Detailed itemization of all cost elements that constitute the change in amounts reported in accounts 228, 242 and 253 in 2025.

	FERC Account		
Cost Element	**228**	**242**	**253**
Allocations	$ 87,102	$ -	$ 3,467
Benefits	$ 472,853	$ 76	$ -
Employee Expenses	$ 4,892	$ 1,081,475	$ -
Fees + Payments	$ 3,182,519	$ (26,192)	$ 854,186
Labor	$ 87,619	$ -	$ -
Other Misc Accounting	$ (9,760,322)	$ (52,386,488)	$ (21,755,972)
Outside Services	$ 80,706	$ 36,025,337	$ 11,517,027
Overtime Labor	$ 4,550	$ -	$ -
Reimbursables	$ (2,640)	$ -	$ 866,664

Annual change in amounts for accounts 228, 242 and 253 for calendar years 2021-2025

FERC Account	Cost Element	2021	2022	2023	2024	2025
228	Allocations	121,486	64,134	93,583	75,186	87,102
	Benefits	590,612	489,963	477,069	455,893	472,853
	Employee Expenses	2,901	1,595	4,624	2,103	4,892
	Fees + Payments	102,548,307	5,359,337	8,441,506	3,998,959	3,182,519
	Labor	122,543	69,696	98,192	76,609	87,619
	Other Misc Accounting	342,851,787	(5,343,586)	(9,194,338)	(12,209,663)	(9,760,322)
	Outside Services	(1,395,003)	928,731	545,980	1,066,367	80,706
	Overtime Labor	-	-	-	929	4,550
	Reimbursables	-	-	-	-	(2,640)
228 Total		**444,842,634**	**1,569,870**	**466,616**	**(6,533,617)**	**(5,842,722)**
242	Benefits	(638)	33	(505)	1,266	76
	Employee Expenses	818,988	872,228	789,069	777,958	1,081,475
	Fees + Payments	224,170	(776,647)	(1,042,202)	(263,596)	(26,192)
	Labor	8				
	Other Misc Accounting	(107,341,068)	(85,739,521)	(124,535,569)	(48,533,286)	(52,386,488)
	Outside Services	115,075,069	76,897,719	104,614,684	51,418,386	36,025,337
	Revenue	(1,063,356)	(1,449,418)	(341,219)	(61,062)	552,564
242 Total		**7,713,173**	**(10,195,606)**	**(20,515,742)**	**3,339,667**	**(14,753,229)**
253	Allocations	-	-	-	-	3,467
	Fees + Payments	451,660	396,716	956,606	601,024	854,186
	Other Misc Accounting	(15,246,189)	(17,832,029)	(14,596,483)	(15,819,042)	(21,755,972)
	Outside Services	18,525,568	11,754,064	12,585,664	11,256,286	11,517,027
	Reimbursables	922,816	866,664	1,116,664	866,664	866,664
	Revenue	149,574	38,128	(4,321,826)	322,731	(1,503,148)
253 Total		**4,803,429**	**(4,776,458)**	**(4,259,374)**	**(2,772,338)**	**(10,017,774)**

Annual distribution amounts for accounts 228, 242 and 253 for calendar years 2021-2025

FERC Account	Cost Element	2021	2022	2023	2024	2025
228	Allocations	121,486	64,097	93,583	75,186	87,102
	Benefits	588,507	487,858	474,963	453,788	470,748
	Employee Expen	2,901	1,595	4,624	2,103	4,892
	Fees + Payment	96,823,307	5,359,337	8,441,506	3,995,760	3,182,391
	Labor	122,543	69,653	98,192	76,609	87,619
	Other Misc Acco	328,872,675	(5,656,897)	(8,180,559)	(12,085,951)	(9,643,875)
	Outside Services	(1,412,826)	836,056	474,535	1,020,019	35,545
	Overtime Labor				929	4,550
	Reimbursables					(2,640)
228 Total		**425,118,592**	**1,161,699**	**1,406,844**	**(6,461,556)**	**(5,773,669)**
242	Benefits	(638)	33	(505)	1,266	76
	Employee Expen	789,607	833,749	759,658	848,865	1,021,755
	Fees + Payment	(85,068)	(1,039,971)	(517,945)	(92,942)	(3,952)
	Labor	8				
	Other Misc Acco	(107,219,049)	(85,735,456)	(124,251,099)	(47,294,209)	(47,202,800)
	Outside Services	115,075,069	76,897,435	104,614,684	51,419,087	36,025,217
	Reimbursables		-			
	Rents + Leases	-	-	-	-	-
	Revenue	(1,063,356)	(1,449,418)	(341,219)	(61,062)	552,564
242 Total		**7,496,573**	**(10,493,628)**	**(19,736,426)**	**4,821,005**	**(9,607,141)**
253	Fees + Payment	448,252	355,348	909,219	588,442	848,808
	Other Misc Acco	(15,196,057)	(17,811,572)	(14,636,368)	(15,810,550)	(20,032,453)
	Outside Services	18,256,243	11,754,064	12,585,664	11,256,286	11,517,027
	Revenue	149,574	38,128	(4,321,826)	322,731	(1,503,148)
253 Total		**3,658,012**	**(5,664,033)**	**(5,463,311)**	**(3,643,092)**	**(9,169,765)**