

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

Year/Period of Report
End of: 2026/ Q2

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

III. What and Where to Submit 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.

The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings. 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 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: 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 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.) Schedules Pages 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 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.

- 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,

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. 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-faqsefilingferc-online>.

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

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

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.

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other facts. Such reports shall be made under oath unless the Commission otherwise specifies*.

"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. 1/3-Q
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER
Identification

01 Exact Legal Name of Respondent Upper Missouri G & T Electric Cooperative		02 Year/ Period of Report End of: 2026/ Q2
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, Sidney, MT 59270		
05 Name of Contact Person Justin Boyer		06 Title of Contact Person Controller
07 Address of Contact Person (Street, City, State, Zip Code) 111 2nd Ave SW, Sidney, MT 59270		
08 Telephone of Contact Person, Including Area Code 406-433-4103	09 This Report is An Original / A Resubmission (1) ☒ An Original (2) ☐ A Resubmission	10 Date of Report (Mo, Da, Yr) 06/30/2026
Quarterly 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) 07/29/2026
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	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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List of Schedules			
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".			
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
	Identification	1	
	List of Schedules (Electric Utility)	2	
1	Important Changes During the Quarter	108	
2	Comparative Balance Sheet	110	
3	Statement of Income for the Quarter	114	
4	Statement of Retained Earnings for the Quarter	118	
5	Statement of Cash Flows	120	
6	Notes to Financial Statements	122	
7	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122a	
8	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200	
9	Electric Plant In Service and Accum Provision For Depr by Function	208	N/A
10	Transmission Service and Generation Interconnection Study Costs	231	N/A
11	Other Regulatory Assets	232	N/A
12	Other Regulatory Liabilities	278	N/A
13	Elec Operating Revenues (Individual Schedule Lines 300-301)	300	
14	Regional Transmission Service Revenues (Account 457.1)	302	N/A
15	Electric Prod, Other Power Supply Exp, Trans and Distrib Exp	324	
16	Electric Customer Accts, Service, Sales, Admin and General Expenses	325	
17	Transmission of Electricity for Others	328	N/A
18	Transmission of Electricity by ISO/RTOs	331	N/A
19	Transmission of Electricity by Others	332	N/A
20	Deprec, Depl and Amort of Elec Plant (403,403.1,404,and 405) (except Amortization of Acquisition Adjustments)	338	

21	Amounts Included in ISO/RTO Settlement Statements	397	N/A
22	Monthly Peak Loads and Energy Output	399	
23	Monthly Transmission System Peak Load	400	N/A
24	Monthly ISO/RTO Transmission System Peak Load	400a	N/A

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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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.

- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- State the estimated annual effect and nature of any important wage scale changes during the year.
- 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.
- 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.
- (Reserved.)
- 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.
- Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
- 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.

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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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	19,597,412	19,510,980
3	Construction Work in Progress (107)	200		
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		19,597,412	19,510,980
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	13,964,722	13,817,800
6	Net Utility Plant (Enter Total of line 4 less 5)		5,632,690	5,693,180
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)		5,632,690	5,693,180
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)		489,179,636	489,171,752
21	Investment in Subsidiary Companies (123.1)	224		
23	Noncurrent Portion of Allowances and Environmental Credits	228		
24	Other Investments (124)		646,761	683,773
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			

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)		489,826,397	489,855,525
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		3,291,169	3,819,187
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)		79,481,259	79,598,012
41	Other Accounts Receivable (143)		63,246	63,246
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	96,509	105,482
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances and Environmental Credits (158.1, 158.2, 158.3, and 158.4)	228		
53	(Less) Noncurrent Portion of Allowances and Environmental Credits	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)			
57	Prepayments (165)		644,299	386,628

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)		84,111,499	84,507,572
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)		180,450	187,766
82	Accumulated Deferred Income Taxes (190)	234		
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		180,450	187,766
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		579,751,036	580,244,043

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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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	494,929,927	494,308,381
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118		
13	(Less) Reacquired 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)		494,935,427	494,313,881
17	LONG-TERM DEBT			
18	Bonds (221)	256		0
19	(Less) Reacquired Bonds (222)	256		0
20	Advances from Associated Companies (223)	256		0
21	Other Long-Term Debt (224)	256	5,607,615	5,733,638
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)		5,607,615	5,733,638
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)			

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)		79,064,162	80,052,691
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)		143,499	143,500
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)			
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			

54	Total Current and Accrued Liabilities (lines 37 through 53)		79,207,994	80,196,524
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		
60	Other Regulatory Liabilities (254)	278		
61	Unamortized Gain on Reacquired 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)			
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		579,751,036	580,244,043

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.

2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.

3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.

4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.

5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

6. Do not report fourth quarter data in columns (e) and (f)

7. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over Lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.

8. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

9. Use page 122 for important notes regarding the statement of income for any account thereof.

10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.

11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.

13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.

14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.

15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

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)
1	UTILITY OPERATING INCOME						
2	Operating Revenues (400)	300	487,985,954	458,957,276	233,754,416	218,327,972	
3	Operating Expenses						
4	Operation Expenses (401)	320	486,819,090	457,362,437	233,165,115	217,650,205	
5	Maintenance Expenses (402)	320	473,399	644,922	229,465	322,636	
6	Depreciation Expense (403)	336	146,921	161,068	73,691	80,790	

7	Depreciation Expense for Asset Retirement Costs (403.1)	336		0			
8	Amort. & Depl. of Utility Plant (404-405)	336		0			
9	Amort. of Utility Plant Acq. Adj. (406)	336		0			
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)			0			
11	Amort. of Conversion Expenses (407.2)			0			
12	Regulatory Debits (407.3)			0			
13	(Less) Regulatory Credits (407.4)			0			
14	Taxes Other Than Income Taxes (408.1)	262		5		(40)	
15	Income Taxes - Federal (409.1)	262		0			
16	Income Taxes - Other (409.1)	262		0			
17	Provision for Deferred Income Taxes (410.1)	234, 272		0			
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272		0			
19	Investment Tax Credit Adj. - Net (411.4)	266		0			
20	(Less) Gains from Disp. of Utility Plant (411.6)			0			
21	Losses from Disp. of Utility Plant (411.7)			0			
22	(Less) Gains from Disposition of Allowances (411.8)			0			
23	Losses from Disposition of Allowances (411.9)			0			
24	Accretion Expense (411.10)			0			
24.1	(Less) Gains from Disposition of Environmental Credits (411.11)			0			
24.2	Losses from Disposition of Environmental Credits (411.12)			0			
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24.2)		487,439,410	458,168,432	233,468,271	218,053,591	

27	Net Util Oper Inc (Enter Tot line 2 less 25)		546,544	788,844	286,145	274,381	
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)			49		49	
34	(Less) Expenses of Nonutility Operations (417.1)						
35	Nonoperating Rental Income (418)						
36	Equity in Earnings of Subsidiary Companies (418.1)	119					
37	Interest and Dividend Income (419)		123,319	149,334	51,722	81,672	
38	Allowance for Other Funds Used During Construction (419.1)						
39	Miscellaneous Nonoperating Income (421)		88,253	89,244	66,338	14,583	
40	Gain on Disposition of Property (421.1)						
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		211,572	238,627	118,060	96,304	
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)						
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)			0		0	
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					
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)			0		0	
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		211,572	238,627	118,060	96,304	
61	Interest Charges						
62	Interest on Long-Term Debt (427)		129,257	135,071	64,946	67,904	
63	Amort. of Debt Disc. and Expense (428)						
64	Amortization of Loss on Reaquired Debt (428.1)		7,316	7,316	3,658	3,658	
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)		136,573	142,387	68,604	71,562	

71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		621,543	885,084	335,601	299,123	
72	Extraordinary Items						
73	Extraordinary Income (434)						
74	(Less) Extraordinary Deductions (435)						
75	Net Extraordinary Items (Total of line 73 less line 74)			0		0	
76	Income Taxes-Federal and Other (409.3)	262					
77	Extraordinary Items After Taxes (line 75 less line 76)			0		0	
78	Net Income (Total of line 71 and 77)		621,543	885,084	335,601	299,123	

STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

6. Do not report fourth quarter data in columns (e) and (f)
7. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over Lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
8. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	Electric Utility Previous Year to Date (in dollars) (h)	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)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	458,957,276				
3	Operating Expenses					
4	Operation Expenses (401)	457,362,437				
5	Maintenance Expenses (402)	644,922				
6	Depreciation Expense (403)	161,068				
7	Depreciation Expense for Asset Retirement Costs (403.1)					
8	Amort. & Depl. of Utility Plant (404-405)					
9	Amort. of Utility Plant Acq. Adj. (406)					

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)	5				
15	Income Taxes - Federal (409.1)					
16	Income Taxes - Other (409.1)					
17	Provision for Deferred Income Taxes (410.1)					
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)					
19	Investment Tax Credit Adj. - Net (411.4)					
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)					
24.1	(Less) Gains from Disposition of Environmental Credits (411.11)					
24.2	Losses from Disposition of Environmental Credits (411.12)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24.2)	458,168,432		0		0
27	Net Util Oper Inc (Enter Tot line 2 less 25)	788,844		0		0
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)					
34	(Less) Expenses of Nonutility Operations (417.1)					
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)					
37	Interest and Dividend Income (419)					
38	Allowance for Other Funds Used During Construction (419.1)					
39	Miscellaneous Nonoperating Income (421)					
40	Gain on Disposition of Property (421.1)					
41	TOTAL Other Income (Enter Total of lines 31 thru 40)					
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
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)					
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)					
53	Income Taxes-Federal (409.2)					
54	Income Taxes-Other (409.2)					
55	Provision for Deferred Inc. Taxes (410.2)					

56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)					
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)					
61	Interest Charges					
62	Interest on Long-Term Debt (427)					
63	Amort. of Debt Disc. and Expense (428)					
64	Amortization of Loss on Reaquired Debt (428.1)					
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)					
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)					
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)					
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)					

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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STATEMENT OF RETAINED EARNINGS

- Do not report Lines 49-53 on the quarterly report.
- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
- Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
- State the purpose and amount for each reservation or appropriation of retained earnings.
- List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown for Account 439, Adjustments to Retained Earnings.
- Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
- If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

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		494,308,381	455,741,414
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
9	TOTAL Credits to Retained Earnings (Acct. 439)			0
10	Adjustments to Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Acct. 439)			0
16	Balance Transferred from Income (Account 433 less Account 418.1)		621,546	885,083
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)		494,929,927	456,626,497
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
45	TOTAL Appropriated Retained Earnings (Account 215)			
	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)			0
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		494,929,927	456,626,497
	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	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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STATEMENT OF CASH FLOWS			
1. Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc. 2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet. 3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid. 4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.			
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)	621,543	885,084
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	146,921	161,068
5	Amortization of (Specify) (footnote details)		
8	Deferred Income Taxes (Net)		
9	Investment Tax Credit Adjustment (Net)		
10	Net (Increase) Decrease in Receivables	116,757	2,314,418
11	Net (Increase) Decrease in Inventory		
12	Net (Increase) Decrease in Allowances and Environmental Credits Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	(988,529)	(2,513,726)
14	Net (Increase) Decrease in Other Regulatory Assets		
15	Net Increase (Decrease) in Other Regulatory Liabilities		
16	(Less) Allowance for Other Funds Used During Construction		
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):	(333,195)	
18.1	d - net increase in prepayment	(257,672)	(375,298)
18.2	d - allocation of capital credits	(75,523)	(79,353)
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	(436,503)	392,193
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		

26	Gross Additions to Utility Plant (less nuclear fuel)		
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant	(86,432)	(170,279)
29	Gross Additions to Nonutility Plant		
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)	(86,432)	(170,279)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
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	8,973	6,445
51	Net (Increase) Decrease in Allowances and Environmental Credits Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):	104,651	
53.1	d - capital credit payments received	104,651	44,128
53.2			
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	27,192	(119,706)
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):		
70	Cash Provided by Outside Sources (Total 61 thru 69)		0
72	Payments for Retirement of:		
73	Long-term Debt (b)	(118,708)	(113,152)
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Proceeds from long-term debt		0
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)	(118,708)	(113,152)
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)	(528,019)	159,335
88	Cash and Cash Equivalents at Beginning of Period	3,819,187	3,206,805
90	Cash and Cash Equivalents at End of Period	3,291,168	3,366,140

STATEMENT OF CASH FLOWS

- Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
- Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
- Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
- Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions No.1 for explanation of codes) (a)
1	Net Cash Flow from Operating Activities
2	Net Income (Line 78(c) on page 117)
3	Noncash Charges (Credits) to Income:
4	Depreciation and Depletion
5	Amortization of (Specify) (footnote details)
8	Deferred Income Taxes (Net)
9	Investment Tax Credit Adjustment (Net)
10	Net (Increase) Decrease in Receivables
11	Net (Increase) Decrease in Inventory
12	Net (Increase) Decrease in Allowances and Environmental Credits Inventory
13	Net Increase (Decrease) in Payables and Accrued Expenses
14	Net (Increase) Decrease in Other Regulatory Assets
15	Net Increase (Decrease) in Other Regulatory Liabilities
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
18.2	d - allocation of capital credits
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)
24	Cash Flows from Investment Activities:
25	Construction and Acquisition of Plant (including land):
26	Gross Additions to Utility Plant (less nuclear fuel)
27	Gross Additions to Nuclear Fuel
28	Gross Additions to Common Utility Plant
29	Gross Additions to Nonutility Plant

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)
36	Acquisition of Other Noncurrent Assets (d)
37	Proceeds from Disposal of Noncurrent Assets (d)
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
51	Net (Increase) Decrease in Allowances and Environmental Credits 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
53.2	
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)
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):
70	Cash Provided by Outside Sources (Total 61 thru 69)
72	Payments for Retirement of:
73	Long-term Debt (b)
74	Preferred Stock
75	Common Stock

76	Other (provide details in footnote):
76.1	Proceeds from long-term debt
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)
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)
88	Cash and Cash Equivalents at Beginning of Period
90	Cash and Cash Equivalents at End of Period

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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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, where 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.

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			
Account	Method	Life	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			
Description	Method	Life	Rate
390 Structures and improvements	Straight line	40 years	2.50%
391 Office furniture and fixtures	Straight line	5 years	20.00%
391 Office furniture and fixtures - electronics	Straight line	3 years	33.30%
391.1 Office furniture and fixtures - billing software	Straight line	5 years	20.00%
392 Transportation equipment	Straight line	5 years	20.00%

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 receivables are carried at original invoice amount less an estimate made for credit losses. The allowance for credit losses is based on management's expectation of the credit losses expected to arise over the life of the asset as of the balance sheet date (including consideration of prepayments) and is updated to reflect any changes in credit risk as of each subsequent reporting date. The Cooperative estimates its allowance for credit losses starting with an evaluation of historical credit loss write-offs, applied to an analysis of outstanding aged receivables, and updated for current economic conditions, and reasonable and supportable forecasted economic conditions. No significant adjustments to the allowance calculations for current or forecasted economic conditions were made during the current year. Receivables with unusual credit risk characteristics

are evaluated individually. All other receivables are considered similar and are evaluated as one portfolio segment. Management's estimate of the allowance for credit losses, as well as the separate amounts of write-offs and recoveries were immaterial with respect to the financial statements as a whole as of December 31, 2025 and 2024.

Receivables are written off as a reduction in the allowance for credit losses when deemed uncollectible. Recoveries of accounts previously written off (if any) will be recognized in income.

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.

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.

Adoption of New Accounting Standards

The Cooperative adopted FASB ASC 326, *Financial Instruments - Credit Losses*, effective January 1, 2023. The impact of the adoption was not considered material to the financial statements, and no adjustment to beginning retained earnings was recorded. The new standard primarily resulted in enhanced disclosures only.

NOTE 2 ELECTRIC PLANT AND DEPRECIATION

Listed below are the major classes of the electric plant as of June 30, 2026 and December 31, 2025:

	June 30, 2025		December 31, 2025	
	Plant	Depreciation Rates	Plant	Depreciation Rates
Transmission plant	\$ 18,013,616	2.75 - 10 %	\$ 17,958,368	2.75 - 10 %
General plant	1,583,796	10 - 20 %	1,552,612	10 - 20 %
Total	\$ 19,597,412		\$ 19,510,980	

NOTE 3 INVESTMENTS IN ASSOCIATED COMPANIES

Investments in Associated Companies as of June 30, 2026 and December 31, 2025 are as follows:

	June 30, 2026	December 31, 2025
Investment Balance with supplier(s)		
Basin Electric Cooperative, Inc.		
Patronage capital credits	\$ 488,890,231	\$ 488,890,231
Investment Balances with other Associated Companies		
CoBank, Class C stock & patronage credits	\$ 447,416	\$ 495,615
Federated Insurance, Preferred E stock	199,345	188,158
Other	289,404	281,521
Total	\$ 936,165	\$ 965,204

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:

	6/30/2026	12/31/2025
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 June 30, 2026 and December 31, 2025 are as follows:

Maturity Date & Interest Rate	6/30/2026	12/31/2025
10/13/26 at 3.55%	33,070	32,364
11/5/26 at 3.55%	102,653	102,653
Total Temporary Cash Investment	<u>\$ 135,723</u>	<u>\$ 135,017</u>

NOTE 6 PATRONAGE CAPITAL

Components of patronage capital at June 30, 2026 and December 31, 2025 are as follows:

	6/30/2026	12/31/2025
Assignable	\$ 43,304,276	\$ 43,304,276
Assigned to Date	<u>494,456,017</u>	<u>494,456,017</u>
Total	537,760,293	537,760,293
Retired to Date	<u>(43,451,912)</u>	<u>(43,451,912)</u>
Balance	<u>\$ 494,308,381</u>	<u>\$ 494,308,381</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 2025, 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 \$4,218,699 of Basin capital credits retired during 2025. The capital credit allocations from Basin totaled \$42,809,130 in 2025.

The Cooperative retired \$218,608 of capital credits on a normal rotation during 2025.

NOTE 7 LONG-TERM DEBT

Long-term debt as of June 30, 2026 consists of the following:

Financial Institution	Number of Notes	Interest Rates	Maturity Dates	Current Portion	Long-term Portion
CoBank	7	4.08% to 6.19%	April 2035 to Feb. 2054	\$ 128,686	\$ 5,078,929
Basin	1	1.00%	December 2027	-	400,000
Total				<u>\$ 128,686</u>	<u>\$ 5,478,929</u>

Long-term debt as of December 31, 2025 consists of the following:

Financial Institution	Number of Notes	Interest Rates	Maturity Dates	Current Portion	Long-term Portion
-----------------------	-----------------	----------------	----------------	-----------------	-------------------

CoBank	7	4.08% to 6.19%	April 2035 to June 2043	\$ 254,710	\$ 5,078,638
Basin	1	1.00%	December 2027	-	400,000
Total				<u>\$ 254,710</u>	<u>\$ 5,478,638</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 year ended December 31, 2025, the members paid down \$243,455 of long-term debt.

Unadvanced loan funds of \$1,700,000 were available to the Cooperative on loan commitments from CoBank at December 31, 2025.

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

2026	\$ 254,710
2027	666,505
2028	278,663
2029	291,811
2030	305,390
Thereafter	<u>3,936,559</u>
Total	<u>\$ 5,733,638</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 95 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:

Revenue Streams	Electric Revenue	
	6/30/2026	12/31/2025
Member Electric Sales - Cooperatives	\$ 231,999,623	\$ 910,337,785
UMPC Charges - Cooperatives	1,156,338	4,008,858
Miscellaneous Service Revenues	<u>0</u>	<u>0</u>
Total Revenue from Contracts with Customers	<u>\$ 233,155,961</u>	<u>\$ 914,350,643</u>
Timing of Revenue Recognition		
Service Transferred Over Time	<u>\$ 233,155,961</u>	<u>\$ 914,350,643</u>

Accounts Receivable

The Cooperative had accounts receivable from contracts with customers of \$79,544,505 and \$79,661,262 as of June 30, 2026 and December 31, 2025 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% for Group 001 and 14% for Group 002 of each employee's base wage in this plan. The Cooperative contributions were \$22,326 during the quarter ended June 30, 2026 and \$85,107 during the year ended December 31, 2025.

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 2025 and in 2024 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 \$45,979 during the quarter ended June 30, 2026 and \$158,656 during the year of 2025.

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, 2025 and 2024, 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 June 30, 2026 and December 31, 2025:

	6/30/2026	12/31/2025
Purchase of wholesale power	\$ 229,751,212	\$ 902,107,795
Accounts payable to Basin Electric	\$ 78,448,309	\$ 79,166,627
Capital credits allocated during the current year	\$ 0	\$ 42,809,130
Accumulated investment in patronage capital credits	\$ 488,890,231	\$ 488,890,231

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 83.96% as of June 30, 2026 and 84.97% of total sales as of December 31, 2025.

The Cooperative maintains its cash and cash equivalents in bank deposit accounts which, at times, may exceed federally insured limits as guaranteed by the Federal Deposit Insurance Corporation (FDIC). The Cooperative has not experienced any losses in such accounts nor does the Cooperative believe it is exposed to any significant credit risk on cash and cash equivalents accounts.

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 "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.

Name of Respondent: Upper Missouri G & T Electric Cooperative		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2	
STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES						
1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate. 2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges. 3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote. 4. Report data on a year-to-date basis.						
Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)
1	Balance of Account 219 at Beginning of Preceding Year					
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income					
3	Preceding Quarter/Year to Date Changes in Fair Value					
4	Total (lines 2 and 3)					
5	Balance of Account 219 at End of Preceding Quarter/Year					
6	Balance of Account 219 at Beginning of Current Year					
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income					
8	Current Quarter/Year to Date Changes in Fair Value					
9	Total (lines 7 and 8)					
10	Balance of Account 219 at End of Current Quarter/Year					

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date basis.

Line No.	Item (a)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year				
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income				
3	Preceding Quarter/Year to Date Changes in Fair Value				
4	Total (lines 2 and 3)			885,084	
5	Balance of Account 219 at End of Preceding Quarter/Year				
6	Balance of Account 219 at Beginning of Current Year				
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value				
9	Total (lines 7 and 8)			621,543	621,543
10	Balance of Account 219 at End of Current Quarter/Year				

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION. AMORTIZATION AND DEPLETION

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)
1	UTILITY PLANT					
2	In Service					
3	Plant in Service (Classified)	19,597,412				
4	Property Under Capital Leases					
5	Plant Purchased or Sold					
6	Completed Construction not Classified					
7	Experimental Plant Unclassified					
8	Total (3 thru 7)	19,597,412				
9	Leased to Others					
10	Held for Future Use					
11	Construction Work in Progress					
12	Acquisition Adjustments					
13	Total Utility Plant (8 thru 12)	19,597,412				
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	13,964,722				
15	Net Utility Plant (13 less 14)	5,632,690				
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
17	In Service:					
18	Depreciation	13,964,722				
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights					
20	Amortization of Underground Storage Land and Land Rights					

21	Amortization of Other Utility Plant					
22	Total in Service (18 thru 21)	13,964,722				
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)	13,964,722				

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION. AMORTIZATION AND DEPLETION			
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.			
Line No.	Classification (a)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)		
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified		
7	Experimental Plant Unclassified		
8	Total (3 thru 7)		
9	Leased to Others		
10	Held for Future Use		
11	Construction Work in Progress		
12	Acquisition Adjustments		
13	Total Utility Plant (8 thru 12)		
14	Accumulated Provisions for Depreciation, Amortization, & Depletion		
15	Net Utility Plant (13 less 14)		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation		
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights		
20	Amortization of Underground Storage Land and Land Rights		
21	Amortization of Other Utility Plant		
22	Total in Service (18 thru 21)		
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)		

Name of Respondent: Upper Missouri G & T Electric Cooperative		This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
Electric Plant In Service and Accum Provision For Depr by Function				
1. Report below the original cost of plant in service by function. In addition to Account 101, include Account 102, and Account 106. Report in column (b) the original cost of plant in service and in column(c) the accumulated provision for depreciation and amortization by function.				
Line No.	Item (a)	Plant in Service Balance at End of Quarter (b)	Accumulated Depreciation And Amortization Balance at End of Quarter (c)	
1	Intangible Plant			
2	Steam Production Plant			
3	Nuclear Production Plant			
4	Hydraulic Production - Conventional			
5	Hydraulic Production - Pumped Storage			
6	Solar Production Plant			
7	Wind Production Plant			
8	Other Renewable Production Plant			
9	Other Production			
10	Transmission			
11	Distribution			
12	Regional Transmission and Market Operation			
13	Energy Storage Plant			
14	General			
15	TOTAL (Total of lines 1 through 14)			

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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Transmission Service and Generation Interconnection Study Costs					
1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies. 2. List each study separately. 3. In column (a) provide the name of the study. 4. In column (b) report the cost incurred to perform the study at the end of period. 5. In column (c) report the account charged with the cost of the study. 6. In column (d) report the amounts received for reimbursement of the study costs at end of period. 7. In column (e) report the account credited with the reimbursement received for performing the study.					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	Total				
21	Generation Studies				
22					
23					
24					

25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	Total				
40	Grand Total				

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
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39						
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41						
42						
43						
44	TOTAL					

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1						
2						
3						
4						
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36						
37						
38						
39						
40						
41	TOTAL					

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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Electric Operating Revenues

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.
- Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
- See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.
- For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
- Include unmetered sales. Provide details of such Sales in a footnote.

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)
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					
11	(447) Sales for Resale	484,833,037		7,591,614		
12	TOTAL Sales of Electricity	484,833,037		7,591,614		
13	(Less) (449.1) Provision for Rate Refunds					
14	TOTAL Revenues Before Prov. for Refunds	484,833,037		7,591,614		
15	Other Operating Revenues					

16	(450) Forfeited Discounts					
17	(451) Miscellaneous Service Revenues	462,027				
18	(453) Sales of Water and Water Power					
19	(454) Rent from Electric Property	0				
20	(455) Interdepartmental Rents					
21	(456) Other Electric Revenues	2,312,675				
22	(456.1) Revenues from Transmission of Electricity of Others	378,215				
23	(457.1) Regional Control Service Revenues					
24	(457.2) Miscellaneous Revenues					
25	Other Miscellaneous Operating Revenues					
26	TOTAL Other Operating Revenues	3,152,917				
27	TOTAL Electric Operating Revenues	487,985,954				

Line12, column (b) includes \$ of unbilled revenues.

Line12, column (d) includes MWH relating to unbilled revenues

Electric Operating Revenues

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.
6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
7. See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.
8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
9. Include unmetered sales. Provide details of such Sales in a footnote.

Line No.	Title of Account (a)	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	
11	(447) Sales for Resale	
12	TOTAL Sales of Electricity	
13	(Less) (449.1) Provision for Rate Refunds	
14	TOTAL Revenues Before Prov. for Refunds	
15	Other Operating Revenues	
16	(450) Forfeited Discounts	
17	(451) Miscellaneous Service Revenues	
18	(453) Sales of Water and Water Power	
19	(454) Rent from Electric Property	
20	(455) Interdepartmental Rents	
21	(456) Other Electric Revenues	
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	
27	TOTAL Electric Operating Revenues	
Line12, column (b) includes \$ of unbilled revenues.		...
Line12, column (d) includes MWH relating to unbilled revenues		...

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)					
1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.					
Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
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44					
45					
46	TOTAL				

Name of Respondent: Upper Missouri G & T Electric Cooperative		This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES				
Report Electric production, other power supply expenses, transmission, regional market, and distribution expenses through the reporting period.				
Line No.	Account (a)	Year to Date Quarter (b)		
1	1. POWER PRODUCTION AND OTHER SUPPLY EXPENSES			
2	Steam Power Generation - Operation (500-509)			
3	Steam Power Generation – Maintenance (510-515)			
4	Total Power Production Expenses - Steam Power			
5	Nuclear Power Generation – Operation (517-525)			
6	Nuclear Power Generation – Maintenance (528-532)			
7	Total Power Production Expenses - Nuclear Power			
8	Hydraulic Power Generation – Operation (535-540.1)			
9	Hydraulic Power Generation – Maintenance (541-545.1)			
10	Total Power Production Expenses - Hydraulic Power			
10.1	Solar Generation – Operation (558.1-558.5)			
10.2	Solar Generation – Maintenance (558.6-558.12)			
10.3	Total Power Production Expenses - Solar			
10.4	Wind Generation – Operation (558.13-558.17)			
10.5	Wind Generation – Maintenance (558.18-558.24)			
10.6	Total Power Production Expenses - Wind			
10.7	Other Renewable Generation – Operation (559.1-559.5)			
10.8	Other Renewable Generation – Maintenance (559.6-559.16)			
10.9	Total Power Production Expenses – Other Renewable			
11	Other Power Generation – Operation (546-550.1)			
12	Other Power Generation – Maintenance (551-554.1)			
13	Total Power Production Expenses - Other Power			
14	Other Power Supply Expenses			
15	(555) Purchased Power	484,834,185		
15.1	(555.1) Power Purchased for Storage Operations			
15.2	(555.2) Bundled Environmental Credits			
15.3	(555.3) Unbundled Environmental Credits			

16	(556) System Control and Load Dispatching	
17	(557) Other Expenses	
18	Total Other Power Supply Expenses (line 15-17)	484,834,185
19	Total Power Production Expenses (Total of lines 4, 7, 10, 10.3, 10.6, 10.9, 13 and 18)	484,834,185
20	2. TRANSMISSION EXPENSES	
21	Transmission Operation Expenses	
22	(560) Operation Supervision and Engineering	
24	(561.1) Load Dispatch-Reliability	
25	(561.2) Load Dispatch-Monitor and Operate Transmission System	
26	(561.3) Load Dispatch-Transmission Service and Scheduling	
27	(561.4) Scheduling, System Control and Dispatch Services	
28	(561.5) Reliability, Planning and Standards Development	
29	(561.6) Transmission Service Studies	
30	(561.7) Generation Interconnection Studies	
31	(561.8) Reliability, Planning and Standards Development Services	
32	(562) Station Expenses	388,697
33	(563) Overhead Lines Expenses	
34	(564) Underground Lines Expenses	
35	(565) Transmission of Electricity by Others	
36	(566) Miscellaneous Transmission Expenses	
37	(567) Rents	
38	(567.1) Operation Supplies and Expenses (Non-Major)	
39	TOTAL Transmission Operation Expenses (Lines 22 - 38)	388,697
40	Transmission Maintenance Expenses	
41	(568) Maintenance Supervision and Engineering	
42	(569) Maintenance of Structures	
43	(569.1) Maintenance of Computer Hardware	
44	(569.2) Maintenance of Computer Software	
45	(569.3) Maintenance of Communication Equipment	
46	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	
47	(570) Maintenance of Station Equipment	84,703
48	(571) Maintenance of Overhead Lines	
49	(572) Maintenance of Underground Lines	
50	(573) Maintenance of Miscellaneous Transmission Plant	

51	(574) Maintenance of Transmission Plant	
52	TOTAL Transmission Maintenance Expenses (Lines 41 – 51)	84,703
53	Total Transmission Expenses (Lines 39 and 52)	473,400
54	3. REGIONAL MARKET EXPENSES	
55	Regional Market Operation Expenses	
56	(575.1) Operation Supervision	
57	(575.2) Day-Ahead and Real-Time Market Facilitation	
58	(575.3) Transmission Rights Market Facilitation	
59	(575.4) Capacity Market Facilitation	
60	(575.5) Ancillary Services Market Facilitation	
61	(575.6) Market Monitoring and Compliance	
62	(575.7) Market Facilitation, Monitoring and Compliance Services	
63	Regional Market Operation Expenses (Lines 55 - 62)	
64	Regional Market Maintenance Expenses	
65	(576.1) Maintenance of Structures and Improvements	
66	(576.2) Maintenance of Computer Hardware	
67	(576.3) Maintenance of Computer Software	
68	(576.4) Maintenance of Communication Equipment	
69	(576.5) Maintenance of Miscellaneous Market Operation Plant	
70	Regional Market Maintenance Expenses (Lines 65-69)	
71	TOTAL Regional Control and Market Operation Expenses (Lines 63,70)	
71.1	4. ENERGY STORAGE EXPENSES	
71.2	Energy Storage Operation Expenses (577.1-577.5)	
71.3	Energy Storage Maintenance Expenses (578.1-578.7)	
71.4	Total Energy Storage Expenses (Lines 71.2 and 71.3)	
72	5. DISTRIBUTION EXPENSES	
73	Distribution Operation Expenses (580-589)	
74	Distribution Maintenance Expenses (590-598)	
75	Total Distribution Expenses (Lines 73 and 74)	

Name of Respondent: Upper Missouri G & T Electric Cooperative		This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
Electric Customer Accts, Service, Sales, Admin and General Expenses				
Report the amount of expenses for customer accounts, service, sales, and administrative and general expenses year to date.				
Line No.	Account (a)	Year to Date Quarter (b)		
-	Operation			
1	(901-905) Customer Accounts Expenses			
2	(907-910) Customer Service and Information Expenses	16,402		
3	(911-917) Sales Expenses			
4	9. ADMINISTRATIVE AND GENERAL EXPENSES			
5	Operation			
6	(920) Administrative and General Salaries	438,553		
7	(921) Office Supplies and Expenses	63,701		
8	(Less) (922) Administrative Expenses Transferred-Credit			
9	(923) Outside Services Employed	763,199		
10	(924) Property Insurance	59,657		
11	(925) Injuries and Damages	4,871		
12	(926) Employee Pensions and Benefits	161,572		
13	(927) Franchise Requirements			
14	(928) Regulatory Commission Expenses			
15	(929) (Less) Duplicate Charges-Cr.			
16	(930.1) General Advertising Expenses	0		
17	(930.2) Miscellaneous General Expenses	459,489		
18	(931) Rents	0		
19	TOTAL Operation (Total of lines 6 thru 18)	1,951,042		
20	Maintenance			
21	(935) Maintenance of General Plant	17,461		
21.1	(935.1) Maintenance of Computer Hardware			
21.2	(935.2) Maintenance of Computer Software			
21.3	(935.3) Maintenance of Communication Equipment			
21.4	TOTAL Maintenance (Enter Total of lines 21 thru 21.3)	17,461		
22	TOTAL Administrative and General Expenses (Total of lines 19 and 21.4)	1,968,503		

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter. 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c). 3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c). 4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and 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. See General Instruction for definitions of codes. 5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided. 6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract. 7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain. 8. Report in column (i) and (j) the total megawatthours received and delivered. 9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered. 10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively. 11. Footnote entries and provide explanations following all required data.							

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)
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34							
35	TOTAL						

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and 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. See General Instruction for definitions of codes.
5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS		
			Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
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33							
34							
35	TOTAL						

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and 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. See General Instruction for definitions of codes.
5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	...
		Total Revenues (\$) (k+l+m) (n)
1		
2		
3		
4		
5		
6		
7		
8		
9		
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11		
12		
13		
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29		
30		
31		
32		
33		
34		
35	TOTAL	

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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TRANSMISSION OF ELECTRICITY BY ISO/RTOs

- Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
- In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and 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. See General Instruction for definitions of codes.
- In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
- In column (d) report the revenue amounts as shown on bills or vouchers.
- Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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27					
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29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
40	TOTAL				

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to- Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter ""TOTAL"" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS	
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
	TOTAL					

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to- Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter ""TOTAL"" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	...	
		Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
	TOTAL		

Name of Respondent: Upper Missouri G & T Electric Cooperative		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2	
Deprec, Depl and Amort of Elec Plant (403,403.1,404,and 405) (except Amortization of Acquisition Adjustments)						
1. Report the year to date amounts of depreciation expense, asset retirement cost depreciation, depletion and amortization, except amortization of acquisition adjustments for the accounts indicated and classified according to the plant functional groups described.						
Line No.	Functional Classification (a)	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					
5.1	Solar Production Plant					
5.2	Wind Production Plant					
5.3	Other Renewable Production Plant					
6	Other Production Plant					
7	Transmission Plant	51,699				51,699
8	Distribution Plant					
9	General Plant	21,993				21,993
9.1	Energy Storage Plant					
10	Common Plant-Electric					
11	TOTAL	73,692				73,692

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchase Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)				
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)				
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
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8					
9					
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41					
42					
43					
44					
45					
46	TOTAL				

Name of Respondent: Upper Missouri G & T Electric Cooperative		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2	
Monthly Peak Loads and Energy Output						
1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system. 2. Report in column (b) by month the system's output in Megawatt hours for each month. 3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales. 4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system. 5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).						
Line No.	Month (a)	Total Monthly Energy (MWH) (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	Monthly Peak Megawatts (See Instr. 4) (d)	Monthly Peak Day of Month (e)	Monthly Peak Hour (f)
	NAME OF SYSTEM: UMPC					
1	January	1,364,552		2,032	22	18
2	February	1,179,468		1,989	19	8
3	March	1,315,500		1,952	16	8
4	Total for Quarter 1	3,859,520				
5	April	1,263,560		1,894	8	11
6	May	1,265,702		1,779	18	22
7	June	1,202,832		1,768	6	19
8	Total for Quarter 2	3,732,094				
9	July					
10	August					
11	September					
12	Total for Quarter 3					
41	Total	7,591,614				

Name of Respondent: Upper Missouri G & T Electric Cooperative		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2	
MONTHLY TRANSMISSION SYSTEM PEAK LOAD						
1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system. 2. Report on Column (b) by month the transmission system's peak load. 3. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b). 4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.						
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)
	NAME OF SYSTEM: UMPC					
1	January					
2	February					
3	March					
4	Total for Quarter 1					
5	April					
6	May					
7	June					
8	Total for Quarter 2					
9	July					
10	August					
11	September					
12	Total for Quarter 3					
13	October					
14	November					
15	December					
16	Total for Quarter 4					
17	Total					

MONTHLY TRANSMISSION SYSTEM PEAK LOAD

1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

Line No.	Month (a)	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: UMPC				
1	January				
2	February				
3	March				
4	Total for Quarter 1				
5	April				
6	May				
7	June				
8	Total for Quarter 2				
9	July				
10	August				
11	September				
12	Total for Quarter 3				
13	October				
14	November				
15	December				
16	Total for Quarter 4				
17	Total				

Name of Respondent: Upper Missouri G & T Electric Cooperative	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 06/30/2026	Year/Period of Report End of: 2026/ Q2
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Monthly ISO/RTO Transmission System Peak Load

- Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
- Report on Column (b) by month the transmission system's peak load.
- Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
- Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
- Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)
	NAME OF SYSTEM: Enter System					
1	January					
2	February					
3	March					
4	Total for Quarter 1					
5	April					
6	May					
7	June					
8	Total for Quarter 2					
9	July					
10	August					
11	September					
12	Total for Quarter 3					
13	October					
14	November					
15	December					
16	Total for Quarter 4					
17	Total Year to Date/Year					

Monthly ISO/RTO Transmission System Peak Load

1. Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

Line No.	Month (a)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: Enter System				
1	January				
2	February				
3	March				
4	Total for Quarter 1				
5	April				
6	May				
7	June				
8	Total for Quarter 2				
9	July				
10	August				
11	September				
12	Total for Quarter 3				
13	October				
14	November				
15	December				
16	Total for Quarter 4				
17	Total Year to Date/Year				