2

2022 TEST YEAR FORMULA RATE PLAN (FRP)

ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS

EXHIBIT 2

TRIAL BALANCE BY MONTH, 2022

DIXIE ELECTRIC MEMBERSHIP CORPORATION
2022 TEST YEAR FORMULA RATE PLAN (FRP)
ATTACHMENT C: CALCULATIONS - RATEMAKING ADJUSTMENTS
EXHIBIT 2, TRIAL BALANCE BY MONTH, 2022

Account Description	Type	Financial Form	Line	Monthly Activity Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Annual Activity Dec-22	Year-End Balance Dec-21	Year-End Balance Dec-22
105 ELEC PLANT HELD FOR FUTURE USE	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107 CWIP-INDIRECT EXPENSE-DO NOT USE	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.01 HQ PORTABLE SHOWERS	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.02 EAST FELICIANA NEW OFFICE	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.03 TEMP CWIP	Asset	Balance Sheet	2	-	-	(3,079,180.14)	(298,741.29)	(298,741.29)	(153,788.73)	(624,884.52)	(262,503.15)	(262,503.15)	7,451,798.72	(262,503.15)	(1,397,709.43)	(4,180,758.13)	2,887,412.87	(1,293,345.26)
107.04 DELTA & IDA OBLIGATED AMT RECEIVABLE	Asset	Balance Sheet	2	-	540.00	-	(540.00)	-	-	-	-	-	-	-	(8,025,096.10)	(8,025,096.10)	-	(8,025,096.10)
107.05 FACILITY IMPROVEMENTS WIP	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.06 HURRICANE MARCO	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.07 HURRICANE LAURA	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.08 HURRICANE ZETA	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.09 LIGHT SECURITY POLE WIP	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.1 CLINTON BRANCH OFFICE	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.11 AMR PROGRAM	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.13 CANNON AMR CHANGE-OUT	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.14 CRISTOBAL	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.15 GUSTAV WIP	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.16 SNOW STORM DECEMBER 2008	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.17 TROPICAL STORM LEE WIP	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.18 ISAAC WIP	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.19 AUG'16 FLOOD WIP	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.2 CONSTRUCTION WORK IN PROGRESS	Asset	Balance Sheet	2	812,118.11	6,854,851.34	3,701,398.03	652,378.09	1,194,205.36	480,144.05	1,475,317.02	673,326.79	256,779.96	(8,963,020.41)	1,673,815.57	(507,910.29)	9,436,404.29	73,316,240.71	82,732,845.00
107.21 CONSTRUCTION R/W ACQUISITION	Asset	Balance Sheet	2	-	-	-	6,072.55	(6,072.55)	21,193.32	-	(20,243.32)	584.00	-	282.00	-	1,816.00	-	1,816.00
107.28 HURRICANE CLEARING	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.3 SPECIAL EQUIPMENT - HOLDING	Asset	Balance Sheet	2	11,419.50	-	-	(11,419.50)	-	-	-	-	-	-	-	-	-	-	-
107.31 SPECIAL EQUIPMENT - METERS	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.32 SPECIAL EQUIPMENT - TRANSFORMERS	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.33 SPECIAL EQUIPMENT - RECLOSERS	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.34 SPECIAL EQUIPMENT - REGULATORS	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.35 SPECIAL EQUIPMENT-SECTIONALIZERS	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.36 SPECIAL EQUIPMENT-UBD FUSING CAB	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.37 SPECIAL EQUIPMENT-CAPCITORS	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.38 SPECIAL EQUIPMENT-SENSUS METER P2	Asset	Balance Sheet	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108 EWIP - INDIRECT EXPENSE	Asset	Balance Sheet	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108.01 RCWP	Asset	Balance Sheet	4	-	-	(650.74)	-	-	605.74	-	-	(6,012.38)	-	-	-	(6,057.38)	6,057.38	-
108.5 ACCUM PROVISION DEPREC - TRANS PT	Asset	Balance Sheet	4	(151,790.90)	(155,547.53)	(162,643.23)	(194,079.46)	(178,903.27)	(163,532.24)	(149,831.51)	(78,340.14)	(150,451.88)	(54,416.89)	(161,700.80)	(181,875.55)	(1,775,135.36)	(14,010,141.15)	(15,785,276.51)
108.6 ACCUM PROVISION DEPRECIATION	Asset	Balance Sheet	4	(1,030,655.28)	1,913,439.21	(760,233.95)	(1,080,186.15)	(698,815.11)	(833,874.17)	(756,987.54)	(411,679.44)	(591,326.34)	(574,754.75)	(834,011.18)	289,071.80	(3,188,912.90)	(158,009,201.62)	(161,198,114.52)
108.7 ACCUM PROVISION DEPREC - GEN PT	Asset	Balance Sheet	4	(250,553.79)	(246,700.23)	(232,018.09)	(195,421.85)	(264,671.13)	(324,786.80)	(268,097.34)	(160,417.39)	(254,453.72)	(209,271.66)	(267,090.30)	(267,964.49)	(2,905,541.30)	(24,639,187.36)	(27,544,728.46)
108.8 RETIREMENT WORK IN PROGRESS	Asset	Balance Sheet	4	90,908.84	61,404.38	108,282.28	55,071.00	3,189.38	(31,105.62)	(35,793.13)	(252,922.88)	79,922.15	(118,448.14)	80,864.57	(373,579.32)	(132,754.49)	1,514,003.25	1,381,248.76
123.06 PATRONAGE CAPITAL NISC	Asset	Balance Sheet	8	-	-	-	-	-	-	-	-	-	-	(392.27)	15,937.33	15,545.06	1,307.56	16,852.62
123.07 PATRONAGE CAPITAL CRC	Asset	Balance Sheet	8	-	-	-	-	-	-	-	-	4,444.00	-	-	-	4,444.00	6,137.00	10,581.00
123.08 PATRONAGE CAPITAL FEDERATED INS	Asset	Balance Sheet	8	-	-	142,850.00	-	-	-	-	-	-	-	-	-	142,850.00	537,350.00	680,200.00
123.09 INVEST IN SUBSIDIARY - DES	Asset	Balance Sheet	7	15,500.00	15,500.00	15,500.00	10,325.00	10,325.00	10,325.00	10,325.00	10,325.00	10,325.00	10,325.00	10,325.00	122,779.02	253,879.02	542,031.19	795,910.21
123.1 INVEST IN SUBSIDIARY - DBC	Asset	Balance Sheet	7	-	-	-	-	-	-	-	-	-	-	-	(18,315.71)	(18,315.71)	701,458.58	683,142.87
123.11 PATR CAP ASSOC COOP - ASEC	Asset	Balance Sheet	8	-	-	-	-	-	-	-	-	-	-	-	-	-	4,306.89	4,306.89
123.12 PATR CAP ASSOC COOP - CFC	Asset	Balance Sheet	8	-	-	-	-	-	-	-	-	(38,093.52)	-	-	-	(38,093.52)	4,224,390.41	4,186,296.89
123.13 PATR CAP ASSOC COOP - CEFCO	Asset	Balance Sheet	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123.14 PATR CAP ASSOC COOP - COB	Asset	Balance Sheet	8	-	-	70,244.56	-	-	-	-	-	-	-	-	-	70,244.56	1,236,191.09	1,306,435.65
123.15 PATR ASSOC COOP - FED INS.	Asset	Balance Sheet	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123.16 PATR CAP ASSOC COOP - SEDC	Asset	Balance Sheet	8	-	-	-	-	-	-	-	69,150.48	-	-	-	(14,103.07)	55,049.41	451,253.90	506,303.31
123.17 PATR CAP ASSOC COOP - NRTC	Asset	Balance Sheet	8	-	-	-	-	-	-	-	-	-	-	-	-	-	40,646.86	40,646.86
123.18 PATR CAP ASSOC COOP - ARK ELEC	Asset	Balance Sheet	8	-	-	-	-	-	-	-	-	30,259.75	(5,772.52)	-	-	24,487.23	5,982.11	30,469.34
123.19 PATR CAP ASSOC COOP - GRESCO	Asset	Balance Sheet	8	-	-	-	-	-	-	-	-	-	-	120,407.94	-	120,407.94	296,954.97	417,362.91
123.2 PATR CAP ASSOC COOP - COBJ2017	Asset	Balance Sheet	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123.21 SUBSCRIPTION-CTC-CFC-NON-GF	Asset	Balance Sheet	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123.22 INVEST CAP TERM CERT CFC - NON-GF	Asset	Balance Sheet	9	(864,843.72)	-	-	-	-	-	-	-	-	-	-	-	(864,843.72)	4,326,551.64	3,461,707.92
123.23 ALEC MEMBERSHIP	Asset	Balance Sheet	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123.24 LA ELECTRIC POWER CO	Asset	Balance Sheet	9	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00	100.00
123.25 NRUCFC MEMBERSHIP	Asset	Balance Sheet	9	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000.00	1,000.00
123.26 COB MEMBERSHIP	Asset	Balance Sheet	9	-	-	-	-	-	-	-	-	-	-	-	-	-	1,120.00	1,120.00
123.27 COB C STOCK	Asset	Balance Sheet	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123.28 SEDC MEMBERSHIP	Asset	Balance Sheet	9	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00	100.00
123.29 COB E STOCK	Asset	Balance Sheet	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123.3 NRTC MEMBERSHIP	Asset	Balance Sheet	9	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000.00	1,000.00
123.31 RURAL DEV. LOAN FOR DBDC	Asset	Balance Sheet	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123.32 CRC MEMBERSHIP	Asset	Balance Sheet	9	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500.00	2,500.00
123.33 NISC MEMBERSHIP	Asset	Balance Sheet	9	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00	100.00
123.34 PIONEER UTILITY RESOURCES PATRONAGE	Asset	Balance Sheet	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124.1 OTHER INVESTMENTS TIB-PARIS	Asset	Balance Sheet	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124.11 RP LOAN NOTE RECEIVABLE	Asset	Balance Sheet	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124.2 OTHER INVESTMENTS - ERC LOAN	Asset	Balance Sheet	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124.3 OTHER INVESTMENTS-SALSBURYS	Asset	Balance Sheet	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124.4 OTHER INVESTMENTS-FOREST MILLWOR	Asset	Balance Sheet	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124.41 OTHER INVESTMENTS-FERRARA FIRE	Asset	Balance Sheet	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124.42 RECD LOAN - DBOC BUILDING	Asset	Balance Sheet	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124.45 OTHER INVESTMENT - CRC	Asset	Balance Sheet	9	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000.00	10,000.00
128 SPECIAL FUNDS-W/C CERT OF DEP	Asset	Balance Sheet	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.1 GF - RED RIVER BANK	Asset	Balance Sheet	15	(3,900,626.37)	2,862,911.42	(1,422,883.91)	1,578,338.97	719,546.69	320,657.20	(728,428.04)	765,772.45	(20,540,132.30)	20,777,684.28	(348,977.19)	3,294,240.09	1,481,575.27	5,611,859.77	7,093,435.04
131.11 CONSUMER REFUND - RED RIVER BANK	Asset	Balance Sheet	15	-	-	95.96	-	-	-	-	-	-	-	-	102,333.01	102,428.97	(111,128.07)	(8,699.10)
131.12 RIGHT OF WAY - CAPITAL ONE	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.13 GOOD CENTS-HANCOCK BANK	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.14 CAPITAL ONE-DEPOSIT ONLY	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.15 PAYROLL - RED RIVER BANK	Asset	Balance Sheet	15	1,476.54	833.15	-	(2,868.85)	2,207.82	837.58	-	610,148.00	(609,591.90)	(47,870.45)	29,089.51	11,429.11	(4,012.99)	(3,138.84)	(7,151.83)
131.16 DIRECT DEPOSIT - CAPITAL ONE	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.17 PSC REFUND ACCOUNT-HANCOCK BANK	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.18 HRA INSURANCE ACCT	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.19 TRINITY INSURANCE ACCT	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Account	Description	Type	Financial Form	Line	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Annual Activity Dec-22	Year-End Balance Dec-21	Year-End Balance Dec-22
					Monthly Activity														
131.2	NRA A/C - CONSUMER CHOICE	Asset	Balance Sheet	15	(1,061.75)	-	1,078.26	(4,353.12)	(75.17)	(340.08)	(92.77)	(43.89)	-	(414.79)	(4,586.42)	(245.27)	(8,434.81)	10,303.87	1,869.06
131.21	CONSTRUCTION FUND	Asset	Balance Sheet	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.22	REVOLVING LOAN FUND	Asset	Balance Sheet	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.23	HRA - BANCORP BANK	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	500.00	500.00
131.24	CLAIMS ACCT - LOCA	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.25	RED RIVER - IDA	Asset	Balance Sheet	15	-	709,391.29	(482,298.20)	(227,015.35)	(78.24)	-	-	-	-	-	-	-	0.00	-	-
131.31	MMF-DEPOSIT GUARANTY NATIONAL	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.32	MMF-BANK OF GREENSBURG	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.33	MMF	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.35	MMF-REGIONS BANK	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.38	MMF-MERRILL LYNCH	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.39	MEDICAL MM TRUST-HANCOCK BANK	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.4	CD-HANCOCK BANK	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.41	CD-FIRST NATIONAL BANK COMMERCE	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.42	SPECIAL FUNDS W/C CD	Asset	Balance Sheet	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.52	CUSTOMER DEPOSIT A/C-HANCOCK	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.53	CUSTOMER DEPOSIT A/C-DEPOSIT GNB	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.54	CUSTOMER DEPOSIT - FIRST GUARANTY	Asset	Balance Sheet	15	1,660.76	1,878.40	2,416.82	1,656.58	2,582.40	1,078.47	2,510.40	(68,619.10)	2,690.76	2,529.20	1,043.46	(8,466.32)	(56,537.17)	58,182.16	1,644.99
131.55	CUSTOMER DEPOSIT - INVESTAR BANK	Asset	Balance Sheet	15	6,002.63	7,074.38	5,348.93	6,037.96	(21,463.47)	8,254.42	6,283.54	7,204.27	6,545.31	6,010.01	4,462.06	(305,563.55)	(262,807.49)	268,600.43	5,792.94
131.56	CUSTOMER DEPOSIT - BANK OF ZACHARY	Asset	Balance Sheet	15	1,370.54	756.84	1,458.77	1,268.57	1,028.67	1,009.54	1,746.83	(65,358.18)	2,653.88	2,372.85	1,744.21	(8,969.53)	(57,268.91)	58,408.84	1,139.93
131.57	CUSTOMER DEPOSIT-CENTRAL PROG.	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.58	CUSTOMER DEPOSIT - WHITNEY BANK	Asset	Balance Sheet	15	(23.74)	(21.56)	(34.22)	(28.78)	(21.34)	392,276.48	(26.89)	(14.65)	(52.53)	(41.23)	-	(457,334.39)	(65,321.40)	98,612.43	33,291.03
131.59	DEPOSIT ONLY BANK	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.61	CUSTOMER DEPOSIT-FNB OF GONZALES	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.62	CUSTOMER DEPOSIT-REGIONS BANK	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.63	CUSTOMER DEPOSIT-HIBERNIA	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.64	CUSTOMER DEPOSIT-BANK ONE	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.65	CUSTOMER DEPOSIT-B OF ST.FRANCIS	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.66	MEDICAL REIMB.-HANCOCK BANK	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.67	INVESTMENT MANAGEMENT ACCOUNT	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.68	MEDICAL CONTRACT MMF-HANCOCK	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.69	DENTAL CHECKING - RED RIVER BANK 9128	Asset	Balance Sheet	15	-	(10,625.44)	4,909.85	3,524.22	1,375.27	650.33	3,063.99	25,854.04	31,425.40	(50,843.57)	1,414.47	1,071.50	2,823.06	(2,823.06)	-
131.7	GEN. LIAB. CHECKING-HANCOCK BANK	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.71	CREDIT CARD -BANK ONE	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.72	CD-CITY NATIONAL	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.73	HANCOCK BANK-REFUND INVESTMENT	Asset	Balance Sheet	13	-	-	-	-	-	-	-	-	560,440.11	(560,440.11)	-	-	-	-	-
131.74	DEMCO MEDICAL FUND - CHECKING	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.75	CAPITAL ONE-GENERAL LIABILITY	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.91	DEPOSIT MANAGEMENT CASH	Asset	Balance Sheet	15	-	0.28	(0.18)	65.57	(65.47)	-	-	-	-	-	-	-	-	-	-
131.92	DEPOSIT MANAGEMENT 16 - ST. FRANCISVILLE	Asset	Balance Sheet	15	-	2,252.55	(2,252.55)	-	-	(5,988.01)	5,988.05	243.00	(243.00)	-	-	-	-	-	-
131.93	DEPOSIT MANAGEMENT 28 - LIVINGSTON	Asset	Balance Sheet	15	277.57	2,224.16	(2,501.73)	-	-	-	842.00	(342.00)	278.14	(278.14)	-	-	-	-	-
131.94	DEPOSIT MANAGEMENT 12-Greensburg	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131.95	DEPOSIT MANAGEMENT 13 - ZACHARY	Asset	Balance Sheet	15	(145.26)	345.83	(200.57)	-	-	-	-	-	641.76	(641.76)	-	(332.00)	(332.00)	-	(332.00)
131.96	DEPOSIT MANAGEMENT 14 - DENHAM SPRINGS	Asset	Balance Sheet	15	(325.40)	(74.60)	400.00	-	-	-	800.00	(800.00)	-	-	-	-	-	-	-
131.97	DEPOSIT MANAGEMENT 15 - GALVEZ	Asset	Balance Sheet	15	159.00	36.46	(195.46)	-	-	662.31	(662.31)	-	-	-	-	-	-	-	-
131.98	CREDIT CARD TRANSACTIONS	Asset	Balance Sheet	15	239,343.53	263,642.61	(226,975.67)	(402,999.65)	4,008.49	491,344.19	(471,230.91)	(6,702.07)	(4,297.40)	(13,463.93)	456,348.11	(332,555.31)	(3,731.07)	-	(3,738.07)
131.99	DEPOSIT MANAGEMENT 17 - CENTRAL	Asset	Balance Sheet	15	5,264.90	(852.95)	8,713.75	421.87	241.00	(36.80)	349,893.27	(415,373.28)	24,687.07	6,882.78	2,033.41	(93,987.18)	(111,402.66)	112,448.85	45.00
135.1	PETTY CASH - STORM	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000.00	5,000.00
135.11	WORKING FUND - PETTY CASH	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	1,050.00	1,050.00
135.12	WORKING FUND - CHANGE FUND	Asset	Balance Sheet	15	-	-	-	-	-	-	-	-	-	-	-	-	-	8,500.00	8,500.00
136	TEMPORARY CASH INVESTMENT	Asset	Balance Sheet	18	(5,390,000.00)	-	-	-	-	-	-	-	-	-	-	-	(5,390,000.00)	5,390,000.00	-
141.99	NOTES RECEIVABLE	Asset	Balance Sheet	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	CONSUMER ACCTS RECEIVABLE	Asset	Balance Sheet	20	(952,627.03)	3,074,915.80	(3,885,634.17)	(1,152,897.06)	353,258.94	3,304,090.24	8,063,046.07	(3,933,168.87)	2,796,566.74	(2,945,031.78)	(4,469,531.21)	279,750.26	532,588.53	15,732,880.63	18,265,469.16
142.05	PLEDGES	Asset	Balance Sheet	20	-	-	-	(29,705.61)	-	-	-	-	-	-	-	-	(29,705.61)	29,705.61	-
142.1	ANCILLARY RECEIVABLE	Asset	Balance Sheet	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142.7	ERC LOAN PROGRAM	Asset	Balance Sheet	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142.8	CIAC CONTRACTS	Asset	Balance Sheet	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142.81	CIA REDSTICK	Asset	Balance Sheet	9	(1,312.24)	(1,312.24)	(1,312.24)	(1,317.24)	(1,312.24)	66,575.09	(1,312.24)	(1,312.24)	(1,312.24)	(1,312.24)	(1,311.24)	(1,311.24)	(31,009.72)	105,942.29	74,932.56
142.82	LOAN - AMERCHOR	Asset	Balance Sheet	9	(987.50)	(987.50)	(987.50)	(987.50)	(987.50)	(987.50)	(987.50)	(987.50)	(987.50)	(987.50)	(987.50)	(987.50)	(11,850.00)	20,737.50	8,887.50
142.83	CIA LOANS	Asset	Balance Sheet	9	46,525.95	(5,256.08)	(6,081.54)	(5,432.70)	(5,758.13)	112,176.24	922.33	8,336.69	11,346.99	650.80	20,078.21	(7,362.81)	170,358.25	37,885.48	208,243.73
142.84	LONG TERM PAYMENT ARRANGEMENT	Asset	Balance Sheet	8	202,040.85	(5,144.40)	(10,805.86)	(14,406.95)	(18,063.03)	11,789.32	14,331.71	30,745.38	(27,842.16)	(17,012.30)	(16,758.78)	(13,575.37)	25,290.32	(3,049.74)	28,260.58
142.85	HOLIDAY PAYMENT ARRANGEMENT	Asset	Balance Sheet	20	(8,896.82)	(2,058.83)	16,851.43	-	-	-	-	-	-	-	-	-	5,895.73	(5,895.73)	-
142.9	A/R - PROMISSORY NOTES	Asset	Balance Sheet	9	(18,700.40)	(18,059.63)	(17,055.34)	(18,760.16)	(13,213.93)	(16,401.02)	(18,619.10)	-	1,105.57	10,472.81	(92.18)	(521.30)	(131,244.63)	131,244.63	-
142.91	A/R - COVID PROMISSORY NOTES	Asset	Balance Sheet	20	(210.26)	(317.19)	(205.96)	(2,980.44)	(3,143.81)	(440.98)	(432.59)	-	-	(9,803.45)	-	-	(15,533.68)	15,533.68	-
142.97	A/R - REFUND CLEARING	Asset	Balance Sheet	21	3,071.14	-	-	-	-	-	-	-	-	-	-	-	3,071.14	(3,071.14)	-
142.98	CAPITAL CREDITS CLEARING	Asset	Balance Sheet	21	350.00	70.00	(70.13)	140.00	70.00	-	-	-	-	-	-	-	559.87	(559.87)	-
142.99	A/R - RECOVERY ITEM	Asset	Balance Sheet	21	(2,280.58)	14,990.39	(12,814.79)	(8,996.87)	1,464.48	(128,072.52)	75.68	(45,810.61)	(11,065.88)	145,553.04	-	856.32	(20,101.24)	20,957.56	856.32
143	OTHER ACCOUNTS RECEIVABLE	Asset	Balance Sheet	21	67.00	89,558.28	(119,753.09)	-	892,333.01	(892,333.01)	-	-	-	808.00	200.00	540,653.54	461,533.63	81,138.99	542,672.62
143.01	A/R - SALES TAX	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	(87,434.86)	-	-	(784,309.15)	(871,744.01)	871,744.01	-
143.04	A/R - FUEL	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.05	A/R - UG BILLING CLEARING	Asset	Balance Sheet	21	43,131.47	53,586.99	(40,665.77)	(55,061.70)	72,836.86	24,148.81	(12,207.57)	(49,151.52)	(15,756.81)	57,015.51	(13,596.06)	(4,345.62)	57,774.39	128,829.76	186,604.14
143.06	A/R - OH BILLING CLEARING	Asset	Balance Sheet	21	37,123.80	70,897.35	9,968.74	(35,765.53)	15,199.68	34,519.99	(4,389.84)	(96,555.71)	(5,776.36)	23,214.02	(2,910.93)	(50,858.94)	(12,335.41)	71,437.09	59,101.68
143.07	A/R COVID19	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.08	A/R - HURRICANE DELTA	Asset	Balance Sheet	21	1,610.39	330.47	195.23	97.59	-	-	199.53	900.00	202.95	-	(78,377.62)	(1,683,320.47)	(1,758,201.93)	1,758,201.93	-
143.1	A/R-BOOTS/TOOLS/UNIFORM CLEARING	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.12	A/R - FIXED ASSET CLEARING	Asset	Balance Sheet	21	16,070.37	(11,831.43)	-	-	1,109.50	12,713.96	-	-	-	-	1,000.00	(586.88)	16,025.32	(16,025.32)	-
143.13	A/R-OTHER CLEARING	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.14	A/R-FUELMAN CLEARING	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.15	A/R - OTHER COOPS	Asset	Balance Sheet	21	89,257.33	1,862.65	-	52,933.56	-	115,808.32	-	30.60	(315,744.92)	88,144.22	-	(328,434.41)	(97,141.75)	97,141.75	-
143.16	A/R - FEMA (KATRINA & RITA)	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.17	A/R - FEMA (GUSTAV)	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.18	A/R - FEMA (ISAAC)	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.19	A/R-FEMA (FLOOD)	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.2	A/R - EMPLOYEES	Asset	Balance Sheet	21	(445.60)	(109.96)	(394.38)	(201.30)	(258.83)	580.31	(155.65)	(411.93)	(37.43)	(67.58)	(310.85)	2,078.88	365.61	1,545.50	1,911.11
143.21	A/R - EMPLOYEE HSA DEDUCTIBLE	Asset	Balance Sheet	21	5,400.69	10,044.69	9,039.38	15,770.07	4,337.69	8,151.53	7,665.38	(58,409.43)	3,462.69	6,839.37	(150.00)	(10,152.06)	-	-	-
143.22	A/R-EMPLOYEE HSA CATCH UP CONT	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.23	A/R-BARRY	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.24	A/R - WINTER STORM URI	Asset	Balance Sheet	21	1,260.06	95.23	-	-	100.27	-	-	50.03	-	-	-	343,993.78	342,993.32	1,367,991.43	1,710,984.75
143.3	A/R - CONTRACTOR VENDORS	Asset	Balance Sheet	21	(556,721.61)	(6,377.61)	7,024.79	12,236.90	(4,094.20)	(634.17)	20,975.84	(95,399.63)	29,398.00	53,518.95	14,755.46	23,667.29	(959,290.08)	2,092,727.50	1,133,437.42
143.31	ALLOWANCE FOR POLE ATTACHMENTS	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.25	A/R - POLE ATTACH CIA	Asset	Balance Sheet	21	(676,510.30)	(990,040.25)	1,716,403.16	(203,469.81)	(6,304.76)	(3,829.61)	(1,745,426.03)	4,686.36	(5,952.60)	318,287.43	(3,600.00)	1,770,639.65	74,853.52	1,796,521.99	1,871,805.51

Account	Description	Type	Financial Form	Line	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Annual Activity Dec-22	Year-End Balance Dec-21	Year-End Balance Dec-22
					Monthly Activity														
143.36	A/R - POLE RENT	Asset	Balance Sheet	21	-	-	-	-	-	-	1,742,026.03	-	-	-	-	(1,742,026.03)	-	-	-
143.4	ACCTS REC-WATER COMPANY BILLING	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.41	ACCT REC-DEMCO ENERGY SERVICES	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.5	ACCTS RECEIVABLE - LINE DAMAGE	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.6	ACCTS REC - ATTORNEY & DIRECTORS	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.61	A/R - BOARD ADVANCES	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	(328.79)	-	-	-	(328.79)	328.79	-
143.7	A/R - RETIRED EMPLOYEES	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.71	COBRA	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.72	MISC REC - BENEFITS	Asset	Balance Sheet	21	180.61	(531.17)	75.42	(75.42)	32.33	18.68	(53.71)	(112.80)	731.24	(318.30)	54.39	9.34	(219.54)	351.00	131.46
143.75	CFC COMMERCIAL PAPER INT ACCRUED	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143.8	DEPOSITS	Asset	Balance Sheet	21	-	(2,000.00)	-	-	-	-	-	-	-	-	13,933.34	(6,966.67)	4,966.67	2,000.00	6,966.67
143.81	HURRICANE IDA	Asset	Balance Sheet	21	11,039.81	1,714.14	(12,803.95)	974.79	-	-	(974.79)	-	-	-	(30,721.85)	7,654,000.17	7,623,277.22	-	7,623,277.22
143.9	ACCOUNTS RECEIVABLE - OTHER	Asset	Balance Sheet	21	-	-	-	-	65,823.61	(54,091.47)	(20,018.14)	988.00	83,321.63	(26,259.55)	175.00	(74,513.12)	(30,572.04)	40,835.55	10,263.51
144	ACCUM PROV FOR UNCOLL. - WRITE OFFS	Asset	Balance Sheet	30	(9,339.73)	(9,586.43)	(7,835.04)	(7,011.67)	(5,315.04)	(1,420.10)	(9,546.76)	(3,103.30)	(4,145.85)	(5,188.85)	(1,838.27)	(1,380.89)	(66,111.93)	12,853,559.21	12,787,447.28
144.01	ACCUM PROV FOR UNCOLLECTABLES	Asset	Balance Sheet	30	-	-	(50,000.00)	(20,294.39)	(101,145.31)	(50,000.00)	(50,000.00)	(100,000.00)	(100,000.00)	(250,000.00)	(300,000.00)	(298,854.68)	(1,320,294.39)	(13,867,837.84)	(15,188,132.23)
144.02	ACCUM PROV FOR UNCOLL-ONLINE COLLECTIONS	Asset	Balance Sheet	30	-	-	-	-	-	-	-	-	-	-	161.86	1,242.48	1,404.34	-	1,404.34
144.05	COLLECTION AGENCY PYMTS	Asset	Balance Sheet	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144.1	ACC PROV FOR UNCOLL- PINE GROVE	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144.11	ACCUM PROV FOR UNCOLL - OTHER A/R	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	(73,797.03)	-	-	743,797.03	670,000.00	(670,000.00)	-
144.12	ACCUM PROV FOR UNCOLL - FEMA	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	(180,442.55)	(180,442.55)
144.13	ACCUM PROV URI	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	(85,519.49)	(85,519.49)	-	(85,519.49)
145	NOTES RECEIVABLE- DESI	Asset	Balance Sheet	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	ACCOUNTS RECEIVABLE - DES	Asset	Balance Sheet	21	13,384.82	12,625.98	13,082.79	7,023.86	(244,151.17)	10,392.42	8,167.37	9,000.50	9,159.03	10,925.20	10,781.34	(61,580.32)	(203,389.34)	214,563.66	11,174.32
146.01	ACCOUNTS RECEIVABLE-DEMCO AIR	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146.02	ACCOUNTS RECEIVABLE-DEMCO GAS	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146.03	A/R - DEMCO FOUNDATION	Asset	Balance Sheet	21	9,161.93	9,485.17	8,461.07	4,334.60	15,707.91	9,151.84	10,476.32	9,850.39	8,104.65	11,477.57	10,001.22	(86,914.27)	21,298.35	46,404.36	67,702.71
146.04	ACCOUNTS RECEIVABLE - DBDC	Asset	Balance Sheet	21	-	-	118.63	45.17	338.05	198.81	1,525.03	661.46	3,580.82	(2,649.48)	7,030.29	607.49	11,472.25	181,203.00	193,075.25
146.05	ACCOUNTS RECEIVABLE-DESICOM, LLC	Asset	Balance Sheet	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154.1	PLANT MATERIALS AND SUPPLIES	Asset	Balance Sheet	23	14,818.05	69,142.70	100,718.24	794,085.77	(1,355,493.54)	(413,234.31)	211,630.68	567,200.05	570,012.56	(120,240.55)	94,343.58	41,496.03	274,488.22	7,657,937.85	7,932,426.06
154.2	MINOR INVENTORY ADJUSTMENTS	Asset	Balance Sheet	23	-	-	-	-	-	-	-	-	-	-	-	207,833.07	207,833.07	-	207,833.07
154.4	VEHICLE PARTS INVENTORY	Asset	Balance Sheet	23	(124,436.89)	(74,101.59)	148,821.79	(16,315.94)	76,027.31	31,909.38	(25,421.96)	(20,497.11)	(20,744.33)	13,012.51	(19,468.13)	26,936.42	195,715.61	47,233.46	242,949.07
154.9	STORM GASOLINE	Asset	Balance Sheet	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154.95	STORM DIESEL	Asset	Balance Sheet	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163	STORES EXPENSE UNDISTRIBUTED	Asset	Balance Sheet	23	(126,628.45)	80,331.23	296,797.24	6,239.57	7,011.33	(8,187.87)	(6,555.30)	(764.19)	4,903.78	711.32	(819.26)	(4,529.98)	-	-	-
163.05	STORES EXPENSE UNDISTRIBUTED - HOLDING	Asset	Balance Sheet	23	-	-	-	-	767,721.05	(5,004.40)	(4,803.45)	(47,903.28)	(5,810.63)	(74,355.48)	(108,284.08)	(521,559.73)	-	-	-
163.1	MINOR MATERIAL STORES	Asset	Balance Sheet	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165.02	PREPAYMENTS - OTHER	Asset	Balance Sheet	24	-	-	-	-	-	-	-	-	-	-	-	55,095.20	55,095.20	-	55,095.20
165.1	PREPAID INSURANCE	Asset	Balance Sheet	24	(81,309.63)	(148,184.86)	(107,350.37)	170,627.70	(155,478.54)	(158,973.31)	1,087,819.48	(415,195.84)	(57,433.35)	(177,610.81)	(32,014.19)	(32,159.78)	(62,168.83)	998,477.37	936,308.54
165.11	PREPAID INSURANCE - HSA ACCOUNTS	Asset	Balance Sheet	24	601,645.58	(49,336.24)	(54,105.93)	(54,333.71)	(45,285.73)	(56,833.42)	(53,475.09)	(57,814.75)	(55,552.68)	(57,286.01)	(56,736.01)	(58,734.01)	-	-	-
165.2	PREPAYMENTS - NRECA	Asset	Balance Sheet	24	-	-	673.07	(673.07)	-	-	-	-	-	-	-	-	-	-	-
165.21	EMPLOYEE DEDUCTION - ACRE	Asset	Balance Sheet	24	(246.37)	(290.60)	(433.98)	(238.68)	(284.82)	(284.82)	(284.82)	(284.82)	(427.23)	2,826.34	-	-	(0.00)	-	-
165.22	HOME GUARD DEFENDER PLUS	Asset	Balance Sheet	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165.3	GAS CONSUMER CHOICE PROGRAM	Asset	Balance Sheet	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165.4	HOME GUARD	Asset	Balance Sheet	24	(36,619.07)	(37,127.03)	(36,951.74)	(36,980.16)	147,742.65	(37,237.02)	5.57	-	-	-	-	37,167.85	-	-	-
165.9	PREPAYMENTS - OTHER	Asset	Balance Sheet	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171	INT & DIV REC - CFC SUBSCRIPTION	Asset	Balance Sheet	25	12,090.41	12,090.41	12,090.41	(58,118.84)	12,090.41	10,010.05	10,074.84	10,074.34	10,267.24	(58,839.16)	11,731.27	11,731.27	(4,721.45)	39,821.26	35,199.81
172	RENT RECEIVABLE - POLE RENTAL	Asset	Balance Sheet	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
173	UNBILLED REVENUE	Asset	Balance Sheet	20	4,715,860.00	(4,663,023.00)	(734,499.00)	593,720.00	4,739,730.00	4,221,196.00	2,784,202.00	116,703.00	(4,378,099.00)	(4,240,172.00)	1,906,268.00	1,980,422.43	7,060,310.43	10,119,126.00	17,179,436.42
174	MISC CURRENT & ACCD ASSETS	Asset	Balance Sheet	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174.1	OPERATION ROUNDUP CONTRIBUTIONS	Asset	Balance Sheet	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
175	GOLF TOURNAMENT - CLEARING ACCT	Asset	Balance Sheet	25	-	(190.66)	(179.76)	-	(59.92)	-	-	(100.00)	279.23	-	-	-	(451.11)	451.11	-
181.1	UNAMORTIZED LOAN EXPENSE	Asset	Balance Sheet	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
182.03	DEFERRED FUEL RECEIVABLE	Asset	Balance Sheet	27	-	-	-	-	9,174,913.00	5,881,563.00	(918,780.00)	372,477.00	(4,019,143.00)	(7,153,500.00)	(1,696,417.00)	6,070,787.00	7,712,900.00	-	7,712,900.00
182.3	ASSETS - POST RETIREMENT	Asset	Balance Sheet	27	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	-	(12,639,876.00)	(12,139,876.00)	40,172,247.00	28,032,371.00
182.31	REG ASSET-HURR GUSTAV RECOVERY	Asset	Balance Sheet	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
182.32	REG ASSET - RATE PLAN DEFERRED COSTS	Asset	Balance Sheet	27	-	-	(153,500.00)	(153,500.00)	(153,500.00)	(153,500.00)	(153,500.00)	(153,500.00)	(153,500.00)	(153,500.00)	(153,500.00)	(153,500.00)	(1,535,000.00)	1,535,000.00	-
182.33	REG ASSET-INT EXP-GUSTAV	Asset	Balance Sheet	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
182.34	REG ASSET-INT EXP-SNOW STORM	Asset	Balance Sheet	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
182.35	REG ASSET-STORM RIDER CONSULTING	Asset	Balance Sheet	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
182.36	REG ASSET-STORM RIDER BILLED	Asset	Balance Sheet	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
182.37	REG ASSET-ISAAC	Asset	Balance Sheet	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
182.38	REG ASSET-INT EXP-ISAAC	Asset	Balance Sheet	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
182.39	REG ASSET-ISAAC SRR-CONSULTING	Asset	Balance Sheet	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
182.4	REG ASSET-ISAAC SRR BILLED	Asset	Balance Sheet	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
182.41	REG ASSET - IDA	Asset	Balance Sheet	27	51,448.13	74,869.29	(176,117.41)	106,918.75	(160,290.36)	53,376.61	-	-	-	-	-	383,706.62	383,706.62	53,376.61	437,083.23
182.42	REG ASSETS DEF COSTS KAT&GUST	Asset	Balance Sheet	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
183	PRELIMINARY SURVEY	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
184.1	D P COMPUTER COSTS	Asset	Balance Sheet	28	(4,208.67)	(2,893.34)	(1,518.53)	8,375.43	(4,102.65)	834.77	(2,811.70)	(2,860.11)	14,375.67	(2,781.11)	3,687.38	(15,505.06)	(15,559.13)	15,559.13	-
184.2	GOLF TOURNAMENT - CLEARING	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
184.4	TRANSPORTATION EXPENSE	Asset	Balance Sheet	28	(37,277.12)	(2,081.71)	-	(23,607.75)	(27,620.15)	(1,987.50)	80,596.84	-	993.75	(993.75)	-	(993.75)	1,078.26	(84.51)	993.75
184.41	TRANSP OVERHEAD ACCOUNT-DO NOT USE	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
184.42	VEHICLE PARTS INVENTORY ACCOUNT	Asset	Balance Sheet	28	-	-	3,521.17	-	-	-	-	-	-	-	-	(993.75)	2,527.42	(3,521.17)	(993.75)
184.5	TOOLS - CLEARING	Asset	Balance Sheet	28	(3,227.80)	-	4,411.25	(4,411.25)	828.41	(746.16)	191.44	3,802.32	(3,876.01)	-	-	-	(3,227.80)	3,227.80	-
186	AVEC DIRECTV	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.02	HOME GUARD DEFENDER PLUS	Asset	Balance Sheet	28	-	-	-	-	588.54	-	-	-	-	-	-	-	588.54	(588.54)	-
186.03	GAS CONSUMER CHOICE PROGRAM	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.04	HOME GUARD	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.05	ANNUAL VACATION ALLOCATION	Asset	Balance Sheet	28	1,391,291.64	2,004.80	24,000.03	44,411.62	9,488.98	1,810.88	1,928.73	20,868.19	(378,888.30)	(376,851.30)	(393,104.55)	(401,113.43)	(30,644.77)	30,644.77	-
186.1	DEBIT - COMP ABSENCE FUNDED	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.2	DEF DEBIT - INVENTORY DIFFERENCE	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.3	DEF DEBIT-NRECA 8-7 R&S BUY BACK	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.31	DEF DEBIT - NRECA 8 R&S BUY BACK	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.32	DEF DEBIT - PENSION PREPAYMENT	Asset	Balance Sheet	28	(43,383.86)	(43,383.86)	(43,383.86)	(43,383.86)	(43,383.86)	(43,383.86)	(43,383.86)	(43,383.86)	(43,383.86)	(43,383.86)	(43,383.86)	(43,383.86)	(520,606.32)	4,790,003.70	4,269,396.38
186.4	DEF DEBIT - MARGIN SYS LICENSE	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.53	DEF DEBIT - SEDC SYS SUPPORT	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.6	DEF DEBIT - SEDC APPLIC SOFTWARE	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.7	DEF DEBIT - CONVERSION COSTS	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.75	DEF DEBIT-HURRICANE KATRINA	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.76	DEF DEBIT-HURRICANE GUSTAV	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.8	DEFERRED DEBIT - REA SECTION 12	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.81	DEF DEBIT-RATE REDUCTION ADJUST	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Account	Description	Type	Financial Form	Line	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Annual Activity Dec-22	Year-End Balance Dec-21	Year-End Balance Dec-22
					Monthly Activity														
186.9	DEFERRED DEBIT - OTHER	Asset	Balance Sheet	28	40,791.63	45,751.87	91,689.13	(168,868.49)	(24,393.68)	(60,978.40)	325,676.38	(31,207.84)	(51,677.29)	(102,320.94)	217,807.01	(353,531.86)	228,919.78	495,351.24	724,271.02
186.91	DEFERRED DEBIT-INNOVATIVE OFF SY	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.92	DEF DB-SELF INS RETENTION FUND	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.93	WORK PLAN LABOR CHARGES	Asset	Balance Sheet	28	10,528.90	11,527.75	18,815.61	8,754.81	12,997.41	8,537.78	8,454.38	10,526.30	(84,856.77)	(3,355.66)	-	-	0.00	-	-
186.95	DEFERRED LEGAL COST	Asset	Balance Sheet	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186.96	WARRANTY HONEYWELL/STRATUS	Asset	Balance Sheet	23	-	371.52	-	1,995.84	-	-	-	443.52	-	1,556.28	45,852.76	(41,599.52)	8,420.40	64,550.61	72,971.01
186.97	WARRANTY SENSUS NOW PROGRAM	Asset	Balance Sheet	26	-	-	-	-	-	-	-	897.92	-	-	15.84	160.38	1,174.14	-	1,174.14
186.99	NISC CONVERSION PLUG	Asset	Balance Sheet	28	-	-	234,879.14	-	-	-	-	-	-	-	-	-	234,879.14	(234,879.14)	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	Asset	Balance Sheet	28	(1,887.17)	(1,887.17)	(1,887.17)	(1,887.17)	(1,887.17)	(1,887.17)	(1,887.17)	(1,887.17)	(1,887.17)	(1,887.17)	(2,372.25)	(2,372.25)	(23,616.20)	144,678.30	121,062.00
200	MEMBERSHIP FEES	Liability	Balance Sheet	30	2,820.00	3,105.00	3,395.00	2,485.00	2,805.00	2,615.00	2,505.00	2,580.00	2,480.00	1,900.00	2,015.00	1,485.00	30,190.00	(404,815.00)	(374,625.00)
200.1	MEMBERSHIP FEES (SUSPENSE)	Liability	Balance Sheet	31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
201.1	PATRONAGE CAPITAL CREDIT	Liability	Balance Sheet	31	-	-	-	-	-	-	-	-	-	-	-	-	-	(105,708,398.54)	(105,708,398.54)
201.2	PATRONAGE CAPITAL ASSIGNABLE	Liability	Balance Sheet	31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
201.21	PATRONAGE CAP ASSIGNABLE OPERATING	Liability	Balance Sheet	31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
201.22	NONOPERATING NON ASSIGNABLE	Liability	Balance Sheet	31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
201.23	PATR CAP ASSIGNED CAP CREDITS	Liability	Balance Sheet	32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
208	CAPITAL CREDITS ABANDON	Liability	Balance Sheet	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
217	CAPITAL CREDITS UNCLAIMED	Liability	Balance Sheet	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
217.1	CAPITAL CREDITS RETIRE NO CHECK	Liability	Balance Sheet	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
219.1	OPERATING MARGINS PRIOR YEARS	Liability	Balance Sheet	32	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,305,663.68)	(8,305,663.68)
219.11	OPERATING MARGINS CURRENT YEAR	Liability	Balance Sheet	32	-	-	-	-	-	-	-	-	-	-	-	(20,178,896.25)	(20,178,896.25)	12,258,932.97	(7,919,963.28)
219.2	NON-OPERATING MARGINS PRIOR YRS	Liability	Balance Sheet	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
219.21	NON-OPERATING MARGINS CURRENT YR	Liability	Balance Sheet	34	-	-	-	-	-	-	-	-	-	-	-	11,899,919.08	11,899,919.08	(10,985,543.06)	914,376.02
224.11	L/T DEBT CFC SUBSCRIPTIONS	Liability	Balance Sheet	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.12	L/T DEBT CFC NOTES EXECUTED	Liability	Balance Sheet	40	-	372,736.63	-	-	375,841.79	-	-	378,974.61	-	-	382,133.29	51,026.49	1,560,714.81	(17,421,162.95)	(15,860,448.14)
224.13	CFC NOTES EXEC CURRENT/ADVANCES	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	(51,026.49)	(51,026.49)	(1,509,688.37)	(1,560,714.81)
224.14	OTHER L/T DEBT - MISCELLANEOUS	Liability	Balance Sheet	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.15	OTHER LTD - IRP LOAN	Liability	Balance Sheet	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.16	OTHER LTD - NRECA R-2 BUY BACK	Liability	Balance Sheet	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.17	OTHER LTD - NRECA R-3 BUY BACK	Liability	Balance Sheet	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.18	NOTES EXECUTED-OTHER	Liability	Balance Sheet	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.2	OTHER LTD - MARGINS SYS LICENSE	Liability	Balance Sheet	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.22	OTHER LTD-SEDC SYS SUPPORT AGREE	Liability	Balance Sheet	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.25	L/T DEBT COB NOTES EXECUTED	Liability	Balance Sheet	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.26	L/T DEBT COB NOTES EXEC CUR ADV	Liability	Balance Sheet	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.27	OTHER LTD - CM 3120 COPIER LEASE	Liability	Balance Sheet	44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.28	OTHER LTD - LANIER	Liability	Balance Sheet	44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.3	L/T DEBT RUS NOTES EXEC 2%	Liability	Balance Sheet	37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.31	L/T DEBT RUS NOTES EXEC 5%	Liability	Balance Sheet	37	-	207,563.40	-	185,721.84	460,462.72	193,489.58	188,768.44	175,141.41	197,673.24	375,312.37	199,352.33	250,091.25	2,435,376.36	(56,318,109.43)	(53,882,733.07)
224.32	RUS NOTES CURRENT/ADVANCE 2%	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.34	RUS ECONOMIC DEVELOP CURRENT/ADV	Liability	Balance Sheet	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.35	L/T DEBT REA ECONOMIC DEVELOP	Liability	Balance Sheet	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.36	LONG-TERM DEBT-REA ECON DEV N EX	Liability	Balance Sheet	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.4	REA NOTES EXEC CURR/ADVANCES 5%	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	(301,800.27)	(301,800.27)	(2,311,561.27)	(2,613,361.54)
224.41	RUS NOTES EXECUTED	Liability	Balance Sheet	37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.45	L/T DEBT TREASURY LOANS	Liability	Balance Sheet	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.46	RUS TREAS LOANS-CURRENT PORTION	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.5	L/T DEBT REA LOANS DEFERRED INT	Liability	Balance Sheet	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.51	LTD-REA SECTION 12 INTEREST	Liability	Balance Sheet	37	-	-	-	-	-	-	-	-	-	-	-	84,305.08	84,305.08	(163,494.92)	(79,189.83)
224.52	FFB - RUS GUARANTEED	Liability	Balance Sheet	38	2,117,857.83	-	-	2,146,785.44	-	2,067,841.10	-	-	1,342,242.33	(184,182.40)	-	1,057,060.08	9,557,508.36	(336,230,965.01)	(326,673,456.65)
224.53	FFB-RUS GUARANTEED-CURRENT	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	(1,057,060.08)	(1,057,060.08)	(8,500,448.28)	(9,557,508.36)
224.54	NRUCFC AMS LOAN 1 - S/T PORTION	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	(14,425.04)	(14,425.04)	(493,758.88)	(508,183.92)
224.55	NRUCFC AMS LOAN 2 - L/T PORTION	Liability	Balance Sheet	40	-	122,109.57	-	-	121,992.21	-	-	122,880.85	-	-	124,775.87	14,425.04	508,183.92	(4,664,642.65)	(4,156,458.73)
224.58	PPP LOAN	Liability	Balance Sheet	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.59	COBANK DEBT - S/T PORTION	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	763,318.71	763,318.71	(2,218,723.71)	(1,455,405.00)
224.6	COBANK DEBT - L/T PORTION	Liability	Balance Sheet	40	181,672.29	184,672.53	184,812.21	162,418.76	208,995.40	186,599.31	163,853.63	210,952.83	182,374.79	182,857.27	188,491.67	(597,047.57)	1,455,425.00	(18,023,223.26)	(16,567,816.26)
224.61	COB LINE OF CREDIT	Liability	Balance Sheet	47	(20,766,166.80)	(4,180,638.63)	(1,703,308.57)	(1,366,794.35)	-	-	(296,578.85)	(3,966,405.00)	-	-	14,132.56	31,781.88	(32,233,920.85)	(12,720,155.08)	(44,954,076.01)
224.62	NRUCFC LINE OF CREDIT	Liability	Balance Sheet	47	17,000,000.00	8,000,000.00	(13,000,000.00)	6,000,000.00	(18,000,000.00)	(8,000,000.00)	19,000,000.00	(15,000,000.00)	15,000,000.00	(10,000,000.00)	3,000,000.00	3,421,879.00	2,421,879.00	(26,000,000.00)	(23,578,121.00)
224.63	NRUCFC CONVERSION FEE L/O	Liability	Balance Sheet	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.64	STORM LINE OF CREDIT	Liability	Balance Sheet	47	-	(4,708,974.54)	(1,370,025.60)	-	-	(15,209,786.88)	-	(397,285.00)	-	-	18,590.39	22,527.71	(21,644,953.92)	(8,315,927.68)	(29,960,881.60)
224.65	ADV PAYMENTS UNAPPLIED-LT DEBT	Liability	Balance Sheet	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.66	CFC EMERGENCY LINE OF CREDIT	Liability	Balance Sheet	47	(12,209,786.88)	-	-	-	-	12,209,786.88	-	-	-	-	-	-	-	-	-
224.67	COBANK LOC-BRIDGE FINANCING	Liability	Balance Sheet	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.68	RED RIVER BANK LOC	Liability	Balance Sheet	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.7	L/T DEBT XEROX	Liability	Balance Sheet	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.71	L/T DEBT-INNOVATIVE	Liability	Balance Sheet	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224.8	CAJUN FRENCH SETTLEMENT SUBSTA	Liability	Balance Sheet	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
228.3	ACCUMULATED PROVISION FOR PEN/BE	Liability	Balance Sheet	43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232	ACCOUNTS PAYABLE GENERAL	Liability	Balance Sheet	46	11,444,832.44	(9,186,949.04)	19,087,354.46	(11,094,807.00)	7,244,521.68	(4,382,737.60)	(12,932,725.32)	19,377,297.38	3,410,960.09	7,828,704.35	218,488.17	(19,823,882.08)	(956,962.36)	(28,332,714.09)	(29,289,676.45)
232.01	RECD PO ACCRUAL	Liability	Balance Sheet	46	(66,154.13)	(36,140.71)	67,710.58	104,930.48	(1,821.45)	(143,447.46)	138.19	135,631.48	(65,414.26)	(8,718.06)	(41,475.84)	90,371.89	17,609.80	(25,443.46)	(7,833.66)
232.02	RECD GENERAL PLANT ACCRUAL	Liability	Balance Sheet	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232.1	ACCOUNTS PAYABLE - LA GEN	Liability	Balance Sheet	46	-	-	12,270,672.24	-	(159,362.54)	159,362.54	-	-	-	-	-	-	12,270,672.24	(12,270,672.24)	-
232.11	ACCOUNTS PAYABLE-NRUCFC	Liability	Balance Sheet	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232.2	ACCTS PAYABLE NRSC PAYROLL DED	Liability	Balance Sheet	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232.4	ACCOUNTS PAYABLE NRECA	Liability	Balance Sheet	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232.41	ACCTS PAYABLE - 2017 PSC REFUND	Liability	Balance Sheet	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232.5	ACCOUNTS PAYABLE - OTHER	Liability	Balance Sheet	46	2,427.32	2,427.32	(4,993,458.02)	2,472.79	(449,385.77)	81,918.12	65,145.80	64,134.90	63,076.76	61,794.47	64,119.43	(66,721.84)	(5,101,853.47)	4,982,238.34	(119,615.13)
232.51	A/P - STATE SALES TAX	Liability	Balance Sheet	46	1,765.57	(68,742.57)	484.49	64,188.84	95.35	(15,864.80)	(17,273.05)	3,654.83	(4,590.87)	2,087.07	18,310.45	(37,430.40)	(53,407.79)	(21,566.21)	(74,974.00)
232.52	AP SALES TAX	Liability	Balance Sheet	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232.53	PAYROLL TAXES	Liability	Balance Sheet	48	(10,879.21)	(3,841.83)	(27,615.62)	27,320.57	2,014.84	11,003.25	-	-	-	369.14	-	-	369.14	(369.14)	-
232.54	ACCOUNTS PAYABLE-LOCAL SALES TAX	Liability	Balance Sheet	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232.55	ACCOUNTS PAYABLE-ALEC	Liability	Balance Sheet	48	-	-	-	-	-	-	-	-	-	-	(500.00)	500.00	-	-	-
232.56	A/P - RETAINAGE HURRICANE CONTR	Liability	Balance Sheet	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232.57	CLECO SITE CERTIFICATION	Liability	Balance Sheet	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232.58	AP DES NRSC BAL	Liability	Balance Sheet	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232.59	ACCOUNTS PAYABLE-ROW	Liability	Balance Sheet	48	-	-	-	-	-	-	-	(1,224,610.76)	457,510.96	(174,658.83)	(334,094.38)	494,380.35	(532,073.26)	-	(532,073.26)
232.6	DREAM DAY FOUNDATION CONTRIBUTION	Liability	Balance Sheet	48	(4,914.94)	4,087.50	(6,990.03)	(4,575.81)	-	(2,332.53)	-	(2,304.11)	2,204.11	-	-	14,095.81	-	-	-
232.61	UNION DUES	Liability	Balance Sheet	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232.62	UNITED WAY CONTRIBUTION	Liability	Balance Sheet	48	(1,342.50)	-	(525.78)	(1,003.05)	-	(1,003.05)	-	(440.19)	440.19	-	-	3,874.38	-	-	-
232.63	401K LOAN #3	Liability	Balance Sheet	48	-	-	0.20	-	-	(409.75)	-	-	-	-	-	-	(409.55)	409.55	-
232.64	401K LOAN #4	Liability	Balance Sheet	48	-	1.20	(1.40)	-	-	(339.61)	-	-	-	-	-	-	(339.81)	339.81	-

Account Description	Type	Financial Form	Line	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Annual Activity Dec-22	Year-End Balance Dec-21	Year-End Balance Dec-22
				Monthly Activity														
231.65 401K LOAN #1	Liability	Balance Sheet	48	-	-	-	(22.49)	-	(120.81)	60.98	-	-	(8.00)	-	-	(90.32)	90.32	-
231.66 401K LOAN #2	Liability	Balance Sheet	48	30.49	-	-	-	-	(29.28)	(60.98)	-	-	30.39	-	-	(29.38)	29.38	-
231.67 HOMESTEAD FUND	Liability	Balance Sheet	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
231.68 SUPPLEMENTAL LIFE	Liability	Balance Sheet	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
233 A/P ASSO CO-NBOC S/T LOAN	Liability	Balance Sheet	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
234 A/P - DES	Liability	Balance Sheet	48	-	-	-	-	-	-	-	-	-	(11,403.54)	-	(5,541.20)	(27,944.54)	-	(27,944.54)
234.01 ACCOUNTS PAYABLE-DEMCO AR	Liability	Balance Sheet	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
234.02 ACCOUNTS PAYABLE-DEMCO GAS	Liability	Balance Sheet	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
234.03 A/P - DEMCO FOUNDATION	Liability	Balance Sheet	48	204.35	293.63	(21,624.02)	28,776.89	172.55	(115.33)	53.80	218.50	166.21	111.55	(27,760.99)	59,100.77	32,533.81	(32,533.81)	-
234.04 ACCOUNTS PAYABLE-INTERNET SERV.	Liability	Balance Sheet	48	-	-	-	-	-	(2,287.42)	-	-	-	-	-	-	(2,287.42)	2,287.42	-
234.05 ACCOUNTS PAYABLE - DESCOM	Liability	Balance Sheet	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
234.06 ACCOUNTS PAYABLE-STRIKE SAFE COL	Liability	Balance Sheet	48	-	-	-	-	-	-	-	-	-	-	-	(37,167.85)	(37,167.85)	(81,845.47)	(119,013.32)
234.07 A/P - STRIKE SAFE	Liability	Balance Sheet	48	-	-	-	-	-	-	(38,559.37)	(35,514.46)	(39,311.31)	(39,592.97)	(41,357.21)	156,585.48	(43,160.04)	-	(43,190.04)
235 CONSUMER DEPOSITS	Liability	Balance Sheet	49	(3,240.00)	95,655.30	21,170.00	(48,850.00)	5,900.00	11,445.00	(58,145.00)	(43,175.00)	(26,890.00)	(27,400.00)	(43,445.00)	(6,351.58)	(128,286.28)	(3,815,714.50)	(3,944,000.38)
235.1 CONSUMER DEPOSITS SUSPENSE	Liability	Balance Sheet	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
236 ACCRUED PROPERTY TAXES	Liability	Balance Sheet	53	(475,013.77)	(475,013.77)	(475,000.00)	(475,000.00)	(475,000.00)	(475,013.77)	(475,000.00)	(475,000.00)	(475,000.00)	(475,000.00)	(475,000.00)	5,225,041.31	-	-	-
236.1 ACCRUED FED UNEMPLOYMENT TAX	Liability	Balance Sheet	55	-	-	-	10,991.30	(101.54)	(11,063.20)	43.81	(90.23)	(8.33)	176.06	(72.77)	(125.69)	(449.59)	250.50	(199.09)
236.2 ACCRUED FICA TAXES	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
236.3 ACCRUED STATE UNEMPLOYMENT TAX	Liability	Balance Sheet	53	29.82	-	(28.82)	(0.32)	(704.82)	(11.30)	6.36	(18.05)	(2.41)	(8.60)	(13.45)	783.09	527.06	(555.44)	(32.18)
236.4 ACCRUED STATE SURTAX	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
236.5 ACCRUED FRANCHISE TAXES	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	(0.35)	-	-	(0.15)	0.15	-
236.6 COOPERATIVE TAX	Liability	Balance Sheet	53	-	-	-	-	21,478.70	-	-	-	(160.61)	-	-	-	11,318.09	(22,878.09)	(11,560.00)
236.61 A/P - SALES TAX	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
236.62 PAYROLL TAXES	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
236.7 ACCRUED NRECA MEMBERSHIP FEES	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
236.8 ACCRUED FRANCH TAX ALBANY	Liability	Balance Sheet	53	(642.98)	(991.50)	1,539.20	(634.80)	908.00	1,298.41	(1,277.88)	(1,230.98)	2,485.30	(1,040.76)	(784.90)	(739.20)	(1,010.88)	(1,571.92)	(2,582.90)
236.81 ACCRUED FRANCH TAX BAKER	Liability	Balance Sheet	55	(16,089.76)	(20,929.56)	87,019.32	(15,245.76)	23,014.72	80,635.70	(37,368.14)	(28,205.98)	55,741.24	(24,875.22)	(17,576.16)	(18,368.94)	(22,448.64)	(38,404.66)	(60,853.30)
236.82 ACCRUED FRANCH TAX BATON ROUGE	Liability	Balance Sheet	53	(37,321.24)	(39,327.22)	179,178.66	(34,266.42)	54,813.86	74,320.00	(46,673.42)	(64,814.40)	75,337.73	32,138.50	(44,575.16)	(40,133.94)	38,646.75	(184,491.31)	(145,844.56)
236.83 ACCRUED FRANCH TAX DENHAM SPRINGS	Liability	Balance Sheet	53	(6,627.54)	12,590.12	15,819.20	(6,384.10)	(6,820.38)	13,204.48	(12,703.84)	(11,781.44)	121,196.01	(10,599.44)	(7,856.16)	(7,839.16)	91,636.73	(117,931.51)	(26,294.78)
236.84 ACCRUED FRANCH TAX FR SETTLEMENT	Liability	Balance Sheet	55	(957.20)	(1,228.42)	2,391.61	(1,046.74)	1,225.84	1,957.80	(1,637.36)	(1,584.10)	3,315.46	(1,525.30)	(1,195.12)	(1,139.90)	(1,723.42)	(2,136.90)	(3,860.32)
236.85 ACCRUED FRANCH TAX GREENSBURG	Liability	Balance Sheet	55	(6,369.54)	(7,423.40)	13,792.94	(3,654.17)	7,912.34	11,321.04	(8,553.06)	(8,920.12)	17,473.18	(8,315.54)	(6,578.70)	(6,858.92)	(8,176.10)	(13,578.06)	(21,754.16)
236.86 ACCRUED FRANCH TAX KILLIAN	Liability	Balance Sheet	53	(5,113.68)	(6,879.30)	11,992.98	(4,857.24)	7,145.42	9,399.30	(8,455.38)	(8,255.12)	17,710.50	(8,850.14)	(5,952.42)	(5,934.76)	(8,850.34)	(11,886.98)	(20,737.32)
236.87 ACCRUED FRANCH TAX MONTPELIER	Liability	Balance Sheet	55	(535.80)	(729.60)	1,768.78	(520.96)	639.28	953.58	(804.68)	(839.58)	1,640.46	(801.68)	(581.62)	(663.76)	(959.18)	(1,087.90)	(2,047.06)
236.88 ACCRUED FRANCH TAX PORT VINCENT	Liability	Balance Sheet	53	(457.44)	(574.74)	1,055.78	(502.18)	493.80	11,502.48	(959.20)	(11,076.90)	1,885.14	658.68	(680.24)	(596.92)	(1,271.74)	(940.82)	(2,212.56)
236.89 ACCRUED FRANCH TAX ST FRANCISVILLE	Liability	Balance Sheet	55	(3,658.74)	(3,824.44)	7,583.18	(3,724.84)	6,090.87	(1,081.86)	(5,799.96)	(6,225.54)	12,019.05	2,589.43	(4,937.82)	(4,264.48)	(5,335.45)	(9,865.21)	(15,200.66)
236.9 ACCRUED FRANCH TAX SLAUGHTER	Liability	Balance Sheet	53	(1,250.66)	(1,573.68)	2,796.24	(1,071.72)	1,852.38	3,506.52	(2,007.52)	(1,987.82)	561.72	(1,830.88)	(1,221.30)	(1,287.24)	(1,273.08)	(2,866.36)	(4,139.42)
236.91 ACCRUED FRANCH TAX WALKER	Liability	Balance Sheet	53	(2,290.06)	(2,037.84)	4,317.90	(2,454.08)	3,415.12	(1,798.80)	(2,846.14)	(3,155.56)	6,001.50	2,828.14	(3,178.54)	(2,102.98)	(3,290.62)	(5,458.48)	(8,749.10)
236.92 ACCRUED FRANCH TAX WILSON	Liability	Balance Sheet	53	(271.00)	(363.62)	639.40	(232.84)	334.80	88,510.28	(308.86)	(300.14)	(68,469.06)	(261.28)	(242.18)	(292.34)	(399.94)	(395.96)	(795.90)
236.93 ACCRUED FRANCH TAX ZACHARY	Liability	Balance Sheet	53	(19,313.60)	(25,252.04)	44,564.72	(19,435.44)	30,558.87	(16,813.70)	(38,804.10)	(39,445.74)	78,216.12	21,198.34	(24,041.82)	(23,035.60)	(30,403.13)	(50,988.14)	(81,391.26)
236.94 ACCRUED FRANCH TAX LIVINGSTON	Liability	Balance Sheet	53	(4,314.72)	(4,575.42)	8,690.14	(4,720.52)	5,285.95	(4,486.12)	(6,414.94)	(6,774.64)	12,878.49	6,262.65	(5,301.54)	(4,681.76)	(7,513.43)	(9,293.33)	(16,806.76)
236.95 ACCRUED FRANCH TAX NORWOOD	Liability	Balance Sheet	53	(218.54)	(159.16)	278.90	(100.13)	296.86	1,475.82	(159.72)	(182.76)	(943.10)	(138.20)	(109.12)	(128.46)	114.30	(488.28)	(373.98)
236.96 ACCRUED FRANCH TAX CENTRAL	Liability	Balance Sheet	53	(71,183.84)	(78,071.86)	150,832.82	(61,658.96)	125,424.94	131,537.06	(139,708.16)	(134,541.80)	257,320.61	(108,257.85)	(83,500.30)	(82,011.28)	(100,395.44)	(185,303.64)	(285,699.08)
236.99 ACD FRANCHISE NBC BAL ACC-DO NOT USE	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
237.1 INTEREST ACCRUED REA 2% LOAN	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
237.2 INTEREST ACCRUED REA 5% LOANS	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	(229,315.69)	(229,315.69)	-	(229,315.69)
237.21 INTEREST ACCRUED RUS FFB LOANS	Liability	Balance Sheet	53	1,821,942.89	(748,577.73)	(947,971.49)	1,500,248.67	(447,810.20)	1,592,688.47	(781,528.38)	(834,865.27)	1,610,393.66	(801,455.27)	(858,150.38)	(858,150.38)	56,764.58	(2,570,520.62)	(2,513,756.03)
237.3 INTEREST ACCRUED CFC LOANS	Liability	Balance Sheet	53	(65,432.07)	131,920.71	(64,307.49)	(65,187.50)	129,494.95	(65,587.50)	(106,473.49)	127,012.81	(62,495.02)	(61,496.44)	129,039.54	(61,331.66)	5,334.98	(66,516.64)	(61,181.66)
237.4 ACCR INT CFC-SHORT TERM	Liability	Balance Sheet	53	(44,792.63)	(45,312.01)	27,210.14	(69,352.55)	(77,810.09)	220,777.49	(53,751.47)	(160,767.35)	15,543.99	(220,816.40)	(211,132.96)	658,726.14	10,720.35	(10,720.35)	-
237.41 ACCR INT COB-LONG TERM	Liability	Balance Sheet	53	550.43	7,168.18	(6,077.55)	2,749.33	(3,622.58)	7,689.09	(1,568.16)	532.49	2,685.86	(1,521.27)	2,604.31	(1,468.96)	6,718.15	(70,093.44)	(63,375.25)
237.42 ACCR INT COBANK LOC	Liability	Balance Sheet	55	(21,063.65)	(8,584.61)	(53,953.08)	(7,770.50)	(13,776.60)	(8,674.68)	10,746.08	(32,804.56)	14,254.01	1,490.23	(55,902.33)	(17,247.40)	(163,389.08)	(10,984.45)	(174,373.54)
237.5 ACCR INT NRECA RJ RETRO BUY BACK	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
237.51 ACCR INT NRECA RJ RETRO BUY BACK	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
237.8 ACCR INT - CONSUMER DEPOSITS	Liability	Balance Sheet	53	399,857.97	(35,281.32)	(34,302.42)	(34,288.39)	(33,862.99)	(33,335.77)	(33,044.83)	(32,380.42)	(32,369.85)	(19,156.94)	(31,500.11)	(33,250.94)	46,187.99	(413,051.15)	(366,863.16)
237.7 ACCR INT OTHER	Liability	Balance Sheet	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
237.71 INTEREST-SEDC COMPUTER SOFTWA 8%	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
237.9 ACCR PSC INSP & SUPERVISION FEE	Liability	Balance Sheet	53	(25,935.00)	-	-	42,630.48	-	(48,584.82)	(24,034.53)	-	65,519.83	(32,481.15)	(6,942.15)	(75,191.38)	(75,998.54)	(42,630.48)	(118,629.02)
238 CAPITAL CREDITS PAYABLE	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
238.8 ACC FRANCHISE DES ALBANY-DO NOT USE	Liability	Balance Sheet	53	(0.80)	(0.80)	(0.80)	(0.80)	(0.80)	(0.80)	-	-	4.80	-	-	-	-	-	-
238.81 ACC FRANCHISE DES BAKER-DO NOT USE	Liability	Balance Sheet	53	(13.75)	(12.40)	66.70	(13.40)	(13.37)	(12.80)	-	-	(0.48)	-	-	-	0.00	-	-
238.82 ACC FRANCHISE DES BR-DO NOT USE	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
238.83 ACC FRANCHISE DES DS-DO NOT USE	Liability	Balance Sheet	53	(5.60)	(5.80)	79.00	(5.80)	(5.86)	(5.64)	-	-	-	-	-	-	(0.00)	-	-
238.84 ACC FRANCHISE DES FR SETL-DO NOT USE	Liability	Balance Sheet	53	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	-	-	6.00	-	-	-	-	-	-
238.85 ACC FRANCHISE DES GREENSBURG-DO NOT USE	Liability	Balance Sheet	53	(3.25)	(3.39)	16.48	(3.20)	(3.20)	(3.20)	-	-	(0.24)	-	-	-	(0.00)	-	-
238.86 ACC FRANCHISE DES KILLIAN-DO NOT USE	Liability	Balance Sheet	53	(5.00)	(4.49)	24.13	(5.00)	(5.00)	(5.00)	-	-	0.36	-	-	-	(0.00)	-	-
238.87 ACC FRANCHISE DES MONTPELIER-DO NOT USE	Liability	Balance Sheet	53	(0.62)	(0.62)	(0.80)	(0.80)	(0.60)	(1.00)	-	-	4.00	-	-	-	-	-	-
238.88 ACC FRANCHISE DES PORT VINC-DO NOT USE	Liability	Balance Sheet	53	(0.60)	(0.63)	(0.60)	(0.60)	(0.60)	(0.60)	-	-	3.60	-	-	-	-	-	-
238.89 ACC FRANCHISE DES ST FRANCIS-DO NOT USE	Liability	Balance Sheet	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
238.9 ACC FRANCHISE DES SLAUGHTER-DO NOT USE	Liability	Balance Sheet	53	(2.40)	(2.40)	(2.40)	(2.40)	(2.40)	(2.40)	-	-	14.40	-	-	-	-	-	-
238.91 ACC FRANCHISE DES WALKER-DO NOT USE	Liability	Balance Sheet	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
238.92 ACC FRANCHISE DES WILSON-DO NOT USE	Liability	Balance Sheet	53	(0.80)	(0.80)	(0.80)	(0.80)	(0.80)	(0.80)	-	-	4.80	-	-	-	-	-	-
238.93 ACC FRANCHISE DES ZACHARY-DO NOT USE	Liability	Balance Sheet	53	(12.95)	(12.96)	64.83	(12.97)	(12.82)	(13.18)	-	-	0.06	-	-	-	(0.00)	-	-
238.94 ACC FRANCHISE DES LIVINGSTON-DO NOT USE	Liability	Balance Sheet	55	(0.40)	(0.40)	2.00	(0.40)	(0.40)	(0.40)	-	-	-	-	-	-	(0.00)	-	-
238.95 ACC FRANCHISE DES NORWOOD-DO NOT USE	Liability	Balance Sheet	55	(0.20)	(0.20)	(0.20)	(0.20)	(0.20)	(0.20)	-	-	1.20	-	-	-	-	-	-
238.96 ACC FRANCHISE DES CENTRAL-DO NOT USE	Liability	Balance Sheet	55	(110.99)	(110.64)	553.95	(110.81)	(111.05)	(111.46)	-	-	1.00	-	-	(57.44)	(57.44)	-	(57.44)
238.98 ACC STATE SALES TAX DES	Liability	Balance Sheet	48	(1,841.53)	(1,866.53)	(1,857.30)	(1,855.00)	(1,860.72)	(1,809.96)	-	-	-	22,403.34	-	-	11,248.37	(11,248.37)	-
238.99 ACD FRANCHISE DES NBC BAL ACCOUNT	Liability	Balance Sheet	55	24.64	-	(57.44)	-	-	-	(870.20)	(1,475.56)	(1,587.45)	(1,836.79)	0.06	5,598.64	(4.08)	4.08	-
241.1 FICA TAX W/H PAYABLE	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
241.2 FED INCOME TAX W/H PAYABLE	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
241.3 STATE INCOME TAX W/H PAYABLE	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242 POST RETIREMENT BENEFIT LIAB	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242.1 ACCRUED PAYROLL DEDUCTIONS	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242.2 ACCRUED PAYROLLS (LABOR)	Liability	Balance Sheet	53	(164,337.62)	(17,444.09)	675,320.09	(58,661.31)	(199,900.16)	(301,090.53)	(87,193.56)	(279,433.83)	725,787.83	(48,702.46)	(230,906.59)	(288,453.26)	(375,815.31)	(676,761.29)	(1,052,076.56)
242.25 ACCRUED INS - W/C	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242.3 VACATION TIME	Liability	Balance Sheet	53	(3,318,735.25)	34,089.37	54,464.45	(12,038.60)	125,539.46	125,648.00	144,418.54	47,544.12	123,859.14	372,313.15	99,836.03	123,320.93	(77,428.68)	(1,925,319.92)	(2,002,748.58)
242.31 VACATION ALLOCATIONS	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242.34 FLOATING HOLIDAY	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242.35 HOLIDAY TIME	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242.36 DREAM DAY PTO	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242.37 UNITED WAY PTO	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242.38 BIRTHDAY	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242.39 BLOOD DONOR DAY	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Account	Description	Type	Financial Form	Line	Monthly Activity Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Annual Activity Dec-22	Year-End Balance Dec-21	Year-End Balance Dec-22
242.4	ACCRUED SICK TIME	Liability	Balance Sheet	53	(4,316.91)	(6,157.32)	(58,815.50)	(88,009.31)	19,075.75	(2,863.76)	(12,788.28)	(15,276.79)	(3,686.83)	(25,946.23)	(11,084.80)	38,510.57	(170,363.43)	(3,558,075.42)	(3,728,438.85)
242.41	SICK LEAVE ALLOCATED	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242.5	DEFERRED FUEL ADJUSTMENT	Liability	Balance Sheet	53	3,249,859.00	(2,274,614.00)	(799,098.00)	556,418.00	(2,582,074.00)	-	-	-	-	-	-	-	(1,849,519.00)	1,849,519.00	-
242.51	RATE REDUCTION PAYABLE	Liability	Balance Sheet	52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242.52	DEFERRED CUSTOMER REFUND CURRENT	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242.6	OTHER ACCRUAL - ERI	Liability	Balance Sheet	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242.61	DEFERRED MEDICAL RESERVE	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	(213,176.14)	(213,176.14)	(303,823.86)	(517,000.00)
242.62	INVEST IN SUBSIDIARY-DESI	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242.85	POST RETIREMENT BENEFIT LIAB.	Liability	Balance Sheet	53	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)	(50,000.00)	-	12,635,876.00	12,139,876.00	(45,574,926.00)	(33,435,050.00)
242.99	PAYROLL CLEARING	Liability	Balance Sheet	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
252	CONSUMER ADVANCES FOR CONST.	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	2,850.00	2,850.00	(25,000.00)	(22,150.00)
253.01	CREEKSTONE-JUBAN II LLC CONTRACT	Liability	Balance Sheet	63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.01	DEFERRED INCOME - RENTALS	Liability	Balance Sheet	56	155,872.58	155,872.58	(1,629,199.01)	155,872.58	145,168.84	166,785.28	155,977.06	153,577.06	155,977.06	192,217.06	154,986.03	117,322.48	22,229.58	(136,882.21)	(114,652.63)
253.03	DEFERRED REVENUE-DENBURY	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.04	DEFERRED CREDIT-UIG	Liability	Balance Sheet	56	-	-	-	-	-	-	-	-	-	-	-	(5,520.00)	(5,520.00)	-	(5,520.00)
253.05	CONSUMER ADV FOR CONSTRUCTION	Liability	Balance Sheet	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.1	DEFERRED CREDIT - INVENTORY DIFF	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.2	DEFERRED CR-LA DEPT REV ESCHETE	Liability	Balance Sheet	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.23	RATE MODERATION PLAN-PRINCIPAL	Liability	Balance Sheet	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.24	RATE MODERATION PLAN-INTEREST	Liability	Balance Sheet	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.25	DEF HURRICANE KATRINA	Liability	Balance Sheet	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.26	DEF HURRICANE GUSTAV	Liability	Balance Sheet	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.29	DEFERRED CREDIT - REGULATORY	Liability	Balance Sheet	55	-	-	538,946.46	538,946.46	538,946.46	538,946.46	-	1,077,892.92	538,946.46	538,946.46	538,946.46	538,946.46	5,389,464.60	(5,389,464.60)	-
253.3	DEFERRED CREDIT - MISCELLANEOUS	Liability	Balance Sheet	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.31	A/P O/S CHECKS	Liability	Balance Sheet	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.32	LOA PAYOUT 2014	Liability	Balance Sheet	56	-	-	-	(25,525.06)	72,054.78	-	-	-	-	-	3,533.49	-	50,063.21	(98,832.05)	(48,768.84)
253.4	DEFERRED CREDIT - FUEL	Liability	Balance Sheet	52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.41	DEFERRED CREDIT-UNCLAIMED CHECKS	Liability	Balance Sheet	56	11,250.00	5,000.00	2,668.80	1,250.00	1,250.00	(5.61)	-	11,250.00	5,000.00	3,750.00	3,750.00	(99,831.01)	(54,667.82)	(171,062.33)	(225,730.15)
253.42	CUSTOMER REFUND -DEFERRED	Liability	Balance Sheet	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.43	INSURANCE RESERVE-GENERAL LIAB	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	(55,015.00)	(55,015.00)
253.44	MISC CONVERSION PLUG	Liability	Balance Sheet	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.45	INSURANCE RESERVE-WORKER'S COMP	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.46	INSURANCE RESERVE-AUTO CLAIMS	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.47	CLAIMS PD/LEGAL FEES-OPEN CLAIMS	Liability	Balance Sheet	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.48	JUBAN/CREEKSTONE II, LLC CONTRACT	Liability	Balance Sheet	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.49	DNU-VACATION TIME	Liability	Balance Sheet	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.5	DNU-ACCRUED SICK TIME	Liability	Balance Sheet	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253.51	DNU CONTINGENT LIABILITY-FEMA	Liability	Balance Sheet	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	CONTINGENT LIABILITY-FEMA	Liability	Balance Sheet	55	-	-	-	-	-	-	-	-	-	72,666.14	-	-	72,666.14	(2,389,495.00)	(2,316,828.86)
301	ORGANIZATION	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	785.31	785.31
302	FRANCHISE CONSENT	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000.00	7,000.00
303.01	800 MHz FREQUENCIES	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
303.02	220 MHz FREQUENCIES	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	146,012.50	146,012.50
303.03	LICENSE FEE	Asset	Balance Sheet	1	-	26,533.00	-	-	-	-	-	-	-	-	-	-	26,533.00	-	26,533.00
303.04	RADIO FREQUENCIES	Asset	Balance Sheet	1	-	-	-	-	-	-	-	1,485.00	-	-	-	-	1,485.00	25,000.00	26,485.00
350.1	TRANS PLT - LAND & LAND RIGHTS	Asset	Balance Sheet	1	-	-	308,199.00	-	-	-	-	-	-	-	-	-	308,199.00	276,285.00	584,484.00
350.2	TRANS PLT - LAND & LAND RTS ACQU	Asset	Balance Sheet	1	-	-	(308,199.00)	-	-	-	-	-	-	-	-	-	(308,199.00)	6,963,007.71	6,654,808.71
353	TRANS PLT - STATION EQUIPMENT	Asset	Balance Sheet	1	-	-	-	-	-	-	13,225.00	-	-	162,251.26	22,463.34	-	197,939.60	42,231,796.83	42,429,736.43
355	TRANS PLT - TOWERS & FIXTURES	Asset	Balance Sheet	1	-	25,428.48	32,129.76	-	16,841.03	34,270.02	31,860.84	163,151.88	27,478.05	137,320.07	49,732.30	31,535.95	549,748.38	18,333,359.22	18,883,107.60
356	TRANS PLT - OH CONDUCTORS & DEVICE	Asset	Balance Sheet	1	-	81,698.03	33,225.53	-	18,787.24	34,946.00	36,568.75	180,009.19	68,752.13	152,442.69	52,533.43	28,023.49	634,987.48	34,028,067.83	34,663,055.31
356.5	TRANS PLT-HURRICANE	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
359	TRANS PLT - ROADS & TRAILS	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	31,657.24	31,657.24
360.1	DISTR PLT - LAND & LAND RIGHTS	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	494,067.50	494,067.50
360.2	DISTR PLT - LAND & LAND RTS ACQU	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	1,433,092.67	1,433,092.67
362	DISTR PLT - STATION EQUIPMENT	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	14,317.76	56,844.28	57,980.47	108,722.54	238,647.05	58,071,906.08	58,310,553.14
364	DISTR PLT - TOWERS & FIXTURES	Asset	Balance Sheet	1	242,376.67	233,837.25	371,923.32	227,721.80	343,934.91	472,880.96	435,183.44	545,719.16	383,060.90	543,828.93	370,429.27	575,764.01	4,748,470.72	99,801,146.80	104,549,617.52
365	DISTR PLT - OH CONDUCTORS & DEVICE	Asset	Balance Sheet	1	182,853.83	142,658.22	141,843.71	152,272.60	132,495.87	238,477.42	209,272.76	379,329.45	168,505.33	230,834.49	82,363.99	275,703.24	2,335,270.85	108,609,030.52	110,944,239.81
366	DISTR PLT - UG CONDUIT	Asset	Balance Sheet	1	78,130.92	51,722.30	84,375.83	117,424.77	56,274.22	151,734.71	64,515.17	191,380.34	207,295.38	49,166.40	89,907.72	62,841.57	1,317,777.33	28,512,063.04	29,829,840.37
366.5	DIST PLT-HURRICANE	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
367	DISTR PLT - UG CONDUCTORS & DEVICE	Asset	Balance Sheet	1	162,875.16	82,433.23	233,953.07	237,379.69	164,887.00	114,549.24	228,946.64	651,900.56	359,553.97	140,068.65	191,525.17	215,072.83	2,935,182.70	101,799,561.35	104,734,744.05
368	DISTR PLT - LINE TRANSFORMERS	Asset	Balance Sheet	1	7,948.69	168,474.27	152,658.73	321,438.80	154,182.99	140,183.45	289,547.46	479,649.08	336,139.70	150,601.34	483,215.05	257,983.52	2,921,073.08	98,336,303.23	101,258,376.31
369	DISTR PLT - SERVICES	Asset	Balance Sheet	1	99,480.34	107,455.29	99,741.40	88,168.44	147,096.57	152,711.16	143,248.07	145,805.07	177,632.35	91,140.99	92,858.89	137,667.00	1,472,528.52	32,550,717.88	34,023,246.40
370	DISTR PLT - METERS	Asset	Balance Sheet	1	-	(5,033,881.88)	-	-	-	-	100,350.76	207,607.44	137,614.31	84,187.34	22,844.72	103,706.98	(4,377,570.45)	20,579,488.94	16,201,618.49
370.1	DISTR PLT - AMI METERS	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	5,571,288.07	5,571,288.07
370.11	DISTR PLT - SENSUS FNG	Asset	Balance Sheet	1	-	-	24,416.00	-	-	-	-	-	-	-	-	49,268.00	73,684.00	5,000,339.80	5,074,023.80
371	DISTR PLT - INSTALL CONS PREMISES	Asset	Balance Sheet	1	89,523.30	61,190.23	73,773.67	71,053.17	57,805.05	85,190.45	86,350.83	134,930.25	67,375.20	75,615.48	26,282.81	118,830.41	947,982.87	13,407,255.49	14,355,238.36
373	DISTR PLT - ST LIGHTING & SIGNALS	Asset	Balance Sheet	1	289,834.31	491,484.28	371,841.64	270,594.36	57,505.69	317,185.28	52,798.18	1,139,600.03	479,696.33	345,094.04	63,920.32	22,448.80	3,812,003.36	12,687,793.71	16,499,796.57
389	GEN PLT - LAND & LAND RIGHTS	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	728,321.91	728,321.91
389.2	GEN PLT - LAND & LAND RTS ACQU	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	1,263.25	1,263.25
390	GEN PLT - STRUCTURES & IMPROVEMENT	Asset	Balance Sheet	1	-	-	3,209.79	258,600.42	-	30,797.79	33,724.60	(10,890.94)	795,682.61	-	4,982.82	697,365.33	1,833,442.79	18,838,672.80	20,672,105.59
390.5	GEN PLT - SENSUS AMI	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	36,160.00	36,160.00
391	GEN PLT - OFFICE FURN & FIXTURES	Asset	Balance Sheet	1	32,924.52	4,417.96	62,781.72	585,886.09	75,257.83	50,221.37	301,754.00	176,650.36	151,487.80	-	-	89,420.56	1,350,832.35	3,115,269.46	4,466,101.71
392	GEN PLT - TRANSPORTATION EQUIPMENT	Asset	Balance Sheet	1	-	45,536.75	230,100.75	85,084.50	46,377.25	-	39,328.25	8,857.74	78,817.00	58,350.50	7,258.00	-	599,590.74	12,441,931.65	13,041,522.39
393	GEN PLT - STORES EQUIPMENT	Asset	Balance Sheet	1	-	-	(16,953.60)	41,388.90	-	-	-	-	(5,162.79)	-	-	49,710.37	68,782.88	257,387.16	326,170.04
394	GEN PLT - TOOLS, SHOP, & GARAGE EQP	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	191,847.28	191,847.28
395	GEN PLT - LABORATORY EQUIPMENT	Asset	Balance Sheet	1	-	(14,795.00)	-	-	-	-	-	-	-	-	-	-	(14,795.00)	763,076.35	748,281.35
396	GEN PLT - POWER OPERATED EQUIP	Asset	Balance Sheet	1	-	-	-	-	-	-	-	(2,477.76)	2,211.44	-	-	-	(266.32)	472,990.08	472,723.76
397	GEN PLT - COMMUNICATION EQUIP	Asset	Balance Sheet	1	20,570.00	(34,836.13)	16,763.54	-	1,095.00	(51,472.12)	21,654.00	-	5,067.52	-	303.40	(41,463.51)	(41,318.30)	10,976,428.84	10,935,110.54
397.5	GEN PLT - SENSUS AMI	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	137,460.00	137,460.00
398	GEN PLT - MISCELLANEOUS EQUIP	Asset	Balance Sheet	1	-	-	1,700.00	(18,720.00)	-	(3,432.00)	-	-	15,662.34	-	-	-	(4,789.60)	1,129,950.59	1,125,160.99
399	GEN PLT - OTHER TANGIBLE PROPERTY	Asset	Balance Sheet	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
403	DEPR EXP TRANSMISSION PLANT	Expense	Income Statement	13	193,790.58	193,790.58	193,921.79	194,071.46	194,071.46	194,148.47	194,337.27	194,493.97	195,179.83	195,500.18	196,535.29	196,820.92	2,336,762.58	2,286,035.40	2,336,762.56
403.1	DEPR EXP DISTRIBUTION PLANT	Expense	Income Statement	16	1,591,237.46	1,540,507.44	1,584,465.41	1,589,582.30	1,583,627.66	1,598,683.85	1,602,898.62	1,607,473.97	1,618,670.53	1,624,940.56	1,630,233.56	1,633,516.43	19,253,815.81	18,925,162.74	19,253,835.81
403.18	AMI COMM & MBC U15359	Expense	Income Statement	13	1,978.04	1,978.04	1,978.04	1,978.04	1,978.04	1,978.04	1,978.04	1,978.04	1,978.04	1,978.04	1,978.04	1,978.04	23,736.48	25,758.86	23,736.48
403.19	AMI METERS U15359	Expense	Income Statement	13	41,652.83	41,652.83	41,652.83	41,856.22	41,856.22	41,856.22	41,856.22	41,856.22	41,856.22	41,856.22	41,856.22	41,856.22	501,664.47	413,665.05	501,664.47
403.7	DEPR EXP GENERAL PLANT	Expense	Income Statement	13	122,661.67	122,921.93	174,809.34	174,748.49	134,873.46	134,571.10	137,131.71	142,987.35	142,638.85	143,437.44	143,372.13	145,082.84	1,616,722.01	1,414,495.72	1,616,722.01
408	PROPERTY TAX	Expense	Income Statement	14	475,013.77	475,013.77	475,000.00	475,000.00	475,000.00	475,013.77	475,000.00	475,000.00	475,000.00	475,000.00	475,000.00	459,731.79	5,684,753.10	5,534,933.50	5,684,753.10
408.1	TAXES - FEDERAL UNEMPLOYMENT	Expense	Income Statement	15	-	-	-	-	-	-	-	-	-	-	-	-	-	(35.25)	-
408.2	TAXES - FICA	Expense	Income Statement	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
408.3	TAXES - STATE UNEMPLOYMENT	Expense	Income Statement	15	-	-	-	-	-	-	-	-	-	-	-	-	-	(2.55)	-
408.4	TAXES - FRANCHISE	Expense	Income Statement	15	88,135.75	102,015.83	89,781.44	80,931.16	48,296.26	123,057.54	142,871.58	159,941.43	184,103.69	147,923.78	106,657.71	100,089.92	1,433,288.15	1,036,533.26	1,433,288.15

Account	Description	Type	Financial Form	Line	Monthly Activity Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Annual Activity Dec-22	Year-End Balance Dec-21	Year-End Balance Dec-22
408.5	TAXES - COOPERATIVE	Expense	Income Statement	15	15,935.00	-	-	-	-	-	-	-	160.61	-	-	-	16,095.61	13,244.68	16,095.61
408.55	FEDERAL INCOME TAX	Expense	Income Statement	15	-	-	-	-	-	8,550.00	-	-	4,275.00	-	-	4,275.00	17,100.00	64,744.84	17,100.00
408.6	TAXES - STATE SURTAX	Expense	Income Statement	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
408.7	OCCUPATIONAL LICENSE	Expense	Income Statement	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
408.8	TAXES - HEAVY VEHICLE USE	Expense	Income Statement	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
408.9	LA SALES TAX ACCRUALS	Expense	Income Statement	15	-	-	-	-	-	-	-	-	73,797.03	-	-	30,922.73	104,719.76	670,000.00	104,719.76
412	REVENUES - LEASED OF ELECT PLANT	Income	Income Statement	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
415	REVENUES FROM MERCHANDISING	Income	Income Statement	25	(280.00)	(245.00)	(245.00)	(275.00)	1,520.27	(100.00)	(70.00)	(114.72)	246.56	538.34	(100.00)	(30.00)	845.45	(742.63)	845.45
415.01	MUTUAL AID REVENUES	Income	Income Statement	25	-	-	-	-	-	-	-	-	-	-	-	(649,552.30)	(649,552.30)	(626,271.61)	(649,552.30)
415.02	MUTUAL AID EXPENSES	Income	Income Statement	25	-	-	-	-	-	-	-	-	-	-	-	667,896.48	667,896.48	779,015.59	667,896.48
416	REVENUES-MERCHANDISING-CONSTRUCT	Expense	Income Statement	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
417	REVENUE - DIRECTV	Income	Income Statement	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
417.1	REVENUE-G.S. MEDICAL PLAN SALE	Income	Income Statement	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
417.11	OTHER CHARGES	Income	Income Statement	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
417.12	NONOPERATING EXP-DBC BOUND	Income	Income Statement	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
417.13	NONUTILITY OPERATING EXP-OTHER	Income	Income Statement	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
417.2	REVENUE- SECURITY SYSTEM	Income	Income Statement	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
417.3	NEW PROJECT-BUSA CREDIT CARDS	Income	Income Statement	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
417.4	NEW STRATEGIC PLANNING	Income	Income Statement	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
419	INTEREST-OTHER	Income	Income Statement	22	-	-	-	-	-	-	-	-	(1,565.98)	-	-	-	(1,565.98)	-	(1,565.98)
419.01	INT & DIVID INC CFC SUBSCRIPTION	Income	Income Statement	22	(12,090.41)	(12,090.41)	(12,090.41)	(12,090.41)	(12,090.41)	(10,010.05)	(10,074.34)	(10,074.34)	(10,267.14)	(11,733.27)	(11,733.27)	(11,733.27)	(136,077.73)	(145,084.72)	(136,077.73)
419.02	INT & DIVID INC - CRC LOANS	Income	Income Statement	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
419.03	INT & DIVID INC-CRC	Income	Income Statement	22	-	-	-	-	-	-	-	-	-	-	-	-	-	(400.00)	-
419.04	INT & DIVID INC - MMDA	Income	Income Statement	22	(1,316.39)	-	-	-	-	-	-	-	-	-	-	-	(1,316.39)	(5,274.81)	(1,316.39)
419.05	INT & DIVID INC - CAJUN ELECTRIC	Income	Income Statement	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
419.06	INT - LA SALES TAX COMMISSION	Income	Income Statement	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
419.07	INTEREST A/R PROMISSORY NOTES	Income	Income Statement	22	(254.21)	(299.67)	(360.10)	(451.68)	(488.90)	(520.07)	(565.18)	(539.81)	(573.51)	(586.73)	(610.39)	(631.85)	(5,880.11)	(3,770.51)	(5,880.11)
419.08	INTEREST - IRP	Income	Income Statement	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
419.1	INTEREST-OTHER	Income	Income Statement	22	-	-	-	-	-	-	-	-	-	-	-	-	-	(400.00)	-
421	MISCELLANEOUS NON-OPERATING INC	Income	Income Statement	25	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,683.58)	-
421.1	GAIN ON DISPOSITION OF PROPERTY	Income	Income Statement	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
421.15	INVEST IN SUB INC/LOSS	Income	Income Statement	24	(15,500.00)	(15,500.00)	(15,500.00)	(10,325.00)	(10,325.00)	(10,325.00)	(10,325.00)	(10,325.00)	(10,325.00)	(10,325.00)	(10,325.00)	(104,463.31)	(233,563.31)	(84,433.47)	(233,563.31)
421.2	LOSS ON DISPOSITION OF PROPERTY	Income	Income Statement	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
423	G & T COOPERATIVE CAPITAL CREDIT	Income	Income Statement	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
423.3	PATRONAGE DIVIDEND ALLOCATED	Income	Income Statement	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
423.4	PATRONAGE DIVIDEND ALLOCATED	Income	Income Statement	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
424.1	PATR CAP ASSOC ORGAN - ASECI	Income	Income Statement	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
424.15	PATR CAP ASSOC ORGAN-GRESCO	Income	Income Statement	27	-	-	-	-	-	-	-	-	-	-	(152,780.94)	-	(152,780.94)	(55,489.90)	(152,780.94)
424.2	PATR CAP ASSOC ORGAN - CFC	Income	Income Statement	27	-	-	-	-	-	-	-	-	(110,687.24)	-	-	-	(110,687.24)	(87,630.13)	(110,687.24)
424.3	PATR CAP ASSOC ORGAN - COBANK	Income	Income Statement	27	-	-	(210,733.67)	-	-	-	-	-	-	-	-	-	(210,733.67)	(226,574.75)	(210,733.67)
424.34	PATR CAP ASSOC ORGAN - PIONEER UTIL RE	Income	Income Statement	27	-	-	-	-	-	-	-	(9,693.21)	-	-	-	-	(9,693.21)	(8,566.00)	(9,693.21)
424.4	PATR CAP ASSOC ORGAN - FED IN	Income	Income Statement	27	-	-	(148,224.00)	-	-	-	-	-	-	-	-	-	(148,224.00)	(151,586.00)	(148,224.00)
424.5	PATR CAP ASSOC ORGANIZ - SEDC	Income	Income Statement	27	-	-	-	-	-	(35,813.82)	-	(69,150.48)	-	-	-	(658.63)	(105,622.93)	(9,721.02)	(105,622.93)
424.54	PATR CAP ASSOC ORGAN - NRTC	Income	Income Statement	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
424.55	PATR CAP ASSOC ORGAN - ARK ELEC	Income	Income Statement	27	-	-	-	-	-	-	-	-	(34,306.03)	5,771.92	-	-	(28,534.11)	-	(28,534.11)
424.56	PATR CAP ASSOC ORGAN-CRC	Income	Income Statement	27	-	-	-	-	-	-	-	-	(5,555.00)	-	-	-	(5,555.00)	(2,904.00)	(5,555.00)
424.57	PAT CAPITAL MISC	Income	Income Statement	27	-	-	-	-	-	-	-	-	-	-	-	(22,767.62)	(22,767.62)	(1,307.56)	(22,767.62)
426.1	MISC INC DED - OBSOLETE MAT NEW	Expense	Income Statement	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
426.2	MISC INC DEDUCT-ABANDON PROJECTS	Expense	Income Statement	19	5,266.68	762.03	10,731.85	4,338.82	3,156.34	2,317.75	21,406.07	73,779.26	40,522.76	26,954.79	25,911.05	5,841.21	220,288.42	176,568.07	220,288.42
426.3	PENALTIES AND FINES	Expense	Income Statement	19	-	-	(673.80)	-	34,768.96	55,815.51	-	(230,860.36)	-	-	-	(751.17)	(141,701.04)	263,403.29	(141,701.04)
426.5	OTHER DEDUCTIONS	Income	Income Statement	19	-	-	(292,330.94)	-	-	-	-	-	-	3,150.30	-	(32,666.70)	(321,867.34)	-	(321,867.34)
427	INTEREST LTD - REA	Expense	Income Statement	18	987,206.61	863,510.80	947,971.49	1,084,517.58	1,281,657.04	637,599.47	1,015,067.32	1,081,946.79	1,059,274.74	1,032,376.11	1,078,915.41	1,052,870.02	12,413,912.89	12,441,301.89	12,413,912.89
427.1	INTEREST LTD CFC	Expense	Income Statement	16	52,928.93	51,884.34	51,884.34	53,058.43	50,729.80	53,458.43	49,592.55	49,592.54	50,960.50	49,961.92	(24,467.54)	123,918.81	613,563.04	653,070.30	613,563.04
427.2	INTEREST LTD NBOC	Expense	Income Statement	18	-	-	-	-	(236,462.41)	236,462.41	-	-	-	-	-	-	-	-	-
427.21	INTEREST LTD SEDC	Expense	Income Statement	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
427.22	INTEREST LTD-CAPITALIZED	Expense	Income Statement	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
427.23	INTEREST LTD-CM3120 COPIER LEASE	Expense	Income Statement	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
427.24	INTEREST LTD TREASURY LOANS	Expense	Income Statement	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
427.25	INTEREST LTD COBANK	Expense	Income Statement	16	69,543.03	62,374.94	68,452.49	65,703.16	67,325.75	64,686.67	68,205.83	65,673.14	62,987.48	64,510.70	61,808.38	63,375.25	782,695.03	860,482.04	782,695.03
427.26	INTEREST LTD COBANK PPP LOAN	Expense	Income Statement	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
427.27	INTEREST LTD-AMI	Expense	Income Statement	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
427.3	INTEREST CHARGED TO CONSTRUCTION	Expense	Income Statement	17	(14,945.31)	(13,703.59)	(7,024.72)	(11,309.78)	(12,176.54)	(11,675.41)	(10,518.68)	(10,670.50)	(10,125.87)	(10,401.28)	2,136.85	1,396.80	(110,041.68)	(293,956.39)	(110,041.68)
427.99	AMI INT EXP U85359	Expense	Income Statement	16	12,423.15	12,423.15	12,423.15	12,129.07	12,129.07	12,129.07	11,832.86	11,832.86	11,534.52	11,534.52	11,534.52	10,643.72	142,569.66	137,958.67	142,569.66
428.1	AMORTIZATION OF LOAN	Expense	Income Statement	19	1,887.17	1,887.17	1,887.17	1,887.17	1,887.17	1,887.17	1,887.17	1,887.17	1,887.17	1,887.17	2,372.25	2,372.15	23,616.10	22,646.04	23,616.10
430	INT DEBT ASSO CO-NRECA R2 BUY BA	Expense	Income Statement	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
430.01	INT DEBT ASSO CO-NRECA R3 BUY BA	Expense	Income Statement	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
430.02	INT DEBT SEDC	Expense	Income Statement	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
430.03	CFC INT SHORT TERM DEBT	Expense	Income Statement	19	25,372.60	31,075.34	95,449.37	24,164.38	32,621.92	19,832.14	35,753.42	72,787.68	55,901.44	45,938.16	81,969.86	74,583.47	634,669.93	390,308.22	634,669.93
430.04	INTEREST HANCOCK LINE OF CREDIT	Expense	Income Statement	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
430.05	INTEREST - POST RETIREMENT	Expense	Income Statement	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
430.06	OLD DNU INTEREST COBANK LOC	Expense	Income Statement	19	-	-	-	-	-	-	-	-	93,698.63	(93,698.63)	-	-	-	-	-
430.07	INTEREST CAPITAL ONE LOC	Expense	Income Statement	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
430.08	INTEREST RRB LOC	Expense	Income Statement	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
430.09	INTEREST - PPP LOAN	Expense	Income Statement	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
430.1	INT DEBT ASSO CO - LA GENERATING	Expense	Income Statement	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
430.2	INT DEBT ASSO CO - COB	Expense	Income Statement	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
430.21	INT DEBT XEROX	Expense	Income Statement	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
430.22	SHORT TERM INTEREST-IDA	Expense	Income Statement	19	-	-	264,838.45	-	280,980.71	80,800.25	178,478.88	205,831.31	128,887.49	355,773.93	310,726.25	(109,063.04)	1,651,355.11	-	1,651,355.11
431	OTHER INT EXP-CONSUMER DEPOSITS	Expense	Income Statement	16	35,564.82	32,907.66	85,403.50	35,428.94	35,512.16	33,554.55	35,570.95	35,914.63	36,177.45	36,237.20	36,350.82	36,536.52	426,579.00	440,988.05	426,579.00
431.01	OTHER INTEREST EXPENSE	Expense	Income Statement	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
431.03	INT SHORT TERM DEBT	Expense	Income Statement	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
431.1	INTEREST EXPENSES - IRP LOAN	Expense	Income Statement	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
431.21	SHORT TERM INTEREST IDA	Expense	Income Statement	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
434	EXTRAORDINARY INCOME	Expense	Income Statement	33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
435	EXTRAORDINARY DEDUCTIONS	Expense	Income Statement	33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
440	RESIDENTIAL SALES - RURAL	Income	Income Statement	1	(24,957,691.27)	(18,690,370.53)	(15,232,034.44)	(15,402,279.00)	(14,476,355.40)	(20,367,792.99)	(26,942,845.30)	(25,641,768.08)	(24,122,470.65)	(17,613,269.54)	(16,270,008.87)	(16,638,586.80)	(231,355,108.72)	(178,400,507.66)	(231,355,108.72)
440.01	RESIDENTIAL SUR REVENUE	Income	Income Statement	1	(111,687.95)	(111,319.37)	(111,005.01)	(110,838.02)	(111,033.83)	(110,957.18)	(110,795.43)	(110,727.94)	(110,987.85)	(110,866.58)	(111,200.02)	(111,247.57)	(1,332,662.73)	(1,426,852.87)	(1,332,662.73)
440.05	RESIDENTIAL DEFERRED REVENUES	Income	Income Statement	1	(2,535,408.00)	1,817,652.00	620,704.00	(719,991.00)	(4,760,849.00)	(4,648,328.00)	741,346.00	(296,647.00)	3,185,636.00	3,516,075.00	1,268,527.00	(4,893,105.00)	(6,480,376.00)	(5,366,022.00)	(6,480,374.00)
440.06	RESIDENTIAL UNBILLED REVENUE	Income	Income Statement	1	(3,679,245.30)	3,768,844.58	554,990.21	(446,431.35)	(1,843,247.31)	(1,347,653.55)	(2,249,891.76)	(92,870.53)	3,467,451.73	3,266,330.37	(1,421,544.44)	(1,519,218.87)	(5,342,960.87)	(1,441,365.68)	(5,342,960.87)
442.1	COMM & INDUS TRIAL SALES - SMALL	Income	Income Statement	1	(1,527,589.51)	(1,771,725.23)	(1,646,076.27)	(1,855,493.86)	(1,863,184.80)	(2,368,788.11)	(2,933,211.60)	(2,902,733.97)	(3,114,205.04)	(2,885,790.72)	(2,268,560.83)	(2,236,919.41)	(27,248,489.25)	(18,663,489.39)	(27,248,489.25)
442.15	COMMERCIAL DEFERRED REVENUE	Income	Income Statement	1	(259,024.00)	174,201.00	67,077.00	(99,444.00)	(812,747.00)	(547,318.00)	80,481.00	(33,458.00)	278,513.00	702,161.00	375,896.00	(590,832.00)	(564,620.00)	(560,555.00)	(564,620.00)

Account_Description	Type	Financial Form	Line	Monthly Activity Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Annual Activity Dec-22	Year-End Balance Dec-21	Year-End Balance Dec-22
442.18 COMMERCIAL UNBILLED REVENUE	Income	Income Statement	1	(175,753.10)	357,267.76	58,975.58	(61,810.59)	(468,969.82)	(389,334.57)	(246,942.50)	(10,513.26)	413,374.21	417,410.28	(198,208.90)	(197,899.89)	(699,502.70)	804,990.61	(699,502.70)
442.2 COMM & INDUSTRIAL SALES - LARGE	Income	Income Statement	1	(3,554,652.17)	(3,543,047.46)	(2,598,848.25)	(2,433,005.68)	(2,361,200.05)	(2,802,470.34)	(3,196,456.83)	(3,490,884.96)	(3,547,142.11)	(3,656,288.33)	(3,103,976.22)	(2,854,867.10)	(35,051,855.00)	(28,271,862.35)	(35,051,855.00)
442.25 LG COMMERCIAL DEFERRED REVENUE	Income	Income Statement	1	(413,041.00)	250,037.00	105,902.00	(129,841.00)	(776,530.00)	(654,843.00)	90,326.00	(40,370.00)	430,799.00	887,660.00	240,413.00	(743,689.00)	(773,137.00)	(751,464.00)	(773,137.00)
442.26 LG COMMERCIAL UNBILLED REVENUE	Income	Income Statement	1	(928,384.26)	512,801.72	94,890.84	(81,040.05)	(594,832.07)	(460,614.42)	(175,275.87)	(12,676.04)	470,841.53	528,125.24	(271,200.89)	(247,527.73)	(964,582.18)	1,285,839.43	(964,582.18)
444 PUBLIC STREET & HIGHWAY LIGHTING	Income	Income Statement	1	(23,130.79)	(21,098.41)	(21,970.11)	(22,134.19)	(21,212.80)	(22,498.90)	(25,016.90)	(25,472.96)	(25,696.33)	(27,037.80)	(26,719.20)	(23,643.73)	(283,732.11)	(237,523.49)	(283,732.11)
444.05 STR LIGHT DEFERRED REVENUE	Income	Income Statement	1	(5,582.00)	2,074.00	895.00	(1,181.00)	(7,005.00)	(5,875.00)	686.00	(293.00)	3,122.00	6,585.00	2,069.00	(6,624.00)	(8,653.00)	(7,747.00)	(8,653.00)
444.06 STR LIGHT UNBILLED REVENUE	Income	Income Statement	1	(5,157.67)	4,354.46	800.50	(732.26)	(3,364.50)	(3,697.92)	(1,089.07)	(91.26)	3,410.89	3,905.42	(2,334.51)	(7,282.50)	(9,424.42)	-	(9,424.42)
445 OTHER SALES PUBLIC AUTHORITIES	Income	Income Statement	1	(110,933.84)	(108,367.33)	(110,920.61)	(111,705.13)	(108,565.48)	(121,049.64)	(143,734.82)	(132,107.37)	(173,428.80)	(168,925.40)	(148,551.00)	(157,268.06)	(1,595,558.81)	(1,226,473.36)	(1,595,558.81)
445.05 OPA DEFERRED REVENUE	Income	Income Statement	1	(18,804.00)	10,655.00	4,520.00	(5,961.00)	(35,704.00)	(28,629.00)	3,839.00	(1,754.00)	21,073.00	41,033.00	11,512.00	(38,477.00)	(36,597.00)	(43,914.00)	(36,597.00)
445.06 OPA UNBILLED REVENUE	Income	Income Statement	1	(22,286.57)	21,852.08	4,041.47	(3,720.75)	(27,326.30)	(19,895.74)	(12,002.80)	(550.91)	15,020.64	24,400.59	(12,579.21)	(13,392.43)	(43,840.83)	56,832.64	(43,840.83)
445.1 SECURITY LIGHTS	Income	Income Statement	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
449.1 PROVISION FOR RATE REFUNDS	Income	Income Statement	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
450 FORFEITED DISCOUNTS	Income	Income Statement	1	(195,560.51)	(188,910.86)	(201,379.27)	(151,708.64)	(154,650.35)	(177,035.19)	(165,756.02)	(578,936.93)	(273,315.85)	(311,024.98)	(248,153.95)	(215,788.27)	(2,753,319.42)	(1,401,500.18)	(2,753,319.42)
451 MISCELLANEOUS SERVICE REVENUE	Income	Income Statement	1	(50,303.00)	(134,440.48)	(200,882.87)	(151,035.00)	(121,451.88)	(114,193.00)	(113,690.79)	(159,739.00)	(144,707.63)	(144,050.00)	(134,817.46)	(96,315.00)	(1,541,726.11)	(764,157.35)	(1,541,726.11)
451.01 UNDERGROUND SERVICE REVENUE	Income	Income Statement	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
451.02 OVERHEAD SERVICE REVENUE	Income	Income Statement	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
451.03 STREET LIGHT SERVICE REVENUE	Income	Income Statement	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
452 STREET LIGHT CLEARING	Income	Income Statement	1	-	-	-	-	-	-	-	-	-	-	-	-	-	235.64	-
454 RENT ELECTRIC PROPERTY	Income	Income Statement	1	(156,722.58)	(153,872.58)	(157,572.58)	(156,722.58)	(146,018.84)	(167,635.28)	(185,292.38)	(158,827.06)	(156,437.06)	(156,827.06)	(157,834.02)	(205,883.94)	(1,960,042.96)	(1,886,520.98)	(1,960,042.96)
456 OTHER ELECTRIC REVENUE	Income	Income Statement	1	-	-	-	-	-	-	(786.80)	(4,813.20)	(952.00)	(995.00)	(975.00)	(174.00)	(8,696.00)		(8,696.00)
555 PURCHASED POWER	Expense	Income Statement	3	15,981,544.23	13,874,137.60	11,482,599.83	12,074,815.83	16,654,776.28	21,719,814.60	22,404,006.02	23,141,981.85	19,301,097.58	14,103,451.34	13,381,694.93	20,253,491.62	205,885,006.50	152,144,415.30	205,885,006.50
555.1 NET METERING RETAIL	Expense	Income Statement	3	6,537.23	9,842.93	12,076.36	15,794.73	13,461.73	10,434.66	7,236.59	6,377.31	6,884.07	10,928.75	12,121.61	7,872.74	125,418.63	109,065.58	125,418.63
555.2 DG AVOIDED COST	Expense	Income Statement	3	482.28	820.53	943.47	1,679.85	2,139.65	1,758.95	1,343.50	1,044.35	1,167.38	2,076.40	2,387.44	1,752.58	17,600.88	5,625.97	17,600.88
560 TRANS EXP - OPERATION SUPV & ENG	Expense	Income Statement	4	9,241.71	24,676.00	3,618.76	2,800.32	26,114.66	7,166.22	9,340.96	12,476.74	3,078.28	6,593.25	48,465.32	5,068.92	168,830.96	165,231.80	168,830.96
561 TRANS EXP - DISP/SWITCH	Expense	Income Statement	4	223.00	-	32.05	208.48	3,625.33	689.95	436.52	3,508.60	605.52	299.67	32.05	626.41	9,287.58	4,143.82	9,287.58
562.3 TRANS EXP SUBST - ADJ/TESTING EQ	Expense	Income Statement	4	16,690.54	17,798.76	16,739.33	12,305.35	17,554.74	12,814.73	29,162.26	12,329.00	12,966.56	18,713.83	21,583.46	11,377.35	199,505.41	182,308.38	199,505.41
562.7 TRANS EXP SUBST - YARD CARE	Expense	Income Statement	4	8,316.00	-	(8,223.54)	8,008.46	(107.54)	8,008.46	-	(215.08)	(107.54)	8,008.46	(107.54)	8,008.46	31,388.60	29,378.50	31,388.60
563.1 TRANS EXP ON LINE EX-PATROL	Expense	Income Statement	4	-	-	(303.29)	305.44	(302.87)	25,946.22	1,151.26	(606.58)	(303.29)	(303.29)	(303.29)	(303.29)	24,978.08	19,217.95	24,978.08
563.2 TRANS EXP ON LINE ENG-CONTRACTS	Expense	Income Statement	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
563.25 TRANS EXP - MISO	Expense	Income Statement	4	3,517.70	12,140.64	12,264.12	2,648.76	14,385.09	37,485.15	30,445.87	1,910.65	-	-	10,337.75	3,458.77	128,594.70	53,494.46	128,594.70
565.3 TRANS EXP - MISCELLANEOUS	Expense	Income Statement	4	-	362.58	-	-	585.67	-	-	-	-	-	-	-	948.25	15,065.13	948.25
565.35 TRANS DIS/UNDERBUILD OPERATIONS	Expense	Income Statement	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
568 TRANS MAIN SUPVN & ENGINEERING	Expense	Income Statement	4	4,232.01	1,583.46	3,596.15	3,358.58	6,976.75	4,906.76	4,534.70	4,100.10	1,925.75	2,717.59	4,293.03	6,196.56	48,321.42	15,314.16	48,321.42
569.2 TRANSMISSION EXP- MAINT OF SOFTWARE	Expense	Income Statement	4	-	-	-	-	-	-	30,182.20	-	-	-	-	-	30,182.20	-	30,182.20
570 TRANS MAINT SUBSTATION EQUIP	Expense	Income Statement	4	-	-	-	-	-	-	-	-	-	-	-	-	-	14,021.47	-
571.1 TRANS MAINT OH LINES-R/W CLEARING	Expense	Income Statement	4	14,218.28	12,664.18	17,834.83	17,357.65	17,452.43	73,343.50	32,162.08	13,661.57	9,554.25	9,957.33	90,847.21	6,374.77	314,868.29	257,815.40	314,868.29
571.15 TRANS MAINT OH LINES-POLES	Expense	Income Statement	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
571.2 TRANS MAINT ON LINES - REPAIRS	Expense	Income Statement	4	-	-	541.71	647.68	0.95	220.42	85.53	-	-	170.83	-	-	1,617.82	4,574.09	1,617.92
571.3 TRANS MAINT ON LINES-OUTAGE EXP	Expense	Income Statement	4	-	-	-	-	-	-	-	-	-	-	-	(4,498.44)	(4,498.44)	6,676.10	(4,498.44)
571.35 TRANS DIST/UNDERBUILD MAINT	Expense	Income Statement	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
580 DISTR EXP - OPER SUPVN	Expense	Income Statement	6	59,472.42	61,661.17	(8,351.35)	34,483.77	52,206.89	35,831.67	62,389.65	28,898.38	43,702.14	45,945.37	61,091.81	112,332.81	596,644.78	1,975,170.06	596,644.78
581 DISTR EXP - DISP/SWITCH	Expense	Income Statement	6	79,926.05	72,838.44	82,169.81	64,595.82	97,351.84	82,980.23	113,396.91	88,099.80	81,313.59	104,110.97	96,018.47	115,464.60	1,086,286.53	498,285.35	1,086,286.53
582.1 DISTR STATION EXP-ADJ/TESTING EQ	Expense	Income Statement	6	-	-	280.77	(293.28)	(293.28)	(293.28)	2,843.45	12,103.89	2,137.07	6,609.82	7,151.29	(293.28)	29,952.63	21,481.17	29,952.63
582.2 DISTR STATION EXP - YARD CARE	Expense	Income Statement	6	-	929.57	149.94	-	51.80	-	-	-	429.03	1,430.10	-	2,020.00	5,010.44	13,173.70	5,010.44
583 DISTR ON LINE EXP - INSTALL	Expense	Income Statement	6	4,608.11	9,777.86	9,618.34	7,101.40	4,361.19	(3,925.65)	1,720.51	(7,316.72)	11,314.45	5,474.91	9,463.24	9,000.47	62,300.11	(201,501.85)	62,300.11
583.01 DISTR ON LINE EXP - RETIRE/REPLACE	Expense	Income Statement	6	51,549.28	5,567.78	5,558.31	3,248.62	5,289.97	16,338.37	18,566.01	33,451.09	26,312.86	5,777.83	9,732.58	2,271.25	161,663.93	83,719.45	161,663.93
583.1 DISTR ON LINE EXP - PATROL	Expense	Income Statement	6	14,565.13	13,332.06	6,241.98	5,534.80	18,826.38	15,456.21	21,410.32	7,690.65	22,459.17	42,987.84	35,948.67	38,020.68	242,653.85	442,264.05	242,653.85
583.2 DISTR ON LINE EXP - VOLTAGE CKS	Expense	Income Statement	6	4,746.29	8,544.55	5,440.84	4,533.31	8,274.77	8,146.56	7,646.99	5,810.17	4,494.07	8,007.18	3,790.22	679.90	68,264.85	54,387.76	68,264.85
583.3 DISTR ON LINE EXP - JOINT USE	Expense	Income Statement	6	337,378.39	(22,730.64)	14,544.98	(25,019.48)	(10,628.96)	4,802.88	37,018.44	(197.50)	7,743.54	(310,542.53)	11,971.87	11,123.68	39,564.71	43,677.53	39,564.71
584 DISTR UG LINE EXP - INSTALL	Expense	Income Statement	6	(1,590.39)	(7,154.00)	(8,484.10)	(14,360.10)	(8,803.96)	(2,652.10)	(4,071.00)	642.53	(1,274.10)	(284.32)	(19,158.73)	(12,362.00)	(80,986.29)	(52,464.38)	(80,986.29)
584.01 DISTR UG LINE EXP - RETIRE/REPLACE	Expense	Income Statement	6	-	-	-	-	-	783.10	819.24	2,802.88	577.10	252.16	-	(92.39)	5,142.09	4,257.42	5,142.09
584.1 DISTR UG LINE EXP - PATROL	Expense	Income Statement	6	272.45	362.67	396.23	860.80	0.84	2,139.05	483.38	-	102.54	128.13	-	-	4,373.98	2,049.94	4,373.98
584.2 DISTR UG LINE EXP - VOLTAGE CKS	Expense	Income Statement	6	1,331.59	922.60	2,111.62	2,233.19	1,043.74	2,386.99	2,655.19	549.43	1,654.62	511.37	1,874.83	2,177.40	19,454.97	10,349.87	19,454.97
584.3 DISTR UG LINE EXP - TESTING/CLB	Expense	Income Statement	6	38,347.29	35,133.29	28,981.16	25,589.55	30,355.56	28,528.12	35,095.90	25,833.96	28,194.11	30,443.03	31,242.58	32,824.02	380,648.57	668,805.06	380,648.57
585 ST LIGHT - SIGNAL SYS EXPENSE	Expense	Income Statement	6	-	-	-	-	-	-	-	-	-	-	-	-	-	1,406.00	-
586.1 METER EXPENSE - CONNECTS	Expense	Income Statement	6	91,570.09	68,105.61	73,502.38	40,492.99	61,751.37	32,665.72	43,916.82	(31,285.84)	6,095.49	30,308.92	58,011.66	44,076.96	501,212.17	861,126.29	501,212.17
586.15 SENSUS METER INSTALL - PHASE3	Expense	Income Statement	6	83,263.99	64,177.92	52,272.20	52,260.74	49,103.42	42,765.75	48,283.68	63,366.69	37,813.31	49,108.54	44,934.15	20,054.54	607,392.92	518,962.86	607,391.91
586.2 METER EXPENSE - DISCONNECTS	Expense	Income Statement	6	41,300.68	35,972.66	36,643.57	29,113.60	34,815.06	30,396.70	42,359.87	12,293.45	30,763.33	39,924.18	37,852.53	43,161.31	418,602.74	505,989.57	418,602.74
586.25 METER EXP - DISCONNECT COVID19	Expense	Income Statement	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
586.3 METER EXPENSE - REPLACE	Expense	Income Statement	6	4,076.59	3,781.14	3,719.14	(42.61)	725.83	1,871.90	4,472.70	1,646.51	4,283.69	565.38	1,148.12	5,371.60	31,639.99	61,066.99	31,639.99
586.4 METER EXPENSE - CK SEALS	Expense	Income Statement	6	6,894.33	9,907.39	11,897.09	7,188.43	11,823.40	10,402.71	9,250.47	8,018.39	5,100.18	8,618.09	6,869.49	7,573.11	104,342.89	34,766.19	104,342.89
586.5 METER EXPENSE - TESTING	Expense	Income Statement	6	97,832.28	38,338.98	44,461.09	40,515.49	72,130.19	39,893.85	45,323.74	42,726.60	42,935.23	57,903.18	64,991.80	48,068.43	595,920.76	422,439.74	595,920.76
586.6 NET METERING EXPENSES	Expense	Income Statement	6	-	-	(85.63)	(85.63)	(85.63)	(85.63)	716.45	471.83	(85.63)	(85.63)	(85.63)	(85.63)	303.28	2,277.94	303.28
587.1 CUST INSTALLATION EXP - COMPLAINTS	Expense	Income Statement	6	-	323.81	323.23	85.08	(92.64)	460.63	1,060.21	81.19	207.99	(93.28)	609.55	(93.28)	2,932.51	1,872.66	2,932.51
587.2 CUST INST EXP - REBUILD SEC/YD LITE	Expense	Income Statement	6	79,431.85	72,017.49	64,732.73	40,579.25	55,831.93	34,341.71	20,042.13	2,809.05	6,439.34	28,270.04	17,272.42	14,397.43	443,964.85	509,885.74	443,964.85
587.3 CUST INSTALLATION EXP - GENERAL	Expense	Income Statement	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
587.4 LOAD CONTROL (LC) EXPENSES	Expense	Income Statement	6	2,101.82	2,843.71	(104.83)	326.37	1,644.77	2,160.19	2,118.37	1,876.29	2,260.69	2,387.36	181.67	1,522.67	19,318.88	21,577.70	19,318.88
588.1 MISC DISTR EXP - DISPATCHING	Expense	Income Statement	6	4,076.80	3,276.35	(20,319.07)	(17,874.67)	(20,374.67)	(20,374.67)	1,250.00	(41,999.34)	(20,374.67)	(20,374.67)	(20,374.67)	(20,313.07)	(193,276.35)	439,950.35	(193,276.35)
588.2 MISC DISTR EXP - SERVICE RECORDS	Expense	Income Statement	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
588.3 MISC DISTR EXP - MAPPING	Expense	Income Statement	6	20,330.45	16,580.70	31,041.57	11,757.25	13,733.74	13,792.03	19,554.28	12,188.33	19,210.31	34,126.99	32,541.20	34,035.87	257,894.27	265,500.87	257,894.27
588.4 MISC DISTR EXP - GENERAL	Expense	Income Statement	6	41,904.83	30,628.84	23,025.65	26,052.82	30,804.82	14,853.46	38,047.55	8,445.44	8,682.96	7,820.36	31,663.43	48,059.24	300,087.40	435,896.52	300,087.40
588.5 MISC DISTR EXP - SCADA	Expense	Income Statement	6	4,426.70	15,541.02	(3,433.99)	26,300.31	11,459.37	12,805.46	47,071.59	3,322.05	21,848.53	8,550.77	14,023.28	48,297.77	231,731.86	233,250.90	231,731.86
589 RENTAL EXPENSE	Expense	Income Statement	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
590 MAINT SUPERVISION & ENGINEERING	Expense	Income Statement	7	49,676.79	50,441.57	32,814.77	34,222.56	55,367.70	30,684.50	61,912.73	36,841.62	41,091.70	45,381.06	33,354.15	105,816.02	578,612.37	1,362,463.24	578,612.37
592 MAINTENANCE STATION EQUIPMENT	Expense	Income Statement	7	83,672.21	108,337.96	178,504.27	107,427.52	89,431.09	53,452.97	129,284.69	106,531.61	100,492.95	72,666.32	146,862.93	393,474.72	1,570,143.19	1,321,890.90	1,570,143.19
593.1 DISTR MAINT ON LINES - R/W CLEARING	Expense	Income Statement	7	369,446.01	886,473.90	985,547.03	467,323.27	1,009,202.77	1,179,647.48	816,654.52	1,967,998.88	426,161.12	2,553,363.56	1,047,861.79	2,507,741.63	14,372,422.47	9,617,279.60	14,372,422.47
593.2 DISTR MAINT ON LINES - REPAIR	Expense	Income Statement	7	192,192.64	205,506.15	128,860.62	133,976.94	122,565.16	84,715.34	172,469.13	73,027.73	166,496.12	176,362.85	212,112.97	230,843.81	1,958,129.44	2,068,593.96	1,958,129.44
593.3 DISTR MAINT ON LINES - OUTAGE	Expense	Income Statement	7	214,355.21	168,546.57	266,105.59	268,487.59	272,514.73	372,268.40	378,662.29	141,741.51	114,320.12	311,976.50	178,695.91	908,746.67	2,642,621.09	2,150,187.99	2,642,621.09
593.4 DISTR MAINT ON LINES - STORM DAMAGE	Expense	Income Statement	7	(223.00)	107.36	(261.44)	(261.44)	(1,986.58)	562.65	(619.33)	(512.88)	(261.44)	(2,134.70)	(261.44)	(336,272.13)	(342,134.39)	324,525.80	(342,134.39)
593.41 DISTR MAINT - DEF COSTS HURRICANES	Expense	Income Statement	7	-	-	153,500.00	153,500.00	153,500.00	153,500.00	153,500.00	153,500.00	153,500.00	153,500.00	153,500.00	153,500.00	1,535,000.00	-	1,535,000.00
593.5 DISTR MAINT ON LINES - RELOCATE	Expense	Income Statement	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
593.6 DISTR MAINT ON LINES - POLE TREAT	Expense	Income Statement	7	-	54,786.96	-	178,354.03	-	-	118,765.97	98,227.99	-	-	152,794.21	109,490.50	837,838.66	323,638.80	837,838.66
594.1 DISTR MAINT UG LINE - R/W CLEARING	Expense	Income Statement	7	-	-	-	-	-	-	-	-	-	-	-	-	-	1,341.80	-
594.2 DISTR MAINT UG LINE - REPAIR	Expense	Income Statement	7	54,849.90	67,351.54	58,941.75	37,919.47	14,756.85	84,418.00	84,741.70	3,508.78	113,533.50	60,549.52	74,991.69	92,540.70	762,932.98	721,194.92	762,932.98
594.3 DISTR MAINT UG LINE - OUTAGE	Expense	Income Statement	7	17,082.63	19,458.40	22,992.59	839.53	13,962.89	32,568.51	25,859.92	37,159.39	47,273.09	7,433.34	19,090.60	44,275.37	288,276.26	139,398.74	288,276.26
594.4 DISTR MAINT UG LINE - STORM DAMAGE	Expense	Income Statement	7	-	-	-	-	-	-	-	-	-	-	-	(40,859.83)	(40,859.83)	48,287.75	(40,859.83)
595 DISTR MAINT LINE TRF - REPAIRS	Expense	Income Statement	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
596 DISTR MAINT SL & SIGNAL SYSTEMS	Expense	Income Statement	7	12,392.00	33,844.90	10,964.50	7,585.00	666.00	20,742.50	25,296.50	-	17,824.00	50,943.83	14,266.50	17,945.00	213,065.38	251,770.67	213,065.38
597 DISTR MAINTENANCE - METERS	Expense	Income Statement	7	-	-	738.46	(94.52)	(93.84)	(94.52)	-	2,383.06	611.23	(94.52)	(94.52)	(94.52)	3,166.33	38,540.55	3,166.33
598.1 MAINT MISC DISTR EQ/EDUCATIONAL	Expense	Income Statement	7	38,489.32	90,727.36	147,976.80	75,239.18	141,598.72	108,284.38	125,334.38	76,800.64	101,600.03	115,374.46	109,315.43	92,750.33	1,203,171.01	690,557.41	1,203,171.01
598.2 MAINT MISC DISTR EQ - SYS REPAIR	Expense	Income Statement	7	52,487.99	63,960.17	40,032.66	29,183.69	35,098.30	47,804.37	64,191.30	76,790.15	74,708.77	71,883.78	77,833.99	91,041.66	702,057.59	459,444.84	702,057.59

Account	Description	Type	Financial Form	Line	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Annual Activity Dec-22	Year-End Balance Dec-22	Year-End Balance Dec-22
					Monthly Activity														
901.1	CONSUMER ACCT SUPERVISION	Expense	Income Statement	8	27,653.68	33,896.29	42,542.84	23,473.45	35,134.06	28,315.48	43,052.76	22,307.41	25,943.66	42,619.78	43,319.07	46,571.27	413,333.26	378,763.79	413,333.26
902	MTR READING EXP - METER READER	Expense	Income Statement	8	125,738.48	108,011.65	121,865.91	106,204.79	99,115.13	86,613.13	136,794.39	76,075.29	108,417.00	108,587.03	106,401.61	131,512.58	1,307,139.70	979,435.18	1,307,139.70
902.1	MTR READING EXP - GENERAL	Expense	Income Statement	8	7,056.40	5,516.00	5,854.75	5,127.61	3,133.74	1,112.49	3,355.31	2,718.09	3,699.07	2,976.34	5,100.15	4,437.17	45,087.10	53,194.78	45,087.10
902.2	AMR - METER READING	Expense	Income Statement	8	5,659.77	3,069.77	(2,522.96)	(2,522.96)	(2,522.96)	(3,502.73)	-	(8,255.33)	35,003.99	(2,425.81)	14,705.79	(2,425.83)	32,171.26	109,393.95	32,171.26
903	CUST RECORDS/COLL EXP	Expense	Income Statement	8	324,469.56	299,362.83	589,186.43	237,207.63	290,036.95	320,488.49	364,946.41	408,385.00	278,268.75	490,755.44	409,449.61	410,555.88	4,423,064.00	4,984,218.81	4,423,064.00
903.2	OVER & SHORT ACCOUNT	Expense	Income Statement	8	99.54	200.26	204.44	(55.26)	230.58	276.84	(15.90)	(102.12)	628.16	514.46	815.16	438.87	3,335.37	(535.45)	3,335.37
903.7	DELINQUENT DISC/RECONNECT EXP	Expense	Income Statement	8	30,958.48	55,889.26	52,781.65	32,436.32	41,392.03	24,238.67	47,785.39	24,448.29	42,707.95	68,666.10	52,378.81	43,081.06	516,264.31	382,677.82	516,264.31
903.9	CREDIT AGENCY EXPENSE	Expense	Income Statement	8	-	(1,098.62)	-	-	-	-	-	-	-	-	-	-	(1,098.62)	-	(1,098.62)
904	UNCOLLECTIBLE ACCOUNT EXPENSE	Expense	Income Statement	8	-	-	50,000.00	50,000.00	100,000.00	50,000.00	50,000.00	100,000.00	100,000.00	250,000.00	300,000.48	300,000.00	1,350,000.48	808,850.24	1,350,000.48
905	MISC CUSTOMER ACCTS EXP - GENERAL	Expense	Income Statement	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
905.01	MISC - DIRECTV	Expense	Income Statement	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
907	CUSTOMER SERV & INFO EXP - SUPVN	Expense	Income Statement	9	15,948.08	16,151.77	14,190.30	10,353.79	13,580.76	11,419.12	15,717.78	7,937.41	13,767.24	20,480.76	18,698.52	23,758.56	185,462.06	155,479.12	185,462.06
908	CUST ASSIST - SAFETY/CONSERV INSTR	Expense	Income Statement	9	2,579.53	2,914.67	5,708.86	1,182.45	(1,175.87)	(252.83)	741.51	(374.53)	471.24	(549.41)	(1,187.61)	3,849.89	13,988.10	73,732.72	13,988.10
909	INFORMATIONAL ADVERTISING EXP	Expense	Income Statement	9	15,513.17	49,625.34	16,869.14	55,372.60	8,658.36	65,161.30	18,337.03	54,904.69	8,897.66	63,459.80	34,285.34	62,112.09	453,196.51	531,522.27	453,196.51
910	CUSTOMER ACCT OPERATIONS EXP - SUPERVIS	Expense		0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
911	SALES EXPENSE - SUPERVISION	Expense	Income Statement	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
912.1	SALES EXP - PROMOTING SERVICES	Expense	Income Statement	10	43,183.74	25,335.67	8,364.21	8,730.44	18,503.91	11,478.98	18,533.77	(7,768.40)	3,203.28	(6,119.96)	4,758.35	(4,617.24)	122,545.79	611,206.78	122,545.79
912.2	SALES EXP - SOLICITATION NEW COST	Expense	Income Statement	10	-	860.24	4,101.71	2,998.93	1,819.17	19,391.42	5,766.50	339.14	1,668.27	662.15	1,141.58	(343.89)	37,907.15	37,005.72	37,907.15
913	ADVERTISING EXP - PROMOTIONAL	Expense	Income Statement	10	20,817.66	43,673.59	18,869.75	49,069.60	4,239.37	81,905.38	15,862.57	38,699.11	14,064.89	41,993.85	19,746.84	50,238.13	404,080.54	397,164.37	404,080.54
916	MISC SALES EXP	Expense		0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
920.1	ADMIN - GEN SALARIES-MANAGEMENT	Expense	Income Statement	11	412,827.16	426,508.40	342,593.42	265,426.50	390,380.76	860,313.58	535,816.08	314,217.68	390,665.83	530,880.80	511,954.26	670,653.26	5,132,237.53	5,337,246.04	5,132,237.53
920.2	ADMIN - GEN SALARIES-OTHER	Expense	Income Statement	11	21,691.26	20,984.71	25,185.40	9,907.29	15,686.03	11,521.31	24,970.84	12,033.76	9,714.53	12,001.37	17,511.36	16,918.44	208,126.80	257,800.54	208,126.80
920.3	COMMUNITY SERVICE	Expense	Income Statement	11	-	-	(34.02)	396.57	5,847.49	749.99	152.87	191.87	(34.02)	(34.02)	(34.02)	(34.02)	7,108.69	10,809.65	7,108.69
920.8	CHECKING ACCT BALANCING	Expense	Income Statement	11	1,116.51	(1.00)	(1,019.37)	1.00	-	(98.54)	-	-	-	-	-	-	(0.00)	4,330.45	-
920.9	MISC RELATED EXPENSE	Expense	Income Statement	11	6,736.30	-	(9,278.64)	(9,278.64)	(9,278.68)	(9,278.68)	(37,002.90)	(18,557.36)	(9,278.68)	(9,278.68)	(9,278.68)	(9,320.44)	(123,094.56)	1,879,283.07	(123,094.56)
920.99	COVID 19 RELATED EXPENSES	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
921	OFFICE SUPPLIES & EXPENSES	Expense	Income Statement	11	60,642.18	60,689.97	43,331.07	49,868.08	25,742.23	30,772.00	27,549.15	29,521.00	37,489.70	51,637.50	32,591.28	57,097.54	485,762.76	565,475.39	485,762.76
921.1	OFFICE EXPENSE - UTILITIES	Expense	Income Statement	11	29,454.90	52,639.45	35,352.30	67,179.94	48,567.58	49,794.08	55,848.86	54,221.44	54,694.77	62,139.57	64,852.20	53,982.16	628,927.05	620,613.08	628,927.05
921.2	COMPANY TRAVEL & MEALS	Expense	Income Statement	11	9,708.45	31,758.35	12,431.94	12,290.51	21,685.93	21,202.08	25,142.83	26,143.73	23,470.69	11,723.73	8,492.58	(1,673.32)	193,383.53	183,261.42	193,383.53
923	OUTSIDE SERVICES EMPLOYED	Expense	Income Statement	11	92,210.91	81,350.30	96,560.03	126,742.75	131,642.78	157,742.34	226,418.78	239,565.84	184,240.84	137,893.95	64,230.57	280,527.43	1,843,126.30	923,297.64	1,843,126.30
924	PROPERTY INSURANCE	Expense	Income Statement	11	48,338.19	48,948.42	44,929.81	47,063.35	46,519.02	46,527.69	45,781.00	45,781.09	38,127.82	29,457.76	29,808.80	29,107.83	500,393.03	525,240.83	500,393.03
925	INJURIES, DAMAGES, & INSURANCE	Expense	Income Statement	11	-	-	(368.10)	-	(37,703.51)	38,069.61	-	-	-	69,898.44	(69,898.44)	-	-	1,835.94	-
925.01	ADM EXP - INJURIES & DAMAGES	Expense	Income Statement	11	42,847.22	46,163.48	41,861.17	29,883.31	42,760.01	34,075.36	62,068.89	29,641.31	34,161.26	30,133.47	46,098.84	44,879.76	497,070.58	(15,595.18)	497,070.58
926	EMPLOYEE BENEFITS	Expense	Income Statement	11	-	-	(42,880.32)	-	42,880.32	-	-	-	-	-	36,418.28	(36,418.28)	-	2,274.94	-
926.01	EMPLOYEE BENEFITS ALLOCATION	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
926.02	EMPLOYEE BENEFITS - OTHER	Expense	Income Statement	11	137,020.43	114,332.13	59,828.12	59,455.64	(23,938.21)	20,161.57	72,334.57	(16,067.06)	57,312.42	40,325.97	103,140.93	62,287.30	684,193.73	535,083.63	684,193.73
926.8	JURY DUTY	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
926.81	BLOOD DONOR	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
926.82	MEDICAL INSURANCE	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
926.83	HSA-EMPLOYER	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	25,895.68	-
926.84	HSA 22% & ADD'L CL CONTRIBUTIONS	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
926.85	MEDICAL CLAIMS PAID	Expense	Income Statement	11	-	-	-	366,812.81	(366,812.81)	-	-	-	-	-	-	-	-	(87,229.22)	-
926.86	DENTAL INSURANCE-EMPLOYER	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	936.73	(480.57)	(131.94)	324.22	-	324.22
926.87	DENTAL INSURANCE-PREMIUMS & CLAIMS	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	(936.73)	936.73	-	-	-	-
926.88	LIFE INSURANCE BENEFIT	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	2,320.96	(2,320.96)	-	-	-
926.89	VISION INSURANCE	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
926.9	NON EMPLOYEE MEDICAL INSURANCE	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
926.91	NON EMPLOYEE DENTAL INSURANCE	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
926.92	NON EMPLOYEE VISION INSURANCE	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
926.93	SHORT TERM DISABILITY	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
926.94	LONG TERM DISABILITY	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
926.95	401K EMPLOYER MATCH	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
926.96	401K PLAN ADMIN FEES	Expense	Income Statement	11	14,502.85	(14,502.85)	-	-	-	-	-	-	-	-	-	-	-	-	-
926.97	RS PLAN CONTRIBUTION EXPENSE	Expense	Income Statement	11	398,388.63	(398,388.63)	-	-	-	-	-	-	-	-	-	-	-	-	-
926.98	RS PLAN ADMIN FEE	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
926.99	SICK LEAVE EXPENSED	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
928	REGULATORY COMMISSION EXPENSE	Expense	Income Statement	11	13,221.73	8,255.37	(1,707.51)	78,817.85	7,079.76	107,154.28	24,433.33	(7,880.80)	(1,356.95)	8,521.00	5,754.78	71,251.03	313,014.37	268,035.06	313,014.37
928.1	REGULATORY/POLITICAL AFFAIRS	Expense	Income Statement	11	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	90,000.00	82,500.00	90,000.00
930.1	GENERAL ADVERTISING EXPENSE	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
930.2	MISC GEN EXP INDUSTRY/ASSOC MTGS	Expense	Income Statement	11	24,029.73	31,318.33	14,974.18	29,753.80	22,900.16	22,871.16	24,172.16	22,802.16	23,650.56	23,152.16	22,986.35	35,173.24	297,783.81	279,816.06	297,783.81
930.3	MISC GEN EXP CAPITAL CREDITS	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
930.4	MISC GENERAL EXPENSE	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	15,836.44	15,836.46	6.17	15,836.46
930.5	MISC GEN EXP - BOARD	Expense	Income Statement	11	55,514.18	29,997.56	60,393.23	44,067.62	44,893.97	168,622.97	47,827.85	30,466.08	22,793.57	25,293.29	52,583.29	57,700.10	630,155.71	456,564.85	630,155.71
930.51	BOARD FEES - OTHER	Expense	Income Statement	11	750.00	1,050.00	1,200.00	1,200.00	750.00	900.00	900.00	1,200.00	900.00	1,800.00	-	1,500.00	12,150.00	3,300.00	12,150.00
930.6	MISC GEN EXP - ANNUAL MTG	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	66.00	-
931	RENTS	Expense	Income Statement	11	9,029.55	9,029.55	9,029.55	9,029.55	7,143.34	11,145.34	9,293.65	9,293.65	7,293.65	8,881.65	7,293.63	7,293.65	104,570.78	108,116.29	104,570.78
932	MAINTENANCE GENERAL PLANT	Expense	Income Statement	11	103,921.36	117,201.92	116,537.21	64,585.13	77,783.67	80,512.95	103,709.81	93,605.46	114,420.75	112,639.25	128,764.73	157,195.33	1,474,687.57	1,423,987.08	1,474,687.57
932.2	MAINT GENERAL PLANT - SCADA	Expense	Income Statement	11	14,113.79	14,094.18	18,143.05	13,814.51	16,077.33	11,866.85	15,913.75	7,028.90	12,965.74	12,827.62	12,817.81	15,982.92	165,750.25	257,378.43	165,750.25
932.5	AMS TOWER RENT	Expense	Income Statement	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
958	SUSPENSE DEBIT	Clearing		0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
998.1	PROFIT CLEARING - OPERATING	Clearing	Balance Sheet	32	-	-	-	-	-	-	-	-	-	-	-	7,919,963.28	7,919,963.28	(10,751,042.81)	7,919,963.28
998.2	PROFIT CLEARING - NON-OPERATING	Clearing	Balance Sheet	34	-	-	-	-	-	-	-	-	-	-	-	359,013.89	359,013.89	-	359,013.89
999	CAGA DEFAULT	Expense	Income Statement	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
999.11	DEFAULT NOT USED	Expense	Income Statement	28	-	-	-	-	-	-	-	-	-	-	-	-	-	(32,885.45)	-
			Balance Check		0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	(0.00)	(0.00)	0.00	(0.00)	0.00
			Net Margin/(Loss)		3,712,004.97	(3,532,892.50)	(342,476.73)	(122,584.00)	3,918,656.66	6,243,273.47	4,411,381.52	1,858,975.09	(1,566,900.70)	(5,745,997.54)	313,441.56	(737,902.43)	8,278,977.37		

2022 TEST YEAR FORMULA RATE PLAN (FRP)

ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS

EXHIBIT 3

COMPARATIVE BALANCE SHEET & INCOME STATEMENT, 2022 AND 2021

General Ledger
Financial And Operating Report Electric Distribution
BALANCE SHEET FOR DEC 2022

	Last Year	This Year	Variance
ASSETS AND OTHER DEBITS			
1. Total Utility Plant in Service	729,109,742.47	750,737,593.34	21,627,850.87
2. Construction Work in Progress	76,303,653.58	75,506,019.64	-797,633.94
3. Total Utility Plant (1 + 2)	805,413,396.05	826,243,612.98	20,830,216.93
4. Accum. Provision for Depreciation and Amort.	195,138,469.50	203,146,840.93	8,008,371.43
5. Net Utility Plant (3 - 4)	610,274,926.55	623,096,772.05	12,821,845.50
6. Non-Utility Property (Net)	0.00	0.00	0.00
7. Invest. in Subsidiary Companies	1,243,489.68	1,477,052.99	233,563.31
8. Invest. in Assoc. Org. - Patronage Capital	6,804,420.79	7,199,358.07	394,937.28
9. Invest. in Assoc. Org. - Other - General Funds	4,637,211.80	3,747,912.29	-889,299.51
10. Invest. in Assoc. Org. - Other - Nongeneral Funds	0.00	0.00	0.00
11. Invest. in Economic Development Projects	0.00	0.00	0.00
12. Other Investments	0.00	0.00	0.00
13. Special Funds	0.00	0.00	0.00
14. Total Other Property & Investments (6 thru 13)	12,685,122.27	12,424,323.35	-260,798.92
15. Cash - General Funds	6,098,396.18	7,114,365.96	1,015,969.78
16. Cash - Construction Funds - Trustee	0.00	0.00	0.00
17. Special Deposits	0.00	0.00	0.00
18. Temporary Investments	5,390,000.00	0.00	-5,390,000.00
19. Notes Receivable (Net)	0.00	0.00	0.00
20. Accounts Receivable - Sales of Energy (Net)	24,877,071.56	31,045,624.77	6,168,553.21
21. Accounts Receivable - Other (Net)	7,924,184.99	13,233,408.69	5,309,223.70
22. Renewable Energy Credits	0.00	0.00	0.00
23. Material and Supplies - Electric & Other	7,705,171.31	8,383,208.20	678,036.89
24. Prepayments	998,477.37	991,403.74	-7,073.63
25. Other Current and Accrued Assets	40,372.37	35,199.81	-5,172.56
26. Total Current and Accrued Assets (15 thru 25)	53,033,673.78	60,803,211.17	7,769,537.39
27. Regulatory Assets	41,760,623.61	36,182,354.23	-5,578,269.38
28. Other Deferred Debits	5,302,940.99	5,128,874.55	-174,066.44
29. Total Assets and Other Debits (5 + 14 + 26 thru 28)	723,057,287.20	737,635,535.35	14,578,248.15

General Ledger
Financial And Operating Report Electric Distribution
BALANCE SHEET FOR DEC 2022

	Last Year	This Year	Variance
LIABILITIES AND OTHER CREDITS			
30. Memberships	404,815.00	374,625.00	-30,190.00
31. Patronage Capital	105,708,398.54	105,708,398.54	0.00
32. Operating Margins - Prior Years	4,697,773.52	6,205,663.68	1,507,890.16
33. Operating Margins - Current Year	-11,123,088.67	7,919,963.28	19,043,051.95
34. Non-Operating Margins	11,357,588.92	-914,376.02	-12,271,964.94
35. Other Margins and Equities	0.00	0.00	0.00
36. Total Margins & Equities (30 thru 35)	111,045,487.31	119,294,274.48	8,248,787.17
37. Long-Term Debt - RUS (Net)	56,481,604.33	53,961,922.88	-2,519,681.45
38. Long-Term Debt - FFB - RUS Guaranteed	336,230,965.01	326,673,456.65	-9,557,508.36
39. Long-Term Debt - Other - RUS Guaranteed	0.00	0.00	0.00
40. Long-Term Debt - Other (Net)	40,109,026.86	36,584,723.13	-3,524,303.73
41. Long-Term Debt - RUS Econ. Devel. (Net)	0.00	0.00	0.00
42. Payments - Unapplied	0.00	0.00	0.00
43. Total Long-Term Debt (37 thru 41 - 42)	432,821,596.20	417,220,102.66	-15,601,493.54
44. Obligations Under Capital Leases - Noncurrent	0.00	0.00	0.00
45. Accumulated Operating Provisions	0.00	0.00	0.00
46. Total Other Noncurrent Liabilities (44 + 45)	0.00	0.00	0.00
47. Notes Payable	47,036,082.74	88,493,078.61	41,456,995.87
48. Accounts Payable	45,790,998.42	40,212,290.40	-5,578,708.02
49. Consumers Deposits	8,819,714.10	8,948,000.38	128,286.28
50. Current Maturities Long-Term Debt	15,034,180.46	15,695,173.63	660,993.17
51. Current Maturities Long-Term Debt - Econ. Devel.	0.00	0.00	0.00
52. Current Maturities Capital Leases	0.00	0.00	0.00
53. Other Current and Accrued Liabilities	8,748,565.78	11,626,064.71	2,877,498.93
54. Total Current & Accrued Liabilities (47 thru 53)	125,429,541.50	164,974,607.73	39,545,066.23
55. Regulatory Liabilities	53,353,885.60	35,751,878.86	-17,602,006.74
56. Other Deferred Credits	406,776.59	394,671.62	-12,104.97
57. Total Liab. & Other Credits (36+43+46+54 thru 56)	723,057,287.20	737,635,535.35	14,578,248.15

	Last Year		This Year	
Current Assets To Current Liabilities	0.42	to 1	0.37	to 1
Margins and Equities To Total Assets	15.36	%	16.17	%
Long-Term Debt To Total Utility Plant	53.74	%	50.50	%

General Ledger
Financial And Operating Report Electric Distribution

PARAMETERS ENTERED:

Period:	DEC 2022
Standard Financial:	RUS Form 7
Group By:	All
Division:	[0]
Department:	All
Format:	Summary
Include Departments:	No
Round To Whole Dollars:	No
Report Basis:	Fiscal Year
Budget Revision:	1
Financial And Statistical Data:	No
Compare:	Budget

General Ledger
Financial And Operating Report Electric Distribution

INCOME STATEMENT FOR DEC 2022

Item	Year - To - Date Last Year	Year - To - Date This Year
1. Operating Revenue and Patronage Capital	238,303,854.84	316,056,488.51
2. Power Production Expense	0.00	0.00
3. Cost of Purchased Power	152,259,111.05	206,021,826.03
4. Transmission Expense	813,631.31	944,232.93
5. Regional Market Expense	0.00	0.00
6. Distribution Expense - Operation	7,891,064.65	5,902,440.53
7. Distribution Expense - Maintenance	21,039,058.47	26,260,392.35
8. Customer Accounts Expense	7,140,003.60	8,089,296.66
9. Customer Service and Informational Expense	761,734.11	652,646.67
10. Sales Expense	1,045,376.87	564,572.98
11. Administrative and General Expense	13,609,303.80	13,159,511.61
12. Total Operation & Maintenance Expense (2 thru 11)	204,559,283.86	261,594,919.76
13. Depreciation & Amortization Expense	23,065,115.77	23,734,720.35
14. Tax Expense - Property & Gross Receipts	5,534,933.50	5,684,753.10
15. Tax Expense - Other	1,781,504.98	1,571,203.52
16. Interest on Long-Term Debt	14,062,822.90	13,962,740.62
17. Interest Charged to Construction - Credit	-293,956.39	-110,041.68
18. Interest Expense - Other	440,988.05	426,579.00
19. Other Deductions	852,925.62	2,066,259.28
20. Total Cost of Electric Service (12 thru 19)	250,003,618.29	308,931,133.95
21. Patronage Capital & Operating Margins (1 minus 20)	-11,699,763.45	7,125,354.56
22. Non Operating Margins - Interest	153,930.24	144,640.21
23. Allowance for Funds Used During Construction	0.00	0.00
24. Income (Loss) from Equity Investments	64,433.47	233,563.31
25. Non Operating Margins - Other	153,682.15	-19,189.63
26. Generation and Transmission Capital Credits	0.00	0.00
27. Other Capital Credits and Patronage Dividends	543,789.33	794,608.72
28. Extraordinary Items	32,885.45	0.00
29. Patronage Capital or Margins (21 thru 28)	-10,751,042.81	8,278,977.17
Operating - Margin	-11,123,088.67	7,919,963.28
Non Operating - Margin	372,045.86	359,013.89
Times Interest Earned Ratio - Operating	0.15	1.51
Times Interest Earned Ratio - Net	0.22	1.60
Times Interest Earned Ratio - Modified	0.18	1.54

General Ledger
Financial And Operating Report Electric Distribution

PARAMETERS ENTERED:

Period:	DEC 2022
Standard Financial:	RUS Form 7
Group By:	All
Division:	[0]
Department:	All
Format:	Summary
Include Departments:	No
Round To Whole Dollars:	No
Report Basis:	Fiscal Year
Budget Revision:	1
Financial And Statistical Data:	No
Compare:	Budget

2022 TEST YEAR FORMULA RATE PLAN (FRP)

ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS

EXHIBIT 4

REF. 1-A

ANNUALIZED LONG-TERM DEBT INTEREST EXPENSE

RLS8717

BILLING OF INTEREST AND PRINCIPAL DUE

REFERENCE NUMBER	DATE DUE	NET TOTAL DUE
220013	01/31/2023	$422,481.80

DIXIE ELEC MEMB CORP
P O BOX 15659
ATTN: Kevin Commander
BATON ROUGE, LA 70895-5659

DETAILED LIST OF BILLING

PROGRAM: Rural Electric And Telephone

TOTAL DUE = $422,481.80

Acct No	Note Desg	Outstanding Principal	Principal Due	Current Interest	Other Billing Item	Other Amount Due	Payment Due
RET-5-1	AZ6	$347,292.34	$25,992.34	$8,122.58		$0.00	$34,114.92
RET-8-1	BD44	$25,138,123.07	$90,627.35	$85,772.65		$0.00	$176,400.00
RET-8-2	BD44	$7,347,724.05	$25,862.14	$27,112.10		$0.00	$52,974.24
RET-8-3	BD44	$10,760,675.79	$39,236.83	$34,263.17		$0.00	$73,500.00
RET-8-4	BD44	$11,081,964.94	$40,789.19	$33,154.81		$0.00	$73,944.00
RET-8-5	BD44	$849,339.78	$3,235.80	$2,196.18		$0:00	$5,431.98
RET-8-6	BD44	$814,057.34	$3,686.98	$2,429.68		$0.00	$6,116.66
TOTALS		$56,339,177.31	$229,430.63	$193,051.17		$0.00	$422,481.80

224.31
0
1745

427.00
0
1403

Vendor 13215

RLS8717

BILLING OF INTEREST AND PRINCIPAL DUE

REFERENCE NUMBER	DATE DUE	* NET TOTAL DUE
220013	01/31/2023	$422,481.80

DIXIE ELEC MEMB CORP
P O BOX 15659
ATTN: Kevin Commander
BATON ROUGE, LA 70895-5659

QUESTIONS ABOUT THIS BILLING SHOULD BE DIRECTED TO:

For Business, Electric, Telecom Section (6 digit Ref.#)
Email: rd.so.bets@usda.gov

For Community Program Section (9 digit Ref.#)
Email: rd.so.cps@usda.gov

REMITTANCE INSTRUCTIONS

CUSTOMER INITIATED PAYMENTS (CIP)
Go to: https://rdupcip.sc.egov.usda.gov and follow online information.
Your payments must be scheduled by 8:00P.M. Eastern Time the business day before it is due.
For questions about CIP, contact the Collection Branch (CB) at rd.cfo.cb@usda.gov or (314) 457-4023.

FEDWIRE BANK ROUTING
ROUTING TRANSIT NO. 021030004 TREAS NYC
ACCOUNT (ALC) 12200408
*include your Ref.# at the beginning of the remarks for routing purposes

SUMMARY LIST OF BILLING

Program	Total Amount Due	Overdue Amount
Rural Electric And Telephone	$422,481.80	$689.39**
GRAND TOTAL DUE	**$422,481.80**	
PROJECTED EARNED INTEREST CREDIT	**($0.00)**	
NET TOTAL DUE	**$422,481.80**	

Projected Cushion of Credit Balance through Due Date

Cushion of Credit Balance	$0.00
Projected Earned Interest	$0.00
Total Projected Cushion of Credit Available	$0.00

* Per Regulation 7 CFR 1785.67 Net Total Due reflects the Grand Total Due less Projected Earned Interest Credit on Cushion of Credit up to the amount of the Grand Total Due.
Projected Earned Interest amount is subject to change due to Cushion of Credit activity after bill generation.
**Overdue amounts are included in the "Total Amount Due" for the program.

Thank you for banking with Red River Bank. If you need assistance, contact customer service.

Make a Wire Transfer

Confirmation

The following wire transfer was successfully scheduled and will appear on your scheduled wire transfers page until it is processed.

Debit Information

Reference number:	**4537416**
Status:	Pending
Portfolio:	Dixie Electric Membership Corporation
Wire template:	RUS Loan Payment
Wire type:	Domestic
Wire name:	RUS Loan Payment
Debit account:	General Fund-9209
Amount:	$422,481.80
Frequency:	Single
Transfer on:	1/31/2023

Receiving bank information

ABA:	021030004
Bank name:	TREAS NYC
Address:	
City, state, postal code:	WASHINGTON,DC
Bank to bank information:	

Recipient information

Account number:	*0408
Account name:	USDA/Rural Development
Address:	4300 Goodfellow Blvd
City, state, postal code:	St. Louis, Missouri 63120-1703
Additional information for recipient:	220013
Recipient bank information is different than receiving bank:	No

Originator information

Bank ID type:	DDA Account
Bank ID:	*9209
Originator name:	Dixie Electric Membership Corporation
Originator address:	16262 Wax Rd
Originator city, state, postal code:	Greenwell Springs, LA 70739

Audit Information

Created:	1/31/2023 9:32:46 AM
By:	kevinc

Last modified:	
By:	
Last approved:	1/31/2023 9:33:34 AM
By:	kevinc
Last released:	1/31/2023 9:33:35 AM
By:	kevinc
Canceled:	
By:	
Processed on:	
Last Security Challenge:	1/31/2023 9:33:34 AM Successful
By:	kevinc

BILLING OF INTEREST AND PRINCIPAL DUE

220013	01/03/2023	$4,796,316.70	
REFERENCE NUMBER	DATE DUE	NET TOTAL DUE	Page 2 of 2

DIXIE ELEC MEMB CORP
P O BOX 15659
ATTN: Kevin Commander
BATON ROUGE, LA 70895-5659

DETAILED LIST OF BILLING

PROGRAM: Federal Financing Bank **TOTAL DUE =$4,796,316.70**

Acct No	Note Desg	Outstanding Principal	Principal Due	Current Interest	Other Billing Item	Other Amount Due	Payment Due
FFB-1-1	BE8	$50,595,968.11	$357,266.78	$467,361.20	Note Section 9 Fee	$16,461.02	$841,089.00
FFB-1-2	BE8	$30,801,193.92	$239,866.31	$228,958.35	Note Section 9 Fee	$10,020.94	$478,845.60
FFB-1-4	BE8	$22,820,674.43	$192,126.81	$135,661.09	Note Section 9 Fee	$7,424.53	$335,212.43
FFB-1-5	BE8	$11,886,778.11	$98,059.56	$75,334.49	Note Section 9 Fee	$3,867.27	$177,261.32
FFB-1-6	BE8	$163,015.27	$1,197.25	$1,389.11	Note Section 9 Fee	$53.04	$2,639.40
FFB-2-1	BF8	$17,033,085.14	$114,862.49	$101,300.19	Note Section 9 Fee	$5,541.59	$221,704.27
FFB-2-2	BF8	$34,445,621.27	$216,184.79	$243,945.78	Note Section 9 Fee	$11,206.62	$471,337.19
FFB-2-3	BF8	$25,868,768.64	$179,471.78	$141,998.28	Note Section 9 Fee	$8,416.21	$329,886.27
FFB-2-4	BF8	$25,960,961.40	$155,994.07	$201,289.91	Note Section 9 Fee	$8,446.20	$365,730.18
FFB-2-5	BF8	$16,796,789.53	$100,310.99	$131,808.78	Note Section 9 Fee	$5,464.71	$237,584.48
FFB-2-6	BF8	$27,647,310.12	$157,878.41	$235,664.91	Note Section 9 Fee	$8,994.84	$402,538.16
FFB-2-7	BF8	$31,112,217.79	$191,240.13	$230,379.58	Note Section 9 Fee	$10,122.13	$431,741.84
FFB-3-1	BG48	$19,864,745.66	$132,622.93	$105,318.53	Note Section 9 Fee	$6,462.85	$244,404.31
FFB-3-3	BG48	$21,233,835.62	$145,478.36	$103,955.62	Note Section 9 Fee	$6,908.27	$256,342.25
TOTALS		$336,230,965.01	$2,282,560.66	$2,404,365.82		$109,390.22	$4,796,316.70

224.52
0
1719

237,21
0
1403
$2,513,756.04

$2,404,365.82
+ $109,390.22
EQUALS
$2,513,756.04
DIVIDED BY 3
837,918.68

Thank you for banking with Red River Bank. If you need assistance, contact customer service.

Make a Wire Transfer

Confirmation

The following wire transfer was successfully scheduled and will appear on your scheduled wire transfers page until it is processed.

Debit Information

Reference number:	**4442733**
Status:	Pending
Portfolio:	Dixie Electric Membership Corporation
Wire template:	RUS Loan Payment
Wire type:	Domestic
Wire name:	RUS Loan Payment
Debit account:	General Fund-9209
Amount:	$4,796,316.70
Frequency:	Single
Transfer on:	1/3/2023

Receiving bank information

ABA:	021030004
Bank name:	TREAS NYC
Address:	
City, state, postal code:	WASHINGTON,DC
Bank to bank information:	

Recipient Information

Account number:	*0408
Account name:	USDA/Rural Development U# 13215
Address:	4300 Goodfellow Blvd
City, state, postal code:	St. Louis, Missouri 63120-1703
Additional information for recipient:	220013
Recipient bank information is different than receiving bank:	No

Originator Information

Bank ID type:	DDA Account
Bank ID:	*9209
Originator name:	Dixie Electric Membership Corporation
Originator address:	16262 Wax Rd
Originator city, state, postal code:	Greenwell Springs, LA 70739

Audit Information

Created:	12/12/2022 9:25:06 AM
By:	kevinc

Last modified:		
By:		
Last approved:	12/12/2022 9:25:26 AM	
By:	kevinc	
Last released:	12/12/2022 9:25:26 AM	
By:	kevinc	
Canceled:		
By:		
Processed on:		
Last Security Challenge:	12/12/2022 9:25:25 AM	Successful
By:	kevinc	

National Rural Utilities Cooperative Finance Corporation

SERVICE | INTEGRITY | EXCELLENCE

20701 Cooperative Way
Dulles, Virginia 20166
703-467-1800 | www.nrucfc.coop

COOPERATIVE

DIXIE ELECTRIC MEMBERSHIP CORP.
PO BOX 15659
BATON ROUGE, LA 70895

ID	LA013
PERIOD	12/1/2022 to 3/1/2023
PREPARATION DATE	2/13/23

V# 2063

Interest:

Previously Billed, Unpaid	$0.00
Current Charges	$183,395.00
Prior Accrual Adjustment	$0.00
Overpayments Applied	$0.00
Performance Discount	$-2,536.03
Collateral Discount	$0.00
Volume Discount	$-352.44
Interest Waivers	$0.00
Total Interest Due	**$180,506.53**

237.30 0 1403

$180,506.53 DIVIDED BY 3 EQUALS $60,168.84

Principal:

Previously Billed, Unpaid	$0.00
Current Charges	$511,001.52
Total Principal Due	**$511,001.52**

224.12 0 1745 $385,324.14 / 224.55 0 1745 $125,677.38

Remit This Amount By: **2/28/23** **$691,508.05**

Remit payment to the account of NRUCFC #****7214 at JP Morgan Chase by ACH (ABA #071000013, Chicago, IL) or by wire transfer (ABA #021000021, New York, NY).

Please include in the remarks section of the ACH or wire remittance your 5-character Member ID in the following format: MEMBERID=XX999

If you find it necessary to make payment by check, please remit to:

NRUCFC, Attn: Loan Accounting
20701 Cooperative Way
Dulles, VA 20166

For questions, please contact Loan Accounting at 800-424-2954 or CFC_Loan_Accounting@nrucfc.coop. Participants in ACH AutoPay will have payment automatically withdrawn on the invoice due date or the previous business day if the due date falls on a weekend or observed federal holiday.

National Rural Utilities Cooperative Finance Corporation
SERVICE | INTEGRITY | EXCELLENCE

20701 Cooperative Way
Dulles, Virginia 20166
703-467-1800 | www.nrucfc.coop

COOPERATIVE

DIXIE ELECTRIC MEMBERSHIP CORP.
PO BOX 15659
BATON ROUGE, LA 70895

ID	LA013
PERIOD	12/1/2022 to 3/1/2023
PREPARATION DATE	2/13/23

Interest and Principal Detail

Loan ID	Basis	Int Rate	Prin Balance	From	To	Days	Interest	Principal /Fees
LA0139024001	360/360	3.500000	152,879.08	12/1/22	3/1/23	90	$1,337.69	
			Performance Discount:	0.00000			$0.00	
			Previously Billed, Unpaid:				$0.00	$0.00
			Prior Accrual Adjustment:				$0.00	
			Collateral Discount:				$0.00	
			Volume Discount:				$0.00	
			Interest Waivers:				$0.00	
			Overpayments Applied:				$0.00	
			One Time Fee:					$0.00
			Conversion Fee Due:					$0.00
			Principal Due:					**$30,045.43**
			Total Due:				**$1,337.69**	**$30,045.43**
LA0139024002	360/360	3.500000	159,092.89	12/1/22	3/1/23	90	$1,392.06	
			Performance Discount:	0.00000			$0.00	
			Previously Billed, Unpaid:				$0.00	$0.00
			Prior Accrual Adjustment:				$0.00	
			Collateral Discount:				$0.00	
			Volume Discount:				$0.00	
			Interest Waivers:				$0.00	
			Overpayments Applied:				$0.00	
			One Time Fee:					$0.00
			Conversion Fee Due:					$0.00
			Principal Due:					**$31,266.63**
			Total Due:				**$1,392.06**	**$31,266.63**
LA0139025001	360/360	2.300000	1,835,378.26	12/1/22	3/1/23	90	$10,553.43	

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COOPERATIVE

DIXIE ELECTRIC MEMBERSHIP CORP.
PO BOX 15659
BATON ROUGE, LA 70895

ID	LA013
PERIOD	12/1/2022 to 3/1/2023
PREPARATION DATE	2/13/23

Interest and Principal Detail

Loan ID	Basis	Int Rate	Prin Balance	From	To	Days	Interest	Principal /Fees
			Performance Discount:	**0.12500**			-$573.56	
			Previously Billed, Unpaid:				$0.00	$0.00
			Prior Accrual Adjustment:				$0.00	
			Collateral Discount:				$0.00	
			Volume Discount:				-$79.71	
			Interest Waivers:				$0.00	
			Overpayments Applied:				$0.00	
			One Time Fee:					$0.00
			Conversion Fee Due:					$0.00
			Principal Due:					**$56,229.50**
			Total Due:				**$9,900.16**	**$56,229.50**
LA0139027001	360/360	2.300000	1,272,238.75	12/1/22	3/1/23	90	$7,315.37	
			Performance Discount:	**0.12500**			-$397.57	
			Previously Billed, Unpaid:				$0.00	$0.00
			Prior Accrual Adjustment:				$0.00	
			Collateral Discount:				$0.00	
			Volume Discount:				-$55.25	
			Interest Waivers:				$0.00	
			Overpayments Applied:				$0.00	
			One Time Fee:					$0.00
			Conversion Fee Due:					$0.00
			Principal Due:					**$32,918.66**
			Total Due:				**$6,862.55**	**$32,918.66**
LA0139027002	360/360	2.300000	1,272,238.75	12/1/22	3/1/23	90	$7,315.37	
			Performance Discount:	**0.12500**			-$397.57	
			Previously Billed, Unpaid:				$0.00	$0.00
			Prior Accrual Adjustment:				$0.00	
			Collateral Discount:				$0.00	
			Volume Discount:				-$55.25	
			Interest Waivers:				$0.00	
			Overpayments Applied:				$0.00	
			One Time Fee:					$0.00
			Conversion Fee Due:					$0.00
			Principal Due:					**$32,918.66**
			Total Due:				**$6,862.55**	**$32,918.66**

National Rural Utilities Cooperative Finance Corporation

SERVICE | INTEGRITY | EXCELLENCE

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Dulles, Virginia 20166
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COOPERATIVE

DIXIE ELECTRIC MEMBERSHIP CORP.
PO BOX 15659
BATON ROUGE, LA 70895

ID	LA013
PERIOD	12/1/2022 to 3/1/2023
PREPARATION DATE	2/13/23

Interest and Principal Detail

Loan ID	Basis	Int Rate	Prin Balance	From	To	Days	Interest	Principal /Fees
LA0139027003	360/360	4.250000	1,245,884.48	12/1/22	3/1/23	90	$13,237.52	
			Performance Discount:	**0.00000**			$0.00	
			Previously Billed, Unpaid:				$0.00	$0.00
			Prior Accrual Adjustment:				$0.00	
			Collateral Discount:				$0.00	
			Volume Discount:				$0.00	
			Interest Waivers:				$0.00	
			Overpayments Applied:				$0.00	
			One Time Fee:					$0.00
			Conversion Fee Due:					$0.00
			Principal Due:					**$29,573.85**
			Total Due:				**$13,237.52**	**$29,573.85**
LA0139027004	360/360	4.250000	1,204,354.86	12/1/22	3/1/23	90	$12,796.27	
			Performance Discount:	**0.00000**			$0.00	
			Previously Billed, Unpaid:				$0.00	$0.00
			Prior Accrual Adjustment:				$0.00	
			Collateral Discount:				$0.00	
			Volume Discount:				$0.00	
			Interest Waivers:				$0.00	
			Overpayments Applied:				$0.00	
			One Time Fee:					$0.00
			Conversion Fee Due:					$0.00
			Principal Due:					**$28,588.06**
			Total Due:				**$12,796.27**	**$28,588.06**
LA0139031001	360/360	4.300000	1,679,262.07	12/1/22	3/1/23	90	$18,052.07	

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COOPERATIVE

DIXIE ELECTRIC MEMBERSHIP CORP.
PO BOX 15659
BATON ROUGE, LA 70895

ID	LA013
PERIOD	12/1/2022 to 3/1/2023
PREPARATION DATE	2/13/23

Interest and Principal Detail

Loan ID	Basis	Int Rate	Prin Balance	From	To	Days	Interest	Principal /Fees
			Performance Discount:	**0.00000**			$0.00	
			Previously Billed, Unpaid:				$0.00	$0.00
			Prior Accrual Adjustment:				$0.00	
			Collateral Discount:				$0.00	
			Volume Discount:				$0.00	
			Interest Waivers:				$0.00	
			Overpayments Applied:				$0.00	
			One Time Fee:					$0.00
			Conversion Fee Due:					$0.00
			Principal Due:					**$24,893.66**
			Total Due:				**$18,052.07**	**$24,893.66**
LA0139031005	360/360	4.300000	4,864,382.76	12/1/22	3/1/23	90	$52,292.11	
			Performance Discount:	**0.00000**			$0.00	
			Previously Billed, Unpaid:				$0.00	$0.00
			Prior Accrual Adjustment:				$0.00	
			Collateral Discount:				$0.00	
			Volume Discount:				$0.00	
			Interest Waivers:				$0.00	
			Overpayments Applied:				$0.00	
			One Time Fee:					$0.00
			Conversion Fee Due:					$0.00
			Principal Due:					**$72,110.41**
			Total Due:				**$52,292.11**	**$72,110.41**
LA0139032001	360/360	2.720000	3,735,451.05	12/1/22	3/1/23	90	$25,401.07	
			Performance Discount:	**0.12500**			-$1,167.33	
			Previously Billed, Unpaid:				$0.00	$0.00
			Prior Accrual Adjustment:				$0.00	
			Collateral Discount:				$0.00	
			Volume Discount:				-$162.23	
			Interest Waivers:				$0.00	
			Overpayments Applied:				$0.00	
			One Time Fee:					$0.00
			Conversion Fee Due:					$0.00
			Principal Due:					**$46,779.28**
			Total Due:				**$24,071.51**	**$46,779.28**

National Rural Utilities Cooperative Finance Corporation

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COOPERATIVE

DIXIE ELECTRIC MEMBERSHIP CORP.
PO BOX 15659
BATON ROUGE, LA 70895

ID	LA013
PERIOD	12/1/2022 to 3/1/2023
PREPARATION DATE	2/13/23

Interest and Principal Detail

Loan ID	Basis	Int Rate	Prin Balance	From	To	Days	Interest	Principal /Fees
LA0139035001	360/360	2.890000	4,664,642.65	12/1/22	3/1/23	90	$33,702.04	
			Performance Discount:	**0.00000**			$0.00	
			Previously Billed, Unpaid:				$0.00	$0.00
			Prior Accrual Adjustment:				$0.00	
			Collateral Discount:				$0.00	
			Volume Discount:				$0.00	
			Interest Waivers:				$0.00	
			Overpayments Applied:				$0.00	
			One Time Fee:					$0.00
			Conversion Fee Due:					$0.00
			Principal Due:					$125,677.38
			Total Due:				$33,702.04	$125,677.38

Loan Activity

	Date	Type	Interest	Principal/Fees	Principal Balance
LA0139024001	11/30/22	Loan Payment	-1,598.31	-29,784.81	152,879.08
LA0139024002	11/30/22	Loan Payment	-1,663.27	-30,995.42	159,092.89
LA0139025001	2/10/23	Volume Discount	-26.57	0.00	1,835,378.26
	1/12/23	Volume Discount	-26.57	0.00	1,835,378.26
	12/12/22	Volume Discount	-26.57	0.00	1,835,378.26
	11/30/22	Loan Payment	-10,190.81	-55,908.02	1,835,378.26
LA0139027001	2/10/23	Volume Discount	-18.42	0.00	1,272,238.75
	1/12/23	Volume Discount	-18.42	0.00	1,272,238.75
	12/12/22	Volume Discount	-18.42	0.00	1,272,238.75
	11/30/22	Loan Payment	-7,031.56	-32,730.46	1,272,238.75
LA0139027002	2/10/23	Volume Discount	-18.42	0.00	1,272,238.75
	1/12/23	Volume Discount	-18.42	0.00	1,272,238.75
	12/12/22	Volume Discount	-18.42	0.00	1,272,238.75
	11/30/22	Loan Payment	-7,031.56	-32,730.46	1,272,238.75
LA0139027003	11/30/22	Loan Payment	-13,548.44	-29,262.93	1,245,884.48
LA0139027004	11/30/22	Loan Payment	-13,096.83	-28,287.50	1,204,354.86
LA0139031001	11/30/22	Loan Payment	-18,316.83	-24,628.90	1,679,262.07
LA0139031005	11/30/22	Loan Payment	-53,059.06	-71,343.46	4,864,382.76
LA0139032001	2/10/23	Volume Discount	-54.08	0.00	3,735,451.05
	1/12/23	Volume Discount	-54.08	0.00	3,735,451.05
	12/12/22	Volume Discount	-54.08	0.00	3,735,451.05

National Rural Utilities
Cooperative Finance Corporation
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COOPERATIVE

DIXIE ELECTRIC MEMBERSHIP CORP.
PO BOX 15659
BATON ROUGE, LA 70895

ID	LA013
PERIOD	12/1/2022 to 3/1/2023
PREPARATION DATE	2/13/23

Loan Activity

	Date	Type	Interest	Principal	Principal Balance
	11/30/22	Loan Payment	-24,349.08	-46,463.33	3,735,451.05
LA0139035001	11/30/22	Loan Payment	-34,603.55	-124,775.87	4,664,642.65

Thank you for banking with Red River Bank. If you need assistance, contact customer service.

Make a Wire Transfer

Confirmation

The following wire transfer was successfully scheduled and will appear on your scheduled wire transfers page until it is processed.

Debit Information

Reference number:	**4583244**
Status:	Pending
Portfolio:	Dixie Electric Membership Corporation
Wire template:	CFC LOAN PAYMENT
Wire type:	Domestic
Wire name:	CFC LOAN PAYMENT
Debit account:	General Fund-9209
Amount:	$691,508.05
Frequency:	Single
Transfer on:	2/28/2023

Receiving bank information

ABA:	021000021
Bank name:	JPMCHASE
Address:	
City, state, postal code:	NEW YORK,NY
Bank to bank information:	

Recipient information

Account number:	*7214
Account name:	NRUCFC
Address:	20701 COOPERATIVE WAY
City, state, postal code:	DULLES, VIRGINIA 20166
Additional information for recipient:	LA013, DIXIE ELECTRIC MEMBERSHIP CORPORATION, LA013-R-9936
Recipient bank information is different than receiving bank:	No

Originator information

Bank ID type:	DDA Account
Bank ID:	*9209
Originator name:	Dixie Electric Membership Corporation
Originator address:	16262 Wax Rd
Originator city, state, postal code:	Greenwell Springs, LA 70739

Audit Information

Created:	2/23/2023 11:13:25 AM
By:	kevinc

Last modified:	
By:	
Last approved:	2/23/2023 11:13:44 AM
By:	kevinc
Last released:	2/23/2023 11:13:44 AM
By:	kevinc
Canceled:	
By:	
Processed on:	
Last Security Challenge:	2/23/2023 11:13:44 AM Successful
By:	kevinc

CoBANK

6340 S. Fiddlers Green Circle
Greenwood Village, CO 80111

FOR REFERENCE ONLY
Customer Billing Statement

Customer Number	15222200
Statement Date	12/30/2022
Payment Due Date	01/20/2023
Page	1 of 5

Customer Service Information

Customer Service
(800) 255-6190

CoBank National Office
6340 S. Fiddlers Green Circle
Greenwood Village, CO 80111

Visit Us Online
www.cobank.com

00001476 TCBL29851 01 000000
DIXIE ELECTRIC MEMBERSHIP
CORPORATION
P O BOX 15659
BATON ROUGE, LA 70895

00001476-0003268-0001-0005-TCBL2985112-01-L

IMPORTANT INFORMATION

10/24 CHECKS SENT TO DENVER LBX WILL BE RETURNED TO SENDER

BILLING SUMMARY

Amounts in USD

Agreement	Facility Fee/Loan Number	Fee/Balance Description	Balance Due	Total Amount Due
S01	01 003418523	INTEREST OWING	174,373.54	
S01	01 003418523	LOAN AMOUNT DUE		174,373.54
T01	01 002442498	INTEREST OWING	926.94	
T01	01 002442498	LOAN AMOUNT DUE		926.94
T02	01 002655687	INTEREST OWING	61,533.65	
T02	01 002655687	PRINCIPAL	71,775.78	
T02	01 002655687	LOAN AMOUNT DUE		133,309.43
T03	01 002693878	INTEREST OWING	914.66	
T03	01 002693878	PRINCIPAL	94,983.42	
T03	01 002693878	LOAN AMOUNT DUE		95,898.08
WIREFEES	01 0000019418 95	COLINK & WIRE SERVICES FEES		14.00
			Grand Total Due:	404,521.99

Balances Due Summary

Total Principal	Total Interest		Total Fees	Total Other	Grand Total Due
166,759.20	237,748.79		14.00	0.00	$404,521.99
2241.60	237.41	237.42	921.00		
0	0	0	2000		
1744	1403	1403	5032		
	63,375 25	174373 54			

DO NOT PAY - FOR REFERENCE ONLY

V# 2037

Customer Number	15222200
Statement Date	12/30/2022
Payment Due Date	01/20/2023
Grand Total Due (USD)	404,521.99

CoBANK

This statement is for your reference only. Your payment will be deducted from your account via ACH on 01/20/2023.

0115222200MA1TICKLER___A220230120USDPB15222200

CoBANK

6340 S. Fiddlers Green Circle
Greenwood Village, CO 80111

Customer Billing Statement

Customer Number	15222200
Statement Date	12/30/2022
Payment Due Date	01/20/2023
Page	2 of 5

FACILITY BILLING DETAIL

Amounts in USD

AGREEMENT WIREFEES FACILITY 01 0000019418

Facility Information

Type	FEES
Expiration Date	01/01/2050
Currency	USD
Facility Amount	0.00
Facility Used	0.00

Fees Due

Fee	Description	From	To	Current Due	Past Due	Total Due
95	COLINK & WIRE SERVICES FEES	12/30/2022	01/01/2023	14.00	0.00	14.00

LOAN BILLING DETAIL

Amounts in USD

AGREEMENT S01 FACILITY 01 0000391344 LOAN 01 003418523

Loan Information

Effective Date	11/01/2021
Maturity Date	09/30/2023
Interest Rate Maturity Date	
Currency	USD
Principal Balance	34,954,076.01

Balances Due

Balance	Description	From	To	Current Due	Past Due	Total Due
INT	INTEREST OWING	12/01/2022	01/01/2023	174,373.54	0.00	174,373.54

AGREEMENT T01 FACILITY 01 0000182048 LOAN 01 002442498

Loan Information

Effective Date	10/18/2010
Maturity Date	02/20/2024
Interest Rate Maturity Date	02/20/2024
Currency	USD
Principal Balance	331,213.02

Balances Due

Balance	Description	From	To	Current Due	Past Due	Total Due
INT	INTEREST OWING	12/01/2022	01/01/2023	926.94	0.00	926.94

0001476-000269-0002-0005-TCBL2985112-01-L

0115222200MA1TICKLER___A220230120USDPB15222200

FACILITY STATEMENT OF ACTIVITY

AGREEMENT WIREFEES FEE 01 0000019418 95 COLINK & WIRE SERVICES FEES Currency: USD

Accrual Activity

No accrual information for this Facility Fee

Transaction Activity

No transaction information for this Facility Fee

Wire Fee Activity

Fee Type	Activity	Number Free	Billable	Per Wire Fee	Total Wire Fee
COLINK BASE FEE	1	0	1	0.00	0.00
NON COLINK WIRE IN	1	0	1	14.00	14.00

LOAN STATEMENT OF ACTIVITY

AGREEMENT S01 FACILITY 01 0000391344 LOAN 01 003418523 Currency: USD

Accrual INT01 LOAN INTEREST From 12/01/2022 To 01/01/2023

From	To	No. of Days	Accruing Balance	Accruing Rate	Amount Accrued
12/01/2022	12/05/2022	4	34,985,864.70	5.610000	21,807.86
12/05/2022	12/09/2022	4	34,985,864.70	5.740000	22,313.20
12/09/2022	12/12/2022	3	34,954,076.01	5.740000	16,719.70
12/12/2022	12/19/2022	7	34,954,076.01	5.840000	39,692.30
12/19/2022	12/20/2022	1	34,954,076.01	5.850000	5,680.04
12/20/2022	12/27/2022	7	34,954,076.01	5.850000	39,760.26
12/27/2022	01/01/2023	5	34,954,076.01	5.850000	28,400.18

Transaction Activity Since Last Statement

Date	Transaction Description	Transaction Value
12/09/2022	PRINCIPAL PAYMENT	31,788.69
12/20/2022	INTEREST PAYMENT	157,126.14

AGREEMENT T01 FACILITY 01 0000182048 LOAN 01 002442498 Currency: USD

Accrual INT01 LOAN INTEREST From 12/01/2022 To 01/01/2023

From	To	No. of Days	Accruing Balance	Accruing Rate	Amount Accrued
12/01/2022	12/20/2022	19	331,213.02	3.250000	568.12
12/20/2022	01/01/2023	12	331,213.02	3.250000	358.82

Transaction Activity Since Last Statement

Date	Transaction Description	Transaction Value
12/20/2022	INTEREST PAYMENT	959.10

AGREEMENT T02 FACILITY 01 0000223116 LOAN 01 002655687 Currency: USD

Accrual INT01 LOAN INTEREST From 12/01/2022 To 01/01/2023

From	To	No. of Days	Accruing Balance	Accruing Rate	Amount Accrued
12/01/2022	12/20/2022	19	17,477,857.41	4.095000	37,774.02
12/20/2022	01/01/2023	12	17,406,325.73	4.095000	23,759.63

00001476-0003270-0004-0005-TCBL2985112-01-L

2022 TEST YEAR FORMULA RATE PLAN (FRP)

ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS

EXHIBIT 5

REF. 1-B

ANNUALIZED INTEREST CHARGED TO CONSTRUCTION

DIXIE ELECTRIC MEMBERSHIP CORPORATION
2022 TEST YEAR FORMULA RATE PLAN (FRP)
ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS
REF. 1-B, EXHIBIT 5, ANNUALIZED INTEREST CHARGED TO CONSTRUCTION

Search Type: Account Division: 0 - DEMCO
Account: 427.30 INTEREST CHARGED TO CONSTRUCTION

Filter

Starting Year: 2022 Compare: Actual Budget Revision:
Number Of Years: 1 Type: Both Percentage: None

Comparison

View: Table

Post Month	2022 Actual PTD	2022 Actual YTD
January	-14,945.31	-14,945.31
February	-13,709.59	-28,654.90
March	-7,024.72	-35,679.62
April	-12,308.78	-47,988.40
May	-12,176.54	-60,164.94
June	-11,675.41	-71,840.35
July	-10,536.68	-82,377.03
August	-10,670.50	-93,047.53
September	-10,125.62	-103,173.15
October	-10,402.28	-113,575.43
November	2,136.85	-111,438.58
December	1,396.90	-110,041.68
Total YTD	-110,041.68	-110,041.68

Note: Used Oct-22 activity instead of Dec-22 activity as Dec-22 included non-typical capitalization clean-up and adjustment activity, so Oct-22 was a more representative period of typical activity.

2022 TEST YEAR FORMULA RATE PLAN (FRP)

ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS

EXHIBIT 6

REF. 1-C

ANNUALIZED SHORT-TERM DEBT INTEREST EXPENSE

DIXIE ELECTRIC MEMBERSHIP CORPORATION
2022 TEST YEAR FORMULA RATE PLAN (FRP)
ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS
REF. 1-C, EXHIBIT 6, ANNUALIZED SHORT-TERM DEBT INTEREST EXPENSE

Search Type: Account Division: 0 – DEMCO
Account: 430.03 CFC INT SHORT TERM DEBT

Filter

Starting Year: 2022 Compare: Actual Budget Revision:
Number Of Years: 1 Type: Both Percentage: None

Comparison

View: Table

Post Month	2022 Actual PTD	2022 Actual YTD
January	25,372.60	25,372.60
February	11,075.34	36,447.94
March	95,449.32	131,897.26
April	24,164.38	156,061.64
May	32,621.92	188,683.56
June	19,652.14	208,335.70
July	55,753.42	264,089.12
August	72,787.68	336,876.80
September	55,901.44	392,778.24
October	85,938.36	478,716.60
November	81,369.86	560,086.46
December	74,583.47	634,669.93
Total YTD	634,669.93	634,669.93

2022 TEST YEAR FORMULA RATE PLAN (FRP)

ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS

EXHIBIT 7

REF. 2

ANNUALIZED DEPRECIATION EXPENSE

DIXIE ELECTRIC MEMBERSHIP CORPORATION
2022 TEST YEAR FORMULA RATE PLAN (FRP)
ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS
REF. 2, EXHIBIT 7, ANNUALIZED DEPRECIATION EXPENSE

Total
2,336,762.58
19,253,835.81
1,618,721.01
23,209,319.40

Search Type: Account Division: 0 - DEMCO
Account: 403.00 DEPR EXP TRANSMISSION PLANT

Filter

Starting Year: 2022 Compare: Actual Budget Revision:
Number Of Years: 1 Type: Both Percentage: None

Comparison

View: Table

Post Month	2022 Actual PTD	2022 Actual YTD
January	193,790.98	193,790.98
February	193,790.98	387,581.96
March	193,921.79	581,503.75
April	194,071.46	775,575.21
May	194,071.46	969,646.67
June	194,148.47	1,163,795.14
July	194,337.27	1,358,132.41
August	194,493.97	1,552,626.38
September	195,279.81	1,747,906.19
October	195,500.18	1,943,406.37
November	196,535.29	2,139,941.66
December	196,820.92	2,336,762.58
Total YTD	2,336,762.58	2,336,762.58

Search Type: Account Division: 0 - DEMCO
Account: 403.10 DEPR EXP DISTRIBUTION PLANT

Filter

Starting Year: 2022 Compare: Actual Budget Revision:
Number Of Years: 1 Type: Both Percentage: None

Comparison

View: Table

Post Month	2022 Actual PTD	2022 Actual YTD
January	1,591,237.46	1,591,237.46
February	1,580,507.44	3,171,744.90
March	1,584,465.41	4,756,210.31
April	1,589,582.30	6,345,792.61
May	1,593,627.66	7,939,420.27
June	1,596,683.85	9,536,104.12
July	1,602,898.62	11,139,002.74
August	1,607,471.97	12,746,474.71
September	1,618,670.53	14,365,145.24
October	1,624,940.56	15,990,085.80
November	1,630,233.58	17,620,319.38
December	1,633,516.43	19,253,835.81
Total YTD	19,253,835.81	19,253,835.81

Search Type: Account Division: 0 - DEMCO
Account: 403.70 DEPR EXP GENERAL PLANT

Filter

Starting Year: 2022 Compare: Actual Budget Revision:
Number Of Years: 1 Type: Both Percentage: None

Comparison

View: Table

Post Month	2022 Actual PTD	2022 Actual YTD
January	122,661.67	122,661.67
February	122,921.93	245,583.60
March	124,309.34	369,892.94
April	124,748.49	494,641.43
May	134,873.46	629,514.89
June	134,571.10	764,085.99
July	137,121.71	901,207.70
August	142,982.25	1,044,189.95
September	142,638.83	1,186,828.78
October	143,437.44	1,330,266.22
November	143,372.15	1,473,638.37
December	145,082.64	1,618,721.01
Total YTD	1,618,721.01	1,618,721.01

2022 TEST YEAR FORMULA RATE PLAN (FRP)

ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS

EXHIBIT 8-A

REF. 3

ANNUALIZED PROPERTY TAX EXPENSE: PROPERTY TAXES PAID FOR 2021

DIXIE ELECTRIC MEMBERSHIP CORPORATION
2022 TEST YEAR FORMULA RATE PLAN (FRP)
ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS
REF. 3, EXHIBIT 8-A, ANNUALIZED PROPERTY TAX EXPENSE: PROPERTY TAXES PAID FOR 2021 (PAID IN 2022 BASED UPON YEAR-END UTILITY PLANT BALANCES AT 12/31/21)

Search Type: Account Division: 0 - DEMCO
Account: 408.00 PROPERTY TAX

Filter

Starting Year: 2022 Compare: Actual Budget Revision:
Number Of Years: 1 Type: Both Percentage: None

Comparison

View: Table

Post Month	2022 Actual PTD	2022 Actual YTD
January	475,013.77	475,013.77
February	475,013.77	950,027.54
March	475,000.00	1,425,027.54
April	475,000.00	1,900,027.54
May	475,000.00	2,375,027.54
June	475,013.77	2,850,041.31
July	475,000.00	3,325,041.31
August	475,000.00	3,800,041.31
September	475,000.00	4,275,041.31
October	475,000.00	4,750,041.31
November	475,000.00	5,225,041.31
December	459,711.79	5,684,753.10
Total YTD	5,684,753.10	5,684,753.10