CLECO POWER LLC
2022 FORMULA RATE PLAN
LIST OF ATTACHMENTS

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ATTACHMENT B

REFUND CALCULATION

Cleco Power LLC
Refund Calculation
Evaluation Period Ended June 30, 2022
2022 REFUND CALCULATION

Point of Test Benchmarks

		Total
1	Equity portion of jurisdictional rate base (COS, page 2, line 22)	$1,715,362
2	Benchmark ROE per Docket No. U-35299	10.00%
3	Earnings cap with no sharing (line 1 * line 2)	$171,536
4	Equity portion of jurisdictional rate base (COS, page 2, line 22)	$1,715,362
5	Max ROE after this sharing per Docket U-35299	10.50%
6	Max earnings after this sharing (line 4 * line 5)	$180,113
7	Max after sharing difference per Item 4 in U-32779 (line 6 - line 3)	$8,577
8	Earnings subject to sharing (line 7)	$8,577
9	Earnings cap after this sharing (line 3 + line 8)	$180,113
10	Earnings below which no sharing is required (line 3)	$171,536
11	Earnings between which 60% - 40% sharing is required	$171,536 to $180,113
12	Earnings above which 100% refund is required (line 9)	$180,113

Refund Calculation

13	Jurisdictional earnings achieved (COS, page 2, line 23)	$143,575
14	Earnings cap with no sharing (line 3)	$171,536
15	Pre-sharing earnings above benchmark (line 13 - line 14)	$0
16	Earnings deficit below benchmark (line 16 - line 17)	($27,961)
17	Earnings to be shared at 60% - 40%: (Min of line 8, line 15)	$0
18	Refund based on 60%-40% sharing (line 17 * 60%)	$0
19	Earnings achieved (line 13)	$143,575
20	Earnings above which 100% refund is required (line 9)	$180,113
21	Earnings to be refunded at 100% (If line 19>line 20, enter difference, otherwise enter '0'	$0
22	Total pre-tax refund amount (line 18 + line 21)	$0
23	Tax effect multiplier *	1.353
24	Amount to be refunded (line 22 * line 23)	$0

After Refund ROE Calculation & Comparison to Pre Refund ROE

25	Equity portion of jurisdictional rate base (line 1)	$1,715,362
26	Earnings after refund (line 13 - line 22)	$143,575
27	ROE achieved after refund (line 26 / line 25)	8.37%
28	ROE before Formula Rate Plan refund (line 13 / line 25)	8.37%
29	ROE reduction resulting from Formula Rate Plan (line 27 - line 28)	0.00%

ATTACHMENT C

COST OF SERVICE STUDY – JURISDICTIONAL STUDY

CLECO Power LLC
Cost of Service Study
For Year Ended June 30, 2022
Jurisdictional Summary ($1,000s)

	Description	Total CLECO (1)	LPSC (2)	Other (3)
	Rate Base			
1	Plant in Service	5,792,304	4,906,273	886,031
2	Accumulated Depreciation	2,077,429	1,751,771	325,658
3	Net Plant	3,714,875	3,154,502	560,372
4	Construction Work in Progress	-	-	-
5	Plant Held for Future Use	235	171	64
6	Prepayments	7,791	6,726	1,065
7	Operating Reserves	(189,561)	(163,085)	(26,476)
8	Deferred Credits	(17,395)	(14,783)	(2,612)
9	Cash Working Capital	-	-	-
10	Materials & Supplies	109,759	90,508	19,251
11	Fuel Stock	71,337	53,909	17,428
12	Deferred Fuel	-	-	-
13	Deferred Debits	846,083	711,759	134,324
14	Customer Deposits	(65,148)	(64,727)	(421)
15	Accumulated Deferred Taxes	(571,980)	(473,710)	(98,270)
16	Accumulated Deferred ITC	-	-	-
17	Reg. Liab. AFUDC Waiver	(2,911)	(2,497)	(413)
18	**Rate Base**	**3,903,087**	**3,298,774**	**604,313**
19	**Revenues**			
20	Retail and Tribal	1,094,669	1,084,891	9,778
21	Wholesale Firm Service	183,470	-	183,470
22	City of Alexandria	7,633	-	7,633
23	Lafayette Utility System	1,301	-	1,301
24	LEPA System	3,599	-	3,599
25	Energy Management	-	-	-
26	Other Allocated Revenues	22,395	-	22,395
27	Other Revenue - Functionalized	27,741	26,381	1,360
28	**Revenues**	**1,340,808**	**1,111,273**	**229,535**
29	Non-Fuel Revenue	791,195	690,748	100,447
30	Fuel Revenue	549,613	420,525	129,088

CLECO Power LLC
Cost of Service Study
For Year Ended June 30, 2022
Jurisdictional Summary ($1,000s)

			Total CLECO	LPSC	Other
	Operating Expenses				
1	Operating and Maintenance				
2	Production Expense		638,462	484,862	153,600
3	Transmission Expense		35,761	28,471	7,290
4	Distribution Expense		38,055	36,470	1,586
5	Customer Accounts, Sales, & Info		34,784	34,645	139
6	Administration & General Expense		69,253	60,268	8,984
7	Total Operating & Maintenance		816,315	644,716	171,599
8	Depreciation Expense		177,381	150,376	27,005
9	General Taxes		49,959	42,743	7,216
10	**Operating Expenses**		**1,043,655**	**837,835**	**205,820**
11	**Operating Income Pre-Tax**		**297,153**	**273,438**	**23,715**
12	Amort Debt Disc/Exp Bonds		(74)	(63)	(11)
13	Interest on Customer Deposits		(2,548)	(2,532)	(16)
14	AFUDC Income		-	-	-
15	**Utility Income Pre-Tax**		**294,530**	**270,843**	**23,687**
16	Income Tax Expense		52,974	50,472	2,502
17	**Return on Rate Base**		**241,556**	**220,371**	**21,185**
18	**Rate Base**		**3,903,087**	**3,298,774**	**604,313**
19	**Rate of Return**			**6.68%**	
20	Debt Ratebase	48.00%		1,583,411	
21	Debt Portion of Return	4.85%		76,795	
22	Equity Ratebase			1,715,362	
23	Equity Portion of Return			143,575	
24	**Rate of Return on Equity**			**8.37%**	

ATTACHMENT D

SUMMARY WEIGHTED AVERAGE COST OF CAPITAL (WACC)

Cleco Power LLC
Summary Cost of Capital
30-Jun-22
LPSC BASIS

Line No.	Type of Capital	A Amount		B Ratios	C Cost	D WACC	E Tax Gross	F Tax Net
1	Long-Term Debt	$ 1,486,962,265	(1)					
2	Revolving Credit Facility	4,583,333	(2)					
3	Debt Capitalization	$ 1,491,545,598	(3)	48.00%	4.85%	2.33%	2.33%	1.72%
4	Common Equity		(4)	52.00%	9.50%	4.94%	6.68%	4.94%
5	Total			100.00%		7.27%	9.01%	6.66%
							26.0781%	

Notes:

(1) End of Period

(2) 12-month average as follows:

	Revolver	
Jul-21	-	(5)
Aug-21	-	(5)
Sep-21	-	
Oct-21	-	
Nov-21	-	
Dec-21	-	
Jan-22	-	
Feb-22	-	
Mar-22	-	
Apr-22	-	
May-22	-	
Jun-22	55,000,000	
Average	**$ 4,583,333**	

(3) Debt Portion of Capitalization is Fixed at 48% per Order in Docket No. U-35299

(4) Common Equity Portion of Capitalization is Fixed at 52% with 9.5% ROE per Order in Docket No. U-35299

(5) Exclude short term debt used to determine the carrying costs of storm damage for determining WACC per Docket No. U-35807

ATTACHMENT E

CALCULATION OF THE EMBEDDED COST OF LONG-TERM DEBT AND COMMON EQUITY

CONTAINS CONFIDENTIAL, COMPETITIVELY SENSITIVE, TRADE SECRET, AND PROPRIETARY INFORMATION PURSUANT TO RULE 12.1 OF THE COMMISSION'S RULES OF PRACTICE AND PROCEDURE

ATTACHMENT F

COS RATE BASE

CLECO POWER LLC
DETAIL OF RATE BASE BY COS LINE NUMBER
13-MONTH AVERAGE BALANCES AT JUNE 30, 2022

				AMOUNT
101010	31000	31099	LAND	8,609,878
101010	31100	31199	STRUCTURES AND IMPROVEMEN	224,143,867
101010	31200	31299	BOILER PLANT EQUIPMENT	1,542,330,236
101010	31400	31499	TURBOGENERATOR UNITS	513,938,265
101010	31500	31599	ACCESSORY ELECTRIC EQUIPM	57,604,717
101010	31600	31699	MISCELLANEOUS POWER PLANT	50,136,517
101010	31700	31799	STEAM PROD ASSET RET OBLIGATION	15,291,249
101010	34000	34099	LAND	67,733
101010	34100	34199	STRUCTURES AND IMPROVEMEN	7,625,297
101010	34200	34299	FUEL HOLDERS, PRODUCERS &	1,303,184
101010	34300	34399	PRIME MOVERS	2,371,800
101010	34400	34499	GENERATORS	19,421,891
101010	34500	34599	ACCESSORY ELECTRIC EQUIPM	4,984,348
101010	34600	34699	MISCELLANEOUS POWER PLANT	722,518
			TOTAL PRODUCTION	2,448,551,498
101010	35000	35099	LAND	45,377,715
101010	35200	35299	STRUCTURES AND IMPROVEMEN	2,383,062
101010	35300	35399	STATION EQUIPMENT	439,109,863
101010	35400	35499	TOWERS AND FIXTURES	20,018,778
101010	35500	35599	POLES AND FIXTURES	352,121,836
101010	35600	35699	OVERHEAD CONDUCTORS AND D	92,346,251
101010	35800	35899	UNDERGROUND CONDUCTORS AN	125,991
101010	35900	35999	ROADS AND TRAILS	2,735,179
101010	35000	35999	TOTAL TRANSMISSION	954,218,676
101010	36000	36099	LAND	48,350,213
101010	36100	36199	STRUCTURES AND IMPROVEMEN	364,130
101010	36200	36299	STATION EQUIPMENT	117,546,529
101010	36400	36499	POLES, TOWERS, AND FIXTUR	391,448,137
101010	36500	36599	OVERHEAD CONDUCTORS AND D	433,998,508
101010	36600	36699	UNDERGROUND CONDUIT	81,939,119
101010	36700	36799	UNDERGROUND CONDUCTORS AN	122,162,685
101010	36800	36899	LINE TRANSFORMERS AND CAP	422,353,865
101010	36900	36999	SERVICES	118,989,108
101010	37000	37099	METERS	88,841,174
101010	37100	37199	INSTALLATIONS ON CUSTOMER	1,111,255
101010	37200	37299	LEASED PROP ON CUSTOMERS	56,762
101010	37300	37399	STREET LIGHTING AND SIGNA	81,286,550
101010	36000	37399	TOTAL DISTRIBUTION	1,908,448,036
101010	38900	38999	LAND AND LAND RIGHTS	5,391,173
101010	39000	39099	STRUCTURES AND IMPROVEMENTS	30,730,104
101010	39100	39199	OFFICE FURNITURE AND EQUIPMENT	20,650,271
101010	39200	39299	TRANSPORTATION EQUIPMENT	52,222,615
101010	39300	39399	STORES EQUIPMENT	2,478,767
101010	39400	39499	TOOLS, SHOP, AND GARAGE EQUIPMENT	11,563,061
101010	39500	39599	LABORATORY EQUIPMENT	4,015,576
101010	39600	39699	POWER OPERATED EQUIPMENT	4,914,866
101010	39700	39799	COMMUNICATIONS EQUIPMENT	68,863,794
101010	39800	39899	MISCELLANEOUS EQUIPMENT	3,168,311
101010	39900	39999	LIGNITE PREPAIDS	23,607,651
101010	399010	399010	GENERAL PLANT ASSET RETIREMENT OBLIGATION	0
101010	31120	31120	STRUCT AND IMPROV-DH LIGNITE	271,473
101010	30100	30199	ORGANIZATION COSTS	6,919
101010	30200	30299	FRANCHISES AND CONSENTS	13,572,080
101010	30300	30399	MISCELLANEOUS INTANGIBLE	239,629,274
			TOTAL GENERAL PLANT	481,085,934
			C(GROSS PLANT	5,792,304,144.17

CLECO POWER LLC
DETAIL OF RATE BASE BY COS LINE NUMBER
13-MONTH AVERAGE BALANCES AT JUNE 30, 2022

				AMOUNT
1080X0	31100	31199	STRUCTURES AND IMPROVEMEN	(108,489,733)
1080X0	31200	31299	BOILER PLANT EQUIPMENT	(562,927,809)
1080X0	31400	31499	TURBOGENERATOR UNITS	(248,837,870)
1080X0	31500	31599	ACCESSORY ELECTRIC EQUIPM	(34,561,155)
1080X0	31600	31699	MISCELLANEOUS POWER PLANT	(27,348,658)
1080X0	31700	31799	STEAM PROD ASSET RET OBLIGATION	(8,678,759)
1080X0	34100	34199	STRUCTURES AND IMPROVEMEN	(3,133,495)
1080X0	34200	34299	FUEL HOLDERS, PRODUCERS &	(598,152)
1080X0	34300	34399	PRIME MOVERS	(1,139,446)
1080X0	34400	34499	GENERATORS	(7,421,859)
1080X0	34500	34599	ACCESSORY ELECTRIC EQUIPM	(2,151,650)
1080X0	34600	34699	MISCELLANEOUS POWER PLANT	(286,833)
111010	30100	34699	ACCUM DEPR-MISC INTANGIBLE	(80,094,539)
			PRODUCTION ACCUM DEPR	**(1,085,669,958)**
1080X0	35200	35299	STRUCTURES AND IMPROVEMEN	(865,014)
1080X0	35300	35399	STATION EQUIPMENT	(116,830,735)
1080X0	35400	35499	TOWERS AND FIXTURES	(11,507,752)
1080X0	35500	35599	POLES AND FIXTURES	(117,768,661)
1080X0	35600	35699	OVERHEAD CONDUCTORS AND D	(54,950,684)
1080X0	35800	35899	UNDERGROUND CONDUCTORS AN	(137,962)
1080X0	35900	35999	ROADS AND TRAILS	(274,084)
1080X0	35000	35999	**TRANSMISSION ACCUM DEPRECIATION**	**(302,334,892)**
1080X0	36100	36199	STRUCTURES AND IMPROVEMEN	(124,346)
1080X0	36200	36299	STATION EQUIPMENT	(26,956,006)
1080X0	36400	36499	POLES, TOWERS, AND FIXTUR	(192,251,821)
1080X0	36500	36599	OVERHEAD CONDUCTORS AND D	(72,043,422)
1080X0	36600	36699	UNDERGROUND CONDUIT	(20,655,983)
1080X0	36700	36799	UNDERGROUND CONDUCTORS AN	(29,021,264)
1080X0	36800	36899	LINE TRANSFORMERS AND CAP	(121,335,629)
1080X0	36900	36999	SERVICES	(82,366,802)
1080X0	37000	37099	METERS	(23,700,810)
1080X0	37100	37199	INSTALLATIONS ON CUSTOMER	(867,353)
1080X0	37200	37299	LEASED PROP ON CUSTOMERS	(39,095)
1080X0	37300	37399	STREET LIGHTING AND SIGNA	(28,946,505)
1080X0	36000	37399	**DISTRIBUTION ACCUM DEPRECIATION**	**(598,309,037)**
1080X0	39000	39099	STRUCTURES AND IMPROVEMENTS	(3,139,301)
1080X0	39100	39199	OFFICE FURNITURE AND EQUIPMENT	(11,849,351)
1080X0	39200	39299	TRANSPORTATION EQUIPMENT	(12,438,969)
1080X0	39300	39399	STORES EQUIPMENT	15,552
1080X0	39400	39499	TOOLS, SHOP, AND GARAGE EQUIPMENT	(3,452,551)
1080X0	39500	39599	LABORATORY EQUIPMENT	(2,000,746)
1080X0	39600	39699	POWER OPERATED EQUIPMENT	(1,148,807)
1080X0	39700	39799	COMMUNICATIONS EQUIPMENT	(38,062,856)
1080X0	39800	39899	MISCELLANEOUS EQUIPMENT	(731,255)
1080X1	399010	399010	GENERAL PLANT ASSET RETIREMENT OBLIGATION	(1,409)
1080X0	30100	30199	ACM DPR: INTANGIBLE-ORGANIZATION	(7,496)
1080X0	38900	39999	GENERAL OTHER	(72,809,693)
111010	38900	39999	GENERAL ACCUM DEPR-LIGNITE LEASES	(18,305,880)
111010	31120	31120	STRUCT AND IMPROV-DH LIGNITE	(263,807)
111010	30200	30299	FRANCHISES AND CONSENTS	(6,010,167)
111010	30300	30399	MISCELLANEOUS INTANGIBLE	(73,813,069)
111010	30100	34699	ACCUM DEPR-MISC INTANGIBLE/STRUCT	(80,087,043)
111010	30100	34699	RECLASSIFY TO PRODUCTION	80,087,043
			GENERAL ACCUM DEPRECIATION	**(91,115,573)**
			C(ACCUMULATED DEPRECIATION	**(2,077,429,460)**
			C(NET PLANT	**3,714,874,685**

CLECO POWER LLC
DETAIL OF RATE BASE BY COS LINE NUMBER
13-MONTH AVERAGE BALANCES AT JUNE 30, 2022

				AMOUNT
107001	30200	30299	FRANCHISES AND CONSENTS	0
107001	30300	30399	MISCELLANEOUS INTANGIBLE	0
107001	30100	30399	**INTANGIBLE**	0
107001	31000	31099	LAND AND LAND RIGHTS	0
107001	31100	31199	STRUCTURES AND IMPROVEMEN	0
107001	31200	31299	BOILER PLANT EQUIPMENT	0
107001	31400	31499	TURBOGENERATOR UNITS	0
107001	31500	31599	ACCESSORY ELECTRIC EQUIPM	0
107001	31600	31699	MISCELLANEOUS POWER PLANT	0
10799	31700	31799	STEAM PROD ASSET RET OBLIGATION	0
10799	32100	32199	GAS TRANSMISSION PL	0
10799	34000	34099	LAND AND LAND RIGHTS	0
10799	34100	34199	STRUCTURES AND IMPROVEMEN	0
10799	34200	34299	FUEL HOLDERS, PRODUCERS, ACCESS	0
10799	34300	34399	PRIME MOVERS	0
10799	34400	34499	GENERATORS	0
10799	34500	34599	ACCESS ELECTRIC EQUIPMENT	0
107001	34600	34699	MISCELLANEOUS POWER EQUIPMENT	0
107001	31000	34699	**PRODUCTION**	0
107001	35000	35099	LAND	0
107001	35200	35299	STRUCTURES AND IMPROVEMEN	0
107001	35300	35399	STATION EQUIPMENT	0
107001	35400	35499	TOWERS AND FIXTURES	0
107001	35500	35599	POLES AND FIXTURES	0
107001	35600	35699	OVERHEAD CONDUCTORS AND D	0
10799	35800	35899	UNDERGROUND CONDUCTORS	0
10799	35900	35999	ROADS AND TRAILS	0
107001	35000	35999	**TRANSMISSION**	0
107001	36000	36099	LAND	0
107001	36100	36199	STRUCTURES AND IMPROVEMEN	0
107001	36200	36299	STATION EQUIPMENT	0
107001	36400	36499	POLES, TOWERS, AND FIXTUR	0
107001	36500	36599	OVERHEAD CONDUCTORS AND D	0
107001	36600	36699	UNDERGROUND CONDUIT	0
107001	36700	36799	UNDERGROUND CONDUCTORS AN	0
107001	36800	36899	LINE TRANSFORMERS AND CAP	0
107001	36900	36999	SERVICES	0
107001	37000	37099	METERS	0
107001	37100	37199	371 - Installs cust premise (Distr)	0
107001	37300	37399	STREET LIGHTING AND SIGNA	0
107001	36000	37399	**DISTRIBUTION**	0
107001	38900	38999	LAND	0
107001	39000	39099	STRUCTURES AND IMPROVEMENTS	0
107001	39100	39199	OFFICE FURNITURE AND EQUIPMENT	0
107001	39200	39299	TRANSPORTATION EQUIPMENT	0
107001	39300	39399	STORES EQUIPMENT	0
107001	39400	39499	TOOLS, SHOP, AND GARAGE EQUIPMENT	0
107001	39500	39599	LABORATORY EQUIPMENT	0
107001	39600	39699	POWER OPERATED EQUIPMENT	0
107001	39700	39799	COMMUNICATIONS EQUIPMENT	0
107001	39800	39899	MISCELLANEOUS EQUIPMENT	0
107001	39900	39999	LIGNITE LAND	0
10799	39901	39901	GENERAL PLANT ASSET RET OBLIGATION	0
107001	39900	39999	**GENERAL**	0
			C(CWIP	0
105010	31000	31099	LAND	0
105010	35000	35099	LAND	0
105010	35200	35299	STRUCTURES AND IMPROVEMEN	0
105010	35900	35999	ROADS AND TRAILS	235,371
105010			**C(PLANT HELD FOR FUTURE USE**	235,371

CLECO POWER LLC
DETAIL OF RATE BASE BY COS LINE NUMBER
13-MONTH AVERAGE BALANCES AT JUNE 30, 2022

		AMOUNT
165010	Prepaid-Insurance	
165010	Prepaid-Insurance Property	1,816,938
165010	Prepaid-Insurance Fiduciary	0
165010	Prepaid-Insurance Fidelity and Crime	
165010	Prepaid-Insurance Cyber Liability	184,377
165010	Prepaid-Insurance Special Liability	
165010	Prepaid-Insurance Brokers Fees	0
165011	Prepaid-Insurance (LT)	
165020	Prepaid-Toledo Bend Add O&M	
165040	Prepaid-Elec Occup Licenses	128,625
165107	Prepaid-Capital	943,736
165140	Prepaid-Officer/Director Insur	99,256
165170	Prepaid-Toledo Bend (LT)	350,836
165171	Prepaid-Toledo Bend (Cur)	
165190	Prepaid-Major Maintenance	512,360
165200	Prepaid-Advance Royalties	
165210	Prepaid-Gen Liability Insur	1,062,260
165240	Prepaid-Excess Liab Insurance	155,511
165300	Prepaid-Amonia Purchases	
165330	Prepaid-Inventory	
165335	Prepaid-Energy Efficiency	
165420	Prepaid-Wholesale Contracts	196,176
165420	Prepaid-Other	2,026,163
165420	Prepaid-LT Wholesale Contracts	30,517
New Line	Prepaid - ST Inventory	284,476
	C(PREPAYMENTS	**7,791,231**
144010	Cust AR-Prov Uncollect Accts	(12,267,863)
144020	Other AR-Prov Uncollect Accts	8,580,451
228100	Unrest Accum Prov Storm Damage	762,422
228100	Unrest Accum Prov Storm Damage - Unrest Storm	(99,761)
228100	Unrest Accum Prov Storm Damage - Rest Storm	
228201	Accum Prov Workers Comp	(1,843,562)
228210	Accum Prov General Liability	(3,907,312)
228301	Accum Prov IBNR Claims	(707,173)
228310	Accum Prov Exec Retiremt Supp	
228320	Accum Prov MSP Pension Costs	0
228330	Accum Prov SERP	(15,775,174)
228340	Accum Prov Director's Retiremt	
228370	Pension Plan-Long-Term	(164,302,796)
228401	Accum Prov IBR Claims	
	C(OPERATING RESERVES	**(189,560,768)**
252180	Def CRS-LEPA Cap Adv Deposits	
252200	Def CRS-LPPA Cap Adv Deposits	
252220	Def CRS-AEP Cap Adv Deposits	
253001	Def CRS-Miscellaneous	
253002	Def CRS-Gas Imbalance Coughlin	(27,046)
253002	Def CRS-Gas Imbalance Teche	52,846
253002	Def CRS-Gas Imbalance Rodemacher U1	(128)
253002	Def CRS-Gas Imbalance Acadia Unit 1	(49)
253005	Def CRS-SSR Capital Reserve	(3,210,724)
253015	Def CRS-Miscellaneous	(826,380)
253020	Def CRS-LTICP	
253070	Def CRS-Advanced Pole Rentals	(872,632)
253180	Def CRS-LEPA O&M Adv Deposits	(2,216,599)
253190	Def CRS-LEPA Cap Adv Deposits	
253200	Def CRS-LPPA O&M Adv Deposits	(4,699,117)
253210	Def CRS-LPPA Cap Adv Deposits	
253220	Def CRS-AEP O&M Adv Deposits	(1,182,625)
253230	Def CRS-AEP Cap Adv Deposits	
253240	Def CRS-Acadia O&M Adv Deposit	
253250	Def CRS-LA Renew Energy Grant	
253400	Def CRS-Trans Service Deposits	(103,769)
New Line	Other Defer Credits - LTCIP ST	(1,656,458)
New Line	Other Defer Credits - LTICP LT	(1,291,238)
New Line	Accumulated Deferred Investment Tax Credits	(1,361,287)
	C(DEFERRED CREDITS	**(17,395,206)**

CLECO POWER LLC
DETAIL OF RATE BASE BY COS LINE NUMBER
13-MONTH AVERAGE BALANCES AT JUNE 30, 2022

		AMOUNT
154001	Inventory Received Not Paid	115,846,059
154110	Invent Matl & Supp - T&D	
154130	Invent Matl T&D - Sales Taxes	
154199	Invent IntraUnit Stores Transf	(15,623,885)
154210	Invent Matl & Supp - Gen	(3,432,847)
154230	Invent Matl Gen - Sales Tax	
154700	Invent Matl & Supp-Limestone	3,434,264
154800	Allowance Inventory	
158100	Stores Expense-T&D	
163010	Stores Expense-T&D	4,198,097
163020	Stores Expense-Open Stock	
163110	Stores Expense-Generation	954,660
163110	Stores Expense-Generation Teche	575,320
163110	'Stores Expense-Generation Brame	2,288,847
163110	Stores Expense-Generation Dolet Hills	553,009
163110	Stores Expense-Generation Acadia	965,381
	CI MATERIALS AND SUPPLIES INVENTORY	109,758,905

CLECO POWER LLC
DETAIL OF RATE BASE BY COS LINE NUMBER
13-MONTH AVERAGE BALANCES AT JUNE 30, 2022

		AMOUNT
151001	Inv Fuel Stk-Coal	7,399,901
151020	Inv Fuel Stk-Propane Gas	
151130	Inv Fuel Stk-Coal Transptn	7,530,863
151140	Inv Fuel Stk-Coal Hand/Test	
151160	Inv Fuel Stk-Coal Prop Tax	
151170	Inv Fuel Stk-Coal Depr	
151180	Inv Fuel Stk-Coal Leases	
151190	Inv Fuel Stk-Coal O&M Costs	
151300	Inv Fuel Stk-DPS Lignite	19,187,241
151310	Inv Fuel Stk-DPS Lig Hand/Test	
151330	Inv Fuel Stk-DPS Lignite Depr	
151350	Inv Fuel Stk-DPS Lig O&M Costs	
151380	Inv Fuel Stk-DPS Lignite Legal	
151390	Inv Fuel Stk-DPS Lignite Royal	2,687,136
151500	Inv Fuel Stk - Nat Gas Storage	5,019,953
151500	Inv Fuel Stk - Nat Gas Storage Coughlin	
151500	Inv Fuel Stk - Nat Gas Storage Teche	
151500	Inv Fuel Stk - Nat Gas Storage Acadia	
151600	Inv Fuel Stk-Petcoke	27,904,770
151630	Inv Fuel Stk-Petcoke Transptn	1,607,201
151640	Inv Fuel Stk-Petcoke Hand/Test	
151690	Inv Fuel Stk-Petcoke O&M Costs	
151700	Inv Fuel Stk-RPS Lignite	
	CI FUEL INVENTORY	71,337,065
182300	Reg Asset ST-Rate Case Costs	
182301	Reg Asset LT-Rate Case Costs	
182304	Reg Asset ST-Def Prod O&M Exp	2,636,888
182305	Reg Asset LT-Def Prod O&M Exp	3,900,690
182306	Reg Asset ST-Acadia Acq Cost	105,778
182307	Reg Asset LT-Acadia Acq Cost	1,807,034
182308	Reg Asset ST-AMI Pilot Costs	
182309	Reg Asset LT-AMI Pilot Costs	
182311	Reg Asset LT-Postretirement NSC	
182312	Reg Asset LT - Postretire NSC	
182312	Reg Asset LT - Postretire NSC	13,260,285
182313	Reg Asset Contra Postretirment NSC	(618,100)
182314	Reg Aset ST - EE loss Contribution	1,319,822
182314	Reg Aset ST - EE loss Contribution	325,436
182321	Reg Asset ST-Biomass Test Burn	
182322	Reg Asset LT-Biomass Test Burn	
182323	Reg Asset ST-Acadia FRP trueup	
182324	Reg Asset LT-Acadia FRP trueup	
182328	Reg Asset LT-Def Cap EVG-7 PPA	
182331	Reg Asset ST-AMI Def Rev Reqmt	545,390
182332	Reg Asset LT-AMI Def Rev Reqmt	1,499,822
182333	Reg Asset LT-AMI O Startup Cst	
182335	Reg Asset-Energy Efficiency	
182336	Reg Asset LT-LateReconnectFee	0
182337	Reg Asset ST-LateReconnectFee	0
182345	Reg Asset-Coughlin Market Value Step-Up	189,641,067
182351	Reg Asset ST-MATS Defer Cost	
182352	Reg Asset LT-MATS Defer Cost	
182370	Reg Asset-Postretirement Plans	131,331,717
182372	Reg Asset ST-MISO Integration	
182373	Reg Asset LT-MISO Integration	
182374	Reg Asset ST-COPS Trans Cost	30,738
182375	Reg Asset LT-COPS Trans Cost.	814,554
182376	Reg Asset ST-Corp Franchse Tax	0
182382	Reg Asset ST - RPS3 Train Cost	155,689
182383	Reg Asset ST - Debt Iss Costs	
182390	Construction Finance Costs	3,458,866
182392	Reg Asset LT - RPS3 Train Cost	5,773,466
182395	Reg Asset LT-Tree Abstraction	6,377,385
182396	Reg Asset ST-Tree Abstraction	2,714,969
182398	Reg Asset ST-Other	5,029,702
182399	Reg Asset LT-Other	5,979,424

CLECO POWER LLC
DETAIL OF RATE BASE BY COS LINE NUMBER
13-MONTH AVERAGE BALANCES AT JUNE 30, 2022

		AMOUNT
	Reg Asset LT - Lost Revenue COVID 19	2,953,448
	Reg Asset LT -Dolet	128,852,766
186001	Deferred Misc Work In Progress	4,463,112
186200	Deferred Entergy Subs Maint.	1,142
186201	Def Lease Initial Direct Cost	326,939
186320	Deferred Employee Pension Plan	
186340	Deferred Shelf Registration	
New Line	Reg Asset ST- St Mary	1,739,674
New Line	Reg Asset ST - Affordability	1,375,115
New Line	Reg Assets LT - Hurricane Laura	50,777,544
New Line	18230331 - Reg Asset LT - St Mary	4,349,186
New Line	Reg Asset LT - RPS2	6,937,013
New Line	Reg Asset LT - Hurricane Delta	16,002,770
New Line	Reg Asset LT - Hurricane Zeta	3,104,980
New Line	Reg Asset LT - Winter Storms URI/VIOLA	1,795,095
New Line	Reg Asset LT - Affordability Study	11,706,849
New Line	Reg Asset LT - Dolet Mine	109,014,396
New Line	Reg Asset LT - Madison Unit 3 Property Tax	4,222,444
New Line	Reg Asset LT - Hurricane Ida	26,199,824
New Line	Reg Asset LT - Bayou Vista to Segura	454,379
New Line	Reg Asset LT - AFUDC Debt Gross-Up	22,620,386
New Line	Reg Asset LT - AFUDC Equity Gross-Up	66,573,511
New Line	Reg Asset ST - Madison Unit 3 Property Tax	4,069,023
New Line	Reg Asset ST - Bayou Vista to Segura	1,480,832
New Line	Reg Asset ST - Hurricane Delta	59,103
New Line	Reg Asset ST - Hurricane Zeta	11,382
New Line	Reg Assets ST - Hurricane Laura	187,474
New Line	Reg Asset ST- Hurricane Ida	713,924
	C(REGULATORY ASSETS & DEFERRED DEBITS	846,082,933

CLECO POWER LLC
DETAIL OF RATE BASE BY COS LINE NUMBER
13-MONTH AVERAGE BALANCES AT JUNE 30, 2022

		AMOUNT
235010	Customer Deposits-Active	(58,757,175)
235010	Customer Deposits-Active Unpaid	(2,192,717)
235010	Customer Deposits-Active Security Deposits	
252010	Customer Adv for Constr-Electr	(4,197,700)
	CI CUSTOMER ADVANCES AND DEPOSITS	(65,147,592)
182310	Reg Asset FASB 109	39,935,994
182320	Reg Asset State FASB 109	153,093,712
182360	Reg Asset - AFUDC	
190003	Deferred FIT - ITC	63,768,129
190004	Deferred FIT - Current	
190005	Deferred FIT - Noncurrent	
190006	Def FIT - Noncur NOL & Credits	79,112,352
190020	Deferred FIT - Noncurrent OCI	5,088,874
190502	Deferred SIT - FAS 109	22,670,239
190504	Deferred SIT - Current	
190505	Deferred SIT - Noncurrent	
190506	Def SIT - Noncur NOL & Credits	27,489,251
190510	Deferred SIT - Noncurrent OCI	1,804,098
254010	Regulatory Liability FASB 109	(2,346,633)
254020	Regulatory Liability State FAS	1,640,175
254020	Regulatory Liability State FAS Non Rate Base	0
254070	Reg Liability 2017 Tax Reform	0
New Line	Reg Liability ST - 2017 Tax Reform	0
282002	Deferred FIT - AFUDC FAS 109	(587,138,719)
282004	Deferred FIT - Current	
282005	Deferred FIT - Noncurrent	
282007	Deferred FIT - Noncurrent OCI	1,828,013
282015	Deferred SIT - Noncurrent OCI	0
282015	Deferred SIT - Noncurrent OCI	(44,104,908)
282015	Deferred SIT - Noncurrent OCI Non Rate Base	0
282020	ADIT FIT - Customer	
282022	ADIT FIT - COPS Customer	
282502	Deferred SIT - AFUDC FAS 109	(270,521,491)
282504	Deferred SIT - Current	
282505	Deferred SIT - Noncurrent	
282520	ADIT SIT - Customer	
282522	ADIT SIT - COPS Customer	
283050	ADIT Other - Deferred FIT	(47,143,676)
283020	ADIT Other - Deferred SIT	(17,154,998)
	CI ACCUMULATED DEFERRED TAXES	(571,979,589)
255700	Def ITC-Pre1971	
255703	Def ITC-Adj Elec Pre 71	
	CI PRE-71 DEFERRED ITC	0
254050	Reg Liab ST - Evg PPA True-up	
254051	Reg Liab LT - Evg PPA True-up	
254060	Reg Liab ST Corp Franchise Tax	0
254075	Reg Liab ST - Miscellaneous	(2,910,533)
254076	Reg Liab LT - Miscellaneous	
	CI REGULATORY LIABILITIES	(2,910,533)
	CI TOTAL RATE BASE	3,903,086,501.46

ATTACHMENT G

COS REGULATED INCOME

CLECO POWER LLC
DETAIL OF REGULATED INCOME BY COS LINE NUMBER
YEAR ENDING JUNE 30, 2022

		AMOUNT
440010	EOR-Fuel Residential	182,270,233
440019	EOR - Unbilled Residential	2,010,963
440020	EOR-Base Residential	345,162,904
440030	EOR-EAC Residential	
	RESIDENTIAL REVENUES	529,444,099
442010	EOR-Fuel Commercial	128,895,027
442019	EOR - Unbilled Commercial	1,573,378
442020	EOR-Base Commercial	211,021,635
442030	EOR-EAC Commercial	
442110	EOR-Fuel Industrial	107,527,483
442119	EOR - Unbilled Industrial	896,443
442120	EOR-Base Industrial	97,235,647
442121	EOR-Industrial Management Fee	
442130	EOR-EAC Industrial	
	COMMERCIAL and INDUSTRIAL REVENUES	547,149,611
444010	EOR-Fuel Public Strt/Hwy	870,547
444019	EOR - Unbilled Public Strt/Hwy	16,020
444020	EOR-Base Public Strt/Hwy	2,841,177
444030	EOR-EAC Public Strt/Hwy	
Public Street/ Highway Lighting		3,727,744
445010	EOR-Fuel Other Public Auth	5,234,159
445019	EOR - Unbilled Other Pub Auth	38,152
445020	EOR-Base Other Public Auth	9,075,504
445030	EOR-EAC Other Public Auth	
Other Sales to Public Authorities		14,347,815
447010	EOR-Fuel Oth Sales Pub Utili	124,815,662
447011	EOR-Fuel St. Martinville	
447019	EOR-Unbilled Sales for Resale	(201,840)
447020	EOR-Base Oth Sales Pub Util	60,237,141
447030	EOR-Energy Mgt Services	
447031	EOR - Energy Mgmt Svs Fee	
447032	EOR-Energy Mgmt Trans. Srvc.	
447033	EOR-EAC Energy Mgt Services	
447095	EOR-Gen Capacity/Energy Sold	21,901,294
447096	EOR-Non-Rec Pur Sales-Whl Only	
Sales for Resale		206,752,256
455000	Interdepartmental rents	0
457001	SRV-Srvs Associated Co	
458001	SRV-Srvs Non-Associated Co	
454001	Affiliate Rent	5,849,017
457200	Misc Revenues Affiliate	0
Intercompany Revenue		5,849,017
450001	EOR-Forfeited Discounts	9,164,016
Forfeited Discounts		9,164,016
451001	MSR-Cash Connect Fees	4,056,563
451002	MSR-Rev Cash Reconnect Fees	
451003	MSR-Nsf Check Fees	
451004	MSR-Tampering Fees	
451999	MSR-Other	
Miscellaneous Service Revenue		4,056,563
454001	OER-Rent Electric Property	7,798,026
Rent from Electric Properties		7,798,026
456101	OER-Schdl, Sys Control & Dispa	10,790,572
456102	OER-Transmission Charges Rev	
456104	OER-Facilities Charges	
456105	OER-Reactive Spply Voltage Con	
456106	OER-Point To Point Firm	
456107	OER-Point To Point Nonfirm	
456108	OER-Loss Compensation Energy	
456109	OER-Loss Compensation Capcty	
456120	UER-Unbiled Trans Revenue Base	
456130	OER-Impact Studies Rev	
456132	OER-Interconnection Study	
456133	OER-Network Revenue	
456140	OER-Unauth Trans Use Penalty	

CLECO POWER LLC
DETAIL OF REGULATED INCOME BY COS LINE NUMBER
YEAR ENDING JUNE 30, 2022

			AMOUNT
456141		OER-Energy Imbalance Trans	
456170		OER-Reg & Frequency Response	
456180		OER-Oper Reserves-Spinning	
456181		OER-Oper Reserves-Supplemental	
456202		OER-Distribution Charges Rev	22,756,053
456203		OER-Other Trans Rev Wholesale	
456999		OER-Other Electric Revenues	1,813,232
449100		OOR-Site Specific Adjustment	(849,549)
449101		OOR-Transmission Refund	(162,562)
459999		OOR-Other Operating Revenue	72,358
Other Electric Revenues			34,420,104
441120		UER-Unbilled Revenue Base	0
Unbilled Revenues			0
		OTHER REVENUES	286,115,540
	COS P. 1 Ln 29	TOTAL REVENUES	1,362,709,251
			1,340,807,957
501000		OPS-Recov Care Discount	542,860,799
501010		OPS-Recov Biomass Asset Recove	
501020		Comm Authorized Special Refund	
501100		OPS-Recov Gas Exp	
501105		OPS-Recov LTP Var Cost	
501120		OPS-Recov Coal Exp	
501125		OPS-Recov DPS Lignite Exp	
501126		OPS-Recov Petcoke Exp	
501130		OPS-Recov Limestone Exp	
501140		OPS-Recov FAC Interest Exp	
501150		OPS-Recov EAC Interest Exp	
501220		OPS-Recov Coal Transpt Exp	
501226		OPS-Recov Petcoke Transpt Exp	
501230		OPS-Recov Limestone Transpt Ex	
501620		OPS-Nonrec Coal Exp-Byprod	8,255,668
501625		OPS-Nonrec DPS Lig Exp-Byprod	
501626		OPS-Nonrec Pet Exp-Byprod	
501630		OPS-Nonrec Coal - Retail only	
501631		OPS-Recov Coal - Whsl only	
501633		OPS-Nonrec Lmstone-Retail only	
501634		OPS-Recov Lmstone- Whsl only	
501635		OPS-Nonrec DPS Lig-Retail only	
501636		OPS-Recov DPS Lig - Whsl only	
501637		OPS-Nonrec Pet - Retail only	
501638		OPS-Recov Pet - Whsl only	
501650		OPS-Wholesale Recov Fuel	
501651		OPS-Non-Recov Wholesale Fuel	
501660		OPS-Retail/Whole Recov Fuel	
501661		OPS-Retail/Whole NonRecov Fuel	
501670		OPS-Non-Recov Sales for Resale	
501675		OPS-Recov FCA Reagents Exp	
501680		OPS-Recov EAC Reagents Exp	
501690		OPS-Recov CERT Additives	
503000		Steam Other-Fossil	2,347,829
509000		Allowances	(14)
509100		Allowances - NOX	
509200		Allowances - SO2	
547000		OPS-Other Pwr Gen Oper Fuel	
557100		OPS-Deferred Fuel Expense	(20,789,086)
557105		Deferred Environmental Expense	
557120		OPS-Wholesale Deferred Fuel	
557121		OPS-Def. Fuel Exp. St Martin	
557122		OPS-Def. Fuel Exp. DEMCO	
Fuel used for electric generation			532,675,196

CLECO POWER LLC
DETAIL OF REGULATED INCOME BY COS LINE NUMBER
YEAR ENDING JUNE 30, 2022

			AMOUNT
555010		OPS-Power Purchased for Resale	44,796,001
555011		OPS-Non-Recov Pur Pwr-Whl Only	
555020		OPS-Facilities Chg Debit Other	1,452,816
555100		Non Recoverable Fuel Exempt	0
555200		OPS-Power Purch Toledo Bend	
555300		OPS-Power Pur Unintnl InterOut	0
555350		OPS-Power Pur Unintnl Inter In	0
Power Purchased for Resale			46,248,817
		FUEL AND PURCHASED POWER	**578,924,013**
500000		OPS-Operations Supervisor/Engr	4,986,413
502000		OPS-Ops Steam Expenses	12,138,604
505000		OPS-Electric Expenses	7,460,550
506000		OPS-Misc Steam Power Exp	6,795,763
510000		MNT-Supervisor/Engineer	6,243,872
511000		MNT-Maintenance of Structures	763,137
512000		MNT-Maintenance of Boiler Plan	15,563,500
513000		MNT-Maintenance of Elec Plant	15,923,455
514000		MNT-Maintenance Misc Steam	8,765,904
548000		OPS-Other Pwr Gen Oper Gen Exp	0
549000		OPS-Misc Other Pwr Generation	0
551000		MNT-Other Pwr Gen Supv/Engnr	0
552000		MNT-Other Pwr Gen Maint Struct	0
553000		Maint Gen Equipment-Other	202,145
556000		OPS-System Control/Ld Dispatch	2,596,293
557000		OPS-Other Power Supply Expense	0
		OTHER PRODUCTION EXPENSE	**81,439,636**
	COS P. 2 Ln 2	**PRODUCTION EXPENSES**	**660,363,650**
560000		OPS-Trans Operat-Superv/Engr	966,252
561000		OPS-Trans Operat-Load Dispatch	
561100		OPS-Load Dispatch Reliability	647,289
561200		OPS-Load Dsptch Mntr & Opertn	1,800,072
561300		OPS-Load Dsptch Trans Srvc/Sch	204,052
561400		OPS-Schd Sys Cntrl and Disptch	1,049,268
561401		NonRec-Schd Sys Cntrl & Dsptch	331,755
561500		OPS-Reliablty Plng & Stndr Dev	912,140
561600		OPS-Transmission Srvc Studies	0
561630		OPS-Impact Studies Exp	
561631		OPS-Facility Studies	
561700		OPS-Gen Interconnection Stdy	(366,307)
561732		OPS-Interconnection Study	
562000		OPS-Trans Operat-Station Exp	332,814
563000		OPS-Trans Operat-Overhead Lns	0
565000		OPS-Trans Wheeling	2,254,062
565100		OPS-Non-Recoverable Trans Exp	14,055,593
565200		Entergy-Trans Chg to Northlake	
566000		OPS-Trans Operat Misc Expenses	178,879
567000		OPS-Trans Operat Rents	93,172
568000		MNT-Trans Operat Suprv/Engr	695,146
569000		MNT-Trans Maint Structures	0
569100		MNT-Computer Hardware	336,901
569200		MNT-Computer Software	940,218
569300		MNT-Communication Equipment	0
570000		MNT-Trans Maint Maint Stations	2,836,330
571000		MNT-Trans Maint Overhead Line	2,833,885
571010		MNT-Trans Maint OH Line ROW	
572000		MNT-Trans Maint Underground	0
573000		MNT-Trans Operating Misc	0
575700		Rec-Mkt Admin Montior & Compli	

CLECO POWER LLC
DETAIL OF REGULATED INCOME BY COS LINE NUMBER
YEAR ENDING JUNE 30, 2022

			AMOUNT
575701		Non Rec-Mkt Adm Montior & Comp	5,659,476
	COS P. 2 Ln 3	TRANSMISSION EXPENSES	35,760,996

CLECO POWER LLC
DETAIL OF REGULATED INCOME BY COS LINE NUMBER
YEAR ENDING JUNE 30, 2022

			AMOUNT
580000		OPS-Distr Oper-Superv/Engr	1,504,358
581000		OPS-Distr Oper Load Dispatchng	0
582000		OPS-Distr Oper Station Expense	267,176
583000		OPS-Distr Oper Overhead Line	873,098
584000		OPS-Distr Oper Underground Ln	845,895
585000		OPS-Distr Oper St Light & Sig	
586000		OPS-Distr Oper Meter Expenses	1,111,996
587000		OPS-Dist Cust Installation Exp	0
588000		OPS-Distr Oper Misc	1,611,117
589000		OPS-Distr Oper Rents	3,839,018
590000		MNT-Distr Maint Superv/Engr	728,645
591000		MNT-Distr Maint Structures	0
592000		MNT-Distr Maint Station Equipm	3,893,132
593000		MNT-Distr Maint Overhead Lines	20,281,119
594000		MNT-Distr Maint Undergrnd Line	282,795
595000		MNT-Distr Maint Line Transfrmr	473,369
596000		MNT-Distr Maint St Light & Sig	133,243
597000		MNT-Distr Maint Meters	2,210,373
598000		MNT-Distr Maint Miscellaneous	0
	COS P. 2 Ln 4	DISTRIBUTION EXPENSES	38,055,334
901000		OPS-Customer Accts Supervision	832,768
902000		OPS-Custmr Accts Meter Reading	0
903000		OPS-Custmr Accts Rec & Collect	12,455,932
903100		OPS-Custmr Records & Collect	
904000		OPS-Custmr Accts Uncollectble	2,723,746
905000		OPS-Custmr Accts Misc	10,886
907000		OPS-Custmr Service Supervision	
908000		OPS-Custmr Srv Cust Assistance	13,168,627
909000		OPS-Custmr Srv Infor/Instructn	167,972
910000		OPS-Custmr Service Misc	1,626,129
911000		OPS-Sales Supervision	986,752
912000		OPS-Sales Demonstration	2,811,119
913000		OPS-Sales Advertising	0
916000		OPS-Sales Miscellaneous	0
	COS P. 2 Ln 5	CUSTOMER ACCOUNTS EXPENSE	34,783,931
920000		A&G-Salaries	41,920,556
920001		A&G-Other Compensation	
921000		A&G-Materials, Supplies, Other	4,325,845
921001		A&G-Postage & Shipping	
921002		A&G-Print & Copying	
921003		A&G-Utilities Expense	
921005		A&G-Meeting Expense	
921009		A&G-Professional Fees	
921010		A&G-Bank Service Fees	
921013		A&G-Relocation/Recruiting	
922000		A&G Expenses Transferred	(59,115,535)
922003		NSC Expenses Transferred	(3,269,450)
923000		A&G-Outside Services	33,080,783
923030		A&G-Audit Fees	
924000		A&G-Property Insurance	4,331,904
925000		A&G-Injuries & Damages	7,946,036
926000		A&G-Benefits Misc	20,145,025
926040		A&G-Supplemental Retirement	
926070		A&G-401(k) Plan	
926230		A&G-SERP Pension Cost	
926231		SERP NSC	
926240		A&G-Employee Pension Cost	
926241		Pension NSC	
926260		A&G-Post Employee Benefit	17,733,169
926261		OPEB NSC	

CLECO POWER LLC
DETAIL OF REGULATED INCOME BY COS LINE NUMBER
YEAR ENDING JUNE 30, 2022

					AMOUNT
926290				A&G-Health & Life	
927000				A&G-Franchise Requirements	69,246
928000				A&G-Regulatory Commision Exp	1,649,665
929000				A&G-BS Billed & Oth Charges	(6,841,658)
929010				A&G-Billed to Jt Partners	
930100				A&G-General Advertising	254,659
930101				A&G-Institutional Advertising	
930200				A&G-Miscellaneous General Exp	1,052,428
930201				A&G-Director Fees	
930204				A&G-Transfer Agent Fees	
930205				A&G-Annual Report	
930207				A&G-Investor Relations	
931000				A&G-Rents	436,965
935000				MNT-Maintenance General Plant	5,533,104
			COS P. 2 Ln 6	ADMINISTRATIVE AND GENERAL EXPENSE	69,252,742
			COS P. 2 Ln 7	OPERATIONS AND MAIN EXPENSE	838,216,652
403/406	31100	31199		STRUCTURES AND IMPROVEMEN	7,440,342
403/406	31200	31299		BOILER PLANT EQUIPMENT	23,906,716
403/406	31400	31499		TURBOGENERATOR UNITS	18,820,631
403/406	31500	31599		ACCESSORY ELECTRIC EQUIPM	3,150,644
403/406	31600	31699		MISCELLANEOUS POWER PLANT	2,384,439
403/406	34100	34199		STRUCTURES AND IMPROVEMEN	301,535
403/406	34100	34199		FUEL HOLDERS, PRODUCERS	54,158
403/406	34300	34399		PRIME MOVERS	101,076
403/406	34400	34499		GENERATORS	797,711
403/406	34500	34599		ACCESSORY ELECTRIC EQUIPM	214,720
403/406	34600	34600		MISC POWER PLANT EQUIPMENT	28,740
403/406	31100	34599		TOTAL PRODUCTION DEPR EXPENSE	57,200,712
403/406	35200	35299		STRUCTURES AND IMPROVEMEN	42,430
403/406	35300	35399		STATION EQUIPMENT	8,076,914
403/406	35400	35499		TOWERS AND FIXTURES	503,156
403/406	35500	35599		POLES AND FIXTURES	13,098,803
403/406	35600	35699		OVERHEAD CONDUCTORS AND D	1,971,966
403/406	35800	35899		UNDERGROUND CONDUCTORS AN	5,008
403/406	35900	35999		ROADS AND TRAILS	36,333
403/406	35200	35999		TOTAL TRANSMISSION DEPR EXPENSE	23,734,610
403/406	36100	36199		STRUCTURES AND IMPROVEMEN	5,972
403/406	36200	36299		STATION EQUIPMENT	1,956,661
403/406	36400	36499		POLES, TOWERS, AND FIXTUR	10,536,457
403/406	36500	36599		OVERHEAD CONDUCTORS AND D	7,469,573
403/406	36600	36699		UNDERGROUND CONDUIT	1,740,877
403/406	36700	36799		UNDERGROUND CONDUCTORS AN	2,230,274
403/406	36800	36899		LINE TRANSFORMERS AND CAP	12,599,476
403/406	36000	36999		SERVICES	4,158,189
403/406	37000	37099		METERS	8,334,442
403/406	37100	37199		INSTALLATIONS ON CUSTOMER	34,852
403/406	37200	37299		LEASED PROP ON CUSTOMERS	1,487
403/406	36100	37399		STREET LIGHTING AND SIGNA	1,640,373
403/406	36100	37399		TOTAL DISTRIBUTION	50,708,633
403/406	39000	39099		STRUCTURES AND IMPROVEMENTS	1,071,568
403/406	39100	39199		OFFICE FURNITURE AND EQUIPMENT	3,200,143
403/406	39200	39299		TRANSPORTATION EQUIPMENT	2,566,694
403/406	39300	39399		STORES EQUIPMENT	60,031
403/406	39400	39499		TOOLS, SHOP, AND GARAGE EQUIPMENT	372,791
403/406	39500	39599		LABORATORY EQUIPMENT	95,059
403/406	39600	39699		POWER OPERATED EQUIPMENT	98,761
403/406	39700	39799		COMMUNICATIONS EQUIPMENT	4,173,033
403/406	39800	39899		MISCELLANEOUS EQUIPMENT	107,238
403/406	39900	39999		LIGNITE PREPAIDS	0
403/406	31120	31120		STRUCT AND IMPROV-DH LIGNITE	15,421
403/406	39000	39999		TOTAL GENERAL PLANT	11,760,740
				TOTAL 403 AND 406	143,404,695

CLECO POWER LLC
DETAIL OF REGULATED INCOME BY COS LINE NUMBER
YEAR ENDING JUNE 30, 2022

					AMOUNT
403000				Depreciation Expense	143,155,701
406000				Amortization of Construction F	248,994
425000				OID-Miscellaneous Amortization	862,393
				TOTAL 403, 406, AND 425	144,267,088
404000	30200	30299		FRANCHISES AND CONSENTS	477,357
404000	30300	30399		MISCELLANEOUS INTANGIBLE	12,619,013
404000	30100	30399		Amort of Intangible Property	13,096,370
405000	30100	30399		Amort of Other	6,784,433
407300				Amortization of IRP Cost (Reversal)	384,855
407300				Amortization of Tree Abstraction	2,714,969
407300				Amortization of Acadia Acquisition	105,778
407300				Amortization of AMI Deferred Rev Req't	545,390
407300				Amortization of Fuel Study Costs	0
407300				Amortization of Biomass Test Burn	0
407300				Amortization of Coughlin Acquisition Cost	30,737
407300				Amortization of Coughlin MV Step-Up	6,969,962
407300				Amortization of McKinsey/Affordability	1,378,310
407300				Return of Storm Carrying Charge	7,801,432
407300				Amortization of LA Corp Franchise Tax	0
407300				Amortization of Production O&M Deferral	2,664,164
407300				Amortization of Training Costs	155,689
407300				Amort of Regulatory Debits	22,751,285
407400				Deferred AMI Revenue Requirement	0
407400				Deferred LA Corp Franchise Tax	0
407400				Deferred Production O&M Expenses	(9,518,499)
407400				Amort of Regulatory Credits	(9,518,499)
			COS P. 2 Ln 8	DEPRECIATION AND AMORT EXPENSE	177,380,679
408100				Other Taxes-Fed Unemployment	39,885
408110				Other Taxes-Elec Fed FICA	6,059,678
408200				Other Taxes-State Unemployment	6,506
408210				Other Taxes-State Spvr&Inspc	908,607
408220				Other Taxes-State Franchise	1,384,934
408230				Other Taxes-Ad Valorem	37,365,456
408231				Other Taxes-City Franchise	6,567,922
408232				Other Taxes-Occup License	321,220
408233				Other Taxes-Misc	40,619
408988				Other Taxes-Load Offset	(2,735,310)
			COS P. 2 Ln 9	TAXES OTHER THAN INCOME TAXES	49,959,316
			COS P. 2 Ln 10	PRE-TAX OPERATING EXPENSES	1,065,556,646
			COS P. 2 Ln 11	PRE-TAX OPERATING INCOME	297,152,604
428000			COS P. 2 Ln 12	Amort of Debt Disc/Exp Bonds	(74,213)
431020			COS P. 2 Ln 13	INT-Customer Deposits	(2,548,245)
				DEBT EXP & INT ON CUSTOMER DEPOSITS	(2,622,459)
419030				OID-AFUDC Equity FASB 109	0
419035				OID-AFUDC Construction	
432000				INT Allow Borrow Fnds Const-Cr	0
432080				INT Allow Borrow Fnds Const-SF	
			COS P. 2 Ln 14	AFUDC INCOME (NON FAS 109 ONLY)	0
			COS P. 2 Ln 15	PRE-TAX UTILITY INCOME	294,530,146
				FEDERAL & STATE INCOME TAX@26.0781%	53,112,299
				ITC AMORTIZATION	(138,191)
			COS P. 2 Ln 16	INCOME AND EXPENSE SUBTOTAL	52,974,109
			COS P. 2 Ln 17	AFTER-TAX NET OPERATING INCOME	241,556,037
			COS P. 2 Ln 23	INTEREST SYNCHRONIZATION	90,863,854
			COS P. 2 Ln 26	REGULATED INCOME (EQUITY RETURN)	150,692,183

ATTACHMENT H

2022 REGULATED BALANCE SHEET

CONTAINS CONFIDENTIAL, COMPETITIVELY SENSITIVE, TRADE SECRET, AND PROPRIETARY INFORMATION PURSUANT TO RULE 12.1 OF THE COMMISSION'S RULES OF PRACTICE AND PROCEDURE

ATTACHMENT I

2022 REGULATED INCOME STATEMENT

CLECO

00003 - Cleco Power LLC
Income Statement
For the 12 months ended June 30, 2022
(Unaudited)

For the twelve months ended June 30, (Dollars)	Peoplesoft Account	Reason for Adjustment or Exclusion	2022	Adjustments & Exclusions	Included in FRP
Operating revenue					
440000 - Residential Sales Revenue Retail Base	440019 & 20	Revenue adjustments	315,442,927	31,730,940	347,173,867
440001 - Residential Sales Revenue Fuel	440010 & 30		182,270,233		182,270,233
442000 - C&I Sales Revenue			-		-
442010 - Commercial Sales Revenue Retail base	442019 & 20	Revenue adjustments	195,109,477	17,485,535	212,595,012
442011 - Commercial Sales Revenue Fuel	442010 & 30		128,895,027		128,895,027
442020 - Industrial Sales Revenue Retail Base	442119 & 20	Revenue adjustments	90,017,729	8,114,360	98,132,089
442021 - Industrial Sales Revenue Fuel	442110 & 30		107,527,483	-	107,527,483
442030 - C&I Surcharge Revenue	442200	CKR Storm Cost Excluded	-	-	-
444000 - PS & H Revenue Retail Base	440019 & 20	Revenue adjustments	2,620,941	236,256	2,857,197
444001 - PS & H Rev Fuel	444010 & 30		870,547		870,547
445000 - Other Sales to Pub Auth Retail Base	445019 & 20	Revenue adjustments	8,360,065	753,591	9,113,656
445001 - Oth Sales to Pub Auth Fuel	445010 & 30		5,234,159		5,234,159
447000 - Sale for Resale Whls Cap	447020		60,237,141		60,237,141
447001 - Sale for Resale Whls Engy	447019		(201,840)		(201,840)
447002 - Sale for Resale Retail Base			-		-
447003 - Sale for Resale WCA			-		-
447004 - Sale for Resale Fuel	447010 & 30 & 33		124,815,662		124,815,662
447005 - Sale for Resale MISO	447095	MISO Net Sales Adjustment	115,653,967	(93,752,673)	21,901,294
447006 - Sale for Resale Transm			-		-
GIS31110 - Electric Operations			1,336,853,514	(35,431,989)	1,301,421,525
412000 - Rev from Leased Electric Plant			-		-
412001 - Rev Elect Plnt Lso-Amrt			-		-
450000 - Forfeited Discounts	450001		9,164,016		9,164,016
451000 - Misc Service Revenues	451XXX		4,056,563		4,056,563
454000 - Rent from Electric Prop	454001		7,798,026		7,798,026
456000 - Other Electric Revenues	456999	Exclusion MISO Direct	1,813,232		1,813,232
456001 - Other Electr Rev Transm	456202 & 3	Exclusion MISO Direct	22,756,053	-	22,756,053
456100 - Rev from Trans for Others	4561XX	Exclusion MISO Direct	31,840,382	(21,049,810)	10,790,572
457201 - Miscellaneous Revenues	459999		72,358		72,358
GIS31120 - Other Operations			77,500,630	(21,049,810)	56,450,820
454001 - Affiliate Rent			5,849,017		5,849,017
455000 - Interdepartmental Rents	455000		-		-
457200 - Misc Revenues-Affiliate			-		-
GIS31130 - Affiliate Revenue			5,849,017	-	5,849,017
GIS31100 - Gross Operating Revenue			1,420,203,161	(56,481,799)	1,363,721,362
449100 - Provision for Rate Refund Retail Base	449101	FRP Refunds	(1,242,375)	392,826	(849,549)
449101 - Prv for Rate Rfn Transm		Trans Refund-Wholesale	(162,562)		(162,562)
GIS31700 - Electric Customer Credits			(1,404,937)	392,826	(1,012,111)
GIS31000 - Operating Revenue, Net			1,418,798,224	(56,088,974)	1,362,709,251
Operating Expenses					
501000 - Rec Fuel-Fossil Power	501XXX		542,860,799		542,860,799
501100 - Non Rec Fuel-Fossil Power	5016XX		8,255,668		8,255,668
503000 - Steam Other Source-Fossil			2,347,829		2,347,829
509000 - Allowances			(14)		(14)
547000 - Fuel-Other Power			-		-
557000 - Other Power Supply Exp	5571XX		(20,789,086)		(20,789,086)
GIS35100 - Fuel Used For Electric Generation			532,675,196	-	532,675,196
421002 - Misc Nonop Income-M2M			-		-
501101 - Non Rec Fuel-Pur Pwr			-		-
555000 - Purchased Power	555010	MISO Net Sales Adjustment	138,546,674	(93,752,673)	44,790,001
555001 - Purchased Power Fuel	555100		-		-
555002 - Purchased Power-NR	555020 & 200		1,452,816		1,452,816
561401 - Tran Sch Sy Cntr&Disp-NR	561401		331,755		331,755
565000 - Trans of Electr by Others	565000		2,254,062		2,254,062
565001 - Non Recover Trans Exp	565100	Exclusion MISO Direct	35,105,403	(21,049,810)	14,055,593
575700 - Mkt Fuel Montr&Comply Svc	575701		5,659,476		5,659,476
GIS35200 - Power Purchased For Utility Customers			183,352,185	(114,802,483)	68,549,702
500000 - Oper Supv & Eng-Fossil	500000		4,986,413		4,986,413
502000 - Steam Expense-Fossil	502000		12,138,804		12,138,804
505000 - Electric Expense-Fossil	505000		7,460,550		7,460,550
506000 - Misc Steam Pwr Exp-Fossil	506000		6,795,763		6,795,763
GIS35311 - Steam Power Generation			31,381,330	-	31,381,330
407401 - Regulatory Cr - Prod O&M	407401		(9,518,499)		(9,518,499)
556000 - Sys Control and Load Disp			2,590,293		2,590,293
GIS35312 - Other Power Supply Expenses			(6,922,206)	-	(6,922,206)
GIS35310 - Power Production Expenses			24,459,124	-	24,459,124
560000 - Trans Op Supv & Eng	560000		966,252		966,252
561100 - Ld Disp-Trans Reliability	561100		647,289		647,289
561200 - Ld Disp-Mon&Op Trans Sys	561200		1,800,072		1,800,072
561300 - Ld Disp-Trans Svcs&Sch	561300		204,052		204,052
561400 - OPS-Schd Sys Cntrl & Disp	561400		1,049,268		1,049,268
561500 - Tran Rel Plng&Stand Devlp	561500		912,140		912,140
561600 - Trans Service Studies	561631		-		-
561700 - Gen Interconnect Study	561700		(366,307)		(366,307)
562000 - Trans Station Exp	562000		332,814		332,814
563000 - Trans Overhead Line Exp			-		-
566000 - Misc Transmission Expense	566000		178,879		178,879
567000 - Transmission Rent Expense	567000		93,172		93,172
GIS35320 - Transmission Expenses			5,817,631	-	5,817,631
580000 - Distr Op-Superv/Engr	580000		1,504,358		1,504,358
581000 - Distr Op Load Dispatching			-		-

CLECO

00003 - Cleco Power LLC
Income Statement
For the 12 months ended June 30, 2022
(Unaudited)

For the twelve months ended June 30, (Dollars)		Reason for Adjustment or Exclusion	2022	Adjustments & Exclusions	Included in FRP
582000 - Distr Op Station Expense	582000		267,176		267,176
583000 - Distr Op Overhead Line	583000		873,098		873,098
584000 - Distr Op Underground Line	584000		845,895		845,895
586000 - Distr Op Meter Expenses	586000		1,111,996		1,111,996
587000 - Distr Op Cust Install Exp			-		-
588000 - Distr Op Misc Exp	588000		1,611,117		1,611,117
589000 - Distr Op Rents	589000		3,839,018		3,839,018
GIS35325 - Distribution Expenses			10,052,658	-	10,052,658
901000 - Customer Accts Supervsn	901000		832,768		832,768
902000 - Customer Accts Meter Read	902000		-		-
903000 - Customer AcctsRec&Collect	903000		12,455,932		12,455,932
904000 - Customer Accts Uncollect	904000		2,723,746		2,723,746
905000 - Customer Accts Misc Exp	905000		10,886		10,886
GIS35330 - Customer Accounts Expenses			16,023,332	-	16,023,332
908000 - Customer Srv Cust Assist	908000		13,168,627		13,168,627
909000 - Customer Srv Info/Instrcl	909000		167,972		167,972
910000 - Customer Srv & Info Misc	910000		1,626,129		1,626,129
GIS35335 - Customer Service & Informational Expenses			14,962,728	-	14,962,728
911000 - Sales Supervision Exp	911000		986,752		986,752
912000 - Sales Demo & Selling Exp	912000		2,811,119		2,811,119
913000 - Sales Advertising Exp	913000		-		-
916000 - Sales Miscellaneous Exp	916000		-		-
GIS35340 - Sales Expenses			3,797,871	-	3,797,871
920000 - A&G-Salaries	92000X	Incent Comp-VP & Above	46,990,479	(5,069,923)	41,920,556
921000 - A&G-Office Supplies & Exp	9210XX		4,325,845		4,325,845
922000 - Admin Exp Transferred-Cr	922000		(59,115,535)		(59,115,535)
923000 - A&G-Outside Services	9230XX		33,080,783		33,080,783
924000 - A&G-Property Insurance	924000		4,331,904		4,331,904
925000 - A&G-Injuries & Damages	925000		7,946,036		7,946,036
926000 - A&G-Emp Pension&Benefits	926XXX	FAS 106 Adj-Pay as You Go	20,603,483	(458,458)	20,145,025
927000 - A&G-Franchise Requirements	927000		69,246		69,246
928000 - A&G-Reg Commission Exp	928000		1,649,665		1,649,665
929000 - Duplicate Charges-Credit	9290XX		(6,841,658)		(6,841,658)
930100 - A&G-Gen Advertising Exp	93010X		254,659		254,659
930200 - A&G-Misc General Exp	93020X		1,052,428		1,052,428
931000 - A&G-Rents	931000		436,965		436,965
GIS35345 - Administrative & General Expenses			54,784,299	(5,528,381)	49,255,918
GIS35300 - Other Operations			129,897,642	(5,528,381)	124,369,262
510000 - Maint Supv & Eng-Fossil	510000		6,243,872		6,243,872
511000 - Maint Structures-Fossil	511000		763,137		763,137
512000 - Maint Boiler Plant-Fossil	512000		15,563,500		15,563,500
513000 - Maint Electr Plant-Fossil	513000		15,923,455		15,923,455
514000 - Maint MiscSteamPlt-Fossil	514000		8,765,904		8,765,904
GIS35411 - Steam Power Generation			47,259,869	-	47,259,869
551000 - Maint Supv & Eng-Other			-		-
552000 - Maint Structures-Other			-		-
553000 - Maint Gen Equipment-Other			202,145		202,145
GIS35412 - Other Power Generation			202,145	-	202,145
GIS35410 - Power Production Expenses			47,462,014	-	47,462,014
568000 - Trans Maint Supv & Eng	568000		695,146		695,146
569000 - Trans Maint of Structure	569000		-		-
569100 - Trans Maint Computer Hdwr	569100		336,901		336,901
569200 - Trans Maint Computer Sfwr	569200		940,218		940,218
569300 - Trans Maint Comm Equip	569300		-		-
570000 - Trans Maint Station Equip	570000		2,836,330		2,836,330
571000 - Trans Maint OvHd Lines	5710XX		2,833,885		2,833,885
572000 - Trans Maint UndGrnd Lines			-		-
573000 - Maint Misc Trans Plant	573000		-		-
GIS35420 - Transmission Expenses			7,642,480	-	7,642,480
580000 - Distr Maint Supervr/Engr	580000		728,645		728,645
581000 - Distr Maint Structures	581000		-		-
582000 - Distr Maint Station Equip	582000		3,893,132		3,893,132
583000 - Distr Maint Overhead Line	583000		20,281,119		20,281,119
584000 - Distr Maint Undrgrnd Line	584000		282,795		282,795
585000 - Distr Maint Line Transfrm	585000		473,369		473,369
586000 - Distr Maint SLight & Sig	586000		133,243		133,243
587000 - Distr Maint Meters	587000		2,210,373		2,210,373
588000 - Distr Maint Misc Plant	588000		-		-
GIS35425 - Distribution Expenses			28,002,675	-	28,002,675
935000 - A&G-Maint of Gen Plant	935000		5,533,104		5,533,104
GIS35430 - Administrative & General Expenses			5,533,104	-	5,533,104
GIS35400 - Maintenance			88,640,272	-	88,640,272
403000 - Depreciation Expense	40300X	Remove Modernization	144,116,617	(960,916)	143,155,701
403100 - Depreciation Expense-ARO	403100		-		-
404000 - Amor Limit Term Elec Plnt	404000		13,096,370		13,096,370
405000 - Amort Other Electric Plnt	405000		6,784,433		6,784,433
406000 - Amort Electr Plnt Acq Adj	406000		248,994		248,994
407000 - Amor Prp Loss UP Reg Stdy			-		-
407300 - Regulatory Debits	407300	Add Coughlin MV Step-Up	15,781,323	6,969,962	22,751,285
407400 - Regulatory Credits	407400		-		-
411101 - Accretion Expense			-		-
GIS35500 - Depreciation & Amortization			180,027,738	6,009,046	186,036,784

00003 - Cleco Power LLC
Income Statement
For the 12 months ended June 30, 2022
(Unaudited)

For the twelve months ended June 30, (Dollars)		Reason for Adjustment or Exclusion	2022	Adjustments & Exclusions	Included in FRP
408100 - Tax Other than Inc-Oper.	408XXX				-
408998 - Other Taxes Load Offset			(2,735,310)		(2,735,310)
408110 - Other Taxes Elec Fed FICA			6,059,678		6,059,678
408100 - Other Taxes Fed Unemployment			39,685		39,685
408200 - Other Taxes State Unemployment			6,506		6,506
408210 - Other Taxes State Spvr&Insp			903,607		903,607
408220 - Other Taxes State Franchise			1,384,934		1,384,934
408231 - Other Taxes City Franchise			6,567,922		6,567,922
408230 - Other Taxes Ad Valorem			37,365,458		37,365,458
408232 - Other Taxes Occup License			321,220		321,220
408233 - Other Taxes Misc			40,619		40,619
GIS35600 - Taxes Other Than Income Taxes			49,959,316	-	49,959,316
923001 - A&G-Outside Svcs Mergers		Merger Costs Excluded			-
GIS35700 - Merger Transaction & Commitment Costs			-	-	-
411600 - Gain, Disp Util Plant			-		-
411700 - Loss, Disp Util Plant			-		-
421100 - Gain on Disp of Property	421100	Below the Line	-	-	
421200 - Loss on Disp of Property			-		-
GIS35800 - Gain (Loss) On Sale of Assets			-	-	-
GIS35000 - Total Operating Expenses			1,164,552,350	(114,321,817)	1,050,230,533
GIS30000 - Operating Income (loss)			254,245,674	58,232,843	312,478,716
419000 - Interest and Dividend Inc	4190XX	Below the Line	3,601,066	(3,601,066)	-
GIS21000 - Interest Income			3,601,066	(3,601,066)	-
419100 - AFUDC	41903X	Removed per U-35299	9,653,631	(9,653,631)	-
GIS22000 - Allowance for Equity Funds Used During Construction			9,653,631	(9,653,631)	-
419100 - Equity in Earnings Subs		Below the Line	-		-
GIS23000 - Equity Income From Investees, Before Tax			-	-	-
415000 - Rev from Merch,Job,Contr	415001	Below the Line	306,233	(306,233)	
417000 - Rev from Non-Utility Op	417000	Below the Line	-	-	
421000 - Misc Nonop Income-Rev	42103X	Below the Line	2,717,383	(2,717,383)	
426230 - COLI	4262XX	Below the Line	50,203	(50,203)	
GIS24000 - Other Income			3,073,819	(3,073,819)	-

* Not meaningful

ATTACHMENT J

PLANT DETAIL

CLECO POWER LLC
PLANT, ACCUM DEPR, CWIP BY FERC ACCOUNT
FOR YEAR ENDED JUNE 30, 2022

(J) 2022 Plant Detail

				ACCOUNT DESCRIPTION	TOTAL		Adjustments	Jun-22	May-22	Apr-22	Mar-22	Feb-22	Jan-22	Dec-21	Nov-21	Oct-21	Sep-21	Aug-21	Jul-21	Jun-21
101010	31000	31099		LAND	8,609,878			8,589,254	8,539,854	8,539,854	8,539,854	8,848,634	8,848,848	8,848,654	8,619,197	8,619,197	8,619,197	8,619,197	8,619,197	8,748,644
101010	31100	31199		STRUCTURES AND IMPROVEMEN	274,143,887			193,738,990	193,992,029	193,839,765	193,093,234	183,829,227	183,880,851	183,828,338	253,721,839	259,722,039	259,570,444	258,822,163	258,872,071	258,348,143
101010	31200	31299		BOILER PLANT EQUIPMENT	1,542,330,226			1,438,737,418	1,430,643,783	1,438,281,862	1,434,118,877	1,431,429,338	1,427,700,799	1,424,978,824	1,672,424,787	1,672,842,487	1,871,830,154	1,882,815,541	1,889,019,222	1,888,883,829
101010	31400	31499		TURBOGENERATOR UNITS	613,838,265			471,547,873	491,198,780	491,187,228	491,151,318	481,322,429	488,812,038	488,832,078	840,888,918	840,874,873	840,877,388	840,879,518	840,928,351	840,888,740
101010	31500	31599		ACCESSORY ELECTRIC EQUIPM	57,804,717			90,679,022	90,679,822	90,679,822	90,179,823	90,720,228	83,718,001	84,718,007	65,884,319	83,845,858	85,325,787	85,879,323	85,882,590	85,894,388
101010	31600	31699		MISCELLANEOUS POWER PLANT	59,135,817			40,049,719	48,043,478	48,043,483	40,030,843	48,330,842	45,783,110	43,744,258	55,218,333	55,181,230	55,139,333	54,849,728	54,849,830	54,850,083
101010	31700	31799		STEAM PROD ASSET RET OBLIGATION	15,281,248			19,868,082	19,888,082	19,888,082	19,888,082	18,989,083	18,888,083	18,889,082	18,899,082	8,298,748	8,238,748	8,238,748	8,238,748	8,298,748
101010	32200	32299		GAS DISTRIBUTION PIPELINE	0			0	0	0	0	0	0	0	0	0	0	0	0	0
101010	34000	34099		LAND	67,733			67,733	67,733	67,733	67,733	67,733	67,733	67,733	67,733	67,733	67,733	67,733	67,733	67,733
101010	34100	34199		STRUCTURES AND IMPROVEMEN	7,825,297			7,825,297	7,825,297	7,825,297	7,810,297	7,823,297	7,823,297	7,823,297	7,823,297	7,823,297	7,823,297	7,823,297	7,823,297	7,823,297
101010	34200	34299		FUEL HOLDERS, PRODUCERS &	1,303,184			1,303,184	1,303,184	1,303,184	1,303,184	1,303,184	1,303,184	1,303,184	1,303,184	1,303,184	1,303,184	1,303,184	1,303,184	1,303,184
101010	34300	34399		PRIME MOVERS	2,371,800			2,371,800	2,371,800	2,371,800	2,371,800	2,371,800	2,371,800	2,371,800	2,371,830	2,371,830	2,371,830	2,371,829	2,371,830	2,371,800
101010	34400	34499		GENERATORS	19,421,881			15,716,470	18,718,420	18,718,425	13,718,478	18,718,478	18,718,428	20,029,874	22,028,574	20,028,574	20,028,574	20,028,574	20,029,874	20,028,974
101010	34500	34599		ACCESSORY ELECTRIC EQUIPM	4,984,345			4,984,420	4,914,420	4,984,429	4,984,429	4,984,420	4,984,420	4,984,429	4,914,429	4,581,429	4,884,429	4,684,429	4,984,420	4,953,402
101010	34600	34699		MISCELLANEOUS POWER PLANT	722,516			722,532	722,531	722,532	722,532	722,532	722,532	722,532	722,532	722,532	722,532	722,532	722,532	722,393
				SUBTOTAL	2,448,851,438			2,282,301,990	2,282,212,029	2,381,187,794	2,278,880,219	2,377,254,667	2,272,898,083	2,270,251,930	2,653,299,302	2,648,293,847	2,848,837,538	2,844,874,751	2,844,858,317	2,841,880,797
106000	30100	34699		PROD COMP UNCLASSIFIED	0			0	0	0	0	0	0	0	0	0	0	0	0	0
182390				LPSC AFUDC PLANT	0			0	0	0	0	0	0	0	0	0	0	0	0	0
182302				LPSC AFUDC PLANT	0			0	0	0	0	0	0	0	0	0	0	0	0	0
			FRP Sch 1 Ln 1	TOTAL PRODUCTION	2,448,851,418			2,282,301,990	2,282,212,029	2,381,187,794	2,278,880,219	2,377,254,667	2,272,898,093	2,270,251,930	2,659,299,302	2,648,293,847	2,848,837,533	2,844,874,751	2,844,858,317	2,841,880,797
101010	35000	35099		LAND	45,377,715			45,346,572	45,246,572	45,246,572	45,413,325	45,413,325	45,413,329	45,413,325	43,521,110	45,023,536	45,011,718	45,400,433	45,193,624	45,173,799
101010	35200	35299		STRUCTURES AND IMPROVEMEN	2,382,082			2,379,002	2,379,002	2,379,002	2,375,002	2,379,007	2,379,002	2,379,002	2,437,914	2,477,286	2,373,002	2,373,902	2,379,002	2,378,907
101010	35300	35399		STATION EQUIPMENT	438,109,853			442,745,011	442,882,214	442,833,791	442,171,021	443,071,454	441,853,439	441,892,788	436,345,747	436,853,888	434,379,912	434,318,674	438,323,884	434,890,499
101010	35400	35499		TOWERS AND FIXTURES	20,018,779			19,796,612	19,831,358	19,835,544	20,832,544	20,980,985	20,886,880	20,843,890	21,019,407	21,019,427	21,018,427	14,085,923	21,325,811	21,023,820
101010	35500	35599		POLES AND FIXTURES	252,121,838			303,987,940	309,378,628	308,443,842	328,472,199	308,143,245	308,997,838	303,744,973	331,918,943	331,802,479	328,109,948	327,424,207	278,844,334	278,642,152
101010	35600	35699		OVERHEAD CONDUCTORS AND D	92,549,251			93,773,818	93,851,258	93,641,553	93,433,363	93,324,454	93,263,848	91,133,951	91,770,888	91,447,020	90,889,328	90,828,909	90,719,282	90,384,449
101010	35800	35899		UNDERGROUND CONDUCTORS AN	126,051			128,991	129,991	129,907	128,991	128,991	125,901	128,991	125,921	125,891	125,981	125,981	125,991	125,997
101010	35900	35999		ROADS AND TRAILS	2,735,179			2,735,179	2,738,179	2,738,179	2,738,179	2,738,179	2,738,179	2,738,179	2,738,170	2,739,179	2,753,179	2,725,179	2,738,179	2,725,179
101010	35000	35999	FRP Sch 1 Ln 2	TOTAL TRANSMISSION	854,318,878			988,884,284	994,374,199	994,389,408	992,171,824	953,049,333	963,883,040	962,899,800	937,804,601	930,898,832	928,434,917	918,209,915	874,179,153	873,328,721
101010	36000	36099		LAND	48,250,213			49,493,579	49,239,200	49,919,197	48,858,830	43,718,131	44,463,974	44,349,323	48,134,435	48,090,525	47,778,783	47,653,365	47,563,737	47,288,018
101010	36100	36199		STRUCTURES AND IMPROVEMEN	364,130			364,130	364,130	364,130	364,130	364,130	364,130	364,130	364,130	364,130	364,130	364,130	364,130	364,130
101010	36200	36299		STATION EQUIPMENT	117,840,019			122,128,749	121,907,648	122,099,972	117,180,083	117,120,877	118,675,796	116,738,676	118,734,891	118,731,175	115,914,398	115,374,828	114,823,342	114,835,454
101010	36400	36499		POLES, TOWERS, AND FIXTUR	391,448,137			371,971,881	427,497,832	429,408,467	402,847,374	430,723,379	398,198,372	387,172,811	385,743,253	397,293,287	394,158,334	348,109,965	388,099,744	382,213,589
101010	36500	36599		OVERHEAD CONDUCTORS AND D	433,598,808			381,453,529	482,049,062	459,380,803	457,262,835	458,437,488	454,651,241	454,013,582	453,529,114	453,377,931	472,450,373	344,839,233	419,498,079	415,273,667
101010	36600	36699		UNDERGROUND CONDUIT	81,820,119			84,432,940	88,643,048	89,184,891	84,872,071	84,124,121	82,909,379	82,638,379	83,860,158	81,148,378	80,342,705	79,310,784	77,573,039	78,678,126
101010	36700	36799		UNDERGROUND CONDUCTORS AN	122,142,689			129,840,000	129,418,989	123,743,353	129,022,683	124,421,021	123,270,847	123,831,812	122,187,884	121,472,782	120,981,315	118,828,802	119,330,921	115,914,228
101010	36800	36899		LINE TRANSFORMERS AND CAP	422,353,883			474,022,727	428,340,989	427,178,249	479,887,420	424,843,814	423,400,646	422,153,972	421,719,012	425,577,849	424,213,831	412,422,365	419,931,862	414,321,130
101010	36900	36999		SERVICES	118,989,108			121,193,513	121,718,649	121,092,296	120,933,282	120,042,783	119,801,087	119,231,090	118,982,874	118,135,838	117,898,739	118,103,488	118,771,788	118,128,810
101010	37000	37099		METERS	88,841,174			88,893,690	88,777,908	88,824,680	88,338,773	88,178,538	88,012,111	88,633,717	88,818,330	88,421,101	88,263,138	88,122,114	87,948,259	87,707,373
101010	37100	37199		INSTALLATIONS ON CUSTOMER	1,111,258			1,111,283	1,111,255	1,111,255	1,111,255	1,111,259	1,111,258	1,111,259	1,111,258	1,111,259	1,111,255	1,111,253	1,111,258	1,111,255
101010	37200	37299		LEASED PROP ON CUSTOMERS	98,782			98,782	98,782	98,782	98,782	98,782	98,782	98,782	98,782	98,782	98,782	98,782	98,782	98,782
101010	37300	37399		STREET LIGHTING AND SIGNA	81,180,530			77,299,277	83,774,181	83,478,822	83,291,819	81,883,035	82,778,271	82,619,885	82,432,794	87,120,962	81,792,708	74,940,321	79,891,739	79,414,228
101010	36000	37399	FRP Sch 2 Ln 3	TOTAL DISTRIBUTION	1,863,449,818			1,829,109,390	1,878,818,818	1,889,713,531	1,858,225,380	1,850,223,229	1,840,811,830	1,808,838,787	1,831,474,098	1,825,857,594	1,824,829,503	1,748,814,283	1,858,597,804	1,851,718,483
101010	38900	38999		LAND AND LAND RIGHTS	8,391,173	59,480,840		8,391,172	8,391,173	8,391,173	8,391,173	8,391,172	8,391,173	8,391,173	8,391,173	8,391,173	8,391,173	8,391,173	8,391,173	8,391,173
101010	39000	39099		STRUCTURES AND IMPROVEMENTS	30,730,164	Modernization	(21,758,536)	63,613,549	64,000,157	61,135,241	62,007,431	58,971,878	58,968,047	58,559,812	59,315,353	57,239,831	57,158,182	57,138,437	56,997,564	56,788,255
101010	39100	39199		OFFICE FURNITURE AND EQUIPMENT	20,650,271			23,523,984	20,474,487	20,476,339	20,304,573	20,292,981	20,182,313	20,187,298	22,182,118	21,191,517	21,129,020	21,167,812	21,153,147	21,140,489
101010	39200	39299		TRANSPORTATION EQUIPMENT	52,222,819			52,227,828	52,227,825	52,227,321	52,227,827	52,227,827	52,227,827	52,227,827	52,227,827	52,214,331	52,214,281	52,214,381	52,214,381	52,214,281
101010	39300	39399		STORES EQUIPMENT	2,478,787			2,849,914	2,820,014	2,530,353	2,823,850	2,501,818	2,498,459	2,488,709	2,491,343	2,494,314	2,433,773	2,490,783	2,410,182	2,408,373
101010	39400	39499		TOOLS, SHOP, AND GARAGE EQUIPMENT	11,583,051			14,754,473	14,697,260	14,882,371	10,828,022	10,889,524	10,858,072	10,507,278	10,565,444	10,655,734	10,344,788	10,590,322	10,482,682	10,455,538
101010	39500	39599		LABORATORY EQUIPMENT	4,018,878			4,002,290	4,002,290	4,002,290	4,002,290	4,002,290	4,002,290	4,002,290	4,002,290	4,053,833	4,030,833	4,020,833	4,030,832	4,034,833
101010	39600	39699		POWER OPERATED EQUIPMENT	4,814,888			4,891,320	4,891,320	4,831,320	4,831,320	4,870,154	4,879,873	4,924,902	4,925,601	4,873,717	4,925,885	4,898,320	4,854,907	4,654,601
101010	39700	39799		COMMUNICATIONS EQUIPMENT	68,663,734			69,219,751	69,252,289	67,869,388	67,782,673	67,490,153	67,472,283	67,421,813	67,870,387	70,287,989	70,241,898	70,221,882	70,212,331	70,185,893
101010	39800	39899		MISCELLANEOUS EQUIPMENT	3,168,311			3,181,480	3,181,381	3,181,381	3,162,673	3,141,253	3,138,891	3,132,825	3,107,414	3,159,313	3,179,843	3,173,624	3,171,313	3,170,909
101010	39900	39999		GENERAL, OTHER	203,998,336	232,757,078	(21,758,536)	242,220,031	242,768,520	236,468,387	231,178,738	220,178,063	220,554,278	224,433,382	229,356,847	231,553,347	231,313,575	231,181,785	230,908,458	230,628,232
101010	30000	30099		LIGNITE PREPAIDS (includes Oxbow)	23,887,831			23,651,173	23,651,175	23,851,175	23,831,175	23,851,175	23,881,175	23,651,179	23,630,831	23,631,222	23,531,222	23,528,736	23,523,736	23,390,489
101010	399010	399010		GENERAL PLANT ASSET RET OBLIGATION	0			0	0	0	0	0	0	0	0	0	0	0	0	0
101010	31120	31120		STRUCT AND IMPROV-ON LIGNITE	271,473			0	0	0	0	0	0	0	598,491	528,491	598,491	579,891	579,891	579,591
106000	36100	39999		GENERAL COMP UNCLASSIFIED	0			0	0	0	0	0	0	0	0	0	0	0	0	0
					227,877,881	250,838,197	(21,758,536)	266,031,058	258,409,684	260,116,552	254,778,914	253,430,177	253,207,451	252,484,557	252,593,945	253,781,059	253,841,288	253,390,412	254,015,095	254,594,612
101010	30100	30199		ORGANIZATION COSTS	8,919			8,919	8,919	8,919	8,919	8,919	8,919	8,919	8,919	8,919	8,919	8,919	8,919	8,919
101010	30200	30299		FRANCHISES AND CONSENTS	13,572,083			13,731,507	13,597,229	13,554,329	13,558,329	13,556,329	13,558,329	13,558,329	13,558,329	13,558,329	13,558,329	13,558,329	13,558,329	13,558,329
101010	30300	30399		MISCELLANEOUS INTANGIBLE	239,820,274			245,623,935	239,551,739	239,674,274	239,072,974	229,071,451	229,258,828	229,217,270	229,146,849	229,528,873	229,528,634	229,127,809	228,395,833	228,960,102
			FRP Sch 2 Ln 4	TOTAL GENERAL PLANT	481,838,834	509,844,470	(21,758,536)	525,403,407	519,524,650	512,754,020	507,410,030	506,084,878	509,029,328	505,263,061	509,233,742	508,471,180	508,133,140	507,851,508	507,889,030	507,181,962
			FRP Sch 3 Ln 5	GROSS PLANT	5,782,334,144.17	5,821,082,380	(21,758,536)	5,875,788,129	5,772,728,793	5,753,621,749	5,737,083,125	5,728,592,301	5,712,922,288	5,704,762,728	6,023,871,901	6,023,291,153	6,005,834,219	5,817,880,517	5,898,202,022	5,873,878,923
10299	30100	30199		ACM DPR: INTANGIBLE-ORGANIZATION	0			0	0	0	0	0	0	0	0	0	0	0	0	0
10899	31100	31199		STRUCTURES AND IMPROVEMEN	(148,489,731)			(91,198,714)	(89,765,830)	(80,752,897)	(80,613,640)	(79,624,673)	(79,234,822)	(78,849,398)	(145,822,295)	(132,557,781)	(147,138,271)	(141,800,491)	(140,408,383)	(139,835,930)
10899	31200	31299		BOILER PLANT EQUIPMENT	(542,827,809)			(478,438,233)	(472,904,530)	(472,167,287)	(469,911,441)	(485,532,736)	(482,132,093)	(459,022,283)	(598,753,582)	(625,305,887)	(677,583,883)	(643,127,877)	(658,565,123)	(648,789,919)
10899	31400	31499		TURBOGENERATOR UNITS	(248,837,870)			(233,391,940)	(232,284,370)	(231,161,949)	(229,923,889)	(229,742,817)	(227,539,451)	(228,448,069)	(275,794,471)	(273,882,842)	(271,586,279)	(269,635,867)	(287,059,005)	(265,849,427)
10899	31500	31599		ACCESSORY ELECTRIC EQUIPM	(24,881,159)			(28,863,285)	(28,342,024)	(28,900,253)	(29,457,464)	(28,314,622)	(23,971,733)	(27,933,949)	(42,591,579)	(42,241,458)	(41,878,553)	(41,514,757)	(41,153,316)	(40,783,943)
10899	31600	31699		MISCELLANEOUS POWER PLANT	(27,349,850)			(24,030,254)	(23,474,727)	(22,753,536)	(23,672,650)	(23,512,142)	(23,382,012)	(23,272,221)	(32,333,041)	(32,341,873)	(31,730,245)	(31,537,843)	(31,338,402)	(31,906,834)
10899	31700	31799		PROD ASSET RET OBLIGATION	(8,878,750)			(12,038,722)	(11,967,817)	(11,848,040)	(11,729,062)	(11,610,621)	(11,491,188)	(11,372,133)	(13,023,907)	(4,654,838)	(4,398,540)	(4,138,440)	(3,680,348)	(3,622,252)
	32200	32299		GAS DISTRIBUTION PIPELINE	0			0	0	0	0	0	0	0	0	0	0	0	0	0
10899	34100	34199		STRUCTURES AND IMPROVEMEN	(3,133,495)			(3,284,263)	(3,159,125)	(3,234,537)	(3,208,577)	(3,181,751)	(3,158,823)	(3,133,493)	(3,108,384)	(3,083,243)	(3,058,112)	(3,032,984)	(3,007,850)	(2,982,723)
10899	34200	34299		FUEL HOLDERS, PRODUCERS &	(598,152)			(629,231)	(620,718)	(618,205)	(612,880)	(607,179)	(602,889)	(598,142)	(593,430)	(589,120)	(584,413)	(580,109)	(575,567)	(571,073)
10899	34300	34399		PRIME MOVERS	(1,139,446)			(1,189,584)	(1,181,561)	(1,172,330)	(1,164,715)	(1,160,292)	(1,147,889)	(1,139,449)	(1,131,020)	(1,122,802)	(1,114,177)	(1,105,754)	(1,097,231)	(1,088,008)
10899	34400	34499		GENERATORS	(7,421,859)			(7,918,430)	(7,945,592)	(8,981,348)	(8,918,430)	(8,053,754)	(8,787,329)	(8,038,987)	(7,952,023)	(7,895,599)	(7,827,138)	(7,759,281)	(7,409,519)	(7,672,673)
10899	34500	34599		ACCESSORY ELECTRIC EQUIPM	(2,151,250)			(2,253,611)	(2,241,318)	(2,222,224)	(2,208,331)	(2,187,437)	(2,183,543)	(2,151,098)	(2,133,799)	(2,118,253)	(2,097,869)	(2,083,079)	(2,062,183)	(2,044,291)
10899	34600	34699		MISCELLANEOUS POWER PLANT	(299,444)			(313,814)	(311,419)	(308,524)	(306,626)	(294,234)	(281,939)	(259,414)	(297,040)	(284,834)	(291,198)	(250,993)	(287,488)	(283,078)
				ADJUST RESERVE TO ACTUAL	12,810			12,581	12,777	12,773	12,779	12,794	12,823	12,821	12,331	12,821	12,878	12,838	11,621	11,997
10899	30100	34699		STEAM PRODUCTION	(1,005,878,419)			(872,948,540)	(867,305,344)	(862,283,319)	(857,087,640)	(851,671,580)	(848,139,847)	(842,267,000)	(1,218,847,030)	(1,197,812,705)	(1,184,982,845)	(1,171,379,511)	(1,158,084,054)	(1,144,321,119)
11100	30100	34699		ACCUM DEPR-MISC INTANGIBLE	(60,004,839)			(83,710,805)	(84,720,900)	(83,784,603)	(82,743,893)	(81,762,790)	(80,760,402)	(79,758,110)	(78,488,944)	(78,479,862)	(77,468,206)	(78,496,143)	(78,831,099)	(74,647,097)
			FRP Sch 3 Ln 8	PRODUCTION ACCUM DEPR	(1,065,883,888)			(958,659,182)	(952,026,244)	(946,157,923)	(939,831,539)	(933,434,374)	(928,900,049)	(922,025,379)	(1,296,033,587)	(1,276,292,287)	(1,262,021,051)	(1,247,874,894)	(1,233,845,156)	(1,218,968,170)
108000	30100	34699		P	(1,005,878,419)			(872,948,540)	(867,305,344)	(862,282,319)	(857,081,848)	(851,671,888)	(848,139,847)	(842,267,980)	(1,218,947,814)	(1,197,812,709)	(1,184,982,849)	(1,171,379,511)	(1,158,084,058)	(1,144,321,119)
111000	30100	34699		P	(69,202,105)			(81,710,420)	(73,480,434)	(72,482,089)	(71,810,087)	(70,482,913)	(69,472,027)	(68,391,841)	(67,242,736)	(66,241,338)	(65,199,841)	(64,295,918)	(62,383,640)	(62,529,000)
			FRP Sch 3 Ln 8	PRODUCTION ACCUM DEPR	(1,074,828,524)			(958,659,190)	(940,788,778)	(934,878,408)	(928,592,730)	(922,153,693)	(919,877,334)	(910,644,631)	(1,283,828,765)	(1,264,054,441)	(1,249,782,690)	(1,235,675,429)	(1,221,452,701)	(1,208,849,118)
				Difference	(10,831,334)			0	(11,270,456)	(11,282,514)	(11,248,808)	(11,270,881)	(11,322,478)	(11,378,849)	(12,193,822)	(12,237,829)	(12,258,584)	(12,199,229)	(12,133,459)	(12,019,057)
10899	35200	35299		STRUCTURES AND IMPROVEMEN	(888,014)			(893,217)	(882,594)	(878,172)	(878,649)	(872,129)	(268,863)	(863,003)	(851,470)	(257,479)	(354,358)	(352,333)	(347,110)	(843,787)
10899	35300	35399		STATION EQUIPMENT	(118,800,135)			(110,720,868)	(129,058,380)	(118,424,581)	(118,747,257)	(118,074,887)	(117,439,083)	(116,949,020)	(116,302,432)	(116,120,338)	(114,478,878)	(114,342,161)	(113,737,491)	(112,333,338)

PLANT, ACCUM DEPR, CWIP BY FERC ACCOUNT
FOR YEAR ENDED JUNE 30, 2022

(J) 2022 Plant Detail

				ACCOUNT DESCRIPTION	AGI CR TOTAL		Adjustments	Jun-22	May-22	Apr-22	Mar-22	Feb-22	Jan-22	Dec-21	Nov-21	Oct-21	Sep-21	Aug-21	Jul-21	Jun-21
10899	35400	35499		TOWERS AND FIXTURES	(11,507,732)			(11,759,477)	(11,716,047)	(11,682,702)	(11,632,929)	(11,590,983)	(11,543,829)	(11,525,091)	(11,481,430)	(11,418,578)	(11,375,299)	(11,348,303)	(11,303,202)	(11,258,837)
10899	35500	35599		POLES AND FIXTURES	(117,768,081)			(124,884,149)	(123,412,399)	(122,408,808)	(121,304,163)	(119,984,857)	(118,729,184)	(117,601,610)	(116,641,452)	(113,622,674)	(114,342,918)	(113,525,316)	(112,678,122)	(111,612,829)
10899	35600	35699		OVERHEAD CONDUCTORS AND D	(94,950,884)			(57,082,034)	(59,453,105)	(58,295,794)	(55,143,828)	(53,025,483)	(54,688,432)	(54,719,143)	(54,621,963)	(54,225,922)	(54,229,310)	(54,053,190)	(53,932,548)	(53,792,325)
10899	35800	35899		UNDERGROUND CONDUCTORS AN	(137,942)			(140,478)	(140,649)	(139,832)	(125,214)	(128,787)	(132,379)	(137,861)	(142,944)	(137,127)	(126,798)	(130,283)	(133,874)	(133,440)
10899	35900	35999		ROADS AND TRAILS	(275,570)			(293,736)	(290,709)	(287,651)	(284,053)	(281,829)	(274,896)	(276,570)	(272,842)	(269,614)	(294,497)	(283,499)	(282,431)	(297,404)
10899	30000	35899		ADJUST RESERVE TO ACTUAL	1,485			1,416	1,403	1,482	1,433	1,485	1,448	1,413	1,429	1,438	1,494	1,492	1,433	1,538
10899	35000	35999	FRP Sch 3 Ln 7	TRANSMISSION ACCUM DEPRECIATION	(382,354,872)			(315,751,943)	(312,150,695)	(310,094,358)	(308,029,041)	(305,981,840)	(303,817,800)	(302,052,762)	(300,137,779)	(297,737,573)	(295,887,559)	(294,553,871)	(292,865,289)	(291,192,288)
108000	35000	35999	FRP Sch 3 Ln 7	TRANSMISSION ACCUM DEPR	(382,354,872)			(315,751,943)	(312,150,695)	(310,094,358)	(308,029,041)	(305,981,840)	(303,817,800)	(302,052,762)	(300,137,779)	(297,737,573)	(295,887,559)	(294,553,871)	(292,865,289)	(291,192,288)
								0	0	0	0	0	0	0	0	0	0	0	0	0
10899	36100	36199		STRUCTURES AND IMPROVEMEN	(124,346)			(127,398)	(128,705)	(128,288)	(127,620)	(126,250)	(125,861)	(124,384)	(123,290)	(123,398)	(122,871)	(122,373)	(121,678)	(121,973)
10899	36200	36299		STATION EQUIPMENT	(25,856,208)			(27,873,820)	(27,693,802)	(27,836,136)	(27,368,217)	(27,229,407)	(27,075,881)	(28,815,829)	(28,828,124)	(28,884,772)	(28,630,528)	(28,388,352)	(28,249,359)	(28,071,158)
10899	36400	36499		POLES, TOWERS, AND FIXTUR	(182,251,821)			(192,132,982)	(195,944,868)	(199,049,410)	(194,617,193)	(184,244,496)	(193,997,142)	(193,380,490)	(192,818,749)	(191,981,017)	(190,615,249)	(189,549,482)	(149,807,234)	(182,438,203)
10899	36500	36599		OVERHEAD CONDUCTORS AND D	(72,043,412)			(100,100,912)	(74,210,881)	(68,979,844)	(67,440,708)	(67,847,248)	(67,241,342)	(66,640,303)	(64,987,063)	(65,833,831)	(64,669,965)	(72,982,149)	(73,731,305)	(72,096,919)
10899	36600	36699		UNDERGROUND CONDUIT	(20,659,933)			(21,922,867)	(21,374,698)	(21,224,381)	(21,077,254)	(20,932,509)	(20,784,687)	(20,644,817)	(20,604,780)	(20,383,839)	(20,223,875)	(20,253,163)	(19,955,233)	(15,832,643)
10899	36700	36799		UNDERGROUND CONDUCTORS AN	(25,021,264)			(29,988,434)	(29,651,479)	(29,727,961)	(29,548,809)	(29,383,229)	(29,187,542)	(29,018,782)	(28,879,013)	(28,898,318)	(28,910,122)	(28,328,298)	(28,182,434)	(21,048,178)
10899	36800	36899		LINE TRANSFORMERS AND CAP	(131,305,829)			(127,298,024)	(122,191,831)	(123,378,729)	(124,145,257)	(123,298,817)	(122,189,974)	(121,464,707)	(120,719,942)	(119,072,806)	(118,780,772)	(117,992,458)	(117,301,877)	(117,308,660)
10899	36900	36999		SERVICES	(82,368,802)			(84,417,710)	(84,264,044)	(83,743,977)	(83,394,721)	(83,048,404)	(82,701,829)	(82,355,013)	(82,012,981)	(81,671,101)	(81,330,240)	(80,983,905)	(80,659,932)	(80,329,833)
10899	37000	37099		METERS	(23,700,810)			(27,798,231)	(28,818,189)	(28,436,862)	(28,768,583)	(29,093,390)	(24,410,822)	(23,724,923)	(23,540,816)	(22,389,585)	(21,634,437)	(20,879,368)	(20,314,884)	(19,855,844)
10879	37100	37199		INSTALLATIONS ON CUSTOMER	(887,353)			(344,747)	(281,835)	(378,831)	(378,029)	(874,174)	(879,214)	(847,870)	(854,489)	(861,751)	(859,897)	(859,752)	(852,843)	(849,844)
10839	37200	37299		LEASED PROP ON CUSTOMERS	(38,075)			(30,639)	(29,718)	(39,891)	(28,407)	(39,343)	(38,310)	(29,098)	(38,871)	(38,847)	(38,723)	(34,538)	(38,478)	(38,851)
10830	37300	37399		STREET LIGHTING AND SIGNA	(29,179,913)			(29,978,384)	(29,218,965)	(29,710,823)	(29,372,598)	(29,445,867)	(29,318,847)	(28,148,114)	(79,038,947)	(28,920,406)	(28,724,468)	(28,971,020)	(29,535,164)	(34,430,857)
10839	30000	37399		ADJUST RESERVE TO ACTUAL	232,438			518,475	119,754	403,898	459,858	332,004	9,429	8,425	8,426	8,428	9,398	4,744	4,742	(19,108)
10879	36000	37399	FRP Sch 3 Ln 8	DISTRIBUTION ACCUM DEPRECIATION	(898,369,827)			(649,388,479)	(611,877,739)	(607,812,001)	(604,913,000)	(601,178,863)	(597,983,871)	(594,258,321)	(590,757,860)	(548,847,063)	(582,340,807)	(588,058,709)	(534,343,054)	(580,489,812)
108000	36000	37399	FRP Sch 3 Ln 8	DISTRIBUTION ACCUM DEPR	(178,396,887)			(649,388,478)	(611,877,759)	(607,812,001)	(604,912,869)	(601,178,963)	(597,993,871)	(594,258,321)	(590,757,860)	(548,847,063)	(582,340,803)	(586,058,705)	(534,343,054)	(582,499,812)
								0	0	0	0	0	0	0	0	0	0	0	0	0
10899	39000	39099		STRUCTURES AND IMPROVEMENTS	(3,189,331)	Amortization	7,228,824	(11,165,812)	(11,000,283)	(10,987,477)	(10,738,345)	(10,887,624)	(10,471,723)	(10,382,594)	(10,723,893)	(10,113,908)	(9,989,841)	(9,354,554)	(9,740,399)	(9,637,687)
10899	39100	39199		OFFICE FURNITURE AND EQUIPMENT	(11,849,351)			(13,294,373)	(12,980,388)	(12,874,064)	(12,362,488)	(12,051,197)	(11,740,831)	(11,439,949)	(11,120,791)	(11,947,196)	(11,629,871)	(11,294,906)	(10,908,167)	(10,841,159)
10899	39200	39299		TRANSPORTATION EQUIPMENT	(12,438,909)			(13,610,630)	(13,488,908)	(13,219,872)	(12,007,821)	(12,707,059)	(12,687,931)	(12,374,133)	(12,187,299)	(11,549,108)	(11,742,375)	(11,826,417)	(11,314,303)	(11,058,898)
10899	39300	39399		STORES EQUIPMENT	15,352			(81,620)	(5,278)	(415)	5,124	11,423	18,319	23,804	29,333	17,548	27,224	28,673	33,141	73,408
10899	39400	39499		TOOLS, SHOP, AND GARAGE EQUIPMENT	(3,452,551)			(2,571,822)	(3,331,982)	(2,490,893)	(3,400,830)	(3,430,849)	(3,401,043)	(2,373,090)	(2,343,083)	(3,912,820)	(3,429,481)	(2,956,434)	(2,427,874)	(2,398,720)
10899	39500	39599		LABORATORY EQUIPMENT	(2,000,749)			(2,034,914)	(2,127,910)	(2,010,168)	(2,011,221)	(2,002,384)	(1,908,362)	(1,847,417)	(1,979,982)	(2,208,240)	(1,908,319)	(1,890,343)	(1,982,371)	(1,874,380)
10899	39600	39699		POWER OPERATED EQUIPMENT	(1,148,807)			(1,386,123)	(1,199,123)	(1,181,848)	(1,172,628)	(1,165,158)	(1,150,612)	(1,140,544)	(1,143,383)	(1,132,142)	(1,123,892)	(1,118,115)	(1,103,104)	(1,098,872)
10899	39700	39799		COMMUNICATIONS EQUIPMENT	(38,062,854)			(34,849,388)	(38,184,783)	(28,248,509)	(37,900,519)	(37,554,808)	(37,207,823)	(38,030,867)	(30,510,487)	(39,329,370)	(38,982,878)	(28,598,132)	(28,234,187)	(27,268,910)
10299	39800	39899		MISCELLANEOUS EQUIPMENT	(737,255)			(774,313)	(783,830)	(782,807)	(742,129)	(731,487)	(729,769)	(740,096)	(699,418)	(743,804)	(733,882)	(722,177)	(711,582)	(708,985)
10899	399010	399010		GENERAL ASSET RETIREMENT OBLIGATI	(1,409)			0	0	0	0	0	0	0	0	874	873	975	975	(22,219)
10899	30100	30199		ACM DPR INTANGIBLE-ORGANIZATION	(7,490)			(7,498)	(7,498)	(7,498)	(7,498)	(7,498)	(7,495)	(7,495)	(7,498)	(7,498)	(7,495)	(7,498)	(7,495)	(7,493)
10899	39900	39999		GENERAL OTHER	(72,839,883)		7,228,824	(84,980,573)	(83,948,887)	(82,453,100)	(81,383,757)	(80,329,153)	(79,278,837)	(78,312,860)	(77,149,838)	(80,713,320)	(79,827,426)	(78,545,781)	(77,457,368)	(77,331,725)
11199	39900	39999		GENERAL ACCUM DEPR-AMORTIZ LEASES	(18,305,850)			(18,921,807)	(18,921,807)	(18,921,707)	(18,921,857)	(18,921,837)	(18,821,807)	(17,348,909)	(17,849,900)	(17,824,853)	(17,804,858)	(17,804,852)	(17,988,611)	(17,889,611)
11199	31120	31120		STRUCT AND IMPROV-OH LIGNITE	(233,807)			7,151	7,151	7,151	7,151	7,151	7,151	7,151	(519,340)	(589,340)	(574,290)	(579,520)	(573,528)	(578,629)
11199	30200	30299		FRANCHISES AND CONSENTS	(8,010,187)			(8,240,179)	(8,222,707)	(8,184,422)	(8,126,543)	(8,068,464)	(8,000,798)	(8,013,907)	(5,979,423)	(2,837,149)	(5,399,270)	(5,982,454)	(3,811,620)	(9,762,822)
11199	30300	30399		MISCELLANEOUS INTANGIBLE	(73,813,009)			(76,478,281)	(78,510,184)	(77,698,831)	(76,637,069)	(75,873,784)	(74,709,372)	(73,744,639)	(72,814,904)	(71,845,877)	(70,977,149)	(70,281,884)	(69,121,437)	(68,221,211)
				ADJUST RESERVE TO ACTUAL	0			0	0	0	0	0	0	0	0	0	0	0	0	0
11199	30100	34099		ACCUM DEPR-MISC INTANGIBLE	(20,094,539)			(95,110,605)	(84,720,900)	(83,794,603)	(82,762,650)	(81,762,780)	(80,759,462)	(78,738,919)	(79,489,848)	(78,479,542)	(77,488,230)	(78,499,143)	(73,921,099)	(74,847,057)
11199	30100	34099		RECLASSIFY TO PRODUCTION	30,094,539			88,710,609	84,720,900	83,794,603	82,762,830	81,762,785	80,760,422	78,758,118	79,489,541	78,479,542	77,463,278	78,495,143	73,921,099	74,547,057
				ADJUST RESERVE TO ACTUAL	0			0	0	0	0	0	0	0	0	0	0	0	0	0
			FRP Sch 7 Ln 9	GENERAL ACCUM DEPRECIATION	(91,118,372)		7,228,824	(103,482,378)	(102,470,573)	(101,374,806)	(100,311,584)	(99,250,962)	(98,192,743)	(98,081,508)	(94,897,889)	(98,518,183)	(97,432,287)	(96,345,648)	(95,123,969)	(94,888,343)
					0			0	0	0	0	0	0	0	0	0	0	0	0	0
108000	39500	39999		G	(72,839,893)		7,228,824	(84,980,573)	(83,548,887)	(82,453,100)	(81,389,757)	(80,329,153)	(79,270,837)	(78,212,630)	(77,149,039)	(80,713,329)	(79,827,429)	(78,540,791)	(77,457,258)	(77,331,722)
111000	39800	39999		G	(18,305,850)			(18,921,807)	(18,921,807)	(18,921,807)	(18,921,857)	(18,921,837)	(18,921,087)	(17,848,903)	(17,849,900)	(17,884,853)	(17,994,858)	(17,934,884)	(17,888,611)	(17,883,611)
					(91,118,373)		7,228,824	(103,482,379)	(102,470,673)	(101,374,806)	(100,311,664)	(99,250,962)	(98,192,743)	(98,081,603)	(94,897,889)	(98,518,183)	(97,432,287)	(96,345,649)	(95,123,969)	(94,883,343)
					0			0	0	0	0	0	0	0	0	0	0	0	0	0
			FRP Sch 3 Ln 9	GENERAL ACCUM DEPR	(91,118,373)		7,228,824	(103,482,379)	(102,470,673)	(101,374,806)	(100,311,364)	(99,250,962)	(98,192,743)	(98,081,508)	(94,897,889)	(98,518,163)	(97,432,287)	(96,345,645)	(95,123,969)	(94,884,343)
			FRP Sch 3 Ln 10	ACCUMULATED DEPRECIATION	(2,027,429,460)		7,228,824	(2,027,281,848)	(1,978,525,570)	(1,965,539,183)	(1,952,685,747)	(1,939,824,139)	(1,928,804,444)	(1,914,459,800)	(2,281,927,207)	(2,259,385,088)	(2,237,681,700)	(2,224,843,985)	(2,203,937,463)	(2,183,418,595)
			FRP Sch 3 Ln 11	NET PLANT	3,714,374,525		(21,531,712)	3,888,477,581	3,794,171,229	3,782,482,882	3,784,407,385	3,786,768,142	3,795,957,825	3,780,289,828	3,740,944,944	3,753,998,087	3,768,152,519	3,592,828,548	3,680,264,533	3,683,457,325
10799	30200	30299		FRANCHISES AND CONSENTS	0															
10799	30300	30399		MISCELLANEOUS INTANGIBLE	0															
10799	30100	30399		INTANGIBLE	0															
10799	31000	31099		LAND AND LAND RIGHTS	0															
10799	31100	31199		STRUCTURES AND IMPROVEMEN	0															
10799	31200	31299		BOILER PLANT EQUIPMENT	0															
10799	31400	31499		TURBOGENERATOR UNITS	0															
10799	31500	31599		ACCESSORY ELECTRIC EQUIPM	0															
10799	31600	31699		MISCELLANEOUS POWER PLANT	0															
10799	31700	31799		STEAM PROD ASSET RET OBLIGATION	0															
10799	32100	32199		GAS TRANSMISSION PL	0															
10799	34000	34099		LAND AND LAND RIGHTS	0															
10799	34100	34199		STRUCTURES AND IMPROVEMEN	0															
10799	34200	34299		FUEL HOLDERS, PRODUCERS, ACCESS	0															
10799	34300	34399		PRIME MOVERS	0															
10799	34400	34499		GENERATORS	0															
10799	34500	34599		ACCESS ELECTRIC EQUIPMENT	0															
10799	34600	34699		MISCELLANEOUS POWER EQUIPMENT	0															
10799	31000	34699		PRODUCTION	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10799	35000	35099		LAND	0															
10799	35200	35299		STRUCTURES AND IMPROVEMEN	0															
10799	35300	35399		STATION EQUIPMENT	0															
10799	35400	35499		TOWERS AND FIXTURES	0															
10799	35500	35599		POLES AND FIXTURES	0															
10799	35600	35699		OVERHEAD CONDUCTORS AND D	0															
10799	35800	35899		UNDERGROUND CONDUCTORS	0															
10799	35900	35999		ROADS AND TRAILS	0															
10799	35000	35999		TRANSMISSION	0			0	0	0	0	0	0	0	0	0	0	0	0	0
10799	36000	36099		LAND	0															
10799	36100	36199		STRUCTURES AND IMPROVEMEN	0															
10799	36200	36299		STATION EQUIPMENT	0															
10799	36400	36499		POLES, TOWERS, AND FIXTUR	0															
10799	36500	36599		OVERHEAD CONDUCTORS AND D	0															
10799	36600	36699		UNDERGROUND CONDUIT	0															

(J) 2022 Plant Detail

PLANT, ACCUM DEPR, CWIP BY FERC ACCOUNT
FOR YEAR ENDED JUNE 30, 2022

				ACCOUNT DESCRIPTION	AVG OR TOTAL		Adjustments	Jun-22	May-22	Apr-22	Mar-22	Feb-22	Jan-22	Dec-21	Nov-21	Oct-21	Sep-21	Aug-21	Jul-21	Jun-21
10799	36700	36799		UNDERGROUND CONDUCTORS AN	0															
10799	36800	36899		LINE TRANSFORMERS AND CAP	0															
10799	36900	36999		SERVICES	0															
10799	37000	37099		METERS	0															
10799	37100	37199		INSTALLS	0															
10799	37300	37399		STREET LIGHTING AND SIGNA	0															
10799	36000	37199		DISTRIBUTION	0			0	0	0	0	0	0	0	0	0	0	0	0	0
10799	38900	38999		LAND	0															
10799	39000	39099		STRUCTURES AND IMPROVEMENTS	0	Modernization	0													
10799	39100	39199		OFFICE FURNITURE AND EQUIPMENT	0															
10799	39200	39299		TRANSPORTATION EQUIPMENT	0															
10799	39300	39399		STORES EQUIPMENT	0															
10799	39400	39499		TOOLS, SHOP, AND GARAGE EQUIPMENT	0															
10799	39500	39599		LABORATORY EQUIPMENT	0															
10799	39600	39699		POWER OPERATED EQUIPMENT	0															
10799	39700	39799		COMMUNICATIONS EQUIPMENT	0															
10799	39800	39899		MISCELLANEOUS EQUIPMENT	0															
10799	39900	39999		LIGNITE LAND	0															
10799	39901	39901		GENERAL PLANT ASSET RET OBLIGATION	0															
10799	38900	39999		GENERAL	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
				TOTAL PER REPORTS ADJUSTED	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10799				ADJUST CWIP TO ACTUAL	0			0	0	0	0	0	0	0	0	0	0	0	0	0
107001			FRP Sch 2 Ln 12	CWIP	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10500	31000	31099		LAND	0			0	0	0	0	0	0	0	0	0	0	0	0	0
10500	34000	34099		LAND	0			0	0	0	0	0	0	0	0	0	0	0	0	0
10500	35200	35299		STRUCTURES AND IMPROVEMEN	0			0	0	0	0	0	0	0	0	0	0	0	0	0
10500	35900	35999		ROADS AND TRAILS	235,371			235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371
				ADJUST TO ACTUAL	0			0	0	0	0	0	0	0	0	0	0	0	0	0
105010			FRP Sch 2 Ln 13	PLANT HELD FOR FUTURE USE	235,371			235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371
114010				TECHE ACQUISITION ADJUSTMENT	5,270,548			5,270,554	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,552	5,270,559	5,270,554
115010				TECHE ACQ ADJ ACCUM AMORT	(5,270,559)			(5,270,556)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,556)
			FRP Sch 2 Ln 14	NET PLT ACQUISITION ADJ	(11)			(2)	(7)	(7)	(2)	(7)	(2)	(7)	(7)	(7)	(7)	(7)	(7)	(7)
				TOTALS	3,715,110,059			3,738,712,952	3,794,506,383	3,792,717,972	3,784,642,758	3,787,083,533	3,776,193,199	3,790,502,199	3,747,179,985	3,754,231,434	3,788,387,809	3,593,071,819	3,635,499,904	3,644,882,888
101	Includes Assets and Completed Unit.			PLANT IN SERVICE	5,782,304,144	609,844,470	(28,738,539)	5,625,789,129	5,772,704,793	5,752,021,749	5,737,053,138	5,729,532,301	5,712,922,288	5,704,782,728	6,028,871,801	6,023,391,183	6,005,834,219	5,817,683,517	5,888,202,082	5,873,878,823
101				CAPITAL LEASE	12,600,001			12,040,001	12,133,334	12,226,668	12,320,001	12,413,334	12,506,668	12,600,001	12,693,334	12,786,668	12,880,001	12,973,334	13,066,668	13,160,001
105				PLANT HELD FOR FUTURE USE	235,371	235,371	0	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371
106				PLANT COMPLETED NOT CLASS	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
107				CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108				ACCUMULATED DEPRECIATION	(1,979,229,042)	0	7,226,824	(1,822,659,137)	(1,874,832,864)	(1,862,692,778)	(1,851,000,046)	(1,838,139,330)	(1,827,232,285)	(1,816,885,811)	(2,184,391,858)	(2,183,110,608)	(2,142,418,030)	(2,139,843,969)	(2,112,749,793)	(2,093,208,987)
111				ACCUMULATED DEPRECIATION	(87,348,084)		0	(104,822,411)	(93,372,240)	(91,409,895)	(90,438,883)	(90,413,020)	(88,259,234)	(88,230,441)	(85,141,628)	(84,048,583)	(83,004,499)	(82,100,776)	(81,053,285)	(80,184,811)
114				ACQUISITION ADJUSTMENT	5,270,559	5,270,559	0	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559
115				ACQ ADJ ACCUM AMORT	(5,270,559)	(5,270,559)	0	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)
186080				LPSC AFUDC PLANT	22,620,288		0	22,094,843	22,183,183	22,268,824	22,287,464	22,449,109	22,513,740	22,600,288	22,708,027	22,787,645	22,883,309	22,973,949	23,058,590	23,148,231
182302				REG ASSET-AFUDC GROSS UP	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
				TOTALS W/O NONUTILITY	3,781,162,178	610,079,845	(21,531,712)	3,832,847,485	3,840,082,879	3,838,498,920	3,830,689,023	3,833,132,853	3,832,863,054	3,837,009,234	3,794,775,146	3,812,061,800	3,816,408,787	3,641,215,428	3,728,737,617	3,737,017,988
121				NONUTILITY PROPERTY	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
122				NONUTILITY PROP-ACCUM DEPR	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Description	AVG OR TOTAL		Adjustments	Jun-22	May-22	Apr-22	Mar-22	Feb-22	Jan-22	Dec-21	Nov-21	Oct-21	Sep-21	Aug-21	Jul-21	Jun-21
CHECK TOTALS																
Above				5,865,409,602	5,812,818,240	5,798,024,171	5,777,278,530	5,765,958,670	5,753,487,632	5,745,429,045	6,069,779,182	6,064,478,419	6,047,103,458	5,858,130,730	5,927,823,190	5,915,039,085
General Ledger				5,865,409,607	5,812,818,240	5,798,024,171	5,777,278,539	5,764,958,020	5,753,487,632	5,745,489,345	6,069,779,182	6,064,478,411	6,047,103,429	5,859,130,730	5,927,823,190	5,915,039,085
Difference-CLE Pipeline				(5)	(7)	(8)	(9)	(8)	(7)	(8)	(8)	(8)	(3)	(8)	(8)	(8)
Above				(2,532,562,107)	(1,872,626,684)	(1,869,627,232)	(1,846,767,633)	(1,833,814,016)	(1,870,872,542)	(1,908,389,310)	(2,275,004,044)	(2,752,437,019)	(2,236,650,696)	(2,217,915,363)	(2,199,078,573)	(2,178,871,087)
General Ledger				(2,532,562,107)	(1,883,798,129)	(1,873,378,747)	(1,852,858,330)	(1,845,394,529)	(1,832,228,327)	(1,819,768,459)	(2,237,187,883)	(2,294,889,645)	(2,242,952,259)	(2,230,114,528)	(2,211,233,024)	(2,190,890,154)
Difference Pension NSC Amortization			10,831,734	0	11,270,443	11,252,515	11,246,578	11,272,482	11,222,474	11,378,549	12,183,822	12,237,826	12,252,388	12,199,225	12,132,419	12,019,067
General Ledger				5,565,409,602	5,812,818,243	5,798,024,171	5,777,278,530	5,765,958,670	5,753,487,832	5,745,489,345	6,069,779,182	6,064,478,419	6,047,103,458	5,858,130,730	5,927,823,190	5,915,039,085
CWIP				0	0	0	0	0	0	0	0	0	0	0	0	0
Non Utility				0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Lease				(12,040,001)	(12,133,334)	(12,226,668)	(12,320,001)	(12,413,334)	(12,506,668)	(12,600,001)	(12,693,334)	(12,786,668)	(12,880,001)	(12,973,334)	(13,066,668)	(13,160,001)
Adjustment				0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted				5,553,369,601	5,800,484,909	5,785,797,503	5,764,958,529	5,754,543,336	5,740,980,964	5,732,889,044	6,057,085,858	6,051,691,751	6,034,223,458	5,846,157,396	5,914,766,522	5,902,629,084
Above				5,853,369,601	5,800,484,909	5,785,797,503	5,764,958,529	5,754,543,336	5,740,980,964	5,732,889,044	6,057,085,858	6,051,691,761	6,034,223,458	5,846,157,396	5,914,766,522	5,902,629,084
Difference				0	0	0	0	0	0	0	0	4	0	0	0	0

Description	AVG OR TOTAL		Adjustments	30-Jun	31-May	30-Apr	31-Mar	28-Feb	31-Jan	31-Dec	30-Nov	31-Oct	30-Sep	31-Aug	31-Jul	30-Jun
PPE-Property, Plant Equipment	4,546,834,820		4,546,534,800	4,376,825,534	4,378,301,449	4,377,416,882	4,373,438,522	4,077,030,431	4,274,623,630	4,378,704,584	4,760,227,712	4,769,791,207	4,756,331,328	4,738,318,178	4,734,174,748	4,731,613,940
Contra PPE Acct	(13,760,269)		(13,760,269)	(14,815,773)	(14,484,557)	(14,488,878)	(14,238,420)	(13,973,229)	(13,743,016)	(13,583,553)	(13,512,881)	(12,675,557)	(12,190,973)	(11,883,631)	(11,723,216)	(11,347,638)
Capital Lease Asset	12,600,001			12,046,531	12,133,334	12,226,668	12,320,001	12,413,334	12,506,668	12,600,001	12,693,334	12,786,668	12,880,001	12,973,334	13,066,668	13,160,001
Property Pl Equal Future Use	235,371		235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371	235,371
Construct Compl Unclassified	1,191,810,378		1,191,810,378	1,163,081,479	1,319,528,874	1,201,487,045	1,292,283,353	1,269,457,425	1,258,464,430	1,244,903,029	1,116,679,255	1,172,841,618	1,166,134,973	998,771,229	1,063,142,878	1,237,729,632
PPE Acq Adj Teche	5,270,559			5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559	5,270,559
PPE Acq Adj Acadia	95,577,790		95,577,790	95,577,790	95,577,790	95,577,790	95,577,790	95,577,790	95,577,790	95,577,790	95,577,790	95,577,790	95,577,790	95,577,790	95,577,790	95,577,790
Acq Adjmt-AFUDC Debt Company	22,620,288			22,094,843	22,183,183	22,268,824	22,357,464	22,448,109	22,513,749	22,600,288	22,708,027	22,790,663	22,883,309	22,970,949	23,058,590	23,148,231
	5,851,788,987	0	5,821,298,051	5,865,406,602	5,812,818,240	5,798,024,171	5,777,278,530	5,768,958,670	5,753,487,632	5,745,489,045	6,069,779,182	6,064,478,419	6,047,103,458	5,858,130,730	5,927,823,190	5,915,039,085
Accumulated Depreciation PPE	(2,015,220,409)		(2,019,200,490)	(1,823,672,910)	(1,912,223,862)	(1,838,434,432)	(1,826,612,398)	(1,872,827,396)	(1,831,233,857)	(1,858,179,138)	(2,117,138,824)	(2,189,241,822)	(2,174,683,951)	(2,153,748,349)	(2,138,487,964)	(2,118,272,260)
Accumulated Depreciation Pension NSC			818,100	783,015	752,497	723,218	694,822	607,273	640,318	613,814	647,852	632,719	632,180	614,175	490,918	467,096
Retirement WIP	65,545,469		65,345,468	34,511,578	74,091,437	72,812,251	71,937,254	71,290,783	70,757,346	70,325,099	69,237,339	83,703,347	84,399,027	67,236,849	58,543,725	57,428,458
RWIP - Demolition PP			821,481	1,921,171	1,490,534	1,720,125	1,348,813	921,601	441,643	125,175	0	0	0	0	0	0
Accumulated Amortization PPE	(98,377,271)		(98,377,873)	(104,982,825)	(103,603,239)	(102,846,523)	(101,846,213)	(100,845,119)	(98,842,772)	(97,987,053)	(97,295,961)	(96,271,979)	(95,257,818)	(94,304,912)	(93,192,296)	(92,210,354)
Accum Amort PPE Acq Adj Teche	(5,270,559)			(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)	(5,270,559)
Accum Amort PPE Acq Adj Acadia	(37,003,062)		(37,893,002)	(38,234,372)	(32,889,144)	(36,723,919)	(35,658,837)	(38,393,459)	(37,528,330)	(37,663,052)	(37,397,773)	(37,132,949)	(37,207,817)	(36,602,530)	(36,338,087)	(36,071,632)
	(2,091,568,423)		(2,084,898,213)	(2,032,842,167)	(1,983,796,129)	(1,970,330,747)	(1,957,868,380)	(1,845,084,193)	(1,932,228,893)	(1,919,769,450)	(2,287,197,809)	(2,264,868,640)	(2,242,952,239)	(2,230,114,528)	(2,211,233,020)	(2,190,890,154)
	3,770,022,578		3,736,641,708	3,832,647,485	3,828,022,111	3,827,814,424	3,819,320,324	3,821,831,877	3,821,232,810	3,826,722,586	3,782,581,328	3,799,812,774	3,804,151,270	3,629,016,202	3,716,575,162	3,724,999,831
				0	0	0	0	0	0	0	0	0	0	0	0	0
Construction WIP	127,449,839		127,449,839	101,993,845	100,946,193	100,149,198	104,354,178	96,233,058	87,824,763	84,878,025	142,538,611	130,000,040	128,706,225	251,048,503	(60,078,934)	114,232,057

Plant does not include Pension NSC amortization but GL does

(J) 2022 Plant Detail

PLANT, ACCUM DEPR, CWIP BY FERC ACCOUNT
FOR YEAR ENDED JUNE 30, 2022

ACCOUNT DESCRIPTION	AVG OR TOTAL		Adjustments	Jun-22	May-22	Apr-22	Mar-22	Feb-22	Jan-22	Dec-21	Nov-21	Oct-21	Sep-21	Aug-21	Jul-21	Jun-21
	0			0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP Non Non Item	137,449,938		137,449,938	191,890,646	180,845,169	100,169,199	104,354,129	96,295,058	97,621,763	94,573,035	142,089,811	130,009,090	128,765,202	154,049,560	160,076,654	149,232,057
	3,809,312,094		3,684,091,708	2,734,513,040	2,629,768,291	2,927,343,823	2,923,874,350	2,919,157,830	2,918,854,192	2,925,295,021	2,924,071,137	2,929,422,564	2,932,816,428	2,863,095,752	2,876,703,716	2,871,230,998
Invest In Sub-Costly-Raise Inc (Outside)	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
101 CLE PPEC PWF	0			0	0	1	2	3	0	0	0	0	0	0	0	0
106				(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
107				(101,883,540)	(100,845,169)	(100,169,199)	(104,354,129)	(96,295,058)	(97,621,763)	(94,573,035)	(142,089,811)	(130,009,090)	(128,765,202)	(154,049,560)	(160,076,654)	(149,232,057)
Difference-Previous MDC Amortization	10,911,734		10,831,734	0	11,370,468	11,272,511	11,248,608	11,278,630	11,322,474	11,378,849	12,193,622	12,237,927	12,258,565	12,199,229	12,132,455	12,019,067
111				0	0	0	0	0	0	0	0	0	0	0	0	0
114				(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
115	10 Mo Avg CLE			0	0	0	0	0	0	0	0	0	0	0	0	0
	10,831,734			0	11,370,468	11,272,511	11,248,608	11,278,630	11,322,474	11,378,849	12,193,622	12,237,927	12,258,565	12,199,229	12,132,455	12,019,067
Plant Above	5,833,265,833	(3,972,434,088)														
Plant Balance Sheet	5,833,265,833	6,833,265,833														
Difference-CLE	(0)	10,831,734														
Accum Depr Above	(2,082,700,018)															
Accum Depr Balance Sheet	(2,083,979,909)															
Difference-CLE	1,279,891															

ATTACHMENT N

SITE-SPECIFIC CREDIT

REDACTED TO OMIT MARKET SENSITIVE, CONFIDENTIAL, COMPETITIVELY SENSITIVE, TRADE SECRET, AND PROPRIETARY INFORMATION PURSUANT TO RULE 12.1 OF THE COMMISSION'S RULES OF PRACTICE AND PROCEDURE