	0	0	530,047	299	757,568	757,568	2,372,000		2,372,000	
110		Customer installations expenses	587	0	0	158,482	(26)	219,116	219,116	664,000		664,000	
111		Miscellaneous distribution expenses	588	0	0	1,157,908	(174)	1,605,021	1,605,021	4,926,000		4,926,000	
112		Rents	589	0	0	0	106	32,686	32,686	238,000		238,000	
113		Total distribution operation expenses	0	0	0	3,604,411	(299)	5,196,021	5,196,021	16,937,000	0	16,937,000	
114		Maintenance supervision and engineering	590	0	0	288,617	56	392,909	392,909	1,221,000		1,221,000	
115		Maintenance of structures	591	0	0	71,583	405	119,243	119,243	439,000		439,000	
116		Maintenance of station equipment	592	0	0	118,022	(245)	178,344	178,344	596,000		596,000	
117		Maintenance of energy storage equipment	592.2	0	0	0	0	0	0	0		0	
118		Maintenance of overhead lines	593	0	0	849,732	199	5,071,660	5,071,660	14,603,000		14,603,000	
119		Maintenance of underground lines	594	0	0	152,730	(284)	217,507	217,507	674,000		674,000	
120		Maintenance of line transformers	595	0	0	99,920	459	142,037	142,037	435,000		435,000	
121		Maintenance of street lighting and signal systems	596	0	0	23,111	47	37,374	37,374	134,000		134,000	
122		Maintenance of meters	597	0	0	12,917	7	18,285	18,285	56,000		56,000	
123		Maintenance of miscellaneous distribution plant	598	0	0	305,702	221	(150,867)	(150,867)	749,000		749,000	
124		Total distribution maintenance expenses	0	0	0	1,922,333	865	6,026,492	6,026,492	18,907,000	0	18,907,000	
125		Total distribution expenses	0	0	0	5,526,743	566	11,222,513	11,222,513	35,844,000	0	35,844,000	
126		Supervision	901	0	0	51,123	(17)	57,024	57,024	173,000		173,000	
127		Meter reading expenses	902	0	0	243,001	(145)	(1,174,865)	(1,174,865)	(625,000)		(625,000)	
128		Customer records and collection expenses	903	0	0	1,232,677	(721)	1,548,867	1,548,867	6,170,000		6,170,000	
129		Uncollectible accounts	904	0	0	0	(62)	49,419	1,582,801	12,071,000	176,000	12,247,000	
130		Miscellaneous customer accounts expenses	905	0	0	28,728	(480)	35,195	35,112	110,000		110,000	
131		Total customer account expenses	0	0	0	1,555,529	(1,425)	515,640	2,049,551	17,899,000	176,000	18,075,000	
132		Supervision	907	0	0	0	0	0	0	0		0	
133		Customer assistance expenses	908	0	0	69,351	97	42,396	(23,998,994)	438,000		438,000	
134		Informational and instructional advertising expenses	909	0	0	16,994	(490)	112,790	112,790	741,000		741,000	
135		Miscellaneous customer service and informational expenses	910	0	0	15,661	47	41,119	41,119	221,000		221,000	
136		Total customer service and informational expenses	0	0	0	102,005	(347)	196,305	(23,845,085)	1,400,000	0	1,400,000	
137		Administrative and general salaries	920	0	0	7,814,577	(629)	10,429,035	12,290,076	30,791,000		30,791,000	
138		Office supplies and expenses	921	0	0	89,936	(33)	423,014	418,656	3,333,000		3,333,000	
139		Administrative expenses transferred—credit	922	0	0	0	(465)	(55,985)	(124,000)	(124,000)		(124,000)	
140		Outside services employed	923	0	0	8,729	158	10,486	10,455	8,129,000		8,129,000	
141		Property insurance	924	0	0	0	235	1,287,842	1,280,726	2,596,000		2,596,000	
142		Injuries and damages	925	0	0	0	31	3,004,215	2,862,632	7,254,000		7,254,000	
143		Employee pensions and benefits	926	0	0	(21,295,623)	220	(20,777,139)	(20,777,139)	583,000		583,000	
144		Franchise requirements	927	0	0	0	0	0	0	0		0	
145		Regulatory commission expenses	928	0	0	578,971	(112)	701,683	719,908	5,264,000	106,000	5,370,000	

A	B						E	F	G	H	I	
Line No.		FERC Acct #	Provisional/Col trip Cap 2022 Additions EOP	Provisional/Col trip Cap 2023 Additions AMA	Provisional/EIM Cap 2023 Additions AMA	Allocate Payroll/Benefits and Taxes	Round Pro Forma Total to Thousands	Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change
		Adjustment number 4.06 E-PVCL224.07 E-PVCL234.08 E-PVEIM23					COS-1	Sum of proforma adjustments	D+E	C+F	RR Input and revenue sensitive	G+H
146	Duplicate charges—credit	929	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
148	Miscellaneous general expenses	930.2	0	0	0	266,752	34	669,219	135,586	3,497,000	3,497,000	3,497,000
149	Rents	931	0	0	0	60	9	82,495	82,714	602,000	602,000	602,000
150	Administrative and General maintenance expenses	935	0	0	0	505,430	149	1,862,967	1,863,346	10,833,000	10,833,000	10,833,000
151	Total administrative and general expenses		0	0	0	(12,031,136)	(672)	(2,306,648)	(1,169,025)	72,758,000	106,000	72,864,000
152	Depreciation expense steam production plant	403, 403.1	448,464	857,242	0	0	(1,244)	1,449,080	1,449,080	15,077,000	15,077,000	15,077,000
153	Depreciation expense hydraulic production plant	403, 403.1	0	0	0	0	208	662,208	662,208	10,185,000	10,185,000	10,185,000
154	Depreciation expense other power generation production plant	403, 403.1	0	0	0	0	625	1,049,625	1,049,625	7,931,000	7,931,000	7,931,000
155	Depreciation expense transmission	403, 403.1	0	0	0	0	1,116	1,638,116	1,638,116	13,354,000	13,354,000	13,354,000
156	Depreciation expense distribution	403, 403.1	0	0	0	0	722	4,655,722	4,655,722	39,222,000	39,222,000	39,222,000
157	Depreciation expense general plant	403, 403.1	0	0	14,000	0	2,082	(1,292,918)	(1,292,918)	14,666,000	14,666,000	14,666,000
158	Depreciation expense common	403, 403.1	0	0	0	0	0	0	0	0	0	0
159	Total depreciation expenses		448,464	857,242	14,000	0	3,508	8,161,832	8,161,832	100,435,000	0	100,435,000
160	Intangible plant	404, 405	0	0	447,000	0	111	2,915,111	2,915,111	29,168,000	29,168,000	29,168,000
161	Amortization expense steam production plant	404, 405	0	0	0	0	0	0	0	0	0	0
162	Amortization expense hydraulic production plant	404, 405	0	0	0	0	0	0	0	0	0	0
163	Amortization expense other power generation production plant	404, 405	0	0	0	0	0	0	0	0	0	0
164	Amortization expense transmission	404, 405	0	0	0	0	0	0	0	0	0	0
165	Amortization expense distribution	404, 405	0	0	0	0	0	0	0	0	0	0
166	Amortization expense general plant	404, 405	0	0	0	0	0	0	0	0	0	0
167	Amortization expense common plant	404, 405	0	0	0	0	0	0	0	0	0	0
168	Amortization of electric plant acquisition adjustments	406	0	0	0	0	0	(31,743)	(31,743)	0	0	0
169	Amortization of property losses, unrecovered plant and regulatory costs	407	0	0	0	0	(211)	1,839,956	1,839,956	1,142,000	1,142,000	1,142,000
170	Total amortization expenses		0	0	447,000	0	(100)	4,723,324	4,723,324	30,310,000	0	30,310,000
171	Regulatory debits and credits	Regulatory debits and credits	407.3, 407.4	646,819	(159,757)	0	0	(1,177)	13,838,122	26,242,531	(5,754,801)	(5,754,801)
172	Total regulatory debits and credits		646,819	(159,757)	0	0	(1,177)	13,838,122	26,242,531	(5,754,801)	0	(5,754,801)
173	Taxes other than income	408.1	0	0	0	(3,630,913)	1,676	(2,092,644)	(21,978,452)	47,319,000	2,040,000	49,359,000
174	Income Taxes - federal taxes utility operating income	409.1	(200,617)	(123,095)	(92,378)	(0)	(609)	(711,286)	5,289,589	3,272,000	10,611,000	13,883,000
175	Income Taxes - other taxes utility operating income	409.1	0	0	0	0	379	379	379	(134,000)	(134,000)	(134,000)
176	Provisions for deferred income taxes, utility operating	410.1	0	0	0	0	(456)	634,004	(2,722,441)	5,646,000	5,646,000	5,646,000
177	Provision for deferred income taxes—credit, utility	411.1	0	0	0	0	0	0	0	0	0	0
178	Investment Tax credit Adj.	411.4	0	0	0	0	(270)	(270)	(270)	(318,000)	(318,000)	(318,000)
179	Total taxes		(200,617)	(123,095)	(92,378)	(3,630,913)	721	(2,169,817)	(19,411,195)	55,785,000	12,651,000	68,436,000
180	Gains from disposition of utility plant	411.6	0	0	0	0	(424)	(424)	(63,000)	0	0	(63,000)
181	Losses from disposition of utility plant	411.7	0	0	0	0	0	0	0	0	0	0
182	Gains from disposition of allowances	411.8	0	0	0	0	0	0	0	0	0	0
183	Losses from disposition of allowances	411.9	0	0	0	0	0	0	0	0	0	0
184	Revenues from electric plant leased to others	412	0	0	0	0	0	0	0	0	0	0
185	Expenses of electric plant leased to others	413	0	0	0	0	0	0	0	0	0	0
186	Other utility operating income	414	0	0	0	0	61,801	61,801	61,801	61,801	61,801	61,801
187	Total various utility operating income items		0	0	0	0	(424)	61,377	(1,199)	(1,199)	0	(1,199)
188	Electric Operating Expenses		894,666	574,390	368,622	0	(1,925)	87,379,712	14,112,637	566,139,000	12,933,000	579,072,000
189	Net Operating Income = electric operating revenues - electric operating expenses		(894,666)	(574,390)	(368,622)	(0)	874	736,117	3,073,774	109,633,000	39,919,000	149,552,000
192	Organization	301	0	0	0	0	307	307	335,772	31,570,000	31,570,000	31,570,000
193	Franchises and consents	302	0	0	0	0	669	4,067,669	11,790,760	185,213,000	185,213,000	185,213,000
194	Miscellaneous intangible plant	303	0	0	125,000	0	975	4,067,975	12,126,532	216,783,000	0	216,783,000
195	Intangible plant		0	0	125,000	0	260	(260)	(1,674)	2,538,000	2,538,000	2,538,000
196	Land and land rights	310	0	0	0	0	159	546,926	546,926	92,535,000	92,535,000	92,535,000
197	Structures and improvements	311	0	0	0	0	382	3,581,507	1,904,234	129,615,000	129,615,000	129,615,000
198	Boiler plant equipment	312	4,046,181	542,230	0	0	16	282,072	526,000	526,000	526,000	526,000
199	Engines and engine-driven generators	313	0	0	0	0	218	218	989,360	39,366,000	39,366,000	39,366,000
200	Turbogenerator units	314	0	0	0	0	(188)	(188)	539,674	20,721,000	20,721,000	20,721,000
201	Accessory electric equipment	315	0	0	0	0	(193)	(193)	281,834	11,352,000	11,352,000	11,352,000
202	Miscellaneous power plant equipment	316	0	0	0	0	0	0	0	0	0	0
203	Asset retirement costs for steam production plant	317	0	0	0	0	0	0	0	0	0	0
204	Steam production plant		4,046,181	542,230	0	0	134	3,581,259	4,542,427	296,643,000	0	296,643,000
205	Land and land rights	330	0	0	0	0	(298)	(298)	586,103	43,203,000	43,203,000	43,203,000
206	Structures and improvements	331	0	0	0	0	215	215	1,362,816	65,888,000	65,888,000	65,888,000
207	Reservoirs, dams, and waterways	332	0	0	0	0	302	618,930	618,930	128,093,000	128,093,000	128,093,000
208	Water wheels, turbines and generators	333	0	0	0	0	(107)	59,587,893	59,668,081	213,310,000	213,310,000	213,310,000
209	Accessory electric equipment	334	0	0	0	0	317	317	2,126,070	52,910,000	52,910,000	52,910,000
210	Miscellaneous power plant equipment	335	0	0	0	0	(371)	(4,371)	(7,954)	8,544,000	8,544,000	8,544,000
211	Roads, railroads and bridges	336	0	0	0	0	(299)	(299)	(1,052)	2,391,000	2,391,000	2,391,000
212	Asset retirement costs for hydraulic production plant	337	0	0	0	0	0	0	0	0	0	0
213	Hydraulic production plant		0	0	0	0	(242)	59,583,758	64,352,993	514,339,000	0	514,339,000

A	B						E	F	G	H	I		
Line No.		FERC Acct #	ProvisionalCap 2022 Additions EOP	ProvisionalCap 2023 Additions AMA	ProvisionalEIM Cap 2023 Additions AMA	Allocate PayrollBenefits and Taxes	Round Pro Forma Total to Thousands	Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change	
			4.06 E-PVCL22	4.07 E-PVCL23	4.08 E-PVEIM23	COS-1		Sum of proforma adjustments	D+E	C+F	RR Input and revenue sensitive	G+H	
1		Adjustment number 4.06 E-PVCL22 4.07 E-PVCL23 4.08 E-PVEIM23 COS-1											
215		Land and land rights	340	0	0	0	(247)	(247)	(247)		593,000	593,000	
216		Structures and improvements	341	0	0	0	490	490	13,944	11,441,000	11,441,000	11,441,000	
217		Fuel holders, producers, and accessories	342	0	0	0	123	123	201	13,809,000	13,809,000	13,809,000	
218		Prime movers	343	0	0	0	(334)	(334)	(729,283)	14,054,000	14,054,000	14,054,000	
219		Generators	344	0	0	0	489	13,613,489	22,159,313	170,857,000	170,857,000	170,857,000	
220		Accessory electric equipment	345	0	0	0	(493)	(493)	1,210,290	16,806,000	16,806,000	16,806,000	
221		Miscellaneous power plant equipment	346	0	0	0	(154)	(154)	1,302	1,076,000	1,076,000	1,076,000	
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		Other production plant	0	0	0	0	(126)	13,612,874	22,655,520	228,636,000	0	228,636,000	
225		Land and land rights	350	0	0	0	362	362	(407,336)	19,669,000	19,669,000	19,669,000	
226		Structures and improvements	352	0	0	0	370	370	844,847	19,749,000	19,749,000	19,749,000	
227		Station equipment	353	0	0	0	(403)	51,362,597	67,360,947	275,914,000	275,914,000	275,914,000	
228		Towers and fixtures	354	0	0	0	401	401	20,772	11,271,000	11,271,000	11,271,000	
229		Poles and fixtures	355	0	0	0	441	441	11,093,623	211,360,000	211,360,000	211,360,000	
230		Overhead conductors and devices	356	0	0	0	239	239	2,921,279	112,916,000	112,916,000	112,916,000	
231		Underground conduit	357	0	0	0	418	418	51,827	2,254,000	2,254,000	2,254,000	
232		Underground conductors and devices	358	0	0	0	(126)	(126)	1,912,336	4,865,000	4,865,000	4,865,000	
233		Roads and trails	359	0	0	0	(376)	(376)	190,453	1,625,000	1,625,000	1,625,000	
234		Asset retirement costs for transmission plant	359.1	0	0	0	0	0	0	0	0	0	
235		Transmission plant	0	0	0	0	1,326	51,364,326	83,988,746	659,624,000	0	659,624,000	
236		Land and land rights	360	0	0	0	478	478	104,266	8,770,000	8,770,000	8,770,000	
237		Structures and improvements	361	0	0	0	(165)	(165)	(5,816,591)	20,413,000	20,413,000	20,413,000	
238		Station equipment	362	0	0	0	74	74	1,259,865	105,997,000	105,997,000	105,997,000	
239		Storage battery equipment	363	0	0	0	0	138,184,000	136,458,365	138,184,000	138,184,000	138,184,000	
240		Poles, towers and fixtures	364	0	0	0	117	117	10,187,459	318,042,000	318,042,000	318,042,000	
241		Overhead conductors and devices	365	0	0	0	312	312	5,950,268	198,493,000	198,493,000	198,493,000	
242		Underground conduit	366	0	0	0	73	73	3,123,933	92,378,000	92,378,000	92,378,000	
243		Underground conductors and devices	367	0	0	0	(281)	(281)	4,328,118	159,980,000	159,980,000	159,980,000	
244		Line transformers	368	0	0	0	107	107	5,762,555	212,350,000	212,350,000	212,350,000	
245		Services	369	0	0	0	428	428	3,354,925	130,098,000	130,098,000	130,098,000	
246		Meters	370	0	0	0	(357)	(357)	1,067,615	59,677,000	59,677,000	59,677,000	
247		Installations on customers premises	371	0	0	0	402	402	37,932	2,962,000	2,962,000	2,962,000	
248		Leased property on customers premises	372	0	0	0	0	0	0	0	0	0	
249		Street lighting and signal systems	373	0	0	0	(182)	(182)	1,721,197	47,978,000	47,978,000	47,978,000	
250		Asset retirement costs for distribution plant	374	0	0	0	0	0	0	0	0	0	
251		Distribution plant	0	0	0	0	1,007	138,185,007	167,539,905	1,495,322,000	0	1,495,322,000	
252		Land and land rights	389	0	0	0	417	417	159,890	7,129,000	7,129,000	7,129,000	
253		Structures and improvements	390	0	0	0	(148)	21,776,852	26,923,937	110,473,000	110,473,000	110,473,000	
254		Office furniture and equipment	391	0	0	0	(159)	485,841	862,663	43,855,000	43,855,000	43,855,000	
255		Transportation equipment	392	0	0	0	(253)	(253)	646,419	45,118,000	45,118,000	45,118,000	
256		Stores equipment	393	0	0	0	(190)	(190)	168,034	3,131,000	3,131,000	3,131,000	
257		Tools, shop and garage equipment	394	0	0	0	177	177	1,038,663	12,701,000	12,701,000	12,701,000	
258		Laboratory equipment	395	0	0	0	415	415	67,606	2,284,000	2,284,000	2,284,000	
259		Power operated equipment	396	0	0	0	171	171	(172,404)	20,072,000	20,072,000	20,072,000	
260		Communication equipment	397	0	0	0	272	272	3,153,204	82,105,000	82,105,000	82,105,000	
261		Miscellaneous equipment	398	0	0	0	222	685,222	693,201	1,205,000	1,205,000	1,205,000	
262		Other tangible property	399	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	
264		General plant	0	0	0	0	923	22,948,923	33,541,213	328,073,000	0	328,073,000	
265		Electric plant in service	4,046,181	542,230	125,000	0	3,998	293,344,123	388,747,337	3,739,420,000	0	3,739,420,000	
266		Intangible plant	101.1	0	0	0	0	0	0	0	0	0	
267		Steam production plant	101.1	0	0	0	0	0	0	0	0	0	
268		Hydraulic production plant	101.1	0	0	0	0	0	0	0	0	0	
269		Other production plant	101.1	0	0	0	0	0	0	0	0	0	
270		Transmission plant	101.1	0	0	0	0	0	0	0	0	0	
271		Distribution plant	101.1	0	0	0	0	0	0	0	0	0	
272		General plant	101.1	0	0	0	0	0	0	0	0	0	
273		Total property under capital leases	0	0	0	0	0	0	0	0	0	0	
274		Electric plant purchased or sold	102	0	0	0	0	0	0	0	0	0	
275		Total electric plant purchased or sold	0	0	0	0	0	0	0	0	0	0	
276		Intangible plant	104	0	0	0	0	0	0	0	0	0	
277		Steam production plant	104	0	0	0	0	0	0	0	0	0	
278		Hydraulic production plant	104	0	0	0	0	0	0	0	0	0	
279		Other production plant	104	0	0	0	0	0	0	0	0	0	
280		Transmission plant	104	0	0	0	0	0	0	0	0	0	
281		Distribution plant	104	0	0	0	0	0	0	0	0	0	
282		General plant	104	0	0	0	0	0	0	0	0	0	
283		Total electric plant leased to others	0	0	0	0	0	0	0	0	0	0	
284		Steam production plant	105	0	0	0	0	0	0	0	0	0	
285		Hydraulic production plant	105	0	0	0	0	0	0	0	0	0	
286		Other production plant	105	0	0	0	0	0	0	0	0	0	
287		Transmission plant	105	0	0	0	0	0	0	0	0	0	
288		Distribution plant	105	0	0	0	0	0	0	0	0	0	
289		General plant	105	0	0	0	0	0	0	0	0	0	
290		Total electric plant for future use	0	0	0	0	0	0	0	0	0	0	
291		Completed construction not classified	106	0	0	0	0	0	0	0	0	0	
292		Total completed construction not classified	0	0	0	0	0	0	0	0	0	0	

A	B						E	F	G	H	I	
Line No.		FERC Acct #	ProvisionalCap 2022 Additions EOP	ProvisionalCap 2023 Additions AMA	ProvisionalEIM Cap 2023 Additions AMA	Allocate PayrollBenefits and Taxes	Round Pro Forma Total to Thousands	Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change
1	Adjustment number 4.06 E-PVCOL224.07 E-PVCOL234.08 E-PVEIM23					COS-1		Sum of proforma adjustments	D+E	C+F	RR Input and revenue sensitive	G+H
293	Construction work in progress	107						0	0	0	0	0
294	Steam production plant	107						0	0	0	0	0
295	Hydraulic production plant	107						0	0	0	0	0
296	Other production plant	107						0	0	0	0	0
297	Transmission plant	107						0	0	0	0	0
298	Distribution plant	107						0	0	0	0	0
299	General plant	107						0	0	0	0	0
	Total construction work in progress		0	0	0	0	0	0	0	0	0	0
300	Accumulated provision for depreciation of electric utility plant	108	(12,121,992)	(6,481,535)	0	0	(374)	(25,081,118)	(31,124,986)	(249,313,000)		(249,313,000)
301	Steam production plant	108	0	0	0	0	(498)	(9,830,498)	(14,910,793)	(121,141,000)		(121,141,000)
302	Hydraulic production plant	108	0	0	(2,000)	0	(1,196)	(11,375,196)	(14,679,151)	(114,000,000)		(114,000,000)
303	Other production plant	108	0	0	0	0	263	(18,459,737)	(19,210,515)	(177,972,000)		(177,972,000)
304	Transmission plant	108	0	0	(1,000)	0	161	(74,133,282)	(89,344,740)	(473,534,000)		(473,534,000)
305	Distribution plant	108	0	0	(28,000)	0	708	(12,758,292)	(18,661,901)	(117,946,000)		(117,946,000)
306	General plant	108	0	0	(831,000)	0	(936)	(151,638,123)	(187,932,085)	(1,253,906,000)	0	(1,253,906,000)
	Total accumulated provision for depreciation of electric utility plant		(12,121,992)	(6,481,535)	(31,000)	0	(936)	(151,638,123)	(187,932,085)	(1,253,906,000)	0	(1,253,906,000)
307	Intangible plant	111	0	0	(831,000)	0	(217)	(17,275,217)	(24,952,016)	(109,798,000)	0	(109,798,000)
308	Steam production plant	111						0	0	0	0	0
309	Hydraulic production plant	111						0	0	0	0	0
310	Other production plant	111						0	0	0	0	0
311	Transmission plant	111						0	0	0	0	0
312	Distribution plant	111						0	0	0	0	0
313	General plant	111						0	0	0	0	0
	Total accumulated provision for amortization of electric utility plant		0	0	(831,000)	0	(217)	(17,275,217)	(24,952,016)	(109,798,000)	0	(109,798,000)
314	Electric plant acquisition adjustments	114						0	0	0	0	0
315	Electric plant acquisition adjustments	114						0	0	0	0	0
	Total Electric plant acquisition adjustments		0	0	0	0	0	0	0	0	0	0
317	Accumulated provision for asset acquisition adjustments	115						0	0	0	0	0
318	Accumulated provision for asset acquisition adjustments	115						0	0	0	0	0
	Total accumulated provision for asset acquisition adjustments		0	0	0	0	0	0	0	0	0	0
319	Net Plant		(8,075,811)	(5,939,305)	(737,000)	0	2,846	124,430,784	175,863,236	2,375,716,000	0	2,375,716,000
320	Fuel stock	151						0	0	0	0	0
321	Fuel stock	151						0	0	0	0	0
	Total fuel stock		0	0	0	0	0	0	0	0	0	0
322	Plant materials and operating supplies	154						0	0	0	0	0
323	Plant materials and operating supplies	154						0	0	0	0	0
	Total plant materials and operating supplies		0	0	0	0	0	0	0	0	0	0
324	Prepayments	165						0	0	0	0	0
325	Prepayments	165						0	0	0	0	0
	Total prepayments		0	0	0	0	0	0	0	0	0	0
	Current and accrued assets		0	0	0	0	0	0	0	0	0	0
327	Deferred debits	182.3	0	0	0	0	(458)	51,380,819	51,014,837	80,499,000	0	80,499,000
328	Miscellaneous deferred debits	186	0	0	0	0	(0)	(23,807)	(23,807)	0	0	0
329	Accumulated deferred income taxes	190	0	0	0	0	134	134	6,619,713	12,170,000	0	12,170,000
	Total deferred debits		0	0	0	0	(325)	51,357,145	57,610,742	92,669,000	0	92,669,000
331	Other non-current liabilities	228.1						0	0	0	0	0
332	Accumulated provision for property insurance	228.1						0	0	0	0	0
333	Accumulated provision for injuries and damages	228.3						0	0	0	0	0
334	Accumulated provision for pensions and benefits	228.4						0	0	0	0	0
335	Accumulated miscellaneous operating provisions	230						0	0	0	0	0
336	Asset retirement obligations	230						0	0	0	0	0
	Other non current liabilities		0	0	0	0	0	0	0	0	0	0
337	Customer deposits	235	0	0	0	0	(493)	(493)	(1,275)	(518,000)	0	(518,000)
338	Customer deposits	235	0	0	0	0	(493)	(493)	(1,275)	(518,000)	0	(518,000)
	Current and accrued liabilities		0	0	0	0	(817)	51,356,653	57,609,468	92,151,000	0	92,151,000
339	Deferred credits	253						0	0	0	0	0
340	Accumulated deferred income taxes—accelerated amortization property	281						0	0	0	0	0
341	Accumulated deferred income taxes—other property	282	1,010	70,633	(165,000)	0	361	(8,060,455)	14,277,368	(409,973,000)		(409,973,000)
342	Accumulated deferred income taxes—other	283	0	0	0	0	(120)	(120)	104,304	(4,282,000)		(4,282,000)
343	Accumulated deferred investment tax credits	255	0	0	0	0	0	0	0	0	0	0
344	Customer advances for construction	252	0	0	0	0	98	98	20,082	(799,000)		(799,000)
345	Other regulatory liabilities	254	2,093,502	1,111,493	0	0	(106)	5,131,990	(26,389,816)	(58,267,746)		(58,267,746)
	Total deferred credits		2,094,512	1,182,126	(165,000)	0	233	(2,928,487)	(11,988,062)	(473,321,746)	0	(473,321,746)
347	Working capital allowance	N/A	0	0	0	0	334	334	(294,923)	51,300,000	0	51,300,000
348	Working capital allowance	N/A	0	0	0	0	334	334	(294,923)	51,300,000	0	51,300,000
	Total working capital allowance		0	0	0	0	334	334	(294,923)	51,300,000	0	51,300,000
	Rate base		(5,981,299)	(4,757,179)	(902,000)	0	2,595	172,859,283	221,189,718	2,045,845,254	0	2,045,845,254
350	Revenue Requirement Impact		605,632	300,066	400,752	0	(906)	15,755,396	17,337,978	52,852,281	(52,876,490)	(24,209)
352	Change in Rate Base ROR		(5,981,299)	(4,757,179)	(902,000)	0	2,595	172,859,283	221,189,718	2,045,845,254	0	2,045,845,254
353	Change in Rate Base ROR		-0.03%	-0.02%	-0.02%	0.00%	0.00%	-0.48%	-0.50%	5.36%	1.95%	7.31%

A

Line No.

	FERC Acct #	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	Extra Lg Gen Svc S C Sch 25I	Total	
1										
2	440	253,459,000							253,459,000	
3	442		81,571,000	131,153,000	41,218,000	14,579,000	6,823,000	21,773,000	297,117,000	
4	444								0	
5	445								0	
6	446								0	
7	448								0	
8		Total sales to ultimate customers	253,459,000	81,571,000	131,153,000	41,218,000	14,579,000	6,823,000	21,773,000	550,576,000
9	447	Sales for resale	39,923,261	10,139,789	20,747,310	8,865,019	2,608,089	271,220	7,156,312	89,711,000
10		Total sales of electricity	293,382,261	91,710,789	151,900,310	50,083,019	17,187,089	7,094,220	28,929,312	640,287,000
11	449.1	Provision for rate refunds	0	0	0	0	0	0	0	0
12		Total revenues net of provision for rate refunds	293,382,261	91,710,789	151,900,310	50,083,019	17,187,089	7,094,220	28,929,312	640,287,000
13	450	Forfeited discounts	0	0	0	0	0	0	0	0
14	451	Miscellaneous service revenues	17,659	4,455	5,820	944	939	1,173	9	31,000
15	453	Sales of water and water power	191,600	43,212	85,217	34,121	9,248	599	27,004	391,000
16	454	Rent from electric property	1,015,493	254,281	342,591	62,631	53,411	62,646	9,947	1,801,000
17	455	Interdepartmental rents	0	0	0	0	0	0	0	0
18	456	Other electric revenues	7,111,093	1,808,941	2,858,657	824,458	415,510	324,179	1,556,162	14,899,000
19	456.1	Revenues from transmission of electricity of others	8,171,917	2,075,520	4,246,780	1,814,586	533,851	55,516	1,464,830	18,363,000
20	457.1	Regional transmission service revenues	0	0	0	0	0	0	0	0
21	457.2	Miscellaneous revenues	0	0	0	0	0	0	0	0
22		Total other operating revenues	16,507,762	4,186,409	7,539,065	2,736,741	1,012,959	444,114	3,057,952	35,485,000
23		Total electric operating revenues	309,890,022	95,897,198	159,439,375	52,819,760	18,200,048	7,538,334	31,987,264	675,772,000
24	500	Operation supervision and engineering	175,429	39,565	78,024	31,242	8,467	549	24,725	358,000
25	501	Fuel	10,241,291	2,584,276	5,277,881	2,248,091	658,947	67,407	1,813,108	22,891,000
26	502	Steam expenses	1,276,514	287,895	567,747	227,331	61,611	3,993	179,909	2,605,000
27	503	Steam from other sources	0	0	0	0	0	0	0	0
28	504	Steam transferred—credit	0	0	0	0	0	0	0	0
29	505	Electric expenses	382,219	86,203	169,997	68,068	18,448	1,196	53,869	780,000
30	506	Miscellaneous steam power expenses	1,210,851	273,086	538,542	215,637	58,442	3,788	170,655	2,471,000
31	507	Rents	0	0	0	0	0	0	0	0
32	508	Operation supplies and expenses (non-major only)	0	0	0	0	0	0	0	0
33		Total steam power generation operation expenses	13,286,303	3,271,024	6,632,192	2,790,369	805,915	76,932	2,242,265	29,105,000
34	510	Maintenance supervision and engineering	328,806	74,156	146,241	58,556	15,870	1,029	46,341	671,000
35	511	Maintenance of structures	281,274	63,436	125,100	50,091	13,576	880	39,642	574,000
36	512	Maintenance of boiler plant	3,329,226	750,847	1,480,719	592,893	160,686	10,414	469,214	6,794,000
37	513	Maintenance of electric plant	1,196,640	269,881	532,222	213,106	57,756	3,743	168,652	2,442,000
38	514	Maintenance of miscellaneous steam plant	539,027	121,568	239,740	95,994	26,016	1,686	75,969	1,100,000
39		Total steam power generation maintenance expenses	5,674,974	1,279,889	2,524,021	1,010,641	273,905	17,752	799,818	11,581,000
40		Generation - steam production expenses	18,961,276	4,550,913	9,156,213	3,801,011	1,079,820	94,684	3,042,083	40,686,000
41	535	Operation supervision and engineering	968,778	218,491	430,877	172,527	46,758	3,031	136,537	1,977,000
42	536	Water for power	500,805	112,948	222,740	89,187	24,172	1,567	70,582	1,022,000
43	537	Hydraulic expenses	3,451,733	778,476	1,535,205	614,710	166,599	10,798	486,479	7,044,000
44	538	Electric expenses	2,924,466	659,561	1,300,696	520,811	141,150	9,148	412,168	5,968,000
45	539	Miscellaneous hydraulic power generation expenses	476,304	107,422	211,843	84,824	22,989	1,490	67,129	972,000
46	540	Rents	2,341,827	528,157	1,041,559	417,050	113,029	7,326	330,052	4,779,000
47		Total hydraulic power generation operation expenses	10,663,913	2,405,054	4,742,920	1,899,109	514,698	33,358	1,502,948	21,762,000
48	541	Maintenance supervision and engineering	291,565	65,757	129,677	51,924	14,072	912	41,092	595,000
49	542	Maintenance of structures	339,097	76,477	150,818	60,389	16,367	1,061	47,792	692,000
50	543	Maintenance of reservoirs, dams and waterways	246,972	55,700	109,844	43,983	11,920	773	34,808	504,000
51	544	Maintenance of electric plant	1,563,178	352,547	695,245	278,382	75,447	4,890	220,311	3,190,000
52	545	Maintenance of miscellaneous hydraulic plant	255,303	57,579	113,549	45,466	12,322	799	35,982	521,000
53		Total hydraulic power generation maintenance expenses	2,696,115	608,060	1,199,134	480,144	130,129	8,434	379,984	5,502,000
54		Generation - hydraulic power production expenses	13,360,028	3,013,115	5,942,053	2,379,253	644,827	41,792	1,882,932	27,264,000
55	546	Operation supervision and engineering	216,101	48,738	96,114	38,485	10,430	676	30,457	441,000
56	547	Fuel	31,814,092	8,080,206	16,533,139	7,064,366	2,078,336	216,130	5,702,730	71,489,000
57	548	Generation expenses	769,828	173,621	342,392	137,097	37,156	2,408	108,498	1,571,000
58	548.1	Operation of energy storage equipment	0	0	0	0	0	0	0	0
59	549	Miscellaneous other power generation expenses	312,146	70,399	138,831	55,589	15,066	976	43,993	637,000
60	550	Rents	32,342	7,294	14,384	5,760	1,561	101	4,558	66,000
61		Total other power generation operation expenses	33,144,508	8,380,258	17,124,860	7,301,297	2,142,550	220,292	5,890,236	74,204,000
62	551	Maintenance supervision and engineering	329,296	74,267	146,459	58,644	15,894	1,030	46,410	672,000
63	552	Maintenance of structures	36,752	8,289	16,346	6,545	1,774	115	5,180	75,000
64	553	Maintenance of generating and electric plant	1,908,645	430,461	848,896	339,906	92,121	5,971	269,000	3,895,000
65	553.1	Maintenance of energy storage equipment	0	0	0	0	0	0	0	0

Line No.	FERC Acct #	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	Extra Lg Gen Svc S C Sch 25I	Total
1									
66	554	211,201	47,633	93,934	37,612	10,194	661	29,766	431,000
67		2,485,894	560,649	1,105,635	442,706	119,983	7,776	350,356	5,073,000
68		35,630,403	8,940,907	18,230,495	7,744,003	2,262,532	228,068	6,240,592	79,277,000
69	555	35,500,199	9,016,411	18,448,734	7,882,872	2,319,141	241,172	6,363,471	79,772,000
70	555.1	0	0	0	0	0	0	0	0
71	556	306,755	69,183	136,434	54,629	14,806	960	43,233	626,000
72	557	3,438,856	780,573	1,542,647	620,145	168,977	11,402	491,400	7,054,000
73		39,245,811	9,866,168	20,127,815	8,557,646	2,502,923	253,533	6,898,104	87,452,000
74		107,197,518	26,371,102	53,456,576	22,481,913	6,490,103	618,078	18,063,711	234,679,000
75	560	956,181	216,340	417,500	158,918	42,466	732	121,863	1,914,000
76	561.1	927,706	209,897	405,066	154,185	41,202	711	118,234	1,857,000
77	561.2	21,482	4,860	9,380	3,570	954	16	2,738	43,000
78	561.3	117,399	26,562	51,260	19,512	5,214	90	14,962	235,000
79	561.4	181,844	41,143	79,399	30,223	8,076	139	23,176	364,000
80	561.5	90,922	20,572	39,700	15,111	4,038	70	11,588	182,000
81	561.6	0	0	0	0	0	0	0	0
82	561.7	0	0	0	0	0	0	0	0
83	561.8	0	0	0	0	0	0	0	0
84	562	156,366	35,378	68,274	25,988	6,945	120	19,928	313,000
85	563	243,292	55,046	106,229	40,435	10,805	186	31,007	487,000
86	564	0	0	0	0	0	0	0	0
87	565	5,208,523	1,322,871	2,706,764	1,156,560	340,260	35,384	933,637	11,704,000
88	566	1,384,814	313,320	604,655	230,157	61,503	1,061	176,491	2,772,000
89	567	140,879	31,875	61,512	23,414	6,257	108	17,955	282,000
90		9,429,410	2,277,864	4,549,739	1,858,073	527,720	38,617	1,471,577	20,153,000
91	568	212,818	48,151	92,923	35,370	9,452	163	27,123	426,000
92	569	274,265	62,054	119,753	45,583	12,181	210	34,954	549,000
93	569.1	0	0	0	0	0	0	0	0
94	569.2	0	0	0	0	0	0	0	0
95	569.3	0	0	0	0	0	0	0	0
96	569.4	0	0	0	0	0	0	0	0
97	570	305,239	69,062	133,277	50,731	13,556	234	38,902	611,000
98	571	491,579	111,222	214,639	81,701	21,832	377	62,650	984,000
99	572	7,993	1,808	3,490	1,328	355	6	1,019	16,000
100	573	22,980	5,199	10,034	3,819	1,021	18	2,929	46,000
101		1,314,874	297,496	574,116	218,533	58,397	1,007	167,577	2,632,000
102		10,744,284	2,575,360	5,123,855	2,076,606	586,117	39,625	1,639,154	22,785,000
103	580	2,498,587	523,788	604,944	128,004	90,184	19,966	8,526	3,874,000
104	581	0	0	0	0	0	0	0	0
105	582	471,750	108,327	190,932	50,334	18,231	0	3,427	843,000
106	583	1,431,360	354,069	667,783	132,695	86,994	30,099	0	2,703,000
107	584	704,097	174,169	321,956	63,103	42,793	5,882	0	1,312,000
108	585	0	0	0	0	0	5,000	0	5,000
109	586	1,970,238	344,666	25,099	3,163	28,683	0	151	2,372,000
110	587	556,178	90,631	11,424	0	5,767	0	0	664,000
111	588	3,177,088	666,025	769,219	162,764	114,674	25,388	10,841	4,926,000
112	589	114,442	28,309	53,440	19,567	6,956	956	14,331	238,000
113		10,923,741	2,289,985	2,644,796	559,630	394,282	87,291	37,275	16,937,000
114	590	647,385	161,881	291,963	59,099	38,718	21,751	203	1,221,000
115	591	241,356	55,422	97,684	34,821	9,327	0	389	439,000
116	592	333,527	76,587	134,988	35,586	12,889	0	2,423	596,000
117	592.2	0	0	0	0	0	0	0	0
118	593	7,732,946	1,912,864	3,607,705	716,886	469,989	162,609	0	14,603,000
119	594	361,708	89,474	165,395	32,417	21,984	3,022	0	674,000
120	595	264,091	103,039	43,577	0	22,206	2,087	0	435,000
121	596	0	0	0	0	0	134,000	0	134,000
122	597	46,515	8,137	593	75	677	0	4	56,000
123	598	397,126	99,303	179,099	36,253	23,751	13,343	125	749,000
124		10,024,654	2,506,708	4,521,006	915,137	599,541	336,812	3,143	18,907,000
125		20,948,394	4,796,693	7,165,803	1,474,766	993,823	424,103	40,418	35,844,000
126	901	147,887	22,044	1,012	15	1,688	353	1	173,000

Line No.	FERC Acct #	Residential	General	Large Gen	Extra Large Gen	Pumping	Street & Area	Extra Lg Gen Svc	Total
		Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Lights Sch 41-48	S C Sch 25I	
1									
127	902	(523,511)	(85,308)	(10,753)	0	(5,428)	0	0	(625,000)
128	903	5,263,763	791,767	43,071	495	59,538	11,342	24	6,170,000
129	904	5,556,914	1,788,388	2,875,439	903,676	319,635	149,590	477,358	12,071,000
130	905	93,843	14,116	768	9	1,061	202	0	110,000
131		10,538,897	2,531,007	2,909,537	904,195	376,494	161,487	477,383	17,899,000
132	907	0	0	0	0	0	0	0	0
133	908	373,667	56,206	3,058	35	4,227	805	2	438,000
134	909	632,163	95,089	5,173	59	7,150	1,362	3	741,000
135	910	188,540	28,360	1,543	18	2,133	406	1	221,000
136		1,194,371	179,655	9,773	112	13,510	2,574	5	1,400,000
137	920	18,863,113	3,874,153	4,707,463	1,419,590	677,793	369,650	879,238	30,791,000
138	921	2,029,025	418,310	517,024	157,353	73,795	39,185	98,308	3,333,000
139	922	(76,359)	(15,445)	(18,659)	(5,855)	(2,659)	(1,241)	(3,782)	(124,000)
140	923	4,984,064	1,013,733	1,236,717	386,059	175,928	84,550	247,951	8,129,000
141	924	1,394,904	328,102	516,282	152,187	67,487	45,469	91,569	2,596,000
142	925	4,040,374	902,079	1,345,231	417,888	176,990	103,867	267,571	7,254,000
143	926	324,723	72,500	108,116	33,585	14,225	8,348	21,505	583,000
144	927	0	0	0	0	0	0	0	0
145	928	2,726,288	659,919	1,052,119	382,119	133,720	41,625	268,211	5,264,000
146	929	0	0	0	0	0	0	0	0
147	930.1	0	0	0	0	0	0	0	0
148	930.2	2,140,540	445,450	538,654	154,511	78,893	48,892	90,060	3,497,000
149	931	370,710	74,984	90,584	28,425	12,911	6,027	18,359	602,000
150	932	6,618,768	1,348,999	1,662,521	521,264	234,429	110,608	336,412	10,833,000
151		43,416,148	9,122,784	11,756,052	3,647,127	1,643,510	856,978	2,315,401	72,758,000
152	403, 403.1	7,388,099	1,666,253	3,285,957	1,315,728	356,589	23,111	1,041,262	15,077,000
153	403, 403.1	4,990,899	1,125,608	2,219,770	888,816	240,888	15,612	703,406	10,185,000
154	403, 403.1	3,886,384	876,504	1,728,522	692,116	187,578	12,157	547,738	7,931,000
155	403, 403.1	6,671,288	1,509,407	2,912,899	1,108,770	296,288	5,110	850,237	13,354,000
156	403, 403.1	22,630,421	5,519,126	7,062,108	1,350,583	1,129,398	1,518,324	12,039	39,222,000
157	403, 403.1	9,031,273	1,826,765	2,206,831	692,500	314,546	146,830	447,255	14,666,000
158	403, 403.1	0	0	0	0	0	0	0	0
159		54,598,366	12,523,663	19,416,088	6,048,514	2,525,287	1,721,145	3,601,937	100,435,000
160	404, 405	17,022,695	3,685,228	4,975,132	1,471,915	685,244	432,240	895,545	29,168,000
161	404, 405	0	0	0	0	0	0	0	0
162	404, 405	0	0	0	0	0	0	0	0
163	404, 405	0	0	0	0	0	0	0	0
164	404, 405	0	0	0	0	0	0	0	0
165	404, 405	0	0	0	0	0	0	0	0
166	404, 405	0	0	0	0	0	0	0	0
167	404, 405	0	0	0	0	0	0	0	0
168	406	0	0	0	0	0	0	0	0
169	407	613,629	144,335	227,116	66,948	29,688	20,002	40,282	1,142,000
170		17,636,324	3,829,562	5,202,248	1,538,864	714,932	452,243	935,827	30,310,000
171	407.3, 407.4	(1,530,243)	(504,272)	(2,039,560)	(827,653)	(179,886)	(14,627)	(658,758)	(5,755,000)
172		(1,530,243)	(504,272)	(2,039,560)	(827,653)	(179,886)	(14,627)	(658,758)	(5,755,000)
173	408.1	23,259,458	6,379,616	10,505,245	3,332,953	1,234,857	630,599	1,976,272	47,319,000
174	409.1	(189,067)	1,022,627	1,701,358	442,083	119,071	81,960	93,967	3,272,000
175	409.1	(65,663)	(14,809)	(29,205)	(11,694)	(3,169)	(205)	(9,254)	(134,000)
176	410.1	(326,245)	1,764,595	2,935,779	762,837	205,463	141,426	162,145	5,646,000
177	411.1	0	0	0	0	0	0	0	0
178	411.4	18,375	(99,387)	(165,352)	(42,965)	(11,572)	(7,966)	(9,133)	(318,000)
179		22,696,857	9,052,641	14,947,825	4,483,215	1,544,649	845,815	2,213,998	55,785,000
180	411.6	(35,888)	(9,054)	(11,828)	(1,918)	(1,909)	(2,383)	(19)	(63,000)

Line No.	FERC Acct #	Residential	General	Large Gen	Extra Large Gen	Pumping	Street & Area	Extra Lg Gen Svc	Total
		Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	S C Sch 25I	
1									
181	411.7								0
182	411.8								0
183	411.9								0
184	412								0
185	413								0
186	414	35,319	8,910	11,640	1,888	1,879	2,345	19	62,000
187		(570)	(144)	(188)	(30)	(30)	(38)	(0)	(1,000)
188		287,440,345	70,478,053	117,948,009	41,827,627	14,708,508	5,107,383	28,629,076	566,139,000
189		22,449,678	25,419,145	41,491,366	10,992,133	3,491,540	2,430,951	3,358,188	109,633,000
190									
191									
192									
193	301								0
194	302	15,687,386	3,579,245	6,799,027	2,600,583	764,282	146,118	1,993,360	31,570,000
195	303	108,934,997	23,371,708	31,087,926	9,238,246	4,285,479	2,638,587	5,656,056	185,213,000
196		124,622,383	26,950,954	37,886,953	11,838,829	5,049,761	2,784,704	7,649,416	216,783,000
197	310	1,238,782	279,385	550,965	220,611	59,790	3,875	174,591	2,528,000
198	311	45,344,417	10,226,620	20,167,543	8,075,270	2,188,565	141,845	6,390,739	92,535,000
199	312	63,514,525	14,324,563	28,248,945	11,311,138	3,065,553	198,684	8,951,593	129,615,000
200	313	257,753	58,132	114,639	45,903	12,441	806	36,327	526,000
201	314	19,290,304	4,350,582	8,579,624	3,435,361	931,054	60,343	2,718,732	39,366,000
202	315	10,153,798	2,290,007	4,516,039	1,808,264	490,077	31,763	1,431,053	20,721,000
203	316	5,562,758	1,254,580	2,474,112	990,657	268,489	17,401	784,002	11,352,000
204	317	0	0	0	0	0	0	0	0
205		145,362,337	32,783,869	64,651,868	25,887,203	7,015,968	454,718	20,487,037	296,643,000
206	330	21,170,528	4,774,633	9,415,879	3,770,205	1,021,804	66,225	2,983,726	43,203,000
207	331	32,286,734	7,281,694	14,359,962	5,749,861	1,558,331	100,998	4,550,419	65,888,000
208	332	62,768,708	14,156,357	27,917,233	11,178,317	3,029,555	196,351	8,846,479	128,093,000
209	333	104,527,125	23,574,220	46,489,855	18,614,966	5,045,041	326,978	14,731,815	213,310,000
210	334	25,927,196	5,847,414	11,531,472	4,617,307	1,251,386	81,105	3,654,120	52,910,000
211	335	4,186,769	944,251	1,862,122	745,611	202,076	13,097	590,074	8,544,000
212	336	1,171,649	264,244	521,107	208,656	56,550	3,665	165,129	2,391,000
213	337	0	0	0	0	0	0	0	0
214		252,038,709	56,842,813	112,097,629	44,884,923	12,164,744	788,419	35,521,762	514,339,000
215	340	290,585	65,536	129,241	51,749	14,025	909	40,954	593,000
216	341	5,606,370	1,264,416	2,493,509	998,424	270,594	17,538	790,149	11,441,000
217	342	6,766,748	1,526,119	3,009,603	1,205,073	326,600	21,168	953,690	13,809,000
218	343	6,886,804	1,553,195	3,062,999	1,226,453	332,394	21,543	970,611	14,054,000
219	344	83,724,115	18,882,474	37,237,434	14,910,212	4,040,976	261,903	11,799,886	170,857,000
220	345	8,235,352	1,857,336	3,662,784	1,466,613	397,482	25,762	1,160,672	16,806,000
221	346	527,266	118,915	234,509	93,900	25,449	1,649	74,312	1,076,000
222	347	0	0	0	0	0	0	0	0
223	348	0	0	0	0	0	0	0	0
224		112,037,241	25,267,991	49,830,080	19,952,423	5,407,520	350,471	15,790,274	228,636,000
225	350	9,826,087	2,223,193	4,290,386	1,633,099	436,400	7,527	1,252,307	19,669,000
226	352	9,866,053	2,232,235	4,307,836	1,639,741	438,175	7,557	1,257,401	19,749,000
227	353	137,838,991	31,186,643	60,184,939	22,908,885	6,121,764	105,583	17,567,195	275,914,000
228	354	5,630,679	1,273,965	2,458,536	935,821	250,072	4,313	717,614	11,271,000
229	355	105,589,601	23,890,085	46,103,818	17,549,026	4,689,490	80,880	13,457,100	211,360,000
230	356	56,409,705	12,762,930	24,630,293	9,375,311	2,505,292	43,209	7,189,260	112,916,000
231	357	1,126,036	254,770	491,664	187,148	50,010	863	143,510	2,254,000
232	358	2,430,919	550,005	1,061,417	404,019	107,963	1,862	309,814	4,866,000
233	359	811,805	183,674	354,460	134,922	36,054	622	103,462	1,625,000
234	359.1	0	0	0	0	0	0	0	0
235		329,529,876	74,557,501	143,883,350	54,767,972	14,635,221	252,416	41,997,664	659,624,000
236	360	4,917,424	1,216,401	2,296,225	0	298,869	41,081	0	8,770,000
237	361	11,222,794	2,577,068	4,542,211	1,619,138	433,704	0	18,086	20,413,000
238	362	59,316,806	13,620,801	24,007,340	6,328,872	2,292,292	0	430,890	105,997,000
239	363	77,481,104	19,166,154	36,180,340	0	4,709,107	647,294	0	138,184,000
240	364	167,803,558	41,508,816	78,269,188	15,393,233	10,198,679	4,868,526	0	318,042,000
241	365	105,724,987	26,152,717	49,341,998	9,964,349	6,425,700	883,250	0	198,493,000
242	366	49,770,586	12,311,527	22,716,626	4,138,534	3,024,931	415,794	0	92,378,000
243	367	85,659,627	21,189,239	39,210,338	7,999,000	5,206,177	715,619	0	159,980,000
244	368	128,918,665	50,299,510	21,272,816	0	10,840,121	1,018,888	0	212,350,000

Line No.	FERC Acct #	Residential	General	Large Gen	Extra Large Gen	Pumping	Street & Area	Extra Lg Gen Svc	Total
		Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Lights Sch 41-48	S C Sch 25I	
1									
245	369	108,972,289	17,757,470	2,238,378	0	1,129,864	0	0	130,098,000
246	370	49,569,104	8,671,427	631,455	79,587	721,637	0	3,790	59,677,000
247	371	2,460,306	430,396	31,342	3,950	35,818	0	188	2,962,000
248	372	0	0	0	0	0	0	0	0
249	373	0	0	0	0	0	47,978,000	0	47,978,000
250	374	0	0	0	0	0	0	0	0
251		851,817,248	214,901,527	280,738,257	45,526,663	45,316,898	56,568,453	452,953	1,495,322,000
252	389	4,390,014	887,973	1,072,719	336,618	152,898	71,373	217,406	7,129,000
253	390	68,028,898	13,760,274	16,623,156	5,216,323	2,369,349	1,106,010	3,368,989	110,473,000
254	391	27,005,760	5,462,482	6,598,975	2,070,749	940,572	439,058	1,337,404	43,855,000
255	392	27,783,511	5,619,799	6,789,022	2,130,385	967,660	451,703	1,375,920	45,118,000
256	393	1,928,059	389,990	471,130	147,840	67,152	31,346	95,483	3,131,000
257	394	7,821,233	1,582,009	1,911,152	599,717	272,402	127,157	387,330	12,701,000
258	395	1,406,479	284,490	343,679	107,846	48,986	22,866	69,653	2,284,000
259	396	12,360,269	2,500,124	3,020,285	947,761	430,490	200,953	612,116	20,072,000
260	397	50,559,980	10,226,818	12,354,551	3,876,841	1,760,932	822,001	2,503,877	82,105,000
261	398	742,035	150,092	181,319	56,898	25,844	12,064	36,748	1,205,000
262	399	0	0	0	0	0	0	0	0
263	399.1	0	0	0	0	0	0	0	0
264		202,026,240	40,864,052	49,365,988	15,490,978	7,036,284	3,284,531	10,004,927	328,073,000
265		2,017,434,033	472,168,708	738,454,125	218,348,991	96,626,397	64,483,713	131,904,033	3,739,420,000
266	101.1								0
267	101.1								0
268	101.1								0
269	101.1								0
270	101.1								0
271	101.1								0
272	101.1								0
273		0	0	0	0	0	0	0	0
274	102								0
275		0	0	0	0	0	0	0	0
276	104								0
277	104								0
278	104								0
279	104								0
280	104								0
281	104								0
282	104								0
283		0	0	0	0	0	0	0	0
284	105								0
285	105								0
286	105								0
287	105								0
288	105								0
289	105								0
290		0	0	0	0	0	0	0	0
291	106								0
292		0	0	0	0	0	0	0	0
293	107								0
294	107								0
295	107								0
296	107								0
297	107								0
298	107								0
299		0	0	0	0	0	0	0	0
300	108	(122,169,477)	(27,553,136)	(54,336,530)	(21,756,847)	(5,896,556)	(382,166)	(17,218,288)	(249,313,000)
301	108	(59,362,057)	(13,388,048)	(26,402,079)	(10,571,636)	(2,865,132)	(185,694)	(8,366,353)	(121,141,000)
302	108	(55,862,793)	(12,598,852)	(24,845,734)	(9,948,461)	(2,696,239)	(174,748)	(7,873,175)	(114,000,000)
303	108	(88,909,881)	(20,116,229)	(38,820,915)	(14,776,851)	(3,948,703)	(68,104)	(11,331,316)	(177,972,000)
304	108	(268,919,358)	(67,505,394)	(88,711,374)	(16,779,916)	(14,244,945)	(17,246,287)	(126,727)	(473,534,000)
305	108	(72,630,747)	(14,691,095)	(17,747,638)	(5,569,184)	(2,529,625)	(1,180,826)	(3,596,886)	(117,946,000)
306		(667,854,313)	(155,852,753)	(250,864,269)	(79,402,893)	(32,181,200)	(19,237,826)	(48,512,745)	(1,253,906,000)

Line No.	FERC Acct #	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	Extra Lg Gen Svc S C Sch 25I	Total
1									
307	111	(62,850,032)	(13,736,955)	(19,400,715)	(5,932,571)	(2,601,715)	(1,533,393)	(3,742,618)	(109,798,000)
308	111								0
309	111								0
310	111								0
311	111								0
312	111								0
313	111								0
314		(62,850,032)	(13,736,955)	(19,400,715)	(5,932,571)	(2,601,715)	(1,533,393)	(3,742,618)	(109,798,000)
315	114								0
316		0	0	0	0	0	0	0	0
317	115								0
318		0	0	0	0	0	0	0	0
319		1,286,729,688	302,579,001	468,189,141	133,013,527	61,843,481	43,712,493	79,648,669	2,375,716,000
320	151								0
321		0	0	0	0	0	0	0	0
322	154								0
323		0	0	0	0	0	0	0	0
324	165								0
325		0	0	0	0	0	0	0	0
326		0	0	0	0	0	0	0	0
327	182.3	50,960,066	10,341,703	10,771,930	3,712,553	1,609,511	466,526	2,636,711	80,499,000
328	186	0	0	0	0	0	0	0	0
329	190	6,932,698	1,749,022	2,284,849	370,529	368,821	460,395	3,686	12,170,000
330		57,892,764	12,090,726	13,056,779	4,083,081	1,978,333	926,920	2,640,397	92,669,000
331	228.1								0
332	228.2								0
333	228.3								0
334	228.4								0
335	230								0
336		0	0	0	0	0	0	0	0
337	235	(433,886)	(70,703)	(8,912)	0	(4,499)	0	0	(518,000)
338		57,458,878	12,020,022	13,047,866	4,083,081	1,973,834	926,920	2,640,397	92,151,000
339	253								0
340	281								0
341	282	(221,195,933)	(51,836,328)	(80,975,063)	(23,845,014)	(10,627,609)	(7,164,471)	(14,328,580)	(409,973,000)
342	283	(2,115,619)	(481,674)	(927,808)	(359,811)	(102,925)	(15,602)	(278,560)	(4,282,000)
343	255								0
344	252	(669,256)	(109,058)	(13,747)	0	(6,939)	0	0	(799,000)
345	254	(35,881,237)	(7,257,734)	(8,767,736)	(2,751,303)	(1,249,692)	(583,355)	(1,776,943)	(58,268,000)
346		(259,862,045)	(59,684,794)	(90,684,354)	(26,956,128)	(11,987,166)	(7,763,429)	(16,384,083)	(473,322,000)
347	N/A	27,564,929	6,483,686	10,202,327	3,007,398	1,333,626	898,520	1,809,514	51,300,000
348		27,564,929	6,483,686	10,202,327	3,007,398	1,333,626	898,520	1,809,514	51,300,000
349		1,111,891,450	261,397,914	400,754,981	113,147,878	53,163,775	37,774,504	67,714,497	2,045,845,000
350									0
351	Revenue Requirement Impact	76,452,545	(8,705,706)	(16,685,827)	(3,754,127)	452,440	387,564	2,018,718	50,165,607
352	Change in rate base	1,111,891,450	261,397,914	400,754,981	113,147,878	53,163,775	37,774,504	67,714,497	2,045,845,000
353	ROR	2.02%	9.72%	10.35%	9.71%	6.57%	6.44%	4.96%	5.36%

Line No.	Costs	Description	Acronym	Functionalization	Classification	Allocation	Residential	General	Large Gen	Extra Large	Pumping	Street &	Extra Lg Gen	TOTAL
							Sch 1-2	Sch 11-12	Sch 21-22	Gen Sch 25	Sch 31-32	Sch 41-48	Svc S C Sch 25I	
1	Production expenses	allocates net power cost production revenues and expenses on a generation level sales basis	E02	Generation	Energy	Sales + Losses	44.50%	11.30%	23.13%	9.88%	2.91%	0.30%	7.98%	100.00%
2	Production expenses	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 and generation level sales basis as production plant	S01	Generation	Energy Demand	Prod Plant	49.00%	11.05%	21.79%	8.73%	2.37%	0.15%	6.91%	100.00%
3	Transmission expenses	allocates net power cost transmission revenues and expenses on a generation level sales basis	E02	Transmission	Energy	Sales + Losses	44.50%	11.30%	23.13%	9.88%	2.91%	0.30%	7.98%	100.00%
4	Transmission expenses	allocates remaining transmission expenses on a 12 monthly average system coincident peak basis as transmission plant	S02	Transmission	Demand	Trans Plant	49.96%	11.30%	21.81%	8.30%	2.22%	0.04%	6.37%	100.00%
5	Distribution expenses	allocates distribution rents expenses on distribution system non-coincident peak basis	D11	Distribution	Demand	12 NCP all	48.09%	11.89%	22.45%	8.22%	2.92%	0.40%	6.02%	100.00%
6	Distribution expenses	allocates distribution expenses on weighted plant basis	S08	Distribution	Demand	Acct 361	54.98%	12.62%	22.25%	7.93%	2.12%	0.00%	0.09%	100.00%
7	Distribution expenses	allocates distribution expenses on weighted plant basis	S09	Distribution	Demand	Acct 362	55.96%	12.85%	22.65%	5.97%	2.16%	0.00%	0.41%	100.00%
8	Distribution expenses	allocates distribution expenses on weighted plant basis	S10	Distribution	Demand	Accts 364/365	52.95%	13.10%	24.71%	4.91%	3.22%	1.11%	0.00%	100.00%
9	Distribution expenses	allocates distribution expenses on weighted plant basis	S11	Distribution	Demand	Accts 366/367	53.67%	13.28%	24.54%	4.81%	3.26%	0.45%	0.00%	100.00%
10	Distribution expenses	allocates distribution expenses on weighted plant basis	S12	Distribution	Demand	Acct 368	60.71%	23.69%	10.02%	0.00%	5.10%	0.48%	0.00%	100.00%
11	Distribution expenses	allocates distribution expenses on weighted plant basis	S13	Distribution	Customer	Acct 369	83.76%	13.65%	1.72%	0.00%	0.87%	0.00%	0.00%	100.00%
12	Distribution expenses	allocates distribution expenses on weighted plant basis	S14	Distribution	Customer	Acct 370	83.06%	14.53%	1.06%	0.13%	1.21%	0.00%	0.01%	100.00%
13	Distribution expenses	allocates distribution expenses on weighted expense basis	S15	Distribution	Customer Demand	Acct 373	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
14	Distribution expenses	allocates distribution expenses on weighted expense basis	S16	Distribution	Customer Demand	Dist Op Exp	64.50%	13.52%	15.62%	3.30%	2.33%	0.52%	0.22%	100.00%
15	Distribution expenses	allocates distribution expenses on weighted expense basis	S17	Distribution	Customer Demand	Dist Mt Exp	53.02%	13.26%	23.91%	4.84%	3.17%	1.78%	0.02%	100.00%
16	Customer expenses	allocates customer expenses on weighted expense basis	S18	Customer	Customer	Cust Acctg Exp	85.48%	12.74%	0.59%	0.01%	0.98%	0.20%	0.00%	100.00%
17	Customer expenses	allocates customer expenses on unweighted customer basis	C01	Customer	Customer	All Avg Cust	85.31%	12.83%	0.70%	0.01%	0.96%	0.18%	0.00%	100.00%
18	Customer expenses	allocates customer expenses on weighted customer basis	C08	Customer	Customer	MR Weighted Cust	85.47%	12.86%	0.70%	0.01%	0.97%	0.00%	0.00%	100.00%
19	Customer expenses	directly assigns customer expenses	C06	Customer	Customer	Direct Sch 25	0.00%	0.00%	0.00%	95.45%	0.00%	0.00%	4.55%	100.00%
20	Customer expenses	allocates uncollectible accounts expenses on revenue basis	R01	Customer	Revenue Energy	Rate Revenues	46.04%	14.82%	23.82%	7.49%	2.65%	1.24%	3.95%	100.00%
21	Common expenses	allocates common expenses on weighted plant basis	S01	Generation	Energy Demand	Prod Plant	49.00%	11.05%	21.79%	8.73%	2.37%	0.15%	6.91%	100.00%
22	Common expenses	allocates common expenses on weighted plant basis	S02	Transmission	Demand	Trans Plant	49.96%	11.30%	21.81%	8.30%	2.22%	0.04%	6.37%	100.00%
23	Common expenses	allocates common expenses on weighted plant basis	S03	Distribution	Customer Energy Demand	Dist Plant	56.97%	14.37%	18.77%	3.04%	3.03%	3.78%	0.03%	100.00%
24	Common expenses	allocates common expenses on weighted plant basis	S04	Common	Customer Energy Demand	General Plant	61.58%	12.46%	15.05%	4.72%	2.14%	1.00%	3.05%	100.00%
25	Common expenses	allocates common expenses on customer basis	C01	Customer	Customer Energy Demand	All Avg Cust	85.31%	12.83%	0.70%	0.01%	0.96%	0.18%	0.00%	100.00%
26	Common expenses	allocates common expenses on four-factor weighted plant, expense, labor, and customer basis	S23	Common	Customer Energy Demand	4-factor	61.27%	12.40%	15.23%	4.87%	2.15%	0.91%	3.18%	100.00%
27	Common expenses	allocates common expenses on weighted labor expense basis	S22	Common	Customer Energy Demand	Labor expenses	55.70%	12.44%	18.54%	5.76%	2.44%	1.43%	3.69%	100.00%
28	Common expenses	allocated FERC fees on a generation level sales basis	E02	Generation	Energy	Sales + Losses	44.50%	11.30%	23.13%	9.88%	2.91%	0.30%	7.98%	100.00%
29	Common expenses	allocates revenue-related common expenses on revenue basis	R01	Common	Revenue Energy	Rate Revenues	46.04%	14.82%	23.82%	7.49%	2.65%	1.24%	3.95%	100.00%
30	Intangible plant	allocates common plant on a weighted plant basis	S01	Generation	Energy Demand	Prod Plant	49.00%	11.05%	21.79%	8.73%	2.37%	0.15%	6.91%	100.00%

Line No.	Costs	Description	Acronym	Functionalization	Classification	Allocation	Residential	General	Large Gen	Extra Large	Pumping	Street &	Extra Lg Gen	TOTAL
							Service	Service	Service	Gen Service	Service	Area Lights	Svc S C	
							Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	Sch 25I	
31	Intangible plant	allocates common plant on a weighted plant basis	S02	Transmission	Demand	Trans Plant	49.96%	11.30%	21.81%	8.30%	2.22%	0.04%	6.37%	100.00%
					Energy Demand									
32	Intangible plant	allocates common plant on a weighted plant basis	S03	Distribution	Customer	Dist Plant	56.97%	14.37%	18.77%	3.04%	3.03%	3.78%	0.03%	100.00%
					Energy Demand									
33	Intangible plant	allocates common plant on a weighted plant basis	S06	Common	Customer	Tangible Plant	53.73%	12.64%	19.89%	5.86%	2.60%	1.75%	3.53%	100.00%
		allocates production plant on a generation level sales basis	E02	Generation	Energy	Sales + Losses	44.50%	11.30%	23.13%	9.88%	2.91%	0.30%	7.98%	100.00%
34	Production plant	allocates production plant costs on a 12 monthly average system coincident peak net of renewable generation basis	D01	Generation	Demand	12 CP Net of Renew	49.00%	11.05%	21.79%	8.73%	2.37%	0.15%	6.91%	100.00%
35	Production plant	allocates transmission plant costs on a 12 monthly average system coincident peak basis	D02	Transmission	Demand	Trans Plant	49.96%	11.30%	21.81%	8.30%	2.22%	0.04%	6.37%	100.00%
36	Transmission plant	directly assigns distribution plant	D04	Distribution	Demand	Sch 25 Direct Assignment	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
37	Distribution plant	directly assigns distribution plant	D08	Distribution	Demand	Sch 41-48 Direct Assign	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
38	Distribution plant	allocates distribution plant on Summer/Winter distribution system coincident peak basis	D03	Distribution	Demand	Summer-Winter Dist CP	59.77%	13.73%	24.19%	0.00%	2.31%	0.00%	0.00%	100.00%
39	Distribution plant	allocates distribution plant on a 12 monthly average distribution system non-coincident peak basis for primary service excluding directly assigned customers	D06	Distribution	Demand	Primary 12 NCP	56.07%	13.87%	26.18%	0.00%	3.41%	0.47%	0.00%	100.00%
40	Distribution plant	allocates distribution plant on a 12 monthly average distribution system non-coincident peak basis for secondary service excluding directly assigned customers	D07	Distribution	Demand	Secondary 12 NCP	57.43%	14.21%	24.39%	0.00%	3.49%	0.48%	0.00%	100.00%
41	Distribution plant	allocates distribution plant on a relative transformer cost basis	D09	Distribution	Demand	Transformer Cost	61.00%	23.80%	10.07%	0.00%	5.13%	0.00%	0.00%	100.00%
42	Distribution plant	allocates distribution plant on a weighted customer basis	C03	Distribution	Customer	Weighted Customers - Service Cost	83.76%	13.65%	1.72%	0.00%	0.87%	0.00%	0.00%	100.00%
43	Distribution plant	allocates distribution plant on a weighted customer basis	C04	Distribution	Customer	Weighted Customers - Meter Cost	83.06%	14.53%	1.06%	0.13%	1.21%	0.00%	0.01%	100.00%
44	Distribution plant	directly assigns distribution plant	C05	Distribution	Customer	Direct Sch 41-48	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
45	Distribution plant	allocates general plant on four-factor weighted plant, expense, labor, and customer basis	S23	Common	Customer	4-factor	61.27%	12.40%	15.23%	4.87%	2.15%	0.91%	3.18%	100.00%
46	General plant	allocates other rate base on a weighted plant basis	S13	Distribution	Customer	Acct 369	83.76%	13.65%	1.72%	0.00%	0.87%	0.00%	0.00%	100.00%
47	Other Rate Base	allocates other rate base on a weighted customer basis	C04	Distribution	Customer	Weighted Customers - Meter Cost	83.06%	14.53%	1.06%	0.13%	1.21%	0.00%	0.01%	100.00%
48	Other Rate Base	allocates other rate base on a weighted plant basis	S01	Generation	Energy Demand	Prod Plant	49.00%	11.05%	21.79%	8.73%	2.37%	0.15%	6.91%	100.00%
49	Other Rate Base	allocates other rate base on a weighted plant basis	S02	Transmission	Demand	Trans Plant	49.96%	11.30%	21.81%	8.30%	2.22%	0.04%	6.37%	100.00%
50	Other Rate Base	allocates other rate base on a weighted plant basis	S03	Distribution	Customer	Dist Plant	56.97%	14.37%	18.77%	3.04%	3.03%	3.78%	0.03%	100.00%
51	Other Rate Base	allocates other rate base on a weighted plant basis	S04	Common	Customer	General Plant	61.58%	12.46%	15.05%	4.72%	2.14%	1.00%	3.05%	100.00%
52	Other Rate Base	allocates other rate base on a weighted plant basis	S06	Common	Customer	Tangible Plant	53.73%	12.64%	19.89%	5.86%	2.60%	1.75%	3.53%	100.00%
53	Other Rate Base	allocates other rate base on a weighted plant basis	S06	Common	Customer	Tangible Plant	53.73%	12.64%	19.89%	5.86%	2.60%	1.75%	3.53%	100.00%

UTILITY COMPANY
 Summary of Adjustments
 Service territory : Washington
 Service: Electric

Time period : Twelve Months ended September 30, 2021, Pro Forma Rate Year 1

Restating Adjustments

Column	Work paper reference	Description of Adjustment	Washington Electric			
			NOI	Rate Base	Revenue Requirement	ROR
1.00	E-ROO	Total Washington CBR/ROO	106,559,226	1,824,655,537	35,514,303	5.84%
1.01	E-DFIT	Deferred FIT Rate Base	(3,342)	(680,082)	(61,396)	0.00%
1.02	E-DDC	Deferred Debits and Credits	(313)	19,197	2,273	0.00%
1.03	-WC	WorkingCapital	(1,451)	(295,257)	(26,655)	0.00%
2.01	E-EBO	EliminateB & O Taxes	6,743	-	(8,928)	0.00%
2.02	E-RPT	RestateProperty Tax	(1,337)	-	1,771	0.00%
2.03	E-UE	Uncollect. Expense	(1,242,018)	-	1,644,417	-0.07%
2.04	E-RE	RegulatoryExpense	(32,825)	-	43,459	0.00%
2.05	E-ID	Injuriesand Damages	98,325	-	(130,181)	0.01%
2.06	FIT	FIT/DFIT/ITC Expense	(812,555)	-	1,075,813	-0.04%
2.07	E-OSC	Office SpaceCharges to Non-Utility	43,861	-	(58,071)	0.00%
2.08	E-RET	RestateExcise Taxes	(14,427)	-	19,101	0.00%
2.09	E-NGL	NetGains & Losses	49,435	-	(65,451)	0.00%
2.1	E-WN	Weather Normalization	(1,289,968)	-	1,707,902	-0.07%
2.11	-EAS	EliminateAdder Schedules	(64)	-	85	0.00%
2.12	E-MR	Misc. RestatingNon-Util / Non- Recur	1,137,517	-	(1,506,058)	0.06%
2.13	E-RI	Restating Incentives	(2,164,037)	-	2,865,158	-0.12%
2.14	E-RDI	RestateDebt Interest	(1,023,133)	-	1,354,615	-0.06%
2.15	.2021	Restate 09.2021AMA Rate Base to EC	364,564	74,188,804	6,697,608	-0.21%
2.16	EWPC	EliminateWA Power Cost Defer	1,678,547	-	(2,222,375)	0.09%
2.17	E-NPS	Nez PerceSettlement Adjustment	4,570	-	(6,051)	0.00%
2.18	E-RMM	NormalizeCS2/Colstrip Major Maint	1,338,265	-	(1,771,846)	0.07%
2.19	E-APS	Authorized Power Supply	4,323,670	-	(5,724,485)	0.24%
2.20	E-TCRL	Restate 09.2021 TaxCredit Regulatory	(122,370)	(24,902,227)	(2,248,120)	0.07%
Restated Total			<u>108,896,883</u>	<u>1,872,985,971</u>	<u>37,096,885</u>	<u>5.81%</u>

Proforma Adjustments

Column	Work paper reference	Description of Adjustment	Washington Electric			
			NOI	Rate Base	Revenue Requirement	ROR
3.00	P E-PPS	Pro FormaPower Supply	16,242,400	-	(21,504,734)	0.89%
3.00	PTRAN	Pro FormaTransmission Revenue/Exp	8,375,580	-	(11,089,163)	0.46%
3.01	-PREV	Pro FormaRevenue Normalization	10,041,086	-	(13,294,271)	0.55%
3.02	E-PRA	Pro Forma Def. Debits, Credits & Regi	(906,595)	(26,939)	1,197,713	-0.05%
3.03	-ARAM	Pro Forma ARAM DFIT	(634,460)	-	840,017	-0.03%
3.04	-PAMI	Pro FormaAMI Amortization	(8,348,043)	30,416,966	13,996,579	-0.55%
3.05	E-PAMM	Pro Forma ColstripTrust Fund & Othe	(694,657)	-	919,718	-0.04%
3.06	-CEIP	Pro FormaCETA Labor & Exp	(282,220)	-	373,656	-0.02%
3.07	E-PLN	Pro Forma Labor Non-Exec	(4,849,690)	-	6,420,928	-0.27%
3.08	E-PLE	Pro Forma Labor Exec	(50,595)	-	66,987	0.00%
3.09	E-PEB	Pro Forma Employee Benefits	311,191	-	(412,013)	0.02%
3.10	-LIRAP	Remove LIRAP Labor	54,859	-	(72,633)	0.00%
3.11	E-PPT	Pro Forma Property Tax	(760,226)	-	1,006,530	-0.04%
3.12	E-PINS	Pro FormaInsurance Expense	(3,390,698)	-	4,489,242	-0.19%
3.13	E-PIT	Pro Forma IS/IT Expense	(996,656)	-	1,319,560	-0.05%
3.14	-PMisc	Pro FormaMisc O&M Exp	(7,720,472)	-	10,221,808	-0.42%
3.15	2.2021	Pro Form 09.2021 EOP Rate Base to 1	(1,539,176)	34,834,000	5,409,222	-0.19%
3.16	E-TER	TransportationElectrification Return ((48,823)	-	64,641	0.00%
3.17	E-PEIM	Pro FormaEIM Capital Additions & Ex	(1,723,320)	6,301,000	2,891,489	-0.11%
3.18	-WF21	Pro Form 12.2021 EOP Wildfire Addit	6,740	-	2,497,000	-0.01%
3.19	COL21	Pro Form 12.2021 EOP Colstrip Addi	(359,609)	(3,044,861)	181,424	-0.01%
4.01	Cap22	ProvisionalCapital Groups 2022 Addit	(1,704,302)	78,398,000	9,844,143	-0.33%
4.02	Cap23	ProvisionalCapital Groups 2023 Addit	(1,812,885)	14,181,000	3,772,730	-0.14%
4.03	ets23	2022-2023 OFFSETSCapital Addds & Re	6,173,318	-	(8,173,395)	0.34%
4.04	VWF22	ProvisionalWildfire 2022 Cap EOP & C	(2,511,507)	13,806,000	4,661,404	-0.18%
4.05	VWF23	ProvisionalWildfire Plan 2023 Additio	(298,319)	7,135,000	1,085,524	-0.04%
4.06	COL22	ProvisionalColstrip Cap 2022 Additior	(894,666)	(5,981,299)	605,632	-0.03%
4.07	COL23	ProvisionalColstrip Cap 2023 Additior	(574,390)	(4,757,179)	300,066	-0.02%
4.08	EIM23	ProvisionalEIM Cap 2023 Additions Al	(368,622)	(902,000)	400,752	-0.02%
COS-	COS-1	Allocate PayrollBenefits and Taxes	(0)	-	0	0.00%
Round Pro Forma Total to Thousands			874	2,595	(906)	0.00%
Pro Forma Total			<u>109,633,000</u>	<u>2,045,845,254</u>	<u>52,852,281</u>	<u>5.36%</u>

UTILITY COMPANY
Summary of Results
Service territory : Washington
Service: Electric

Time period : Twelve Months ended September 30, 2021, Pro Forma Rate Year 1

	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	Extra Lg Gen Svc S C Sch 25I	Total
Rate Base	1,111,891,450	261,397,914	400,754,981	113,147,878	53,163,775	37,774,504	67,714,497	2,045,845,000
Proposed Rate of Return	7.31%	7.31%	7.31%	7.31%	7.31%	7.31%	7.31%	7.31%
Return Requirement	81,279,662	19,108,281	29,295,332	8,271,150	3,886,291	2,761,330	4,949,954	149,552,000
Total Operating Expenses (net of non-rate revenues)	231,009,322	56,151,855	89,661,634	30,225,867	11,087,460	4,392,049	18,414,812	440,943,000
Present Revenue from Rates	253,459,000	81,571,000	131,153,000	41,218,000	14,579,000	6,823,000	21,773,000	550,576,000
Net Income From Present Rates	22,449,678	25,419,145	41,491,366	10,992,133	3,491,540	2,430,951	3,358,188	109,633,000
Net Income Deficiency (Sufficiency)	58,829,984	(6,310,864)	(12,196,033)	(2,720,982)	394,751	330,379	1,591,765	39,919,000
Incremental Revenue Related Expenses	3,421,828	(367,069)	(709,378)	(158,265)	22,961	19,216	92,585	2,321,876
Incremental Income Taxes	15,638,350	(1,677,571)	(3,241,984)	(723,299)	104,934	87,822	423,128	10,611,380
Total Cost/Revenue Requirement at Unity	331,350,000	73,215,000	115,006,000	37,615,000	15,102,000	7,260,000	23,880,000	603,428,000
Revenue-to-Cost Ratio at Present Rates	0.76	1.11	1.14	1.10	0.97	0.94	0.91	0.91
Parity Ratio at Present Rates	0.84	1.22	1.25	1.20	1.06	1.03	1.00	1.00
Proposed Rate Revenue Increase	24,322,000	7,828,000	12,586,000	3,955,000	1,399,000	655,000	2,107,000	52,852,000
Proposed Revenue from Rates	277,781,000	89,399,000	143,739,000	45,173,000	15,978,000	7,478,000	23,880,000	603,428,000
Variance from Unity	(53,569,000)	16,184,000	28,733,000	7,558,000	876,000	218,000	-	-
Revenue-to Cost Ratio at Proposed Rates	0.84	1.22	1.25	1.20	1.06	1.03	1.00	1.00
Parity Ratio at Proposed Rates	0.84	1.22	1.25	1.20	1.06	1.03	1.00	1.00

Average Customer Cost

		Total	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48
1	Washington Electric							
2	Meter, Services, Meter Reading & Billing Costs by Schedule at Proposed Rate of Return							
3								
4								
5	369 Services	\$ 130,098,000	\$ 108,972,289	\$ 17,757,470	\$ 2,238,378	\$ -	\$ 1,129,864	\$ -
6	369 Services Accum. Depr.	\$ (52,646,000)	\$ (44,097,181)	\$ (7,185,812)	\$ (905,791)	\$ -	\$ (457,215)	\$ -
7	Total Services	\$ 77,452,000	\$ 64,875,107	\$ 10,571,658	\$ 1,332,587	\$ -	\$ 672,648	\$ -
8								
9	370 Meters	\$ 59,677,000	\$ 49,569,104	\$ 8,671,427	\$ 631,455	\$ 79,587	\$ 721,637	\$ -
10	370 Meters Accum. Depr.	\$ (8,390,000)	\$ (6,968,929)	\$ (1,219,117)	\$ (88,776)	\$ (11,189)	\$ (101,455)	\$ -
11	Total Meters	\$ 51,287,000	\$ 42,600,175	\$ 7,452,310	\$ 542,679	\$ 68,398	\$ 620,182	\$ -
12								
13	Total Rate Base	\$ 128,739,000	\$ 107,475,282	\$ 18,023,968	\$ 1,875,266	\$ 68,398	\$ 1,292,830	\$ -
14								
15	Return on Rate Base @ 7.31%	\$ 9,410,821	\$ 7,856,443	\$ 1,317,552	\$ 137,082	\$ 5,000	\$ 94,506	\$ -
16	Tax Benefit of Interest Expense	\$ (632,626)	\$ (528,136)	\$ (88,570)	\$ (9,215)	\$ (336)	\$ (6,353)	\$ -
17	Revenue Conversion Factor	\$ 0.75529	\$ 0.75529	\$ 0.75529	\$ 0.75529	\$ 0.75529	\$ 0.75529	\$ 0.75529
18	Rate Base Revenue Requirement	\$ 11,622,219	\$ 9,702,587	\$ 1,627,157	\$ 169,294	\$ 6,175	\$ 116,713	\$ -
19								
20	369 Services Depr Exp	\$ 2,627,000	\$ 2,200,420	\$ 358,567	\$ 45,198	\$ -	\$ 22,815	\$ -
21	370 Meters Depr Exp	\$ 3,879,000	\$ 3,221,988	\$ 563,642	\$ 41,045	\$ 5,173	\$ 46,906	\$ -
22	587-OP Services Exp	\$ 664,000	\$ 556,178	\$ 90,631	\$ 11,424	\$ -	\$ 5,767	\$ -
23	586-OP Meters Exp	\$ 2,372,000	\$ 1,970,238	\$ 344,666	\$ 25,099	\$ 3,163	\$ 28,683	\$ -
24	597-MT Meters Exp	\$ 56,000	\$ 46,515	\$ 8,137	\$ 593	\$ 75	\$ 677	\$ -
25	902-OP Meter Reading	\$ (625,000)	\$ (523,511)	\$ (85,308)	\$ (10,753)	\$ -	\$ (5,428)	\$ -
26	903-OP Billing Exp	\$ 6,170,000	\$ 5,263,763	\$ 791,767	\$ 43,071	\$ 495	\$ 59,538	\$ 11,342
27	Total Expenses	\$ 15,143,000	\$ 12,735,591	\$ 2,072,103	\$ 155,676	\$ 8,906	\$ 158,958	\$ 11,342
28	Revenue Conversion Factor	\$ 0.95607	\$ 0.956069	\$ 0.956069	\$ 0.956069	\$ 0.956069	\$ 0.956069	\$ 0.956069
29	Expense Revenue Requirement	\$ 15,838,822	\$ 13,320,792	\$ 2,167,316	\$ 162,830	\$ 9,315	\$ 166,263	\$ 11,863
30								
31	Total Customer Costs	\$ 27,461,042	\$ 23,023,379	\$ 3,794,473	\$ 332,124	\$ 15,490	\$ 282,976	\$ 11,863
32								
33	Total Customers Bills	3,143,222	2,681,552	403,355	21,942	252	30,331	5,778
34								
35	Avg Unit Cost	\$ 8.74	\$ 8.59	\$ 9.41	\$ 15.14	\$ 61.47	\$ 9.33	\$ 2.05
36								
36								
36	Total Customer Related Cost	\$82,173,573	\$64,767,586	\$10,344,445	\$746,194	\$34,198	\$785,269	\$5,495,881
36	Customer Related Unit Cost per Month	\$26.14	\$24.15	\$25.65	\$34.01	\$135.71	\$25.89	\$951.17