| | Exh. TLK-2 |
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| | WUTC DOCKET: UE-200900 UG-200901 UE-200894 EXHIBIT: TLK-2 |
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| BEFORE THE WASHINGTON UTILITIES AND TRANSPORT | TATION COMMISSION |
| DOCKET NO. UE-20 | |
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| EXH. TLK-2 | |
| TARA L. KNOX | |
| REPRESENTING AVISTA CORPORATION | ON |
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| | | 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 Damage |
| | Adjusi | tment 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 |
| | Residential sales | 440 | 249,947,404 | 0 | 0 | 0 | 0 | (8,376,561) | 0 | 0 | 0 | |
| | Commercial and industrial sales | 442 | 291,823,877 | 0 | 0 | 0 | 0 | (10,282,810) | 0 | 0 | 0 | |
| | Public street and highway lighting | 444 | 4,777,963 | 0 | 0 | 0 | 0 | (211,865) | 0 | 0 | 0 | |
| | Other sales to public authorities | 445 446 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Sales to railroads and railways Interdepartmental sales | 448 | 1,227,642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total sales to ultim | | 547,776,886 | 0 | 0 | 0 | 0 | (18,871,236) | 0 | 0 | 0 | |
| | Sales for resale | 447 | 53,429,830 | 0 | | 0 | | 0 | 0 | 0 | 0 | |
| | Total sale | s of electricity | 601,206,716 | 0 | 0 | 0 | 0 | (18,871,236) | 0 | 0 | 0 | |
| | Provision for rate refunds | 449.1 | (180,672) | 0 | | 0 | | 0 | 0 | 0 | 0 | |
| Electric operating revenues | Total revenues net of provision for | | 601,026,044 | 0 | 0 | 0 | 0 | (18,871,236) | 0 | 0 | 0 | |
| | Forfeited discounts | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous service revenues | 451 | 214,204 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Sales of water and water power | 453 454 | 226,020 1,528,392 | 0 | 0 | 0 | 0 | 0 (13,639) | 0 | 0 | 0 | |
| | Rent from electric property Interdepartmental rents | 455 | 1,526,392 | 0 | 0 | 0 | 0 | (15,639) | 0 | 0 | 0 | |
| | Other electric revenues | 456 | 45,718,457 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Revenues from transmission of electricity of others | 456.1 | 12,744,862 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Regional transmission service revenues | 457.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous revenues | 457.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total Other opera | | 60,431,935 | 0 | 0 | 0 | 0 | (13,639) | 0 | 0 | 0 | |
| | Total electric opera | | 661,457,979 | 0 | 0 | 0 | 0 | (18,884,875) | 0 | 0 | 0 | |
| | Operation supervision and engineering | 500 | 297,973 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Fuel Steam expenses | 501 502 | 20,250,836 2,574,532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Steam from other sources | 503 | 2,574,532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Steam transferred—credit | 504 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Electric expenses | 505 | 698,805 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous steam power expenses | 506 | 2,097,717 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Rents | 507 | 9,898 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Operation supplies and expenses (non-major only) Total steam power generation operation expenses | 508 | 25,929,761 | 0 | 0 0 | 0 0 | 0 | 0 | 0 0 | 0 | 0 0 | |
| | Maintenance supervision and engineering | 510 | 356,549 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance of structures | 511 | 503,766 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance of boiler plant | 512 | 4,001,813 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance of electric plant | 513 | 452,131 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance of miscellaneous steam plant | 514 | 825,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total steam power generation maintenance expenses | *' | 6,139,734 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Generation - Steam produc | 535 | 32,069,495 2,246,828 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Operation supervision and engineering Water for power | 536 | 613,940 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Hydraulic expenses | 537 | 6,448,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Electric expenses | 538 | 5,045,825 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous hydraulic power generation expenses | 539 | 738,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Rents | 540 | 4,207,095 | 0 | 5,332 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total hydraulic power generation operation expenses | | 19,299,877 | 0 | 5,332 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Generation production | Maintenance supervision and engineering | 541 542 | 662,096 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| expenses | Maintenance of structures Maintenance of reservoirs, dams and waterways | 542 | 485,568 1,207,958 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance of electric plant | 543 544 | 2,323,613 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance of miscellaneous hydraulic plant | 545 | 749,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total hydraulic power generation maintenance expens | | 5,428,635 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Generation - hydraulic power produc | | 24,728,512 | 0 | 5,332 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Operation supervision and engineering | 546 | 182,264 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Fuel | 547 | 46,933,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Generation expenses | 548 | 1,555,904 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Operation of energy storage equipment Miscellaneous other power generation expenses | 548.1 549 | 0 883,484 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Rents | 550 | 30,880 | 0 | | 0 | | 0 | 0 | 0 | 0 | |
| | Total other power generation operation expenses | 330 | 49,585,759 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance supervision and engineering | 551 | 523,040 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance of structures | 552 | 88,315 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance of generating and electric plant | 553 | 4,746,469 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance of energy storage equipment | 553.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

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|------------|-----------------------|---|------------------------|--------------------------------|--------------|-------------------|-----------|--------------|---------------|--------------|---------------|------------|--------------|
| Line | | | FERC Acct # | Total Washington | Deferred FIT | Deferred Debits & | Working | | Eliminate B&O | Restate | Uncollectible | Regulatory | Injuries and |
| No. | | | TENC ACCU | CBR/ROO | Rate Base | Credits | Capital | Rate Base | Taxes | Property Tax | Expense | Expense | Damages Exp |
| 1 | | Adiu | stment 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 |
| 66 | | Maintenance of miscellaneous other power generation | | | 1.01 L DI II | 1.02 L DDC | 1.03 L WC | 1.04 L AIVII | 2.011 100 | LIOL L III I | 2.03 L OL | LIOT L ILL | 2.03 L 1D |
| | | plant | 334 | 311,609 | 0 0 | 0 0 | 0 0 | | 0 | 0 | 0 0 | 0 | 0 0 |
| 67 68 | | Total other power generation maintenance expenses Generation - other produ | ction expenses | 5,669,433 55,255,192 | 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 72 | | System control and load dispatching Other expenses | 556 557 | 504,846 37,440,069 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73 | | Generation - other power s | | 127,027,801 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 74 | | Total power generation produ | | 239,081,000 | 0 | 5,332 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 75 | | Operation supervision and engineering | 560 | 1,651,025 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 76 | | Load dispatch—reliability Load dispatch—monitor and operate transmission | 561.1 | 2,482,185 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | | 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 | 561.4 561.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80 81 | | Reliability planning and standards development 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 | 561.8 | | | | | | | | | | |
| 84 | | services Station expanses | 562 | 0 379,015 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 | | Station expenses Overhead line expense | 563 | 252,932 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86 | Transmission expenses | 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 89 | | Miscellaneous transmission expenses | 566 567 | 2,105,805 116,687 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | | Rents Total transmission operation expenses | 307 | 18,312,400 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 91 | | Maintenance supervision and engineering | 568 | 429,478 | 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 Maintenance of computer software | 569.1 569.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 95 | | Maintenance of computer software Maintenance of communication equipment | 569.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | | Maintenance of miscellaneous regional transmission | 569.4 | | | | | | | | | | |
| | | plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 98 | | Maintenance of station equipment Maintenance of overhead lines | 570 571 | 649,261 653,735 | 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 |
| 102 | | Operation supervision and engineering | ission expenses 580 | 20,554,821 3,143,735 | 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 |
| 107 108 | | Underground line expenses Street lighting and signal system expenses | 584 585 | 1,036,015 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 |
| 111 112 | | Miscellaneous distribution expenses Rents | 588 589 | 6,024,882 251,264 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113 | | Total distribution operation expenses | 369 | 15,152,199 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114 | Distribution expenses | 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 |
| 116 117 | | Maintenance of station equipment Maintenance of energy storage equipment | 592 592.2 | 685,033 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118 | | Maintenance of overhead lines | 592.2 | 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 |
| 121 122 | | Maintenance of street lighting and signal systems Maintenance of meters | 596 597 | 167,362 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 |
| 124 | | Total distribution maintenance expenses | | 11,594,344 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | | Total distrib | ution expenses | 26,746,543 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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|-------------------------------|--|---|---|--|---|---|---|---|---|--|--|--------------------|
| | | FERC Acct # | Total Washington CBR/ROO | Deferred FIT Rate Base | Deferred Debits & Credits | Working Capital | Eliminate AMI Rate Base | Eliminate B&O Taxes | Restate Property Tax | Uncollectible Expense | Regulatory Expense | Injuries Damage |
| | Adju | stment 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 |
| | Supervision | 901 | 118,193 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Meter reading expenses | 902 | 2,557,608 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Customer account expenses | Customer records and collection expenses | 903 | 6,961,785 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Uncollectible accounts | 904 | 136,838 | 0 | 0 | 0 | 0 | 0 | 0 | 1,436,896 | 0 | |
| | Miscellaneous customer accounts expenses | 905 | 141,196 | 0 | 51,363 | 0 | 0 | 0 | 0 | | 0 | |
| | Total customer ac | count expenses | 9,915,620 | 0 | 51,363 | 0 | | 0 | 0 | | 0 | |
| | Supervision | 907 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | |
| | Customer assistance expenses | 908 | 27,397,966 | 0 | 0 | 0 | | 0 | 0 | | 0 | |
| Customer service and | Informational and instructional advertising expenses | | | | | | | | | | | |
| informational expenses | Miscellaneous customer service and informational | 909 | 846,610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | expenses | 910 | 179,962 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total customer service and informa | tional expenses | 28,424,538 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Administrative and general salaries | 920 | 23,838,413 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Office supplies and expenses | 921 | 3,388,581 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Administrative expenses transferred—credit | 922 | (70,811) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Outside services employed | 923 | 7,106,610 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | |
| | Property insurance | 924 | 1,004,544 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Injuries and damages | 925 | 2,206,305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Administrative and general | | 926 | | 0 | 0 | 0 | 0 | 0 | 0 | - | 0 | |
| | Employee pensions and benefits | 926 | 1,188,548 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| expenses | Franchise requirements | | | - | 0 | - | - | - | - | - | - | |
| | Regulatory commission expenses | 928 | 4,566,182 | 0 | 0 | 0 | 0 | 0 | 0 | - | (371,798) |) |
| | Duplicate charges—credit | 929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | 0 | |
| | General advertising expenses | 930.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | 0 | |
| | Miscellaneous general expenses | 930.2 | 3,567,363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Rents | 931 | 213,159 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Administrative and General maintenance expenses | 935 | 8,871,294 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total administrative and go | eneral expenses | 55,880,188 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (371,798) |) |
| | Depreciation expense steam production plant | 403, 403.1 | 6,039,798 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Depreciation expense hydraulic production plant | 403, 403.1 | 8,916,340 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Depreciation expense other power generation | | | | | | | | | | | |
| | production plant | 403, 403.1 | 6,969,177 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Depreciation expenses | Depreciation expense transmission | 403, 403.1 | 9,924,612 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Depreciation expense distribution | 403, 403.1 | 31,102,441 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Depreciation expense general plant | 403, 403.1 | 15,615,341 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | |
| | Depreciation expense general plant | 403, 403.1 | 15,015,541 | Ü | Ü | Ü | · · | o o | Ü | Ü | Ü | |
| | | iation expenses | 78,567,709 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | | | 0 | | 0 | | 0 | 0 | | | |
| | Intangible plant | 404, 405 | 20,758,326 | U | | U | U | U | | | | |
| | | | | | U | | | | - | 0 | 0 | |
| | Amortization expense steam production plant | 404, 405 | | | Ü | | | | | 0 | 0 | |
| | Amortization expense hydraulic production plant | 404, 405 404, 405 | | | Ü | | | | _ | 0 | 0 | |
| | Amortization expense hydraulic production plant Amortization expense other power generation | 404, 405 | | | | | | | | | | |
| | Amortization expense hydraulic production plant | 404, 405 404, 405 | 1,632,961 | 0 | 393 | 0 | 0 | 0 | 0 | | 0 | |
| | Amortization expense hydraulic production plant Amortization expense other power generation | 404, 405 | 1,632,961 | 0 | | 0 | | 0 | | | | |
| Amortization expenses | Amortization expense hydraulic production plant Amortization expense other power generation production plant | 404, 405 404, 405 | 1,632,961 | 0 | | 0 | | 0 | | | | |
| Amortization expenses | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission | 404, 405 404, 405 404, 405 | 1,632,961 | 0 | | 0 | | 0 | | | | |
| Amortization expenses | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution | 404, 405 404, 405 404, 405 404, 405 | 1,632,961 | 0 | | 0 | | 0 | | | | |
| Amortization expenses | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant | 404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 | | | 393 | | | | 0 | 0 | 0 | |
| Amortization expenses | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant | 404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 | 31,743 | 0 | 393 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Amortization expenses | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs | 404, 405 404, 405 404, 405 404, 405 404, 405 406 406 | 31,743 1,553,057 | 0 | 393 0 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs | 404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 ration expenses | 31,743 | 0 | 393 0 0 | 0 | 0 0 0 | 0 | 0 | 0 | 0 | |
| | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amortic Regulatory debits and credits | 404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 2ation expenses 407.3, 407.4 | 31,743 1,553,057 23,976,087 (13,097,099) | 0 0 0 | 0 0 393 1 | 0 0 0 | 0 0 0 | 0 0 0 | 0 0 0 | 0 0 0 | 0 0 0 0 | |
| | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs | 404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 2ation expenses 407.3, 407.4 | 31,743 1,553,057 23,976,087 | 0 | 0 0 393 1 | 0 | 0 0 0 | 0 | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 | |
| | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amortic Regulatory debits and credits | 404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 2ation expenses 407.3, 407.4 | 31,743 1,553,057 23,976,087 (13,097,099) | 0 0 0 0 | 0 0 393 1 1 0 | 0 0 0 0 | 0 0 0 0 | 0 0 0 | 0 0 0 | 0 0 0 0 | 0 0 0 0 | |
| | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amortic Regulatory debits and credits | 404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 cation expenses 407.3, 407.4 bits and credits | 31,743 1,553,057 23,976,087 (13,097,099) (13,097,099) | 0 0 0 | 0 0 393 1 1 0 | 0 0 0 | 0 0 0 0 | 0 0 0 | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 | |
| Regulatory debits and credits | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amorti Regulatory debits and credits Total regulatory de Taxes other than income | 404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 zation expenses 407.3, 407.4 bits and credits 408.1 | 31,743 1,553,057 23,976,087 (13,097,099) (13,097,099) 63,933,068 | 0 0 0 0 | 0 0 393 1 1 0 | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 0 (18,805,062) | 0 0 0 0 0 1,000,939 | 0 0 0 0 0 0 0 (301,748) | 0 0 0 0 | |
| | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amortic Regulatory debits and credits Total regulatory de Taxes other than income Income Taxes - federal taxes utility operating income Income Taxes - other taxes utility operating income | 404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 **ation expenses 407.3, 407.4 **bits and credits 408.1 409.1 409.1 | 31,743 1,553,057 23,976,087 (13,097,099) (13,097,099) 63,933,068 4,962,740 (21,977) | 0 0 0 0 0 0 (247) | 0 0 393 1 1 0 (11,996) | 0 0 0 0 0 0 | 0 0 0 0 0 0 251,480 | 0 0 0 0 (18,805,062) (16,761) | 0 0 0 0 1,000,939 (210,197) | 0 0 0 0 0 0 0 (301,748) | 0 0 0 0 0 0 0, 78,078 | |
| Regulatory debits and credits | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amortic Regulatory debits and credits Taxes other than income Income Taxes - federal taxes utility operating income Income Taxes - other taxes utility operating income Provisions for deferred income taxes, utility operating | 404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 tation expenses 407.3, 407.4 bits and credits 408.1 409.1 409.1 410.1 | 31,743 1,553,057 23,976,087 (13,097,099) (13,097,099) 63,933,068 4,962,740 (21,977) 7,830,166 | 0 0 0 0 0 0 0 (247) 0 | 0 0 393 1 1 0 (11,996) 0 | 0 0 0 0 0 0 0 19,543 | 0 0 0 0 0 0 251,480 0 | 0 0 0 0 (18,805,062) (16,761) 0 | 0 0 0 0 0 1,000,939 (210,197) 0 | 0 0 0 0 0 0 0 0 0 0 0 | 0 0 0 0 0 0 0 78,078 | (|
| Regulatory debits and credits | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amortic Regulatory debits and credits Total regulatory de Income Taxes - federal taxes utility operating income Income Taxes - other taxes utility operating income Provisions for deferred income taxes, utility operating Provision for deferred income taxes—credit, utility | 404, 405 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 **ration expenses** 407.3, 407.4 **bits and credits** 409.1 409.1 410.1 411.1 | 31,743 1,553,057 23,976,087 (13,097,099) (13,097,099) 63,933,068 4,962,740 (21,977) 7,830,166 0 | 0 0 0 0 0 0 (247) 0 | 0 0 393 1 1 0 (11,996) 0 0 | 0 0 0 0 0 0 19,543 0 0 | 0 0 0 0 0 0 251,480 0 0 | 0 0 0 0 (18,805,062) (16,761) 0 | 0 0 0 0 0 1,000,939 (210,197) 0 0 | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 0 0 0 0 0 0 78,078 0 0 | |
| tegulatory debits and credits | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amortic Regulatory debits and credits Taxes other than income Income Taxes - federal taxes utility operating income Income Taxes - other taxes utility operating income Provisions for deferred income taxes, utility operating | 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 2ation expenses 407.3, 407.4 bits and credits 409.1 409.1 410.1 411.1 | 31,743 1,553,057 23,976,087 (13,097,099) (3,097,099) 63,933,068 4,962,740 (21,977) 7,830,166 0 (318,215) | 0 0 0 0 0 0 (247) 0 0 | 0 0 393 1 1 0 (11,996) 0 0 | 0 0 0 0 0 0 19,543 0 0 | 0 0 0 0 0 0 251,480 0 0 | 0 0 0 0 (18,805,062) (16,761) 0 0 | 0 0 0 0 1,000,399 (210,197) 0 0 | 0 0 0 0 0 0 0 (301,748) 0 0 | 0 0 0 0 0 0 78,078 | (|
| tegulatory debits and credits | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amorti: Regulatory debits and credits Total regulatory de Taxes other than income Income Taxes - federal taxes utility operating income Provisions for deferred income taxes, utility operating Provision for deferred income taxes—credit, utility Investment Tax credit Adj. | 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 201 201 201 201 201 201 201 201 201 201 | 31,743 1,553,057 23,976,087 (13,097,099) (13,097,099) 63,933,068 4,962,740 (21,977) 7,830,166 0 (318,215) 76,385,782 | 0 0 0 0 0 0 (247) 0 0 0 | 0 0 393 1 1 0 (11,996) 0 0 0 (11,996) | 0 0 0 0 0 0 19,543 0 0 0 | 0 0 0 0 0 0 251,480 0 0 0 251,480 | 0 0 0 0 (18,805,062) (16,761) 0 0 0 (18,821,823) | 0 0 0 0 1,000,939 (210,197) 0 0 | 0 0 0 0 0 0 (301,748) 0 0 0 0 (301,748) | 0 0 0 0 0 0 78,078 0 0 0 0 78,078 | (1 |
| tegulatory debits and credits | Amortization expense hydraulic production plant Amortization expense other power generation production plant Amortization expense transmission Amortization expense distribution Amortization expense general plant Amortization expense common plant Amortization of electric plant acquisition adjustments Amortization of property losses, unrecovered plant and regulatory costs Total amortic Regulatory debits and credits Total regulatory de Income Taxes - federal taxes utility operating income Income Taxes - other taxes utility operating income Provisions for deferred income taxes, utility operating Provision for deferred income taxes—credit, utility | 404, 405 404, 405 404, 405 404, 405 404, 405 406 407 2ation expenses 407.3, 407.4 bits and credits 409.1 409.1 410.1 411.1 | 31,743 1,553,057 23,976,087 (13,097,099) (3,097,099) 63,933,068 4,962,740 (21,977) 7,830,166 0 (318,215) | 0 0 0 0 0 0 (247) 0 0 | 0 0 393 1 1 0 (11,996) 0 0 0 (11,996) | 0 0 0 0 0 0 19,543 0 0 | 0 0 0 0 0 0 251,480 0 0 0 251,480 | 0 0 0 0 (18,805,062) (16,761) 0 0 | 0 0 0 0 1,000,399 (210,197) 0 0 | 0 0 0 0 0 0 (301,748) 0 0 0 0 (301,748) | 0 0 0 0 0 0 78,078 0 0 0 0 78,078 | (1 |

Section A-RR Cross-reference Page 3 of 49

| В | | | с | | | | | | | | | LXII. I |
|-----------------------------|---|-----------------------------|-------------------------------|---------------------------|------------------------------|--------------------|----------------------------|------------------------|-------------------------|--------------------------|-----------------------|--------------------------|
| | | 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 an Damages E |
| nous utinty operating incom | | 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 |
| items | Losses from disposition of allowances | 411.9 412 | | | | | | | | | | |
| | Revenues from electric plant leased to others Expenses of electric plant leased to others | 413 | | | | | | | | | | |
| | Other utility operating income | 414 | | | | | | | | | | |
| | Total various utility ope | rating income items | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | Operating Expenses | 546,435,190 | (247) | 45,093 | 19,543 | 251,480 | (18,821,823) | 790,742 | 1,135,148 | (293,720) | |
| Net Oper | ating 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, |
| | | | | | | | | | | | | |
| | Organization | 301 | | | | | | | | | | |
| | Franchises and consents | 302 | 29,505,024 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous intangible plant | 303 | 154,146,586 | 0 | 0 | 0 | _ , , , , | 0 | 0 | 0 | 0 | |
| | | Intangible plant | 183,651,610 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | |
| | Land and land rights | 310 311 | 2,348,909 91,434,010 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Structures and improvements Boiler plant equipment | 312 | 125,127,119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Engines and engine-driven generators | 313 | 4,755 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Turbogenerator units | 314 | 37,264,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Accessory electric equipment | 315 | 19,290,852 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous power plant equipment | 316 | 11,074,999 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Asset retirement costs for steam production plant | 317 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | |
| | | m production plant | 286,545,336 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | |
| | Land and land rights Structures and improvements | 330 331 | 41,968,046 60,116,564 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Reservoirs, dams, and waterways | 332 | 127,555,852 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Water wheels, turbines and generators | 333 | 154,416,812 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Accessory electric equipment | 334 | 45,658,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous power plant equipment | 335 | 9,508,078 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Roads, railroads and bridges | 336 | 2,832,212 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Asset retirement costs for hydraulic production pla | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Land and land rights | lic production plant 340 | 442,055,861 594,152 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | |
| | Structures and improvements | 341 | 11,248,979 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Fuel holders, producers, and accessories | 342 | 14,039,580 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Prime movers | 343 | 15,430,672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Generators | 344 | 144,504,401 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Accessory electric equipment | 345 | 14,618,178 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous power plant equipment | 346 347 | 1,122,991 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Asset retirement costs for other production plant Energy Storage Equipment—production | 348 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | er production plant | 201,558,953 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | |
| | Land and land rights | 350 | 18,838,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Structures and improvements | 352 | 16,957,184 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Station equipment | 353 | 181,282,161 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Electric plant in service | Towers and fixtures | 354 | 11,245,122 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Poles and fixtures Overhead conductors and devices | 355 356 | 177,115,896 99,444,996 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Underground conduit | 357 | 2,028,210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Underground conductors and devices | 358 | 1,600,777 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Roads and trails | 359 | 1,384,350 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Asset retirement costs for transmission plant | 359.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | Transmission plant | 509,896,911 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Land and land rights Structures and improvements | 360 361 | 6,788,058 27,284,016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Station equipment | 362 | 94,950,686 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Storage battery equipment | 363 | 2,592,393 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Poles, towers and fixtures | 364 | 274,387,139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Overhead conductors and devices | 365 | 174,751,064 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Underground conduit | 366 | 79,249,261 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | |
| | Underground conductors and devices | 367 | 141,799,870 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Line transformers Services | 368 | 189,938,121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Land All Sections 1 | 369 | 116,033,074 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Meters | 370 | 43,512,208 | 0 | 0 | 0 | (19,145,726) | 0 | 0 | 0 | 0 | |

| | | 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 | |
|--|---|---|-----------------------------------|---------------------------|------------------------------|--------------------|-------------------------------|------------------------|-------------------------|--------------------------|-----------------------|----|
| | | 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 | |
| | Leased property on customers premises | 372 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Street lighting and signal systems | 373 | 41,474,507 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Asset retirement costs for distribution plant | 374 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Land and land rights | Distribution plant 389 | 1,194,476,413 6,168,368 | 0 | | 0 | (19,145,726) 0 | 0 | 0 | 0 | | |
| | Structures and improvements | 390 | 74,868,141 | 0 | | 0 | 0 | 0 | 0 | 0 | | |
| | Office furniture and equipment | 391 | 47,863,071 | 0 | | 0 | (4,708,761) | | 0 | 0 | | |
| | Transportation equipment | 392 | 40,505,302 | 0 | | 0 | 0 | 0 | 0 | 0 | | |
| | Stores equipment | 393 | 2,918,908 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Tools, shop and garage equipment | 394 | 10,634,191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | i |
| | Laboratory equipment | 395 | 1,923,153 | 0 | 0 | 0 | (160,224) | 0 | 0 | 0 | 0 | J |
| | Power operated equipment | 396 | 20,714,670 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | J |
| | Communication equipment | 397 | 73,540,856 | 0 | - | 0 | (3,427,522) | | 0 | 0 | 0 | |
| | Miscellaneous equipment | 398 | 419,588 | 0 | - | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Other tangible property | 399 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Asset retirement costs for general plant | 399.1 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | General plant Electric plant in service | 279,556,248 | 0 | | 0 | (8,296,507) (57,667,002) | 0 | 0 | 0 | 0 | |
| | | | 3,097,741,331 | U | U | U | (37,007,002) | 0 | U | U | | _ |
| | Intangible plant Steam production plant | 101.1 101.1 | | | | | | | | | | |
| | Hydraulic production plant | 101.1 | | | | | | | | | | |
| Property under capital leases | Other production plant | 101.1 | | | | | | | | | | |
| .,, | Transmission plant | 101.1 | | | | | | | | | | |
| | Distribution plant | 101.1 | | | | | | | | | | |
| | General plant | 101.1 | | | | | | | | | | |
| | Total proper | ty under capital leases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | , |
| Electric plant purchased or sold | | 102 | | | | | | | | | | |
| Liectric plant purchased or sold | Electric plant purchased or sold | 102 | | | | | | | | | | |
| | Total electric p | lant purchased or sold | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Intangible plant | 104 | | | | | | | | | | |
| | Steam production plant | 104 | | | | | | | | | | |
| -1 | Hydraulic production plant | 104 | | | | | | | | | | |
| Electric plant leased to others | Other production plant | 104 | | | | | | | | | | |
| | Transmission plant | 104 104 | | | | | | | | | | |
| | Distribution plant General plant | 104 | | | | | | | | | | |
| | | plant leased to others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | ,— |
| | Steam production plant | 105 | | | | | | | | | | |
| | Hydraulic production plant | 105 | | | | | | | | | | |
| Electric plant held for future use | Other production plant | 105 | | | | | | | | | | |
| ectric plant held for ruture use | Transmission plant | 105 | | | | | | | | | | |
| | Distribution plant | 105 | | | | | | | | | | |
| | General plant | 105 | | | | | | | | | | |
| | Total elect | ric plant for future use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Completed construction not classified | Completed construction not classified | 106 | | | | | | | | | | |
| ciassilled | | struction not classified | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | _ |
| | Steam production plant | 107 | • | • | • | | | • | | | | |
| | Hydraulic production plant | 107 | | | | | | | | | | |
| Construction were to see | Other production plant | 107 | | | | | | | | | | |
| Construction work in progress | Transmission plant | 107 | | | | | | | | | | |
| | Distribution plant | 107 | | | | | | | | | | |
| | General plant | 107 | | | | | | | | | | |
| | | ction work in progress | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | | |
| | Steam production plant | 108 | (202,373,415) | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| Accumulated provision for | Hydraulic production plant | 108 | (92,485,466) | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| depreciation of electric utility | Other production plant | 108 | (87,578,970) | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| plant | Transmission plant | 108 | (147,015,726) | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Distribution plant | 108 | (358,988,795) (92,864,475) | 0 | | 0 | 546,445 | 0 | 0 | 0 | 0 | |
| | General plant Total accumulated provision for depreciation | of electric utility plant | (92,864,475) (981,306,847) | 0 | | 0 | 1,199,857 1,746,302 | 0 | 0 | 0 | | _ |
| | Intangible plant | 111 | (57,078,474) | 0 | | 0 | 4,432,251 | 0 | 0 | 0 | | |
| | Steam production plant | 111 | (37,076,474) | 0 | U | U | 7,432,231 | Ü | U | U | U | |
| | Hydraulic production plant | 111 | | | | | | | | | | |
| | | | | | | | | | | | | |

| Α | В | | | С | | | | | | | | | LXIII. I LIK 2 |
|------------|----------------------------------|---|--------------------------------------|-----------------------------|-----------------|-------------------|----------------------------|-----------------------------|---------------|--------------|---------------|-------------|----------------|
| Line | | | | Total Washington | Deferred FIT | Deferred Debits & | Working | Eliminate AMI | Eliminate B&O | Restate | Uncollectible | Regulatory | Injuries and |
| No. | | | FERC Acct # | CBR/ROO | Rate Base | Credits | Capital | Rate Base | Taxes | Property Tax | Expense | Expense | Damages Exp |
| | | | | 33.17.10.0 | | | | 11010 2000 | 1 | | | | |
| 1 | | Adi | ustment 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 | Other production plant | 111 | 2,002,100 | 2.02 2 2 | 1.02 1 550 | 1.00 1 170 | 210 1 2 7 11111 | 2.01 2 250 | 2.02 2 1 1 | 2.00 2 02 | 210 1 2 112 | 2.00 2 12 |
| 311 | plant | Transmission plant | 111 | | | | | | | | | | |
| 312 | | Distribution plant | 111 | | | | | | | | | | |
| 313 | | General plant | 111 | | | | | | | | | | |
| 314 | | Total accumulated provision for amortization of ele | ectric utility plant | (57,078,474) | 0 | 0 | 0 | 4,432,251 | 0 | 0 | 0 | 0 | 0 |
| 315 | Electric plant acquisition | | | | | | | | | | | | |
| - 1 | adjustments | Electric plant acquisition adjustments | 114 | | | | | | | | | | |
| 316 | | Total Electric plant acquisit | tion adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Accumulated provision for asset | | | | | | | | | | | | |
| 317 | acquisition adjustments | Accumulated provision for asset acquisition | 115 | | | | | | | | | | |
| 318 | | adjustments Total accumulated provision for asset acquisit | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 319 | | Total accumulated provision for asset acquisi | Net Plant | 2,059,356,010 | 0 | 0 | 0 | (51,488,449) | 0 | 0 | 0 | 0 | 0 |
| 320 | Fuel stock | Fuel stock | 151 | 2,039,330,010 | | | | (31,400,443) | | | | | |
| 321 | rueistock | Fuer stock | Total fuel stock | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | Plant materials and operating | | Total fuel Stock | U | <u> </u> | <u> </u> | | | | | | | |
| 322 | supplies | Plant materials and operating supplies | 154 | | | | | | | | | | |
| 323 | заррнез | Total plant materials and op | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 324 | Prepayments | Prepayments | 165 | - | | | | - | | | | | |
| 325 | | | tal prepayments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | | | d accrued assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 327 | | Other regulatory assets | 182.3 | 27,846,814 | 0 | 5 | 0 | (182,457) | 0 | 0 | 0 | 0 | 0 |
| 328 | Deferred debits | 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 | | Tota | I deferred debits | 28,470,345 | 0 | 5 | 0 | (182,457) | 0 | 0 | 0 | 0 | 0 |
| 331 | | Accumulated provision for property insurance | 228.1 | | | | | | | | | | _ |
| 332 | | Accumulated provision for injuries and damages | 228.2 | | | | | | | | | | |
| 333 | Other non-current liabilities | Accumulated provision for pensions and benefits | 228.3 | | | | | | | | | | |
| 334 | | Accumulated miscellaneous operating provisions | 228.4 | | | | | | | | | | |
| 335 | | Asset retirement obligations | 230 | | | | | | | | | | |
| 336 | | | 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 | | | accrued liabilities | 26,471,796 | 0 | (21) | 0 | (182,457) | 0 | 0 | 0 | 0 | 0 |
| 339 | | Deferred credits | 253 | | | | | | | | | | |
| 340 | | Accumulated deferred income taxes—accelerated | | | | | | | | | | | |
| 3-0 | | amortization property | 281 | | | | | | | | | | |
| 341 | | Accumulated deferred income taxes—other property | | | | | | | | | | | |
| 341 | Deferred credits | 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 | Manking and 1 II | | deferred credits | (420,155,221) | 47,437 | 1,472 | (2.752.470) | 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 o | apital allowance Rate base | 44,462,479 1,710,135,064 | 0 47,437 | 0 1,451 | (3,752,470) (3,752,470) | (48,287,177) | 0 | 0 | 0 | 0 | 0 |
| 349 | | | Rate base | 1,/10,133,064 | 47,437 | 1,451 | (3,/32,4/0) | (40,207,177) | U | 0 | 0 | <u> </u> | <u> </u> |
| 350 351 | | Daverus Der | uirement Impact | 15,942,961 | 4,339 | 59,845 | (342.260) | (4 417 215) | 83,480 | 1,046,932 | 1,502,922 | (388,882) | 53,456 |
| 351 | | | uirement impact inge in Rate Base | 1,710,135,064 | 4,339 47,437 | 1,451 | (343,268) (3,752,470) | (4,417,215) (48,287,177) | 83,480 | 1,046,932 | 1,502,922 | (388,882) | 53,456 |
| 353 | | Cita | ROR | 6.73% | 0.00% | 0.00% | 0.01% | 0.18% | | -0.05% | -0.07% | 0.02% | 0.00% |
| 223 | | | NON | 0.73/0 | 0.00% | 0.00% | 0.01/6 | 0.10/0 | 0.00% | -0.03/6 | -0.07/6 | 0.02/0 | 0.0070 |

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| Α | В | | | 1 | | 1 | | 1 | | 1 | | | 1 | |
|-------------|-----------------------------|--|---------------------------|-----------------------------|-----------------------------|-------------------------|-----------------------|--------------------------|------------------------|-----------------------|-----------------------|--------------------------|--------------------------------|-------------------------|
| 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 | | Adju | stment 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 | 0 | (3,313,360) | (21,727,944) | 0 | 0 | 0 | 1,739,675 | 0 |
| 3 | | Commercial and industrial sales | 442 | 0 | 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 | 0 |
| 5 | | Other sales to public authorities | 445 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | | Sales to railroads and railways | 446 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | Interdepartmental sales | 448 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0_ |
| 8 | | Total sales to ulti | | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 1,739,675 | 0 |
| 9 | | Sales for resale | 447 les of electricity | 0 | 0 | 0 | 0 | | (24.727.044) | 0 | 0 | 0 | 0 | 0 |
| 10 | | Provision for rate refunds | 449.1 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 1,739,675 | 0 |
| 11 12 | Electric operating revenues | Total revenues net of provision | | 0 | 0 | 0 | 0 0 | | (21,727,944) | 0 | 0 | 0 0 | 1,739,675 | 0 |
| 13 | Licetife operating revenues | Forfeited discounts | 450 | 0 | 0 | 0 | 0 | | (21,727,344) | 0 | 0 | 0 | 1,739,073 | 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 | 0 |
| 16 | | Rent from electric property | 454 | 0 | 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 | l 0 | 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 | 0 |
| 20 | | Regional transmission service revenues | 457.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | | Miscellaneous revenues | 457.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | Total Other ope | rating revenues | 0 | 0 | 0 | 0 | 2,882,860 | (212,757) | 0 | 0 | 0 | 0 | 0 |
| 23 | | Total electric ope | rating 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 | 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 | 0 |
| 28 | | Steam transferred—credit | 504 505 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 30 | | Electric expenses Miscellaneous steam power expenses | 506 | 0 | 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 |
| 34 | | Maintenance supervision and engineering | 510 | 0 | 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 | 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 expense | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | Generation - Steam produ | | 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 | 536 537 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 44 | | Hydraulic expenses | 538 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | | Electric expenses Missellaneous hydraulis newer generation expenses | 539 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | | Miscellaneous hydraulic power generation expenses 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 |
| 48 | | Maintenance supervision and engineering | 541 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Generation production | Maintenance of structures | 542 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | expenses | 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 | 0 |
| 52 | | Maintenance of miscellaneous hydraulic plant | 545 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | | Total hydraulic power generation maintenance exper | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | | Generation - hydraulic power produ | | 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 | 0 |
| 56 | | Fuel | 547 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | | Generation expenses | 548 | 0 | 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 60 | | Miscellaneous other power generation expenses Rents | 549 550 | 0 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 61 | | Total other power generation operation expenses | 550 | 0 | 0 | 0 | <u> </u> | 0 | <u> </u> | 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 |
| 64 | | Maintenance of generating and electric plant | 553 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | | Maintenance of energy storage equipment | 553.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 1 | | | · · | ū | ŭ | · · | · · | · · | · · | · · | ŭ | ŭ |

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| Α | В | | | | | | | | | I | | 1 | | |
|-------------|-----------------------|---|-----------------|-----------------------------|-----------------------------|-------------------------|-----------------------|--------------------------|------------------------|-----------------------|-----------------------|--------------------------|--------------------------------|-------------------------|
| 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 | | Adius | stment number | 2.06 E-FIT | 2.07 F-OSC | 2.08 E-RET | 2.09 E-NGL | 2.10 E-WN | 2.11 E-EAS | 2.12 E-MR | 2.13 F-FWPC | 2.14 F-NPS | 2.15 E-RI | 2.16 E-PMM |
| 66 | | Maintenance of miscellaneous other power generation | 554 | | | | | | | | | | | |
| 67 | | Total other power generation maintenance expenses | | 0 0 | | 0 0 | 0 0 | 0 | 0 | 0 0 | 0 | 0 | 0 0 | <u>0</u> |
| 68 | | Generation - other produ | ction expenses | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | | Purchased power | 555 | 0 | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 71 | | Power purchased for storage operations System control and load dispatching | 555.1 556 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | | Other expenses | 557 | 0 | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300,338 | (5,001) |
| 73 | | Generation - other power s | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300,338 | (5,001) |
| 74 75 | | Total power generation produ Operation supervision and engineering | 560 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300,338 | (5,001) 0 |
| 76 | | Load dispatch—reliability | 561.1 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | | Load dispatch—monitor and operate transmission | 561.2 | | | | | | | | | | | |
| 78 | | system | 561.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | | Load dispatch—transmission service and scheduling 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 Reliability planning and standards development | 561.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 83 | | 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 87 | | Underground line expenses Transmission of electricity by others | 564 565 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | Transmission expenses | 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 |
| 90 | | Total transmission operation expenses | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91 92 | | Maintenance supervision and engineering Maintenance of structures | 568 569 | 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 |
| 99 100 | | Maintenance of underground lines Maintenance of miscellaneous transmission plant | 572 573 | 0 | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | | Total transmission maintenance expenses | 373 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | | Total transmi | ission 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 |
| 104 105 | | Load dispatching Station expenses | 581 582 | 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 |
| 108 109 | | Street lighting and signal system expenses Meter expenses | 585 586 | 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 |
| 113 114 | Distribution expenses | Total distribution operation expenses Maintenance supervision and engineering | 590 | 0 | 0 | 0 | 0 | 0 | 0 | <u> </u> | 0 | 0 | 0 | <u> </u> |
| 115 | | Maintenance of structures | 591 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 | | Maintenance of station equipment | 592 | 0 | ū | 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 |
| 118 119 | | Maintenance of overhead lines Maintenance of underground lines | 593 594 | 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 |
| 123 124 | | Maintenance of miscellaneous distribution plant Total distribution maintenance expenses | 598 | 0 | | 0 | 0 | 0 | 0 | | 0 | | | 0 0 |
| 125 | | • | ution expenses | | | | 0 | 0 | 0 | | | | | 0 |
| - | | | | | | | | | | | | | | |

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|------------|----------------------------------|--|--------------------------|------------------|--------------|--------------|-------------|---------------|--------------|---------------------|----------------|--------------|----------------|--------------|
| Line | | | FFD0.4 | FIT/DFIT/ITC/PTC | Office Space | Restate | Net Gains & | Weather | Eliminate | Misc Restating | Restate | Restate Debt | Eliminate WA | Nez Perce |
| No. | | | FERC Acct # | Expense | Chg to Subs | Excise Taxes | Losses | Normalization | Adder Sch | Exp | Incentives | Interest | Power Cost Def | Settlement |
| , [| | | | | | | | | | | | | | |
| 1 | | | tment number | 2.06 E-FIT | 2.07 E-OSC | | 2.09 E-NGL | 2.10 E-WN | 2.11 E-EAS | | 2.13 E-EWPC | | 2.15 E-RI | 2.16 E-PMM |
| 126 | | Supervision | 901 902 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 128 | Customer account expenses | Meter reading expenses Customer records and collection expenses | 902 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129 | customer account expenses | Uncollectible accounts | 904 | 0 | 0 | 0 | 0 | | - | 0 | 0 | 0 | 10,787 | 0 |
| 130 | | Miscellaneous customer accounts expenses | 905 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | | 0 |
| 131 | | Total customer acc | count 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 assistance expenses | 908 | 0 | 0 | 0 | 0 | 0 | (26,835,302) | 0 | 0 | 0 | 0 | 0 |
| 134 | Customer service and | Informational and instructional advertising expenses | | | | | | | | | | | | |
| | informational expenses | Miscellaneous customer service and informational | 909 | 0 | 0 | 0 | 0 | 0 | 0 | 5,597 | 0 | 0 | 0 | 0 |
| 135 | | expenses | 910 | 0 | 0 | 0 | 0 | 0 | 0 | 2,716 | 0 | 0 | 0 | 0 |
| 136 | | Total customer service and information | | 0 | 0 | 0 | 0 | | | 8,313 | 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 |
| 141 142 | | Property insurance Injuries and damages | 924 925 | 0 | 0 | 0 | 0 | 0 | 0 | (8,547) (20,753) | 0 | 0 | 0 | 0 |
| 143 | Administrative and general | Employee pensions and benefits | 926 | 0 | 0 | 0 | 0 | 0 | 0 | (20,733) | 0 | 0 | 0 | 0 |
| 144 | expenses | 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 Administrative and General maintenance expenses | 931 935 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 151 | | Total administrative and general maintenance expenses Total administrative and ge | | 0 | (51,889) | 0 | 0 | | (43,456) | (1,232,269) | 752,920 | 0 | | <u>0</u> |
| 152 | | Depreciation expense steam production plant | 403, 403.1 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | | 0 |
| 153 | | Depreciation expense hydraulic production plant | 403, 403.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Depreciation expense other power generation | · | | | | | | | | | | | |
| 154 | Depreciation expenses | 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 |
| 157 158 | | Depreciation expense general plant Depreciation expense common | 403, 403.1 403, 403.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 159 | | | ation 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 |
| 161 | | Amortization expense steam production plant | 404, 405 | | | | | | | | | | | |
| 162 | | Amortization expense hydraulic production plant | 404, 405 | | | | | | | | | | | |
| 163 | | Amortization expense other power generation | | | | | | | | | | | | |
| | | production plant | 404, 405 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | Amortization expenses | Amortization expense transmission | 404, 405 | | | | | | | | | | | |
| 165 166 | Amortization expenses | Amortization expense distribution Amortization expense general plant | 404, 405 404, 405 | | | | | | | | | | | |
| 167 | | Amortization expense common plant | 404, 405 | | | | | | | | | | | |
| | | · · · · | , | | | | | | | | | | | |
| 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 | 0 | <u>0</u> |
| 170 171 | Regulatory debits and credits | | 407.3, 407.4 | | | | 0 | | | 0 | 0 | | | |
| 172 | Regulatory debits and credits | Total regulatory de | | 0 0 | 0 | 0 0 | 0 | | | 0 | 0 | 0 | | 0 |
| 173 | | Taxes other than income | 408.1 | 0 | 0 | 33,733 | 0 | | (838,811) | 0 | 0 | 0 | | 0 |
| 174 | | Income Taxes - federal taxes utility operating income | 409.1 | 1,178 | 10,897 | (7,084) | 12,215 | | | 257,031 | (158,113) | 933,734 | 348,161 | 1,050 |
| 175 | Taxes | Income Taxes - other taxes utility operating income | 409.1 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 176 | IUACS | Provisions for deferred income taxes, utility operating | 410.1 | (3,808) | | 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 Total taxes | (2,630) | 0 10,897 | 26,649 | 0 12,215 | (312,704) | (1,132,251) | 257,031 | (158,113) | 933,734 | 352,322 | 1.050 |
| 179 180 | | Gains from disposition of utility plant | 411.6 | (2,630) | | 26,649 | (58,167) | | | 257,031 | (158,113) | 933,734 | | 1,050 |
| 181 | | Losses from disposition of utility plant | 411.7 | | U | U | (30,107) | U | U | U | U | U | U | U |
| | Various utility onerating income | | 411.8 | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

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|------------|---------------------------|--|------------------------------|------------------|--------------|--------------|-------------|---------------|--------------|----------------|-------------|--------------|----------------|--------------|
| Line | | | FERC Acct # | FIT/DFIT/ITC/PTC | Office Space | Restate | Net Gains & | Weather | Eliminate | Misc Restating | Restate | Restate Debt | Eliminate WA | Nez Perce |
| No. | | | FERC ACCU | Expense | Chg to Subs | Excise Taxes | Losses | Normalization | Adder Sch | Ехр | Incentives | Interest | Power Cost Def | 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 |
| 183 | items | Losses from disposition of allowances | 411.9 | | | | | | | | | | | |
| 184 | | Revenues from electric plant leased to others | 412 | | | | | | | | | | | |
| 185 186 | | Expenses of electric plant leased to others Other utility operating income | 413 414 | | | | | | | | | | | |
| 187 | | Total various utility of | | 0 | 0 | 0 | (58,167) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 188 | | | c 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 Opera | ting Income = electric operating revenues - electr | ic 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 |
| 190 192 | | | | | | | | | | | | | | |
| 193 | | Organization | 301 | | | | | | | | | | | |
| 194 | | Franchises and consents | 302 | 0 | 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 | 0 |
| 196 197 | | Land and land rights | Intangible plant 310 | 0 | 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 | 0 |
| 199 | | Boiler plant equipment | 312 | 0 | 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 | 0 |
| 201 202 | | Turbogenerator units Accessory electric equipment | 314 315 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 202 | | Miscellaneous power plant equipment | 316 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 204 | | Asset retirement costs for steam production plan | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0_ |
| 205 | | | eam 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 | 0 |
| 207 208 | | Structures and improvements Reservoirs, dams, and waterways | 331 332 | 0 | 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 | 0 |
| 210 | | Accessory electric equipment | 334 | 0 | 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 | 0 |
| 212 | | Roads, railroads and bridges | 336 olant 337 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 213 214 | | Asset retirement costs for hydraulic production p | ulic production plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | <u>0</u> |
| 215 | | Land and land rights | 340 | 0 | 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 | 0 |
| 217 | | Fuel holders, producers, and accessories | 342 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 218 219 | | Prime movers Generators | 343 344 | 0 | 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 | 0 |
| 221 | | Miscellaneous power plant equipment | 346 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 222 | | Asset retirement costs for other production plan | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 223 224 | | Energy Storage Equipment—production | 348 ther production plant | 0 | 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 | 0 |
| 226 | | Structures and improvements | 352 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 227 | | Station equipment | 353 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 228 229 | Electric plant in service | Towers and fixtures | 354 355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | | Poles and fixtures Overhead conductors and devices | 356 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 231 | | Underground conduit | 357 | 0 | 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 | 0 |
| 233 | | Roads and trails | 359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 234 235 | | Asset retirement costs for transmission plant | 359.1 Transmission plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 0 | <u>0</u> |
| 236 | | Land and land rights | 360 | 0 | 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 | 0 |
| 238 | | Station equipment | 362 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 239 240 | | Storage battery equipment Poles, towers and fixtures | 363 364 | 0 | 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 | 0 |
| 242 | | Underground conduit | 366 | 0 | 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 | 0 |
| 244 245 | | Line transformers Services | 368 369 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245 | | Meters | 370 | 0 | 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 | 0 |
| _ '. | | • | | | | | | | | | | | _ | |

| Α | В | | | | | | | | | | | | | |
|------------|------------------------------------|--|----------------------------|------------------|--------------|--------------|-------------|---------------|------------|----------------|------------|--------------|----------------|------------|
| Line | | | | FIT/DFIT/ITC/PTC | Office Space | Restate | Net Gains & | Weather | Eliminate | Misc Restating | Restate | Restate Debt | Eliminate WA | Nez Perce |
| No. | | | FERC Acct # | Expense | Chg to Subs | Excise Taxes | Losses | Normalization | Adder Sch | Exp | Incentives | Interest | Power Cost Def | Settlement |
| | | | | | | | | | | | | | | |
| 1 | | | ljustment number | 2.06 E-FIT | 2.07 E-OSC | | 2.09 E-NGL | 2.10 E-WN | 2.11 E-EAS | 2.12 E-MR | | | 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 | 0 |
| 249 250 | | Street lighting and signal systems Asset retirement costs for distribution plant | 373 374 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 251 | | | Distribution plant | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 252 | | Land and land rights | 389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 253 | | Structures and improvements | 390 | 0 | 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 | 0 |
| 255 | | Transportation equipment | 392 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 256 | | Stores equipment | 393 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 257 258 | | Tools, shop and garage equipment Laboratory equipment | 394 395 | 0 | 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 | 0 |
| 260 | | Communication equipment | 397 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 261 | | Miscellaneous equipment | 398 | 0 | 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 | 0 |
| 263 | | Asset retirement costs for general plant | 399.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 264 | | | General plant | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 265 | | | ric plant in service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 266 267 | | Intangible plant Steam production plant | 101.1 101.1 | | | | | | | | | | | |
| 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 ui | nder capital leases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 274 | Electric plant purchased or sold | Electric plant according to | 102 | | | | | | | | | | | |
| 275 | | Electric plant purchased or sold Total electric plant | nurchased 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 | | | | | | | | | | | |
| 281 282 | | Distribution plant | 104 104 | | | | | | | | | | | |
| 283 | | General plant | nt 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 | | | | | | | | | | | |
| 289 290 | | General plant | 105 lant for future use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Completed construction not | iotal electric p | Tor ruture use | • | <u> </u> | <u> </u> | <u> </u> | <u> </u> | - 0 | | <u> </u> | - 0 | <u> </u> | <u> </u> |
| 291 | classified | Completed construction not classified | 106 | | | | | | | | | | | |
| 292 | | Total completed construc | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 293 | | Steam production plant | 107 | | | | | | | | | | | |
| 294 | | Hydraulic production plant | 107 | | | | | | | | | | | |
| 295 296 | Construction work in progress | Other production plant Transmission plant | 107 107 | | | | | | | | | | | |
| 297 | | Distribution plant | 107 | | | | | | | | | | | |
| 298 | | General plant | 107 | | | | | | | | | | | |
| 299 | | | n 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 | 0 |
| 301 | Accumulated provision for | Hydraulic production plant | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 302 | depreciation of electric utility | Other production plant | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 303 304 | plant | Transmission plant Distribution plant | 108 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 305 | | General plant | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 306 | | Total accumulated provision for depreciation of e | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 307 | | Intangible plant | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 308 | | Steam production plant | 111 | | | | | | | | | | | |
| 309 | Accumulated provision for | Hydraulic production plant | 111 | l | | | | | | | | | | |

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| | В | | | | | | | | | | | | _ | XII. ILN-Z |
|-------------|---|---|------------------------|--------------------------|-----------------------------|-------------------------|-----------------------|--------------------------|------------------------|-----------------------|-----------------------|--------------------------|--------------------------------|-------------------------|
| | ь | | | | | | | | | | | | | |
| 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 |
| 140. | | | | Lapense | Clig to subs | LACISE TAXES | Losses | Normanzation | Adder 3cm | LAP | incentives | interest | rower cost bei | Settlement |
| 1 | | Adiu | stment 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 1/1 F_NIDS | 2.15 E-RI | 2.16 E-PMM |
| 310 | amortization of electric utility | Other production plant | 111 | 2.00 2 111 | 2.07 2 030 | 2.00 £ 11£1 | 2.03 £ 140£ | 2.10 2 4414 | Z.II E EAS | LILL L IVIK | LIJE LWI C | 2.14 2 141 3 | 2.13 E KI | Z.IO E I IVIIVI |
| 311 | plant | Transmission plant | 111 | | | | | | | | | | | |
| 312 | | Distribution plant | 111 | | | | | | | | | | | |
| 313 | | General plant | 111 | | | | | | | | | | | |
| 314 | =1 | Total accumulated provision for amortization of elec | tric utility plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 315 | Electric plant acquisition adjustments | Electric plant acquisition adjustments | 114 | | | | | | | | | | | |
| 316 | adjustments | Total Electric plant acquisition adjustments Total Electric plant acquisiti | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 510 | | | on aujustments | | | | | | | | | | | |
| 317 | Accumulated provision for asset | Accumulated provision for asset acquisition | | | | | | | | | | | | |
| | acquisition adjustments | adjustments | 115 | | | | | | | | | | | |
| 318 | | Total accumulated provision for asset acquisiti | | 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 | Plant materials and operating | 1 | Total fuel stock | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 322 | supplies | Plant materials and operating supplies | 154 | | | | | | | | | | | |
| 323 | зарриез | Total plant materials and operating supplies | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 324 | Prepayments | Prepayments | 165 | | | | | | | | | | | |
| 325 | | | al prepayments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | | Current and | accrued assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 327 | | Other regulatory assets | 182.3 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 328 | Deferred debits | Miscellaneous deferred debits | 186 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | | Accumulated deferred income taxes | 190 deferred debits | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 331 | | Accumulated provision for property insurance | 228.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0_ |
| 332 | | Accumulated provision for injuries and damages | 228.2 | | | | | | | | | | | |
| 333 | Other non-current liabilities | Accumulated provision for pensions and benefits | 228.3 | | | | | | | | | | | |
| 334 | | Accumulated miscellaneous operating provisions | 228.4 | | | | | | | | | | | |
| 335 | | Asset retirement obligations | 230 | | | | | | | | | | | |
| 336 | | | urrent liabilities | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 337 | Customer deposits | Customer deposits | 235 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 338 | | | crued liabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 339 | | Deferred credits | 253 | | | | | | | | | | | |
| 340 | | Accumulated deferred income taxes—accelerated | | | | | | | | | | | | |
| | | amortization property | 281 | | | | | | | | | | | |
| 341 | Deferred credits | Accumulated deferred income taxes—other property | 202 | _ | _ | _ | _ | _ | _ | <u> -</u> | _ | = | _ | • |
| 342 | | Accumulated deferred income taxes—other | 282 283 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 0 |
| 343 | | Accumulated deferred income taxes—other Accumulated deferred investment tax credits | 283 255 | | U | U | U | U | U | U | U | U | U | U |
| 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 |
| 346 | | | deferred credits | | 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 |
| 348 | | Total working ca | | | 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 | | Payanua Pagu | irement 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 | | | ge in Rate Base | (3,462) | (34,273) | 33,263 | (00,840) | | 1,401,343 | (1,280,197) | 767,317 | 1,230,232 | (1,420,307) | (3,231) |
| 353 | | | ROR | | 0.00% | 0.00% | 0.00% | | | 0.06% | -0.03% | -0.05% | 0.06% | 0.00% |
| | | | | - | | | | | | | | | | |

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| Α | В | | | | | | D | | | | | |
|----------|-----------------------------|---|---------------------------|---------------|------------------------------|--------------|-------------------------------------|--------------------------|-----------------|-------------------|---------------------------|-------------|
| Line | | | | Normalize | Authorized | Restate 2019 | Total Restating | Pro Forma | Pro Forma Trans | Pro Forma | Pro Forma DDC | Pro Forma |
| No. | | | FERC Acct # | CS2/Colstrip | Power Supply | RB to EOP | adjustments | Power Supply | Rev/Exp | Revenue Norm | & Reg Amort | ARAM DFIT |
| | | | | MM | | | Sum of restating | | | | | |
| 1 | | Δdius | stment number | 2 17 F.PDI | 2.18 E-APS | 2.19 E-EOP19 | adjustments | 3.00P E-PPS | 3.00T E-PTRAN | 3.01 E-PREV | 3.02 E-PRA | 3.03 E-ARAM |
| 2 | | Residential sales | 440 | 0 | 0 | 0 | (31,678,190) | 0 | 0 | 14,284,825 | 0 J.02 L-FRA | 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 ultin | | 0 | 0 | 0 | (42,694,857) (17,144,000) | 17.102.000 | 0 | 26,639,902 | 0 | 0 |
| 10 | | Sales for resale Total sale | 447 les of electricity | 0 0 | (17,144,000) (17,144,000) | 0 0 | (17,144,000) | 17,183,000 17,183,000 | 0 0 | 26,639,902 | 0 0 | 0 0 |
| 11 | | Provision for rate refunds | 449.1 | 0 | (17,144,000) | 0 | 0 | 17,183,000 | 0 | 180,672 | 0 | 0 |
| 12 | Electric operating revenues | Total revenues net of provision f | | 0 | (17,144,000) | 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 Other electric revenues | 455 456 | 0 | (26 400 000) | 0 | (22 729 907) | 2 122 000 | 0 | (10.799.673) | 0 | 0 |
| 18 19 | | Other electric revenues Revenues from transmission of electricity of others | 456.1 | 0 | (36,409,000) (2,800,000) | 0 | (33,738,897) (2,800,000) | 3,132,000 0 | 658,000 | (10,788,672) 0 | 0 | 0 |
| 20 | | Regional transmission service revenues | 457.1 | 0 | (2,800,000) | 0 | (2,800,000) | 0 | 038,000 | 0 | 0 | 0 |
| 21 | | Miscellaneous revenues | 457.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | Total Other oper | rating revenues | 0 | (39,209,000) | 0 | (36,552,536) | 3,132,000 | 658,000 | (10,788,672) | 0 | 0 |
| 23 | | Total electric oper | rating revenues | 0 | (56,353,000) | 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 Steam owners | 501 502 | 0 | (4,000) | 0 | (4,000) | 1,117,000 | 0 | 0 | 0 | 0 |
| 26 27 | | Steam expenses 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 33 | | Operation supplies and expenses (non-major only) Total steam power generation operation expenses | 508 | (926,302) | (4,000) | 0 0 | (930,302) | 1,117,000 | 0 | 0 | 0 | <u>0</u> |
| 34 | | Maintenance supervision and engineering | 510 | (320,302) | (4,000) | 0 | (930,302) | 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 39 | | Maintenance of miscellaneous steam plant Total steam power generation maintenance expenses | 514 | 0 | 0 0 | 0 0 | 0 0 | 0 | 0 0 | 0 | 0 0 | <u>0</u> |
| 40 | | Generation - Steam production | | (926,302) | (4,000) | 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 47 | | Rents Total hydraulic power generation operation expenses | 540 | 0 | 0 0 | 0 | 5,332 5,332 | 0 | 0 | 0 | 277,301 230,985 | 0 |
| 48 | | Maintenance supervision and engineering | 541 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 230,983 | 0 |
| 49 | Generation production | Maintenance of structures | 542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | expenses | 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 54 | | Total hydraulic power generation maintenance expens | | 0 | 0 | 0 | 0 5,332 | 0 | 0 | 0 | 230,985 | 0 |
| 55 | | Generation - hydraulic power production Supervision and engineering | 546 | 0 | 0 | 0 | 5,332 | 0 | 0 | 0 | 230,985 | 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 Total other power generation operation expenses | 550 | 0 | (044,000) | 0 | 0 (044,000) | 0 | 0 | 0 | 0 | 0 |
| 61 62 | | Maintenance supervision and engineering | 551 | 0 | (941,000) 0 | 0 | (941,000) 0 | 4,820,000 | 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 |
| | | | | | | | | | | | | |

| Α | В | | | | | | D | | | | | |
|-------------|-----------------------|---|------------------------|---------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|----------------------------|---------------------------|------------------------------|------------------------|
| Line No. | | | 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 | | Adiu | stment number | 2 17 E DDI | 2 10 E ADC | 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 | 554 | 2.17 E-RDI | 2.16 E-AF3 | 2.19 E-EOF19 | aujustinents | 3.00F E-FF3 | 3.001 E-FIRAN | 3.01 E-PREV | 3.02 E-FRA | 3.03 E-ARAIVI |
| | | plant Total other power generation maintenance expenses | 334 | 0 0 | 0 0 | 0 0 | 0 | 0 0 | 0 0 | 0 | 0 0 | 0 |
| 67 68 | | Generation - other produ | ction expenses | 0 | (941,000) | 0 | 0 (941,000) | 4,820,000 | 0 | 0 | 0 | 0 |
| 69 | | Purchased power | 555 | 0 | (14,801,000) | 0 | (14,801,000) | (3,499,000) | 0 | 0 | 0 | 0 |
| 70 | | Power purchased for storage operations | 555.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 72 | | System control and load dispatching Other expenses | 556 557 | 0 | 0 (34,841,000) | 0 | 0 (34,545,663) | 0 2,648,000 | 0 | 0 | 0 | 0 |
| 73 | | Generation - other power s | | 0 | (49,642,000) | 0 | (49,346,663) | (851,000) | 0 | 0 | 0 | 0 |
| 74 | | Total power generation produ | | (926,302) | (50,587,000) | 0 | (51,212,633) | 5,086,000 | 0 | 0 | 230,985 | 0 |
| 75 76 | | Operation supervision and engineering | 560 561.1 | 0 | 0 | 0 | 0 | 0 | (103,000) 0 | 0 | 0 | 0 |
| | | Load dispatch—reliability Load dispatch—monitor and operate transmission | | U | U | U | U | U | U | U | U | U |
| 77 | | system | 561.2 | 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 |
| 79 80 | | Scheduling, system control and dispatch services | 561.4 561.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81 | | Reliability planning and standards development 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 | 561.8 | | | | | | | | | |
| 84 | | services Station expenses | 562 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85 | | Overhead line expense | 563 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86 | | Underground line expenses | 564 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 87 | Transmission expenses | Transmission of electricity by others | 565 | 0 | 99,000 | 0 | 99,000 | 646,000 | 0 | 0 | 0 | 0 |
| 88 89 | | Miscellaneous transmission expenses Rents | 566 567 | 0 | 0 | 0 | 0 | 0 | (344,000) | 0 | 0 | 0 |
| 90 | | Total transmission operation expenses | 307 | 0 | 99,000 | 0 | 99,000 | 646,000 | (447,000) | 0 | 0 | 0 |
| 91 | | Maintenance supervision and engineering | 568 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | | Maintenance of structures | 569 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 94 | | Maintenance of computer hardware Maintenance of computer software | 569.1 569.2 | 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 | 569.4 | | | | | | | | | |
| | | plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 98 | | Maintenance of station equipment Maintenance of overhead lines | 570 571 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | Maintenance of underground lines | 572 | 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 |
| 101 | | Total transmission maintenance expenses | issian synansas | 0 | 99,000 | 0 | 99,000 | 646,000 | (447,000) | 0 | 0 | 0 |
| 102 103 | | Operation supervision and engineering | ission expenses 580 | 0 | 99,000 | 0 | 99,000 | 0 | (447,000) | 0 | 0 | 0 |
| 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 | 0 |
| 106 107 | | Overhead line expenses Underground line expenses | 583 584 | 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 |
| 109 | | Meter expenses | 586 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | | Customer installations expenses | 587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 112 | | Miscellaneous distribution expenses Rents | 588 589 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113 | Distribution comments | Total distribution operation expenses | 303 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114 | Distribution expenses | Maintenance supervision and engineering | 590 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 | | Maintenance of structures | 591 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 117 | | Maintenance of station equipment Maintenance of energy storage equipment | 592 592.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118 | | Maintenance of overhead lines | 593 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119 | | Maintenance of underground lines | 594 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | | Maintenance of line transformers | 595 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 122 | | Maintenance of street lighting and signal systems Maintenance of meters | 596 597 | 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 |
| 124 | | Total distribution maintenance expenses | | 0 | 0 | 0 | 0 | | 0 | 0 | | 0 |
| 125 | | Total distrik | ution expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Α | В | | | | | | D | | | | | |
|-------------|-----------------------------------|--|--------------------------|---------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|----------------------------|---------------------------|------------------------------|------------------------|
| Line No. | | | 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 | | Adju | stment number | | 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 |
| 126 | | Supervision | 901 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | | Meter reading expenses | 902 | 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 |
| 129 | | Uncollectible accounts | 904 | 0 | 0 | 0 | 1,362,652 | 0 | 0 | 88,612 | 0 | 0 |
| 130 | | Miscellaneous customer accounts expenses | 905 | 0 | 0 | 0 | 51,363 | 0 | 0 | 0 | 0 | 0 |
| 131 | | Total customer ac | | 0 | 0 | 0 | 1,414,015 | 0 | 0 | 88,612 | 0 | 0 |
| 132 133 | | Supervision | 907 908 | 0 | 0 | 0 | 0 (26,835,302) | 0 | 0 | 0 | 0 | 0 |
| 133 | Customer service and | Customer assistance expenses | 308 | U | 0 | U | (20,653,502) | U | U | U | 0 | U |
| 134 | informational expenses | Informational and instructional advertising expenses | 909 | 0 | 0 | 0 | 5,597 | 0 | 0 | 0 | 0 | 0 |
| | | Miscellaneous customer service and informational | | - | - | - | 2,221 | - | - | - | - | - |
| 135 | | expenses | 910 | 0 | 0 | 0 | 2,716 | 0 | 0 | 0 | 0 | 0 |
| 136 | | Total customer service and informa | tional expenses | 0 | 0 | 0 | (26,826,989) | 0 | 0 | 0 | 0 | 0 |
| 137 | | Administrative and general salaries | 920 | 0 | 0 | 0 | (18,875) | 0 | 0 | 0 | 0 | 0 |
| 138 | | Office supplies and expenses | 921 | 0 | 0 | 0 | (7,789) | 0 | 0 | 0 | 0 | 0 |
| 139 | | Administrative expenses transferred—credit | 922 | 0 | 0 | 0 | (51,889) | 0 | 0 | 0 | 0 | 0 |
| 140 | | Outside services employed | 923 | 0 | 0 | 0 | (5,963) | 0 | 0 | 0 | 0 | 0 |
| 141 | | Property insurance | 924 | 0 | 0 | 0 | (8,547) | 0 | 0 | 0 | 0 | 0 |
| 142 | • desirables and some | Injuries and damages | 925 | 0 | 0 | 0 | 30,355 | 0 | 0 | 0 | 0 | 0 |
| 143 | Administrative and general | Employee pensions and benefits | 926 | 0 | 0 | 0 | (674) | 0 | 0 | 0 | 0 | 0 |
| 144 | expenses | Franchise requirements | 927 928 | 0 | 0 | 0 | (440.224) | 0 | 0 | 0 | 0 | 0 |
| 145 146 | | Regulatory commission expenses Duplicate charges—credit | 928 | 0 | 0 | 0 | (440,334) | 0 | 0 | 53,280 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 | (395,859) | 0 | 0 | 0 | 0 | 0 |
| 149 | | Rents | 931 | 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 |
| 151 | | Total administrative and go | eneral expenses | 0 | 0 | 0 | (899,575) | 0 | 0 | 53,280 | 0 | 0 |
| 152 | | Depreciation expense steam production plant | 403, 403.1 | 0 | 0 | 7,076,198 | 7,076,198 | 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 |
| 154 | | Depreciation expense other power generation | | | | | | | | | | |
| | Depreciation expenses | production plant | 403, 403.1 | 0 | 0 | (367,198) | (367,198) | 0 | 0 | 0 | 0 | 0 |
| 155 | | Depreciation expense transmission | 403, 403.1 | 0 | 0 | 804,754 | 804,754 | 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 |
| 157 158 | | Depreciation expense general plant | 403, 403.1 403, 403.1 | 0 | 0 | (1,196,151) | (1,196,151) 0 | 0 | 0 | 0 | 0 | 0 |
| 159 | | Depreciation expense common | ciation expenses | 0 | 0 | 1,006,892 | 1,006,892 | 0 | 0 | 0 | 0 | 0 |
| 160 | | Intangible plant | 404, 405 | 0 | 0 | 848,181 | 848,181 | 0 | 0 | 0 | 0 | 0 |
| 161 | | Amortization expense steam production plant | 404, 405 | | Ü | 040,101 | 0-0,101 | · · | Ü | · · | Ü | Ü |
| 162 | | Amortization expense hydraulic production plant | 404, 405 | | | | 0 | | | | | |
| | | Amortization expense other power generation | , | | | | | | | | | |
| 163 | | production plant | 404, 405 | 0 | 0 | 0 | 393 | 0 | 0 | 0 | (1,633,354) | 0 |
| 164 | | Amortization expense transmission | 404, 405 | | | | 0 | | | | | |
| 165 | Amortization expenses | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Amortization of property losses, unrecovered plant | 400 | 0 | U | U | 0 | U | 0 | Ü | U | U |
| 169 | | and regulatory costs | 407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (778,866) | 0 |
| 170 | | Total amorti | zation expenses | 0 | 0 | 848,181 | 848,574 | 0 | 0 | 0 | (2,412,220) | 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 |
| 172 | | Total regulatory de | ebits and credits | 0 | 0 | 0 | 7,246,477 | 0 | 0 | 0 | | 0 |
| 173 | | Taxes other than income | 408.1 | 0 | 0 | 0 | (18,690,105) | 0 | 0 | 1,028,438 | 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 |
| 175 | Taxes | Income Taxes - other taxes utility operating income | 409.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 176 | | Provisions for deferred income taxes, utility operating | 410.1 | 0 | 0 | 0 | (66,808) | 0 | 0 | 0 | 0 | (500,000) |
| 177 | | Provision for deferred income taxes—credit, utility | 411.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 179 | | Investment Tax credit Adj. | 411.4 Total taxes | 0 194,523 | (1,231,650) | (499,187) | (19,554,820) | 3,062,430 | 232,050 | 4,149,368 | 511,633 | (500,000) |
| 180 | | Gains from disposition of utility plant | 411.6 | 194,523 | (1,231,650) | (499,187) | (58,167) | 3,062,430 | 232,050 | 4,149,368 | | (500,000) |
| 181 | | Losses from disposition of utility plant | 411.7 | 0 | U | U | (38,167) | U | U | U | U | U |
| | | Gains from disposition of allowances | 411.8 | | | | 0 | | | | | |
| 1 | various litility onerating income | The state of the s | | | | | v | | | | | |

| В | | | | | | D | | Γ | Γ | 1 | Т |
|---------------------------|--|--------------------|---------------------------------|----------------------------|---------------------------|---------------------------------|---------------------------|----------------------------|---------------------------|------------------------------|------------|
| | | 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 |
| | A | djustment 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-ARA |
| items | Losses from disposition of allowances Revenues from electric plant leased to others | 411.9 412 | | | | 0 | | | | | |
| | Expenses of electric plant leased to others | 412 | | | | 0 | | | | | |
| | Other utility operating income | 414 | | | | 0 | | | | | |
| | Total various utility oper | | 0 | 0 | 0 | (58,167) | 0 | 0 | 0 | 0 | |
| | | perating Expenses | (731,779) | (51,719,650) | 1,355,886 | (87,937,226) | 8,794,430 | (214,950) | 4,291,260 | (1,905,725) | (500,00 |
| Net Opera | iting Income = electric operating revenues - electric o | pperating expenses | 731,779 | (4,633,350) | (1,355,886) | (8,454,167) | 11,520,570 | 872,950 | 11,740,642 | 1,905,725 | 500,00 |
| | Organization | 301 | | | | 0 | | | | | |
| | Franchises and consents | 302 | 0 | 0 | (266,482) | (266,482) | 0 | 0 | 0 | 0 | |
| | Miscellaneous intangible plant | 303 | 0 | 0 | 2,710,829 | (27,513,940) | 0 | 0 | 0 | 0 | |
| | | Intangible plant | 0 | 0 | 2,444,347 | (27,780,422) | 0 | 0 | 0 | 0 | |
| | Land and land rights | 310 | 0 | 0 | (72.024) | (72.024) | 0 | 0 | 0 | 0 | |
| | Structures and improvements Boiler plant equipment | 311 312 | 0 | 0 | (72,824) 926,002 | (72,824) 926,002 | 0 | 0 | 0 | 0 | |
| | Engines and engine-driven generators | 313 | 0 | 0 | 494 | 494 | 0 | 0 | 0 | 0 | |
| | Turbogenerator units | 314 | 0 | 0 | 189,242 | 189,242 | 0 | 0 | 0 | 0 | |
| | Accessory electric equipment | 315 | 0 | 0 | 63,754 | 63,754 | 0 | 0 | 0 | 0 | |
| | Miscellaneous power plant equipment | 316 | 0 | 0 | (203,510) | (203,510) | 0 | 0 | 0 | 0 | |
| | Asset retirement costs for steam production plant | 317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | n production plant | 0 | 0 | 903,157 | 903,157 | 0 | 0 | 0 | 0 | |
| | Land and land rights | 330 331 | 0 | 0 | 50,885 3,595,199 | 50,885 | 0 | 0 | 0 | 0 | |
| | Structures and improvements Reservoirs, dams, and waterways | 332 | 0 | 0 | (1,070,860) | 3,595,199 (1,070,860) | 0 | 0 | 0 | 0 | |
| | Water wheels, turbines and generators | 333 | 0 | 0 | (714,357) | (714,357) | 0 | 0 | 0 | 0 | |
| | Accessory electric equipment | 334 | 0 | 0 | 152,010 | 152,010 | 0 | 0 | 0 | 0 | |
| | Miscellaneous power plant equipment | 335 | 0 | 0 | 459,020 | 459,020 | 0 | 0 | 0 | 0 | |
| | Roads, railroads and bridges | 336 | 0 | 0 | (436,402) | (436,402) | 0 | 0 | 0 | 0 | |
| | Asset retirement costs for hydraulic production plan | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | c production plant | 0 | 0 | 2,035,497 | 2,035,497 | 0 | 0 | 0 | 0 | |
| | Land and land rights Structures and improvements | 340 341 | 0 | 0 | 21,022 | 21,022 | 0 | 0 | 0 | 0 | |
| | Fuel holders, producers, and accessories | 342 | 0 | 0 | 1,049 | 1,049 | 0 | 0 | 0 | 0 | |
| | Prime movers | 343 | 0 | 0 | (433) | (433) | 0 | 0 | 0 | 0 | |
| | Generators | 344 | 0 | 0 | 970,842 | 970,842 | 0 | 0 | 0 | 0 | |
| | Accessory electric equipment | 345 | 0 | 0 | 53,208 | 53,208 | 0 | 0 | 0 | 0 | |
| | Miscellaneous power plant equipment | 346 | 0 | 0 | (5,194) | (5,194) | 0 | 0 | 0 | 0 | |
| | Asset retirement costs for other production plant Energy Storage Equipment—production | 347 348 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | r production plant | 0 | 0 | 1,040,494 | 1,040,494 | 0 | 0 | 0 | 0 | |
| | Land and land rights | 350 | 0 | 0 | 665,383 | 665,383 | 0 | 0 | 0 | 0 | |
| | Structures and improvements | 352 | 0 | 0 | (300,235) | (300,235) | 0 | 0 | 0 | 0 | |
| | Station equipment | 353 | 0 | 0 | 6,867,439 | 6,867,439 | 0 | 0 | 0 | 0 | |
| Electric plant in service | Towers and fixtures | 354 | 0 | 0 | (27,063) | (27,063) | 0 | 0 | 0 | 0 | |
| | Poles and fixtures | 355 356 | 0 | 0 | 5,894,715 | 5,894,715 | 0 | 0 | 0 | 0 | |
| | Overhead conductors and devices Underground conduit | 357 | 0 | 0 | 4,653,074 107,217 | 4,653,074 107,217 | 0 | 0 | 0 | 0 | |
| | Underground conductors and devices | 358 | 0 | 0 | 107,954 | 107,954 | 0 | 0 | 0 | 0 | |
| | Roads and trails | 359 | 0 | 0 | (1,148) | (1,148) | 0 | 0 | 0 | 0 | |
| | Asset retirement costs for transmission plant | 359.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | Transmission plant | 0 | 0 | 17,967,335 | 17,967,335 | 0 | 0 | 0 | 0 | |
| | Land and land rights | 360 | 0 | 0 | 720,701 | 720,701 | 0 | 0 | 0 | 0 | |
| | Structures and improvements | 361 | 0 | 0 | (509,271) | (509,271) | 0 | 0 | 0 | 0 | |
| | Station equipment Storage battery equipment | 362 363 | 0 | 0 | 5,856,468 (125,410) | 5,856,468 (125,410) | 0 | 0 | 0 | 0 | |
| | Poles, towers and fixtures | 364 | 0 | 0 | 73,890 | 73,890 | 0 | 0 | 0 | 0 | |
| | Overhead conductors and devices | 365 | 0 | 0 | (0) | (0) | 0 | 0 | 0 | 0 | |
| | Underground conduit | 366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Underground conductors and devices | 367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Line transformers | 368 | 0 | 0 | (0) | (0) | 0 | 0 | 0 | 0 | |
| | | | - | | | | | | | | |
| | Services Meters | 369 370 | 0 | 0 | 0 (0) | 0 (19,145,726) | 0 | 0 | 0 | 0 | |

| | | 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 For |
|-----------------------------------|---|---------------------------|---------------------------------|----------------------------|-----------------------------|------------------------------|---------------------------|----------------------------|---------------------------|------------------------------|-----------|
| | | 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-AI |
| | Leased property on customers premises | 372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Street lighting and signal systems | 373 | 0 | 0 | 1,094,100 | 1,094,100 | 0 | 0 | 0 | | |
| | Asset retirement costs for distribution plant | 374 Distribution plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | Land and land rights | 389 | 0 | 0 | 7,510,026 794,068 | (11,635,700) 794,068 | 0 | | 0 | | |
| | Structures and improvements | 390 | 0 | 0 | 6,199,307 | 6,199,307 | 0 | 0 | 0 | | |
| | Office furniture and equipment | 391 | 0 | 0 | (570,958) | (5,279,720) | 0 | 0 | 0 | - | |
| | Transportation equipment | 392 | 0 | 0 | 1,777,235 | 1,777,235 | 0 | 0 | 0 | 0 | |
| | Stores equipment | 393 | 0 | 0 | (44,856) | (44,856) | 0 | 0 | 0 | 0 | |
| | Tools, shop and garage equipment | 394 | 0 | 0 | 354,200 | 354,200 | 0 | 0 | 0 | 0 | |
| | Laboratory equipment | 395 | 0 | 0 | 150,571 | (9,652) | 0 | 0 | 0 | 0 | |
| | Power operated equipment | 396 | 0 | 0 | (151,173) | (151,173) | 0 | 0 | 0 | 0 | |
| | Communication equipment | 397 | 0 | 0 | (2,906,192) | (6,333,714) | 0 | 0 | 0 | 0 | |
| | Miscellaneous equipment | 398 | 0 | 0 | 11,109 | 11,109 | 0 | 0 | 0 | - | |
| | Other tangible property | 399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | |
| | Asset retirement costs for general plant | 399.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | General plant | 0 | 0 | 5,613,310 | (2,683,197) | 0 | | 0 | | |
| | | Electric plant in service | 0 | 0 | 37,514,166 | (20,152,835) | 0 | 0 | 0 | 0 | |
| | Intangible plant | 101.1 | 1 | | | 0 | | | | | |
| | Steam production plant | 101.1 | 1 | | | 0 | | | | | |
| Property under capital leases | Hydraulic production plant | 101.1 101.1 | | | | 0 | | | | | |
| rioperty under capital leases | Other production plant Transmission plant | 101.1 | | | | 0 | | | | | |
| | Distribution plant | 101.1 | | | | 0 | | | | | |
| | General plant | 101.1 | | | | 0 | | | | | |
| | | erty under capital leases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | | | | | | | | | | |
| lectric plant purchased or sold | Electric plant purchased or sold | 102 | | | | 0 | | | | | |
| | | plant purchased or sold | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Intangible plant | 104 | | | | 0 | | | | | |
| | Steam production plant | 104 | | | | 0 | | | | | |
| | Hydraulic production plant | 104 | | | | 0 | | | | | |
| Electric plant leased to others | Other production plant | 104 | | | | 0 | | | | | |
| | Transmission plant | 104 | | | | 0 | | | | | |
| | Distribution plant | 104 | | | | 0 | | | | | |
| | General plant | 104 | | | | 0 | | | | | |
| | | ic plant leased to others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Steam production plant | 105 | | | | 0 | | | | | |
| | Hydraulic production plant | 105 | | | | 0 | | | | | |
| lectric plant held for future use | Other production plant | 105 | | | | 0 | | | | | |
| | Transmission plant Distribution plant | 105 105 | 1 | | | 0 | | | | | |
| | General plant | 105 | | | | 0 | | | | | |
| | | tric plant for future use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Completed construction not | . Otal elec | plane of latare use | <u> </u> | | | <u> </u> | | | | | |
| classified | Completed construction not classified | 106 | | | | 0 | | | | | |
| | | nstruction not classified | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Steam production plant | 107 | | | | 0 | | <u></u> | | | |
| | Hydraulic production plant | 107 | 1 | | | 0 | | | | | |
| Construction work in progress | Other production plant | 107 | 1 | | | 0 | | | | | |
| p. 051 c33 | Transmission plant | 107 | | | | 0 | | | | | |
| | Distribution plant | 107 | 1 | | | 0 | | | | | |
| | General plant | 107 | | | | 0 | | | | | |
| | | ruction work in progress | | | 0 | 0 | 0 | 0 | 0 | | |
| | Steam production plant | 108 | 0 | | (2,231,762) | (2,231,762) | 0 | | 0 | | |
| Accumulated provision for | Hydraulic production plant | 108 | 0 | 0 | (2,507,902) | (2,507,902) | 0 | 0 | 0 | | |
| depreciation of electric utility | Other production plant Transmission plant | 108 | 0 | 0 | (3,433,618) | (3,433,618) | 0 | 0 | 0 | | |
| plant | Distribution plant | 108 108 | 0 | 0 | (3,771,001) 558,264 | (3,771,001) 1,104,709 | 0 | 0 | 0 | | |
| | General plant | 108 | 0 | | 1,101,827 | 2,301,684 | 0 | | 0 | | |
| | Total accumulated provision for depreciatio | | | | (10,284,193) | (8,537,892) | 0 | | 0 | | |
| | Intangible plant | 111 | 0 | | (5,297,450) | (865,198) | 0 | | 0 | | |
| | I ca. 19. bic plant | 111 | 1 | U | (3,231,430) | (003,130) | U | U | U | U | |
| | Steam production plant | 111 | | | | 0 | | | | | |

| | | | | | | | | | | | | EATH. I E |
|------------|----------------------------------|---|-----------------------|--------------|--------------|--------------|------------------|---------------|---|--------------|----------------|-------------|
| Α | В | | | Normalize | | | D | | | | | |
| Line | | | FERC Acct # | CS2/Colstrip | Authorized | Restate 2019 | Total Restating | Pro Forma | Pro Forma Trans | Pro Forma | Pro Forma DDC | Pro Forma |
| No. | | | FERC ACCL# | MM | Power Supply | RB to EOP | adjustments | Power Supply | Rev/Exp | Revenue Norm | & Reg Amort | ARAM DFIT |
| | | | | IVIIVI | | | Sum of restating | | | | | |
| 1 | | A | djustment number | 2.17 E-RDI | 2.18 E-APS | 2.19 E-EOP19 | 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 | Other production plant | 111 | | | | 0 | 0.000 2 1 1 0 | 0.007 2 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 | | | |
| 311 | plant | Transmission plant | 111 | | | | 0 | | | | | |
| 312 | • | Distribution plant | 111 | | | | 0 | | | | | |
| 313 | | General plant | 111 | | | | 0 | | | | | |
| 314 | | Total accumulated provision for amortization of e | | 0 | 0 | (5,297,450) | (865,198) | 0 | 0 | 0 | 0 | 0 |
| | Electric plant acquisition | , | | | | (=, = , = =, | (,, | | | | | |
| 315 | adjustments | Electric plant acquisition adjustments | 114 | | | | 0 | | | | | |
| 316 | • | Total Electric plant acqui | sition adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | A | | | | | | | | | | | |
| 317 | Accumulated provision for asset | Accumulated provision for asset acquisition | | | | | | | | | | |
| | acquisition adjustments | adjustments | 115 | | | | 0 | | | | | |
| 318 | | Total accumulated provision for asset acqui | sition 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 | | T del Stock | Total fuel stock | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Plant materials and operating | | | | | | - | | | | - | |
| 322 | | Plant materials and operating supplies | 154 | | | | 0 | | | | | |
| 323 | Supplies | Total plant materials and | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 324 | Prepayments | Prepayments | 165 | - | | | 0 | | - | | | |
| 325 | . repayments | | Total prepayments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | | | and accrued assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 327 | | Other regulatory assets | 182.3 | 0 | 0 | (366,535) | | 0 | 0 | 0 | | 0 |
| | Deferred debits | | 182.3 | 0 | | | (548,987) 0 | 0 | 0 | | (400,122) | 0 |
| 328 329 | Deferred debits | Miscellaneous deferred debits Accumulated deferred income taxes | 186 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (544,143) 0 | 0 |
| 330 | | | tal deferred debits | 0 | 0 | (366,535) | (548,987) | 0 | 0 | 0 | | 0 |
| 331 | | Accumulated provision for property insurance | 228.1 | U | U | (366,535) | (548,987) | U | U | U | (944,265) | <u> </u> |
| 332 | | Accumulated provision for injuries and damages | 228.2 | | | | 0 | | | | | |
| 333 | Other non-current liabilities | | 228.2 | | | | 0 | | | | | |
| 334 | Other non-current habilities | Accumulated provision for pensions and benefits | 228.4 | | | | 0 | | | | | |
| 335 | | Accumulated miscellaneous operating provisions | 228.4 | | | | 0 | | | | | |
| 336 | | Asset retirement obligations | n current liabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 337 | | Customer deposits | | | | | <u>~</u> | | | | | |
| | Customer deposits | | 235 | 0 | 0 | 0 | (26) | 0 | 0 0 | 0 0 | | 0 |
| 338 | | | d accrued liabilities | 0 | 0 | (366,535) | (549,013) | 0 | <u> </u> | U | (944,265) | <u> </u> |
| 339 | | Deferred credits | 253 | | | | 0 | | | | | |
| 340 | | Accumulated deferred income taxes—accelerated | | | | | | | | | | |
| 5.0 | | amortization property | 281 | | | | 0 | | | | | |
| 241 | | Assumulated deferred income toyes, other prepart | | | | | | | | | | |
| 341 | Deferred credits | Accumulated deferred income taxes—other propert | 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 | | Tot | tal 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 | g 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 Re | equirement 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 | | | hange in Rate Base | 0 | 0 | 21,048,694 | (30,942,065) | 0 | 0 | 0 | (765,690) | 0 |
| | | | ROR | 0.04% | | -0.16% | -0.37% | 0.67% | | 0.69% | | 0.03% |
| 353 | | | KUK | 0.0470 | -0.27/0 | | | 0.07/0 | 0.03/0 | 0.09% | 0.11% | 0.03% |

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| | | FERC Acct # | Pro Forma Labor Non- | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma Fee | Pro Forma 2020 | Pro Forma 2020 | Pro Forma |
|-----------------------------|---|--------------------------|--------------------------|------------|------------------------|---------------|------------|--------------|---------------|----------------|------------------|-----------|
| | | TENC ACCU | Exec | Labor Exec | Empl Benefits | Insurance Exp | IS/IT Exp | Property Tax | Free Amort | Cust at Ctr | Large & Distinct | Programa |
| | | tment number | | 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-CA |
| | Residential sales Commercial and industrial sales | 440 442 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Public street and highway lighting | 444 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Other sales to public authorities | 445 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Sales to railroads and railways | 446 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Interdepartmental sales | 448 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total sales to ultim | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Sales for resale | 447 es of electricity | 0 | 0 0 | 0 0 | 0 0 | 0 0 | | 0 0 | 0 0 | 0 0 | |
| | Provision for rate refunds | 449.1 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | |
| Electric operating revenues | Total revenues net of provision for | | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | |
| . • | Forfeited discounts | 450 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | |
| | Miscellaneous service revenues | 451 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Sales of water and water power | 453 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Rent from electric property | 454 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Interdepartmental rents | 455 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Other electric revenues | 456 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Revenues from transmission of electricity of others | 456.1 457.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Regional transmission service revenues Miscellaneous revenues | 457.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total Other opera | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total electric opera | | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | |
| | Operation supervision and engineering | 500 | 9,820 | 0 | 3,289 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Fuel | 501 | 38,232 | 0 | 12,465 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Steam expenses | 502 | 23,508 | 0 | 7,644 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Steam from other sources | 503 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Steam transferred—credit Electric expenses | 504 505 | 0 25,180 | 0 | 0 8,188 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous steam power expenses | 506 | 11,654 | 0 | 3,838 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Rents | 507 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Operation supplies and expenses (non-major only) | 508 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total steam power generation operation expenses | | 108,395 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance supervision and engineering | 510 | 3,689 | 0 | 1,236 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance of structures Maintenance of boiler plant | 511 512 | 894 36,143 | 0 | 291 11,741 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance of electric plant | 513 | 12,233 | 0 | 3,979 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance of miscellaneous steam plant | 514 | 3,681 | 0 | 1,202 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total steam power generation maintenance expenses | | 56,640 | 0 | 18,449 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Generation - Steam produc | tion expenses | 165,034 | 0 | 53,872 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Operation supervision and engineering | 535 | 67,472 | 0 | 22,596 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Water for power | 536 | 577 | 0 | 193 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Hydraulic expenses | 537 538 | 22,142 | 0 | 7,391 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Electric expenses Miscellaneous hydraulic power generation expenses | 539 | 228,282 7,220 | 0 | 74,157 2,359 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Rents | 540 | 10 | 0 | 2,333 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total hydraulic power generation operation expenses | 0.10 | 325,702 | 0 | 106,699 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance supervision and engineering | 541 | 22,322 | 0 | 7,405 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Generation production | Maintenance of structures | 542 | 9,282 | 0 | 3,022 | 0 | 0 | | 0 | 0 | 0 | |
| expenses | Maintenance of reservoirs, dams and waterways | 543 | 24,142 | 0 | 7,869 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance of electric plant | 544 | 82,777 | 0 | 26,990 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Maintenance of miscellaneous hydraulic plant Total hydraulic power generation maintenance expens | 545 | 23,034 161,556 | 0 | 7,532 52,818 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Generation - hydraulic power produc | | 487,258 | 0 | 159,518 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Operation supervision and engineering | 546 | 4,962 | 0 | | 0 | 0 | | 0 | 0 | 0 | |
| | Fuel | 547 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | |
| | Generation expenses | 548 | 15,919 | 0 | 5,171 | 0 | 0 | | 0 | 0 | 0 | |
| | Operation of energy storage equipment | 548.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous other power generation expenses | 549 | 9,550 | 0 | 3,185 | 0 | 0 | | 0 | 0 | 0 | |
| | Rents Total other power generation operation expenses | 550 | 20.420 | 0 | | 0 0 | 0 | | 0 0 | 0 | 0 0 | |
| | Maintenance supervision and engineering | 551 | 30,430 15,351 | 0 | 10,018 5,115 | 0 | 0 | | 0 | 0 | 0 | |
| | Maintenance of structures | 552 | 371 | 0 | | 0 | 0 | | 0 | 0 | 0 | |
| | Maintenance of generating and electric plant | 553 | 21,762 | 0 | 7,090 | 0 | 0 | | 0 | 0 | 0 | |
| | Maintenance of energy storage equipment | 553.1 | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | |

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| | В | | | | | | | | | | | | |
|-----------------------|----------------------|--|-----------------|------------------|-------------|----------------|---------------|-------------|--------------|----------------|----------------|------------------|-------------------------|
| e | | | | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma Fee | Pro Forma 2020 | Pro Forma 2020 | Pro Forma 2020 |
| i. | | | FERC Acct # | Labor Non- | Labor Exec | Empl Benefits | Insurance Exp | IS/IT Exp | Property Tax | Free Amort | Cust at Ctr | Large & Distinct | Programatic |
| | | | | Exec | | | | , | | | | 8 | 1110 |
| | | Adiu | stment number | 3.04 F-PI N | 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 |
| | | Maintenance of miscellaneous other power generation | | 510 1 2 1 211 | 3,03 2 7 22 | 0.00 1 . 15 | 5.67 2 15 | 5.00 2 1 11 | 5.03 2 | 5,10 1 1 1 1 1 | 0.222.0.42 | 0.22 2 0.0 2 | 3,13 1 6, 11 5 |
| · | | plant | 554 | 5,422 | 0 | 1,766 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ' | | Total other power generation maintenance expenses | | 42,907 | 0 | 14,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| : | | Generation - other produ | | 73,338 | 0 | 24,110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u> </u> | | Purchased power | 555 555.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|) | | Power purchased for storage operations System control and load dispatching | 556 | 11,637 | 0 | 3,898 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| : | | Other expenses | 557 | 173,228 | 0 | 60,282 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| : | | Generation - other power s | | 184,865 | 0 | 64,180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total power generation prod | uction expenses | 910,495 | 0 | 301,679 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ; | | Operation supervision and engineering | 560 | 58,138 | 0 | 19,485 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| i | | Load dispatch—reliability | 561.1 | 202 | 0 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| , | | Load dispatch—monitor and operate transmission | 561.2 | 2 225 | | 740 | | | | | | | |
| . | | system Load dispatch—transmission service and scheduling | 561.3 | 2,235 28,242 | 0 | 749 9,460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ; | | Scheduling, system control and dispatch services | 561.4 | 37,760 | 0 | 12,645 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | Reliability planning and standards development | 561.5 | 24,703 | 0 | 8,273 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Transmission service studies | 561.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Ö |
| ! | | Generation interconnection studies | 561.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | C |
| : | | Reliability planning and standards development | 561.8 | | | | | | | | | | |
| | | services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u> </u> | | Station expenses | 562 | 10,003 | 0 | 3,260 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>.</u> | | Overhead line expense | 563 | 2,024 | 0 | 659 | 0 | 0 | 0 | 0 | 0 | 0 | C |
| ; | | Underground line expenses Transmission of electricity by others | 564 565 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tra | ansmission expenses | Miscellaneous transmission expenses | 566 | 42,812 | 0 | 14,122 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| 5 | | Rents | 567 | 674 | 0 | 223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| , | | Total transmission operation expenses | | 206,792 | 0 | 68,943 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Maintenance supervision and engineering | 568 | 15,783 | 0 | 5,242 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ! | | Maintenance of structures | 569 | 14,668 | 0 | 4,765 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| : | | Maintenance of computer hardware | 569.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| <u> </u> | | Maintenance of computer software | 569.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| • | | Maintenance of communication equipment | 569.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| ; | | Maintenance of miscellaneous regional transmission plant | 569.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| , | | Maintenance of station equipment | 570 | 19,404 | 0 | 6,303 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| : | | Maintenance of overhead lines | 571 | 1,150 | 0 | 374 | 0 | 0 | 0 | 0 | 0 | 0 | (|
|) | | Maintenance of underground lines | 572 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| 0 | | Maintenance of miscellaneous transmission plant | 573 | 598 | 0 | 194 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| 1 | | Total transmission maintenance expenses | | 51,602 | 0 | 16,878 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2 | | 1 | ission expenses | 258,394 | 0 | 85,822 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 4 | | Operation supervision and engineering | 580 581 | 122,529 0 | 0 | 41,967 0 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| 5 | | Load dispatching Station expenses | 582 | 16,361 | 0 | 5,324 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| 6 | | Overhead line expenses | 583 | 47,145 | 0 | 15,427 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| 7 | | Underground line expenses | 584 | 24,683 | 0 | 8,021 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | Street lighting and signal system expenses | 585 | 292 | 0 | 98 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| 9 | | Meter expenses | 586 | 69,546 | 0 | 22,641 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| 0 | | Customer installations expenses | 587 | 23,642 | 0 | 7,740 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| 1 | | Miscellaneous distribution expenses | 588 | 202,059 | 0 | 66,165 | 0 | 0 | 0 | 0 | 0 | 0 | C |
| 2 | | Rents | 589 | 1,169 | 0 | 391 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Dis | istribution expenses | Total distribution operation expenses | F00 | 507,426 | 0 | 167,774 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | Maintenance supervision and engineering Maintenance of structures | 590 591 | 30,136 10,420 | 0 | 9,963 3,385 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| 6 | | Maintenance of station equipment | 591 | 23,175 | 0 | 3,363 7,528 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| | | Maintenance of energy storage equipment | 592.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| / | | Maintenance of overhead lines | 593 | 84,889 | 0 | 27,579 | 0 | 0 | 0 | 0 | 0 | 0 | (166,000 |
| 7 8 | | Maintenance of underground lines | 594 | 24,524 | 0 | 7,968 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | | ivialite lance of underground lines | | | 0 | 4,163 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 9 0 | | Maintenance of line transformers | 595 | 12,815 | U | 1,200 | | | | | | | |
| 8 9 0 1 | | Maintenance of line transformers Maintenance of street lighting and signal systems | 596 | 5,611 | 0 | 1,823 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 9 0 1 2 | | Maintenance of line transformers Maintenance of street lighting and signal systems Maintenance of meters | 596 597 | 5,611 1,503 | 0 | 1,823 488 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| 8 9 0 1 | | Maintenance of line transformers Maintenance of street lighting and signal systems | 596 | 5,611 | 0 | 1,823 | | | | | | - | 0 0 0 (166,000 |

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| | | FERC Acct # | Pro Forma Labor Non- | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma Fee | | Pro Forma 2020 | Pro Forma |
|-------------------------------|--|--------------------------|-------------------------|------------|---------------|---------------|------------|----------------|---------------|--------------|-------------------|-----------|
| | | 1 ENG / GCC II | Exec | Labor Exec | Empl Benefits | Insurance Exp | IS/IT Exp | Property Tax | Free Amort | Cust at Ctr | Large & Distinct | Program |
| | Adju | stment 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-C/ |
| | Supervision | 901 | 4,879 | 0 | , | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Meter reading expenses | 902 | 95,165 | 0 | - , | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Customer records and collection expenses | 903 | 211,066 | 0 | -, - | 0 | 0 | 0 | 96,830 | 0 | 0 | |
| | Uncollectible accounts | 904 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous customer accounts expenses Total customer ac | 905 | 4,231 315,340 | 0 0 | , | 0 | 0 | 0 0 | 96,830 | 0 | 0 | |
| | Supervision Total customer act | 907 | 313,340 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Customer assistance expenses | 908 | 15,152 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| Customer service and | Informational and instructional advertising expenses | 909 | 8,192 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| • | Miscellaneous customer service and informational | 909 | 0,192 | U | 2,744 | U | U | U | U | U | U | |
| | expenses | 910 | 1,822 | 0 | 610 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total customer service and information | | 25,166 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Administrative and general salaries | 920 | 851,179 | (317,530 | | 0 | 2,012,757 | 0 | 0 | 0 | 0 | |
| | Office supplies and expenses | 921 | 17,127 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Administrative expenses transferred—credit | 922 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Outside services employed | 923 | 1,775 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Property insurance | 924 | 0 | 0 | 0 | 1,061,731 | 0 | 0 | 0 | 0 | 0 | |
| | Injuries and damages | 925 | 0 | 0 | (0) | 2,477,373 | 0 | 0 | 0 | 0 | 0 | |
| Administrative and general | Employee pensions and benefits | 926 | 16,806 | 0 | 5,562 | 0 | 0 | 0 | 0 | 0 | 0 | |
| expenses | Franchise requirements | 927 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Regulatory commission expenses | 928 | 59,743 | 0 | 21,555 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Duplicate charges—credit | 929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | General advertising expenses | 930.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous general expenses | 930.2 | 14,897 | 0 | 6,025 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Rents | 931 | 1 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Administrative and General maintenance expenses | 935 | 83,581 | 0 | , | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total administrative and ge | | 1,045,110 | (317,530 | | 3,539,104 | 2,012,757 | 0 | 0 | 0 | 0 | |
| | Depreciation expense steam production plant | 403, 403.1 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | (55,000) | |
| | Depreciation expense hydraulic production plant | 403, 403.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 66,000 | |
| | Depreciation expense other power generation | 402 402 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Depi eciation expenses | production plant | 403, 403.1 | 0 | 0 | - | 0 | 0 | 0 | 0 | 0 | | |
| | Depreciation expense distribution | 403, 403.1 403, 403.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 216,000 34,000 | 1 |
| | Depreciation expense distribution Depreciation expense general plant | 403, 403.1 | 0 | 0 | | 0 | 0 | 0 | 0 | 4,000 | 16,000 | 7 4 |
| | Depreciation expense common | 403, 403.1 | O | 0 | U | 0 | Ü | 0 | · · | 4,000 | 10,000 | 7 |
| | | ation expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 | 277,000 | 1,3 |
| | Intangible plant | 404, 405 | 0 | 0 | | 0 | 0 | 0 | 0 | 1,834,000 | 178,000 | 1 |
| | Amortization expense steam production plant | 404, 405 | · · | ŭ | · · | ŭ | · · | ŭ | · · | 1,001,000 | 170,000 | _ |
| | Amortization expense steam production plant | 404, 405 | | | | | | | | | | |
| | Amortization expense other power generation | . , | | | | | | | | | | |
| | production plant | 404, 405 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Amortization expense transmission | 404, 405 | | | | | | | | | | |
| | Amortization expense distribution | 404, 405 | | | | | | | | | | |
| | Amortization expense general plant | 404, 405 | | | | | | | | | | |
| | Amortization expense common plant | 404, 405 | | | | | | | | | | |
| | Amortization of electric plant acquisition adjustments | 406 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Amortization of property losses, unrecovered plant | | | | | | | | | | | |
| | and regulatory costs | 407 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | ation expenses | 0 | 0 | | 0 | 0 | 0 | 0 | 1,834,000 | 178,000 | 1 |
| Regulatory debits and credits | | 407.3, 407.4 | 0 | 0 | | 0 | 0 | 0 | 1,235,281 | 0 | 0 | |
| | Total regulatory de | | 00 | 0 | | 0 | 0 | 0 | 1,235,281 | 0 | 0 | |
| | Taxes other than income | 408.1 | 0 | 0 | | 0 | 0 | 1,708,119 | 0 | 0 | 0 | |
| | Income Taxes - federal taxes utility operating income | 409.1 | (686,152) | 66,681 | | (743,212) | (422,679) | (358,705) | (279,743) | | | (5 |
| | Income Taxes - other taxes utility operating income | 409.1 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Provisions for deferred income taxes, utility operating | 410.1 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | (1) | |
| | Provision for deferred income taxes—credit, utility | 411.1 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 1 | |
| | Investment Tax credit Adj. | 411.4 | (696 153) | 66 691 | | (743,212) | (422.670) | 0 1,349,414 | (279,743) | (424 409) | (216.029) | |
| | | Total taxes | (686,152) | 66,681 | | | (422,679) | | | | (216,938) | (5 |
| Т | Cains from disposition of utility along | /111 C | | | | | | | | | | |
| | Gains from disposition of utility plant Losses from disposition of utility plant | 411.6 411.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

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| | | FERC Acct # | Pro Forma Labor Non- Exec | Pro Forma Labor Exec | Pro Forma 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 202 Programatic |
|---------------------------|---|-------------------------|---------------------------------|-------------------------|----------------------------|----------------------------|------------------------|---------------------------|-----------------------------|-------------------------------|------------------------------------|------------------------------|
| | Adj | justment 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 |
| items | Losses from disposition of allowances | 411.9 | | | | | | | | | | |
| | Revenues from electric plant leased to others Expenses of electric plant leased to others | 412 413 | | | | | | | | | | |
| | Other utility operating income | 414 | | | | | | | | | | |
| | Total various utility operat | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | erating 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 | 749,11 |
| Net Operati | ng Income = electric operating revenues - electric op | erating 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) | (749,11 |
| | | | | | | | | | | | | |
| | Organization | 301 | | | | | | | | | | |
| | Franchises and consents | 302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous intangible plant | 303 | 0 | 0 | 0 | 0 | 0 | | 0 | 3,707,000 | 890,000 | 667,00 |
| | Land and land rights | Intangible plant 310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,707,000 | 890,000 | 667,00 |
| | Structures and improvements | 311 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Boiler plant equipment | 312 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Engines and engine-driven generators | 313 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Turbogenerator units | 314 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Accessory electric equipment | 315 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous power plant equipment Asset retirement costs for steam production plant | 316 317 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | (2,083,000) 0 | |
| | · · · · · · · · · · · · · · · · · · · | production plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,083,000) | |
| | Land and land rights | 330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Structures and improvements | 331 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Reservoirs, dams, and waterways | 332 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Water wheels, turbines and generators | 333 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Accessory electric equipment Miscellaneous power plant equipment | 334 335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 2,976,000 | 893,0 |
| | Roads, railroads and bridges | 336 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,570,000 | 833,0 |
| | Asset retirement costs for hydraulic production plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Hydraulic | production plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,976,000 | 893,00 |
| | Land and land rights | 340 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Structures and improvements | 341 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Fuel holders, producers, and accessories Prime movers | 342 343 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Generators | 344 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,258,0 |
| | Accessory electric equipment | 345 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous power plant equipment | 346 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Asset retirement costs for other production plant | 347 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Energy Storage Equipment—production Other | 348 production plant | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 | 0 | 0 | 0 0 | 1,258,0 |
| | Land and land rights | 350 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,230,00 |
| | Structures and improvements | 352 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Station equipment | 353 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,460,000 | 6,759,0 |
| Electric blant in Service | Towers and fixtures | 354 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Poles and fixtures Overhead conductors and devices | 355 356 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Underground conduit | 357 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Underground conductors and devices | 358 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Roads and trails | 359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Asset retirement costs for transmission plant | 359.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | ansmission plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,460,000 | 6,759,0 |
| | Land and land rights Structures and improvements | 360 361 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | |
| | Station equipment | 362 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Storage battery equipment | 363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Poles, towers and fixtures | 364 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,395,000 | 28,821,0 |
| | Overhead conductors and devices | 365 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Underground conduit | 366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Underground conductors and devices | 367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Line transformers Services | 368 369 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Meters | 370 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | |
| | Installations on customers premises | 371 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | |

| В | | | | | | | | | | | | |
|--|---|---------------------------------|------------|------------|---------------|---------------|------------|--------------|---------------|----------------|------------------|----------------|
| 2 | | | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma Fee | Pro Forma 2020 | Pro Forma 2020 | Pro Forma 2020 |
| | | FERC Acct # | Labor Non- | Labor Exec | Empl Benefits | Insurance Exp | IS/IT Exp | Property Tax | Free Amort | Cust at Ctr | Large & Distinct | Programatic |
| | | | Exec | | | | , | , | | | 8 | |
| | | 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 |
| 3 | Leased property on customers premises | 372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.120 2 0.110 |
| • | Street lighting and signal systems | 373 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (|
|) | Asset retirement costs for distribution plant | 374 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (|
| L | | Distribution plant | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 1,395,000 | 28,821,00 |
| 2 | Land and land rights | 389 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 1 | Structures and improvements | 390 391 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 19,000 | 995,000 | 4,921,00 |
| | Office furniture and equipment Transportation equipment | 392 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,000 | 993,000 | 4,521,00 |
| 5 | Stores equipment | 393 | ٥ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| , | Tools, shop and garage equipment | 394 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | Laboratory equipment | 395 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| • | Power operated equipment | 396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
|) | Communication equipment | 397 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous equipment | 398 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2 | Other tangible property | 399 399.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 1 | Asset retirement costs for general plant | General plant | 0 | 0 | | 0 | 0 | | 0 | 19,000 | 995,000 | 4,921,00 |
| | F | ectric plant in service | 0 | 0 | | 0 | 0 | | 0 | 3,726,000 | 15,633,000 | 43,319,00 |
| 5 | Intangible plant | 101.1 | | | | | | | | 2,: _2,000 | | , |
| , | Steam production plant | 101.1 | | | | | | | | | | |
| | Hydraulic production plant | 101.1 | | | | | | | | | | |
| Property under capital leases | Other production plant | 101.1 | | | | | | | | | | |
|) | Transmission plant | 101.1 | | | | | | | | | | |
| | Distribution plant | 101.1 | | | | | | | | | | |
| 3 | General plant | 101.1 y under capital leases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total property | y under capital leases | | | | | | <u> </u> | | <u> </u> | | |
| Electric plant purchased or sold | Electric plant purchased or sold | 102 | | | | | | | | | | |
| | | ant purchased or sold | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5 | Intangible plant | 104 | | | | | | | | | | |
| 7 | Steam production plant | 104 | | | | | | | | | | |
| s | Hydraulic production plant | 104 | | | | | | | | | | |
| Electric plant leased to others | Other production plant | 104 | | | | | | | | | | |
| | Transmission plant | 104 | | | | | | | | | | |
| | Distribution plant General plant | 104 104 | | | | | | | | | | |
| 3 | | plant leased to others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Steam production plant | 105 | • | | | | | | | | | |
| 5 | Hydraulic production plant | 105 | | | | | | | | | | |
| Electric plant held for future use | Other production plant | 105 | | | | | | | | | | |
| 'I | Transmission plant | 105 | | | | | | | | | | |
| 3 | Distribution plant | 105 | | | | | | | | | | |
| | General plant | 105 | | | | | | | | | | |
| Completed construction not | l otal electri | c plant for future use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| classified | Completed construction not classified | 106 | | | | | | | | | | |
| 2 | Total completed const | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | Steam production plant | 107 | | | - | | | | | | - | |
| ı | Hydraulic production plant | 107 | | | | | | | | | | |
| Construction work in progress | Other production plant | 107 | | | | | | | | | | |
| 5 | Transmission plant | 107 | | | | | | | | | | |
| | Distribution plant | 107 | | | | | | | | | | |
| 3 | General plant | 107 | | • | • | • | | | | | 0 | |
| | Steam production plant | tion work in progress 108 | 0 | 0 | | 0 | 0 | | 0 | 0 | 2,083,000 | |
| | Hydraulic production plant | 108 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 576,000 | 182,0 |
| Accumulated provision for depreciation of electric utility | Other production plant | 108 | ő | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 225,0 |
| depreciation of electric utility | Transmission plant | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,685,000 | 760,0 |
| · | Distribution plant | 108 | 0 | 0 | | 0 | 0 | | 0 | 0 | 1,366,000 | 4,218,00 |
| 5 | General plant | 108 | 0 | 0 | | 0 | 0 | | 0 | (2,000) | 1,702,000 | 4,990,0 |
| | Total accumulated provision for depreciation of | | | 0 | | 0 | 0 | | 0 | (2,000) | 8,412,000 | 10,375,00 |
| | Intangible plant | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,156,000 | (27,000) | (37,00 |
| Accumulated provision for | Steam production plant | 111 111 | | | | | | | | | | |
| Accumulated provision for | Hydraulic production plant | 111 | I | | | | | | | | | |

309 | Accumulated provision for | Hydraulic production plant 111 |

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| | В | | | | | | | | | | | | LXII. I LIX |
|------------|---|--|----------------------------|------------|------------|---------------|---------------|------------|--------------|---------------|----------------|------------------|----------------|
| А | ь | | | Pro Forma | | | | | | | | | |
| Line | | | FERC Acct # | Labor Non- | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma Fee | Pro Forma 2020 | Pro Forma 2020 | Pro Forma 2020 |
| No. | | | TENCTION. | Exec | Labor Exec | Empl Benefits | Insurance Exp | IS/IT Exp | Property Tax | Free Amort | Cust at Ctr | Large & Distinct | Programatic |
| | | | | | <u>'</u> | | | | | • | | | |
| 1 | | | ustment 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 | Other production plant | 111 | | | | | | | | | | |
| 311 | plant | Transmission plant | 111 | | | | | | | | | | |
| 312 | | Distribution plant | 111 | | | | | | | | | | |
| 313 | | General plant | 111 | _ | | | | | | | | / | (|
| 314 | Floring along a sociality | Total accumulated provision for amortization of ele | ctric utility plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,156,000 | (27,000) | (37,000) |
| 315 | Electric plant acquisition adjustments | Floatric plant convicition adjustments | 114 | | | | | | | | | | |
| 316 | adjustments | Electric plant acquisition adjustments Total Electric plant acquisit | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | iion aujustinents | U | <u> </u> | <u> </u> | | <u> </u> | U | | | <u> </u> | <u> </u> |
| 317 | Accumulated provision for asset | Accumulated provision for asset acquisition | | | | | | | | | | | |
| 51, | acquisition adjustments | adjustments | 115 | | | | | | | | | | |
| 318 | | Total accumulated provision for asset acquisit | | 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 |
| | Plant materials and operating | | | | | | | | | | | | |
| 322 | supplies | Plant materials and operating supplies | 154 | | | | | | | | | | |
| 323 | | Total plant materials and op | perating supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 324 | Prepayments | Prepayments | 165 | | | | | | | | | | |
| 325 | | То | tal prepayments | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 326 | | Current an | d accrued assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 327 | | Other regulatory assets | 182.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 328 | Deferred debits | 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 | | | I deferred debits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 331 | | Accumulated provision for property insurance | 228.1 | | | | | | | | | | |
| 332 | Oak | Accumulated provision for injuries and damages | 228.2 | | | | | | | | | | |
| 333 | Other non-current liabilities | Accumulated provision for pensions and benefits | 228.3 | | | | | | | | | | |
| 334 | | Accumulated miscellaneous operating provisions | 228.4 | | | | | | | | | | |
| 335 336 | | Asset retirement obligations | 230 current liabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 337 | Contains and an arite | Customer deposits | 235 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 338 | Customer deposits | | ccrued liabilities | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | <u>0</u> |
| 339 | | Deferred credits | 253 | | | | | | | | | | |
| 333 | | | 233 | | | | | | | | | | |
| 340 | | Accumulated deferred income taxes—accelerated | | | | | | | | | | | |
| | | amortization property | 281 | | | | | | | | | | |
| 341 | Deferred credits | Accumulated deferred income taxes—other property | | | _ | _ | _ | _ | _ | | | | |
| 242 | Deletted elegits | | 282 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (564,000) | (710,000) | (2,119,000) |
| 342 | | Accumulated deferred income taxes—other | 283 255 | 0 | U | U | U | U | U | U | 0 | 0 | 0 |
| 343 344 | | Accumulated deferred investment tax credits Customer advances for construction | 255 252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 344 | | Other regulatory liabilities | 252 254 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 346 | | | deferred credits | 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 | | (304,000) | (710,000) | 0 |
| 348 | g sapran and station | | apital allowance | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 349 | | | Rate base | 0 | 0 | 0 | 0 | 0 | 0 | | 9,316,000 | 23,308,000 | 51,538,000 |
| 350 | | <u> </u> | | | | | | | | | | | · · · |
| 351 | | Revenue Req | uirement 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 | | | nge 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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| Α | В | | | | | | | | | | | |
|----------|-----------------------------|--|--------------------|----------------|----------------|--------------------|------------------|-------------|--------------------|------------------------|--------------|-----------------------------|
| Line | | | | Pro Forma 2020 | Pro Forma 2020 | Pro Forma | Pro Forma | Pro Forma | Pro Forma Colstrip | Pro Forma | Restate 2019 | Round Pro |
| No. | | | FERC Acct # | Mandatory | Short Lived | AMI Capital Add | Wildfire Cap/Exp | EIM Cap/Exp | Cap & Amort | CS2/Col Major Maint | ADFIT | Forma Total to Thousands |
| , [| | | | | | 7144 | | | | | | 11100001100 |
| 1 | | | stment 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 | 0 | (39) |
| 3 | | Commercial and industrial sales | 442 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (330) |
| 5 | | Public street and highway lighting | 444 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 438 0 |
| 6 | | Other sales to public authorities Sales to railroads and railways | 445 446 | 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 ulti | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 69 |
| 9 | | Sales for resale | 447 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 170 |
| 10 | | Total sa | les 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 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 239 |
| 13 | | Forfeited discounts | 450 451 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (204) |
| 14 15 | | Miscellaneous service revenues Sales of water and water power | 453 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (204) (20) |
| 16 | | Rent from electric property | 454 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 247 |
| 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 | 112 |
| 19 | | Revenues from transmission of electricity of others | 456.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 138 |
| 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 ope | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 273 |
| 23 | | Total electric ope | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 512 |
| 24 25 | | Operation supervision and engineering Fuel | 500 501 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (<mark>82)</mark> 467 |
| 26 | | Steam expenses | 502 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 316 |
| 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 | (173) |
| 30 | | Miscellaneous steam power expenses | 506 | 0 | 0 | 0 | 0 | 0 | 0 | (16,289) | | 382 |
| 31 32 | | Rents Operation supplies and expenses (non-major only) | 507 508 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 102 0 |
| 33 | | Total steam power generation operation expenses | 308 | 0 | 0 | 0 | 0 | 0 | 0 | (16,289) | 0 | 1,012 |
| 34 | | Maintenance supervision and engineering | 510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 527 |
| 35 | | Maintenance of structures | 511 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50 |
| 36 | | Maintenance of boiler plant | 512 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 303 |
| 37 | | Maintenance of electric plant | 513 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (344) |
| 38 39 | | Maintenance of miscellaneous steam plant Total steam power generation maintenance expenses | 514 | 0 0 | 0 0 | 0 | 0 0 | 0 0 | 0 | 0 0 | 0 0 | (358) 178 |
| 40 | | Generation - Steam produ | | 0 | 0 | 0 | 0 | 0 | 0 | (16,289) | | 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 | 0 | (395) |
| 43 | | Hydraulic expenses | 537 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 428 |
| 44 | | Electric expenses | 538 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (264) |
| 45 | | Miscellaneous hydraulic power generation expenses | 539 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 273 |
| 46 | | Rents Total hydraulic namer generation energtion expenses | 540 | 0 | 0 0 | 0 | 0 | 0 0 | 0 | 0 | 0 0 | 259 |
| 47 48 | | Total hydraulic power generation operation expenses Maintenance supervision and engineering | 541 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 405 176 |
| 49 | Generation production | Maintenance of structures | 542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 129 |
| 50 | expenses | Maintenance of reservoirs, dams and waterways | 543 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31 |
| 51 | | Maintenance of electric plant | 544 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (380) |
| 52 | | Maintenance of miscellaneous hydraulic plant | 545 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34 |
| 53 | | Total hydraulic power generation maintenance exper | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (9) |
| 54 | | Generation - hydraulic power produ | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 395 |
| 55 56 | | Operation supervision and engineering Fuel | 546 547 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 113 (227) |
| 57 | | Generation expenses | 548 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (227) |
| 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 | | (219) |
| 60 | | Rents | 550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 120 |
| 61 | | Total other power generation operation expenses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | (207) |
| 62 | | Maintenance supervision and engineering | 551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 494 |
| 63 64 | | Maintenance of structures | 552 553 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 193 |
| 65 | | Maintenance of generating and electric plant Maintenance of energy storage equipment | 553.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | (321) |
| 05 | | Imanifecturies of energy storage equipment | 555.1 | U | U | U | 0 | U | 0 | U | U | U |

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| Α | В | | | | | | | | | | | LAII. |
|------------|-----------------------|---|-----------------|----------------|----------------|--------------------|------------------|----------------|--------------------|------------------------|--------------|-----------------------------|
| Line | | | | Pro Forma 2020 | Pro Forma 2020 | Pro Forma | Pro Forma | Pro Forma | Pro Forma Colstrip | Pro Forma | Restate 2019 | Round Pro |
| No. | | | FERC Acct # | Mandatory | Short Lived | AMI Capital Add | Wildfire Cap/Exp | EIM Cap/Exp | Cap & Amort | CS2/Col Major Maint | ADFIT | Forma Total to Thousands |
| 1 | | Adju | stment 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 | |
| 66 | | Maintenance of miscellaneous other power generation | 1 554 | | | | | | | | | |
| 67 | | plant Total other power generation maintenance expenses | | 0 0 | 0 0 | 0 0 | | | 0 0 | 0 | | 203 568 |
| 68 | | Generation - other produ | | 0 | 0 | 0 | | | | 0 | | 360 |
| 69 | | Purchased power | 555 | 0 | 0 | 0 | | | 0 | 0 | | 114 |
| 70 71 | | Power purchased for storage operations | 555.1 556 | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 (381) |
| 72 | | System control and load dispatching Other expenses | 557 | 0 | 0 | 0 | - | 0 | 0 | 0 | | (381) |
| 73 | | Generation - other power s | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | (183) |
| 74 | | Total power generation prod | | 0 | 0 | 0 | | | | (16,289) | | 1,762 |
| 75 76 | | Operation supervision and engineering Load dispatch—reliability | 560 561.1 | 0 | 0 | 0 | | | | 0 | | 352 (454) |
| | | Load dispatch—monitor and operate transmission | | · · | Ū | Ü | · · | Ü | ŭ | ū | ŭ | (131) |
| 77 | | system | 561.2 | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | 16 |
| 78 | | Load dispatch—transmission service and scheduling | 561.3 561.4 | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | 298 |
| 79 80 | | Scheduling, system control and dispatch services Reliability planning and standards development | 561.5 | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | (405) 24 |
| 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 | 0 |
| 83 | | Reliability planning and standards development | 561.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | (0) |
| 84 | | services Station expenses | 562 | 0 | 0 | 0 | · | 0 | 0 | 0 | 0 | (0) (278) |
| 85 | | Overhead line expense | 563 | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | 384 |
| 86 | | Underground line expenses | 564 | 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 | 249 |
| 88 89 | | Miscellaneous transmission expenses Rents | 566 567 | 0 | 0 | 0 | , | 1,386,000 0 | 0 | 0 | 0 | 261 416 |
| 90 | | Total transmission operation expenses | 307 | 0 | 0 | 0 | | 1,386,000 | 0 | 0 | | 865 |
| 91 | | Maintenance supervision and engineering | 568 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 498 |
| 92 | | Maintenance of structures | 569 | 0 | 0 | 0 | - | 0 | 0 | 0 | - | 217 |
| 93 94 | | Maintenance of computer hardware | 569.1 569.2 | 0 | 0 | 0 | - | 0 | 0 | 0 | - | 0 |
| 95 | | Maintenance of computer software Maintenance of communication equipment | 569.3 | 0 | 0 | 0 | • | 0 | 0 | 0 | - | 0 |
| | | Maintenance of miscellaneous regional transmission | 569.4 | | | | | | | | | |
| 96 | | plant | | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | 0 |
| 97 98 | | Maintenance of station equipment Maintenance of overhead lines | 570 571 | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | 32 |
| 99 | | Maintenance of underground lines | 572 | 0 | 0 | 0 | - | 0 | 0 | 0 | | (259) (46) |
| 100 | | Maintenance of miscellaneous transmission plant | 573 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | (342) |
| 101 | | Total transmission maintenance expenses | | 0 | 0 | 0 | | 0 | 0 | 0 | | 99 |
| 102 | | | ission expenses | 0 | 0 | 0 | | | 0 | 0 | | 963 |
| 103 104 | | Operation supervision and engineering Load dispatching | 580 581 | 0 | 0 | 0 | | 0 | 0 | 0 | | (231) 0 |
| 105 | | Station expenses | 582 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | (152) |
| 106 | | Overhead line expenses | 583 | 0 | 0 | 0 | ,, | | 0 | 0 | 0 | (202) |
| 107 108 | | Underground line expenses | 584 585 | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | 281 (274) |
| 109 | | Street lighting and signal system expenses Meter expenses | 586 | 0 | 0 | 0 | ū | 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 | - | (106) |
| 112 | | Rents | 589 | 0 | 0 | 0 | | 0 | 0 | 0 | | 176 |
| 113 114 | Distribution expenses | Total distribution operation expenses Maintenance supervision and engineering | 590 | 0 | 0 | 0 0 | -,, | 0 | 0 | 0 | | (399) 386 |
| 115 | | Maintenance of structures | 591 | 0 | 0 | 0 | | 0 | 0 | 0 | | (81) |
| 116 | | Maintenance of station equipment | 592 | 0 | 0 | 0 | - | | 0 | 0 | 0 | 264 |
| 117 | | Maintenance of energy storage equipment | 592.2 | 0 | 0 | 0 | - | | 0 | 0 | - | 0 |
| 118 119 | | Maintenance of overhead lines Maintenance of underground lines | 593 594 | 0 | 0 | 0 | • | 0 | 0 | 0 | ŭ | 396 (262) |
| 120 | | Maintenance of line transformers | 594 595 | 0 | 0 | 0 | - | 0 | 0 | 0 | | (212) |
| 121 | | Maintenance of street lighting and signal systems | 596 | 0 | 0 | 0 | - | 0 | 0 | 0 | | 204 |
| 122 | | Maintenance of meters | 597 | 0 | 0 | 0 | | 0 | 0 | 0 | | 514 |
| 123 | | Maintenance of miscellaneous distribution plant Total distribution maintenance expenses | 598 | 0 0 | 0 | 0 | | | 0 | 0 | | 49 |
| 124 125 | | | oution expenses | | 0 | 0 | | | | 0 | | 1,258 859 |
| 123 | | 1 Star distrit | on expenses | | | | 3,030,000 | | | | | |

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| | | FERC Acct # | Pro Forma 2020 | Pro Forma 2020 | Pro Forma AMI Capital | Pro Forma | Pro Forma | Pro Forma Colstrip | Pro Forma CS2/Col Major | Restate 2019 | Round F |
|--|--|------------------|----------------|----------------|--------------------------|-----------------------|-----------------------|----------------------------|----------------------------|----------------|---------|
| | | T Enter teet ii | Mandatory | Short Lived | Add | Wildfire Cap/Exp | EIM Cap/Exp | Cap & Amort | Maint | ADFIT | Thousar |
| | Adju | stment 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 | |
| | Supervision | 901 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Customer account expenses | Meter reading expenses Customer records and collection expenses | 902 903 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| customer account expenses | Uncollectible accounts | 904 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous customer accounts expenses | 905 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total customer ac | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Supervision | 907 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Customer assistance expenses | 908 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Customer service and informational expenses | Informational and instructional advertising expenses | 909 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous customer service and informational | | | | | | | | | | |
| | expenses | 910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total customer service and informa | | | 0 | (2.005.007) | 0 | 0 | 0 | 0 | 0 | |
| | Administrative and general salaries | 920 | 0 | 0 | (2,985,807) | 0 | 0 | 0 | 0 | 0 | |
| | Office supplies and expenses Administrative expenses transferred—credit | 921 922 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Outside services employed | 923 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Property insurance | 924 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Injuries and damages | 925 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Administrative and general | Employee pensions and benefits | 926 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| expenses | Franchise requirements | 927 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Regulatory commission expenses | 928 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Duplicate charges—credit | 929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | General advertising expenses | 930.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Miscellaneous general expenses | 930.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Rents | 931 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Administrative and General maintenance expenses Total administrative and g | 935 | | 0 | (2,985,807) | 0 | 0 | 0 | 0 0 | 0 0 | |
| | Depreciation expense steam production plant | 403, 403.1 | 0 | 0 | (2,383,807) | 0 | 0 | 3,052,957 | 0 | 0 | |
| | Depreciation expense steam production plant | 403, 403.1 | 0 | 0 | 0 | 0 | 67,802 | 0,032,337 | 0 | 0 | |
| | Depreciation expense other power generation | 103, 103.2 | | ŭ | ŭ | ŭ | 07,002 | Ü | ŭ | ŭ | |
| Donrociation ovnences | production plant | 403, 403.1 | 37,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Depreciation expenses | Depreciation expense transmission | 403, 403.1 | 592,000 | 0 | 0 | 215,783 | 22,622 | 0 | 0 | 0 | |
| | Depreciation expense distribution | 403, 403.1 | 81,000 | 0 | 1,933,816 | 97,406 | 0 | 0 | 0 | 0 | |
| | Depreciation expense general plant | 403, 403.1 | 0 | 357,000 | 357,927 | 0 | 0 | 0 | 0 | 0 | |
| | Depreciation expense common | 403, 403.1 | | | | | | | | | |
| | | ciation expenses | | 357,000 | 2,291,743 | 313,189 | 90,424 | 3,052,957 | 0 | 0 | |
| | Intangible plant | 404, 405 | 0 | 1,608,000 | 223,214 | 0 | 1,319,016 | 0 | 0 | 0 | |
| | Amortization expense steam production plant | 404, 405 | | | | | | | | | |
| | Amortization expense hydraulic production plant Amortization expense other power generation | 404, 405 | | | | | | | | | |
| | production plant | 404, 405 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Amortization expense transmission | 404, 405 | | o o | O | Ü | Ü | · · | Ü | O | |
| Amortization expenses | Amortization expense distribution | 404, 405 | | | | | | | | | |
| | Amortization expense general plant | 404, 405 | | | | | | | | | |
| | Amortization expense common plant | 404, 405 | | | | | | | | | |
| | Amortization of electric plant acquisition adjustments | 406 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Amortization of property losses, unrecovered plant | | | | | | | | | | |
| | and regulatory costs | 407 | 0 | 1 600 000 | (98,089) | 0 | 1 210 016 | 0 | 0 | 0 | |
| Pogulatory dobite and are dis- | | zation expenses | | 1,608,000 | 125,125 | - 0 | 1,319,016 | (2.522.020) | | 0 | |
| Regulatory debits and credits | Total regulatory de | 10715, 10711 | 0 | 0 | 10,231,532 10,231,532 | 0 | 0 | (2,533,820) (2,533,820) | 0 0 | 0 0 | |
| | Taxes other than income | 408.1 | 0 | 0 | 10,231,332 | 0 | 0 | (2,555,820) | 0 | 0 | |
| | Income Taxes - federal taxes utility operating income | 408.1 | (334,421) | (469,344) | (2,509,133) | (979,382) | (635,782) | (27,739) | 3,421 | 159,061 | |
| - | Income Taxes - other taxes utility operating income | 409.1 | 0 | 0 | 0 | (373,302) | 0 | 0 | 0 | 0 | |
| Taxes | Provisions for deferred income taxes, utility operating | | (3) | (4) | (5) | (6) | (7) | (596,008) | (9) | | |
| | Provision for deferred income taxes—credit, utility | 411.1 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| | Investment Tax credit Adj. | 411.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | investment rax credit Auj. | | | | | | | | | | |
| | - | Total taxes | (334,421) | (469,344) | (2,509,133) | (979,382) | (635,782) | (623,739) | 3,421 | 159,061 | |
| | Gains from disposition of utility plant Losses from disposition of utility plant | | | | | (979,382) 0 | (635,782) 0 | (623,739) 0 | 3,421 | 159,061 | |

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| Α | В | | | | | | | | | | | LXII. I |
|-------------------|---------------------------|---|----------------------------|-----------------------------|-------------------------------|---------------------------------|-------------------------------|--------------------------|-----------------------------------|-------------------------------------|-----------------------|--|
| Line No. | | | 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 | | Adju | ustment 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 | |
| 183 184 185 | items | Losses from disposition of allowances Revenues from electric plant leased to others Expenses of electric plant leased to others | 411.9 412 413 414 | | | | | | | | | |
| 186 187 | | Other utility operating income Total various utility operati | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 167 |
| 188 | | | erating Expenses | | 1,495,656 | 7,153,459 | 3,358,807 | 2,159,658 | (104,602) | (12,868) | 159,061 | (295) |
| 189 | Net Opera | ting Income = electric operating revenues - electric ope | erating expenses | (375,579) | (1,495,656) | (7,153,459) | (3,358,807) | (2,159,658) | 104,602 | 12,868 | (159,061) | 807 |
| 190 192 | | | | | | | | | | | | |
| 193 | | Organization | 301 | † | | | | | | | | |
| 194 | | Franchises and consents | 302 | 0 | 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) |
| 196 197 | | Land and land rights | Intangible plant 310 | 0 | 7,006,000 | 29,775,466 0 | 0 | 6,595,080 | 0 | 0 | 0 | 266 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) |
| 201 202 | | Turbogenerator units Accessory electric equipment | 314 315 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65 395 |
| 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 | | | production plant | 0 | 0 | 0 | 0 | 0 | 12,359,965 | 0 | 0 | 542 |
| 206 207 | | Land and land rights Structures and improvements | 330 331 | 0 | 0 | 0 | 0 | 0 3,081,889 | 0 | 0 | 0 | 69 348 |
| 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) |
| 211 212 | | Miscellaneous power plant equipment Roads, railroads and bridges | 335 336 | 1,686,000 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (99) 190 |
| 213 | | Asset retirement costs for hydraulic production plant | 337 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0_ |
| 214 | | | roduction plant | 1,686,000 | 0 | 0 | 0 | 3,081,889 | 0 | 0 | 0 | 753 |
| 215 216 | | Land and land rights Structures and improvements | 340 341 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (152) (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) |
| 220 221 | | Accessory electric equipment Miscellaneous power plant equipment | 345 346 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (387) 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 | | | roduction plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (447) |
| 225 226 | | Land and land rights Structures and improvements | 350 352 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 401 52 |
| 227 | | Station equipment | 353 | 28,736,000 | 0 | 0 | 0 | 1,098,164 | 0 | 0 | 0 | 237 |
| 228 | Electric plant in service | Towers and fixtures | 354 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (59) |
| 229 230 | | Poles and fixtures Overhead conductors and devices | 355 356 | 0 | 0 | 0 | 4,728,468 0 | 0 | 0 | 0 | 0 | (79) (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) |
| 234 235 | | Asset retirement costs for transmission plant Tra | 359.1 Insmission plant | 28.736.000 | 0 | 0 | 4,728,468 | 1,098,164 | 0 | 0 | 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 |
| 238 239 | | Station equipment Storage battery equipment | 362 363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (154) 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 | 0,007,400 | 0 | 0 | 0 | 0 | (64) |
| 242 | | Underground conduit | 366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (261) |
| 243 244 | | Underground conductors and devices Line transformers | 367 368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 130 (120) |
| 244 | | Services | 368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (120) (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) |

| | | 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 Pr Forma Tota Thousand |
|--|---|--|-----------------------------|-------------------------------|---------------------------------|-------------------------------|--------------------------|-----------------------------------|-------------------------------------|-----------------------|------------------------------------|
| | | Adjustment number | | 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 | |
| | Leased property on customers premises | 372 | 0 | 0 | 0 | | 0 | 0 | 0 | | |
| | Street lighting and signal systems Asset retirement costs for distribution plant | 373 374 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | |
| | Asset retirement costs for distribution plant | Distribution plant | 3,315,000 | 0 | 34,773,176 | | 0 | 0 | 0 | 0 | |
| | Land and land rights | 389 | 3,313,000 | 0 | 34,773,170 | 0,807,466 | 0 | 0 | 0 | 0 | |
| | Structures and improvements | 390 | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | |
| | Office furniture and equipment | 391 | 0 | (3,299,000) | 5,366,317 | 0 | 0 | 0 | 0 | 0 | |
| | Transportation equipment | 392 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Stores equipment | 393 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Tools, shop and garage equipment | 394 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Laboratory equipment | 395 | 0 | 0 | 238,809 | | 0 | 0 | 0 | 0 | |
| | Power operated equipment | 396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Communication equipment | 397 | 0 | 0 | 11,043,696 | | 0 | 0 | 0 | 0 | |
| | Miscellaneous equipment | 398 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Other tangible property | 399 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | |
| | Asset retirement costs for general plant | 399.1 | 0 | (2.200.000) | 16 649 922 | 0 | 0 | 0 0 | 0 0 | 0 0 | |
| | | General plant ectric plant in service | | (3,299,000) 3,707,000 | 16,648,822 81,197,464 | 13,535,934 | 10,775,133 | 12,359,965 | 0 | | 1 |
| | Intangible plant | 101.1 | 33,737,000 | 3,707,000 | 01,137,704 | 13,333,334 | 10,,,,133 | 12,333,303 | | <u> </u> | |
| | Steam production plant | 101.1 | | | | | | | | | |
| | Hydraulic production plant | 101.1 | | | | | | | | | |
| Property under capital leases | Other production plant | 101.1 | | | | | | | | | |
| | Transmission plant | 101.1 | | | | | | | | | |
| | Distribution plant | 101.1 | | | | | | | | | |
| | General plant | 101.1 | | | | | | | | | |
| | Total property | y under capital leases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Electric plant purchased or sold | | 102 | | | | | | | | | |
| incerne plant parenasca or sola | Electric plant purchased or sold | | | | | | | | | | |
| | | ant purchased or sold | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Intangible plant | 104 | | | | | | | | | |
| | Steam production plant | 104 | | | | | | | | | |
| Fl+ | Hydraulic production plant | 104 | | | | | | | | | |
| Electric plant leased to others | Other production plant | 104 | | | | | | | | | |
| | Transmission plant | 104 104 | | | | | | | | | |
| | Distribution plant General plant | 104 | | | | | | | | | |
| | | plant leased to others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Steam production plant | 105 | _ | | | | | | | | |
| | Hydraulic production plant | 105 | | | | | | | | | |
| | Other production plant | 105 | | | | | | | | | |
| lectric plant held for future use | Transmission plant | 105 | | | | | | | | | |
| | Distribution plant | 105 | | | | | | | | | |
| | General plant | 105 | | | | | | | | | |
| | Total electri | c plant for future use | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Completed construction not | <u></u> | | | | | | | | | | |
| classified | Completed construction not classified Total completed const | 106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Steam production plant | 107 | • | 0 | 0 | 0 | 0 | U | 0 | 0 | |
| | Hydraulic production plant | 107 | | | | | | | | | |
| | Other production plant | 107 | | | | | | | | | |
| Construction work in progress | Transmission plant | 107 | | | | | | | | | |
| | Distribution plant | 107 | | | | | | | | | |
| | General plant | 107 | | | | | | | | | |
| | | tion work in progress | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Steam production plant | 108 | 0 | 0 | 0 | 0 | 0 | (25,563,285) | 0 | 0 | |
| | Hydraulic production plant | 108 | 337,000 | 0 | 0 | | (79,549) | | 0 | 0 | |
| Accumulated provision for | Other production plant | 108 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | |
| Accumulated provision for depreciation of electric utility | | | 2,084,000 | 0 | 0 | | (30,406) | | 0 | 0 | : |
| depreciation of electric utility | Transmission plant | 108 | | | | [151.760] | 0 | 0 | 0 | 0 | |
| | Transmission plant Distribution plant | 108 | 484,000 | 0 | (6,933,434) | | | | | | |
| depreciation of electric utility | Transmission plant Distribution plant General plant | 108 108 | 484,000 0 | 7,007,000 | (4,883,679) | 0 | 0 | 0 | 0 | 0 | (2 |
| depreciation of electric utility | Transmission plant Distribution plant General plant Total accumulated provision for depreciation of | 108 108 of electric utility plant | 484,000 0 2,905,000 | 7,007,000 7,007,000 | (4,883,679) (11,817,113) | (243,672) | (109,955) | 0 (25,563,285) | 0 | 0 0 | (2 (2 |
| depreciation of electric utility | Transmission plant Distribution plant General plant | 108 108 | 484,000 0 | 7,007,000 | (4,883,679) | (243,672) | 0 | 0 | 0 | 0 0 | (2 |

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| Δ | В | | | | | | | | | | | LXII. I |
|------------|----------------------------------|--|--------------------|----------------|----------------|--------------|------------------|-------------|--------------------|---------------|--------------|----------------|
| | В | | | | | Pro Forma | | | | Pro Forma | | Round Pro |
| Line | | | FERC Acct # | Pro Forma 2020 | Pro Forma 2020 | AMI Capital | Pro Forma | Pro Forma | Pro Forma Colstrip | CS2/Col Major | Restate 2019 | Forma Total to |
| No. | | | | Mandatory | Short Lived | Add | Wildfire Cap/Exp | EIM Cap/Exp | Cap & Amort | Maint | ADFIT | Thousands |
| 1 | | | • | | | | | • | | | | |
| - 1 | | | stment 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 | Other production plant | 111 | | | | | | | | | |
| 311 | plant | Transmission plant | 111 | | | | | | | | | |
| 312 | | Distribution plant | 111 | | | | | | | | | |
| 313 | | General plant Total accumulated provision for amortization of elec | 111 | 0 | 703,000 | (16,191,606) | 0 | (989,584) | 0 | 0 | 0 | (1,138) |
| 314 | Electric plant acquisition | Total accumulated provision for amortization of elec | tric utility plant | U | 703,000 | (16,191,606) | U | (989,584) | U | U | U | (1,138) |
| 315 | adjustments | Electric plant acquisition adjustments | 114 | | | | | | | | | |
| 316 | aujustinents | Total Electric plant acquisiti | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | <u>-</u> | | <u>-</u> | | <u>-</u> | |
| 317 | Accumulated provision for asset | Accumulated provision for asset acquisition | | | | | | | | | | |
| | acquisition adjustments | adjustments | 115 | | | | | | | | | |
| 318 | | Total accumulated provision for asset acquisiti | on 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 op | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 324 | Prepayments | Prepayments | 165 | | | | | | | | | |
| 325 | | | al prepayments | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 326 | | | d accrued assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 327 | | Other regulatory assets | 182.3 | 0 | 0 | 53,344,898 | 0 | 0 | 0 | 0 | 0 | (603) |
| 328 | Deferred debits | Miscellaneous deferred debits | 186 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (388) |
| 329 | | Accumulated deferred income taxes | 190 | 0 | 0 | 0 | | 0 | 4,051,823 | 0 | 0 | 177_ |
| 330 | | | deferred debits | 0 | 0 | 53,344,898 | 0 | 0 | 4,051,823 | 0 | 0 | (814) |
| 331 | | Accumulated provision for property insurance | 228.1 228.2 | | | | | | | | | |
| 332 333 | Other non-current liabilities | Accumulated provision for injuries and damages | 228.2 | | | | | | | | | |
| 334 | Other non-current habilities | Accumulated provision for pensions and benefits Accumulated miscellaneous operating provisions | 228.3 228.4 | | | | | | | | | |
| 335 | | Asset retirement obligations | 230 | | | | | | | | | |
| 336 | | | urrent liabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 337 | Customer deposits | Customer deposits | 235 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | (425) |
| 338 | customer ueposits | | crued liabilities | 0 | 0 | 53,344,898 | 0 | 0 | 4,051,823 | 0 | 0 | (1,238) |
| 339 | | Deferred credits | 253 | | | | | | ,,. | | | () == / |
| | | Accumulated deferred income taxes—accelerated | 233 | | | | | | | | | |
| 340 | | amortization property | 204 | | | | | | | | | |
| | | 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 | 282 | (1,058,000) | (531,000) | (14,369,883) | | (316,974) | (2,917,793) | 0 | (30,541,749) | 234 |
| 343 | | Accumulated deferred income taxes—other | 255 | | U | U | U | U | (2,317,733) | U | U | 234 |
| 344 | | Customer advances for construction | 252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (27) |
| 345 | | Other regulatory liabilities | 254 | 0 | 0 | 0 | - | 0 | (5,400,143) | 0 | 0 | 475 |
| 346 | | | deferred credits | (1,058,000) | (531,000) | (14,369,883) | | (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 | (9) |
| 348 | | Total working ca | pital 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 | | | irement 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 | | Char | nge 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% |
| | | | | | | | | | | | | |

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| Α | В | | | E | F | G | н | 1 |
|-------------|-----------------------------|--|-------------------|----------------------------|------------------------------|---------------------------|---------------------------------|---------------------------|
| Line No. | | | FERC Acct # | Total Proforma adjustments | Total adjustments | Adjusted ROO | Revenue change to base rates | ROO after rate change |
| | | | | Sum of proforma | | | RR Input and | enange |
| 1 | | Adjus | stment number | adjustments | D+E | C+F | revenue sensitive | 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 |
| 6 7 | | Sales to railroads and railways Interdepartmental sales | 446 448 | (1,227,642) | 0 (1,227,642) | 0 | | 0 |
| 8 | | Total sales to ultin | | 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 sal | es 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 |
| 12 | Electric operating revenues | Total revenues net of provision f | | 44,003,813 | (15,835,044) | 585,191,000 | 44,185,000 | 629,376,000 |
| 13 14 | | Forfeited discounts Miscellaneous service revenues | 450 451 | 0 (204) | 0 (204) | 0 214,000 | | 0 |
| 15 | | Sales of water and water power | 453 | (204) | (204) | 226,000 | | 214,000 226,000 |
| 16 | | Rent from electric property | 454 | 247 | (13,392) | 1,515,000 | | 1,515,000 |
| 17 | | Interdepartmental rents | 455 | 0 | 0 | 0 | | 0 |
| 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 |
| 21 | | Miscellaneous revenues Total Other open | 457.2 | 0 | 0 | 0 | | 0 |
| 22 23 | | Total Other oper | | (6,998,399) 37,005,414 | (43,550,935) (59,385,979) | 16,881,000 602,072,000 | 44,185,000 | 16,881,000 646,257,000 |
| 24 | | Operation supervision and engineering | 500 | 13,027 | 13,027 | 311,000 | 44,183,000 | 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 |
| 28 29 | | Steam transferred—credit Electric expenses | 504 505 | 0 33,195 | 0 33,195 | 732,000 | | 0 732,000 |
| 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 |
| 33 | | Total steam power generation operation expenses | | 1,245,541 | 315,239 | 26,245,000 | 0 | 26,245,000 |
| 34 | | Maintenance supervision and engineering | 510 511 | 5,451 1,234 | 5,451 1,234 | 362,000 505,000 | | 362,000 |
| 35 36 | | Maintenance of structures Maintenance of boiler plant | 512 | 48,187 | 48,187 | 4,050,000 | | 505,000 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 produ | | 1,320,807 | 390,505 | 32,460,000 | 0 | 32,460,000 |
| 41 42 | | Operation supervision and engineering Water for power | 535 536 | 90,172 (45,940) | 90,172 (45,940) | 2,337,000 568,000 | | 2,337,000 568,000 |
| 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 49 | Generation production | Maintenance supervision and engineering | 541 542 | 29,904 | 29,904 | 692,000 | | 692,000 |
| 50 50 | expenses | Maintenance of structures Maintenance of reservoirs, dams and waterways | 542 | 12,432 32,042 | 12,432 32,042 | 498,000 1,240,000 | | 498,000 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 expens | | 214,365 | 214,365 | 5,643,000 | 0 | 5,643,000 |
| 54 | | Generation - hydraulic power produ | | 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 57 | | Fuel Generation expenses | 547 548 | 4,819,773 21,096 | 3,878,773 21,096 | 50,812,000 1,577,000 | | 50,812,000 1,577,000 |
| 58 | | Operation of energy storage equipment | 548.1 | 21,096 | 21,096 | 1,577,000 | | 1,577,000 |
| 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 4.775.000 |
| 64 65 | | Maintenance of generating and electric plant Maintenance of energy storage equipment | 553 553.1 | 28,531 0 | 28,531 0 | 4,775,000 0 | | 4,775,000 0 |
| ا ده | l | internative of energy storage equipment | 333.1 | U | U | U | | U |

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| | Α | В | | | E | F | G | н | 1 |
|--|-----|-----------------------|---|-----------------|-----------|-------------------|--------------|-------------------|-----------------------|
| Maintenance of miscellaneous other power generally state | | | | FERC Acct # | | Total adjustments | Adjusted ROO | | ROO after rate change |
| Maintenance of miscolamenas chere power generation 1 | 1 | | Adiu | stment number | • | D+F | C+F | • | G+H |
| Fig. Description Processing 1,752 1, | 66 | | Maintenance of miscellaneous other power generation | , | • | | | revenue sensitive | |
| | | | | | | | | | 319,000 |
| Putchased power 1555 0.498.886 18.292.886 70.783.00 70.783 | | | | iction evnenses | | | | | 59,232,000 |
| Power purchased for storage operations 55.1 1.5 | | | · | | | | | | 70,783,000 |
| Commercial Commercia | | | | | | | | | 0 |
| | | | | | | | | | 520,000 |
| Total power generation production segences 5,14,633 (44,690,00) 3,438,500 0 14,388,00 1,050 1, | | | | | | | | | 5,776,000 |
| Operation supervision and engineering 500 15,005 12,005 1,005,000 1,005,000 1,005,000 1,005,000 1,005,000 1,005,000 2,482,000 2,482,000 2,482,000 2,482,000 3,00 | | | | | | | | | 77,079,000 |
| Load dispatch—relability | | | | - | | | | <u> </u> | 1,626,000 |
| | | | | | | | | | 2,482,000 |
| System | | | | | (/ | (/ | , . , | | , - , |
| Scheduling_system control and dispatch services S61.4 50.000 30.000 30.000 33.000 | ′′ | | system | 561.2 | 3,000 | 3,000 | 3,000 | | 3,000 |
| Reliability planning and standards development 561.5 33,000 | | | - | | , | | , | | 38,000 |
| Transmission services studies \$61.5 0 0 0 0 0 0 0 0 0 | | | | | | | | | 50,000 |
| Second Process Seco | | | _ · · · · · · · · · · · · · · · · · · · | | | | | | 33,000 |
| Reliability planning and standards development services | | | | | | | - | | 0 |
| Services Services | | | | | U | 0 | U | | 0 |
| Station expenses Sci | 83 | | | 561.8 | 0 | 0 | 0 | | 0 |
| Fransmission expenses 564 0 0 0 0 0 0 0 0 0 | 84 | | Station expenses | 562 | 12,985 | 12,985 | 392,000 | | 392,000 |
| Transmission expenses | | | • | | | | | | 256,000 |
| Miscellaneous transmission expenses 566 2,094,195 2,004,195 4,200,000 2,200 1,20 | | | | | | | - | | 0 |
| Rents | | Transmission expenses | | | | | | | 12,070,000 |
| Total transmission operation expenses 2,856,600 2,955,600 21,268,000 0 21,268 | | | - | | | | | | 118,000 |
| Maintenance of computer hardware 568 1,522 21,522 451,000 451 | | | | 307 | | | | 0 | 21,268,000 |
| Maintenance of computer hardware 569.1 0 0 0 0 0 0 0 0 0 | | | | 568 | | | | <u> </u> | 451,000 |
| Maintenance of computer software 569.2 0 0 0 0 0 0 0 0 0 | 92 | | Maintenance of structures | 569 | 19,649 | 19,649 | 478,000 | | 478,000 |
| Maintenance of communication equipment 569.3 0 0 0 0 0 0 0 0 0 | | | Maintenance of computer hardware | | | | | | 0 |
| Maintenance of miscellaneous regional transmission plant p | | | | | | | | | 0 |
| Plant | 95 | | * * | 569.3 | 0 | 0 | 0 | | 0 |
| Maintenance of station equipment 570 25,739 25,739 675,000 675 | 96 | | = | 569.4 | 0 | 0 | 0 | | 0 |
| Maintenance of overhead lines 571 1,265 1,265 655,000 655 | 97 | | | 570 | - | | - | | 675,000 |
| Maintenance of underground lines 572 (46) (46) 0 0 1 1 1 1 1 1 1 1 | 98 | | * * | 571 | 1,265 | | | | 655,000 |
| Total transmission maintenance expenses 68,579 68,579 2,311,000 0 2,311 | 99 | | Maintenance of underground lines | 572 | (46) | | 0 | | 0 |
| Total transmission expenses 2,925,179 3,024,179 23,579,000 0 23,579 | | | | 573 | | | | | 52,000 |
| Operation supervision and engineering 580 164,265 164,265 3,308,000 3,308 104 | - H | | • | | | | | | 2,311,000 |
| 104 Load dispatching 581 0 0 0 0 0 0 0 0 0 | | | | | | | | 0 | |
| Station expenses S82 21,533 21,533 565,000 565 Overhead line expenses 583 1,658,370 1,658,370 3,264,000 3,264 Underground line expenses 584 32,985 32,985 1,069,000 1,069 Street lighting and signal system expenses 585 116 116 7,000 7 Overhead line expenses 586 91,727 91,727 1,961,000 1,961 Outcomer installations expenses 586 91,727 91,727 1,961,000 7 Outcomer installations expenses 586 91,727 91,727 1,961,000 7,000 7 Outcomer installations expenses 587 31,951 31,951 703,000 703,000 7,000 7 Outcomer installations expenses 588 268,118 62,939,000 6,293 Rents Facility (100 peration expenses 589 1,435,736 1,435,736 1,687,000 1,687 Outcomer installation expenses 589 1,435,736 1,435,736 1,687,000 1,687 Rents Total distribution expenses 589 1,435,736 1,435,736 1,687,000 1,687 Outcomer installation expenses 588 268,118 62,939,000 0 18,857 Outcomer installation expenses 588 268,118 628,118 62,939,000 0 1,8857 Outcomer installation expenses 588 268,118 628,118 62,939,000 0 1,8857 Outcomer installation expenses 588 268,118 628,118 62,939,000 0 1,8857 Outcomer installation expenses 588 268,118 628,118 62,939,000 0 1,8857 Outcomer installation expenses 588 268,118 62,939,000 0 1,8857 Outcomer installation expenses 588 268,118 62,939,000 1,935 Outcomer installation expenses 588 268,118 268,118 62,939,000 1,935 Outcomer installation | | | T | | | | | | 3,308,000 |
| 106 Overhead line expenses 583 1,658,370 1,658,370 3,264,000 3,264 107 Underground line expenses 584 32,985 32,985 1,069,000 1,069 108 Street lighting and signal system expenses 585 116 116 7,000 7 109 Meter expenses 586 91,727 91,727 1,961,000 1,961 110 Customer installations expenses 587 31,951 31,951 703,000 703 111 Miscellaneous distribution expenses 588 268,118 268,118 6,293,000 6,293 112 Poistribution expenses 589 1,435,736 1,435,736 1,687,000 1,687 113 Tosal distribution operation expenses 589 1,435,736 1,435,736 1,687,000 1,687 114 Poistribution expenses 589 1,435,736 1,435,736 1,687,000 1,687 115 Total distribution operation expenses 591 13,723 13,723 145,000 1, | | | | | - | | - | | 565,000 |
| Street lighting and signal system expenses 585 116 116 7,000 | | | | | , | | | | 3,264,000 |
| Meter expenses 586 91,727 91,727 1,961,000 1,961 | | | | | | | | | 1,069,000 |
| Customer installations expenses 587 31,951 31,951 703,000 703 | | | | | | | | | 7,000 |
| Miscellaneous distribution expenses 588 268,118 268,118 6,293,000 6,293 | | | · | | | | | | 1,961,000 |
| Rents S89 | | | • | | | | | | 703,000 6,293,000 |
| Total distribution expenses 3,704,801 3,704,801 18,857,000 0 18,857 | | | • | | | | | | 1,687,000 |
| Maintenance supervision and engineering 590 40,485 40,485 1,103,000 1,103 | | Distribution comments | | | | | | 0 | 18,857,000 |
| 116 Maintenance of station equipment 592 30,967 30,967 716,000 716 117 Maintenance of energy storage equipment 592.2 0 0 0 0 118 Maintenance of overhead lines 593 (53,136) (53,136) 7,861,000 7,861 119 Maintenance of underground lines 594 32,230 32,230 635,000 635 120 Maintenance of line transformers 595 16,765 16,765 333,000 333 121 Maintenance of street lighting and signal systems 596 7,638 7,638 175,000 175 122 Maintenance of meters 597 2,505 2,505 40,000 40 123 Maintenance of miscellaneous distribution plant 598 16,479 16,479 424,000 424 | 114 | Distribution expenses | Maintenance supervision and engineering | 590 | 40,485 | 40,485 | | | 1,103,000 |
| 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 7,861 119 Maintenance of underground lines 594 32,230 32,230 635,000 635 120 Maintenance of line transformers 595 16,765 16,765 333,000 333 121 Maintenance of street lighting and signal systems 596 7,638 7,638 175,000 175 122 Maintenance of meters 597 2,505 2,505 40,000 40 123 Maintenance of miscellaneous distribution plant 598 16,479 16,479 424,000 424 | | | | | | | | | 415,000 |
| 118 Maintenance of overhead lines 593 (53,136) (53,136) 7,861,000 7,861 119 Maintenance of underground lines 594 32,230 32,230 635,000 635 120 Maintenance of line transformers 595 16,765 16,765 333,000 333 121 Maintenance of street lighting and signal systems 596 7,638 7,638 175,000 175 122 Maintenance of meters 597 2,505 2,505 40,000 40 123 Maintenance of miscellaneous distribution plant 598 16,479 16,479 424,000 424 | | | | | | | | | 716,000 |
| 119 Maintenance of underground lines 594 32,230 32,230 635,000 635 120 Maintenance of line transformers 595 16,765 16,765 333,000 333 121 Maintenance of street lighting and signal systems 596 7,638 7,638 175,000 175 122 Maintenance of meters 597 2,505 2,505 40,000 40 123 Maintenance of miscellaneous distribution plant 598 16,479 16,479 424,000 424 | | | | | | | | | 7 961 000 |
| 120 Maintenance of line transformers 595 16,765 16,765 333,000 333 121 Maintenance of street lighting and signal systems 596 7,638 7,638 175,000 175 122 Maintenance of meters 597 2,505 2,505 40,000 40 123 Maintenance of miscellaneous distribution plant 598 16,479 16,479 424,000 424 | | | | | | | | | 7,861,000 635,000 |
| 121 Maintenance of street lighting and signal systems 596 7,638 7,638 175,000 175 122 Maintenance of meters 597 2,505 2,505 40,000 40 123 Maintenance of miscellaneous distribution plant 598 16,479 16,479 424,000 424 | | | _ | | | | | | 333,000 |
| 122 Maintenance of meters 597 2,505 2,505 40,000 40 123 Maintenance of miscellaneous distribution plant 598 16,479 16,479 424,000 424 | | | | | | | | | 175,000 |
| | | | | | | | | | 40,000 |
| 124 Total distribution maintenance expenses 107,656 107,656 11,702,000 0 11,702 | | | · | 598 | | | | | 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 | 125 | | Total distrik | oution expenses | 3,812,457 | 3,812,457 | 30,559,000 | 0 | 30,559,000 |

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| ne lo. 1 Adjus 26 Supervision | FERC Acct # | Total Proforma adjustments Sum of proforma | Total adjustments | Adjusted ROO | Revenue change to base rates | ROO after rate change |
|---|--|--|---------------------------------|-------------------------------------|---------------------------------|-----------------------------------|
| Adjus | | Sum of proforma | | | | |
| | simeni number | adjustments | D+E | C+F | RR Input and revenue sensitive | G+H |
| U Supervision | 901 | 6,807 | 6,807 | 125,000 | | 125,000 |
| 7 Meter reading expenses | 902 | 126,392 | 126,392 | 2,684,000 | | 2,684,000 |
| Customer account expenses Customer records and collection expenses | 903 | 378,215 | 378,215 | 7,340,000 | | 7,340,000 |
| 9 Uncollectible accounts | 904 | 88,510 | 1,451,162 | 1,588,000 | 147,000 | 1,735,000 |
| Miscellaneous customer accounts expenses | 905 | 6,441 | 57,804 | 199,000 | | 199,000 |
| Total customer acc | | 606,365 | 2,020,380 | 11,936,000 | 147,000 | 12,083,000 |
| Supervision | 907 | 0 | 0 | 0 | | (|
| Customer assistance expenses | 908 | 20,336 | (26,814,966) | 583,000 | | 583,000 |
| Customer service and informational expenses Informational and instructional advertising expenses | 909 | 10,793 | 16,390 | 863,000 | | 863,000 |
| Miscellaneous customer service and informational | | | | | | |
| expenses | 910 | 2,322 | 5,038 | 185,000 | | 185,00 |
| Total customer service and informat | | 33,451 | (26,793,538) | 1,631,000 | 0 | 1,631,00 |
| Administrative and general salaries | 920 | (121,538) | (140,413) | 23,698,000 | | 23,698,00 |
| Office supplies and expenses | 921 | 22,208 | 14,419 | 3,403,000 | | 3,403,00 |
| Administrative expenses transferred—credit | 922 | (300) | (52,189) | (123,000) | | (123,00 |
| Outside services employed | 923 | 2,353 | (3,610) | 7,103,000 | | 7,103,00 |
| Property insurance | 924 | 1,062,003 | 1,053,456 | 2,058,000 | | 2,058,00 |
| Injuries and damages | 925 | 2,477,340 | 2,507,695 | 4,714,000 | | 4,714,00 |
| Administrative and general Employee pensions and benefits | 926 | 22,126 | 21,452 | 1,210,000 | | 1,210,00 |
| expenses Franchise requirements | 927 | 0 | 0 | 0 | | |
| Regulatory commission expenses | 928 | 134,152 | (306,182) | 4,260,000 | 88,000 | 4,348,00 |
| Duplicate charges—credit | 929 | 0 | 0 | 0 | | |
| General advertising expenses | 930.1 | 0 | 0 | 0 | | |
| Miscellaneous general expenses | 930.2 | 21,496 | (374,363) | 3,193,000 | | 3,193,00 |
| Rents | 931 | (159) | (159) | 213,000 | | 213,00 |
| Administrative and General maintenance expenses | 935 | 110,706 | 110,706 | 8,982,000 | | 8,982,00 |
| Total administrative and ge | | 3,730,387 | 2,830,812 | 58,711,000 | 88,000 | 58,799,00 |
| Depreciation expense steam production plant | 403, 403.1 | 2,998,004 | 10,074,202 | 16,114,000 | | 16,114,00 |
| Depreciation expense hydraulic production plant | 403, 403.1 | 153,611 | (3,793,340) | 5,123,000 | | 5,123,00 |
| Depreciation expense other power generation | 402 402 1 | 82,021 | (205 177) | C C04 000 | | 6 694 06 |
| Depreciation expenses production plant | 403, 403.1 | | (285,177) | 6,684,000 | | 6,684,00 |
| Depreciation expense transmission | 403, 403.1 | 1,184,634 | 1,989,388 1,485,559 | 11,914,000 | | 11,914,00 |
| Depreciation expense distribution | 403, 403.1 | 2,849,319 | | 32,588,000 | | 32,588,00 |
| Depreciation expense general plant | 403, 403.1 403, 403.1 | 1,148,810 0 | (47,341) 0 | 15,568,000 0 | | 15,568,00 |
| Depreciation expense common | iation expenses | 8,416,399 | 9,423,291 | 87,991,000 | 0 | 87,991,00 |
| Intangible plant | 404, 405 | 5,294,493 | 6,142,674 | 26,901,000 | | 26,901,00 |
| Amortization expense steam production plant | 404, 405 | 3,294,493 | 0,142,074 | 20,901,000 | | 20,501,00 |
| Amortization expense steam production plant Amortization expense hydraulic production plant | 404, 405 | 0 | 0 | 0 | | |
| Amortization expense other power generation | | (1,633,354) | (1,632,961) | 0 | | |
| production plant | 404, 405 404, 405 | (1,033,334) | (1,632,961) | 0 | | |
| Amortization expenses Amortization expenses Amortization expenses | 404, 405 | 0 | 0 | 0 | | |
| Amortization expense distribution Amortization expense general plant | 404, 405 | 0 | 0 | 0 | | |
| Amortization expense common plant | 404, 405 | 0 | 0 | 0 | | |
| Amortization of electric plant acquisition adjustments | 406 | 257 | 257 | 32,000 | | 32,00 |
| Amortization of property losses, unrecovered plant | | | | | | |
| and regulatory costs | 407 | (877,057) | (877,057) | 676,000 | | 676,00 |
| | zation expenses | 2,784,339 | 3,632,913 | 27,609,000 | 0 | 27,609,00 |
| Regulatory debits and credits Regulatory debits and credits | 407.3, 407.4 | 8,695,622 | 15,942,099 | 2,845,000 | | 2,845,00 |
| Total regulatory del | | 8,695,622 | 15,942,099 | 2,845,000 | | 2,845,00 |
| Taxes other than income | 408.1 | 2,736,037 | (15,954,068) | 47,979,000 | 1,706,000 | 49,685,00 |
| Income Taxes - federal taxes utility operating income | 409.1 | (1,715,833) | (2,513,740) | 2,449,000 | | 11,320,00 |
| Income Taxes - other taxes utility operating income | 409.1 | (23) | (23) | (22,000) | | (22,00 |
| Taxes | 410.1 | (1,096,423) | (1,163,231) | 6,666,935 | | 6,666,9 |
| Provisions for deferred income taxes, utility operating | | | | | | |
| Provisions for deferred income taxes, utility operating Provision for deferred income taxes—credit, utility | 411.1 | 65 | 65 | 65 | | |
| Provisions for deferred income taxes, utility operating | 411.1 411.4 | 215 | 215 | (318,000) | | (318,00 |
| Provisions for deferred income taxes, utility operating Provision for deferred income taxes—credit, utility Investment Tax credit Adj. | 411.1 411.4 Total taxes | 215 (75,962) | 215 (19,630,782) | (318,000) 56,755,000 | 10,577,000 | (318,00 67,332,00 |
| Provisions for deferred income taxes, utility operating Provision for deferred income taxes—credit, utility Investment Tax credit Adj. Gains from disposition of utility plant | 411.1 411.4 Total taxes 411.6 | 215 (75,962) 167 | 215 (19,630,782) (58,000) | (318,000) 56,755,000 (58,000) | 10,577,000 | (318,00 67,332,00 (58,00 |
| Provisions for deferred income taxes, utility operating Provision for deferred income taxes—credit, utility Investment Tax credit Adj. | 411.1 411.4 Total taxes | 215 (75,962) | 215 (19,630,782) | (318,000) 56,755,000 | 10,577,000 | (318,000 67,332,000 (58,000 |

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| Α | В | | | E | F | G | н | <u> </u> |
|-------------|-----------------------------------|--|------------------------|---------------------------------------|------------------------------|---|---------------------------------|---|
| Line No. | | | FERC Acct # | Total Proforma adjustments | Total adjustments | Adjusted ROO | Revenue change to base rates | ROO after rate change |
| 1 | | | | Sum of proforma | | | RR Input and | |
| 183 | various actives operating meeting | Losses from disposition of allowances | 411.9 | adjustments 0 | D+E | C+F | revenue sensitive | G+H 0 |
| 184 | items | Revenues from electric plant leased to others | 411.9 | 0 | 0 | 0 | | 0 |
| 185 | | Expenses of electric plant leased to others | 413 | 0 | 0 | 0 | | 0 |
| 186 | | Other utility operating income | 414 | 0 | 0 | 0 | | 0 |
| 187 188 | | Total various utility operati | erating Expenses | 37,443,037 | (58,000) (50,494,190) | (58,000) 495,941,000 | 10,812,000 | (58,000) 506,753,000 |
| 189 | Net Opera | eting Income = electric operating revenues - electric ope | | (437,623) | (8,891,789) | 106,131,000 | 33,373,000 | 139,504,000 |
| 190 | , | | | , , , , , , , , , , , , , , , , , , , | (2,22,7,22,7 | , . , | | |
| 192 | | | | | | | | |
| 193 | | Organization | 301 | 0 | (255,024) | 0 | | 0 |
| 194 195 | | Franchises and consents Miscellaneous intangible plant | 302 303 | 457 48,640,354 | (266,024) 21,126,414 | 29,239,000 175,273,000 | | 29,239,000 175,273,000 |
| 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 |
| 200 201 | | Engines and engine-driven generators Turbogenerator units | 313 314 | (248) 65 | 245 189,307 | 5,000 37,454,000 | | 5,000 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 | | | roduction plant | 10,277,508 | 11,180,664 | 297,726,000 | 0 | 297,726,000 |
| 206 207 | | Land and land rights Structures and improvements | 330 331 | 69 3,082,237 | 50,954 6,677,436 | 42,019,000 66,794,000 | | 42,019,000 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 |
| 211 212 | | Miscellaneous power plant equipment | 335 336 | 5,554,901 | 6,013,922 | 15,522,000 | | 15,522,000 |
| 212 | | Roads, railroads and bridges Asset retirement costs for hydraulic production plant | 337 | 190 0 | (436,212) 0 | 2,396,000 | | 2,396,000 0 |
| 214 | | | roduction 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 |
| 217 218 | | Fuel holders, producers, and accessories Prime movers | 342 343 | 371 (239) | 1,420 (672) | 14,041,000 15,430,000 | | 14,041,000 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 |
| 223 224 | | Energy Storage Equipment—production | 348 roduction plant | 0 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 | Electric plant in service | Towers and fixtures | 354 | (59) | (27,122) | 11,218,000 | | 11,218,000 |
| 229 230 | | Poles and fixtures Overhead conductors and devices | 355 356 | 4,728,389 (70) | 10,623,104 4,653,004 | 187,739,000 104,098,000 | | 187,739,000 104,098,000 |
| 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 |
| 235 236 | | Land and land rights | nsmission plant 360 | 52,781,754 241 | 70,749,089 720,942 | 580,646,000 7,509,000 | 0 | 580,646,000 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 | 365 366 | (64) (261) | (64) (261) | 174,751,000 79,249,000 | | 174,751,000 |
| 242 | | | inn l | (261) | (261) | /9,249,000 | | 79,249,000 |
| 242 | | Underground conductors and devices | | | | 141 800 000 | | 141 800 000 |
| 243 | | Underground conductors and devices | 367 | 130 | 130 | 141,800,000 189,938,000 | | 141,800,000 189,938,000 |
| | | 9 | | | | 141,800,000 189,938,000 116,033,000 | | 141,800,000 189,938,000 116,033,000 |
| 243 244 | | Underground conductors and devices Line transformers | 367 368 | 130 (120) | 130 (121) | 189,938,000 | | 189,938,000 |

| Fig. According Fig. | Α | В | | | E | F | G | н | 1 |
|--|-------|-----------------------------------|---|----------------------|--------------|-------------------|---------------|-------------------|-----------------------------------|
| | | | | FERC Acct # | | Total adjustments | Adjusted ROO | | ROO after rate change |
| Leased property on existomers premises 372 0 | 1 | | Α | diustment number | • | D+F | C+F | • | G+H |
| Asset retirement costs for distribution plant 374 0 | 248 | | | | | | | revenue sensitive | 0 |
| | | | | | | | | | 42,569,000 |
| Land and land rights 389 | | | Asset retirement costs for distribution plant | | | | | | 0 |
| Structures and improvements 390 | | | Land and land rights | | | | | <u> </u> | 1,259,952,000 6,962,000 |
| Office furniture and equipment 391 | | | = | | | | | | 81,067,000 |
| Store sequipment 394 390 333,800 2847,000 2857,000 2958,000 2 | 254 | | i i | 391 | | | | | 50,586,000 |
| Tools, shop and garage equipment 394 1990 33,309 10,988,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,847 2,152,000 28,948 2,103,000 2,1 | 255 | | Transportation equipment | | | 1,777,698 | 42,283,000 | | 42,283,000 |
| Laboratory equipment 395 238,500 228,847 2,152,000 2,256,000 2,2 | | | | | | | | | 2,874,000 |
| Power operated equipment 396 503 (150,670) 20,554,000 22,054,000 22,054,000 22,054,000 23,000 24,000 24,000 25,000 | | | , | | | | | | 10,988,000 |
| Communication equipment 397 11,043,858 4,710,144 78,251,000 72, 265 14,000 14 | | | | | | | | | 2,152,000 20,564,000 |
| Miscellaneous equipment 388 303 11,412 431,000 | | | | | | | | | 78,251,000 |
| Asset retirement costs for general plant 399.1 | | | | | | | | | 431,000 |
| See | 262 | | Other tangible property | 399 | 0 | 0 | 0 | | 0 |
| | | | Asset retirement costs for general plant | | | | | | 0 |
| Intangible plant 101.1 0 0 0 0 0 0 0 0 0 | | | | | | | | | 296,158,000 |
| Stam production plant 101.1 0 | | | | | | | | 0 | 3,295,580,000 |
| Property under capital leases | | | | | | | | | 0 |
| Property under capital leases Other production plant 101.1 0 0 0 0 0 0 0 0 0 | | | | | | | | | 0 |
| Transmission plant | | | | | | | ū | | 0 |
| General plant 101.1 0 0 0 0 0 0 0 0 0 | 270 | | | 101.1 | 0 | 0 | 0 | | 0 |
| Total property under capital leases | 271 | | Distribution plant | 101.1 | 0 | 0 | 0 | | 0 |
| Electric plant purchased or sold Electric plant purchased or sold 102 | | | , | | | | | | 0 |
| Electric plant purchased or sold 0 0 0 0 0 0 0 0 0 | 273 | | Total property u | ınder capital leases | 0 | 00 | 0 | 0 | 0 |
| Total electric plant purchased or sold 0 | 274 E | Electric plant purchased or sold | | 102 | | _ | _ | | |
| Intangible plant 104 0 0 0 0 0 0 0 0 0 | 275 | | | t nurchasad or sold | | | | • | <u>0</u> |
| Steam production plant 104 0 | _ | | | | | | | <u> </u> | 0 |
| Flectric plant leased to other Hydraulic production plant 104 0 0 0 0 0 0 0 0 0 | | | | | | | | | 0 |
| Transmission plant | 278 | | Hydraulic production plant | 104 | 0 | 0 | 0 | | 0 |
| Distribution plant 104 0 0 0 0 0 0 0 0 0 | - 1 | Electric plant leased to others | | | | | - | | 0 |
| Seam production plant 104 0 0 0 0 0 0 0 0 0 | | | · · · · · · · · · · · · · · · · · · · | | | | - | | 0 |
| Total electric plant leased to others 0 | | | | | | | | | 0 |
| Steam production plant 105 0 0 0 0 0 0 0 0 0 | _ | | | | | | | | 0 |
| Electric plant held for future use Hydraulic production plant 105 0 0 0 0 0 0 0 0 0 | | | | | | | | <u> </u> | 0 |
| Transmission plant 105 0 0 0 0 0 0 0 0 0 | | | | | 0 | 0 | 0 | | 0 |
| Transmission plant 105 0 0 0 0 0 0 0 0 0 | 286 | lectric plant held for future use | Other production plant | 105 | 0 | 0 | 0 | | 0 |
| General plant 105 0 0 0 0 0 0 0 0 0 | 287 | • | | | | | | | 0 |
| Completed construction not classified O O O O O O O O O O O O O O O O O O | | | · · | | | | | | 0 |
| Completed construction not classified Completed construction not classified 106 0 0 0 | _ | | | | | | | • | <u>0</u> |
| Completed Construction not classified 106 0 0 0 0 | | Completed construction not | Total electric | piant for future use | U | U | U | U | |
| Total completed construction not classified 0 0 0 0 0 | 291 | • | Completed construction not classified | 106 | 0 | 0 | 0 | | 0 |
| 294 Construction work in progress Hydraulic production plant 107 0 0 0 295 Other production plant 107 0 0 0 297 Transmission plant 107 0 0 0 298 Distribution plant 107 0 0 0 | 292 | | | ction not classified | 0 | 0 | | 0 | 0 |
| 295 Construction work in progress Other production plant 107 0 0 0 297 Transmission plant 107 0 0 0 298 Distribution plant 107 0 0 0 | | | | | | | | | 0 |
| 296 Construction work in progress Transmission plant 107 0 0 0 297 Distribution plant 107 0 0 0 | | | | | | | | | 0 |
| 297 Distribution plant 107 0 0 0 | | Construction work in progress | | | - | | ū | | 0 |
| | | | | | - | | 0 | | 0 |
| 298 | 298 | | General plant | 107 | 0 | 0 | 0 | | 0 |
| Total construction work in progress 0 0 0 0 0 | _ | | | | | | | 0 | 0 |
| 300 Steam production plant 108 (23,480,823) (25,712,585) (228,086,000) (22 | | | | 108 | (23,480,823) | (25,712,585) | (228,086,000) | | (228,086,000) |
| | | Accumulated provision for | | | | | | | (93,978,000) |
| 302 depreciation of electric utility Other production plant 108 225,588 (3,208,030) (90,787,000) (9 | | | | | | | | | (90,787,000) |
| l Diant I | | plant | | | | | | | (145,379,000) |
| | | | | | | | | | (358,902,000) (81,752,000) |
| | | | | | | | | 0 | (998,884,000) |
| | 307 | | Intangible plant | 111 | (10,387,328) | (11,252,526) | (68,331,000) | | (68,331,000) |
| 307 | 308 | | Steam production plant | 111 | 0 | 0 | 0 | | 0 |
| 308 Steam production plant 111 0 0 0 | 309 | Accumulated provision for | Hydraulic production plant | 111 | 0 | 0 | 0 | | 0 |

| Α | В | | | E | F | G | н | <u> </u> |
|-------------|--|---|---------------------|----------------------------|-------------------|---------------|---------------------------------|-----------------------|
| Line No. | | | FERC Acct # | Total Proforma adjustments | Total adjustments | Adjusted ROO | Revenue change to base rates | ROO after rate change |
| 1 | | | | Sum of proforma | | | RR Input and | |
| | | | stment number | adjustments | D+E | C+F | revenue sensitive | G+H |
| 310 | amortization of electric utility | Other production plant | 111 | 0 | 0 | 0 | | 0 |
| 311 | plant | Transmission plant | 111 | 0 | 0 | 0 | | 0 |
| 312 | | Distribution plant | 111 | 0 | 0 | 0 | | 0 |
| 313 | | General plant | 111 | 0 | 0 | 0 | | 0 |
| 314 | | Total accumulated provision for amortization of ele | ctric utility plant | (10,387,328) | (11,252,526) | (68,331,000) | 0 | (68,331,000) |
| 315 | Electric plant acquisition | | | _ | _ | _ | | _ |
| 24.5 | adjustments | Electric plant acquisition adjustments | 114 | 0 | 0 | 0 | | 0 |
| 316 | | Total Electric plant acquisit | ion adjustments | 0 | 0 | 0 | 0 | 0 |
| 317 | Accumulated provision for asset acquisition adjustments | Accumulated provision for asset acquisition adjustments | 115 | 0 | 0 | 0 | | 0 |
| 318 | | Total accumulated provision for asset acquisit | - | 0 | 0 | 0 | 0 | 0 |
| 319 | | Total accumulated provision for asset acquisit | Net Plant | 198,564,915 | 169,008,990 | 2,228,365,000 | 0 | 2,228,365,000 |
| 320 | Fuel stock | Fuel stock | 151 | 0 | 0 | 0 | | 0 |
| 321 | i dei stock | ruei stock | Total fuel stock | 0 | 0 | 0 | 0 | 0 |
| | Plant materials and operating | | Total fuel stock | | | | | |
| 322 | supplies | Plant materials and operating supplies | 154 | 0 | 0 | 0 | | 0 |
| 323 | Supplies | Total plant materials and op | | 0 | 0 | 0 | 0 | 0 |
| 324 | Prepayments | Prepayments | 165 | 0 | 0 | 0 | | 0 |
| 325 | .,., | | tal prepayments | 0 | 0 | 0 | 0 | 0 |
| 326 | | | d accrued assets | 0 | 0 | 0 | 0 | 0 |
| 327 | | Other regulatory assets | 182.3 | 52,944,173 | 52,395,186 | 80,242,000 | | 80,242,000 |
| 328 | Deferred debits | 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 | Other non-current liabilities | 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 o | urrent liabilities | 0 | 0 | 0 | 0 | 0_ |
| 337 | Customer deposits | Customer deposits | 235 | (425) | (451) | (1,999,000) | | (1,999,000) |
| 338 | | Current and a | ccrued liabilities | 56,451,218 | 55,902,204 | 82,374,000 | 0 | 82,374,000 |
| 339 | | Deferred credits | 253 | 0 | 0 | 0 | | 0 |
| 240 | | Accumulated deferred income taxes—accelerated | | | | | | |
| 340 | | amortization property | 281 | 0 | 0 | 0 | | 0 |
| | | | 202 | · · | ŭ | ŭ | | ŭ |
| 341 | Deferred credits | 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 | | | deferred credits | (56,652,123) | (53,736,779) | (473,892,000) | 0 | (473,892,000) |
| 347 | Working capital allowance | Working capital allowance | N/A | (9) | (3,752,479) | 40,710,000 | | 40,710,000 |
| 348 | | Total working c | | (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 | | · | irement Impact | 20,093,136 | 28,242,472 | 44,185,434 | (44,205,694) | (20,260) |
| 352 | | Cha | nge 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% |

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| Α | В | | | | | | | | | |
|----------|-----------------------------|---|------------------|----------------------|-------------------|--------------------|----------------------|------------------------|-----------------|----------------------|
| Line | | | | Residential | General | Large Gen | Extra Large | Pumping | Street & Area | |
| No. | | | FERC Acct # | Service | Service | Service | Gen Service | Service | Lights | Total |
| | | | | Sch 1-2 | Sch 11-12 | Sch 21-22 | Sch 25 | Sch 31-32 | Sch 41-48 | |
| 1 | | I | | | | | | | | |
| 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 ultima | | 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 | | | s 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 | 0 724 672 | 0 | 0 | 12 550 270 | | 0 |
| 12 | Electric operating revenues | Total revenues net of provision fo | | 255,379,057 | 83,721,672 | 146,303,453 | 79,427,291 | 13,559,379 0 | 6,800,148 | 585,191,000 |
| 13 | | Forfeited discounts | 450 | 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 | E44 00C | 000 150 | 626 570 | 112 105 | F7 44C | 4 222 000 |
| 18 | | Other electric revenues | 456 | 2,014,425 | 511,896 | 990,158 | 636,579 | 112,495 | 57,446 | 4,323,000 |
| 19 | | Davanues from transmission of electricity of others | 456.1 | 4 527 244 | 1 175 264 | 2 504 075 | 2.017.476 | 262.046 | 24.105 | 10 602 000 |
| 20 | | Revenues from transmission of electricity of others Regional transmission service revenues | 457.1 | 4,527,244 0 | 1,175,264 0 | 2,584,975 0 | 2,017,476 0 | 263,846 0 | 34,195 0 | 10,603,000 |
| | | 1 5 | 457.1 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 21 22 | | Miscellaneous revenues Total other opera | | 7,621,134 | 1,948,698 | 3,962,360 | 2,760,920 | 430,325 | 157,563 | 16,881,000 |
| 23 | | Total electric opera | | 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 | | | 508 | | | | | | | |
| | | Operation supplies and expenses (non-major only) | | 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 Total steam power generation maintenance expen | 514 | 383,019 | 90,855 | 199,607 | 138,070 | 17,021 | 1,429 | 830,000 |
| 39 | | | | 2,868,027 | 680,315 | 1,494,644 | 1,033,860 | 127,455 | 10,699 | 6,215,000 |
| 40 | | Generation - steam product | | 14,285,179 | 3,580,497 | 7,873,374 | 5,881,924 | 753,455 | 85,570 4,022 | 32,460,000 |
| 41 | | Operation supervision and engineering Water for power | 535 536 | 1,078,452 262,114 | 255,816 62,175 | 562,025 136,598 | 388,758 | 47,926 11.649 | | 2,337,000 568,000 |
| 42 | | Hydraulic expenses | 537 | 2,989,393 | 62,175 709,104 | 1,557,893 | 94,486 1,077,610 | 11,648 132,849 | | 6,478,000 |
| 43 44 | | Electric expenses | 538 | 2,989,393 | 585,410 | 1,557,893 | 1,077,610 889,635 | 109,675 | • | 5,348,000 |
| 44 | | Miscellaneous hydraulic power generation expenses | I | 2,467,933 345,178 | 81,879 | 1,286,139 | 124,429 | 15,340 | | 5,348,000 748,000 |
| 46 | | Rents | 540 | 2,071,993 | 491,491 | 1,079,799 | 746,908 | 92,080 | | 4,490,000 |
| 47 | | Total hydraulic power generation operation expen | | 9,215,064 | 2,185,875 | 4,802,341 | 3,321,826 | 409,518 | | 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 |
| | Generation production | I | - · · · | 313,330 | . 5,, 15 | 200,123 | | 1-1,131 | -, | 552,000 |

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| Α | В | | | | | | | | | |
|------|-----------------------|---|---------------|-------------|------------|------------|-------------|-----------|---------------|-------------|
| Line | | | | Residential | General | Large Gen | Extra Large | Pumping | Street & Area | |
| | | | FERC Acct # | Service | Service | Service | Gen Service | Service | Lights | Total |
| No. | | | | Sch 1-2 | Sch 11-12 | Sch 21-22 | Sch 25 | Sch 31-32 | 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 ex | penses | 2,604,067 | 617,702 | 1,357,084 | 938,708 | 115,725 | 9,714 | 5,643,000 |
| 54 | | Generation - hydraulic power produc | tion 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 |
| | | Maintenance of miscellaneous other power | 554 | | | | | | | |
| 66 | | generation plant | 554 | 147,208 | 34,919 | 76,716 | 53,065 | 6,542 | 549 | 319,000 |
| 67 | | Total other power generation maintenance expens | ses | 2,642,830 | 626,897 | 1,377,285 | 952,681 | 117,448 | 9,859 | 5,727,000 |
| 68 | | Generation - other produc | tion 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 su | pply 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 produc | | 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 | | | 561.3 | | | | | | | |
| | | Load dispatch—transmission service and scheduling | 5 | 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 | 561.8 | | | | | | | |
| | | services | | 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 | ransimssion expenses | 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 |
| | | | | | | | | | | |

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| Α | В | | | | | | | | | |
|------------|---------------------------|---|--------------|--------------|-------------|-------------|-------------|-------------|------------------|-------------------|
| Line | | | | Residential | General | Large Gen | Extra Large | Pumping | Street & Area | |
| No. | | | FERC Acct # | Service | Service | Service | Gen Service | Service | Lights | Total |
| | | | | Sch 1-2 | Sch 11-12 | Sch 21-22 | Sch 25 | Sch 31-32 | Sch 41-48 | |
| 1 | | Transition of the state of the | | | | | | | | _ |
| 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 | 12,323 | 687 | 655,000 |
| 99 | | Maintenance of underground lines | 572 | 0 | 72,540 | 0 | 0 | 0 | 0 | 055,000 |
| 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 transmiss | ion 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 | Distribution expenses | Total distribution operation expenses | | 11,317,576 | 2,487,621 | 3,454,411 | 1,016,806 | 466,828 | 113,758 | 18,857,000 |
| 114 | • | 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 |
| 120 121 | | Maintenance of line transformers Maintenance of street lighting and signal systems | 595 596 | 209,371 0 | 71,607 0 | 33,830 0 | 0 0 | 16,466 0 | 1,725 175,000 | 333,000 |
| 121 | | Maintenance of meters | 597 | 32,472 | 6,321 | 576 | 60 | 571 | 175,000 | 175,000 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 | 338 | 6,094,805 | 1,483,590 | 2,903,790 | 558,602 | 353,686 | 307,527 | 11,702,000 |
| 125 | | Total distribut | ion 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 accor | unt 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 and instructional advertising expenses | | | | | | | | |
| 134 | informational 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 informatio | | 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) |

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| Α | В | | | | | | | | | |
|------------|-------------------------------|--|----------------------|-------------|------------|------------|-------------|-----------|---------------|------------|
| Line | | | | Residential | General | Large Gen | Extra Large | Pumping | Street & Area | |
| No. | | | FERC Acct # | Service | Service | Service | Gen Service | Service | Lights | Total |
| ı | | | | Sch 1-2 | Sch 11-12 | Sch 21-22 | Sch 25 | Sch 31-32 | Sch 41-48 | |
| 1 | | T | | | | | | | | |
| 140 | | 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 | Administrative and general | Employee pensions and benefits | 926 | 676,728 | 151,922 | 227,919 | 101,920 | 27,822 | 23,690 | 1,210,000 |
| 144 | expenses | 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 gene | | 34,730,510 | 7,217,205 | 9,782,937 | 5,127,100 | 1,180,062 | 673,186 | 58,711,000 |
| 152 | | 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 | 402 402 4 | 2.004.455 | 724 652 | 1 607 424 | 1 111 070 | 127.072 | 11 506 | C CO4 000 |
| 455 | Depreciation expenses | 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 |
| 158 159 | | Depreciation expense common Total depreciat | 403, 403.1 | 47,161,962 | 10,801,463 | 17,883,584 | 8,832,028 | 2,001,712 | 1,310,250 | 87,991,000 |
| 160 | | Intangible plant | 404, 405 | 15,456,687 | | 4,817,350 | 2,345,025 | | | |
| | | | | 15,450,087 | 3,312,111 | 4,817,350 | 2,345,025 | 569,466 | 400,361 | 26,901,000 |
| 161 162 | | Amortization expense steam production plant | 404, 405 | | | | | | | 0 |
| 102 | | Amortization expense hydraulic production plant | 404, 405 | | | | | | | U |
| 163 | | Amortization expense other power generation | 404, 405 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | | production plant | | U | U | U | U | U | U | 0 |
| 164 165 | Amortization expenses | Amortization expense distribution | 404, 405 | | | | | | | 0 |
| 166 | Amortization expenses | Amortization expense distribution | 404, 405 404, 405 | | | | | | | 0 |
| 167 | | Amortization expense general plant | 404, 405 | | | | | | | 0 |
| 167 | | Amortization expense common plant Amortization of electric plant acquisition | 404, 405 | | | | | | | U |
| 168 | | 1 | 406 | 14,767 | 3,503 | 7,696 | 5,323 | 656 | 55 | 32,000 |
| | | Amortization of property losses, unrecovered plant | 400 | 14,767 | 3,303 | 7,090 | 3,323 | 030 | 55 | 32,000 |
| 169 | | and regulatory costs | 407 | 353,526 | 82,917 | 142,669 | 68,903 | 15,878 | 12,107 | 676,000 |
| 170 | | Total amortizat | | 15,824,980 | 3,398,531 | 4,967,715 | 2,419,251 | 586,000 | 412,523 | 27,609,000 |
| 170 | | | ion expenses | 13,024,300 | 3,330,331 | 4,507,715 | 2,413,231 | 300,000 | 412,323 | 27,003,000 |
| 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 debit | | 3,096,945 | 462,222 | (411,025) | (320,643) | 20,885 | (3,384) | 2,845,000 |
| 173 | | 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 |
| 1/3 | | | 406.1 | 22,393,392 | 0,294,329 | 11,520,692 | 0,042,723 | 1,099,654 | 020,029 | 47,373,000 |
| 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 |
| | | lincome | 403.1 | (317,030) | 764,330 | 1,342,422 | 490,273 | 09,132 | 73,807 | 2,443,000 |
| 175 | | Income Taxes - other taxes utility operating income | 409.1 | (10,152) | (2,408) | (5,291) | (3,660) | (451) | (38) | (22,000) |
| | Taxes | Provisions for deferred income taxes, utility | 405.1 | (10,132) | (2,400) | (3,291) | (3,000) | (431) | (30) | (22,000) |
| 176 | | operating income | 410.1 | (863,063) | 2,135,226 | 3,654,525 | 1,351,021 | 188,200 | 201,092 | 6,667,000 |
| | | Provision for deferred income taxes—credit, utility | 710.1 | (505,005) | 2,133,220 | 3,034,323 | 1,551,021 | 100,200 | 201,092 | 0,007,000 |
| 177 | | operating income | 411.1 | | | | | | | 0 |
| 178 | | Investment Tax credit Adj. | 411.1 | 41,166 | (101,845) | (174,312) | (64,440) | (8,977) | (9,592) | (318,000) |
| ±,5 [| | The state of the first of the f | 744.7 | 12,200 | (101,043) | (17-1,312) | (0-1,-1-10) | (0,311) | (3,332) | (313,030) |

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| Α | В | | _ | | | | | | | |
|------------|---------------------------|---|----------------|---------------------------------|-----------------------|-----------------------|-----------------------|---------------------|-------------------|-------------------------|
| Lina | | | | Residential | General | Large Gen | Extra Large | Pumping | Street & Area | |
| Line | | | FERC Acct # | Service | Service | Service | Gen Service | Service | Lights | Total |
| No. | | | | Sch 1-2 | Sch 11-12 | Sch 21-22 | Sch 25 | Sch 31-32 | Sch 41-48 | |
| 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 | | 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 | Various utility operating | Gains from disposition of allowances | 411.8 | | | | | | | 0 |
| 183 | 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 | | (32,990) | (8,025) | (11,029) | (1,963) | (1,683) | (2,309) | (58,000) |
| 188 | | | ating 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 I | Income = electric operating revenues - electric opera | iting expenses | 17,109,405 | 24,853,800 | 42,202,713 | 16,575,175 | 2,768,363 | 2,621,544 | 106,131,000 |
| 190 | | | | | | | | | | |
| 192 | | In a start of | 201 | | | | | | | • |
| 193 | | Organization | 301 | 42 522 204 | 2 240 222 | 7.04.4.24.2 | 4 047 702 | 504.040 | 62.552 | 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 |
| 196 197 | | | tangible plant | 114,760,124 1,083,989 | 24,779,476 | 38,106,711 | 19,980,243 | 4,273,612 | 2,611,834 | 204,512,000 |
| 197 | | Land and land rights Structures and improvements | 310 311 | 42,160,222 | 257,130 10,000,687 | 564,911 21,971,387 | 390,754 15,197,823 | 48,173 1,873,604 | 4,044 157,277 | 2,349,000 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 | 217,000 | 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 |
| | | | 313 | 3,733,337 | 2,023,012 | 3,000,220 | 3,313,113 | .55,7 17 | 30, 100 | ,,, |
| 204 | | Asset retirement costs for steam production plant | 317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 | | Steam pro | duction 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 pro | | 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 |
| 218 219 | | Prime movers Generators | 343 344 | 7,120,459 67,712,654 | 1,689,020 | 3,710,757 | 2,566,767 | 316,434 | 26,563 252,600 | 15,430,000 |
| 219 | | Accessory electric equipment | l l | 6,770,204 | 16,061,895 | 35,287,788 | 24,408,907 | 3,009,156 | 252,600 25.256 | 146,733,000 |
| 220 | | Miscellaneous power plant equipment | 345 346 | 515,922 | 1,605,938 122,380 | 3,528,226 268,868 | 2,440,508 185,978 | 300,868 22,928 | 25,256 1 925 | 14,671,000 |
| 221 | | Asset retirement costs for other production plant | 346 | 515,922 | 122,380 | 208,808 | 185,978 | 22,928 | 1,925 0 | 1,118,000 |
| 223 | | Energy Storage Equipment—production | 348 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 223 | | 0, 0 11 | duction 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 |
| 223 | | Teana and land rights | 330 | 9,311,313 | 2,134,001 | 4,001,423 | 2,334,103 | 301,311 | 20,433 | 19,504,000 |

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| Α | В | | | | | | | | | |
|------------|---|--|------------------------|---------------|--------------------------|--------------|--------------|-------------|---------------|----------------|
| Line | | | | Residential | General | Large Gen | Extra Large | Pumping | Street & Area | |
| No. | | | FERC Acct # | Service | Service | Service | Gen Service | Service | Lights | Total |
| | | | | Sch 1-2 | Sch 11-12 | Sch 21-22 | Sch 25 | Sch 31-32 | Sch 41-48 | |
| 1 | | Te | 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 11,496,793 | 44,291,782 | 28,820,873 | 3,483,632 | 196,896 | 187,739,000 |
| 230 | | Overhead conductors and devices | 356 | 50,020,727 | | 24,559,020 | 15,980,671 | 1,931,613 | 109,175 | 104,098,000 |
| 231 | | Underground conduit | 357 358 | 1,025,901 | 235,794 | 503,694 | 327,756 | 39,616 | 2,239 | 2,135,000 |
| 232 | | Underground conductors and devices | | 821,201 | 188,745 | 403,191 | 262,358 | 31,712 | 1,792 | 1,709,000 |
| 233 234 | | Roads and trails Asset retirement costs for transmission plant | 359 359.1 | 664,553 0 | 152,741 0 | 326,280 0 | 212,312 0 | 25,663 0 | 1,450 0 | 1,383,000 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 | | | ctric 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 | Donor and a consideration of the Constitution | Hydraulic production plant | 101.1 | | | | | | | 0 |
| | Property under capital leases | | 101.1 | | | | | | | 0 |
| 270 | | Transmission plant | 101.1 | | | | | | | 0 |
| 271 | | Distribution plant | 101.1 | | | | | | | 0 |
| 272 273 | | General plant | 101.1 | | | 0 | | | | 0 |
| 2/3 | | Total property | under capital leases | 0 | 0 | U | 0 | 0 | 0 | 0 |

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| Α | В | | | | | | | | | |
|------|----------------------------------|---|------------------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|
| Line | | | | Residential | General | Large Gen | Extra Large | Pumping | Street & Area | |
| No. | | | FERC Acct # | Service | Service | Service | Gen Service | Service | Lights | Total |
| NO. | | | | Sch 1-2 | Sch 11-12 | Sch 21-22 | Sch 25 | Sch 31-32 | Sch 41-48 | |
| 1 | | | | | | | | | | |
| 274 | Electric plant purchased or | | | | | | | | | |
| 2/4 | sold | Electric plant purchased or sold | 102 | | | | | | | 0 |
| 275 | | Total electric plan | t 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 pla | nt 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 | Other production plant | 105 | | | | | | | 0 |
| 287 | use | Transmission plant | 105 | | | | | | | 0 |
| 288 | | Distribution plant | 105 | | | | | | | 0 |
| 289 | | General plant | 105 | | | | | | | 0 |
| 290 | | Total electric _l | 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 constru | ction 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 | Construction work in progress | Transmission plant | 107 | | | | | | | 0 |
| 297 | | Distribution plant | 107 | | | | | | | 0 |
| 298 | | General plant | 107 | | | | | | | 0 |
| 299 | | Total construction | on 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 | 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 | depreciation of electric utility | 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 | plant | Transmission plant | 108 | (69,856,897) | (16,055,950) | (34,298,121) | (22,317,951) | (2,697,612) | (152,470) | (145,379,000) |
| 304 | piane | 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 | To | tal 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 | | Steam production plant | 111 | | | | | | | 0 |
| 309 | | Hydraulic production plant | 111 | | | | | | | 0 |
| 310 | amortization of electric utility | Other production plant | 111 | | | | | | | 0 |
| 311 | plant | Transmission plant | 111 | | | | | | | 0 |
| 312 | | Distribution plant | 111 | | | | | | | 0 |
| 313 | | General plant | 111 | | | | | | | 0 |
| 314 | Tot | al 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 | | | | | | | | | |
| 313 | adjustments | Electric plant acquisition adjustments | 114 | | | | | | | 0 |
| 316 | | Total electric plant acqui | | 0 | 0 | 0 | 0 | 0 | 0 | |

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| Α | В | | | | | | | | | |
|------------|-------------------------------|---|------------------------|--------------------------------|------------------------------|-----------------------------|-----------------------------|----------------------------|-------------------------|-----------------------------|
| Line | | | | Residential | General | Large Gen | Extra Large | | Street & Area | |
| No. | | | FERC Acct # | Service | Service | Service | Gen Service | Service | Lights | Total |
| | | | | Sch 1-2 | Sch 11-12 | Sch 21-22 | Sch 25 | Sch 31-32 | Sch 41-48 | |
| 1 | | I | | | | | | | | |
| 247 | Accumulated provision for | | | | | | | | | |
| 317 | asset acquisition adjustments | Accumulated provision for asset acquisition | | | | | | | | _ |
| 210 | | adjustments | 115 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 319 | | Total accumulated provision for asset acquisitio | 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 | 1,174,003,137 | 274,033,702 | 400,220,323 | 213,474,320 | 32,324,411 | 40,033,300 | 0 |
| 321 | T del Stock | | otal Fuel Stock | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Plant materials and operating | | our ruer oroun | | | | | | | |
| 322 | supplies | Plant materials and operating supplies | 154 | | | | | | | 0 |
| 323 | | Total plant materials and ope | rating supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 324 | Prepayments | Prepayments | 165 | | | | | | | 0 |
| 325 | | | l prepayments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | | Total current and | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 327 | 5.6 1110 | 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 | Deferred debits | Miscellaneous deferred debits | 186 | 36,456 | 8,648 | 18,999 | 13,142 | 1,620 | 136 | 79,000 |
| 329 330 | | Accumulated deferred income taxes | 190 leferred debits | 1,869,870 56,670,669 | 443,546 11,708,559 | 974,465 8,878,175 | 674,047 5,577,766 | 83,097 1,427,703 | 6,975 110,128 | 4,052,000 84,373,000 |
| 331 | | Accumulated provision for property insurance | 228.1 | 50,070,009 | 11,708,559 | 8,878,175 | 5,5//,700 | 1,427,703 | 110,128 | 0 |
| 332 | | Accumulated provision for injuries and damages | 228.2 | | | | | | | 0 |
| 333 | Other non current liabilities | 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 cu | rrent 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 acc | | 54,978,556 | 11,422,121 | 8,872,594 | 5,577,766 | 1,412,836 | 110,128 | 82,374,000 |
| 339 | | Deferred credits | 253 | | | | | | | 0 |
| 340 | | Accumulated deferred income taxes—accelerated | 281 | | | | | | | 0 |
| | | amortization property Accumulated deferred income taxes—other | 281 | | | | | | | U |
| 341 | Deferred credits | 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 | (5,555) | (= : :, := :, | (=,== :,===) | (=,===,==,, | (===,:==, | (==,===, | 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 d | eferred 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 cap | | 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 | | B B | | 72 020 652 | (40.677.670) | (40.422.064) | (4.540.055) | F40 450 | (200 054) | 0 |
| 351 352 | | Revenue Requir | | 72,920,653 1,000,841,966 | (10,677,678) 232,908,576 | (19,123,011) 385,101,731 | (4,610,086) 181,619,969 | 518,456 43,824,830 | (296,051) 33,259,928 | 38,732,283 1,877,557,000 |
| 352 | | Chan | ge in rate base ROR | 1,000,841,966 | 10.67% | 10.96% | 9.13% | 43,824,830 6.32% | 33,239,928 7.88% | 1,877,557,000 5.65% |
| 333 | | | NOK | 1./170 | 10.07% | 10.50% | 3.13% | 0.32% | 7.00/0 | 5.05/6 |

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| | | | _ | | | | Residential Service | General Service | Large Gen Service | Extra Large Gen Service | Service | Street & Area Lights | |
|----------|---|--|-----|-------------------|------------------|----------------|------------------------|--------------------|----------------------|----------------------------|-----------|-------------------------|----------|
| e No. | Costs | Description | | Functionalization | Classification | Allocation | Sch 1-2 | Sch 11-12 | Sch 21-22 | Sch 25 | Sch 31-32 | Sch 41-48 | TOTAL |
| | Dan danting amount | allocates net power cost production revenues and | | C | F | C-1 | 42.000/ | 11 000/ | 24.200/ | 10.040/ | 2.400/ | 0.220/ | 100.000/ |
| 1 | Production expenses | 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% |
| | | 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 | | | Energy | | | | | | | | |
| 2 | Production expenses | and generation level sales basis as production plant | S01 | Generation | Demand | Prod Plant | 46.15% | 10.95% | 24.05% | 16.63% | 2.05% | 0.17% | 100.00% |
| | | allocates net power cost transmission revenues and | | | | | | | | | | | |
| 3 | Transmission expenses | expenses on a generation level sales basis allocates remaining transmission expenses on a 12 | | Transmission | Energy | Sales + Losses | 42.69% | 11.08% | 24.38% | 19.04% | 2.49% | 0.32% | 100.00% |
| | | monthly average system coincident peak basis as | | | | | | | | | | | |
| 4 | Transmission expenses | transmission plant | S02 | Transmission | Demand | Trans Plant | 48.05% | 11.04% | 23.59% | 15.35% | 1.86% | 0.10% | 100.00% |
| | | allocates distribution rents expenses on distribution | | | | | | | | | | | |
| 5 | Distribution expenses | 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% |
| | | allocates distribution expenses on weighted plant | | | | | | | | | | | |
| 6 | Distribution expenses | basis | S08 | Distribution | Demand | Acct 361 | 55.55% | 11.79% | 22.97% | 7.62% | 2.04% | 0.03% | 100.00% |
| | | allocates distribution expenses on weighted plant | | | | | | | | | | | |
| 7 | Distribution expenses | basis | S09 | Distribution | Demand | Acct 362 | 56.60% | 12.02% | 23.40% | 5.87% | 2.08% | 0.03% | 100.00% |
| | | allocates distribution expenses on weighted plant | | | | | | | | | | | |
| 8 | Distribution expenses | basis | S10 | Distribution | Demand | Accts 364/365 | 52.00% | 12.67% | 26.23% | 4.85% | 3.14% | 1.11% | 100.00% |
| | | allocates distribution expenses on weighted plant | | | | | | | | | | | |
| 9 | Distribution expenses | basis | S11 | Distribution | Demand | Accts 366/367 | 52.58% | 12.81% | 26.07% | 4.87% | 3.18% | 0.48% | 100.00% |
| | | allocates distribution expenses on weighted plant | | | | | | | | | | | |
| 10 | Distribution expenses | basis | S12 | Distribution | Demand | Acct 368 | 62.87% | 21.50% | 10.16% | 0.00% | 4.94% | 0.52% | 100.00% |
| | | allocates distribution expenses on weighted plant | | | | | | | | | | | |
| 11 | Distribution expenses | basis | S13 | Distribution | Customer | Acct 369 | 84.65% | 14.33% | 0.28% | 0.00% | 0.74% | 0.00% | 100.00% |
| | | allocates distribution expenses on weighted plant | | | | | | | | | | | |
| 12 | Distribution expenses | basis | S14 | Distribution | Customer | Acct 370 | 81.18% | 15.80% | 1.44% | 0.15% | 1.43% | 0.00% | 100.00% |
| | | allocates distribution expenses on weighted plant | | | | | | | | | | | |
| 13 | Distribution expenses | basis | S15 | Distribution | Customer | Acct 373 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 100.00% |
| | · | allocates distribution expenses on weighted expense | | | Demand | | | | | | | | |
| 14 | Distribution expenses | basis | S16 | Distribution | Customer | Dist Op Exp | 60.02% | 13.19% | 18.32% | 5.39% | 2.48% | 0.60% | 100.00% |
| | | allocates distribution expenses on weighted expense | | | Demand | | | | | | | | |
| 15 | Distribution expenses | basis | S17 | Distribution | Customer | Dist Mt Exp | 52.08% | 12.68% | 24.81% | 4.77% | 3.02% | 2 63% | 100.00% |
| | - 10.11.10.10 | allocates customer expenses on weighted expense | | | | | 02.007. | | | | 0.02,1 | | |
| 16 | Customer expenses | basis | S18 | Customer | Customer | Cust Acctg Exp | 84.03% | 12.98% | 0.62% | 1.34% | 0.89% | 0.13% | 100.00% |
| | | allocates customer expenses on unweighted | | | | | | | | | | | |
| 17 | Customer expenses | customer basis | C01 | Customer | Customer | All Avg Cust | 85.35% | 12.77% | 0.75% | 0.01% | 0.96% | 0.17% | 100.00% |
| | - 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 | allocates customer expenses on weighted customer | | | | MR Weighted | | | | 0.02/ | 0.007.1 | 0.2.75 | |
| 18 | Customer expenses | basis | C08 | Customer | Customer | 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% | | 100.00% |
| 13 | customer expenses | allocates uncollectible accounts expenses on | | customer | customer | Direct Sen 25 | 0.0070 | 0.0070 | 0.0070 | 100.0070 | 0.0070 | 0.0070 | 100.0070 |
| 20 | Customer expenses | revenue basis | R01 | Customer | Revenue | Rate Revenues | 43.74% | 14.63% | 25.06% | 13.02% | 2.30% | 1 25% | 100.00% |
| 20 | customer expenses | revenue basis | NOI | Customer | | Nate Nevenues | 43.7470 | 14.03/0 | 25.0070 | 13.02/0 | 2.50% | 1.23/0 | 100.0070 |
| 21 | Common expenses | allocates common expenses on weighted plant basis | CO1 | Generation | Energy Demand | Prod Plant | 46.15% | 10.95% | 24.05% | 16.63% | 2.05% | 0.170/ | 100.00% |
| 21 | Common expenses | anocates common expenses on weighted plant basis | 301 | Generation | Demanu | FIOU FIAIIL | 40.15% | 10.55% | 24.03/0 | 10.03% | 2.03% | 0.17/0 | 100.00% |
| 22 | Common ovnonces | allocator common expenses on weighted plant basis | cn2 | Transmission | Domand | Trans Blant | 49.050/ | 11 0/10/ | 22 E00/ | 1 = 2 = 0/ | 1 060/ | 0.109/ | 100 00% |
| 22 | Common expenses | allocates common expenses on weighted plant basis | 302 | Transmission | Demand | Trans Plant | 48.05% | 11.04% | 23.59% | 15.35% | 1.86% | 0.10% | 100.00% |
| 22 | Common over- | allocates common evacues as weighted also the de- | coa | Distribution | Demand | Dist Dis-+ | EC 0004 | 12.040/ | 10.030/ | 2.200/ | 2.000/ | 2.000/ | 100.000/ |
| 23 | Common expenses | allocates common expenses on weighted plant basis | 303 | Distribution | Customer | Dist Plant | 56.88% | 13.84% | 19.02% | 3.39% | 2.90% | 3.98% | 100.00% |
| | | | | | Energy | | | | | | | | |
| 24 | C | | CO4 | C | Demand | Camanal Blood | 60.0464 | 42.2201 | 45 6361 | 0.3657 | 4.0004 | 0.0001 | 100.0004 |
| 24 25 | Common expenses | allocates common expenses on weighted plant basis | | Common | Customer | General Plant | 60.94% | 12.23% | 15.63% | 8.28% | 1.92% | | 100.00% |
| | Common expenses | allocates common expenses on customer basis | C01 | Customer | Customer | All Avg Cust | 85.35% | 12.77% | 0.75% | 0.01% | 0.96% | 0.1/% | 100.00% |

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| ine No. | Costs | Description | Acronum | Functionalization | Classification | Allocation | 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 |
|---------|--------------------|--|---------|-------------------|--------------------|------------------------------|-----------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------|--------------------------------------|----------|
| HE NO. | Costs | Description | Acronym | runctionalization | Energy | Allocation | 3CH 1-2 | 3CH 11-12 | 3CH 21-22 | 3CH 25 | 3CH 31-32 | 3CH 41-48 | TOTAL |
| | | allocates common expenses on four-factor weighted | | | Demand | | | | | | | | |
| 26 | Common expenses | plant, expense, labor, and customer basis | S23 | Common | Customer Energy | 4-factor | 60.56% | 12.18% | 15.85% | 8.57% | 1.93% | 0.92% | 100.00% |
| | | allocates common expenses on weighted labor | | | Demand | | | | | | | | |
| 27 | Common expenses | expense basis | S22 | Common | 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 | | Generation | Energy | Sales + Losses | 42.69% | 11.08% | 24.38% | 19.04% | 2.49% | 0.32% | 100.00% |
| 20 | Common owners | allocates revenue-related common expenses on revenue basis | | Common | Dougnus | Data Davanuas | 42 740/ | 14.620/ | 25.06% | 12.020/ | 2 200/ | 1 250/ | 100.000 |
| 29 | Common expenses | | R01 | Common | Revenue Energy | Rate Revenues | 43.74% | 14.63% | 25.06% | 13.02% | 2.30% | | 100.00% |
| 30 | Intangible plant | allocates common plant on a weighted plant basis | S01 | Generation | 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 | Demand | Trans Plant | 48.05% | 11.04% | 23.59% | 15.35% | 1.86% | 0.10% | 100.00% |
| | | | | | Energy Demand | | | | | | | | |
| 32 | Intangible plant | allocates common plant on a weighted plant basis | S03 | Distribution | Customer | Dist Plant | 56.88% | 13.84% | 19.02% | 3.39% | 2.90% | 3.98% | 100.00% |
| | | | | | Energy Demand | | | | | | | | |
| 33 | Intangible plant | allocates common plant on a weighted plant basis | S06 | Common | Customer | Tangible Plant | 52.30% | 12.27% | 21.10% | 10.19% | 2.35% | 1.79% | 100.00% |
| | | allocates production plant on a generation level | | | | | | | | | | | |
| 34 | Production plant | sales basis | E02 | Generation | Energy | Sales + Losses | 42.69% | 11.08% | 24.38% | 19.04% | 2.49% | 0.32% | 100.00% |
| | | allocates production plant costs on a 12 monthly | | | | | | | | | | | |
| | | average system coincident peak net of renewable | | | | 12 CP Net of | | | | | | | |
| 35 | Production plant | generation basis | D01 | Generation | Demand | Renew | 46.15% | 10.95% | 24.05% | 16.63% | 2.05% | 0.17% | 100.00% |
| | - | allocates transmission plant costs on a 12 monthly | | - | 5 | T Dl | 40.050/ | 44.040/ | 22 500/ | 45.250/ | 4.000/ | 0.400/ | 400.000 |
| 36 | Transmission plant | average system coincident peak basis | D02 | Transmission | Demand | Trans Plant Sch 25 Direct | 48.05% | 11.04% | 23.59% | 15.35% | 1.86% | 0.10% | 100.00% |
| 37 | Distribution plant | directly assigns distribution plant | D04 | Distribution | Demand | Assignment | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 100.00% |
| ٥, | Distribution plant | an early assigns assirtation plant | 20. | 2.50.1.200.011 | Demana | Sch 41-48 | 0.0075 | 0.0070 | 0.0070 | 200.0070 | 0.0070 | 0.0070 | 200.0070 |
| 38 | Distribution plant | directly assigns distribution plant | D08 | Distribution | Demand | Direct Assign | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 100.00% |
| | | allocates distribution plant on Summer/Winter | | | | Summer-Winter | | | | | | | |
| 39 | Distribution plant | distribution system coincident peak basis | D03 | Distribution | Demand | Dist CP | 60.14% | 12.76% | 24.86% | 0.00% | 2.21% | 0.03% | 100.00% |
| | | allocates distribution plant on a 12 monthly average distribution system non-coincident peak basis for | | | | | | | | | | | |
| | | primary service excluding directly assigned | | | | | | | | | | | |
| 40 | Distribution plant | customers | D06 | Distribution | Demand | Primary 12 NCP | 55.01% | 13.40% | 27.77% | 0.00% | 3.32% | 0.51% | 100.00% |
| | | allocates distribution plant on a 12 monthly average distribution system non-coincident peak basis for | | | | | | | | | | | |
| | | secondary service excluding directly assigned | | | | Secondary 12 | | | | | | | |
| 41 | Distribution plant | customers | D07 | Distribution | Demand | 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 | D09 | Distribution | Domand | Transformer Cost | 63.20% | 21.62% | 10.21% | 0.00% | 4.97% | 0.00% | 100.00% |
| 42 | Distribution plant | cost basis | | Distribution | Demand | Weighted | 03.20% | 21.02/ | 10.21% | 0.00% | 4.57/0 | 0.00% | 100.00% |
| 42 | Distribution plant | allocates distribution plant on a weighted customer | | Distribution | Customar | Customers - Service Cost | 84.65% | 14.33% | 0.28% | 0.000/ | 0.740/ | 0.000/ | 100.000 |
| 43 | Distribution plant | basis | C03 | DISTRIBUTION | Customer | Weighted | 84.03% | 14.33% | 0.28% | 0.00% | 0.74% | 0.00% | 100.00% |
| | | allocates distribution plant on a weighted customer | | | | Customers - | | | | | | | |
| 44 | Distribution plant | basis | C04 | Distribution | Customer | Meter Cost | 81.18% | 15.80% | 1.44% | 0.15% | 1.43% | 0.00% | 100.00% |
| | | | | | | Direct Sch 41- | | | | | | | |
| 45 | Distribution plant | directly assigns distribution plant | C05 | Distribution | Customer | 48 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 100.00% |
| | | allocates general plant on four-factor weighted | | | Energy Demand | | | | | | | | |
| 46 | General plant | plant, expense, labor, and customer basis | S23 | Common | Customer | 4-factor | 60.56% | 12.18% | 15.85% | 8.57% | 1.93% | 0.92% | 100.00% |
| | • | | | | | | | | | | | | |

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

Section C-COS allocation factors

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UTILITY COMPANY

Summary of Adjustments Service territory : Washington Service: Electric

Time period: Twelve Months ended December 31, 2019

Restating Adjustments

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

| | | _ | Washington Electric | | | | |
|--------|----------------------|------------------------------------|---------------------|--------------------------|---------------------|--------|--|
| Column | Work paper reference | Description of Adjustment | 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) | - 3,70 | | -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 | 9,358,620 3,779,999 | | |
| 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 |

Section E-Summary of results Page 49 of 49