

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No.



**FERC FINANCIAL REPORT
FERC FORM No. 1: Annual Report of
Major Electric Utilities, Licensees
and Others and Supplemental
Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe

Year/Period of Report
End of: 2022/ Q4

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities, Licensees, and Others Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

1. one million megawatt hours of total annual sales,
2. 100 megawatt hours of annual sales for resale,
3. 500 megawatt hours of annual power exchanges delivered, or
4. 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

- a. Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.
- b. The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.
- c. Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:
Secretary
Federal Energy Regulatory Commission 888 First Street, NE
Washington, DC 20426
- d. For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- a. Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- b. Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

<u>Schedules</u>	<u>Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- e. The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF SCHEDULES] of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its

applicable Uniform System of Accounts and published accounting releases." The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- f. Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faqs-efilingferc-online>.
- g. Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

IV. When to Submit

FERC Forms 1 and 3-Q must be filed by the following schedule:

- a. FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- b. FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.
- X. Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons

and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

- I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

3. 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;
4. 'Person' means an individual or a corporation;
5. 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;
7. 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power;
11. "project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

- a. "To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304.

- a. Every Licensee and every public utility shall file with the Commission such annual and other periodic or special* reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies*.10

"Sec. 309.

The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

GENERAL PENALTIES

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

FERC FORM NO. 1 (ED. 03-07)

**FERC FORM NO. 1
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION

01 Exact Legal Name of Respondent Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe		02 Year/ Period of Report End of: 2022/ Q4
03 Previous Name and Date of Change (If name changed during year) /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 111 2nd Ave SW		
05 Name of Contact Person Della Pewonka		06 Title of Contact Person Controller
07 Address of Contact Person (Street, City, State, Zip Code) 111 2nd Ave SW		
08 Telephone of Contact Person, Including Area Code 1-406-433-4103	09 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 03/15/2023

Annual Corporate Officer Certification

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Jeremy Mahowald	03 Signature Jeremy Mahowald	04 Date Signed (Mo, Da, Yr) 03/29/2023
02 Title General Manager		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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LIST OF SCHEDULES (Electric Utility)

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
	Identification	1	
	List of Schedules	2	
1	General Information	101	
2	Control Over Respondent	102	NA
3	Corporations Controlled by Respondent	103	NA
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106	
7	Important Changes During the Year	108	
8	Comparative Balance Sheet	110	
9	Statement of Income for the Year	114	
10	Statement of Retained Earnings for the Year	118	
12	Statement of Cash Flows	120	
12	Notes to Financial Statements	122	
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	122a	NA
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200	
15	Nuclear Fuel Materials	202	NA
16	Electric Plant in Service	204	
17	Electric Plant Leased to Others	213	NA
18	Electric Plant Held for Future Use	214	NA
19	Construction Work in Progress-Electric	216	NA
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224	NA
22	Materials and Supplies	227	
23	Allowances	228	NA
24	Extraordinary Property Losses	230a	NA
25	Unrecovered Plant and Regulatory Study Costs	230b	NA
26	Transmission Service and Generation Interconnection Study Costs	231	NA

LIST OF SCHEDULES (Electric Utility)

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
27	Other Regulatory Assets	232	NA
28	Miscellaneous Deferred Debits	233	NA
29	Accumulated Deferred Income Taxes	234	NA
30	Capital Stock	250	NA
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254b	NA
33	Long-Term Debt	256	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	NA
35	Taxes Accrued, Prepaid and Charged During the Year	262	
36	Accumulated Deferred Investment Tax Credits	266	NA
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272	NA
39	Accumulated Deferred Income Taxes-Other Property	274	NA
40	Accumulated Deferred Income Taxes-Other	276	NA
41	Other Regulatory Liabilities	278	NA
42	Electric Operating Revenues	300	
43	Regional Transmission Service Revenues (Account 457.1)	302	NA
44	Sales of Electricity by Rate Schedules	304	NA
45	Sales for Resale	310	
46	Electric Operation and Maintenance Expenses	320	
47	Purchased Power	326	
48	Transmission of Electricity for Others	328	NA
49	Transmission of Electricity by ISO/RTOs	331	NA
50	Transmission of Electricity by Others	332	NA
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	336	
53	Regulatory Commission Expenses	350	NA
54	Research, Development and Demonstration Activities	352	NA
55	Distribution of Salaries and Wages	354	

LIST OF SCHEDULES (Electric Utility)

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
56	Common Utility Plant and Expenses	356	NA
57	Amounts included in ISO/RTO Settlement Statements	397	NA
58	Purchase and Sale of Ancillary Services	398	NA
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	NA
61	Electric Energy Account	401a	
62	Monthly Peaks and Output	401b	NA
63	Steam Electric Generating Plant Statistics	402	NA
64	Hydroelectric Generating Plant Statistics	406	NA
65	Pumped Storage Generating Plant Statistics	408	NA
66	Generating Plant Statistics Pages	410	NA
0	Energy Storage Operations (Large Plants)	414	NA
67	Transmission Line Statistics Pages	422	
68	Transmission Lines Added During Year	424	NA
69	Substations	426	
70	Transactions with Associated (Affiliated) Companies	429	NA
71	Footnote Data	450	
	Stockholders' Reports (check appropriate box)		
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared		

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Upper Missouri Power Cooperative Headquarters is located at 111 2nd Ave SW, Sidney, MT 59270.

Jeremy Mahowald

General Manager

111 2nd Ave SW, Sidney, MT 59270

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Incorporated in the state of Montana on April 28, 1958.

State of Incorporation: MT

Date of Incorporation: 1958-04-28

Incorporated Under Special Law:

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

(a) Name of Receiver or Trustee Holding Property of the Respondent:

(b) Date Receiver took Possession of Respondent Property:

(c) Authority by which the Receivership or Trusteeship was created:

(d) Date when possession by receiver or trustee ceased:

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

Montana - Wholesale electric service North Dakota - Wholesale electric service

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) Yes

(2) No

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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OFFICERS

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	General Manager	Jeremy Mahowald	233,175		

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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DIRECTORS

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
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1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), name and abbreviated titles of the directors who are officers of the respondent.
2. Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).

1	Albert Paul, Secretary	231 Ismay Rd, Ismay, MT 59336	true	false
2	David Sighloh, Director	56200 366 Ave NW, Kenmare, ND 58746	false	false
3	Dale Schweigert, Director	4510 Hwy 7, Baker, MT 59313	false	false
4	Allen Thiessen, Vice President	PO Box 197, Lambert, MT 59243	true	false
5	Patti Murphy, Treasurer	1475 Horse Creek Rd, Circle, MT 59215	true	false
6	Joe Schiffer, Director	106 Sand Creek Rd E, Rosebud, MT 59347	false	false
7	Blaine Jorgenson, President	757 145th Ave NW, Williston, ND 58801	true	true
8	Greg Steckler, Director	1240 101st Ave SW, Dunn Center, ND 58626	false	false
9	Alan Danelson, Director	PO Box 598, Scobey, MT 59263	false	false
10	Anthony Larson, Director	202 3rd St SE, Hettinger, ND 58639	false	false
11	Cameron Wahlstrom, Director	14632 35th St NW, Alexander, ND 58831	false	false

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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INFORMATION ON FORMULA RATES

Line No.	FERC Rate Schedule or Tariff Number (a)	FERC Proceeding (b)
Does the respondent have formula rates?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
1	FERC Electric Tarriff Vol. No. 1	Docket No. ER21-385

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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INFORMATION ON FORMULA RATES - FERC Rate Schedule/Tariff Number FERC Proceeding

Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)
		Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
1	202209015303	09/01/2022	ER22-2779-000	2021 annual formula rate informational filing	FERC Electric Tariff Vol. No. 1
2	202209015304	09/01/2022	ER22-2780-000	2022 annual formula rate informational filing	FERC Electric Tariff Vol. No. 1

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

The Cooperative has been named as a defendant in a lawsuit by one of its members against the Cooperative's main power supplier (the "Lawsuit"). The member claims the main power supplier power rates have been increased due to the supplier's unreasonable and imprudent operation of one of its subsidiaries. These increased rates were then passed on by the Cooperative to its members. The member has also filed protests with the FERC objecting to the Cooperative's FERC filings complaining of issues similar to those raised in the Lawsuit.

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Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200	19,624,001	19,642,073
3	Construction Work in Progress (107)	200		
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		19,624,001	19,642,073
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	13,568,771	13,192,728
6	Net Utility Plant (Enter Total of line 4 less 5)		6,055,230	6,449,345
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202		
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			
9	Nuclear Fuel Assemblies in Reactor (120.3)			
10	Spent Nuclear Fuel (120.4)			
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202		
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)			
14	Net Utility Plant (Enter Total of lines 6 and 13)		6,055,230	6,449,345
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)			
19	(Less) Accum. Prov. for Depr. and Amort. (122)			
20	Investments in Associated Companies (123)		359,521,876	286,606,713
21	Investment in Subsidiary Companies (123.1)	224		
23	Noncurrent Portion of Allowances	228		
24	Other Investments (124)		607,277	571,106
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
28	Other Special Funds (128)			
29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)			
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		360,129,153	287,177,819
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		2,374,963	1,481,050
36	Special Deposits (132-134)			
37	Working Fund (135)			
38	Temporary Cash Investments (136)		135,017	135,017
39	Notes Receivable (141)		400,000	400,000
40	Customer Accounts Receivable (142)		63,733,999	49,884,720
41	Other Accounts Receivable (143)		115,449	135,879
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)			
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)			
45	Fuel Stock (151)	227		
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	92,890	149,147
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances (158.1 and 158.2)	228		
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227		
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
57	Prepayments (165)		287,348	281,722
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)			
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)			
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)			
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		67,139,666	52,467,535
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)			
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232		
73	Prelim. Survey and Investigation Charges (Electric) (183)			
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)			
77	Temporary Facilities (185)			
78	Miscellaneous Deferred Debits (186)	233		
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)		231,659	246,289
82	Accumulated Deferred Income Taxes (190)	234		
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		231,659	246,289

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		433,555,708	346,340,988

FERC FORM No. 1 (REV. 12-03)

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250		
3	Preferred Stock Issued (204)	250		
4	Capital Stock Subscribed (202, 205)			
5	Stock Liability for Conversion (203, 206)			
6	Premium on Capital Stock (207)			
7	Other Paid-In Capital (208-211)	253	5,500	5,500
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254b		
11	Retained Earnings (215, 215.1, 216)	118	364,113,869	290,471,636
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118		
13	(Less) Reaquired Capital Stock (217)	250		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)		
16	Total Proprietary Capital (lines 2 through 15)		364,119,369	290,477,136
17	LONG-TERM DEBT			
18	Bonds (221)	256		
19	(Less) Reaquired Bonds (222)	256		
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256	6,213,817	6,424,309
22	Unamortized Premium on Long-Term Debt (225)			
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)			
24	Total Long-Term Debt (lines 18 through 23)		6,213,817	6,424,309
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)			

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)			
29	Accumulated Provision for Pensions and Benefits (228.3)			
30	Accumulated Miscellaneous Operating Provisions (228.4)			
31	Accumulated Provision for Rate Refunds (229)			
32	Long-Term Portion of Derivative Instrument Liabilities			
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)			
35	Total Other Noncurrent Liabilities (lines 26 through 34)			
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)			
38	Accounts Payable (232)		63,143,246	49,326,758
39	Notes Payable to Associated Companies (233)			
40	Accounts Payable to Associated Companies (234)			
41	Customer Deposits (235)			
42	Taxes Accrued (236)	262		
43	Interest Accrued (237)		333	333
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)			
48	Miscellaneous Current and Accrued Liabilities (242)		78,943	103,326
49	Obligations Under Capital Leases-Current (243)			
50	Derivative Instrument Liabilities (244)			
51	(Less) Long-Term Portion of Derivative Instrument Liabilities			
52	Derivative Instrument Liabilities - Hedges (245)			

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		63,222,522	49,430,417
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)			
57	Accumulated Deferred Investment Tax Credits (255)	266		
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269		9,126
60	Other Regulatory Liabilities (254)	278		
61	Unamortized Gain on Reaquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort. (281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)			
64	Accum. Deferred Income Taxes-Other (283)			
65	Total Deferred Credits (lines 56 through 64)			9,126
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		433,555,708	346,340,988

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
1	UTILITY OPERATING INCOME							
2	Operating Revenues (400)	300	645,799,298	627,202,394			645,799,298	627,202,394
3	Operating Expenses							
4	Operation Expenses (401)	320	643,395,153	625,488,143			643,395,153	625,488,143
5	Maintenance Expenses (402)	320	991,211	990,280			991,211	990,280
6	Depreciation Expense (403)	336	393,532	466,017			393,532	466,017
7	Depreciation Expense for Asset Retirement Costs (403.1)	336						
8	Amort. & Depl. of Utility Plant (404-405)	336						
9	Amort. of Utility Plant Acq. Adj. (406)	336						
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)							
11	Amort. of Conversion Expenses (407.2)							
12	Regulatory Debits (407.3)							
13	(Less) Regulatory Credits (407.4)							
14	Taxes Other Than Income Taxes (408.1)	262	20,079	23,204			20,079	23,204
15	Income Taxes - Federal (409.1)	262						
16	Income Taxes - Other (409.1)	262						
17	Provision for Deferred Income Taxes (410.1)	234, 272						

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272						
19	Investment Tax Credit Adj. - Net (411.4)	266						
20	(Less) Gains from Disp. of Utility Plant (411.6)							
21	Losses from Disp. of Utility Plant (411.7)							
22	(Less) Gains from Disposition of Allowances (411.8)							
23	Losses from Disposition of Allowances (411.9)							
24	Accretion Expense (411.10)							
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		644,799,975	626,967,644			644,799,975	626,967,644
27	Net Util Oper Inc (Enter Tot line 2 less 25)		999,323	234,750			999,323	234,750
28	Other Income and Deductions							
29	Other Income							
30	Nonutility Operating Income							
31	Revenues From Merchandising, Jobbing and Contract Work (415)							
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)							
33	Revenues From Nonutility Operations (417)		968	209				
34	(Less) Expenses of Nonutility Operations (417.1)							
35	Nonoperating Rental Income (418)							

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
36	Equity in Earnings of Subsidiary Companies (418.1)	119						
37	Interest and Dividend Income (419)		75,561	5,009				
38	Allowance for Other Funds Used During Construction (419.1)							
39	Miscellaneous Nonoperating Income (421)		78,056,819	21,880,698				
40	Gain on Disposition of Property (421.1)		0	58,289				
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		78,133,348	21,944,205				
42	Other Income Deductions							
43	Loss on Disposition of Property (421.2)		1,382	1,627				
44	Miscellaneous Amortization (425)							
45	Donations (426.1)							
46	Life Insurance (426.2)							
47	Penalties (426.3)							
48	Exp. for Certain Civic, Political & Related Activities (426.4)							
49	Other Deductions (426.5)							
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		1,382	1,627				
51	Taxes Applic. to Other Income and Deductions							
52	Taxes Other Than Income Taxes (408.2)	262						
53	Income Taxes-Federal (409.2)	262						
54	Income Taxes-Other (409.2)	262						

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
55	Provision for Deferred Inc. Taxes (410.2)	234, 272						
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272						
57	Investment Tax Credit Adj.-Net (411.5)							
58	(Less) Investment Tax Credits (420)							
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)							
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		78,131,966	21,942,578				
61	Interest Charges							
62	Interest on Long-Term Debt (427)		286,526	296,231				
63	Amort. of Debt Disc. and Expense (428)							
64	Amortization of Loss on Reaquired Debt (428.1)		14,631	14,631				
65	(Less) Amort. of Premium on Debt-Credit (429)							
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)							
67	Interest on Debt to Assoc. Companies (430)							
68	Other Interest Expense (431)							
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)							
70	Net Interest Charges (Total of lines 62 thru 69)		301,157	310,862				

STATEMENT OF INCOME

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		78,830,132	21,866,466				
72	Extraordinary Items							
73	Extraordinary Income (434)							
74	(Less) Extraordinary Deductions (435)							
75	Net Extraordinary Items (Total of line 73 less line 74)							
76	Income Taxes-Federal and Other (409.3)	262						
77	Extraordinary Items After Taxes (line 75 less line 76)							
78	Net Income (Total of line 71 and 77)		78,830,132	21,866,466				

STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
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STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
34				
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STATEMENT OF INCOME

Line No.	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
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Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		290,471,636	272,288,746
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
4.1	Basin Capital Credit Retirement		(5,037,899)	(3,363,576)
4.2				
9	TOTAL Credits to Retained Earnings (Acct. 439)		(5,037,899)	(3,363,576)
10	Adjustments to Retained Earnings Debit			
10.1				
10.2	Retirement of Capital Credits		(150,000)	(320,000)
15	TOTAL Debits to Retained Earnings (Acct. 439)		(150,000)	(320,000)
16	Balance Transferred from Income (Account 433 less Account 418.1)		78,830,132	21,866,466
17	Appropriations of Retained Earnings (Acct. 436)			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		364,113,869	290,471,636
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
45	TOTAL Appropriated Retained Earnings (Account 215)			

STATEMENT OF RETAINED EARNINGS

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		364,113,869	290,471,636
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)			

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	78,830,132	21,866,466
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	393,532	466,017
5	Amortization of (Specify) (footnote details)		
8	Deferred Income Taxes (Net)		
9	Investment Tax Credit Adjustment (Net)		
10	Net (Increase) Decrease in Receivables	(13,828,849)	6,292,766
11	Net (Increase) Decrease in Inventory		
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	13,792,106	(6,354,052)
14	Net (Increase) Decrease in Other Regulatory Assets	14,631	14,631
15	Net Increase (Decrease) in Other Regulatory Liabilities	(9,126)	(54,759)
16	(Less) Allowance for Other Funds Used During Construction		
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
18.1	d - net increase in prepayment	(5,626)	(29,049)
18.2	d - gain on sale of plant		(57,481)
18.3	d - allocation of capital credits	(78,040,800)	(21,866,324)
18.4	d - loss on sale of plant	583	
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	1,146,583	278,215
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)		(1,456)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		

STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
30	(Less) Allowance for Other Funds Used During Construction		
31	Other (provide details in footnote):		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	0	(1,456)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		300,972
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		
47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory	56,257	6,994
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
53.1	d - capital credit payments received	5,089,465	3,411,456
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	5,145,722	3,717,966
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
67.1	d - retirement of capital credits	(5,187,900)	(3,683,576)

STATEMENT OF CASH FLOWS

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
70	Cash Provided by Outside Sources (Total 61 thru 69)	(5,187,900)	(3,683,576)
72	Payments for Retirement of:		
73	Long-term Debt (b)	(210,492)	(201,289)
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock		
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	(5,398,392)	(3,884,865)
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	893,913	111,316
88	Cash and Cash Equivalents at Beginning of Period	1,481,050	1,369,734
90	Cash and Cash Equivalents at End of Period	2,374,963	1,481,050

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

UPPER MISSOURI G&T ELECTRIC COOPERATIVE, INC.

SCHEDULE VI

COMBINED SCHEDULE OF PATRONAGE CAPITAL

DECEMBER 31, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business Activity

Upper Missouri G&T Electric Cooperative, Inc. d/b/a Upper Missouri Power Cooperative (the Cooperative) is incorporated under the laws of the State of Montana. Members, each of whom has one vote, are admitted by agreeing to comply with the provision of the by-laws. Membership is limited to distribution cooperatives which purchase rural electric power supplied by Upper Missouri G&T Electric Cooperative, Inc.

The Cooperative purchases wholesale power from Basin Electric Power Cooperative and the United States Department of Energy Western Area Power Administration and delivers energy over its own and other utilities' transmission facilities to its members.

Method of Accounting

As a result of the ratemaking process, the Cooperative applies Accounting Standards Codification (ASC) 980, Regulated Operations. The application of generally accepted accounting principles by the Cooperative differs in certain respects from the application by non-regulated businesses as a result of applying ASC 980. Such differences generally relate to the time at which certain items enter into the determination of net margins in order to follow the principle of matching costs and revenues.

Revenue Recognition

Substantially all of the Cooperative's revenues from contracts with customers are recognized from electric power sales to members who are located within the Cooperative's defined service territory, through the membership agreement and cooperative bylaws. All of the electric revenues meet the criteria to be classified as revenue from contracts with customers and are recognized over time as energy is delivered. Revenue is recognized based on the metered quantity of electricity delivered at the applicable board approved rates. The Cooperative's billing period to their customers is the month end.

Power Costs

The Cooperative's power suppliers' billing period for power sold to the Cooperative is the month end.

Electric Plant and Retirements

Electric plant in service and under construction is stated at cost, including estimated overhead expense. The cost of additions to electric plant includes

contracted work and allocable overheads. When units of property that are specifically identifiable are retired, sold or otherwise disposed of in the ordinary course of business, their book cost less net salvage is recognized as a gain or loss. Costs of plant retired are eliminated from utility plant accounts and such costs plus removal expenses, less salvage, are charged to accumulated provision for depreciation. Repairs and the replacement and renewal of items determined to be less than units of property are charged to maintenance expense.

Electric Rates

Rates charged to customers are established by the board of directors.

Depreciation

Depreciation is computed using the straight-line method based upon the estimated useful lives of the various classes of property.

Transmission Plant - 403.5 transmission depreciation expense				
Asset Account	Description	Method	Life ²	Rate
352	Structures and improvements	Straight line	36 years	2.75%
353	Station equipment	Straight line	36 years	2.75%
355	Poles and fixtures	Straight line	36 years	2.75%
356	Overhead conductors & devices	Straight line	36 years	2.75%
General Plant - 403.7 general plant depreciation expense				
Asset Account	Description	Method	Life	Rate
390	Structures and improvements	Straight line	40 years	2.5%
391	Office furniture and fixtures	Straight line	5 years	20.0%
391	Office furniture and fixtures - electronics	Straight line	3 years	33.3%
391.1	Office furniture and fixtures - billing software	Straight line	5 years	20.0%
392	Transportation equipment	Straight line	5 years	20.0%
Notes:				
1	The depreciation rates included herein will not be changed absent a filing under Section 205 or 206 of the Federal Power Act.			
2	A 36-year depreciation life using the straight line method is the same as using a 2.75% depreciation rate, which is the RUS depreciation rate used by Upper Missouri for the indicated classes of assets (as required by RUS when Upper Missouri was an RUS borrower).			

The depreciation rates included above will not be changed absent a filing under Section 205 or 206 of the Federal Power Act.

Investments

Investments are patronage allocation from cooperatives and other affiliates stated at cost plus undistributed allocated equities. The fair value of cost-method investments is not estimated as there are no identified events or changes in circumstances that may have a significant adverse effect on the fair value.

Cash and Cash Equivalents

For purposes of reporting cash flows, the Cooperative considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable are carried at original invoice amount less an estimate made for doubtful accounts. The allowance for doubtful accounts is estimated based on the Cooperative's historical losses, the existing economic conditions in the industry, and the financial stability of its customers. The Cooperative believes no allowance for doubtful accounts is necessary at December 31, 2022 and 2021. Accounts receivable are written off when deemed uncollectible. Recoveries of accounts receivable previously written off are recognized as revenue when received.

An account receivable is considered to be past due if any portion of the receivable balance is outstanding for more than 30 days. The Cooperative does not charge interest on late payments.

Patronage Capital

The Cooperative operates on a nonprofit basis. Amounts received from the furnishing of electric energy in excess of operating costs and expenses are assigned to member patrons on a patronage basis. All other amounts received by the Cooperative from its operations in excess of costs and expenses, to the extent they are not needed to offset current or prior losses, are also allocated to its member patrons on a patronage basis. These allocations are retained by the Cooperative until a general retirement is authorized by the Board of Directors.

Materials and Supplies

The inventory of plant materials and operating supplies used in the repair and replacement of plant is stated at the lower of cost or net realizable value using the average cost method.

Deferred Credits

Deferred credits consist of prepayment for an asset purchase and transformer maintenance that is amortized over a five-year period.

Pension Plan

The policy of the Cooperative is to fund pension costs accrued.

Income Taxes

The Cooperative is exempt from income taxes under Section 501(c)(12) of the Internal Revenue Code. The Cooperative's policy is to evaluate the likelihood that its uncertain tax positions will prevail upon examination based on the extent to which those positions have substantial support within the Internal Revenue Code and Regulations, Revenue Rulings, court decisions, and other evidence.

Sales and Similar Taxes

The Cooperative has customers in municipalities in which those governmental units impose a sales tax on certain sales. The Cooperative collects those sales taxes from its customers and remits the entire amount to the various governmental units. The Cooperative's accounting policy is to exclude the sales tax collected and remitted from revenue and cost of sales.

Advertising Costs

The Cooperative expenses all advertising costs as they are incurred.

Use of Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 ELECTRIC PLANT AND DEPRECIATION

Listed below are the major classes of the electric plant as of December 31, 2022 and 2021:

	2022		2021	
	Plant	Depreciation Rates	Plant	Depreciation Rates
Transmission plant	\$ 18,464,012	2.75 - 10 %	\$ 18,464,012	2.75 - 10 %
General plant	<u>1,159,989</u>	10 - 20 %	<u>1,178,061</u>	10 - 20 %
Total	<u>\$ 19,624,001</u>		<u>\$ 19,642,073</u>	

NOTE 3 INVESTMENTS IN ASSOCIATED COMPANIES

Investments in Associated Companies as of December 31, 2022 and 2021 are as follows:

	2022	2021
Investment Balance with supplier(s)		
Basin Electric Cooperative, Inc.		
Patronage capital credits	<u>\$ 359,264,229</u>	<u>\$ 286,375,346</u>
Investment Balances with other Associated Companies		
CoBank, Class C stock & patronage credits	\$ 442,562	\$ 422,954
Federated Insurance, Preferred E stock	164,715	148,152
Other	<u>257,647</u>	<u>231,366</u>
Total	<u>\$ 864,924</u>	<u>\$ 802,472</u>

NOTE 4 ECONOMIC DEVELOPMENT INVESTMENTS

During 2003, the Cooperative entered into an agreement with Basin Electric Power Cooperative, Inc., to participate in Basin's economic development loan program. Under the terms of this program, the Cooperative can borrow funds from Basin Electric which are then loaned by the Cooperative to its member distribution cooperatives for approved economic development projects. Interest on these loans is charged at 1% with interest payments due June 1st and December 1st of each year. No principal payments are due until the loans mature on December 31, 2027. The two-member cooperatives that have participated in this program are as follows:

	2022	2021
Sheridan Electric	\$ 250,000	\$ 250,000
Slope Electric	150,000	150,000
Total	<u>\$ 400,000</u>	<u>\$ 400,000</u>

NOTE 5 TEMPORARY CASH INVESTMENTS

Temporary cash investments stated at cost as of December 31, 2022 and 2021 are as follows:

Maturity Date & Interest Rate	2022	2021
4/18/22 at 0.64%	\$ -	\$ 32,364
5/9/22 at 0.44%	-	102,653
4/17/23 at 4.5%	32,364	-
5/8/23 at 4.5%	102,653	-
Total Temporary Cash Investment	<u>\$ 135,017</u>	<u>\$ 135,017</u>

NOTE 6 PATRONAGE CAPITAL

Components of patronage capital at December 31, 2022 and 2021 are as follows:

	<u>2022</u>	<u>2021</u>
Assignable	\$ 78,830,132	\$ 21,866,466
Assigned to Date	<u>315,720,040</u>	<u>293,853,574</u>
Total	394,550,172	315,720,040
Retired to Date	<u>(30,436,303)</u>	<u>(25,248,403)</u>
Balance	<u><u>\$ 364,113,869</u></u>	<u><u>\$ 290,471,637</u></u>

The mortgage provisions restrict the retirement of patronage capital unless, after retirement, the capital of the Cooperative equals at least 20 percent of the total assets of the Cooperative; provided, however, that retirements can be made if such distributions do not exceed 25 percent of the preceding year's margins. If distributions exceed 25 percent of the preceding year's margins, the capital of the Cooperative must equal at least 30 percent of the total assets. No distributions can be made if there is unpaid, when due, installments of principal or interest on the notes, or, if after giving effect to any distributions, the total current and accrued assets would be less than the total current and accrued liabilities. During 2022 and 2021, the Cooperative's capital exceeded 30 percent of total assets.

A separate allocation is maintained for the patronage capital of Basin Electric Power Cooperative as the retirement cycle of the Cooperative and Basin differ. There were \$5,037,899 and \$3,363,576 of Basin capital credits retired during 2022 and 2021, respectively. The capital credit allocations from Basin totaled \$77,926,783 and \$21,771,071 in 2022 and 2021, respectively.

The Cooperative retired \$150,000 and \$320,000 of capital credits on a normal rotation during 2022 and 2021, respectively.

NOTE 7 LONG-TERM DEBT

Long-term debt as of December 31, 2022 consists of the following:

<u>Financial Institution</u>	<u>Number of Notes</u>	<u>Interest Rates</u>	<u>Maturity Dates</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
CoBank	6	4.08% to 5.19%	April 2035 to June 2043	\$ 220,133	\$ 5,593,684
Basin	1	1.00%	December 2027	-	<u>400,000</u>
			Total	<u>\$ 220,133</u>	<u>\$ 5,993,684</u>

Long-term debt as of December 31, 2021 consists of the following:

<u>Financial Institution</u>	<u>Number of Notes</u>	<u>Interest Rates</u>	<u>Maturity Dates</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
CoBank	6	4.08% to 5.19%	April 2035 to June 2043	\$ 210,492	\$ 5,813,817
Basin	1	1.00%	December 2027	-	<u>400,000</u>
			Total	<u>\$ 210,492</u>	<u>\$ 6,213,817</u>

Substantially all assets are pledged as security on the mortgage notes with CoBank.

All the long-term debt of the Cooperative is paid through the UMPC charges from the member cooperatives. For the years ended December 31, 2022 and 2021, the members paid down \$210,492 and \$201,289 of long-term debt, respectively.

It is estimated that the minimum principal requirements for the next five years and thereafter will be as follows:

2023	\$ 220,133
2024	230,019
2025	240,801
2026	251,884
2027	663,497
Thereafter	<u>4,607,483</u>
Total	<u><u>\$ 6,213,817</u></u>

NOTE 8 REVENUES FROM CONTRACTS WITH CUSTOMERS

The revenues of the Cooperative are primarily derived from providing retail electric service to its members. Revenues from contracts with customers represent 89 percent of all Cooperative revenues. Below is a disaggregated view of the Cooperative's revenues from contracts with customers as well as other revenues, including their location on the Statement of Operations:

Electric Revenue

Revenue Streams	Electric Revenue	
	2022	2021
Member Electric Sales - Cooperatives	\$ 639,952,349	\$ 622,006,652
UMPC Charges - Cooperatives	4,663,618	4,023,791
Miscellaneous Service Revenues	4,000	4,000
Total Revenue from Contracts with Customers	<u>\$ 644,619,967</u>	<u>\$ 626,034,443</u>
Timing of Revenue Recognition		
Service Transferred Over Time	<u>\$ 644,619,967</u>	<u>\$ 626,034,443</u>

Accounts Receivable

The Cooperative had accounts receivable from contracts with customers of \$63,849,448, \$50,020,599, and \$56,313,365 as of December 31, 2022, 2021, and January 1, 2021, respectively, net of uncollectible amounts.

NOTE 9 EMPLOYEE BENEFIT PLANS**401(k) Plan**

Employees of the Cooperative are eligible for a 401(k) savings plan. This plan is offered through the National Rural Electric Cooperative Association (NRECA). The Cooperative's matching contribution percentage is 3% of each employee's base wage in this plan. The Cooperative contributions were \$18,124 and \$20,926 during the years ended December 31, 2022 and 2021, respectively.

Pension Plan

The Retirement Security Plan (RS Plan), sponsored by the National Rural Electric Cooperative Association (NRECA), is a defined benefit pension plan qualified under Section 401 and tax-exempt under Section 501(a) of the Internal Revenue Code. It is a multi-employer plan under the accounting standards. The plan sponsor's employer identification number is 53-0116145 and the plan number is 333.

A unique characteristic of a multi-employer plan compared with a single employer plan is that all plan assets are available to pay benefits of any plan participant. Separate asset accounts are not maintained for participating employers. This means that assets contributed by one employer may be used to provide benefits to employees of other participating employers.

The Cooperative's contributions to the RS Plan in 2022 and in 2021 represented less than five percent of the total contributions made to the RS plan by all participating employers. The Cooperative made contributions to the RS Plan of \$102,025 in 2022 and \$128,016 in 2021.

For the RS Plan, a "zone status" determination is not required, and therefore not determined, under the Pension Protection Act (PPA) of 2006. In addition, the accumulated benefit obligations and plan assets are not determined or allocated separately by individual employer. In total, the RS Plan was over 80 percent funded at January 1, 2022 and 2021, respectively, based on the PPA funding target and PPA actuarial value of assets on those dates.

Because the provisions of the PPA do not apply to the RS Plan, funding improvement plans and surcharges are not applicable. Future contribution requirements are determined each year as part of the actuarial valuation of the plan and may change as a result of plan experience.

NOTE 10 RELATED PARTY TRANSACTIONS

The Cooperative is a member of and purchases a portion of its wholesale power from Basin Electric Power Cooperative. The following is a summary of the transactions with these entities for the years ended December 31, 2022 and 2021:

	2022	2021
Purchase of wholesale power	\$ 633,743,140	\$ 614,715,528
Accounts payable to Basin Electric	\$ 62,595,898	\$ 48,759,046
Capital credits allocated during the current year	\$ 77,926,783	\$ 21,771,071
Accumulated investment in patronage capital credits	\$ 359,264,229	\$ 286,375,346

NOTE 11 COMMITMENTS

The Cooperative has a wholesale power contract with Basin Electric Power Cooperative of Bismarck, North Dakota, whereby the Cooperative purchases firm power and associated energy until December 31, 2075. The rates paid are subject to review annually. In addition, the Cooperative has an allocation of United States Department of Energy Western Area Power Administration (WAPA) power under contract at standard WAPA wholesale rates. This contract extends through December 31, 2050.

NOTE 12 BUSINESS AND CREDIT RISK

The Cooperative provides electrical transmission service on account to its member cooperatives which are located in eastern Montana and western North Dakota.

Concentrations of credit risk exist with respect to revenue from power sales from two member cooperatives comprising approximately 83.6% as of December 31, 2022 and 82.9% of total sales as of December 31, 2021.

The Cooperative maintains its cash balances in a locally owned bank. Such balances are insured by the Federal Deposit Insurance Corporation up to the maximum limit. The cash balances exceeded insurance coverage at various times during the years; however, the Cooperative is fully backed by pledged securities of the bank through a repurchase agreement.

NOTE 13 ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES

It is the opinion of management that the Cooperative has no significant uncertain tax positions that would be subject to change upon examination. The

federal income tax returns of the Cooperative are subject to examination by the IRS, generally for three years after they were filed. All filings are current.

NOTE 14 LITIGATION

The Cooperative has been named as a defendant in a lawsuit by one of its members against the Cooperative's main power supplier. The member claims the main power supplier power rates have been increased due to the supplier's unreasonable and imprudent operation of one of its subsidiaries. These increased rates were then passed on by the Cooperative to its members. The member has also filed a complaint with federal regulators concerning the Cooperative's increased rates. Amount of any potential loss cannot be reasonably estimated at this time.

NOTE 15 SUBSEQUENT EVENTS

No significant events occurred subsequent to the Cooperative's year end. Subsequent events have been evaluated through February 20, 2023, which is the date these financial statements were available to be issued.

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	19,624,001	19,624,001					
4	Property Under Capital Leases							
5	Plant Purchased or Sold							
6	Completed Construction not Classified							
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	19,624,001	19,624,001					
9	Leased to Others							
10	Held for Future Use							
11	Construction Work in Progress							
12	Acquisition Adjustments							
13	Total Utility Plant (8 thru 12)	19,624,001	19,624,001					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	13,568,771	13,568,771					
15	Net Utility Plant (13 less 14)	6,055,230	6,055,230					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	13,568,771	13,568,771					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant							
22	Total in Service (18 thru 21)	13,568,771	13,568,771					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment							
33	Total Accum Prov (equals 14) (22,26,30,31,32)	13,568,771	13,568,771					

Name of Respondent:
Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri
Poe

This report is:
(1) An Original
(2) A Resubmission

Date of Report:
03/15/2023

Year/Period of Report
End of: 2022/ Q4

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchise and Consents						
4	(303) Miscellaneous Intangible Plant						
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)						
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights						
9	(311) Structures and Improvements						
10	(312) Boiler Plant Equipment						
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units						
13	(315) Accessory Electric Equipment						
14	(316) Misc. Power Plant Equipment						
15	(317) Asset Retirement Costs for Steam Production						
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)						
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						
19	(321) Structures and Improvements						
20	(322) Reactor Plant Equipment						

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
21	(323) Turbogenerator Units						
22	(324) Accessory Electric Equipment						
23	(325) Misc. Power Plant Equipment						
24	(326) Asset Retirement Costs for Nuclear Production						
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)						
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights						
28	(331) Structures and Improvements						
29	(332) Reservoirs, Dams, and Waterways						
30	(333) Water Wheels, Turbines, and Generators						
31	(334) Accessory Electric Equipment						
32	(335) Misc. Power Plant Equipment						
33	(336) Roads, Railroads, and Bridges						
34	(337) Asset Retirement Costs for Hydraulic Production						
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)						
36	D. Other Production Plant						
37	(340) Land and Land Rights	0					
38	(341) Structures and Improvements	0					
39	(342) Fuel Holders, Products, and Accessories	0					
40	(343) Prime Movers						
41	(344) Generators						

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
42	(345) Accessory Electric Equipment						
43	(346) Misc. Power Plant Equipment						
44	(347) Asset Retirement Costs for Other Production						
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	0					
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	0					
47	3. Transmission Plant						
48	(350) Land and Land Rights	263,268	0	0	0	0	263,268
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	300,720	0	0	0	0	300,720
50	(353) Station Equipment	17,194,844	0	0	0	0	17,194,844
51	(354) Towers and Fixtures						
52	(355) Poles and Fixtures	100,128	0	0	0	0	100,128
53	(356) Overhead Conductors and Devices	605,052	0	0	0	0	605,052
54	(357) Underground Conduit						
55	(358) Underground Conductors and Devices						
56	(359) Roads and Trails						
57	(359.1) Asset Retirement Costs for Transmission Plant						
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	18,464,012	0	0	0	0	18,464,012
59	4. Distribution Plant						
60	(360) Land and Land Rights						

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
61	(361) Structures and Improvements						
62	(362) Station Equipment						
63	(363) Energy Storage Equipment – Distribution						
64	(364) Poles, Towers, and Fixtures						
65	(365) Overhead Conductors and Devices						
66	(366) Underground Conduit						
67	(367) Underground Conductors and Devices						
68	(368) Line Transformers						
69	(369) Services						
70	(370) Meters						
71	(371) Installations on Customer Premises						
72	(372) Leased Property on Customer Premises						
73	(373) Street Lighting and Signal Systems						
74	(374) Asset Retirement Costs for Distribution Plant						
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)						
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights						
78	(381) Structures and Improvements						
79	(382) Computer Hardware						
80	(383) Computer Software						
81	(384) Communication Equipment						

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
82	(385) Miscellaneous Regional Transmission and Market Operation Plant						
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper						
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)						
85	6. General Plant						
86	(389) Land and Land Rights	21,350	0	0	0	0	21,350
87	(390) Structures and Improvements	765,576	0	0	0	0	765,576
88	(391) Office Furniture and Equipment	344,535	0	18,072	0	0	326,463
89	(392) Transportation Equipment	46,600	0	0	0	0	46,600
90	(393) Stores Equipment						
91	(394) Tools, Shop and Garage Equipment						
92	(395) Laboratory Equipment						
93	(396) Power Operated Equipment						
94	(397) Communication Equipment						
95	(398) Miscellaneous Equipment						
96	SUBTOTAL (Enter Total of lines 86 thru 95)	1,178,061	0	18,072	0	0	1,159,989
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant						
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	1,178,061	0	18,072	0	0	1,159,989
100	TOTAL (Accounts 101 and 106)	19,642,073	0	18,072	0	0	19,624,001
101	(102) Electric Plant Purchased (See Instr. 8)						

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
102	(Less) (102) Electric Plant Sold (See Instr. 8)						
103	(103) Experimental Plant Unclassified						
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	19,642,073	0	18,072	0	0	19,624,001

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	13,192,728	13,192,728		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	393,532	393,532		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1					
9.2					
9.3					
9.4					
9.5					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	393,532	393,532		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(17,489)	(17,489)		
13	Cost of Removal				
14	Salvage (Credit)				
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(17,489)	(17,489)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1					
17.2					
17.3					
17.4					
17.5					

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	13,568,771	13,568,771		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production				
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production				
25	Transmission	13,008,038	13,008,038		
26	Distribution				
27	Regional Transmission and Market Operation				
28	General	560,733	560,733		
29	TOTAL (Enter Total of lines 20 thru 28)	13,568,771	13,568,771		

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MATERIALS AND SUPPLIES

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)			
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)	149,147	92,890	Metering, Load Monitoring
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	149,147	92,890	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17				
18				
19				
20	TOTAL Materials and Supplies	149,147	92,890	

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2023-03-15	Year/Period of Report End of: 2022/ Q4
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Other Paid-in Capital

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	Beginning Balance Amount	5,500
3	Increases (Decreases) from Sales of Donations Received from Stockholders	
4	Ending Balance Amount	5,500
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	Beginning Balance Amount	
7	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock	
8	Ending Balance Amount	
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)	
10	Beginning Balance Amount	
11	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock	
12	Ending Balance Amount	
13	Miscellaneous Paid-In Capital (Account 211)	
14	Beginning Balance Amount	
15	Increases (Decreases) Due to Miscellaneous Paid-In Capital	
16	Ending Balance Amount	
17	Historical Data - Other Paid in Capital	
18	Beginning Balance Amount	
19	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	
40	Total	5,500

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2023-03-15	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

[\(a\)](#) Concept: DonationsReceivedFromStockholders

Membership fee for 11 cooperatives at \$500 each

Name of Respondent:
Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri
Poe

This report is:
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)
1	Bonds (Account 221)						
2							
3							
4							
5	Subtotal						
6	Reacquired Bonds (Account 222)						
7							
8							
9							
10	Subtotal						
11	Advances from Associated Companies (Account 223)						
12							
13							
14							
15	Subtotal						
16	Other Long Term Debt (Account 224)						
17	CoBank T06		4,899,064				
18	CoBank T08		4,412,941				
19	CoBank T08-1		543,473				
20	CoBank T9		507,000				
21	CoBank T9-1		38,000				
22	CoBank T10		1,552,251				
23	BEPC Economic Development Loan		462,550				
24	Subtotal		12,415,279				
33	TOTAL		12,415,279				

LONG-TERM DEBT (Account 221, 222, 223 and 224)

Line No.	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17	01/30/2016	04/20/2035	02/20/2016	04/20/2035	314,799	13,470
18	12/28/2012	12/20/2042	01/20/2013	12/20/2042	3,545,543	168,311
19	08/30/2015	06/20/2043	09/30/2015	06/20/2043	248,552	12,232
20	01/01/2016	05/20/2035	01/20/2016	05/20/2035	344,610	15,484
21	01/01/2016	05/20/2035	01/20/2016	05/20/2035	27,765	1,254
22	10/20/2018	10/20/2038	10/20/2018	10/20/2038	1,332,548	71,775
23	11/04/2003	12/01/2027			400,000	4,000
24					6,213,817	286,526
33					6,213,817	286,526

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR Taxes Accrued (Account 236) (e)	BALANCE AT BEGINNING OF YEAR Prepaid Taxes (Include in Account 165) (f)
1	Property Tax	Property Tax	Montana	2022	0	
2	Property Tax	Property Tax	North Dakota	2022	0	
3	Subtotal Property Tax				0	0
4	ND Electric Transmission Tax	Other Allocated Tax	North Dakota	2022	0	
5	Subtotal Other Allocated Tax				0	0
40	TOTAL					

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR	BALANCE AT END OF YEAR	DISTRIBUTION OF TAXES CHARGED
				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)
1	17,962	17,962		0		17,962
2	1,839	1,839		0		1,839
3	19,801	19,801	0	0	0	19,801
4	278	278		0		278
5	278	278	0	0	0	278
40	20,079	20,079				20,079

TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

Line No.	DISTRIBUTION OF TAXES CHARGED	DISTRIBUTION OF TAXES CHARGED	DISTRIBUTION OF TAXES CHARGED
	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
1			
2			
3	0	0	0
4			
5	0	0	0
40			

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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OTHER DEFERRED CREDITS (Account 253)

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Snake Butte asset prepaid	9,126	403.5	9,126		0
47	TOTAL	9,126		9,126		

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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Electric Operating Revenues

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales						
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)						
5	Large (or Ind.) (See Instr. 4)						
6	(444) Public Street and Highway Lighting						
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers		0		0		0
11	(447) Sales for Resale	639,952,349	622,006,652	11,710,904	11,001,486		
12	TOTAL Sales of Electricity	639,952,349	622,006,652	11,710,904	11,001,486	0	0
13	(Less) (449.1) Provision for Rate Refunds						
14	TOTAL Revenues Before Prov. for Refunds	639,952,349	622,006,652	11,710,904	11,001,486	0	0
15	Other Operating Revenues						
16	(450) Forfeited Discounts						
17	(451) Miscellaneous Service Revenues	1,037,965	1,036,351				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	145,366	135,600				

Electric Operating Revenues

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	4,663,618	4,023,791				
22	(456.1) Revenues from Transmission of Electricity of Others						
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	5,846,949	5,195,742				
27	TOTAL Electric Operating Revenues	645,799,298	627,202,394				

Line 12, column (b) includes \$ of unbilled revenues.

Line 12, column (d) includes MWH relating to unbilled revenues

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FOOTNOTE DATA			

(a) Concept: MiscellaneousServiceRevenues
Compliance \$36,556; Load Monitoring \$630,586; Maintenance \$366,823; Other \$4,000
(b) Concept: OtherElectricRevenue
UMPC Charge
(c) Concept: MiscellaneousServiceRevenues
Compliance \$66,507; Load Monitoring 640,300; Maintenance \$325,544; Other \$4,000
(d) Concept: OtherElectricRevenue
UMPC Charge
(e) Concept: OtherElectricRevenue
UMPC Charge
(f) Concept: OtherElectricRevenue
UMPC Charge
(g) Concept: OtherElectricRevenue
UMPC Charge

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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SALES FOR RESALE (Account 447)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Burke Divide Electric Cooperative	RQ		26.6	28.7	26.6
2	Goldenwest Electric Cooperative	RQ		7	7.6	7
3	Lower Yellowstone Rural Electric Cooperative	RQ		44.3	46.4	44.3
4	McCone Electric Cooperative	RQ		11.5	13.1	11.5
5	McKenzie Electric Cooperative	RQ		682	686.7	682
6	Mid-Yellowstone Electric Cooperative	RQ		5	6	5
7	Mountrail-Williams Electric Cooperative	RQ		532.8	533.9	532.8
8	Roughrider Electric Cooperative	RQ		116.4	121.7	116.4
9	Sheridan Electric Cooperative	RQ		18.9	20	18.9
10	Slope Electric Cooperative	RQ		39	40.2	39
11	Southeast Electric Cooperative	RQ		8.6	10	8.6
15	Subtotal - RQ					
16	Subtotal-Non-RQ					
17	Total					

SALES FOR RESALE (Account 447)

Line No.	Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
1	200,099	5,402,749	5,613,214	(a)(1,645,552)	9,370,411
2	48,848	1,403,195	1,345,331	(b)(338,994)	2,409,532
3	337,292	9,789,427	10,085,275	(c)(2,112,461)	17,762,241
4	72,185	1,696,790	1,494,879	(d)(813,681)	2,377,988
5	5,536,255	159,929,341	173,015,263	(e)(26,678,524)	306,266,080
6	33,911	368,703	524,478	(f)(14,346)	878,835
7	4,189,725	120,901,328	130,237,142	(g)(19,762,746)	231,375,724
8	794,368	26,960,867	24,591,301	(h)(6,249,066)	45,303,102
9	134,547	3,520,967	3,504,806	(i)(1,726,682)	5,299,091
10	303,592	8,520,842	9,020,625	(j)(1,731,446)	15,810,021
11	60,082	1,698,532	1,627,365	(k)(226,573)	3,099,324
15	11,710,904	340,192,741	361,059,679	(61,300,071)	639,952,349
16					0
17	11,710,904	340,192,741	361,059,679	(61,300,071)	639,952,349

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FOOTNOTE DATA			

(a) Concept: OtherChargesRevenueSalesForResale
Basin bill credit, Basin fixed charge, Basin lease pmt, Basin REC distribution, Basin electric heat credit, Basin load data incentive, MDU facility sharing
(b) Concept: OtherChargesRevenueSalesForResale
Basin bill credit, Basin fixed charge, Basin lease pmt, Basin REC distribution, Basin electric heat credit, Basin load data incentive, MDU facility sharing, Power service agreement
(c) Concept: OtherChargesRevenueSalesForResale
WAPA irrigation credit, Basin bill credit, Basin fixed charge, Basin lease pmt, Basin REC distribution, Basin electric heat credit, Basin load data incentive
(d) Concept: OtherChargesRevenueSalesForResale
Basin bill credit, Basin fixed charge, Basin lease pmt, Basin REC distribution, Basin electric heat credit, Basin load data incentive
(e) Concept: OtherChargesRevenueSalesForResale
Basin bill credit, Basin fixed charge, Basin lease pmt, Basin REC distribution, Basin electric heat credit, Basin load data incentive, Native American billing credit, Basin PURPA Rate
(f) Concept: OtherChargesRevenueSalesForResale
Basin bill credit, Basin fixed charge, Basin REC distribution, Basin load data incentive
(g) Concept: OtherChargesRevenueSalesForResale
Basin bill credit, Basin fixed charge, Basin lease pmt, Basin power cost adjustment, Basin load management rate, Basin REC distribution, Basin electric heat credit, Basin load data incentive, Basin directed dispatch rate, Native American billing credit
(h) Concept: OtherChargesRevenueSalesForResale
Basin bill credit, Basin fixed charge, Basin lease pmt, Basin REC distribution, Basin electric heat credit, Basin load data incentive, MISO wind resource, Power services agreement
(i) Concept: OtherChargesRevenueSalesForResale
Basin bill credit, Basin fixed charge, Basin lease pmt, Basin REC distribution, Basin electric heat credit, Basin load data incentive, MDU facility sharing agreement, Native American billing credit
(j) Concept: OtherChargesRevenueSalesForResale
Basin bill credit, Basin fixed charge, Basin lease pmt, Basin REC distribution, Basin electric heat credit, Facility sharing agreement, Basin load data incentive, Power services agreement
(k) Concept: OtherChargesRevenueSalesForResale
Basin bill credit, Basin fixed charge, Basin lease pmt, Basin REC distribution, Basin electric heat credit, Basin load data incentive, MDU facility sharing

Name of Respondent:
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Poe

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering		
5	(501) Fuel		
6	(502) Steam Expenses		
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses		
10	(506) Miscellaneous Steam Power Expenses		
11	(507) Rents		
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)		
14	Maintenance		
15	(510) Maintenance Supervision and Engineering		
16	(511) Maintenance of Structures		
17	(512) Maintenance of Boiler Plant		
18	(513) Maintenance of Electric Plant		
19	(514) Maintenance of Miscellaneous Steam Plant		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)		
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)		
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuclear. Power (Enter Total of lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)		
60	D. Other Power Generation		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of Lines 62 thru 67)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)		
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	640,092,514	622,137,968
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses		
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	640,092,514	622,137,968
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	640,092,514	622,137,968
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering		
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System		
87	(561.3) Load Dispatch-Transmission Service and Scheduling		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
88	(561.4) Scheduling, System Control and Dispatch Services		
89	(561.5) Reliability, Planning and Standards Development		
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses	594,842	620,073
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses		
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others		
97	(566) Miscellaneous Transmission Expenses		
98	(567) Rents		
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	594,842	620,073
100	Maintenance		
101	(568) Maintenance Supervision and Engineering		
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	396,369	370,208
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines		
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of Lines 101 thru 110)	396,369	370,208
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	991,211	990,281
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)		
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)		
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering		
135	(581) Load Dispatching		
136	(582) Station Expenses		
137	(583) Overhead Line Expenses		
138	(584) Underground Line Expenses		
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses		
141	(587) Customer Installations Expenses		
142	(588) Miscellaneous Expenses		
143	(589) Rents		
144	TOTAL Operation (Enter Total of Lines 134 thru 143)		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
145	Maintenance		
146	(590) Maintenance Supervision and Engineering		
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment		
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines		
150	(594) Maintenance of Underground Lines		
151	(595) Maintenance of Line Transformers		
152	(596) Maintenance of Street Lighting and Signal Systems		
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant		
155	TOTAL Maintenance (Total of Lines 146 thru 154)		
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)		
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision		
160	(902) Meter Reading Expenses		
161	(903) Customer Records and Collection Expenses		
162	(904) Uncollectible Accounts		
163	(905) Miscellaneous Customer Accounts Expenses		
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)		
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses		
169	(909) Informational and Instructional Expenses		
170	(910) Miscellaneous Customer Service and Informational Expenses	37,414	34,300
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	37,414	34,300
172	7. SALES EXPENSES		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)		
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	576,509	666,931
182	(921) Office Supplies and Expenses	87,489	67,773
183	(Less) (922) Administrative Expenses Transferred-Credit		
184	(923) Outside Services Employed	1,635,710	1,610,933
185	(924) Property Insurance	85,658	83,043
186	(925) Injuries and Damages	1,081	(32)
187	(926) Employee Pensions and Benefits	205,399	238,307
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses		
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses		
192	(930.2) Miscellaneous General Expenses	655,776	619,451
193	(931) Rents	87	81
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	3,247,709	3,286,487
195	Maintenance		
196	(935) Maintenance of General Plant	17,516	19,389
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	3,265,225	3,305,876
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	644,386,364	626,468,425

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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PURCHASED POWER (Account 555)

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
1	Basin Electric Power Cooperative	RQ				1,419	11,368,523
2	Western Area Power Administration	RQ				48	342,381
15	TOTAL						11,710,904

PURCHASED POWER (Account 555)

Line No.	POWER EXCHANGES		POWER EXCHANGES		COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER	COST/SETTLEMENT OF POWER
	MegaWatt Hours Purchased for Energy Storage (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)		Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1					337,150,019	356,538,329	(60,970,185)	632,718,163
2					3,042,740	4,543,393	(211,782)	7,374,351
15	0	0	0		340,192,759	361,081,722	(61,181,967)	640,092,514

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: OtherChargesOfPurchasedPower

Load data incentive credit, MDU facility sharing agreement, Native American bill credit, Directed dispatch rate, Fixed charge, Lease payment, PURPA rate, Electric heat credit, Bill Credit, Renewable energy credit distribution

(b) Concept: OtherChargesOfPurchasedPower

WAPA irrigation credit

Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	394,340
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	Director expenses	198,635
7	Employee travel and training	44,634
8	Cooperative annual meeting	6,622
9	Donations and other miscellaneous	11,545
46	TOTAL	655,776

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Depreciation and Amortization of Electric Plant (Account 403, 404, 405)

Line No.	Functional Classification (a)	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges	A. Summary of Depreciation and Amortization Charges
		Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant					
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant- Conventional					
5	Hydraulic Production Plant- Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	315,414				315,414
8	Distribution Plant					
9	Regional Transmission and Market Operation					
10	General Plant	78,118				78,118
11	Common Plant-Electric					
12	TOTAL	393,532				393,532

FERC FORM NO. 1 (REV. 12-03)

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B. Basis for Amortization Charges

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13							
14							
15							
16							
17							
18							

19							
20							
21							
22							
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Name of Respondent: Upper Missouri G & T Electric Cooperative, Inc. dba Upper Missouri Poe	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/15/2023	Year/Period of Report End of: 2022/ Q4
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DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Regional Market			
6	Distribution			
7	Customer Accounts			
8	Customer Service and Informational			
9	Sales			
10	Administrative and General	559,092		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	559,092		
12	Maintenance			
13	Production			
14	Transmission			
15	Regional Market			
16	Distribution			
17	Administrative and General			
18	TOTAL Maintenance (Total of lines 13 thru 17)	0		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)			
21	Transmission (Enter Total of lines 4 and 14)			
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)			
24	Customer Accounts (Transcribe from line 7)			
25	Customer Service and Informational (Transcribe from line 8)			
26	Sales (Transcribe from line 9)			

DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
27	Administrative and General (Enter Total of lines 10 and 17)	559,092		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	559,092		559,092
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			

DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			0
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	559,092	0	559,092
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant			
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)			
72	Plant Removal (By Utility Departments)			
73	Electric Plant			
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)			
77	Other Accounts (Specify, provide details in footnote):			
78				
79				
80				
81				

DISTRIBUTION OF SALARIES AND WAGES

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts			
96	TOTAL SALARIES AND WAGES	559,092	0	559,092

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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: Upper Missouri Power Cooperative									
1	January	1,564	5	18						
2	February	1,581	21	20						
3	March	1,585	10	21						
4	Total for Quarter 1				0					
5	April	1,496	12	11						
6	May	1,318	20	11						
7	June	1,325	18	17						
8	Total for Quarter 2									
9	July	1,383	22	15						
10	August	1,415	27	17						
11	September	1,427	7	17						
12	Total for Quarter 3									
13	October	1,476	18	8						
14	November	1,651	29	18						
15	December	1,684	2	18						
16	Total for Quarter 4									
17	Total				0					

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ELECTRIC ENERGY ACCOUNT

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	
3	Steam	0	23	Requirements Sales for Resale (See instruction 4, page 311.)	11,710,904
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
7	Other		27	Total Energy Losses	
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	0	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	11,710,904
10	Purchases (other than for Energy Storage)	11,710,904			
10.1	Purchases for Energy Storage	0			
11	Power Exchanges:				
12	Received	0			
13	Delivered	0			
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received	11,710,904			
17	Delivered	11,710,904			
18	Net Transmission for Other (Line 16 minus line 17)	0			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	11,710,904			

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TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		VOLTAGE (KV)	VOLTAGE (KV)	Type of Supporting Structure	LENGTH	LENGTH	Number of Circuits
	From	To	- (Indicate where other than 60 cycle, 3 phase)	- (Indicate where other than 60 cycle, 3 phase)		(Pole miles) - (In the case of underground lines report circuit miles)	(Pole miles) - (In the case of underground lines report circuit miles)	
	(a)	(b)	Operating	Designated	(e)	On Structure of Line Designated	On Structures of Another Line	(h)
			(c)	(d)		(f)	(g)	
1	Medora	MDU 60 kv line	60	60	wood pole	1.97		1
2	Medora	MDU 41.6 kv line	42	46	wood pole	1.98		1
36	TOTAL					3.95	0	2

TRANSMISSION LINE STATISTICS

Line No.	Size of Conductor and Material (i)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES	EXPENSES, EXCEPT DEPRECIATION AND TAXES
		Land (j)	Construction Costs (k)	Total Costs (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)
1	4/0 Penguin ACSR		86,590	86,590				
2	4/0 Penguin ACSR		86,590	86,590				
36		0	173,180	173,180	0	0	0	0

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SUBSTATIONS

Line No.	Name and Location of Substation (a)	Character of Substation	Character of Substation	VOLTAGE (In MVa)	VOLTAGE (In MVa)	VOLTAGE (In MVa)	Capacity of Substation (In Service) (In MVa) (f)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)	
1	Charlie Creek (west of Killdeer, ND)	Transmission	Unattended	115	41.6		41
2	Culbertson (Culberston, MT)	Transmission	Unattended	115	60		25
3	Grenora (Grenora, ND)	Transmission	Unattended	115	60		33
4	Halliday (Halliday, ND)	Transmission	Unattended	115	41.6		20
5	Little Missouri (Slope County, ND)	Transmission	Unattended	230	115		83
6	Medora (Medora, ND)	Transmission	Unattended	230	60		26
7	Medora (Medora, ND)	Transmission	Unattended	230	41.6		26
8	Williston - jointly owned (Williston, ND)	Transmission	Unattended	115	60		50
9	Hodges Station (Dawson County, MT)	Distribution	Unattended	60			
10	Distribution Substations			60	0	0	0
11	Distribution Substations Unattended			60	0	0	0
12	Transmission Substations			1,265	479.8	0	304
13	Transmission Substations Unattended			1,265	479.8	0	304
14	Total						304

SUBSTATIONS

Line No.	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment	Conversion Apparatus and Special Equipment
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
1	1				
2	1		Capacitor Bank	3	26
3	1				
4	1				
5	1				
6	1				
7	1				
8	2				
9			Capacitor Bank		2
10	0	0		0	2
11	0	0		0	2
12	9	0		3	26
13	9	0		3	26
14					