

Functional Class	LJW-1 Plant @12/31/2020	Common Allocator for Plant	Reporting	Plant in Service: Acquisition Adjustment (Base)	Plant in Service: Property Held for Future Use (Base)	Reporting Reclass (Adjustment tab)	Reporting Reclass (to balance)	Per Book DAB-1,	DAB-1 Plant @12/31/2020	Variance
<i>Electric Intangible Plant</i>	190,350,929							190,350,929	190,350,929	-
<i>Electric Steam Production Plant</i>	3,204,582,987				(26,183,391)			3,178,399,596	3,178,399,596	-
<i>Electric Hydro Production Plant</i>	157,614,641							157,614,641	157,614,641	-
<i>Electric Other Production Plant</i>	3,753,549,902			(217,449,205)				3,536,100,696	3,536,100,696	-
<i>Electric Transmission Plant</i>	2,863,067,977			(15,412,732)		66,072,370		2,913,727,615	2,913,727,615	-
<i>Electric Distribution Plant</i>	5,763,185,285				(1,225,779)			5,761,959,506	5,761,959,506	-
<i>Electric General Plant</i>	412,653,217					16,020		412,669,237	412,669,237	-
Total Electric Utility	16,345,004,938		-	(232,861,938)	(27,409,170)	66,088,391	-	16,150,822,220	16,150,822,220	-
<i>Common Intangible Plant</i>	474,912,004	70.62780%	(335,419,901)					-	-	-
<i>Common General Plant</i>	516,509,608	70.62780%	335,419,901		-		(208)	700,219,066	700,219,065	0
Total Common Utility	991,421,613		-	-	-	-	(208)	700,219,066	700,219,065	0
Total Electric and Common Utility	17,336,426,550		-	(232,861,938)	(27,409,170)	66,088,391	(208)	16,851,041,286	16,851,041,286	0

Functional Class	LJW-1 Reserve @12/31/2020	LJW-1 RWIP @12/31/2020	Common Allocator for Plant	Reporting Reclass (Adjustment tab)	Reserve for Depreciation and Amortization: Acquisition Adjustment (115) (Base)	311999-Steam Prod Accum RA Depr End Bal Lump Adj	Reporting Reclass (to balance)	Per Book DAB-1	DAB-1 Plant @12/31/2020	Variance
<i>Electric Intangible Plant</i>	84,797,927	-						84,797,927	84,797,927	-
<i>Electric Steam Production Plant</i>	1,180,207,252	(2,608,592)				170,017,057		1,347,615,716	1,347,615,716	-
<i>Electric Hydro Production Plant</i>	55,956,982	(995,321)						54,961,661	54,961,661	-
<i>Electric Other Production Plant</i>	695,116,412	(11,394,584)		6,580	(52,770,101)			630,958,306	630,958,306	-
<i>Electric Transmission Plant</i>	589,032,718	(26,105,269)		(1,180,094)	(2,802,338)			558,945,018	558,945,018	-
<i>Electric Distribution Plant</i>	1,579,426,676	(3,888,202)		(50)				1,575,538,424	1,575,538,424	0
<i>Electric General Plant</i>	142,852,754	(614,168)		42,057,671	131			142,238,628	142,238,628	-
Total Electric Utility	4,327,390,720	(45,606,137)		(1,173,522)	(55,572,439)	170,017,057	-	4,395,055,679	4,395,055,679	0
<i>Common Intangible Plant</i>	240,445,897	-	70.62780%	(169,821,647)				-	-	-
<i>Common General Plant</i>	201,751,331	(1,117,511)	70.62780%	169,821,647			(93)	311,524,807	311,524,807	(0)
Total Common Utility	442,197,228	(1,117,511)		-	-	-	(93)	311,524,807	311,524,807	(0)
Total Electric and Common Utility	4,769,587,948	(46,723,648)		(1,173,522)	(55,572,439)	170,017,057	(93)	4,706,580,486	4,706,580,487	(0)

Functional Class	LJW-1 CWIP @12/31/2020	Common Allocator for Plant	Reporting	Reporting Reclass (Adjustment tab)	Reporting Reclass (to balance)	Per Book DAB-1	DAB-1 CWIP @12/31/2020	Variance
<i>Electric Intangible Plant</i>	35,716,116					35,716,116	35,716,116	-
<i>Electric Steam Production Plant</i>	19,844,368					19,844,368	19,844,368	-
<i>Electric Hydro Production Plant</i>	71,304,363					71,304,363	71,304,363	-
<i>Electric Other Production Plant</i>	32,841,559			(3,022,585)		29,818,974	29,818,974	-
<i>Electric Transmission Plant</i>	35,553,970			10,309,103		45,863,073	45,863,073	-
<i>Electric Distribution Plant</i>	89,512,664			772,499		90,285,162	90,285,162	0
<i>Electric General Plant</i>	19,214,818			1,041,780		20,256,598	20,256,598	-
Total Electric Utility	303,987,858		0	9,100,797	0	313,088,655	313,088,655	0
<i>Common Intangible Plant</i>	46,606,502	70.62780%	(32,917,147)			-	-	-
<i>Common General Plant</i>	32,175,107	70.62780%	32,917,147		51	55,641,768	55,641,768	0
Total Common	78,781,609		0	0	51	55,641,768	55,641,768	0
Total Electric and Common Utilities	382,769,467		0	9,100,797	51	368,730,423	368,730,423	0

Functional Class	LJW-1 Reg Asset @112/31/2020	Common Allocator for Plant	Reporting	Per Book DAB 1,	DAB-1 Plant @12/31/2020	Variance
<i>Electric Intangible Plant</i>	-			-	-	-
<i>Electric Steam Production Plant</i>	170,017,057			170,017,057	170,017,057	-
<i>Electric Hydro Production Plant</i>	-			-	-	-
<i>Electric Other Production Plant</i>	-			-	-	-
<i>Electric Transmission Plant</i>	-			-	-	-
<i>Electric Distribution Plant</i>	-			-	-	-
<i>Electric General Plant</i>	-			-	-	-
Total Electric Utility	<u>170,017,057</u>		<u>0</u>	<u>170,017,057</u>	<u>170,017,057</u>	<u>0</u>
<i>Common Intangible Plant</i>	-	70 62780%	-	-	-	-
<i>Common General Plant</i>	-	70 62780%	-	-	-	-
Total Common	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Electric and Common Utilities	<u>170,017,057</u>		<u>0</u>	<u>170,017,057</u>	<u>170,017,057</u>	<u>0</u>