

Exh. TLK-2

WUTC DOCKET: UE-200900 UG-200901 UE-200894

EXHIBIT: TLK-2

ADMIT W/D REJECT

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-20 _____

EXH. TLK-2

TARA L. KNOX

REPRESENTING AVISTA CORPORATION

Line No.	A	B	C										
			FERC Acct #	Total Washington CBR/ROO	Deferred FIT Rate Base	Deferred Debits & Credits	Working Capital	Eliminate AMI Rate Base	Eliminate B&O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense	Injuries and Damages Exp
1			Adjustment number	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-AMI	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05 E-ID
2			Residential sales	440	249,947,404	0	0	0	(8,376,561)	0	0	0	0
3			Commercial and industrial sales	442	291,823,877	0	0	0	(10,282,810)	0	0	0	0
4			Public street and highway lighting	444	4,777,963	0	0	0	(211,865)	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	1,227,642	0	0	0	0	0	0	0	0
8			Total sales to ultimate customers		547,776,886	0	0	0	(18,871,236)	0	0	0	0
9			Sales for resale	447	53,429,830	0	0	0	0	0	0	0	0
10			Total sales of electricity		601,206,716	0	0	0	(18,871,236)	0	0	0	0
11			Provision for rate refunds	449.1	(180,672)	0	0	0	0	0	0	0	0
12			Total revenues net of provision for rate refunds		601,026,044	0	0	0	(18,871,236)	0	0	0	0
13			Forfeited discounts	450	0	0	0	0	0	0	0	0	0
14			Miscellaneous service revenues	451	214,204	0	0	0	0	0	0	0	0
15			Sales of water and water power	453	226,020	0	0	0	0	0	0	0	0
16			Rent from electric property	454	1,528,392	0	0	0	(13,639)	0	0	0	0
17			Interdepartmental rents	455	0	0	0	0	0	0	0	0	0
18			Other electric revenues	456	45,718,457	0	0	0	0	0	0	0	0
19			Revenues from transmission of electricity of others	456.1	12,744,862	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		60,431,935	0	0	0	(13,639)	0	0	0	0
23			Total electric operating revenues		661,457,979	0	0	0	(18,884,875)	0	0	0	0
24			Operation supervision and engineering	500	297,973	0	0	0	0	0	0	0	0
25			Fuel	501	20,250,836	0	0	0	0	0	0	0	0
26			Steam expenses	502	2,574,532	0	0	0	0	0	0	0	0
27			Steam from other sources	503	0	0	0	0	0	0	0	0	0
28			Steam transferred—credit	504	0	0	0	0	0	0	0	0	0
29			Electric expenses	505	698,805	0	0	0	0	0	0	0	0
30			Miscellaneous steam power expenses	506	2,097,717	0	0	0	0	0	0	0	0
31			Rents	507	9,898	0	0	0	0	0	0	0	0
32			Operation supplies and expenses (non-major only)	508	0	0	0	0	0	0	0	0	0
33			Total steam power generation operation expenses		25,929,761	0	0	0	0	0	0	0	0
34			Maintenance supervision and engineering	510	356,549	0	0	0	0	0	0	0	0
35			Maintenance of structures	511	503,766	0	0	0	0	0	0	0	0
36			Maintenance of boiler plant	512	4,001,813	0	0	0	0	0	0	0	0
37			Maintenance of electric plant	513	452,131	0	0	0	0	0	0	0	0
38			Maintenance of miscellaneous steam plant	514	825,475	0	0	0	0	0	0	0	0
39			Total steam power generation maintenance expenses		6,139,734	0	0	0	0	0	0	0	0
40			Generation - Steam production expenses		32,069,495	0	0	0	0	0	0	0	0
41			Operation supervision and engineering	535	2,246,828	0	0	0	0	0	0	0	0
42			Water for power	536	613,940	0	0	0	0	0	0	0	0
43			Hydraulic expenses	537	6,448,040	0	0	0	0	0	0	0	0
44			Electric expenses	538	5,045,825	0	0	0	0	0	0	0	0
45			Miscellaneous hydraulic power generation expenses	539	738,149	0	0	0	0	0	0	0	0
46			Rents	540	4,207,095	0	5,332	0	0	0	0	0	0
47			Total hydraulic power generation operation expenses		19,299,877	0	5,332	0	0	0	0	0	0
48			Maintenance supervision and engineering	541	662,096	0	0	0	0	0	0	0	0
49			Maintenance of structures	542	485,568	0	0	0	0	0	0	0	0
50			Maintenance of reservoirs, dams and waterways	543	1,207,958	0	0	0	0	0	0	0	0
51			Maintenance of electric plant	544	2,323,613	0	0	0	0	0	0	0	0
52			Maintenance of miscellaneous hydraulic plant	545	749,400	0	0	0	0	0	0	0	0
53			Total hydraulic power generation maintenance expenses		5,428,635	0	0	0	0	0	0	0	0
54			Generation - hydraulic power production expenses		24,728,512	0	5,332	0	0	0	0	0	0
55			Operation supervision and engineering	546	182,264	0	0	0	0	0	0	0	0
56			Fuel	547	46,933,227	0	0	0	0	0	0	0	0
57			Generation expenses	548	1,555,904	0	0	0	0	0	0	0	0
58			Operation of energy storage equipment	548.1	0	0	0	0	0	0	0	0	0
59			Miscellaneous other power generation expenses	549	883,484	0	0	0	0	0	0	0	0
60			Rents	550	30,880	0	0	0	0	0	0	0	0
61			Total other power generation operation expenses		49,585,759	0	0	0	0	0	0	0	0
62			Maintenance supervision and engineering	551	523,040	0	0	0	0	0	0	0	0
63			Maintenance of structures	552	88,315	0	0	0	0	0	0	0	0
64			Maintenance of generating and electric plant	553	4,746,469	0	0	0	0	0	0	0	0
65			Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0	0

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66			Maintenance of miscellaneous other power generation plant 554	311,609	0	0	0	0	0	0	0	0	0
67			Total other power generation maintenance expenses	5,669,433	0	0	0	0	0	0	0	0	0
68			Generation - other production expenses	55,255,192	0	0	0	0	0	0	0	0	0
69			Purchased power 555	89,082,886	0	0	0	0	0	0	0	0	0
70			Power purchased for storage operations 555.1	0	0	0	0	0	0	0	0	0	0
71			System control and load dispatching 556	504,846	0	0	0	0	0	0	0	0	0
72			Other expenses 557	37,440,069	0	0	0	0	0	0	0	0	0
73			Generation - other power supply expenses	127,027,801	0	0	0	0	0	0	0	0	0
74			Total power generation production expenses	239,081,000	0	5,332	0	0	0	0	0	0	0
75			Operation supervision and engineering 560	1,651,025	0	0	0	0	0	0	0	0	0
76			Load dispatch—reliability 561.1	2,482,185	0	0	0	0	0	0	0	0	0
77			Load dispatch—monitor and operate transmission system 561.2	0	0	0	0	0	0	0	0	0	0
78			Load dispatch—transmission service and scheduling 561.3	0	0	0	0	0	0	0	0	0	0
79			Scheduling, system control and dispatch services 561.4	0	0	0	0	0	0	0	0	0	0
80			Reliability planning and standards development 561.5	0	0	0	0	0	0	0	0	0	0
81			Transmission service studies 561.6	0	0	0	0	0	0	0	0	0	0
82			Generation interconnection studies 561.7	0	0	0	0	0	0	0	0	0	0
83			Reliability planning and standards development services 561.8	0	0	0	0	0	0	0	0	0	0
84			Station expenses 562	379,015	0	0	0	0	0	0	0	0	0
85			Overhead line expense 563	252,932	0	0	0	0	0	0	0	0	0
86			Underground line expenses 564	0	0	0	0	0	0	0	0	0	0
87			Transmission of electricity by others 565	11,324,751	0	0	0	0	0	0	0	0	0
88			Miscellaneous transmission expenses 566	2,105,805	0	0	0	0	0	0	0	0	0
89			Rents 567	116,687	0	0	0	0	0	0	0	0	0
90			Total transmission operation expenses	18,312,400	0	0	0	0	0	0	0	0	0
91			Maintenance supervision and engineering 568	429,478	0	0	0	0	0	0	0	0	0
92			Maintenance of structures 569	458,351	0	0	0	0	0	0	0	0	0
93			Maintenance of computer hardware 569.1	0	0	0	0	0	0	0	0	0	0
94			Maintenance of computer software 569.2	0	0	0	0	0	0	0	0	0	0
95			Maintenance of communication equipment 569.3	0	0	0	0	0	0	0	0	0	0
96			Maintenance of miscellaneous regional transmission plant 569.4	0	0	0	0	0	0	0	0	0	0
97			Maintenance of station equipment 570	649,261	0	0	0	0	0	0	0	0	0
98			Maintenance of overhead lines 571	653,735	0	0	0	0	0	0	0	0	0
99			Maintenance of underground lines 572	46	0	0	0	0	0	0	0	0	0
100			Maintenance of miscellaneous transmission plant 573	51,550	0	0	0	0	0	0	0	0	0
101			Total transmission maintenance expenses	2,242,421	0	0	0	0	0	0	0	0	0
102			Total transmission expenses	20,554,821	0	0	0	0	0	0	0	0	0
103			Operation supervision and engineering 580	3,143,735	0	0	0	0	0	0	0	0	0
104			Load dispatching 581	0	0	0	0	0	0	0	0	0	0
105			Station expenses 582	543,467	0	0	0	0	0	0	0	0	0
106			Overhead line expenses 583	1,605,630	0	0	0	0	0	0	0	0	0
107			Underground line expenses 584	1,036,015	0	0	0	0	0	0	0	0	0
108			Street lighting and signal system expenses 585	6,884	0	0	0	0	0	0	0	0	0
109			Meter expenses 586	1,869,273	0	0	0	0	0	0	0	0	0
110			Customer installations expenses 587	671,049	0	0	0	0	0	0	0	0	0
111			Miscellaneous distribution expenses 588	6,024,882	0	0	0	0	0	0	0	0	0
112			Rents 589	251,264	0	0	0	0	0	0	0	0	0
113			Total distribution operation expenses	15,152,199	0	0	0	0	0	0	0	0	0
114			Maintenance supervision and engineering 590	1,062,515	0	0	0	0	0	0	0	0	0
115			Maintenance of structures 591	401,277	0	0	0	0	0	0	0	0	0
116			Maintenance of station equipment 592	685,033	0	0	0	0	0	0	0	0	0
117			Maintenance of energy storage equipment 592.2	0	0	0	0	0	0	0	0	0	0
118			Maintenance of overhead lines 593	7,914,136	0	0	0	0	0	0	0	0	0
119			Maintenance of underground lines 594	602,770	0	0	0	0	0	0	0	0	0
120			Maintenance of line transformers 595	316,235	0	0	0	0	0	0	0	0	0
121			Maintenance of street lighting and signal systems 596	167,362	0	0	0	0	0	0	0	0	0
122			Maintenance of meters 597	37,495	0	0	0	0	0	0	0	0	0
123			Maintenance of miscellaneous distribution plant 598	407,521	0	0	0	0	0	0	0	0	0
124			Total distribution maintenance expenses	11,594,344	0	0	0	0	0	0	0	0	0
125			Total distribution expenses	26,746,543	0	0	0	0	0	0	0	0	0

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126	Customer account expenses	Supervision	901	118,193	0	0	0	0	0	0	0	0
127		Meter reading expenses	902	2,557,608	0	0	0	0	0	0	0	0
128		Customer records and collection expenses	903	6,961,785	0	0	0	0	0	0	0	0
129		Uncollectible accounts	904	136,838	0	0	0	0	0	1,436,896	0	0
130		Miscellaneous customer accounts expenses	905	141,196	0	51,363	0	0	0	0	0	0
131		Total customer account expenses		9,915,620	0	51,363	0	0	0	1,436,896	0	0
132	Customer service and informational expenses	Supervision	907	0	0	0	0	0	0	0	0	0
133		Customer assistance expenses	908	27,397,966	0	0	0	0	0	0	0	0
134		Informational and instructional advertising expenses	909	846,610	0	0	0	0	0	0	0	0
135		Miscellaneous customer service and informational expenses	910	179,962	0	0	0	0	0	0	0	0
136		Total customer service and informational expenses		28,424,538	0	0	0	0	0	0	0	0
137	Administrative and general expenses	Administrative and general salaries	920	23,838,413	0	0	0	0	0	0	0	0
138		Office supplies and expenses	921	3,388,581	0	0	0	0	0	0	0	0
139		Administrative expenses transferred—credit	922	(70,811)	0	0	0	0	0	0	0	0
140		Outside services employed	923	7,106,610	0	0	0	0	0	0	0	0
141		Property insurance	924	1,004,544	0	0	0	0	0	0	0	0
142		Injuries and damages	925	2,206,305	0	0	0	0	0	0	0	51,108
143		Employee pensions and benefits	926	1,188,548	0	0	0	0	0	0	0	0
144		Franchise requirements	927	0	0	0	0	0	0	0	0	0
145		Regulatory commission expenses	928	4,566,182	0	0	0	0	0	0	(371,798)	0
146		Duplicate charges—credit	929	0	0	0	0	0	0	0	0	0
147		General advertising expenses	930.1	0	0	0	0	0	0	0	0	0
148	Miscellaneous general expenses	930.2	3,567,363	0	0	0	0	0	0	0	0	
149	Rents	931	213,159	0	0	0	0	0	0	0	0	
150	Administrative and General maintenance expenses	935	8,871,294	0	0	0	0	0	0	0	0	
151		Total administrative and general expenses		55,880,188	0	0	0	0	0	0	(371,798)	51,108
152	Depreciation expenses	Depreciation expense steam production plant	403, 403.1	6,039,798	0	0	0	0	0	0	0	0
153		Depreciation expense hydraulic production plant	403, 403.1	8,916,340	0	0	0	0	0	0	0	0
154		Depreciation expense other power generation production plant	403, 403.1	6,969,177	0	0	0	0	0	0	0	0
155		Depreciation expense transmission	403, 403.1	9,924,612	0	0	0	0	0	0	0	0
156		Depreciation expense distribution	403, 403.1	31,102,441	0	0	0	0	0	0	0	0
157		Depreciation expense general plant	403, 403.1	15,615,341	0	0	0	0	0	0	0	0
158		Depreciation expense common	403, 403.1	0	0	0	0	0	0	0	0	0
159		Total depreciation expenses		78,567,709	0	0	0	0	0	0	0	0
160	Amortization expenses	Intangible plant	404, 405	20,758,326	0	0	0	0	0	0	0	0
161		Amortization expense steam production plant	404, 405	0	0	0	0	0	0	0	0	0
162		Amortization expense hydraulic production plant	404, 405	0	0	0	0	0	0	0	0	0
163		Amortization expense other power generation production plant	404, 405	1,632,961	0	393	0	0	0	0	0	0
164		Amortization expense transmission	404, 405	0	0	0	0	0	0	0	0	0
165		Amortization expense distribution	404, 405	0	0	0	0	0	0	0	0	0
166		Amortization expense general plant	404, 405	0	0	0	0	0	0	0	0	0
167	Amortization expense common plant	404, 405	0	0	0	0	0	0	0	0	0	
168	Amortization of electric plant acquisition adjustments	406	31,743	0	0	0	0	0	0	0	0	
169	Amortization of property losses, unrecovered plant and regulatory costs	407	1,553,057	0	0	0	0	0	0	0	0	
170		Total amortization expenses		23,976,087	0	393	0	0	0	0	0	0
171	Regulatory debits and credits	Regulatory debits and credits	407.3, 407.4	(13,097,099)	0	1	0	0	0	0	0	0
172		Total regulatory debits and credits		(13,097,099)	0	1	0	0	0	0	0	0
173	Taxes	Taxes other than income	408.1	63,933,068	0	0	0	(18,805,062)	1,000,939	0	0	0
174		Income Taxes - federal taxes utility operating income	409.1	4,962,740	(247)	(11,996)	19,543	251,480	(16,761)	(210,197)	(301,748)	78,078
175		Income Taxes - other taxes utility operating income	409.1	(21,977)	0	0	0	0	0	0	0	0
176		Provisions for deferred income taxes, utility operating	410.1	7,830,166	0	0	0	0	0	0	0	0
177		Provision for deferred income taxes—credit, utility	411.1	0	0	0	0	0	0	0	0	0
178		Investment Tax credit Adj.	411.4	(318,215)	0	0	0	0	0	0	0	0
179		Total taxes		76,385,782	(247)	(11,996)	19,543	251,480	(18,821,823)	790,742	(301,748)	78,078
180	Various utility operating income	Gains from disposition of utility plant	411.6	0	0	0	0	0	0	0	0	0
181		Losses from disposition of utility plant	411.7	0	0	0	0	0	0	0	0	0
182		Gains from disposition of allowances	411.8	0	0	0	0	0	0	0	0	0

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183		Various utility operating income items	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	0	0	0	0	0	0	0	0	0	0	
188			Electric Operating Expenses	546,435,190	(247)	45,093	19,543	251,480	(18,821,823)	790,742	1,135,148	(293,720)	40,375	
189			Net Operating Income = electric operating revenues - electric operating expenses	115,022,789	247	(45,093)	(19,543)	(251,480)	(63,052)	(790,742)	(1,135,148)	293,720	(40,375)	
193		Electric plant in service	Organization	301										
194			Franchises and consents	302	29,505,024	0	0	0	0	0	0	0	0	0
195			Miscellaneous intangible plant	303	154,146,586	0	0	0	(30,224,769)	0	0	0	0	0
196			Intangible plant	303	183,651,610	0	0	0	(30,224,769)	0	0	0	0	0
197			Land and land rights	310	2,348,909	0	0	0	0	0	0	0	0	0
198			Structures and improvements	311	91,434,010	0	0	0	0	0	0	0	0	0
199			Boiler plant equipment	312	125,127,119	0	0	0	0	0	0	0	0	0
200			Engines and engine-driven generators	313	4,755	0	0	0	0	0	0	0	0	0
201			Turbogenerator units	314	37,264,693	0	0	0	0	0	0	0	0	0
202			Accessory electric equipment	315	19,290,852	0	0	0	0	0	0	0	0	0
203			Miscellaneous power plant equipment	316	11,074,999	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	317	286,545,336	0	0	0	0	0	0	0	0	0
206			Land and land rights	330	41,968,046	0	0	0	0	0	0	0	0	0
207			Structures and improvements	331	60,116,564	0	0	0	0	0	0	0	0	0
208			Reservoirs, dams, and waterways	332	127,555,852	0	0	0	0	0	0	0	0	0
209			Water wheels, turbines and generators	333	154,416,812	0	0	0	0	0	0	0	0	0
210			Accessory electric equipment	334	45,658,296	0	0	0	0	0	0	0	0	0
211			Miscellaneous power plant equipment	335	9,508,078	0	0	0	0	0	0	0	0	0
212			Roads, railroads and bridges	336	2,832,212	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	337	442,055,861	0	0	0	0	0	0	0	0	0
215			Land and land rights	340	594,152	0	0	0	0	0	0	0	0	0
216			Structures and improvements	341	11,248,979	0	0	0	0	0	0	0	0	0
217			Fuel holders, producers, and accessories	342	14,039,580	0	0	0	0	0	0	0	0	0
218			Prime movers	343	15,430,672	0	0	0	0	0	0	0	0	0
219			Generators	344	144,504,401	0	0	0	0	0	0	0	0	0
220			Accessory electric equipment	345	14,618,178	0	0	0	0	0	0	0	0	0
221			Miscellaneous power plant equipment	346	1,122,991	0	0	0	0	0	0	0	0	0
222			Asset retirement costs for other production plant	347	0	0	0	0	0	0	0	0	0	0
223			Energy Storage Equipment—production	348	0	0	0	0	0	0	0	0	0	0
224			Other production plant	348	201,558,953	0	0	0	0	0	0	0	0	0
225			Land and land rights	350	18,838,216	0	0	0	0	0	0	0	0	0
226			Structures and improvements	352	16,957,184	0	0	0	0	0	0	0	0	0
227			Station equipment	353	181,282,161	0	0	0	0	0	0	0	0	0
228			Towers and fixtures	354	11,245,122	0	0	0	0	0	0	0	0	0
229			Poles and fixtures	355	177,115,896	0	0	0	0	0	0	0	0	0
230			Overhead conductors and devices	356	99,444,996	0	0	0	0	0	0	0	0	0
231			Underground conduit	357	2,028,210	0	0	0	0	0	0	0	0	0
232			Underground conductors and devices	358	1,600,777	0	0	0	0	0	0	0	0	0
233			Roads and trails	359	1,384,350	0	0	0	0	0	0	0	0	0
234			Asset retirement costs for transmission plant	359.1	0	0	0	0	0	0	0	0	0	0
235			Transmission plant	359.1	509,896,911	0	0	0	0	0	0	0	0	0
236			Land and land rights	360	6,788,058	0	0	0	0	0	0	0	0	0
237			Structures and improvements	361	27,284,016	0	0	0	0	0	0	0	0	0
238			Station equipment	362	94,950,686	0	0	0	0	0	0	0	0	0
239			Storage battery equipment	363	2,592,393	0	0	0	0	0	0	0	0	0
240		Poles, towers and fixtures	364	274,387,139	0	0	0	0	0	0	0	0	0	
241		Overhead conductors and devices	365	174,751,064	0	0	0	0	0	0	0	0	0	
242		Underground conduit	366	79,249,261	0	0	0	0	0	0	0	0	0	
243		Underground conductors and devices	367	141,799,870	0	0	0	0	0	0	0	0	0	
244		Line transformers	368	189,938,121	0	0	0	0	0	0	0	0	0	
245		Services	369	116,033,074	0	0	0	0	0	0	0	0	0	
246		Meters	370	43,512,208	0	0	0	(19,145,726)	0	0	0	0	0	
247		Installations on customers premises	371	1,716,016	0	0	0	0	0	0	0	0	0	

A	B	C										
Line No.		FERC Acct #	Total Washington CBR/ROO	Deferred FIT Rate Base	Deferred Debits & Credits	Working Capital	Eliminate AMI Rate Base	Eliminate B&O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense	Injuries and Damages Exp
1		Adjustment number	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-AMI	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05 E-ID
248	Leased property on customers premises	372	0	0	0	0	0	0	0	0	0	0
249	Street lighting and signal systems	373	41,474,507	0	0	0	0	0	0	0	0	0
250	Asset retirement costs for distribution plant	374	0	0	0	0	0	0	0	0	0	0
251	Distribution plant		1,194,476,413	0	0	0	(19,145,726)	0	0	0	0	0
252	Land and land rights	389	6,168,368	0	0	0	0	0	0	0	0	0
253	Structures and improvements	390	74,868,141	0	0	0	0	0	0	0	0	0
254	Office furniture and equipment	391	47,863,071	0	0	0	(4,708,761)	0	0	0	0	0
255	Transportation equipment	392	40,505,302	0	0	0	0	0	0	0	0	0
256	Stores equipment	393	2,918,908	0	0	0	0	0	0	0	0	0
257	Tools, shop and garage equipment	394	10,634,191	0	0	0	0	0	0	0	0	0
258	Laboratory equipment	395	1,923,153	0	0	0	(160,224)	0	0	0	0	0
259	Power operated equipment	396	20,714,670	0	0	0	0	0	0	0	0	0
260	Communication equipment	397	73,540,856	0	0	0	(3,427,522)	0	0	0	0	0
261	Miscellaneous equipment	398	419,588	0	0	0	0	0	0	0	0	0
262	Other tangible property	399	0	0	0	0	0	0	0	0	0	0
263	Asset retirement costs for general plant	399.1	0	0	0	0	0	0	0	0	0	0
264	General plant		279,556,248	0	0	0	(8,296,507)	0	0	0	0	0
265	Electric plant in service		3,097,741,331	0	0	0	(57,667,002)	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
293	Steam production plant	107										
294	Hydraulic production plant	107										
295	Other production plant	107										
296	Transmission plant	107										
297	Distribution plant	107										
298	General plant	107										
299	Total construction work in progress		0	0	0	0	0	0	0	0	0	0
300	Steam production plant	108	(202,373,415)	0	0	0	0	0	0	0	0	0
301	Hydraulic production plant	108	(92,485,466)	0	0	0	0	0	0	0	0	0
302	Other production plant	108	(87,578,970)	0	0	0	0	0	0	0	0	0
303	Transmission plant	108	(147,015,726)	0	0	0	0	0	0	0	0	0
304	Distribution plant	108	(358,988,795)	0	0	0	546,445	0	0	0	0	0
305	General plant	108	(92,864,475)	0	0	0	1,199,857	0	0	0	0	0
306	Total accumulated provision for depreciation of electric utility plant		(981,306,847)	0	0	0	1,746,302	0	0	0	0	0
307	Intangible plant	111	(57,078,474)	0	0	0	4,432,251	0	0	0	0	0
308	Steam production plant	111										
309	Hydraulic production plant	111										

Line No.	A	B	C										
			FERC Acct #	Total Washington CBR/ROO	Deferred FIT Rate Base	Deferred Debits & Credits	Working Capital	Eliminate AMI Rate Base	Eliminate B&O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense	Injuries and Damages Exp
1			Adjustment number	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-AMI	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05 E-ID
310		amortization of electric utility plant	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	(57,078,474)	0	0	0	4,432,251	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	2,059,356,010	0	0	0	(51,488,449)	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	27,846,814	0	5	0	(182,457)	0	0	0	0	0
328			Miscellaneous deferred debits 186	623,531	0	0	0	0	0	0	0	0	0
329			Accumulated deferred income taxes 190	0	0	0	0	0	0	0	0	0	0
330			Total deferred debits	28,470,345	0	5	0	(182,457)	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	(1,998,549)	0	(26)	0	0	0	0	0	0	0
338			Current and accrued liabilities	26,471,796	0	(21)	0	(182,457)	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	(414,029,285)	47,437	0	0	3,383,729	0	0	0	0	0
342			Accumulated deferred income taxes—other 283	(5,120,159)	0	0	0	0	0	0	0	0	0
343			Accumulated deferred investment tax credits 255										
344			Customer advances for construction 252	(940,445)	0	1,472	0	0	0	0	0	0	0
345			Other regulatory liabilities 254	(65,332)	0	0	0	0	0	0	0	0	0
346			Total deferred credits	(420,155,221)	47,437	1,472	0	3,383,729	0	0	0	0	0
347		Working capital allowance	Working capital allowance N/A	44,462,479	0	0	(3,752,470)	0	0	0	0	0	0
348			Total working capital allowance	44,462,479	0	0	(3,752,470)	0	0	0	0	0	0
349			Rate base	1,710,135,064	47,437	1,451	(3,752,470)	(48,287,177)	0	0	0	0	0
350													
351			Revenue Requirement Impact	15,942,961	4,339	59,845	(343,268)	(4,417,215)	83,480	1,046,932	1,502,922	(388,882)	53,456
352			Change in Rate Base	1,710,135,064	47,437	1,451	(3,752,470)	(48,287,177)	0	0	0	0	0
353			ROR	6.73%	0.00%	0.00%	0.01%	0.18%	0.00%	-0.05%	-0.07%	0.02%	0.00%

A		B											
Line No.		FERC Acct #	FIT/DFIT/ITC/PTC Expense	Office Space Chg to Subs	Restate Excise Taxes	Net Gains & Losses	Weather Normalization	Eliminate Adder Sch	Misc Restating Exp	Restate Incentives	Restate Debt Interest	Eliminate WA Power Cost Def	Nez Perce Settlement
1		Adjustment number	2.06 E-FIT	2.07 E-OSC	2.08 E-RET	2.09 E-NGL	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PMM
2		Residential sales	440	0	0	0	(3,313,360)	(21,727,944)	0	0	0	1,739,675	0
3		Commercial and industrial sales	442	0	0	0	(521,992)	0	0	0	0	0	0
4		Public street and highway lighting	444	0	0	0	0	0	0	0	0	0	0
5		Other sales to public authorities	445	0	0	0	0	0	0	0	0	0	0
6		Sales to railroads and railways	446	0	0	0	0	0	0	0	0	0	0
7		Interdepartmental sales	448	0	0	0	0	0	0	0	0	0	0
8		Total sales to ultimate customers	0	0	0	0	(3,835,352)	(21,727,944)	0	0	0	1,739,675	0
9		Sales for resale	447	0	0	0	0	0	0	0	0	0	0
10		Total sales of electricity	0	0	0	0	(3,835,352)	(21,727,944)	0	0	0	1,739,675	0
11		Provision for rate refunds	449.1	0	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	(3,835,352)	(21,727,944)	0	0	0	1,739,675	0
13		Forfeited discounts	450	0	0	0	0	0	0	0	0	0	0
14		Miscellaneous service revenues	451	0	0	0	0	0	0	0	0	0	0
15		Sales of water and water power	453	0	0	0	0	0	0	0	0	0	0
16		Rent from electric property	454	0	0	0	0	0	0	0	0	0	0
17		Interdepartmental rents	455	0	0	0	0	0	0	0	0	0	0
18		Other electric revenues	456	0	0	0	2,882,860	(212,757)	0	0	0	0	0
19		Revenues from transmission of electricity of others	456.1	0	0	0	0	0	0	0	0	0	0
20		Regional transmission service revenues	457.1	0	0	0	0	0	0	0	0	0	0
21		Miscellaneous revenues	457.2	0	0	0	0	0	0	0	0	0	0
22		Total Other operating revenues	0	0	0	0	2,882,860	(212,757)	0	0	0	0	0
23		Total electric operating revenues	0	0	0	0	(952,492)	(21,940,701)	0	0	0	1,739,675	0
24		Operation supervision and engineering	500	0	0	0	0	0	0	0	0	0	0
25		Fuel	501	0	0	0	0	0	0	0	0	0	0
26		Steam expenses	502	0	0	0	0	0	0	0	0	0	0
27		Steam from other sources	503	0	0	0	0	0	0	0	0	0	0
28		Steam transferred—credit	504	0	0	0	0	0	0	0	0	0	0
29		Electric expenses	505	0	0	0	0	0	0	0	0	0	0
30		Miscellaneous steam power expenses	506	0	0	0	0	0	0	0	0	0	0
31		Rents	507	0	0	0	0	0	0	0	0	0	0
32		Operation supplies and expenses (non-major only)	508	0	0	0	0	0	0	0	0	0	0
33		Total steam power generation operation expenses	0	0	0	0	0	0	0	0	0	0	0
34		Maintenance supervision and engineering	510	0	0	0	0	0	0	0	0	0	0
35		Maintenance of structures	511	0	0	0	0	0	0	0	0	0	0
36		Maintenance of boiler plant	512	0	0	0	0	0	0	0	0	0	0
37		Maintenance of electric plant	513	0	0	0	0	0	0	0	0	0	0
38		Maintenance of miscellaneous steam plant	514	0	0	0	0	0	0	0	0	0	0
39		Total steam power generation maintenance expenses	0	0	0	0	0	0	0	0	0	0	0
40		Generation - Steam production expenses	0	0	0	0	0	0	0	0	0	0	0
41		Operation supervision and engineering	535	0	0	0	0	0	0	0	0	0	0
42		Water for power	536	0	0	0	0	0	0	0	0	0	0
43		Hydraulic expenses	537	0	0	0	0	0	0	0	0	0	0
44		Electric expenses	538	0	0	0	0	0	0	0	0	0	0
45		Miscellaneous hydraulic power generation expenses	539	0	0	0	0	0	0	0	0	0	0
46		Rents	540	0	0	0	0	0	0	0	0	0	0
47		Total hydraulic power generation operation expenses	0	0	0	0	0	0	0	0	0	0	0
48	Generation production expenses	Maintenance supervision and engineering	541	0	0	0	0	0	0	0	0	0	0
49		Maintenance of structures	542	0	0	0	0	0	0	0	0	0	0
50		Maintenance of reservoirs, dams and waterways	543	0	0	0	0	0	0	0	0	0	0
51		Maintenance of electric plant	544	0	0	0	0	0	0	0	0	0	0
52		Maintenance of miscellaneous hydraulic plant	545	0	0	0	0	0	0	0	0	0	0
53		Total hydraulic power generation maintenance expenses	0	0	0	0	0	0	0	0	0	0	0
54		Generation - hydraulic power production expenses	0	0	0	0	0	0	0	0	0	0	0
55		Operation supervision and engineering	546	0	0	0	0	0	0	0	0	0	0
56		Fuel	547	0	0	0	0	0	0	0	0	0	0
57		Generation expenses	548	0	0	0	0	0	0	0	0	0	0
58		Operation of energy storage equipment	548.1	0	0	0	0	0	0	0	0	0	0
59		Miscellaneous other power generation expenses	549	0	0	0	0	0	0	0	0	0	0
60		Rents	550	0	0	0	0	0	0	0	0	0	0
61		Total other power generation operation expenses	0	0	0	0	0	0	0	0	0	0	0
62		Maintenance supervision and engineering	551	0	0	0	0	0	0	0	0	0	0
63		Maintenance of structures	552	0	0	0	0	0	0	0	0	0	0
64		Maintenance of generating and electric plant	553	0	0	0	0	0	0	0	0	0	0
65		Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0	0	0

A	B	FERC Acct #	FIT/DFIT/ITC/PTC Expense	Office Space Chg to Subs	Restate Excise Taxes	Net Gains & Losses	Weather Normalization	Eliminate Adder Sch	Misc Restating Exp	Restate Incentives	Restate Debt Interest	Eliminate WA Power Cost Def	Nez Perce Settlement
Line No.													
1		Adjustment number	2.06 E-FIT	2.07 E-OSC	2.08 E-RET	2.09 E-NGL	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PMM
66		Maintenance of miscellaneous other power generation plant 554	0	0	0	0	0	0	0	0	0	0	0
67		Total other power generation maintenance expenses	0	0	0	0	0	0	0	0	0	0	0
68		Generation - other production expenses	0	0	0	0	0	0	0	0	0	0	0
69		Purchased power 555	0	0	0	0	0	0	0	0	0	0	0
70		Power purchased for storage operations 555.1	0	0	0	0	0	0	0	0	0	0	0
71		System control and load dispatching 556	0	0	0	0	0	0	0	0	0	0	0
72		Other expenses 557	0	0	0	0	0	0	0	0	0	300,338	(5,001)
73		Generation - other power supply expenses	0	0	0	0	0	0	0	0	0	300,338	(5,001)
74		Total power generation production expenses	0	0	0	0	0	0	0	0	0	300,338	(5,001)
75		Operation supervision and engineering 560	0	0	0	0	0	0	0	0	0	0	0
76		Load dispatch—reliability 561.1	0	0	0	0	0	0	0	0	0	0	0
77		Load dispatch—monitor and operate transmission system 561.2	0	0	0	0	0	0	0	0	0	0	0
78		Load dispatch—transmission service and scheduling 561.3	0	0	0	0	0	0	0	0	0	0	0
79		Scheduling, system control and dispatch services 561.4	0	0	0	0	0	0	0	0	0	0	0
80		Reliability planning and standards development 561.5	0	0	0	0	0	0	0	0	0	0	0
81		Transmission service studies 561.6	0	0	0	0	0	0	0	0	0	0	0
82		Generation interconnection studies 561.7	0	0	0	0	0	0	0	0	0	0	0
83		Reliability planning and standards development services 561.8	0	0	0	0	0	0	0	0	0	0	0
84		Station expenses 562	0	0	0	0	0	0	0	0	0	0	0
85		Overhead line expense 563	0	0	0	0	0	0	0	0	0	0	0
86		Underground line expenses 564	0	0	0	0	0	0	0	0	0	0	0
87	Transmission expenses	Transmission of electricity by others 565	0	0	0	0	0	0	0	0	0	0	0
88		Miscellaneous transmission expenses 566	0	0	0	0	0	0	0	0	0	0	0
89		Rents 567	0	0	0	0	0	0	0	0	0	0	0
90		Total transmission operation expenses	0	0	0	0	0	0	0	0	0	0	0
91		Maintenance supervision and engineering 568	0	0	0	0	0	0	0	0	0	0	0
92		Maintenance of structures 569	0	0	0	0	0	0	0	0	0	0	0
93		Maintenance of computer hardware 569.1	0	0	0	0	0	0	0	0	0	0	0
94		Maintenance of computer software 569.2	0	0	0	0	0	0	0	0	0	0	0
95		Maintenance of communication equipment 569.3	0	0	0	0	0	0	0	0	0	0	0
96		Maintenance of miscellaneous regional transmission plant 569.4	0	0	0	0	0	0	0	0	0	0	0
97		Maintenance of station equipment 570	0	0	0	0	0	0	0	0	0	0	0
98		Maintenance of overhead lines 571	0	0	0	0	0	0	0	0	0	0	0
99		Maintenance of underground lines 572	0	0	0	0	0	0	0	0	0	0	0
100		Maintenance of miscellaneous transmission plant 573	0	0	0	0	0	0	0	0	0	0	0
101		Total transmission maintenance expenses	0	0	0	0	0	0	0	0	0	0	0
102		Total transmission expenses	0	0	0	0	0	0	0	0	0	0	0
103		Operation supervision and engineering 580	0	0	0	0	0	0	0	0	0	0	0
104		Load dispatching 581	0	0	0	0	0	0	0	0	0	0	0
105		Station expenses 582	0	0	0	0	0	0	0	0	0	0	0
106		Overhead line expenses 583	0	0	0	0	0	0	0	0	0	0	0
107		Underground line expenses 584	0	0	0	0	0	0	0	0	0	0	0
108		Street lighting and signal system expenses 585	0	0	0	0	0	0	0	0	0	0	0
109		Meter expenses 586	0	0	0	0	0	0	0	0	0	0	0
110		Customer installations expenses 587	0	0	0	0	0	0	0	0	0	0	0
111		Miscellaneous distribution expenses 588	0	0	0	0	0	0	0	0	0	0	0
112		Rents 589	0	0	0	0	0	0	0	0	0	0	0
113		Total distribution operation expenses	0	0	0	0	0	0	0	0	0	0	0
114		Maintenance supervision and engineering 590	0	0	0	0	0	0	0	0	0	0	0
115		Maintenance of structures 591	0	0	0	0	0	0	0	0	0	0	0
116		Maintenance of station equipment 592	0	0	0	0	0	0	0	0	0	0	0
117		Maintenance of energy storage equipment 592.2	0	0	0	0	0	0	0	0	0	0	0
118		Maintenance of overhead lines 593	0	0	0	0	0	0	0	0	0	0	0
119		Maintenance of underground lines 594	0	0	0	0	0	0	0	0	0	0	0
120		Maintenance of line transformers 595	0	0	0	0	0	0	0	0	0	0	0
121		Maintenance of street lighting and signal systems 596	0	0	0	0	0	0	0	0	0	0	0
122		Maintenance of meters 597	0	0	0	0	0	0	0	0	0	0	0
123		Maintenance of miscellaneous distribution plant 598	0	0	0	0	0	0	0	0	0	0	0
124		Total distribution maintenance expenses	0	0	0	0	0	0	0	0	0	0	0
125		Total distribution expenses	0	0	0	0	0	0	0	0	0	0	0

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1			Adjustment number	2.06 E-FIT	2.07 E-OSC	2.08 E-RET	2.09 E-NGL	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PMM
126		Supervision	901	0	0	0	0	0	0	0	0	0	0	0
127		Meter reading expenses	902	0	0	0	0	0	0	0	0	0	0	0
128	Customer account expenses	Customer records and collection expenses	903	0	0	0	0	0	0	0	0	0	0	0
129		Uncollectible accounts	904	0	0	0	0	(12,757)	(72,273)	0	0	0	10,787	0
130		Miscellaneous customer accounts expenses	905	0	0	0	0	0	0	0	0	0	0	0
131		Total customer account expenses		0	0	0	0	(12,757)	(72,273)	0	0	0	10,787	0
132		Supervision	907	0	0	0	0	0	0	0	0	0	0	0
133	Customer service and informational expenses	Customer assistance expenses	908	0	0	0	0	0	(26,835,302)	0	0	0	0	0
134		Informational and instructional advertising expenses	909	0	0	0	0	0	0	5,597	0	0	0	0
135		Miscellaneous customer service and informational expenses	910	0	0	0	0	0	0	2,716	0	0	0	0
136		Total customer service and informational expenses		0	0	0	0	0	(26,835,302)	8,313	0	0	0	0
137		Administrative and general salaries	920	0	0	0	0	0	0	(771,795)	752,920	0	0	0
138		Office supplies and expenses	921	0	0	0	0	0	0	(7,789)	0	0	0	0
139		Administrative expenses transferred—credit	922	0	(51,889)	0	0	0	0	0	0	0	0	0
140		Outside services employed	923	0	0	0	0	0	0	(5,963)	0	0	0	0
141		Property insurance	924	0	0	0	0	0	0	(8,547)	0	0	0	0
142		Injuries and damages	925	0	0	0	0	0	0	(20,753)	0	0	0	0
143	Administrative and general expenses	Employee pensions and benefits	926	0	0	0	0	0	0	(674)	0	0	0	0
144		Franchise requirements	927	0	0	0	0	0	0	0	0	0	0	0
145		Regulatory commission expenses	928	0	0	0	0	(7,671)	(43,456)	(20,889)	0	0	3,479	0
146		Duplicate charges—credit	929	0	0	0	0	0	0	0	0	0	0	0
147		General advertising expenses	930.1	0	0	0	0	0	0	0	0	0	0	0
148		Miscellaneous general expenses	930.2	0	0	0	0	0	0	(395,859)	0	0	0	0
149		Rents	931	0	0	0	0	0	0	0	0	0	0	0
150		Administrative and General maintenance expenses	935	0	0	0	0	0	0	0	0	0	0	0
151		Total administrative and general expenses		0	(51,889)	0	0	(7,671)	(43,456)	(1,232,269)	752,920	0	3,479	0
152		Depreciation expense steam production plant	403, 403.1	0	0	0	0	0	0	0	0	0	0	0
153		Depreciation expense hydraulic production plant	403, 403.1	0	0	0	0	0	0	0	0	0	0	0
154	Depreciation expenses	Depreciation expense other power generation production plant	403, 403.1	0	0	0	0	0	0	0	0	0	0	0
155		Depreciation expense transmission	403, 403.1	0	0	0	0	0	0	0	0	0	0	0
156		Depreciation expense distribution	403, 403.1	0	0	0	0	0	0	0	0	0	0	0
157		Depreciation expense general plant	403, 403.1	0	0	0	0	0	0	0	0	0	0	0
158		Depreciation expense common	403, 403.1	0	0	0	0	0	0	0	0	0	0	0
159		Total depreciation expenses		0	0	0	0	0	0	0	0	0	0	0
160		Intangible plant	404, 405	0	0	0	0	0	0	0	0	0	0	0
161		Amortization expense steam production plant	404, 405	0	0	0	0	0	0	0	0	0	0	0
162		Amortization expense hydraulic production plant	404, 405	0	0	0	0	0	0	0	0	0	0	0
163		Amortization expense other power generation production plant	404, 405	0	0	0	0	0	0	0	0	0	0	0
164	Amortization expenses	Amortization expense transmission	404, 405	0	0	0	0	0	0	0	0	0	0	0
165		Amortization expense distribution	404, 405	0	0	0	0	0	0	0	0	0	0	0
166		Amortization expense general plant	404, 405	0	0	0	0	0	0	0	0	0	0	0
167		Amortization expense common plant	404, 405	0	0	0	0	0	0	0	0	0	0	0
168		Amortization of electric plant acquisition adjustments	406	0	0	0	0	0	0	0	0	0	0	0
169		Amortization of property losses, unrecovered plant and regulatory costs	407	0	0	0	0	0	0	0	0	0	0	0
170		Total amortization expenses		0	0	0	0	0	0	0	0	0	0	0
171	Regulatory debits and credits	Regulatory debits and credits	407.3, 407.4	0	0	0	0	0	7,246,476	0	0	0	0	0
172		Total regulatory debits and credits		0	0	0	0	0	7,246,476	0	0	0	0	0
173		Taxes other than income	408.1	0	0	33,733	0	(148,064)	(838,811)	0	0	0	67,160	0
174		Income Taxes - federal taxes utility operating income	409.1	1,178	10,897	(7,084)	12,215	(164,640)	(293,440)	257,031	(158,113)	933,734	348,161	1,050
175		Income Taxes - other taxes utility operating income	409.1	0	0	0	0	0	0	0	0	0	0	0
176	Taxes	Provisions for deferred income taxes, utility operating	410.1	(3,808)	0	0	0	0	0	0	0	0	(63,000)	0
177		Provision for deferred income taxes—credit, utility	411.1	0	0	0	0	0	0	0	0	0	0	0
178		Investment Tax credit Adj.	411.4	0	0	0	0	0	0	0	0	0	0	0
179		Total taxes		(2,630)	10,897	26,649	12,215	(312,704)	(1,132,251)	257,031	(158,113)	933,734	352,322	1,050
180		Gains from disposition of utility plant	411.6	0	0	0	(58,167)	0	0	0	0	0	0	0
181		Losses from disposition of utility plant	411.7	0	0	0	0	0	0	0	0	0	0	0
182	Various utility operating income	Gains from disposition of allowances	411.8	0	0	0	0	0	0	0	0	0	0	0

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1			Adjustment number	2.06 E-FIT	2.07 E-OSC	2.08 E-RET	2.09 E-NGL	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PMM
183		Various utility operating income items	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	0	0	0	(58,167)	0	0	0	0	0	0	0
188			Electric Operating Expenses	(2,630)	(40,992)	26,649	(45,952)	(333,132)	(20,836,806)	(966,925)	594,807	933,734	666,926	(3,951)
189			Net Operating Income = electric operating revenues - electric operating expenses	2,630	40,992	(26,649)	45,952	(619,360)	(1,103,895)	966,925	(594,807)	(933,734)	1,072,749	3,951
193		Electric plant in service	Organization	301										
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	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	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	0
215			Land and land rights	340	0	0	0	0	0	0	0	0	0	0
216			Structures and improvements	341	0	0	0	0	0	0	0	0	0	0
217			Fuel holders, producers, and accessories	342	0	0	0	0	0	0	0	0	0	0
218			Prime movers	343	0	0	0	0	0	0	0	0	0	0
219			Generators	344	0	0	0	0	0	0	0	0	0	0
220			Accessory electric equipment	345	0	0	0	0	0	0	0	0	0	0
221			Miscellaneous power plant equipment	346	0	0	0	0	0	0	0	0	0	0
222			Asset retirement costs for other production plant	347	0	0	0	0	0	0	0	0	0	0
223			Energy Storage Equipment—production	348	0	0	0	0	0	0	0	0	0	0
224			Other production plant	0	0	0	0	0	0	0	0	0	0	0
225			Land and land rights	350	0	0	0	0	0	0	0	0	0	0
226			Structures and improvements	352	0	0	0	0	0	0	0	0	0	0
227			Station equipment	353	0	0	0	0	0	0	0	0	0	0
228			Towers and fixtures	354	0	0	0	0	0	0	0	0	0	0
229			Poles and fixtures	355	0	0	0	0	0	0	0	0	0	0
230			Overhead conductors and devices	356	0	0	0	0	0	0	0	0	0	0
231			Underground conduit	357	0	0	0	0	0	0	0	0	0	0
232			Underground conductors and devices	358	0	0	0	0	0	0	0	0	0	0
233			Roads and trails	359	0	0	0	0	0	0	0	0	0	0
234			Asset retirement costs for transmission plant	359.1	0	0	0	0	0	0	0	0	0	0
235			Transmission plant	0	0	0	0	0	0	0	0	0	0	0
236			Land and land rights	360	0	0	0	0	0	0	0	0	0	0
237			Structures and improvements	361	0	0	0	0	0	0	0	0	0	0
238			Station equipment	362	0	0	0	0	0	0	0	0	0	0
239			Storage battery equipment	363	0	0	0	0	0	0	0	0	0	0
240		Poles, towers and fixtures	364	0	0	0	0	0	0	0	0	0	0	
241		Overhead conductors and devices	365	0	0	0	0	0	0	0	0	0	0	
242		Underground conduit	366	0	0	0	0	0	0	0	0	0	0	
243		Underground conductors and devices	367	0	0	0	0	0	0	0	0	0	0	
244		Line transformers	368	0	0	0	0	0	0	0	0	0	0	
245		Services	369	0	0	0	0	0	0	0	0	0	0	
246		Meters	370	0	0	0	0	0	0	0	0	0	0	
247		Installations on customers premises	371	0	0	0	0	0	0	0	0	0	0	

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1		Adjustment number	2.06 E-FIT	2.07 E-OSC	2.08 E-RET	2.09 E-NGL	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PMM
248		Leased property on customers premises	372	0	0	0	0	0	0	0	0	0	0
249		Street lighting and signal systems	373	0	0	0	0	0	0	0	0	0	0
250		Asset retirement costs for distribution plant	374	0	0	0	0	0	0	0	0	0	0
251		Distribution plant	0	0	0	0	0	0	0	0	0	0	0
252		Land and land rights	389	0	0	0	0	0	0	0	0	0	0
253		Structures and improvements	390	0	0	0	0	0	0	0	0	0	0
254		Office furniture and equipment	391	0	0	0	0	0	0	0	0	0	0
255		Transportation equipment	392	0	0	0	0	0	0	0	0	0	0
256		Stores equipment	393	0	0	0	0	0	0	0	0	0	0
257		Tools, shop and garage equipment	394	0	0	0	0	0	0	0	0	0	0
258		Laboratory equipment	395	0	0	0	0	0	0	0	0	0	0
259		Power operated equipment	396	0	0	0	0	0	0	0	0	0	0
260		Communication equipment	397	0	0	0	0	0	0	0	0	0	0
261		Miscellaneous equipment	398	0	0	0	0	0	0	0	0	0	0
262		Other tangible property	399	0	0	0	0	0	0	0	0	0	0
263		Asset retirement costs for general plant	399.1	0	0	0	0	0	0	0	0	0	0
264		General plant	0	0	0	0	0	0	0	0	0	0	0
265		Electric plant in service	0	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	Property under capital leases	Other production plant	101.1										
270		Transmission plant	101.1										
271		Distribution plant	101.1										
272		General plant	101.1										
273		Total property under capital leases	0	0	0	0	0	0	0	0	0	0	0
274	Electric plant purchased or sold	Electric plant purchased or sold	102										
275		Total electric plant purchased or sold	0	0	0	0	0	0	0	0	0	0	0
276		Intangible plant	104										
277		Steam production plant	104										
278		Hydraulic production plant	104										
279	Electric plant leased to others	Other production plant	104										
280		Transmission plant	104										
281		Distribution plant	104										
282		General plant	104										
283		Total electric plant leased to others	0	0	0	0	0	0	0	0	0	0	0
284		Steam production plant	105										
285		Hydraulic production plant	105										
286	Electric plant held for future use	Other production plant	105										
287		Transmission plant	105										
288		Distribution plant	105										
289		General plant	105										
290		Total electric plant for future use	0	0	0	0	0	0	0	0	0	0	0
291	Completed construction not classified	Completed construction not classified	106										
292		Total completed construction not classified	0	0	0	0	0	0	0	0	0	0	0
293		Steam production plant	107										
294		Hydraulic production plant	107										
295	Construction work in progress	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	0	0	0	0	0	0	0	0	0	0
301		Hydraulic production plant	108	0	0	0	0	0	0	0	0	0	0
302	Accumulated provision for depreciation of electric utility plant	Other production plant	108	0	0	0	0	0	0	0	0	0	0
303		Transmission plant	108	0	0	0	0	0	0	0	0	0	0
304		Distribution plant	108	0	0	0	0	0	0	0	0	0	0
305		General plant	108	0	0	0	0	0	0	0	0	0	0
306		Total accumulated provision for depreciation of electric utility plant	0	0	0	0	0	0	0	0	0	0	0
307		Intangible plant	111	0	0	0	0	0	0	0	0	0	0
308		Steam production plant	111										
309	Accumulated provision for	Hydraulic production plant	111										

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1		Adjustment number	2.06 E-FIT	2.07 E-OSC	2.08 E-RET	2.09 E-NGL	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PMM
310	amortization of electric utility plant	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	0
315	Electric plant acquisition adjustments	Electric plant acquisition adjustments 114											
316		Total Electric plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0
317	Accumulated provision for asset acquisition adjustments	Accumulated provision for asset acquisition adjustments 115											
318		Total accumulated provision for asset acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0
319		Net Plant	0	0	0	0	0	0	0	0	0	0	0
320	Fuel stock	Fuel stock 151											
321		Total fuel stock	0	0	0	0	0	0	0	0	0	0	0
322	Plant materials and operating supplies	Plant materials and operating supplies 154											
323		Total plant materials and operating supplies	0	0	0	0	0	0	0	0	0	0	0
324	Prepayments	Prepayments 165											
325		Total prepayments	0	0	0	0	0	0	0	0	0	0	0
326		Current and accrued assets	0	0	0	0	0	0	0	0	0	0	0
327	Deferred debits	Other regulatory assets 182.3	0	0	0	0	0	0	0	0	0	0	0
328		Miscellaneous deferred debits 186	0	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	0
330		Total deferred debits	0	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	0
337	Customer deposits	Customer deposits 235	0	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	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	0	0
342		Accumulated deferred income taxes—other 283	0	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	0
345		Other regulatory liabilities 254	0	0	0	0	0	0	0	0	0	0	0
346		Total deferred credits	0	0	0	0	0	0	0	0	0	0	0
347	Working capital allowance	Working capital allowance N/A	0	0	0	0	0	0	0	0	0	0	0
348		Total working capital allowance	0	0	0	0	0	0	0	0	0	0	0
349		Rate base	0	0	0	0	0	0	0	0	0	0	0
350													
351		Revenue Requirement Impact	(3,482)	(54,273)	35,283	(60,840)	820,024	1,461,543	(1,280,197)	787,517	1,236,252	(1,420,307)	(5,231)
352		Change in Rate Base	0	0	0	0	0	0	0	0	0	0	0
353		ROR	0.00%	0.00%	0.00%	0.00%	-0.04%	-0.06%	0.06%	-0.03%	-0.05%	0.06%	0.00%

Line No.	A	B	D									
			FERC Acct #	Normalize CS2/Colstrip MM	Authorized Power Supply	Restate 2019 RB to EOP	Total Restating adjustments	Pro Forma Power Supply	Pro Forma Trans Rev/Exp	Pro Forma Revenue Norm	Pro Forma DDC & Reg Amort	Pro Forma ARAM DFIT
1			Adjustment number			Sum of restating adjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	
2			2.17 E-RDI	2.18 E-APS	2.19 E-EOP19							
2		Residential sales	440	0	0	0	(31,678,190)	0	0	14,284,825	0	0
3		Commercial and industrial sales	442	0	0	0	(10,804,802)	0	0	11,520,255	0	0
4		Public street and highway lighting	444	0	0	0	(211,865)	0	0	2,062,464	0	0
5		Other sales to public authorities	445	0	0	0	0	0	0	0	0	0
6		Sales to railroads and railways	446	0	0	0	0	0	0	0	0	0
7		Interdepartmental sales	448	0	0	0	0	0	0	(1,227,642)	0	0
8		Total sales to ultimate customers	0	0	0	0	(42,694,857)	0	0	26,639,902	0	0
9		Sales for resale	447	0	(17,144,000)	0	(17,144,000)	17,183,000	0	0	0	0
10		Total sales of electricity	0	(17,144,000)	0	0	(59,838,857)	17,183,000	0	26,639,902	0	0
11		Provision for rate refunds	449.1	0	0	0	0	0	0	180,672	0	0
12	Electric operating revenues	Total revenues net of provision for rate refunds	0	(17,144,000)	0	0	(59,838,857)	17,183,000	0	26,820,574	0	0
13		Forfeited discounts	450	0	0	0	0	0	0	0	0	0
14		Miscellaneous service revenues	451	0	0	0	0	0	0	0	0	0
15		Sales of water and water power	453	0	0	0	0	0	0	0	0	0
16		Rent from electric property	454	0	0	0	(13,639)	0	0	0	0	0
17		Interdepartmental rents	455	0	0	0	0	0	0	0	0	0
18		Other electric revenues	456	0	(36,409,000)	0	(33,738,897)	3,132,000	0	(10,788,672)	0	0
19		Revenues from transmission of electricity of others	456.1	0	(2,800,000)	0	(2,800,000)	0	658,000	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	(39,209,000)	0	0	(36,552,536)	3,132,000	658,000	(10,788,672)	0	0
23		Total electric operating revenues	0	(56,353,000)	0	0	(96,391,393)	20,315,000	658,000	16,031,902	0	0
24		Operation supervision and engineering	500	0	0	0	0	0	0	0	0	0
25		Fuel	501	0	(4,000)	0	(4,000)	1,117,000	0	0	0	0
26		Steam expenses	502	0	0	0	0	0	0	0	0	0
27		Steam from other sources	503	0	0	0	0	0	0	0	0	0
28		Steam transferred—credit	504	0	0	0	0	0	0	0	0	0
29		Electric expenses	505	0	0	0	0	0	0	0	0	0
30		Miscellaneous steam power expenses	506	(926,302)	0	0	(926,302)	0	0	0	0	0
31		Rents	507	0	0	0	0	0	0	0	0	0
32		Operation supplies and expenses (non-major only)	508	0	0	0	0	0	0	0	0	0
33		Total steam power generation operation expenses	(926,302)	(4,000)	0	0	(930,302)	1,117,000	0	0	0	0
34		Maintenance supervision and engineering	510	0	0	0	0	0	0	0	0	0
35		Maintenance of structures	511	0	0	0	0	0	0	0	0	0
36		Maintenance of boiler plant	512	0	0	0	0	0	0	0	0	0
37		Maintenance of electric plant	513	0	0	0	0	0	0	0	0	0
38		Maintenance of miscellaneous steam plant	514	0	0	0	0	0	0	0	0	0
39		Total steam power generation maintenance expenses	0	0	0	0	0	0	0	0	0	0
40		Generation - Steam production expenses	(926,302)	(4,000)	0	0	(930,302)	1,117,000	0	0	0	0
41		Operation supervision and engineering	535	0	0	0	0	0	0	0	0	0
42		Water for power	536	0	0	0	0	0	0	0	(46,316)	0
43		Hydraulic expenses	537	0	0	0	0	0	0	0	0	0
44		Electric expenses	538	0	0	0	0	0	0	0	0	0
45		Miscellaneous hydraulic power generation expenses	539	0	0	0	0	0	0	0	0	0
46		Rents	540	0	0	0	5,332	0	0	277,301	0	0
47		Total hydraulic power generation operation expenses	0	0	0	0	5,332	0	0	230,985	0	0
48		Maintenance supervision and engineering	541	0	0	0	0	0	0	0	0	0
49		Maintenance of structures	542	0	0	0	0	0	0	0	0	0
50		Maintenance of reservoirs, dams and waterways	543	0	0	0	0	0	0	0	0	0
51		Maintenance of electric plant	544	0	0	0	0	0	0	0	0	0
52		Maintenance of miscellaneous hydraulic plant	545	0	0	0	0	0	0	0	0	0
53		Total hydraulic power generation maintenance expenses	0	0	0	0	0	0	0	0	0	0
54		Generation - hydraulic power production expenses	0	0	0	0	5,332	0	0	230,985	0	0
55		Operation supervision and engineering	546	0	0	0	0	0	0	0	0	0
56		Fuel	547	0	(941,000)	0	(941,000)	4,820,000	0	0	0	0
57		Generation expenses	548	0	0	0	0	0	0	0	0	0
58		Operation of energy storage equipment	548.1	0	0	0	0	0	0	0	0	0
59		Miscellaneous other power generation expenses	549	0	0	0	0	0	0	0	0	0
60		Rents	550	0	0	0	0	0	0	0	0	0
61		Total other power generation operation expenses	0	(941,000)	0	0	(941,000)	4,820,000	0	0	0	0
62		Maintenance supervision and engineering	551	0	0	0	0	0	0	0	0	0
63		Maintenance of structures	552	0	0	0	0	0	0	0	0	0
64		Maintenance of generating and electric plant	553	0	0	0	0	0	0	0	0	0
65		Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0	0

Line No.	A	B	D									
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1			Adjustment number	2.17 E-RDI	2.18 E-APS	2.19 E-EOP19	Sum of restating adjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM
66			Maintenance of miscellaneous other power generation plant	554	0	0	0	0	0	0	0	0
67			Total other power generation maintenance expenses		0	0	0	0	0	0	0	0
68			Generation - other production expenses		0	(941,000)	0	(941,000)	4,820,000	0	0	0
69			Purchased power	555	0	(14,801,000)	0	(14,801,000)	(3,499,000)	0	0	0
70			Power purchased for storage operations	555.1	0	0	0	0	0	0	0	0
71			System control and load dispatching	556	0	0	0	0	0	0	0	0
72			Other expenses	557	0	(34,841,000)	0	(34,545,663)	2,648,000	0	0	0
73			Generation - other power supply expenses		0	(49,642,000)	0	(49,346,663)	(851,000)	0	0	0
74			Total power generation production expenses		(926,302)	(50,587,000)	0	(51,212,633)	5,086,000	0	0	230,985
75			Operation supervision and engineering	560	0	0	0	0	0	(103,000)	0	0
76			Load dispatch—reliability	561.1	0	0	0	0	0	0	0	0
77			Load dispatch—monitor and operate transmission system	561.2	0	0	0	0	0	0	0	0
78			Load dispatch—transmission service and scheduling	561.3	0	0	0	0	0	0	0	0
79			Scheduling, system control and dispatch services	561.4	0	0	0	0	0	0	0	0
80			Reliability planning and standards development	561.5	0	0	0	0	0	0	0	0
81			Transmission service studies	561.6	0	0	0	0	0	0	0	0
82			Generation interconnection studies	561.7	0	0	0	0	0	0	0	0
83			Reliability planning and standards development services	561.8	0	0	0	0	0	0	0	0
84			Station expenses	562	0	0	0	0	0	0	0	0
85			Overhead line expense	563	0	0	0	0	0	0	0	0
86			Underground line expenses	564	0	0	0	0	0	0	0	0
87			Transmission of electricity by others	565	0	99,000	0	99,000	646,000	0	0	0
88			Miscellaneous transmission expenses	566	0	0	0	0	0	(344,000)	0	0
89			Rents	567	0	0	0	0	0	0	0	0
90			Total transmission operation expenses		0	99,000	0	99,000	646,000	(447,000)	0	0
91			Maintenance supervision and engineering	568	0	0	0	0	0	0	0	0
92			Maintenance of structures	569	0	0	0	0	0	0	0	0
93			Maintenance of computer hardware	569.1	0	0	0	0	0	0	0	0
94			Maintenance of computer software	569.2	0	0	0	0	0	0	0	0
95			Maintenance of communication equipment	569.3	0	0	0	0	0	0	0	0
96			Maintenance of miscellaneous regional transmission plant	569.4	0	0	0	0	0	0	0	0
97			Maintenance of station equipment	570	0	0	0	0	0	0	0	0
98			Maintenance of overhead lines	571	0	0	0	0	0	0	0	0
99			Maintenance of underground lines	572	0	0	0	0	0	0	0	0
100			Maintenance of miscellaneous transmission plant	573	0	0	0	0	0	0	0	0
101			Total transmission maintenance expenses		0	0	0	0	0	0	0	0
102			Total transmission expenses		0	99,000	0	99,000	646,000	(447,000)	0	0
103			Operation supervision and engineering	580	0	0	0	0	0	0	0	0
104			Load dispatching	581	0	0	0	0	0	0	0	0
105			Station expenses	582	0	0	0	0	0	0	0	0
106			Overhead line expenses	583	0	0	0	0	0	0	0	0
107			Underground line expenses	584	0	0	0	0	0	0	0	0
108			Street lighting and signal system expenses	585	0	0	0	0	0	0	0	0
109			Meter expenses	586	0	0	0	0	0	0	0	0
110			Customer installations expenses	587	0	0	0	0	0	0	0	0
111			Miscellaneous distribution expenses	588	0	0	0	0	0	0	0	0
112			Rents	589	0	0	0	0	0	0	0	0
113			Total distribution operation expenses		0	0	0	0	0	0	0	0
114			Maintenance supervision and engineering	590	0	0	0	0	0	0	0	0
115			Maintenance of structures	591	0	0	0	0	0	0	0	0
116			Maintenance of station equipment	592	0	0	0	0	0	0	0	0
117			Maintenance of energy storage equipment	592.2	0	0	0	0	0	0	0	0
118			Maintenance of overhead lines	593	0	0	0	0	0	0	0	0
119			Maintenance of underground lines	594	0	0	0	0	0	0	0	0
120			Maintenance of line transformers	595	0	0	0	0	0	0	0	0
121			Maintenance of street lighting and signal systems	596	0	0	0	0	0	0	0	0
122			Maintenance of meters	597	0	0	0	0	0	0	0	0
123			Maintenance of miscellaneous distribution plant	598	0	0	0	0	0	0	0	0
124			Total distribution maintenance expenses		0	0	0	0	0	0	0	0
125			Total distribution expenses		0	0	0	0	0	0	0	0

Line No.	A	B	D										
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1			Adjustment number			Sum of restating adjustments			3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM
126		Supervision	901	0	0	0	0	0	0	0	0	0	0
127		Meter reading expenses	902	0	0	0	0	0	0	0	0	0	0
128	Customer account expenses	Customer records and collection expenses	903	0	0	0	0	0	0	0	0	0	0
129		Uncollectible accounts	904	0	0	0	1,362,652	0	0	88,612	0	0	0
130		Miscellaneous customer accounts expenses	905	0	0	0	51,363	0	0	0	0	0	0
131		Total customer account expenses		0	0	0	1,414,015	0	0	88,612	0	0	0
132		Supervision	907	0	0	0	0	0	0	0	0	0	0
133		Customer assistance expenses	908	0	0	0	(26,835,302)	0	0	0	0	0	0
134	Customer service and informational expenses	Informational and instructional advertising expenses	909	0	0	0	5,597	0	0	0	0	0	0
135		Miscellaneous customer service and informational expenses	910	0	0	0	2,716	0	0	0	0	0	0
136		Total customer service and informational expenses		0	0	0	(26,826,989)	0	0	0	0	0	0
137		Administrative and general salaries	920	0	0	0	(18,875)	0	0	0	0	0	0
138		Office supplies and expenses	921	0	0	0	(7,789)	0	0	0	0	0	0
139		Administrative expenses transferred—credit	922	0	0	0	(51,889)	0	0	0	0	0	0
140		Outside services employed	923	0	0	0	(5,963)	0	0	0	0	0	0
141		Property insurance	924	0	0	0	(8,547)	0	0	0	0	0	0
142		Injuries and damages	925	0	0	0	30,355	0	0	0	0	0	0
143	Administrative and general expenses	Employee pensions and benefits	926	0	0	0	(674)	0	0	0	0	0	0
144		Franchise requirements	927	0	0	0	0	0	0	0	0	0	0
145		Regulatory commission expenses	928	0	0	0	(440,334)	0	0	53,280	0	0	0
146		Duplicate charges—credit	929	0	0	0	0	0	0	0	0	0	0
147		General advertising expenses	930.1	0	0	0	0	0	0	0	0	0	0
148		Miscellaneous general expenses	930.2	0	0	0	(395,859)	0	0	0	0	0	0
149		Rents	931	0	0	0	0	0	0	0	0	0	0
150		Administrative and General maintenance expenses	935	0	0	0	0	0	0	0	0	0	0
151		Total administrative and general expenses		0	0	0	(899,575)	0	0	53,280	0	0	0
152		Depreciation expense steam production plant	403, 403.1	0	0	7,076,198	7,076,198	0	0	0	0	0	0
153		Depreciation expense hydraulic production plant	403, 403.1	0	0	(3,946,951)	(3,946,951)	0	0	0	0	0	0
154	Depreciation expenses	Depreciation expense other power generation production plant	403, 403.1	0	0	(367,198)	(367,198)	0	0	0	0	0	0
155		Depreciation expense transmission	403, 403.1	0	0	804,754	804,754	0	0	0	0	0	0
156		Depreciation expense distribution	403, 403.1	0	0	(1,363,760)	(1,363,760)	0	0	0	0	0	0
157		Depreciation expense general plant	403, 403.1	0	0	(1,196,151)	(1,196,151)	0	0	0	0	0	0
158		Depreciation expense common	403, 403.1	0	0	0	0	0	0	0	0	0	0
159		Total depreciation expenses		0	0	1,006,892	1,006,892	0	0	0	0	0	0
160		Intangible plant	404, 405	0	0	848,181	848,181	0	0	0	0	0	0
161		Amortization expense steam production plant	404, 405	0	0	0	0	0	0	0	0	0	0
162		Amortization expense hydraulic production plant	404, 405	0	0	0	0	0	0	0	0	0	0
163		Amortization expense other power generation production plant	404, 405	0	0	0	393	0	0	0	(1,633,354)	0	0
164	Amortization expenses	Amortization expense transmission	404, 405	0	0	0	0	0	0	0	0	0	0
165		Amortization expense distribution	404, 405	0	0	0	0	0	0	0	0	0	0
166		Amortization expense general plant	404, 405	0	0	0	0	0	0	0	0	0	0
167		Amortization expense common plant	404, 405	0	0	0	0	0	0	0	0	0	0
168		Amortization of electric plant acquisition adjustments	406	0	0	0	0	0	0	0	0	0	0
169		Amortization of property losses, unrecovered plant and regulatory costs	407	0	0	0	0	0	0	0	(778,866)	0	0
170		Total amortization expenses		0	0	848,181	848,574	0	0	0	(2,412,220)	0	0
171	Regulatory debits and credits	Regulatory debits and credits	407.3, 407.4	0	0	0	7,246,477	0	0	0	(236,123)	0	0
172		Total regulatory debits and credits		0	0	0	7,246,477	0	0	0	(236,123)	0	0
173		Taxes other than income	408.1	0	0	0	(18,690,105)	0	0	1,028,438	0	0	0
174		Income Taxes - federal taxes utility operating income	409.1	194,523	(1,231,650)	(499,187)	(797,907)	3,062,430	232,050	3,120,930	511,633	0	0
175		Income Taxes - other taxes utility operating income	409.1	0	0	0	0	0	0	0	0	0	0
176	Taxes	Provisions for deferred income taxes, utility operating	410.1	0	0	0	(66,808)	0	0	0	0	(500,000)	0
177		Provision for deferred income taxes—credit, utility	411.1	0	0	0	0	0	0	0	0	0	0
178		Investment Tax credit Adj.	411.4	0	0	0	0	0	0	0	0	0	0
179		Total taxes		194,523	(1,231,650)	(499,187)	(19,554,820)	3,062,430	232,050	4,149,368	511,633	(500,000)	0
180		Gains from disposition of utility plant	411.6	0	0	0	(58,167)	0	0	0	0	0	0
181		Losses from disposition of utility plant	411.7	0	0	0	0	0	0	0	0	0	0
182	Various utility operating income	Gains from disposition of allowances	411.8	0	0	0	0	0	0	0	0	0	0

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1			Adjustment number	2.17 E-RDI	2.18 E-APS	2.19 E-EOP19	Sum of restating adjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	
183		Various utility operating income items	Losses from disposition of allowances	411.9			0						
184			Revenues from electric plant leased to others	412			0						
185			Expenses of electric plant leased to others	413			0						
186			Other utility operating income	414			0						
187			Total various utility operating income items	0	0	0	(58,167)	0	0	0	0	0	
188			Electric Operating Expenses	(731,779)	(51,719,650)	1,355,886	(87,937,226)	8,794,430	(214,950)	4,291,260	(1,905,725)	(500,000)	
189			Net Operating Income = electric operating revenues - electric operating expenses	731,779	(4,633,350)	(1,355,886)	(8,454,167)	11,520,570	872,950	11,740,642	1,905,725	500,000	
193		Electric plant in service	Organization	301			0						
194			Franchises and consents	302	0	0	(266,482)	(266,482)	0	0	0	0	0
195			Miscellaneous intangible plant	303	0	0	2,710,829	(27,513,940)	0	0	0	0	0
196			Intangible plant	0	0	2,444,347	(27,780,422)	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	(72,824)	(72,824)	0	0	0	0	0
199			Boiler plant equipment	312	0	0	926,002	926,002	0	0	0	0	0
200			Engines and engine-driven generators	313	0	0	494	494	0	0	0	0	0
201			Turbogenerator units	314	0	0	189,242	189,242	0	0	0	0	0
202			Accessory electric equipment	315	0	0	63,754	63,754	0	0	0	0	0
203			Miscellaneous power plant equipment	316	0	0	(203,510)	(203,510)	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	0	0	903,157	903,157	0	0	0	0	0	0
206			Land and land rights	330	0	0	50,885	50,885	0	0	0	0	0
207			Structures and improvements	331	0	0	3,595,199	3,595,199	0	0	0	0	0
208			Reservoirs, dams, and waterways	332	0	0	(1,070,860)	(1,070,860)	0	0	0	0	0
209			Water wheels, turbines and generators	333	0	0	(714,357)	(714,357)	0	0	0	0	0
210			Accessory electric equipment	334	0	0	152,010	152,010	0	0	0	0	0
211			Miscellaneous power plant equipment	335	0	0	459,020	459,020	0	0	0	0	0
212			Roads, railroads and bridges	336	0	0	(436,402)	(436,402)	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	0	0	2,035,497	2,035,497	0	0	0	0	0	0
215			Land and land rights	340	0	0	0	0	0	0	0	0	0
216			Structures and improvements	341	0	0	21,022	21,022	0	0	0	0	0
217			Fuel holders, producers, and accessories	342	0	0	1,049	1,049	0	0	0	0	0
218			Prime movers	343	0	0	(433)	(433)	0	0	0	0	0
219			Generators	344	0	0	970,842	970,842	0	0	0	0	0
220			Accessory electric equipment	345	0	0	53,208	53,208	0	0	0	0	0
221			Miscellaneous power plant equipment	346	0	0	(5,194)	(5,194)	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	1,040,494	1,040,494	0	0	0	0	0	0
225			Land and land rights	350	0	0	665,383	665,383	0	0	0	0	0
226			Structures and improvements	352	0	0	(300,235)	(300,235)	0	0	0	0	0
227			Station equipment	353	0	0	6,867,439	6,867,439	0	0	0	0	0
228			Towers and fixtures	354	0	0	(27,063)	(27,063)	0	0	0	0	0
229			Poles and fixtures	355	0	0	5,894,715	5,894,715	0	0	0	0	0
230			Overhead conductors and devices	356	0	0	4,653,074	4,653,074	0	0	0	0	0
231			Underground conduit	357	0	0	107,217	107,217	0	0	0	0	0
232			Underground conductors and devices	358	0	0	107,954	107,954	0	0	0	0	0
233			Roads and trails	359	0	0	(1,148)	(1,148)	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	17,967,335	17,967,335	0	0	0	0	0	0
236			Land and land rights	360	0	0	720,701	720,701	0	0	0	0	0
237			Structures and improvements	361	0	0	(509,271)	(509,271)	0	0	0	0	0
238			Station equipment	362	0	0	5,856,468	5,856,468	0	0	0	0	0
239			Storage battery equipment	363	0	0	(125,410)	(125,410)	0	0	0	0	0
240		Poles, towers and fixtures	364	0	0	73,890	73,890	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)	(19,145,726)	0	0	0	0	0	
247		Installations on customers premises	371	0	0	399,550	399,550	0	0	0	0	0	

Line No.	A	B	D										
			FERC Acct #	Normalize CS2/Colstrip MM	Authorized Power Supply	Restate 2019 RB to EOP	Total Restating adjustments	Pro Forma Power Supply	Pro Forma Trans Rev/Exp	Pro Forma Revenue Norm	Pro Forma DDC & Reg Amort	Pro Forma ARAM DFIT	
1			Adjustment number			Sum of restating adjustments			3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM
248		Leased property on customers premises	372	0	0	0	0	0	0	0	0	0	0
249		Street lighting and signal systems	373	0	0	1,094,100	1,094,100	0	0	0	0	0	0
250		Asset retirement costs for distribution plant	374	0	0	0	0	0	0	0	0	0	0
251		Distribution plant	0	0	7,510,026	(11,635,700)	0	0	0	0	0	0	0
252		Land and land rights	389	0	0	794,068	794,068	0	0	0	0	0	0
253		Structures and improvements	390	0	0	6,199,307	6,199,307	0	0	0	0	0	0
254		Office furniture and equipment	391	0	0	(570,958)	(5,279,720)	0	0	0	0	0	0
255		Transportation equipment	392	0	0	1,777,235	1,777,235	0	0	0	0	0	0
256		Stores equipment	393	0	0	(44,856)	(44,856)	0	0	0	0	0	0
257		Tools, shop and garage equipment	394	0	0	354,200	354,200	0	0	0	0	0	0
258		Laboratory equipment	395	0	0	150,571	(9,652)	0	0	0	0	0	0
259		Power operated equipment	396	0	0	(151,173)	(151,173)	0	0	0	0	0	0
260		Communication equipment	397	0	0	(2,906,192)	(6,333,714)	0	0	0	0	0	0
261		Miscellaneous equipment	398	0	0	11,109	11,109	0	0	0	0	0	0
262		Other tangible property	399	0	0	0	0	0	0	0	0	0	0
263		Asset retirement costs for general plant	399.1	0	0	0	0	0	0	0	0	0	0
264		General plant	0	0	5,613,310	(2,683,197)	0	0	0	0	0	0	0
265		Electric plant in service	0	0	37,514,166	(20,152,835)	0	0	0	0	0	0	0
266		Intangible plant	101.1				0						
267		Steam production plant	101.1				0						
268		Hydraulic production plant	101.1				0						
269		Other production plant	101.1				0						
270		Transmission plant	101.1				0						
271		Distribution plant	101.1				0						
272		General plant	101.1				0						
273		Total property under capital leases	0	0	0	0	0	0	0	0	0	0	0
274		Electric plant purchased or sold	102				0						
275		Total electric plant purchased or sold	0	0	0	0	0	0	0	0	0	0	0
276		Intangible plant	104				0						
277		Steam production plant	104				0						
278		Hydraulic production plant	104				0						
279		Other production plant	104				0						
280		Transmission plant	104				0						
281		Distribution plant	104				0						
282		General plant	104				0						
283		Total electric plant leased to others	0	0	0	0	0	0	0	0	0	0	0
284		Steam production plant	105				0						
285		Hydraulic production plant	105				0						
286		Other production plant	105				0						
287		Transmission plant	105				0						
288		Distribution plant	105				0						
289		General plant	105				0						
290		Total electric plant for future use	0	0	0	0	0	0	0	0	0	0	0
291		Completed construction not classified	106				0						
292		Total completed construction not classified	0	0	0	0	0	0	0	0	0	0	0
293		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	0
300		Steam production plant	108	0	0	(2,231,762)	(2,231,762)	0	0	0	0	0	0
301		Hydraulic production plant	108	0	0	(2,507,902)	(2,507,902)	0	0	0	0	0	0
302		Other production plant	108	0	0	(3,433,618)	(3,433,618)	0	0	0	0	0	0
303		Transmission plant	108	0	0	(3,771,001)	(3,771,001)	0	0	0	0	0	0
304		Distribution plant	108	0	0	558,264	1,104,709	0	0	0	0	0	0
305		General plant	108	0	0	1,101,827	2,301,684	0	0	0	0	0	0
306		Total accumulated provision for depreciation of electric utility plant	0	0	(10,284,193)	(8,537,892)	0	0	0	0	0	0	0
307		Intangible plant	111	0	0	(5,297,450)	(865,198)	0	0	0	0	0	0
308		Steam production plant	111				0						
309		Hydraulic production plant	111				0						

Line No.	A	B	D										
			FERC Acct #	Normalize CS2/Colstrip MM	Authorized Power Supply	Restate 2019 RB to EOP	Total Restating adjustments	Pro Forma Power Supply	Pro Forma Trans Rev/Exp	Pro Forma Revenue Norm	Pro Forma DDC & Reg Amort	Pro Forma ARAM DFIT	
1			Adjustment number		2.17 E-RDI	2.18 E-APS	2.19 E-EOP19	Sum of restating adjustments	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM
310		amortization of electric utility plant	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	(5,297,450)	(865,198)	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
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
319			Net Plant		0	0	21,932,523	(29,555,925)	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
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
324		Prepayments	Prepayments	165				0					
325			Total prepayments		0	0	0	0	0	0	0	0	0
326			Current and accrued assets		0	0	0	0	0	0	0	0	0
327		Deferred debits	Other regulatory assets	182.3	0	0	(366,535)	(548,987)	0	0	0	(400,122)	0
328			Miscellaneous deferred debits	186	0	0	0	0	0	0	0	(544,143)	0
329			Accumulated deferred income taxes	190	0	0	0	0	0	0	0	0	0
330			Total deferred debits		0	0	(366,535)	(548,987)	0	0	0	(944,265)	0
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
337		Customer deposits	Customer deposits	235				(26)	0	0	0	0	0
338			Current and accrued liabilities		0	0	(366,535)	(549,013)	0	0	0	(944,265)	0
339		Deferred credits	Deferred credits	253				0					
340			Accumulated deferred income taxes—accelerated amortization property	281				0					
341		Deferred credits	Accumulated deferred income taxes—other property	282	0	0	(749,437)	2,681,729	0	0	0	0	0
342			Accumulated deferred income taxes—other	283	0	0	232,143	232,143	0	0	0	178,575	0
343			Accumulated deferred investment tax credits	255				0					
344			Customer advances for construction	252	0	0	0	1,472	0	0	0	0	0
345			Other regulatory liabilities	254	0	0	0	0	0	0	0	0	0
346			Total deferred credits		0	0	(517,294)	2,915,344	0	0	0	178,575	0
347		Working capital allowance	Working capital allowance	N/A	0	0	0	(3,752,470)	0	0	0	0	0
348			Total working capital allowance		0	0	0	(3,752,470)	0	0	0	0	0
349			Rate base		0	0	21,048,694	(30,942,065)	0	0	0	(765,690)	0
350								0					
351			Revenue Requirement Impact		(968,866)	6,134,497	3,865,806	8,149,337	(15,253,090)	(1,155,775)	(15,544,463)	(2,598,480)	(661,994)
352			Change in Rate Base		0	0	21,048,694	(30,942,065)	0	0	0	(765,690)	0
353			ROR		0.04%	-0.27%	-0.16%	-0.37%	0.67%	0.05%	0.69%	0.11%	0.03%

A B

Line No.	FERC Acct #	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Empl Benefits	Pro Forma Insurance Exp	Pro Forma IS/IT Exp	Pro Forma Property Tax	Pro Forma Fee Free Amort	Pro Forma 2020 Cust at Ctr	Pro Forma 2020 Large & Distinct	Pro Forma 2020 Programatic
1	Adjustment number										
2		3.04 E-PLN	3.05 E-PLE	3.06 E-PEB	3.07 E-PINS	3.08 E-PIT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAP1	3.12 E-CAP2	3.13 E-CAP3
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	Operation supervision and engineering	500	9,820	0	3,289	0	0	0	0	0	0
25	Fuel	501	38,232	0	12,465	0	0	0	0	0	0
26	Steam expenses	502	23,508	0	7,644	0	0	0	0	0	0
27	Steam from other sources	503	0	0	0	0	0	0	0	0	0
28	Steam transferred—credit	504	0	0	0	0	0	0	0	0	0
29	Electric expenses	505	25,180	0	8,188	0	0	0	0	0	0
30	Miscellaneous steam power expenses	506	11,654	0	3,838	0	0	0	0	0	0
31	Rents	507	0	0	0	0	0	0	0	0	0
32	Operation supplies and expenses (non-major only)	508	0	0	0	0	0	0	0	0	0
33	Total steam power generation operation expenses	108,395	0	35,424	0	0	0	0	0	0	0
34	Maintenance supervision and engineering	510	3,689	0	1,236	0	0	0	0	0	0
35	Maintenance of structures	511	894	0	291	0	0	0	0	0	0
36	Maintenance of boiler plant	512	36,143	0	11,741	0	0	0	0	0	0
37	Maintenance of electric plant	513	12,233	0	3,979	0	0	0	0	0	0
38	Maintenance of miscellaneous steam plant	514	3,681	0	1,202	0	0	0	0	0	0
39	Total steam power generation maintenance expenses	56,640	0	18,449	0	0	0	0	0	0	0
40	Generation - Steam production expenses	165,034	0	53,872	0	0	0	0	0	0	0
41	Operation supervision and engineering	535	67,472	0	22,596	0	0	0	0	0	0
42	Water for power	536	577	0	193	0	0	0	0	0	0
43	Hydraulic expenses	537	22,142	0	7,391	0	0	0	0	0	0
44	Electric expenses	538	228,282	0	74,157	0	0	0	0	0	0
45	Miscellaneous hydraulic power generation expenses	539	7,220	0	2,359	0	0	0	0	0	0
46	Rents	540	10	0	3	0	0	0	0	0	0
47	Total hydraulic power generation operation expenses	325,702	0	106,699	0	0	0	0	0	0	0
48	Maintenance supervision and engineering	541	22,322	0	7,405	0	0	0	0	0	0
49	Maintenance of structures	542	9,282	0	3,022	0	0	0	0	0	0
50	Maintenance of reservoirs, dams and waterways	543	24,142	0	7,869	0	0	0	0	0	0
51	Maintenance of electric plant	544	82,777	0	26,990	0	0	0	0	0	0
52	Maintenance of miscellaneous hydraulic plant	545	23,034	0	7,532	0	0	0	0	0	0
53	Total hydraulic power generation maintenance expenses	161,556	0	52,818	0	0	0	0	0	0	0
54	Generation - hydraulic power production expenses	487,258	0	159,518	0	0	0	0	0	0	0
55	Operation supervision and engineering	546	4,962	0	1,662	0	0	0	0	0	0
56	Fuel	547	0	0	0	0	0	0	0	0	0
57	Generation expenses	548	15,919	0	5,171	0	0	0	0	0	0
58	Operation of energy storage equipment	548.1	0	0	0	0	0	0	0	0	0
59	Miscellaneous other power generation expenses	549	9,550	0	3,185	0	0	0	0	0	0
60	Rents	550	0	0	0	0	0	0	0	0	0
61	Total other power generation operation expenses	30,430	0	10,018	0	0	0	0	0	0	0
62	Maintenance supervision and engineering	551	15,351	0	5,115	0	0	0	0	0	0
63	Maintenance of structures	552	371	0	121	0	0	0	0	0	0
64	Maintenance of generating and electric plant	553	21,762	0	7,090	0	0	0	0	0	0
65	Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0	0

A	B	FERC Acct #	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Empl Benefits	Pro Forma Insurance Exp	Pro Forma IS/IT Exp	Pro Forma Property Tax	Pro Forma Fee Free Amort	Pro Forma 2020 Cust at Ctr	Pro Forma 2020 Large & Distinct	Pro Forma 2020 Programatic
1		Adjustment number	3.04 E-PLN	3.05 E-PLE	3.06 E-PEB	3.07 E-PINS	3.08 E-PIT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAP1	3.12 E-CAP2	3.13 E-CAP3
66		Maintenance of miscellaneous other power generation plant 554	5,422	0	1,766	0	0	0	0	0	0	0
67		Total other power generation maintenance expenses	42,907	0	14,092	0	0	0	0	0	0	0
68		Generation - other production expenses	73,338	0	24,110	0	0	0	0	0	0	0
69		Purchased power 555	0	0	0	0	0	0	0	0	0	0
70		Power purchased for storage operations 555.1	0	0	0	0	0	0	0	0	0	0
71		System control and load dispatching 556	11,637	0	3,898	0	0	0	0	0	0	0
72		Other expenses 557	173,228	0	60,282	0	0	0	0	0	0	0
73		Generation - other power supply expenses	184,865	0	64,180	0	0	0	0	0	0	0
74		Total power generation production expenses	910,495	0	301,679	0	0	0	0	0	0	0
75		Operation supervision and engineering 560	58,138	0	19,485	0	0	0	0	0	0	0
76		Load dispatch—reliability 561.1	202	0	68	0	0	0	0	0	0	0
77		Load dispatch—monitor and operate transmission system 561.2	2,235	0	749	0	0	0	0	0	0	0
78		Load dispatch—transmission service and scheduling 561.3	28,242	0	9,460	0	0	0	0	0	0	0
79		Scheduling, system control and dispatch services 561.4	37,760	0	12,645	0	0	0	0	0	0	0
80		Reliability planning and standards development 561.5	24,703	0	8,273	0	0	0	0	0	0	0
81		Transmission service studies 561.6	0	0	0	0	0	0	0	0	0	0
82		Generation interconnection studies 561.7	0	0	0	0	0	0	0	0	0	0
83		Reliability planning and standards development services 561.8	0	0	0	0	0	0	0	0	0	0
84		Station expenses 562	10,003	0	3,260	0	0	0	0	0	0	0
85		Overhead line expense 563	2,024	0	659	0	0	0	0	0	0	0
86		Underground line expenses 564	0	0	0	0	0	0	0	0	0	0
87		Transmission of electricity by others 565	0	0	0	0	0	0	0	0	0	0
88		Miscellaneous transmission expenses 566	42,812	0	14,122	0	0	0	0	0	0	0
89		Rents 567	674	0	223	0	0	0	0	0	0	0
90		Total transmission operation expenses	206,792	0	68,943	0	0	0	0	0	0	0
91		Maintenance supervision and engineering 568	15,783	0	5,242	0	0	0	0	0	0	0
92		Maintenance of structures 569	14,668	0	4,765	0	0	0	0	0	0	0
93		Maintenance of computer hardware 569.1	0	0	0	0	0	0	0	0	0	0
94		Maintenance of computer software 569.2	0	0	0	0	0	0	0	0	0	0
95		Maintenance of communication equipment 569.3	0	0	0	0	0	0	0	0	0	0
96		Maintenance of miscellaneous regional transmission plant 569.4	0	0	0	0	0	0	0	0	0	0
97		Maintenance of station equipment 570	19,404	0	6,303	0	0	0	0	0	0	0
98		Maintenance of overhead lines 571	1,150	0	374	0	0	0	0	0	0	0
99		Maintenance of underground lines 572	0	0	0	0	0	0	0	0	0	0
100		Maintenance of miscellaneous transmission plant 573	598	0	194	0	0	0	0	0	0	0
101		Total transmission maintenance expenses	51,602	0	16,878	0	0	0	0	0	0	0
102		Total transmission expenses	258,394	0	85,822	0	0	0	0	0	0	0
103		Operation supervision and engineering 580	122,529	0	41,967	0	0	0	0	0	0	0
104		Load dispatching 581	0	0	0	0	0	0	0	0	0	0
105		Station expenses 582	16,361	0	5,324	0	0	0	0	0	0	0
106		Overhead line expenses 583	47,145	0	15,427	0	0	0	0	0	0	0
107		Underground line expenses 584	24,683	0	8,021	0	0	0	0	0	0	0
108		Street lighting and signal system expenses 585	292	0	98	0	0	0	0	0	0	0
109		Meter expenses 586	69,546	0	22,641	0	0	0	0	0	0	0
110		Customer installations expenses 587	23,642	0	7,740	0	0	0	0	0	0	0
111		Miscellaneous distribution expenses 588	202,059	0	66,165	0	0	0	0	0	0	0
112		Rents 589	1,169	0	391	0	0	0	0	0	0	0
113		Total distribution operation expenses	507,426	0	167,774	0	0	0	0	0	0	0
114		Maintenance supervision and engineering 590	30,136	0	9,963	0	0	0	0	0	0	0
115		Maintenance of structures 591	10,420	0	3,385	0	0	0	0	0	0	0
116		Maintenance of station equipment 592	23,175	0	7,528	0	0	0	0	0	0	0
117		Maintenance of energy storage equipment 592.2	0	0	0	0	0	0	0	0	0	0
118		Maintenance of overhead lines 593	84,889	0	27,579	0	0	0	0	0	0	(166,000)
119		Maintenance of underground lines 594	24,524	0	7,968	0	0	0	0	0	0	0
120		Maintenance of line transformers 595	12,815	0	4,163	0	0	0	0	0	0	0
121		Maintenance of street lighting and signal systems 596	5,611	0	1,823	0	0	0	0	0	0	0
122		Maintenance of meters 597	1,503	0	488	0	0	0	0	0	0	0
123		Maintenance of miscellaneous distribution plant 598	12,387	0	4,043	0	0	0	0	0	0	0
124		Total distribution maintenance expenses	205,459	0	66,939	0	0	0	0	0	0	(166,000)
125		Total distribution expenses	712,885	0	234,713	0	0	0	0	0	0	(166,000)

Line No.	A	B	FERC Acct #	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Empl Benefits	Pro Forma Insurance Exp	Pro Forma IS/IT Exp	Pro Forma Property Tax	Pro Forma Fee Free Amort	Pro Forma 2020 Cust at Ctr	Pro Forma 2020 Large & Distinct	Pro Forma 2020 Programatic
1			Adjustment number	3.04 E-PLN	3.05 E-PLE	3.06 E-PEB	3.07 E-PINS	3.08 E-PIT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAP1	3.12 E-CAP2	3.13 E-CAP3
126		Supervision	901	4,879	0	1,634	0	0	0	0	0	0	0
127		Meter reading expenses	902	95,165	0	31,094	0	0	0	0	0	0	0
128		Customer records and collection expenses	903	211,066	0	70,294	0	0	0	96,830	0	0	0
129		Uncollectible accounts	904	0	0	0	0	0	0	0	0	0	0
130		Miscellaneous customer accounts expenses	905	4,231	0	1,406	0	0	0	0	0	0	0
131		Total customer account expenses		315,340	0	104,427	0	0	0	96,830	0	0	0
132		Supervision	907	0	0	0	0	0	0	0	0	0	0
133		Customer assistance expenses	908	15,152	0	5,075	0	0	0	0	0	0	0
134		Informational and instructional advertising expenses	909	8,192	0	2,744	0	0	0	0	0	0	0
135		Miscellaneous customer service and informational expenses	910	1,822	0	610	0	0	0	0	0	0	0
136		Total customer service and informational expenses		25,166	0	8,429	0	0	0	0	0	0	0
137		Administrative and general salaries	920	851,179	(317,530)	317,856	0	2,012,757	0	0	0	0	0
138		Office supplies and expenses	921	17,127	0	5,770	0	0	0	0	0	0	0
139		Administrative expenses transferred—credit	922	0	0	0	0	0	0	0	0	0	0
140		Outside services employed	923	1,775	0	594	0	0	0	0	0	0	0
141		Property insurance	924	0	0	0	1,061,731	0	0	0	0	0	0
142		Injuries and damages	925	0	0	(0)	2,477,373	0	0	0	0	0	0
143		Employee pensions and benefits	926	16,806	0	5,562	0	0	0	0	0	0	0
144		Franchise requirements	927	0	0	0	0	0	0	0	0	0	0
145		Regulatory commission expenses	928	59,743	0	21,555	0	0	0	0	0	0	0
146		Duplicate charges—credit	929	0	0	0	0	0	0	0	0	0	0
147		General advertising expenses	930.1	0	0	0	0	0	0	0	0	0	0
148		Miscellaneous general expenses	930.2	14,897	0	6,025	0	0	0	0	0	0	0
149		Rents	931	1	0	0	0	0	0	0	0	0	0
150		Administrative and General maintenance expenses	935	83,581	0	27,507	0	0	0	0	0	0	0
151		Total administrative and general expenses		1,045,110	(317,530)	384,869	3,539,104	2,012,757	0	0	0	0	0
152		Depreciation expense steam production plant	403, 403.1	0	0	0	0	0	0	0	0	(55,000)	0
153		Depreciation expense hydraulic production plant	403, 403.1	0	0	0	0	0	0	0	0	66,000	20,000
154		Depreciation expense other power generation production plant	403, 403.1	0	0	0	0	0	0	0	0	0	45,000
155		Depreciation expense transmission	403, 403.1	0	0	0	0	0	0	0	0	216,000	139,000
156		Depreciation expense distribution	403, 403.1	0	0	0	0	0	0	0	0	34,000	702,000
157		Depreciation expense general plant	403, 403.1	0	0	0	0	0	0	0	4,000	16,000	415,000
158		Depreciation expense common	403, 403.1	0	0	0	0	0	0	0	0	0	0
159		Total depreciation expenses		0	0	0	0	0	0	0	4,000	277,000	1,321,000
160		Intangible plant	404, 405	0	0	0	0	0	0	0	1,834,000	178,000	133,000
161		Amortization expense steam production plant	404, 405	0	0	0	0	0	0	0	0	0	0
162		Amortization expense hydraulic production plant	404, 405	0	0	0	0	0	0	0	0	0	0
163		Amortization expense other power generation production plant	404, 405	0	0	0	0	0	0	0	0	0	0
164		Amortization expense transmission	404, 405	0	0	0	0	0	0	0	0	0	0
165		Amortization expense distribution	404, 405	0	0	0	0	0	0	0	0	0	0
166		Amortization expense general plant	404, 405	0	0	0	0	0	0	0	0	0	0
167		Amortization expense common plant	404, 405	0	0	0	0	0	0	0	0	0	0
168		Amortization of electric plant acquisition adjustments	406	0	0	0	0	0	0	0	0	0	0
169		Amortization of property losses, unrecovered plant and regulatory costs	407	0	0	0	0	0	0	0	0	0	0
170		Total amortization expenses		0	0	0	0	0	0	0	1,834,000	178,000	133,000
171		Regulatory debits and credits	Regulatory debits and credits	407.3, 407.4	0	0	0	0	0	1,235,281	0	0	0
172		Total regulatory debits and credits		0	0	0	0	0	0	1,235,281	0	0	0
173		Taxes other than income	408.1	0	0	0	0	0	1,708,119	0	0	0	0
174		Income Taxes - federal taxes utility operating income	409.1	(686,152)	66,681	(235,187)	(743,212)	(422,679)	(358,705)	(279,743)	(434,498)	(216,938)	(538,890)
175		Income Taxes - other taxes utility operating income	409.1	0	0	0	0	0	0	0	0	0	0
176		Provisions for deferred income taxes, utility operating	410.1	0	0	0	0	0	0	0	0	(1)	(2)
177		Provision for deferred income taxes—credit, utility	411.1	0	0	0	0	0	0	0	0	1	2
178		Investment Tax credit Adj.	411.4	0	0	0	0	0	0	0	0	0	0
179		Total taxes		(686,152)	66,681	(235,187)	(743,212)	(422,679)	1,349,414	(279,743)	(434,498)	(216,938)	(538,890)
180		Gains from disposition of utility plant	411.6	0	0	0	0	0	0	0	0	0	0
181		Losses from disposition of utility plant	411.7	0	0	0	0	0	0	0	0	0	0
182		Various utility operating income	411.8	0	0	0	0	0	0	0	0	0	0

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1		Adjustment number	3.04 E-PLN	3.05 E-PLE	3.06 E-PEB	3.07 E-PINS	3.08 E-PIT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAP1	3.12 E-CAP2	3.13 E-CAP3	
183	Various utility operating income items	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	0	0	0	0	0	0	0	0	0	0	0
188		Electric Operating Expenses	2,581,238	(250,849)	884,752	2,795,892	1,590,078	1,349,414	1,052,368	1,403,502	238,062	749,110	
189		Net Operating Income = electric operating revenues - electric operating expenses	(2,581,238)	250,849	(884,752)	(2,795,892)	(1,590,078)	(1,349,414)	(1,052,368)	(1,403,502)	(238,062)	(749,110)	
193	Electric plant in service	Organization	301										
194		Franchises and consents	302	0	0	0	0	0	0	0	0	0	
195		Miscellaneous intangible plant	303	0	0	0	0	0	0	3,707,000	890,000	667,000	
196		Intangible plant	0	0	0	0	0	0	0	3,707,000	890,000	667,000	
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	(2,083,000)	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	(2,083,000)	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	2,976,000	893,000	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	2,976,000	893,000	0
215		Land and land rights	340	0	0	0	0	0	0	0	0	0	0
216		Structures and improvements	341	0	0	0	0	0	0	0	0	0	0
217		Fuel holders, producers, and accessories	342	0	0	0	0	0	0	0	0	0	0
218		Prime movers	343	0	0	0	0	0	0	0	0	0	0
219		Generators	344	0	0	0	0	0	0	0	0	0	1,258,000
220		Accessory electric equipment	345	0	0	0	0	0	0	0	0	0	0
221		Miscellaneous power plant equipment	346	0	0	0	0	0	0	0	0	0	0
222		Asset retirement costs for other production plant	347	0	0	0	0	0	0	0	0	0	0
223		Energy Storage Equipment—production	348	0	0	0	0	0	0	0	0	0	0
224		Other production plant	0	0	0	0	0	0	0	0	0	0	1,258,000
225		Land and land rights	350	0	0	0	0	0	0	0	0	0	0
226		Structures and improvements	352	0	0	0	0	0	0	0	0	0	0
227		Station equipment	353	0	0	0	0	0	0	0	11,460,000	6,759,000	0
228		Towers and fixtures	354	0	0	0	0	0	0	0	0	0	0
229		Poles and fixtures	355	0	0	0	0	0	0	0	0	0	0
230		Overhead conductors and devices	356	0	0	0	0	0	0	0	0	0	0
231		Underground conduit	357	0	0	0	0	0	0	0	0	0	0
232		Underground conductors and devices	358	0	0	0	0	0	0	0	0	0	0
233		Roads and trails	359	0	0	0	0	0	0	0	0	0	0
234		Asset retirement costs for transmission plant	359.1	0	0	0	0	0	0	0	0	0	0
235		Transmission plant	0	0	0	0	0	0	0	0	11,460,000	6,759,000	0
236		Land and land rights	360	0	0	0	0	0	0	0	0	0	0
237		Structures and improvements	361	0	0	0	0	0	0	0	0	0	0
238		Station equipment	362	0	0	0	0	0	0	0	0	0	0
239		Storage battery equipment	363	0	0	0	0	0	0	0	0	0	0
240	Poles, towers and fixtures	364	0	0	0	0	0	0	0	0	0	0	
241	Overhead conductors and devices	365	0	0	0	0	0	0	0	1,395,000	28,821,000	0	
242	Underground conduit	366	0	0	0	0	0	0	0	0	0	0	
243	Underground conductors and devices	367	0	0	0	0	0	0	0	0	0	0	
244	Line transformers	368	0	0	0	0	0	0	0	0	0	0	
245	Services	369	0	0	0	0	0	0	0	0	0	0	
246	Meters	370	0	0	0	0	0	0	0	0	0	0	
247	Installations on customers premises	371	0	0	0	0	0	0	0	0	0	0	

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1		Adjustment number	3.04 E-PLN	3.05 E-PLE	3.06 E-PEB	3.07 E-PINS	3.08 E-PIT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAP1	3.12 E-CAP2	3.13 E-CAP3
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	1,395,000	28,821,000
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	19,000	995,000	4,921,000
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	19,000	995,000	4,921,000
265		Electric plant in service	0	0	0	0	0	0	0	3,726,000	15,633,000	43,319,000
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
293		Steam production plant	107									
294		Hydraulic production plant	107									
295		Other production plant	107									
296		Transmission plant	107									
297		Distribution plant	107									
298		General plant	107									
299		Total construction work in progress	0	0	0	0	0	0	0	0	0	0
300		Steam production plant	108	0	0	0	0	0	0	0	2,083,000	0
301		Hydraulic production plant	108	0	0	0	0	0	0	0	576,000	182,000
302		Other production plant	108	0	0	0	0	0	0	0	0	225,000
303		Transmission plant	108	0	0	0	0	0	0	0	2,685,000	760,000
304		Distribution plant	108	0	0	0	0	0	0	0	1,366,000	4,218,000
305		General plant	108	0	0	0	0	0	0	(2,000)	1,702,000	4,990,000
306		Total accumulated provision for depreciation of electric utility plant	0	0	0	0	0	0	0	(2,000)	8,412,000	10,375,000
307		Intangible plant	111	0	0	0	0	0	0	6,156,000	(27,000)	(37,000)
308		Steam production plant	111									
309		Hydraulic production plant	111									

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1		Adjustment number	3.04 E-PLN	3.05 E-PLE	3.06 E-PEB	3.07 E-PINS	3.08 E-PIT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAP1	3.12 E-CAP2	3.13 E-CAP3
310	amortization of electric utility plant	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	6,156,000	(27,000)	(37,000)
315	Electric plant acquisition adjustments	Electric plant acquisition adjustments 114										
316		Total Electric plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0
317	Accumulated provision for asset acquisition adjustments	Accumulated provision for asset acquisition adjustments 115										
318		Total accumulated provision for asset acquisition adjustments	0	0	0	0	0	0	0	0	0	0
319		Net Plant	0	0	0	0	0	0	0	9,880,000	24,018,000	53,657,000
320	Fuel stock	Fuel stock 151										
321		Total fuel stock	0	0	0	0	0	0	0	0	0	0
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		Accumulated deferred income taxes—other property 282	0	0	0	0	0	0	0	(564,000)	(710,000)	(2,119,000)
342		Accumulated deferred income taxes—other 283	0	0	0	0	0	0	0	0	0	0
343		Accumulated deferred investment tax credits 255										
344		Customer advances for construction 252	0	0	0	0	0	0	0	0	0	0
345		Other regulatory liabilities 254	0	0	0	0	0	0	0	0	0	0
346		Total deferred credits	0	0	0	0	0	0	0	(564,000)	(710,000)	(2,119,000)
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	9,316,000	23,308,000	51,538,000
350												
351		Revenue Requirement Impact	3,417,527	(332,121)	1,171,400	3,701,726	2,105,243	1,786,607	1,393,322	2,774,665	2,608,077	6,061,777
352		Change in Rate Base	0	0	0	0	0	0	0	9,316,000	23,308,000	51,538,000
353		ROR	-0.15%	0.01%	-0.05%	-0.16%	-0.09%	-0.08%	-0.06%	-0.12%	-0.10%	-0.24%

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1		Adjustment number	3.14 E-CAP4	3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM	3.19 E-PCOL	3.20 E-PMM	3.21 E-RDFIT	
2		Residential sales	440	0	0	0	0	0	0	0	(39)
3		Commercial and industrial sales	442	0	0	0	0	0	0	0	(330)
4		Public street and highway lighting	444	0	0	0	0	0	0	0	438
5		Other sales to public authorities	445	0	0	0	0	0	0	0	0
6		Sales to railroads and railways	446	0	0	0	0	0	0	0	0
7		Interdepartmental sales	448	0	0	0	0	0	0	0	0
8		Total sales to ultimate customers	0	0	0	0	0	0	0	0	69
9		Sales for resale	447	0	0	0	0	0	0	0	170
10		Total sales of electricity	0	0	0	0	0	0	0	0	239
11		Provision for rate refunds	449.1	0	0	0	0	0	0	0	0
12	Electric operating revenues	Total revenues net of provision for rate refunds	0	0	0	0	0	0	0	0	239
13		Forfeited discounts	450	0	0	0	0	0	0	0	0
14		Miscellaneous service revenues	451	0	0	0	0	0	0	0	(204)
15		Sales of water and water power	453	0	0	0	0	0	0	0	(20)
16		Rent from electric property	454	0	0	0	0	0	0	0	247
17		Interdepartmental rents	455	0	0	0	0	0	0	0	0
18		Other electric revenues	456	0	0	0	0	0	0	0	112
19		Revenues from transmission of electricity of others	456.1	0	0	0	0	0	0	0	138
20		Regional transmission service revenues	457.1	0	0	0	0	0	0	0	0
21		Miscellaneous revenues	457.2	0	0	0	0	0	0	0	0
22		Total Other operating revenues	0	0	0	0	0	0	0	0	273
23		Total electric operating revenues	0	0	0	0	0	0	0	0	512
24		Operation supervision and engineering	500	0	0	0	0	0	0	0	(82)
25		Fuel	501	0	0	0	0	0	0	0	467
26		Steam expenses	502	0	0	0	0	0	0	0	316
27		Steam from other sources	503	0	0	0	0	0	0	0	0
28		Steam transferred—credit	504	0	0	0	0	0	0	0	0
29		Electric expenses	505	0	0	0	0	0	0	0	(173)
30		Miscellaneous steam power expenses	506	0	0	0	0	0	(16,289)	0	382
31		Rents	507	0	0	0	0	0	0	0	102
32		Operation supplies and expenses (non-major only)	508	0	0	0	0	0	0	0	0
33		Total steam power generation operation expenses	0	0	0	0	0	0	(16,289)	0	1,012
34		Maintenance supervision and engineering	510	0	0	0	0	0	0	0	527
35		Maintenance of structures	511	0	0	0	0	0	0	0	50
36		Maintenance of boiler plant	512	0	0	0	0	0	0	0	303
37		Maintenance of electric plant	513	0	0	0	0	0	0	0	(344)
38		Maintenance of miscellaneous steam plant	514	0	0	0	0	0	0	0	(358)
39		Total steam power generation maintenance expenses	0	0	0	0	0	0	0	0	178
40		Generation - Steam production expenses	0	0	0	0	0	0	(16,289)	0	1,189
41		Operation supervision and engineering	535	0	0	0	0	0	0	0	103
42		Water for power	536	0	0	0	0	0	0	0	(395)
43		Hydraulic expenses	537	0	0	0	0	0	0	0	428
44		Electric expenses	538	0	0	0	0	0	0	0	(264)
45		Miscellaneous hydraulic power generation expenses	539	0	0	0	0	0	0	0	273
46		Rents	540	0	0	0	0	0	0	0	259
47		Total hydraulic power generation operation expenses	0	0	0	0	0	0	0	0	405
48	Generation production expenses	Maintenance supervision and engineering	541	0	0	0	0	0	0	0	176
49		Maintenance of structures	542	0	0	0	0	0	0	0	129
50		Maintenance of reservoirs, dams and waterways	543	0	0	0	0	0	0	0	31
51		Maintenance of electric plant	544	0	0	0	0	0	0	0	(380)
52		Maintenance of miscellaneous hydraulic plant	545	0	0	0	0	0	0	0	34
53		Total hydraulic power generation maintenance expenses	0	0	0	0	0	0	0	0	(9)
54		Generation - hydraulic power production expenses	0	0	0	0	0	0	0	0	395
55		Operation supervision and engineering	546	0	0	0	0	0	0	0	113
56		Fuel	547	0	0	0	0	0	0	0	(227)
57		Generation expenses	548	0	0	0	0	0	0	0	6
58		Operation of energy storage equipment	548.1	0	0	0	0	0	0	0	0
59		Miscellaneous other power generation expenses	549	0	0	0	0	0	0	0	(219)
60		Rents	550	0	0	0	0	0	0	0	120
61		Total other power generation operation expenses	0	0	0	0	0	0	0	0	(207)
62		Maintenance supervision and engineering	551	0	0	0	0	0	0	0	494
63		Maintenance of structures	552	0	0	0	0	0	0	0	193
64		Maintenance of generating and electric plant	553	0	0	0	0	0	0	0	(321)
65		Maintenance of energy storage equipment	553.1	0	0	0	0	0	0	0	0

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Line No.			3.14 E-CAP4	3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM	3.19 E-PCOL	3.20 E-PMM	3.21 E-RDFIT	
1		Adjustment number									
66	Maintenance of miscellaneous other power generation plant	554	0	0	0	0	0	0	0	0	203
67	Total other power generation maintenance expenses		0	0	0	0	0	0	0	0	568
68	Generation - other production expenses		0	0	0	0	0	0	0	0	360
69	Purchased power	555	0	0	0	0	0	0	0	0	114
70	Power purchased for storage operations	555.1	0	0	0	0	0	0	0	0	0
71	System control and load dispatching	556	0	0	0	0	0	0	0	0	(381)
72	Other expenses	557	0	0	0	0	0	0	0	0	84
73	Generation - other power supply expenses		0	0	0	0	0	0	0	0	(183)
74	Total power generation production expenses		0	0	0	0	0	0	(16,289)	0	1,762
75	Operation supervision and engineering	560	0	0	0	0	0	0	0	0	352
76	Load dispatch—reliability	561.1	0	0	0	0	0	0	0	0	(454)
77	Load dispatch—monitor and operate transmission system	561.2	0	0	0	0	0	0	0	0	16
78	Load dispatch—transmission service and scheduling	561.3	0	0	0	0	0	0	0	0	298
79	Scheduling, system control and dispatch services	561.4	0	0	0	0	0	0	0	0	(405)
80	Reliability planning and standards development	561.5	0	0	0	0	0	0	0	0	24
81	Transmission service studies	561.6	0	0	0	0	0	0	0	0	0
82	Generation interconnection studies	561.7	0	0	0	0	0	0	0	0	0
83	Reliability planning and standards development services	561.8	0	0	0	0	0	0	0	0	(0)
84	Station expenses	562	0	0	0	0	0	0	0	0	(278)
85	Overhead line expense	563	0	0	0	0	0	0	0	0	384
86	Underground line expenses	564	0	0	0	0	0	0	0	0	0
87	Transmission of electricity by others	565	0	0	0	0	0	0	0	0	249
88	Miscellaneous transmission expenses	566	0	0	0	995,000	1,386,000	0	0	0	261
89	Rents	567	0	0	0	0	0	0	0	0	416
90	Total transmission operation expenses		0	0	0	995,000	1,386,000	0	0	0	865
91	Maintenance supervision and engineering	568	0	0	0	0	0	0	0	0	498
92	Maintenance of structures	569	0	0	0	0	0	0	0	0	217
93	Maintenance of computer hardware	569.1	0	0	0	0	0	0	0	0	0
94	Maintenance of computer software	569.2	0	0	0	0	0	0	0	0	0
95	Maintenance of communication equipment	569.3	0	0	0	0	0	0	0	0	0
96	Maintenance of miscellaneous regional transmission plant	569.4	0	0	0	0	0	0	0	0	0
97	Maintenance of station equipment	570	0	0	0	0	0	0	0	0	32
98	Maintenance of overhead lines	571	0	0	0	0	0	0	0	0	(259)
99	Maintenance of underground lines	572	0	0	0	0	0	0	0	0	(46)
100	Maintenance of miscellaneous transmission plant	573	0	0	0	0	0	0	0	0	(342)
101	Total transmission maintenance expenses		0	0	0	0	0	0	0	0	99
102	Total transmission expenses		0	0	0	995,000	1,386,000	0	0	0	963
103	Operation supervision and engineering	580	0	0	0	0	0	0	0	0	(231)
104	Load dispatching	581	0	0	0	0	0	0	0	0	0
105	Station expenses	582	0	0	0	0	0	0	0	0	(152)
106	Overhead line expenses	583	0	0	0	1,596,000	0	0	0	0	(202)
107	Underground line expenses	584	0	0	0	0	0	0	0	0	281
108	Street lighting and signal system expenses	585	0	0	0	0	0	0	0	0	(274)
109	Meter expenses	586	0	0	0	0	0	0	0	0	(461)
110	Customer installations expenses	587	0	0	0	0	0	0	0	0	569
111	Miscellaneous distribution expenses	588	0	0	0	0	0	0	0	0	(106)
112	Rents	589	0	0	0	1,434,000	0	0	0	0	176
113	Total distribution operation expenses		0	0	0	3,030,000	0	0	0	0	(399)
114	Maintenance supervision and engineering	590	0	0	0	0	0	0	0	0	386
115	Maintenance of structures	591	0	0	0	0	0	0	0	0	(81)
116	Maintenance of station equipment	592	0	0	0	0	0	0	0	0	264
117	Maintenance of energy storage equipment	592.2	0	0	0	0	0	0	0	0	0
118	Maintenance of overhead lines	593	0	0	0	0	0	0	0	0	396
119	Maintenance of underground lines	594	0	0	0	0	0	0	0	0	(262)
120	Maintenance of line transformers	595	0	0	0	0	0	0	0	0	(212)
121	Maintenance of street lighting and signal systems	596	0	0	0	0	0	0	0	0	204
122	Maintenance of meters	597	0	0	0	0	0	0	0	0	514
123	Maintenance of miscellaneous distribution plant	598	0	0	0	0	0	0	0	0	49
124	Total distribution maintenance expenses		0	0	0	0	0	0	0	0	1,258
125	Total distribution expenses		0	0	0	3,030,000	0	0	0	0	859

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Line No.		Adjustment number		3.14 E-CAP4	3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM	3.19 E-PCOL	3.20 E-PMM	3.21 E-RDFIT	
1												
126	Customer account expenses	Supervision	901	0	0	0	0	0	0	0	0	293
127		Meter reading expenses	902	0	0	0	0	0	0	0	0	134
128		Customer records and collection expenses	903	0	0	0	0	0	0	0	0	26
129		Uncollectible accounts	904	0	0	0	0	0	0	0	0	(102)
130		Miscellaneous customer accounts expenses	905	0	0	0	0	0	0	0	0	805
131		Total customer account expenses		0	0	0	0	0	0	0	0	1,155
132	Customer service and informational expenses	Supervision	907	0	0	0	0	0	0	0	0	0
133		Customer assistance expenses	908	0	0	0	0	0	0	0	0	108
134		Informational and instructional advertising expenses	909	0	0	0	0	0	0	0	0	(143)
135		Miscellaneous customer service and informational expenses	910	0	0	0	0	0	0	0	0	(110)
136		Total customer service and informational expenses		0	0	0	0	0	0	0	0	(144)
137	Administrative and general expenses	Administrative and general salaries	920	0	0	(2,985,807)	0	0	0	0	0	7
138		Office supplies and expenses	921	0	0	0	0	0	0	0	0	(690)
139		Administrative expenses transferred—credit	922	0	0	0	0	0	0	0	0	(300)
140		Outside services employed	923	0	0	0	0	0	0	0	0	(15)
141		Property insurance	924	0	0	0	0	0	0	0	0	272
142		Injuries and damages	925	0	0	0	0	0	0	0	0	(33)
143		Employee pensions and benefits	926	0	0	0	0	0	0	0	0	(242)
144		Franchise requirements	927	0	0	0	0	0	0	0	0	0
145		Regulatory commission expenses	928	0	0	0	0	0	0	0	0	(425)
146		Duplicate charges—credit	929	0	0	0	0	0	0	0	0	0
147		General advertising expenses	930.1	0	0	0	0	0	0	0	0	0
148		Miscellaneous general expenses	930.2	0	0	0	0	0	0	0	0	574
149		Rents	931	0	0	0	0	0	0	0	0	(160)
150		Administrative and General maintenance expenses	935	0	0	0	0	0	0	0	0	(382)
151		Total administrative and general expenses		0	0	(2,985,807)	0	0	0	0	0	(1,395)
152	Depreciation expenses	Depreciation expense steam production plant	403, 403.1	0	0	0	0	0	3,052,957	0	0	47
153		Depreciation expense hydraulic production plant	403, 403.1	0	0	0	0	67,802	0	0	0	(191)
154		Depreciation expense other power generation production plant	403, 403.1	37,000	0	0	0	0	0	0	0	21
155		Depreciation expense transmission	403, 403.1	592,000	0	0	215,783	22,622	0	0	0	(771)
156		Depreciation expense distribution	403, 403.1	81,000	0	1,933,816	97,406	0	0	0	0	1,097
157		Depreciation expense general plant	403, 403.1	0	357,000	357,927	0	0	0	0	0	(1,117)
158		Depreciation expense common	403, 403.1	0	0	0	0	0	0	0	0	0
159		Total depreciation expenses		710,000	357,000	2,291,743	313,189	90,424	3,052,957	0	0	(914)
160	Amortization expenses	Intangible plant	404, 405	0	1,608,000	223,214	0	1,319,016	0	0	0	(737)
161		Amortization expense steam production plant	404, 405	0	0	0	0	0	0	0	0	0
162		Amortization expense hydraulic production plant	404, 405	0	0	0	0	0	0	0	0	0
163		Amortization expense other power generation production plant	404, 405	0	0	0	0	0	0	0	0	0
164		Amortization expense transmission	404, 405	0	0	0	0	0	0	0	0	0
165		Amortization expense distribution	404, 405	0	0	0	0	0	0	0	0	0
166		Amortization expense general plant	404, 405	0	0	0	0	0	0	0	0	0
167		Amortization expense common plant	404, 405	0	0	0	0	0	0	0	0	0
168		Amortization of electric plant acquisition adjustments	406	0	0	0	0	0	0	0	0	257
169		Amortization of property losses, unrecovered plant and regulatory costs	407	0	0	(98,089)	0	0	0	0	0	(102)
170		Total amortization expenses		0	1,608,000	125,125	0	1,319,016	0	0	0	(582)
171	Regulatory debits and credits	Regulatory debits and credits	407.3, 407.4	0	0	10,231,532	0	0	(2,533,820)	0	0	(1,248)
172		Total regulatory debits and credits		0	0	10,231,532	0	0	(2,533,820)	0	0	(1,248)
173	Taxes	Taxes other than income	408.1	0	0	0	0	0	0	0	0	(520)
174		Income Taxes - federal taxes utility operating income	409.1	(334,421)	(469,344)	(2,509,133)	(979,382)	(635,782)	(27,739)	3,421	159,061	(233)
175		Income Taxes - other taxes utility operating income	409.1	0	0	0	0	0	0	0	0	(23)
176		Provisions for deferred income taxes, utility operating	410.1	(3)	(4)	(5)	(6)	(7)	(596,008)	(9)	(10)	(368)
177		Provision for deferred income taxes—credit, utility	411.1	3	4	5	6	7	8	9	10	10
178		Investment Tax credit Adj.	411.4	0	0	0	0	0	0	0	0	215
179		Total taxes		(334,421)	(469,344)	(2,509,133)	(979,382)	(635,782)	(623,739)	3,421	159,061	(919)
180	Various utility operating income	Gains from disposition of utility plant	411.6	0	0	0	0	0	0	0	0	167
181		Losses from disposition of utility plant	411.7	0	0	0	0	0	0	0	0	0
182		Gains from disposition of allowances	411.8	0	0	0	0	0	0	0	0	0

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1		Adjustment number	3.14 E-CAP4	3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM	3.19 E-PCOL	3.20 E-PMM	3.21 E-RDFIT		
183	Various utility operating income items	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	0	0	0	0	0	0	0	0	167	
188		Electric Operating Expenses	375,579	1,495,656	7,153,459	3,358,807	2,159,658	(104,602)	(12,868)	159,061	(295)	
189		Net Operating Income = electric operating revenues - electric operating expenses	(375,579)	(1,495,656)	(7,153,459)	(3,358,807)	(2,159,658)	104,602	12,868	(159,061)	807	
193	Electric plant in service	Organization	301									
194		Franchises and consents	302	0	0	0	0	0	0	0	457	
195		Miscellaneous intangible plant	303	0	7,006,000	29,775,466	0	6,595,080	0	0	0	(192)
196		Intangible plant	303	0	7,006,000	29,775,466	0	6,595,080	0	0	0	266
197		Land and land rights	310	0	0	0	0	0	0	0	0	91
198		Structures and improvements	311	0	0	0	0	0	0	0	0	(185)
199		Boiler plant equipment	312	0	0	0	0	0	0	0	0	(121)
200		Engines and engine-driven generators	313	0	0	0	0	0	0	0	0	(248)
201		Turbogenerator units	314	0	0	0	0	0	0	0	0	65
202		Accessory electric equipment	315	0	0	0	0	0	0	0	0	395
203		Miscellaneous power plant equipment	316	0	0	0	0	0	12,359,965	0	0	547
204		Asset retirement costs for steam production plant	317	0	0	0	0	0	0	0	0	0
205		Steam production plant	317	0	0	0	0	0	12,359,965	0	0	542
206		Land and land rights	330	0	0	0	0	0	0	0	0	69
207		Structures and improvements	331	0	0	0	0	3,081,889	0	0	0	348
208		Reservoirs, dams, and waterways	332	0	0	0	0	0	0	0	0	7
209		Water wheels, turbines and generators	333	0	0	0	0	0	0	0	0	544
210		Accessory electric equipment	334	0	0	0	0	0	0	0	0	(307)
211		Miscellaneous power plant equipment	335	1,686,000	0	0	0	0	0	0	0	(99)
212		Roads, railroads and bridges	336	0	0	0	0	0	0	0	0	190
213		Asset retirement costs for hydraulic production plant	337	0	0	0	0	0	0	0	0	0
214		Hydraulic production plant	337	1,686,000	0	0	0	3,081,889	0	0	0	753
215		Land and land rights	340	0	0	0	0	0	0	0	0	(152)
216		Structures and improvements	341	0	0	0	0	0	0	0	0	(1)
217		Fuel holders, producers, and accessories	342	0	0	0	0	0	0	0	0	371
218		Prime movers	343	0	0	0	0	0	0	0	0	(239)
219		Generators	344	0	0	0	0	0	0	0	0	(243)
220		Accessory electric equipment	345	0	0	0	0	0	0	0	0	(387)
221		Miscellaneous power plant equipment	346	0	0	0	0	0	0	0	0	203
222		Asset retirement costs for other production plant	347	0	0	0	0	0	0	0	0	0
223		Energy Storage Equipment—production	348	0	0	0	0	0	0	0	0	0
224		Other production plant	348	0	0	0	0	0	0	0	0	(447)
225		Land and land rights	350	0	0	0	0	0	0	0	0	401
226		Structures and improvements	352	0	0	0	0	0	0	0	0	52
227		Station equipment	353	28,736,000	0	0	0	1,098,164	0	0	0	237
228		Towers and fixtures	354	0	0	0	0	0	0	0	0	(59)
229		Poles and fixtures	355	0	0	0	4,728,468	0	0	0	0	(79)
230		Overhead conductors and devices	356	0	0	0	0	0	0	0	0	(70)
231		Underground conduit	357	0	0	0	0	0	0	0	0	(427)
232		Underground conductors and devices	358	0	0	0	0	0	0	0	0	270
233		Roads and trails	359	0	0	0	0	0	0	0	0	(203)
234		Asset retirement costs for transmission plant	359.1	0	0	0	0	0	0	0	0	0
235		Transmission plant	359.1	28,736,000	0	0	4,728,468	1,098,164	0	0	0	122
236		Land and land rights	360	0	0	0	0	0	0	0	0	241
237		Structures and improvements	361	0	0	0	0	0	0	0	0	256
238		Station equipment	362	0	0	0	0	0	0	0	0	(154)
239		Storage battery equipment	363	0	0	0	0	0	0	0	0	18
240	Poles, towers and fixtures	364	3,315,000	0	0	8,807,466	0	0	0	0	(495)	
241	Overhead conductors and devices	365	0	0	0	0	0	0	0	0	(64)	
242	Underground conduit	366	0	0	0	0	0	0	0	0	(261)	
243	Underground conductors and devices	367	0	0	0	0	0	0	0	0	130	
244	Line transformers	368	0	0	0	0	0	0	0	0	(120)	
245	Services	369	0	0	0	0	0	0	0	0	(74)	
246	Meters	370	0	0	34,773,176	0	0	0	0	0	342	
247	Installations on customers premises	371	0	0	0	0	0	0	0	0	(566)	

A	B	FERC Acct #	Pro Forma 2020 Mandatory	Pro Forma 2020 Short Lived	Pro Forma AMI Capital Add	Pro Forma Wildfire Cap/Exp	Pro Forma EIM Cap/Exp	Pro Forma Colstrip Cap & Amort	Pro Forma CS2/Col Major Maint	Restate 2019 ADFIT	Round Pro Forma Total to Thousands
1		Adjustment number	3.14 E-CAP4	3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM	3.19 E-PCOL	3.20 E-PMM	3.21 E-RDFIT	
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	393
250	Asset retirement costs for distribution plant	374	0	0	0	0	0	0	0	0	0
251		Distribution plant	3,315,000	0	34,773,176	8,807,466	0	0	0	0	(355)
252	Land and land rights	389	0	0	0	0	0	0	0	0	(435)
253	Structures and improvements	390	0	0	0	0	0	0	0	0	(448)
254	Office furniture and equipment	391	0	(3,299,000)	5,366,317	0	0	0	0	0	332
255	Transportation equipment	392	0	0	0	0	0	0	0	0	463
256	Stores equipment	393	0	0	0	0	0	0	0	0	(52)
257	Tools, shop and garage equipment	394	0	0	0	0	0	0	0	0	(390)
258	Laboratory equipment	395	0	0	238,809	0	0	0	0	0	(309)
259	Power operated equipment	396	0	0	0	0	0	0	0	0	503
260	Communication equipment	397	0	0	11,043,696	0	0	0	0	0	162
261	Miscellaneous equipment	398	0	0	0	0	0	0	0	0	303
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	(3,299,000)	16,648,822	0	0	0	0	0	127
265		Electric plant in service	33,737,000	3,707,000	81,197,464	13,535,934	10,775,133	12,359,965	0	0	1,008
266	Property under capital leases	101.1									
267	Intangible plant	101.1									
268	Steam production plant	101.1									
269	Hydraulic production plant	101.1									
270	Other production plant	101.1									
271	Transmission plant	101.1									
272	Distribution plant	101.1									
273	General plant	101.1									
273		Total property under capital leases	0	0	0	0	0	0	0	0	0
274	Electric plant purchased or sold	102									
274	Electric plant purchased or sold	102									
275		Total electric plant purchased or sold	0	0	0	0	0	0	0	0	0
276	Electric plant leased to others	104									
277	Intangible plant	104									
278	Steam production plant	104									
279	Hydraulic production plant	104									
280	Other production plant	104									
281	Transmission plant	104									
282	Distribution plant	104									
283	General plant	104									
283		Total electric plant leased to others	0	0	0	0	0	0	0	0	0
284	Electric plant held for future use	105									
285	Steam production plant	105									
286	Hydraulic production plant	105									
287	Other production plant	105									
288	Transmission plant	105									
289	Distribution plant	105									
290	General plant	105									
290		Total electric plant for future use	0	0	0	0	0	0	0	0	0
291	Completed construction not classified	106									
291	Completed construction not classified	106									
292		Total completed construction not classified	0	0	0	0	0	0	0	0	0
293	Construction work in progress	107									
294	Steam production plant	107									
295	Hydraulic production plant	107									
296	Other production plant	107									
297	Transmission plant	107									
298	Distribution plant	107									
299	General plant	107									
299		Total construction work in progress	0	0	0	0	0	0	0	0	0
300	Accumulated provision for depreciation of electric utility plant	108						(25,563,285)			(538)
301	Steam production plant	108	337,000	0	0	0	(79,549)	0	0	0	(82)
302	Hydraulic production plant	108	0	0	0	0	0	0	0	0	588
303	Other production plant	108	2,084,000	0	0	(91,912)	(30,406)	0	0	0	1,046
304	Transmission plant	108	484,000	0	(6,933,434)	(151,760)	0	0	0	0	(720)
305	Distribution plant	108	0	7,007,000	(4,883,679)	0	0	0	0	0	(2,530)
306	General plant	108	0	0	0	0	0	0	0	0	(2,236)
306		Total accumulated provision for depreciation of electric utility plant	2,905,000	7,007,000	(11,817,113)	(243,672)	(109,955)	(25,563,285)	0	0	(2,236)
307	Accumulated provision for	111		703,000	(16,191,606)	0	(989,584)	0	0	0	(1,138)
308	Intangible plant	111		703,000	(16,191,606)	0	(989,584)	0	0	0	(1,138)
309	Steam production plant	111		0	0	0	0	0	0	0	0
309	Hydraulic production plant	111		0	0	0	0	0	0	0	0

A	B	FERC Acct #	Pro Forma 2020 Mandatory	Pro Forma 2020 Short Lived	Pro Forma AMI Capital Add	Pro Forma Wildfire Cap/Exp	Pro Forma EIM Cap/Exp	Pro Forma Colstrip Cap & Amort	Pro Forma CS2/Col Major Maint	Restate 2019 ADFIT	Round Pro Forma Total to Thousands
1		Adjustment number	3.14 E-CAP4	3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM	3.19 E-PCOL	3.20 E-PMM	3.21 E-RDFIT	
310	amortization of electric utility plant	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	703,000	(16,191,606)	0	(989,584)	0	0	0	(1,138)
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
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
319		Net Plant	36,642,000	11,417,000	53,188,745	13,292,262	9,675,594	(13,203,319)	0	0	(2,366)
320	Fuel stock	Fuel stock 151									
321		Total fuel stock	0	0	0	0	0	0	0	0	0
322	Plant materials and operating supplies	Plant materials and operating supplies 154									
323		Total plant materials and operating supplies	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
326		Current and accrued assets	0	0	0	0	0	0	0	0	0
327	Deferred debits	Other regulatory assets 182.3			53,344,898	0	0	0	0	0	(603)
328		Miscellaneous deferred debits 186	0	0	0	0	0	0	0	0	(388)
329		Accumulated deferred income taxes 190	0	0	0	0	0	4,051,823	0	0	177
330		Total deferred debits	0	0	53,344,898	0	0	4,051,823	0	0	(814)
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
337	Customer deposits	Customer deposits 235	0	0	0	0	0	0	0	0	(425)
338		Current and accrued liabilities	0	0	53,344,898	0	0	4,051,823	0	0	(1,238)
339		Deferred credits 253									
340		Accumulated deferred income taxes—accelerated amortization property 281									
341	Deferred credits	Accumulated deferred income taxes—other property 282	(1,058,000)	(531,000)	(14,369,883)	(165,810)	(316,974)	1,862,661	0	(30,541,749)	311
342		Accumulated deferred income taxes—other 283	0	0	0	0	0	(2,917,793)	0	0	234
343		Accumulated deferred investment tax credits 255									
344		Customer advances for construction 252	0	0	0	0	0	0	0	0	(27)
345		Other regulatory liabilities 254	0	0	0	0	0	(5,400,143)	0	0	475
346		Total deferred credits	(1,058,000)	(531,000)	(14,369,883)	(165,810)	(316,974)	(6,455,275)	0	(30,541,749)	993
347	Working capital allowance	Working capital allowance N/A	0	0	0	0	0	0	0	0	(9)
348		Total working capital allowance	0	0	0	0	0	0	0	0	(9)
349		Rate base	35,584,000	10,886,000	92,163,760	13,126,452	9,358,620	(15,606,771)	0	(30,541,749)	(2,620)
350											
351		Revenue Requirement Impact	3,997,778	3,051,122	18,537,547	5,738,311	3,779,999	(1,673,782)	(17,037)	(2,793,898)	(1,327)
352		Change in Rate Base	35,584,000	10,886,000	92,163,760	13,126,452	9,358,620	(15,606,771)	0	(30,541,749)	(2,620)
353		ROR	-0.16%	-0.13%	-0.74%	-0.25%	-0.16%	0.07%	0.00%	0.11%	0.00%

Line No.	A	B	FERC Acct #	E	F	G	H	I	
				Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change	
1				Sum of proforma adjustments			RR Input and revenue sensitive		
			Adjustment number	D+E	C+F		G+H		
2			Residential sales	440	14,284,786	(17,393,404)	232,554,000	19,321,000	251,875,000
3			Commercial and industrial sales	442	11,519,925	715,123	292,539,000	24,314,000	316,853,000
4			Public street and highway lighting	444	2,062,902	1,851,037	6,629,000	550,000	7,179,000
5			Other sales to public authorities	445	0	0	0	0	0
6			Sales to railroads and railways	446	0	0	0	0	0
7			Interdepartmental sales	448	(1,227,642)	(1,227,642)	0	0	0
8			Total sales to ultimate customers		26,639,971	(16,054,886)	531,722,000	44,185,000	575,907,000
9			Sales for resale	447	17,183,170	39,170	53,469,000		53,469,000
10			Total sales of electricity		43,823,141	(16,015,716)	585,191,000	44,185,000	629,376,000
11			Provision for rate refunds	449.1	180,672	180,672	0	0	0
12			Total revenues net of provision for rate refunds		44,003,813	(15,835,044)	585,191,000	44,185,000	629,376,000
13			Forfeited discounts	450	0	0	0	0	0
14			Miscellaneous service revenues	451	(204)	(204)	214,000		214,000
15			Sales of water and water power	453	(20)	(20)	226,000		226,000
16			Rent from electric property	454	247	(13,392)	1,515,000		1,515,000
17			Interdepartmental rents	455	0	0	0	0	0
18			Other electric revenues	456	(7,656,560)	(41,395,457)	4,323,000		4,323,000
19			Revenues from transmission of electricity of others	456.1	658,138	(2,141,862)	10,603,000		10,603,000
20			Regional transmission service revenues	457.1	0	0	0	0	0
21			Miscellaneous revenues	457.2	0	0	0	0	0
22			Total Other operating revenues		(6,998,399)	(43,550,935)	16,881,000	0	16,881,000
23			Total electric operating revenues		37,005,414	(59,385,979)	602,072,000	44,185,000	646,257,000
24			Operation supervision and engineering	500	13,027	13,027	311,000		311,000
25			Fuel	501	1,168,164	1,164,164	21,415,000		21,415,000
26			Steam expenses	502	31,468	31,468	2,606,000		2,606,000
27			Steam from other sources	503	0	0	0	0	0
28			Steam transferred—credit	504	0	0	0	0	0
29			Electric expenses	505	33,195	33,195	732,000		732,000
30			Miscellaneous steam power expenses	506	(415)	(926,717)	1,171,000		1,171,000
31			Rents	507	102	102	10,000		10,000
32			Operation supplies and expenses (non-major only)	508	0	0	0	0	0
33			Total steam power generation operation expenses		1,245,541	315,239	26,245,000	0	26,245,000
34			Maintenance supervision and engineering	510	5,451	5,451	362,000		362,000
35			Maintenance of structures	511	1,234	1,234	505,000		505,000
36			Maintenance of boiler plant	512	48,187	48,187	4,050,000		4,050,000
37			Maintenance of electric plant	513	15,869	15,869	468,000		468,000
38			Maintenance of miscellaneous steam plant	514	4,525	4,525	830,000		830,000
39			Total steam power generation maintenance expenses		75,266	75,266	6,215,000	0	6,215,000
40			Generation - Steam production expenses		1,320,807	390,505	32,460,000	0	32,460,000
41			Operation supervision and engineering	535	90,172	90,172	2,337,000		2,337,000
42			Water for power	536	(45,940)	(45,940)	568,000		568,000
43			Hydraulic expenses	537	29,960	29,960	6,478,000		6,478,000
44			Electric expenses	538	302,175	302,175	5,348,000		5,348,000
45			Miscellaneous hydraulic power generation expenses	539	9,851	9,851	748,000		748,000
46			Rents	540	277,573	282,905	4,490,000		4,490,000
47			Total hydraulic power generation operation expenses		663,791	669,123	19,969,000	0	19,969,000
48			Maintenance supervision and engineering	541	29,904	29,904	692,000		692,000
49			Maintenance of structures	542	12,432	12,432	498,000		498,000
50			Maintenance of reservoirs, dams and waterways	543	32,042	32,042	1,240,000		1,240,000
51			Maintenance of electric plant	544	109,387	109,387	2,433,000		2,433,000
52			Maintenance of miscellaneous hydraulic plant	545	30,600	30,600	780,000		780,000
53			Total hydraulic power generation maintenance expenses		214,365	214,365	5,643,000	0	5,643,000
54			Generation - hydraulic power production expenses		878,156	883,488	25,612,000	0	25,612,000
55			Operation supervision and engineering	546	6,736	6,736	189,000		189,000
56			Fuel	547	4,819,773	3,878,773	50,812,000		50,812,000
57			Generation expenses	548	21,096	21,096	1,577,000		1,577,000
58			Operation of energy storage equipment	548.1	0	0	0	0	0
59			Miscellaneous other power generation expenses	549	12,516	12,516	896,000		896,000
60			Rents	550	120	120	31,000		31,000
61			Total other power generation operation expenses		4,860,241	3,919,241	53,505,000	0	53,505,000
62			Maintenance supervision and engineering	551	20,960	20,960	544,000		544,000
63			Maintenance of structures	552	685	685	89,000		89,000
64			Maintenance of generating and electric plant	553	28,531	28,531	4,775,000		4,775,000
65			Maintenance of energy storage equipment	553.1	0	0	0	0	0

Line No.	A	B	FERC Acct #	E	F	G	H	I
				Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change
1		Adjustment number		Sum of proforma adjustments	D+E	C+F	RR Input and revenue sensitive	G+H
66		Maintenance of miscellaneous other power generation plant	554	7,391	7,391	319,000		319,000
67		Total other power generation maintenance expenses		57,567	57,567	5,727,000	0	5,727,000
68		Generation - other production expenses		4,917,808	3,976,808	59,232,000	0	59,232,000
69		Purchased power	555	(3,498,886)	(18,299,886)	70,783,000		70,783,000
70		Power purchased for storage operations	555.1	0	0	0		0
71		System control and load dispatching	556	15,154	15,154	520,000		520,000
72		Other expenses	557	2,881,594	(31,664,069)	5,776,000		5,776,000
73		Generation - other power supply expenses		(602,138)	(49,948,801)	77,079,000	0	77,079,000
74		Total power generation production expenses		6,514,633	(44,698,000)	194,383,000	0	194,383,000
75		Operation supervision and engineering	560	(25,025)	(25,025)	1,626,000		1,626,000
76		Load dispatch—reliability	561.1	(185)	(185)	2,482,000		2,482,000
77		Load dispatch—monitor and operate transmission system	561.2	3,000	3,000	3,000		3,000
78		Load dispatch—transmission service and scheduling	561.3	38,000	38,000	38,000		38,000
79		Scheduling, system control and dispatch services	561.4	50,000	50,000	50,000		50,000
80		Reliability planning and standards development	561.5	33,000	33,000	33,000		33,000
81		Transmission service studies	561.6	0	0	0		0
82		Generation interconnection studies	561.7	0	0	0		0
83		Reliability planning and standards development services	561.8	0	0	0		0
84		Station expenses	562	12,985	12,985	392,000		392,000
85		Overhead line expense	563	3,068	3,068	256,000		256,000
86		Underground line expenses	564	0	0	0		0
87		Transmission of electricity by others	565	646,249	745,249	12,070,000		12,070,000
88		Miscellaneous transmission expenses	566	2,094,195	2,094,195	4,200,000		4,200,000
89		Rents	567	1,313	1,313	118,000		118,000
90		Total transmission operation expenses		2,856,600	2,955,600	21,268,000	0	21,268,000
91		Maintenance supervision and engineering	568	21,522	21,522	451,000		451,000
92		Maintenance of structures	569	19,649	19,649	478,000		478,000
93		Maintenance of computer hardware	569.1	0	0	0		0
94		Maintenance of computer software	569.2	0	0	0		0
95		Maintenance of communication equipment	569.3	0	0	0		0
96		Maintenance of miscellaneous regional transmission plant	569.4	0	0	0		0
97		Maintenance of station equipment	570	25,739	25,739	675,000		675,000
98		Maintenance of overhead lines	571	1,265	1,265	655,000		655,000
99		Maintenance of underground lines	572	(46)	(46)	0		0
100		Maintenance of miscellaneous transmission plant	573	450	450	52,000		52,000
101		Total transmission maintenance expenses		68,579	68,579	2,311,000	0	2,311,000
102		Total transmission expenses		2,925,179	3,024,179	23,579,000	0	23,579,000
103		Operation supervision and engineering	580	164,265	164,265	3,308,000		3,308,000
104		Load dispatching	581	0	0	0		0
105		Station expenses	582	21,533	21,533	565,000		565,000
106		Overhead line expenses	583	1,658,370	1,658,370	3,264,000		3,264,000
107		Underground line expenses	584	32,985	32,985	1,069,000		1,069,000
108		Street lighting and signal system expenses	585	116	116	7,000		7,000
109		Meter expenses	586	91,727	91,727	1,961,000		1,961,000
110		Customer installations expenses	587	31,951	31,951	703,000		703,000
111		Miscellaneous distribution expenses	588	268,118	268,118	6,293,000		6,293,000
112		Rents	589	1,435,736	1,435,736	1,687,000		1,687,000
113		Total distribution operation expenses		3,704,801	3,704,801	18,857,000	0	18,857,000
114		Maintenance supervision and engineering	590	40,485	40,485	1,103,000		1,103,000
115		Maintenance of structures	591	13,723	13,723	415,000		415,000
116		Maintenance of station equipment	592	30,967	30,967	716,000		716,000
117		Maintenance of energy storage equipment	592.2	0	0	0		0
118		Maintenance of overhead lines	593	(53,136)	(53,136)	7,861,000		7,861,000
119		Maintenance of underground lines	594	32,230	32,230	635,000		635,000
120		Maintenance of line transformers	595	16,765	16,765	333,000		333,000
121		Maintenance of street lighting and signal systems	596	7,638	7,638	175,000		175,000
122		Maintenance of meters	597	2,505	2,505	40,000		40,000
123		Maintenance of miscellaneous distribution plant	598	16,479	16,479	424,000		424,000
124		Total distribution maintenance expenses		107,656	107,656	11,702,000	0	11,702,000
125		Total distribution expenses		3,812,457	3,812,457	30,559,000	0	30,559,000

Line No.	A	B	FERC Acct #	E	F	G	H	I
				Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change
1				Sum of proforma adjustments			RR Input and revenue sensitive	
			Adjustment number	D+E	C+F		G+H	
126		Supervision	901	6,807	6,807	125,000		125,000
127		Meter reading expenses	902	126,392	126,392	2,684,000		2,684,000
128	Customer account expenses	Customer records and collection expenses	903	378,215	378,215	7,340,000		7,340,000
129		Uncollectible accounts	904	88,510	1,451,162	1,588,000	147,000	1,735,000
130		Miscellaneous customer accounts expenses	905	6,441	57,804	199,000		199,000
131		Total customer account expenses		606,365	2,020,380	11,936,000	147,000	12,083,000
132		Supervision	907	0	0	0		0
133	Customer service and informational expenses	Customer assistance expenses	908	20,336	(26,814,966)	583,000		583,000
134		Informational and instructional advertising expenses	909	10,793	16,390	863,000		863,000
135		Miscellaneous customer service and informational expenses	910	2,322	5,038	185,000		185,000
136		Total customer service and informational expenses		33,451	(26,793,538)	1,631,000	0	1,631,000
137		Administrative and general salaries	920	(121,538)	(140,413)	23,698,000		23,698,000
138		Office supplies and expenses	921	22,208	14,419	3,403,000		3,403,000
139		Administrative expenses transferred—credit	922	(300)	(52,189)	(123,000)		(123,000)
140		Outside services employed	923	2,353	(3,610)	7,103,000		7,103,000
141		Property insurance	924	1,062,003	1,053,456	2,058,000		2,058,000
142		Injuries and damages	925	2,477,340	2,507,695	4,714,000		4,714,000
143	Administrative and general expenses	Employee pensions and benefits	926	22,126	21,452	1,210,000		1,210,000
144		Franchise requirements	927	0	0	0		0
145		Regulatory commission expenses	928	134,152	(306,182)	4,260,000	88,000	4,348,000
146		Duplicate charges—credit	929	0	0	0		0
147		General advertising expenses	930.1	0	0	0		0
148		Miscellaneous general expenses	930.2	21,496	(374,363)	3,193,000		3,193,000
149		Rents	931	(159)	(159)	213,000		213,000
150		Administrative and General maintenance expenses	935	110,706	110,706	8,982,000		8,982,000
151		Total administrative and general expenses		3,730,387	2,830,812	58,711,000	88,000	58,799,000
152		Depreciation expense steam production plant	403, 403.1	2,998,004	10,074,202	16,114,000		16,114,000
153		Depreciation expense hydraulic production plant	403, 403.1	153,611	(3,793,340)	5,123,000		5,123,000
154	Depreciation expenses	Depreciation expense other power generation production plant	403, 403.1	82,021	(285,177)	6,684,000		6,684,000
155		Depreciation expense transmission	403, 403.1	1,184,634	1,989,388	11,914,000		11,914,000
156		Depreciation expense distribution	403, 403.1	2,849,319	1,485,559	32,588,000		32,588,000
157		Depreciation expense general plant	403, 403.1	1,148,810	(47,341)	15,568,000		15,568,000
158		Depreciation expense common	403, 403.1	0	0	0		0
159		Total depreciation expenses		8,416,399	9,423,291	87,991,000	0	87,991,000
160		Intangible plant	404, 405	5,294,493	6,142,674	26,901,000		26,901,000
161		Amortization expense steam production plant	404, 405	0	0	0		0
162		Amortization expense hydraulic production plant	404, 405	0	0	0		0
163		Amortization expense other power generation production plant	404, 405	(1,633,354)	(1,632,961)	0		0
164		Amortization expense transmission	404, 405	0	0	0		0
165	Amortization expenses	Amortization expense distribution	404, 405	0	0	0		0
166		Amortization expense general plant	404, 405	0	0	0		0
167		Amortization expense common plant	404, 405	0	0	0		0
168		Amortization of electric plant acquisition adjustments	406	257	257	32,000		32,000
169		Amortization of property losses, unrecovered plant and regulatory costs	407	(877,057)	(877,057)	676,000		676,000
170		Total amortization expenses		2,784,339	3,632,913	27,609,000	0	27,609,000
171	Regulatory debits and credits	Regulatory debits and credits	407.3, 407.4	8,695,622	15,942,099	2,845,000		2,845,000
172		Total regulatory debits and credits		8,695,622	15,942,099	2,845,000	0	2,845,000
173		Taxes other than income	408.1	2,736,037	(15,954,068)	47,979,000	1,706,000	49,685,000
174		Income Taxes - federal taxes utility operating income	409.1	(1,715,833)	(2,513,740)	2,449,000	8,871,000	11,320,000
175		Income Taxes - other taxes utility operating income	409.1	(23)	(23)	(22,000)		(22,000)
176	Taxes	Provisions for deferred income taxes, utility operating	410.1	(1,096,423)	(1,163,231)	6,666,935		6,666,935
177		Provision for deferred income taxes—credit, utility	411.1	65	65	65		65
178		Investment Tax credit Adj.	411.4	215	215	(318,000)		(318,000)
179		Total taxes		(75,962)	(19,630,782)	56,755,000	10,577,000	67,332,000
180		Gains from disposition of utility plant	411.6	167	(58,000)	(58,000)		(58,000)
181		Losses from disposition of utility plant	411.7	0	0	0		0
182	Various utility operating income	Gains from disposition of allowances	411.8	0	0	0		0

Line No.	A	B	FERC Acct #	E	F	G	H	I
				Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change
1		Adjustment number		Sum of proforma adjustments	D+E	C+F	RR Input and revenue sensitive	G+H
183		Losses from disposition of allowances	411.9	0	0	0	0	0
184		Revenues from electric plant leased to others	412	0	0	0	0	0
185		Expenses of electric plant leased to others	413	0	0	0	0	0
186		Other utility operating income	414	0	0	0	0	0
187		Total various utility operating income items		167	(58,000)	(58,000)	0	(58,000)
188		Electric Operating Expenses		37,443,037	(50,494,190)	495,941,000	10,812,000	506,753,000
189		Net Operating Income = electric operating revenues - electric operating expenses		(437,623)	(8,891,789)	106,131,000	33,373,000	139,504,000
190								
191								
192								
193		Organization	301	0	0	0	0	0
194		Franchises and consents	302	457	(266,024)	29,239,000		29,239,000
195		Miscellaneous intangible plant	303	48,640,354	21,126,414	175,273,000		175,273,000
196		Intangible plant		48,640,812	20,860,390	204,512,000	0	204,512,000
197		Land and land rights	310	91	91	2,349,000		2,349,000
198		Structures and improvements	311	(185)	(73,010)	91,361,000		91,361,000
199		Boiler plant equipment	312	(121)	925,881	126,053,000		126,053,000
200		Engines and engine-driven generators	313	(248)	245	5,000		5,000
201		Turbogenerator units	314	65	189,307	37,454,000		37,454,000
202		Accessory electric equipment	315	395	64,148	19,355,000		19,355,000
203		Miscellaneous power plant equipment	316	10,277,512	10,074,001	21,149,000		21,149,000
204		Asset retirement costs for steam production plant	317	0	0	0		0
205		Steam production plant		10,277,508	11,180,664	297,726,000	0	297,726,000
206		Land and land rights	330	69	50,954	42,019,000		42,019,000
207		Structures and improvements	331	3,082,237	6,677,436	66,794,000		66,794,000
208		Reservoirs, dams, and waterways	332	7	(1,070,852)	126,485,000		126,485,000
209		Water wheels, turbines and generators	333	544	(713,812)	153,703,000		153,703,000
210		Accessory electric equipment	334	(307)	151,704	45,810,000		45,810,000
211		Miscellaneous power plant equipment	335	5,554,901	6,013,922	15,522,000		15,522,000
212		Roads, railroads and bridges	336	190	(436,212)	2,396,000		2,396,000
213		Asset retirement costs for hydraulic production plant	337	0	0	0		0
214		Hydraulic production plant		8,637,642	10,673,139	452,729,000	0	452,729,000
215		Land and land rights	340	(152)	(152)	594,000		594,000
216		Structures and improvements	341	(1)	21,021	11,270,000		11,270,000
217		Fuel holders, producers, and accessories	342	371	1,420	14,041,000		14,041,000
218		Prime movers	343	(239)	(672)	15,430,000		15,430,000
219		Generators	344	1,257,757	2,228,599	146,733,000		146,733,000
220		Accessory electric equipment	345	(387)	52,822	14,671,000		14,671,000
221		Miscellaneous power plant equipment	346	203	(4,991)	1,118,000		1,118,000
222		Asset retirement costs for other production plant	347	0	0	0		0
223		Energy Storage Equipment—production	348	0	0	0		0
224		Other production plant		1,257,553	2,298,047	203,857,000	0	203,857,000
225		Land and land rights	350	401	665,784	19,504,000		19,504,000
226		Structures and improvements	352	52	(300,184)	16,657,000		16,657,000
227		Station equipment	353	48,053,401	54,920,839	236,203,000		236,203,000
228		Towers and fixtures	354	(59)	(27,122)	11,218,000		11,218,000
229		Poles and fixtures	355	4,728,389	10,623,104	187,739,000		187,739,000
230		Overhead conductors and devices	356	(70)	4,653,004	104,098,000		104,098,000
231		Underground conduit	357	(427)	106,790	2,135,000		2,135,000
232		Underground conductors and devices	358	270	108,223	1,709,000		1,709,000
233		Roads and trails	359	(203)	(1,350)	1,383,000		1,383,000
234		Asset retirement costs for transmission plant	359.1	0	0	0		0
235		Transmission plant		52,781,754	70,749,089	580,646,000	0	580,646,000
236		Land and land rights	360	241	720,942	7,509,000		7,509,000
237		Structures and improvements	361	256	(509,016)	26,775,000		26,775,000
238		Station equipment	362	(154)	5,856,314	100,807,000		100,807,000
239		Storage battery equipment	363	18	(125,393)	2,467,000		2,467,000
240		Poles, towers and fixtures	364	42,337,971	42,411,861	316,799,000		316,799,000
241		Overhead conductors and devices	365	(64)	(64)	174,751,000		174,751,000
242		Underground conduit	366	(261)	(261)	79,249,000		79,249,000
243		Underground conductors and devices	367	130	130	141,800,000		141,800,000
244		Line transformers	368	(120)	(121)	189,938,000		189,938,000
245		Services	369	(74)	(74)	116,033,000		116,033,000
246		Meters	370	34,773,518	15,627,792	59,140,000		59,140,000
247		Installations on customers premises	371	(566)	398,984	2,115,000		2,115,000

Line No.	A	B	FERC Acct #	E	F	G	H	I
				Total Proforma adjustments	Total adjustments	Adjusted ROO	Revenue change to base rates	ROO after rate change
1			Adjustment number	Sum of proforma adjustments	D+E	C+F	RR Input and revenue sensitive	G+H
248			Leased property on customers premises	372	0	0	0	0
249			Street lighting and signal systems	373	393	1,094,493	42,569,000	42,569,000
250			Asset retirement costs for distribution plant	374	0	0	0	0
251			Distribution plant	77,111,287	65,475,587	1,259,952,000	0	1,259,952,000
252			Land and land rights	389	(435)	793,632	6,962,000	6,962,000
253			Structures and improvements	390	(448)	6,198,859	81,067,000	81,067,000
254			Office furniture and equipment	391	8,002,649	2,722,929	50,586,000	50,586,000
255			Transportation equipment	392	463	1,777,698	42,283,000	42,283,000
256			Stores equipment	393	(52)	(44,908)	2,874,000	2,874,000
257			Tools, shop and garage equipment	394	(390)	353,809	10,988,000	10,988,000
258			Laboratory equipment	395	238,500	228,847	2,152,000	2,152,000
259			Power operated equipment	396	503	(150,670)	20,564,000	20,564,000
260			Communication equipment	397	11,043,858	4,710,144	78,251,000	78,251,000
261			Miscellaneous equipment	398	303	11,412	431,000	431,000
262			Other tangible property	399	0	0	0	0
263			Asset retirement costs for general plant	399.1	0	0	0	0
264			General plant	19,284,949	16,601,752	296,158,000	0	296,158,000
265			Electric plant in service	217,991,504	197,838,669	3,295,580,000	0	3,295,580,000
266			Intangible plant	101.1	0	0	0	0
267			Steam production plant	101.1	0	0	0	0
268			Hydraulic production plant	101.1	0	0	0	0
269			Other production plant	101.1	0	0	0	0
270			Transmission plant	101.1	0	0	0	0
271			Distribution plant	101.1	0	0	0	0
272			General plant	101.1	0	0	0	0
273			Total property under capital leases	0	0	0	0	0
274			Electric plant purchased or sold	102	0	0	0	0
275			Total electric plant purchased or sold	0	0	0	0	0
276			Intangible plant	104	0	0	0	0
277			Steam production plant	104	0	0	0	0
278			Hydraulic production plant	104	0	0	0	0
279			Other production plant	104	0	0	0	0
280			Transmission plant	104	0	0	0	0
281			Distribution plant	104	0	0	0	0
282			General plant	104	0	0	0	0
283			Total electric plant leased to others	0	0	0	0	0
284			Steam production plant	105	0	0	0	0
285			Hydraulic production plant	105	0	0	0	0
286			Other production plant	105	0	0	0	0
287			Transmission plant	105	0	0	0	0
288			Distribution plant	105	0	0	0	0
289			General plant	105	0	0	0	0
290			Total electric plant for future use	0	0	0	0	0
291			Completed construction not classified	106	0	0	0	0
292			Total completed construction not classified	0	0	0	0	0
293			Steam production plant	107	0	0	0	0
294			Hydraulic production plant	107	0	0	0	0
295			Other production plant	107	0	0	0	0
296			Transmission plant	107	0	0	0	0
297			Distribution plant	107	0	0	0	0
298			General plant	107	0	0	0	0
299			Total construction work in progress	0	0	0	0	0
300			Steam production plant	108	(23,480,823)	(25,712,585)	(228,086,000)	(228,086,000)
301			Hydraulic production plant	108	1,015,369	(1,492,534)	(93,978,000)	(93,978,000)
302			Other production plant	108	225,588	(3,208,030)	(90,787,000)	(90,787,000)
303			Transmission plant	108	5,407,728	1,636,726	(145,379,000)	(145,379,000)
304			Distribution plant	108	(1,017,914)	86,795	(358,902,000)	(358,902,000)
305			General plant	108	8,810,791	11,112,475	(81,752,000)	(81,752,000)
306			Total accumulated provision for depreciation of electric utility plant	(9,039,261)	(17,577,153)	(998,884,000)	0	(998,884,000)
307			Intangible plant	111	(10,387,328)	(11,252,526)	(68,331,000)	(68,331,000)
308			Steam production plant	111	0	0	0	0
309			Hydraulic production plant	111	0	0	0	0

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

A	B		FERC Acct #	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-48	Total
1										
2		Residential sales	440	232,554,000						232,554,000
3		Commercial and industrial sales	442		77,796,000	133,266,000	69,248,000	12,229,000		292,539,000
4		Public street and highway lighting	444						6,629,000	6,629,000
5		Other sales to public authorities	445							0
6		Sales to railroads and railways	446							0
7		Interdepartmental sales	448							0
8		Total sales to ultimate customers		232,554,000	77,796,000	133,266,000	69,248,000	12,229,000	6,629,000	531,722,000
9		Sales for resale	447	22,825,057	5,925,672	13,037,453	10,179,291	1,330,379	171,148	53,469,000
10		Total sales of electricity		255,379,057	83,721,672	146,303,453	79,427,291	13,559,379	6,800,148	585,191,000
11		Provision for rate refunds	449.1	0	0	0	0	0	0	0
12		Total revenues net of provision for rate refunds		255,379,057	83,721,672	146,303,453	79,427,291	13,559,379	6,800,148	585,191,000
13	Electric operating revenues	Forfeited discounts	450	0	0	0	0	0	0	0
14		Miscellaneous service revenues	451	121,720	29,610	40,693	7,244	6,211	8,521	214,000
15		Sales of water and water power	453	104,292	24,739	54,351	37,595	4,635	389	226,000
16		Rent from electric property	454	853,453	207,189	292,183	62,025	43,139	57,011	1,515,000
17		Interdepartmental rents	455	0						0
18		Other electric revenues	456	2,014,425	511,896	990,158	636,579	112,495	57,446	4,323,000
19		Revenues from transmission of electricity of others	456.1	4,527,244	1,175,264	2,584,975	2,017,476	263,846	34,195	10,603,000
20		Regional transmission service revenues	457.1	0	0	0	0	0	0	0
21		Miscellaneous revenues	457.2	0	0	0	0	0	0	0
22		Total other operating revenues		7,621,134	1,948,698	3,962,360	2,760,920	430,325	157,563	16,881,000
23		Total electric operating revenues		263,000,191	85,670,370	150,265,813	82,188,211	13,989,705	6,957,710	602,072,000
24		Operation supervision and engineering	500	143,517	34,043	74,792	51,735	6,378	535	311,000
25		Fuel	501	9,188,260	2,371,474	5,217,165	4,044,598	526,948	66,556	21,415,000
26		Steam expenses	502	1,202,587	285,262	626,716	433,506	53,443	4,486	2,606,000
27		Steam from other sources	503	0	0	0	0	0	0	0
28		Steam transferred—credit	504	0	0	0	0	0	0	0
29		Electric expenses	505	337,795	80,127	176,039	121,768	15,012	1,260	732,000
30		Miscellaneous steam power expenses	506	540,380	128,182	281,614	194,795	24,015	2,016	1,171,000
31		Rents	507	4,615	1,095	2,405	1,663	205	17	10,000
32		Operation supplies and expenses (non-major only)	508	0	0	0	0	0	0	0
33		Total steam power generation operation expenses		11,417,153	2,900,182	6,378,730	4,848,064	626,000	74,871	26,245,000
34		Maintenance supervision and engineering	510	167,052	39,626	87,057	60,218	7,424	623	362,000
35		Maintenance of structures	511	233,042	55,279	121,447	84,006	10,356	869	505,000
36		Maintenance of boiler plant	512	1,868,947	443,327	973,984	673,714	83,056	6,972	4,050,000
37		Maintenance of electric plant	513	215,967	51,229	112,549	77,851	9,598	806	468,000
38		Maintenance of miscellaneous steam plant	514	383,019	90,855	199,607	138,070	17,021	1,429	830,000
39		Total steam power generation maintenance expenses		2,868,027	680,315	1,494,644	1,033,860	127,455	10,699	6,215,000
40		Generation - steam production expenses		14,285,179	3,580,497	7,873,374	5,881,924	753,455	85,570	32,460,000
41		Operation supervision and engineering	535	1,078,452	255,816	562,025	388,758	47,926	4,023	2,337,000
42		Water for power	536	262,114	62,175	136,598	94,486	11,648	978	568,000
43		Hydraulic expenses	537	2,989,393	709,104	1,557,893	1,077,610	132,849	11,152	6,478,000
44		Electric expenses	538	2,467,933	585,410	1,286,139	889,635	109,675	9,207	5,348,000
45		Miscellaneous hydraulic power generation expenses	539	345,178	81,879	179,886	124,429	15,340	1,288	748,000
46		Rents	540	2,071,993	491,491	1,079,799	746,908	92,080	7,730	4,490,000
47		Total hydraulic power generation operation expenses		9,215,064	2,185,875	4,802,341	3,321,826	409,518	34,377	19,969,000
48	Generation production	Maintenance supervision and engineering	541	319,336	75,749	166,419	115,114	14,191	1,191	692,000

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

A	B		FERC Acct #	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-48	Total
1										
95		Maintenance of communication equipment	569.3	0	0	0	0	0	0	0
96		Maintenance of miscellaneous regional transmission plant	569.4	0	0	0	0	0	0	0
97		Maintenance of station equipment	570	324,348	74,548	159,247	103,623	12,525	708	675,000
98		Maintenance of overhead lines	571	314,738	72,340	154,529	100,553	12,154	687	655,000
99		Maintenance of underground lines	572	0	0	0	0	0	0	0
100		Maintenance of miscellaneous transmission plant	573	24,987	5,743	12,268	7,983	965	55	52,000
101		Total transmission maintenance expenses		1,110,472	255,231	545,216	354,775	42,882	2,424	2,311,000
102		Total transmission expenses		10,682,745	2,608,728	5,658,280	4,064,667	513,875	50,705	23,579,000
103		Operation supervision and engineering	580	1,985,392	436,392	605,992	178,374	81,894	19,956	3,308,000
104		Load dispatching	581	0	0	0	0	0	0	0
105		Station expenses	582	319,809	67,885	132,225	33,186	11,738	157	565,000
106		Overhead line expenses	583	1,697,365	413,458	856,180	158,202	102,552	36,243	3,264,000
107		Underground line expenses	584	562,115	136,924	278,725	52,098	33,962	5,175	1,069,000
108		Street lighting and signal system expenses	585	0	0	0	0	0	7,000	7,000
109		Meter expenses	586	1,591,942	309,875	28,259	2,927	27,996	0	1,961,000
110		Customer installations expenses	587	595,075	100,733	1,963	0	5,228	0	703,000
111		Miscellaneous distribution expenses	588	3,776,927	830,175	1,152,814	339,331	155,791	37,964	6,293,000
112		Rents	589	788,951	192,179	398,252	252,688	47,667	7,264	1,687,000
113		Total distribution operation expenses		11,317,576	2,487,621	3,454,411	1,016,806	466,828	113,758	18,857,000
114	Distribution expenses	Maintenance supervision and engineering	590	574,480	139,839	273,704	52,652	33,338	28,987	1,103,000
115		Maintenance of structures	591	230,538	48,936	95,316	31,635	8,462	113	415,000
116		Maintenance of station equipment	592	405,279	86,028	167,563	42,055	14,876	199	716,000
117		Maintenance of Energy Storage Equipment	592.2	0	0	0	0	0	0	0
118		Maintenance of overhead lines	593	4,087,926	995,769	2,062,020	381,013	246,985	87,287	7,861,000
119		Maintenance of underground lines	594	333,903	81,335	165,567	30,947	20,174	3,074	635,000
120		Maintenance of line transformers	595	209,371	71,607	33,830	0	16,466	1,725	333,000
121		Maintenance of street lighting and signal systems	596	0	0	0	0	0	175,000	175,000
122		Maintenance of meters	597	32,472	6,321	576	60	571	0	40,000
123		Maintenance of miscellaneous distribution plant	598	220,834	53,755	105,213	20,240	12,815	11,143	424,000
124		Total distribution maintenance expenses		6,094,805	1,483,590	2,903,790	558,602	353,686	307,527	11,702,000
125		Total distribution expenses		17,412,380	3,971,212	6,358,201	1,575,408	820,514	421,285	30,559,000
126		Supervision	901	105,039	16,231	776	1,679	1,117	159	125,000
127		Meter reading expenses	902	2,158,809	365,440	7,121	133,663	18,967	0	2,684,000
128	Customer account expenses	Customer records and collection expenses	903	6,261,852	936,585	54,840	3,596	70,499	12,629	7,340,000
129		Uncollectible accounts	904	694,528	232,340	398,002	206,811	36,522	19,798	1,588,000
130		Miscellaneous customer accounts expenses	905	169,837	25,403	1,487	18	1,912	343	199,000
131		Total customer account expenses		9,390,065	1,575,998	462,225	345,766	129,018	32,928	11,936,000
132		Supervision	907	0	0	0	0	0	0	0
133		Customer assistance expenses	908	497,564	74,421	4,358	52	5,602	1,003	583,000
134	Customer service and informational expenses	Informational and instructional advertising expenses	909	736,531	110,163	6,450	78	8,292	1,485	863,000
135		Miscellaneous customer service and informational expenses	910	157,889	23,615	1,383	17	1,778	318	185,000
136		Total customer service and informational expenses		1,391,985	208,199	12,191	147	15,672	2,807	1,631,000
137		Administrative and general salaries	920	14,501,389	2,910,765	3,674,063	1,900,010	458,149	253,624	23,698,000
138		Office supplies and expenses	921	2,037,313	421,214	557,145	272,285	69,641	45,402	3,403,000
139		Administrative expenses transferred—credit	922	(74,961)	(15,044)	(19,225)	(10,186)	(2,363)	(1,222)	(123,000)

A	B		FERC Acct #	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-48	Total
1										
140	Administrative and general expenses	Outside services employed	923	4,311,695	868,472	1,120,583	593,473	137,173	71,603	7,103,000
141		Property insurance	924	1,076,267	252,432	434,338	209,766	48,338	36,859	2,058,000
142		Injuries and damages	925	2,622,288	574,698	885,898	466,230	100,085	64,799	4,714,000
143		Employee pensions and benefits	926	676,728	151,922	227,919	101,920	27,822	23,690	1,210,000
144		Franchise requirements	927	0	0	0	0	0	0	0
145		Regulatory commission expenses	928	2,090,583	527,641	921,312	591,170	95,824	33,470	4,260,000
146		Duplicate charges—credit	929	0						0
147		General advertising expenses	930.1	0	0	0	0	0	0	0
148		Miscellaneous general expenses	930.2	1,930,934	400,561	513,900	230,750	66,905	49,951	3,193,000
149		Rents	931	129,810	26,052	33,291	17,638	4,092	2,117	213,000
150	Maintenance of general plant	932	5,428,464	1,098,492	1,433,711	754,043	174,396	92,895	8,982,000	
151		Total administrative and general expenses		34,730,510	7,217,205	9,782,937	5,127,100	1,180,062	673,186	58,711,000
152	Depreciation expenses	Depreciation expense steam production plant	403, 403.1	7,436,103	1,763,893	3,875,252	2,680,550	330,461	27,740	16,114,000
153		Depreciation expense hydraulic production plant	403, 403.1	2,364,103	560,781	1,232,029	852,207	105,061	8,819	5,123,000
154		Depreciation expense other power generation production plant	403, 403.1	3,084,455	731,653	1,607,434	1,111,878	137,073	11,506	6,684,000
155		Depreciation expense transmission	403, 403.1	5,724,864	1,315,806	2,810,776	1,828,985	221,073	12,495	11,914,000
156		Depreciation expense distribution	403, 403.1	19,064,735	4,525,218	5,924,855	1,069,226	908,989	1,094,977	32,588,000
157		Depreciation expense general plant	403, 403.1	9,487,701	1,904,111	2,433,238	1,289,183	299,055	154,712	15,568,000
158		Depreciation expense common	403, 403.1							0
159		Total depreciation expenses		47,161,962	10,801,463	17,883,584	8,832,028	2,001,712	1,310,250	87,991,000
160	Amortization expenses	Intangible plant	404, 405	15,456,687	3,312,111	4,817,350	2,345,025	569,466	400,361	26,901,000
161		Amortization expense steam production plant	404, 405							0
162		Amortization expense hydraulic production plant	404, 405							0
163		Amortization expense other power generation production plant	404, 405	0	0	0	0	0	0	0
164		Amortization expense transmission	404, 405							0
165		Amortization expense distribution	404, 405							0
166		Amortization expense general plant	404, 405							0
167		Amortization expense common plant	404, 405							0
168		Amortization of electric plant acquisition adjustments	406	14,767	3,503	7,696	5,323	656	55	32,000
169		Amortization of property losses, unrecovered plant and regulatory costs	407	353,526	82,917	142,669	68,903	15,878	12,107	676,000
170		Total amortization expenses		15,824,980	3,398,531	4,967,715	2,419,251	586,000	412,523	27,609,000
171	Regulatory debits and credits	Regulatory debits and credits	407.3, 407.4	3,096,945	462,222	(411,025)	(320,643)	20,885	(3,384)	2,845,000
172			Total regulatory debits and credits		3,096,945	462,222	(411,025)	(320,643)	20,885	(3,384)
173	Taxes	Taxes other than income	408.1	22,593,392	6,294,529	11,320,692	6,042,723	1,099,634	628,029	47,979,000
174		Income Taxes - federal taxes utility operating income	409.1	(317,030)	784,336	1,342,422	496,273	69,132	73,867	2,449,000
175		Income Taxes - other taxes utility operating income	409.1	(10,152)	(2,408)	(5,291)	(3,660)	(451)	(38)	(22,000)
176		Provisions for deferred income taxes, utility operating income	410.1	(863,063)	2,135,226	3,654,525	1,351,021	188,200	201,092	6,667,000
177		Provision for deferred income taxes—credit, utility operating income	411.1							0
178		Investment Tax credit Adj.	411.4	41,166	(101,845)	(174,312)	(64,440)	(8,977)	(9,592)	(318,000)

A	B		FERC Acct #	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-48	Total
1										
179			Total taxes	21,444,312	9,109,838	16,138,036	7,821,917	1,347,538	893,359	56,755,000
180	Various utility operating income items	Gains from disposition of utility plant	411.6	(32,990)	(8,025)	(11,029)	(1,963)	(1,683)	(2,309)	(58,000)
181		Losses from disposition of utility plant	411.7							0
182		Gains from disposition of allowances	411.8							0
183		Losses from disposition of allowances	411.9							0
184		Revenues from electric plant leased to others	412							0
185		Expenses of electric plant leased to others	413							0
186	Other utility operating income	414								0
187		Total various utility operating income items		(32,990)	(8,025)	(11,029)	(1,963)	(1,683)	(2,309)	(58,000)
188		Electric Operating Expenses		245,890,786	60,816,570	108,063,100	65,613,036	11,221,341	4,336,167	495,941,000
189		Net Operating Income = electric operating revenues - electric operating expenses		17,109,405	24,853,800	42,202,713	16,575,175	2,768,363	2,621,544	106,131,000
190										
192										
193		Organization	301							0
194		Franchises and consents	302	13,532,384	3,210,232	7,014,213	4,817,702	601,918	62,552	29,239,000
195		Miscellaneous intangible plant	303	101,227,740	21,569,244	31,092,498	15,162,541	3,671,694	2,549,282	175,273,000
196		Intangible plant		114,760,124	24,779,476	38,106,711	19,980,243	4,273,612	2,611,834	204,512,000
197		Land and land rights	310	1,083,989	257,130	564,911	390,754	48,173	4,044	2,349,000
198		Structures and improvements	311	42,160,222	10,000,687	21,971,387	15,197,823	1,873,604	157,277	91,361,000
199		Boiler plant equipment	312	58,169,486	13,798,192	30,314,459	20,968,807	2,585,057	217,000	126,053,000
200		Engines and engine-driven generators	313	2,307	547	1,202	832	103	9	5,000
201		Turbogenerator units	314	17,283,840	4,099,843	9,007,304	6,230,440	768,095	64,477	37,454,000
202		Accessory electric equipment	315	8,931,722	2,118,664	4,654,680	3,219,687	396,927	33,320	19,355,000
203		Miscellaneous power plant equipment	316	9,759,597	2,315,042	5,086,118	3,518,118	433,717	36,408	21,149,000
204		Asset retirement costs for steam production plant	317	0	0	0	0	0	0	0
205		Steam production plant		137,391,164	32,590,104	71,600,062	49,526,461	6,105,675	512,534	297,726,000
206		Land and land rights	330	19,390,444	4,599,543	10,105,140	6,989,824	861,713	72,335	42,019,000
207		Structures and improvements	331	30,823,325	7,311,499	16,063,275	11,111,124	1,369,791	114,986	66,794,000
208		Reservoirs, dams, and waterways	332	58,368,840	13,845,480	30,418,351	21,040,670	2,593,916	217,743	126,485,000
209		Water wheels, turbines and generators	333	70,929,089	16,824,855	36,964,002	25,568,360	3,152,095	264,599	153,703,000
210		Accessory electric equipment	334	21,139,871	5,014,519	11,016,837	7,620,454	939,458	78,862	45,810,000
211		Miscellaneous power plant equipment	335	7,162,914	1,699,091	3,732,882	2,582,071	318,320	26,721	15,522,000
212		Roads, railroads and bridges	336	1,105,678	262,274	576,214	398,573	49,136	4,125	2,396,000
213		Asset retirement costs for hydraulic production plant	337	0	0	0	0	0	0	0
214		Hydraulic production plant		208,920,162	49,557,262	108,876,700	75,311,075	9,284,430	779,371	452,729,000
215		Land and land rights	340	274,112	65,021	142,851	98,811	12,182	1,023	594,000
216		Structures and improvements	341	5,200,750	1,233,653	2,710,320	1,874,755	231,122	19,401	11,270,000
217		Fuel holders, producers, and accessories	342	6,479,479	1,536,976	3,376,717	2,335,708	287,949	24,172	14,041,000
218		Prime movers	343	7,120,459	1,689,020	3,710,757	2,566,767	316,434	26,563	15,430,000
219		Generators	344	67,712,654	16,061,895	35,287,788	24,408,907	3,009,156	252,600	146,733,000
220		Accessory electric equipment	345	6,770,204	1,605,938	3,528,226	2,440,508	300,868	25,256	14,671,000
221		Miscellaneous power plant equipment	346	515,922	122,380	268,868	185,978	22,928	1,925	1,118,000
222		Asset retirement costs for other production plant	347	0	0	0	0	0	0	0
223		Energy Storage Equipment—production	348	0	0	0	0	0	0	0
224		Other production plant		94,073,579	22,314,883	49,025,526	33,911,434	4,180,638	350,939	203,857,000
225		Land and land rights	350	9,371,979	2,154,061	4,601,425	2,994,169	361,911	20,455	19,504,000

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

A	B	FERC Acct #	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-48	Total
1									
274	Electric plant purchased or sold	Electric plant purchased or sold 102							0
275	Total electric plant purchased or sold		0	0	0	0	0	0	0
276		Intangible plant 104							0
277		Steam production plant 104							0
278		Hydraulic production plant 104							0
279	Electric plant leased to others	Other production plant 104							0
280		Transmission plant 104							0
281		Distribution plant 104							0
282		General plant 104							0
283	Total electric plant leased to others		0	0	0	0	0	0	0
284		Steam production plant 105							0
285		Hydraulic production plant 105							0
286	Electric plant held for future use	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
291	Completed construction not classified	Completed construction not classified 106							0
292	Total completed construction not classified		0	0	0	0	0	0	0
293		Steam production plant 107							0
294		Hydraulic production plant 107							0
295	Construction work in progress	Other production plant 107							0
296		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
300		Steam production plant 108	(105,254,499)	(24,967,072)	(54,852,353)	(37,941,908)	(4,677,519)	(392,649)	(228,086,000)
301	Accumulated provision for depreciation of electric utility plant	Hydraulic production plant 108	(43,367,885)	(10,287,153)	(22,600,749)	(15,633,158)	(1,927,272)	(161,783)	(93,978,000)
302		Other production plant 108	(41,895,339)	(9,937,855)	(21,833,346)	(15,102,338)	(1,861,832)	(156,289)	(90,787,000)
303		Transmission plant 108	(69,856,897)	(16,055,950)	(34,298,121)	(22,317,951)	(2,697,612)	(152,470)	(145,379,000)
304		Distribution plant 108	(205,965,420)	(49,642,075)	(66,479,527)	(11,890,558)	(10,267,504)	(14,656,917)	(358,902,000)
305		General plant 108	(49,822,619)	(9,999,031)	(12,777,626)	(6,769,868)	(1,570,422)	(812,435)	(81,752,000)
306	Total accumulated provision for depreciation of electric utility plant		(516,162,658)	(120,889,136)	(212,841,722)	(109,655,781)	(23,002,161)	(16,332,542)	(998,884,000)
307		Intangible plant 111	(40,521,619)	(8,337,944)	(11,402,163)	(5,912,816)	(1,349,399)	(807,057)	(68,331,000)
308	Accumulated provision for amortization of electric utility plant	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		(40,521,619)	(8,337,944)	(11,402,163)	(5,912,816)	(1,349,399)	(807,057)	(68,331,000)
315	Electric plant acquisition adjustments	Electric plant acquisition adjustments 114							0
316	Total electric plant acquisition adjustments		0	0	0	0	0	0	0

A	B	FERC Acct #	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-48	Total	
1										
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	
319	Total Net Plant		1,174,603,137	274,699,702	466,228,923	219,474,920	52,524,411	40,833,908	2,228,365,000	
320	Fuel stock	Fuel stock 151							0	
321	Total Fuel Stock		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	
324	Prepayments	Prepayments 165							0	
325	Total prepayments		0	0	0	0	0	0	0	
326	Total current and accrued assets		0	0	0	0	0	0	0	
327	Deferred debits	Other regulatory assets 182.3	54,764,343	11,256,366	7,884,712	4,890,578	1,342,986	103,016	80,242,000	
328		Miscellaneous deferred debits 186	36,456	8,648	18,999	13,142	1,620	136	79,000	
329		Accumulated deferred income taxes 190	1,869,870	443,546	974,465	674,047	83,097	6,975	4,052,000	
330	Total deferred debits		56,670,669	11,708,559	8,878,175	5,577,766	1,427,703	110,128	84,373,000	
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	
337	Customer deposits	Customer deposits 235	(1,692,113)	(286,438)	(5,581)	0	(14,867)	0	(1,999,000)	
338	Total current and accrued liabilities		54,978,556	11,422,121	8,872,594	5,577,766	1,412,836	110,128	82,374,000	
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		(242,352,482)	(56,560,145)	(95,914,807)	(45,901,322)	(10,797,849)	(8,334,395)	(459,861,000)
342		Accumulated deferred income taxes—other 283		(3,561,446)	(844,414)	(1,814,515)	(1,222,856)	(158,707)	(25,061)	(7,627,000)
343		Accumulated deferred investment tax credits 255								0
344		Customer advances for construction 252		(794,845)	(134,550)	(2,622)	0	(6,984)	0	(939,000)
345		Other regulatory liabilities 254		(3,320,950)	(667,585)	(859,638)	(457,986)	(105,065)	(53,776)	(5,465,000)
346	Total deferred credits		(250,029,723)	(58,206,694)	(98,591,582)	(47,582,165)	(11,068,605)	(8,413,232)	(473,892,000)	
347	Working capital allowance	Working capital allowance N/A	21,289,996	4,993,448	8,591,795	4,149,448	956,188	729,125	40,710,000	
348	Total working capital allowance		21,289,996	4,993,448	8,591,795	4,149,448	956,188	729,125	40,710,000	
349	Total rate base		1,000,841,966	232,908,576	385,101,731	181,619,969	43,824,830	33,259,928	1,877,557,000	
350									0	
351	Revenue Requirement Impact		72,920,653	(10,677,678)	(19,123,011)	(4,610,086)	518,456	(296,051)	38,732,283	
352	Change in rate base		1,000,841,966	232,908,576	385,101,731	181,619,969	43,824,830	33,259,928	1,877,557,000	
353	ROR		1.71%	10.67%	10.96%	9.13%	6.32%	7.88%	5.65%	

Line No.	Costs	Description	Acronym	Functionalization	Classification	Allocation	Residential	General	Large Gen	Extra Large	Pumping	Street & Area	TOTAL	
							Service	Service	Service	Gen Service	Service	Lights		
							Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48		
1	Production expenses	allocates net power cost production revenues and expenses on a generation level sales basis	E02	Generation	Energy	Sales + Losses	42.69%	11.08%	24.38%	19.04%	2.49%	0.32%	100.00%	
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	46.15%	10.95%	24.05%	16.63%	2.05%	0.17%	100.00%	
3	Transmission expenses	allocates net power cost transmission revenues and expenses on a generation level sales basis	E02	Transmission	Energy	Sales + Losses	42.69%	11.08%	24.38%	19.04%	2.49%	0.32%	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	48.05%	11.04%	23.59%	15.35%	1.86%	0.10%	100.00%	
5	Distribution expenses	allocates distribution rents expenses on distribution system non-coincident peak basis	D11	Distribution	Demand	12 NCP all	46.77%	11.39%	23.61%	14.98%	2.83%	0.43%	100.00%	
6	Distribution expenses	allocates distribution expenses on weighted plant basis	S08	Distribution	Demand	Acct 361	55.55%	11.79%	22.97%	7.62%	2.04%	0.03%	100.00%	
7	Distribution expenses	allocates distribution expenses on weighted plant basis	S09	Distribution	Demand	Acct 362	56.60%	12.02%	23.40%	5.87%	2.08%	0.03%	100.00%	
8	Distribution expenses	allocates distribution expenses on weighted plant basis	S10	Distribution	Demand	Accts 364/365	52.00%	12.67%	26.23%	4.85%	3.14%	1.11%	100.00%	
9	Distribution expenses	allocates distribution expenses on weighted plant basis	S11	Distribution	Demand	Accts 366/367	52.58%	12.81%	26.07%	4.87%	3.18%	0.48%	100.00%	
10	Distribution expenses	allocates distribution expenses on weighted plant basis	S12	Distribution	Demand	Acct 368	62.87%	21.50%	10.16%	0.00%	4.94%	0.52%	100.00%	
11	Distribution expenses	allocates distribution expenses on weighted plant basis	S13	Distribution	Customer	Acct 369	84.65%	14.33%	0.28%	0.00%	0.74%	0.00%	100.00%	
12	Distribution expenses	allocates distribution expenses on weighted plant basis	S14	Distribution	Customer	Acct 370	81.18%	15.80%	1.44%	0.15%	1.43%	0.00%	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%	100.00%	
14	Distribution expenses	allocates distribution expenses on weighted expense basis	S16	Distribution	Demand Customer	Dist Op Exp	60.02%	13.19%	18.32%	5.39%	2.48%	0.60%	100.00%	
15	Distribution expenses	allocates distribution expenses on weighted expense basis	S17	Distribution	Demand Customer	Dist Mt Exp	52.08%	12.68%	24.81%	4.77%	3.02%	2.63%	100.00%	
16	Customer expenses	allocates customer expenses on weighted expense basis	S18	Customer	Customer	Cust Acctg Exp	84.03%	12.98%	0.62%	1.34%	0.89%	0.13%	100.00%	
17	Customer expenses	allocates customer expenses on unweighted customer basis	C01	Customer	Customer	All Avg Cust	85.35%	12.77%	0.75%	0.01%	0.96%	0.17%	100.00%	
18	Customer expenses	allocates customer expenses on weighted customer basis	C08	Customer	Customer	MR Weighted Cust	85.49%	12.79%	0.75%	0.01%	0.96%	0.00%	100.00%	
19	Customer expenses	directly assigns customer expenses	C06	Customer	Customer	Direct Sch 25	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	
20	Customer expenses	allocates uncollectible accounts expenses on revenue basis	R01	Customer	Revenue Energy	Rate Revenues	43.74%	14.63%	25.06%	13.02%	2.30%	1.25%	100.00%	
21	Common expenses	allocates common expenses on weighted plant basis	S01	Generation	Energy Demand	Prod Plant	46.15%	10.95%	24.05%	16.63%	2.05%	0.17%	100.00%	
22	Common expenses	allocates common expenses on weighted plant basis	S02	Transmission	Demand	Trans Plant	48.05%	11.04%	23.59%	15.35%	1.86%	0.10%	100.00%	
23	Common expenses	allocates common expenses on weighted plant basis	S03	Distribution	Customer Energy Demand	Dist Plant	56.88%	13.84%	19.02%	3.39%	2.90%	3.98%	100.00%	
24	Common expenses	allocates common expenses on weighted plant basis	S04	Common	Customer	General Plant	60.94%	12.23%	15.63%	8.28%	1.92%	0.99%	100.00%	
25	Common expenses	allocates common expenses on customer basis	C01	Customer	Customer	All Avg Cust	85.35%	12.77%	0.75%	0.01%	0.96%	0.17%	100.00%	

Line No.	Costs	Description	Acronym	Functionalization	Classification	Allocation	Residential	General	Large Gen	Extra Large	Pumping	Street & Area	TOTAL
							Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	
26	Common expenses	allocates common expenses on four-factor weighted plant, expense, labor, and customer basis	S23	Common	Energy Demand Customer	4-factor	60.56%	12.18%	15.85%	8.57%	1.93%	0.92%	100.00%
27	Common expenses	allocates common expenses on weighted labor expense basis	S22	Common	Energy Demand Customer	Labor expenses	55.63%	12.19%	18.79%	9.89%	2.12%	1.37%	100.00%
28	Common expenses	allocated FERC fees on a generation level sales basis	E02	Generation	Energy	Sales + Losses	42.69%	11.08%	24.38%	19.04%	2.49%	0.32%	100.00%
29	Common expenses	allocates revenue-related common expenses on revenue basis	R01	Common	Revenue Energy	Rate Revenues	43.74%	14.63%	25.06%	13.02%	2.30%	1.25%	100.00%
30	Intangible plant	allocates common plant on a weighted plant basis	S01	Generation	Energy Demand	Prod Plant	46.15%	10.95%	24.05%	16.63%	2.05%	0.17%	100.00%
31	Intangible plant	allocates common plant on a weighted plant basis	S02	Transmission	Energy Demand	Trans Plant	48.05%	11.04%	23.59%	15.35%	1.86%	0.10%	100.00%
32	Intangible plant	allocates common plant on a weighted plant basis	S03	Distribution	Energy Demand Customer	Dist Plant	56.88%	13.84%	19.02%	3.39%	2.90%	3.98%	100.00%
33	Intangible plant	allocates common plant on a weighted plant basis	S06	Common	Energy Demand Customer	Tangible Plant	52.30%	12.27%	21.10%	10.19%	2.35%	1.79%	100.00%
34	Production plant	allocates production plant on a generation level sales basis	E02	Generation	Energy	Sales + Losses	42.69%	11.08%	24.38%	19.04%	2.49%	0.32%	100.00%
35	Production plant	allocates production plant costs on a 12 monthly average system coincident peak net of renewable generation basis	D01	Generation	Energy Demand	12 CP Net of Renew	46.15%	10.95%	24.05%	16.63%	2.05%	0.17%	100.00%
36	Transmission plant	allocates transmission plant costs on a 12 monthly average system coincident peak basis	D02	Transmission	Energy Demand	Trans Plant	48.05%	11.04%	23.59%	15.35%	1.86%	0.10%	100.00%
37	Distribution plant	directly assigns distribution plant	D04	Distribution	Energy Demand	Sch 25 Direct Assignment	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
38	Distribution plant	directly assigns distribution plant	D08	Distribution	Energy Demand	Sch 41-48 Direct Assign	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
39	Distribution plant	allocates distribution plant on Summer/Winter distribution system coincident peak basis	D03	Distribution	Energy Demand	Summer-Winter Dist CP	60.14%	12.76%	24.86%	0.00%	2.21%	0.03%	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	Energy Demand	Primary 12 NCP	55.01%	13.40%	27.77%	0.00%	3.32%	0.51%	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	Energy Demand	Secondary 12 NCP	56.25%	13.70%	26.13%	0.00%	3.40%	0.52%	100.00%
42	Distribution plant	allocates distribution plant on a relative transformer cost basis	D09	Distribution	Energy Demand	Transformer Cost	63.20%	21.62%	10.21%	0.00%	4.97%	0.00%	100.00%
43	Distribution plant	allocates distribution plant on a weighted customer basis	C03	Distribution	Customer	Weighted Customers - Service Cost	84.65%	14.33%	0.28%	0.00%	0.74%	0.00%	100.00%
44	Distribution plant	allocates distribution plant on a weighted customer basis	C04	Distribution	Customer	Weighted Customers - Meter Cost	81.18%	15.80%	1.44%	0.15%	1.43%	0.00%	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%	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	60.56%	12.18%	15.85%	8.57%	1.93%	0.92%	100.00%

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

UTILITY COMPANY
 Summary of Adjustments
 Service territory : Washington
 Service: Electric
 Time period : Twelve Months ended December 31, 2019

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

Proforma Adjustments

Column	Work paper reference	Description of Adjustment	Washington Electric			
			NOI	Rate Base	Revenue Requirement	ROR
3.00	P E-PPS	Pro Forma Power Supply	11,520,570	-	(15,253,090)	0.67%
3.00	PTRAN	Pro Forma Trans Rev/Exp	872,950	-	(1,155,775)	0.05%
3.01	-PREV	Pro Forma Revenue Norm	11,740,642	-	(15,544,463)	0.69%
3.02	E-PRA	Pro Forma DDC & Reg Amort	1,905,725	(765,690)	(2,598,480)	0.11%
3.03	-ARAM	Pro Forma ARAM DFIT	500,000	-	(661,994)	0.03%
3.04	E-PLN	Pro Forma Labor Non-Exec	(2,581,238)	-	3,417,527	-0.15%
3.05	E-PLE	Pro Forma Labor Exec	250,849	-	(332,121)	0.01%
3.06	E-PEB	Pro Forma Empl Benefits	(884,752)	-	1,171,400	-0.05%
3.07	E-PINS	Pro Forma Insurance Exp	(2,795,892)	-	3,701,726	-0.16%
3.08	E-PIT	Pro Forma IS/IT Exp	(1,590,078)	-	2,105,243	-0.09%
3.09	E-PPT	Pro Forma Property Tax	(1,349,414)	-	1,786,607	-0.08%
3.10	E-PFEE	Pro Forma Fee Free Amort	(1,052,368)	-	1,393,322	-0.06%
3.11	-PCAP1	Pro Forma 2020 Cust at Ctr	(1,403,502)	9,316,000	2,774,665	-0.12%
3.12	E-CAP2	Pro Forma 2020 Large & Distinct	(238,062)	23,308,000	2,608,077	-0.10%
3.13	E-CAP3	Pro Forma 2020 Programatic	(749,110)	51,538,000	6,061,777	-0.24%
3.14	E-CAP4	Pro Forma 2020 Mandatory	(375,579)	35,584,000	3,997,778	-0.16%
3.15	E-CAP5	Pro Forma 2020 Short Lived	(1,495,656)	10,886,000	3,051,122	-0.13%
3.16	E-AMI	Pro Forma AMI Capital Add	(7,153,459)	92,163,760	18,537,547	-0.74%
3.17	E-WF	Pro Forma Wildfire Cap/Exp	(3,358,807)	13,126,452	5,738,311	-0.25%
3.18	-PEIM	Pro Forma EIM Cap/Exp	(2,159,658)	9,358,620	3,779,999	-0.16%
3.19	-PCOL	Pro Forma Colstrip Cap & Amort	104,602	(15,606,771)	(1,673,782)	0.07%
3.20	E-PMM	Pro Forma CS2/Col Major Maint	12,868	-	(17,037)	0.00%
3.21	RDFIT	Restate 2019 ADFIT	(159,061)	(30,541,749)	(2,793,898)	0.11%
Round Pro Forma Total to Thousands			807	(2,620)	(1,327)	0.00%
Pro Forma Total			106,131,000	1,877,557,000	44,185,434	5.65%

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

Time period : Twelve Months ended December 31, 2019

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