,	Exh. MJG-2
	BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
	DOCKET UE-240006
	EXH. MJG-2
	MARCUS J. GARBARINO
	REPRESENTING AVISTA CORPORATION

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Line			EEBC Acet #	Total Washington	Deferred FIT	Deferred Debits	WorkingCapita	RemoveColstri	EliminateB & O	RestateProper	UncollectibleE	RegulatoryEx	Injuriesand	FIT/DFIT/ITC
No.			FERC Acct #	CBR/ROO	Rate Base	and Credits	1	р	Taxes	ty Tax	xpense	pense	Damages	Expense
1		Adjus	tment number	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-Col	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		Residential sales	440	285,684,197	0	0	0	(16,287,913)	(9,483,700)	0	0	0	0	0
3		Commercial and industrial sales Public street and highway lighting	442 444	309,604,387 4,860,166	0	0	0	(6,331,501) (368,432)	(10,978,175) (210,409)	0	0	0	0	0
5		Other sales to public authorities	444	4,860,166	0	0		(308,432)	(210,409)	0	0	0	0	0
6		Sales to railroads and railways	446	ō	0	Ö		0	Ö	0	Ö	0	0	0
7		Interdepartmental sales	448	1,324,197	0	0	0	0	0	0	0	0	0	0
8		Total sales to ultim		601,472,947	0	0	0	(22,987,846)	(20,672,284)	0	0	0	0	0
9		Sales for resale	447	149,694,376	0	0	0	0	0	0	0	0	0	0
10 11		Provision for rate refunds	es of electricity 449.1	751,167,323 (134,000)	0			(22,987,846)	(20,672,284)	0	0	0	0	0
12	Electric operating revenues	Total revenues net of provision for		751,033,323	0	0	0	(22,987,846)		0	0	0	0	0
13		Forfeited discounts	450	0	0	0		0	0	0	0	0	0	0
14		Miscellaneous service revenues	451	43,215	0	0	0	0	0	0	0	0	0	0
15		Sales of water and water power	453	183,875	0	0	0	0	0	0	0	0	0	0
16		Rent from electric property	454	2,781,794	0	0	0	0	(22,621)	0	0	0	0	0
17 18		Interdepartmental rents Other electric revenues	455 456	0 (448,705)	0	0	0	0	0	0	0	0	0	0
19		Revenues from transmission of electricity of others	456.1	21,674,913	0	0	0	0	0	0	0	0	0	n
20		Regional transmission service revenues	457.1	21,074,513	0	0	0	0	0	0	0	0	0	0
21		Miscellaneous revenues	457.2	0	0	0	0	0	0	0	ō	0	0	0
22		Total Other open	ating revenues	24,235,092	0		0	0	(22,621)	0	0	0	0	0
23		Total electric oper		775,268,415	0			(22,987,846)	(20,694,905)	0	0	0	0	0
24		Operation supervision and engineering Fuel	500	147,926	0	0	0	(41,574)	0	0	0	0	0	0
25 26		Steam expenses	501 502	28,367,365 2,544,582	0	0	0	(219,528) (2,158,749)	0	0	0	0	0	0
27		Steam from other sources	503	0	0	Ö	0	0	Ö	0	Ö	0	0	0
28		Steam transferred—credit	504	0	0	0		0	0	0	0	0	0	0
29		Electric expenses	505	455,112	0	0	0	119,904	0	0	0	0	0	0
30		Miscellaneous steam power expenses Rents	506	3,777,834 0	0	0	0	(3,435,249)	0	0	0	0	0	0
31 32		Operation supplies and expenses (non-major only)	507 508	0	0	0		0	0	0	0	0	0	0
33		CCA Emission Expense	509	768,363	0	Ö	0	0	Ö	0	ō	0	0	0
34		Total steam power generation operation expenses		36,061,182	0	0	0	(5,735,196)	0	0	0	0	0	0
35		Maintenance supervision and engineering	510	338,667	0	0	0	(249,775)	0	0	0	0	0	0
36 37		Maintenance of structures Maintenance of boiler plant	511 512	550,776 4,421,653	0	0	0	(483,436) (3,068,853)	0	0	0	0	0	0
38		Maintenance of electric plant	512	572,773	0	0	0	(426,267)	0	0	0	0	0	0
39		Maintenance of miscellaneous steam plant	514	813,718	0	0	ō	(579,044)	ō	ō	ő	0	ő	0
40		Total steam power generation maintenance expenses		6,697,587	0	0		(4,807,375)	0	0	0	0	0	0
41		Generation - Steam produc		42,758,769	0	0	0	(10,542,571)	0	0	0	0	0	0
42		Operation supervision and engineering	535	1,884,611	0	0	0	0	0	0	0	0	0	0
43 44		Water for power Hydraulic expenses	536 537	909,742 6,064,389	0	0	0	0	0	0	0	0	0	0
45		Electric expenses	538	4,640,705	0	0		0	0	0	0	0	0	0
46		Miscellaneous hydraulic power generation expenses	539	1,170,997	0	0	0	0	0	0	0	0	0	0
47		Rents	540	4,801,189	0	0	0	0	0	0	0	0	0	0
48		Total hydraulic power generation operation expenses		19,471,633	0	0	0	0	0	0	0	0	0	0
49	Generation production	Maintenance supervision and engineering	541 542	517,043 684,483	0	0	0	0	0	0	0	0	0	0
50 51	expenses	Maintenance of structures Maintenance of reservoirs, dams and waterways	542 543	684,483 558,309	0	0		0	0	0	0	0	0	0
52		Maintenance of electric plant	544	2,055,791	0	0	0	0	0	0	0	0	0	0
53		Maintenance of miscellaneous hydraulic plant	545	491,333	0	0		0	0	0	0	0	0	0
54		Total hydraulic power generation maintenance expen		4,306,959	0	0	0	0	0	0	0	0	0	0
55		Generation - hydraulic power produc		23,778,592	0	0	0	0	0	0	0	0	0	0
56 57		Operation supervision and engineering Fuel	546 547	555,094 103.127.060	0	0	0	0	0	0	0	0	0	0
58		Generation expenses	547	1,976,882	0	0	0	0	0	0	0	0	0	0
59		Operation of energy storage equipment	548.1	0	ō	ō		0	ō	0	0	0	0	0
60		Miscellaneous other power generation expenses	549	563,897	0	0	0	0	0	0	0	0	0	0
61		Rents	550	56,107	0	0	0	0	0	0	0	0	0	0
62		Total other power generation operation expenses	551	106,279,040	0	0	0	0	0	0	0	0	0	0
63 64		Maintenance supervision and engineering Maintenance of structures	551 552	494,345 96,669	0	0	0	0	0	0	0	0	0	0
65		Maintenance of generating and electric plant	553	2,000,215	0	0	0	0	0	0	0	0	0	0
66		Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0	0	0	0
67		Maintenance of miscellaneous other power	554											
		generation plant	334	316,649	0	0	0	0	0	0	0	0	0	0
68 69		Total other power generation maintenance expenses Generation - other produc	tion expenses	2,907,878 109,186,918	0	0	0	0	0	0	0	0	0	0
05		Generation - other produc	Aton expenses	105,100,918			- 0	- 0		- 0	<u> </u>		<u> </u>	

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		FERC Acct #	Total Washington CBR/ROO	Deferred FIT Rate Base	Deferred Debits and Credits	WorkingCapita I	RemoveColstr p	i EliminateB & C Taxes	RestateProper ty Tax	UncollectibleE xpense	RegulatoryEx pense	Injuriesand Damages	FIT/DFIT/ Expens
	Adio	stment number	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-Col	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05 E-ID	2.06 E-
	Purchased power	555	133,893,059	0	0	0			0	0	0	0	2.00 L-
	Power purchased for storage operations System control and load dispatching	555.1 556	0 527,060	0	0		-		0	0		0	
	Other expenses	557	(5,450,296)	0	0				0	0		Ö	
	Generation - other power s		128,969,823	0						0		0	
	Total power generation produ Operation supervision and engineering	action expenses 560	304,694,102 1,267,349	0	0				0	0		0	
	Load dispatch—reliability	561.1	2,000,227	0	0					0		Ö	
	Load dispatch—monitor and operate transmission	561.2											
	system Load dispatch—transmission service and scheduling	561.3	0	0	0				0	0	0	0	
	Scheduling, system control and dispatch services	561.4	0	0	0				0	0		Ö	
	Reliability planning and standards development	561.5	0	0	0		-	-	0	0		0	
	Transmission service studies Generation interconnection studies	561.6 561.7	0	0	0		-	-	0	0		0	
	Reliability planning and standards development	561.8		Ü	· ·	•			Ü	·	·	Ů	
	services		0	0	0	-	-	-	0	0	-	0	
	Station expenses Overhead line expense	562 563	283,742 366,901	0	0	-	-	-	0	0	-	0	
	Underground line expenses	564	0	0	0	-	-	-	0	0	-	0	
Transmission expenses	Transmission of electricity by others	565	13,164,986	0	0	-	-	-	0	0	-	0	
	Miscellaneous transmission expenses Rents	566 567	2,882,108 63,744	0	0	-	-	-	0	0	-	0	
	Total transmission operation expenses	507	20,029,057	0	0				0	0		0	
	Maintenance supervision and engineering	568	281,220	0	0	0	-		0	0	-	0	
	Maintenance of structures Maintenance of computer hardware	569 569.1	422,412 0	0	0		-	-	0	0	-	0	
	Maintenance of computer software	569.2	0	0	0		-	-	0	0	-	0	
	Maintenance of communication equipment	569.3	0	0	0	0	0	0	0	0	0	0	
	Maintenance of miscellaneous regional transmission plant	569.4	0	0	0	0		0	0	0	0	0	
	Maintenance of station equipment	570	714,685	0	0	-	-	-	0	0	-	0	
	Maintenance of overhead lines	571	1,428,390	0	0	0	0	0	0	0	-	0	
	Maintenance of underground lines Maintenance of miscellaneous transmission plant	572	1,119	0	0	-	-	-	0	0	-	0	
	Total transmission maintenance expenses	573	67,202 2,915,028	0	0					0		0	
	Total transm	ission expenses	22,944,085	0	0	0	0	0	0	0	0	0	
	Operation supervision and engineering Load dispatching	580 581	2,872,733	0	0		-		0	0	-	0	
	Station expenses	582	622,440	0	0	-	-	-	0	0	-	Ö	
	Overhead line expenses	583	1,987,440	0	0		-	-	0	0	-	0	
	Underground line expenses Street lighting and signal system expenses	584 585	933,391 968	0	0	-	-	-	0	0	-	0	
	Meter expenses	586	1,943,663	0	0		-	-	0	0	-	0	
	Customer installations expenses	587	575,819	0	0				0	0		0	
	Miscellaneous distribution expenses Rents	588 589	6,613,847 79,459	0	0				0	0		0	
Distribution surrous	Total distribution operation expenses	303	15,629,760	0	0					0			
Distribution expenses	Maintenance supervision and engineering	590	888,877	0	0				0	0		0	
	Maintenance of structures Maintenance of station equipment	591 592	254,813 547,812	0	0		-		0	0		0	
	Maintenance of energy storage equipment	592.2	0	0	0				0	0		0	
	Maintenance of overhead lines	593	15,802,967	0	0	-	-	-	0	0	-	0	
	Maintenance of underground lines Maintenance of line transformers	594 595	684,565 422,722	0	0	-	-	-	0	0	-	0	
	Maintenance of street lighting and signal systems	596	99,032	0	0	0	-	-	0	0	0	0	
	Maintenance of meters	597	42,349	0	0				0	0		0	
	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses	598	803,278 19,546,415	0	0				0	0		0	
		ution expenses	35,176,175	0						0		0	
	Supervision	901	85,455	0	0					0		0	
Customer account expenses	Meter reading expenses Customer records and collection expenses	902 903	490,695 5,207,853	0	0				0	0		0	
account expenses	Uncollectible accounts	904	(269,148)	0	0							0	
	Miscellaneous customer accounts expenses	905	234,280	0	0	0	0	0	0	0	0	0	
	Supervision Total customer ac	count expenses 907	5,749,135	0	0	0	(113,828	0	0	912,000	0	0	
	Customer assistance expenses	908	23,761,803	0	0	0	0	0	0	0	0	0	
Customer service and informational expenses	Informational and instructional advertising expenses	909	627,253	0	0	0	0	0	0	0	0	0	
	Miscellaneous customer service and informational	0											
	expenses Total customer service and informal	910 tional expenses	228,723 24,617,779	0	0				0	0		0	
	Administrative and general salaries	920	21,719,075	0	0	0	0	0	0	0	0	0	
	Office supplies and expenses	921	2,769,338	0	0					0		0	
	Administrative expenses transferred—credit Outside services employed	922 923	(70,476) 11,016,695	0	0					0		0	
	Property insurance	924	1,763,586	0	0	0	0	0	0	0	0	Ö	
Administrative 1	Injuries and damages	925	7,237,450	0	0			-	0	0		(315,300)	
Administrative and general expenses	Employee pensions and benefits Franchise requirements	926 927	24,650,750 0	0	0				0	0		0	
		928	5,066,650	0	0					0		0	

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		FERC Acct #	Total Washington CBR/ROO	Deferred FIT Rate Base	Deferred Debits and Credits	WorkingCapita I	RemoveColstri p	EliminateB & O Taxes	RestateProper ty Tax	UncollectibleE xpense	RegulatoryEx pense	Injuriesand Damages	FIT/DFIT/ITC Expense
	Adius	stment number	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-Col	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05 E-ID	2.06 E-FIT
	Duplicate charges—credit	929	0	0	0	0	0	0	0	0	0	0	
	General advertising expenses	930.1	0	0	0	0	0	0	0	0	0	0	
	Miscellaneous general expenses Rents	930.2 931	3,110,428 550,562	0	0	0	0	0	0	0	0	0	
	Administrative and General maintenance expenses	935	10,122,538	0	0	0	0	0	0	0	0	0	
	Total administrative and ge		87,936,596	0	0	0	(91,951)		0	0	834,273	(315,300)	
	Depreciation expense steam production plant	403, 403.1	14,061,832	0	0	0	(11,503,162)	0	0	0	0	0	
	Depreciation expense hydraulic production plant	403, 403.1	10,623,869	0	0	0	0	0	0	0	0	0	
	Depreciation expense other power generation	402 402 4	7,000,547										
Depreciation expenses	production plant Depreciation expense transmission	403, 403.1 403, 403.1	7,080,617 13.134.397	0	0	0	0	0	0	0	0	0	
	Depreciation expense distribution	403, 403.1	38,503,631	0	0	0	0	0	0	0	0	0	
	Depreciation expense general plant	403, 403.1	15,849,773	0	0	0	ō	0		ō	0	ō	
	Depreciation expense common	403, 403.1											
		ation expenses	99,254,119	0	0		(11,503,162)			0		0	
	Intangible plant	404, 405	30,696,549	0	0	0	0	0	0	0	0	0	
	Amortization expense steam production plant	404, 405											
	Amortization expense other power generation	404, 405											
	Amortization expense other power generation production plant	404, 405	379.100	0	0	0	0	0	0	0	0	0	
	Amortization expense transmission	404, 405	5,5,100	Ü	· ·	· ·	o o	· ·	Ū	·	·	· ·	
Amortization expenses	Amortization expense distribution	404, 405											
	Amortization expense general plant	404, 405											
	Amortization expense common plant	404, 405											
	Amortization of electric plant acquisition adjustments	*05	2 404 445										
		406	2,484,445	0	0	0	0	0	0	0	0	0	
	Amortization of property losses, unrecovered plant and regulatory costs	407	1.915.578	0	0	0	0	0	0	0	0	0	
	Total amortiza		35,475,672	0	0	0	0	0	0	0	0	0	
egulatory debits and credits	Regulatory debits and credits	407.3, 407.4	(19,772,852)	0	0	0	2,110,241	0	0	0	0	0	
	Total regulatory deb		(19,772,852)	0	0	0	2,110,241	0	0	0	0	0	
	Taxes other than income	408.1	67,529,771	0	0	0	(886,002)		1,357,822	0		0	
	Income Taxes - federal taxes utility operating income	409.1	(6,745,987)	(15,876)	0	17,481	(277,453)	13,509	(285,143)	(191,520)		66,213	
Taxes	Income Taxes - other taxes utility operating income	409.1	12,991	0	0	0	0	0	0	0	0	0	(200
	Provisions for deferred income taxes, utility Provision for deferred income taxes—credit, utility	410.1 411.1	(6,498,008) 0	0	0	0	0	0	0	0	0	0	(209,
	Investment Tax credit Adj.	411.4	(312,203)	0	0	0	0	0	0	0	0	0	
		Total taxes	53,986,564	(15,876)	0	17,481	(1,163,455)	(20,745,726)	1,072,679	(191,520)	(175,197)	66,213	(209,
	Gains from disposition of utility plant	411.6	0	0	0	0	0	0	0	0	0	0	
	Losses from disposition of utility plant	411.7											
Various utility operating	Gains from disposition of allowances	411.8											
income items	Losses from disposition of allowances Revenues from electric plant leased to others	411.9 412											
	Expenses of electric plant leased to others	413											
	Other utility operating income	414											
	Total various utility operating	g income items	0	0	0	0	0	0	0	0	0	0	
	Electric Opera	ating Expenses	650,061,375	(15,876)	0		(21,304,727)			720,480	659,076	(249,087)	(209
Net Operati	ng Income = electric operating revenues - electric oper	ating expenses	125,207,040	15,876	0	(17,481)	(1,683,119)	50,821	(1,072,679)	(720,480)	(659,076)	249,087	209
	la : e	204											
	Organization Franchises and consents	301 302	31,092,413	0	0	0	0	0	0	0	0	0	
	Miscellaneous intangible plant	302 303	31,092,413 189,120,588	0	0	0	0	0	0	0	0	0	
	In	tangible plant	220,213,001	0	0	0		0	0	0	0	0	
	Land and land rights	310	2,484,283	0	0	0	(1,758,146)	0	0	0	0	0	
		311	91.672.779	0	0	0	(64,877,532)	0	0	0	0	0	
	Structures and improvements		. ,. , .			0	(98,231,027)	0	0	0	0	0	
	Boiler plant equipment	312	138,801,693	0	0								
	Boiler plant equipment Engines and engine-driven generators	313	(1,331)	0	0	0	942	0	0	0	0	0	
	Boiler plant equipment Engines and engine-driven generators Turbogenerator units	313 314	(<mark>1,331)</mark> 37,735,907	0	0	0	942 (26,705,992)	0	0	0	0	0	
	Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment	313 314 315	(1,331) 37,735,907 19,875,461	0 0 0	0	0 0 0	942 (26,705,992) (14,066,017)	0	0	0	0	0	
	Boiler plant equipment Engines and engine-driven generators Turbogenerator units	313 314	(<mark>1,331)</mark> 37,735,907	0	0	0	942 (26,705,992)	0	0	0	0	0	
	Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant	313 314 315 316	(1,331) 37,735,907 19,875,461 11,173,640	0 0 0	0 0 0	0 0 0 0	942 (26,705,992) (14,066,017) (7,907,671) 0	0	0 0	0	0 0	0 0	
	Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Land and land rights	313 314 315 316 317 oduction plant 330	(1,331) 37,735,907 19,875,461 11,173,640 0 301,742,433 42,432,502	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	942 (26,705,992) (14,066,017) (7,907,671) 0 (213,545,444)	0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0	
	Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Steam pro Land and land rights Structures and improvements	313 314 315 316 317 oduction plant 330 331	(1,331) 37,735,907 19,875,461 11,173,640 0 301,742,433 42,432,502 71,698,702	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	942 (26,705,992) (14,066,017) (7,907,671) 0 (213,545,444) 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0	
	Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Steam pro Land and land rights Structures and improvements Reservoirs, dams, and waterways	313 314 315 316 317 oduction plant 330 331 332	(1,331) 37,735,907 19,875,461 11,173,640 0 301,742,433 42,432,502 71,698,702 164,902,613	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	942 (26,705,992) (14,066,017) (7,907,671) 0 (213,545,444) 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	
	Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators	313 314 315 316 317 oduction plant 330 331 332 333	(1,331) 37,735,907 19,875,461 11,173,640 0 301,742,433 42,432,502 71,698,702 164,902,613 151,787,294	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	942 (26,705,992) (14,066,017) (7,907,671) 0 (213,545,444) 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	
	Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators Accessory electric equipment	313 314 315 316 317 oduction plant 330 331 332 333 334	(1,331) 37,735,907 19,875,461 11,173,640 0 301,742,433 42,432,502 71,698,702 164,902,613 151,787,294 54,632,384	0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	942 (26,705,992) (14,066,017) (7,907,671) 0 (213,545,444) 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	
	Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators	313 314 315 316 317 oduction plant 330 331 332 333	(1,331) 37,735,907 19,875,461 11,173,640 0 301,742,433 42,432,502 71,698,702 164,902,613 151,787,294 54,632,384 8,740,824	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	942 (26,705,992) (14,066,017) (7,907,671) 0 (213,545,444) 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	
	Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators Accessory electric equipment Miscellaneous power plant equipment	313 314 315 316 317 oduction plant 330 331 332 333 334 335	(1,331) 37,735,907 19,875,461 11,173,640 0 301,742,433 42,432,502 71,698,702 164,902,613 151,787,294 54,632,384	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	942 (26,705,992) (14,066,017) (7,907,671) 0 (213,545,444) 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	

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		FERC Acct #	Total Washington CBR/ROO	Deferred FIT Rate Base	Deferred Debits and Credits	WorkingCapita I	RemoveColstr p	i EliminateB & C Taxes	RestatePrope ty Tax	vpense	RegulatoryEx pense	Injuriesand Damages	FIT/DFIT/ Expens
	Adju	stment number	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-Col	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05 E-ID	2.06 E-F
	Land and land rights	340	582,928	0	0	0						0	
	Structures and improvements Fuel holders, producers, and accessories	341 342	11,312,731 13,569,365	0	0	0						0	
	Prime movers	343	13,809,873	0	0	0						0	
	Generators	344	154,557,608	0	0	0	C	0	0	0	0	0	
	Accessory electric equipment	345	16,580,578	0	0	0						0	
	Miscellaneous power plant equipment	346	1,057,777	0	0	0						0	
	Asset retirement costs for other production plant Energy Storage Equipment—production	347 348	0	0	0	0			-			0	
		roduction plant	211,470,859	0	0	0						0	
	Land and land rights	350	19,338,325	0	0	0						0	
	Structures and improvements	352	20,882,050	0	0	0						0	
	Station equipment	353	236,519,010	0	0	0						0	
Electric plant in service	Towers and fixtures Poles and fixtures	354 355	11,215,189 226,603,840	0	0	0			-			0	
	Overhead conductors and devices	355 356	117,268,174	0	0	0						0	
	Underground conduit	357	2,069,877	0	0	0			-			0	
	Underground conductors and devices	358	4,329,588	0	0	0						0	
	Roads and trails	359	1,680,389	0	0	0						0	
	Asset retirement costs for transmission plant	359.1	639,906,443	0	0	0						0	
	Land and land rights	nsmission plant 360	11,866,478	0	0	0						0	
	Structures and improvements	361	20,952,790	0	0	0						0	
	Station equipment	362	110,147,102	0	0	0						0	
	Storage battery equipment	363	0	0	0	0						0	
	Poles, towers and fixtures	364	356,592,901	0	0	0			-			0	
	Overhead conductors and devices Underground conduit	365 366	213,695,211 103,281,989	0	0	0			-		0	0	
	Underground conductors and devices	367	182,988,497	0	0	0					0	0	
	Line transformers	368	228,207,984	0	0	0				0	0	ō	
	Services	369	139,682,699	0	0	0	0	0	0	0	0	0	
	Meters	370	61,670,450	0	0	0			-		-	0	
	Installations on customers premises	371	6,589,032	0	0	0			-			0	
	Leased property on customers premises Street lighting and signal systems	372 373	0 50,708,521	0	0	0						0	
	Asset retirement costs for distribution plant	374	0 30,700,321	0	0	0						0	
		stribution plant	1,486,383,655	0	0	0	0	0	0	0	0	0	
	Land and land rights	389	7,110,926	0	0	0						0	
	Structures and improvements	390	90,618,450	0	0	0						0	
	Office furniture and equipment Transportation equipment	391 392	40,088,029 47,953,239	0	0	0						0	
	Stores equipment	393	3,211,029	0	0	0						0	
	Tools, shop and garage equipment	394	13,557,327	0	0	0	C	0	0	0	0	0	
	Laboratory equipment	395	2,933,712	0	0	0			-			0	
	Power operated equipment	396	18,343,480	0	0	0			-			0	
	Communication equipment	397 398	86,454,072 569,063	0	0	0			-			0	
	Miscellaneous equipment Other tangible property	398	569,063	0	0	0						0	
	Asset retirement costs for general plant	399.1	0	0	0	0						Ö	
		General plant	310,839,327	0	0	0		0	0	0	0	0	
		plant in service	3,667,099,741	0	0	0	(213,545,444) 0	0	0	0	0	
	Intangible plant	101.1											
	Steam production plant Hydraulic production plant	101.1 101.1											
Property under capital leases	Other production plant	101.1											
	Transmission plant	101.1											
	Distribution plant	101.1											
	General plant	101.1	_										
	Total property und	er capital leases	0	0	0	0	0	0	0	0	0	0	
lectric plant purchased or solo	Electric plant purchased or sold	102											
	Total electric plant purchased of sold	rchased or sold	0	0	0	0	0	0	0	0	0	0	
	Intangible plant	104											
	Steam production plant	104											
Floranio alcos locacidas - 11	Hydraulic production plant	104											
Electric plant leased to others	Other production plant Transmission plant	104 104											
	Distribution plant	104											
	General plant	104											
	Total electric plant l		0	0	0	0	0	0	0	0	0	0	
	Steam production plant	105											
Electric plant held for future	Hydraulic production plant Other production plant	105 105											
use	Transmission plant	105											
· · · ·	Distribution plant	105											
	General plant	105											
	Total electric plan	nt for future use	0	0	0	0	0	0	0	0	0	0	
Completed construction not													
classified	Completed construction not classified	106											

Part	Α	В			С		1								
Majoritation Majo				FERC Acct #				WorkingCapita I							FIT/DFIT/ITC Expense
Second continue of the property of the prope	1		Adius	tment number	1.00 F.ROO	1 01 E DEIT	1.03 E.DDC	1 02 E WC	1.04 E.Col	2 01 E EBO	2.02 E DDT	2 02 E HE	2 04 E BE	3.05 E ID	2.06 E EIT
Process Proc	293				1.00 E-ROO	1.01 E-DFII	1.02 E-DDC	1.03 E-WC	1.04 E-COI	2.01 E-EBO	2.02 E-RF1	2.03 E-UE	2.04 E-RE	2.03 E-ID	2.00 E-F11
Company Comp				107											
Second plant 107 1		Construction work in progress													
Company Comp															
Total content of the properties of the propert															
Manufacted provision for control point 108 103,718,2531 0 0 0 10 106,718,251 0 0 0 0 0 0 0 0 0					0	0	0	0	0	0	0	0	0	0	0
Martine provision for martine provision fo															0
Comparison of extent culting 100		Accumulated provision for	Hydraulic production plant		(121,710,525)				0		0	0	0		0
glant															0
Content plant Sign Content plant Sign Content plant Content plant															0
Total association for increase increase in the continue of t															0
Image Imag															0
Second production plane 111 11															0
10 Section Control print 11 11 11 11 11 11 11			Steam production plant												
11															
10															
		plant													
Test Security Test Tes															
Section Processing to Control Electric plant acquisition algorithments Control Electric plant acquisition Electric pla					(106.388.425)	0	0	0	0	0	0	0	0	0	0
Accomplete provision for asset acquisition adjustments and operating supplies Total accomplete provision for asset acquisition adjustments 115	ľ	Electric plant acquisition			(220,000,100)							-			-
Secondated provision for asset acquisition aljustments Secondated provision for asset acquisition aljustments 15 15 15 15 15 15 15 1	315														
Second	316		Total Electric plant acquisition	on adjustments	0	0	0	0	0	0	0	0	0	0	0
Splittments	317		Accumulated provision for asset acquisition												
Total state Fuel stace Fu	L	asset acquisition adjustments													
Puls trader list Puls trader			Total accumulated provision for asset acquisition												0
Plant materials and operating supplies S			5 1 4 1		2,348,578,901	0	0	0	(26,578,045)	0	0	0	0	0	0
Part materials and operating supplies Perpayments Prepayments Pr		Fuel Stock			•			•		•			•	0	0
Supplies Plant materials and operating supplies 154	l l	Plant materials and operating		Total luci stock											
Total plant materials and operatine, supplied 0	322		Plant materials and operating supplies	154											
Total prepayments			Total plant materials and ope	rating supplies	0	0	0	0	0	0	0	0	0	0	0
Current and account states 0		Prepayments													
Deferred debits 186															0
Deferred debits Miscellaneous deferred debits 186 0 0 0 0 0 0 0 0 0															0
Accumulated deferred income taxes		Deferred dehits									-				0
Total deferred debits 95,233,139 0 0 0 0 0 0 0 0 0		Deferred debits													0
Accumulated provision for property injuries and damage 228.1															0
Other non-current liabilities Accumulated provision for pensions and benefits 228.3 Accumulated miscellaneous operating provisions 228.4 Asset retirement obligations 230 Customer deposits														-	
Accumulated miscellaneous operating provisions 22.8 d. Asset retirement obligations Accumulated miscellaneous operating provisions			Accumulated provision for injuries and damages												
Asset retirement obligations 230 O		Other non-current liabilities													
Customer deposits Customer deposits Customer deposits Customer deposits Customer deposits Customer deposits Section Sect															
Customer deposits Cust			Accumulated miscellaneous operating provisions	228.4											
Current and accrued liabilities 95,248,490 0 0 0 0 0 0 0 0 0	335		Accumulated miscellaneous operating provisions Asset retirement obligations	228.4 230		•		•	•	•	2		-		-
Deferred credits 253 Accumulated deferred income taxes—accelerated amortization property 281 282 (395,179,243) 2,941,575 0 0 0 1,684,939 0 0 0 0 0 0 0 0 0	335 336		Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu	228.4 230 Irrent liabilities											0
Accumulated deferred income taxes—accelerated amortization property 281 Deferred credits Accumulated deferred income taxes—other property 282 (395,179,243) 2,941,575 0 0 0 1,684,939 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	335 336 337		Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits	228.4 230 errent liabilities 235	(4,649)	0	0	0	0	0	0	0	0	0	0
Accumulated deferred income taxes—other property 281 282 395,179,243 2,941,575 0 0 0 1,684,939 0 0 0 0 0 0 0 0 0	335 336 337 338		Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac	228.4 230 Irrent liabilities 235 crued liabilities	(4,649)	0	0	0	0	0	0	0	0	0	
Accumulated deferred income taxes—other property 282 (395,179,243) 2,941,575 0 0 0,064,939 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	335 336 337 338 339		Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac Deferred credits	228.4 230 Irrent liabilities 235 crued liabilities	(4,649)	0	0	0	0	0	0	0	0	0	0
Accumulated deferred income taxes—other 283 (4,065,308) 0 0 0 0,00 0 0 0 0 0 0 0 0 0 0 0 0 0 0	335 336 337 338 339	Customer deposits	Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac Deferred credits Accumulated deferred income taxes—accelerated	228.4 230 Irrent liabilities 235 crued liabilities 253	(4,649)	0	0	0	0	0	0	0	0	0	0
Accumulated deferred income taxes—other 283 (4,065,308) 0 0 0 0 0 0 0 0 0	335 336 337 338 339 340	Customer deposits	Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac Deferred credits Accumulated deferred income taxes—accelerated amortization property	228.4 230 Irrent liabilities 235 crued liabilities 253	(4,649)	0	0	0	0	0	0	0	0	0	0
Customer advances for construction 252 (1,285,488) 0 0 0 0 0 0 0 0 0	335 336 337 338 339 340	Customer deposits	Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac Deferred credits Accumulated deferred income taxes—accelerated amortization property	228.4 230 rrent liabilities 235 crued liabilities 253 281	(4,649) 95,248,490	0	0	0	0	0	0	0	0	0	0
Other regulatory liabilities 254 (38,073,163) 0 0 0 15,000 0 0 0 0 0 0 0 0 0	335 336 337 338 339 340 341	Customer deposits	Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property	228.4 230 rrent liabilities 235 crued liabilities 253 281 282 283	(4,649) 95,248,490 (395,179,243)	0 0 2,941,575	0	0	0 0 1,684,939	0	0	0 0	0	0	0
346	335 336 337 338 339 340 341 342 343	Customer deposits Deferred credits	Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other	228.4 230 rrent liabilities 235 crued liabilities 253 281 281 282 283 255	(4,649) 95,248,490 (395,179,243) (4,065,308)	2,941,575 0	0 0	0 0	1,684,939 0	0 0	0 0 0	0 0	0 0 0	0 0 0	0 0
	335 336 337 338 339 340 341 342 343 344	Customer deposits Deferred credits	Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred income	228.4 230 urrent liabilities 235 crued liabilities 253 281 282 283 255 252	(4,649) 95,248,490 (395,179,243) (4,065,308) (1,285,488)	2,941,575 0	0 0 0 0	0 0 0	1,684,939 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
348 Total working capital allowance 103,960,573 0 0 (3,239,071) 0	335 336 337 338 339 340 341 342 343 344 345	Customer deposits Deferred credits	Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated offerred	228.4 230 irrent liabilities 235 crued liabilities 253 281 282 283 255 255 252 254	(4,649) 95,248,490 (395,179,243) (4,065,308) (1,285,488) (38,073,163)	2,941,575 0	0 0 0 0	0 0 0 0	1,684,939 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0
349 Revenue Requirement Impact September 1 2,109,184,762 2,941,575 0 (3,239,071) (24,878,106) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	335 336 337 338 339 340 341 342 343 344 345 346	Customer deposits Deferred credits	Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other Customer advances for construction Other regulatory liabilities Total deserved.	228.4 230 rrent liabilities 235 crued liabilities 253 281 282 283 255 252 254 eferred credits	(4,649) 95,248,490 (395,179,243) (4,065,308) (1,285,488) (38,073,163) (43,603,202)	2,941,575 0 0 0 2,941,575	0 0 0	0 0 0 0	1,684,939 0 0 15,000 1,699,939	0 0 0 0	0 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0 0
Revenue Requirement Impact 46,915,231 276,392 0 (304,345) (279,229) (67,538) 1,425,526 957,474 875,872 (331,021) (278, 352) Change in Rate Base 2,109,184,762 2,941,575 0 (3,239,071) (24,878,106) 0 0 0 0 0 0	335 336 337 338 339 340 341 342 343 344 345 346 347	Customer deposits Deferred credits	Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred income taxes—other occumulated deferred income taxes—other occumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other property Accumulated deferred income taxes—o	228.4 230 urrent liabilities 235 crued liabilities 253 281 282 283 255 252 254 eferred credits N/A	(4,649) 95,248,490 (395,179,243) (4,065,308) (1,285,488) (38,073,163) (438,603,202) 103,960,573	2,941,575 0 0 0 2,941,575	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 (3,239,071)	1,684,939 0 0 15,000 1,699,939	0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0	0 0 0 0 0	0 0 0 0 0 0 0
352 Change in Rate Base 2,109,184,762 2,941,575 0 (3,239,071) (24,878,106) 0 0 0 0 0	335 336 337 338 339 340 341 342 343 344 345 346 347 348 349	Customer deposits Deferred credits	Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred income taxes—other occumulated deferred income taxes—other occumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other property Accumulated deferred income taxes—o	228.4 230 rrent liabilities 235 rrend liabilities 253 281 282 283 255 252 254 eferred credits N/A pital allowance	(4,649) 95,248,490 (395,179,243) (4,065,308) (1,285,488) (38,073,163) (488,603,202) 103,960,573	2,941,575 0 0 2,941,575 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0,3,239,071) (3,239,071)	1,684,939 0 0 15,000 1,699,939 0	0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0	0 0 0	0 0 0 0
	335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350	Customer deposits Deferred credits	Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred income taxes—other Vaccumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated Mere deferred income taxes—other Accumulated M	2284 230 rrent liabilities 235 251 281 282 283 255 283 555 252 284 eferred credits N/A pital allowance Rate base	(4,649) 95,248,490 (395,179,243) (4,065,308) (1,285,488) (38,073,163) (438,603,202) 103,960,573 103,960,573 2,109,184,762	2,941,575 0 0 0 2,941,575 0 0 2,941,575	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 (3,239,071) (3,239,071)	1,684,939 0 0 15,000 1,699,939 0 0 (24,878,106)	0 0 0 0 0 0 0 0 0	0 0 0	0 0 0 0 0 0 0 0	0 0 0	0 0 0	0 0 0 0 0 0 0 0 0
0.01% 0.01% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351	Customer deposits Deferred credits	Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred investment tax credits Customer advances for construction Other regulatory liabilities Total deviking capital allowance Total working ca	2284 230 rrent liabilities 235 rrued liabilities 253 281 281 282 283 255 252 254 eferred credits N/A pital allowance Rate base	(4,649) 95,248,490 (395,179,243) (4,065,308) (1,285,488) (38,073,163) (438,603,202) 103,960,573 2,109,184,762 46,915,231	2,941,575 0 0 2,941,575 0 0 2,941,575	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 (3,239,071) (3,239,071) (3,239,071)	1,684,939 0 0 15,000 1,699,939 0 0 (24,878,106)	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0
	335 336 337 338 339 340 341 342 343 344 345 346 347 348 350 351 352	Customer deposits Deferred credits	Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred investment tax credits Customer advances for construction Other regulatory liabilities Total deviking capital allowance Total working ca	2284 230 rrent liabilities 235 251 281 282 283 255 252 254 efered credits N/A pital allowance rement impact ge in Rate Base	(4,649) 95,248,490 (395,179,243) (4,065,308) (1,285,488) (38,073,163) (438,603,202) 103,960,573 103,960,573 2,109,184,762	2,941,575 0 0 2,941,575 0 2,941,575 276,392 2,941,575	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 (3,239,071) (3,239,071) (304,345) (3,239,071)	1,684,939 0 0 15,000 0 (24,878,106) (279,229) (24,878,106)	0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0

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Deciric operating revenue Particle of the content of the conte			FERC Acct #	Office SpaceCharges to Non-Utility	RestateExcis e Taxes	NetGains & Losses	Weather Normalization	EliminateAdd er Schedules	Misc. RestatingNon- Util/Recurring Exp	Restating Incentives Expense	RestateDebt Interest	RestateCapital 06.2023 EOP	Eliminat Power of Defe
Commercial and mountain alaise 4.42		Adjus	tment number	2.07 E-OSC	2.08 E-RET	2.09 E-NGL	2.1 E-WN		2.12 E-MR	2.13 E-RI	2.14 E-RDI	2.15 E-RCAP	2.16 E-E
Public street and lighway lighting				_									3,59
Content part Cont				_	-					-			
Selection for inforcing and prailures 446				_	-		-	-		-			
Electric operating revenues From Enterly From				_	-					-	-		
Total sales to utilizate continuence				_									
Selective personnel Selective Select													3,59
Total state of electricity 0					0			0					-,-
Total control (and in the control of provision for rate refunde) 0			es of electricity	0	0		(10,305,809)	8,983,000	0			0	3,5
Forlieted discounts Micellamons evier revenues 451		Provision for rate refunds	449.1	0	0	0			0			0	
Miscellaneous service revenues	lectric operating revenues						(10,305,809)	8,983,000					
Sales of waster and waster power Rent from electric property 454 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				Ŭ	-				-	-	Ü		
Rent from electric property				·	-		-	-					
Interdepartmental rents				_	-		-	-		-		-	
Other electric revenues 8 495.1 0 0 0 8,423,33 1,079,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				_						-			
Revenues from transmission of electricity of others 45.1				-	-		-	-	-	-	-	-	
Regional transmission service revenues 497.1				_									
Miscellaneous revenues				_									
Total electric operating revenues				-	-			-		-	-	-	
Operation supervision and engineering 500 0 0 0 0 0 0 0 0		Total Other open											
Fixel		Total electric oper	ating revenues									0	3,5
Steam rombers sources		Operation supervision and engineering	500	0	0	0	0	0	0	0	0	0	
Seam from other sources													
Steam transferred—redit 504 0 0 0 0 0 0 0 0 0				-	-		-			-	-		
Electric expenses				_			-			-			
Miscellaneous steam power expenses 506 0 0 0 0 0 0 0 0 0					-	-	-						
Rents Operation supplies and expenses (non-major only) 508 0 0 0 0 0 0 0 0 0				_	-	-	-		-	-	-	-	
Operation supplies and expenses (non-major only) 508							-						
CCA Emission Expense 509							Ö			0			
Maintenance of structures		CCA Emission Expense	509	0	0	0	0	0	0	0	0	0	
Maintenance of Structures													
Maintenance of boiler plant 512 0				_	-		-		-	-	-		
Maintenance of electric plant							-						
Maintenance of miscellaneous steam plant 514 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0													
Total steam power generation maintenance expenses				_	-		-			-	-		
Generation - Steam production expenses 0							0					0	
Water for power				0		0	0	0	(188)	0	0		
Hydraulic expenses 537		Operation supervision and engineering	535	0	0	0	0	0	(288)	0	0	0	
Electric expenses 538 0 0 0 0 0 0 0 0 0		Water for power		0	0	0	0	0	0	0	0	0	
Miscellaneous hydraulic power generation expenses 539 0 0 0 0 0 0 0 0 0				Ü			Ü	-					
Rents							-						
Total hydraulic power generation operation expenses													
Maintenance supervision and engineering													
Maintenance of structures	C		5/11										
Maintenance of reservoirs, dams and waterways 543 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				_	-		-	-	-	-		-	
Maintenance of electric plant 544 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	expenses			_	-	-	-	-	-	-	-	-	
Maintenance of miscellaneous hydraulic plant 545 0<				ō			ō			0	ō		
Ceneration - hydraulic power production expenses 0		Maintenance of miscellaneous hydraulic plant		0	0	0	0	0	0	0	0	0	
Operation supervision and engineering													
Fuel													
Generation expenses 5.48							-						
Operation of energy storage equipment 548.1 0 0 0 0 0 0 0 0 0				_						-			
Miscellaneous other power generation expenses 549 0							-						
Rents 550 0 </td <td></td>													
Total other power generation operation expenses 0 0 0 0 (8,325) 0 0 0 Maintenance supervision and engineering 551 0				_						-			
Maintenance supervision and engineering 551 0			-50										
Maintenance of structures 552 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			551										
Maintenance of generating and electric plant 553 0<			552	0	0	ō	ō	ō	ō	0	ō	ō	
Maintenance of miscellaneous other power 554 generation plant 0 0 0 0 0 0 0 0 0 0			553	0	0	0	0			0	0	0	
generation plant 554 0 0 0 0 0 0 0 0 0 0 0			553.1	0	0	0	0	0	0	0	0	0	
generation plant 0 0 0 0 0 0 0 0			554										
Total other power generation maintenance expenses 0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>													

Section A-RR Cross-Reference Page 6 of 41

А	В												
									Misc.				
Line			FERC Acct #	Office SpaceCharges	RestateExcis	NetGains &	Weather		RestatingNon-	Restating Incentives	RestateDebt	RestateCapital	EliminateWA Power Cost
No.			TENC ACCU	to Non-Utility		Losses	Normalization	er Schedules	Util/Recurring	Expense	Interest	06.2023 EOP	Defer
									Ехр				
1		Adiu	stment number	2.07 F-OSC	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	2.15 E-RCAP	2.16 E-EWPC
70		Purchased power	555	0	0	0		0	0	0	0	0	0
71 72		Power purchased for storage operations	555.1 556	0	0	0		0	0	0	0	0	0
73		System control and load dispatching Other expenses	556 557	0	0	0		0	0	0	0	0	42,843,000
74		Generation - other power s		0	0			0	0	0	0	0	42,843,000
75		Total power generation produ		0	0	0		0	(8,801)	0	0	0	42,843,000
76 77		Operation supervision and engineering Load dispatch—reliability	560 561.1	0	0	0		0	0	0	0	0	0
		Load dispatch—monitor and operate transmission			·			Ü	· ·	·	Ü	·	· ·
78		system	561.2	0	0			0	0	0	0	0	0
79 80		Load dispatch—transmission service and scheduling Scheduling, system control and dispatch services	561.3 561.4	0	0	0		0	0	0	0	0	0
81		Reliability planning and standards development	561.5	0	0			0	0	0	0	0	0
82		Transmission service studies	561.6	0	0		0	0	0	0	0	0	0
83		Generation interconnection studies	561.7	0	0	0	0	0	0	0	0	0	0
84		Reliability planning and standards development services	561.8	0	Ö	Ó		0	0	0	0	0	0
85		Station expenses	562	0	0	0	0	0	0	0	0	0	0
86		Overhead line expense	563	0	0	0	-	0	0	0	0	0	0
87 88		Underground line expenses Transmission of electricity by others	564 565	0	0	0		0	0	0	0	0	0
89	Transmission expenses	Miscellaneous transmission expenses	566	0	0	0		0	0	0	0	0	0
90		Rents	567	0	0	0		0	0	0	0	0	0
91		Total transmission operation expenses	568	0	0	0		0	0	0	0	0	0
92 93		Maintenance supervision and engineering Maintenance of structures	569	0	0	0		0	0	0	0	0	0
94		Maintenance of computer hardware	569.1	0	0	0		0	0	0	0	0	0
95		Maintenance of computer software	569.2	0	0	0		0	0	0	0	0	0
96		Maintenance of communication equipment Maintenance of miscellaneous regional transmission	569.3	0	0	0	0	0	0	0	0	0	0
97		plant	569.4	0	0	0	0	0	0	0	0	0	0
98		Maintenance of station equipment	570	0	0	0	0	0	0	0	0	0	0
99		Maintenance of overhead lines	571	0	0	0		0	0	0	0	0	0
100 101		Maintenance of underground lines Maintenance of miscellaneous transmission plant	572 573	0	0	0		0	0	0	0	0	0
102		Total transmission maintenance expenses	373	0	0	0			0	0	0	0	0
103			ission expenses	0		0			0	0	0	0	0
104 105		Operation supervision and engineering Load dispatching	580 581	0	0	0		0	0	0	0	0	0
106		Station expenses	582	0	0	0		0	0	0	0	0	0
107		Overhead line expenses	583	0	0	0		0	0	0	0	0	0
108 109		Underground line expenses	584 585	0	0	0		0	(2,083)	0	0	0	0
110		Street lighting and signal system expenses Meter expenses	586	0	0	0		0	0	0	0	0	0
111		Customer installations expenses	587	0	0	0		0	0	0	0	0	0
112		Miscellaneous distribution expenses	588	0	0	0		0	(1,999)	0	0	0	0
113 114		Rents Total distribution operation expenses	589	0	0	0		0	(4,082)	0	0	0	0
115	Distribution expenses	Maintenance supervision and engineering	590	0	0			0	0	0	0	0	0
116		Maintenance of structures	591	0	0	0		0	0	0	0	0	0
117 118		Maintenance of station equipment	592 592.2	0	0	0		0	0	0	0	0	0
119		Maintenance of energy storage equipment Maintenance of overhead lines	593	0	0	0		0	0	0	0	0	0
120		Maintenance of underground lines	594	0	0	0	0	0	0	0	0	0	0
121		Maintenance of line transformers	595	0	0	0		0	0	0	0	0	0
122 123		Maintenance of street lighting and signal systems Maintenance of meters	596 597	0	0	0		0	0	0	0	0	0
124		Maintenance of miscellaneous distribution plant	598	0	0	0	0	0	0	0	0	0	0
125		Total distribution maintenance expenses		0	0				0	0	0	0	0
126 127		Supervision Total distrib	901	0	0				(4,082)	0	0	0	0
128		Meter reading expenses	902	0	0			0	0	0	0	0	0
129	Customer account expenses	Customer records and collection expenses	903	0	0	0	0	0	0	0	0	0	0
130 131		Uncollectible accounts	904	0	0	0		44,481	0	0	0	0	17,806 0
131		Miscellaneous customer accounts expenses Total customer ac	905 count expenses	0	0	0			0	0	0	0	17,806
133		Supervision	907	0	0	0	0	0	0	0	0	0	0
134	Ct	Customer assistance expenses	908	0	0	0	0	(23,127,265)	0	0	0	0	0
135	Customer service and informational expenses	Informational and instructional advertising expenses	909	0	0	0	0	0	(12)	0	0	0	0
136		Miscellaneous customer service and informational	-03		·		· ·	0	(12)	·	Ū	· ·	•
L		expenses	910	0	0				838	0	0	0	0
137 138		Total customer service and informa Administrative and general salaries	tional expenses 920	0	0	0		(23,127,265) 0	826 (665,342)	698.654	0	0	0
139		Office supplies and expenses	920	0	0				(739)	4,649	0	0	0
140		Administrative expenses transferred—credit	922	(33,058)	0	0	0	0	0	0	0	0	0
141		Outside services employed	923	0	0	0		0	(12.740)	428	0	0	0
142 143		Property insurance Injuries and damages	924 925	0	0	0			(12,740) (29,726)	0	0	0	0
144	Administrative and general	Employee pensions and benefits	926	0	0				0	9,662	0	0	ō
145	expenses	Franchise requirements	927	0	0				0	0	0	0	0
146		Regulatory commission expenses	928	0	0	0	(41,223)	35,932	0	26,734	0	0	14,384

		FERC Acct #	Office SpaceCharges to Non-Utility		NetGains & Losses	Weather Normalization	EliminateAdd er Schedules		Restating Incentives Expense	RestateDebt Interest	RestateCapital 06.2023 EOP	Eliminate Power C Defe
	Adju	stment 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	2.15 E-RCAP	2.16 E-E\
	Duplicate charges—credit	929	0	0	0	0		0	0	0	0	
	General advertising expenses Miscellaneous general expenses	930.1 930.2	0	0	0	0	0	(574,671)	11.352	0	0	
	Rents	931	0	0	0	0	-	(5/4,0/1)	11,332	0	0	
	Administrative and General maintenance expenses	935	0	0	0	0	0	(1,487)	39,166	0	0	
	Total administrative and ge		(33,058)	0	0	(41,223	35,932	(1,284,705)	790,665	0	0	14
	Depreciation expense steam production plant	403, 403.1	0	0	0	0	0	0	0	0	0	
	Depreciation expense hydraulic production plant	403, 403.1	0	0	0	0	0	0	0	0	0	
	Depreciation expense other power generation production plant	403, 403.1	0	0	0	0	0	0	0	0	0	
Depreciation expenses	Depreciation expense transmission	403, 403.1	0	0	0	0		0	0	0	-	
	Depreciation expense distribution	403, 403.1	0	0	0	0	0	0	0	0	0	
	Depreciation expense general plant	403, 403.1	0	0	0	0	0	0	0	0	0	
	Depreciation expense common	403, 403.1										
	Total depreci	ation expenses	0	0	0	0	0	0	0	0	0	
	Intangible plant	404, 405	0	0	0	0	0	0	0	0	0	
	Amortization expense steam production plant	404, 405										
	Amortization expense hydraulic production plant	404, 405										
	Amortization expense other power generation production plant	404, 405	0	0	0	0	0	0	0	0	0	
	Amortization expense transmission	404, 405	0	U	U	U	U	U	U	U	U	
Amortization expenses	Amortization expense distribution	404, 405										
	Amortization expense general plant	404, 405										
	Amortization expense common plant	404, 405										
	Amortization of electric plant acquisition adjustments											
		406	0	0	0	0	0	0	0	0	0	
	Amortization of property losses, unrecovered plant											
	and regulatory costs	407	0	0	0	0	0	0	0	0	0	
Danilatani dabita and anaditi		ation expenses	_									
xegulatory debits and credits	Regulatory debits and credits Total regulatory de	407.3, 407.4	0	0	0	0	8,460,688 8.460.688	0	0	0	0	
	Taxes other than income	408.1	0	(57.999)	0	(397,209	346.225	0	0	0	0	13
	Income Taxes - federal taxes utility operating income	409.1	6,942	12,180	14,234	(292,533)		272,320	(166,040)	225,950	(291,057)	
_	Income Taxes - other taxes utility operating income	409.1	0,542	0	0	0	0,105,407	0	0	0	(251,057)	, -
Taxes	Provisions for deferred income taxes, utility	410.1	0	0	0	0	19,197,000	0	0	0	0	(8,99
	Provision for deferred income taxes—credit, utility	411.1	0	0	0	0	0	0	0	0	0	
	Investment Tax credit Adj.	411.4	0	0	0	0	0	0	0	0	0	
		Total taxes	6,942	(45,819)	14,234	(689,741		272,320	(166,040)	225,950	(291,057)	(8,13
	Gains from disposition of utility plant	411.6	0	0	(67,783)	0	0	0	0	0	0	
	Losses from disposition of utility plant Gains from disposition of allowances	411.7 411.8										
Various utility operating	Losses from disposition of allowances	411.8										
income items	Revenues from electric plant leased to others	412										
	Expenses of electric plant leased to others	413										
	Other utility operating income	414										
	Total various utility operatin		0	0	(67,783)	0		0	0	0	0	
		rating Expenses	(26,116)	(45,819)	(53,549)	(781,995		(1,024,442)	624,625	225,950	(291,057)	
Net Operat	ting Income = electric operating revenues - electric oper	rating expenses	26,116	45,819	53,549	(1,100,481	1,532	1,024,442	(624,625)	(225,950)	291,057	(31,13
		301										
	Organization		i						0	0	21,741	
	Organization Franchises and consents	302	0	0	0	0	0	0	-	-		
			0	0	0	0	-	0	0	0		
	Franchises and consents Miscellaneous intangible plant	302	-	-	-	-	-	-	0	0	4,214,006	
	Franchises and consents Miscellaneous intangible plant Intand and land rights	302 303 ntangible plant 310	0 0 0	0 0	0 0	0 0	0 0	0 0	0	0	4,214,006 28,909	
	Franchises and consents Miscellaneous intangible plant Intand and land rights Structures and improvements	302 303 ntangible plant 310 311	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0	4,214,006 28,909 1,104,639	
	Franchises and consents Miscellaneous intangible plant Interpolation of the second of	302 303 ntangible plant 310 311 312	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0	4,214,006 28,909 1,104,639 3,090,567	
	Franchises and consents Miscellaneous intangible plant In Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators	302 303 ntangible plant 310 311 312 313	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	4,214,006 28,909 1,104,639 3,090,567 10,185	
	Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units	302 303 ntangible plant 310 311 312 313 314	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	4,214,006 28,909 1,104,639 3,090,567 10,185 464,264	
	Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment	302 303 ntangible plant 310 311 312 313 314 315	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	4,214,006 28,909 1,104,639 3,090,567 10,185 464,264 241,489	
	Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment	302 303 ntangible plant 310 311 312 313 314 315 316	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	4,214,006 28,909 1,104,639 3,090,567 10,185 464,264 241,489	
	Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant	302 303 ntangible plant 310 311 312 313 314 315 316 317	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	4,214,006 28,909 1,104,639 3,090,567 10,185 464,264 241,489 140,227	
	Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant	302 303 ntangible plant 310 311 312 313 314 315 316	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	4,214,006 28,909 1,104,639 3,090,567 10,185 464,264 241,489 140,227	
	Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Steam pr	302 303 ntangible plant 310 311 312 313 314 315 316 317 oduction plant	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	4,214,006 28,909 1,104,639 3,090,567 10,185 464,264 241,489 140,227 0 5,080,281	
	Franchises and consents Miscellaneous intangible plant Intand and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Land and land rights Structures and improvements Reservoirs, dams, and waterways	302 303 310 310 311 312 313 314 315 316 317 oduction plant 330 331 332	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	4,214,006 28,909 1,104,639 3,090,567 10,185 464,264 241,489 140,227 0 5,080,281 0 1,693,526 1,590,440	
	Franchises and consents Miscellaneous intangible plant Intand and land rights Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Steam pr Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators	302 303 ntangible plant 310 311 312 313 314 315 316 317 oduction plant 330 331 331 332 333	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	4,214,006 28,909 1,104,639 3,090,567 10,185 464,264 241,489 140,227 0 5,080,281 0 1,693,526 1,590,440	
	Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators Accessory electric equipment	302 303 310 311 311 312 313 314 315 316 317 oduction plant 330 331 332 333 334	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	4,214,006 28,909 1,104,639 3,090,567 10,185 464,264 241,489 140,227 0 5,080,281 0 1,693,526 1,590,440 109,747 79,930	
	Franchises and consents Miscellaneous intangible plant Intand and land rights Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Asset retirement costs for steam production plant Asset retirement costs for steam production plant Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators Accessory electric equipment Miscellaneous power plant equipment Miscellaneous power plant equipment	302 303 ntangible plant 310 311 312 313 314 315 316 317 oduction plant 330 331 332 333 334 335	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4,214,006 28,909 1,104,639 3,090,567 3,090,567 464,264 241,489 140,227 0 5,080,281 0 1,693,526 1,590,440 109,747 79,930 204,176	
	Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators Accessory electric equipment	302 303 310 311 311 312 313 314 315 316 317 oduction plant 330 331 332 333 334	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	4,214,006 28,909 1,104,639 3,090,567 3,090,567 464,264 241,489 140,227 0 5,080,281 0 1,693,526 1,590,440 109,747 79,930 204,176	

Section A-RR Cross-Reference Page 8 of 41

		FERC Acct #	Office SpaceCharges to Non-Utility	RestateExcis e Taxes	NetGains & Losses	Weather Normalization	EliminateAdd er Schedules		Restating Incentives Expense	RestateDebt Interest	RestateCapital 06.2023 EOP	Eliminate Power C Defer
		stment 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	2.15 E-RCAP	2.16 E-E\
	Land and land rights Structures and improvements	340 341	0	0	0			0	0			
	Fuel holders, producers, and accessories	342	0	0	0			0	0		107	
	Prime movers	343	0	0	0	0	0	0	0	0	0	
	Generators	344	0	0	0			0	0			
	Accessory electric equipment	345	0	0	0		0	0	0		.,	
	Miscellaneous power plant equipment Asset retirement costs for other production plant	346 347	0	0	0			0	0			
	Energy Storage Equipment—production	348	0	0	0			0	0			
		roduction plant	0	0	0			0	0			
	Land and land rights	350	0	0	0			0	0			
	Structures and improvements	352	0	0	0			0	0			
	Station equipment	353	0	0	0			0	0			
Electric plant in service	Towers and fixtures	354	0	0	0		0	0	0			
	Poles and fixtures Overhead conductors and devices	355 356	0	0	0		0	0	0			
	Underground conduit	357	0	0	0	-		0	0			
	Underground conductors and devices	358	0	0	0			0	0			
	Roads and trails	359	0	0	0			0	0		0	
	Asset retirement costs for transmission plant	359.1	0	0	0			0	0			
		nsmission plant		0	0			0	0			
	Land and land rights Structures and improvements	360 361	0	0	0			0	0			
	Station equipment	362	0	0	0			0	0			
	Storage battery equipment	363	0	0	0			0	0			
	Poles, towers and fixtures	364	0	0	0			0	0			
	Overhead conductors and devices	365	0	0	0		0	0	0			
	Underground conduit	366	0	0	0		0	0	0			
	Underground conductors and devices	367	0	0	0		0	0	0			
	Line transformers Services	368 369	0	0	0		0	0	0			
	Meters	370	0	0	0		0	0	0			
	Installations on customers premises	371	0	0	0		0	0	0		,	
	Leased property on customers premises	372	0	0	0	0	0	0	0	0	0	
	Street lighting and signal systems	373	0	0	0			0	0			
	Asset retirement costs for distribution plant	374	0	0	0			0	0			
	Land and land rights	stribution plant 389	0	0	0			0	0			
	Structures and improvements	390	0	0	0			0	0		.,	
	Office furniture and equipment	391	0	0	ō			0	0			
	Transportation equipment	392	0	0	0	0	0	0	0			
	Stores equipment	393	0	0	0			0	0		,	
	Tools, shop and garage equipment	394	0	0	0		0	0	0		.,	
	Laboratory equipment	395	0	0	0		0	0	0			
	Power operated equipment Communication equipment	396 397	0	0	0		0	0	0			
	Miscellaneous equipment	398	0	0	0			0	0		. ,	
	Other tangible property	399	0	0	0			0	0		-, -	
	Asset retirement costs for general plant	399.1	0	0	0			0	0	0	0	
		General plant		0				0	0			
		plant in service	0	0	0	0	0	0	0	0	100,975,188	
	Intangible plant	101.1										
	Steam production plant Hydraulic production plant	101.1 101.1										
Property under capital leases	Other production plant	101.1										
.,,	Transmission plant	101.1										
	Distribution plant	101.1										
	General plant	101.1										
	Total property unde	er capital leases	0	0	0	0	0	0	0	0	0	
Electric plant purchased or sold		102										
,,, p	Electric plant purchased or sold											
	Total electric plant pu		0	0	0	0	0	0	0	0	0	
	Intangible plant Steam production plant	104 104										
	Hydraulic production plant	104										
Electric plant leased to others		104										
	Transmission plant	104										
	Distribution plant	104										
	General plant	104										
	Total electric plant I Steam production plant		0	0	0	0	0	0	0	0	0	
	Hydraulic production plant	105 105										
Electric plant held for future	Other production plant	105										
use	Transmission plant	105										
	Distribution plant	105										
	General plant	105										
			0	0	0		0	0	0	0	0	
	Total electric plan	it for future use	U			0		U		U		
Completed construction not classified	Completed construction not classified	106				U						-

		FERC Acct #	Office SpaceCharges to Non-Utility	RestateExcis e Taxes	NetGains & Losses	Weather Normalization	EliminateAdd er Schedules	Misc. RestatingNon- Util/Recurring Exp	Restating Incentives Expense	RestateDebt Interest	RestateCapital 06.2023 EOP	EliminateWA Power Cost Defer
	Adjus	stment number	2.07 E-OSC	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	2.15 E-RCAP	2.16 E-EWPC
	Steam production plant	107										
	Hydraulic production plant	107										
	Other production plant Transmission plant	107 107										
	Distribution plant	107										
	General plant	107										
*	Total construction w	ork in progress	0	0	0	0	0	0	0	0	0	0
	Steam production plant	108	0	0	0	0	0	0	0	0	(2,277,676)	0
	Hydraulic production plant	108	0	0	0	0	0	0	0	0	(5,179,659)	0
	Other production plant	108 108	0	0	0	0	0	0	0	0	(3,404,643)	0
	Transmission plant Distribution plant	108	0	0	0	0	-	0	0	0	(5,043,931) (17,101,868)	0
	General plant	108	0	0	0	0	0	0	0	0	(5,427,304)	0
	Total accumulated provision for depreciation of elect		0	0	0	0	0	0	0	0	(38,435,081)	0
	Intangible plant	111	0	0	0	0	0	0	0	0	(7,700,437)	0
	Steam production plant	111										
Accumulated provision for	Hydraulic production plant	111										
	Other production plant	111										
	Transmission plant	111										
	Distribution plant	111										
	General plant	111	_								(7.700.407)	
Electric plant acquisition	Total accumulated provision for amortization of elect	tric utility plant	0	0	0	0	0	0	0	0	(7,700,437)	0
	Electric plant acquisition adjustments	114										
aujastinents	Total Electric plant acquisition		0	0	0	0	0	0	0	0	0	0
			_									
Accumulated provision for	Accumulated provision for asset acquisition											
asset acquisition adjustments	adjustments	115										
	Total accumulated provision for asset acquisition		0	0	0	0		0	0	0	0	0
		Net Plant	0	0	0	0	0	0	0	0	54,839,670	0
Fuel stock	Fuel stock	151	_									
Plant materials and operating		Total fuel stock	0	0	0	0	0	0	0	0	0	0
		154										
FF-nes	Plant materials and operating supplies Total plant materials and ope	154 erating supplies	0	0	0	0	0	0	0	0	0	0
	Total plant materials and ope		0	0	0	0	0	0	0	0	0	0
	Total plant materials and ope Prepayments	erating supplies	0	0	0	0		0	0	0	0	
	Total plant materials and ope Prepayments Tota	erating supplies 165					0					
Prepayments	Total plant materials and ope Prepayments Tota Current and Other regulatory assets	165 al prepayments accrued assets 182.3	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Prepayments Deferred debits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits	165 al prepayments accrued assets 182.3 186	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
Prepayments Deferred debits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes	165 al prepayments accrued assets 182.3 186 190	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
Prepayments Deferred debits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Total	165 al prepayments accrued assets 182.3 186 190 deferred debits	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0
Prepayments Deferred debits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Total of Accumulated provision for property insurance	arating supplies 165 al prepayments accrued assets 182.3 186 190 deferred debits 228.1	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
Prepayments Deferred debits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Accumulated provision for property insurance Accumulated provision for injuries and damages	165 al prepayments 182.3 186 190 deferred debits 228.1 228.2	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
Prepayments Deferred debits Other non-current liabilities	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Total of the current and the current and the company of the current and t	erating supplies 165 al prepayments 1accrued assets 182.3 186 190 deferred debits 228.1 228.2 228.3	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
Prepayments Deferred debits Other non-current liabilities	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions	165 al prepayments 182.3 186 190 deferred debits 228.1 228.2	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
Prepayments Deferred debits Other non-current liabilities	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Total of Accumulated provision for property insurance Accumulated provision for property and damages Accumulated provision for pensions and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement tobligations	165 al prepayments accrued assets 182.3 186 190 deferred debits 228.1 228.2 228.3 228.4	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0 0
Prepayments Deferred debits Other non-current liabilities	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Total of Accumulated provision for property insurance Accumulated provision for property and damages Accumulated provision for pensions and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement tobligations	a laccrued assets al accrued assets 182.3 186 190 deferred debits 228.1 228.2 228.3 228.4 230	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0
Prepayments Deferred debits Other non-current liabilities	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Total of the community of t	rating supplies 165 165 182.3 182.3 186 190 deferred debits 228.1 228.2 228.3 228.4 230 urrent liabilities 235	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0
Prepayments Deferred debits Other non-current liabilities Customer deposits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated provision for pensions and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non cur	rating supplies 165 165 182.3 182.3 186 190 deferred debits 228.1 228.2 228.3 228.4 230 urrent liabilities 235	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0
Prepayments Deferred debits Other non-current liabilities Customer deposits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Total of the company o	rating supplies 165 al prepayments laccrued assets 182.3 186 190 deferred debits 228.1 228.2 228.3 228.4 230 urrent liabilities 235 crued liabilities	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0
Prepayments Deferred debits Other non-current liabilities Customer deposits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Total of the community of t	reating supplies 165 al prepayments 182.3 1886 190 deferred debits 228.1 228.2 228.3 228.4 230 urrent liabilities 253	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0
Prepayments Deferred debits Other non-current liabilities Customer deposits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for pressons and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac Deferred credits Accumulated deferred income taxes—accelerated amortization property	rating supplies 165 al prepayments laccrued assets 182.3 186 190 deferred debits 228.1 228.2 228.3 228.4 230 urrent liabilities 235 crued liabilities	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0
Prepayments Deferred debits Other non-current liabilities Customer deposits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for preparent insurance Accumulated provision for preparent insurance Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and ac Deferred credits Accumulated deferred income taxes—accelerated	rating supplies 165 al prepayments 165 al prepayments 182.3 186 182.3 186 182.3 186 228.1 228.2 228.3 228.4 230 229.4 230 229.4 230 229.4 230 229.4 230 229.4 230 229.4 230 229.4 230 229.4 230 229.4 230 229.4 230 229.4 230 229.4 230 229.4 230 229.4 230 235 241 242 242 253 253 261 262 262	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0
Prepayments Deferred debits Other non-current liabilities Customer deposits Deferred credits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Accumulated provision for property insurance Accumulated provision for properting provisions Asset retirement obligations Other non cu Customer deposits Current and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other	reating supplies 165 165 165 182.3 186 188.3 186 128.1 128.2 128.1 228.2 228.3 228.4 230 urrent liabilities 253 281 281 282 283 284 280 283	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0
Prepayments Deferred debits Other non-current liabilities Customer deposits Deferred credits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated provision for property insurance. Accumulated provision for property insurance. Accumulated provision for presenting provisions Accumulated provision for pensions and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other	rating supplies 165 1al prepayments 16crued assets 182.3 182.3 186.190 deferred debits 228.1 228.2 228.3 228.4 230 arrent liabilities 253 crued liabilities 253 281 282 283 281 282 283 285 285	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
Prepayments Deferred debits Other non-current liabilities Customer deposits Deferred credits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Accumulated provision for property insurance Accumulated provision for preparty insurance Accumulated provision for preparty insurance Accumulated provision for pensions and benefits Accumulated provisions Other non cu Customer deposits Current and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferre	rating supplies 165 al prepayments 166 al prepayments 182,3 186,3 186,3 186,3 186,2 28,1 228,2 228,3 228,4 230 230 241 253 281 281 282 283 281 282 283 285 281	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0
Prepayments Deferred debits Other non-current liabilities Customer deposits Deferred credits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for present provisions Accumulated provision for pensions and benefits Accumulated provision for pensions and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated provision for pensions and pensions and pensions are pensions are pensions and pensions are pensio	rating supplies al prepayments lacrued assets lacrued labilities lacrued liabilities lacrue	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
Prepayments Deferred debits Other non-current liabilities Customer deposits Deferred credits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for pressons and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated curred income taxes—other Accumulated offerred investment tax credits Customer advances for construction Other regulatory liabilities Total d	rating supplies 165 al prepayments 1823 186 1823 186 1823 186 228.1 228.2 228.3 228.4 230 230 231 231 231 232 231 232 231 232 233 232 233 234 235 235 235	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 (883,462) (26,762)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Prepayments Deferred debits Other non-current liabilities Customer deposits Deferred credits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for pressons and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated	rating supplies 165 165 182 182 182 186 188 186 188 186 188 186 188 228 188 228 238 228 230 Jane Hisbilities 253 281 282 283 284 295 255 281 282 283 284 285 285 281	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 (883,462) (26,762)	0 0 0 0 0 0 0 0 0 0
Prepayments Deferred debits Other non-current liabilities Customer deposits Deferred credits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for pressons and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated curred income taxes—other Accumulated offerred investment tax credits Customer advances for construction Other regulatory liabilities Total d	arating supplies If 5 If 5 If 7 If 7 If 8	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 (883,462) (26,762) 0 (910,224)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Prepayments Deferred debits Other non-current liabilities Customer deposits Deferred credits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for pressons and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated	rating supplies 165 165 182 182 182 186 188 186 188 186 188 186 188 228 188 228 238 238 288 281 282 283 281 282 283 281 282 283 281 282 283 284 295 295 281	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 (883,462) (26,762)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Prepayments Deferred debits Other non-current liabilities Customer deposits Deferred credits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for pressons and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated Accumulated	rating supplies all prepayments laccrued assets laccrued debits laccrued debits laccrued debits laccrued debits laccrued debits laccrued debits laccrued labilities laccrued liabilities laccrued li	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 (883,462) (26,762) 0 (910,224)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Prepayments Deferred debits Other non-current liabilities Customer deposits Deferred credits	Total plant materials and ope Prepayments Tota Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for pressons and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and acc Customer deposits Current and acc Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred investment ac credits Customer advances for construction Other regulatory liabilities Total d Working capital allowance Total working cap	rating supplies all prepayments laccrued assets laccrued debits laccrued debits laccrued debits laccrued debits laccrued debits laccrued debits laccrued labilities laccrued liabilities laccrued li	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 (883,462) (26,762) 0 0 910,224) 0 53,929,446	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

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		FERC Acct #	Nez PerceSettleme nt Adjustment	NormalizeCS2 Major Maint	Authorized Power Supply	Total Restating ABjustments	Pro FormaPower Supply	Revenue/Expen	Pro FormaRevenue Normalization	Pro Forma Def. DRs/CRs/Reg Amtz	Pro Forma EDIT (RSGM)	Pro FormaAMi Amortizatio
	Δdiu	stment number	2 17 F-NPS	2.18 E-RMM	2.19 E-APS	Sum of restating ABjustments	3 00P F-PPS	se 3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-EDIT	3.04 E-PAN
	Residential sales	440	0	0	0	(19,746,783)			14,011,224	0		
	Commercial and industrial sales	442	0	0	0	(21,061,315)	0	0	(6,440,792)) 0	0	
	Public street and highway lighting	444	0	0	0	(578,841)	0	0	3,126,637	0	0	
	Other sales to public authorities	445	0	0	0	0	0	-	0	0		
	Sales to railroads and railways	446	0	0	0	0	0	-	0	-		
	Interdepartmental sales	448	0	0	0	0	0	-	(1,324,197)			
	Total sales to ultir			0	00	(41,386,939)	0			0		
	Sales for resale	447	0	0	(62,355,597)	(62,355,597)	49,123,174			0		
		es of electricity 449.1	0	0	(62,355,597) 0	(103,742,536) 0	49,123,174			0		
Electric enerating revenues	Provision for rate refunds Total revenues net of provision f			0	(62,355,597)	(103,742,536)						
Electric operating revenues	Forfeited discounts	450	0	0	(02,333,337)	(103,742,336)	45,125,174			0	•	
	Miscellaneous service revenues	451	0	0	0	0	0	-	0	0		
	Sales of water and water power	453	0	0	0	0	0		0			
	Rent from electric property	454	0	0	0	(22,621)	Ö		0	0		
	Interdepartmental rents	455	0	0	0	0	0	0	0	0	0	
	Other electric revenues	456	0	0	(4,210,716)	5,291,617	2,612,314	. 0	23,918,000	0	0	
	Revenues from transmission of electricity of others	456.1	0	0	(3,982,237)	(3,982,237)	3,244,513	3,245,000	0	0	0	
	Regional transmission service revenues	457.1	0	0	0	0	0	0	0	0	0	
	Miscellaneous revenues	457.2	0	0	0	0	0		0	0	0	
	Total Other oper		0	0	(8,192,953)	1,286,759	5,856,827		23,918,000	0		
	Total electric oper		0	0	(70,548,550)	(102,455,777)	54,980,001	3,245,000	33,290,872	0	0	
	Operation supervision and engineering	500	0	0	0	(41,574)	0	0	0	0		
	Fuel	501	0	0	(6,203,322)	(6,422,850)	4,011,804		0	0		
	Steam expenses	502 503	0	0	0	(2,158,749) 0	0	-	0	0		
	Steam from other sources Steam transferred—credit	504	0	0	0	0	0	-	0	0		
	Electric expenses	505	0	0	0	119,904	0		0	0		
	Miscellaneous steam power expenses	506	0	0	0	(3,435,437)	Ö		0	0		
	Rents	507	0	0	0	0	0	0	0	0	0	
	Operation supplies and expenses (non-major only)	508	0	0	0	0	0	0	0	0	0	
	CCA Emission Expense	509	0	0	0	0	0	0	0	0	0	
	Total steam power generation operation expenses		0	0	(6,203,322)	(11,938,706)	4,011,804					
	Maintenance supervision and engineering	510	0	0	0	(249,775)	0	-	0	-		
	Maintenance of structures	511	0	0	0	(483,436)	0		0	0		
	Maintenance of boiler plant	512 513	0	0	0	(3,068,853)	0	-	0			
	Maintenance of electric plant Maintenance of miscellaneous steam plant	513	0	334.000	0	(426,267) (245,044)	0	-	0	0		
	Total steam power generation maintenance expense		0	334,000	0	(4,473,375)	0					
	Generation - Steam produ		0	334,000	(6.203.322)	(16.412.081)	4,011,804					
	Operation supervision and engineering	535	0	0	0	(288)	0		0	0) 0	
	Water for power	536	0	0	0	0	0	0	0	0) 0	į
	Hydraulic expenses	537	0	0	0	0	0	0	0	0	0	
	Electric expenses	538	0	0	0	0	0		0		0	
	Miscellaneous hydraulic power generation expenses	539	0	0	0	0	0	0				
	Rents	540	0	0	0	0	0	-	0	,		
	Total hydraulic power generation operation expense		0	0	0	(288)	0		0			
Generation production	Maintenance supervision and engineering	541	0	0	0	0	0		0			
expenses	Maintenance of structures	542	0	0	0	0	0		0			
	Maintenance of reservoirs, dams and waterways	543	0	0	0	0	0	-	0	-		
	Maintenance of electric plant	544	0	0	0	0	0		0	0		
	Maintenance of miscellaneous hydraulic plant	545	0	0	0	0	0		0			
	Total hydraulic power generation maintenance expe Generation - hydraulic power produ			0	0	(288)	0		0	-	•	
	Operation supervision and engineering	546	0	0	0	(288)	0		0	315,107		
	Fuel	547	0	0	(33,462,080)	(33,462,080)			0			
	Generation expenses	548	0	0	(55,402,080)	(33,402,000)	20,334,713		0			
	Operation of energy storage equipment	548.1	0	ō	ō	0	Ö		0			
	Miscellaneous other power generation expenses	549	0	0	0	(8,325)	0	0	0	0	0	
	Rents	550	0	0	0	0	0	0	0	0	0	
	Total other power generation operation expenses		0	0	(33,462,080)	(33,470,405)	26,354,719	0	0	0) 0	
	Maintenance supervision and engineering	551	0	0	0	0	0					
		552	0	0	0	0	Ö		0			
	Maintenance of structures				0	0	0	0	0	0	0	
	Maintenance of structures Maintenance of generating and electric plant	553	0	0								
	Maintenance of structures Maintenance of generating and electric plant Maintenance of energy storage equipment		0	0	0	0	0		0			
	Maintenance of structures Maintenance of generating and electric plant Maintenance of energy storage equipment Maintenance of miscellaneous other power	553 553.1	0	0	0	0		0	0	0	0	1
	Maintenance of structures Maintenance of generating and electric plant Maintenance of energy storage equipment	553 553.1 554					0	0	0	0	0 0)

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9		FERC Acct #	Nez PerceSettleme nt Adjustment	NormalizeCS2 Major Maint	Authorized Power Supply	Total Restating ABjustments	Pro FormaPower Supply	Pro FormaTransmiss ion Revenue/Expen se	Pro FormaRevenue Normalization	Pro Forma Def. DRs/CRs/Reg Amtz	Pro Forma EDIT (RSGM)	Pro FormaAMI Amortization
	Adjust	tment number	2.17 E-NPS	2.18 E-RMM	2.19 E-APS	Sum of restating ABjustments	3.00P F-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-EDIT	3.04 E-PAMI
	Purchased power Power purchased for storage operations	555 555.1	0	0	(56,683,069) 0	(56,683,069)		0	0	0	0	0
	System control and load dispatching	556	0	0	0	0	0	0	0	0	0	
	Other expenses Generation - other power su	557 pply expenses	(15,000) (15,000)	0	(31,469,606) (88,152,675)	11,358,394 (45,324,675)	(195,019) 38,740,481	0	0	0		
	Total power generation produc	tion expenses	(15,000)	334,000	(127,818,077)	(95,207,449)	69,107,004	0	0	315,107	0	
	Operation supervision and engineering Load dispatch—reliability	560 561.1	0	0	0	0	0		0	0		
	Load dispatch—monitor and operate transmission	561.2										
	system Load dispatch—transmission service and scheduling	561.3	0	0	0	0	0		0	0		
	Scheduling, system control and dispatch services	561.4	0	0	0	0	0	0	0	0	0	
	Reliability planning and standards development Transmission service studies	561.5 561.6	0	0	0	0	0		0	0		
	Generation interconnection studies	561.7	0	0	0	0	0		0	0		
	Reliability planning and standards development services	561.8	0	0	0	0	0	0	0	0	0	
	Station expenses	562	0	0	0	0	0	0	0	0	0	
	Overhead line expense Underground line expenses	563 564	0	0	0	0	0		0	0		
Tii	Transmission of electricity by others	565	0	0	(1,694,618)	(1,694,618)			0	0		
Transmission expenses	Miscellaneous transmission expenses Rents	566 567	0	0	0	0	0		0	0		
	Total transmission operation expenses	507	0	0	(1,694,618)	(1,694,618)						
	Maintenance supervision and engineering	568	0	0	0	0	0		0	0		
	Maintenance of structures Maintenance of computer hardware	569 569.1	0	0	0	0	0		0	0		
	Maintenance of computer software	569.2	0	0	0	0	0		0	0		
	Maintenance of communication equipment Maintenance of miscellaneous regional transmission	569.3	0	0	0	0	0	0	0	0	0	
	plant	569.4	0	0	0	0	0		0	0		
	Maintenance of station equipment Maintenance of overhead lines	570 571	0	0	0	0	0		0	0		
	Maintenance of underground lines	572	0	0	0	0	0	0	0	0	0	
	Maintenance of miscellaneous transmission plant Total transmission maintenance expenses	573	0	0	0	0	0		0	0		
	Total transmis		0	0	(1,694,618)	(1,694,618)				0		
	Operation supervision and engineering Load dispatching	580 581	0	0	0	0	0		0	0		
	Station expenses	582	0	0	0	0	0		0	0		
	Overhead line expenses Underground line expenses	583 584	0	0	0	0 (2,083)	0	0	0	0	0	
	Street lighting and signal system expenses	585	0	0	0	(2,083)	0	0	0	0	0	
	Meter expenses	586 587	0	0	0	0	0	0	0	0	0	
	Customer installations expenses Miscellaneous distribution expenses	588	0	0	0	(1,999)			0	0		
	Rents	589	0	0	0	0	0		0	0		
Distribution expenses	Total distribution operation expenses Maintenance supervision and engineering	590	0	0	0	(4,082) 0	0		0	0		
	Maintenance of structures	591	0	0	0	0	0		0	0		
	Maintenance of station equipment Maintenance of energy storage equipment	592 592.2	0	0	0	0	0	0	0	0	0	
	Maintenance of overhead lines	593	0	0	0	0	0	0	0	0	0	
	Maintenance of underground lines Maintenance of line transformers	594 595	0	0	0	0	0	0	0	0	0	
	Maintenance of street lighting and signal systems	596	0	0	0	0	0		0	0	0	
	Maintenance of meters Maintenance of miscellaneous distribution plant	597 598	0	0	0	0	0		0	0		
	Total distribution maintenance expenses		0	0	0	0	0	0				
	Total distribution	tion expenses	0	0	0	(4,082)			0	0		
	Meter reading expenses	902	0	0	0	0	0	0	0	0	0	
Customer account expenses	Customer records and collection expenses Uncollectible accounts	903 904	0	0	0	0 809,428	0		0 150,911	0		
	Miscellaneous customer accounts expenses	905	0	0	0	0	0	0	0	0	0	
	Supervision Total customer according to the Control of the Control	907	0	0	0	809,428 0	0		150,911 0	0		
	Customer assistance expenses	908	0	0	0	(23,127,265)			0	0		
Customer service and	Informational and instructional advertising expenses	909	0	0	0	(42)	0	0	0	0	0	
informational expenses	Miscellaneous customer service and informational	909	0	U	U	(12)	U	U	U	U	U	
	expenses	910	0	0	0	838	0		0	0		
	Total customer service and informati Administrative and general salaries	onal expenses 920	0	0	0	(23,126,439) 33,312			0			
	Office supplies and expenses	921	0	0	0	3,910	0	0	0	0	0	
	Administrative expenses transferred—credit Outside services employed	922 923	0	0	0	(33,058) 428	0		0	0		
	Property insurance	924	0	0	0	(12,740)	0	0	0	0	0	
Administrative and general	Injuries and damages Employee pensions and benefits	925 926	0	0	0	(345,024) 9,662	0		0	0		
expenses	Franchise requirements	927	0	0	0	0	0	0	0	0	0	
	Regulatory commission expenses	928	0	0	0	778,148	0	0	121,907	0	0	

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		FERC Acct #	Nez PerceSettleme nt Adjustment	NormalizeCS2 Major Maint	Authorized Power Supply	Total Restating ABjustments	Pro FormaPower Supply	FormaTransmiss ion Revenue/Expen se	Pro FormaRevenue Normalization	Pro Forma Def. DRs/CRs/Reg Amtz	Pro Forma EDIT (RSGM)	Pro FormaAM Amortizatio
	Adju	tment number	2.17 E-NPS	2.18 E-RMM	2.19 E-APS	Sum of restating ABjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-EDIT	3.04 E-PAN
	Duplicate charges—credit	929	0	0	0	0	0	0	0	0	0	
	General advertising expenses	930.1 930.2	0	0	0	0	0	0	0	0	0	
	Miscellaneous general expenses	930.2 931	0	0	0	(563,319) 19	0	0	0	0	0	
	Rents Administrative and General maintenance expenses	935	0	0	0	37,679	0	0	0	0	0	
	Total administrative and ge		0	0	0	(90,984)	0	0	121,907	0	0	
	Depreciation expense steam production plant	403, 403.1	0	0	0	(11,503,162)	0	0	0	0	0	(/
	Depreciation expense hydraulic production plant	403, 403.1	0	0	0	0	0	0	0	0	0	
	Depreciation expense other power generation production plant	403, 403.1	0	0	0	0	0	0	0	0	0	
Depreciation expenses	Depreciation expense transmission	403, 403.1	0	0	0	0	0	0	0	0	0	
	Depreciation expense distribution	403, 403.1	0	0	0	0	0	0	0	0	0	
	Depreciation expense general plant	403, 403.1	0	ō	0	0	ō	ō	0	ō	0	
	Depreciation expense common	403, 403.1				0						
	Total deprec	ation expenses	0	0	0	(11,503,162)	0	0	0	0	0	
	Intangible plant	404, 405	0	0	0	0	0	0	0	0	0	
	Amortization expense steam production plant	404, 405				0						
	Amortization expense hydraulic production plant	404, 405				0						
	Amortization expense other power generation											
	production plant	404, 405	0	0	0	0	0	0	0	(379,100)	0	
A	Amortization expense transmission	404, 405				0						
Amortization expenses	Amortization expense distribution	404, 405 404, 405				0						
	Amortization expense general plant Amortization expense common plant	404, 405				0						
	Amortization expense common plant	404, 405				U						
	Amortization of electric plant acquisition adjustments	406	0	0	0	0	0	0	0	0	0	(250,0
	Amortization of property losses, unrecovered plant	400		·	· ·	· ·	·	Ü	· ·	·	·	(250,0
	and regulatory costs	407	0	0	0	0	0	0	0	419.587	0	
		ation expenses	0	0	0	0	0	0	0	40,487	0	(250,0
egulatory debits and credits	Regulatory debits and credits	407.3, 407.4	0	0	0	10,570,929	0	0	0	5.863.048	0	
•	Total regulatory de		0	0	0	10,570,929	0	0	0	5,863,048	0	
	Taxes other than income	408.1	0	0	0	(20,257,800)	0	0	1,174,646	0	0	
	Income Taxes - federal taxes utility operating income	409.1	3,150	(70,140)	12,382,470	17,071,899	(4,383,147)	681,450	6,687,116	(1,305,915)	0	528,0
Taxes	Income Taxes - other taxes utility operating income	409.1	0	0	0	0	0	0	0	0	0	
Tukes	Provisions for deferred income taxes, utility	410.1	0	0	0	9,990,637	0	0	0	0	91,926	
	Provision for deferred income taxes—credit, utility	411.1	0	0	0	0	0	0	0	0	0	
	Investment Tax credit Adj.	411.4 Total taxes	3,150	(70.140)	0 12,382,470	6,804,736	(4.383.147)	681,450	7,861,761	(1.305.915)	91,926	528,0
	Gains from disposition of utility plant	411.6	3,130	(70,140)	12,382,470	(67,783)	(4,363,147)	081,430	7,861,761	(1,303,313)	91,920	320,0
	Losses from disposition of utility plant	411.7	0	U	U	(07,783)	U	0	U	0	U	
	Gains from disposition of allowances	411.8										
						0						
Various utility operating		411.9				0						
Various utility operating income items	Losses from disposition of allowances	411.9 412										
						0						
	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income	412 413 414				0 0 0						
	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operatin	412 413 414 g income items	0	0	0	0 0	0	0	0	0	0	
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operatin Electric Ope	412 413 414 g income items ating Expenses	(11,850)		(117,130,225)	0 0 0 0 (67,783) (113,509,424)	71,468,981	681,450	8,134,580	4,912,727	91,926	
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operatin	412 413 414 g income items ating Expenses			(117,130,225)	0 0 0 0 (67,783)					91,926	(1,792,9
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operatin Electric Ope	412 413 414 g income items ating Expenses	(11,850)	263,860	(117,130,225)	0 0 0 0 (67,783) (113,509,424)	71,468,981	681,450	8,134,580	4,912,727	91,926	(1,792,9
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operatin Electric Open g Income = electric operating revenues - electric open	412 413 414 g income items ating Expenses ating expenses	(11,850)	263,860	(117,130,225)	0 0 0 (67,783) (113,509,424) 11,053,647	71,468,981	681,450	8,134,580	4,912,727	91,926	(1,792,9
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operating Electric Ope Income = electric operating revenues - electric oper Organization	412 413 414 g income items ating Expenses ating expenses	(11,850) 11,850	263,860 (263,860)	(117,130,225) 46,581,675	0 0 0 0 (67,783) (113,509,424) 11,053,647	71,468,981 (16,488,980)	681,450 2,563,550	8,134,580 25,156,292	4,912,727 (4,912,727)	91,926 (91,926)	(1,792,9 1,792,9
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operatin Electric Oper Income = electric operating revenues - electric oper Organization Franchises and consents	412 413 414 g income items ating Expenses ating expenses 301 302	(11,850) 11,850	263,860 (263,860)	(117,130,225) 46,581,675	0 0 0 0 (67,783) (113,509,424) 11,053,647	71,468,981 (16,488,980)	681,450 2,563,550	8,134,580 25,156,292	4,912,727 (4,912,727)	91,926 (91,926)	(1,792,9 1,792,9
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operating Electric Oper ng Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous intangible plant	412 413 414 g income items ating Expenses ating expenses 301 302 303	(11,850) 11,850	263,860 (263,860)	(117,130,225) 46,581,675 0 0	0 0 0 0 (67,783) (113,509,424) 11,053,647 0 21,741 4,192,266	71,468,981 (16,488,980)	681,450 2,563,550 0 0	8,134,580 25,156,292	4,912,727 (4,912,727)	91,926 (91,926) 0	(1,792,9 1,792,9
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operating Electric Operating revenues - electric operating revenu	412 413 414 g income items ating Expenses ating expenses 301 302 303 itangible plant	(11,850) 11,850 0 0	263,860) (263,860) 0 0	(117,130,225) 46,581,675 0 0	0 0 0 (67,783) (113,509,424) 11,053,647 0 0 21,741 4,192,266 4,214,006	71,468,981 (16,488,980)	681,450 2,563,550 0 0	8,134,580 25,156,292 0 0	4,912,727 (4,912,727)	91,926 (91,926) 0 0	(1,792,9 1,792,9
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operatin Electric Oper Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous intangible plant Land and land rights	412 413 414 g income items ating Expenses ating expenses 301 302 303 itangible plant 310	(11,850) 11,850 0 0 0	263,860) (263,860) 0 0	0 0 0 0	0 0 0 (67,783) (113,509,424) 11,053,647 0 21,741 4,192,266 4,214,006 (1,729,237)	71,468,981 (16,488,980)	681,450 2,563,550 0 0 0	8,134,580 25,156,292 0 0 0 0	4,912,727 (4,912,727)	91,926 (91,926) 0 0 0 0	(1,792,) 1,792,
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operating Electric Ope Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements	412 413 414 g income items ating Expenses ating expenses 301 302 303 itangible plant	(11,850) 11,850 0 0 0 0 0	263,860 (263,860) 0 0 0 0	0 0 0 0 0	0 0 0 (67,783) (113,509,424) 11,053,647 0 21,741 4,192,266 4,214,006 (1,729,237) (63,772,893)	71,468,981 (16,488,980) 0 0 0 0	681,450 2,563,550 0 0 0 0	8,134,580 25,156,292 0 0 0 0	4,912,727 (4,912,727)	91,926 (91,926) 0 0 0 0 0	(1,792,) 1,792,
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operatin Electric Oper Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous intangible plant Land and land rights	412 413 414 g income items ating Expenses ating expenses 301 302 303 itangible plant 310 311	(11,850) 11,850 0 0 0	263,860) (263,860) 0 0	0 0 0 0	0 0 0 (67,783) (113,509,424) 11,053,647 0 21,741 4,192,266 4,214,006 (1,729,237) (63,772,893) (95,140,461)	71,468,981 (16,488,980) 0 0 0 0	681,450 2,563,550 0 0 0	8,134,580 25,156,292 0 0 0 0	4,912,727 (4,912,727)	91,926 (91,926) 0 0 0 0	(1,792,1) 1,792,1
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operatin Electric Oper Income = electric operating revenues - electric operating rev	412 413 414 g income items ating Expenses ating expenses 301 302 303 stangible plant 310 311	(11,850) 11,850 0 0 0 0 0	263,860 (263,860) 0 0 0 0 0	0 0 0 0 0 0	0 0 0 (67,783) (113,509,424) 11,053,647 0 21,741 4,192,266 4,214,006 (1,729,237) (63,772,893)	71,468,981 (16,488,980) 0 0 0 0 0 0	681,450 2,563,550 0 0 0 0	8,134,580 25,156,292 0 0 0 0	4,912,727 (4,912,727)	91,926 (91,926) 0 0 0 0	(1,792,) 1,792,
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operating Electric Open Income = electric operating revenues - electric open Income = electric operating revenues - electric open Organization Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators	412 413 414 g income items ating Expenses ating expenses 301 302 303 itangible plant 310 311 312 313 314 315	(11,850) 11,850 0 0 0 0 0 0 0 0	263,860) (263,860) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(117,130,225) 46,581,675 0 0 0 0 0 0 0 0	0 0 0 (67,783) (113,509,424) 11,053,647 0 22,1741 4,192,266 4,214,006 (1,729,237) (63,772,893) (95,140,461) 11,127	71,468,981 (16,488,980) 0 0 0 0 0 0 0	681,450 2,563,550 0 0 0 0 0 0 0	8,134,580 25,156,292 0 0 0 0 0 0 0 0	4,912,727 (4,912,727) 0 0 0 0 0 0 0 0 0	91,926 (91,926) 0 0 0 0 0 0 0 0	(1,792,1) 1,792,5
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operating Electric Operating revenues - electric operating revenues - electric operating revenues - electric operating fevenues - electric operation fevenu	412 413 414 416 gincome items ating Expenses 301 302 303 333 311 312 313 314 315 316	(11,850) 11,850 0 0 0 0 0 0 0	263,860) (263,860) 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 (67,783) (113,509,424) 11,053,647 0 21,741 4,192,266 4,214,006 (1,729,237) (63,772,893) (95,140,461) 11,127 (26,241,728)	71,468,981 (16,488,980) 0 0 0 0 0 0 0 0	681,450 2,563,550 0 0 0 0 0 0	8,134,580 25,156,292 0 0 0 0 0 0	4,912,727 (4,912,727) 0 0 0 0 0 0	91,926 (91,926) 0 0 0 0 0 0	(1,792,1) 1,792,5
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operating Electric Operating revenues - electric operation operat	412 413 414 414 416 417 418 418 419 419 419 419 419 419 419 419 419 419	(11,850) 11,850 0 0 0 0 0 0 0 0 0 0 0 0 0	263,860) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(117,130,225) 46,581,675 0 0 0 0 0 0 0 0 0 0	0 0 0 (67,783) (113,509,424) 11,053,647 0 21,741 4,192,266 4,214,006 (1,729,237) (63,772,893) (95,140,461) 11,127 (26,241,728) (13,824,528) (7,767,444)	71,468,981 (16,488,980) 0 0 0 0 0 0 0 0 0 0	681,450 2,563,550 0 0 0 0 0 0 0 0 0 0	8,134,580 25,156,292 0 0 0 0 0 0 0 0 0 0 0	4,912,727 (4,912,727) 0 0 0 0 0 0 0 0 0 0 0 0	91,926 (91,926) 0 0 0 0 0 0 0 0 0 0 0 0	(1,792,1) 1,792,5
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operating Electric Open Income = electric operating revenues - electric open Income = electric open Inc	412 413 414 414 418 419 419 419 419 419 419 419 419 419 419	(11,850) 11,850 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263,860) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 (67,783) (113,509,424) 11,053,647 0 21,741 4,192,266 4,214,006 (1,729,237) (63,772,893) (95,140,461) 11,162 11,162 (13,824,528) (7,767,444) 0 (208,465,163)	71,468,981 (16,488,980)	681,450 2,563,550 0 0 0 0 0 0 0 0 0 0 0	8,134,580 25,156,292 0 0 0 0 0 0 0 0 0 0 0 0	4,912,727 (4,912,727) 0 0 0 0 0 0 0 0 0 0 0 0	91,926 (91,926) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(1,792,1) 1,792,5
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operating Electric Operating revenues - electric operation in the revenues - electric operation in t	412 413 414 414 415 416 417 417 418 418 418 419 419 419 419 419 419 419 419 419 419	(11,850) 11,850 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263,860) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 (67,783) (113,509,424) 11,053,647 0 21,741 4,192,266 4,214,006 (1,729,237) (63,772,833) (95,140,461) 11,127 (26,241,728) (13,824,528) (7,767,444) (0,208,465,163) 0	71,468,981 (16,488,980)	681,450 2,563,550 0 0 0 0 0 0 0 0 0 0 0 0	8,134,580 25,156,292 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4,912,727 (4,912,727) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	91,926 (91,926) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(1,792,1) 1,792,5
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operating Electric Open Income = electric operating revenues = electric open Income	412 413 414 414 415 416 417 417 417 417 417 417 417 417 417 417	(11,850) 11,850 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263,860 (263,860) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	71,468,981 (16,488,980) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	681,450 2,563,550 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8,134,580 25,156,292 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4,912,727 (4,912,727) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	91,926 (91,926) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(1,792,1) 1,792,5
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operating Electric Operating revenues = electric operation Land and land rights Structures and improvements Land and land rights Structures and improvements Reservoirs, dams, and waterways	412 413 414 414 415 416 417 417 417 417 417 417 417 417 417 417	(11,850) 11,850 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263,860 (263,860) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(117,130,225) 46,581,675 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 (67,783) (113,509,424) 11,053,647 0 21,741 4,192,266 4,214,006 (1,729,237) (63,772,893) (95,140,641) 11,127 (26,241,728) (13,824,528) (7,767,444) 0 (208,465,163) 0 1,693,526 1,590,440	71,468,981 (16,488,990)	681,450 2,563,550 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8,134,580 25,156,292 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4,912,727 (4,912,727) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	91,926 (91,926) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(1,792,9 1,792,9
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operating Electric Operating revenues - electric operation - la land and land rights Structures and improvements Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators	412 413 414 414 415 416 417 417 417 417 417 417 417 417 417 417	(11,850) 11,850 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263,860 (263,860) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	71,468,981 (16,488,990) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	681,450 2,563,550 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8,134,580 25,156,292 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4,912,727 (4,912,727) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	91,926 (91,926) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(1,792,9 1,792,9
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operating Electric Operating revenues - electric operation in franchises and consents In Land and land rights Structures and element costs for steam production plant Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators Accessory electric equipment	412 413 414 414 414 415 416 416 416 416 416 416 416 416 416 416	(11,830) 11,830 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263,860 (263,860) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(117,130,225) 46,581,675 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 (67,783) (113,509,424) 11,053,647 0 21,741 4,192,266 4,214,006 (1,729,237) (63,772,893) (95,140,461) 11,127 (26,241,728) (13,824,528) (7,767,444) 0 1,693,526 1,590,440 109,747 79,930	71,468,981 (16,488,980) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	681,450 2,563,550 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8,134,580 25,156,292 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4,912,727 (4,912,727) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	91,926 (91,926) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(1,792,9 1,792,9
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operating Electric Operating revenues—electric operation revenues—electri	412 413 414 414 415 416 417 417 417 417 417 417 417 417 417 417	(11,850) 11,850 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263,860 (263,860) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	71,468,981 (16,488,990) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	681,450 2,563,550 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8,134,580 25,156,292 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4,912,727 (4,912,727) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	91,926 (91,926) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(1,792,9 1,792,9
income items	Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others Other utility operating income Total various utility operating Electric Operating revenues - electric operation in franchises and consents In Land and land rights Structures and element costs for steam production plant Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators Accessory electric equipment	412 413 414 414 414 415 416 416 416 416 416 416 416 416 416 416	(11,830) 11,830 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263,860 (263,860) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(117,130,225) 46,581,675 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 (67,783) (113,509,424) 11,053,647 0 21,741 4,192,266 4,214,006 (1,729,237) (63,772,893) (95,140,461) 11,127 (26,241,728) (13,824,528) (7,767,444) 0 1,693,526 1,590,440 109,747 79,930	71,468,981 (16,488,980) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	681,450 2,563,550 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8,134,580 25,156,292 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4,912,727 (4,912,727) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	91,926 (91,926) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(1,792,9) 1,792,9

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		FERC Acct #	Nez PerceSettleme nt Adjustment	NormalizeCS2 Major Maint	Authorized Power Supply	Total Restating ABjustments	Pro FormaPower Supply	Pro FormaTransmiss ion Revenue/Expen	Pro FormaRevenue Normalization	Pro Forma Def. DRs/CRs/Reg Amtz	Pro Forma EDIT (RSGM)	Forma
						Sum of restating		se				
	Land and land rights	ustment number 340	2.17 E-NPS 0	2.18 E-RMM 0	2.19 E-APS 0	ABjustments 0	3.00P E-PPS 0	3.00T E-PTRAN 0	3.01 E-PREV 0	3.02 E-PRA	3.03 E-EDIT	3.04 E-
	Structures and improvements	341	0	0	0	26,002	0		0			
	Fuel holders, producers, and accessories	342	0	0	0	107	0	0	0	C	0 0	1
	Prime movers	343	0	0	0	0	0	Ö	0	C	0 0	1
	Generators	344	0	0	0	(71,452)	0	0	0		0 0	1
	Accessory electric equipment	345	0	0	0	476,009	0	0	0	-		
	Miscellaneous power plant equipment	346	0	0	0	54	0	-	0			
	Asset retirement costs for other production plant	347	0	0	0	0	0	-	0	-		
	Energy Storage Equipment—production	348	0	0	0	420.710	0		0			
	Land and land rights	production plant 350	0	0	0	430,719 78,849	0		0			
	Structures and improvements	352	0	0	0	3,259,477	0		0			
	Station equipment	353	0	0	ō	12,438,319	0		0		0	
	Towers and fixtures	354	0	0	0	(14,927)	0	0	0	Ċ	0	1
Electric plant in service	Poles and fixtures	355	0	0	0	4,366,651	0	0	0	C	0 0	1
	Overhead conductors and devices	356	0	0	0	1,226,682	0	0	0	C	0 0	1
	Underground conduit	357	0	0	0	(81,584)		0	0			
	Underground conductors and devices	358	0	0	0	(101,762)		0	0			
	Roads and trails	359	0	0	0	0	0		0		-	
	Asset retirement costs for transmission plant	359.1	0	0	0	0	0	0	0			
		ansmission plant	0	0	0	21,171,705	0		0			
	Land and land rights Structures and improvements	360 361	0	0	0	(152,374)	0		0			
	Station equipment	361 362	0	0	0	365,242 3,368,631	0		0		-	
	Storage battery equipment	363	0	0	0	3,308,031	0	-	0		-	
	Poles, towers and fixtures	364	0	0	0	16,060,620	0		0	-	-	
	Overhead conductors and devices	365	0	0	ō	9,355,734	0	Ö	0	Ċ	0	
	Underground conduit	366	0	0	0	7,078,568	0	0	0	Ċ	0	1
	Underground conductors and devices	367	0	0	0	5,383,172	0	0	0	C	0 0	1
	Line transformers	368	0	0	0	13,888,425	0	Ö	0	C	0 0	1
	Services	369	0	0	0	3,476,930	0	0	0	C	0 0	1
	Meters	370	0	0	0	656,148	0	-	0	-		
	Installations on customers premises	371	0	0	0	722,243	0	0	0			
	Leased property on customers premises	372	0	0	0	0	0		0			
	Street lighting and signal systems	373	0	0	0	1,537,288	0		0	-	-	
	Asset retirement costs for distribution plant	374 istribution plant	0	0	0	61,740,628	0 0	0	0			
	Land and land rights	389	0	0	0	175,862	0		0			
	Structures and improvements	390	0	0	0	639,397	0		0			
	Office furniture and equipment	391	0	0	ō	1,398,359	0	Ö	0	Ċ	0	
	Transportation equipment	392	0	0	0	1,612,695	0	0	0	C	0 0	1
	Stores equipment	393	0	0	0	130,900	0	0	0	C	0 0	1
	Tools, shop and garage equipment	394	0	0	0	279,334	0	0	0	C	0 0	1
	Laboratory equipment	395	0	0	0	(27,212)		0	0	-		
	Power operated equipment	396	0	0	0	(92,232)		0	0	-		
	Communication equipment	397	0	0	0	497,688	0	0	0	-		
	Miscellaneous equipment	398	0	0	0	45,237	0		0			
	Other tangible property	399	0	0	0	0	-	0	0	-	-	
	Asset retirement costs for general plant	399.1 General plant	0	0	0	4,660,029	0 0		0			
	Electr	ic plant in service	0	0					0			
						(112.570.256)	ı n		<u> </u>			
		101.1			<u>~</u>	(112,570,256) 0	0				J 0	
	Intangible plant	101.1 101.1			-	(112,570,256) 0 0	0	<u>_</u>			<u>, </u>	<u> </u>
				<u> </u>		0	0				<u>, </u>	<u>'</u>
	Intangible plant Steam production plant	101.1 101.1 101.1		<u> </u>		0 0	0				<u>, </u>	<u> </u>
	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant	101.1 101.1 101.1 101.1		<u> </u>	-	0 0 0 0	0				<u>, </u>	
	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant	101.1 101.1 101.1 101.1 101.1		<u> </u>		0 0 0 0 0	0	J			<u>, </u>	
	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant General plant General plant	101.1 101.1 101.1 101.1 101.1 101.1				0 0 0 0 0						
	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant	101.1 101.1 101.1 101.1 101.1 101.1	0			0 0 0 0 0			0	C	<u> </u>	
Property under capital leases	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant General plant Total property un	101.1 101.1 101.1 101.1 101.1 101.1	0			0 0 0 0 0 0 0			0	C		
Property under capital leases	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant General plant Total property un Electric plant purchased or sold	101.1 101.1 101.1 101.1 101.1 101.1 101.1 der capital leases		0	0	0 0 0 0 0 0 0 0	0	0) 0	1
Property under capital leases	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant Distribution plant General plant Total property un Electric plant purchased or sold Total electric plant;	101.1 101.1 101.1 101.1 101.1 101.1 101.1 der capital leases	0	0		0 0 0 0 0 0 0 0	0	0	0) 0	ı
Property under capital leases lectric plant purchased or sold	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant General plant Total property un Electric plant purchased or sold Total electric plant	101.1 101.1 101.1 101.1 101.1 101.1 101.1 102 102 ourchased or sold		0	0	0 0 0 0 0 0 0	0	0) 0	ı
Property under capital leases lectric plant purchased or sold	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant General plant Total property un Electric plant purchased or sold Total electric plant plant Intangible plant Total electric plant plant Total property un Electric plant purchased or sold	101.1 101.1 101.1 101.1 101.1 101.1 101.1 202 202 202 202 203 204 204 204 204 204 204 204 204 204 204		0	0	0 0 0 0 0 0 0 0 0 0	0	0) 0	ı
Property under capital leases lectric plant purchased or sold	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant General plant Total property un Electric plant purchased or sold Total electric plant Steam production plant Steam production plant	101.1 101.1 101.1 101.1 101.1 101.1 101.1 102 102 surchased or sold 104 104		0	0	0 0 0 0 0 0 0	0	0) 0	ı
Property under capital leases lectric plant purchased or sold	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant General plant Total property un Electric plant purchased or sold Total electric plant plant Intangible plant Total electric plant plant Total property un Electric plant purchased or sold	101.1 101.1 101.1 101.1 101.1 101.1 101.1 202 202 202 202 203 204 204 204 204 204 204 204 204 204 204		0	0	0 0 0 0 0 0 0 0 0 0	0	0) 0	ı
Property under capital leases Electric plant purchased or sold	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant General plant Electric plant purchased or sold Total electric plant Steam production plant Hydraulic production plant Hydraulic production plant Total property un Total property un Total electric plant Steam production plant Hydraulic production plant Other production plant	101.1 101.1 101.1 101.1 101.1 101.1 101.1 der capital leases 102 surchased or sold 104 104 104 104 104		0	0	0 0 0 0 0 0 0 0 0 0	0	0) 0	ı
Property under capital leases lectric plant purchased or sold Electric plant leased to others	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant General plant Total property un Electric plant purchased or sold Total electric plant y Intangible plant Steam production plant Hydraulic production plant Transmission plant Distribution plant Distribution plant Distribution plant General plant General plant Transmission plant Distribution plant General plant	101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 102 surchased or sold 104 104 104 104 104 104	0	0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0) 0	ı
Property under capital leases electric plant purchased or sold	Intangible plant Steam production plant Hydraulic production plant Other production plant Other production plant Distribution plant Distribution plant General plant Total property un Electric plant purchased or sold Total electric plant Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant General plant Total electric plant General plant Total electric plant	101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 104 104 104 104 104 104 104 104 104 10	0	0	0	0 0 0 0 0 0 0 0 0	0	0		C	0 0	
Property under capital leases electric plant purchased or sold	Intangible plant Steam production plant Other production plant Other production plant Other production plant Distribution plant Distribution plant General plant Total property un Electric plant purchased or sold Total electric plant i Intangible plant Steam production plant Hydraulic production plant Transmission plant Distribution plant General plant Transmission plant General plant Steam production plant General plant Total electric plan Steam production plant General plant	101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 102 purchased or sold 104 104 104 104 104 104 104 104 104 105	0	0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0	C	0 0	
Property under capital leases lectric plant purchased or sold Electric plant leased to others	Intangible plant Steam production plant Hydraulic production plant Other production plant Other production plant Distribution plant Distribution plant General plant Total property un Electric plant purchased or sold Total electric plant intangible plant Intangible plant Steam production plant Hydraulic production plant Transmission plant Distribution plant General plant Total electric plant Steam production plant Total electric plant Steam production plant Hydraulic production plant Total electric plant	101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 102 surchased or sold 104 104 104 104 104 104 104 104 105 105	0	0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0	C	0 0	
Property under capital leases Electric plant purchased or sold Electric plant leased to others	Intangible plant Steam production plant Hydraulic production plant Other production plant Distribution plant Distribution plant General plant Electric plant purchased or sold Total electric plant i Intangible plant Steam production plant Hydraulic production plant Transmission plant Other production plant Transmission plant General plant Steam production plant Transmission plant General plant Steam production plant Other production plant General plant Total electric plant Hydraulic production plant Other production plant Other production plant Other production plant Other production plant	101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 102	0	0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0	C	0 0	
Property under capital leases Electric plant purchased or sold	Intangible plant Steam production plant Hydraulic production plant Other production plant Distribution plant Distribution plant General plant Total property un Electric plant purchased or sold Total electric plant juntangible plant Steam production plant Hydraulic production plant Transmission plant Distribution plant General plant Total electric plant Transmission plant Other production plant General plant Steam production plant Transmission plant Other production plant Hydraulic production plant Hydraulic production plant Hydraulic production plant Transmison plant Other production plant Transmison plant Total electric plan Steam production plant Transmison plant	101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 102 surchased or sold 104 104 104 104 104 105 105 105 105	0	0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0	C	0 0	
Property under capital leases Electric plant purchased or sold Electric plant leased to others	Intangible plant Steam production plant Hydraulic production plant Other production plant Distribution plant Distribution plant General plant Electric plant purchased or sold Total electric plant intangible plant Steam production plant Other production plant Transmission plant Distribution plant Transmission plant General plant Transmission plant Steam production plant Transmission plant General plant Total electric plant plant Transmission plant Other production plant Total electric plant Transmission plant Distribution plant Total electric plant Total electric plant Total electric plant Total plant Total plant Distribution plant Other production plant Other production plant Other production plant Distribution plant	101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 102 Ourchased or sold 104 104 104 104 104 104 105 105 105 105 105	0	0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0	C	0 0	
Property under capital leases lectric plant purchased or sold Electric plant leased to others	Intangible plant Steam production plant Other production plant Distribution plant Distribution plant Distribution plant General plant Total property un Electric plant purchased or sold Total electric plant Intangible plant Steam production plant Hydraulic production plant Transmission plant Distribution plant General plant Total electric plant Transmission plant Distribution plant Hydraulic production plant Hydraulic production plant Hydraulic production plant General plant Steam production plant Hydraulic production plant Hydraulic production plant Transmission plant Distribution plant Distribution plant Transmission plant Distribution plant Distribution plant Transmission plant Distribution plant General plant	101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 der capital leases 102 surchased or sold 104 104 104 104 104 105 105 105 105 105	0	0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0	C	0 0	
Property under capital leases lectric plant purchased or sold Electric plant leased to others	Intangible plant Steam production plant Other production plant Distribution plant Distribution plant Distribution plant General plant Total property un Electric plant purchased or sold Total electric plant Intangible plant Steam production plant Hydraulic production plant Transmission plant Distribution plant General plant Total electric plant Transmission plant Distribution plant Hydraulic production plant Hydraulic production plant Hydraulic production plant General plant Steam production plant Hydraulic production plant Hydraulic production plant Transmission plant Distribution plant Distribution plant Transmission plant Distribution plant Distribution plant Transmission plant Distribution plant General plant	101.1 101.1 101.1 101.1 101.1 101.1 101.1 101.1 102 Ourchased or sold 104 104 104 104 104 104 105 105 105 105 105	0	0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0	C	0 0	

В			1			D					1	
		FERC Acct #	Nez PerceSettleme nt Adjustment	NormalizeCS2 Major Maint	Authorized Power Supply	Total Restating ABjustments	Pro FormaPower Supply	Pro FormaTransmiss ion Revenue/Expen se	Pro FormaRevenue Normalization	Pro Forma Def. DRs/CRs/Reg Amtz	Pro Forma EDIT (RSGM)	Pro FormaAM Amortizatio
	Adiu	stment number	2.17 E-NPS	2.18 E-RMM	2.19 F-APS	Sum of restating ABjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-EDIT	3.04 E-PAN
	Steam production plant	107				0						
	Hydraulic production plant	107 107				0						
onstruction work in progress	Other production plant Transmission plant	107				0						
	Distribution plant	107				0						
	General plant	107				0						
	Total construction w	vork in progress	0	0	0	0	0		0		0	
	Steam production plant	108	0	0	0	184,689,723	0		0			
Accumulated provision for	Hydraulic production plant Other production plant	108 108	0	0	0	(5,179,659) (3,404,643)	0	0	0			
epreciation of electric utility	Transmission plant	108	0	0	0	(5,043,931)	0	0	0	0		
plant	Distribution plant	108	0	Ö	0	(17,101,868)	ō		0			
	General plant	108	0	ō	0	(5,427,304)	0	0	0			
	Total accumulated provision for depreciation of elec		0	0	0	148,532,318	0	0	0			
	Intangible plant	111	0	0	0	(7,700,437)	0	0	0	0	0	
	Steam production plant	111				0						
Accumulated provision for mortization of electric utility	Hydraulic production plant	111 111				0						
plant	Other production plant Transmission plant	111				0						
plant	Distribution plant	111				Ö						
	General plant	111				0						
	Total accumulated provision for amortization of elec	tric utility plant	0	0	0	(7,700,437)	0	0	0	0	0	
Electric plant acquisition												
adjustments	Electric plant acquisition adjustments	114		_		0		0				
	Total Electric plant acquisition	on adjustments	0	0	0	0	0	U	0	0	0	
Accumulated provision for	Accumulated provision for asset acquisition											
sset acquisition adjustments	adjustments	115				0						
	Total accumulated provision for asset acquisiti		0	0	0	0	0	0	0	0	0	
		Net Plant	0	0	0	28,261,625	0	0	0	0	0	
Fuel stock	Fuel stock	151				0						
	T	Total fuel stock	0	0	0	0	0	0	0	0	0	
lant materials and operating supplies	Plant materials and operating supplies	154				0						
заррисэ	Total plant materials and operating supplies		0	0	0	0	0	0	0	0	0	
Prepayments	Prepayments	165				0						
	Tota	al prepayments	0	0	0	0	0	0	0			
		l accrued assets	0	0	0	0	0	0	0			
	Other regulatory assets	182.3	0	0	0	0	0		0			
Deferred debits	Miscellaneous deferred debits	186	0	0	0	0	0		0			
	Accumulated deferred income taxes	190 deferred debits	0	0	0	0	0	0	0			(7,529,
	Accumulated provision for property insurance	228.1		U		0			0		U	(7,323,
	Accumulated provision for injuries and damages	228.2				0						
Other non-current liabilities	Accumulated provision for pensions and benefits	228.3				0						
	Accumulated miscellaneous operating provisions	228.4				0						
	Asset retirement obligations	230				0						
		urrent liabilities	0	0	0	0	0		0			
Customer deposits	Customer deposits	235	0		0	0	0		0			
	Current and ac Deferred credits	253	U	<u> </u>	U	0		U	U	U	U	(7,529,
		255				U						
	Accumulated deferred income taxes—accelerated amortization property											
		281				0						
Deferred credits	Accumulated deferred income taxes—other property	282	0	0	0	3,743,052	0	0	0	0	0	
	Accumulated deferred income taxes—other	283	0	0	0	(26,762)	0	0	0			
	Accumulated deferred investment tax credits	255		·	,	0	ŭ	· ·	Ü	Ü	ŭ	
	Customer advances for construction	252	0	0	0	0	0		0		0	
	Other regulatory liabilities	254	0	0	0	15,000	0	0	0			
		deferred credits	0	0	0	3,731,290	0		0			
working capital allowance	Working capital allowance Total working ca	N/A	0	0	0	(3,239,071)	0	0	0			
Tronking capital anotheric	Total working ca	Rate base	0		0	(3,239,071) 28,753,844	0	0	0			
Working capital anowance												(-,-10)
Working capital anowalies		Nate base										
working capital disordine		irement Impact	(15,748)		(61,904,215)	(11,781,668)	21,912,853	(3,406,802)	(33,431,184)			
To any cupies uno unice				0	(61,904,215) 0 2.21%	(11,781,668) 28,753,844 0.45%	21,912,853 0	(3,406,802)	(33,431,184) 0 1.19%	0	0	

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		FERC Acct #	Pro Forma Labor Non- Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Pro Forma Incentives	Pro Forma LIRAP Labor	Pro Forma CCA Labor	Pro Forma Property Tax	Pro Formalnsurance Expense	Pro Forma IS/IT Expense	Pro FormaN O&M Exp
	Adju	stment number	3.05 E-PLN	3.06 E-PLE	3.07 E-PEB	3.08 E-PI	3.09 E-LIRAP	3.10 E-CCA	3.11 E-PPT	3.12 E-PINS	3.13 E-PIT	3.14 E-PMi
	Residential sales	440	0	0	0	0		0	0	0	0	
	Commercial and industrial sales	442	0	0	0	0		0	0	0	0	
	Public street and highway lighting	444	0	0	0	C C		0	0	0	0	
	Other sales to public authorities	445	0	0	0	Ö		0	0	0	0	
	Sales to railroads and railways	446	0	0	0	Ö		0	0	0	0	
	Interdepartmental sales	448	0	0	0	0		0	0	0	0	
	Total sales to ulti		0	. 0	0	0		0	0		0	
	Sales for resale	447	0	0	0			0	0		0	
		les of electricity 449.1	0	0		0		0	0	0	0	
	Provision for rate refunds		0	0	0	0		0	0	0	0	
lectric operating revenues	Total revenues net of provision Forfeited discounts	450	0	0	0	0		0	0	0	0	
	Miscellaneous service revenues	450 451	0	0	0	0		0	0	0	0	
	Sales of water and water power	451	0	0	0	Ó		0	0	0	0	
	Rent from electric property	453 454	0	0	0	0		0	0	0	0	
	Interdepartmental rents	455	0	0	0	0		0	0	0	0	
	Other electric revenues	455 456	0	0	0	Ó		0	0	0	0	
	Revenues from transmission of electricity of others	456.1	0	0	0	Ó		0	0	0	0	
	Regional transmission service revenues	456.1 457.1	0	0	0	Ó		0	0	-	0	
	Miscellaneous revenues	457.1 457.2	0	0	0	0		0	0	0	0	
	Total Other ope		0	0		0		0	0		0	
	Total electric ope		0	0	0	0		0	0		0	
	Operation supervision and engineering	500	11,815	0		0		0	0	0	0	
	Fuel	501	65,958	0	1.400	ä		0	Ö	0	0	13
	Steam expenses	502	36,902	0	790	ď	0	0	0	0	0	2
	Steam from other sources	503	0	0	0	0	0	0	0	0	0	
	Steam transferred—credit	504	0	0	0	Ö	0	0	0	0	0	
	Electric expenses	505	41,263	0	884	0	0	0	0	0	0	25
	Miscellaneous steam power expenses	506	16,062	0	314	Ö		0	0	0	0	30
	Rents	507	0	0	0	O		0	0	0	0	
	Operation supplies and expenses (non-major only)	508	0	0	0	O		0	0	0	0	
	CCA Emission Expense	509	0	0	0	0		0	0	0	0	
	Total steam power generation operation expenses		172,000	0		0		0	0		0	73
	Maintenance supervision and engineering	510	9,229 890	0	167 19	0		0	0	0	0	1
	Maintenance of structures Maintenance of boiler plant	511 512	42,806	0	918	0		0	0		0	9 145
	Maintenance of electric plant	512	7,164	0	153	0		0	0		0	143
	Maintenance of miscellaneous steam plant	514	7,104	0	158	0		0	0	0	0	25
	Total steam power generation maintenance expense		67.463	0		0		0	0		0	193
	Generation - Steam produ		239,463	0	5,017	0		0	0	0	0	266
	Operation supervision and engineering	535	140,575	0	2,548	0		0	0	0	0	108
	Water for power	536	1,599	0		ď		0	0		0	141
	Hydraulic expenses	537	43,278	0	802	Ö		0	0	0	0	896
	Electric expenses	538	431,495	0		Ö		0	0	0	0	47
	Miscellaneous hydraulic power generation expenses	539	27,370	0	539	o o		0	0	0	0	144
	Rents	540	27,370	0		0		0	0		0	169
	Total hydraulic power generation operation expense		644,317	0	13,173	0		0	0		0	1,508
Generation production	Maintenance supervision and engineering	541	43,891	0	821	0		0	0	0	0	20
expenses	Maintenance of structures	542	15,747	0	337	C	0	0	0	0	0	82
capenaca	Maintenance of reservoirs, dams and waterways	543	13,882	0	292	C		0	0	0	0	66
	Maintenance of electric plant	544	145,288	ō	3,069	ō		ō	ō		0	97
	Maintenance of miscellaneous hydraulic plant	545	28,334	0	591	0		0	0	0	0	33
	Total hydraulic power generation maintenance expe		247,142	0	5,110	0		0	0	0	0	300
	Generation - hydraulic power produ		891,458	0	18,283	0		0	0	0	0	1,809
	Operation supervision and engineering	546	21,724	0	393	0		0	0	0	0	58
	Fuel	547	0	0	0	0		0	0	0	0	
	Generation expenses	548	22,475	0		0		0	0		0	275
	Operation of energy storage equipment	548.1	0	0		0		0	0		0	
	Miscellaneous other power generation expenses	549	5,642	0	107	0		0	0	0	0	80
	Rents	550	0	0	0			0	0	0	0	8
	Total other power generation operation expenses		49,840	0		0		0	0		0	424
	Maintenance supervision and engineering	551	24,818	0	465	0		0	0	0	0	43
	Maintenance of structures	552	2,120	0	45	0		0	0	0	0	11
	Maintenance of generating and electric plant	553	32,100	0	689	O.		0	0		0	264
	Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0	0	
	Maintenance of miscellaneous other power	554										
			12,789 71,827	0	273 1,471	0		0	0	0	0	29 34 9

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Α	В		,				1			i .		i	,
				Pro Forma		Pro Forma					Pro		
Line No.			FERC Acct #	Labor Non- Exec	Pro Forma Labor Exec	Employee Benefits	Pro Forma Incentives	Pro Forma LIRAP Labor	Pro Forma CCA Labor	Pro Forma Property Tax	Formalnsurance Expense	Pro Forma IS/IT Expense	Pro FormaMisc O&M Exp
				Exec		bellelits					Expense		
1		Adjus	stment number	3.05 E-PLN	3.06 E-PLE	3.07 E-PEB	3.08 E-PI	3.09 E-LIRAP	3.10 E-CCA	3.11 E-PPT	3.12 E-PINS	3.13 E-PIT	3.14 E-PMisc
70 71		Purchased power Power purchased for storage operations	555 555.1	0	0	0	0	0	0	0	0	0	0
72		System control and load dispatching	556	19,147	0	346	0	0	0	0	0	0	57,459
73 74		Other expenses Generation - other power so	557 unnly expenses	371,062 390,209	0	, , , ,	0		0	0		0	324,496 381,955
75		Total power generation produ	iction expenses	1,642,797	0	33,192	0	0	0	0	0	0	3,231,348
76 77		Operation supervision and engineering Load dispatch—reliability	560 561.1	132,914 1,445	0		0		0	0		0	21,730 310,364
78		Load dispatch—monitor and operate transmission	561.2										
79		system Load dispatch—transmission service and scheduling	561.3	1,961 61,990	0		0		0	0		0	(82,936) (98,869)
80		Scheduling, system control and dispatch services	561.4	73,718	0	1,337	0		0	0		0	0
81 82		Reliability planning and standards development Transmission service studies	561.5 561.6	39,469 0	0		0			0		0	(52,806) 0
83		Generation interconnection studies	561.7	404	0		0		0	0		0	(541)
84		Reliability planning and standards development services	561.8	0	0	0	0	0	0	0	0	0	0
85		Station expenses	562	9,245	0		0		0	0		0	30,169
86 87		Overhead line expense Underground line expenses	563 564	3,884 0	0		0	-	0	0		0	51,661 0
88	Transmission expenses	Transmission of electricity by others	565	0	0		0		0	0		0	(0)
89 90		Miscellaneous transmission expenses Rents	566 567	145,919 28,981	0	, ,	0		0	0		0	28,835 10,047
91		Total transmission operation expenses		499,930	0	9,193	0		0	0	0	0	217,654
92 93		Maintenance supervision and engineering Maintenance of structures	568 569	25,644 26,175	0		0			0		0	4,919 25,893
94		Maintenance of computer hardware	569.1	0	0		0			0		0	0
95 96		Maintenance of computer software Maintenance of communication equipment	569.2 569.3	0	0		0			0		0	0
97		Maintenance of miscellaneous regional transmission	569.4	· ·	·							Ü	Ü
98		plant	570	0 1,130	0		0		0	0		0	0 71,196
99		Maintenance of station equipment Maintenance of overhead lines	571	53	0		0		0	0		0	223,404
100		Maintenance of underground lines	572	0	0		0		0	0		0	92
101 102		Maintenance of miscellaneous transmission plant Total transmission maintenance expenses	573	875 53,878	0		0			0		0	9,223 334,727
103		Total transmi	ission expenses	553,809	0	-,-	0		0	0		0	552,381
104 105		Operation supervision and engineering Load dispatching	580 581	260,738 0	0		0		0	0		0	97,554 0
106		Station expenses	582	38,996	0		0		0	0		0	36,599
107 108		Overhead line expenses Underground line expenses	583 584	96,103 32,095	0	,	0		0	0		0	169,332 96,227
109		Street lighting and signal system expenses	585	109	0		0		0	0		0	7
110 111		Meter expenses Customer installations expenses	586 587	142,597 46,402	0	,	0		0	0		0	88,637 20,235
112		Miscellaneous distribution expenses	588	476,719	0	-,-	0		0	0		0	327,795
113 114		Rents Total distribution operation expenses	589	1,093,758	0		0			0		0	12,524 848,910
115	Distribution expenses	Maintenance supervision and engineering	590	66,607	0	1,240	0	0	0	0	0	0	48,018
116 117		Maintenance of structures Maintenance of station equipment	591 592	15,089 31,519	0		0		0	0		0	16,267 36,337
118		Maintenance of energy storage equipment	592.2	0	0	0	0		0	0		0	0
119 120		Maintenance of overhead lines Maintenance of underground lines	593 594	164,795 49,586	0	-,	0		0	0		0	768,098 29,205
121		Maintenance of line transformers	595	30,677	0	655	0	0	0	0	0	0	17,947
122 123		Maintenance of street lighting and signal systems Maintenance of meters	596 597	6,070 3.041	0		0		0	0		0	5,975 1,847
124		Maintenance of miscellaneous distribution plant	598	45,324	0	958	0	0	0	0	0	0	55,471
125 126		Total distribution maintenance expenses Total distrib	ution expenses	412,709 1,506,467	0		0			0		0	979,167 1,828,077
127		Supervision	901	9,493	0	178	0	0	0	0	0	0	768
128 129	Customer account expenses	Meter reading expenses Customer records and collection expenses	902 903	37,942 342,239	0		0			0		0	23,056 354,200
130	customer account expenses	Uncollectible accounts	904	342,239	0		0			0		0	334,200
131 132		Miscellaneous customer accounts expenses Total customer accounts	905	23,200 412,875	0		0		0	0		0	5,798 383,823
133		Supervision	907	0	0	0	0	0	0	0	0	0	0
134	Customer service and	Customer assistance expenses	908	23,271	0	1,057	0	0	0	0	0	0	68,803
135	informational expenses	Informational and instructional advertising expenses	909	2,139	0	97	0	0	0	0	0	0	96,085
136		Miscellaneous customer service and informational	910	3,616	0	164	0	0	0	0	0	0	31,344
137		expenses Total customer service and informat		29,027	0		0		0	0		0	196,232
138		Administrative and general salaries	920	2,164,467	60,037	43,135	1,028,263			0		102,000	(406,970)
139 140		Office supplies and expenses Administrative expenses transferred—credit	921 922	14,789 0	0		6,842 0			0		0	415,412 0
141		Outside services employed	923	1,441	0	26	630	142	206	0	0	0	160,819
142 143		Property insurance Injuries and damages	924 925	0 7	0		0		0	0		0	64,853 72,326
144	Administrative and general	Employee pensions and benefits	926	30,480	0	597	14,220	3,200		0	0	0	487,727
145 146	expenses	Franchise requirements Regulatory commission expenses	927 928	0 85,676	0		0 39,346			0		0	0 36,215
			,										

		FERC Acct #	Pro Forma Labor Non- Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Pro Forma Incentives	Pro Forma LIRAP Labor	Pro Forma CCA Labor	Pro Forma Property Tax	Pro Formalnsurance Expense	Pro Forma IS/IT Expense	Pro FormaMi: O&M Exp
		stment number	3.05 E-PLN	3.06 E-PLE	3.07 E-PEB	3.08 E-PI	3.09 E-LIRAP		3.11 E-PPT	3.12 E-PINS	3.13 E-PIT	3.14 E-PMise
	Duplicate charges—credit General advertising expenses	929 930.1	0	0	0	0	0	0	0	0	0	
	Miscellaneous general expenses	930.1	33,156	0	701	16,708	3,759	5,472	0	0	0	348,45
	Rents	931	63	0	1	28	6	9	0	0	0	86.69
	Administrative and General maintenance expenses	935	119,634	0	2,418	57,644	12,971	18,878	0	0	0	1,418,5
	Total administrative and ge	eneral expenses	2,449,713	60,037	48,816	1,163,683	261,844	381,091	0	5,259,575	102,000	2,684,0
	Depreciation expense steam production plant	403, 403.1	0	0	0	0	0	0	0	0	0	
	Depreciation expense hydraulic production plant	403, 403.1	0	0	0	0	0	0	0	0	0	
	Depreciation expense other power generation	403.403.1	0	0	0	0	0	0	0	0	0	
Depreciation expenses	production plant Depreciation expense transmission	403, 403.1	0	0	0	0	0	0	0	0	0	
	Depreciation expense distribution	403, 403.1	0	0	0	0	0	0	0	0	0	
	Depreciation expense general plant	403, 403.1	0	Ö	0	0	Ö	0	Ö	0	0	
	Depreciation expense common	403, 403.1	_	-	-	_	-	-	-	_	_	
	Total depreci	iation expenses	0	0	0	0	0	0	0	0	0	
	Intangible plant	404, 405	0	0	0	0	0	0	0	0	0	
	Amortization expense steam production plant	404, 405										
	Amortization expense hydraulic production plant	404, 405										
	Amortization expense other power generation											
	production plant	404, 405	0	0	0	0	0	0	0	0	0	
A	Amortization expense transmission	404, 405										
Amortization expenses	Amortization expense distribution	404, 405										
	Amortization expense general plant Amortization expense common plant	404, 405 404, 405										
	Amortization of electric plant acquisition adjustments	406	0	0	0	0	0	0	0	0	0	
	Amortization of property losses, unrecovered plant											
	and regulatory costs	407	0	0	0	0	0	0	0	0	0	
		ation expenses	0	0	0	0	0	0	0	0	0	
ulatory debits and credits	Regulatory debits and credits	407.3, 407.4	0	0	(5,560,490)	0	0	0	0	0	0	
	Total regulatory del		0	0	(5,560,490)	0	0	0	0	0	0	
	Taxes other than income	408.1	0	0	0	0	0	0	(184,591)		0	
	Income Taxes - federal taxes utility operating income	409.1	(1,384,884)	(12,608)	1,139,997	(244,373)		(80,029)	38,764	(1,104,511)		(1,863,9
Taxes	Income Taxes - other taxes utility operating income	409.1	0	0	0	0	0	0	0	0	0	
	Provisions for deferred income taxes, utility	410.1 411.1	0	0	0	0	0	0	0	0	0	
	Provision for deferred income taxes—credit, utility Investment Tax credit Adj.	411.4	0	0	0	0	0	0	0	0	0	
	investment rax areateria).	Total taxes	(1,384,884)	(12,608)	1,139,997	(244,373)	(54,987)	(80,029)	(145,827)			(1,863,9
	Gains from disposition of utility plant	411.6	0	0	0	0	0	0	0	0	0	
	Losses from disposition of utility plant	411.7										
/arious utility operating	Gains from disposition of allowances	411.8										
income items	Losses from disposition of allowances	411.9										
meome remo	Revenues from electric plant leased to others	412										
	Expenses of electric plant leased to others	413										
	Other utility operating income	414	0	0	0	0	0	0	0	0	0	
	Total various utility operating	rating Expenses	5,209,803	47,429	(4,288,558)	919,310	206,857	301,062	(145,827)		80,580	7,012,0
	ing Income = electric operating revenues - electric oper	rating expenses	(5,209,803)	(47,429)	4,288,558	(919,310)		(301,062)	145,827	(4,155,064)	(80,580)	(7,012,
			(-,,,	(,,	-,,	(,,	(,,	(,,		(-)	(55)-557	(-7)
Net Operati												
Net Operati	Organization	301										
Net Operati	Organization Franchises and consents	301 302	0	0	0	0	0	0	0	0	0	
Net Operat	Franchises and consents Miscellaneous intangible plant	302 303	0	0	0	0	0	0	0	0	0	
Net Operati	Franchises and consents Miscellaneous intangible plant Ir	302 303 ntangible plant	0 0	0	0	0	0	0	0	0	0	
Net Operat	Franchises and consents Miscellaneous intangible plant In Land and land rights	302 303 ntangible plant 310	0 0 0	0 0 0	0 0 0	0 0	0 0 0	0 0 0	0 0 0	0	0 0	
net Operat	Franchises and consents Miscellaneous intangible plant Ir Land and land rights Structures and improvements	302 303 ntangible plant 310 311	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
Net Operat	Franchises and consents Miscellaneous intangible plant Intand and land rights Structures and improvements Boiler plant equipment	302 303 ntangible plant 310 311 312	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	
Net Operat	Franchises and consents Miscellaneous intangible plant In Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators	302 303 ntangible plant 310 311 312 313	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	
Net Operat	Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units	302 303 ntangible plant 310 311 312 313 314	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	
Net Operat	Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment	302 303 ntangible plant 310 311 312 313 314 315	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	
Net Operat	Franchises and consents Miscellaneous intengible plant Intend and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment	302 303 ntangible plant 310 311 312 313 314 315 316	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	
Net Operat	Franchises and consents Miscellaneous intangible plant Ind and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant	302 303 ntangible plant 310 311 312 313 314 315 316 317	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	
Net Operat	Franchises and consents Miscellaneous intangible plant Ind and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant	302 303 ntangible plant 310 311 312 313 314 315 316	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	
Net Operat	Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Steam pr	302 303 ntangible plant 310 311 312 313 314 315 316 317 oduction plant	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	
Net Operat	Franchises and consents Miscellaneous intangible plant Ind and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Steam pri Land and land rights	302 303 ntangible plant 310 311 312 313 314 315 316 317 roduction plant 330	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Net Operat.	Franchises and consents Miscellaneous intangible plant Ind and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Land and land rights Structures and improvements	302 303 ntangible plant 310 311 312 313 314 315 316 317 coduction plant 330 331	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Net Operat	Franchises and consents Miscellaneous intangible plant Intand and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Steam pro Land and land rights Structures and improvements Reservoirs, dams, and waterways	302 303 antangibie plant 310 311 312 313 314 315 316 317 oduction plant 330 331 332 333 334	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Net Operat	Franchises and consents Miscellaneous intangible plant Intand and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators Accessory electric equipment Miscellaneous power plant equipment Miscellaneous power plant equipment	302 303 ntangible plant 310 311 312 313 314 315 316 317 roduction plant 330 331 332 333 334 335	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Net Operac	Franchises and consents Miscellaneous intangible plant Intand and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators Accessory electric equipment	302 303 antangibie plant 310 311 312 313 314 315 316 317 oduction plant 330 331 332 333 334	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	

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		FERC Acct #	Pro Forma Labor Non- Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Pro Forma Incentives	Pro Forma LIRAP Labor	Pro Forma CCA Labor	Pro Forma Property Tax	Pro Formalnsurance Expense	Pro Forma IS/IT Expense	Pro Formal O&M Ex
	Δ.	ljustment number	2 0E E DIN	3.06 E-PLE	3.07 E-PEB	2 00 E DI	3.09 E-LIRAP	2 10 E CCA	3.11 E-PPT	3.12 E-PINS	3.13 E-PIT	3.14 E-PN
	Land and land rights	340	3.05 E-PLN 0	3.06 E-PLE 0	3.07 E-PEB 0	3.08 E-PI		3.10 E-CCA 0	3.11 E-PP1 0		3.13 E-PII	
	Structures and improvements	341	0		0			0	0		0	
	Fuel holders, producers, and accessories Prime movers	342 343	0			0		0	0		0	
	Generators	344	0		0	d		0	0		0	
	Accessory electric equipment	345	0		0	0		0	0		0	
	Miscellaneous power plant equipment	346	0					0	0		0	
	Asset retirement costs for other production plant Energy Storage Equipment—production	347 348	0		0	0		0	0		0	
	Other	production plant	0						0			
	Land and land rights	350	0					0	0		0	
	Structures and improvements	352 353	0					0	0		0	
	Station equipment Towers and fixtures	354	0			0		0	0		0	
Electric plant in service	Poles and fixtures	355	0			ď		0	0		0	
	Overhead conductors and devices	356	0		0	0		0	0	0	0	
	Underground conduit	357	0		0	0		0	0		0	
	Underground conductors and devices Roads and trails	358 359	0			0		0	0		0	
	Asset retirement costs for transmission plant	359.1	0		0			0	0		0	
	Т	ransmission plant	0		0			0	0			
	Land and land rights	360	0					0	0			
	Structures and improvements Station equipment	361 362	0					0	0		0	
	Storage battery equipment	363	0			d		0	0		0	
	Poles, towers and fixtures	364	0		0	0	0	0	0	0	0	
	Overhead conductors and devices	365	0		0	0		0	0		0	
	Underground conduit Underground conductors and devices	366 367	0		0	0		0	0		0	
	Line transformers	368	0		0	0		0	0		0	
	Services	369	0	0	0	0	0	0	0	0	0	
	Meters	370	0		0	0		0	0		0	
	Installations on customers premises Leased property on customers premises	371 372	0		0	0		0	0		0	
	Street lighting and signal systems	373	0		-				0		0	
	Asset retirement costs for distribution plant	374	0		0	O	0	0	0		0	
		Distribution plant	0		0			0	0		0	
	Land and land rights Structures and improvements	389 390	0					0	0		0	
	Office furniture and equipment	391	0			0		0	0		0	
	Transportation equipment	392	0	0	0	0	0	0	0	0	0	
	Stores equipment	393	0			0		0	0		0	
	Tools, shop and garage equipment Laboratory equipment	394 395	0		0	0		0	0		0	
	Power operated equipment	396	0		0	0		0	0		0	
	Communication equipment	397	0	0	-	0	0	0	0	0	0	
	Miscellaneous equipment	398	0					0	0		0	
	Other tangible property Asset retirement costs for general plant	399 399.1	0		0			0	0		0	
	Asset retirement costs for general plant	General plant	0						0			
	Elect	ric plant in service	0						0		0	
	Intangible plant	101.1										
	Steam production plant	101.1 101.1										
Property under capital leases	Hydraulic production plant Other production plant	101.1										
	Transmission plant	101.1										
	Distribution plant	101.1										
	General plant	101.1	0	0		0	0	0	0	0	0	
	Total property u			0	0			0	U	0	0	
lectric plant purchased or sold	Electric plant purchased or sold	102										
	Total electric plant	purchased or sold	0	0	0	0	0	0	0	0	0	
	Intangible plant	104										
	Intangible plant Steam production plant	104										
	Intangible plant Steam production plant Hydraulic production plant											
Electric plant leased to others	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant	104 104 104 104										
Electric plant leased to others	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant	104 104 104 104 104										
Electric plant leased to others	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant General plant General plant	104 104 104 104 104 104	0	0	0	n	, ,	0	n	0	0	
Electric plant leased to others	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant	104 104 104 104 104 104	0	0	0	o	0	0	0	0	0	
Electric plant leased to others	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant General plant Total electric plant Hydraulic production plant	104 104 104 104 104 104 104 105	0	0	0	O	0	0	0	0	0	
Electric plant leased to others Electric plant held for future	Intangible plant State production plant Hydraulic production plant Other production plant Other production plant Distribution plant Distribution plant General plant Total electric plan Steam production plant Hydraulic production plant Other production plant	104 104 104 104 104 104 104 105 105	0	0	0	O	0	0	0	0	0	
Electric plant leased to others	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant General plant Total electric plant Hydraulic production plant Other production plant Other production plant Transmission plant	104 104 104 104 104 104 105 105 105 105	0	0	0	Q	0	0	0	0	0	
Electric plant leased to others Electric plant held for future	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant General plant Total electric plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant Other production plant Distribution plant Distribution plant Distribution plant Distribution plant Distribution plant	104 104 104 104 104 104 104 105 105	0	0	0	O	0	0	o	0	0	
Electric plant leased to others Electric plant held for future use	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant General plant Steam production plant Hydraulic production plant Total electric plan Total electric plan Total plant Transmission plant Transmission plant Transmission plant Distribution plant General plant General plant	104 104 104 104 104 104 105 105 105 105										
Electric plant leased to others Electric plant held for future	Intangible plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant General plant Steam production plant Hydraulic production plant Total electric plan Total electric plan Total plant Transmission plant Transmission plant Transmission plant Distribution plant General plant General plant	104 104 104 104 104 104 105 105 105 105 105 105										

		FERC Acct #	Pro Forma Labor Non- Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Pro Forma Incentives	Pro Forma LIRAP Labor	Pro Forma CCA Labor	Pro Forma Property Tax	Pro Formalnsurance Expense	Pro Forma IS/IT Expense	Pro FormaMis O&M Exp
	Adjus	tment number	3.05 E-PLN	3.06 E-PLE	3.07 E-PEB	3.08 E-PI	3.09 E-LIRAP	3.10 E-CCA	3.11 E-PPT	3.12 E-PINS	3.13 E-PIT	3.14 E-PMiso
	Steam production plant	107										
	Hydraulic production plant	107										
onstruction work in progress	Other production plant	107										
	Transmission plant Distribution plant	107 107										
	General plant	107										
	Total construction w		0	0	0	0	0	0	0	0	0	
	Steam production plant	108	0	0	0	0	0	0	0	0	0	
Accumulated provision for	Hydraulic production plant	108	0	0	0	0	Ō	0	0	0	0	
epreciation of electric utility	Other production plant	108	0	0	0	0	0	0	0	0	0	
plant	Transmission plant	108	0	0	0	0	0	0	0	0	0	
plant	Distribution plant	108	0	0	0	0	0	0		0	0	
	General plant	108	0	0	0	0	0	0		0	0	
	Total accumulated provision for depreciation of elect		0	0	0	0	0	0	0	0	0	
	Intangible plant	111	0	0	0	0	0	0	0	0	0	
Accumulated provision for	Steam production plant	111										
	Hydraulic production plant Other production plant	111 111										
plant	Transmission plant	111										
plant	Distribution plant	111										
	General plant	111										
	Total accumulated provision for amortization of elect		0	0	0	0	0	0	0	0	0	
Electric plant acquisition												
adjustments	Electric plant acquisition adjustments	114										
	Total Electric plant acquisition	on adjustments	0	0	0	0	0	0	0	0	0	
Accumulated provision for												
sset acquisition adjustments	Accumulated provision for asset acquisition											
	adjustments	115							0			
	Total accumulated provision for asset acquisition	n adjustments Net Plant	0	0	0	0	0	0				
Front stands	Constants	Net Plant 151	U	U	U	- 0	U	U	U	U	U	
Fuel stock	Fuel stock	Total fuel stock	0	0	0	0	0	0	0	0	0	
lant materials and operating		iotal fuel stock	0				0		U	U	U	
supplies	Plant materials and operating supplies	154										
	Total plant materials and ope	rating supplies	0	0	0	0	0	0	0	0	0	
Prepayments	Prepayments	165										
		l prepayments	0	0	0	0	0	0	0	0	0	
	Current and	accrued assets	0	0	0	0	0	0	0	0	0	
	Other regulatory assets	182.3	0	0	0	0	0	0			0	
Deferred debits	Miscellaneous deferred debits	186	0	0	0	0	0	0		0	0	
	Accumulated deferred income taxes	190	0	0	0	0		0		0	0	
		deferred debits	0	0	0	0	0	0	0	0	0	
	Accumulated provision for property insurance	228.1										
Oak II-biliai	Accumulated provision for injuries and damages	228.2 228.3										
Other non-current liabilities	Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions	228.4										
	Asset retirement obligations	230										
			0	0	0	0	0	0	0	0	0	
	Other non cu							0			0	
Customer denosits	Other non cu					0					0	
Customer deposits	Other non cu Customer deposits	235	0	0	0	0	0		0	0		
Customer deposits	Other non cu Customer deposits Current and acc	235 crued liabilities				0	0 0	0	0	0		
Customer deposits	Customer deposits Current and acco Deferred credits	235	0	0	0				0	0		
Customer deposits	Other non cu Customer deposits Current and acc Deferred credits Accumulated deferred income taxes—accelerated	235 crued liabilities 253	0	0	0				0	0		
Customer deposits	Customer deposits Current and acco Deferred credits	235 crued liabilities	0	0	0				0	0	<u> </u>	
Customer deposits Deferred credits	Other non cu Customer deposits Current and acc Deferred credits Accumulated deferred income taxes—accelerated	235 crued liabilities 253 281	0	0 0	0 0	0	0	0				
	Customer deposits Current and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property	235 crued liabilities 253 281 282	0 0	0	0 0	0	0	0	0	0	0	
	Customer deposits Current and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property	235 crued liabilities 253 281 282 283	0	0 0	0 0	0	0	0				
	Customer deposits Current and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other	235 crued liabilities 253 281 282 283 255	0 0	0 0	0 0	0 0	0 0	0 0	0	0	0	
	Customer deposits Current and acc Deferred credits Current and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred investment tax credits Customer advances for construction	235 crued liabilities 253 281 282 283 255 252	0 0 0	0 0 0	0 0 0	0 0	0 0 0	0 0 0	0 0	0 0	0 0	
	Customer deposits Current and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other Accumulated deferred income taxes—other Customer advances for construction Other regulatory liabilities	235 crued liabilities 253 281 282 283 255	0 0	0 0	0 0 0 0	0 0 0	0 0 0	0 0	0 0 0	0 0 0	0	
Deferred credits	Customer deposits Current-and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred investment tax credits Customer advances for construction Other regulatory liabilities Total d Working capital allowance	235 crued liabilities 253 281 282 283 255 252 254 eferred credits N/A	0 0 0 0	0 0 0 0	0 0 0	0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	
	Customer deposits Current and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred investment tax credits Customer advances for construction Other regulatory liabilities Total d	235 crued liabilities 253 281 281 282 283 255 252 254 eferred credits N/A pital allowance	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	
Deferred credits	Customer deposits Current-and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred investment tax credits Customer advances for construction Other regulatory liabilities Total d Working capital allowance	235 crued liabilities 253 281 282 283 255 252 254 eferred credits N/A	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0	
Deferred credits	Customer deposits Current-and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred investment tax credits Customer advances for construction Other regulatory liabilities Total d Working capital allowance	235 crued liabilities 253 281 281 282 283 255 252 254 eferred credits N/A pital allowance	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	
Deferred credits	Customer deposits Current and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred involve taxes—other property Accumulated taxes—other property Accumulated taxes—other property Accumulated taxes—othe	235 crued liabilities 253 281 282 283 255 252 254 eferred credits N/A pital allowance Rate base	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	9,318,
Deferred credits	Customer deposits Current and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred involve taxes—other property Accumulated taxes—other property Accumulated taxes—other property Accumulated taxes—othe	235 crued liabilities 253 281 282 283 255 252 254 eferred credits N/A pital allowance Rate base	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0 274,900	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 5,521,828	0 0 0 0 0 0 0 0	9,318,

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Α	В												
Line No.			FERC Acct #	Pro FormaCap Adds to 12.31.2023 EOP	Pro FormaDepreciati on Expense	Pro FormaCap Adds to 12.31.2024 EOP	Pro FormaNew Reg Amtz	Pro FormaNucleu s/ETRM Expense	Pro FormaBOD Fees Expense	PF TransportationElec trification Return (Kicker)	Pro FormaRemove Normalize CS2 Major Maint	Pro FormaPPA Interest	Pro FormaWildfire Expense
1		Adjust	ment number	3.15 E-CAP23E	3.16 E-DEP	3.17 E-CAP24E	3.18 E-NRA	3.19 E-ETRM	3.20 F-PBOD	3.21 E-TER	3.22 E-PMM	3.23 E-PPAI	3.24 E-PWF
2		Residential sales	440	0	0	0	0	0	0	0	0	0	0
3		Commercial and industrial sales	442	0	0	0	0	0	0	0	0	0	0
4 5		Public street and highway lighting	444 445	0	0	0	0	0	0	0	0	0	0
6		Other sales to public authorities Sales to railroads and railways	445	0	0	0	0	0	0	0	0	0	0
7		Interdepartmental sales	448	0	0	0	0	0	0	0	ō	0	ō
8		Total sales to ultim		0	0	0	0		0	0	0	0	0
9 10		Sales for resale	447	0	0	0	0		0	0	0	0	0
11		Provision for rate refunds	s of electricity 449.1	0	0	0	0		0	0	0	0	0
12	Electric operating revenues	Total revenues net of provision for	r rate refunds	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 16		Sales of water and water power Rent from electric property	453 454	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 21		Regional transmission service revenues Miscellaneous revenues	457.1 457.2	0	0	0	0	0	0	0	0	0	0
22		Total Other opera		0	0	0	0	0	0	0	0	0	0
23		Total electric opera		0	0	0	0	0	0	0	0	0	0
24		Operation supervision and engineering	500	0	0	0	0	0	0	0	0	0	0
25		Fuel Stoom evenerar	501	0	0	0	0	0	0	0	0	0	0
26 27		Steam expenses Steam from other sources	502 503	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
29		Electric expenses	505	0	0	0	0	0	0	0	0	0	0
30 31		Miscellaneous steam power expenses Rents	506 507	0	0	0	0	0	0	0	0	0	0
32		Operation supplies and expenses (non-major only)	508	0	0	0	0	0	0	Ö	0	0	ō
33		CCA Emission Expense	509	0	0	0	0	0	0	0	0	0	0
34		Total steam power generation operation expenses	F40	0	0	0	0	0	0	0	0	0	0
35 36		Maintenance supervision and engineering Maintenance of structures	510 511	0	0	0	0	0	0	0	0	0	0
37		Maintenance of boiler plant	512	0	0	0	0	0	0	0	0	0	0
38		Maintenance of electric plant	513	0	0	0	0		0	0	0	0	0
39 40		Maintenance of miscellaneous steam plant Total steam power generation maintenance expenses	514	0	0	0	0	0	0	0	(334,000)	0	0
41		Generation - Steam product		0	0	0	0	0	0	0	(334,000)	0	0
42		Operation supervision and engineering	535	0	0	0	0	0	0	0	0	0	0
43		Water for power	536	0	0	0	0	0	0	0	0	0	0
44 45		Hydraulic expenses Electric expenses	537 538	0	0	0	0	0	0	0	0	0	0
46		Miscellaneous hydraulic power generation expenses	539	0	0	0	0	0	0	0	0	0	0
47		Rents	540	0	0	0	0	0	0	0	0	0	0
48		Total hydraulic power generation operation expenses		0	0	0	0	0	0	0	0	0	0
49 50	Generation production	Maintenance supervision and engineering Maintenance of structures	541 542	0	0	0	0	0	0	0	0	0	0
51	expenses	Maintenance of structures Maintenance of reservoirs, dams and waterways	543	0	0	0	0	0	0	0	0	0	0
52		Maintenance of electric plant	544	0	0	0	0	0	0	0	0	0	0
53		Maintenance of miscellaneous hydraulic plant	545	0	0	0	0	0	0	0	0	0	0
54 55		Total hydraulic power generation maintenance expen Generation - hydraulic power product		0	0	0	0	0	0	0	0	0	0
56		Operation supervision and engineering	546	0	0	0	0	0	0	0	0	0	0
57		Fuel	547	0	0	0	0	0	0	0	0	0	0
58		Generation expenses	548	0	0	0	0	0	0	0	0	0	0
59 60		Operation of energy storage equipment Miscellaneous other power generation expenses	548.1 549	0	0	0	0	0	0	0	0	0	0
61		Rents	550	0	0	0	0	0	0	0	0	0	0
62		Total other power generation operation expenses		0	0	0	0	0	0	0	0	0	0
63		Maintenance supervision and engineering	551	0	0	0	0	0	0	0	0	0	0
64 65		Maintenance of structures Maintenance of generating and electric plant	552 553	0	0	0	0		0	0	0	0	0
66		Maintenance of generating and electric plant Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0	0	0
		Maintenance of miscellaneous other power			Ü	·	Ü	·	·	ŭ	Ü	·	ŭ
67		generation plant	554	0	0	0	0	0	0	0	0	0	0_
68		Total other power generation maintenance expenses	tion over	0	0	0	0	0	0	0	0	0	0
69		Generation - other produc	uon expenses		0	0	0	0	0	0	0	0	<u> </u>

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В												
				_	Pro FormaCap		Pro	_	PF	Pro		
		FERC Acct #	Pro FormaCap Adds to	Pro FormaDepreciat	Adds to	Pro FormaNew	FormaNucleu	Pro FormaBOD	TransportationElec	FormaRemove		Pro FormaWildf
		FERC ACCU	12.31.2023 EOP	on Expense	12.31.2024 EOP	Reg Amtz	s/ETRM Expense	Fees Expense	trification Return (Kicker)	Normalize CS2 Major Maint	Interest	Expense
					EUP		Expense		(Ricker)	iviajor iviaint		
			3.15 E-CAP23E	3.16 E-DEP	3.17 E-CAP24E			3.20 E-PBOD		3.22 E-PMM	3.23 E-PPAI	3.24 E-PW
	Purchased power Power purchased for storage operations	555 555.1	0	0		0		0	0	0	0	
	System control and load dispatching	556	0	ď			0	0		0		
	Other expenses	557	0	0		0	0	0	0	0	2,159,000	
	Generation - other power Total power generation prod			0		0	0	0	0	(334,000)		
	Operation supervision and engineering	560	0	0		0	0	0	0	(334,000)	0	
	Load dispatch—reliability	561.1	0	0	0	0	0	0	0	0	0	
	Load dispatch—monitor and operate transmission	561.2				0						
	system Load dispatch—transmission service and scheduling	561.3	0	0		0	0	0	0	0	0	
	Scheduling, system control and dispatch services	561.4	0	ď		0	0	Ö	0	0	0	
	Reliability planning and standards development	561.5	0	0		0	0	0	0	0	0	
	Transmission service studies Generation interconnection studies	561.6 561.7	0	0		0	0	0	0	0	0	
	Reliability planning and standards development		Ů		Ü	0	· ·	·	Ü	Ü	Ü	
	services	561.8	0	0	0	0	0	0	0	0	0	
	Station expenses	562	0	0	-	0	0	0	0	0	0	
	Overhead line expense Underground line expenses	563 564	0	0	-	0	0	0	0	0	0	
	Transmission of electricity by others	565	0	o o	-	0	0	0	0	0	0	
Transmission expenses	Miscellaneous transmission expenses	566	0	0		0	0	0	0	0	0	309
	Rents	567	0	0		0	0	0	0	0	0	200
	Total transmission operation expenses Maintenance supervision and engineering	568	0			0	0	0	0	0	0	309
	Maintenance of structures	569	0	o o			0	0	0	0	0	
	Maintenance of computer hardware	569.1	0	0	-	0	0	0	0	0	0	
	Maintenance of computer software	569.2 569.3	0	0	-	0	0	0	0	0	0	
	Maintenance of communication equipment Maintenance of miscellaneous regional transmission		0	u	U	U	U	U	U	U	U	
	plant	569.4	0	0	0	0	0	0	0	0	0	
	Maintenance of station equipment	570	0	0	-	0	0	0	0	0	0	
	Maintenance of overhead lines Maintenance of underground lines	571 572	0	0	-	0	0	0	0	0	0	
	Maintenance of miscellaneous transmission plant	573	0	0		0	0	0	0	0	0	
	Total transmission maintenance expenses		0	0	0	0	0	0	0	0	0	
		nission expenses	0	0			0	0	0	0	0	309
	Operation supervision and engineering Load dispatching	580 581	0	0			0	0	0	0	0	
	Station expenses	582	0	ď		0	0	0	0	0	0	
	Overhead line expenses	583	0	O	-	0	0	0	0	0	0	
	Underground line expenses Street lighting and signal system expenses	584 585	0	0	-	0	0	0	0	0	0	
	Meter expenses	586	0	0	-	0	0	0	0	0	0	
	Customer installations expenses	587	0	0	0	0	0	Ö	0	0	0	
	Miscellaneous distribution expenses	588	0	O		0	0	0	0	0	0	(2,678
	Rents Total distribution operation expenses	589	0	0		0	0	0	0	0	0	(2,678
Distribution expenses	Maintenance supervision and engineering	590	0	0		0	0	0	0	0	0	(2,070
	Maintenance of structures	591	0	0		0	0	0	0	0	0	
	Maintenance of station equipment	592	0	0		0	0	0	0	0	0	
	Maintenance of energy storage equipment Maintenance of overhead lines	592.2 593	0	0	-	0	0	0	0	0	0	
	Maintenance of underground lines	594	0	0	-	0	0	0	0	0	0	
	Maintenance of line transformers	595	0	0	-	0	0	0	0	0	0	
	Maintenance of street lighting and signal systems	596 597	0	0	-	0	0	0	0	0	0	
	Maintenance of meters Maintenance of miscellaneous distribution plant	598	0	0			0	0	0	0	0	
	Total distribution maintenance expenses		0	0		0	0	0		0	0	
		bution expenses	0	0		0	0	0		0		(2,678
	Supervision	901	0	0			0	0		0	0	
Customer account expenses	Meter reading expenses Customer records and collection expenses	902 903	0	0		0	0	0	0	0	0	
	Uncollectible accounts	904	0	ď			0	0	0	0	0	
	Miscellaneous customer accounts expenses	905	0	0		0	0	0	0	0	0	
	Total customer a	007	0	0	0	0	0	0	0	0	0	
	Supervision Customer assistance expenses	907	0	0	0	0	0	0	0	0	0	
Customer service and				·	ŭ			ŭ	Ü	Ü	Ü	
informational expenses	Informational and instructional advertising expenses	909	0	Ó	0	0	0	0	0	0	0	
	Miscellaneous customer service and informational	010	0	0	0	0	0	0	0	0	0	
	expenses Total customer service and information of the customer service and informati	910 Itional expenses	0	0						0	0	
	Administrative and general salaries	920	0	C						0	0	
	Office supplies and expenses	921	0	d						0	0	
	Administrative expenses transferred—credit	922	0	0			0	0		0	0	
	Outside services employed Property insurance	923 924	0	0			0	0		0	0	
	Injuries and damages	925	0	ď			0	0		0	0	
Administrative and general	Employee pensions and benefits	926	0	0	0	0	0	0	0	0	0	
expenses	Franchise requirements	927	0	0			0	0		0	0	
	Regulatory commission expenses	928	0	0	0	0	0	0	0	0	0	

		FERC Acct #	Pro FormaCap Adds to 12.31.2023 EOP	Pro FormaDepreciati on Expense	Pro FormaCap Adds to 12.31.2024 EOP	Pro FormaNew Reg Amtz	Pro FormaNucleu s/ETRM Expense	Pro FormaBOD Fees Expense	PF TransportationElec trification Return (Kicker)	Pro FormaRemove Normalize CS2 Major Maint	Pro FormaPPA Interest	Pro FormaWild Expense
	Adjus	tment number	3.15 E-CAP23E	3.16 E-DEP	3.17 E-CAP24E	3.18 E-NRA	3.19 E-ETRM	3.20 E-PBOD	3.21 E-TER	3.22 E-PMM	3.23 E-PPAI	3.24 E-PV
	Duplicate charges—credit	929 930.1	0	0	0	0	0	0	0	0	0	
	General advertising expenses Miscellaneous general expenses	930.1	0	0	0	0	563,000	474,000	0		0	
	Rents	931	0	0	0	0	000,000	474,000	0	0	0	
	Administrative and General maintenance expenses	935	0	ō	0	0	0	0	0	ō	0	
	Total administrative and ge		0	0	0	0	563,000	474,000	0	0	0	
	Depreciation expense steam production plant	403, 403.1	157,000	(533,000)	40,000	0	0	0	0	0	0	
	Depreciation expense hydraulic production plant	403, 403.1	91,000	256,000	364,000	0	0	0	0	0	0	
	Depreciation expense other power generation	403, 403,1	20.000	(600,000)	30.000	0		0	0	0	0	
Depreciation expenses	production plant Depreciation expense transmission	403, 403.1	397,000	1,647,000	688,000	0	0	0	0	0	0	
	Depreciation expense distribution	403, 403.1	1,583,000	(635,000)	3,131,000	0	0	0	0	0	0	
	Depreciation expense general plant	403, 403.1	328,000	(885,000)	(611,000)	0	0	0	0		0	
	Depreciation expense common	403, 403.1										
	Total deprecia	ation expenses		(750,000)		0	0	0			0	
	Intangible plant	404, 405	1,617,000	0	1,004,000	0	0	0	0	0	0	
	Amortization expense steam production plant	404, 405										
	Amortization expense hydraulic production plant	404, 405										
	Amortization expense other power generation production plant	404, 405	0	0	0	(164,600)	0	0	0	0	0	
	Amortization expense transmission	404, 405		·	Ü	(104,000)	0	· ·	· ·	·	· ·	
Amortization expenses	Amortization expense distribution	404, 405										
	Amortization expense general plant	404, 405										
	Amortization expense common plant	404, 405										
	Amortization of electric plant acquisition adjustments											
		406	0	0	0	0	0	0	0	0	0	
	Amortization of property losses, unrecovered plant and regulatory costs	407	0	0	0	0	0	0	0	0	0	
		ation expenses	1,617,000	0	1,004,000	(164,600)	0	0	0	0		
egulatory debits and credits	Regulatory debits and credits	407.3, 407.4	0	0	0	4,742,400	0	0	132,000	0	0	6,424
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Total regulatory del		0	0	0	4,742,400	0	0	132,000	0	0	6,424
	Taxes other than income	408.1	0	0	0	0	0	0	0	0	0	
	Income Taxes - federal taxes utility operating income	409.1	(1,330,748)	157,500	(1,354,670)	(961,338)	(118,230)	(99,540	(27,720)	70,140	(453,390)	(851
Taxes	Income Taxes - other taxes utility operating income	409.1	0	0	0	0	0	0	0	0	0	
	Provisions for deferred income taxes, utility	410.1	0	0	0	0	0	0	0	0	0	
	Provision for deferred income taxes—credit, utility Investment Tax credit Adj.	411.1 411.4	0	0	0	0	0	0	0	0	0	
	investment rax credit Adj.	Total taxes	(1,330,748)	157,500	(1,354,670)	(961,338)		(99.540			(453,390)	(851
	Gains from disposition of utility plant	411.6	0	0	0	0	0	0	0	0	0	***
	Losses from disposition of utility plant	411.7										
Various utility operating	Gains from disposition of allowances	411.8										
income items	Losses from disposition of allowances	411.9										
	Revenues from electric plant leased to others	412										
	Expenses of electric plant leased to others Other utility operating income	413 414		0								
	Total various utility operating		0	0	0	0	0	0	0	0	0	
												3,204
		ating Expenses				3.616.462	444.770	374.460	104.280		(1,705,610)	
Net Operat	Electric Oper	ating Expenses ating expenses	2,862,252 (2,862,252)	(592,500) 592,500	3,291,330 (3,291,330)	3,616,462 (3,616,462)	444,770 (444,770)	374,460 (374,460	104,280 (104,280)	(263,860) 263,860		(3,204
Net Operat			2,862,252	(592,500)	3,291,330		444,770 (444,770)				(1,703,610)	(3,204
Net Operat	Electric Oper	ating expenses	2,862,252 (2,862,252)	(592,500) 592,500	3,291,330 (3,291,330)	(3,616,462)	(444,770)	(374,460	(104,280)	263,860	(1,703,610)	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric oper Organization Franchises and consents	301 302	2,862,252 (2,862,252)	(592,500) 592,500	3,291,330 (3,291,330)	(3,616,462) 0	(444,770) 0	(374,460)	(104,280) 0	263,860	0	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous intangible plant	301 302 303	2,862,252 (2,862,252) 0 (1,617,000)	(592,500) 592,500 0 0	3,291,330 (3,291,330) 0 (551,000)	(3,616,462) 0 0	(444,770) 0 0	(374,460) 0 0	(104,280) 0 0	263,860 0 0	0	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous intangible plant In	301 302 303 stangible plant	2,862,252 (2,862,252) 0 (1,617,000) (1,617,000)	(592,500) 592,500 0 0	3,291,330 (3,291,330) 0 (551,000) (551,000)	(3,616,462) 0 0	(444,770) 0 0	(374,460 0 0	(104,280) 0 0	263,860 0 0	0 0 0	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous intangible plant Land and land rights	301 302 303 stangible plant 310	2,862,252 (2,862,252) 0 (1,617,000) (1,617,000)	(592,500) 592,500 0 0 0	3,291,330 (3,291,330) 0 (551,000) (551,000)	0 0 0	(444,770) 0 0 0	0 0 0	0 0 0 0	263,860 0 0	0 0 0	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements	301 302 303 stangible plant 310 311	2,862,252 (2,862,252) 0 (1,617,000) (1,617,000) 0 0	(592,500) 592,500 0 0	3,291,330 (3,291,330) 0 (551,000) (551,000)	(3,616,462) 0 0	(444,770) 0 0	(374,460 0 0	(104,280) 0 0	263,860 0 0	0 0 0	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous intangible plant In Land and land rights Structures and improvements Boiler plant equipment	301 302 303 stangible plant 310	2,862,252 (2,862,252) 0 (1,617,000) (1,617,000)	(592,500) 592,500 0 0 0	3,291,330 (3,291,330) 0 (551,000) (551,000) 0	0 0 0 0 0	(444,770) 0 0 0	(374,460 0 0 0	0 0 0 0	263,860 0 0 0	0 0 0	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements	301 302 303 stangible plant 310 311 312	2,862,252 (2,862,252) 0 (1,617,000) (1,617,000) 0 603,000	(592,500) 592,500 0 0 0	3,291,330 (3,291,330) 0 (551,000) (551,000) 0 0 1,754,000	(3,616,462) 0 0 0 0 0 0	(444,770) 0 0 0 0 0 0	(374,460 0 0 0 0	0 0 0 0	263,860 0 0 0 0 0	0 0 0 0	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment	301 302 303 303 stangible plant 310 311 312 313 314 315	2,862,252 (2,862,252) 0 (1,617,000) (1,617,000) 0 603,000 0 0	(\$92,500) \$92,500 0 0 0 0 0 0 0 0 0 0 0 0	3,291,330 (3,291,330) 0 (551,000) (551,000) 0 0 1,754,000 0 0	(3,616,462) 0 0 0 0 0 0 0 0 0 0	(444,770) 0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0	263,860 0 0 0 0 0 0 0	0 0 0 0 0 0 0	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric oper ing Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment	301 302 303 303 310 310 311 312 313 314 315 316	2,862,252 (2,862,252) 0 (1,617,000) (1,617,000) 0 0 603,000 0	(592,500) 592,500	3,291,330 (3,291,330) 0 (551,000) (551,000) 0 0 1,754,000	(3,616,462) 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	(374,460 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	263,860 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric operations -	301 302 303 stangible plant 310 311 312 313 314 315 316 317	2,862,252 (2,862,252) 0 (1,617,000) (1,617,000) 0 0 603,000 0 0 0 0	(592,500) 592,500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3,291,330 (3,291,330) 0 (551,000) 0 0 1,754,000 0 0	(3,616,462) 0 0 0 0 0 0 0 0 0 0 0 0	(444,770) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0	263,860 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Steam pro	301 302 303 303 311 310 311 312 313 314 315 316 317 oduction plant	2,862,252 (2,862,252) 0 (1,617,000) (1,617,000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(592,500) 592,500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3,291,330 (3,291,330) 0 (551,000) (551,000) 0 0,1,754,000 0 0 0,1,754,000	(3,616,462) 0 0 0 0 0 0 0 0 0 0 0 0	(444,770) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(374,460 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263,860 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric oper ing Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous intangible plant Land and land rights In Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Land and land rights	301 302 303 303 atangible plant 310 311 312 313 314 315 316 317 oduction plant 330	2,862,252 (2,862,252) 0 (1,617,000) (1,617,000) 0 603,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(592,500) 592,500 0 0 0 0 0 0 0 0 0 0 0 0	3,291,330 (3,291,330) 0 (551,000) (551,000) 0 1,754,000 0 0 1,754,000	(3,616,462) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(444,770) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(374,460 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263,860 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric oper ing Income = electric operating revenues - electric oper operating revenues - electric oper operating in the income in the inco	301 302 303 303 31tangible plant 310 311 312 313 314 315 316 317 oduction plant 330 331	2,862,252 (2,862,252) 0 (1,617,000) (1,617,000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(592,500) 592,500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3,291,330 (3,291,330) 0 (551,000) (551,000) 0 0,1,754,000 0 0 0,1,754,000	(3,616,462) 0 0 0 0 0 0 0 0 0 0 0 0	(444,770) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(374,460 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263,860 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric oper ing Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Steam pro Land and land rights Structures and improvements Reservoirs, dams, and waterways	301 302 303 303 311 310 311 312 313 314 315 316 317 oduction plant 330 331 332	2,862,252 (2,862,252) 0 (1,617,000) (1,617,000) 0 603,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(592,500) 592,500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3,291,330 (3,291,330) 0 (551,000) (551,000) 0 0 1,754,000 0 0 0 1,754,000	(3,616,462) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(444,770) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(374,460) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263,860 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric oper ing Income = electric operating revenues - electric oper operating revenues - electric oper operating in the income in the inco	301 302 303 303 31tangible plant 310 311 312 313 314 315 316 317 oduction plant 330 331	2,862,252 (2,862,252) 0 (1,617,000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(592,500) 592,500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3,291,330 (3,291,330) 0 (551,000) (551,000) 0 1,754,000 0 0 1,754,000 0 0	(3,616,462) 0 0 0 0 0 0 0 0 0 0 0 0 0	(444,770) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(374,460	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263,860 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric oper ing Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous integrible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators Accessory electric equipment Miscellaneous power plant equipment	301 302 303 303 314angible plant 310 311 312 313 314 315 304uction plant 330 331 332 333 334	2,862,252 (2,862,252) 0 (1,617,000) (1,617,000) 0 603,000 0 0 0 0 603,000 0 0 0 13,293,000	(592,500) 592,500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3,291,330 (3,291,330) 0 (551,000) (551,000) 0 1,754,000 0 0 1,754,000 0 0 0 1,754,000	(3,616,462) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(374,460) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263,860 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	(3,204
Net Operat	Electric Oper ing Income = electric operating revenues - electric oper ing Income = electric operating revenues - electric oper Organization Franchises and consents Miscellaneous intangible plant Land and land rights Structures and improvements Boiler plant equipment Engines and engine-driven generators Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators Accessory electric equipment	301 302 303 303 310 311 312 313 314 315 316 317 oduction plant 330 331 331 332 333 334	2,862,252 (2,862,252) 0 0 (1,617,000) (1,617,000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(592,500) 592,500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3,291,330 (3,291,330) (5,291,330) (551,000) (551,000) (551,000) 0 0 1,754,000 0 0 0 1,754,000 0 0 0 1,754,000	(3,616,462) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(444,770) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(374,460	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	263,860 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(3,204

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		FERC Acct #	Pro FormaCap Adds to 12.31.2023 EOP	Pro FormaDepreciati on Expense	Pro FormaCap Adds to 12.31.2024 EOP	Pro FormaNew Reg Amtz	Pro FormaNucleu s/ETRM Expense	Pro FormaBOD Fees Expense	PF TransportationElec trification Return (Kicker)	Pro FormaRemove Normalize CS2 Major Maint	Pro FormaPPA Interest	Pro FormaWild Expense
	Adju		3.15 E-CAP23E	3.16 E-DEP	3.17 E-CAP24E	3.18 E-NRA	3.19 E-ETRM	3.20 E-PBOD		3.22 E-PMM	3.23 E-PPAI	3.24 E-PW
	Land and land rights Structures and improvements	340 341	0			0	0	0	0	0	0	
	Fuel holders, producers, and accessories	342					0	0	0	0	0	
	Prime movers	343	d	0	0	0	0	0	0	0	0	
	Generators	344	505,000		,	0	0	0	0	0	0	
	Accessory electric equipment Miscellaneous power plant equipment	345 346	0			0	0	0	0	0	0	
	Asset retirement costs for other production plant	347	d				0	0	0	0	0	
	Energy Storage Equipment—production	348	0			0	0	0	0	0	0	
	Land and land rights	roduction plant 350	505,000				0	0	0	0	0	
	Structures and improvements	352	d	0			0	0		0	0	
	Station equipment	353	16,201,000		,,		0	0	0	0	0	
Electric plant in service	Towers and fixtures Poles and fixtures	354 355	0	-	-	0	0	0	0	0	0	
	Overhead conductors and devices	356			0	0	0	0	0	0	0	
	Underground conduit	357	c c		0	-	0	0	0	0	0	
	Underground conductors and devices	358	0		-		0	0	0	0	0	
	Roads and trails Asset retirement costs for transmission plant	359 359.1	0				0	0	0	0	0	
		nsmission plant	16,201,000				0	0	0	0	0	
	Land and land rights	360	0				0	0		0		
	Structures and improvements Station equipment	361 362	0				0	0	0	0	0	
	Storage battery equipment	363	70,230,000				0	0	0	0	0	
	Poles, towers and fixtures	364	0			0	0	0	0	0	0	
	Overhead conductors and devices	365	0				0	0	0	0	0	
	Underground conduit Underground conductors and devices	366 367	0		0		0	0	0	0	0	
	Line transformers	368	ď		0		0	0	0	0	0	
	Services	369	c c		0	0	0	0	0	0	0	
	Meters	370	0		0	0	0	0	0	0	0	
	Installations on customers premises Leased property on customers premises	371 372	0		0		0	0	0	0	0	
	Street lighting and signal systems	373	d				0	0	0	0	0	
	Asset retirement costs for distribution plant	374	0			0	0	0	0	0	0	
	Land and land rights	stribution plant 389	70,230,000				0	0	0	0	0	
	Structures and improvements	390	11,570,000				0	0	0	0	0	
	Office furniture and equipment	391	C		0	0	0	0	0	0	0	
	Transportation equipment	392	0		-		0	0	0	0	0	
	Stores equipment Tools, shop and garage equipment	393 394			0	-	0	0	0	0	0	
	Laboratory equipment	395	d	0	0	0	0	0	0	0	0	
	Power operated equipment	396	o o		0		0	0	0	0	0	
	Communication equipment Miscellaneous equipment	397 398	0		0		0	0	0	0	0	
	Other tangible property	399					0	0	0	0	0	
	Asset retirement costs for general plant	399.1	0				0	0	0	0	0	
	Florida	General plant plant in service	11,570,000 110,785,000				0	0	0	0		
	Intangible plant	101.1	110,785,000		153,539,000	0			U		<u> </u>	
	Steam production plant	101.1										
	Hydraulic production plant	101.1										
Property under capital leases	Other production plant Transmission plant	101.1 101.1										
	Distribution plant	101.1										
	General plant	101.1										
	Total property und	er capital leases	0	0	0	0	0	0	0	0	0	
lectric plant purchased or sold	Electric plant purchased or sold	102										
	Total electric plant po		0	0	0	0	0	0	0	0	0	
	Intangible plant	104										
	Steam production plant Hydraulic production plant	104 104										
Electric plant leased to others		104										
	Transmission plant	104										
	Distribution plant General plant	104 104										
	Total electric plant		0	0	0	0	0	0	0	0	0	
	Steam production plant	105										
Florance when the Co.	Hydraulic production plant	105										
Electric plant held for future use	Other production plant Transmission plant	105 105										
456	Distribution plant	105										
	General plant	105										
	Total electric plan	nt for future use	0	0	0	0	0	0	0	0	0	
Completed construction not												
Completed construction not classified	Completed construction not classified	106										

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В		FERC Acct #	Pro FormaCap Adds to	Pro FormaDepreciati	Pro FormaCap Adds to	Pro FormaNew	Pro FormaNucleu	Pro FormaBOD	PF TransportationElec	Pro FormaRemove	Pro FormaPPA	Pro FormaWildfi
		FERC ACCL#	12.31.2023 EOP	on Expense	12.31.2024 EOP	Reg Amtz	s/ETRM Expense	Fees Expense	trification Return (Kicker)	Normalize CS2 Major Maint	Interest	Expense
	Adju	ustment number	3.15 E-CAP23E	3.16 E-DEP	3.17 E-CAP24E	3.18 E-NRA	3.19 E-ETRM	3.20 E-PBOD	3.21 E-TER	3.22 E-PMM	3.23 E-PPAI	3.24 E-PWF
	Steam production plant	107										
	Hydraulic production plant	107										
Construction work in progress	Other production plant	107										
	Transmission plant Distribution plant	107 107										
	General plant	107										
	Total construction		0	0	0	0	0	0	0	0	0	
	Steam production plant	108	(1,109,000)	0	(1,488,000)	0	0	0	0	0	0	
Accumulated provision for	Hydraulic production plant	108	(3,419,000)	0	(9,267,000)	0	0	0	0	0	0	
depreciation of electric utility	Other production plant	108	(3,409,000)	0	(6,252,000)	0	0	0	0	0	0	
plant	Transmission plant	108	(5,562,000)	0	(13,713,000)	0	0	0	0	0	0	
piant	Distribution plant	108	(14,426,000)	0	(34,179,000)	0	0	0	0	0	0	
	General plant	108	231,000	0	(5,171,000)	0	0	0	0	0		
	Total accumulated provision for depreciation of ele		(27,694,000)	0	(70,070,000)	0	0	0	0	0	0	
	Intangible plant	111	2,405,000	0	(11,096,000)	0	0	0	0	0	0	
Accumulated provision for	Steam production plant	111 111										
	Hydraulic production plant	111										
plant	Other production plant Transmission plant	111										
piant	Distribution plant	111										
	General plant	111										
	Total accumulated provision for amortization of ele-		2,405,000	0	(11,096,000)	0	0	0	0	0	0	
Electric plant acquisition	·											
adjustments	Electric plant acquisition adjustments	114										
	Total Electric plant acquisit	ion adjustments	0	0	0	0	0	0	0	0	0	
Accumulated provision for												
asset acquisition adjustments	Accumulated provision for asset acquisition											
	adjustments	115										
	Total accumulated provision for asset acquisit	ion adjustments Net Plant	85,496,000	0	72,373,000	0			0	0	0	
Fuel stock	Fuel stock	151	85,496,000	<u> </u>	72,373,000	U	<u> </u>	<u> </u>	U	U	<u> </u>	
Fuel Stock	Fuel Stock	Total fuel stock	0	0	0	0	0	0	0	0	0	
Plant materials and operating		TOTAL THE STOCK										
supplies	Plant materials and operating supplies	154										
	Total plant materials and op	erating supplies	0	0	0	0	0	0	0	0	0	
Prepayments	Prepayments	165										
		tal prepayments	0	0	0	0	0	0	0	0	0	
		d accrued assets	0	0	0	0	0	0	0	0		
	Other regulatory assets	182.3	0	0	0	0	0	0	0	0	0	
Deferred debits	Miscellaneous deferred debits	186	0				0	0	0			
	Accumulated deferred income taxes			0		0	-	-	-	0	0	
		190	0	0	0	0	0	0	0	0	0	
		deferred debits		-		-	-	-	-		0	
	Accumulated provision for property insurance	deferred debits 228.1	0	0	0	0	0	0	0	0	0	
Other non-current liabilities	Accumulated provision for property insurance Accumulated provision for injuries and damages	228.1 228.2	0	0	0	0	0	0	0	0	0	
Other non-current liabilities	Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits	228.1 228.2 228.3	0	0	0	0	0	0	0	0	0	
Other non-current liabilities	Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions	228.1 228.2 228.3 228.4	0	0	0	0	0	0	0	0	0	
Other non-current liabilities	Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations	228.1 228.2 228.3 228.4 230	0	0	0	0	0	0	0	0	0 0	
	Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations	228.1 228.2 228.3 228.4	0	0	0	0	0	0	0	0	0 0	
Other non-current liabilities Customer deposits	Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for injuries and anmages Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non of Customer deposits	228.1 228.2 228.3 228.4 230 current liabilities	0	0 0	0	0	0	0	0	0 0	0 0	
	Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for injuries and anmages Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non of Customer deposits	228.1 228.2 228.3 228.4 230 current liabilities 235	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	
	Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non o Customer deposits Current and a Deferred credits	228.1 228.2 228.3 228.4 230 current liabilities 235 ccrued liabilities	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	
	Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non of Customer deposits Current and a Deferred credits Accumulated deferred income taxes—accelerated	228.1 228.2 228.3 228.4 230 current liabilities 235 corued liabilities 253	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	
	Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non C Customer deposits Current and a Deferred credits Accumulated deferred income taxes—accelerated amortization property	228.1 228.2 228.3 228.4 230 current liabilities 235 ccrued liabilities 253	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	
	Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non of Customer deposits Current and a Deferred credits Accumulated deferred income taxes—accelerated	228.1 228.2 228.3 228.4 230 current liabilities 235 ccrued liabilities 253	0 0 0	0 0 0 0	0 0 0 0 0	0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0	
Customer deposits	Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non of Customer deposits Current and a Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other properts Accumulated deferred income taxes—other properts	228.1 228.2 228.3 228.4 230 current liabilities 235 ccrued liabilities 253 281	0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0	0 0	0 0 0 0 0 0	0 0	0 0	0 0 0	
Customer deposits	Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non C Customer deposits Current and a Deferred credits Accumulated deferred income taxes—accelerated amortization property	228.1 228.2 228.2 228.3 228.4 230 current liabilities 235 ccrued liabilities 253	0 0 0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0	0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0	
Customer deposits	Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for persons and benefits Accumulated provision for persons and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non of Customer deposits Current and a Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other	228.1 228.2 228.3 228.4 230 current liabilities 253 228.4 230 current liabilities 253 281 7 282 283	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0	
Customer deposits	Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non of Customer deposits Current and a Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated offer construction Other regulatory liabilities	228.1 228.2 228.3 228.4 230 current liabilities 253 281 281 282 283 255 252 254	0 0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0	
Customer deposits Deferred credits	Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non of Customer deposits Current and a) Deferred credits Current and a) Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other Accumulated values of the deferred income taxes	228.1 228.2 228.3 228.4 230 current liabilities 235 corrued liabilities 253 281 282 283 281 4 282 283 255 252 264 deferred credits	0 0 0 0 0 0 0	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0	
Customer deposits	Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for prosions and benefits Accumulated provision for persions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non of Customer deposits Current and a Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Other regulatory liabilities Total Working capital allowance	deferred debits 228.1 228.2 228.3 228.4 230 current liabilities 235 corred liabilities 253 281 7 282 283 255 254 deferred credits N/A	(2,076,000) 0 (2,076,000) 0 (2,076,000)	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0 0	
Customer deposits Deferred credits	Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non of Customer deposits Current and a) Deferred credits Current and a) Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other Accumulated values of the deferred income taxes	228.1 228.2 228.3 228.4 230 current liabilities 253 281 281 282 283 281 282 283 255 252 254 deferred credits N/A apital allowance	(2,076,000) 0 (2,076,000) 0 (2,076,000)	0 0 0 0 0 0	0 0 0 0 0 0 0 (2,147,000) 0 0 0 (2,147,000)	0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	
Customer deposits Deferred credits	Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for prosions and benefits Accumulated provision for persions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non of Customer deposits Current and a Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Other regulatory liabilities Total Working capital allowance	deferred debits 228.1 228.2 228.3 228.4 230 current liabilities 235 corred liabilities 253 281 7 282 283 255 254 deferred credits N/A	(2,076,000) 0 (2,076,000) 0 (2,076,000)	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0 0 0	
Customer deposits Deferred credits	Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non of Customer deposits Current and a Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Mccumulated deferred income taxes—other Accumulated McFerred Investment tax credits Customer advances for construction Other regulatory liabilities Total Working capital allowance	228.1 228.2 228.3 228.4 230 current liabilities 235 ccrued liabilities 253 281 / 282 283 255 254 deferred credits N/A apital allowance Rate base	(2,076,000) (2,076,000) 0 (2,076,000) 0 0 0 0 83,420,000	0 0 0 0 0 0 0 0	0 0 0 0 0 0 (2,147,000) 0 0 (2,147,000) 0 0 70,226,000	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Customer deposits Deferred credits	Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non of Customer deposits Current and a) Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Total Working capital allowance Total Working capital allowance Revenue Required Requirements and Company Capital allowance	228.1 228.2 228.3 228.4 230 current liabilities 253 281 282 283 281 282 283 255 252 264 deferred credits N/A apital allowance Rate base	(2,076,000) (2,076,000) 0 (2,076,000) 0 0 0 0 0 12,240,258	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Customer deposits Deferred credits	Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non of Customer deposits Current and a) Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Total Working capital allowance Total Working capital allowance Revenue Required Requirements and Company Capital allowance	228.1 228.2 228.3 228.4 230 current liabilities 235 ccrued liabilities 253 281 / 282 283 255 254 deferred credits N/A apital allowance Rate base	0 0 0 0 0 0 (2,076,000) 0 (2,076,000) 0 83,420,000	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 (2,147,000) 0 0 0,226,000	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4,257,9

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Α	В								E	F	G	Н	ı
Line No.			FERC Acct #	ProvisionalCap Adds to 12.31.2025 AMA	2024-2025Cap Adds O&M & Rev Offsets		Allocate PayrollBenefit s 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		A.J		4 04 F CAD3FA	4.02 E-Offsets25	0	COS-1		Sum of proforma	D+E	C+F	RR Input and	G+H
2		Residential sales	440	4.01 E-CAP25A	4.02 E-Offsets25		0 0	362	adjustments 14,011,586	(5,735,197)	279,949,000	revenue sensitive 36,562,132	316,511,132
3		Commercial and industrial sales	442	0	0		0 0	(280)	(6,441,072)	(27,502,387)	282,102,000	36,828,733	318,930,733
4		Public street and highway lighting	444	0	0		0 0	38	3,126,675	2,547,834	7,408,000	967,502	8,375,502
5		Other sales to public authorities	445 446	0	0		0 0	0	0	0	0		0
7		Sales to railroads and railways Interdepartmental sales	446 448	0	0		0 0	0	(1,324,197)	(1,324,197)	0		0
8		Total sales to ultim		0	0		0 0	120	9,372,992	(32,013,947)	569,459,000	74,358,367	643,817,367
9		Sales for resale	447	0	0		0 0	(953)	49,122,221	(13,233,376)	136,461,000	, ,	136,461,000
10			es of electricity	0	0		0 0	(833)	58,495,213	(45,247,323)	705,920,000	74,358,367	780,278,367
11	et	Provision for rate refunds	449.1	0	0		0 0	0	0	0	(134,000)	74.050.057	(134,000)
12 13	Electric operating revenues	Total revenues net of provision for Forfeited discounts	or rate refunds 450	0	0		0 0	(833)	58,495,213	(45,247,323)	705,786,000	74,358,367	780,144,367
14		Miscellaneous service revenues	451	0	0		0 0	(215)	(215)	(215)	43,000		43,000
15		Sales of water and water power	453	0	0		0 0	125	125	125	184,000		184,000
16		Rent from electric property	454	0	0		0 0	(173)	(173)	(22,794)	2,759,000		2,759,000
17		Interdepartmental rents	455	0	0		0 0	0	0	0	0		0
18 19		Other electric revenues Revenues from transmission of electricity of others	456 456.1	0	6,382,000		0 0	(226) (189)	32,912,088 6,489,324	38,203,705 2,507,087	37,755,000 24,182,000	2,693,919	40,448,919 24,182,000
20		Regional transmission service revenues	456.1 457.1	0	0		0 0	(189)	6,489,324	2,507,087	24,182,000		24,182,000
21		Miscellaneous revenues	457.1	0	0		0 0	0	0	0	0		0
22		Total Other oper			6,382,000		0 0	(678)	39,401,149	40,687,908	64,923,000	2,693,919	67,616,919
23		Total electric oper		0	6,382,000		0 0	(1,511)	97,896,362	(4,559,415)	770,709,000	77,052,286	847,761,286
24		Operation supervision and engineering	500	0	0		0 47,455	208	60,648	19,074	167,000		167,000
25 26		Fuel Steam expenses	501 502	0	0		0 310,865 0 175,426	502 (332)	4,404,485 215.167	(2,018,365) (1,943,582)	26,349,000 601,000		26,349,000 601,000
27		Steam from other sources	503	0	0		0 175,420	(552)	213,107	(1,545,502)	001,000		001,000
28		Steam transferred—credit	504	ō	ō		0 0	ō	0	0	ō		ō
29		Electric expenses	505	0	0		0 196,151	389	263,984	383,888	839,000		839,000
30		Miscellaneous steam power expenses	506	0	0		0 69,673	(236)	116,603	(3,318,834)	459,000 0		459,000
31 32		Rents Operation supplies and expenses (non-major only)	507 508	0	0		0 0	0	0	0	0		0
33		CCA Emission Expense	509	0	0		0 0	(363)	(363)	(363)	768,000		768,000
34		Total steam power generation operation expenses		0	0		0 799,570	167	5,060,524	(6,878,182)	29,183,000	0	29,183,000
35		Maintenance supervision and engineering	510	0	0		0 37,068	(20)	48,108	(201,667)	137,000		137,000
36 37		Maintenance of structures Maintenance of boiler plant	511 512	0	0		0 4,214 0 203,888	327 272	14,660 393,200	(468,776) (2,675,653)	82,000 1,746,000		82,000 1,746,000
38		Maintenance of electric plant	513	0	0		0 203,888	459	53,494	(372,773)	200.000		200.000
39		Maintenance of miscellaneous steam plant	514	0	0		0 35,136	371	(265,674)	(510,718)	303,000		303,000
40		Total steam power generation maintenance expenses		0	0		0 314,233	1,409	243,788	(4,229,587)	2,468,000	0	2,468,000
41		Generation - Steam produc		0	0		0 1,113,804	1,576	5,304,312	(11,107,769)	31,651,000	0	31,651,000
42 43		Operation supervision and engineering Water for power	535 536	0	0		0 565,582 0 6.421	312 (47)	817,677 149,258	817,389 149,258	2,702,000 1,059,000		2,702,000 1,059,000
44		Hydraulic expenses	537	0	0		0 178,111	(127)	1,118,611	1,118,611	7,183,000		7,183,000
45		Electric expenses	538	0	0		0 2,054,695	(210)	2,542,295	2,542,295	7,183,000		7,183,000
46		Miscellaneous hydraulic power generation expenses	539	0	0		0 119,650	(275)	292,003	292,003	1,463,000		1,463,000
47		Rents	540	0	0		0 0	(70)	484,811	484,811	5,286,000		5,286,000
48		Total hydraulic power generation operation expenses	541	0	0		0 2,924,458	(416) 158	5,404,655	5,404,367	24,876,000	0	24,876,000
49 50	Generation production	Maintenance supervision and engineering Maintenance of structures	541 542	0	0		0 182,320 0 74,754	(309)	247,957 173,517	247,957 173,517	765,000 858,000		765,000 858,000
51	expenses	Maintenance of reservoirs, dams and waterways	543	0	0		0 64,890	240	145,691	145,691	704,000		704,000
52		Maintenance of electric plant	544	0	0		0 681,281	468	927,209	927,209	2,983,000		2,983,000
53		Maintenance of miscellaneous hydraulic plant	545	0	0		0 131,166	(177)	193,667	193,667	685,000		685,000
54 55		Total hydraulic power generation maintenance exper Generation - hydraulic power produc		0	0		0 1,134,410 0 4,058,868	380 (36)	1,688,041 7,092,696	1,688,041 7,092,408	5,995,000 30,871,000	0	5,995,000 30,871,000
56		Operation supervision and engineering	546	0	0		0 87,254	105	167,906	167,906	723,000	0	723,000
57		Fuel	547	0	0		0 0,234	2,301	26,357,020	(7,105,060)	96,022,000		96,022,000
58		Generation expenses	548	0	0		0 107,083	149	406,118	406,118	2,383,000		2,383,000
59		Operation of energy storage equipment	548.1	0	0		0 0	0	0	0	0		0
60 61		Miscellaneous other power generation expenses Rents	549 550	0	0		0 23,688 0 0	(0) 49	110,428 8,893	102,103 8.893	666,000 65,000		666,000 65,000
62		Total other power generation operation expenses	220	0	0		0 218,025	2,604	27,050,365	(6,420,040)	99,859,000	0	99,859,000
63		Maintenance supervision and engineering	551	0	0		0 103,126	(321)	171,655	171,655	666,000		666,000
64		Maintenance of structures	552	0	0		0 10,068	214	24,331	24,331	121,000		121,000
65		Maintenance of generating and electric plant	553	0	0		0 152,916	(260)	449,785	449,785	2,450,000		2,450,000
66		Maintenance of energy storage equipment	553.1	0	0		0 0	0	0	0	0		0
67		Maintenance of miscellaneous other power generation plant	554	0	0		0 60,546	0	103,351	103,351	420,000		420,000
68		Total other power generation maintenance expenses		0	0		0 326,656	(367)	749,122	749,122	3,657,000	0	3,657,000
69		Generation - other produc	tion expenses	0	0		0 544,681	2,237	27,799,487	(5,670,918)	103,516,000	0	103,516,000
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		FERC Acct #	ProvisionalCap Adds to 12.31.2025 AMA	2024-2025Cap Adds O&M & Rev Offsets		Allocate PayrollBenefit s and Taxes	Round Pro Forma Total to Thousands	Total Proforma adjustments	Total adjustments	G Adjusted ROO	Revenue change to base rates	ROO after ra change
	Adiu	stment number	4.01 E-CAP25A	4.02 E-Offsets25	0	COS-1		Sum of proforma adjustments	D+E	C+F	RR Input and revenue sensitive	G+H
	Purchased power	555	0	0		0 0	2,510	38,938,010	(17,745,059)	116,148,000		116,148,0
	Power purchased for storage operations	555.1	0	0		0 0	0	0	0	0		504
	System control and load dispatching Other expenses	556 557	0	0		0 76,904 0 1,574,341	83 (70)	153,940 4,240,902	153,940 15,599,296	681,000 10,149,000		681,0 10,149,0
	Generation - other power s		0	0		0 1,651,246	2,524	43,332,852	(1,991,823)	126,978,000	0	126,978,0
	Total power generation produ		0	0		0 7,368,599	6,301	83,529,347	(11,678,102)	293,016,000	0	293,016,0
	Operation supervision and engineering	560	0	0		0 534,471	129	691,651	691,651	1,959,000		1,959,0
	Load dispatch—reliability	561.1	0	0		0 6,875	57	318,773	318,773	2,319,000		2,319,
	Load dispatch—monitor and operate transmission	561.2	0	0		0 7,876	64	(72,000)	(73,000)	(72.000)		(72)
	system Load dispatch—transmission service and scheduling	561.3	0	0		0 7,876 0 248,986	(228)	(73,000) 213,000	(73,000) 213,000	(73,000) 213,000		(73, 213,
	Scheduling, system control and dispatch services	561.4	ō	ō		0 296,818	127	372,000	372,000	372,000		372,
	Reliability planning and standards development	561.5	0	0		0 158,530	93	146,000	146,000	146,000		146,
	Transmission service studies	561.6	0	0		0 0	0	0	0	0		
	Generation interconnection studies	561.7	0	0		0 1,624	(495)	1,000	1,000	1,000		1
	Reliability planning and standards development services	561.8	0	0		0 0	0	0	0	0		
	Station expenses	562	ő	0		0 43,696	(49)	83,258	83,258	367,000		367
	Overhead line expense	563	0	0		0 18,523	(53)	74,099	74,099	441,000		441
	Underground line expenses	564	0	0		0 0	0	0	0	0		
Transmission expenses	Transmission of electricity by others	565	0	0		0 0	(492)	6,744,632	5,050,014	18,215,000		18,215
rransmission expenses	Miscellaneous transmission expenses	566	0	(141,000)		0 605,243	169	950,892	950,892	3,833,000		3,833
	Rents Total transmission operation expenses	567	0 0	(141,000)		0 118,307 0 2,040,949	388	158,256 9,680,561	158,256 7,985,943	222,000 28,015,000	0	22,015 28,015
	Maintenance supervision and engineering	568	0	(141,000)		0 122,150	(483)	152,780	152,780	434,000	•	434
	Maintenance of structures	569	0	0		0 124,448	(489)	176,588	176,588	599,000		59
	Maintenance of computer hardware	569.1	0	0		0 0	0	0	0	0		
	Maintenance of computer software	569.2	0	0		0 0	0	0	0	0		
	Maintenance of communication equipment	569.3	0	0		0 0	0	0	0	0		
	Maintenance of miscellaneous regional transmission plant	569.4	0	0		0 0	0	0	0	0		
	Maintenance of station equipment	570	ő	0			(261)	77,315	77,315	792,000		79
	Maintenance of overhead lines	571	ō	0		0 254	(102)	223,610	223,610	1,652,000		1,65
	Maintenance of underground lines	572	0	0		0 0	(211)	(119)	(119)	1,000		
	Maintenance of miscellaneous transmission plant	573	0	0		0 4,110	(429)	13,798	13,798	81,000		8:
	Total transmission maintenance expenses		0	0		0 256,187	(1,974)	643,972	643,972	3,559,000 31,574,000	0	3,559
	Operation supervision and engineering	ission expenses 580	0	(141,000) 0		0 2,297,136 0 1,066,504	(2,264) (310)	10,324,533 1,429,267	8,629,915 1,429,267	4,302,000	0	31,57 4
	Load dispatching	581	0	0		0 1,000,304	(310)	1,425,207	1,425,207	4,302,000		4,302
	Station expenses	582	0	0		0 184,662	475	261,560	261,560	884,000		884
	Overhead line expenses	583	0	0		0 432,098	90	699,560	699,560	2,687,000		2,68
	Underground line expenses	584	0	0		0 152,794	(109)	281,692	279,609	1,213,000		1,213
	Street lighting and signal system expenses	585	0	0		0 437	477	1,032	1,032	2,000		2.02
	Meter expenses Customer installations expenses	586 587	0	0		0 653,638 0 211,730	(465) (135)	887,337 279,181	887,337 279,181	2,831,000 855,000		2,83 85
	Miscellaneous distribution expenses	588	ő	0		0 2,143,650	378	280,152	278,153	6,892,000		6,89
	Rents	589	0	0		0 0	17	12,541	12,541	92,000		9
Distribution expenses	Total distribution operation expenses		0	0		0 4,845,512	416	4,132,322	4,128,240	19,758,000	0	19,75
Distribution expenses	Maintenance supervision and engineering	590	0	0		0 276,458	(200)	392,123	392,123	1,281,000		1,28
	Maintenance of structures	591	0	0			(231)	103,187	103,187	358,000		35
	Maintenance of station equipment Maintenance of energy storage equipment	592 592.2	0	0			(475) 0	218,188 0	218,188 0	766,000 0		76
	Maintenance of overhead lines	593	ő	0			750	1,722,033	1,722,033	17,525,000		17,52
	Maintenance of underground lines	594	0	0		0 236,257	327	316,435	316,435	1,001,000		1,00
	Maintenance of line transformers	595	0	0		0 146,152	(154)	195,278	195,278	618,000		61
	Maintenance of street lighting and signal systems	596	0	0		0 28,923	(130)	40,968	40,968	140,000		14
		597	0	0		0 14,494	204	19,651	19,651	62,000		6
	Maintenance of meters	E00		(ADC 000)		0 343 570			(180,278)	623,000	0	62 22,37
	Maintenance of miscellaneous distribution plant	598	0	(496,000)		0 213,579	391 479	(180,278)	2 522 505	22 27/ 000		
	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses			(496,000) (496,000)		0 1,922,610	479	2,827,585	2,827,585 6,955,825	22,374,000 42,132,000	0	
	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses	598 ution expenses 901	0	(496,000)		0 1,922,610 0 6,768,122	479 896		6,955,825	42,132,000		42,13
	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distrib	ution expenses	0 0 0	(496,000) (496,000)		0 1,922,610	479	2,827,585 6,959,907				42,13
ustomer account expenses	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distrib Supervision Meter reading expenses Customer records and collection expenses	901 902 903	0 0 0 0	(496,000) (496,000) 0 0		0 1,922,610 0 6,768,122 0 38,131 0 162,980 0 1,400,993	479 896 (26) (433) 173	2,827,585 6,959,907 48,545 224,305 422,147	6,955,825 48,545 224,305 422,147	42,132,000 134,000 715,000 5,630,000	0	42,13 13 71 5,63
ustomer account expenses	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distrib Supervision Meter reading expenses Customer records and collection expenses Uncollectible accounts	901 902 903 904	0 0 0 0 0	(496,000) (496,000) 0 0 0		0 1,922,610 0 6,768,122 0 38,131 0 162,980 0 1,400,993 0 0	479 896 (26) (433) 173 (191)	2,827,585 6,959,907 48,545 224,305 422,147 150,720	6,955,825 48,545 224,305 422,147 960,148	42,132,000 134,000 715,000 5,630,000 691,000		42,13 13 71 5,63 1,07
ustomer account expenses	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distrib Supervision Meter reading expenses Customer records and collection expenses Uncollectible accounts Miscellaneous customer accounts expenses	901 902 903 904 905	0 0 0 0 0 0 0	(496,000) (496,000) 0 0 0 0		0 1,922,610 0 6,768,122 0 38,131 0 162,980 0 1,400,993 0 0 93,454	479 896 (26) (433) 173 (191) (169)	2,827,585 6,959,907 48,545 224,305 422,147 150,720 122,720	6,955,825 48,545 224,305 422,147 960,148 122,720	42,132,000 134,000 715,000 5,630,000 691,000 357,000	382,000	42,13 13 71 5,63 1,07 35
ustomer account expenses	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distrib Supervision Meter reading expenses Customer records and collection expenses Uncollectible accounts Miscellaneous customer accounts expenses Total customer ac	901 902 903 904 905 count expenses	0 0 0 0 0 0 0 0	(496,000) (496,000) 0 0 0 0 0	1	0 1,922,610 0 6,768,122 0 38,131 0 162,980 0 1,400,993 0 0 93,454 0 1,695,558	479 896 (26) (433) 173 (191) (169) (646)	2,827,585 6,959,907 48,545 224,305 422,147 150,720	6,955,825 48,545 224,305 422,147 960,148 122,720 1,777,865	42,132,000 134,000 715,000 5,630,000 691,000 357,000 7,527,000	0	42,13 13 71 5,63 1,07 35
ustomer account expenses	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distrib Supervision Meter reading expenses Customer records and collection expenses Uncollectible accounts Miscellaneous customer accounts expenses Total customer ac Supervision	901 902 903 904 905 count expenses	0 0 0 0 0 0 0	(496,000) (496,000) 0 0 0 0		0 1,922,610 0 6,768,122 0 38,131 0 162,980 0 1,400,993 0 93,454 0 1,695,558 0 0	479 896 (26) (433) 173 (191) (169) (646)	2,827,585 6,959,907 48,545 224,305 422,147 150,720 122,720 968,437 0	6,955,825 48,545 224,305 422,147 960,148 122,720 1,777,865	42,132,000 134,000 715,000 5,630,000 691,000 357,000 7,527,000	382,000 382,000	42,13: 13: 71: 5,63: 1,07: 35: 7,90:
ustomer account expenses Customer service and	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distrib Supervision Meter reading expenses Customer records and collection expenses Uncollectible accounts Miscellaneous customer accounts expenses Total customer ac Supervision Customer assistance expenses	901 902 903 904 905 count expenses	0 0 0 0 0 0 0 0 0	(496,000) (496,000) 0 0 0 0 0 0		0 1,922,610 0 6,768,122 0 38,131 0 162,980 0 1,400,993 0 93,454 0 1,695,558 0 0	479 896 (26) (433) 173 (191) (169) (646)	2,827,585 6,959,907 48,545 224,305 422,147 150,720 122,720 968,437	6,955,825 48,545 224,305 422,147 960,148 122,720 1,777,865	42,132,000 134,000 715,000 5,630,000 691,000 357,000 7,527,000	382,000 382,000	42,13; 134 71! 5,63(1,07; 35; 7,909
	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distrib Supervision Meter reading expenses Customer records and collection expenses Uncollectible accounts Miscellaneous customer accounts expenses Total customer ac Supervision	901 902 903 904 905 count expenses	0 0 0 0 0 0 0 0 0	(496,000) (496,000) 0 0 0 0 0 0		0 1,922,610 0 6,768,122 0 38,131 0 162,980 0 1,400,993 0 93,454 0 1,695,558 0 0	479 896 (26) (433) 173 (191) (169) (646)	2,827,585 6,959,907 48,545 224,305 422,147 150,720 122,720 968,437 0	6,955,825 48,545 224,305 422,147 960,148 122,720 1,777,865	42,132,000 134,000 715,000 5,630,000 691,000 357,000 7,527,000	382,000 382,000	42,13; 134 71! 5,63(1,07: 35; 7,909
Customer service and	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distrib Supervision Meter reading expenses Customer records and collection expenses Uncollectible accounts Miscellaneous customer accounts expenses Total customer ac Supervision Customer assistance expenses Informational and instructional advertising expenses Miscellaneous customer service and informational	901 902 903 904 905 count expenses 907 908	0 0 0 0 0 0 0 0 0 0	(496,000) (496,000) 0 0 0 0 0 0		0 1,922,610 0 6,768,122 0 38,131 0 162,980 0 1,400,93 0 93,454 0 1,695,558 0 0 93,471 0 8,592	479 896 (26) (433) 173 (191) (169) (646) 0 (141)	2,827,585 6,959,907 48,545 224,305 422,147 150,720 122,720 968,437 0 186,462	6,955,825 48,545 224,305 422,147 960,148 122,720 1,777,865 0 (22,940,803) 106,747	42,132,000 134,000 715,000 5,630,000 691,000 357,000 0 821,000	382,000 382,000	42,13: 134 71! 5,630 1,07: 35: 7,90! 82:
Customer service and	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distrib Supervision Meter reading expenses Customer records and collection expenses Uncollectible accounts Miscellaneous customer accounts expenses Total customer ac Supervision Customer assistance expenses Informational and instructional advertising expenses Miscellaneous customer service and informational expenses	901 902 903 904 905 count expenses 907 908 909	0 0 0 0 0 0 0 0 0 0 0	(496,000) (496,000) 0 0 0 0 0 0		0 1,922,610 0 6,768,122 0 38,131 0 162,980 0 1,400,993 0 93,454 0 1,695,558 0 0 0 93,471 0 8,592	479 836 (26) (433) 173 (191) (169) (646) 0 (141) (154)	2,827,585 6,959,907 48,545 224,305 422,147 150,720 122,720 968,437 0 186,462 106,759	6,955,825 48,545 224,305 422,147 960,148 122,720 1,777,865 0 (22,940,803) 106,747 50,277	42,132,000 134,000 715,000 5,630,000 691,000 357,000 7,527,000 0 821,000 734,000	382,000 382,000	42,13 13 71 5,63 1,07 35 7,90 82 73
Customer service and	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distrib Supervision Meter reading expenses Customer records and collection expenses Uncollectible accounts Miscellaneous customer accounts expenses Total customer ac Supervision Customer assistance expenses Informational and instructional advertising expenses Miscellaneous customer service and informational expenses Total customer service and informational expenses Total customer service and informational	901 902 903 904 905 count expenses 907 908 909 910	0 0 0 0 0 0 0 0 0 0 0	(496,000) (496,000) 0 0 0 0 0 0		0 1,922,610 0 6,768,122 0 6,768,122 0 38,131 0 162,980 0 1,400,993 0 93,454 0 1,695,558 0 0 93,471 0 8,592 0 14,525 0 116,587	479 886 (26) (433) 173 (191) (169) (646) 0 (141) (154) (210) (505)	2,827,585 6,959,907 48,545 224,305 422,147 150,720 122,720 966,437 0 186,462 106,759 49,439 342,660	6,955,825 48,545 224,305 422,147 960,148 122,720 1,777,865 0 (22,940,803) 106,747 50,277 (22,783,779)	42,132,000 134,000 715,000 5,630,000 691,000 357,000 0 821,000 734,000 279,000 1,834,000	382,000 382,000	42,13: 13: 71: 5,63: 1,07: 35: 7,90: 82: 73: 27: 1,83:
Customer service and	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distribution maintenance expenses Supervision Customer records and collection expenses Uncollectible accounts Miscellaneous customer accounts expenses Total customer ac Supervision Customer assistance expenses Informational and instructional advertising expenses Miscellaneous customer service and informational expenses Total customer service and informational expenses Total customer service and informational Administrative and general salaries	901 902 903 904 905 count expenses 907 908 909 910 tional expenses 920	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(496,000) (496,000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 1,922,610 0 6,768,122 0 6,768,122 0 162,980 0 1,400,993 0 93,454 0 1,695,558 0 93,471 0 8,592 0 14,525 0 146,547	479 886 (26) (433) 173 (191) (169) (646) 0 (111) (154) (210) (505) 2,016	2,827,585 6,959,907 48,545 224,305 422,147 150,720 122,720 0 186,462 106,759 49,439 342,660	6,955,825 48,545 224,305 422,147 960,148 122,720 1,777,865 0 (22,940,803) 106,747 50,277 (22,783,793) 12,390,925	42,132,000 134,000 155,030,000 651,000 0 7,527,000 0 821,000 734,000 279,000 1,834,000 34,110,000 34,110,000	382,000 382,000	42,13: 13 71: 5,63: 1,07 35 7,90: 82 73: 27: 1,83: 34,11:
Customer service and	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distrib Supervision Meter reading expenses Customer records and collection expenses Uncollectible accounts Miscellaneous customer accounts expenses Total customer ac Supervision Customer assistance expenses Informational and instructional advertising expenses Miscellaneous customer service and informational expenses Total customer service and informat Administrative and general salaries Office supplies and expenses	901 902 903 904 905 count expenses 907 908 909 910 tional expenses 920 921	0 0 0 0 0 0 0 0 0 0 0	(496,000) (496,000) 0 0 0 0 0 0		0 1,922,610 0 6,768,122 0 38,131 0 162,980 1,400,993 0 93,454 0 1,695,558 0 93,471 0 8,592 0 14,525 0 116,587 0 62,977	479 886 (26) (433) 173 (191) (169) (646) 0 (141) (154) (210) (505) 2,016 (336)	2,827,585 6,959,907 48,545 224,305 422,147 150,720 122,720 966,437 0 186,462 106,759 49,439 342,660	6,955,825 48,545 224,305 422,147 960,148 122,720 1,777,865 0 (22,940,803) 106,747 50,277 (22,783,779) 12,390,255 507,662	42,132,000 134,000 135,000 5,630,000 691,000 357,000 7,527,000 821,000 734,000 279,000 1,834,000 3,277,000 3,277,000	382,000 382,000	42,13 13 71 5,63 1,07 35 7,90 82 73 27 1,83 34,11 3,27
Customer service and	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distrib Supervision Meter reading expenses Customer records and collection expenses Uncollectible accounts Miscellaneous customer accounts expenses Total customer ac Supervision Customer assistance expenses Informational and instructional advertising expenses Miscellaneous customer service and informational expenses Total customer service and informat Administrative and general salaries Office supplies and expenses Office supplies and expenses Administrative expenses responsere—credit	901 902 903 904 905 count expenses 907 908 909 910 tional expenses 920	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(496,000) (496,000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 1,922,610 0 6,768,122 0 6,768,122 0 162,980 0 1,400,993 0 0 93,454 0 93,471 0 8,592 0 14,525 0 116,587 0 9,464,549 0 62,977 0 67,681 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	479 896 (26) (433) 173 (191) (169) (646) 0 (141) (154) (210) (505) 2,016 (336) (466)	2,827,585 6,959,007 48,545 224,305 422,147 150,720 122,720 0 186,462 106,759 49,439 342,660 12,357,613 503,752 (466)	6,955,825 48,545 224,305 422,147 960,148 122,720 0 (22,940,803) 106,747 50,277 (22,783,779) 12,390,925 507,662 (33,524)	42,132,000 134,000 135,000 5,630,000 691,000 357,000 7,527,000 821,000 734,000 279,000 1,834,000 34,110,000 3,277,000 (104,000)	382,000 382,000	42,13 13 71 5,633 1,07 35 7,90 82 73 27 1,83 34,11 3,27 (10
Customer service and	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distrib Supervision Meter reading expenses Customer records and collection expenses Uncollectible accounts Miscellaneous customer accounts expenses Total customer ac Supervision Customer assistance expenses Informational and instructional advertising expenses Miscellaneous customer service and informational expenses Total customer service and informat Administrative and general salaries Office supplies and expenses	901 902 903 904 905 2001 expenses 907 908 909 910 tional expenses 920 921 922	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(496,000) (496,000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 1,922,610 6,768,122 0 6,768,123 0 38,131 0 162,980 0 93,454 0 93,454 0 93,471 0 8,592 0 14,525 0 14,525 0 9,464,549 0 62,977 0 0 5,797	479 886 (26) (433) 173 (191) (169) (646) 0 (141) (154) (210) (505) 2,016 (336)	2,827,585 6,959,907 48,545 224,305 422,147 150,720 122,720 968,437 0 186,462 106,759 49,439 342,660 12,357,613 503,752	6,955,825 48,545 224,305 422,147 960,148 122,720 1,777,865 0 (22,940,803) 106,747 50,277 (22,783,779) 12,390,255 507,662	42,132,000 134,000 135,000 5,630,000 691,000 357,000 7,527,000 821,000 734,000 279,000 1,834,000 3,277,000 3,277,000	382,000 382,000	42,13; 13, 13, 13, 11, 13, 13, 14, 14, 14, 14, 14, 14, 14, 14, 14, 14
Customer service and informational expenses	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distribution maintenance expenses Supervision Meter reading expenses Customer records and collection expenses Uncollectible accounts Miscellaneous customer accounts expenses Total customer accounts expenses Informational and instructional advertising expenses Miscellaneous customer service and informational expenses Total customer service and informational expenses Total customer service and informational expenses Total customer service and informational expenses Administrative and general salaries Office supplies and expenses Administrative expenses transferred—credit Outside services employed Property insurance Injuries and damages	ution expenses 901 902 903 904 905 count expenses 907 908 909 910 tional expenses 920 921 922 923 924	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(496,000) (496,000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 1,922,610 6,768,122 0 6,768,123 0 38,131 0 162,980 0 93,454 0 93,454 0 93,471 0 8,592 0 14,525 0 14,525 0 9,464,549 0 62,977 0 0 5,797	479 896 (26) (433) 173 (191) (169) (646) 0 (141) (154) (210) (505) 2,016 (336) (466) (184) 60 (125)	2,827,585 6,959,907 48,545 224,305 422,147 150,720 968,437 0 186,462 106,759 49,439 342,660 12,357,613 503,752 (466) 168,877	6,955,825 48,545 224,305 422,147 960,148 122,720 1,777,865 0 (22,940,803) 106,747 50,277 (22,783,779) 12,390,925 507,662 (33,524) 169,305	42,132,000 134,000 135,000 5,630,000 691,000 357,000 7,527,000 821,000 279,000 1,834,000 1,116,000 3,277,000 (104,000) 1,1166,000	382,000 382,000	42,13: 13: 71: 5,63: 1,07: 35: 7,90: 82: 73: 27: 1,83: 34,11: 3,27: (10: 11,18: 3,70: 10,33:
	Maintenance of miscellaneous distribution plant Total distribution maintenance expenses Total distribution maintenance expenses Supervision Meter reading expenses Customer records and collection expenses Uncollectible accounts Miscellaneous customer accounts expenses Total customer ac Supervision Customer assistance expenses Informational and instructional advertising expenses Miscellaneous customer service and informational expenses Total customer service and informational expenses Administrative and general salaries Office supplies and expenses Administrative expenses transferred—credit Outside services employed Property insurance	ution expenses 901 902 903 904 905 count expenses 907 908 909 910 tional expenses 920 921 922 923 924	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(496,000) (496,000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 1,922,610 6,768,122 0 38,131 1 162,980 0 1,400,993 0 9 3,454 0 1,695,558 0 93,471 0 93,471 0 93,471 0 93,471 0 93,471 0 93,471 0 93,471 0 94,64,549 0 94,64,549 0 5,797 0 5,797 0 0 5,797 0	479 896 (26) (433) 173 (191) (169) (646) 0 (141) (154) (210) (505) 2,016 (336) (346) (184) 60	2,827,585 6,959,907 48,545 224,305 422,147 150,720 122,720 968,437 0 186,462 106,759 49,439 342,660 12,357,613 503,752 (466) 168,877 1,953,154	6,955,825 48,545 224,305 422,147 960,148 122,720 1,777,865 0 (22,940,803) 106,747 50,277 (22,783,779) 12,390,925 507,662 (33,524) 169,305 1,940,414	42,132,000 134,000 5,630,000 691,000 357,000 7,527,000 821,000 734,000 279,000 1,834,000 3,277,000 (104,000) 1,186,000 3,704,000	382,000 382,000	42,13: 13: 71: 5,636: 1,07: 35: 7,908: 82: 73: 27: 1,834: 3,4,11: 3,27: (10: 11,188: 3,70:

	!		ProvisionalCap									
		FERC Acct #	Adds to 12.31.2025 AMA	2024-2025Cap Adds O&M & Rev Offsets		Allocate PayrollBenefit s and Taxes	Round Pro Forma Total to Thousands	Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after r
	Adius	stment number	4.01 F-CAP25A	4.02 E-Offsets25	0	COS-1		Sum of proforma adjustments	D+E	C+F	RR Input and revenue sensitive	G+H
	Duplicate charges—credit	929	0	0	(0	0	0	0	0		
	General advertising expenses	930.1	0	0	(0	0	0	0		
	Miscellaneous general expenses	930.2	0	0	((144)	1,598,891	1,035,572	4,146,000		4,146,
	Rents	931	0	0	(363	87,419	87,438	638,000		638,
	Administrative and General maintenance expenses	935	0	(279,000)	(, .	104 369	2,160,783	2,198,462 (1,128,596)	12,321,000 86,808,000	308,000	12,321, 87,116 ,
	Total administrative and ger	403, 403.1	45,000	(279,000)	- (1,330	(289.670)	(11,792,832)	2,269,000		2,269
	Depreciation expense steam production plant Depreciation expense hydraulic production plant	403, 403.1	380,000	0	(131	1,091,131	1,091,131	11,715,000		11,715
	Depreciation expense other power generation	403, 403.1	300,000	· ·	`	, ,	101	1,031,131	1,051,151	11,713,000		11,713
Di-ti	production plant	403, 403.1	50,000	0	(0	(617)	(500,617)	(500,617)	6,580,000		6,580
Depreciation expenses	Depreciation expense transmission	403, 403.1	642,000	0	(0 0	(1,397)	3,372,603	3,372,603	16,507,000		16,507
	Depreciation expense distribution	403, 403.1	2,488,000	0	(0	(631)	6,566,369	6,566,369	45,070,000		45,070
	Depreciation expense general plant	403, 403.1	1,208,000	0	(0	(1,773)	38,227	38,227	15,888,000		15,888
	Depreciation expense common	403, 403.1						0	0	0		
		ation expenses	4,813,000	0	((2,957)	10,278,043	(1,225,119)	98,029,000		98,029
	Intangible plant	404, 405	445,000	0	(0	(549)	3,065,451	3,065,451	33,762,000		33,76
	Amortization expense steam production plant	404, 405						0	0	0		
	Amortization expense hydraulic production plant	404, 405						0	0	0		
	Amortization expense other power generation	404, 405	0	0	(0	(400)	(544.100)	(544.100)	(165,000)		(16
	production plant	,	0	U	(, ,	(400)	(544,100)	(544,100)	(165,000)		(16
Amortization expenses	Amortization expense transmission Amortization expense distribution	404, 405 404, 405						0	0	0		
Amortization expenses	Amortization expense distribution Amortization expense general plant	404, 405						0	0	0		
	Amortization expense common plant	404, 405						0	0	0		
		404, 403						· ·	•	· ·		
	Amortization of electric plant acquisition adjustments	406	0	0	(0	(445)	(250,445)	(250,445)	2,234,000		2,23
	Amortization of property losses, unrecovered plant		-	-			(/	(===))	(===,::=)	_, ,,		-,
	and regulatory costs	407	0	0	(0	(165)	419,422	419,422	2,335,000		2,33
		ation expenses	445,000	0	(0	(1,559)	2,690,328	2,690,328	38,166,000	0	38,16
gulatory debits and credits	Regulatory debits and credits	407.3, 407.4	0	0	(0	(733)	11,600,923	22,171,852	2,399,000		2,39
	Total regulatory del	bits and credits	0	0	(0	(733)	11,600,923	22,171,852	2,399,000	0	2,39
	Taxes other than income	408.1	0	0	((4,306,265)	(760)	(3,316,971)	(23,574,771)	43,955,000	2,970,000	46,92
	Income Taxes - federal taxes utility operating income	409.1	(1,243,212)	1,532,580	(0	(135)	(6,060,912)	11,010,987	4,265,000	15,412,000	19,67
Taxes	Income Taxes - other taxes utility operating income	409.1	0	0	(0	9	9	9	13,000		1
Tunes	Provisions for deferred income taxes, utility	410.1	Ö	0	C		445	92,371	10,083,008	3,585,000		3,58
	Provision for deferred income taxes—credit, utility	411.1	0	0	(0	0	0	0		
	Investment Tax credit Adj.	411.4	0	0	(203	203	203	(312,000)		(31
	Table 10 to	Total taxes	(1,243,212)	1,532,580	((4,306,265)	(238)	(9,285,300)	(2,480,564)	51,506,000	18,382,000	69,88
	Gains from disposition of utility plant	411.6	0	0	() 0	(217)	(217)	(68,000)	(68,000)		(6
	Losses from disposition of utility plant	411.7						0	0	0		
Various utility operating	Gains from disposition of allowances Losses from disposition of allowances	411.8 411.9						0	0	0		
income items	Revenues from electric plant leased to others	411.9						0	0	0		
	Expenses of electric plant leased to others	413						0	0	0		
	Other utility operating income	414						0	0	0		
	Total various utility operating		0	0) 0	(217)	(217)	(68,000)	(68 000)	0	(6
		ating Expenses	4.014.788	616,580			(/	116,371,049	2.861.625	652,923,000	-	671.99
Net Operat	ing Income = electric operating revenues - electric oper		(4,014,788)	5,765,420			42	(18,474,687)	(7,421,040)	117,786,000	57,980,286	175,76
			(-,,- 00)	-,,			**	(22) 4007	(-,-=,040)		,,200	2. 5/10
	Organization	301						0	0	0		
	Franchises and consents	302	0	0	(0	(154)	(154)	21,587	31,114,000		31,11
	Miscellaneous intangible plant	303	2,505,000	0	(146	337,146	4,529,412	193,650,000		193,65
	In	ntangible plant	2,505,000	0	((8)	336,992	4,550,999	224,764,000	0	224,76
	Land and land rights	310	0	0	((46)	(46)	(1,729,283)	755,000		75
	Structures and improvements	311	0	0	(114	114	(63,772,779)	27,900,000		27,90
	Boiler plant equipment	312	1,102,000	0	((232)	3,458,768	(91,681,693)	47,120,000		47,12
		313	0	0	(204	204	11,331	10,000		
	Engines and engine-driven generators	2	0	0	((179)	(179)	(26,241,907)	11,494,000		11,49
	Turbogenerator units	314			(66 (196)	66	(13,824,461)	6,051,000		6,05
	Turbogenerator units Accessory electric equipment	315	0	0				(196)	(7,767,640)	3,406,000		3,40
	Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment	315 316	0	0	(_				
	Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant	315 316 317	0	0	Ċ	0	0	0 3 458 731	(205 006 433)	96 736 000	•	06 77
	Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Steam pro	315 316 317 oduction plant	0 0 0 1,102,000	0	(0 0	0 (269)	3,458,731	(205,006,433)	96,736,000	0	
	Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Steam pre Land and land rights	315 316 317 oduction plant 330	0 0 0 1,102,000	0 0 0	(0 0 0 0 0 0 0	0 (269) 498	3,458,731 498	(205,006,433) 498	96,736,000 42,433,000		42,43
	Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Steam pro Steam pro Structures and improvements	315 316 317 oduction plant 330 331	0 0 0 1,102,000 0 0	0 0 0	((0 0 0 0 0 0 0 0 0 0 0	0 (269) 498 (227)	3,458,731 498 (227)	(205,006,433) 498 1,693,298	96,736,000 42,433,000 73,392,000		42,43 73,39
	Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Steam pro Land and land rights Land and land rights Reservoirs, dams, and waterways	315 316 317 oduction plant 330 331 332	0 0 0 1,102,000 0 0	0 0 0	(((0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (269) 498 (227) (53)	3,458,731 498 (227) (53)	(205,006,433) 498 1,693,298 1,590,387	96,736,000 42,433,000 73,392,000 166,493,000		42,43 73,39 166,49
	Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Steam pro Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators	315 316 317 oduction plant 330 331	0 0 0 1,102,000 0 0	0 0 0	((0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (269) 498 (227) (53) (42)	3,458,731 498 (227) (53) 34,714,958	(205,006,433) 498 1,693,298 1,590,387 34,824,706	96,736,000 42,433,000 73,392,000 166,493,000 186,612,000		42,43 73,39 166,49 186,61
	Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators Accessory electric equipment	315 316 317 oduction plant 330 331 332 333	0 0 0 1,102,000 0 0 7,114,000	0 0 0 0 0 0	(((((((((((((((((((0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (269) 498 (227) (53)	3,458,731 498 (227) (53)	(205,006,433) 498 1,693,298 1,590,387 34,824,706 79,616	96,736,000 42,433,000 73,392,000 166,493,000 186,612,000 54,712,000		96,73 42,43 73,39 166,49 186,61 54,71 8,94
	Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Steam pre Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators Accessory electric equipment Miscellaneous power plant equipment	315 316 317 oduction plant 330 331 332 333 334	0 0 0 1,102,000 0 0 7,114,000 0	0 0 0 0 0 0 0	(((((((((((((((((((0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (269) 498 (227) (53) (42) (314)	3,458,731 498 (227) (53) 34,714,958 (314)	(205,006,433) 498 1,693,298 1,590,387 34,824,706	96,736,000 42,433,000 73,392,000 166,493,000 186,612,000 54,712,000 8,945,000		42,43 73,39 166,49 186,61 54,71 8,94
	Turbogenerator units Accessory electric equipment Miscellaneous power plant equipment Asset retirement costs for steam production plant Land and land rights Structures and improvements Reservoirs, dams, and waterways Water wheels, turbines and generators Accessory electric equipment	315 316 317 oduction plant 330 331 332 333 334 335	0 0 0 1,102,000 0 0 7,114,000 0	0 0 0 0 0 0 0	() () () () () () () () () ()	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (269) 498 (227) (53) (42) (314) 1	3,458,731 498 (227) (53) 34,714,958 (314)	(205,006,433) 498 1,693,298 1,590,387 34,824,706 79,616 204,176	96,736,000 42,433,000 73,392,000 166,493,000 186,612,000 54,712,000		42,43 73,39 166,49 186,61 54,71

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								E	F	G	Н	1
		FERC Acct #	ProvisionalCap Adds to 12.31.2025 AMA	2024-2025Cap Adds O&M & Rev Offsets		Allocate PayrollBenefit s and Taxes	Round Pro Forma Total to Thousands	Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after chang
	Adi	istment number	4 01 F-CAD254	4.02 E-Offsets25	0	COS-1		Sum of proforma adjustments	D+E	C+F	RR Input and revenue sensitive	G+H
,	Land and land rights	340	0	0	- (72	72	72	583,000	revenue sensitive	58
ļ	Structures and improvements	341	0	0	(267	267	26,269	11,339,000		11,33
ļ	Fuel holders, producers, and accessories Prime movers	342 343	0	0	((472) 127	(472) 127	(365) 127	13,569,000 13,810,000		13,50 13,81
	Generators	344	1,006,000	0	((156)	2,474,844	2,403,392	156,961,000		156,9
ļ	Accessory electric equipment	345	0	0			414	414	476,422	17,057,000		17,0
	Miscellaneous power plant equipment	346	0	0	(170	170	223	1,058,000		1,0
	Asset retirement costs for other production plant	347	0	0	(0	0	0	0		
ļ	Energy Storage Equipment—production Other n	348 roduction plant	1,006,000	0	(0 421	2,475,421	2,906,141	214,377,000	0	214,3
	Land and land rights	350	1,000,000	0			(175)	(175)	78,675	19,417,000	•	19,4
	Structures and improvements	352	0	0	(0	474	474	3,259,950	24,142,000		24,1
	Station equipment	353	11,346,000	0	((330)	55,061,670	67,499,990	304,019,000		304,0
Electric plant in service	Towers and fixtures	354	0	0	((261)	(261)	(15,189)	11,200,000		11,2
	Poles and fixtures Overhead conductors and devices	355 356	0	0	((492) 144	(492) 144	4,366,160 1,226,826	230,970,000 118,495,000		230,9 118,4
	Underground conduit	357	0	0	((293)	(293)	(81,877)	1,988,000		1,9
	Underground conductors and devices	358	0	0	Ċ		174	174	(101,588)	4,228,000		4,2
	Roads and trails	359	0	0	((389)	(389)	(389)	1,680,000		1,6
ļ	Asset retirement costs for transmission plant	359.1	11 346 000	0			(1.149)	0	76 222 557	716 130 000	-	746.5
	Land and land rights	nsmission plant 360	11,346,000	0	((1,148) (105)	55,060,852 (105)	76,232,557 (152,478)	716,139,000 11,714,000	0	716,1 11,7
	Structures and improvements	361	0	0	((32)	(32)	365,210	21,318,000		21,3
	Station equipment	362	0	0	C	0	267	267	3,368,898	113,516,000		113,5
	Storage battery equipment	363	45,746,000	0	(0	215,422,000	215,422,000	215,422,000		215,4
ļ	Poles, towers and fixtures Overhead conductors and devices	364 365	0	0	(478 55	478 55	16,061,099 9,355,789	372,654,000 223,051,000		372,6 223,0
ļ	Underground conduit	366	0	0	(443	443	7,079,011	110,361,000		110,3
ļ	Underground conductors and devices	367	0	ō	Č		331	331	5,383,503	188,372,000		188,3
	Line transformers	368	0	0	(0	(409)	(409)	13,888,016	242,096,000		242,0
	Services	369	0	0	(-	371	371	3,477,301	143,160,000		143,1
	Meters	370	0	0	(402	402	656,550	62,327,000		62,3
	Installations on customers premises Leased property on customers premises	371 372	0	0	((275) 0	(275) 0	721,968 0	7,311,000 0		7,3
ļ	Street lighting and signal systems	373	0	ō	Č		191	191	1,537,479	52,246,000		52,2
ļ	Asset retirement costs for distribution plant	374	0	0	(0	0	0	0		
ļ		stribution plant	45,746,000	0	(1,717	215,423,717	277,164,345	1,763,548,000	0	1,763,5
	Land and land rights Structures and improvements	389 390	6,982,000	0	(213 (847)	213 28,654,153	176,074 29,293,550	7,287,000 119,912,000		7,2 119,9
	Office furniture and equipment	391	0	0	Ċ		(389)	(389)	1,397,971	41,486,000		41,4
	Transportation equipment	392	0	0	(66	66	1,612,761	49,566,000		49,5
	Stores equipment	393	0	0	(71	71	130,971	3,342,000		3,3
	Tools, shop and garage equipment Laboratory equipment	394 395	0	0	(339 500	339 500	279,673 (26,712)	13,837,000 2,907,000		13,8 2,9
	Power operated equipment	396	0	0			(248)	(248)	(92,480)	18,251,000		18,2
	Communication equipment	397	0	0	(0	240	240	497,928	86,952,000		86,9
	Miscellaneous equipment	398	0	0	((300)	(300)	44,937	614,000		6
ļ	Other tangible property	399 399.1	0	0	(0	0	0	0		
ļ	Asset retirement costs for general plant	General plant	6,982,000	0				28,654,644	33,314,673	344,154,000	0	344,1
	Electri	plant in service	75,801,000	0	(340,125,516	227,555,259	3,894,655,000	0	3,894,6
	Intangible plant	101.1						0	0	0		
	Steam production plant	101.1 101.1						0	0	0		
Property under capital leases	Hydraulic production plant Other production plant	101.1						0	0	0		
	Transmission plant	101.1						0	0	0		
ļ	Distribution plant	101.1						0	0	0		
	General plant Total property und	101.1	0			0	_	0	0	0	_	
	Total property und		0	0		. 0	0	0	0	0	0	
lectric plant purchased or sold	Electric plant purchased or sold	102						0	0	0		
	Total electric plant p		0	0	(0	0	0	0	0	0	
	Intangible plant	104						0	0	0		
I	Steam production plant Hydraulic production plant	104 104						0	0	0		
	yaraane production piant	104						0	0	0		
Electric plant leased to others	Other production plant		1					0	0	0		
-	Other production plant Transmission plant	104						Ö	0	0		
·	Transmission plant Distribution plant	104										
·	Transmission plant Distribution plant General plant	104 104						0	0	0		
	Transmission plant Distribution plant General plant Total electric plant	104 104 leased to others	0	0	C	0	0	0 0	0	0 0		
	Transmission plant Distribution plant General plant	104 104	0	0	C	0	0	0		0		
Electric plant held for future	Transmission plant Distribution plant General plant Total electric plant Steam production plant Hydraulic production plant Other production plant	104 104 leased to others 105 105 105	0	0	C	0	0	0 0 0 0 0	0 0 0	0 0 0		
Electric plant held for future use	Transmission plant Distribution plant General plant Steam production plant Hydraulic production plant Other production plant Transmission plant	104 104 leased to others 105 105 105 105	0	0	(0	0	0 0 0 0 0 0	0 0 0 0	0 0 0 0		
Electric plant held for future use	Transmission plant Distribution plant General plant Total electric plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant	104 104 leased to others 105 105 105 105 105	0	0	(0	0	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0		
Electric plant held for future use	Transmission plant Distribution plant General plant Total electric plant Steam production plant Hydraulic production plant Transmission plant Transmission plant Distribution plant General plant Transmission Trans	104 104 leased to others 105 105 105 105 105 105						0 0 0 0 0 0 0	0 0 0 0	0 0 0 0 0 0		
Electric plant held for future use Completed construction not	Transmission plant Distribution plant General plant Total electric plant Steam production plant Hydraulic production plant Other production plant Transmission plant Distribution plant	104 104 leased to others 105 105 105 105 105 105				0		0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	0	

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Α	В								E	F	G	н	1
Line No.			FERC Acct #	ProvisionalCap Adds to 12.31.2025 AMA	2024-2025Cap Adds O&M & Rev Offsets		Allocate PayrollBenefit s 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		Adius	tmont number	4.01 E CADSEA	4.02 E-Offsets25	0	COS-1		Sum of proforma adjustments	D+E	C+F	RR Input and revenue sensitive	G+H
293		Steam production plant	107	4.01 E-CAF23A	4.02 E-Olisets2:	U	(03-1		0	0	0	revenue sensitive	0
294		Hydraulic production plant	107						0	0	0		0
295	Construction work in progress	Other production plant	107						0	0	0		0
296 297		Transmission plant Distribution plant	107 107						0	0	0		0
297		General plant	107						0	0	0		0
299		Total construction w		0	0	0	0	0	0	0	0	0	0
300		Steam production plant	108	(667,000)	0	0	0	(152)	(3,264,152)	181,425,571	(54,820,000)		(54,820,000)
301	Accumulated provision for	Hydraulic production plant	108	(4,825,000)	0	0	0	183	(17,510,817)	(22,690,475)	(144,401,000		(144,401,000)
302 303	depreciation of electric utility	Other production plant Transmission plant	108 108	(2,991,000) (7,332,000)		0	0	(362) 1,251	(12,652,362) (26,605,749)	(16,057,005) (31,649,680)	(125,253,000 (204,482,000		(125,253,000) (204,482,000)
304	plant	Distribution plant	108	(18,570,000)		0	0	1,251	(67,174,806)	(84,276,675)	(542,894,000		(542,894,000)
305		General plant	108	(6,172,000)	0	ō	0	(2,017)	(11,114,017)	(16,541,321)	(130,072,000		(130,072,000)
306		Total accumulated provision for depreciation of elect	tric utility plant	(40,557,000)	0	0	0	(903)	(138,321,903)	10,210,415	(1,201,922,000)		
307		Intangible plant	111	(7,732,000)	0	0	0	(1,139)	(16,424,139)	(24,124,575)	(130,513,000)	(130,513,000)
308	Assumulated provisis - f	Steam production plant	111						0	0	0		0
309 310	Accumulated provision for amortization of electric utility	Hydraulic production plant Other production plant	111 111	1					0	0	0		0
311	plant	Transmission plant	111						0	0	0		0
312	P	Distribution plant	111						0	0	0		0
313		General plant	111						0	0	0		0
314		Total accumulated provision for amortization of elect	tric utility plant	(7,732,000)	0	0	0	(1,139)	(16,424,139)	(24,124,575)	(130,513,000) 0	(130,513,000)
315	Electric plant acquisition	Slaskia alaska andriakian adirakanaska	114						0	0	0		
316	adjustments	Electric plant acquisition adjustments Total Electric plant acquisition	114	0	0	0	0	0	0	0	0	0	0
310		Total Electric plant acquisite	on aujustinents	·									
317	Accumulated provision for asset acquisition adjustments	Accumulated provision for asset acquisition											
	asset acquisition adjustments	adjustments	115						0	0	0		0
318		Total accumulated provision for asset acquisition			0	0	0	0	0	0	0		0
319 320	Fuel stock	Fuel stock	Net Plant 151	27,512,000	0	0	0	(1,526)	185,379,474	213,641,099	2,562,220,000		2,562,220,000
321	ruei stock		131										
			Total fuel stock	0	0	0	0	0					
	Plant materials and operating	1	Total fuel stock	0	0	0	0	0	0	0	0		0
322	Plant materials and operating supplies	Plant materials and operating supplies	154						0	0	0	0	0
322 323	supplies	Plant materials and operating supplies Total plant materials and ope	154 erating supplies	0	0	0	0	0	0	0	0	0	0
322 323 324		Plant materials and operating supplies Total plant materials and ope Prepayments	154 erating supplies 165	0	0	0	0	0	0 0 0	0 0 0	0 0 0	0	0 0 0
322 323 324 325	supplies	Plant materials and operating supplies Total plant materials and ope Prepayments Tota	154 erating supplies 165 al prepayments	0	0	0	0	0	0 0 0	0 0 0	0 0 0	0	0 0 0
322 323 324 325 326	supplies	Plant materials and operating supplies Total plant materials and ope Prepayments Tota Current and	154 erating supplies 165	0	0	0	0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0	0 0 0 0
322 323 324 325	supplies	Plant materials and operating supplies Total plant materials and ope Prepayments Tota	154 erating supplies 165 al prepayments accrued assets	0	0 0 0	0	0	0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
322 323 324 325 326 327 328 329	supplies Prepayments	Plant materials and operating supplies Total plant materials and operating supplies Total plant materials and operating supplies Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes	154 erating supplies 165 al prepayments accrued assets 182.3 186 190	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 431 0 430	0 0 0 0 0 0 0 (7,528,569) 0 430	0 0 0 0 0 0 (7,528,569) 0 430	0 0 0 0 0 0 0 79,822,000 0 7,903,000	0 0 0	0 0 0 0 0 0 79,822,000 7,903,000
322 323 324 325 326 327 328 329 330	supplies Prepayments	Plant materials and operating supplies Total plant materials and operating supplies Prepayments Total Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Total	154 rating supplies 165 al prepayments accrued assets 182.3 186 190 deferred debits	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0 431 0	0 0 0 0 0 0 (7,528,569) 0 430 (7,528,139)	0 0 0 0 0 0 (7,528,569) 0 430 (7,528,139)	0 0 0 0 0 0 0 79,822,000 0 7,903,000 87,725,000	0 0 0	0 0 0 0 0 0 79,822,000 0 7,903,000 87,725,000
322 323 324 325 326 327 328 329 330 331	supplies Prepayments	Plant materials and operating supplies Total plant materials and ope Prepayments Total Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Total of Accumulated provision for property insurance	154 erating supplies 165 al prepayments accrued assets 182.3 186 190 deferred debits 228.1	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 431 0 430	0 0 0 0 0 0 (7,528,569) 0 430 (7,528,139) 0	0 0 0 0 0 0 (7,528,569) 0 430 (7,528,139)	0 0 0 0 0 0 79,822,000 0 7,903,000 87,725,000	0 0 0	0 0 0 0 0 79,822,000 0 7,903,000 87,725,000
322 323 324 325 326 327 328 329 330 331 332	supplies Prepayments Deferred debits	Plant materials and operating supplies Total plant materials and operating supplies Total plant materials and operating supplies Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Total of Accumulated provision for property insurance Accumulated provision for injuries and damages	154 erating supplies 165 al prepayments accrued assets 182.3 186 190 deferred debits 228.1 228.2	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 431 0 430	0 0 0 0 0 0 (7,528,569) 0 430 (7,528,139) 0	0 0 0 0 0 0 (7,528,569) 0 430 (7,528,139) 0	0 0 0 0 0 0 79,822,000 0 7,903,000 87,725,000	0 0 0	0 0 0 0 0 0 79,822,000 0 7,903,000 87,725,000 0
322 323 324 325 326 327 328 329 330 331	supplies Prepayments	Plant materials and operating supplies Total plant materials and ope Prepayments Total Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Total of Accumulated provision for property insurance	154 erating supplies 165 al prepayments accrued assets 182.3 186 190 deferred debits 228.1	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 431 0 430	0 0 0 0 0 0 (7,528,569) 0 430 (7,528,139) 0	0 0 0 0 0 0 (7,528,569) 0 430 (7,528,139)	0 0 0 0 0 0 79,822,000 0 7,903,000 87,725,000	0 0 0	0 0 0 0 0 79,822,000 0 7,903,000 87,725,000
322 323 324 325 326 327 328 329 330 331 332 333 334 335	supplies Prepayments Deferred debits	Plant materials and operating supplies Total plant materials and operating plant materials and p	154 erating supplies 165 al prepayments accrued assets 182.3 186 190 deferred debits 228.1 228.2 228.3 228.4 230	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0	0 0 0 431 0 430 861	0 0 0 0 0 (7,528,569) 430 (7,528,139) 0 0 0	0 0 0 0 0 (7,528,569) (7,528,139) (7,528,139) 0 0	0 0 0 0 0 79,822,000 0 7,903,000 87,725,000 0 0	0 0 0	0 0 0 0 0 79,822,000 7,903,000 0 87,725,000
322 323 324 325 326 327 328 329 330 331 332 333 334 335	supplies Prepayments Deferred debits Other non-current liabilities	Plant materials and operating supplies Total plant materials and operating plant materials and plant materials and plant materials and damages accumulated provision for injuries and damages accumulated provision for pensions and benefits accumulated miscellaneous operating provisions Asset retirement obligations Other non cu	154 erating supplies 165 al prepayments accrued assets 182.3 186 190 deferred debits 228.1 228.2 228.3 228.4 230 errent liabilities	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 431 0 430 861	0 0 0 0 0 (7,528,569) 4300 (7,528,139) 0 0 0	0 0 0 0 0 (7,528,569) 0 430 (7,528,139) 0 0	0 0 0 0 0 79,822,000 0 7,903,000 87,725,000 0 0	0 0 0	0 0 0 0 0 79,822,000 7,903,000 87,725,000 0 0
322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337	supplies Prepayments Deferred debits	Plant materials and operating supplies Total plant materials and operating supplies Total plant materials and operating supplies Total Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Total of Accumulated provision for property insurance Accumulated provision for property insurance Accumulated provision for pensions and benefits Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu	154 erating supplies 165 al prepayments accrued assets 182.3 186 190 deferred debits 228.1 228.2 228.3 228.4 230 urrent liabilities 235	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 431 0 430 861	0 0 0 0 0 (7,528,569) 0 430 (7,528,139) 0 0 0 0 0 0 0	0 0 0 0 0 0 0 (7,528,569) 0 430 (7,528,139) 0 0 0 0 0 0 0 0	0 0 0 0 0 79,822,000 7,933,000 87,725,000 0 0 0 0 0 0	0 0 0 0	0 0 0 0 0 79,822,000 7,903,000 87,725,000 0 0 0 0 0 0 0
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322 323 324 325 326 327 328 330 331 332 333 334 345 346 347 348 349 350 351	Supplies Prepayments Deferred debits Other non-current liabilities Customer deposits Deferred credits	Plant materials and operating supplies Total plant materials and operating supplies Total plant materials and operating supplies Total Current and Other regulatory assets Miscellaneous deferred debits Accumulated deferred income taxes Total of Accumulated provision for property insurance Accumulated provision for injuries and damages Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions Asset retirement obligations Other non cu Customer deposits Current and acc Deferred credits Accumulated deferred income taxes—accelerated amortization property Accumulated deferred income taxes—other property Accumulated deferred income taxes—other Accumulated deferred investment tax credits Customer advances for construction Other regulatory liabilities Total of Working capital allowance Revenue Requi	154 trating supplies 165 al prepayments 1 182.3 186 187 188 228.1 228.2 228.3 228.4 230 current liabilities 253 crued liabilities 253 281 282 283 285 281 282 283 255 281 282 283 255 281 282 283 255 281 282 283 255 281 282 283 255 281 282 283 255 281 282 283 255 281 282 283 255 281 282 283 255 281 282 283 255 281 282 283 255 281 282 283 285 281 282 283 285 281 282 283 285 281 282 283 285 281 282 283 285 281 282 283 285 281 282 283 285 281 282 283 285 281 282 283 285 281 282 283 285 281 282 283 285 284 285 285 281 282 283 285 284 285 285 285 285 285 285 285 285 285 285	(1,751,000) (1,751,000) (1,751,000) (25,761,000) (3,754,000) (1,754,000) (1,754,000)	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 431 0 430 861 0 0 (351) 510	0 0 0 0 0 0 0 0 0 0 (7,528,569) 0 430 (7,528,139) 0 0 0 0 0 0 0 (5,973,809) 70 0 488 (120) (5,973,371) 498 498 171,878,111	0 0 0 0 0 0 0 0 0 (7,528,569) 0 430 (7,528,139) 0 0 0 0 0 0 0 0 0 0 (7,528,490) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 79,822,000 87,725,000 0 0 0 (5,000 87,720,000 0 (4,092,000 (4,092,000 (1,285,000 (38,058,283 (440,845,283 (10,722,000 (10,722,000 (2,309,816,717 (10,722,000 (2,309,816,717 (10,722,000 (2,309,816,717 (10,722,000 (2,309,816,717	0 0 0 0 0 0	0 0 0 0 0 79,822,000 87,725,000 0 0 0 (5,000) 87,720,000 0 (4,092,000) 0 (1,285,000) (380,58,283) 100,722,000 2,309,816,717
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Line		EEDC 4 + #	Residential	General	Large Gen	Extra Large Gen	Pumping		General Service	Large Gen	Takal
No.		FERC Acct #	Service Sch 1	Service Sch 11-12	Service Sch 21-22	Service Sch 25	Service Sch 31-32	Lights Sch 41-48	EV Sch 13	Service EV Sch 23	Total
1			30111	3CH 11-12	3CII 21-22	3011 23	301 31-32	301141-46	301113	3CH 23	
2	Residential sales	440	279,948,547								279,948,547
3	Commercial and industrial sales	442		89,664,262	132,450,374	46,296,167	13,579,033	7,407,959	48,212	64,445	289,510,453
4	Public street and highway lighting	444									0
5	Other sales to public authorities	445									0
6	Sales to railroads and railways	446									0
7	Interdepartmental sales	448									0
8 9	Total sales to ultimat	e customers 447	279,948,547	89,664,262 17,353,836	132,450,374 32,855,640	46,296,167 15,972,114	13,579,033	7,407,959 410,465	48,212 9,490	64,445 11,565	569,459,000
10	Sales for resale Total sales o		66,244,184 346,192,731	107,018,098	165,306,014	62,268,282	3,603,704 17,182,738	7,818,424	57,702	76,010	136,461,000 705,920,000
11	Provision for rate refunds	449.1	(76,399)	(18,216)	(25,933)	(7,723)	(3,123)	(2,434)	(49)	(123)	(134,000)
12	Total revenues net of provision for	rate refunds	346,116,332	106,999,882	165,280,081	62,260,559	17,179,614	7,815,990	57,654	75,887	705,786,000
13	Forfeited discounts	450	0	0	0	0	0	0	0	0	0
14	Miscellaneous service revenues	451	25,460	6,121	7,531	1,277	1,084	1,419	30	78	43,000
15	Sales of water and water power	453	94,688	23,456	42,631	18,688	4,195	315	11	16	184,000
16	Rent from electric property	454	1,623,815 0	390,718	490,949	91,786	68,983	86,205	1,816	4,729	2,759,000 0
17 18	Interdepartmental rents Other electric revenues	455 456	19,803,737	4,927,351	8,399,711	3,433,282	894,636	275,242	6,273	14,767	37,755,000
	oner electric revenues		13,003,737	4,327,331	0,377,/11	3,433,202	0.54,050	213,242	0,273	14,/0/	37,733,000
19	Revenues from transmission of electricity of others	456.1	11,739,009	3,075,241	5,822,287	2,830,389	638,606	72,738	1,682	2,049	24,182,000
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 operati	_	33,286,709	8,422,886	14,763,108	6,375,422	1,607,504	435,919	9,812	21,640	64,923,000
23	Total electric operati	_	379,403,041	115,422,769	180,043,189	68,635,981	18,787,119	8,251,909	67,466	97,527	770,709,000
24 25	Operation supervision and engineering Fuel	500 501	85,940 12,821,007	21,289 3,351,135	38,692 6,334,681	16,962 3,068,082	3,807 692,114	286 77,919	10 1,824	15 2,238	167,000 26,349,000
26	Steam expenses	502	309,281	76,613	139,245	61,041	13,701	1,028	37	2,236 54	601,000
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	431,758	106,953	194,387	85,214	19,127	1,435	51	75	839,000
30	Miscellaneous steam power expenses	506	236,206	58,512	106,345	46,619	10,464	785	28	41	459,000
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		509									
34	CCA Emission Expense Total steam power generation operation expenses		395,221 14,279,414	97,902 3,712,402	177,937 6,991,286	78,003 3,355,921	17,509 756,722	1,313 82,765	47 1,997	69 2,492	768,000 29,183,000
35	Maintenance supervision and engineering	510	70,502	17,464	31,741	13,915	3,123	234	8	12	137,000
36	Maintenance of structures	511	42,198	10,453	18,998	8,328	1,869	140	5	7	82,000
37	Maintenance of boiler plant	512	898,510	222,573	404,528	177,335	39,805	2,986	107	156	1,746,000
38	Maintenance of electric plant	513	102,922	25,495	46,338	20,313	4,560	342	12	18	200,000
39	Maintenance of miscellaneous steam plant	514	155,927	38,625	70,202	30,775	6,908	518	19	27	303,000
40 41	Total steam power generation maintenance expens Generation - steam production		1,270,059 15,549,472	314,611 4,027,013	571,807 7,563,093	250,666 3,606,587	56,265 812,987	4,220 86,986	2,149	221 2,713	2,468,000 31,651,000
41	Operation supervision and engineering	535	1,390,478	344,441	626,022	274,432	61,599	4,621	165	242	2,702,000
43	Water for power	536	544,973	134,997	245,358	107,559	24,143	1,811	65	95	1,059,000
44	Hydraulic expenses	537	3,696,448	915,662	1,664,218	729,550	163,756	12,283	440	644	7,183,000
45	Electric expenses	538	3,696,448	915,662	1,664,218	729,550	163,756	12,283	440	644	7,183,000
46	Miscellaneous hydraulic power generation expenses		752,875	186,498	338,960	148,591	33,353	2,502	90	131	1,463,000
47	Rents	540	2,720,231	673,839	1,224,705	536,879	120,509	9,039	324	474	5,286,000
48 49	Total hydraulic power generation operation expens Maintenance supervision and engineering	5 es 541	12,801,452	3,171,098	5,763,480	2,526,562 77,698	567,116	42,540	1,523 47	2,229 69	24,876,000
50	Maintenance of structures	542	393,677 441,536	97,519 109,375	177,242 198,789	87,144	17,440 19,560	1,308 1,467	53	77	765,000 858,000
51	Maintenance of reservoirs, dams and waterways	543	362,286	89,743	163,109	71,503	16,050	1,204	43	63	704,000
52	Maintenance of electric plant	544	1,535,083	380,261	691,126	302,972	68,006	5,101	183	267	2,983,000
53	Maintenance of miscellaneous hydraulic plant	545	352,508	87,321	158,707	69,573	15,616	1,171	42	61	685,000
54	Total hydraulic power generation maintenance exp		3,085,090	764,220	1,388,972	608,890	136,672	10,252	367	537	5,995,000
55	Generation - hydraulic power production		15,886,542	3,935,318	7,152,452	3,135,452	703,788	52,792	1,890	2,766	30,871,000
56 57	Operation supervision and engineering Fuel	546 547	372,063 46,613,311	92,165 12,211,182	167,511 23,119,165	73,432 11,238,921	16,483 2,535,779	1,236 288,827	44 6,678	65 8,138	723,000 96,022,000
57 58	Generation expenses	547	1,226,317	303,776	552,113	242,032	54,327	4,075	146	6,136 214	2,383,000
59	Operation of energy storage equipment	548.1	0	0	0	0	0	0	0	0	_,555,555
60	Miscellaneous other power generation expenses	549	342,731	84,899	154,304	67,643	15,183	1,139	41	60	666,000
61	Rents	550	33,450	8,286	15,060	6,602	1,482	111	4	6	65,000
62	Total other power generation operation expenses		48,587,872	12,700,308	24,008,153	11,628,630	2,623,254	295,389	6,913	8,482	99,859,000
63	Maintenance supervision and engineering	551	342,731	84,899	154,304	67,643	15,183	1,139	41	60	666,000
64	Maintenance of structures	552	62,268	15,425	28,034	12,290	2,759	207	7	11	121,000

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Α		,									
Line		EEDC 4+ #	Residential	General	Large Gen	Extra Large Gen	Pumping		General Service	Large Gen	Total
No.		FERC Acct #	Service Sch 1	Service Sch 11-12	Service Sch 21-22	Service Sch 25	Service Sch 31-32	Lights Sch 41-48	EV Sch 13	Service EV Sch 23	Total
1		l L	Jen 1	Jen 11 12	3011 22 22	3011 23	3011 31 32	3611 41 40	3CH 13	3cm 23	
65	Maintenance of generating and electric plant	553	1,260,796	312,317	567,637	248,837	55,854	4,190	150	220	2,450,000
66	Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0	0
67	Maintenance of miscellaneous other power	554	245.425	52.540	07.000	42.550	0.575	740	25	20	***
68	generation plant Total other power generation maintenance expen	coc	216,136 1,881,931	53,540 466,180	97,309 847,284	42,658 371,428	9,575 83,371	718 6,254	26 224	38 328	420,000 3,657,000
69	Generation - other producti		50,469,802	13,166,488	24,855,437	12,000,058	2,706,625	301,643	7,137	8,809	103,516,000
70	Purchased power	555	56,383,358	14,770,619	27,964,891	13,594,574	3,067,272	349,365	8,078	9,844	116,148,000
71	Power purchased for storage operations	555.1	0	0	0	0	0	0	0	0	0
72	System control and load dispatching	556	350,450 5,211,524	86,811	157,780 2,354,911	69,167	15,525 232,768	1,165 17,857	42 625	61 907	681,000 10,149,000
73 74	Other expenses Generation - other power sup	557 pply expenses	61,945,332	1,293,638 16,151,068	30,477,581	1,036,771 14,700,511	3,315,565	368,386	8,744	10,812	126,978,000
75	Total power generation product		143,851,149	37,279,887	70,048,564	33,442,608	7,538,966	809,806	19,920	25,101	293,016,000
76	Operation supervision and engineering	560	1,039,372	253,648	440,298	181,796	41,234	2,344	78	229	1,959,000
77	Load dispatch—reliability	561.1	1,230,375	300,260	521,210	215,205	48,811	2,775	92	271	2,319,000
78	Load dispatch—monitor and operate transmission Load dispatch—transmission service and	561.2	(38,731)	(9,452)	(16,407)	(6,774)	(1,537)	(87)	(3)	(9)	(73,000)
79	scheduling	561.3	113,010	27,579	47,873	19,767	4,483	255	8	25	213,000
80	Scheduling, system control and dispatch services	561.4	197,369	48,166	83,609	34,522	7,830	445	15	44	372,000
81	Reliability planning and standards development	561.5	77,462	18,904	32,814	13,549	3,073	175	6	17	146,000
82	Transmission service studies	561.6	0	0	0	0	0	0	0	0	0
83	Generation interconnection studies	561.7	531	129	225	93	21	1	0	0	1,000
84	Reliability planning and standards development services	561.8	0	0	0	0	0	0	0	0	0
85	Station expenses	562	194,717	47,519	82,486	34,058	7,725	439	15	43	367,000
86	Overhead line expense	563	233,978	57,100	99,118	40,925	9,282	528	18	52	441,000
87	Underground line expenses	564	0	0	0	0	0	0	0	0	0
88	Transmission of electricity by others	565	8,842,364	2,316,414	4,385,616	2,131,980	481,027	54,789	1,267	1,544	18,215,000
89 90	Miscellaneous transmission expenses Rents	566 567	2,033,647 117,785	496,291 28,744	861,492 49,896	355,705 20,602	80,678 4,673	4,587 266	152 9	448 26	3,833,000 222,000
91	Total transmission operation expenses	307	14,041,879	3,585,301	6,588,229	3,041,426	687,301	66,517	1,656	2,690	28,015,000
92	Maintenance supervision and engineering	568	230,264	56,194	97,544	40,275	9,135	519	17	51	434,000
93	Maintenance of structures	569	317,807	77,558	134,629	55,588	12,608	717	24	70	599,000
94	Maintenance of computer hardware	569.1	0	0	0	0	0	0	0	0	0
95 96	Maintenance of computer software Maintenance of communication equipment	569.2 569.3	0	0	0	0 0	0	0	0	0	0
	Maintenance of communication equipment Maintenance of miscellaneous regional		U	U	U	U	U	0	U	U	U
97	transmission plant	569.4	0	0	0	0	0	0	0	0	0
98	Maintenance of station equipment	570	420,206	102,547	178,007	73,498	16,670	948	31	93	792,000
99	Maintenance of overhead lines	571	876,490	213,898	371,298	153,307	34,772	1,977	66	193	1,652,000
100	Maintenance of underground lines	572	531	129	225	93	21	1	0	0	1,000
101 102	Maintenance of miscellaneous transmission plant Total transmission maintenance expenses	573	42,976 1,888,273	10,488 460,813	18,205 799,908	7,517 330,278	1,705 74,911	97 4,259	3 141	416	81,000 3,559,000
103	Total transmiss	ion expenses	15,930,151	4,046,115	7,388,138	3,371,703	762,212	70,776	1,798	3,107	31,574,000
104		580	2,934,710	588,031	549,389	128,709	82,586	11,867	1,939	4,769	4,302,000
105	Load dispatching	581	0	0	0	0	0	0	0	0	0
106	·	582	537,954	102,428	162,550	59,238	20,997	802	25	5	884,000
107 108	Overhead line expenses Underground line expenses	583 584	1,507,672 688,394	354,474 161,851	599,070 268,801	128,469 57,426	69,038 31,522	16,338 4,178	3,215 295	8,723 532	2,687,000 1,213,000
109	Street lighting and signal system expenses	585	088,334	0	208,801	0	0	2,000	0	0	2,000
110		586	2,349,793	415,920	27,268	3,695	33,828	0	302	194	2,831,000
111	Customer installations expenses	587	708,134	124,124	16,023	0	6,719	0	0	0	855,000
112	·	588	4,701,540	942,053	880,146	206,198	132,306	19,012	3,106	7,639	6,892,000
113		589	50,186	11,799	19,958 2,523,205	7,394 591,129	2,298 379,295	305 54,502	8,904	39 21,901	92,000
	Maintenance supervision and engineering	590	13,478,384 720,093	2,700,680 170,358	2,523,205	60,775	379,295	15,768	1,389	3,750	19,758,000 1,281,000
	Maintenance of structures	591	211,020	40,179	63,763	34,475	8,236	315	10	2	358,000
117		592	466,146	88,755	140,852	51,330	18,194	695	22	5	766,000
118	=	592.2	0	0	0	0	0	0	0	0	0
119		593	9,833,255	2,311,929	3,907,221	837,895	450,278	106,561	20,971	56,890	17,525,000
120 121	=	594 595	568,081 376,909	133,563 138,739	221,822 72,109	47,389 0	26,013 25,769	3,448 941	244 944	439 2,589	1,001,000 618,000
121		596	0	0	72,103	0	25,703	140,000	0	2,383	140,000
	Maintenance of meters	597	51,461	9,109	597	81	741	0	7	4	62,000
124		598	350,209	82,852	134,107	29,557	16,107	7,668	676	1,824	623,000
125	Total distribution maintenance expenses		12,577,175	2,975,485	4,816,218	1,061,504	578,458	275,396	24,260	65,504	22,374,000

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A			Residential	General	Large Gen	Extra Large Gen	Pumping	Street & Area	General Service	Large Gen	
Line No.		FERC Acct #	Service	Service	Service	Service	Service	Lights	EV	Service EV	Total
1			Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	Sch 13	Sch 23	
126	Total distribut	ion expenses	26,055,559	5,676,165	7,339,423	1,652,633	957,753	329,899	33,164	87,405	42,132,000
127	Supervision	901	113,874	17,604	1,028	9	1,254	223	6	1	134,000
128	Meter reading expenses	902	592,182	103,800	13,399	0	5,619	10.488	0	0	715,000
129 130	Customer records and collection expenses Uncollectible accounts	903 904	4,798,919 339,699	730,373 108,802	35,771 160,720	442 56,177	53,677 16,477	10,488 8,989	266 59	65 78	5,630,000 691,000
131	Miscellaneous customer accounts expenses	905	304,301	46,313	2,268	28	3,404	665	17	4	357,000
132	Total customer accor		6,148,975	1,006,892	213,186	56,656	80,430	20,365	348	149	7,527,000
133	Supervision	907	0	0	0		0	0	0	0	0
134	Customer assistance expenses	908	699,807	106,507	5,216	64	7,827	1,529	39	9	821,000
135	Informational and instructional advertising expenses	909	625,649	95,221	4,664	58	6,998	1,367	35	8	734,000
	Miscellaneous customer service and informational	303	023,043	33,221	4,004	30	0,550	1,507	33	· ·	734,000
136	expenses	910	237,815	36,194	1,773	22	2,660	520	13	3	279,000
137	Total customer service and informatio		1,563,271	237,923	11,652	144	17,486	3,416	87	21	1,834,000
138	Administrative and general salaries	920	21,542,389	4,525,968	5,217,576	1,756,694	678,758	358,643	8,803	21,170	34,110,000
139	Office supplies and expenses	921	2,062,784	435,270	505,623	169,027	65,761	35,549	875	2,111	3,277,000
140 141	Administrative expenses transferred—credit Outside services employed	922 923	(66,140) 7,089,764	(13,756) 1,479,163	(15,626) 1,697,246) (5,371) 586,248	(2,038) 219,755	(984) 104,794	(<mark>25)</mark> 2,671	(60) 6,359	(104,000) 11,186,000
141	Property insurance	924	2,097,710	501,752	724,219	224,604	86,378	64,358	1,401	3,579	3,704,000
143	Injuries and damages	925	5,983,093	1,381,034	1,937,579	658,381	228,731	136,718	3,008	7,456	10,336,000
144	Employee pensions and benefits	926	394,203	90,991	127,660	43,378	15,070	9,008	198	491	681,000
145	Franchise requirements	927	0	0	0	0	0	0	0	0	0
146	Regulatory commission expenses	928	3,412,844	910,673	1,406,099	571,935	155,020	54,280	760	1,390	6,513,000
147	Duplicate charges—credit	929	0	0	0	0	0	0	0	0	0
148 149	General advertising expenses Miscellaneous general expenses	930.1 930.2	0 2,621,244	0 556,923	0 629,329	0 189,679	0 84,946	0 59,144	0 1,364	0 3,370	0 4,146,000
150	Rents	931	405,713	84,389	95,879	32,960	12,503	6,034	1,304	366	638,000
151	Maintenance of general plant	932	7,768,989	1,631,584	1,896,335	649,778	243,974	120,075	3,019	7,245	12,321,000
152	Total administrative and gene	eral expenses	53,312,593	11,583,991	14,221,919	4,877,313	1,788,859	947,619	22,227	53,479	86,808,000
153	Depreciation expense steam production plant	403, 403.1	1,167,651	289,243	525,701	230,454	51,728	3,880	139	203	2,269,000
154	Depreciation expense hydraulic production plant	403, 403.1	6,028,662	1,493,384	2,714,230	1,189,849	267,075	20,034	717	1,050	11,715,000
155	Depreciation expense other power generation	402 402 4	2 205 427	020 702	4 524 540	660 206	450,000	44.252	402	500	6 500 000
156	production plant Depreciation expense transmission	403, 403.1 403, 403.1	3,386,137 8,757,999	838,793 2,137,299	1,524,510 3,710,055	668,306 1,531,860	150,009 347,445	11,252 19,754	403 656	590 1,931	6,580,000 16,507,000
157	Depreciation expense distribution	403, 403.1	26,892,585	6,277,130	7,537,842	1,581,357	1,084,060	1,556,320	38,373	102,334	45,070,000
158	Depreciation expense general plant	403, 403.1	10,104,149	2,101,565	2,387,167	820,497	311,348	150,308	3,837	9,129	15,888,000
159	Depreciation expense common	403, 403.1							<u> </u>		0
160	Total depreciat	ion expenses	56,337,184	13,137,414	18,399,504	6,022,323	2,211,666	1,761,547	44,125	115,237	98,029,000
161	Intangible plant	404, 405	20,316,576	4,543,910	5,812,102	1,812,959	727,599	509,762	11,136	27,956	33,762,000
162	Amortization expense steam production plant	404, 405									0
163	Amortization expense hydraulic production plant Amortization expense other power generation	404, 405									0
164	production plant	404, 405	(84,911)	(21,034)	(38,229)) (16,758)	(3,762)	(282)	(10)	(15)	(165,000)
165	Amortization expense transmission	404, 405	(0.,511)	(22,00.1)	(30)223	(10,750)	(3), (2)	(202)	(10)	(23)	0
166	Amortization expense distribution	404, 405									0
167	Amortization expense general plant	404, 405									0
168	Amortization expense common plant	404, 405									0
169	Amortization of electric plant acquisition	406	1 054 370	220 244	24 540	2.010	26.605	^	220	453	2 224 000
	adjustments Amortization of property losses, unrecovered plant	406	1,854,270	328,211	21,518	2,916	26,695	0	238	153	2,234,000
170	and regulatory costs	407	1,322,395	316,304	456,547	141,590	54,453	40,571	883	2,256	2,335,000
171	Total amortizat		23,408,331	5,167,391	6,251,938	1,940,707	804,985	550,051	12,247	30,351	38,166,000
172		407.3,									
1/2	Regulatory debits and credits	407.4	1,618,478	334,370	203,092	32,341	41,789	33,966	890	2,074	2,267,000
173	Total regulatory debit		1,618,478	334,370	203,092	32,341	41,789	33,966	890	2,074	2,267,000
174	Taxes other than income	408.1	22,640,793	6,450,363	9,792,259	3,439,828	1,039,139	568,513	7,587	16,516	43,955,000
175	Income Taxes - federal taxes utility operating	400.1	(246.007)	1 440 752	2 241 766	670.050	120 552	124 202	(6 241)	(10 706)	4 365 000
	income	409.1	(346,097)	1,449,753	2,241,766	670,850	139,553	134,202	(6,241)	(18,786)	4,265,000
176	Income Taxes - other taxes utility operating income	409.1	6,690	1,657	3,012	1,320	296	22	1	1	13,000
177	Provisions for deferred income taxes, utility		•	•	•	,					•
177	operating income	410.1	(290,916)	1,218,608	1,884,345	563,892	117,303	112,806	(5,246)	(15,791)	3,585,000
178	Provision for deferred income taxes—credit, utility										_
	operating income	411.1	25.240	(100.000)	(162,002)	\ (40.075\	(40.200)	(0.047)	457	1 274	(212.000)
1/9	Investment Tax credit Adj.	411.4	25,318	(106,055)	(163,993)	(49,075)	(10,209)	(9,817)	457	1,374	(312,000)

Α											
Line		55004 . "	Residential	General	Large Gen	Extra Large Gen	Pumping		General Service	Large Gen	
No.		FERC Acct #	Service Sch 1	Service Sch 11-12	Service Sch 21-22	Service Sch 25	Service Sch 31-32	Lights Sch 41-48	EV Sch 13	Service EV Sch 23	Total
1			541. =			50.1.20			03.1.20	0.00	
180		Total taxes	22,035,788	9,014,327	13,757,388	4,626,816	1,286,082	805,726	(3,442)	(16,686)	51,506,000
181 182	Gains from disposition of utility plant Losses from disposition of utility plant	411.6 411.7	(40,262)	(9,679)	(11,909)	(2,019)	(1,715)	(2,244)	(47)	(123)	(68,000) 0
183	Gains from disposition of allowances	411.8									0
184	Losses from disposition of allowances	411.9									0
185	Revenues from electric plant leased to others	412									0
186 187	Expenses of electric plant leased to others Other utility operating income	413 414	78,156	18,790	23,118	3,920	3,329	4,357	92	239	132,000
188	Total various utility operating		37,894	9,110	11,209	1,901	1,614	2,112	44	116	64,000
189	Electric Opera	•	350,299,374	87,493,584	137,846,013	56,025,146	15,491,841	5,335,284	131,407	300,352	652,923,000
190	ome = electric operating revenues - electric opera	ting expenses	29,103,667	27,929,185	42,197,176	12,610,835	3,295,278	2,916,626	(63,941)	(202,825)	117,786,000
191 192											
193	Organization	301									0
194	Franchises and consents	302	16,228,151	4,007,602	7,051,814	2,960,697	715,564	139,020	3,638	7,514	31,114,000
195 196	Miscellaneous intangible plant	303	117,946,941	26,017,673	32,431,449	10,169,680	4,087,665	2,783,309	60,868	152,416	193,650,000
196	Land and land rights	angible plant 310	134,175,092 388,531	30,025,274 96,245	39,483,263 174,925	13,130,377 76,683	4,803,229 17,212	2,922,329 1,291	64,506 46	159,929 68	224,764,000 755,000
198	Structures and improvements	311	14,357,634	3,556,586	6,464,106	2,833,698	636,056	47,711	1,708	2,500	27,900,000
199	Boiler plant equipment	312	24,248,449	6,006,678	10,917,157	4,785,802	1,074,228	80,579	2,885	4,222	47,120,000
200 201	Engines and engine-driven generators Turbogenerator units	313 314	5,146 5,914,934	1,275 1,465,211	2,317 2,663,026	1,016 1,167,402	228 262,037	17 19,656	1 704	1 1,030	10,000 11,494,000
201	Accessory electric equipment	314	3,113,908	771,358	1,401,946	614,577	137,949	10,348	704 371	542	6,051,000
203	Miscellaneous power plant equipment	316	1,752,764	434,184	789,131	345,935	77,649	5,825	209	305	3,406,000
204	Asset retirement costs for steam production plant										
205		317 duction plant	49,781,365	0 12,331,537	22,412,608	9,825,113	2,205,359	165,426	5,924	8,667	96,736,000
206	Land and land rights	330	21,836,469	5,409,197	9,831,234	4,309,761	967,375	72,564	2,598	3,802	42,433,000
207	Structures and improvements	331	37,768,297	9,355,733	17,004,075	7,454,150	1,673,170	125,506	4,494	6,576	73,392,000
208	Reservoirs, dams, and waterways	332	85,679,053	21,223,894	38,574,496	16,910,070	3,795,660	284,715	10,195	14,917	166,493,000
209 210	Water wheels, turbines and generators Accessory electric equipment	333 334	96,032,502 28,155,372	23,788,588 6,974,478	43,235,834 12,676,135	18,953,481 5,556,893	4,254,327 1,247,308	319,120 93,562	11,427 3,350	16,720 4,902	186,612,000 54,712,000
211	Miscellaneous power plant equipment	335	4,603,191	1,140,275	2,072,453	908,510	203,926	15,297	548	801	8,945,000
212	Roads, railroads and bridges	336	1,209,335	299,569	544,468	238,681	53,575	4,019	144	211	2,350,000
213	Asset retirement costs for hydraulic production	227			•	•			•	•	
214	plant Hydraulic prod	337 duction plant	275,284,219	68,191,734	0 123,938,694	54,331,546	12,195,340	914,782	32,757	47,928	534,937,000
215	Land and land rights	340	300,018	74,319	135,074	59,213	13,291	997	36	52	583,000
216	Structures and improvements	341	5,835,169	1,445,453	2,627,115	1,151,660	258,503	19,391	694	1,016	11,339,000
217	Fuel holders, producers, and accessories	342	6,982,750	1,729,725	3,143,780	1,378,152	309,342	23,204	831	1,216	13,569,000
218 219	Prime movers Generators	343 344	7,106,772 80,773,785	1,760,446 20,008,791	3,199,617 36,366,042	1,402,630 15,941,940	314,836 3,578,352	23,616 268,415	846 9,612	1,237 14,063	13,810,000 156,961,000
220	Accessory electric equipment	345	8,777,712	2,174,361	3,951,909	1,732,416	388,861	29,169	1,044	1,528	17,057,000
221	Miscellaneous power plant equipment	346	544,458	134,870	245,126	107,457	24,120	1,809	65	95	1,058,000
222	Asset retirement costs for other production plant	347	0	0	0	0	0	0	0	0	0
223 224	Energy Storage Equipment—production Other pro	348 duction plant	0 110,320,664	27,327,964	49,668,663	21,773,468	4,887,305	366,601	0 13,128	0 19,207	214,377,000
225	Land and land rights	350	10,301,937	2,514,081	4,364,097	1,801,910	408,696	23,236	772	2,272	19,417,000
226	Structures and improvements	352	12,808,846	3,125,866	5,426,071	2,240,393	508,149	28,890	960	2,824	24,142,000
227 228	Station equipment Towers and fixtures	353 354	161,301,153 5,942,303	39,363,877	68,330,245 2,517,273	28,213,162 1,039,367	6,399,096 235,741	363,813	12,087 445	35,567 1,310	304,019,000 11,200,000
228	Poles and fixtures	354	5,942,303 122,544,075	1,450,157 29,905,614	51,912,007	21,434,167	4,861,536	13,403 276,397	9,183	1,310 27,021	230,970,000
230	Overhead conductors and devices	356	62,869,032	15,342,537	26,632,521	10,996,413	2,494,124	141,801	4,711	13,862	118,495,000
	Underground conduit	357	1,054,759	257,403	446,816	184,488	41,844	2,379	79	233	1,988,000
232		358 359	2,243,219	547,434 217 524	950,270	392,361 155,905	88,992 35,361	5,060	168 67	495 197	4,228,000
233 234	Roads and trails Asset retirement costs for transmission plant	359.1	891,345 0	217,524 0	377,591 0	155,905 0	35,361 0	2,010 0	67 0	197 0	1,680,000 0
235	Transı	mission plant	379,956,668	92,724,494	160,956,891	66,458,167	15,073,540	856,989	28,472	83,780	716,139,000
236	Land and land rights	360	6,948,410	1,633,664	2,763,224	0	318,177	42,175	2,981	5,369	11,714,000
237 238	Structures and improvements Station equipment	361 362	12,565,727 69,079,644	2,392,549 13,152,955	3,796,905 20,873,354	2,052,907 7,606,828	490,459 2,696,283	18,742 103,033	582 3,197	128 706	21,318,000 113,516,000
238	Storage battery equipment	362	127,782,173	30,043,289	50,816,053	7,606,828	5,851,316	775,610	54,823	98,736	215,422,000
240	Poles, towers and fixtures	364	208,410,143	48,999,997	82,794,687	17,552,003	9,543,378	2,858,384	658,835	1,836,572	372,654,000
241	Overhead conductors and devices	365	125,839,166	29,586,462	50,018,491	10,929,499	5,762,343	763,816	53,990	97,234	223,051,000
242	Underground conduit	366	62,874,121	14,782,542	24,512,174	4,855,884	2,879,090	381,632	26,975	48,582	110,361,000

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Α			Residential	General	Large Gen	Extra Large Gen	Pumping	Street & Area	General Service	Large Gen	
Line		FERC Acct #	Service	Service	Service	Service	Service	Lights	EV	Service EV	Total
No.			Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	Sch 13	Sch 23	
1		267	105 550 070	25.077.445	44 507 400	0.000.740	4.004.440	647.400	45.760	00.446	100 070 000
243 244	Underground conductors and devices Line transformers	367 368	106,660,979 147,650,817	25,077,415 54,349,865	41,687,133 28,247,949	9,286,740 0	4,884,148 10,094,701	647,409 368,679	45,762 369,635	82,416 1,014,355	188,372,000 242,096,000
244	Services	369	118,568,971	20,783,153	2,682,820	0	1,125,031	0 308	309,035 20	1,014,355	143,160,000
246		370	51,732,807	9,156,841	600,330	81,344	744,761	0	6,650	4,267	62,327,000
247	Installations on customers premises	371	6,068,294	1,074,104	70,419	9,542	87,361	0	780	501	7,311,000
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	0	0	52,246,000	0	0	52,246,000
250	Asset retirement costs for distribution plant	374	0	0	0	0	0	0	0	0	0_
251		ibution plant	1,044,181,252	251,032,837	308,863,538	52,374,746	44,477,047	58,205,480	1,224,230	3,188,869	1,763,548,000
252 253	Land and land rights Structures and improvements	389 390	4,634,248 76,259,359	963,879 15,861,209	1,094,869 18,016,737	376,319 6,192,564	142,799 2,349,850	68,938 1,134,424	1,760 28,956	4,187 68,901	7,287,000 119,912,000
254	Office furniture and equipment	391	26,383,479	5,487,509	6,233,257	2,142,444	812,978	392,477	10,018	23,838	41,486,000
255	Transportation equipment	392	31,522,044	6,556,280	7,447,274	2,559,716	971,318	468,918	11,969	28,480	49,566,000
256	Stores equipment	393	2,125,382	442,059	502,134	172,589	65,491	31,617	807	1,920	3,342,000
257	Tools, shop and garage equipment	394	8,799,793	1,830,272	2,079,004	714,578	271,156	130,905	3,341	7,951	13,837,000
258	Laboratory equipment	395	1,848,739	384,520	436,776	150,125	56,967	27,502	702	1,670	2,907,000
259	Power operated equipment	396	11,606,925	2,414,128	2,742,206	942,529	357,655	172,663	4,407	10,487	18,251,000
260	Communication equipment	397	55,298,084	11,501,467	13,064,508	4,490,425	1,703,951	822,607	20,997	49,962	86,952,000
261 262	Miscellaneous equipment	398 399	390,480 0	81,216 0	92,253 0	31,709 0	12,032 0	5,809 0	148 0	353 0	614,000 0
263	Other tangible property Asset retirement costs for general plant	399.1	0	0	0	0	0	0	0	0	0
264		General plant	218,868,533	45,522,538	51,709,020	17,772,998	6,744,198	3,255,860	83,104	197,749	344,154,000
265		lant in service	2,212,567,793	527,156,379	757,032,677	235,666,416	90,386,019	66,687,465	1,452,121	3,706,130	3,894,655,000
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	101.1 101.1									0
271 272	Distribution plant General plant	101.1									0
273	Total property under		0	0	0	0	0	0	0	0	0
					_ _	-		_ _	-		
274	Electric plant purchased or sold	102									0
275	Total electric plant pure		0	0	0	0	0	0	0	0	0
276	Intangible plant	104									0
277	Steam production plant	104									0
278 279	Hydraulic production plant Other production plant	104 104									0
280	Transmission plant	104									0
281	Distribution plant	104									0
282	General plant	104									0
283	Total electric plant lea	ased to others	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
287 288	Transmission plant Distribution plant	105 105									0
289	General plant	105									0
290	Total electric plant		0	0	0	0	0	0	0	0	0
							-				· ·
291											
	Completed construction not classified	106									0_
292	Total completed construction		0	0	0	0	0	0	0	0	0
293	Steam production plant	107									0
294	1 ' '	107									0
295 296	· · ·	107 107									0
296	Distribution plant	107									0 0
297		107									0
299	Total construction wo		0	0	0	0	0	0	0	0	0
300	Steam production plant	108	(28,210,950)	(6,988,245)	(12,701,158)		(1,249,771)	(93,746)		(4,912)	(54,820,000)
301	Hydraulic production plant	108	(74,310,277)	(18,407,690)	(33,456,036)		(3,292,012)	(246,936)	(8,843)	(12,938)	(144,401,000)
302	Other production plant	108	(64,456,514)	(15,966,776)	(29,019,666)		(2,855,482)	(214,192)	(7,670)	(11,222)	(125,253,000)
303	Transmission plant	108	(108,490,530)	(26,475,991)	(45,958,657)		(4,304,007)	(244,699)		(23,922)	(204,482,000)
304	Distribution plant	108	(322,146,166)	(76,937,222)	(93,047,671)	(19,240,185)	(13,442,140)	(16,541,481)	(421,672)	(1,117,463)	(542,894,000)

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Α											
Line			Residential	General	_	Extra Large Gen	Pumping		General Service	Large Gen	
No.		FERC Acct #	Service	Service	Service	Service	Service	Lights	EV	Service EV	Total
			Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	Sch 13	Sch 23	
1 305	General plant	108	(82,720,723)	(17,205,111)	(19,543,273)	(6,717,253)	(2,548,950)	(1,230,543)	(31,409)	(74,738)	(130,072,000)
305	I accumulated provision for depreciation of electric		(680.335.159)	(161.981.035)	(233.726.462)	(77.889.109)	(27.692.362)	(18.571.598)	(481.080)	(1.245.195)	(1,201,922,000)
307	Intangible plant	111	(79,227,089)	(17,470,912)	(22,034,569)	(7,133,043)	(2,750,132)	(1,762,358)	(38,752)	(96,144)	(130,513,000)
	Steam production plant	111	(,==:,===,	(=-,,-=-,	(==,== :,===;	(1,200,010)	(=,:==,===,	(=,: ==,===,	(==):==)	(,,	0
309	Hydraulic production plant	111									0
310	Other production plant	111									0
311	Transmission plant	111									0
	Distribution plant	111									0
313	General plant	111									0
314	l accumulated provision for amortization of electric	c utility plant	(79,227,089)	(17,470,912)	(22,034,569)	(7,133,043)	(2,750,132)	(1,762,358)	(38,752)	(96,144)	(130,513,000)
315	Electric plant acquisition adjustments	114									0
316	Total electric plant acquisition		0	0	0	0	0	0	0	0	0
			-						-	-	
317	Accumulated provision for asset acquisition										
	adjustments	115									0
318	Total accumulated provision for asset acquisition		0	0	0	0	0	0	0	0	0
319		tal Net Plant	1,453,005,545	347,704,432	501,271,646	150,644,264	59,943,525	46,353,509	932,289	2,364,791	2,562,220,000
320	Fuel stock	151									0
321	Tot	al Fuel Stock	0	0	0	0	0	0	0	0	0
322											
	Plant materials and operating supplies	154									0
323	Total plant materials and opera		0	0	0	0	0	0	0	0	0
324	Prepayments	165									0
325 326	Total current and ac	prepayments	0	0	0	0	0	0	0	0	0
327	Other regulatory assets	182.3	50,906,359	10,920,724	11,581,230	4,270,786	1,548,620	546,892	15,302	32,087	79,822,000
328	Miscellaneous deferred debits	186	0	10,920,724	11,381,230	4,270,780	1,348,020	340,892	13,302	32,087	79,822,000
329	Accumulated deferred income taxes	190	4,679,297	1,124,955	1,384,112	234,707	199,315	260,837	5,486	14,290	7,903,000
330	Total de	ferred debits	55,585,656	12,045,679	12,965,342	4,505,493	1,747,935	807,729	20,788	46,378	87,725,000
331	Accumulated provision for property insurance	228.1									0
332	Accumulated provision for injuries and damages	228.2									0
333	Accumulated provision for pensions and benefits	228.3									0
334	Accumulated miscellaneous operating provisions	228.4									0
335	Asset retirement obligations	230									0
336	Other non curre		0	(72.6)	0	0	0 (20)	0	0	0	0 (7.000)
337 338	Customer deposits Total current and accru	235	(4,141) 55,581,514	(726) 12,044,953	(94) 12,965,248	4,505,493	(39) 1,747,896	807,729	20,788	(0) 46,378	(5,000) 87,720,000
	Deferred credits	253	33,361,314	12,044,333	12,303,248	4,303,433	1,747,830	307,723	20,700	40,378	0
	Accumulated deferred income taxes—accelerated	233									·
340	amortization property	281									0
244	Accumulated deferred income taxes—other	-									
341	property	282	(223,976,184)	(53,527,914)	(78,502,280)	(25,418,327)	(9,211,885)	(6,285,569)	(137,957)	(349,884)	(397,410,000)
342	Accumulated deferred income taxes—other	283	(2,137,950)	(525,991)	(925,754)	(392,183)	(93,410)	(15,448)	(422)	(842)	(4,092,000)
343	Accumulated deferred investment tax credits	255									0
344	Customer advances for construction	252	(1,064,272)	(186,549)	(24,081)	0	(10,098)	0	(0)	(0)	(1,285,000)
345 346	Other regulatory liabilities	254 erred credits	(21,531,542)	(5,152,006)	(7,456,670)	(2,325,250)	(887,299)	(654,577)	(14,255)	(36,401)	(38,058,000)
346 347		N/A	(248,709,947)	(59,392,459)	(86,908,785)	(28,135,760)	(10,202,692)	(6,955,594)	(152,634)	(387,127)	(440,845,000)
348	Working capital allowance Total working capit	,	57,042,531 57,042,531	13,644,013 13,644,013	19,693,504 19,693,504	6,107,613 6,107,613	2,348,863 2,348,863	1,750,066 1,750,066	38,084 38,084	97,327 97,327	100,722,000
349		tal rate base	1,316,919,642	314,000,938	447,021,613	133,121,610	53,837,591	41,955,710	838,527	2,121,368	2,309,817,000
350			,,-	,,.	, , , = -	, ,	-,,	,,	,	, ,	0
351	Revenue Require	ment Impact	87,219,569	(7,006,730)	(13,202,125)	(3,990,695)	776,759	143,561	164,778	471,258	64,576,376
352	Change	e in rate base	1,316,919,642	314,000,938	447,021,613	133,121,610	53,837,591	41,955,710	838,527	2,121,368	2,309,817,000
353		ROR	2.21%	8.89%	9.44%	9.47%	6.12%	6.95%	-7.63%	-9.56%	5.10%

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Line No.	Costs	Description	Acronym	Functionalization	Classification	Allocation	Residential Service Sch 1	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	General Service EV Sch 13	Large Gen Service EV Sch 23	TOTAL
1	Braduction expenses	allocates net power cost production revenues and	E02	Gonoration	Enorgy	Salas + Lassas	48.54%	12.72%	24.08%	11.70%	2.64%	0.30%	0.01%	0.019/	100.00%
1	Production expenses	expenses on a generation level sales basis 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		Generation	Energy	Sales + Losses	48.54%	12.7276	24.06%	11.70%	2.04%	0.30%	0.01%	0.01%	100.00%
2	Production expenses	and generation level sales basis as production plant	S01	Generation	Energy Demand	Prod Plant	51.46%	12.75%	23.17%	10.16%	2.28%	0.17%	0.01%	0.01%	100.00%
3	Transmission expenses	allocates net power cost transmission revenues and expenses on a generation level sales basis allocates remaining transmission expenses on a 12 monthly average system coincident peak basis as	E02	Transmission	Energy	Sales + Losses	48.54%	12.72%	24.08%	11.70%	2.64%	0.30%	0.01%	0.01%	100.00%
4	Transmission expenses	transmission plant	S02	Transmission	Demand	Trans Plant	53.06%	12.95%	22.48%	9.28%	2.10%	0.12%	0.00%	0.01%	100.00%
5	Distribution expenses	allocates distribution rents expenses on distribution system non-coincident peak basis allocates distribution expenses on weighted plant	D11	Distribution	Demand	12 NCP all	54.55%	12.83%	21.69%	8.04%	2.50%	0.33%	0.02%	0.04%	100.00%
6	Distribution expenses		S08	Distribution	Demand	Acct 361	58.94%	11.22%	17.81%	9.63%	2.30%	0.09%	0.00%	0.00%	100.00%
7	Distribution expenses		S09	Distribution	Demand	Acct 362	60.85%	11.59%	18.39%	6.70%	2.38%	0.09%	0.00%	0.00%	100.00%
8	Distribution expenses	· · · · · · · · · · · · · · · · · · ·	S10	Distribution	Demand	Accts 364/365	56.11%	13.19%	22.30%	4.78%	2.57%	0.61%	0.12%	0.32%	100.00%
9	Distribution expenses		S11	Distribution	Demand	Accts 366/367	56.75%	13.34%	22.16%	4.73%	2.60%	0.34%	0.02%	0.04%	100.00%
10	Distribution expenses		S12	Distribution	Demand	Acct 368	60.99%	22.45%	11.67%	0.00%	4.17%	0.15%	0.15%	0.42%	100.00%
11	Distribution expenses		S13	Distribution	Customer	Acct 369	82.82%	14.52%	1.87%	0.00%	0.79%	0.00%	0.00%	0.00%	100.00%
12	Distribution expenses		S14	Distribution	Customer	Acct 370	83.00%	14.69%	0.96%	0.13%	1.19%	0.00%	0.01%	0.01%	100.00%
13	Distribution expenses		S15	Distribution	Customer Demand	Acct 373	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
14	Distribution expenses		S16	Distribution	Customer Demand	Dist Op Exp	68.22%	13.67%	12.77%	2.99%	1.92%	0.28%	0.05%	0.11%	100.00%
15	Distribution expenses	- · · · · · · · · · · · · · · · · · · ·	S17	Distribution	Customer	Dist Mt Exp	56.21%	13.30%	21.53%	4.74%	2.59%	1.23%	0.11%	0.29%	100.00%
16	Customer expenses	basis allocates customer expenses on unweighted	S18	Customer	Customer	Cust Acctg Exp	84.98%	13.14%	0.77%	0.01%	0.94%	0.17%	0.00%	0.00%	100.00%
17	Customer expenses	customer basis allocates customer expenses on weighted customer	C01	Customer	Customer	All Avg Cust MR Weighted	85.24%	12.97%	0.64%	0.01%	0.95%	0.19%	0.00%	0.00%	100.00%
18	Customer expenses	basis	C08	Customer	Customer	Cust	85.40%	13.00%	0.64%	0.01%	0.96%	0.00%	0.00%	0.00%	100.00%
19	Customer expenses	directly assigns customer expenses allocates uncollectible accounts expenses on	C06	Customer	Customer	Direct Sch 25	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
20	Customer expenses	revenue basis allocates common expenses on weighted plant	R01	Customer	Revenue Energy	Rate Revenues	49.16%	15.75%	23.26%	8.13%	2.38%	1.30%	0.01%	0.01%	100.00%
21	Common expenses	basis allocates common expenses on weighted plant	S01	Generation	Demand	Prod Plant	51.46%	12.75%	23.17%	10.16%	2.28%	0.17%	0.01%	0.01%	100.00%
22	Common expenses	basis allocates common expenses on weighted plant	S02	Transmission	Demand Demand	Trans Plant	53.06%	12.95%	22.48%	9.28%	2.10%	0.12%	0.00%	0.01%	100.00%
23	Common expenses		S03	Distribution	Customer Energy	Dist Plant	59.21%	14.23%	17.51%	2.97%	2.52%	3.30%	0.07%	0.18%	100.00%
		allocates common expenses on weighted plant			Demand		52.500/	42 222/	45.000/	- 460/	4.050/	0.050/	0.000/	0.050/	400 000/
24 25	Common expenses Common expenses		S04 C01	Customer Customer	Customer Customer Energy	General Plant All Avg Cust	63.60% 85.24%	13.23% 12.97%	15.02% 0.64%	5.16% 0.01%	1.96% 0.95%	0.95% 0.19%	0.02%		100.00% 100.00%
26	Common expenses	allocates common expenses on four-factor weighted plant, expense, labor, and customer basis	S23	Common	Demand Customer	4-factor	63.36%	13.19%	15.20%	5.34%	1.97%	0.86%	0.02%	0.06%	100.00%
		allocates common expenses on weighted labor			Energy Demand										
27	Common expenses	expense basis allocated FERC fees on a generation level sales	S22	Common	Customer	Labor expenses	57.89%	13.36%	18.75%	6.37%	2.21%	1.32%	0.03%	0.07%	100.00%
28	Common expenses	=	E02	Generation	Energy	Sales + Losses	48.54%	12.72%	24.08%	11.70%	2.64%	0.30%	0.01%	0.01%	100.00%
29	Common expenses	revenue basis	R01	Common	Revenue Energy	Rate Revenues	49.16%	15.75%	23.26%	8.13%	2.38%	1.30%	0.01%	0.01%	100.00%
30	Intangible plant	allocates common plant on a weighted plant basis	S01	Generation	Demand	Prod Plant	51.46%	12.75%	23.17%	10.16%	2.28%	0.17%	0.01%	0.01%	100.00%

Line No.	Costs	Description	Acronym	Functionalization	Classification	Allocation	Residential Service Sch 1	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	General Service EV Sch 13	Large Gen Service EV Sch 23	TOTAL
31	Intangible plant	allocates common plant on a weighted plant basis	S02	Transmission	Demand	Trans Plant	53.06%	12.95%	22.48%	9.28%	2.10%	0.12%	0.00%	0.01%	100.00%
32	Intangible plant	allocates common plant on a weighted plant basis	S03	Distribution	Energy Demand Customer Energy	Dist Plant	59.21%	14.23%	17.51%	2.97%	2.52%	3.30%	0.07%	0.18%	100.00%
33	Intangible plant	allocates common plant on a weighted plant basis		Common	Demand Customer	Tangible Plant	56.63%	13.55%	19.55%	6.06%	2.33%	1.74%	0.04%	0.10%	100.00%
34	Production plant	allocates production plant on a generation level sales basis	E02	Generation	Energy	Sales + Losses	48.54%	12.72%	24.08%	11.70%	2.64%	0.30%	0.01%	0.01%	100.00%
35	Production plant	allocates production plant costs on a 12 monthly average system coincident peak net of renewable generation basis		Generation	Demand	12 CP Net of Renew	51.46%	12.75%	23.17%	10.16%	2.28%	0.17%	0.01%	0.01%	100.00%
36	Transmission plant	allocates transmission plant costs on a 12 monthly average system coincident peak basis		Transmission	Demand	Trans Plant	53.06%	12.95%	22.48%	9.28%	2.10%	0.12%	0.00%		100.00%
37	Distribution 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%	0.00%	100.00%
38	Distribution plant	directly assigns distribution plant allocates distribution plant on Summer/Winter	D08	Distribution	Demand	Sch 41-48 Direct Assign Summer-	0.00%	0.00%	0.00%	0.00%	0.00%	41.51%	14.84%	43.65%	100.00%
39	Distribution plant	distribution system coincident peak basis allocates distribution plant on a 12 monthly average distribution system non-coincident peak basis for primary service excluding directly assigned	D03	Distribution	Demand	Winter Dist CP	65.23%	12.42%	19.71%	0.00%	2.55%	0.10%	0.00%	0.00%	100.00%
40	Distribution plant	customers allocates distribution plant on a 12 monthly average distribution system non-coincident peak basis for secondary service excluding directly	D06	Distribution	Demand	Primary 12 NCP Secondary 12	59.32%	13.95%	23.59%	0.00%	2.72%	0.36%	0.03%	0.05%	100.00%
41	Distribution plant	assigned customers allocates distribution plant on a relative	D07	Distribution	Demand	NCP Transformer	60.44%	14.21%	22.14%	0.00%	2.77%	0.37%	0.03%	0.05%	100.00%
42	Distribution plant	transformer cost basis	D09	Distribution	Demand	Cost Weighted Customers -	61.21%	22.53%	11.71%	0.00%	4.19%	0.00%	0.10%	0.26%	100.00%
43	Distribution plant	allocates distribution plant on a weighted customer basis	C03	Distribution	Customer	Service Cost Weighted	82.82%	14.52%	1.87%	0.00%	0.79%	0.00%	0.00%	0.00%	100.00%
44	Distribution plant	allocates distribution plant on a weighted customer basis	C04	Distribution	Customer	Customers - Meter Cost Direct Sch 41-	83.00%	14.69%	0.96%	0.13%	1.19%	0.00%	0.01%	0.01%	100.00%
45	Distribution plant	directly assigns distribution plant	C05	Distribution	Customer Energy	48	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
46	General plant	allocates general plant on four-factor weighted plant, expense, labor, and customer basis	S23	Common	Demand Customer	4-factor	63.36%	13.19%	15.20%	5.34%	1.97%	0.86%	0.02%	0.06%	100.00%
47	Other Rate Base	allocates other rate base on a weighted plant basis	S13	Distribution	Customer	Acct 369 Weighted	82.82%	14.52%	1.87%	0.00%	0.79%	0.00%	0.00%	0.00%	100.00%
48	Other Rate Base	allocates other rate base on a weighted customer basis	C04	Distribution	Customer	Customers - Meter Cost	83.00%	14.69%	0.96%	0.13%	1.19%	0.00%	0.01%	0.01%	100.00%
49	Other Rate Base	allocates other rate base on a weighted plant basis	S01	Generation	Energy Demand	Prod Plant	51.46%	12.75%	23.17%	10.16%	2.28%	0.17%	0.01%	0.01%	100.00%
50	Other Rate Base	allocates other rate base on a weighted plant basis	S02	Transmission	Demand Energy Demand	Trans Plant	53.06%	12.95%	22.48%	9.28%	2.10%	0.12%	0.00%	0.01%	100.00%
51	Other Rate Base	allocates other rate base on a weighted plant basis	S03	Distribution	Customer Energy	Dist Plant	59.21%	14.23%	17.51%	2.97%	2.52%	3.30%	0.07%	0.18%	100.00%
52	Other Rate Base	allocates other rate base on a weighted plant basis	S04	Common	Demand Customer Energy Demand	General Plant	63.60%	13.23%	15.02%	5.16%	1.96%	0.95%	0.02%	0.06%	100.00%
53	Other Rate Base	allocates other rate base on a weighted plant basis	S06	Common	Customer	Tangible Plant	56.63%	13.55%	19.55%	6.06%	2.33%	1.74%	0.04%	0.10%	100.00%

UTILITY COMPANY

Summary of Adjustments Service territory : Washington Service: Electric

<u>Time period</u>: Twelve Months ended June 30, 2023, Pro Forma Rate Year 1

Restating Adjustments

				Washington	Electric	
Column	Work paper reference	Description of Adjustment	NOI	Rate Base	Revenue Requirement	ROR
1.00	E-ROO	Total Washington CBR/ROO	125,207,040	2,109,184,762	46,915,231	5.94%
1.01	E-DFIT	Deferred FIT Rate Base	15,876	2,941,575	276,392	-0.01%
1.02	E-DDC	Deferred Debits and Credits	-	-	-	0.00%
1.03	-WC	WorkingCapital	(17,481)	(3,239,071)	(304,345)	0.01%
1.04	E-Col	RemoveColstrip	(1,683,119)	(24,878,106)	(279,229)	-0.01%
2.01	E-EBO	EliminateB & O Taxes	50,821	-	(67,538)	0.00%
2.02	E-RPT	RestateProperty Tax	(1,072,679)	-	1,425,526	-0.05%
2.03	E-UE	UncollectibleExpense	(720,480)	-	957,474	-0.03%
2.04	E-RE	RegulatoryExpense	(659,076)	-	875,872	-0.03%
2.05	E-ID	Injuriesand Damages	249,087	-	(331,021)	0.01%
2.06	-FIT	FIT/DFIT/ITC Expense	209,363	-	(278,231)	0.01%
2.07	E-OSC	Office SpaceCharges to Non-Utility	26,116	-	(34,706)	0.00%
2.08	E-RET	RestateExcise Taxes	45,819	-	(60,891)	0.00%
2.09	E-NGL	NetGains & Losses	53,549	-	(71,163)	0.00%
2.1	E-WN	Weather Normalization	(1,100,481)	-	1,462,472	-0.05%
2.11	E-EAS	EliminateAdder Schedules	1,532	-	(2,036)	0.00%
2.12	E-MR	Misc. RestatingNon-Util/Recurring Ex	1,024,442	-	(1,361,421)	0.05%
2.13	3 E-RI	Restating Incentives Expense	(624,625)	-	830,089	-0.03%
2.14	E-RDI	RestateDebt Interest	(225,950)	-	300,274	-0.01%
2.15	RCAP	RestateCapital 06.2023 EOP	291,057	53,929,446	5,067,239	-0.13%
2.16	-EWPC	EliminateWA Power Cost Defer	(31,139,788)	-	41,382,886	-1.48%
2.17	E-NPS	Nez PerceSettlement Adjustment	11,850	-	(15,748)	0.00%
2.18	E-RMM	NormalizeCS2 Major Maint	(263,860)	-	350,654	-0.01%
2.19	9 E-APS	Authorized Power Supply	46,581,675	-	(61,904,215)	2.21%
		Restated Total	136,260,687	2,137,938,605	35,133,564	6.37%

Proforma Adjustments

		_		Washington	Electric	
Column	Work paper reference	Description of Adjustment	NOI	Rate Base	Revenue Requirement	ROR
3.00	P E-PPS	Pro FormaPower Supply	(16,488,980)	-	21,912,853	-0.78%
3.00	PTRAN	Pro FormaTransmission Revenue/Exp	2,563,550	-	(3,406,802)	0.12%
3.01	-PREV	Pro FormaRevenue Normalization	25,156,292	-	(33,431,184)	1.19%
3.02	E-PRA	Pro Forma Def. DRs/CRs/Reg Amtz	(4,912,727)	-	6,528,716	-0.23%
3.03	-EDIT	Pro Forma EDIT (RSGM)	(91,926)	-	122,164	0.00%
3.04	-PAMI	Pro FormaAMI Amortization	1,792,956	(7,529,000)	(3,144,158)	0.11%
3.05	E-PLN	Pro Forma Labor Non-Exec	(5,209,803)	-	6,923,512	-0.25%
3.06	E-PLE	Pro Forma Labor Exec	(47,429)	-	63,031	0.00%
3.07	E-PEB	Pro Forma Employee Benefits	4,288,558	-	(5,699,234)	0.20%
3.08	8 E-PI	Pro Forma Incentives	(919,310)	-	1,221,707	-0.04%
3.09	-LIRAP	Pro Forma LIRAP Labor	(206,857)	-	274,900	-0.01%
3.10	E-CCA	Pro Forma CCA Labor	(301,062)	-	400,093	-0.01%
3.11	E-PPT	Pro Forma Property Tax	145,827	-	(193,795)	0.01%
3.12	E-PINS	Pro Formalnsurance Expense	(4,155,064)	-	5,521,828	-0.20%
3.13	E-PIT	Pro Forma IS/IT Expense	(80,580)	-	107,086	0.00%
3.14	-PMisc	Pro FormaMisc O&M Exp	(7,012,000)	-	9,318,521	-0.33%
3.15	CAP23E	Pro FormaCap Adds to 12.31.2023 E((2,862,252)	83,420,000	12,240,258	-0.36%
3.16	E-DEP	Pro FormaDepreciation Expense	592,500	-	(787,396)	0.03%
3.17	CAP24E	Pro FormaCap Adds to 12.31.2024 E((3,291,330)	70,226,000	11,476,131	-0.34%
3.18	E-NRA	Pro FormaNew Reg Amtz	(3,616,462)	-	4,806,058	-0.17%
3.19	-ETRM	Pro FormaNucleus/ETRM Expense	(444,770)	-	591,072	-0.02%
3.20	-PBOD	Pro FormaBOD Fees Expense	(374,460)	-	497,635	-0.02%
3.21	E-TER	PF TransportationElectrification Retu	(104,280)	-	138,582	0.00%
3.22	E-PMM	Pro FormaRemove Normalize CS2 M	263,860	-	(350,654)	0.01%
3.23	-PPAI	Pro FormaPPA Interest	(1,705,610)	-	2,266,652	-0.08%
3.24	E-PWF	Pro FormaWildfire Expense	(3,204,001)	-	4,257,923	-0.15%
4.01	AP25A	ProvisionalCap Adds to 12.31.2025 A	(4,014,788)	25,761,000	7,940,691	-0.26%
4.02	ets25	2024-2025Cap Adds O&M & Rev Off:	5,765,420	-	(7,661,893)	0.27%
0	0		-	-	-	0.00%
COS-	COS-1	Allocate PayrollBenefits and Taxes	0	-	(0)	0.00%
		Round Pro Forma Total to Thousands	42	111	(44)	0.00%
		Pro Forma Total	117,786,000	2,309,816,717	77,067,816	5.10%
		-		•		

UTILITY COMPANY

Summary of Results

Service territory : Washington

Service: Electric

Time period : Twelve Months ended June 30, 2023, Pro Forma Rate Year 1

		Residential Service	General Service	Large Gen Service	Extra Large Gen	Pumping	Street & Area	General Service	Large Gen	<u> </u>
		Sch 1	Sch 11-12	•	Service	Service	Lights	EV	Service EV	Total
Line No.		SCH 1	3CH 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	Sch 13	Sch 23	
1	Rate Base	1,316,919,642	314,000,938	447,021,613	133,121,610	53,837,591	41,955,710	838,527	2,121,368	2,309,817,000
2	Proposed Rate of Return	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%
3	Return Requirement	100,218,113	23,895,597	34,018,524	10,130,608	4,097,062	3,192,846	63,812	161,437	175,778,000
4	Total Operating Expenses (net of non-rate revenues)	250,844,880	61,735,077	90,253,197	33,685,332	10,283,756	4,491,334	112,153	267,270	451,673,000
5	Present Revenue from Rates	279,948,547	89,664,262	132,450,374	46,296,167	13,579,033	7,407,959	48,212	64,445	569,459,000
6	Net Income From Present Rates	29,103,667	27,929,185	42,197,176	12,610,835	3,295,278	2,916,626	(63,941)	(202,825)	117,786,000
7	Net Income Deficiency (Sufficiency)	70,086,982	(4,289,401)	(8,664,531)	(2,702,276)	758,210	283,665	127,854	364,579	55,965,081
8	Incremental Revenue Related Expenses	4,294,691	(190,979)	(418,986)	(131,008)	53,666	23,611	7,543	21,462	3,660,000
9	Incremental Income Taxes	13,698,694	558,105	480,197	137,240	288,369	179,748	19,363	54,284	15,416,000
10	Total Cost/Revenue Requirement at Unity	367,647,080	85,652,000	123,718,000	43,560,000	14,664,000	7,884,000	203,000	504,000	643,832,080
11	Revenue-to-Cost Ratio at Present Rates	0.76	1.05	1.07	1.06	0.93	0.94	0.24	0.13	0.88
12	Parity Ratio at Present Rates	0.86	1.18	1.21	1.20	1.05	1.06	0.27	0.14	1.00
13	Proposed Rate Revenue Increase	36,562,132	11,710,426	17,298,423	6,046,421	1,773,463	967,502	6,297	8,417	74,373,081
14	Proposed Revenue from Rates	316,510,679	101,374,688	149,748,797	52,342,588	15,352,496	8,375,461	54,509	72,862	643,832,081
15	Variance from Unity	(51,136,401)	15,722,688	26,030,797	8,782,588	688,496	491,461	(148,491)	(431,138)	-
16	Revenue-to Cost Ratio at Proposed Rates	0.86	1.18		1.20	1.05	1.06		0.14	1.00
17	Parity Ratio at Proposed Rates	0.86	1.18	1.21	1.20	1.05	1.06	0.27	0.14	1.00

			Total		Sch 1		Sch 11-12	S	ch 21-22		Sch 25	S	ch 30-32	S	ch 41-48		Sch 13	,	Sch 23
369	Services	\$	143,160,000	\$	118,568,971	\$	20,783,153	\$	2,682,820	\$	-	\$	1,125,031	\$	-	\$	20 \$	ò	
369	Services Accum. Depr.	\$			(47,617,252)						-	\$	(451,812)			\$	(8)		
	Total Services	\$	85,667,000	\$	70,951,718	\$	12,436,647	\$	1,605,400	\$	-	\$	673,219	\$	-	\$	12 \$	ŝ	
370	Meters	\$	62 327 000	\$	51,732,807	\$	9,156,841	\$	600,330	\$	81,344	\$	744,761	\$	_ :	\$	6,650	4	
370	Meters Accum. Depr.	\$			(12,247,811)				(142,129)		(19,258)		(176,323)	-		\$	(1,574)	-	(
370	Total Meters	\$	47,571,000	\$		\$				\$	62,085	\$	568,438	_			5,076		
	Total Motors	•	,0,000	•	33, 13 1,331	•	0,000,011	*	.00,20.	•	02,000	•	000, 100	•		Ψ	0,0.0	•	
303.12	AMI/MDM Software	\$	29,856,000					\$	189,692	\$	2,342		284,649	\$	55,616	\$	1,413	ò	
303.12	AMI/MDM Software Accum Amortization	\$	(20,632,000)	\$	(17,586,376)	\$	(2,676,564)	\$	(131,087)	\$	(1,619)		(196,707)	\$	(38,433)	\$	(976) \$	ò	
	Total Meters	\$	9,224,000	\$	7,862,385	\$	1,196,618	\$	58,605	\$	724	\$	87,942	\$	17,182	\$	436	ŝ	
	Total Rate Base	¢	142 462 000	¢	118,299,100	¢.	20 622 242	¢	2 122 207	¢	62,809	ф	1,329,599	Ф	17,182	ф	5,524	•	
	Total Nate base	Φ	142,402,000	Φ	110,299,100	Φ	20,022,212	Φ	2,122,207	Φ	02,009	Φ	1,329,399	Φ	17,102	Φ	5,524	,	
	Return on Rate Base @ 7.61%	\$	10.841.358	\$	9,002,562	\$	1.569.350	\$	161,500	\$	4.780	\$	101,183	\$	1,308	\$	420 9	3	
	Tax Benefit of Interest Expense	\$	(768,864)	\$	(638,457)	\$	(111,298)	\$	(11,453)	\$	(339)	\$	(7,176)	\$	(93)	\$	(30)	ŝ	
	Revenue Conversion Factor	\$	0.75248				0.75248				0.75248		0.75248	\$	0.75248		0.75248		0.7
	Rate Base Revenue Requirement	\$	13,385,733	\$						\$	5,902	\$	124,929	\$	1,614		519		
369	Services Depr Exp	\$	2,896,000		, ,	-	420,425		54,271	-		\$	22,758			\$	0 \$	•	
370	Meters Depr Exp	\$	4,038,000			-	593,247		,	\$	5,270	\$	48,251	\$		\$	431 \$	-	
303.12	AMI/MDM Software Amort Exp	\$	4,298,000				557,574		,	\$	337		40,977	-	8,006		203	-	
587-OP	Services Exp	\$	855,000			\$			16,023			\$	6,719			\$	0 9	-	
586-OP	Meters Exp	\$	2,831,000		, ,	\$	415,920		,	\$,	\$	33,828			\$	302 9	•	
597-MT	Meters Exp	\$	62,000		,		9,109			\$		\$	741			\$	7 9	•	
902-OP	Meter Reading	\$	715,000		,		103,800		-,	\$		\$	5,619	-		\$	0 9	•	
903-OP	Billing Exp Total Expenses	<u>\$</u> \$	5,630,000 21,325,000	\$		\$	730,373 2,954,571	\$	35,771 213,530	\$	9,825	\$	53,677 212,571	\$	10,488 18.494	\$ \$	266 S	_	
	Revenue Conversion Factor	φ \$	0.95251	φ \$,- , -	\$		\$,						-, -	φ \$	0.952506	•	0.95
	Expense Revenue Requirement	\$	22,388,307	\$		\$	3,101,892	\$	224,177	\$	10,314	\$	223,170	\$		\$	1,270	_	0.90
	Expense revenue requirement	٧	22,000,007	Ψ	10,007,110	Ψ	0,101,002	Ψ		Ψ	10,011	Ψ	220,110	Ψ	10,110	Ψ	1,210	•	
	Total Customer Costs	\$	35,774,040	\$	29,922,835	\$	5,039,556	\$	423,580	\$	16,216	\$	348,099	\$	21,030	\$	1,789	ò	
	T. 10 1 5W		0.040.074		0.700.470		440 -0-		00.440		050		00.00=		= 004		450		
	Total Customers Bills		3,212,371		2,738,172		416,737		20,410		252		30,627		5,984		152		
	Avg Unit Cost	\$	11.14	\$	10.93	\$	12.09	\$	20.75	\$	64.35	\$	11.37	\$	3.51	\$	11.77	5	:
	3 -	·		•		•		•		•		•				•	·		
	Total Customer Related Cost		\$92,689,364		\$72,697,993		\$11,918,322		\$846,919		\$36,582		\$856,516	\$	6,326,007		\$4,782		9
	Customer Related Unit Cost per Month		\$28.85		\$26.55		\$28.60		\$41.50		\$145.17		\$27.97		\$1,057.15		\$31.46		,
	Total Demand Related Cost		\$379,822,018		\$211,783,334		\$51,946,261	\$	81,622,241			,	\$9,282,971	\$	1,042,279		\$186,039		\$48
	Demand Related Cost per Month		\$118.24		\$77.34		\$124.65		\$3,999.13	\$	93,140.80		\$303.10		\$174.18		\$1,223.94	\$	\$13,1
	Total Quataman and Damand as Marit		£447.00		#400.00		#450.05		#4.040.00	φ.	00 005 07		#004.00		#4 004 00		Φ4 ΩΕΕ 4Ω	,	ተ40 1
	Total Customer and Demand per Month		\$147.09		\$103.89		\$153.25		\$4,040.63		93,285.97		\$331.06		\$1,231.33		\$1,255.40	q.	\$13,2