

Row Labels	Sum of YTD 12/31/2013			
Energy Costs	1,923,995,679	Agrees to 10K, Energy Costs	FERC 501, Fuel	
403	(4,835,859)		Per Fuel Accounts tab, excluding below the line costs	815,282,708
418.1	(20,911,852)		Add back: below the line costs	
426	107,102		GL 515180-Fuel Exp-Bridger Coal-Profit (501)	20,483,890
431	(4,097,859)		GL 515182-Fuel Exp-Trapper Mining-Profit (501)	427,962
456	(734,178)		Per Fuel Accounts tab Total FERC Account 501	836,194,561
501	818,800,017	A	Per GAAP	818,800,017
			Reconciling items:	17,394,544
			Less: Misc. Other Costs in GRID-Related FERC accounts (as amounts are not included in GAAP Energy Costs, but included in Fuel Accounts tab)	(326,238)
503	3,671,373	B	Addback: Amort. of deferred overburden within Misc. Other Costs in GRID (as amount is included in Energy Costs for GAAP)	(42,115)
506	1,692,154		Less: Non-Grid FERC Accts (as amount not included in GAAP Energy Costs, but included in Fuel Accounts tab)	38,590,520
547	321,290,415	C	Addback: Bridger/Trapper profit included in Non-Grid FERC Accts (as amount is included in FERC 501 per FERC Order No. AC11-132 and offset in FERC 418.1, Equity in Earnings in Subsidiaries, resulting in no impact to Energy Costs for GAAP)	20,911,852
555	661,541,286	D		-
557	7,177,252			
565	137,182,304	E		
566	3,113,524		FERC 503, Steam	
Revenue	(5,146,991,929)	Agrees to 10K, Revenue	Per Fuel Accounts tab	4,312,439
411	(26,461)		Per GAAP	3,671,373
415	(902,714)		Reconciling items:	641,065
			Less: Non-NPC Accts (as amount is not included in GAAP Energy Costs, but included in Fuel Accounts tab)	641,065
418	(311,051)			-
440	(1,773,896,155)		FERC 547, Other-Fuel	
442	(2,833,027,382)		Per Fuel Accounts tab	321,290,415
444	(20,047,674)		Per GAAP	321,290,415
445	(17,101,922)			-
447	(325,520,827)	F		
449	(0)		FERC 555, Purchase Power	
450	(9,906,509)		Per C&T Database Accounts tab, excluding below the line costs	666,325,681
451	(6,310,584)		Add back: below the line costs	
453	(1,577)		GL 546536-Renewable Energy Credit Purchases	-
454	(17,887,016)		GL 546537-WA REC Compliance Purchases	228,376
456	(148,752,719)		Per C&T Database Accounts tab Total FERC Account 555	666,554,057
555	5,012,771		Per GAAP	661,541,286
924	1,687,892		Reconciling items:	5,012,771
Grand Total	(3,222,996,250)		Less: amounts not included in GAAP Energy Costs, but included in C&T Database Accounts tab	
			GL 304111-Bookouts Netted-Losses, amt is in Revenue for GAAP	5,004,822
			GL 304213-Trading Netted-Estimate, amt is in Revenue for GAAP	7,949
				0
			FERC 565, Transmission of Electricity by Others	
			Per C&T Database Accounts tab	137,182,304
			Per GAAP	137,182,304
				-
			FERC 447, Sales for Resale	
			Per C&T Database Accounts tab	(325,520,827)
			Per GAAP	(325,520,827)
				-

