

Functional Class	LJW-1 Plant @12/31/2018	Common Allocator for Plant	Reporting	Plant in Service: Acquisition Adjustment (Base)	Plant in Service: Property Held for Future Use (Base)	Reporting Reclass	Per Book DAB-1
Electric Intangible Plant	110,106,760						110,106,760
Electric Steam Production Plant	3,180,233,188				(26,183,391)		3,154,049,797
Electric Hydro Production Plant	148,938,959						148,938,959
Electric Other Production Plant	3,028,636,826			(210,144,390)			2,818,492,436
Electric Transmission Plant	2,445,049,140			(15,412,732)			2,429,636,407
Electric Distribution Plant	5,040,147,872				(1,763,344)	(178,630)	5,038,205,898
Electric General Plant	277,010,361						277,010,361
Total Electric Utility	<u>14,230,123,105</u>			<u>-</u>	<u>(27,946,735)</u>	<u>(178,630)</u>	<u>13,976,440,618</u>
Common Intangible Plant	418,459,600	71.281933%	(298,286,092)				-
Common General Plant	423,808,907	71.281933%	298,286,092		(14,493,353)	127,331	586,019,251
Total Common Allocated to Electric	<u>842,268,507</u>		<u>-</u>	<u>-</u>	<u>(14,493,353)</u>	<u>127,331</u>	<u>586,019,251</u>
Total Electric and Common Utilities	<u>15,072,391,612</u>		<u>-</u>	<u>(225,557,122)</u>	<u>(42,440,088)</u>	<u>(51,299)</u>	<u>14,562,459,869</u>

Functional Class	LJW-1 Reserve @12/31/2018	LJW-1 RWIP @12/31/2018	Common Allocator for Plant	Reporting	Reserve for Depreciation and Amortization: Acquisition Adjustment (115) (Base)	311999-Steam Prod Accum RA Depr End Bal Lump Adj	Per Book DAB-1
Electric Intangible Plant	60,114,379	-					60,114,379
Electric Steam Production Plant	1,127,347,085	(7,903,180)				(124,565,497)	994,878,409
Electric Hydro Production Plant	49,344,231	(341,745)					49,002,486
Electric Other Production Plant	517,096,007	3,235,011			(42,028,878)		478,302,141
Electric Transmission Plant	522,970,868	(23,224,509)			(2,241,870)		497,504,489
Electric Distribution Plant	1,446,896,332	(2,573,095)					1,444,323,238
Electric General Plant	102,328,573	(677,723)					101,650,849
Total Electric Utility	<u>3,826,097,475</u>	<u>(31,485,240)</u>			<u>-</u>	<u>(44,270,747)</u>	<u>3,625,775,991</u>
Common Intangible Plant	201,869,247	-	71.281933%	(143,896,301)			-
Common General Plant	157,049,792	(2,461,302)	71.281933%	143,896,301			254,089,965
Total Common Allocated to Electric	<u>358,919,038</u>	<u>(2,461,302)</u>			<u>-</u>	<u>-</u>	<u>254,089,965</u>
Total Electric and Common Utilities	<u>4,185,016,513</u>	<u>(33,946,542)</u>			<u>-</u>	<u>(44,270,747)</u>	<u>3,879,865,956</u>

Functional Class	LJW-1 CWIP @ 12/31/2018	Common Allocator for Plant	Reporting	Reporting Reclass	Per Book DAB-1
<i>Electric Intangible Plant</i>	66,827,943				66,827,943
<i>Electric Steam Production Plant</i>	6,656,099			1,225,512	7,881,612
<i>Electric Hydro Production Plant</i>	36,817,551				36,817,551
<i>Electric Other Production Plant</i>	2,138,867				2,138,867
<i>Electric Transmission Plant</i>	118,096,673			94,350	118,191,024
<i>Electric Distribution Plant</i>	100,908,325				100,908,325
<i>Electric General Plant</i>	28,467,478			(1,319,862)	27,147,615
<i>Total Electric Utility</i>	<u>359,912,936</u>		<u>-</u>	<u>-</u>	<u>359,912,936</u>
<i>Common Intangible Plant</i>	23,821,646	71.281933%	(16,980,529)		-
<i>Common General Plant</i>	52,664,493	71.281933%	16,980,529		54,520,798
<i>Total Common</i>	<u>76,486,139</u>		<u>-</u>	<u>-</u>	<u>54,520,798</u>
<i>Total Electric and Common Utilities</i>	<u>436,399,075</u>		<u>-</u>	<u>-</u>	<u>414,433,735</u>

Functional Class	LJW-1 Reg Asset @ 12/31/2018	Common Allocator for Plant	Per Book DAB-1
<i>Electric Intangible Plant</i>	-		-
<i>Electric Steam Production Plant</i>	124,565,497		124,565,497
<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>124,565,497</u>		<u>124,565,497</u>
<i>Common Intangible Plant</i>	-	71.281933%	-
<i>Common General Plant</i>	-	71.281933%	-
Total Common	<u>-</u>		<u>-</u>
Total Electric and Common Utilities	<u>124,565,497</u>		<u>124,565,497</u>

Drag