

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET UE-240006

EXH. MJG-2

MARCUS J. GARBARINO

REPRESENTING AVISTA CORPORATION

Line No.	A	B	C										
			FERC Acct #	Total Washington CBR/ROO	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Remove Colstrip	Eliminate B & O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense	Injuries and Damages
1	Adjustment 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
293		Steam production plant	107										
294		Hydraulic production plant	107										
295		Other production plant	107										
296		Transmission plant	107										
297		Distribution plant	107										
298		General plant	107										
299		Total construction work in progress	0	0	0	0	0	0	0	0	0	0	0
300		Steam production plant	108	(236,245,571)	0	0	0	186,967,399	0	0	0	0	0
301		Hydraulic production plant	108	(121,710,525)	0	0	0	0	0	0	0	0	0
302		Other production plant	108	(109,195,995)	0	0	0	0	0	0	0	0	0
303		Transmission plant	108	(172,832,320)	0	0	0	0	0	0	0	0	0
304		Distribution plant	108	(458,617,325)	0	0	0	0	0	0	0	0	0
305		General plant	108	(113,530,679)	0	0	0	0	0	0	0	0	0
306		Total accumulated provision for depreciation of electric utility plant	(1,212,132,415)	0	0	0	0	186,967,399	0	0	0	0	0
307		Intangible plant	111	(106,388,425)	0	0	0	0	0	0	0	0	0
308		Steam production plant	111										
309		Hydraulic production plant	111										
310		Other production plant	111										
311		Transmission plant	111										
312		Distribution plant	111										
313		General plant	111										
314		Total accumulated provision for amortization of electric utility plant	(106,388,425)	0	0	0	0	0	0	0	0	0	0
315		Electric plant acquisition adjustments	114										
316		Total Electric plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0
317		Accumulated provision for asset acquisition adjustments	115										
318		Total accumulated provision for asset acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0
319		Net Plant	2,348,578,901	0	0	0	0	(26,578,045)	0	0	0	0	0
320		Fuel stock	151										
321		Total fuel stock	0	0	0	0	0	0	0	0	0	0	0
322		Plant materials and operating supplies	154										
323		Total plant materials and operating supplies	0	0	0	0	0	0	0	0	0	0	0
324		Prepayments	165										
325		Total prepayments	0	0	0	0	0	0	0	0	0	0	0
326		Current and accrued assets	0	0	0	0	0	0	0	0	0	0	0
327		Other regulatory assets	182.3	87,350,569	0	0	0	0	0	0	0	0	0
328		Miscellaneous deferred debits	186	0	0	0	0	0	0	0	0	0	0
329		Accumulated deferred income taxes	190	7,902,570	0	0	0	0	0	0	0	0	0
330		Total deferred debits	95,253,139	0	0	0	0	0	0	0	0	0	0
331		Accumulated provision for property insurance	228.1										
332		Accumulated provision for injuries and damages	228.2										
333		Accumulated provision for pensions and benefits	228.3										
334		Accumulated miscellaneous operating provisions	228.4										
335		Asset retirement obligations	230										
336		Other non current liabilities	0	0	0	0	0	0	0	0	0	0	0
337		Customer deposits	235	(4,649)	0	0	0	0	0	0	0	0	0
338		Current and accrued liabilities	95,248,490	0	0	0	0	0	0	0	0	0	0
339		Deferred credits	253										
340		Accumulated deferred income taxes—accelerated amortization property	281										
341		Accumulated deferred income taxes—other property	282	(395,179,243)	2,941,575	0	0	1,684,939	0	0	0	0	0
342		Accumulated deferred income taxes—other	283	(4,065,308)	0	0	0	0	0	0	0	0	0
343		Accumulated deferred investment tax credits	255										
344		Customer advances for construction	252	(1,285,488)	0	0	0	0	0	0	0	0	0
345		Other regulatory liabilities	254	(38,073,163)	0	0	0	15,000	0	0	0	0	0
346		Total deferred credits	(438,603,202)	2,941,575	0	0	1,699,939	0	0	0	0	0	0
347		Working capital allowance	N/A	103,960,573	0	0	(3,239,071)	0	0	0	0	0	0
348		Total working capital allowance	103,960,573	0	0	0	(3,239,071)	0	0	0	0	0	0
349		Rate base	2,109,184,762	2,941,575	0	0	(3,239,071)	(24,878,106)	0	0	0	0	0
350													
351		Revenue Requirement Impact	46,915,231	276,392	0	(304,345)	(279,229)	(67,538)	1,425,526	957,474	875,872	(331,021)	(278,231)
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
353		ROR	5.94%	-0.01%	0.00%	0.01%	-0.01%	0.00%	-0.05%	-0.03%	-0.03%	0.01%	0.01%

A	B		FERC Acct #	Office Space Charges to Non-Utility	Restate Excise Taxes	Net Gains & Losses	Weather Normalization	Eliminate Adder Schedules	Misc. Restating Non-Util/Recurring Exp	Restating Incentives Expense	Restate Debt Interest	Restate Capital 06.2023 EOP	Eliminate WA Power Cost Defer
Line No.		Adjustment 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	
1													
293	Construction work in progress	Steam production plant	107										
294		Hydraulic production plant	107										
295		Other production plant	107										
296		Transmission plant	107										
297		Distribution plant	107										
298		General plant	107										
299		Total construction work in progress		0	0	0	0	0	0	0	0	0	0
300	Accumulated provision for depreciation of electric utility plant	Steam production plant	108	0	0	0	0	0	0	0	0	(2,277,676)	0
301		Hydraulic production plant	108	0	0	0	0	0	0	0	0	(5,179,659)	0
302		Other production plant	108	0	0	0	0	0	0	0	0	(3,404,643)	0
303		Transmission plant	108	0	0	0	0	0	0	0	0	(5,043,931)	0
304		Distribution plant	108	0	0	0	0	0	0	0	0	(17,101,868)	0
305		General plant	108	0	0	0	0	0	0	0	0	(5,427,304)	0
306		Total accumulated provision for depreciation of electric utility plant		0	0	0	0	0	0	0	0	(38,435,081)	0
307	Accumulated provision for amortization of electric utility plant	Intangible plant	111	0	0	0	0	0	0	0	0	(7,700,437)	0
308		Steam production plant	111										
309		Hydraulic production plant	111										
310		Other production plant	111										
311		Transmission plant	111										
312		Distribution plant	111										
313		General plant	111										
314		Total accumulated provision for amortization of electric utility plant		0	0	0	0	0	0	0	0	(7,700,437)	0
315	Electric plant acquisition adjustments	Electric plant acquisition adjustments	114										
316		Total Electric plant acquisition adjustments		0	0	0	0	0	0	0	0	0	0
317	Accumulated provision for asset acquisition adjustments	Accumulated provision for asset acquisition adjustments	115										
318		Total accumulated provision for asset acquisition adjustments		0	0	0	0	0	0	0	0	0	0
319		Net Plant		0	0	0	0	0	0	0	0	54,839,670	0
320	Fuel stock	Fuel stock	151										
321		Total fuel stock		0	0	0	0	0	0	0	0	0	0
322	Plant materials and operating supplies	Plant materials and operating supplies	154										
323		Total plant materials and operating supplies		0	0	0	0	0	0	0	0	0	0
324	Prepayments	Prepayments	165										
325		Total prepayments		0	0	0	0	0	0	0	0	0	0
326		Current and accrued assets		0	0	0	0	0	0	0	0	0	0
327	Deferred debits	Other regulatory assets	182.3	0	0	0	0	0	0	0	0	0	0
328		Miscellaneous deferred debits	186	0	0	0	0	0	0	0	0	0	0
329		Accumulated deferred income taxes	190	0	0	0	0	0	0	0	0	0	0
330		Total deferred debits		0	0	0	0	0	0	0	0	0	0
331	Other non-current liabilities	Accumulated provision for property insurance	228.1										
332		Accumulated provision for injuries and damages	228.2										
333		Accumulated provision for pensions and benefits	228.3										
334		Accumulated miscellaneous operating provisions	228.4										
335		Asset retirement obligations	230										
336		Other non current liabilities		0	0	0	0	0	0	0	0	0	0
337	Customer deposits	Customer deposits	235	0	0	0	0	0	0	0	0	0	0
338		Current and accrued liabilities		0	0	0	0	0	0	0	0	0	0
339	Deferred credits	Deferred credits	253										
340	Deferred credits	Accumulated deferred income taxes—accelerated amortization property	281										
341		Accumulated deferred income taxes—other property	282	0	0	0	0	0	0	0	0	(883,462)	0
342		Accumulated deferred income taxes—other	283	0	0	0	0	0	0	0	0	(26,762)	0
343		Accumulated deferred investment tax credits	255										
344		Customer advances for construction	252	0	0	0	0	0	0	0	0	0	0
345		Other regulatory liabilities	254	0	0	0	0	0	0	0	0	0	0
346		Total deferred credits		0	0	0	0	0	0	0	0	(910,224)	0
347	Working capital allowance	Working capital allowance	N/A	0	0	0	0	0	0	0	0	0	0
348		Total working capital allowance		0	0	0	0	0	0	0	0	0	0
349		Rate base		0	0	0	0	0	0	0	0	53,929,446	0
350													
351		Revenue Requirement Impact		(34,706)	(60,891)	(71,163)	1,462,472	(2,036)	(1,361,421)	830,089	300,274	5,067,239	41,382,886
352		Change in Rate Base		0	0	0	0	0	0	0	0	53,929,446	0
353		ROR		0.00%	0.00%	0.00%	-0.05%	0.00%	0.05%	-0.03%	-0.01%	-0.13%	-1.48%

Line No.	A	B	D									
			FERC Acct #	Nez Perce Settlement Adjustment	Normalize CS2 Major Maint	Authorized Power Supply	Total Restating Adjustments	Pro Forma Power Supply	Pro Forma Transmission Revenue/Expense	Pro Forma Revenue Normalization	Pro Forma Def. DRs/CRs/Reg Amtz	Pro Forma EDIT (RSGM)
1							Sum of restating Adjustments					
2			Adjustment number	2.17 E-NPS	2.18 E-RMM	2.19 E-APS	3.00P E-PPS	3.00T E-PTAN	3.01 E-PREV	3.02 E-PRA	3.03 E-EDIT	3.04 E-PAMI
3		Residential sales	440	0	0	0	(19,746,783)	0	0	14,011,224	0	0
4		Commercial and industrial sales	442	0	0	0	(21,061,315)	0	0	(6,440,792)	0	0
5		Public street and highway lighting	444	0	0	0	(578,841)	0	0	3,126,637	0	0
6		Other sales to public authorities	445	0	0	0	0	0	0	0	0	0
7		Sales to railroads and railways	446	0	0	0	0	0	0	0	0	0
8		Interdepartmental sales	448	0	0	0	0	0	0	(1,324,197)	0	0
9		Total sales to ultimate customers	0	0	0	0	(41,386,939)	0	0	9,372,872	0	0
10		Sales for resale	447	0	0	(62,355,597)	(62,355,597)	49,123,174	0	0	0	0
11		Total sales of electricity	0	0	(62,355,597)	(103,742,536)	49,123,174	0	9,372,872	0	0	0
12		Provision for rate refunds	449.1	0	0	0	0	0	0	0	0	0
13		Total revenues net of provision for rate refunds	0	0	(62,355,597)	(103,742,536)	49,123,174	0	9,372,872	0	0	0
14		Forfeited discounts	450	0	0	0	0	0	0	0	0	0
15		Miscellaneous service revenues	451	0	0	0	0	0	0	0	0	0
16		Sales of water and water power	453	0	0	0	0	0	0	0	0	0
17		Rent from electric property	454	0	0	0	(22,621)	0	0	0	0	0
18		Interdepartmental rents	455	0	0	0	0	0	0	0	0	0
19		Other electric revenues	456	0	0	(4,210,716)	5,291,617	2,612,314	0	23,918,000	0	0
20		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
21		Regional transmission service revenues	457.1	0	0	0	0	0	0	0	0	0
22		Miscellaneous revenues	457.2	0	0	0	0	0	0	0	0	0
23		Total Other operating revenues	0	0	(8,192,953)	1,286,759	5,856,827	3,245,000	23,918,000	0	0	0
24		Total electric operating revenues	0	0	(70,548,550)	(102,455,777)	54,980,001	3,245,000	33,290,872	0	0	0
25		Operation supervision and engineering	500	0	0	0	(41,574)	0	0	0	0	0
26		Fuel	501	0	0	(6,203,322)	(6,422,850)	4,011,804	0	0	0	0
27		Steam expenses	502	0	0	0	(2,158,749)	0	0	0	0	0
28		Steam from other sources	503	0	0	0	0	0	0	0	0	0
29		Steam transferred—credit	504	0	0	0	0	0	0	0	0	0
30		Electric expenses	505	0	0	0	119,904	0	0	0	0	0
31		Miscellaneous steam power expenses	506	0	0	0	(3,435,437)	0	0	0	0	0
32		Rents	507	0	0	0	0	0	0	0	0	0
33		Operation supplies and expenses (non-major only)	508	0	0	0	0	0	0	0	0	0
34		CCA Emission Expense	509	0	0	0	0	0	0	0	0	0
35		Total steam power generation operation expenses	0	0	(6,203,322)	(11,938,706)	4,011,804	0	0	0	0	0
36		Maintenance supervision and engineering	510	0	0	0	(249,775)	0	0	0	0	0
37		Maintenance of structures	511	0	0	0	(483,436)	0	0	0	0	0
38		Maintenance of boiler plant	512	0	0	0	(3,068,853)	0	0	0	0	0
39		Maintenance of electric plant	513	0	0	0	(426,267)	0	0	0	0	0
40		Maintenance of miscellaneous steam plant	514	0	334,000	0	(245,044)	0	0	0	0	0
41		Total steam power generation maintenance expenses	0	334,000	0	(4,473,375)	0	0	0	0	0	0
42		Generation - Steam production expenses	0	334,000	(6,203,322)	(16,412,081)	4,011,804	0	0	0	0	0
43		Operation supervision and engineering	535	0	0	0	(288)	0	0	0	0	0
44		Water for power	536	0	0	0	0	0	0	0	0	0
45		Hydraulic expenses	537	0	0	0	0	0	0	0	0	0
46		Electric expenses	538	0	0	0	0	0	0	0	0	0
47		Miscellaneous hydraulic power generation expenses	539	0	0	0	0	0	0	0	0	0
48		Rents	540	0	0	0	0	0	0	315,107	0	0
49		Total hydraulic power generation operation expenses	0	0	0	(288)	0	0	0	315,107	0	0
50		Maintenance supervision and engineering	541	0	0	0	0	0	0	0	0	0
51		Maintenance of structures	542	0	0	0	0	0	0	0	0	0
52		Maintenance of reservoirs, dams and waterways	543	0	0	0	0	0	0	0	0	0
53		Maintenance of electric plant	544	0	0	0	0	0	0	0	0	0
54		Maintenance of miscellaneous hydraulic plant	545	0	0	0	0	0	0	0	0	0
55		Total hydraulic power generation maintenance expenses	0	0	0	0	0	0	0	0	0	0
56		Generation - hydraulic power production expenses	0	0	0	(288)	0	0	0	315,107	0	0
57		Operation supervision and engineering	546	0	0	0	0	0	0	0	0	0
58		Fuel	547	0	0	(33,462,080)	(33,462,080)	26,354,719	0	0	0	0
59		Generation expenses	548	0	0	0	0	0	0	0	0	0
60		Operation of energy storage equipment	548.1	0	0	0	0	0	0	0	0	0
61		Miscellaneous other power generation expenses	549	0	0	0	(8,325)	0	0	0	0	0
62		Rents	550	0	0	0	0	0	0	0	0	0
63		Total other power generation operation expenses	0	0	(33,462,080)	(33,470,405)	26,354,719	0	0	0	0	0
64		Maintenance supervision and engineering	551	0	0	0	0	0	0	0	0	0
65		Maintenance of structures	552	0	0	0	0	0	0	0	0	0
66		Maintenance of generating and electric plant	553	0	0	0	0	0	0	0	0	0
67		Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0	0
68		Maintenance of miscellaneous other power generation plant	554	0	0	0	0	0	0	0	0	0
69		Total other power generation maintenance expenses	0	0	0	0	0	0	0	0	0	0
		Generation - other production expenses	0	0	(33,462,080)	(33,470,405)	26,354,719	0	0	0	0	0

A	B	D										
Line No.	FERC Acct #	Nez Perce Settlement Adjustment	Normalize CS2 Major Maint	Authorized Power Supply	Total Restating Adjustments	Pro Forma Power Supply	Pro Forma Transmission Revenue/Expense	Pro Forma Revenue Normalization	Pro Forma Def. DRs/CRs/Reg Amtz	Pro Forma EDIT (RSGM)	Pro Forma AMI Amortization	
	Adjustment number	2.17 E-NPS	2.18 E-RMM	2.19 E-APS	Sum of restating Adjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-EDIT	3.04 E-PAMI	
215	Land and land rights	340	0	0	0	0	0	0	0	0	0	
216	Structures and improvements	341	0	0	0	26,002	0	0	0	0	0	
217	Fuel holders, producers, and accessories	342	0	0	0	107	0	0	0	0	0	
218	Prime movers	343	0	0	0	0	0	0	0	0	0	
219	Generators	344	0	0	0	(71,452)	0	0	0	0	0	
220	Accessory electric equipment	345	0	0	0	476,009	0	0	0	0	0	
221	Miscellaneous power plant equipment	346	0	0	0	54	0	0	0	0	0	
222	Asset retirement costs for other production plant	347	0	0	0	0	0	0	0	0	0	
223	Energy Storage Equipment—production	348	0	0	0	0	0	0	0	0	0	
224	Other production plant	0	0	0	430,719	0	0	0	0	0	0	
225	Land and land rights	350	0	0	0	78,849	0	0	0	0	0	
226	Structures and improvements	352	0	0	0	3,259,477	0	0	0	0	0	
227	Station equipment	353	0	0	0	12,438,319	0	0	0	0	0	
228	Towers and fixtures	354	0	0	0	(14,927)	0	0	0	0	0	
229	Poles and fixtures	355	0	0	0	4,366,651	0	0	0	0	0	
230	Overhead conductors and devices	356	0	0	0	1,226,682	0	0	0	0	0	
231	Underground conduit	357	0	0	0	(81,584)	0	0	0	0	0	
232	Underground conductors and devices	358	0	0	0	(101,762)	0	0	0	0	0	
233	Roads and trails	359	0	0	0	0	0	0	0	0	0	
234	Asset retirement costs for transmission plant	359.1	0	0	0	0	0	0	0	0	0	
235	Transmission plant	0	0	0	21,171,705	0	0	0	0	0	0	
236	Land and land rights	360	0	0	0	(152,374)	0	0	0	0	0	
237	Structures and improvements	361	0	0	0	365,242	0	0	0	0	0	
238	Station equipment	362	0	0	0	3,368,631	0	0	0	0	0	
239	Storage battery equipment	363	0	0	0	0	0	0	0	0	0	
240	Poles, towers and fixtures	364	0	0	0	16,060,620	0	0	0	0	0	
241	Overhead conductors and devices	365	0	0	0	9,355,734	0	0	0	0	0	
242	Underground conduit	366	0	0	0	7,078,568	0	0	0	0	0	
243	Underground conductors and devices	367	0	0	0	5,383,172	0	0	0	0	0	
244	Line transformers	368	0	0	0	13,888,425	0	0	0	0	0	
245	Services	369	0	0	0	3,476,930	0	0	0	0	0	
246	Meters	370	0	0	0	656,148	0	0	0	0	0	
247	Installations on customers premises	371	0	0	0	722,243	0	0	0	0	0	
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	1,537,288	0	0	0	0	0	
250	Asset retirement costs for distribution plant	374	0	0	0	0	0	0	0	0	0	
251	Distribution plant	0	0	0	61,740,628	0	0	0	0	0	0	
252	Land and land rights	389	0	0	0	175,862	0	0	0	0	0	
253	Structures and improvements	390	0	0	0	639,397	0	0	0	0	0	
254	Office furniture and equipment	391	0	0	0	1,398,359	0	0	0	0	0	
255	Transportation equipment	392	0	0	0	1,612,695	0	0	0	0	0	
256	Stores equipment	393	0	0	0	130,900	0	0	0	0	0	
257	Tools, shop and garage equipment	394	0	0	0	279,334	0	0	0	0	0	
258	Laboratory equipment	395	0	0	0	(27,212)	0	0	0	0	0	
259	Power operated equipment	396	0	0	0	(92,232)	0	0	0	0	0	
260	Communication equipment	397	0	0	0	497,688	0	0	0	0	0	
261	Miscellaneous equipment	398	0	0	0	45,237	0	0	0	0	0	
262	Other tangible property	399	0	0	0	0	0	0	0	0	0	
263	Asset retirement costs for general plant	399.1	0	0	0	0	0	0	0	0	0	
264	General plant	0	0	0	4,660,029	0	0	0	0	0	0	
265	Electric plant in service	0	0	0	(112,570,256)	0	0	0	0	0	0	
266	Intangible plant	101.1				0						
267	Steam production plant	101.1				0						
268	Hydraulic production plant	101.1				0						
269	Other production plant	101.1				0						
270	Transmission plant	101.1				0						
271	Distribution plant	101.1				0						
272	General plant	101.1				0						
273	Total property under capital leases	0	0	0	0	0	0	0	0	0	0	
274	Electric plant purchased or sold	102				0						
275	Electric plant purchased or sold	0	0	0	0	0	0	0	0	0	0	
276	Intangible plant	104				0						
277	Steam production plant	104				0						
278	Hydraulic production plant	104				0						
279	Other production plant	104				0						
280	Transmission plant	104				0						
281	Distribution plant	104				0						
282	General plant	104				0						
283	Total electric plant leased to others	0	0	0	0	0	0	0	0	0	0	
284	Steam production plant	105				0						
285	Hydraulic production plant	105				0						
286	Other production plant	105				0						
287	Transmission plant	105				0						
288	Distribution plant	105				0						
289	General plant	105				0						
290	Total electric plant for future use	0	0	0	0	0	0	0	0	0	0	
291	Completed construction not classified	106				0						
292	Completed construction not classified	0	0	0	0	0	0	0	0	0	0	

Line No.	A	B	D										
			FERC Acct #	Nez Perce Settlement Adjustment	Normalize CS2 Major Maint	Authorized Power Supply	Total Restating Adjustments	Pro Forma Power Supply	Pro Forma Transmission Revenue/Expense	Pro Forma Revenue Normalization	Pro Forma Def. DRs/CRs/Reg Amtz	Pro Forma EDIT (RSGM)	Pro Forma AAMI Amortization
1			Adjustment number	2.17 E-NPS	2.18 E-RMM	2.19 E-APS	Sum of restating Adjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-EDIT	3.04 E-PAMI
293		Construction work in progress	Steam production plant 107				0						
294			Hydraulic production plant 107				0						
295			Other production plant 107				0						
296			Transmission plant 107				0						
297			Distribution plant 107				0						
298			General plant 107				0						
299			Total construction work in progress	0	0	0	0	0	0	0	0	0	0
300		Accumulated provision for depreciation of electric utility plant	Steam production plant 108	0	0	0	184,689,723	0	0	0	0	0	0
301			Hydraulic production plant 108	0	0	0	(5,179,659)	0	0	0	0	0	0
302			Other production plant 108	0	0	0	(3,404,643)	0	0	0	0	0	0
303			Transmission plant 108	0	0	0	(5,043,931)	0	0	0	0	0	0
304			Distribution plant 108	0	0	0	(17,101,868)	0	0	0	0	0	0
305			General plant 108	0	0	0	(5,427,304)	0	0	0	0	0	0
306			Total accumulated provision for depreciation of electric utility plant	0	0	0	148,532,318	0	0	0	0	0	0
307		Accumulated provision for amortization of electric utility plant	Intangible plant 111	0	0	0	(7,700,437)	0	0	0	0	0	0
308			Steam production plant 111				0						
309			Hydraulic production plant 111				0						
310			Other production plant 111				0						
311			Transmission plant 111				0						
312			Distribution plant 111				0						
313			General plant 111				0						
314			Total accumulated provision for amortization of electric utility plant	0	0	0	(7,700,437)	0	0	0	0	0	0
315		Electric plant acquisition adjustments	Electric plant acquisition adjustments 114				0						
316			Total Electric plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0
317		Accumulated provision for asset acquisition adjustments	Accumulated provision for asset acquisition adjustments 115				0						
318			Total accumulated provision for asset acquisition adjustments	0	0	0	0	0	0	0	0	0	0
319			Net Plant	0	0	0	28,261,625	0	0	0	0	0	0
320		Fuel stock	Fuel stock 151				0						
321			Total fuel stock	0	0	0	0	0	0	0	0	0	0
322		Plant materials and operating supplies	Plant materials and operating supplies 154				0						
323			Total plant materials and operating supplies	0	0	0	0	0	0	0	0	0	0
324		Prepayments	Prepayments 165				0						
325			Total prepayments	0	0	0	0	0	0	0	0	0	0
326			Current and accrued assets	0	0	0	0	0	0	0	0	0	0
327		Deferred debits	Other regulatory assets 182.3	0	0	0	0	0	0	0	0	0	(7,529,000)
328			Miscellaneous deferred debits 186	0	0	0	0	0	0	0	0	0	0
329			Accumulated deferred income taxes 190	0	0	0	0	0	0	0	0	0	0
330			Total deferred debits	0	0	0	0	0	0	0	0	0	(7,529,000)
331		Other non-current liabilities	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 current liabilities	0	0	0	0	0	0	0	0	0	0
337		Customer deposits	Customer deposits 235	0	0	0	0	0	0	0	0	0	0
338			Current and accrued liabilities	0	0	0	0	0	0	0	0	0	(7,529,000)
339		Deferred credits	Deferred credits 253				0						
340			Accumulated deferred income taxes—accelerated amortization property 281				0						
341			Accumulated deferred income taxes—other property 282	0	0	0	3,743,052	0	0	0	0	0	0
342			Accumulated deferred income taxes—other 283	0	0	0	(26,762)	0	0	0	0	0	0
343			Accumulated deferred investment tax credits 255				0						
344			Customer advances for construction 252	0	0	0	0	0	0	0	0	0	0
345			Other regulatory liabilities 254	0	0	0	15,000	0	0	0	0	0	0
346			Total deferred credits	0	0	0	3,731,290	0	0	0	0	0	0
347		Working capital allowance	Working capital allowance N/A	0	0	0	(3,239,071)	0	0	0	0	0	0
348			Total working capital allowance	0	0	0	(3,239,071)	0	0	0	0	0	0
349			Rate base	0	0	0	28,753,844	0	0	0	0	0	(7,529,000)
350													
351		Revenue Requirement Impact		(15,748)	350,654	(61,904,215)	(11,781,668)	21,912,853	(3,406,802)	(33,431,184)	6,528,716	122,164	(3,144,158)
352		Change in Rate Base		0	0	0	28,753,844	0	0	0	0	0	(7,529,000)
353		ROR		0.00%	-0.01%	2.21%	0.45%	-0.78%	0.12%	1.19%	-0.23%	0.00%	0.11%

A
Line
No.

B

		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 Forma Insurance Expense	Pro Forma IS/IT Expense	Pro Forma Misc O&M Exp
		Adjustment 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
1												
2		Residential sales	440	0	0	0	0	0	0	0	0	0
3		Commercial and industrial sales	442	0	0	0	0	0	0	0	0	0
4		Public street and highway lighting	444	0	0	0	0	0	0	0	0	0
5		Other sales to public authorities	445	0	0	0	0	0	0	0	0	0
6		Sales to railroads and railways	446	0	0	0	0	0	0	0	0	0
7		Interdepartmental sales	448	0	0	0	0	0	0	0	0	0
8		Total sales to ultimate customers	0	0	0	0	0	0	0	0	0	0
9		Sales for resale	447	0	0	0	0	0	0	0	0	0
10		Total sales of electricity	0	0	0	0	0	0	0	0	0	0
11		Provision for rate refunds	449.1	0	0	0	0	0	0	0	0	0
12	Electric operating revenues	Total revenues net of provision for rate refunds	0	0	0	0	0	0	0	0	0	0
13		Forfeited discounts	450	0	0	0	0	0	0	0	0	0
14		Miscellaneous service revenues	451	0	0	0	0	0	0	0	0	0
15		Sales of water and water power	453	0	0	0	0	0	0	0	0	0
16		Rent from electric property	454	0	0	0	0	0	0	0	0	0
17		Interdepartmental rents	455	0	0	0	0	0	0	0	0	0
18		Other electric revenues	456	0	0	0	0	0	0	0	0	0
19		Revenues from transmission of electricity of others	456.1	0	0	0	0	0	0	0	0	0
20		Regional transmission service revenues	457.1	0	0	0	0	0	0	0	0	0
21		Miscellaneous revenues	457.2	0	0	0	0	0	0	0	0	0
22		Total Other operating revenues	0	0	0	0	0	0	0	0	0	0
23		Total electric operating revenues	0	0	0	0	0	0	0	0	0	0
24		Operation supervision and engineering	500	11,815	0	214	0	0	0	0	0	956
25		Fuel	501	65,958	0	1,400	0	0	0	0	0	13,956
26		Steam expenses	502	36,902	0	790	0	0	0	0	0	2,382
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	41,263	0	884	0	0	0	0	0	25,297
30		Miscellaneous steam power expenses	506	16,062	0	314	0	0	0	0	0	30,791
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		CCA Emission Expense	509	0	0	0	0	0	0	0	0	0
34		Total steam power generation operation expenses	172,000	9,229	0	3,602	0	0	0	0	0	73,381
35		Maintenance supervision and engineering	510	9,229	0	167	0	0	0	0	0	1,664
36		Maintenance of structures	511	890	0	19	0	0	0	0	0	9,211
37		Maintenance of boiler plant	512	42,806	0	918	0	0	0	0	0	145,315
38		Maintenance of electric plant	513	7,164	0	153	0	0	0	0	0	11,791
39		Maintenance of miscellaneous steam plant	514	7,375	0	158	0	0	0	0	0	25,286
40		Total steam power generation maintenance expenses	67,463	61,415	0	1,415	0	0	0	0	0	193,267
41		Generation - Steam production expenses	239,463	5,017	0	0	0	0	0	0	0	266,649
42		Operation supervision and engineering	535	140,575	0	2,548	0	0	0	0	0	108,661
43		Water for power	536	1,599	0	29	0	0	0	0	0	141,256
44		Hydraulic expenses	537	43,278	0	802	0	0	0	0	0	896,547
45		Electric expenses	538	431,495	0	9,255	0	0	0	0	0	47,060
46		Miscellaneous hydraulic power generation expenses	539	27,370	0	539	0	0	0	0	0	144,719
47		Rents	540	0	0	0	0	0	0	0	0	169,774
48		Total hydraulic power generation operation expenses	644,317	0	13,173	0	0	0	0	0	0	1,508,016
49	Generation production expenses	Maintenance supervision and engineering	541	43,891	0	821	0	0	0	0	0	20,767
50		Maintenance of structures	542	15,747	0	337	0	0	0	0	0	82,989
51		Maintenance of reservoirs, dams and waterways	543	13,882	0	292	0	0	0	0	0	66,387
52		Maintenance of electric plant	544	145,288	0	3,069	0	0	0	0	0	97,103
53		Maintenance of miscellaneous hydraulic plant	545	28,334	0	591	0	0	0	0	0	33,754
54		Total hydraulic power generation maintenance expenses	247,142	0	5,110	0	0	0	0	0	0	300,999
55		Generation - hydraulic power production expenses	891,458	18,283	0	0	0	0	0	0	0	1,809,015
56		Operation supervision and engineering	546	21,724	0	393	0	0	0	0	0	58,430
57		Fuel	547	0	0	0	0	0	0	0	0	0
58		Generation expenses	548	22,475	0	482	0	0	0	0	0	275,929
59		Operation of energy storage equipment	548.1	0	0	0	0	0	0	0	0	0
60		Miscellaneous other power generation expenses	549	5,642	0	107	0	0	0	0	0	80,992
61		Rents	550	0	0	0	0	0	0	0	0	8,844
62		Total other power generation operation expenses	49,840	0	982	0	0	0	0	0	0	424,195
63		Maintenance supervision and engineering	551	24,818	0	465	0	0	0	0	0	43,568
64		Maintenance of structures	552	2,120	0	45	0	0	0	0	0	11,883
65		Maintenance of generating and electric plant	553	32,100	0	689	0	0	0	0	0	264,340
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	12,789	0	273	0	0	0	0	0	29,743
68		Total other power generation maintenance expenses	71,827	0	1,471	0	0	0	0	0	0	349,535
69		Generation - other production expenses	121,667	0	2,453	0	0	0	0	0	0	773,729

A	B	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 Forma Insurance Expense	Pro Forma IS/IT Expense	Pro Forma Misc O&M Exp
1		Adjustment 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
147	Duplicate charges—credit	929	0	0	0	0	0	0	0	0	0	0
148	General advertising expenses	930.1	0	0	0	0	0	0	0	0	0	0
149	Miscellaneous general expenses	930.2	33,156	0	701	16,708	3,759	5,472	0	0	0	348,454
150	Rents	931	63	0	1	28	6	9	0	0	0	86,696
151	Administrative and General maintenance expenses	935	119,634	0	2,418	57,644	12,971	18,878	0	0	0	1,418,557
152	Total administrative and general expenses		2,449,713	60,037	48,816	1,163,683	261,844	381,091	0	5,259,575	102,000	2,684,089
153	Depreciation expense steam production plant	403, 403.1	0	0	0	0	0	0	0	0	0	0
154	Depreciation expense hydraulic production plant	403, 403.1	0	0	0	0	0	0	0	0	0	0
155	Depreciation expense other power generation production plant	403, 403.1	0	0	0	0	0	0	0	0	0	0
156	Depreciation expense transmission	403, 403.1	0	0	0	0	0	0	0	0	0	0
157	Depreciation expense distribution	403, 403.1	0	0	0	0	0	0	0	0	0	0
158	Depreciation expense general plant	403, 403.1	0	0	0	0	0	0	0	0	0	0
159	Depreciation expense common	403, 403.1	0	0	0	0	0	0	0	0	0	0
160	Total depreciation expenses		0	0	0	0	0	0	0	0	0	0
161	Intangible plant	404, 405	0	0	0	0	0	0	0	0	0	0
162	Amortization expense steam production plant	404, 405	0	0	0	0	0	0	0	0	0	0
163	Amortization expense hydraulic production plant	404, 405	0	0	0	0	0	0	0	0	0	0
164	Amortization expense other power generation production plant	404, 405	0	0	0	0	0	0	0	0	0	0
165	Amortization expense transmission	404, 405	0	0	0	0	0	0	0	0	0	0
166	Amortization expense distribution	404, 405	0	0	0	0	0	0	0	0	0	0
167	Amortization expense general plant	404, 405	0	0	0	0	0	0	0	0	0	0
168	Amortization expense common plant	404, 405	0	0	0	0	0	0	0	0	0	0
169	Amortization of electric plant acquisition adjustments	406	0	0	0	0	0	0	0	0	0	0
170	Amortization of property losses, unrecovered plant and regulatory costs	407	0	0	0	0	0	0	0	0	0	0
171	Total amortization expenses		0	0	0	0	0	0	0	0	0	0
172	Regulatory debits and credits	407.3, 407.4	0	0	(5,560,490)	0	0	0	0	0	0	0
173	Total regulatory debits and credits		0	0	(5,560,490)	0	0	0	0	0	0	0
174	Taxes other than income	408.1	0	0	0	0	0	0	(184,591)	0	0	0
175	Income Taxes - federal taxes utility operating income	409.1	(1,384,884)	(12,608)	1,139,997	(244,373)	(54,987)	(80,029)	38,764	(1,104,511)	(21,420)	(1,863,949)
176	Income Taxes - other taxes utility operating income	409.1	0	0	0	0	0	0	0	0	0	0
177	Provisions for deferred income taxes, utility	410.1	0	0	0	0	0	0	0	0	0	0
178	Provision for deferred income taxes—credit, utility	411.1	0	0	0	0	0	0	0	0	0	0
179	Investment Tax credit Adj.	411.4	0	0	0	0	0	0	0	0	0	0
180	Total taxes		(1,384,884)	(12,608)	1,139,997	(244,373)	(54,987)	(80,029)	(145,827)	(1,104,511)	(21,420)	(1,863,949)
181	Gains from disposition of utility plant	411.6	0	0	0	0	0	0	0	0	0	0
182	Losses from disposition of utility plant	411.7	0	0	0	0	0	0	0	0	0	0
183	Gains from disposition of allowances	411.8	0	0	0	0	0	0	0	0	0	0
184	Losses from disposition of allowances	411.9	0	0	0	0	0	0	0	0	0	0
185	Revenues from electric plant leased to others	412	0	0	0	0	0	0	0	0	0	0
186	Expenses of electric plant leased to others	413	0	0	0	0	0	0	0	0	0	0
187	Other utility operating income	414	0	0	0	0	0	0	0	0	0	0
188	Total various utility operating income items		0	0	0	0	0	0	0	0	0	0
189	Electric Operating Expenses		5,209,803	47,429	(4,288,558)	919,310	206,857	301,062	(145,827)	4,155,064	80,580	7,012,000
190	Net Operating Income = electric operating revenues - electric operating expenses		(5,209,803)	(47,429)	4,288,558	(919,310)	(206,857)	(301,062)	145,827	(4,155,064)	(80,580)	(7,012,000)
191												
192												
193	Organization	301	0	0	0	0	0	0	0	0	0	0
194	Franchises and consents	302	0	0	0	0	0	0	0	0	0	0
195	Miscellaneous intangible plant	303	0	0	0	0	0	0	0	0	0	0
196	Intangible plant		0	0	0	0	0	0	0	0	0	0
197	Land and land rights	310	0	0	0	0	0	0	0	0	0	0
198	Structures and improvements	311	0	0	0	0	0	0	0	0	0	0
199	Boiler plant equipment	312	0	0	0	0	0	0	0	0	0	0
200	Engines and engine-driven generators	313	0	0	0	0	0	0	0	0	0	0
201	Turbogenerator units	314	0	0	0	0	0	0	0	0	0	0
202	Accessory electric equipment	315	0	0	0	0	0	0	0	0	0	0
203	Miscellaneous power plant equipment	316	0	0	0	0	0	0	0	0	0	0
204	Asset retirement costs for steam production plant	317	0	0	0	0	0	0	0	0	0	0
205	Steam production plant		0	0	0	0	0	0	0	0	0	0
206	Land and land rights	330	0	0	0	0	0	0	0	0	0	0
207	Structures and improvements	331	0	0	0	0	0	0	0	0	0	0
208	Reservoirs, dams, and waterways	332	0	0	0	0	0	0	0	0	0	0
209	Water wheels, turbines and generators	333	0	0	0	0	0	0	0	0	0	0
210	Accessory electric equipment	334	0	0	0	0	0	0	0	0	0	0
211	Miscellaneous power plant equipment	335	0	0	0	0	0	0	0	0	0	0
212	Roads, railroads and bridges	336	0	0	0	0	0	0	0	0	0	0
213	Asset retirement costs for hydraulic production plant	337	0	0	0	0	0	0	0	0	0	0
214	Hydraulic production plant		0	0	0	0	0	0	0	0	0	0

A		B									
Line No.	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 Forma Insurance Expense	Pro Forma IS/IT Expense	Pro Forma Misc O&M Exp
1	Adjustment 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
215	Land and land rights	340	0	0	0	0	0	0	0	0	0
216	Structures and improvements	341	0	0	0	0	0	0	0	0	0
217	Fuel holders, producers, and accessories	342	0	0	0	0	0	0	0	0	0
218	Prime movers	343	0	0	0	0	0	0	0	0	0
219	Generators	344	0	0	0	0	0	0	0	0	0
220	Accessory electric equipment	345	0	0	0	0	0	0	0	0	0
221	Miscellaneous power plant equipment	346	0	0	0	0	0	0	0	0	0
222	Asset retirement costs for other production plant	347	0	0	0	0	0	0	0	0	0
223	Energy Storage Equipment—production	348	0	0	0	0	0	0	0	0	0
224	Other production plant	0	0	0	0	0	0	0	0	0	0
225	Land and land rights	350	0	0	0	0	0	0	0	0	0
226	Structures and improvements	352	0	0	0	0	0	0	0	0	0
227	Station equipment	353	0	0	0	0	0	0	0	0	0
228	Towers and fixtures	354	0	0	0	0	0	0	0	0	0
229	Poles and fixtures	355	0	0	0	0	0	0	0	0	0
230	Overhead conductors and devices	356	0	0	0	0	0	0	0	0	0
231	Underground conduit	357	0	0	0	0	0	0	0	0	0
232	Underground conductors and devices	358	0	0	0	0	0	0	0	0	0
233	Roads and trails	359	0	0	0	0	0	0	0	0	0
234	Asset retirement costs for transmission plant	359.1	0	0	0	0	0	0	0	0	0
235	Transmission plant	0	0	0	0	0	0	0	0	0	0
236	Land and land rights	360	0	0	0	0	0	0	0	0	0
237	Structures and improvements	361	0	0	0	0	0	0	0	0	0
238	Station equipment	362	0	0	0	0	0	0	0	0	0
239	Storage battery equipment	363	0	0	0	0	0	0	0	0	0
240	Poles, towers and fixtures	364	0	0	0	0	0	0	0	0	0
241	Overhead conductors and devices	365	0	0	0	0	0	0	0	0	0
242	Underground conduit	366	0	0	0	0	0	0	0	0	0
243	Underground conductors and devices	367	0	0	0	0	0	0	0	0	0
244	Line transformers	368	0	0	0	0	0	0	0	0	0
245	Services	369	0	0	0	0	0	0	0	0	0
246	Meters	370	0	0	0	0	0	0	0	0	0
247	Installations on customers premises	371	0	0	0	0	0	0	0	0	0
248	Leased property on customers premises	372	0	0	0	0	0	0	0	0	0
249	Street lighting and signal systems	373	0	0	0	0	0	0	0	0	0
250	Asset retirement costs for distribution plant	374	0	0	0	0	0	0	0	0	0
251	Distribution plant	0	0	0	0	0	0	0	0	0	0
252	Land and land rights	389	0	0	0	0	0	0	0	0	0
253	Structures and improvements	390	0	0	0	0	0	0	0	0	0
254	Office furniture and equipment	391	0	0	0	0	0	0	0	0	0
255	Transportation equipment	392	0	0	0	0	0	0	0	0	0
256	Stores equipment	393	0	0	0	0	0	0	0	0	0
257	Tools, shop and garage equipment	394	0	0	0	0	0	0	0	0	0
258	Laboratory equipment	395	0	0	0	0	0	0	0	0	0
259	Power operated equipment	396	0	0	0	0	0	0	0	0	0
260	Communication equipment	397	0	0	0	0	0	0	0	0	0
261	Miscellaneous equipment	398	0	0	0	0	0	0	0	0	0
262	Other tangible property	399	0	0	0	0	0	0	0	0	0
263	Asset retirement costs for general plant	399.1	0	0	0	0	0	0	0	0	0
264	General plant	0	0	0	0	0	0	0	0	0	0
265	Electric plant in service	0	0	0	0	0	0	0	0	0	0
266	Intangible plant	101.1									
267	Steam production plant	101.1									
268	Hydraulic production plant	101.1									
269	Other production plant	101.1									
270	Transmission plant	101.1									
271	Distribution plant	101.1									
272	General plant	101.1									
273	Total property under capital leases	0	0	0	0	0	0	0	0	0	0
274	Electric plant purchased or sold	102									
275	Total electric plant purchased or sold	0	0	0	0	0	0	0	0	0	0
276	Intangible plant	104									
277	Steam production plant	104									
278	Hydraulic production plant	104									
279	Other production plant	104									
280	Transmission plant	104									
281	Distribution plant	104									
282	General plant	104									
283	Total electric plant leased to others	0	0	0	0	0	0	0	0	0	0
284	Steam production plant	105									
285	Hydraulic production plant	105									
286	Other production plant	105									
287	Transmission plant	105									
288	Distribution plant	105									
289	General plant	105									
290	Total electric plant for future use	0	0	0	0	0	0	0	0	0	0
291	Completed construction not classified	106									
292	Total completed construction not classified	0	0	0	0	0	0	0	0	0	0

A		B										
Line No.	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 Forma Insurance Expense	Pro Forma IS/IT Expense	Pro Forma Misc O&M Exp	
1		Adjustment 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
293	Construction work in progress	Steam production plant	107									
294		Hydraulic production plant	107									
295		Other production plant	107									
296		Transmission plant	107									
297		Distribution plant	107									
298		General plant	107									
299		Total construction work in progress	0	0	0	0	0	0	0	0	0	0
300	Accumulated provision for depreciation of electric utility plant	Steam production plant	108									
301		Hydraulic production plant	108									
302		Other production plant	108									
303		Transmission plant	108									
304		Distribution plant	108									
305		General plant	108									
306		Total accumulated provision for depreciation of electric utility plant	0	0	0	0	0	0	0	0	0	0
307	Accumulated provision for amortization of electric utility plant	Intangible plant	111									
308		Steam production plant	111									
309		Hydraulic production plant	111									
310		Other production plant	111									
311		Transmission plant	111									
312		Distribution plant	111									
313		General plant	111									
314		Total accumulated provision for amortization of electric utility plant	0	0	0	0	0	0	0	0	0	0
315	Electric plant acquisition adjustments	Electric plant acquisition adjustments	114									
316		Total Electric plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0
317	Accumulated provision for asset acquisition adjustments	Accumulated provision for asset acquisition adjustments	115									
318		Total accumulated provision for asset acquisition adjustments	0	0	0	0	0	0	0	0	0	0
319		Net Plant	0	0	0	0	0	0	0	0	0	0
320	Fuel stock	Fuel stock	151									
321		Total fuel stock	0	0	0	0	0	0	0	0	0	0
322	Plant materials and operating supplies	Plant materials and operating supplies	154									
323		Total plant materials and operating supplies	0	0	0	0	0	0	0	0	0	0
324	Prepayments	Prepayments	165									
325		Total prepayments	0	0	0	0	0	0	0	0	0	0
326		Current and accrued assets	0	0	0	0	0	0	0	0	0	0
327	Deferred debits	Other regulatory assets	182.3									
328		Miscellaneous deferred debits	186									
329		Accumulated deferred income taxes	190									
330		Total deferred debits	0	0	0	0	0	0	0	0	0	0
331	Other non-current liabilities	Accumulated provision for property insurance	228.1									
332		Accumulated provision for injuries and damages	228.2									
333		Accumulated provision for pensions and benefits	228.3									
334		Accumulated miscellaneous operating provisions	228.4									
335		Asset retirement obligations	230									
336		Other non current liabilities	0	0	0	0	0	0	0	0	0	0
337	Customer deposits	Customer deposits	235									
338		Current and accrued liabilities	0	0	0	0	0	0	0	0	0	0
339	Deferred credits	Deferred credits	253									
340		Accumulated deferred income taxes—accelerated amortization property	281									
341		Accumulated deferred income taxes—other property	282	0	0	0	0	0	0	0	0	0
342		Accumulated deferred income taxes—other	283	0	0	0	0	0	0	0	0	0
343		Accumulated deferred investment tax credits	255									
344		Customer advances for construction	252	0	0	0	0	0	0	0	0	0
345		Other regulatory liabilities	254	0	0	0	0	0	0	0	0	0
346		Total deferred credits	0	0	0	0	0	0	0	0	0	0
347	Working capital allowance	Working capital allowance	N/A									
348		Total working capital allowance	0	0	0	0	0	0	0	0	0	0
349		Rate base	0	0	0	0	0	0	0	0	0	0
350		Revenue Requirement Impact	6,923,512	63,031	(5,699,234)	1,221,707	274,900	400,093	(193,795)	5,521,828	107,086	9,318,521
351		Change in Rate Base	0	0	0	0	0	0	0	0	0	0
352		ROR	-0.25%	0.00%	0.20%	-0.04%	-0.01%	-0.01%	0.01%	-0.20%	0.00%	-0.33%

A B

Line No.

FERC Acct #	Pro FormaCap Adds to 12.31.2023 EOP	Pro FormaDepreciation Expense	Pro FormaCap Adds to 12.31.2024 EOP	Pro FormaNew Reg Amtz	Pro FormaNucleus/ETRM Expense	Pro FormaBOD Fees Expense	PF TransportationElectrification Return (Kicker)	Pro FormaRemove Normalize CS2 Major Maint	Pro FormaPPA Interest	Pro FormaWildfire Expense	
Adjustment 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	
1	Electric operating revenues										
2	Residential sales	440	0	0	0	0	0	0	0	0	0
3	Commercial and industrial sales	442	0	0	0	0	0	0	0	0	0
4	Public street and highway lighting	444	0	0	0	0	0	0	0	0	0
5	Other sales to public authorities	445	0	0	0	0	0	0	0	0	0
6	Sales to railroads and railways	446	0	0	0	0	0	0	0	0	0
7	Interdepartmental sales	448	0	0	0	0	0	0	0	0	0
8	Total sales to ultimate customers	0	0	0	0	0	0	0	0	0	0
9	Sales for resale	447	0	0	0	0	0	0	0	0	0
10	Total sales of electricity	0	0	0	0	0	0	0	0	0	0
11	Provision for rate refunds	449.1	0	0	0	0	0	0	0	0	0
12	Total revenues net of provision for rate refunds	0	0	0	0	0	0	0	0	0	0
13	Forfeited discounts	450	0	0	0	0	0	0	0	0	0
14	Miscellaneous service revenues	451	0	0	0	0	0	0	0	0	0
15	Sales of water and water power	453	0	0	0	0	0	0	0	0	0
16	Rent from electric property	454	0	0	0	0	0	0	0	0	0
17	Interdepartmental rents	455	0	0	0	0	0	0	0	0	0
18	Other electric revenues	456	0	0	0	0	0	0	0	0	0
19	Revenues from transmission of electricity of others	456.1	0	0	0	0	0	0	0	0	0
20	Regional transmission service revenues	457.1	0	0	0	0	0	0	0	0	0
21	Miscellaneous revenues	457.2	0	0	0	0	0	0	0	0	0
22	Total Other operating revenues	0	0	0	0	0	0	0	0	0	0
23	Total electric operating revenues	0	0	0	0	0	0	0	0	0	0
24	Generation production expenses										
25	Operation supervision and engineering	500	0	0	0	0	0	0	0	0	0
26	Fuel	501	0	0	0	0	0	0	0	0	0
27	Steam expenses	502	0	0	0	0	0	0	0	0	0
28	Steam from other sources	503	0	0	0	0	0	0	0	0	0
29	Steam transferred—credit	504	0	0	0	0	0	0	0	0	0
30	Electric expenses	505	0	0	0	0	0	0	0	0	0
31	Miscellaneous steam power expenses	506	0	0	0	0	0	0	0	0	0
32	Rents	507	0	0	0	0	0	0	0	0	0
33	Operation supplies and expenses (non-major only)	508	0	0	0	0	0	0	0	0	0
34	CCA Emission Expense	509	0	0	0	0	0	0	0	0	0
35	Total steam power generation operation expenses	0	0	0	0	0	0	0	0	0	0
36	Maintenance supervision and engineering	510	0	0	0	0	0	0	0	0	0
37	Maintenance of structures	511	0	0	0	0	0	0	0	0	0
38	Maintenance of boiler plant	512	0	0	0	0	0	0	0	0	0
39	Maintenance of electric plant	513	0	0	0	0	0	0	0	0	0
40	Maintenance of miscellaneous steam plant	514	0	0	0	0	0	(334,000)	0	0	0
41	Total steam power generation maintenance expenses	0	0	0	0	0	0	(334,000)	0	0	0
42	Generation - Steam production expenses	0	0	0	0	0	0	(334,000)	0	0	0
43	Operation supervision and engineering	535	0	0	0	0	0	0	0	0	0
44	Water for power	536	0	0	0	0	0	0	0	0	0
45	Hydraulic expenses	537	0	0	0	0	0	0	0	0	0
46	Electric expenses	538	0	0	0	0	0	0	0	0	0
47	Miscellaneous hydraulic power generation expenses	539	0	0	0	0	0	0	0	0	0
48	Rents	540	0	0	0	0	0	0	0	0	0
49	Total hydraulic power generation operation expenses	0	0	0	0	0	0	0	0	0	0
50	Maintenance supervision and engineering	541	0	0	0	0	0	0	0	0	0
51	Maintenance of structures	542	0	0	0	0	0	0	0	0	0
52	Maintenance of reservoirs, dams and waterways	543	0	0	0	0	0	0	0	0	0
53	Maintenance of electric plant	544	0	0	0	0	0	0	0	0	0
54	Maintenance of miscellaneous hydraulic plant	545	0	0	0	0	0	0	0	0	0
55	Total hydraulic power generation maintenance expenses	0	0	0	0	0	0	0	0	0	0
56	Generation - hydraulic power production expenses	0	0	0	0	0	0	0	0	0	0
57	Operation supervision and engineering	546	0	0	0	0	0	0	0	0	0
58	Fuel	547	0	0	0	0	0	0	0	0	0
59	Generation expenses	548	0	0	0	0	0	0	0	0	0
60	Operation of energy storage equipment	548.1	0	0	0	0	0	0	0	0	0
61	Miscellaneous other power generation expenses	549	0	0	0	0	0	0	0	0	0
62	Rents	550	0	0	0	0	0	0	0	0	0
63	Total other power generation operation expenses	0	0	0	0	0	0	0	0	0	0
64	Maintenance supervision and engineering	551	0	0	0	0	0	0	0	0	0
65	Maintenance of structures	552	0	0	0	0	0	0	0	0	0
66	Maintenance of generating and electric plant	553	0	0	0	0	0	0	0	0	0
67	Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0	0
68	Maintenance of miscellaneous other power generation plant	554	0	0	0	0	0	0	0	0	0
69	Total other power generation maintenance expenses	0	0	0	0	0	0	0	0	0	0
	Generation - other production expenses	0	0	0	0	0	0	0	0	0	0

Line No.		FERC Acct #	Pro FormaCap Adds to 12.31.2023 EOP	Pro FormaDepreciation Expense	Pro FormaCap Adds to 12.31.2024 EOP	Pro FormaNew Reg Amtz	Pro FormaNucleus/ETRM Expense	Pro FormaBOD Fees Expense	PF Transportation/Electrification Return (Kicker)	Pro FormaRemove Normalize CS2 Major Maint	Pro FormaPPA Interest	Pro FormaWildfire Expense
		Adjustment 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
70		Purchased power	555	0	0	0	0	0	0	0	0	0
71		Power purchased for storage operations	555.1	0	0	0	0	0	0	0	0	0
72		System control and load dispatching	556	0	0	0	0	0	0	0	0	0
73		Other expenses	557	0	0	0	0	0	0	0	2,159,000	0
74		Generation - other power supply expenses	0	0	0	0	0	0	0	0	2,159,000	0
75		Total power generation production expenses	0	0	0	0	0	0	0	(334,000)	2,159,000	0
76		Operation supervision and engineering	560	0	0	0	0	0	0	0	0	0
77		Load dispatch—reliability	561.1	0	0	0	0	0	0	0	0	0
78		Load dispatch—monitor and operate transmission system	561.2	0	0	0	0	0	0	0	0	0
79		Load dispatch—transmission service and scheduling	561.3	0	0	0	0	0	0	0	0	0
80		Scheduling, system control and dispatch services	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	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
84		Reliability planning and standards development services	561.8	0	0	0	0	0	0	0	0	0
85		Station expenses	562	0	0	0	0	0	0	0	0	0
86		Overhead line expense	563	0	0	0	0	0	0	0	0	0
87		Underground line expenses	564	0	0	0	0	0	0	0	0	0
88		Transmission of electricity by others	565	0	0	0	0	0	0	0	0	0
89		Miscellaneous transmission expenses	566	0	0	0	0	0	0	0	0	309,000
90		Rents	567	0	0	0	0	0	0	0	0	0
91		Total transmission operation expenses	0	0	0	0	0	0	0	0	0	309,000
92		Maintenance supervision and engineering	568	0	0	0	0	0	0	0	0	0
93		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	569.3	0	0	0	0	0	0	0	0	0
97		Maintenance of miscellaneous regional transmission plant	569.4	0	0	0	0	0	0	0	0	0
98		Maintenance of station equipment	570	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		Maintenance of underground lines	572	0	0	0	0	0	0	0	0	0
101		Maintenance of miscellaneous transmission plant	573	0	0	0	0	0	0	0	0	0
102		Total transmission maintenance expenses	0	0	0	0	0	0	0	0	0	0
103		Total transmission expenses	0	0	0	0	0	0	0	0	0	309,000
104		Operation supervision and engineering	580	0	0	0	0	0	0	0	0	0
105		Load dispatching	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		Underground line expenses	584	0	0	0	0	0	0	0	0	0
109		Street lighting and signal system expenses	585	0	0	0	0	0	0	0	0	0
110		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	0	0	0	0	(2,678,000)
113		Rents	589	0	0	0	0	0	0	0	0	0
114		Total distribution operation expenses	0	0	0	0	0	0	0	0	0	(2,678,000)
115		Maintenance supervision and engineering	590	0	0	0	0	0	0	0	0	0
116		Maintenance of structures	591	0	0	0	0	0	0	0	0	0
117		Maintenance of station equipment	592	0	0	0	0	0	0	0	0	0
118		Maintenance of energy storage equipment	592.2	0	0	0	0	0	0	0	0	0
119		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
121		Maintenance of line transformers	595	0	0	0	0	0	0	0	0	0
122		Maintenance of street lighting and signal systems	596	0	0	0	0	0	0	0	0	0
123		Maintenance of meters	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
125		Total distribution maintenance expenses	0	0	0	0	0	0	0	0	0	0
126		Total distribution expenses	0	0	0	0	0	0	0	0	0	(2,678,000)
127		Supervision	901	0	0	0	0	0	0	0	0	0
128		Meter reading expenses	902	0	0	0	0	0	0	0	0	0
129		Customer records and collection expenses	903	0	0	0	0	0	0	0	0	0
130		Uncollectible accounts	904	0	0	0	0	0	0	0	0	0
131		Miscellaneous customer accounts expenses	905	0	0	0	0	0	0	0	0	0
132		Total customer account expenses	0	0	0	0	0	0	0	0	0	0
133		Supervision	907	0	0	0	0	0	0	0	0	0
134		Customer assistance expenses	908	0	0	0	0	0	0	0	0	0
135		Informational and instructional advertising expenses	909	0	0	0	0	0	0	0	0	0
136		Miscellaneous customer service and informational expenses	910	0	0	0	0	0	0	0	0	0
137		Total customer service and informational expenses	0	0	0	0	0	0	0	0	0	0
138		Administrative and general salaries	920	0	0	0	0	0	0	0	0	0
139		Office supplies and expenses	921	0	0	0	0	0	0	0	0	0
140		Administrative expenses transferred—credit	922	0	0	0	0	0	0	0	0	0
141		Outside services employed	923	0	0	0	0	0	0	0	0	0
142		Property insurance	924	0	0	0	0	0	0	0	0	0
143		Injuries and damages	925	0	0	0	0	0	0	0	0	0
144		Employee pensions and benefits	926	0	0	0	0	0	0	0	0	0
145		Franchise requirements	927	0	0	0	0	0	0	0	0	0
146		Regulatory commission expenses	928	0	0	0	0	0	0	0	0	0

A		B										
Line No.	FERC Acct #	Pro FormaCap Adds to 12.31.2023 EOP	Pro FormaDepriciation 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 Normalized CS2 Major Maint	Pro FormaPPA Interest	Pro FormaWildfire Expense	
1	Adjustment 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	
147	Duplicate charges—credit	929	0	0	0	0	0	0	0	0	0	
148	General advertising expenses	930.1	0	0	0	0	0	0	0	0	0	
149	Miscellaneous general expenses	930.2	0	0	0	563,000	474,000	0	0	0	0	
150	Rents	931	0	0	0	0	0	0	0	0	0	
151	Administrative and General maintenance expenses	935	0	0	0	0	0	0	0	0	0	
152	Total administrative and general expenses	0	0	0	0	563,000	474,000	0	0	0	0	
153	Depreciation expense steam production plant	403, 403.1	157,000	(533,000)	40,000	0	0	0	0	0	0	
154	Depreciation expense hydraulic production plant	403, 403.1	91,000	256,000	364,000	0	0	0	0	0	0	
155	Depreciation expense other power generation production plant	403, 403.1	20,000	(600,000)	30,000	0	0	0	0	0	0	
156	Depreciation expense transmission	403, 403.1	397,000	1,647,000	688,000	0	0	0	0	0	0	
157	Depreciation expense distribution	403, 403.1	1,583,000	(635,000)	3,131,000	0	0	0	0	0	0	
158	Depreciation expense general plant	403, 403.1	328,000	(885,000)	(611,000)	0	0	0	0	0	0	
159	Depreciation expense common	403, 403.1										
160	Total depreciation expenses	2,576,000	(750,000)	3,642,000	0	0	0	0	0	0	0	
161	Intangible plant	404, 405	1,617,000	0	1,004,000	0	0	0	0	0	0	
162	Amortization expense steam production plant	404, 405										
163	Amortization expense hydraulic production plant	404, 405										
164	Amortization expense other power generation production plant	404, 405	0	0	(164,600)	0	0	0	0	0	0	
165	Amortization expense transmission	404, 405										
166	Amortization expense distribution	404, 405										
167	Amortization expense general plant	404, 405										
168	Amortization expense common plant	404, 405										
169	Amortization of electric plant acquisition adjustments	406	0	0	0	0	0	0	0	0	0	
170	Amortization of property losses, unrecovered plant and regulatory costs	407	0	0	0	0	0	0	0	0	0	
171	Total amortization expenses	1,617,000	0	1,004,000	(164,600)	0	0	0	0	0	0	
172	Regulatory debits and credits	407.3, 407.4	0	0	4,742,400	0	0	132,000	0	0	6,424,698	
173	Total regulatory debits and credits	0	0	0	4,742,400	0	0	132,000	0	0	6,424,698	
174	Taxes other than income	408.1	0	0	0	0	0	0	0	0	0	
175	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)	
176	Income Taxes - other taxes utility operating income	409.1	0	0	0	0	0	0	0	0	0	
177	Provisions for deferred income taxes, utility	410.1	0	0	0	0	0	0	0	0	0	
178	Provision for deferred income taxes—credit, utility	411.1	0	0	0	0	0	0	0	0	0	
179	Investment Tax credit Adj.	411.4	0	0	0	0	0	0	0	0	0	
180	Total taxes	(1,330,748)	157,500	(1,354,670)	(961,338)	(118,230)	(99,540)	(27,720)	70,140	(453,390)	(851,697)	
181	Gains from disposition of utility plant	411.6	0	0	0	0	0	0	0	0	0	
182	Losses from disposition of utility plant	411.7	0	0	0	0	0	0	0	0	0	
183	Gains from disposition of allowances	411.8	0	0	0	0	0	0	0	0	0	
184	Losses from disposition of allowances	411.9	0	0	0	0	0	0	0	0	0	
185	Revenues from electric plant leased to others	412	0	0	0	0	0	0	0	0	0	
186	Expenses of electric plant leased to others	413	0	0	0	0	0	0	0	0	0	
187	Other utility operating income	414	0	0	0	0	0	0	0	0	0	
188	Total various utility operating income items	0	0	0	0	0	0	0	0	0	0	
189	Electric Operating Expenses	2,862,252	(592,500)	3,291,330	3,616,462	444,770	374,460	104,280	(263,860)	1,705,610	3,204,001	
190	Net Operating Income = electric operating revenues - electric operating expenses	(2,862,252)	592,500	(3,291,330)	(3,616,462)	(444,770)	(374,460)	(104,280)	263,860	(1,705,610)	(3,204,001)	
191												
192												
193	Organization	301	0	0	0	0	0	0	0	0	0	
194	Franchises and consents	302	0	0	0	0	0	0	0	0	0	
195	Miscellaneous intangible plant	303	(1,617,000)	0	(551,000)	0	0	0	0	0	0	
196	Intangible plant	(1,617,000)	0	(551,000)	0	0	0	0	0	0	0	
197	Land and land rights	310	0	0	0	0	0	0	0	0	0	
198	Structures and improvements	311	0	0	0	0	0	0	0	0	0	
199	Boiler plant equipment	312	603,000	0	1,754,000	0	0	0	0	0	0	
200	Engines and engine-driven generators	313	0	0	0	0	0	0	0	0	0	
201	Turbogenerator units	314	0	0	0	0	0	0	0	0	0	
202	Accessory electric equipment	315	0	0	0	0	0	0	0	0	0	
203	Miscellaneous power plant equipment	316	0	0	0	0	0	0	0	0	0	
204	Asset retirement costs for steam production plant	317	0	0	0	0	0	0	0	0	0	
205	Steam production plant	603,000	0	1,754,000	0	0	0	0	0	0	0	
206	Land and land rights	330	0	0	0	0	0	0	0	0	0	
207	Structures and improvements	331	0	0	0	0	0	0	0	0	0	
208	Reservoirs, dams, and waterways	332	0	0	0	0	0	0	0	0	0	
209	Water wheels, turbines and generators	333	13,293,000	0	14,308,000	0	0	0	0	0	0	
210	Accessory electric equipment	334	0	0	0	0	0	0	0	0	0	
211	Miscellaneous power plant equipment	335	0	0	0	0	0	0	0	0	0	
212	Roads, railroads and bridges	336	0	0	0	0	0	0	0	0	0	
213	Asset retirement costs for hydraulic production plant	337	0	0	0	0	0	0	0	0	0	
214	Hydraulic production plant	13,293,000	0	14,308,000	0	0	0	0	0	0	0	

A	B		FERC Acct #	Pro FormaCap Adds to 12.31.2023 EOP	Pro FormaDepriciation 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
Line No.		Adjustment 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
1													
293	Construction work in progress	Steam production plant	107										
294		Hydraulic production plant	107										
295		Other production plant	107										
296		Transmission plant	107										
297		Distribution plant	107										
298		General plant	107										
299		Total construction work in progress		0	0	0	0	0	0	0	0	0	0
300	Accumulated provision for depreciation of electric utility plant	Steam production plant	108	(1,109,000)	0	(1,488,000)	0	0	0	0	0	0	0
301		Hydraulic production plant	108	(3,419,000)	0	(9,267,000)	0	0	0	0	0	0	0
302		Other production plant	108	(3,409,000)	0	(6,252,000)	0	0	0	0	0	0	0
303		Transmission plant	108	(5,562,000)	0	(13,713,000)	0	0	0	0	0	0	0
304		Distribution plant	108	(14,426,000)	0	(34,179,000)	0	0	0	0	0	0	0
305		General plant	108	231,000	0	(5,171,000)	0	0	0	0	0	0	0
306		Total accumulated provision for depreciation of electric utility plant		(27,694,000)	0	(70,070,000)	0	0	0	0	0	0	0
307	Accumulated provision for amortization of electric utility plant	Intangible plant	111	2,405,000	0	(11,096,000)	0	0	0	0	0	0	0
308		Steam production plant	111										
309		Hydraulic production plant	111										
310		Other production plant	111										
311		Transmission plant	111										
312		Distribution plant	111										
313		General plant	111										
314		Total accumulated provision for amortization of electric utility plant		2,405,000	0	(11,096,000)	0	0	0	0	0	0	0
315	Electric plant acquisition adjustments	Electric plant acquisition adjustments	114										
316		Total Electric plant acquisition adjustments		0	0	0	0	0	0	0	0	0	0
317	Accumulated provision for asset acquisition adjustments	Accumulated provision for asset acquisition adjustments	115										
318		Total accumulated provision for asset acquisition adjustments		0	0	0	0	0	0	0	0	0	0
319		Net Plant		85,496,000	0	72,373,000	0	0	0	0	0	0	0
320	Fuel stock	Fuel stock	151										
321		Total fuel stock		0	0	0	0	0	0	0	0	0	0
322	Plant materials and operating supplies	Plant materials and operating supplies	154										
323		Total plant materials and operating supplies		0	0	0	0	0	0	0	0	0	0
324	Prepayments	Prepayments	165										
325		Total prepayments		0	0	0	0	0	0	0	0	0	0
326		Current and accrued assets		0	0	0	0	0	0	0	0	0	0
327	Deferred debits	Other regulatory assets	182.3	0	0	0	0	0	0	0	0	0	0
328		Miscellaneous deferred debits	186	0	0	0	0	0	0	0	0	0	0
329		Accumulated deferred income taxes	190	0	0	0	0	0	0	0	0	0	0
330		Total deferred debits		0	0	0	0	0	0	0	0	0	0
331	Other non-current liabilities	Accumulated provision for property insurance	228.1										
332		Accumulated provision for injuries and damages	228.2										
333		Accumulated provision for pensions and benefits	228.3										
334		Accumulated miscellaneous operating provisions	228.4										
335		Asset retirement obligations	230										
336		Other non current liabilities		0	0	0	0	0	0	0	0	0	0
337	Customer deposits	Customer deposits	235	0	0	0	0	0	0	0	0	0	0
338		Current and accrued liabilities		0	0	0	0	0	0	0	0	0	0
339	Deferred credits	Deferred credits	253										
340		Accumulated deferred income taxes—accelerated amortization property	281										
341	Deferred credits	Accumulated deferred income taxes—other property	282	(2,076,000)	0	(2,147,000)	0	0	0	0	0	0	0
342		Accumulated deferred income taxes—other	283	0	0	0	0	0	0	0	0	0	0
343		Accumulated deferred investment tax credits	255										
344		Customer advances for construction	252	0	0	0	0	0	0	0	0	0	0
345		Other regulatory liabilities	254	0	0	0	0	0	0	0	0	0	0
346		Total deferred credits		(2,076,000)	0	(2,147,000)	0	0	0	0	0	0	0
347	Working capital allowance	Working capital allowance	N/A	0	0	0	0	0	0	0	0	0	0
348		Total working capital allowance		0	0	0	0	0	0	0	0	0	0
349		Rate base		83,420,000	0	70,226,000	0	0	0	0	0	0	0
350													
351		Revenue Requirement Impact		12,240,258	(787,396)	11,476,131	4,806,058	591,072	497,635	138,582	(350,654)	2,266,652	4,257,923
352		Change in Rate Base		83,420,000	0	70,226,000	0	0	0	0	0	0	0
353		ROR		-0.36%	0.03%	-0.34%	-0.17%	-0.02%	-0.02%	0.00%	0.01%	-0.08%	-0.15%

A	B						E	F	G	H	I	
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			4.01 E-CAP25A	4.02 E-Offsets2	0	COS-1		Sum of proforma adjustments	D+E	C+F	RR Input and revenue sensitive	G+H
293												
294												
295	Construction work in progress											
296												
297												
298												
299												
300												
301	Accumulated provision for depreciation of electric utility plant											
302												
303												
304												
305												
306												
307												
308	Accumulated provision for amortization of electric utility plant											
309												
310												
311												
312												
313												
314												
315	Electric plant acquisition adjustments											
316												
317	Accumulated provision for asset acquisition adjustments											
318												
319												
320	Fuel stock											
321												
322	Plant materials and operating supplies											
323												
324	Prepayments											
325												
326												
327	Deferred debits											
328												
329												
330												
331	Other non-current liabilities											
332												
333												
334												
335												
336												
337	Customer deposits											
338												
339												
340	Deferred credits											
341												
342												
343												
344												
345												
346												
347	Working capital allowance											
348												
349												
350												
351	Revenue Requirement Impact											
352	Change in Rate Base											
353	ROR											

Line No.	FERC Acct #	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Pumping Service	Street & Area Lights	General Service EV	Large Gen Service EV	Total	
		Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	Sch 13	Sch 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 generation plant	554	216,136	53,540	97,309	42,658	9,575	718	26	38	420,000
68	Total other power generation maintenance expenses		1,881,931	466,180	847,284	371,428	83,371	6,254	224	328	3,657,000
69	Generation - other production expenses		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	86,811	157,780	69,167	15,525	1,165	42	61	681,000
73	Other expenses	557	5,211,524	1,293,638	2,354,911	1,036,771	232,768	17,857	625	907	10,149,000
74	Generation - other power supply expenses		61,945,332	16,151,068	30,477,581	14,700,511	3,315,565	368,386	8,744	10,812	126,978,000
75	Total power generation production expenses		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	561.2	(38,731)	(9,452)	(16,407)	(6,774)	(1,537)	(87)	(3)	(9)	(73,000)
79	Load dispatch—transmission service and 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	Miscellaneous transmission expenses	566	2,033,647	496,291	861,492	355,705	80,678	4,587	152	448	3,833,000
90	Rents	567	117,785	28,744	49,896	20,602	4,673	266	9	26	222,000
91	Total transmission operation expenses		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	Maintenance of computer software	569.2	0	0	0	0	0	0	0	0	0
96	Maintenance of communication equipment	569.3	0	0	0	0	0	0	0	0	0
97	Maintenance of miscellaneous regional 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	Maintenance of miscellaneous transmission plant	573	42,976	10,488	18,205	7,517	1,705	97	3	9	81,000
102	Total transmission maintenance expenses		1,888,273	460,813	799,908	330,278	74,911	4,259	141	416	3,559,000
103	Total transmission 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	Operation supervision and engineering	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	Station expenses	582	537,954	102,428	162,550	59,238	20,997	802	25	5	884,000
107	Overhead line expenses	583	1,507,672	354,474	599,070	128,469	16,338	3,215	8,723	2,687,000	
108	Underground line expenses	584	688,394	161,851	268,801	57,426	31,522	4,178	295	532	1,213,000
109	Street lighting and signal system expenses	585	0	0	0	0	2,000	0	0	0	2,000
110	Meter expenses	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	Miscellaneous distribution expenses	588	4,701,540	942,053	880,146	206,198	132,306	19,012	3,106	7,639	6,892,000
113	Rents	589	50,186	11,799	19,958	7,394	2,298	305	22	39	92,000
114	Total distribution operation expenses		13,478,384	2,700,680	2,523,205	591,129	379,295	54,502	8,904	21,901	19,758,000
115	Maintenance supervision and engineering	590	720,093	170,358	275,748	60,775	33,119	15,768	1,389	3,750	1,281,000
116	Maintenance of structures	591	211,020	40,179	63,763	34,475	8,236	315	10	2	358,000
117	Maintenance of station equipment	592	466,146	88,755	140,852	51,330	18,194	695	22	5	766,000
118	Maintenance of Energy Storage Equipment	592.2	0	0	0	0	0	0	0	0	0
119	Maintenance of overhead lines	593	9,833,255	2,311,929	3,907,221	837,895	450,278	106,561	20,971	56,890	17,525,000
120	Maintenance of underground lines	594	568,081	133,563	221,822	47,389	26,013	3,448	244	439	1,001,000
121	Maintenance of line transformers	595	376,909	138,739	72,109	0	25,769	941	944	2,589	618,000
122	Maintenance of street lighting and signal systems	596	0	0	0	0	140,000	0	0	0	140,000
123	Maintenance of meters	597	51,461	9,109	597	81	741	0	7	4	62,000
124	Maintenance of miscellaneous distribution plant	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

Line No.	FERC Acct #	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Pumping Service	Street & Area Lights	General Service EV	Large Gen Service EV	Total	
		Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	Sch 13	Sch 23		
1											
126		Total distribution 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	901	Supervision	113,874	17,604	1,028	9	1,254	223	6	1	134,000
128	902	Meter reading expenses	592,182	103,800	13,399	0	5,619	0	0	0	715,000
129	903	Customer records and collection expenses	4,798,919	730,373	35,771	442	53,677	10,488	266	65	5,630,000
130	904	Uncollectible accounts	339,699	108,802	160,720	56,177	16,477	8,989	59	78	691,000
131	905	Miscellaneous customer accounts expenses	304,301	46,313	2,268	28	3,404	665	17	4	357,000
132		Total customer account expenses	6,148,975	1,006,892	213,186	56,656	80,430	20,365	348	149	7,527,000
133	907	Supervision	0	0	0	0	0	0	0	0	0
134	908	Customer assistance expenses	699,807	106,507	5,216	64	7,827	1,529	39	9	821,000
135	909	Informational and instructional advertising expenses	625,649	95,221	4,664	58	6,998	1,367	35	8	734,000
136	910	Miscellaneous customer service and informational expenses	237,815	36,194	1,773	22	2,660	520	13	3	279,000
137		Total customer service and informational expenses	1,563,271	237,923	11,652	144	17,486	3,416	87	21	1,834,000
138	920	Administrative and general salaries	21,542,389	4,525,968	5,217,576	1,756,694	678,758	358,643	8,803	21,170	34,110,000
139	921	Office supplies and expenses	2,062,784	435,270	505,623	169,027	65,761	35,549	875	2,111	3,277,000
140	922	Administrative expenses transferred—credit	(66,140)	(13,756)	(15,626)	(5,371)	(2,038)	(984)	(25)	(60)	(104,000)
141	923	Outside services employed	7,089,764	1,479,163	1,697,246	586,248	219,755	104,794	2,671	6,359	11,186,000
142	924	Property insurance	2,097,710	501,752	724,219	224,604	86,378	64,358	1,401	3,579	3,704,000
143	925	Injuries and damages	5,983,093	1,381,034	1,937,579	658,381	228,731	136,718	3,008	7,456	10,336,000
144	926	Employee pensions and benefits	394,203	90,991	127,660	43,378	15,070	9,008	198	491	681,000
145	927	Franchise requirements	0	0	0	0	0	0	0	0	0
146	928	Regulatory commission expenses	3,412,844	910,673	1,406,099	571,935	155,020	54,280	760	1,390	6,513,000
147	929	Duplicate charges—credit	0	0	0	0	0	0	0	0	0
148	930.1	General advertising expenses	0	0	0	0	0	0	0	0	0
149	930.2	Miscellaneous general expenses	2,621,244	556,923	629,329	189,679	84,946	59,144	1,364	3,370	4,146,000
150	931	Rents	405,713	84,389	95,879	32,960	12,503	6,034	154	366	638,000
151	932	Maintenance of general plant	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 general 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	403, 403.1	Depreciation expense steam production plant	1,167,651	289,243	525,701	230,454	51,728	3,880	139	203	2,269,000
154	403, 403.1	Depreciation expense hydraulic production plant	6,028,662	1,493,384	2,714,230	1,189,849	267,075	20,034	717	1,050	11,715,000
155	403, 403.1	Depreciation expense other power generation production plant	3,386,137	838,793	1,524,510	668,306	150,009	11,252	403	590	6,580,000
156	403, 403.1	Depreciation expense transmission	8,757,999	2,137,299	3,710,055	1,531,860	347,445	19,754	656	1,931	16,507,000
157	403, 403.1	Depreciation expense distribution	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	403, 403.1	Depreciation expense general plant	10,104,149	2,101,565	2,387,167	820,497	311,348	150,308	3,837	9,129	15,888,000
159	403, 403.1	Depreciation expense common	0	0	0	0	0	0	0	0	0
160		Total depreciation 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	404, 405	Intangible plant	20,316,576	4,543,910	5,812,102	1,812,959	727,599	509,762	11,136	27,956	33,762,000
162	404, 405	Amortization expense steam production plant	0	0	0	0	0	0	0	0	0
163	404, 405	Amortization expense hydraulic production plant	0	0	0	0	0	0	0	0	0
164	404, 405	Amortization expense other power generation production plant	(84,911)	(21,034)	(38,229)	(16,758)	(3,762)	(282)	(10)	(15)	(165,000)
165	404, 405	Amortization expense transmission	0	0	0	0	0	0	0	0	0
166	404, 405	Amortization expense distribution	0	0	0	0	0	0	0	0	0
167	404, 405	Amortization expense general plant	0	0	0	0	0	0	0	0	0
168	404, 405	Amortization expense common plant	0	0	0	0	0	0	0	0	0
169	406	Amortization of electric plant acquisition adjustments	1,854,270	328,211	21,518	2,916	26,695	0	238	153	2,234,000
170	407	Amortization of property losses, unrecovered plant and regulatory costs	1,322,395	316,304	456,547	141,590	54,453	40,571	883	2,256	2,335,000
171		Total amortization expenses	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, 407.4	Regulatory debits and credits	1,618,478	334,370	203,092	32,341	41,789	33,966	890	2,074	2,267,000
173		Total regulatory debits and credits	1,618,478	334,370	203,092	32,341	41,789	33,966	890	2,074	2,267,000
174	408.1	Taxes other than income	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	409.1	Income Taxes - federal taxes utility operating income	(346,097)	1,449,753	2,241,766	670,850	139,553	134,202	(6,241)	(18,786)	4,265,000
176	409.1	Income Taxes - other taxes utility operating income	6,690	1,657	3,012	1,320	296	22	1	1	13,000
177	410.1	Provisions for deferred income taxes, utility operating income	(290,916)	1,218,608	1,884,345	563,892	117,303	112,806	(5,246)	(15,791)	3,585,000
178	411.1	Provision for deferred income taxes—credit, utility operating income	0	0	0	0	0	0	0	0	0
179	411.4	Investment Tax credit Adj.	25,318	(106,055)	(163,993)	(49,075)	(10,209)	(9,817)	457	1,374	(312,000)

Line No.	FERC Acct #	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Pumping Service	Street & Area Lights	General Service EV	Large Gen Service EV	Total
		Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	Sch 13	Sch 23	
180		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	Gains from disposition of utility plant 411.6	(40,262)	(9,679)	(11,909)	(2,019)	(1,715)	(2,244)	(47)	(123)	(68,000)
182	Losses from disposition of utility plant 411.7									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	Expenses of electric plant leased to others 413									0
187	Other utility operating income 414									132,000
188	Total various utility operating income items	37,894	9,110	11,209	1,901	1,614	2,112	44	116	64,000
189	Electric Operating Expenses	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	Income = electric operating revenues - electric operating 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	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	Intangible plant	134,175,092	30,025,274	39,483,263	13,130,377	4,803,229	2,922,329	64,506	159,929	224,764,000
197	Land and land rights 310	388,531	96,245	174,925	76,683	17,212	1,291	46	68	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	Engines and engine-driven generators 313	5,146	1,275	2,317	1,016	228	17	1	1	10,000
201	Turbogenerator units 314	5,914,934	1,465,211	2,663,026	1,167,402	262,037	19,656	704	1,030	11,494,000
202	Accessory electric equipment 315	3,113,908	771,358	1,401,946	614,577	137,949	10,348	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 317	0	0	0	0	0	0	0	0	0
205	Steam production plant	49,781,365	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	Water wheels, turbines and generators 333	96,032,502	23,788,588	43,235,834	18,953,481	4,254,327	319,120	11,427	16,720	186,612,000
210	Accessory electric equipment 334	28,155,372	6,974,478	12,676,135	5,556,893	1,247,308	93,562	3,350	4,902	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 plant 337	0	0	0	0	0	0	0	0	0
214	Hydraulic production plant	275,284,219	68,191,734	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	Prime movers 343	7,106,772	1,760,446	3,199,617	1,402,630	314,836	23,616	846	1,237	13,810,000
219	Generators 344	80,773,785	20,008,791	36,366,042	15,941,940	3,578,352	268,415	9,612	14,063	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	Energy Storage Equipment—production 348	0	0	0	0	0	0	0	0	0
224	Other production plant	110,320,664	27,327,964	49,668,663	21,773,468	4,887,305	366,601	13,128	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	Station equipment 353	161,301,153	39,363,877	68,330,245	28,213,162	6,399,096	363,813	12,087	35,567	304,019,000
228	Towers and fixtures 354	5,942,303	1,450,157	2,517,273	1,039,367	235,741	13,403	445	1,310	11,200,000
229	Poles and fixtures 355	122,544,075	29,905,614	51,912,007	21,434,167	4,861,536	276,397	9,183	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
231	Underground conduit 357	1,054,759	257,403	446,816	184,488	41,844	2,379	79	233	1,988,000
232	Underground conductors and devices 358	2,243,219	547,434	950,270	392,361	88,992	5,060	168	495	4,228,000
233	Roads and trails 359	891,345	217,524	377,591	155,905	35,361	2,010	67	197	1,680,000
234	Asset retirement costs for transmission plant 359.1	0	0	0	0	0	0	0	0	0
235	Transmission 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	Structures and improvements 361	12,565,727	2,392,549	3,796,905	2,052,907	490,459	18,742	582	128	21,318,000
238	Station equipment 362	69,079,644	13,152,955	20,873,354	7,606,828	2,696,283	103,033	3,197	706	113,516,000
239	Storage battery equipment 363	127,782,173	30,043,289	50,816,053	0	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

Line No.	FERC Acct #	Residential	General	Large Gen	Extra Large Gen	Pumping	Street & Area	General Service	Large Gen	Total	
		Service	Service	Service	Service	Service	Lights	EV	Service EV		
		Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	Sch 13	Sch 23		
1											
243	367	106,660,979	25,077,415	41,687,133	9,286,740	4,884,148	647,409	45,762	82,416	188,372,000	
244	368	147,650,817	54,349,865	28,247,949	0	10,094,701	368,679	369,635	1,014,355	242,096,000	
245	369	118,568,971	20,783,153	2,682,820	0	1,125,031	0	20	5	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	371	6,068,294	1,074,104	70,419	9,542	87,361	0	780	501	7,311,000	
248	372	0	0	0	0	0	0	0	0	0	
249	373	0	0	0	0	0	52,246,000	0	0	52,246,000	
250	374	0	0	0	0	0	0	0	0	0	
251		Distribution 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	389	4,634,248	963,879	1,094,869	376,319	142,799	68,938	1,760	4,187	7,287,000	
253	390	76,259,359	15,861,209	18,016,737	6,192,564	2,349,850	1,134,424	28,956	68,901	119,912,000	
254	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	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	393	2,125,382	442,059	502,134	172,589	65,491	31,617	807	1,920	3,342,000	
257	394	8,799,793	1,830,272	2,079,004	714,578	271,156	130,905	3,341	7,951	13,837,000	
258	395	1,848,739	384,520	436,776	150,125	56,967	27,502	702	1,670	2,907,000	
259	396	11,606,925	2,414,128	2,742,206	942,529	357,655	172,663	4,407	10,487	18,251,000	
260	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	398	390,480	81,216	92,253	31,709	12,032	5,809	148	353	614,000	
262	399	0	0	0	0	0	0	0	0	0	
263	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		Electric plant 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	101.1									0	
267	101.1									0	
268	101.1									0	
269	101.1									0	
270	101.1									0	
271	101.1									0	
272	101.1									0	
273		Total property under capital leases	0	0	0	0	0	0	0	0	
274	102									0	
275		Total electric plant purchased or sold	0	0	0	0	0	0	0	0	
276	104									0	
277	104									0	
278	104									0	
279	104									0	
280	104									0	
281	104									0	
282	104									0	
283		Total electric plant leased to others	0	0	0	0	0	0	0	0	
284	105									0	
285	105									0	
286	105									0	
287	105									0	
288	105									0	
289	105									0	
290		Total electric plant for future use	0	0	0	0	0	0	0	0	
291	106									0	
292		Total completed construction not classified	0	0	0	0	0	0	0	0	
293	107									0	
294	107									0	
295	107									0	
296	107									0	
297	107									0	
298	107									0	
299		Total construction work in progress	0	0	0	0	0	0	0	0	
300	108	(28,210,950)	(6,988,245)	(12,701,158)	(5,567,862)	(1,249,771)	(93,746)	(3,357)	(4,912)	(54,820,000)	
301	108	(74,310,277)	(18,407,690)	(33,456,036)	(14,666,268)	(3,292,012)	(246,936)	(8,843)	(12,938)	(144,401,000)	
302	108	(64,456,514)	(15,966,776)	(29,019,666)	(12,721,478)	(2,855,482)	(214,192)	(7,670)	(11,222)	(125,253,000)	
303	108	(108,490,530)	(26,475,991)	(45,958,657)	(18,976,063)	(4,304,007)	(244,699)	(8,130)	(23,922)	(204,482,000)	
304	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)	

Line No.	FERC Acct #	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										
305	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)
306		(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	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)
308	111									0
309	111									0
310	111									0
311	111									0
312	111									0
313	111									0
314		(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	114									0
316		0	0	0	0	0	0	0	0	0
317	115									0
318		0	0	0	0	0	0	0	0	0
319		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	151									0
321		0	0	0	0	0	0	0	0	0
322	154									0
323		0	0	0	0	0	0	0	0	0
324	165									0
325		0	0	0	0	0	0	0	0	0
326		0	0	0	0	0	0	0	0	0
327	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	186	0	0	0	0	0	0	0	0	0
329	190	4,679,297	1,124,955	1,384,112	234,707	199,315	260,837	5,486	14,290	7,903,000
330		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	228.1									0
332	228.2									0
333	228.3									0
334	228.4									0
335	230									0
336		0	0	0	0	0	0	0	0	0
337	235	(4,141)	(726)	(94)	0	(39)	0	(0)	(0)	(5,000)
338		55,581,514	12,044,953	12,965,248	4,505,493	1,747,896	807,729	20,788	46,378	87,720,000
339	253									0
340	281									0
341	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	283	(2,137,950)	(525,991)	(925,754)	(392,183)	(93,410)	(15,448)	(422)	(842)	(4,092,000)
343	255									0
344	252	(1,064,272)	(186,549)	(24,081)	0	(10,098)	0	(0)	(0)	(1,285,000)
345	254	(21,531,542)	(5,152,006)	(7,456,670)	(2,325,250)	(887,299)	(654,577)	(14,255)	(36,401)	(38,058,000)
346		(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)
347	N/A	57,042,531	13,644,013	19,693,504	6,107,613	2,348,863	1,750,066	38,084	97,327	100,722,000
348		57,042,531	13,644,013	19,693,504	6,107,613	2,348,863	1,750,066	38,084	97,327	100,722,000
349		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		87,219,569	(7,006,730)	(13,202,125)	(3,990,695)	776,759	143,561	164,778	471,258	64,576,376
352		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%

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	Production expenses	allocates net power cost production revenues and expenses 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%
2	Production expenses	allocates remaining production expenses on the renewable future peak credit energy/ demand weighted average of 12 monthly average system coincident peak net of renewable generation basis and generation level sales basis as production plant	S01	Generation	Energy Demand	Prod Plant	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	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	allocates remaining transmission expenses on a 12 monthly average system coincident peak basis as 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	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	allocates distribution expenses on weighted plant basis	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	allocates distribution expenses on weighted plant basis	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	allocates distribution expenses on weighted plant basis	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	allocates distribution expenses on weighted plant basis	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	allocates distribution expenses on weighted plant basis	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	allocates distribution expenses on weighted plant basis	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	allocates distribution expenses on weighted plant basis	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	allocates distribution expenses on weighted plant basis	S15	Distribution	Customer	Acct 373	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
14	Distribution expenses	allocates distribution expenses on weighted expense basis	S16	Distribution	Demand Customer	Dist Op Exp	68.22%	13.67%	12.77%	2.99%	1.92%	0.28%	0.05%	0.11%	100.00%
15	Distribution expenses	allocates distribution expenses on weighted expense basis	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	allocates customer expenses on weighted customer basis	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	allocates customer expenses on unweighted customer basis	C01	Customer	Customer	All Avg Cust	85.24%	12.97%	0.64%	0.01%	0.95%	0.19%	0.00%	0.00%	100.00%
18	Customer expenses	allocates customer expenses on weighted customer basis	C08	Customer	Customer	MR Weighted 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	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	allocates uncollectible accounts expenses on revenue basis	R01	Customer	Revenue	Rate Revenues	49.16%	15.75%	23.26%	8.13%	2.38%	1.30%	0.01%	0.01%	100.00%
21	Common expenses	allocates common expenses on 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%
22	Common expenses	allocates common expenses on 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%
23	Common expenses	allocates common expenses on weighted plant basis	S03	Distribution	Customer	Dist Plant	59.21%	14.23%	17.51%	2.97%	2.52%	3.30%	0.07%	0.18%	100.00%
24	Common expenses	allocates common expenses on weighted plant basis	S04	Common	Energy Demand Customer	General Plant	63.60%	13.23%	15.02%	5.16%	1.96%	0.95%	0.02%	0.06%	100.00%
25	Common expenses	allocates common expenses on customer basis	C01	Customer	Customer	All Avg Cust	85.24%	12.97%	0.64%	0.01%	0.95%	0.19%	0.00%	0.00%	100.00%
26	Common expenses	allocates common expenses on four-factor weighted plant, expense, labor, and customer basis	S23	Common	Energy Demand Customer	4-factor	63.36%	13.19%	15.20%	5.34%	1.97%	0.86%	0.02%	0.06%	100.00%
27	Common expenses	allocates common expenses on weighted labor expense basis	S22	Common	Energy Demand Customer	Labor expenses	57.89%	13.36%	18.75%	6.37%	2.21%	1.32%	0.03%	0.07%	100.00%
28	Common expenses	allocated FERC fees 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%
29	Common expenses	allocates revenue-related common expenses on revenue basis	R01	Common	Revenue	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	Energy 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 Energy	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	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	S06	Common	Demand Customer Energy	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	D01	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	D02	Transmission	Demand	Trans Plant Sch 25 Direct	53.06%	12.95%	22.48%	9.28%	2.10%	0.12%	0.00%	0.01%	100.00%
37	Distribution plant	directly assigns distribution plant	D04	Distribution	Demand	Sch 41-48	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	D08	Distribution	Demand	Direct Assign	0.00%	0.00%	0.00%	0.00%	0.00%	41.51%	14.84%	43.65%	100.00%
39	Distribution plant	allocates distribution plant on Summer/Winter distribution system coincident peak basis	D03	Distribution	Demand	Summer-Winter Dist CP	65.23%	12.42%	19.71%	0.00%	2.55%	0.10%	0.00%	0.00%	100.00%
40	Distribution plant	allocates distribution plant on a 12 monthly average distribution system non-coincident peak basis for primary service excluding directly assigned customers	D06	Distribution	Demand	Primary 12 NCP	59.32%	13.95%	23.59%	0.00%	2.72%	0.36%	0.03%	0.05%	100.00%
41	Distribution plant	allocates distribution plant on a 12 monthly average distribution system non-coincident peak basis for secondary service excluding directly assigned customers	D07	Distribution	Demand	Secondary 12 NCP	60.44%	14.21%	22.14%	0.00%	2.77%	0.37%	0.03%	0.05%	100.00%
42	Distribution plant	allocates distribution plant on a relative transformer cost basis	D09	Distribution	Demand	Transformer Cost	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	Weighted Customers - Service Cost	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	Weighted Customers - Meter Cost	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	Direct Sch 41-48	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	Energy 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	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	Weighted 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	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	Demand 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	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	Demand Customer Energy	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

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

Restating Adjustments

Column	Work paper reference	Description of Adjustment	Washington Electric			
			NOI	Rate Base	Revenue Requirement	ROR
1.00	E-ROO	Total Washington CBR/ROO	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 E	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

Column	Work paper reference	Description of Adjustment	Washington Electric			
			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/Ex	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 FormaInsurance 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 Ret.	(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			-	-	-	0.00%
COS-	COS-1	Allocate PayrollBenefits and Taxes	0	-	(0)	0.00%
Round Pro Forma Total to Thousand:			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

Line No.		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	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	1.21	1.20	1.05	1.06	0.27	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	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48	Sch 13	Sch 23
1	Washington Electric									
2	Meter, Services, Meter Reading & Billing Costs by Schedule at Proposed Rate of Return									
3										
4										
5	369 Services	\$ 143,160,000	\$ 118,568,971	\$ 20,783,153	\$ 2,682,820	\$ -	\$ 1,125,031	\$ -	\$ 20	\$ 5
6	369 Services Accum. Depr.	\$ (57,493,000)	\$ (47,617,252)	\$ (8,346,506)	\$ (1,077,419)	\$ -	\$ (451,812)	\$ -	\$ (8)	\$ (2)
7	Total Services	\$ 85,667,000	\$ 70,951,718	\$ 12,436,647	\$ 1,605,400	\$ -	\$ 673,219	\$ -	\$ 12	\$ 3
8										
9	370 Meters	\$ 62,327,000	\$ 51,732,807	\$ 9,156,841	\$ 600,330	\$ 81,344	\$ 744,761	\$ -	\$ 6,650	\$ 4,267
10	370 Meters Accum. Depr.	\$ (14,756,000)	\$ (12,247,811)	\$ (2,167,894)	\$ (142,129)	\$ (19,258)	\$ (176,323)	\$ -	\$ (1,574)	\$ (1,010)
11	Total Meters	\$ 47,571,000	\$ 39,484,997	\$ 6,988,947	\$ 458,201	\$ 62,085	\$ 568,438	\$ -	\$ 5,076	\$ 3,257
12										
13	303.12 AMI/MDM Software	\$ 29,856,000	\$ 25,448,761	\$ 3,873,183	\$ 189,692	\$ 2,342	\$ 284,649	\$ 55,616	\$ 1,413	\$ 344
14	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)	\$ (238)
15	Total Meters	\$ 9,224,000	\$ 7,862,385	\$ 1,196,618	\$ 58,605	\$ 724	\$ 87,942	\$ 17,182	\$ 436	\$ 106
16										
17	Total Rate Base	\$ 142,462,000	\$ 118,299,100	\$ 20,622,212	\$ 2,122,207	\$ 62,809	\$ 1,329,599	\$ 17,182	\$ 5,524	\$ 3,366
18										
19	Return on Rate Base @ 7.61%	\$ 10,841,358	\$ 9,002,562	\$ 1,569,350	\$ 161,500	\$ 4,780	\$ 101,183	\$ 1,308	\$ 420	\$ 256
20	Tax Benefit of Interest Expense	\$ (768,864)	\$ (638,457)	\$ (111,298)	\$ (11,453)	\$ (339)	\$ (7,176)	\$ (93)	\$ (30)	\$ (18)
21	Revenue Conversion Factor	\$ 0.75248	\$ 0.75248	\$ 0.75248	\$ 0.75248	\$ 0.75248	\$ 0.75248	\$ 0.75248	\$ 0.75248	\$ 0.75248
22	Rate Base Revenue Requirement	\$ 13,385,733	\$ 11,115,387	\$ 1,937,664	\$ 199,403	\$ 5,902	\$ 124,929	\$ 1,614	\$ 519	\$ 316
23										
24	369 Services Depr Exp	\$ 2,896,000	\$ 2,398,545	\$ 420,425	\$ 54,271	\$ -	\$ 22,758	\$ -	\$ 0	\$ 0
25	370 Meters Depr Exp	\$ 4,038,000	\$ 3,351,631	\$ 593,247	\$ 38,894	\$ 5,270	\$ 48,251	\$ -	\$ 431	\$ 276
26	303.12 AMI/MDM Software Amort Exp	\$ 4,298,000	\$ 3,663,544	\$ 557,574	\$ 27,308	\$ 337	\$ 40,977	\$ 8,006	\$ 203	\$ 50
27	587-OP Services Exp	\$ 855,000	\$ 708,134	\$ 124,124	\$ 16,023	\$ -	\$ 6,719	\$ -	\$ 0	\$ 0
28	586-OP Meters Exp	\$ 2,831,000	\$ 2,349,793	\$ 415,920	\$ 27,268	\$ 3,695	\$ 33,828	\$ -	\$ 302	\$ 194
29	597-MT Meters Exp	\$ 62,000	\$ 51,461	\$ 9,109	\$ 597	\$ 81	\$ 741	\$ -	\$ 7	\$ 4
30	902-OP Meter Reading	\$ 715,000	\$ 592,182	\$ 103,800	\$ 13,399	\$ -	\$ 5,619	\$ -	\$ 0	\$ 0
31	903-OP Billing Exp	\$ 5,630,000	\$ 4,798,919	\$ 730,373	\$ 35,771	\$ 442	\$ 53,677	\$ 10,488	\$ 266	\$ 65
32	Total Expenses	\$ 21,325,000	\$ 17,914,210	\$ 2,954,571	\$ 213,530	\$ 9,825	\$ 212,571	\$ 18,494	\$ 1,210	\$ 589
33	Revenue Conversion Factor	\$ 0.95251	\$ 0.952506	\$ 0.952506	\$ 0.952506	\$ 0.952506	\$ 0.952506	\$ 0.952506	\$ 0.952506	\$ 0.952506
34	Expense Revenue Requirement	\$ 22,388,307	\$ 18,807,449	\$ 3,101,892	\$ 224,177	\$ 10,314	\$ 223,170	\$ 19,416	\$ 1,270	\$ 618
35										
36	Total Customer Costs	\$ 35,774,040	\$ 29,922,835	\$ 5,039,556	\$ 423,580	\$ 16,216	\$ 348,099	\$ 21,030	\$ 1,789	\$ 935
37										
38	Total Customers Bills	3,212,371	2,738,172	416,737	20,410	252	30,627	5,984	152	37
39										
40	Avg Unit Cost	\$ 11.14	\$ 10.93	\$ 12.09	\$ 20.75	\$ 64.35	\$ 11.37	\$ 3.51	\$ 11.77	\$ 25.26
41										
42										
43										
44	Total Customer Related Cost	\$92,689,364	\$72,697,993	\$11,918,322	\$846,919	\$36,582	\$856,516	\$6,326,007	\$4,782	\$2,243
45	Customer Related Unit Cost per Month	\$28.85	\$26.55	\$28.60	\$41.50	\$145.17	\$27.97	\$1,057.15	\$31.46	\$60.63
41										
42	Total Demand Related Cost	\$379,822,018	\$211,783,334	\$51,946,261	\$81,622,241	\$23,471,483	\$9,282,971	\$1,042,279	\$186,039	\$487,411
43	Demand Related Cost per Month	\$118.24	\$77.34	\$124.65	\$3,999.13	\$93,140.80	\$303.10	\$174.18	\$1,223.94	\$13,173.26
44										
45	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	\$13,233.89