

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP d/b/a PACIFIC POWER
AND LIGHT COMPANY,

Respondent.

DOCKET UE-230172
(*Consolidated*)

In the Matter of

ALLIANCE OF WESTERN ENERGY
CONSUMERS'

Petition for Order Approving Deferral of
Increased Fly Ash Revenues

DOCKET UE-210852
(*Consolidated*)

EXHIBIT LDK-5
COST OF SERVICE

AWEC Acct 407 Adj
Summary of Results
Service territory : Washington
Service: Electric
Time period : Twelve Months ended June 30, 2022

| | Residential Schedule 16 | Small General Service Shedule 24 | Large General Service < 1,000 kW Schedule 36 | Large General Service > 1,000 kW Schedule 48 | Large General Dedicated Facilities Schedule 48 | Agricultural Pumping Schedule 40 | Street & Area Lighting Sch. 15, 51-54, 57 | Total |
|---|----------------------------|-------------------------------------|---|---|---|--|--|---------------|
| Rate Base | 527,571,330 | 151,050,153 | 201,894,557 | 78,970,946 | 93,145,640 | 44,511,024 | 3,280,696 | 1,100,424,347 |
| Present Rate of Return | 5.19% | 8.06% | 7.53% | 5.18% | 3.17% | 3.53% | 3.60% | 5.77% |
| Return Requirement | 3,061,086 | (3,463,775) | (3,559,551) | 467,466 | 2,424,643 | 998,771 | 71,359 | (0) |
| Total Operating Expenses (net of non-rate revenues) | 170,129,629 | 51,619,160 | 75,938,844 | 30,160,976 | 39,113,107 | 14,575,204 | 1,064,941 | 382,601,861 |
| Present Revenue from Rates | 176,071,755 | 58,004,210 | 84,757,249 | 31,760,598 | 38,671,305 | 14,475,016 | 888,617 | 404,628,751 |
| Net Income From Present Rates | 5,942,126 | 6,385,050 | 8,818,405 | 1,599,622 | (441,802) | (100,187) | (176,324) | 22,026,890 |
| Net Income Deficiency (Sufficiency) | (2,881,039) | (9,848,826) | (12,377,956) | (1,132,156) | 2,866,446 | 1,098,959 | 247,683 | (22,026,890) |
| Incremental Revenue Related Expenses | | | | | | | | |
| Incremental Income Taxes | 14,070,104 | 3,935,447 | 5,182,233 | 2,035,751 | 2,415,408 | 1,172,030 | 87,187 | 28,898,160 |
| Total Cost/Revenue Requirement at Unity | 0.93 | 0.94 | 0.94 | 0.94 | 0.95 | 0.93 | 0.92 | 0.94 |
| Revenue-to-Cost Ratio at Present Rates | 1.03 | 1.12 | 1.12 | 1.05 | 0.99 | 0.99 | 0.83 | 1.06 |
| Parity Ratio at Present Rates | 0.98 | 1.06 | 1.04 | 0.99 | 0.94 | 0.94 | 0.93 | 1.00 |
| Proposed Rate Revenue Increase | 15,892,043 | 209,885 | 1,350,686 | 2,388,102 | 4,690,020 | 2,081,315 | 151,148 | 26,763,199 |
| Proposed Revenue from Rates | 191,963,797 | 58,214,095 | 86,107,935 | 34,148,701 | 43,361,325 | 16,556,331 | 1,039,765 | 431,391,950 |
| Variance from Unity | 3.11 | 0.94 | 1.40 | 0.55 | 0.70 | 0.27 | 0.02 | |
| Revenue-to Cost Ratio at Proposed Rates | 1.13 | 1.13 | 1.13 | 1.13 | 1.11 | 1.14 | 0.98 | 1.13 |
| Parity Ratio at Proposed Rates | 0.92 | 1.00 | 0.98 | 0.93 | 0.89 | 0.87 | 0.85 | 0.94 |

AWEC Acct 407, 561, and 581 Adj
Summary of Results
Service territory : Washington
Service: Electric
Time period : Twelve Months ended June 30, 2022

| | Residential Schedule 16 | Small General Service Shedule 24 | Large General Service < 1,000 kW Schedule 36 | Large General Service > 1,000 kW Schedule 48 | Large General Dedicated Facilities Schedule 48 | Agricultural Pumping Schedule 40 | Street & Area Lighting Sch. 15, 51-54, 57 | Total |
|---|----------------------------|-------------------------------------|---|---|---|--|--|---------------|
| Rate Base | 527,578,507 | 151,049,511 | 201,892,624 | 78,969,610 | 93,143,133 | 44,510,108 | 3,280,854 | 1,100,424,347 |
| Present Rate of Return | 5.09% | 8.09% | 7.62% | 5.31% | 3.38% | 3.64% | 3.29% | 5.77% |
| Return Requirement | 3,609,727 | (3,509,079) | (3,722,501) | 361,787 | 2,231,369 | 947,438 | 81,260 | (0) |
| Total Operating Expenses (net of non-rate revenues) | 170,678,264 | 51,573,859 | 75,775,884 | 30,055,296 | 38,919,833 | 14,523,885 | 1,074,840 | 382,601,861 |
| Present Revenue from Rates | 176,071,755 | 58,004,210 | 84,757,249 | 31,760,598 | 38,671,305 | 14,475,016 | 888,617 | 404,628,751 |
| Net Income From Present Rates | 5,393,491 | 6,430,351 | 8,981,365 | 1,705,303 | (248,528) | (48,868) | (186,223) | 22,026,890 |
| Net Income Deficiency (Sufficiency) | (1,783,764) | (9,939,430) | (12,703,865) | (1,343,516) | 2,479,897 | 996,307 | 267,483 | (22,026,890) |
| Incremental Revenue Related Expenses | | | | | | | | |
| Incremental Income Taxes | 14,070,269 | 3,935,432 | 5,182,191 | 2,035,720 | 2,415,351 | 1,172,007 | 87,190 | 28,898,160 |
| Total Cost/Revenue Requirement at Unity | 0.93 | 0.94 | 0.94 | 0.94 | 0.95 | 0.93 | 0.92 | 0.94 |
| Revenue-to-Cost Ratio at Present Rates | 1.03 | 1.12 | 1.12 | 1.06 | 0.99 | 1.00 | 0.83 | 1.06 |
| Parity Ratio at Present Rates | 0.98 | 1.06 | 1.05 | 0.99 | 0.95 | 0.94 | 0.92 | 1.00 |
| Proposed Rate Revenue Increase | 16,440,858 | 164,566 | 1,187,689 | 2,282,391 | 4,496,684 | 2,029,960 | 161,053 | 26,763,199 |
| Proposed Revenue from Rates | 192,512,613 | 58,168,776 | 85,944,938 | 34,042,989 | 43,167,989 | 16,504,976 | 1,049,669 | 431,391,950 |
| Variance from Unity | 3.12 | 0.94 | 1.39 | 0.55 | 0.70 | 0.27 | 0.02 | |
| Revenue-to Cost Ratio at Proposed Rates | 1.13 | 1.13 | 1.13 | 1.13 | 1.11 | 1.14 | 0.98 | 1.13 |
| Parity Ratio at Proposed Rates | 0.91 | 1.00 | 0.99 | 0.93 | 0.90 | 0.88 | 0.85 | 0.94 |

AWEC Acct 407, 561, 581, and 904 Adj
Summary of Results
Service territory : Washington
Service: Electric
Time period : Twelve Months ended June 30, 2022

| | Residential Schedule 16 | Small General Service Schedule 24 | Large General Service < 1,000 kW Schedule 36 | Large General Service > 1,000 kW Schedule 48 | Large General Dedicated Facilities Schedule 48 | Agricultural Pumping Schedule 40 | Street & Area Lighting Sch. 15, 51-54, 57 | Total |
|---|----------------------------|--------------------------------------|---|---|---|--|--|---------------|
| Rate Base | 527,576,581 | 151,054,255 | 201,890,055 | 78,968,672 | 93,141,785 | 44,511,529 | 3,281,470 | 1,100,424,347 |
| Present Rate of Return | 5.10% | 7.95% | 7.68% | 5.37% | 3.44% | 3.49% | 2.41% | 5.77% |
| Return Requirement | 3,519,221 | (3,286,054) | (3,843,244) | 317,697 | 2,167,974 | 1,014,210 | 110,197 | (0) |
| Total Operating Expenses (net of non-rate revenues) | 170,587,802 | 51,796,777 | 75,655,199 | 30,011,227 | 38,856,469 | 14,590,624 | 1,103,763 | 382,601,861 |
| Present Revenue from Rates | 176,071,755 | 58,004,210 | 84,757,249 | 31,760,598 | 38,671,305 | 14,475,016 | 888,617 | 404,628,751 |
| Net Income From Present Rates | 5,483,953 | 6,207,434 | 9,102,050 | 1,749,371 | (185,164) | (115,608) | (215,146) | 22,026,890 |
| Net Income Deficiency (Sufficiency) | (1,964,732) | (9,493,488) | (12,945,294) | (1,431,674) | 2,353,138 | 1,129,818 | 325,343 | (22,026,890) |
| Incremental Revenue Related Expenses | | | | | | | | |
| Incremental Income Taxes | 14,069,754 | 3,936,700 | 5,181,504 | 2,035,470 | 2,414,990 | 1,172,387 | 87,355 | 28,898,160 |
| Total Cost/Revenue Requirement at Unity | 0.93 | 0.94 | 0.94 | 0.94 | 0.95 | 0.93 | 0.93 | 0.94 |
| Revenue-to-Cost Ratio at Present Rates | 1.03 | 1.12 | 1.12 | 1.06 | 1.00 | 0.99 | 0.81 | 1.06 |
| Parity Ratio at Present Rates | 0.98 | 1.06 | 1.05 | 0.99 | 0.95 | 0.93 | 0.89 | 1.00 |
| Proposed Rate Revenue Increase | 16,350,305 | 387,706 | 1,066,883 | 2,238,278 | 4,433,257 | 2,096,766 | 190,005 | 26,763,199 |
| Proposed Revenue from Rates | 192,422,060 | 58,391,916 | 85,824,132 | 33,998,877 | 43,104,562 | 16,571,782 | 1,078,621 | 431,391,950 |
| Variance from Unity | 3.12 | 0.95 | 1.39 | 0.55 | 0.70 | 0.27 | 0.02 | |
| Revenue-to Cost Ratio at Proposed Rates | 1.13 | 1.13 | 1.13 | 1.13 | 1.11 | 1.14 | 0.98 | 1.13 |
| Parity Ratio at Proposed Rates | 0.92 | 0.99 | 0.99 | 0.93 | 0.90 | 0.87 | 0.82 | 0.94 |

AWEC Acct 407, 561, 581, 904, and Factor F102Co Adj
Summary of Results
Service territory : Washington
Service: Electric
Time period : Twelve Months ended June 30, 2022

| | Residential Schedule 16 | Small General Service Shedule 24 | Large General Service < 1,000 kW Schedule 36 | Large General Service > 1,000 kW Schedule 48 | Large General Dedicated Facilities Schedule 48 | Agricultural Pumping Schedule 40 | Street & Area Lighting Sch. 15, 51-54, 57 | Total |
|---|----------------------------|-------------------------------------|---|---|---|--|--|---------------|
| Rate Base | 530,795,047 | 151,037,084 | 200,458,575 | 78,322,882 | 92,151,405 | 44,310,419 | 3,348,936 | 1,100,424,347 |
| Present Rate of Return | 4.76% | 7.95% | 8.10% | 5.85% | 4.04% | 3.75% | 1.31% | 5.77% |
| Return Requirement | 5,390,227 | (3,296,037) | (4,675,414) | (57,723) | 1,592,232 | 897,298 | 149,417 | (0) |
| Total Operating Expenses (net of non-rate revenues) | 172,274,447 | 51,787,778 | 74,905,028 | 29,672,800 | 38,337,458 | 14,485,232 | 1,139,118 | 382,601,861 |
| Present Revenue from Rates | 176,071,755 | 58,004,210 | 84,757,249 | 31,760,598 | 38,671,305 | 14,475,016 | 888,617 | 404,628,751 |
| Net Income From Present Rates | 3,797,308 | 6,216,432 | 9,852,221 | 2,087,799 | 333,847 | (10,216) | (250,502) | 22,026,890 |
| Net Income Deficiency (Sufficiency) | 1,592,919 | (9,512,469) | (14,527,634) | (2,145,522) | 1,258,385 | 907,513 | 399,919 | (22,026,890) |
| Incremental Revenue Related Expenses | | | | | | | | |
| Incremental Income Taxes | 14,069,754 | 3,936,700 | 5,181,504 | 2,035,470 | 2,414,990 | 1,172,387 | 87,355 | 28,898,160 |
| Total Cost/Revenue Requirement at Unity | 0.93 | 0.94 | 0.94 | 0.94 | 0.95 | 0.93 | 0.93 | 0.94 |
| Revenue-to-Cost Ratio at Present Rates | 1.02 | 1.12 | 1.13 | 1.07 | 1.01 | 1.00 | 0.78 | 1.06 |
| Parity Ratio at Present Rates | 0.97 | 1.06 | 1.06 | 1.00 | 0.96 | 0.94 | 0.86 | 1.00 |
| Proposed Rate Revenue Increase | 18,299,587 | 377,306 | 199,899 | 1,847,152 | 3,833,428 | 1,974,962 | 230,866 | 26,763,199 |
| Proposed Revenue from Rates | 194,371,342 | 58,381,516 | 84,957,148 | 33,607,750 | 42,504,733 | 16,449,979 | 1,119,482 | 431,391,950 |
| Variance from Unity | 3.15 | 0.95 | 1.38 | 0.55 | 0.69 | 0.27 | 0.02 | |
| Revenue-to Cost Ratio at Proposed Rates | 1.13 | 1.13 | 1.13 | 1.13 | 1.11 | 1.14 | 0.98 | 1.13 |
| Parity Ratio at Proposed Rates | 0.91 | 0.99 | 1.00 | 0.95 | 0.91 | 0.88 | 0.79 | 0.94 |

AWEC Acct 407, 561, 581, 904, 926 and Factor F102Co Adj
Summary of Results
Service territory : Washington
Service: Electric
Time period : Twelve Months ended June 30, 2022

| | Residential Schedule 16 | Small General Service Shedule 24 | Large General Service < 1,000 kW Schedule 36 | Large General Service > 1,000 kW Schedule 48 | Large General Dedicated Facilities Schedule 48 | Agricultural Pumping Schedule 40 | Street & Area Lighting Sch. 15, 51-54, 57 | Total |
|---|----------------------------|-------------------------------------|---|---|---|--|--|---------------|
| Rate Base | 530,551,315 | 151,093,067 | 200,592,630 | 78,407,898 | 92,119,804 | 44,332,186 | 3,327,447 | 1,100,424,347 |
| Present Rate of Return | 4.78% | 7.93% | 8.06% | 5.78% | 4.06% | 3.72% | 1.66% | 5.77% |
| Return Requirement | 5,248,537 | (3,263,492) | (4,597,483) | (8,300) | 1,573,861 | 909,952 | 136,925 | 0 |
| Total Operating Expenses (net of non-rate revenues) | 172,146,718 | 51,817,116 | 74,975,281 | 29,717,352 | 38,320,898 | 14,496,639 | 1,127,857 | 382,601,861 |
| Present Revenue from Rates | 176,071,755 | 58,004,210 | 84,757,249 | 31,760,598 | 38,671,305 | 14,475,016 | 888,617 | 404,628,751 |
| Net Income From Present Rates | 3,925,037 | 6,187,094 | 9,781,968 | 2,043,246 | 350,408 | (21,623) | (239,241) | 22,026,890 |
| Net Income Deficiency (Sufficiency) | 1,323,500 | (9,450,586) | (14,379,451) | (2,051,546) | 1,223,453 | 931,574 | 376,165 | (22,026,890) |
| Incremental Revenue Related Expenses | | | | | | | | |
| Incremental Income Taxes | 14,069,754 | 3,936,700 | 5,181,504 | 2,035,470 | 2,414,990 | 1,172,387 | 87,355 | 28,898,160 |
| Total Cost/Revenue Requirement at Unity | 0.93 | 0.94 | 0.94 | 0.94 | 0.95 | 0.93 | 0.93 | 0.94 |
| Revenue-to-Cost Ratio at Present Rates | 1.02 | 1.12 | 1.13 | 1.07 | 1.01 | 1.00 | 0.79 | 1.06 |
| Parity Ratio at Present Rates | 0.97 | 1.06 | 1.06 | 1.00 | 0.96 | 0.94 | 0.87 | 1.00 |
| Proposed Rate Revenue Increase | 18,151,969 | 411,212 | 281,090 | 1,898,643 | 3,814,288 | 1,988,146 | 217,851 | 26,763,199 |
| Proposed Revenue from Rates | 194,223,724 | 58,415,423 | 85,038,339 | 33,659,241 | 42,485,593 | 16,463,162 | 1,106,468 | 431,391,950 |
| Variance from Unity | 3.15 | 0.95 | 1.38 | 0.55 | 0.69 | 0.27 | 0.02 | |
| Revenue-to Cost Ratio at Proposed Rates | 1.13 | 1.13 | 1.13 | 1.13 | 1.11 | 1.14 | 0.98 | 1.13 |
| Parity Ratio at Proposed Rates | 0.91 | 0.99 | 1.00 | 0.94 | 0.91 | 0.88 | 0.80 | 0.94 |

Pacific Power Filing
Summary of Results
Service territory : Washington
Service: Electric
Time period : Twelve Months ended June 30, 2022

| | Residential Schedule 16 | Small General Service Schedule 24 | Large General Service < 1,000 kW Schedule 36 | Large General Service > 1,000 kW Schedule 48 | Large General Dedicated Facilities Schedule 48 | Agricultural Pumping Schedule 40 | Street & Area Lighting Sch. 15, 51-54, 57 | Total |
|---|----------------------------|--------------------------------------|---|---|---|--|--|------------------|
| Rate Base | 527,571,330.34 | 151,050,152.90 | 201,894,557.05 | 78,970,946.08 | 93,145,640.42 | 44,511,023.67 | 3,280,696.23 | 1,100,424,346.70 |
| Present Rate of Return | 5.38% | 8.27% | 7.28% | 4.84% | 2.41% | 3.83% | 4.67% | 5.77% |
| Return Requirement | 2,050,350.48 | (3,773,477.29) | (3,044,440.34) | 732,183.06 | 3,135,095.15 | 864,209.47 | 36,079.47 | 0.00 |
| Total Operating Expenses (net of non-rate revenues) | 169,118,140.87 | 51,309,227.45 | 76,454,338.16 | 30,425,890.51 | 39,824,087.95 | 14,440,541.38 | 1,029,635.06 | 382,601,861.37 |
| Present Revenue from Rates | 176,071,754.90 | 58,004,210.24 | 84,757,248.95 | 31,760,598.39 | 38,671,305.32 | 14,475,016.40 | 888,616.74 | 404,628,750.95 |
| Net Income From Present Rates | 6,953,614.03 | 6,694,982.79 | 8,302,910.79 | 1,334,707.89 | (1,152,782.62) | 34,475.02 | (141,018.32) | 22,026,889.58 |
| Net Income Deficiency (Sufficiency) | (4,903,263.55) | (10,468,460.08) | (11,347,351.13) | (602,524.82) | 4,287,877.77 | 829,734.45 | 177,097.78 | (22,026,889.58) |
| Incremental Revenue Related Expenses | | | | | | | | |
| Incremental Income Taxes | 14,070,104.47 | 3,935,446.86 | 5,182,233.45 | 2,035,750.59 | 2,415,407.98 | 1,172,029.66 | 87,186.67 | 28,898,159.68 |
| Total Cost/Revenue Requirement at Unity | 0.93 | 0.94 | 0.94 | 0.94 | 0.95 | 0.93 | 0.92 | 0.94 |
| Revenue-to-Cost Ratio at Present Rates | 1.04 | 1.13 | 1.11 | 1.04 | 0.97 | 1.00 | 0.86 | 1.06 |
| Parity Ratio at Present Rates | 0.99 | 1.07 | 1.04 | 0.98 | 0.93 | 0.94 | 0.96 | 1.00 |
| Proposed Rate Revenue Increase | 14,881,306.65 | (99,816.91) | 1,865,796.56 | 2,652,819.55 | 5,400,471.52 | 1,946,753.12 | 115,868.62 | 26,763,199.12 |
| Proposed Revenue from Rates | 190,953,061.55 | 57,904,393.33 | 86,623,045.51 | 34,413,417.95 | 44,071,776.85 | 16,421,769.52 | 1,004,485.36 | 431,391,950.07 |
| Variance from Unity | 3.10 | 0.94 | 1.41 | 0.56 | 0.72 | 0.27 | 0.02 | |
| Revenue-to Cost Ratio at Proposed Rates | 1.13 | 1.13 | 1.13 | 1.13 | 1.11 | 1.14 | 0.98 | 1.13 |
| Parity Ratio at Proposed Rates | 0.92 | 1.00 | 0.98 | 0.92 | 0.88 | 0.88 | 0.88 | 0.94 |

| | | | | | | | | | | |
|-----|--|--|----------------------|--------------------|--------------------|---------------------|---------------------|--------------------|------------------|--------------------|
| 102 | | Total transmission operation expenses | 50,727,896 | 15,755,638 | 22,235 | 809,397 | 831,633 | 16,587,271 | | 16,587,271 |
| 103 | Maint Supervision & Engineering | 568 | 1,099,331 | 87,713 | - | - | - | 87,713 | | 87,713 |
| 104 | Maintenance of Structures | 569 | 6,179,432 | 433,943 | - | - | - | 493,043 | | 493,043 |
| 105 | Maintenance of Station Equipment | 570 | 12,802,302 | 1,021,467 | - | - | - | 1,021,467 | | 1,021,467 |
| 106 | Maintenance of Overhead Lines | 571 | 16,190,493 | 1,291,803 | 14,852 | 466,947 | 481,799 | 1,773,602 | | 1,773,602 |
| 107 | Maintenance of Underground Lines | 572 | 115,739 | 9,235 | - | - | - | 9,235 | | 9,235 |
| 108 | Maint of Misc. Transmission Plant | 573 | 122,513 | 9,775 | - | - | - | 9,775 | | 9,775 |
| 109 | | Total transmission maintenance expenses | 36,599,809 | 2,913,926 | 14,852 | 466,947 | 481,799 | 3,394,835 | | 3,394,835 |
| 110 | | Total transmission expenses | 87,327,705 | 18,669,575 | 37,087 | 1,276,344 | 1,313,431 | 19,982,106 | | 19,982,106 |
| 111 | Operation Supervision & Engineering | 580 | 11,771,714 | 757,070 | 52,281 | 419,193 | 471,474 | 1,228,545 | | 1,228,545 |
| 112 | Load Dispatching | 581 | 14,896,495 | 933,121 | - | - | - | 933,121 | | 933,121 |
| 113 | Station Expense | 582 | 4,981,985 | 611,530 | - | - | - | 611,530 | | 611,530 |
| 114 | Overhead Line Expenses | 583 | 9,895,361 | 342,496 | - | - | - | 342,496 | | 342,496 |
| 115 | Underground Line Expense | 584 | - | - | - | - | - | - | | - |
| 116 | Street Lighting & Signal Systems | 585 | 287,907 | 18,035 | - | - | - | 18,035 | | 18,035 |
| 117 | Meter Expenses | 586 | 2,667,341 | 239,163 | - | - | - | 239,163 | | 239,163 |
| 118 | Customer Installation Expenses | 587 | 18,500,730 | 1,427,832 | - | - | - | 1,427,832 | | 1,427,832 |
| 119 | Misc. Distribution Expenses | 588 | 774,698 | 72,594 | - | - | - | 72,594 | | 72,594 |
| 120 | Rentis | 589 | 3,152,089 | 76,307 | - | - | - | 76,307 | | 76,307 |
| 121 | | Total distribution operation expenses | 66,928,320 | 4,478,149 | 52,281 | 419,193 | 471,474 | 4,949,623 | | 4,949,623 |
| 122 | Maint Supervision & Engineering | 590 | 6,355,255 | 331,687 | - | - | - | 331,687 | | 331,687 |
| 123 | Maintenance of Structures | 591 | 2,074,932 | 93,892 | - | - | - | 93,892 | | 93,892 |
| 124 | Maintenance of Station Equipment | 592 | 8,673,578 | 686,930 | - | - | - | 686,930 | | 686,930 |
| 125 | Maintenance of Overhead Lines | 593 | 114,649,203 | 6,191,187 | 97,036 | 3,927,093 | 4,024,128 | 10,215,315 | | 10,215,315 |
| 126 | Maintenance of Underground Lines | 594 | 33,484,923 | 1,487,258 | - | - | - | 1,487,258 | | 1,487,258 |
| 127 | Maintenance of Line Transformers | 595 | 1,077,134 | 67,472 | - | - | - | 67,472 | | 67,472 |
| 128 | Maint of Street Lighting & Signal Sys. | 596 | 2,367,044 | 59,079 | - | - | - | 59,079 | | 59,079 |
| 129 | Maintenance of Meters | 597 | 548,550 | 13,950 | - | - | - | 13,950 | | 13,950 |
| 130 | Maint of Misc. Distribution Plant | 598 | 10,081,286 | 685,683 | - | - | - | 685,683 | | 685,683 |
| 131 | | Total distribution maintenance expenses | 179,311,906 | 9,617,139 | 97,036 | 3,927,093 | 4,024,128 | 13,641,267 | | 13,641,267 |
| 132 | | Total distribution expenses | 246,240,225 | 14,095,288 | 149,317 | 4,346,286 | 4,495,602 | 18,590,890 | | 18,590,890 |
| 133 | Supervision | 901 | 2,326,494 | 156,805 | - | - | - | 156,805 | | 156,805 |
| 134 | Meter Reading Expense | 902 | 14,457,041 | 1,189,896 | - | - | - | 1,189,896 | | 1,189,896 |
| 135 | Customer Receipts & Collections | 903 | 40,223,862 | 3,069,872 | 31,668 | 225,351 | 257,019 | 3,326,891 | | 3,326,891 |
| 136 | Uncollectible Accounts | 904 | 16,946,032 | 2,309,276 | (229,407) | - | (229,407) | 2,079,869 | 149,762 | 2,229,631 |
| 137 | Misc. Customer Accounts Expense | 905 | 2,304 | 157 | - | - | - | 157 | | 157 |
| 138 | | Total customer account expenses | 73,955,733 | 6,726,005 | (197,739) | 225,351 | 27,612 | 6,753,617 | 149,762 | 6,903,379 |
| 139 | Supervision | 907 | 570 | 36 | - | - | - | 36 | | 36 |
| 140 | Customer Assistance | 908 | 124,975,121 | 352,425 | 4,768 | 22,913 | 27,681 | 380,106 | | 380,106 |
| 141 | Informational & Instructional Adv | 909 | 3,726,452 | 312,416 | 17,035 | - | 17,035 | 329,451 | | 329,451 |
| 142 | Misc. Customer Service | 910 | 1,453 | 98 | - | - | - | 98 | | 98 |
| 143 | | Total customer service and informational expenses | 128,703,596 | 664,977 | 21,803 | 22,913 | 44,716 | 709,693 | | 709,693 |
| 144 | Supervision | 911 | - | - | - | - | - | - | | - |
| 145 | Demonstration & Selling Expense | 912 | - | - | - | - | - | - | | - |
| 146 | Advertising Expense | 913 | 293 | - | - | - | - | - | | - |
| 147 | Misc. Sales Expense | 916 | - | - | - | - | - | - | | - |
| 148 | | Total sales expenses | 293 | - | - | - | - | - | | - |
| 149 | Administrative & General Salaries | 920 | 73,448,852 | 5,190,832 | 25,549 | 124,555 | 150,104 | 5,340,935 | | 5,340,935 |
| 150 | Office Supplies & expenses | 921 | 12,968,809 | 1,047,434 | 92,141 | 37,776 | 129,917 | 1,177,350 | | 1,177,350 |
| 151 | A&G Expenses Transferred | 922 | (39,987,380) | (2,832,938) | - | - | - | (2,832,938) | | (2,832,938) |
| 152 | Outside Services | 923 | 32,429,836 | 2,186,630 | 121,039 | - | 121,039 | 2,307,669 | | 2,307,669 |
| 153 | Property Insurance | 924 | 16,049,944 | 1,323,216 | (11,517) | 226,193 | 214,676 | 1,537,892 | | 1,537,892 |
| 154 | Injuries & Damages | 925 | 107,012,761 | 7,524,826 | - | (3,756,205) | (3,094,217) | 4,430,609 | | 4,430,609 |
| 155 | Employee Pensions & Benefits | 926 | 129,439,269 | 8,645,544 | (194,940) | (414,531) | (609,472) | 8,036,072 | | 8,036,072 |
| 156 | Franchise Requirements | 927 | - | - | - | - | - | - | | - |
| 157 | Regulatory Commission Expense | 928 | 27,087,237 | 1,480,006 | 700,526 | - | 700,526 | 2,180,532 | | 2,180,532 |
| 158 | Duplicate Charges | 929 | (127,912,380) | (9,062,056) | 208 | - | 208 | (9,061,849) | | (9,061,849) |
| 159 | Misc. General Expenses | 930 | 2,420,879 | 165,820 | (1,404) | - | (1,404) | 164,415 | | 164,415 |
| 160 | Rentis | 931 | (268,405) | 14,130 | - | - | - | 14,130 | | 14,130 |
| 161 | Maintenance of General Plant | 935 | 25,867,559 | 1,891,094 | 1,924 | 9,246 | 11,171 | 1,902,265 | | 1,902,265 |
| 162 | | Total administrative and general expenses | 258,556,981 | 17,574,535 | 1,397,512 | (3,774,965) | (2,377,453) | 15,197,082 | | 15,197,082 |
| 163 | | Total O&M Expense | 1,282,000,847 | 242,804,926 | (2,892,467) | 59,701,522 | 56,809,056 | 298,613,962 | 149,762 | 299,763,723 |
| 164 | Steam Depreciation | 403SP | 342,084,577 | 19,860,121 | - | (15,789,501) | - | 4,070,621 | | 4,070,621 |
| 165 | Nuclear Depreciation | 403NP | - | - | - | - | - | - | | - |
| 166 | Hydro Depreciation | 403HP | 31,024,496 | 2,475,375 | - | 342,680 | 342,680 | 2,818,056 | | 2,818,056 |
| 167 | Other Production Depreciation | 403OP | 218,926,486 | 16,160,816 | - | 324,485 | 324,485 | 16,485,302 | | 16,485,302 |
| 168 | Transmission Depreciation | 403TP | 136,429,973 | 10,890,418 | - | 1,023,777 | 1,023,777 | 11,914,195 | | 11,914,195 |
| 169 | Distribution Depreciation | 403D | 199,926,386 | 15,106,942 | - | 1,445,435 | 1,445,435 | 16,552,377 | | 16,552,377 |
| 170 | General Depreciation | 403GP | 45,073,350 | 3,124,251 | - | 654,735 | 654,735 | 3,778,986 | | 3,778,986 |
| 171 | General Vehicles | 403GVO | - | - | - | - | - | - | | - |
| 172 | Mining Depreciation | 403MP | - | - | - | - | - | - | | - |
| 173 | Experimental Plant Depreciation | 403EP | - | - | - | - | - | - | | - |
| 174 | ARO Depreciation | 403A | - | - | - | - | - | - | | - |
| 175 | | Total depreciation expenses | 973,465,268 | 67,617,925 | - | (11,998,389) | (11,998,389) | 55,619,536 | | 55,619,536 |
| 176 | Amort of LT Plant - Capital Lease Gen | 404GP | 463,241 | 103,970 | - | (58) | (58) | 103,912 | | 103,912 |
| 177 | Amort of LT Plant - Cap Lease Steam | 404SP | - | - | - | - | - | - | | - |
| 178 | Amort of LT Plant - Intangible Plant | 404IP | 59,469,569 | 3,934,209 | - | 615,882 | 615,882 | 4,550,091 | | 4,550,091 |
| 179 | Amort of LT Plant - Mining Plant | 404MP | - | - | - | - | - | - | | - |
| 180 | Amort of LT Plant - Other Plant | 404OP | - | - | - | - | - | - | | - |
| 181 | Amortization of Other Electric Plant | 404HP | 311,932 | 24,888 | - | 35 | 35 | 24,924 | | 24,924 |
| 182 | Amortization of Other Electric Plant | 405 | - | - | - | - | - | - | | - |
| 183 | Amortization of Plant Acquisition Adj | 406 | 2,513,929 | - | - | - | - | - | | - |
| 184 | Amort of Prop Losses, Unrec Plant, etc | 407 | 14,622,175 | 5,695 | 3,700,583 | 7,087,455 | 10,789,037 | 10,793,732 | | 10,793,732 |
| 185 | | Total amortization expenses | 77,413,343 | 4,068,762 | 3,700,583 | 7,703,314 | 11,403,886 | 15,472,659 | | 15,472,659 |
| 186 | Taxes other than income | Taxes Other Than Income | 408 | 219,483,507 | 26,622,827 | 1,214,411 | 1,060,922 | 2,275,333 | 1,143,699 | 30,041,859 |
| 187 | | Total taxes other than income | 219,483,507 | 26,622,827 | 1,214,411 | 1,060,922 | 2,275,333 | 28,898,160 | 1,143,699 | 30,041,859 |
| 188 | Deferred investment tax credit | Deferred Investment Tax Credit - Fed | 41140 | (1,225,606) | - | - | - | - | | - |
| 189 | Deferred investment tax credit | Deferred Investment Tax Credit - Idaho | 41141 | - | - | - | - | - | | - |
| 190 | | Total deferred ITC | (1,225,606) | - | - | - | - | - | | - |
| 191 | Interest on Long-Term Debt | 427 | 405,404,206 | 27,908,614 | (5,002,404) | 2,629,900 | (2,372,504) | 25,536,109 | | 25,536,109 |
| 192 | Amortization of Debt Disc & Exp | 428 | 5,087,193 | 350,210 | - | - | - | 350,210 | | 350,210 |
| 193 | Amortization of Premium on Debt | 429 | (5,487) | (378) | - | - | - | (378) | | (378) |
| 194 | Other Interest Expense | 431 | 19,348,476 | 1,331,977 | - | - | - | 1,331,977 | | 1,331,977 |
| 195 | AFUDC - Borrowed | 432 | (23,890,736) | (1,644,673) | - | - | - | (1,644,673) | | (1,644,673) |
| 196 | | Total interest deductions for tax | 405,943,652 | 27,945,570 | (5,002,404) | 2,629,900 | (2,372,504) | 25,733,246 | | 25,733,246 |
| 197 | Interest & Dividends | 419 | (52,821,007) | (3,636,275) | - | - | - | (3,636,275) | | (3,636,275) |
| 198 | | Total operating deductions for tax | (52,821,007) | (3,636,275) | - | - | - | (3,636,275) | | (3,636,275) |
| 199 | Deferred income taxes | Deferred Income Tax - Federal-DR | 41010 | 415,044,755 | 28,135,798 | 350,076 | 1,476,858 | 27,962,733 | | 27,962,733 |
| 200 | Deferred income taxes | Deferred Income Tax - Federal-CR | 41110 | (362,984,455) | (28,536,624) | 161,903 | (2,259,566) | (2,137,663) | (30,674,487) | (30,674,487) |

| | | | | | | | | | | |
|-----|--|---|-----------------|--|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 310 | Plant Held for Future Use | Plant Held For Future Use | 105 | 19,148,374 | 467,185 | - | - | - | 467,185 | 467,185 |
| 311 | | | | 19,148,374 | 467,185 | - | - | - | 467,185 | 467,185 |
| 312 | Electric Plant Acquisition | Electric Plant Acquisition Adjustments | 21 | 154,931,754 | 158,118 | - | - | - | 158,118 | 158,118 |
| 313 | | | | 154,931,754 | 158,118 | - | - | - | 158,118 | 158,118 |
| 314 | Accum Provision for Asset Acq | Accum Provision for Asset Acquisition Adjustments | 115 | (142,894,276) | (42,273) | - | - | - | (42,273) | (42,273) |
| 315 | | | | (142,894,276) | (42,273) | - | - | - | (42,273) | (42,273) |
| 316 | Pensions | Pensions | 128 | - | - | - | - | - | - | - |
| 317 | | | | Total pensions | - | - | - | - | - | - |
| 318 | Weatherization | Weatherization | 124 | 604,411 | 3,312 | - | - | - | 3,312 | 3,312 |
| 319 | | Weatherization | 182W | 202,390,509 | - | - | - | - | - | - |
| 320 | | Weatherization | 186W | - | - | - | - | - | - | - |
| 321 | | | | Total weatherization loans | 202,994,921 | 3,312 | - | - | 3,312 | 3,312 |
| 322 | | Fuel Stock | 15 | 192,798,541 | 9,196,315 | (9,196,315) | - | (9,196,315) | - | - |
| 323 | | | | Total Fuel Stock | 192,798,541 | 9,196,315 | (9,196,315) | (9,196,315) | - | - |
| 324 | | Fuel Stock - Undistributed | 152 | - | - | - | - | - | - | - |
| 325 | | DG&T Working Capital Deposit | 25316 | (2,946,250) | - | - | - | - | - | - |
| 326 | | DG&T Working Capital Deposit | 25317 | (2,644,215) | - | - | - | - | - | - |
| 327 | | Provo Working Capital Deposit | 25319 | - | - | - | - | - | - | - |
| 328 | | | | Total Fuel Stock deferred | (5,590,465) | - | - | - | - | - |
| 329 | | | | Total Fuel Stock (Net) | 187,208,076 | 9,196,315 | (9,196,315) | (9,196,315) | - | 0 |
| 330 | Materials and Supplies | Materials and Supplies | 154 | 284,144,630 | 12,260,467 | (12,260,467) | - | (12,260,467) | 0 | 0 |
| 331 | | Stores Expense Undistributed | 163 | - | - | - | - | - | - | - |
| 332 | | Provo Working Capital Deposit | 25318 | (273,000) | - | - | - | - | - | - |
| 333 | | | | Total Materials & Supplies (Net) | 283,871,630 | 12,260,467 | (12,260,467) | (12,260,467) | 0 | 0 |
| 334 | Prepayments | Prepayments | 165 | 76,694,073 | 3,284,761 | (3,284,761) | - | (3,284,761) | 0 | 0 |
| 335 | | | | Total Prepayments | 76,694,073 | 3,284,761 | (3,284,761) | (3,284,761) | 0 | 0 |
| 336 | Miscellaneous Deferred Debits | Misc Regulatory Assets | 182M | 483,358,646 | 659,643 | (659,643) | 392,247 | (267,396) | 392,247 | 392,247 |
| 337 | | Misc Deferred Debits | 186M | (114,791,541) | (9,300,171) | (9,300,171) | - | (9,300,171) | - | - |
| 338 | | | | Total Misc. Deferred Debits | 598,150,187 | 9,959,814 | 392,247 | (9,567,567) | 392,247 | 392,247 |
| 339 | | Cash Working Capital | CWC | - | - | 29,873,668 | - | 29,873,668 | 29,873,668 | 29,873,668 |
| 340 | | Other Work. Cap. | OWC | - | - | - | - | - | - | - |
| 341 | | Cash | 131 | - | - | - | - | - | - | - |
| 342 | | Working Funds | 135 | - | - | - | - | - | - | - |
| 343 | | Other A/R | 141 | - | - | - | - | - | - | - |
| 344 | | Other A/R | 143 | 49,060,066 | 3,475,700 | (3,475,700) | - | (3,475,700) | - | - |
| 345 | | A/P | 232 | (13,141,296) | (728,541) | - | - | 728,541 | - | - |
| 346 | | Other Misc. Dt. Crd. | 2533 | (8,411,097) | - | - | - | - | - | - |
| 347 | | Asset Retr. Oblig. | 230 | (2,341,736) | - | - | - | - | - | - |
| 348 | | ARO Reg Liability | 254105 | - | - | - | - | - | - | - |
| 349 | | | | Total Working Capital | 25,165,938 | 2,747,159 | 27,126,509 | 27,126,509 | 29,873,668 | 29,873,668 |
| 350 | Miscellaneous Rate Base | Unrec Plant & Reg Study Costs | 18221 | - | - | - | - | - | - | - |
| 351 | | Nuclear Plant - Trojan | 18222 | - | - | - | - | - | - | - |
| 352 | | Misc Deferred Debits-Trojan | 1899 | - | - | - | - | - | - | - |
| 353 | | | | TOTAL MISCELLANEOUS RATE BASE | - | - | - | - | - | - |
| 354 | | | | TOTAL RATE BASE ADDITIONS | 1,405,270,676 | 38,034,856 | (7,574,847) | 392,247 | (30,852,256) | 30,852,256 |
| 355 | | | | Total Electric Plant | 33,189,471,435 | 2,301,581,803 | (344,971,894) | 482,784,036 | 137,812,142 | 2,439,393,945 |
| 356 | Customer Service Deposits | Customer Service Deposits | 235 | - | - | (408,391) | - | (408,391) | (408,391) | (408,391) |
| 357 | | | | Total Customer Service Deposits | - | - | (408,391) | (408,391) | (408,391) | (408,391) |
| 358 | Insurance and Misc Accumulation Provisions | Prop Ins | 2281 | (5,651,178) | (42,006) | - | - | 50,182 | 8,176 | 8,176 |
| 359 | | Inj & Dam | 2282 | (156,072,745) | (10,145,356) | 10,145,356 | - | 10,145,356 | - | - |
| 360 | | Pen & Ben | 2283 | (2,068,053) | (146,513) | - | - | - | (146,513) | (146,513) |
| 361 | | Accum Misc Oper Provisions - Other | 22841 | (234,884) | (52,057) | - | - | - | (52,057) | (52,057) |
| 362 | | | | Total Insurance and Misc Accum Provisions | (164,026,861) | (10,365,933) | 10,195,538 | - | (190,394) | (190,394) |
| 363 | Regulatory Liabilities | Regulatory Liability | 25335 | (115,119,099) | - | - | - | - | - | - |
| 364 | | Regulatory Liability | 254 | (1,719,330,506) | (160,361,701) | 35,285,349 | 36,396,648 | 71,681,997 | (88,679,705) | (88,679,705) |
| 365 | | | | Total Regulatory Liabilities | (1,834,449,605) | (160,361,701) | 35,285,349 | 36,396,648 | 71,681,997 | (88,679,705) |
| 366 | Customer Adv for Construction | Customer Advances for Construction | 252 | (119,222,098) | (6,092,042) | (1,733,115) | - | (1,733,115) | (7,825,157) | (7,825,157) |
| 367 | | | | Total Customer Advances for Constr. | (119,222,098) | (6,092,042) | (1,733,115) | - | (1,733,115) | (7,825,157) |
| 368 | Other Deferred Credits | SO2 Emissions | 25398 | - | - | - | - | - | - | - |
| 369 | | Other Deferred Credits | 25399 | (97,116,106) | (6,461,096) | - | - | - | (6,461,096) | (6,461,096) |
| 370 | | | | Total Other deferred credits | (97,116,106) | (6,461,096) | - | - | (6,461,096) | (6,461,096) |
| 371 | Accumulated Deferred Income Taxes | Accumulated Deferred Income Taxes | 190 | 522,887,709 | 43,859,903 | (8,675,413) | (14,740,154) | (23,415,567) | 20,444,336 | 20,444,336 |
| 372 | | Accumulated Deferred Income Taxes | 281 | (143,593,227) | (11,456,984) | - | 11,456,984 | - | (9) | (9) |
| 373 | | Accumulated Deferred Income Taxes | 282 | (2,816,480,659) | (192,188,048) | 5,251,629 | 2,309,778 | 7,561,407 | (184,626,641) | (184,626,641) |
| 374 | | Accumulated Deferred Income Taxes | 283 | (204,295,747) | (2,091,724) | 1,273,328 | 44,792 | 1,318,120 | (773,603) | (773,603) |
| 375 | | | | TOTAL ACCUM DEF INCOME TAX | (2,641,481,924) | (161,876,853) | (2,150,456) | (928,600) | (3,079,055) | (164,955,908) |
| 376 | Accum Investment Tax Credit | Accumulated Investment Tax Credit | 255 | (2,403,507) | (14,943) | - | - | - | (14,943) | (14,943) |
| 377 | | | | Total Accumulated Investment Tax Credit | (2,403,507) | (14,943) | - | - | (14,943) | (14,943) |
| 378 | Steam Prod Plant Accumulated Depr | 108SP | (3,544,367,566) | (195,880,294) | 187,728,543 | (311,620,280) | (123,893,737) | (319,774,032) | (319,774,032) | (319,774,032) |
| 379 | Nuclear Prod Plant Accumulated Depr | 108NP | - | - | - | - | - | - | - | - |
| 380 | Hydraulic Prod Plant Accum Depr | 108HP | (509,720,395) | (40,781,396) | (995,168) | (4,257,142) | (5,252,310) | (46,033,707) | (46,033,707) | (46,033,707) |
| 381 | Other Production Plant - Accum Depr | 108OP | (217,955,390) | (27,708,726) | (7,799,258) | (31,532,261) | (39,331,519) | (67,040,246) | (67,040,246) | (67,040,246) |
| 382 | Experimental Plant - Accum Depr | 108EP | - | - | - | - | - | - | - | - |
| 383 | | | | TOTAL PRODUCTION PLANT DEPR | (4,272,043,351) | (264,370,417) | 178,932,117 | (347,409,684) | (168,477,567) | (432,847,984) |
| 384 | Transmission Plant Accumulated Depr | 108TP | (2,049,807,317) | (163,658,322) | 1,135,977 | (21,467,523) | (20,331,545) | (183,989,868) | (183,989,868) | (183,989,868) |
| 385 | | | | TOTAL TRANS PLANT ACCUM DEPR | (2,049,807,317) | (163,658,322) | 1,135,977 | (21,467,523) | (20,331,545) | (183,989,868) |
| 386 | Land and Land Rights | 108360 | (10,165,828) | (203,994) | (3,409) | (209,241) | (212,650) | (416,644) | (416,644) | (416,644) |
| 387 | Structures and Improvements | 108361 | (34,622,821) | (1,431,821) | (69,888) | (405,153) | (475,041) | (1,906,861) | (1,906,861) | (1,906,861) |
| 388 | Station Equipment | 108362 | (360,580,732) | (27,911,109) | (553,510) | (3,352,633) | (3,906,134) | (31,817,242) | (31,817,242) | (31,817,242) |
| 389 | Storage Battery Equipment | 108363 | - | - | - | - | - | - | - | - |
| 390 | Poles, Towers & Fixtures | 108364 | (689,252,175) | (77,126,825) | (1,081,214) | (4,119,054) | (5,200,268) | (82,327,093) | (82,327,093) | (82,327,093) |
| 391 | Overhead Conductors | 108365 | (354,672,283) | (37,936,697) | (484,384) | (2,576,446) | (3,900,830) | (40,997,527) | (40,997,527) | (40,997,527) |
| 392 | Underground Conduit | 108366 | (182,868,758) | (11,310,929) | (228,181,751) | (11,297,074) | (1,525,255) | (12,836,184) | (12,836,184) | (12,836,184) |
| 393 | Underground Conductors | 108367 | (387,848,044) | (13,887,512) | (329,046) | (2,990,696) | (3,319,741) | (17,207,254) | (17,207,254) | (17,207,254) |
| 394 | Line Transformers | 108368 | (614,948,422) | (65,900,797) | (748,935) | (4,454,995) | (5,203,930) | (71,104,727) | (71,104,727) | (71,104,727) |
| 395 | Services | 108369 | (370,797,077) | (33,665,109) | (708,262) | (2,803,351) | (3,511,613) | (37,176,722) | (37,176,722) | (37,176,722) |
| 396 | Meters | 108370 | (109,244,734) | (8,328,629) | (325,711) | (760,442) | (1,086,153) | (9,414,781) | (9,414,781) | (9,414,781) |
| 397 | Installations on Customers' Premises | 108371 | (7,299,880) | (428,138) | 3,211 | (25,118) | (21,907) | (450,045) | (450,045) | (450,045) |
| 398 | Leased Property | 108372 | - | - | - | - | - | - | - | - |
| 399 | Street Lights | 108373 | (34,145,825) | (1,786,574) | - | - | (180,027) | (200,950) | (1,987,524) | (1,987,524) |
| 400 | Unclassified Dist Plant - Acct 300 | 108D00 | - | - | - | - | - | - | - | - |
| 401 | Unclassified Dist Sub Plant - Acct 300 | 108D05 | - | - | - | - | - | - | - | - |
| 402 | Unclassified Dist Sub Plant - Acct 300 | 108D0P | 6,348,157 | 481,029 | (179,027) | - | (179,027) | 302,002 | 302,002 | 302,002 |
| 403 | | | | TOTAL DISTRIBUTION PLANT DEPR | (3,149,559,226) | (279,437,104) | (4,729,268) | (23,174,230) | (27,903,498) | (307,340,602) |
| 404 | General Plant Accumulated Depr | 108GP | (538,694,282) | (42,629,144) | (692,110) | (3,262,002) | (3,954,113) | (46,583,257) | (46,583,257) | (46,583,257) |
| 405 | Mining Plant Accumulated Depr. | 108MP | - | - | (32,456,642) | (2,282,754) | (34,739,396) | (34,739,396) | (34,739,396) | (34,739,396) |
| 406 | Accum Depr - Capital Lease | 1081390 | - | - | - | - | - | - | - | - |
| 407 | Accum Depr - Capital Lease | 1081399 | - | - | - | - | - | - | - | - |

| | | | | | | | | | |
|-----|---|----------------------|---------------------|--------------------|--------------------|--------------------|---------------------|---|---------------------|
| 414 | Accum Amtr - Capital Lease | 111390 | - | - | - | - | - | - | - |
| 415 | Total accumulated provision for amortization of electric utility plant | (709,511,749) | (55,896,700) | (1,545,676) | (7,490,521) | (9,036,197) | (64,932,897) | - | (64,932,897) |
| 416 | TOTAL RATE BASE DEDUCTIONS | (15,376,318,026) | (11,911,194,255) | 181,838,323 | (8,691,818,665) | (197,876,312) | (1,338,359,899) | - | (1,338,359,899) |
| 417 | Total Rate Base | 17,611,155,409 | 1,150,397,547 | (163,138,571) | 113,165,371 | (49,973,201) | 1,100,424,347 | - | 1,100,424,347 |
| | Revenue Requirement Impact | | 25,976,377 | (30,668,882) | 31,455,724 | 786,842 | 26,763,219 | | 46 |
| | Change in Rate Base | | | (163,138,571) | 113,165,371 | (49,973,201) | (49,973,201) | | 1,847,154,542 |
| | ROR | | 6.98% | 4.01% | -3.35% | -0.26% | 6.72% | | 10.29% |

Capital Structure and Cost

| | Capital Structure | Embedded Cost | Weighted Cost |
|-------------|-------------------|---------------|---------------|
| DEBT% | 48.720% | 4.770% | 2.32% |
| PREFERRED % | 0.010% | 6.750% | 0.00% |
| COMMON % | 51.270% | 10.300% | 5.28% |
| | | | 7.60% |

Net to Gross Bump-up Factor

| | |
|----------------------|--------|
| Net Operating Income | 75.18% |
|----------------------|--------|

| | | | | | | | | | | | |
|-----|--|---|----------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|-----------------|
| 159 | Total depreciation expenses | | 27,152,419.13 | 7,748,061.53 | 9,945,624.30 | 3,841,528.63 | 4,364,292.67 | 2,342,054.37 | 225,555.00 | 55,619,535.63 | |
| 160 | Amortization expenses | Intangible plant | 404,405 | 2,448,076.11 | 643,518.95 | 674,272.05 | 263,758.11 | 315,098.99 | 176,881.89 | 28,485.18 | 4,550,091.28 |
| 161 | | Amortization expense steam production plant | 404,405 | - | - | - | - | - | - | - | - |
| 162 | | Amortization expense hydraulic production plant | 404,405 | - | - | - | - | - | - | - | - |
| 163 | | Amortization expense other power generation production plant | 404,405 | 12,893.00 | 3,451.36 | 3,992.25 | 1,566.73 | 1,923.98 | 965.95 | 130.47 | 24,923.75 |
| 164 | | Amortization expense transmission | 404,405 | - | - | - | - | - | - | - | - |
| 165 | | Amortization expense distribution | 404,405 | - | - | - | - | - | - | - | - |
| 166 | | Amortization expense general plant | 404,405 | 43,866.72 | 13,599.54 | 22,033.68 | 8,832.20 | 11,529.13 | 3,866.78 | 183.50 | 103,911.55 |
| 167 | | Amortization expense common plant | 404,405 | - | - | - | - | - | - | - | - |
| 168 | | Amortization of electric plant acquisition adjustments | 406 | - | - | - | - | - | - | - | - |
| 169 | | Amortization of property losses, unrecovered plant and regulatory costs | 407 | 6,595,062.57 | 1,804,615.71 | 1,213,432.37 | 413,590.75 | 122,238.88 | 552,985.13 | 91,806.74 | 10,793,732.15 |
| 170 | Total amortization expenses | | 9,099,898.41 | 2,465,185.56 | 1,913,730.35 | 687,747.79 | 450,790.98 | 734,699.75 | 120,605.89 | 15,472,658.73 | |
| 171 | Regulatory debits and credits | Regulatory debits and credits | 407.3, 407.4 | - | - | - | - | - | - | - | |
| 172 | Total regulatory debits and credits | | - | - | - | - | - | - | - | - | |
| 173 | Taxes | Taxes other than income | 408.1 | 14,069,753.91 | 3,936,700.08 | 5,181,504.09 | 2,035,469.65 | 2,414,990.30 | 1,172,386.60 | 87,355.04 | 28,898,159.68 |
| 174 | | Income Taxes - federal taxes utility operating income | 409.1 | - | - | - | - | - | - | - | - |
| 175 | | Income Taxes - other taxes utility operating income | 409.1 | (5,335,759.41) | (1,588,312.68) | (3,449,655.13) | (1,351,493.92) | (1,988,015.35) | (500,015.01) | 20,810.80 | (14,192,440.70) |
| 176 | | Provisions for deferred income taxes, utility operating income | 410.1 | (2,080,981.61) | (500,643.66) | (64,445.60) | (20,504.34) | 137,546.98 | (149,047.03) | (33,679.26) | (2,711,754.51) |
| 177 | | Provision for deferred income taxes—credit, utility operating income | 411.1 | - | - | - | - | - | - | - | - |
| 178 | | Investment Tax credit Adj. | 411.4 | - | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | 6.00 | 21.00 |
| 179 | Total taxes | | 6,653,012.90 | 1,847,744.74 | 1,667,405.36 | 663,474.40 | 564,525.93 | 523,329.56 | 74,492.59 | 11,993,985.48 | |
| 180 | Various utility operating income items | Gains from disposition of utility plant | 411.6 | - | - | - | - | - | - | - | - |
| 181 | | Losses from disposition of utility plant | 411.7 | - | - | - | - | - | - | - | - |
| 182 | | Gains from disposition of allowances | 411.8 | (3.18) | (0.99) | (1.63) | (0.66) | (0.86) | (0.28) | (0.01) | (7.61) |
| 183 | | Losses from disposition of allowances | 411.9 | - | - | - | - | - | - | - | - |
| 184 | | Revenues from electric plant leased to others | 412 | - | - | - | - | - | - | - | - |
| 185 | | Expenses of electric plant leased to others | 413 | - | - | - | - | - | - | - | - |
| 186 | | Other utility operating income | 414 | - | - | - | - | - | - | - | - |
| 187 | Total various utility operating income items | | (3.18) | (0.99) | (1.63) | (0.66) | (0.86) | (0.28) | (0.01) | (7.61) | |
| 188 | Electric Operating Expenses | | - | - | - | - | - | - | - | - | |
| 189 | Net Operating Income - electric operating revenues - electric operating expenses | | (40,067.40) | (12,975.60) | (21,418.30) | (8,607.29) | (11,314.37) | (3,711.24) | (164.97) | (98,259.16) | |
| 190 | | | - | - | - | - | - | - | - | - | |
| 191 | | | - | - | - | - | - | - | - | - | |
| 192 | | | - | - | - | - | - | - | - | - | |
| 193 | Electric plant in service | Organization | 301 | - | - | - | - | - | - | - | |
| 194 | | Franchises and consents | 302 | 6,972,611.63 | 2,012,270.74 | 3,319,455.55 | 1,318,725.91 | 1,769,052.75 | 602,392.83 | 19,450.16 | 16,013,959.57 |
| 195 | | Miscellaneous intangible plant | 303 | 38,538,495.35 | 10,170,729.21 | 10,772,835.08 | 4,211,693.59 | 5,022,428.23 | 2,807,312.40 | 441,083.97 | 71,964,577.82 |
| 196 | | Intangible plant | | 45,511,106.98 | 12,182,999.94 | 14,092,290.63 | 5,530,419.50 | 6,791,480.98 | 3,409,705.23 | 460,534.13 | 87,978,537.39 |
| 197 | | Land and land rights | 310 | 1,734,334.97 | 492,111.32 | 812,215.93 | 321,859.18 | 433,810.24 | 149,133.07 | 4,430.10 | 3,947,894.81 |
| 198 | | Structures and improvements | 311 | 21,817,859.11 | 6,190,739.17 | 10,217,641.33 | 4,048,974.66 | 5,457,314.08 | 1,876,087.57 | 55,730.47 | 49,664,346.40 |
| 199 | | Boiler plant equipment | 312 | 82,379,484.31 | 23,374,882.81 | 38,579,588.37 | 15,288,046.50 | 20,605,629.44 | 7,083,698.08 | 210,426.12 | 187,521,755.64 |
| 200 | | Engines and engine-driven generators | 313 | - | - | - | - | - | - | - | - |
| 201 | | Turbogenerator units | 314 | 25,420,581.61 | 7,212,998.74 | 11,904,852.07 | 4,717,570.61 | 6,358,465.21 | 2,185,880.70 | 64,933.09 | 57,865,282.03 |
| 202 | | Accessory electric equipment | 315 | 7,341,554.87 | 2,083,139.83 | 3,438,163.85 | 1,362,451.26 | 1,836,347.49 | 631,290.16 | 18,752.91 | 16,711,700.37 |
| 203 | | Miscellaneous power plant equipment | 316 | 682,893.17 | 193,768.48 | 319,809.45 | 126,731.83 | 170,812.47 | 58,721.04 | 1,744.35 | 1,554,480.78 |
| 204 | | Asset retirement costs for steam production plant | 317 | 3,548,884.49 | 1,006,983.23 | 1,661,997.57 | 658,604.65 | 887,684.59 | 305,163.68 | 9,065.10 | 8,078,383.31 |
| 205 | | Steam production plant | | 142,925,592.54 | 40,554,623.58 | 66,934,268.57 | 26,524,238.69 | 35,750,063.52 | 12,289,974.31 | 365,082.13 | 325,343,843.34 |
| 206 | | Land and land rights | 330 | 1,178,475.57 | 334,388.21 | 551,898.36 | 218,702.38 | 294,772.80 | 101,335.49 | 3,010.24 | 2,682,583.04 |
| 207 | | Structures and improvements | 331 | 10,317,653.11 | 2,927,597.01 | 4,831,916.75 | 1,914,757.80 | 2,580,760.71 | 887,200.74 | 26,354.91 | 23,486,241.03 |
| 208 | | Reservoirs, dams, and waterways | 332 | 25,144,514.70 | 7,134,665.74 | 11,775,565.66 | 4,666,337.90 | 6,289,412.43 | 2,162,142.09 | 64,227.92 | 57,236,866.43 |
| 209 | | Water wheels, turbines and generators | 333 | 5,186,336.83 | 1,471,604.45 | 2,428,841.86 | 962,484.28 | 1,297,261.52 | 445,965.94 | 13,247.72 | 11,805,742.61 |
| 210 | | Accessory electric equipment | 334 | 3,067,465.18 | 870,382.23 | 1,436,541.45 | 569,262.49 | 767,266.89 | 263,767.09 | 7,835.38 | 6,982,520.72 |
| 211 | | Miscellaneous power plant equipment | 335 | 89,693.06 | 25,450.08 | 42,004.65 | 16,645.31 | 22,434.98 | 7,712.58 | 229.11 | 204,169.78 |
| 212 | | Roads, railroads and bridges | 336 | 929,959.64 | 263,872.71 | 435,514.50 | 172,582.61 | 232,611.36 | 79,965.95 | 2,375.44 | 2,116,882.21 |
| 213 | | Asset retirement costs for hydraulic production plant | 337 | - | - | - | - | - | - | - | - |
| 214 | | Hydraulic production plant | | 45,914,098.09 | 13,027,960.44 | 21,502,283.24 | 8,520,772.77 | 11,484,520.68 | 3,948,089.88 | 117,280.72 | 104,515,005.83 |
| 215 | | Land and land rights | 340 | 859,805.40 | 243,966.69 | 402,660.19 | 159,563.33 | 215,063.64 | 73,933.48 | 2,196.24 | 1,957,188.97 |
| 216 | | Structures and improvements | 341 | 7,080,291.45 | 2,009,007.27 | 3,315,810.14 | 1,313,965.80 | 1,770,997.51 | 608,824.48 | 18,085.55 | 16,116,982.20 |
| 217 | | Fuel holders, producers, and accessories | 342 | 176,907.66 | 50,196.91 | 82,848.60 | 32,830.66 | 44,250.02 | 15,212.05 | 451.88 | 402,697.78 |
| 218 | | Prime movers | 343 | 139,837,275.94 | 39,678,324.83 | 65,487,962.08 | 25,951,106.58 | 34,977,581.06 | 12,024,414.23 | 357,193.49 | 318,313,858.20 |
| 219 | | Generators | 344 | 16,955,574.64 | 4,811,083.41 | 7,940,558.20 | 3,146,628.26 | 4,241,107.98 | 1,457,986.45 | 43,310.49 | 38,596,249.42 |
| 220 | | Accessory electric equipment | 345 | 13,158,769.23 | 3,733,753.51 | 6,162,455.43 | 2,442,014.27 | 3,291,410.78 | 1,131,504.39 | 33,612.12 | 29,953,519.73 |
| 221 | | Miscellaneous power plant equipment | 346 | 753,789.76 | 213,885.14 | 353,011.42 | 139,888.87 | 188,545.88 | 64,817.34 | 1,925.44 | 1,715,863.85 |
| 222 | | Asset retirement costs for other production plant | 347 | - | - | - | - | - | - | - | - |
| 223 | | Energy Storage Equipment—production | 348 | - | - | - | - | - | - | - | - |
| 224 | | Other production plant | | 178,822,414.07 | 50,740,217.77 | 83,745,306.05 | 33,185,997.76 | 44,728,956.86 | 15,376,692.42 | 456,775.21 | 407,056,360.14 |
| 225 | | Land and land rights | 350 | 11,225,688.78 | 3,503,319.03 | 5,765,756.09 | 2,315,997.51 | 3,042,926.28 | 991,876.51 | 44,096.34 | 26,889,660.54 |
| 226 | | Structures and improvements | 352 | 12,439,752.53 | 3,882,204.71 | 6,389,325.44 | 2,566,473.78 | 3,372,020.25 | 1,099,148.44 | 48,865.38 | 29,797,790.53 |
| 227 | | Station equipment | 353 | 84,385,444.05 | 26,335,055.09 | 43,342,185.74 | 17,409,753.84 | 22,874,203.14 | 7,456,107.27 | 331,479.82 | 202,134,228.94 |
| 228 | | Towers and fixtures | 354 | 49,979,964.34 | 15,597,774.34 | 25,670,788.63 | 10,311,480.68 | 13,547,974.65 | 4,416,116.78 | 196,329.47 | 119,720,428.88 |
| 229 | | Poles and fixtures | 355 | 71,787,953.64 | 22,403,623.45 | 36,871,842.71 | 14,810,736.80 | 19,459,425.17 | 6,343,021.46 | 281,994.81 | 171,958,598.05 |
| 230 | | Overhead conductors and devices | 356 | 53,989,435.06 | 16,849,052.13 | 27,730,139.34 | 11,138,683.75 | 14,634,814.32 | 4,770,384.56 | 212,079.32 | 129,324,588.48 |
| 231 | | Underground conduit | 357 | 128,507.03 | 40,104.54 | 66,003.98 | 26,512.58 | 34,834.16 | 11,354.59 | 504.80 | 307,821.67 |
| 232 | | Underground conductors and devices | 358 | 302,467.98 | 94,394.37 | 155,354.08 | 62,402.86 | 81,989.42 | 26,725.39 | 1,188.14 | 724,522.25 |
| 233 | Roads and trails | 359 | 404,422.44 | 126,212.37 | 207,720.09 | 83,437.32 | 109,626.03 | 35,733.85 | 1,588.64 | 968,740.74 | |
| 234 | Asset retirement costs for transmission plant | 359.1 | - | - | - | - | - | - | - | - | |
| 235 | Transmission plant | | 291,663,665.45 | 91,022,554.69 | 149,804,754.87 | 60,173,797.47 | 79,060,719.60 | 25,770,742.82 | 1,145,702.54 | 698,641,937.44 | |
| 236 | Land and land rights | 360 | 1,235,213.88 | 312,302.60 | 421,883.11 | 160,922.42 | - | 121,290.32 | 1,956.66 | 2,253,568.99 | |
| 237 | Structures and improvements | 361 | 4,603,533.58 | 1,163,924.36 | 1,572,321.27 | 599,743.71 | 740,171.57 | 452,038.37 | 7,292.29 | 9,139,025.16 | |
| 238 | Station equipment | 362 | 47,595,912.10 | 12,033,808.51 | 16,256,222.25 | 6,200,747.42 | 6,084,298.63 | 4,673,622.57 | 75,394.91 | 92,920,006.40 | |

| | | | | | | | | | | |
|-----|---|-------|-------------------------|-------------------------|-------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------------|
| 239 | Storage battery equipment | 363 | - | - | - | - | - | - | - | - |
| 240 | Poles, towers and fixtures | 364 | 76,154,467.58 | 18,076,183.73 | 21,415,678.51 | 8,168,762.17 | - | 6,156,953.13 | 119,539.55 | 130,091,584.66 |
| 241 | Overhead conductors and devices | 365 | 59,376,679.56 | 12,905,157.98 | 12,062,160.08 | 4,600,971.05 | - | 3,467,840.36 | 92,099.87 | 92,504,908.90 |
| 242 | Underground conduit | 366 | 17,687,981.49 | 3,520,076.22 | 2,328,547.64 | 888,197.49 | - | 669,451.53 | 27,134.93 | 25,121,389.29 |
| 243 | Underground conductors and devices | 367 | 28,046,738.13 | 5,674,840.65 | 4,055,983.18 | 1,547,107.74 | - | 1,166,084.85 | 43,112.78 | 40,533,867.33 |
| 244 | Line transformers | 368 | 78,654,268.60 | 30,293,787.53 | 8,580,697.60 | 1,108,530.51 | - | 15,291,531.46 | 159,006.14 | 134,087,821.83 |
| 245 | Services | 369 | 57,825,295.48 | 18,795,393.73 | 3,848,426.50 | 985,279.22 | - | - | - | 81,454,394.93 |
| 246 | Meters | 370 | 11,176,959.93 | 2,914,304.07 | 1,272,192.28 | 176,629.16 | 110,788.96 | 896,061.32 | - | 16,546,935.73 |
| 247 | Installations on customers premises | 371 | - | - | - | - | - | - | 567,696.80 | 567,696.80 |
| 248 | Leased property on customers premises | 372 | - | - | - | - | - | - | - | - |
| 249 | Street lighting and signal systems | 373 | - | - | - | - | - | - | 4,359,302.67 | 4,359,302.67 |
| 250 | Asset retirement costs for distribution plant | 374 | - | - | - | - | - | - | - | - |
| 251 | Distribution plant | | 392,044,022.74 | 107,290,576.24 | 71,814,112.40 | 24,436,890.89 | 6,935,259.16 | 32,894,873.92 | 5,467,093.65 | 640,882,829.00 |
| 252 | Land and land rights | 389 | 929,156.80 | 259,157.70 | 254,369.68 | 95,530.09 | 89,051.78 | 76,611.04 | 10,393.33 | 1,714,270.41 |
| 253 | Structures and improvements | 390 | 12,442,464.95 | 3,504,748.10 | 3,612,621.94 | 1,362,557.23 | 1,313,072.44 | 1,042,389.86 | 130,656.40 | 23,408,510.93 |
| 254 | Office furniture and equipment | 391 | 3,040,338.06 | 858,315.68 | 1,059,368.98 | 410,870.76 | 475,318.20 | 252,424.16 | 25,236.34 | 6,121,872.20 |
| 255 | Transportation equipment | 392 | 4,469,845.90 | 1,269,718.23 | 1,326,884.19 | 499,463.51 | 476,219.39 | 380,931.21 | 45,428.75 | 8,468,491.18 |
| 256 | Stores equipment | 393 | 569,328.40 | 163,701.74 | 187,542.99 | 71,686.20 | 74,976.59 | 48,755.70 | 5,203.18 | 1,121,194.80 |
| 257 | Tools, shop and garage equipment | 394 | 2,045,007.93 | 580,776.65 | 630,178.58 | 238,460.21 | 237,286.99 | 174,376.85 | 19,747.55 | 3,925,834.76 |
| 258 | Laboratory equipment | 395 | 1,129,569.08 | 321,419.09 | 344,607.52 | 130,244.86 | 127,787.06 | 96,349.42 | 11,135.45 | 2,161,112.47 |
| 259 | Power operated equipment | 396 | 6,755,167.04 | 1,908,021.24 | 2,010,822.19 | 756,743.90 | 730,833.13 | 574,888.44 | 67,116.10 | 12,803,592.05 |
| 260 | Communication equipment | 397 | 19,204,066.22 | 5,542,786.11 | 6,910,068.50 | 2,671,624.22 | 3,009,916.22 | 1,646,836.86 | 152,765.76 | 39,138,063.89 |
| 261 | Miscellaneous equipment | 398 | 233,989.10 | 66,643.42 | 79,800.33 | 30,687.65 | 33,830.22 | 19,855.07 | 1,982.34 | 466,788.11 |
| 262 | Other tangible property | 399 | 17,603,995.08 | 4,995,070.38 | 8,244,223.54 | 3,266,962.61 | 4,403,297.77 | 1,513,743.22 | 44,966.78 | 40,072,259.39 |
| 263 | Asset retirement costs for general plant | 399.1 | - | - | - | - | - | - | - | - |
| 264 | General plant | | 70,693,290.76 | 20,123,255.40 | 25,520,620.79 | 9,869,053.69 | 11,364,406.37 | 6,022,113.51 | 530,435.08 | 144,123,175.61 |
| 265 | Electric plant in service | | 1,167,574,190.64 | 334,942,188.05 | 433,413,636.55 | 168,241,170.76 | 196,115,407.18 | 99,712,192.08 | 8,542,903.48 | 2,408,541,688.74 |
| 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 | | - | - | - | - | - | - | - | - |
| 274 | Electric plant purchased or sold | 102 | - | - | - | - | - | - | - | - |
| 275 | Total electric plant purchased or sold | | - | - | - | - | - | - | - | - |
| 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 | | - | - | - | - | - | - | - | - |
| 284 | Steam production plant | 105 | 61,882.86 | 17,559.04 | 28,980.70 | 11,484.27 | 15,478.80 | 5,321.22 | 158.07 | 140,864.96 |
| 285 | Hydraulic production plant | 105 | 143,354.32 | 40,676.27 | 67,135.05 | 26,603.80 | 35,857.30 | 12,326.84 | 366.18 | 326,319.75 |
| 286 | Other production plant | 105 | - | - | - | - | - | - | - | - |
| 287 | Transmission plant | 105 | - | - | - | - | - | - | - | - |
| 288 | Distribution plant | 105 | - | - | - | - | - | - | - | - |
| 289 | General plant | 105 | - | - | - | - | - | - | - | - |
| 290 | Total electric plant for future use | | 205,237.18 | 58,235.31 | 96,115.75 | 38,088.07 | 51,336.10 | 17,648.06 | 524.25 | 467,184.72 |
| 291 | Completed construction not classified | 106 | - | - | - | - | - | - | - | - |
| 292 | Total completed construction not classified | | - | - | - | - | - | - | - | - |
| 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 | | - | - | - | - | - | - | - | - |
| 300 | Steam production plant | 108 | (140,478,739.27) | (39,860,337.75) | (65,788,369.29) | (26,070,149.82) | (35,138,030.66) | (12,079,572.78) | (358,832.01) | (319,774,031.58) |
| 301 | Hydraulic production plant | 108 | (20,222,896.26) | (5,738,174.18) | (9,470,695.52) | (3,752,980.26) | (5,058,365.08) | (1,738,938.92) | (51,656.38) | (46,033,706.60) |
| 302 | Other production plant | 108 | (29,451,200.76) | (8,356,672.45) | (13,792,453.45) | (5,465,575.93) | (7,366,646.38) | (2,532,468.08) | (75,228.70) | (67,040,245.75) |
| 303 | Transmission plant | 108 | (76,810,675.54) | (23,971,117.22) | (39,451,621.11) | (15,846,986.03) | (20,820,924.92) | (6,786,817.83) | (301,724.89) | (183,989,867.55) |
| 304 | Distribution plant | 108 | (187,215,540.54) | (52,038,023.35) | (34,779,316.98) | (11,723,875.16) | (2,297,562.71) | (16,590,637.40) | (2,695,645.53) | (307,340,601.67) |
| 305 | General plant | 108 | (39,325,608.76) | (11,188,056.97) | (14,716,913.90) | (5,712,431.25) | (6,754,522.32) | (3,354,432.57) | (270,687.42) | (81,322,653.18) |
| 306 | Total accumulated provision for depreciation of electric utility plant | | (493,504,661.13) | (141,152,381.91) | (177,999,370.25) | (68,571,998.46) | (77,436,052.07) | (43,082,867.58) | (3,753,774.92) | (1,005,501,106.32) |
| 307 | Intangible plant | 111 | (32,924,287.53) | (8,677,544.40) | (9,588,041.32) | (3,769,831.40) | (4,648,500.64) | (2,387,252.33) | (361,722.68) | (62,357,180.31) |
| 308 | Steam production plant | 111 | - | - | - | - | - | - | - | - |
| 309 | Hydraulic production plant | 111 | (142,866.10) | (40,537.74) | (66,906.41) | (26,513.20) | (35,735.18) | (12,284.86) | (364.93) | (325,208.41) |
| 310 | Other production plant | 111 | - | - | - | - | - | - | - | - |
| 311 | Transmission plant | 111 | - | - | - | - | - | - | - | - |
| 312 | Distribution plant | 111 | - | - | - | - | - | - | - | - |
| 313 | General plant | 111 | (1,103,888.12) | (314,228.16) | (398,508.96) | (154,107.00) | (177,457.20) | (94,036.36) | (8,282.84) | (2,250,508.63) |
| 314 | Total accumulated provision for amortization of electric utility plant | | (34,171,041.75) | (9,032,310.30) | (10,053,456.69) | (3,950,451.60) | (4,861,693.02) | (2,493,573.54) | (370,370.45) | (64,932,897.35) |
| 315 | Electric plant acquisition adjustments | 114 | 69,462.09 | 19,709.62 | 32,530.17 | 12,890.83 | 17,374.59 | 5,972.95 | 177.43 | 158,117.69 |
| 316 | Total electric plant acquisition adjustments | | 69,462.09 | 19,709.62 | 32,530.17 | 12,890.83 | 17,374.59 | 5,972.95 | 177.43 | 158,117.69 |
| 317 | Accumulated provision for asset acquisition adjustments | 115 | (18,571.01) | (5,269.46) | (8,697.09) | (3,446.42) | (4,645.18) | (1,596.90) | (47.44) | (42,273.49) |
| 318 | Total accumulated provision for asset acquisition adjustments | | (18,571.01) | (5,269.46) | (8,697.09) | (3,446.42) | (4,645.18) | (1,596.90) | (47.44) | (42,273.49) |

| | | | | | | | | | | | |
|-----|--|--|---|------------------|------------------|------------------|-----------------|-----------------|-----------------|----------------|--------------------|
| 319 | | | Total Net Plant | (527,419,574.61) | (150,112,016.74) | (187,932,878.11) | (72,474,917.58) | (82,233,679.58) | (45,554,417.01) | (4,123,491.13) | (1,069,850,974.76) |
| 320 | Fuel stock | Fuel stock | 151 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 321 | | | Total Fuel Stock | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 322 | Plant materials and operating supplies | Plant materials and operating supplies | 154 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 323 | | | Total plant materials and operating supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 324 | Prepayments | Prepayments | 165 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 325 | | | Total prepayments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 326 | | | Total current and accrued assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 327 | | | Other regulatory assets | 182.3 | 172,316.40 | 48,894.16 | 80,698.44 | 31,978.61 | 43,101.60 | 14,817.25 | 440.16 |
| 328 | Deferred debits | Miscellaneous deferred debits | 186 | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) | (0.00) |
| 329 | | | Accumulated deferred income taxes | 190 | 9,330,709.02 | 2,590,705.83 | 4,013,811.92 | 1,588,806.37 | 2,113,816.03 | 768,196.28 | 38,290.80 |
| 330 | | | Total deferred debits | 9,503,025.42 | 2,639,599.99 | 4,094,510.35 | 1,620,784.98 | 2,156,917.63 | 783,013.53 | 38,730.96 | 20,836,582.85 |
| 331 | | | Accumulated provision for property insurance | 228.1 | 3,931.78 | 1,130.68 | 1,489.56 | 578.80 | 680.27 | 337.61 | 27.37 |
| 332 | | | Accumulated provision for injuries and damages | 228.2 | - | - | - | - | - | - | - |
| 333 | Other non current liabilities | Accumulated provision for pensions and benefits | 228.3 | (70,456.32) | (20,261.40) | (26,692.55) | (10,371.95) | (12,190.31) | (6,049.95) | (490.42) | (146,512.91) |
| 334 | | | Accumulated miscellaneous operating provisions | 228.4 | (22,869.11) | (6,489.03) | (10,709.96) | (4,244.07) | (5,720.26) | (1,966.48) | (58.42) |
| 335 | | | Asset retirement obligations | 230 | - | - | - | - | - | - | - |
| 336 | | | Other non current liabilities | - | - | - | - | - | - | - | - |
| 337 | Customer deposits | Customer deposits | 235 | (184,716.47) | (57,943.61) | (155,300.72) | - | - | (10,305.05) | (124.78) | (408,390.63) |
| 338 | | | Total current and accrued liabilities | 9,228,915.30 | 2,556,036.62 | 3,903,296.69 | 1,606,747.76 | 2,139,687.34 | 765,029.66 | 38,084.71 | 20,237,798.07 |
| 339 | Deferred credits | Deferred credits | 253 | (2,838,400.18) | (805,385.86) | (1,329,266.77) | (526,752.44) | (709,970.73) | (244,070.11) | (7,250.27) | (6,461,096.35) |
| 340 | | | Accumulated deferred income taxes—accelerated amortization property | 281 | (0.01) | (0.00) | (0.01) | (0.00) | (0.00) | (0.00) | (0.03) |
| 341 | Deferred credits | Accumulated deferred income taxes—other property | 282 | (90,460,271.29) | (25,699,151.42) | (32,726,275.18) | (12,693,292.87) | (14,814,140.20) | (7,561,807.30) | (671,702.83) | (184,626,641.11) |
| 342 | | | Accumulated deferred income taxes—other | 283 | (365,138.29) | (102,964.96) | (145,328.01) | (56,917.26) | (70,768.27) | (30,450.70) | (773,603.46) |
| 343 | | | Accumulated deferred investment tax credits | 255 | (7,197.02) | (2,060.18) | (2,717.57) | (1,057.37) | (1,254.22) | (607.75) | (49.24) |
| 344 | | | Customer advances for construction | 252 | (3,536,416.84) | (2,851,322.28) | (497,726.83) | - | (440,094.30) | (499,596.40) | (7,825,156.65) |
| 345 | | | Other regulatory liabilities | 254 | (38,957,550.92) | (11,054,065.16) | (18,244,424.46) | (7,229,771.53) | (9,744,475.40) | (3,349,906.00) | (99,511.26) |
| 346 | | | Total deferred credits | (136,164,974.56) | (40,514,949.87) | (52,945,738.81) | (20,507,791.47) | (25,340,608.82) | (11,626,936.15) | (1,280,145.97) | (288,381,145.66) |
| 347 | Working capital allowance | Working capital allowance | N/A | 17,331,302.82 | 4,221,396.07 | 4,153,632.72 | 1,542,418.41 | 1,438,633.86 | 1,036,192.27 | 150,092.26 | 29,873,668.42 |
| 348 | | | Total working capital allowance | 17,331,302.82 | 4,221,396.07 | 4,153,632.72 | 1,542,418.41 | 1,438,633.86 | 1,036,192.27 | 150,092.26 | 29,873,668.42 |
| 349 | | | Total rate base | 530,551,314.51 | 151,093,066.96 | 200,592,630.40 | 78,407,897.90 | 92,119,803.90 | 44,332,185.95 | 3,327,447.07 | 1,100,424,346.70 |
| | | | Revenue Requirement Impact | 18,151,968.89 | 411,212.46 | 281,090.35 | 1,898,642.51 | 3,814,288.10 | 1,988,145.78 | 217,851.02 | 26,763,199.12 |
| | | | Change in rate base | 194,223,723.79 | 58,415,422.70 | 85,038,339.30 | 33,659,240.91 | 42,485,593.43 | 16,463,162.18 | 1,106,467.76 | 431,391,950.07 |
| | | | ROR | 10.31% | 0.71% | 0.33% | 5.98% | 9.86% | 13.74% | 24.52% | 6.61% |

| Costs | Description | Acronym | Functionalization | Classification | Allocation | Residential | Small General | Large | Large | Large | Agricultural | Street & Area | TOTAL |
|-------|--|--------------|-------------------|----------------|------------|-------------|------------------------|---|---|---|------------------------|-----------------------------------|-------|
| | | | | | | Schedule 16 | Service Schedule 24 | General Service < 1,000 kW Schedule 36 | General Service > 1,000 kW Schedule 48 | General Dedicated Facilities Schedule 48 | Pumping Schedule 40 | Lighting Sch. 15, 51-54, 57 | |
| | AWECLC | Inter Hour L | | 0 | 0 | 0.681046 | 0.110370 | 0.128749 | 0.033644 | 0.019523 | 0.021329 | 0.005339 | 1 |
| | AWECLabor | Labor Alloca | | 0 | 0 | 0.565950 | 0.144837 | 0.146977 | 0.056792 | 0.045743 | 0.036020 | 0.003681 | 1 |
| | Net of Renewables | F10 | | 0 | 0 | 0.439306 | 0.124652 | 0.205734 | 0.081527 | 0.109884 | 0.037775 | 0.001122 | 1 |
| | 100 Summer 100 Winter System Peaks | F11 | | 0 | 0 | 0.403974 | 0.130694 | 0.218786 | 0.087997 | 0.120164 | 0.036734 | 0.001652 | 1 |
| | 12 Coincident Peaks | F12 | | 0 | 0 | 0.417472 | 0.130285 | 0.214423 | 0.086130 | 0.113163 | 0.036887 | 0.001640 | 1 |
| | Net of Renewables - Demand | F13 | | 0 | 0 | 0.456536 | 0.122376 | 0.199590 | 0.078585 | 0.103786 | 0.038197 | 0.000931 | 1 |
| | Max. Schedule Peak | F20 | | 0 | 0 | 0.503723 | 0.127358 | 0.172045 | 0.065624 | 0.080990 | 0.049462 | 0.000798 | 1 |
| | Max. Schedule Peak Excluding Sch 60 | F20A | | 0 | 0 | 0.548115 | 0.138581 | 0.187207 | 0.071408 | - | 0.053821 | 0.000868 | 1 |
| | Transformers - NCP | F21 | | 0 | 0 | 0.586588 | 0.225925 | 0.063993 | 0.008267 | - | 0.114041 | 0.001186 | 1 |
| | Secondary Lines - NCP | F22 | | 0 | 0 | 0.857078 | 0.141634 | - | - | - | - | 0.001288 | 1 |
| | MWH @ Input | F30 | | 0 | 0 | 0.390475 | 0.131102 | 0.223148 | 0.089863 | 0.127166 | 0.036581 | 0.001664 | 1 |
| | Average Customers | F40 | | 0 | 0 | 0.788044 | 0.148115 | 0.007618 | 0.000473 | 0.000007 | 0.036583 | 0.019160 | 1 |
| | Weighted Customers Acct 902 | F41 | | 0 | 0 | 0.809833 | 0.152211 | 0.008430 | 0.003537 | 0.000892 | 0.025098 | - | 1 |
| | Weighted Customers Acct 903 | F42 | | 0 | 0 | 0.773797 | 0.161977 | 0.009069 | 0.004075 | 0.000061 | 0.032783 | 0.018238 | 1 |
| | Contribution in Aid of Construction | F50 | | 0 | 0 | 0.451929 | 0.364379 | 0.063606 | - | - | 0.056241 | 0.063845 | 1 |
| | Security Deposits | F51 | | 0 | 0 | 0.452303 | 0.141883 | 0.380275 | - | - | 0.025233 | 0.000306 | 1 |
| | Meters | F60 | | 0 | 0 | 0.679599 | 0.177200 | 0.077354 | 0.010740 | 0.000624 | 0.054484 | - | 1 |
| | Meters Excluding Sch 60 | F60A | | 0 | 0 | 0.680023 | 0.177311 | 0.077402 | 0.010746 | - | 0.054518 | - | 1 |
| | Services | F70 | | 0 | 0 | 0.709910 | 0.230747 | 0.047246 | 0.012096 | - | - | - | 1 |
| | Uncollectables | F80 | | 0 | 0 | 0.825306 | 0.055869 | 0.064953 | 0.024401 | 0.029710 | (0.000239) | - | 1 |
| | Rate Base | F101 | | 0 | 0 | 0.482133 | 0.137304 | 0.182287 | 0.071252 | 0.083713 | 0.040286 | 0.003024 | 1 |
| | Generation Rate Base | F101G | | 0 | 0 | 0.439309 | 0.124648 | 0.205734 | 0.081527 | 0.109885 | 0.037775 | 0.001122 | 1 |
| | Transmission Rate Base | F101T | | 0 | 0 | 0.417389 | 0.130273 | 0.214466 | 0.086150 | 0.113203 | 0.036881 | 0.001638 | 1 |
| | Distribution Rate Base | F101D | | 0 | 0 | 0.618747 | 0.160633 | 0.112109 | 0.039005 | 0.013737 | 0.048894 | 0.006876 | 1 |
| | Retail Rate Base | F101C | | 0 | 0 | 0.919410 | 0.170330 | (0.157094) | 0.005816 | 0.000123 | 0.035902 | 0.025513 | 1 |
| | Misc Rate Base | F101Co | | 0 | 0 | 0.580138 | 0.141306 | 0.139047 | 0.051635 | 0.048164 | 0.034686 | 0.005024 | 1 |
| | SGP - System Gross Plant | F102 | | 0 | 0 | 0.483069 | 0.139051 | 0.180938 | 0.070226 | 0.081766 | 0.041481 | 0.003470 | 1 |
| | SGGP - System Gross Generation Plant | F102G | | 0 | 0 | 0.439306 | 0.124652 | 0.205734 | 0.081527 | 0.109884 | 0.037775 | 0.001122 | 1 |
| | SGTP - System Gross Transmission Plant | F102T | | 0 | 0 | 0.417472 | 0.130285 | 0.214423 | 0.086130 | 0.113163 | 0.036887 | 0.001640 | 1 |
| | SGDP - System Gross Distribution Plant | F102D | | 0 | 0 | 0.611725 | 0.167411 | 0.112055 | 0.038130 | 0.010821 | 0.051327 | 0.008531 | 1 |
| | SGTP - System Gross Retail Plant | F102C | | 0 | 0 | 0.483069 | 0.139051 | 0.180938 | 0.070226 | 0.081766 | 0.041481 | 0.003470 | 1 |
| | SGDP - System Gross Misc Plant | F102Co | | 0 | 0 | 0.628339 | 0.138416 | 0.116391 | 0.041149 | 0.036828 | 0.032397 | 0.006481 | 1 |
| | SNP - System Net Plant | F104 | | 0 | 0 | 0.478212 | 0.138074 | 0.183364 | 0.071533 | 0.085059 | 0.040457 | 0.003302 | 1 |
| | SNP - System Net Generation Plant | F104G | | 0 | 0 | 0.439301 | 0.124650 | 0.205737 | 0.081528 | 0.109887 | 0.037775 | 0.001122 | 1 |
| | SNP - System Net Transmission Plant | F104T | | 0 | 0 | 0.417384 | 0.130274 | 0.214468 | 0.086151 | 0.113205 | 0.036881 | 0.001637 | 1 |
| | SNP - System Net Distribution Plant | F104D | | 0 | 0 | 0.614450 | 0.165904 | 0.110829 | 0.037985 | 0.013382 | 0.049104 | 0.008346 | 1 |
| | SNP - System Net Retail Plant | F104C | | 0 | 0 | 0.773797 | 0.161977 | 0.009069 | 0.004075 | 0.000061 | 0.032783 | 0.018238 | 1 |
| | SNP - System Net Misc Plant | F104Co | | 0 | 0 | 0.478212 | 0.138074 | 0.183364 | 0.071533 | 0.085059 | 0.040457 | 0.003302 | 1 |
| | STP - System Prod & Trans Plant | F105 | | 0 | 0 | 0.429372 | 0.127215 | 0.209687 | 0.083621 | 0.111376 | 0.037371 | 0.001358 | 1 |
| | SGGP - System Gross Generation Plant | F105G | | 0 | 0 | 0.439306 | 0.124652 | 0.205734 | 0.081527 | 0.109884 | 0.037775 | 0.001122 | 1 |
| | SGTP - System Gross Transmission Plant | F105T | | 0 | 0 | 0.417472 | 0.130285 | 0.214423 | 0.086130 | 0.113163 | 0.036887 | 0.001640 | 1 |
| | SGDP - System Gross Distribution Plant | F105D | | 0 | 0 | 0.611725 | 0.167411 | 0.112055 | 0.038130 | 0.010821 | 0.051327 | 0.008531 | 1 |
| | SGTP - System Gross Retail Plant | F105C | | 0 | 0 | 0.611725 | 0.167411 | 0.112055 | 0.038130 | 0.010821 | 0.051327 | 0.008531 | 1 |
| | SGDP - System Gross Misc Plant | F105Co | | 0 | 0 | 0.611725 | 0.167411 | 0.112055 | 0.038130 | 0.010821 | 0.051327 | 0.008531 | 1 |
| | STP - System Transmission Plant | F106 | | 0 | 0 | 0.417472 | 0.130285 | 0.214423 | 0.086130 | 0.113163 | 0.036887 | 0.001640 | 1 |
| | STP - System Trans & Dist Plant | F107 | | 0 | 0 | 0.510411 | 0.148047 | 0.165446 | 0.063165 | 0.064199 | 0.043796 | 0.004937 | 1 |
| | SGGP - System Gross Generation Plant | F107G | | 0 | 0 | 0.439306 | 0.124652 | 0.205734 | 0.081527 | 0.109884 | 0.037775 | 0.001122 | 1 |
| | SGTP - System Gross Transmission Plant | F107T | | 0 | 0 | 0.417472 | 0.130285 | 0.214423 | 0.086130 | 0.113163 | 0.036887 | 0.001640 | 1 |
| | SGDP - System Gross Distribution Plant | F107D | | 0 | 0 | 0.611725 | 0.167411 | 0.112055 | 0.038130 | 0.010821 | 0.051327 | 0.008531 | 1 |
| | SGTP - System Gross Retail Plant | F107C | | 0 | 0 | 0.611725 | 0.167411 | 0.112055 | 0.038130 | 0.010821 | 0.051327 | 0.008531 | 1 |
| | SGDP - System Gross Misc Plant | F107Co | | 0 | 0 | 0.611725 | 0.167411 | 0.112055 | 0.038130 | 0.010821 | 0.051327 | 0.008531 | 1 |
| | SGP - System General Plant | F108 | | 0 | 0 | 0.490506 | 0.139625 | 0.177075 | 0.068477 | 0.078852 | 0.041784 | 0.003680 | 1 |
| | SIP - System Intangible Plant | F110 | | 0 | 0 | 0.517298 | 0.138477 | 0.160179 | 0.062861 | 0.077195 | 0.038756 | 0.005235 | 1 |
| | Account 360 | F118 | | 0 | 0 | 0.548115 | 0.138581 | 0.187207 | 0.071408 | - | 0.053821 | 0.000868 | 1 |
| | Account 361 | F119 | | 0 | 0 | 0.503723 | 0.127358 | 0.172045 | 0.065624 | 0.080990 | 0.049462 | 0.000798 | 1 |
| | Account 362 | F120 | | 0 | 0 | 0.512225 | 0.129507 | 0.174949 | 0.066732 | 0.065479 | 0.050297 | 0.000811 | 1 |
| | Account 364 | F121 | | 0 | 0 | 0.585391 | 0.138950 | 0.164620 | 0.062792 | - | 0.047328 | 0.000919 | 1 |
| | Account 365 | F122 | | 0 | 0 | 0.641876 | 0.139508 | 0.130395 | 0.049738 | - | 0.037488 | 0.000996 | 1 |
| | Account 366 | F123 | | 0 | 0 | 0.704100 | 0.140123 | 0.092692 | 0.035356 | - | 0.026649 | 0.001080 | 1 |
| | Account 367 | F124 | | 0 | 0 | 0.691933 | 0.140002 | 0.100064 | 0.038168 | - | 0.028768 | 0.001064 | 1 |
| | Account 368 | F125 | | 0 | 0 | 0.586588 | 0.225925 | 0.063993 | 0.008267 | - | 0.114041 | 0.001186 | 1 |
| | Account 369 | F126 | | 0 | 0 | 0.709910 | 0.230747 | 0.047246 | 0.012096 | - | - | - | 1 |
| | Account 370 | F127 | | 0 | 0 | 0.675470 | 0.176123 | 0.076884 | 0.010674 | 0.006695 | 0.054153 | - | 1 |

| | | | | | | | | | | | | | |
|--|--------|---|---|---|----------|----------|------------|----------|----------|----------|----------|----------|---|
| Account 371 | F128 | 0 | 0 | 0 | - | - | - | - | - | - | - | 1.000000 | 1 |
| Account 372 | F129 | 0 | 0 | 0 | 0.142857 | 0.142857 | 0.142857 | 0.142857 | 0.142857 | 0.142857 | 0.142857 | 0.142857 | 1 |
| Account 373 | F130 | 0 | 0 | 0 | - | - | - | - | - | - | - | 1.000000 | 1 |
| Account 581 thru 587 & 591 thru 597 | F131 | 0 | 0 | 0 | 0.615714 | 0.150324 | 0.130366 | 0.047713 | 0.014089 | 0.036007 | 0.005788 | 0.005788 | 1 |
| Account 364 + 365 | F132 | 0 | 0 | 0 | 0.608865 | 0.139182 | 0.150397 | 0.057367 | - | 0.043239 | 0.000951 | 0.000951 | 1 |
| Account 366 + 367 | F133 | 0 | 0 | 0 | 0.696589 | 0.140048 | 0.097243 | 0.037092 | - | 0.027957 | 0.001070 | 0.001070 | 1 |
| Account 364 + 365 + 369 (OH) | F134 | 0 | 0 | 0 | 0.632787 | 0.158754 | 0.125582 | 0.047090 | - | 0.035016 | 0.000770 | 0.000770 | 1 |
| Account 366 + 367 + 369 (UG) | F135 | 0 | 0 | 0 | 0.687047 | 0.161698 | 0.096926 | 0.034234 | - | 0.019354 | 0.000741 | 0.000741 | 1 |
| Account 902 + 903 + 904 | F136 | 0 | 0 | 0 | 0.783290 | 0.159404 | 0.008900 | 0.003933 | 0.000280 | 0.030758 | 0.013433 | 0.013433 | 1 |
| Total O & M Expense | F137 | 0 | 0 | 0 | 0.431493 | 0.132734 | 0.205164 | 0.081883 | 0.109984 | 0.036381 | 0.002361 | 0.002361 | 1 |
| Generation O & M Exp | F137G | 0 | 0 | 0 | 0.396304 | 0.130334 | 0.221068 | 0.088868 | 0.125103 | 0.036723 | 0.001600 | 0.001600 | 0 |
| Transmission O & M Exp | F137T | 3 | 4 | 5 | 0.435415 | 0.128929 | 0.208591 | 0.082557 | 0.106789 | 0.035828 | 0.001892 | 0.001892 | 1 |
| Distribution O & M Exp | F137D | 0 | 0 | 0 | 0.615714 | 0.150324 | 0.130366 | 0.047713 | 0.014089 | 0.036007 | 0.005788 | 0.005788 | 0 |
| Retail O & M Exp (Customer) | F137C | 0 | 0 | 0 | 0.783738 | 0.158340 | 0.008779 | 0.003607 | 0.000255 | 0.031307 | 0.013973 | 0.013973 | 0 |
| Misc & Customer O & M Exp | F137Co | 0 | 0 | 0 | 0.580153 | 0.141308 | 0.139040 | 0.051631 | 0.048157 | 0.034686 | 0.005024 | 0.005024 | 0 |
| GTD O&M Exp (less fuel, purchased p & wheeling) | F138 | 0 | 0 | 0 | 0.423735 | 0.132366 | 0.208576 | 0.083453 | 0.113177 | 0.036457 | 0.002236 | 0.002236 | 0 |
| Generation O & M Exp (less fuel & purchased power) | F138G | 0 | 0 | 0 | 0.444193 | 0.124006 | 0.203991 | 0.080692 | 0.108154 | 0.037895 | 0.001068 | 0.001068 | 0 |
| Transmission O & M Exp - (less wheeling exp) | F138T | 0 | 0 | 0 | 0.435415 | 0.128929 | 0.208591 | 0.082557 | 0.106789 | 0.035828 | 0.001892 | 0.001892 | 0 |
| Distribution O & M Exp | F138D | 0 | 0 | 0 | 0.615714 | 0.150324 | 0.130366 | 0.047713 | 0.014089 | 0.036007 | 0.005788 | 0.005788 | 0 |
| Retail O & M Exp (Customer) | F138C | 0 | 0 | 0 | 0.783738 | 0.158340 | 0.008779 | 0.003607 | 0.000255 | 0.031307 | 0.013973 | 0.013973 | 0 |
| Common O & M Exp | F138Co | 0 | 0 | 0 | 0.580153 | 0.141308 | 0.139040 | 0.051631 | 0.048157 | 0.034686 | 0.005024 | 0.005024 | 0 |
| Revenue Requirement Before Rev Credits | F140 | 0 | 0 | 0 | 0.454521 | 0.135700 | 0.194015 | 0.076758 | 0.097817 | 0.038231 | 0.002959 | 0.002959 | 0 |
| Revenue Requirement Before Rev Credits | F140G | 0 | 0 | 0 | 0.402002 | 0.129589 | 0.219029 | 0.087893 | 0.123086 | 0.036863 | 0.001539 | 0.001539 | 0 |
| Revenue Requirement Before Rev Credits | F140T | 0 | 0 | 0 | 0.422375 | 0.129903 | 0.212837 | 0.085155 | 0.111429 | 0.036593 | 0.001708 | 0.001708 | 0 |
| Revenue Requirement Before Rev Credits | F140D | 0 | 0 | 0 | 0.613580 | 0.160338 | 0.117909 | 0.041304 | 0.012582 | 0.046710 | 0.007576 | 0.007576 | 0 |
| Revenue Requirement Before Rev Credits | F140C | 0 | 0 | 0 | 0.790473 | 0.159432 | (0.000805) | 0.003795 | 0.000232 | 0.031737 | 0.015135 | 0.015135 | 0 |
| Revenue Requirement Before Rev Credits | F140Co | 0 | 0 | 0 | 0.580151 | 0.141308 | 0.139041 | 0.051632 | 0.048158 | 0.034686 | 0.005024 | 0.005024 | 0 |
| Firm Revenues | F141 | 0 | 0 | 0 | 0.433893 | 0.143687 | 0.209976 | 0.078594 | 0.095573 | 0.036114 | 0.002163 | 0.002163 | 0 |

FERC Account Allocated Amount From Cost Study

| Indicator | Actual 12 Months Ended June 2022 | Washington Jurisdiction Normalized | Residential Schedule 16 | Small General Service Schedule 24 | Large General Service < 1,000 kW Schedule 36 | Large General Service > 1,000 kW Schedule 48 | Large General Dedicated Facilities Schedule 48 | Agricultural Pumping Schedule 40 | Street & Area Lighting Sch. 15, 51- 54, 57 |
|-----------|--|--|----------------------------|---|--|--|---|--|--|
| 500CAGW | 718 | -2509 | -1102 | -313 | -516 | -205 | -276 | -95 | -3 |
| 500JBG | 7,518,244 | 3001639 | 1318639 | 374159 | 617539 | 244714 | 329832 | 113388 | 3368 |
| 500SG | 2,518,383 | 14680 | 6449 | 1830 | 3020 | 1197 | 1613 | 555 | 16 |
| 512JBG | 16,126,338 | 5410208 | 2376738 | 674391 | 1113063 | 441077 | 594495 | 204372 | 6071 |
| 512SG | 215,139 | 7130 | 3132 | 889 | 1467 | 581 | 784 | 269 | 8 |
| 535SG-P | 13,054,351 | 723009 | 317623 | 90124 | 148748 | 58945 | 79447 | 27312 | 811 |
| 535SG-U | 8,757,530 | 233878 | 102744 | 29153 | 48117 | 19067 | 25699 | 8835 | 262 |
| 545SG-P | 2,254,675 | 248158 | 109017 | 30933 | 51055 | 20232 | 27269 | 9374 | 278 |
| 545SG-U | 441,325 | 71258 | 31304 | 8882 | 14660 | 5809 | 7830 | 2692 | 80 |
| 548CAGW | 2,193,135 | 1657983 | 728362 | 206670 | 341103 | 135170 | 182186 | 62631 | 1860 |
| 548SG | 3,144,930 | 33456 | 14697 | 4170 | 6883 | 2728 | 3676 | 1264 | 38 |
| 553CAGW | 741,981 | 1076461 | 472896 | 134183 | 221464 | 87760 | 118286 | 40664 | 1208 |
| 553SG | 378,847 | 1310230 | 575592 | 163322 | 269559 | 106819 | 143973 | 49494 | 1470 |
| 557SG | 29,169,809 | 2841533 | 1248303 | 354202 | 584600 | 231661 | 312239 | 107340 | 3189 |
| 560SG | 23,738,571 | 1045609 | 436513 | 136227 | 224202 | 90058 | 118325 | 38569 | 1715 |
| 571SG | 15,855,888 | 1773602 | 740430 | 231074 | 380301 | 152760 | 200707 | 65423 | 2909 |
| 580SNPD | 40,594,481 | 1228545 | 756432 | 184680 | 160160 | 58618 | 17308 | 44237 | 7110 |
| 580WA | 1,910,543 | 1228545 | 756432 | 184680 | 160160 | 58618 | 17308 | 44237 | 7110 |
| 593SNPD | 18,874,295 | 10215315 | 6464118 | 1621725 | 1282862 | 481043 | 0 | 357701 | 7865 |
| 593WA | 7,083,375 | 10215315 | 6464118 | 1621725 | 1282862 | 481043 | 0 | 357701 | 7865 |
| 903CN | 25,927,490 | 3326891 | 2574339 | 538880 | 30170 | 13556 | 204 | 109066 | 60676 |
| 903WA | 949,288 | 3326891 | 2574339 | 538880 | 30170 | 13556 | 204 | 109066 | 60676 |
| 908CN | 3,578,077 | 380106 | 299540 | 56300 | 2896 | 180 | 3 | 13905 | 7283 |
| 908WA | 164,915 | 380106 | 299540 | 56300 | 2896 | 180 | 3 | 13905 | 7283 |
| 935SO | 2,306,308 | 1902265 | 933072 | 265604 | 336844 | 130260 | 149997 | 79485 | 7001 |
| 935WA | 522 | 1902265 | 933072 | 265604 | 336844 | 130260 | 149997 | 79485 | 7001 |

Schedule Allocation Factor (Sch Allocation / Total)

| Indicator | Washington Jurisdiction Normalized | Residential Schedule 16 | Small General Service Schedule 24 | Large General Service < 1,000 kW Schedule 36 | Large General Service > 1,000 kW Schedule 48 | Large General Dedicated Facilities Schedule 48 | Agricultural Pumping Schedule 40 | Street & Area Lighting Sch. 15, 51- 54, 57 |
|-----------|--|----------------------------|---|--|--|---|--|--|
| 500CAGW | 1 | 0.4393 | 0.1247 | 0.2057 | 0.0815 | 0.1099 | 0.0378 | 0.0011 |
| 500JBG | 1 | 0.4393 | 0.1247 | 0.2057 | 0.0815 | 0.1099 | 0.0378 | 0.0011 |
| 500SG | 1 | 0.4393 | 0.1247 | 0.2057 | 0.0815 | 0.1099 | 0.0378 | 0.0011 |
| 512JBG | 1 | 0.4393 | 0.1247 | 0.2057 | 0.0815 | 0.1099 | 0.0378 | 0.0011 |
| 512SG | 1 | 0.4393 | 0.1247 | 0.2057 | 0.0815 | 0.1099 | 0.0378 | 0.0011 |
| 535SG-P | 1 | 0.4393 | 0.1247 | 0.2057 | 0.0815 | 0.1099 | 0.0378 | 0.0011 |
| 535SG-U | 1 | 0.4393 | 0.1247 | 0.2057 | 0.0815 | 0.1099 | 0.0378 | 0.0011 |
| 545SG-P | 1 | 0.4393 | 0.1247 | 0.2057 | 0.0815 | 0.1099 | 0.0378 | 0.0011 |
| 545SG-U | 1 | 0.4393 | 0.1247 | 0.2057 | 0.0815 | 0.1099 | 0.0378 | 0.0011 |
| 548CAGW | 1 | 0.4393 | 0.1247 | 0.2057 | 0.0815 | 0.1099 | 0.0378 | 0.0011 |
| 548SG | 1 | 0.4393 | 0.1247 | 0.2057 | 0.0815 | 0.1099 | 0.0378 | 0.0011 |
| 553CAGW | 1 | 0.4393 | 0.1247 | 0.2057 | 0.0815 | 0.1099 | 0.0378 | 0.0011 |
| 553SG | 1 | 0.4393 | 0.1247 | 0.2057 | 0.0815 | 0.1099 | 0.0378 | 0.0011 |
| 557SG | 1 | 0.4393 | 0.1247 | 0.2057 | 0.0815 | 0.1099 | 0.0378 | 0.0011 |
| 560SG | 1 | 0.4175 | 0.1303 | 0.2144 | 0.0861 | 0.1132 | 0.0369 | 0.0016 |
| 571SG | 1 | 0.4175 | 0.1303 | 0.2144 | 0.0861 | 0.1132 | 0.0369 | 0.0016 |
| 580SNPD | 1 | 0.6157 | 0.1503 | 0.1304 | 0.0477 | 0.0141 | 0.0360 | 0.0058 |
| 580WA | 1 | 0.6157 | 0.1503 | 0.1304 | 0.0477 | 0.0141 | 0.0360 | 0.0058 |
| 593SNPD | 1 | 0.6328 | 0.1588 | 0.1256 | 0.0471 | 0.0000 | 0.0350 | 0.0008 |
| 593WA | 1 | 0.6328 | 0.1588 | 0.1256 | 0.0471 | 0.0000 | 0.0350 | 0.0008 |
| 903CN | 1 | 0.7738 | 0.1620 | 0.0091 | 0.0041 | 0.0001 | 0.0328 | 0.0182 |
| 903WA | 1 | 0.7738 | 0.1620 | 0.0091 | 0.0041 | 0.0001 | 0.0328 | 0.0182 |
| 908CN | 1 | 0.7880 | 0.1481 | 0.0076 | 0.0005 | 0.0000 | 0.0366 | 0.0192 |
| 908WA | 1 | 0.7880 | 0.1481 | 0.0076 | 0.0005 | 0.0000 | 0.0366 | 0.0192 |
| 935SO | 1 | 0.4905 | 0.1396 | 0.1771 | 0.0685 | 0.0789 | 0.0418 | 0.0037 |
| 935WA | 1 | 0.4905 | 0.1396 | 0.1771 | 0.0685 | 0.0789 | 0.0418 | 0.0037 |

FERC Account Allocated Labor (Labor by FERC Account * JAM Factor * Sch Allocation Factor)

| Indicator | WA Allocation Factor | Washington Jurisdiction Normalized | Residential Schedule 16 | Small General Service Schedule 24 | Large General Service < 1,000 kW Schedule 36 | Large General Service > 1,000 kW Schedule 48 | Large General Dedicated Facilities Schedule 48 | Agricultural Pumping Schedule 40 | Street & Area Lighting Sch. 15, 51-54, 57 |
|-------------------------|----------------------|------------------------------------|-------------------------|-----------------------------------|--|--|--|----------------------------------|---|
| 500CAGW | 0.153 | 110 | 48 | 14 | 23 | 9 | 12 | 4 | 0 |
| 500JBG | 0.039 | 290,645 | 127,682 | 36,229 | 59,795 | 23,695 | 31,937 | 10,979 | 326 |
| 500SG | 0.083 | 209,681 | 92,114 | 26,137 | 43,138 | 17,095 | 23,041 | 7,921 | 235 |
| 512JBG | 0.039 | 623,421 | 273,873 | 77,710 | 128,259 | 50,826 | 68,504 | 23,550 | 700 |
| 512SG | 0.083 | 17,912 | 7,869 | 2,233 | 3,685 | 1,460 | 1,968 | 677 | 20 |
| 535SG-P | 0.090 | 1,176,121 | 516,677 | 146,605 | 241,968 | 95,885 | 129,237 | 44,428 | 1,320 |
| 535SG-U | 0.103 | 904,208 | 397,224 | 112,711 | 186,026 | 73,717 | 99,358 | 34,157 | 1,015 |
| 545SG-P | 0.090 | 203,133 | 89,238 | 25,321 | 41,791 | 16,561 | 22,321 | 7,673 | 228 |
| 545SG-U | 0.103 | 45,566 | 20,018 | 5,680 | 9,375 | 3,715 | 5,007 | 1,721 | 51 |
| 548CAGW | 0.153 | 334,894 | 147,121 | 41,745 | 68,899 | 27,303 | 36,799 | 12,651 | 376 |
| 548SG | 0.083 | 261,847 | 115,031 | 32,640 | 53,871 | 21,348 | 28,773 | 9,891 | 294 |
| 553CAGW | 0.153 | 113,301 | 49,774 | 14,123 | 23,310 | 9,237 | 12,450 | 4,280 | 127 |
| 553SG | 0.083 | 31,543 | 13,857 | 3,932 | 6,489 | 2,572 | 3,466 | 1,192 | 35 |
| 557SG | 0.083 | 2,428,680 | 1,066,934 | 302,739 | 499,662 | 198,002 | 266,873 | 91,744 | 2,725 |
| 560SG | 0.083 | 1,976,475 | 825,123 | 257,505 | 423,801 | 170,233 | 223,665 | 72,906 | 3,241 |
| 571SG | 0.083 | 1,320,162 | 551,131 | 171,997 | 283,073 | 113,705 | 149,394 | 48,697 | 2,165 |
| 580SNPD | 0.070 | 2,856,960 | 1,759,069 | 429,469 | 372,449 | 136,315 | 40,250 | 102,871 | 16,535 |
| 580WA | 1.000 | 1,910,543 | 1,176,347 | 287,200 | 249,069 | 91,159 | 26,917 | 68,793 | 11,057 |
| 593SNPD | 0.070 | 1,328,336 | 840,554 | 210,879 | 166,815 | 62,552 | - | 46,513 | 1,023 |
| 593WA | 1.000 | 7,083,375 | 4,482,267 | 1,124,516 | 889,546 | 333,559 | - | 248,033 | 5,454 |
| 903CN | 0.050 | 1,305,722 | 1,010,364 | 211,497 | 11,841 | 5,320 | 80 | 42,806 | 23,814 |
| 903WA | 1.000 | 949,288 | 734,556 | 153,763 | 8,609 | 3,868 | 58 | 31,121 | 17,313 |
| 908CN | 0.050 | 180,194 | 142,001 | 26,689 | 1,373 | 85 | 1 | 6,592 | 3,452 |
| 908WA | 1.000 | 164,915 | 129,960 | 24,426 | 1,256 | 78 | 1 | 6,033 | 3,160 |
| 935SO | 0.082 | 188,817 | 92,616 | 26,364 | 33,435 | 12,930 | 14,889 | 7,890 | 695 |
| 935WA | 1.000 | 522 | 256 | 73 | 92 | 36 | 41 | 22 | 2 |
| Total | | 25,906,369 | 14,661,705 | 3,752,198 | 3,807,652 | 1,471,264 | 1,185,042 | 933,144 | 95,364 |
| Labor Allocation Factor | | 1.00 | 0.57 | 0.14 | 0.15 | 0.06 | 0.05 | 0.04 | 0.00 |