

Reserve Accounts - FERC 228

Provision for Penalties Pending	Account	FERC	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	13 Mo Avg
Ending Balance	373900.1001	228	-132541.3	-132541.3	-132541.3	-132541.3	-132541.3	-132541.3	-132541.3	-132541.3	-132541.3	-438050	-438050	-438050	-438050	-226544
			<u>Dec 2014</u>	<u>Jan 2015</u>	<u>Feb 2015</u>	<u>Mar 2015</u>	<u>Apr 2015</u>	<u>May 2015</u>	<u>Jun 2015</u>	<u>Jul 2015</u>	<u>Aug 2015</u>	<u>Sep 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>13 Mo Avg</u>
Forecast data was not available.																

Accrued Qualified Pension Post 158	Account	FERC	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	13 Mo Avg
Ending Balance	431110	228	-78046000	-56580167	-56787167	-57083250	-57379333	-57675417	-57971500	-58267583	-58563667	-58696115	-58992198	-59288282	-40914000	-58172668
			<u>Dec 2014</u>	<u>Jan 2015</u>	<u>Feb 2015</u>	<u>Mar 2015</u>	<u>Apr 2015</u>	<u>May 2015</u>	<u>Jun 2015</u>	<u>Jul 2015</u>	<u>Aug 2015</u>	<u>Sep 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>13 Mo Avg</u>
			-39928091	-34201841	-34448591	-34695341	-34942091	-35188841	-35435591	-35682341	-35929091	-36175841	-36422591	-36669341	-36916091	-35895053

Accr Post-Retirement Med Post 158	Account	FERC	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	13 Mo Avg
Ending Balance	431320	228	-13038000	-13076137	-13109269	-13140918	-13222310	-13256965	-13305077	-13339101	-13369867	-13404258	-13437479	-13471375	-8244000	-12878058
			<u>Dec 2014</u>	<u>Jan 2015</u>	<u>Feb 2015</u>	<u>Mar 2015</u>	<u>Apr 2015</u>	<u>May 2015</u>	<u>Jun 2015</u>	<u>Jul 2015</u>	<u>Aug 2015</u>	<u>Sep 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>13 Mo Avg</u>
Forecast data was not available.																

Accrued Nonqual Pension	Account	FERC	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	13 Mo Avg
Ending Balance	431440	228	-2884000	-2865515	-2847030	-2828545	-2810060	-2821560	-2774500	-2757930	-2741360	-2724790	-2708220	-2691649	-2416000	-2759320
			<u>Dec 2014</u>	<u>Jan 2015</u>	<u>Feb 2015</u>	<u>Mar 2015</u>	<u>Apr 2015</u>	<u>May 2015</u>	<u>Jun 2015</u>	<u>Jul 2015</u>	<u>Aug 2015</u>	<u>Sep 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>13 Mo Avg</u>
			-2227678	-2186250	-2170500	-2154750	-2139000	-2123250	-2107500	-2091750	-2076000	-2060250	-2044500	-2028750	-2013000	-2109475

Accrued Postemployment-FAS 112	Account	FERC	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	13 Mo Avg
Ending Balance	431350	228	-2637604	-2603185	-2616748	-2603400	-2599788	-2530817	-2515926	-2500902	-2485749	-2471742	-2458695	-2445498	-2433556	-2531047
			<u>Dec 2014</u>	<u>Jan 2015</u>	<u>Feb 2015</u>	<u>Mar 2015</u>	<u>Apr 2015</u>	<u>May 2015</u>	<u>Jun 2015</u>	<u>Jul 2015</u>	<u>Aug 2015</u>	<u>Sep 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>13 Mo Avg</u>
			-1154477	-1137310	-1120143	-1102977	-1085810	-1068643	-1051477	-1034310	-1017143	-999976.6	-982810	-965643.3	-949271.6	-1051538

Reserve Accounts - FERC 232

401(k) Match	Account	FERC	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	13 Mo Avg	
Ending Balance	337900	232	0	0	0	0	0	0	0	0	0	0	0	-1970360	-2167396	-2366691	-500342.1
			<u>Dec 2014</u>	<u>Jan 2015</u>	<u>Feb 2015</u>	<u>Mar 2015</u>	<u>Apr 2015</u>	<u>May 2015</u>	<u>Jun 2015</u>	<u>Jul 2015</u>	<u>Aug 2015</u>	<u>Sep 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>13 Mo Avg</u>	
			-2525972	-2739496	-427047.4	-640571	-854094.7	-1067618	-1281142	-1494666	-1708189	-1921713	-2135236	-2348760	-2562284	-1669753	

Annual Incentive	Account	FERC	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	13 Mo Avg
Ending Balance	334300	232	-4298987	-4536081	-4540675	-823823.3	-989268.1	-1226362	-1463457	-1700551	-1937646	-2756128	-3057821	-3339514	-3875808	-2657394
			<u>Dec 2014</u>	<u>Jan 2015</u>	<u>Feb 2015</u>	<u>Mar 2015</u>	<u>Apr 2015</u>	<u>May 2015</u>	<u>Jun 2015</u>	<u>Jul 2015</u>	<u>Aug 2015</u>	<u>Sep 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>13 Mo Avg</u>
			-3307393	-3578820	-3650248	-837955.8	-1109384	-1380811	-1652239	-1923667	-2195095	-2466522	-2737950	-3009378	-3280806	-2394636

Vacation Liability	Account	FERC	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	13 Mo Avg
Ending Balance	337100	232	-5231471	-5204356	-5182535	-5451072	-5678090	-5873539	-5956947	-5728970	-5784374	-5950609	-6106288	-6263392	-5307643	-5670714
			<u>Dec 2014</u>	<u>Jan 2015</u>	<u>Feb 2015</u>	<u>Mar 2015</u>	<u>Apr 2015</u>	<u>May 2015</u>	<u>Jun 2015</u>	<u>Jul 2015</u>	<u>Aug 2015</u>	<u>Sep 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>13 Mo Avg</u>
			-5359246	No monthly vacation liability. Vacation expense (non-productive labor) is budgeted based on a determined percentage of non-productive labor.											-5411350	-5385298

Reserve Accounts - FERC 242

Account	FERC	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	13 Mo Avg	
Accrued Nonqual Pension-Current	338310.1	242	-418000	-418000	-418000	-418000	-418000	-418000	-418000	-418000	-418000	-418000	-418000	-418000	-351000	-412846.2
Ending Balance																
			<u>Dec 2014</u>	<u>Jan 2015</u>	<u>Feb 2015</u>	<u>Mar 2015</u>	<u>Apr 2015</u>	<u>May 2015</u>	<u>Jun 2015</u>	<u>Jul 2015</u>	<u>Aug 2015</u>	<u>Sep 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>13 Mo Avg</u>
			-351000	-351000	-351000	-351000	-351000	-351000	-351000	-351000	-351000	-351000	-351000	-351000	-351000	-351000

Account	FERC	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	13 Mo Avg	
Misc. Liab-Refund Contingencies	242	-8083029	-8083029	-8083029	-8083029	-8083029	-8083029	-10053340	-9567523	-7733029	-45998447	-46639978	-47159988	-47807726	-20266016	
Ending Balance																
			<u>Dec 2014</u>	<u>Jan 2015</u>	<u>Feb 2015</u>	<u>Mar 2015</u>	<u>Apr 2015</u>	<u>May 2015</u>	<u>Jun 2015</u>	<u>Jul 2015</u>	<u>Aug 2015</u>	<u>Sep 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>13 Mo Avg</u>
			Liability account is not budgeted													

Account	FERC	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	13 Mo Avg	
Pole Contact Rentals	242	-475862	-517836	-557492	-597149	-613150	-348277	-387933	-427590	-319766	-359423	-399079	-134188	-173845	-408583.8	
Ending Balance																
			<u>Dec 2014</u>	<u>Jan 2015</u>	<u>Feb 2015</u>	<u>Mar 2015</u>	<u>Apr 2015</u>	<u>May 2015</u>	<u>Jun 2015</u>	<u>Jul 2015</u>	<u>Aug 2015</u>	<u>Sep 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>13 Mo Avg</u>
			Liability account is not budgeted													

Account	FERC	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	13 Mo Avg	
Environmental Liability	242	-43560	-43560	-43560	-33602	-33602	-33602	-33602	-33602	-33602	-27773	-27773	-27773	-27773	-34106.46	
Ending Balance																
			<u>Dec 2014</u>	<u>Jan 2015</u>	<u>Feb 2015</u>	<u>Mar 2015</u>	<u>Apr 2015</u>	<u>May 2015</u>	<u>Jun 2015</u>	<u>Jul 2015</u>	<u>Aug 2015</u>	<u>Sep 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>13 Mo Avg</u>
			Liability account is not budgeted													

Account	FERC	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	13 Mo Avg	
FIN 48-Curr Fed Inc Tax - Perm	242	0	0	0	-146076	-146076	-146076	-146076	-146076	-146076	-146076	-146076	-146076	-95847	-108502.4	
Ending Balance																
			<u>Dec 2014</u>	<u>Jan 2015</u>	<u>Feb 2015</u>	<u>Mar 2015</u>	<u>Apr 2015</u>	<u>May 2015</u>	<u>Jun 2015</u>	<u>Jul 2015</u>	<u>Aug 2015</u>	<u>Sep 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>13 Mo Avg</u>
			Liability account is not budgeted													

Account	FERC	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	13 Mo Avg	
FIN 48-Curr State Inc Tax - Perm	242	0	0	0	-2174	-2174	-2174	-2174	-2174	-2174	-2194	-2194	-2194	-870580	-68477.38	
Ending Balance																
			<u>Dec 2014</u>	<u>Jan 2015</u>	<u>Feb 2015</u>	<u>Mar 2015</u>	<u>Apr 2015</u>	<u>May 2015</u>	<u>Jun 2015</u>	<u>Jul 2015</u>	<u>Aug 2015</u>	<u>Sep 2015</u>	<u>Oct 2015</u>	<u>Nov 2015</u>	<u>Dec 2015</u>	<u>13 Mo Avg</u>
			Liability account is not budgeted													