Rates Applicable For Wholesale Load on the BHD System

		а	b Wholesale	c = a + b	
Line		PTF	non-PTF	Total	Reference(s)
I. INCREMENTAL FORECASTED TRANSMISSION REVENUE REQUIREMENT	φ	ф	Φ.		WD Foregot Plant
<ul> <li>Forecasted Transmission Plant Additions</li> <li>Carrying Charge Factor</li> </ul>	Ф	- \$ 9.93%	- \$ 10.03%	-	WP Forecast Plant Line 34
3 Incremental Forecasted Transmission Revenue Requirement	\$	- \$	- \$		Line 1 * Line 2
4	*	•	*		
5 II TRANSMISSION INVESTMENT BASE					
6 BHD Total Transmission Plant (Adjusted)	\$	364,889,637 \$	216,954,527 \$	581,844,164	Exhibit 4 at Line 1
7 Chester SVC Plant	\$	3,809,185 \$	- \$	· ·	Exhibit 4 at Line 3
8 Transmission-Related General and Intangible Plant	\$	21,928,565 \$	12,903,490 \$	34,832,055	Exhibit 4 at Line 9
9 Transmission Plant Held For Future Use	<u>\$</u>	- \$	- \$		Exhibit 4 at Line 11
10 Total Plant 11	\$	390,627,387 \$	229,858,017 \$	620,485,404	Sum Line 6:Line 9
12 Transmission-Related Depreciation Reserve	\$	(100,840,678) \$	(56,963,762) \$	(157,804,440)	Exhibit 4 at Line 17
13 Transmission-Related Accumulated Deferred Taxes	\$	(51,098,015) \$	(30,067,754) \$		Exhibit 4 at Line 21
14 Other Transmission-Related Regulatory Assets/Liabilities	\$	(18,952,225) \$	(11,152,113) \$		Exhibit 4 at Line 28
15 Net Investment	\$	219,736,470 \$	131,674,388 \$	· · · · · · · · · · · · · · · · · · ·	Sum Line 10:Line 14
16					
17 Transmission-Related Prepayments	\$	397,481 \$	233,891 \$	•	Exhibit 4 at Line 30
18 Transmission Materials Supplies	\$	1,450,327 \$	853,420 \$	· ·	Exhibit 4 at Line 32
19 Cash Working Capital - Wholesale	\$	506,028 \$	290,079 \$		Exhibit 4 at Line 39
20 Total Investment Base	\$	222,090,306 \$	133,051,778 \$	355,142,084	Sum Line 15:Line 19
21 22 II. TRANSMISSION REVENUE REQUIREMENT					
22 II. TRANSMISSION REVENUE REQUIREMENT 23 Return and Associated Income Taxes	<b>¢</b>	20,936,528 \$	12,542,836 \$	33,479,364	Line 20 * Exhibit 3 at Line 4
24 Transmission-Related Depreciation Expense	φ \$	10,373,440 \$	6,103,485 \$		Exhibit 5 at Line 5
25 Transmission-Related Amortization of Investment Tax Credits (neg)	\$	(1,644) \$	(967) \$		Exhibit 5 at Line 7
26 Transmission-Related Amortization of Excess Deferred Federal Income Tax	\$	(1,048,912) \$	(617,214) \$		Exhibit 5 at Line 11
27 Transmission-Related Property Tax Expense	\$	4,337,324 \$	2,552,224 \$	, , ,	Exhibit 5 at Line 13
28 Transmission-Related Payroll Tax Expense	\$	244,386 \$	143,805 \$	388,191	Exhibit 5 at Line 15
29 Transmission Operation and Maintenance Expense	\$	2,187,640 \$	1,287,279 \$	3,474,919	Exhibit 5 at Line 19
30 [Reserved]	_				
31 Transmission-Related Administrative & General Expense	\$	1,756,109 \$	1,033,352 \$		Exhibit 5 Line 32
32 Subtotal	\$	38,784,871 \$	23,044,800 \$	· ·	Sum Line 23:Line 31
<ul><li>33 Total Transmission Plant</li><li>34 Carrying Charge Factor = CCF</li></ul>	Ф	390,627,387 \$ 9.93%	229,858,017 \$ 10.03%	620,485,404 9.96%	Line 10 Line 32 / Line 33
35		9.93 /0	10.03 /0	9.90 /0	Lifle 32 / Lifle 33
36 III. OTHER REVENUE REQUIREMENT DATA					
37 Revenues From Point-to-Point Transactions Under the Tariff (neg)	\$	- \$	(1,778,606) \$	(1,778,606)	Exhibit 10 Line 7
38 Other Transmission-Related Revenues (neg)	\$	(171,129) \$	(100,698) \$	,	Exhibit 7 Line 3
39 RNS and ISO Costs	\$	34,927,845 \$	- \$	34,927,845	Exhibit 11 Line 8
40 RNS and ISO Revenues (neg)	\$	(39,828,271) \$	- \$	(39,828,271)	Exhibit 11 Line 11
41 Support Payments	\$	104,476 \$	- \$	104,476	Exhibit 11 Line 15
42 Settlement Adjustments	\$	95,317 \$	(126,956) \$		1: 00 0 1: 071: 40
43 Transmission Revenue Requirement Subtotal without True-Up	\$	33,913,109 \$	21,038,540 \$	54,951,649	Line 32 + Sum Line 37:Line 42
44 45 IV. PRIOR YEAR ANNUAL TRUE-UP					
45 IV. <u>FRIOR FEAR ANNOAL TROE-OF</u> 46 Prior Year Actual Transmission Revenue Requirement	\$	33,913,109 \$	21,038,540 \$	54,951,649	Line 43
47 Prior Year Implemented Transmission Revenue Requirement	\$	34,289,706 \$	21,368,542 \$		BHD 2021-2022 Implemented Settled Charges Exhibit 2a lines 43, 55,
48 Prior Year Annual True-Up	\$	(219,682) \$	(192,501) \$		Line 46 - Line 47
49 Interest on True-Up	\$	(20,098) \$	(17,612) \$	· · · · · · · · · · · · · · · · · · ·	WP Interest Wholesale
50 Prior Year Corrections	\$	- \$	- \$	-	WP PY Corrections - Wholesale/Wheeling
51 Interest on Prior Year Corrections	\$	- \$	- \$	-	WP PY Corrections - Wholesale/Wheeling
52 Settlement Adjustments	\$	- \$	407,307 \$		RNS ATU per Attachment II of the Settlement Agreement
53 Transmission Revenue Requirement Subtotal with True-Up 54	\$	33,693,427 \$	20,846,039 \$	54,539,467	Line 43 + Line 48 + Line 50
55 VI. TRANSMISSION REVENUE REQUIREMENT	\$	33,673,329 \$	21,235,734 \$	54,909,063	Line 49 + Line 51 + Line 52 + Line 53
	-				

# Rates Applicable For Wheeling Load on the BHD System

INCREMENTAL FORECASTED TRANSMISSION REVENUE REQUIREMENT   Forecased Transmission-Plant Additions   S				a	b Wheeling	c = a + b	Defendance (a)
Forceased Transmission Pinel Additions   9   9   9   10.03%   10	ne			PTF	non-PTF	Total	Reference(s)
Common   C		I. INCREMENTAL FORECASTED TRANSMISSION REVENUE REQUIREMENT					
		Forecasted Transmission Plant Additions	\$	- \$	- \$	-	WP Forecast Plant
ITRANSMISSION INVESTMENT BASE   BHO Total Transmission Plant (Adjusted)   S		Carrying Charge Factor		9.93%	10.03%		Line 34
Behl Total Transmission Plant (Adjusted)			\$	- \$	- \$	-	Line 1 * Line 2
Behl Total Transmission Plant (Adjusted)							
Chester SVC Plant   S   3,809,185   S   S   3,809,185   S   S   3,809,185   S   S   3,809,185   S   Transmission-Related General and Intangible Plant   S   1,920,956   S   S   S   S   S   S   S   S   S			_				
Transmission-Related Coerce and Interrigible Plant   \$ 2, 1925,656 \$ 12,003,400 \$ 34,832,055 \$ Exhibit 4 at Line 9			\$	, ,	, ,	, ,	
Transmission-Plant Held For Future Use*   \$ 300,627,387 \$ 220,685,017 \$ \$ 0,20,485,404 \$			\$	3,809,185 \$	- \$	3,809,185	
Transmission-Related Depreciation Reserve Transmission-Related Accumulated Deferred Taxes \$ (100,840,678) \$ (56,968,762) \$ (115,840,440) Exhibit 4 at Line 17 Transmission-Related Accumulated Deferred Taxes \$ (15,098,015) \$ (30,067,754) \$ (61,165,769) Exhibit 4 at Line 17 Exhibit 4 at Line 18 Exhibit 4 at Line 19 Exhibit 4 at Line 19  Exhibit 4 at Line 19 Exhibit 4 at Line 19 Exhibit 4 at Line 19 Exhibit 4 at Line 19 Exhibit 4 at Line 19  Exhibit 4 at Line 19 Exhibit 4 at Line 19 Exhibit 4 at Line 19 Exhibit 4 at Line 19 Exhibit 4 at Line 19 Exhibit 4 at Line 19 Exhibit 4 at Line 19 Exhibit 4 at Line 19 Exhibit 4 at Line 19 Exhibit 4 at Line 19 Exhibit 4 at Line 19 Exhibit 4 at Line 19 Exhibit 4 at Line 19 Exhibit 4 at Line 19 Exhibit 4 at Line 20 Exhibit 5 at Line 6 Exhibit 6 at		•	\$	21,928,565 \$	12,903,490 \$	34,832,055	Exhibit 4 at Line 9
Transmission-Related Depreciation Reserve		Transmission Plant Held For Future Use	\$	- \$	- \$		Exhibit 4 at Line 11
Transmission-Related Accumulated Deferred Taxes   \$ (\$1,08,015) \$ \$ (30,087,754) \$ (\$1,057,08) \$ Exhibit 4 at Line 21		Total Plant	\$	390,627,387 \$	229,858,017 \$	620,485,404	Sum Line 6:Line 9
Transmission-Related Accumulated Deferred Taxes   \$ (\$1,08,015) \$ \$ (30,087,754) \$ (\$1,057,08) \$ Exhibit 4 at Line 21		T	•	(400 040 070) Φ	(50,000,700) A	(457.004.440)	
Met   Transmission-Related Regulatory Assets/Labilities   \$ (18,95,225) \$ (11,152,113) \$ (30,104,338)   Exhibit 4 at Line 28   Sum Line 10 Line 14   Transmission-Related Prepayments   \$ 397,481 \$ 233,891 \$ 631,372   Exhibit 4 at Line 30   Transmission-Materials Supplies   \$ 1450,327 \$ 8853,420 \$ 2,203,477   Exhibit 4 at Line 30   Transmission-Materials Supplies   \$ 1450,327 \$ 8853,420 \$ 2,203,477   Exhibit 4 at Line 30   Transmission-Materials Supplies   \$ 222,090,306 \$ 133,051,778 \$ 355,142,084   Exhibit 4 at Line 30   Transmission-Materials Base   \$ 222,090,306 \$ 133,051,778 \$ 355,142,084   Exhibit 4 at Line 30   Transmission-Related Depreciation Expense   \$ 22,093,628 \$ 12,542,836 \$ 33,479,384   Line 20 * Exhibit 4 at Line 30   Transmission-Related Depreciation Expense   \$ 10,373,440 \$ 10,385 \$ 16,476,225   Exhibit 5 at Line 5   Transmission-Related Amortization of Paces Deferred Federal Income Tax   \$ 10,434,334 \$ 10,434,344,344 \$ 10,434,344,344 \$ 10,434,344,344 \$ 10,434,344,344 \$ 10,4		·	\$	,		•	
Net Investment			\$	, , , , ,	, , , , , , , , , , , , , , , , , , , ,	,	
Transmission-Related Prepayments   S   397,481   S   233,891   S   651,372   Exhibit 4 at Line 30			\$	, , , ,	, , , , .	, , ,	
Transmission Materials Supplies   \$ 1,450,327   \$ 853,420   \$ 2,303,747   \$ 2,305,747   \$ 2,305,747   \$ 2,305,747   \$ 2,305,747   \$ 3,305,74		Net Investment	\$	219,736,470 \$	131,674,388 \$	351,410,858	Sum Line 10:Line 14
Transmission Materials Supplies   \$ 1,450,327   \$ 853,420   \$ 2,303,747   \$ 2,305,747   \$ 2,305,747   \$ 2,305,747   \$ 2,305,747   \$ 3,305,74		Transmission Polated Pronovments	¢	207.404 ¢	222 001   ¢	624 272	Exhibit 4 at Lina 20
Cash Working Capital - Wheeling		· ·	φ	,	,	·	
Total Investment Base		• •	ф Ф	, ,	,	·	
I. TRANSMISSION REVENUE REQUIREMENT   Return and Associated Income Taxes   \$ 20,936,528   \$ 12,542,836   \$ 33,479,364   Line 20 * Exhibit 3 at Line 4   Transmission-Related Depreciation Expense   \$ 10,373,440   \$ (97)   \$ (2,611)   Exhibit 5 at Line 5   Exhibit 5 at Line 5   Exhibit 5 at Line 6   Exhibit 5 at Line 7   Exhibit 5 at Line 1   Exhibit			<u> </u>	<u> </u>	· · · · · · · · · · · · · · · · · · ·	<u> </u>	
Return and Associated Income Taxes		Total Investment Base	\$	222,090,306 \$	133,051,778 \$	355,142,084	Sum Line 15:Line 19
Return and Associated Income Taxes		II TRANSMISSION REVENUE REQUIREMENT					
Transmission-Related Depreciation Expense			\$	20 036 528 \$	12 5/12 836 \$	33 470 364	Line 20 * Evhibit 3 at Line 1
Transmission-Related Amortization of Excess Deferred Federal Income Tax   \$1,048,912   \$6,07   \$1,024   \$1,066,126   Exhibit 5 at Line 7			Ψ			, ,	
Transmission-Related Property Tax Expense \$ 1,048,912 \$ (617,214) \$ (1,666,126) Exhibit 5 at Line 11 Transmission-Related Property Tax Expense \$ 2,43,38 \$ 2,552,224 \$ (6,88),548 Exhibit 5 at Line 13 Transmission-Related Property Tax Expense \$ 2,157,640 \$ 1,287,279 \$ 3,474,919 Exhibit 5 at Line 15 Transmission-Related Payroll Tax Expense \$ 2,157,640 \$ 1,287,279 \$ 3,474,919 Exhibit 5 at Line 19 [Reserved] Transmission-Related Administrative & General Expense \$ 1,756,109 \$ 1,033,352 \$ 2,789,461 Subtotal \$ 38,784,871 \$ 23,044,800 \$ 61,829,671 Total Transmission Plant \$ 390,627,387 \$ 229,858,017 \$ 620,485,404 Carrying Charge Factor = CCF \$ 39,827,337 \$ 229,858,017 \$ 620,485,404 Carrying Charge Factor = CCF \$ 9,33% \$ 10,03% \$ 9,96% \$ Line 32 / Line 31  III. OTHER REVENUE REQUIREMENT DATA Revenues From Point-to-Point Transactions Under the Tariff (neg) \$ 7.7 \$ (17,78,606) \$ (1,778,606) \$ (21,7827) \$ Exhibit 10 Line 7 Other Transmission-Related Revenues (neg) \$ 34,927,845 \$ - \$ 34,927,		· · · · · · · · · · · · · · · · · · ·	φ	, ,			
Transmission-Related Property Tax Expense \$ 4,337,324 \$ 2,552,224 \$ 6,880,548 Exhibit 5 at Line 13 Transmission-Related Payroll Tax Expense \$ 244,386 \$ 1,287,279 \$ 3,474,919 Exhibit 5 at Line 15 Transmission-Operation and Maintenance Expense \$ 2,187,640 \$ 1,2287,279 \$ 3,474,919 Exhibit 5 at Line 19 [Reserved]		· -,	Φ				
Transmission Related Payroll Tax Expense   \$ 244,386   \$ 143,805   \$ 388,191   Exhibit 5 at Line 15   Transmission Operation and Maintenance Expense   \$ 2,187,640   \$ 1,287,279   \$ 3,3474,919   Exhibit 5 at Line 19   Reserved   Transmission Related Administrative & General Expense   \$ 1,756,109   \$ 1,033,352   \$ 2,789,461   Exhibit 5 Line 32   Subtail Statistics   \$ 38,784,871   \$ 23,044,800   \$ 61,829,671   \$ 50,0485,404   Line 10   Line 32 / Line 31   Line 10   Line 32 / Line 31   Line 10   Line 32 / Line 33   Line 10   Line 32 / Line 33   Line 10   Line 32 / Line 34   Line 43   Line 44   Line 45   Line 45   Line 45   Line 47   Line 36   Line 47   Line 36   Line 47   Line 36   Line 47   Line 37   Line 48   Line 4			Þ	,	•	,	
Transmission Operation and Maintenance Expense   2,187,640   1,287,279   3,474,919   Exhibit 5 at Line 19     Reserved   Transmission-Related Administrative & General Expense   1,756,109   1,033,352   2,789,461     Subtotal Transmission Plant   387,84,871   23,044,800   620,485,404     Carrying Charge Factor = CCF   9,93%   10,03%   229,858,017   620,485,404     III. OTHER REVENUE REQUIREMENT DATA   Revenues From Point-to-Point Transactions Under the Tariff (neg)   (171,129)   (100,698)   (271,827)     Revenues From Point-to-Point Transactions Under the Tariff (neg)   (171,129)   (100,698)   (271,827)     RNS and ISO Costs   3,492,7845   (39,828,271)   (39,828,271)   (39,828,271)     Support Payments   (39,828,271)   (39,828,271)   (39,828,271)   (39,828,271)     Support Payments   (39,838,373)   (126,956)   (31,639)     Transmission Revenue Requirement Subtotal without True-Up   (33,913,109)   (21,038,540)   (31,639)     Prior Year Anutual Transmission Revenue Requirement   (33,913,109)   (21,038,540)   (37,710)     Prior Year Annual True-Up   (32,968,612)   (37,710)   (41,828)     Interest on True-Up   (32,968,612)   (41,828)   (41,828)     Interest on True-Up   (33,693,427)   (32,603)   (37,710)     Prior Year Corrections   (33,693,427)   (33,693,427)   (32,646,639)   (34,539,467)   (43,546)     Transmission Revenue Requirement Subtotal with True-Up   (33,693,427)   (32,646,639)   (34,546)   (34,646)     Transmission Revenue Requirement Subtotal with True-Up   (33,693,427)   (32,646,639)   (34,646)			\$				
Reserved   Transmission-Related Administrative & General Expense			\$	,	,	•	
Transmission-Related Administrative & General Expense   1,756,109   1,033,352   2,789,461   Exhibit 5 Line 32   Sum Line 23:Line 31   Line 10   Line 32   Line 33   Line 34   Line 43   Line 43   Line 43   Line 43   Line 48		·	\$	2,187,640 \$	1,287,279 \$	3,474,919	Exhibit 5 at Line 19
Subtotal		• •					
Total Transmission Plant \$ 390,627,387 \$ 220,858,017 \$ 620,485,404		Transmission-Related Administrative & General Expense	\$	1,756,109 \$	1,033,352 \$	2,789,461	Exhibit 5 Line 32
Carrying Charge Factor = CCF		Subtotal	\$	38,784,871 \$	23,044,800 \$	61,829,671	Sum Line 23:Line 31
III. OTHER REVENUE REQUIREMENT DATA   Revenues From Point-to-Point Transactions Under the Tariff (neg)   \$ \$ (1,778,606) \$ (1,778,606) \$ (271,827)   Exhibit 10 Line 7		Total Transmission Plant	\$	390,627,387 \$	229,858,017 \$	620,485,404	Line 10
Revenues From Point-to-Point Transactions Under the Tariff (neg)   \$ (1,778,606) \$ (1,778,606) \$ (271,827)   Exhibit 10 Line 7 (271,827)   Exhibit 10 Line 7 (271,827)   Exhibit 11 Line 3 (271,827)   Exhibit 11 Line 4 (271,827)   Exhibit 11 Line 4 (271,827)   Exhibit 11 Line 5 (271,827)   Exhibit 11 Line 8 (271,827)   Exhibit 11 Line 8 (271,827)   Exhibit 11 Line 15 (271,827)   Exhibit 11 Line 11 (271,827)   Exhibit 11 Line 15 (271,		Carrying Charge Factor = CCF		9.93%	10.03%	9.96%	Line 32 / Line 33
Revenues From Point-to-Point Transactions Under the Tariff (neg)   \$ (1,778,606) \$ (1,778,606) \$ (1,778,606) \$ (271,827) \$ (							
Other Transmission-Related Revenues (neg)         \$ (171,129)         \$ (100,698)         \$ (271,827)         Exhibit 7 Line 3           RNS and ISO Costs         \$ 34,927,845         \$ -         \$ 34,927,845         Exhibit 11 Line 8           RNS and ISO Revenues (neg)         \$ (39,828,271)         \$ -         \$ (39,828,271)         Exhibit 11 Line 11           Support Payments         \$ 104,476         \$ -         \$ 104,476         Exhibit 11 Line 15           Settlement Adjustments         \$ 95,317         \$ (126,956)         \$ (31,639)           Transmission Revenue Requirement Subtotal without True-Up         \$ 33,913,109         \$ 21,038,540         \$ 54,951,649         Line 32 + Sum Line 37:Line 42           IV. PRIOR YEAR ANNUAL TRUE-UP         Prior Year Implemented Transmission Revenue Requirement         \$ 33,913,109         \$ 21,038,540         \$ 54,951,649         Line 43           Prior Year Implemented Transmission Revenue Requirement         \$ 34,289,706         \$ 21,368,542         \$ 55,658,248         BHD 2021-2022 Implemented Settled Charges Exhibit 2a lines of the first of			Φ	¢.	(4 770 COC)	(4 779 606)	Evhibit 10 Line 7
RNS and ISO Costs \$ 34,927,845 \$ - \$ 34,927,845 Exhibit 11 Line 8 RNS and ISO Revenues (neg) \$ (39,828,271) \$ - \$ (39,828,271) Exhibit 11 Line 11 Support Payments \$ 104,476 \$ - \$ 104,476 Exhibit 11 Line 15 Settlement Adjustments \$ 95,317 \$ (126,956) \$ (31,639) Transmission Revenue Requirement Subtotal without True-Up \$ 33,913,109 \$ 21,038,540 \$ 54,951,649 Line 32 + Sum Line 37:Line 42  IV. PRIOR YEAR ANNUAL TRUE-UP Prior Year Annual True-Up Prior Year Annual True-Up \$ 34,289,706 \$ 21,368,542 \$ 55,658,248 BHD 2021-2022 Implemented Settled Charges Exhibit 2a lines 4 Prior Year Annual True-Up \$ (219,682) \$ (192,501) \$ (412,182) Line 46 - Line 47 Interest on True-Up \$ (20,098) \$ (17,612) \$ (37,710) WP Interest Wholesale Prior Year Corrections \$ - \$ - \$ - \$ - \$ WP PY Corrections - Wholesale/Wheeling Interest on Prior Year Corrections - Wholesale/Wheeling Transmission Revenue Requirement Subtotal with True-Up \$ 33,693,427 \$ 20,846,039 \$ 54,539,467 Line 43 + Line 48 + Line 50		· •	Þ		,	` ,	
RNS and ISO Revenues (neg) \$ (39,828,271) \$ - \$ (39,828,271) Exhibit 11 Line 11 Support Payments \$ 104,476 \$ - \$ 104,476 Settlement Adjustments \$ 95,317 \$ (126,956) \$ (31,639)  Transmission Revenue Requirement Subtotal without True-Up \$ 33,913,109 \$ 21,038,540 \$ 54,951,649  IV. PRIOR YEAR ANNUAL TRUE-UP Prior Year Actual Transmission Revenue Requirement \$ 34,289,706 \$ 21,368,542 \$ 55,658,248 BHD 2021-2022 Implemented Settled Charges Exhibit 2a lines 4 Prior Year Annual True-Up \$ (219,682) \$ (192,501) \$ (412,182) Line 46 - Line 47 Interest on True-Up \$ (20,098) \$ (17,612) \$ (37,710) WP Interest Wholesale Prior Year Corrections \$ - \$ - \$ - \$ WP PY Corrections - Wholesale/Wheeling Interest on Prior Year Corrections Revenue Requirement Subtotal with True-Up \$ 33,693,427 \$ 20,846,039 \$ 54,539,467  Final Isomorphic True 42  Exhibit 11 Line 11 Exhibit 11 Line 15 Exhibit 11 Line 15  Exhibit 11 Line 15  Exhibit 11 Line 15  Exhibit 11 Line 15  Exhibit 11 Line 15  Exhibit 11 Line 15  Exhibit 11 Line 15  Exhibit 12 Line 42  Exhibit 12 Line 32 + Sum Line 37:Line 42		( 0,	\$	,	(100,698) \$	,	
Support Payments   \$ 104,476   \$ - \$ 104,476   Settlement Adjustments   \$ 95,317   \$ (126,956)   \$ (31,639)   Settlement Adjustments   \$ 95,317   \$ (126,956)   \$ (31,639)   Settlement Subtotal without True-Up   \$ 33,913,109   \$ 21,038,540   \$ 54,951,649   Line 32 + Sum Line 37:Line 42			\$	, , ,	- \$		
Settlement Adjustments		·	\$	,	- \$	,	
Transmission Revenue Requirement Subtotal without True-Up         \$ 33,913,109         \$ 21,038,540         \$ 54,951,649         Line 32 + Sum Line 37:Line 42           IV. PRIOR YEAR ANNUAL TRUE-UP Prior Year Actual Transmission Revenue Requirement Prior Year Implemented Transmission Revenue Requirement Prior Year Annual True-Up \$ 33,913,109         \$ 21,038,540         \$ 54,951,649         Line 43           Prior Year Annual True-Up Interest on True-Up Prior Year Corrections Prior Year Corrections Interest on Prior Year Corrections Interest on Prior Year Corrections Prior Year Corrections Shape State St		• • • • • • • • • • • • • • • • • • • •	\$	•	- \$	·	Exhibit 11 Line 15
IV. PRIOR YEAR ANNUAL TRUE-UP Prior Year Actual Transmission Revenue Requirement Prior Year Implemented Transmission Revenue Requirement Prior Year Annual True-Up Signature of the state o			\$				
Prior Year Actual Transmission Revenue Requirement \$ 33,913,109 \$ 21,038,540 \$ 54,951,649 Line 43 Prior Year Implemented Transmission Revenue Requirement \$ 34,289,706 \$ 21,368,542 \$ 55,658,248 BHD 2021-2022 Implemented Settled Charges Exhibit 2a lines 4 Prior Year Annual True-Up \$ (219,682) \$ (192,501) \$ (412,182) Line 46 - Line 47 Interest on True-Up \$ (20,098) \$ (17,612) \$ (37,710) WP Interest Wholesale Prior Year Corrections \$ - \$ - \$ - WP PY Corrections - Wholesale/Wheeling Interest on Prior Year Corrections \$ 33,693,427 \$ 20,846,039 \$ 54,539,467 Line 43 + Line 48 + Line 50		Transmission Revenue Requirement Subtotal without True-Up	\$	33,913,109 \$	21,038,540 \$	54,951,649	Line 32 + Sum Line 37:Line 42
Prior Year Actual Transmission Revenue Requirement \$ 33,913,109 \$ 21,038,540 \$ 54,951,649 Line 43 Prior Year Implemented Transmission Revenue Requirement \$ 34,289,706 \$ 21,368,542 \$ 55,658,248 BHD 2021-2022 Implemented Settled Charges Exhibit 2a lines 4 Prior Year Annual True-Up \$ (219,682) \$ (192,501) \$ (412,182) Line 46 - Line 47 Interest on True-Up \$ (20,098) \$ (17,612) \$ (37,710) WP Interest Wholesale Prior Year Corrections \$ - \$ - \$ - WP PY Corrections - Wholesale/Wheeling Interest on Prior Year Corrections \$ 33,693,427 \$ 20,846,039 \$ 54,539,467 Line 43 + Line 48 + Line 50		IV. DDIOD VEAD ANNUAL TOUR UP					
Prior Year Implemented Transmission Revenue Requirement \$ 34,289,706 \$ 21,368,542 \$ 55,658,248 BHD 2021-2022 Implemented Settled Charges Exhibit 2a lines 4 Prior Year Annual True-Up \$ (219,682) \$ (192,501) \$ (412,182) Line 46 - Line 47 Interest on True-Up \$ (20,098) \$ (17,612) \$ (37,710) WP Interest Wholesale Prior Year Corrections \$ - \$ - \$ - WP PY Corrections - Wholesale/Wheeling Interest on Prior Year Corrections \$ - \$ - \$ - WP PY Corrections - Wholesale/Wheeling Transmission Revenue Requirement Subtotal with True-Up \$ 33,693,427 \$ 20,846,039 \$ 54,539,467 Line 43 + Line 48 + Line 50			Φ.	00 040 400 *	04.000.540	E4 0E4 040	l in a 40
Prior Year Annual True-Up \$ (219,682) \$ (192,501) \$ (412,182) Line 46 - Line 47 Interest on True-Up \$ (20,098) \$ (17,612) \$ (37,710) WP Interest Wholesale Prior Year Corrections \$ - \$ - WP PY Corrections - Wholesale/Wheeling Interest on Prior Year Corrections \$ - \$ - \$ - WP PY Corrections - Wholesale/Wheeling Transmission Revenue Requirement Subtotal with True-Up \$ 33,693,427 \$ 20,846,039 \$ 54,539,467 Line 43 + Line 48 + Line 50		· ·	\$	· · · · · · · · · · · · · · · · · · ·			
Interest on True-Up Prior Year Corrections Interest on Prior Year Corrections Prior Year Corrections S S S S S S S S S S S S S S S S S S S		· · · · · · · · · · · · · · · · · · ·	\$		· · · · · · · · · · · · · · · · · · ·	, ,	· · · · · · · · · · · · · · · · · · ·
Prior Year Corrections  Interest on Prior Year Corrections  \$ - \$ - \$ WP PY Corrections - Wholesale/Wheeling		·	\$	•	,	,	
Interest on Prior Year Corrections \$ - \$ - \$ - WP PY Corrections - Wholesale/Wheeling Transmission Revenue Requirement Subtotal with True-Up \$ 33,693,427 \$ 20,846,039 \$ 54,539,467 Line 43 + Line 48 + Line 50		·	\$	(20,098) \$	(17,612) \$	(37,710)	
Transmission Revenue Requirement Subtotal with True-Up \$ 33,693,427 \$ 20,846,039 \$ 54,539,467 Line 43 + Line 48 + Line 50			\$	- \$	- \$	-	
			\$	- \$	- \$		· · · · · · · · · · · · · · · · · · ·
VI. TRANSMISSION REVENUE REQUIREMENT \$ 33,673,329 \$ 20,828,427 \$ 54,501,756 Line 49 + Line 51 + Line 52		Transmission Revenue Requirement Subtotal with True-Up	\$	33,693,427 \$	20,846,039 \$	54,539,467	Line 43 + Line 48 + Line 50
VI. I KANONIOOIUN KEVENUE KEQUIKENIENI \$ 33,073,329 \$ 20,828,427 \$ 54,501,756 Line 49 + Line 51 + Line 52	,	VI TRANSMISSION DEVENUE DEGLUDEMENT	Φ.	20.070.000 *	00 000 407	E 4 F 0 4 7 F 0	Line 40 L Line 54 Line 50
		VI. I KANSIVIISSIUN KEVENUE KEQUIKEMEN I	Ъ	33,013,329 \$	ZU,8Z8,4Z1 \$	54,501,756	LINE 49 + LINE 31 + LINE 32

# Rates Applicable For Retail Load on the BHE System

Percentage of Total [col a or b / col c]

Forecasted Transmission Plant Additions Carrying Charge Factor	PTF	non-PTF	Total	Reference(s)
Carrying Charge Factor				
	\$ - \$	•	-	WP Forecast Plant
Incremental Forecasted Transmission Revenue Requirement	10.57%	10.71%		Line 34
	\$ - \$	- \$	-	Line 1 * Line 2
I <u>TRANSMISSION INVESTMENT BASE</u>				
BHD Total Transmission Plant (Adjusted)	\$ 364,889,637 \$	216,954,527 \$	581,844,164	Exhibit 4 at Line 1
Chester SVC Plant	\$ 3,809,185 \$	- \$	3,809,185	Exhibit 4 at Line 3
Transmission-Related General and Intangible Plant	\$ 21,928,565 \$	12,903,490 \$	34,832,055	Exhibit 4 at Line 9
Transmission Plant Held For Future Use	\$ - \$	- \$		Exhibit 4 at Line 11
Total Plant	\$ 390,627,387 \$	229,858,017 \$	620,485,404	Sum Line 6:Line 9
Transmission-Related Depreciation Reserve	\$ (100,840,678) \$	(56,963,762) \$	(157,804,440)	Exhibit 4 at Line 17
Transmission-Related Accumulated Deferred Taxes	\$ (51,098,015) \$	(30,067,754) \$	(81,165,769)	Exhibit 4 at Line 21
Other Transmission-Related Regulatory Assets/Liabilities	\$ (18,952,225) \$		(30,104,338)	Exhibit 4 at Line 28
Net Investment	\$ 219,736,470 \$	131,674,388 \$	351,410,858	Sum Line 10:Line 14
Transmission-Related Prepayments	\$ 397,481 \$	233,891 \$	631,372	Exhibit 4 at Line 30
Transmission Materials Supplies	\$ 1,450,327 \$	,	2,303,747	Exhibit 4 at Line 32
Cash Working Capital - Retail	\$ 823,989 \$	· ·	1,301,166	Exhibit 4 at Line 43
Total Investment Base	\$ 222,408,266 \$		355,647,143	Sum Line 15:Line 19
	, , ,	•	•	
. TRANSMISSION REVENUE REQUIREMENT		42		
Return and Associated Income Taxes	\$ 20,966,502 \$	, , ,	33,526,976	Line 20 * Exhibit 3 at Line 4
Transmission-Related Depreciation Expense	\$ 10,373,440 \$	, ,	16,476,925	Exhibit 5 at Line 5
Transmission-Related Amortization of Investment Tax Credits (neg)	\$ (1,644) \$		(2,611)	Exhibit 5 at Line 7
Transmission-Related Amortization of Excess Deferred Federal Income Tax Transmission-Related Property Tax Expense	\$ (1,048,912) \$ \$ 4,337,324 \$	, , ,	(1,666,126)	Exhibit 5 at Line 11 Exhibit 5 at Line 13
Transmission-Related Payroll Tax Expense	\$ 4,337,324 \$ \$ 244,386 \$		6,889,548 388,191	Exhibit 5 at Line 15  Exhibit 5 at Line 15
Transmission Operation and Maintenance Expense	\$ 2,187,640 \$	,	3,474,919	Exhibit 5 at Line 19
Customer Accounting and Service Expense	\$ 2,485,166 \$	, ,	4,040,471	WP Customer Expense Allocation
Transmission-Related Administrative & General Expense	\$ 1,756,109 \$		2,789,461	Exhibit 5 Line 32
Subtotal	\$ 41,300,011 \$		65,917,754	Sum Line 23:Line 31
Total Transmission Plant	\$ 390,627,387 \$		620,485,404	Line 10
Carrying Charge Factor = CCF	10.57%	10.71%	10.62%	Line 32 / Line 33
. OTHER REVENUE REQUIREMENT DATA				
Revenues From Point-to-Point Transactions Under the Tariff (neg)	\$ - \$	(1,778,606) \$	(1,778,606)	Exhibit 10 at Line 7
Other Transmission-Related Revenues (neg)	\$ (171,129) \$	, , , , , , , , , , , , , , , , , , , ,	(271,827)	Exhibit 7 at Line 3
RNS and ISO Costs	\$ 34,927,845 \$	, , ,	34,927,845	Exhibit 11 at Line 8
RNS and ISO Revenues (neg)	\$ (39,828,271) \$	- \$	(39,828,271)	Exhibit 11 at Line 11
Support Payments	\$ 104,476 \$		104,476	Exhibit 11 at Line 15
Settlement Adjustments	\$ 102,723 \$	(134,376) \$	(31,653)	Settlement in Principle of BHD 2020-2021 Charges
Transmission Revenue Requirement Subtotal without True-Up	\$ 36,435,656 \$	22,604,063 \$	59,039,719	Line 32 + Sum Line 37:Line 42
. PRIOR YEAR ANNUAL TRUE-UP (Note 2)				
Prior Year Actual Transmission Revenue Requirement	\$ 36,435,656 \$	22,604,063 \$	59,039,719	Line 43
Prior Year Implemented Transmission Revenue Requirement	\$ 36,599,825 \$		59,402,537	BHD 2021 Implemented Charges Exhibit 2c lines 43, 55, 56 and 57
Prior Year Annual True-Up	\$ (95,765) \$	(115,879) \$	(211,644)	Line 46 - Line 47
Interest on True-Up	\$ (5,111) \$	, , ,	(11,295)	WP Interest Retail
Prior Year Deferred Revenues, Load True Up, Corrections	\$ 19,799 \$		81,160	WP PYDRR at Line 22 + WP PY Corrections - Retail
Interest on Prior Year Deferred Revenues, Load True Up, Corrections	\$ 1,057 \$	•	4,332	WP Interest PYDRR at Line 17 + WP PY Corrections - Retail
Settlement Adjustments	\$ - \$	(20,699) \$	(20,699)	FA20-9 Refund Report filed 3/18/2022
Settlement Adjustments	\$ - \$	407,307 \$	407,307	RNS ATU per Attachment II of the Settlement Agreement
Transmission Revenue Requirement Subtotal with True-Up	\$ 36,359,690 \$	22,936,153 \$	59,295,843	Line 43 + Line 48 + Line 50 + Line 52 + Line 53
. TRANSMISSION REVENUE REQUIREMENT	\$ 36,355,636 \$	22,933,244 \$	59,288,880	Line 49 + Line 51 + Line 54
LNS Transmission Revenue Requirement To Transition Worksheet 3 Line 1b	\$	22,884,876		Line 43b - Line 42c + Line 48c thru 53c

100.00%

61.51%

# **Determination of Cost of Captial Rate**

		а	b	С	d	
		Beginning of				
Line	Description	Year	End of/Full Year	Average	Rate	Reference FF1
4	W: 14 10 4 60 61			-	7.00050/	04.1 × 00.1 × 40.1
1	Weighted Cost of Captial				7.3325%	21d + 29d + 42d
2	Federal Income Tax				1.4278%	52d
3 1	State Income Tax				0.6667% <b>9.4270%</b>	63d Sum 1d:3d
4 5	Cost of Capital Rate				9.4270%	Sulli la.sa
6	Long-Term Debt Component					
7	Long-Term Debt	\$ 442,000,000	\$ 442,000,000 \$	442,000,000		FF1 at 112:24c; FF1 at 112:24d; Avg 9a:9b
8	Unamortized Gain on Reacquired Debt	\$ -	\$ - \$	-		FF1 at 113:61c; FF1 at 113:61d
9	Unamortized Loss on Reacquired Debt (neg)	\$ (3,465)	) \$ - \$	(1,733)		FF1 at 111:81c; FF1 at 111:81d
10	Unamortized Debt Expenses (neg)	\$ (1,711,070)	,			FF1 at 111:69c; FF1 at 111:69d
11	Long-Term Debt Net Proceeds	\$ 440,285,465				Sum 7a:10a; Sum 7b:10b; Avg 11a:11b
12	ŭ	, , , , , , , ,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,,-		3
13	Net Interest Charges		\$ 17,432,356			FF1 at 117:70c
14	AFUDC on Borrowed Funds		\$ 1,455,608			FF1 at 117:69c
15	Other Interest (neg)		\$ (524,981)			FF1 at 117:68c
16	Annual Debt Cost		\$ 18,362,983			Sum 13b:15b
17						
18	Versant Power Total Capital		\$	874,045,989		7c + 24c + 37c
19	Long-Term Debt Capitalization Ratio				50.5694%	7c / 18c
20	Long-Term Debt Cost Rate				4.1709%	16b / 11c
21	Long-Term Debt Component				2.1092%	19d * 20d
22						
23	Preferred Stock Component					
24	Preferred Stock	\$ 365,400		364,233		FF1 at 112:3c; FF1 at 112:3d; Avg 24a:24b
25	Preferred Dividends (absolute value)		\$ 25,478			FF1 at 118:29c (abs value)
26	Versant Power Total Capital		\$	874,045,989	0.04470/	7c + 24c + 37c
27	Preferred Stock Capitalization Ratio				0.0417%	24c / 26c
28	Preferred Stock Cost Rate				6.9950%	25b / 24c
29	Preferred Stock Component				0.0029%	27d * 28d
30	Poturn on Equity Component					
31 32	Return on Equity Component  Total Propreitary Capital	\$ 536,182,146	\$ 578,216,683 \$	557 100 414		FF1 at 112:16c; FF1 at 112:16d
33	Goodwill Docket Nos. EC01-13, EC10-67 (neg)	' ' '	) \$ (113,805,224) \$			Company Records
34	Account No. 216.1 (neg)	\$ (9,840,696)				FF1 at 112:12c; FF1 at 112:12d
35	Account No. 204 (neg)	\$ (365,400)	, , , , , , , , , , , , , , , , , , , ,	,		FF1 at 112:3c; FF1 at 112:3d
36	Account No. 219 (absolute value)	\$ (000,400)	\$ - \$	,		FF1 at 112:15c (abs value); FF1 at 112:15d (abs value)
37	Versant Power Common Equity Adjusted	\$ 412,170,826	T T			Sum 32a:36a; 32b:36b; Avg 37a:37b
38	Volcant Fower Common Equity / tajactor	Ψ 112,170,020	Ψ 101,102,000 Ψ	101,001,700		Cam 62a.66a, 625.665, 7.vg 67a.675
39	Versant Power Total Capital		\$	874,045,989		7c + 24c + 37c
40	Common Equity Capitalization Ratio		Ť	0. 1,0 10,000	49.3889%	37c / 39c
41	Return on Equity Rate				10.5700%	Docket No. EL11-66-001
42	Return on Equity Component				5.2204%	40d * 41d
43						
44	Federal Income Tax					
45	<u>(A+[(B+C)/D]xFT</u>					
46	where: 1-FT					
47	FT = Versant Power federal income tax rate				21.0000%	Company Records
48	A = Equity portion of weighted cost of capital				5.2233%	29d + 42d
49	B = Transmission-Related Amortization of Investment Tax Credits		\$ (2,611)			Exhibit 5 at 7e
50	C = Equity AFUDC component of transmission depreciation expense		\$ 528,179			WP AFUDC Equity
51	D = Transmission Investment Base		\$ 355,142,084			Exhibit 4 [45g + 45h]
52	Federal Income Tax		<b>*</b> 0== 0.1= 1.10		1.4278%	Per Formula
53			\$ 355,647,143			
54	State Income Tax					
55 50	$\frac{((A+[(B+C)/D])+E)xST}{4.ST}$					
56	where: 1-ST				0.00000/	Company Describe
57	ST = Versant Power state income tax rate				8.9300%	Company Records
58 50	A = Equity portion of weighted cost of capital B = Transmission-Related Amortization of Investment Tax Credits		¢ (0.644)		5.2233%	29c + 42c
59 60			\$ (2,611) \$ 528 179			Exhibit 5 at 7e WP AFUDC Equity
60 61	C = Equity AFUDC component of transmission depreciation expense D = Transmission Investment Base		\$ 528,179 \$ 355,142,084			Exhibit 4 [45g + 45h]
62	E = Federal Income Tax		ψ 555, 142,004		1.4278%	52d
63	State Income Tax				0.6667%	520 Per Formula
00	Cato moono Tax				0.0001 /0	Or i ornidia

Versant Power, Bangor Hydro District (BHD) VP Attachment 2- Sched21-VP 2021 Actuals Exhibit 4 of 13

Calculations in Support of Schedule 21-VP Rates Jan 1, 2023 through Dec 31, 2023 Actual Charges Based on 2021 Data

# **Transmission Investment Base Components**

		а	b		c = a * b	d		e = c * d	f		g = e * f	h = e * (1-f)	
Line		Input Value	Company (Exhil		BHD	BHD Allocator/Ad (Exhibit 6	•	BHD Transmission	Allocation to P <sup>-</sup> (Exhibi		PTF	Non-PTF	Reference(s)
BHD Total Transmission Plant (Adjusted)	\$	585,442,031	All BHD	100.00% \$	585,442,031	All Trans. (Adj.)	100.04%	\$ 585,653,349	Allocated	62.96% \$	364,889,637	\$ 216,954,527	Exhibit 6 at Line 5 less Exhibit 4 Line 3
3 Chester SVC 50% of 2014 Upgrades = \$7,618,370 per CMP	\$	3,809,185	All BHD	100.00% \$	3,809,185	All Trans.	100.00%	\$ 3,809,185	All PTF	100.00% \$	3,809,185	\$ -	Company Records
5 Accounts 301-303, 389-399.1	\$	157,492,744	All BHD	100.00% \$	157,492,744	Salaries & Wages	16.65%	\$ 26,218,599					FF1 at 205:5g + 207:99g, WP Transaction Costs
6 FERC Hydro Relicensing Costs in Acct 302 (neg.)	\$	(18,317)	All BHD	100.00% \$	(18,317)	Salaries & Wages	16.65%	\$ (3,049)					Company Records
7 CIS Costs in Acct 303 and Acct 391 (neg.) (Note 2)	\$	(32,300,307)	All BHD	100.00% \$	(32,300,307)	Salaries & Wages	16.65%	\$ (5,377,192)					Company Records
8 CIS Costs in Acct 303 and Acct 391 (Note 2)	\$	32,300,307	All BHD	100.00% \$	32,300,307	Revenue	43.32%	\$ 13,993,698					Company Records
9 <u>Transmission Related General Plant and Intangible Plant</u>	\$	157,474,427	•					\$ 34,832,055	Allocated	62.96% \$	21,928,565	\$ 12,903,490	Sum Line 5:Line 8
10													
11 <u>Transmission Plant Held for Future Use</u> 12	\$	-				All Trans. (Adj.)	100.04%	\$ -	Allocated	62.96% \$	-	\$ -	FF1 at 214
13 Transmission Accum. Depreciation (neg.)	\$	(139,990,016)	All BHD	100.00% \$	(139,990,016)	) All Trans. (Adj.)	100.04%	\$ (140,040,546)	Allocated	62.96% \$	(88,162,706)	\$ (51,877,839)	FF1 at 219:25b, WP Transaction Costs
14 Gen. & Intang. Accum.Depreciation & Amortization (neg.) (Note 1)	\$	(40,955,129)			,	Salaries & Wages	16.65%	•		62.96% \$	, , ,	, , , , , ,	FF1 at 219:28b, FF1 at 200:21c, WP Transaction Co
15 CIS Accum. Depreciation (neg.)	\$	(15,952,188)			(15,952,188)	_	43.32%		Allocated	62.96% \$	(4,350,881)		Company Records
16 Chester SVC Accum. Depreciation (neg.)	\$	(4,034,807)			(4,034,807)		100.00%		All PTF	100.00% \$	,	, ,	Company Records
17 Transmission-Related Depreciation Reserve	Ψ	(1,001,001)	7 (11 51 15	100.0070 φ	(1,001,001)	7 til 11a110.	100.0070	\$ (146,858,550)				\$ (56,963,762)	Sum Line 13:Line 16
18								(110,000,000)		<u> </u>	(100,010,010)	ψ (00,000,102)	Sam Eine To.Eine To
19 Acct 282 less ASC-740 (neg.)	\$	(83,436,587)	All BHD	100.00% \$	(83,436,587)	All Trans.	100.00%	\$ (83,436,587)					WP ADIT
20 Accumulated Deferred Taxes (Acct 190 less ASC 740) (pos.)	\$	2,270,818	All BHD	100.00% \$	, , ,		100.00%						WP ADIT
21 Transmission-Related Accumulated Deferred Taxes	Ψ	2,270,010	All DI ID	100.0070 ψ	2,270,010	All Halls.	100.0070	\$ (81,165,769)	Allocated	62.96% \$	(51 008 015)	\$ (30,067,754)	WI ADII
22							•	ψ (01,103,703)	Allocated	02.3070 ψ	(31,030,013)	Ψ (30,001,134)	
23 Net ASC 715-60 Retiree Medical and Pension Liabilities	Ф	(37,562,000)	All BHD	100 00% \$	(37 562 000)	Salaries & Wages	16.65%	\$ (6,253,133)					FF1 at 278:f
24 Net ASC 715-60 Retiree Medical and Pension Assets	φ Φ	19,262,751	All BHD	100.00% \$	, , ,	Salaries & Wages  Salaries & Wages	16.65%	·					FF1 at 232:f
	φ	19,202,731		·		U							
Acct 182.3 Deferred Employee Transition Costs	φ • • • •	-	All BHD	100.00% \$		Salaries & Wages	16.65%						FF1 at 232:f
ASC 715-60 Retiree Medical/Pension Reported as Accum. Other Incom	ne \$	(07.057.074)	All BHD	100.00% \$		Salaries & Wages	16.65%						FF1 at 122a:10c
27 Excess Deferred Income Tax Liability	\$	(27,057,971)	All BHD	100.00% \$	(27,057,971)	) All Trans.	100.00%	, ,	A.II. ( )	00.000/	(40.050.005)	Φ (44.450.440)	WP DTA(L) Amort Exp and Balance Line 16b
28 <u>Other Transmission-Related Regulatory Assets/Liabilities</u> 29							,	\$ (30,104,338)	Allocated	62.96% \$	(18,952,225)	\$ (11,152,113)	
30 <u>Transmission Prepayments</u> 31	\$	4,630,935	Total Plant	81.90% \$	3,792,594	Salaries & Wages	16.65%	\$ 631,372	Allocated	62.96% \$	397,481	\$ 233,891	FF1 at 111:57c
32 <u>Transmission Materials and Supplies</u>	\$	2,812,983	Total Plant	81.90% \$	2,303,747	All Trans.	100.00%	\$ 2,303,747	Allocated	62.96% \$	1,450,327	\$ 853,420	FF1 at 227:8c
33	Φ	0.474.040		400 000/ m	2 474 040	<b>A II. T</b> uo io o	400.000/	Φ 2.474.040	A II a a a ta al	CO OCO/	0.407.040	ф 4.007.070	Fubility -4.47:
Transmission Operation and Maintenance Expense	<b>\$</b>	3,474,919	All BHD	100.00% \$	, ,		100.00%	• • • • • • • • • • • • • • • • • • • •	Allocated	62.96% \$	2,187,640		Exhibit 5 at 17j
35 Transmission-Related Administrative and General Expense	<b>Þ</b>	2,789,461	All BHD	100.00% \$	• •	All Trans.	100.00%		Allocated	62.96% \$	1,756,109		Exhibit 5 at 30j
36 Support Payments	\$	104,476	All BHD	100.00% \$	104,476	All Trans.	100.00%	\$ 104,476	All PTF	100.00% \$	104,476		Exhibit 11 at 15a
37 Subtotal		40.50/								\$	4,048,225	\$ 2,320,631	Sum Lines 34:36
38 Multiplier (=45/360)		12.5%									500.000	Φ 000.070	1: 07*1: 00
<ul><li>39 <u>Cash Working Capital (Wholesale Loads)</u></li><li>40</li></ul>										_\$_	506,028	\$ 290,079	Line 37 * Line 38
41 Total Customer Accounts Expenses	\$	11,843,639		78.74% \$	9,326,231	Revenue	43.32%	\$ 4,040,471	Allocated	62.96% \$	2,543,684	\$ 1,496,787	WP Cust Exp Alloc, Line 11
42 Multiplier (45/360) 43 <u>Cash Working Capital (Retail Loads)</u>		12.5%								\$	823,989	\$ 477,177	Line 39 + (Line 38 * Line 41)
44 45 TOTAL TRANSMISSION INVESTMENT BASE (WHOLESALE LOADS)										•	222 090 306	\$ 133,051,778	Sum Line 1:Line 11, Line 17:Line 32, Line 39
46													
47 TOTAL TRANSMISSION INVESTMENT BASE (RETAIL LOADS)											222,408,266	\$ 133,238,876	Sum Line 1:Line 11, Line 17:Line 32, Line 43
Notes													

<sup>1</sup> Excludes amounts attributable to hydroelectric relicensing or CIS
2 Pursuant to a settlement between the MPUC and Versant Power, CIS costs in Accounts 303 and 391 are to be allocated based on the Revenue Allocator, not S&W allocator. Accordingly, they must be removed from the figures in Line 5 and then re-added based on the Revenue allocator.

# Transmission-Related Expenses

		а	b		c = a * b	d		e = c * d	1	f	g = e * f	h = e * (1-f)	
Line	ı	Input Value	Company Allo (Exhibit 6		BHD	BHD Allocator/Ac (Exhibit 6	•	HD Transmission	Allocation to (Exhi		PTF	Non-PTF	Reference(s)
1 Transmission Plant Depreciation	\$	14,057,285	All BHD	100.00% \$	14,057,285	All Trans. (Adj.)	100.04% \$	14,062,359	Allocated	62.96%	\$ 8,852,976	\$ 5,209,383	FF1 at 336:7b, WP Transaction Costs
2 General & Intangible Depreciation & Amortization - Non CIS	\$	7,953,061	All BHD	100.00% \$	7,953,061	Salaries & Wages	16.65% \$			62.96%	\$ 833,517	\$ 490,469	FF1 at 336:1f + FF1 at 336:10f, WP Transaction Costs
3 General & Intangible Depreciation & Amortization - CIS	\$	2,514,975	All BHD	100.00% \$	2,514,975	Revenue	43.32% \$	1,089,581	Allocated	62.96%	\$ 685,947	\$ 403,634	Company Records
4 Chester SVC Depreciation	\$	1,000	All BHD	100.00% \$	1,000	All Trans.	100.00% \$	1,000	All PTF	100.00%	\$ 1,000	\$ -	Company Records
5 <u>Transmission-Related Depreciation Expense</u>	\$	24,526,321					\$	16,476,925	_		\$ 10,373,440	\$ 6,103,485	Sum Line 1:Line 4
7 <u>Transmission-Related Amortization of Investment Tax Credits (Note 1)</u>	\$	(5,152)	All BHD	100.00% \$	(5,152)	Plant	50.68% \$	(2,611)	) Allocated	62.96%	\$ (1,644)	\$ (967)	FF1 at 266:8f, Company Records
9 Transmission-Related Amortization of Excess Deferred Federal Income Tax	\$	(1,198,699)	All BHD	100.00% \$	(1,198,699)	All Trans.	100.00% \$						WP DTA(L) Amort Exp and Balance Line 17b
10 Blended Federal & State Statutory Tax Rate								28.05%					1 - [(1 - Exhibit 3 at 47d) * (1 - Exhibit 3 at 57d)]
11 <u>Transmission-Related Amortization of Excess Deferred Federal Income Tax</u> 12							\$	(1,666,126)	) Allocated	62.96%	\$ (1,048,912)	\$ (617,214)	9e / (1 - 10e)
13 <u>Transmission-Related Property Tax Expense (Note 2)</u>	\$	16,598,669	Total Plant	81.90% \$	13,593,802	Plant	50.68% \$	6,889,548	Allocated	62.96%	\$ 4,337,324	\$ 2,552,224	FF1 at 263:i, Company Records
15 <u>Transmission-Related Payroll Tax Expense (Note 3)</u>	\$	3,099,395	Cust/Load/Sales	75.23% \$	2,331,828	Salaries & Wages	16.65% \$	388,191	Allocated	62.96%	\$ 244,386	\$ 143,805	FF1 at 263:i, Company Records
17 Account Nos. 560, 562-564 and 566-573	\$	3,473,665	All BHD	100.00% \$	3,473,665	All Trans. (Adj.)	100.04% \$	3,474,919		:	\$ 184,883	\$ 100,166	FF1 at 321:83b, 321:93b-95b, 321:97b, 321.98b, 321:111b, Company Records
18 Expenses for support of Third Party Facilities (neg.)	\$	-	All BHD	100.00% \$	-	All Trans. (Adj.)	100.04% \$						Company Records
19 <u>Transmission Operation and Maintenance</u>							\$	3,474,919	Allocated	62.96%	\$ 2,187,640	\$ 1,287,279	Sum Line 17:Line 18
20 21 Account Nos. 920-935	\$	17,869,793	Cust./Sales	76.16% \$	13,608,832	Salaries & Wages	16.65% \$	2,265,530					FF1 at 323:197b
22 Account Nos. 924, 928, 930.1 (neg.)	\$	(6,438,932)	Cust./Sales	76.16% \$	(4,903,602)	<u> </u>	16.65% \$						FF1 at 323:185b + FF1 at 323:189b
23 Account No. 923 Regulatory Proceedings (neg.)	\$	-	Cust./Sales	76.16% \$	,	Salaries & Wages	16.65% \$		,				Reserved
24 Account No. 926 PBOP (neg.)	\$	(2,714,312)	Cust./Sales	76.16% \$	(2,067,098)	Salaries & Wages	16.65% \$	(344,120)	)				FF1 at 323:187b, Company Records
25 Account No. 407.3 Deferred Employee Transition Costs	\$	-	Cust./Sales	76.16% \$	-	Salaries & Wages	16.65% \$	-					FF1 at 232.1:35f
26 Account No. 924 Property Insurance	\$	878,021	Total Plant	81.90% \$	719,072	Plant	50.68% \$	364,437					FF1 at 323:185b
27 Account No. 928 Commission Annual Charges	\$	230,526	All BHD	100.00% \$	230,526	All Trans. (Adj.)	100.04% \$	230,609					FF1 at 323:189b, Company Records
Account No. 928 Transmission-Related (other than Annual Charges)	\$	865,506	All BHD	100.00% \$		All Trans.	100.00% \$						FF1 at 323:189b, Company Records
29 Account No. 923 BHD Regulatory Proceedings	\$	-	All BHD	100.00% \$		All Trans. (Adj.)	100.04% \$	-					FF1 at 323:191b
30 Account No. 926 BHD PBOP Fixed Amount	\$	1,344,505	All BHD	100.00% \$		Salaries & Wages	16.65% \$	223,826					FF1 at 323:187b, Company Records
31 Account No. 407.3 Amortization of Pension and PBOP Regulatory Asset	\$	-	All BHD	100.00% \$	-	Salaries & Wages	16.65% \$						FF1 at 114.12c, Company Records
32 <u>Transmission-Related Administrative and General Expense</u>	-			·		· ·	\$	2,789,461	Allocated	62.96%	\$ 1,756,109	\$ 1,033,352	Sum Line 21:Line 31

# Notes

- 1 Excludes for 1999 \$41,936 in Wyman related costs
- 2 Subtract from Account Nos. 560, 561.5-561.8, 562-564 and 566-573 all costs associated with support of other utilities' facilities.
- 3 See FF1 at 321:83b, 89b-92b, 93b-95b, 97b-98b & 101b-110b.

# Exhibit 6 of 13/P Attachment 2- Sched21-VP 2021 Actuals

# **Allocation Factors**

Line			Value	Reference(s)
D - 4:	and Towns			
Deti	ned Terms BHD Total Transmission Plant (Recorded) (Note 1)	\$	585,442,031	FF1 at 207:58g, WP Transaction Costs, Company Records
2	BHD Total Transmission Flant (Recorded) (Note 1)	Ψ	303,442,031	FF1 at 207.30g, WF Transaction Costs, Company Records
3	Transmission Investment in Generator Step-ups and Radial Lines (Note 1)	\$	165,202	Company Records
4	Distribution Plant Reclassified to Transmission (Note 1)	\$	376,520	Company Records
5	BHD Total Transmission Plant (Adjusted)	\$	585,653,349	1a - 3a + 4a
	•••			
Com	pany Allocators  Bangor Hydro District Customer Count		131,205	Company Booards
7	Maine Public District Customer Count		36,452	Company Records Company Records
8	Company Customer Count (subtotal)		167,657	FF1 at 304:d
9	Company Customer Count Allocator (BHD)		78.26%	6a / 8a
10	Company Customer Count Allocator (MPD)		21.74%	7a / 8a
11				
12	Company Customer/Load/Sales Allocator (BHD)		75.23%	(9a / 3 )+ (24a / 3) + (30a / 3)
13	Company Customer/Load/Sales Allocator (MPD)		24.77%	(10a / 3 )+ (25a / 3) + (31a / 3)
14			40/	(0, (0), (00, (0)
15	Company Customer/Revenue Allocator (BHD)		<b>78.74%</b>	(9a / 2) + (36a / 2)
16 17	Company Customer/Revenue Allocator (MPD)		21.26%	(10a / 2) + (37a / 2)
18	Company Customer/Sales Allocator (BHD)		76.16%	(9a / 2) + (24a / 2)
19	Company Customer/Sales Allocator (MPD)		23.84%	(10a / 2) + (25a / 2)
20	company castement caree t incoater (iii 2)		20.0170	(104, 2) (204, 2)
21	Bangor Hydro District Energy Sales (MWh)		1,536,878	MPD Exhibit 6
22	Maine Public District Energy Sales (MWh)		538,497	MPD Exhibit 1b
23	Company Energy Sales (subtotal)		2,075,374	FF1 at 304.1 43b
24	Company Energy Sales Allocator (BHD)		74.05%	21a / 23a
25	Company Energy Sales Allocator (MPD)		25.95%	22a / 23a
26 27	Ranger Hydro District Monthly Book Loads (MW)		2,913	FF1 at 400:17b
28	Bangor Hydro District Monthly Peak Loads (MW)  Maine Public District Monthly Peak Loads (MW)		1,056	FF1 at 400.17b
29	Company Monthly Peak Loads (Subtotal)		3,969	Line 27 + Line 28
30	Company Monthly Peak Loads Allocator (BHD)		73.39%	27a / 29a
31	Company Monthly Peak Loads Allocator (MPD)		26.61%	28a / 29a
32				
33	Bangor Hydro District Revenue	\$	140,702,367	Company Records
34	Maine Public District Revenue	\$	36,881,969	Company Records
35	Company Revenues (subtotal)	\$	177,584,336	FF1 304.1 43b
36 37	Company Revenue Allocator (BHD) Company Revenue Allocator (MPD)		<b>79.23%</b> 20.77%	33a / 35a 34a / 35a
38	Company Revenue Allocator (IVIPD)		20.11 /0	34a / 33a
39	Bangor Hydro District Total Electric Plant In Service	\$	1,224,282,863	Company Records
40	Maine Public District Total Electric Plant In Service	\$	270,623,823	Company Records
41	Company Total Electric Plant In Service (subtotal)	\$	1,494,906,686	FF1:p.207:104g
42	Company Total Plant Allocator (BHD)		81.90%	39a / 41a
43	Company Total Plant Allocator (MPD)		18.10%	40a / 41a
БПГ	Allocators			
44	BHD Transmission Plant (Adjusted)	\$	585,653,349	5a
45	Transmission-Related General and Intangible Plant	\$	34,832,055	Exhibit 4 at 9e
46	Total Electric Plant in Service (BHD)	\$	1,224,282,863	Company Records
47	BHD Plant Allocator (Transmission)		50.68%	(44a + 45a) / 46a
48				
49	Bangor Hydro District Transmission Revenue	\$	60,957,513	Company Records
50	Bangor Hydro District Total Revenue	\$	140,702,367	Company Records
51	BHD Revenue Allocator (Transmission)		43.32%	49a / 50a
52 53	BHD Transmission Plant (PTF)	\$	368,698,822	Company Records
54	BHD Transmission Plant (Adjusted)	φ \$	585,653,349	5a
	BHD Transmission Plant Allocator (PTF)	Ψ	62.96%	53a / 54a
-				
	ries and Wages Allocator, Adjustment Factor		0.40=	FF4 + 0F4 041
56	Transmission Salaries and Wages	\$	3,435,661	FF1 at 354:21b
57 58	Total Oper. And Maint. Salaries and Wages  Administrative and General Salaries and Wages	\$ ¢	27,039,094 6,401,390	FF1 at 354:28b FF1 at 354:27b
58 59	Company Salaries and Wages Allocator (Transmission)	Ψ	16.65%	56a / (57a - 58a)
60	(Transmission)		10.00/0	204, (0.4 004)
61	BHD Plant Adjustment Factor		100.04%	5a / 1a

Notes

1 Excludes transmission investments for which Versant Power received up-front customer contributions that it does not have to repay.

Versant Power, Bangor Hydro District (BHD)

VP Attachment 2- Sched21-VP 2021 Actuals

Exhibit 7 of 13

Calculations in Support of Schedule 21-VP Rates
Jan 1, 2023 through Dec 31, 2023
Actual Charges Based on 2021 Data

#### **Other Transmission-Related Revenues**

factors.

	а	b	c = a * b	d	e = c * d	f	g = e * f	h = e * (1-f)	
Line	Input Value	Company Allocator (Exhibit 6)	BHD	BHD Allocator/Adj. Fa (Exhibit 6)	ctor BHD Transmission	Allocation to PTF/Non-PT	PTF	Non-PTF	Reference(s)
Account No. 454 attributable to transmission plant electric property Account No. 454 attributable to rents from the use of general plant Other Transmission-Related Revenues	\$ 271,729 \$ -	All BHD Company Revenue	100.00% \$ 271,729 79.23% \$ -	` - /	00.04% \$ 271,827 6.65% \$ 271,827	- Allocated 62.96%		\$ -	FF1 at 300:19b, Company Records FF1 at 300:19c, Company Records

Notes

Include all transmission-related revenues recorded in Account 456 except: (1) non-penalty revenues associated with the rolled-in base transmission service or ancillary services; (2) revenues associated with service provided under the ISO OATT; (3) revenues associated with O&M performed on other utilities' facilities that will be separately tracked and excluded from Transmission O&M, A&G, and Payroll Tax Expenses factored into column (1) of Exhibit 5; (4) revenues associated with the assignment of Hydro Quebec DC support obligations; and (5) revenues associated with generator radial lines and step-up transformers for which Versant Power did not receive up-front customer capital contributions, or for which Versant Power is obligated to repay, and, in either event, the on-going costs of which are otherwise excluded from the transmission revenue requirement through the application of the allocation

#### **Monthly Peak Load Information**

		а	b	С	d = a+ b	e (= a)	f = c + d	
Line	Month	Total System Load MW	Firm P-to-P Reserved ( Note 1 ) MW	Denominator Wheeling Out Load ( Note 2 ) MW	Firm Load Excl. Wheeling Out Service MW	Firm Load for which EM provides ISO Services MW	Including Wheeling Out Load MW	Reference(s)
1	January	244	5	0	249	244	249	FF1 at 401b:29d
2	February	252	5	0	257	252	257	FF1 at 401b:30d
3	March	255	5	0	260	255	260	FF1 at 401b:31d
4	April	202	5	0	207	202	207	FF1 at 401b:32d
5	May	209	5	0	214	209	214	FF1 at 401b:33d
6	June	288	5	0	293	288	293	FF1 at 401b:34d
7	July	249	5	0	254	249	254	FF1 at 401b:35d
8	August	296	5	0	301	296	301	FF1 at 401b:36d
9	September	227	5	0	232	227	232	FF1 at 401b:37d
10	October	210	5	0	215	210	215	FF1 at 401b:38d
11	November	235	5	0	240	235	240	FF1 at 401b:39d
12	December	246	5	0	251	246	251	FF1 at 401b:40d
13	Average 12-CP	243	5	0	248	243	248	Average Lines 1:12

#### Notes

<sup>1</sup> Column b includes LT Firm PTP reservations for both CMP. Source: FF1 at 329:h.

<sup>2</sup> Column c includes any Contingent LT Firm loads. Source: Bangor Hydro Electric Co., Letter Order, Docket No. ER09-1103-000 (Jun. 18, 2009).

[Reserved]

VP AttachmentExhibith9d2f1137P 2021 Actuals

#### **Revenues From Point-to-Point Transactions Under the Tariff**

		F	a Revenues	b		
Line	Company		(Note A)	90% of C	ol. d	Reference(s)
1	Stored Solar	\$	115,560			FF1 at 330:1n, Company Records
2	Black Bear Hydro Partners	\$	452,686			FF1 at 330:5n, Company Records
3	Brookfield Energy	\$	1,338,903			FF1 at 330:7n, Company Records
4	Black Bear SO, LLC	\$	69,080			FF1 at 330:9n, Company Records
6						
7	Total (all lines)	\$	1,976,229	\$ 1,778	3,606	

#### Notes

Reflect transmission component of revenues for sales recorded in Account 456.1 where the customer's mW load is not reflected in Exhibit 8 at Col. (d).

#### **ISO Expenses and Revenues**

				Allocated	
Line		Amount	Ratio (Note 1)	Amount	
1a 1b	ISO-NE transmission-related expenses not included on lines 2 through 7 or lines 13 or 14 RNS and Internal P-to-P Service Expenses for pre-1997 Facilities	\$ 3,963,648	\$ 1.00 \$	1,382,401 3,963,647.65	WP ISO Invoice [Sum Lines 1, 2, 18] WP ISO Invoice Line 5
1c	RNS and Internal P-to-P Service Expenses for post-1996 Facilities		\$	29,139,932	WP ISO Invoice Line 6
1d	Total RNS Base Transmission Paid (Note 1)		\$	34,485,981	
2	Total Expenses for Transmission Scheduling, System Control and Dispatch		\$	441,864	WP ISO Invoice Line 4
3	Cash Working Capital Advance to ISO-NE				
4	One Sixth of Line 3		\$	-	
5	Return and Tax Factor			9.43%	Exhibit 3 at 4d
6	Allocation to Transmission			50.68%	See Note 4
7	Cash Working Cap Allowance for ISO Schedule 1		\$	-	Line 4 * Line 5 * Line 6
8	Subtotal RNS Costs		<u>\$</u>	34,927,845	Sum Lines 1d, 2, 7
9a	RNS and Internal P-to-P Service Revenues for Pre-1997 Facilities - revenue requirement distribution	\$ 664,698	1.00 \$	664,697.77	WP ISO Invoice Line 12
9b	RNS and Internal P-to-P Service Revenues for Pre-1997 Facilities - MW-mile power flow distribution	\$ -	0.00 \$	-	
9c	RNS and Internal P-to-P Service Revenues for Post-1996 Facilities (Note 2)		\$	38,228,821	WP ISO Invoice [Line 13 + Line 22] - Note 2 Amounts
9d	RNS Revenues		\$	38,893,519	
10	Through/Out Revenues		\$	934,752	WP ISO Invoice [Sum Lines 10,14, 15] - WP ISO Invoice [Sum Lines 20, 23, 24]
11	Total NEPOOL OATT Revenues		\$	39,828,271	Line 9d + Line 10
12	Net NEPOOL OATT Transmission Costs (Revenues)		\$	(4,900,426)	Line 8 - Line 11
13	PTF Support Payments (Note 3)		\$	104,476	Prior Year RNS Worksheet 7
14	Non-PTF Integrated Support Payments		\$	-	n/a
15	Total Support Payments		\$	104,476	Line 13 + Line 14
			<del></del>		

#### Notes

- 1 Amounts on Lines 1a-1c exclude NEPOOL and ISO New England, Inc. Schedule 1 costs and PTF Revenues, and do not include any Hydro Quebec DC support payments.
- Exclude any ISO tariff revenues associated with investment costs or O&M and other on-going costs that are recovered through the ISO tariff on behalf of a generator or transmission customer and are already excluded from the cost of service through either: (1) the wage and plant allocators; (2) exclusion from column 1 of Exhibit 4 or column 1 of Exhibit 5; or (3) through revenues credited in Exhibit 7. Lines 9a, 9b, and 9c: ISO tariff revenues shall not reflect any incremental revenues associated with FERC-approved adders for RTO participation and new transmission investment.
- 3 Lines 13-15 do not include Hydro Quebec DC support payments, and line 14 includes support payments associated with facilities that are integrated with the non-PTF grid in the Versant Power service territory, but not expenses associated with wheeling rights Versant Power has over other utilities' transmission facilities in support of its merchant production function.
- 4 ISO Tariff Transmission Scheduling, System Control and Dispatch Service Expenses as a share of Total ISO Tariff Expenses.

#### **Scheduling, System Control and Dispatch Service**

а

Line	•	Amount	Reference(s)
1	System Control and Load Dispatching (Retail & Wholesale)	\$ 1,282,503	FF1 at 321:85b, Company Records
2	Less: NEPOOL Schedule 1 Credit and Schedule 1 revenues associated with short-term and non-firm transactions and penalties for unauthorized use of Schedule 1 service	\$ 941,036	Note 1
3	Scheduling, System Control & Dispatching Service	\$ 341,467	Line 1 - Line 2
Note			

1 ISO Invoice (annual amount) + Exhibit: Short-term & Non-firm Sch 1 Revenues

# Retail Conversion Factors -- Columns 5, 7 & 8, 10 \*

		а	b	С	d = c / a	e = c / b 12CP to Billing	
		Billed kWh		12-CP	kW/kWh	kW conversion	
Line	Customer Class	FERC Form 1	Billing kW	kW @ Meter	Conversion Factor	Factor	Reference(s)
1	Residential Service	679,135,042		103,150	0.00015	202	1 Actuals
2	General Service	164,771,713		24,847	0.00015	202	1 Actuals
3	Medium & Large Primary, Secondary & Subtransmission	607,315,380	146,025	87,226	0.00014	0.59734 202	1 Actuals
4	Large Power - Transmission Voltage	6,886,551	9,729	1,540	0.00022	0.15829 202	1 Actuals
5	High Tension D-5/F-2	-				202	1 Actuals
6	Lighting	6,452,813		557	0.00009	202	1 Actuals
7	Competitive Power	130,240	-	18	0.00014	0 202	1 Actuals
8	Coincident Peak - Secondary Voltage	-				202	1 Actuals
9	Coincident Peak - Primary Voltage	-	-	-	-	202	1 Actuals
10	Coincident Peak - Subtransmission Voltage	11,760,472	1,087	1,087	-	202	1 Actuals
11	Coincident Peak - Transmission Voltage	11,721,820	623	623	-	202	1 Actuals
12	Total	1,488,174,030	157,464	219,047			

a b c d e f=d/e g=c/b h l=h/g

		Billed kWh								Loss Adjusted 12 CP	
		FERC Form 1		12-CP	kW/kWh	Loss	Loss Adjusted kW/kWh	12CP to Billing kW	Loss	to Billing kW	
Line		(Note 1)	Billing (kW)	kW @ Meter	<b>Conversion Factor</b>	Factor	Conversion Factor	<b>Conversion Factor</b>	Factor	<b>Conversion Factor</b>	Reference(s)
13	Residential Service	679,135,042	-	103,150	0.00015	0.89960	0.00017			202	21 Actuals
14	General Service	164,771,713	-	24,847	0.00015	0.89960	0.00017			202	21 Actuals
15	Medium Power Secondary	360,133,456	92,407	51,321	0.00014	0.89960		0.59734	0.89372	0.66837 202	21 Actuals
16	Medium Power Primary	44,145,233	10,628	6,593	0.00014	0.94356		0.59734	0.92536	0.64552 202	21 Actuals
17	Large Power - Primary Voltage	116,696,265	21,866	15,541	0.00014	0.94356		0.59734	0.92536	0.64552 202	21 Actuals
18	Large Power - Subtransmission Voltage	86,340,426	21,124	13,771	0.00014	0.97283		0.59734	0.96077	0.62173 202	21 Actuals
19	Large Power - Transmission Voltage	6,886,551	9,729	1,540	0.00022	0.98841		0.15829	0.98465	0.16076 202	21 Actuals
20	High Tension D-5/F-2			-		0.98841	0.00000			202	21 Actuals
21	Street & Area Lighting	5,126,886		442	0.00009	0.89960	0.00010			202	21 Actuals
22	Municipal Lighting	1,325,927		114	0.00009	0.89960	0.00010			202	21 Actuals
23	Competitive Power Secondary Voltage	-		-	0.00014	0.89960	0.00015	0.00000	0.89372	0.00000 202	21 Actuals
24	Competitive Power Primary Voltage (Note 1)	130,240		18	0.00014	0.94356	0.00014	0.00000	0.92536	0.00000 202	21 Actuals
25	Competitive Power Subtransmission Voltage (Note 1)	-		-	0.00014	0.97283	0.00014	0.00000	0.96077	0.00000 202	21 Actuals
26	Coincident Peak - Secondary Voltage	-		-	-	0.89960		1.00000	0.89372	1.11892 202	21 Actuals
27	Coincident Peak - Primary Voltage	-		-	-	0.94356		1.00000	0.92536	1.08066 202	21 Actuals
28	Coincident Peak - Subtransmission Voltage	11,760,472	1,087	1,087	-	0.97283		1.00000	0.96077	1.04083 202	21 Actuals
29	Coincident Peak - Transmission Voltage	11,721,820	623	623	-	0.98841		1.00000	0.98465	1.01559 202	21 Actuals
30	Total	1,488,174,030	157,464	219,047							

1 Source: WP kWH Sales

Notes

<sup>\*</sup> Versant Power will supply losses to retail customers taking standard offer service. Customers not taking Versant Power's standard offer service (or those customers' energy suppliers) will be responsible for losses.

# Reconciliation of FERC Form 1 Data and BHD 2021 OATT Change Filing to Exhibit 13

Line	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL	Reference(s)
1 RESIDENTIAL	65,771,529	61,369,932	69,219,563	52,243,700	46,322,010	49,580,902	57,918,728	55,763,111	61,172,855	47,457,990	47,493,151	64,821,572	679,135,042	2021 Actuals
2 SM COMMERCIAL	14,622,726	14,268,631	15,670,889	12,588,457	11,849,821	12,896,414	14,720,364	14,224,812	15,073,195	12,464,408	11,622,403	14,769,593	164,771,713	2021 Actuals
3 MEDIUM													_	
a Medium Power Secondary	29,787,379	27,937,535	30,252,519	26,701,838	26,509,594	30,405,820	33,842,782	32,970,622	35,101,256	29,148,639	26,922,076	30,553,396	360,133,456	2021 Actuals
b Competitive D-1													0	2021 Actuals
c Medium Power Primary	3,967,879	3,831,109	4,049,871	3,485,453	3,056,973	3,473,704	4,022,888	3,800,183	4,174,622	3,510,389	3,080,266	3,691,896	44,145,233	2021 Actuals
d Competitive D-2	7,360	8,640	6,720	7,360	8,960	8,320	13,440	13,760	15,680	14,080	12,160	13,760	130,240	2021 Actuals
TOTAL MEDIUM	33,762,618	31,777,284	34,309,110	30,194,651	29,575,527	33,887,844	37,879,110	36,784,565	39,291,558	32,673,108	30,014,502	34,259,052	404,408,929	
4 LARGE													_	
a Primary Power Large D-4	9,012,017	9,151,800	8,874,196	9,576,206	9,081,003	9,268,917	10,139,696	10,506,229	11,229,370	10,436,780	9,962,682	9,457,369	116,696,265	2021 Actuals
b Competitive D-4													0	2021 Actuals
c Trans Power Subtrans Voltage	6,285,051	6,656,675	6,984,356	9,084,050	5,969,042	6,372,506	7,624,301	7,212,664	11,908,056	6,701,200	6,067,924	5,474,600	86,340,426	2021 Actuals
d Trans Power Trans Voltage	527,855	559,066	590,377	198,587	449,018	606,228	426,185	688,088	937,897	592,479	820,339	490,433	6,886,551	2021 Actuals
e Concident Peak - Primary Voltage													0	2021 Actuals
f Coincident Peak Trans Power Subtrans Voltage	855,570	906,158	885,507	1,078,728	891,774	823,756	847,213	1,434,264	798,944	1,343,667	989,818	905,074	11,760,472	2021 Actuals
g Coincident Peak Trans Power Trans Voltage	645,986	684,182	667,721	660,062	609,987	1,310,135	1,914,109	1,680,605	1,063,474	807,147	846,260	832,149	11,721,820	2021 Actuals
TOTAL LARGE	17,326,479	17,957,881	18,002,158	20,597,633	17,000,825	18,381,542	20,951,504	21,521,850	25,937,741	19,881,273	18,687,024	17,159,625	233,405,533	
5 LIGHTS													_	
a Street & Area Lighting	413,669	415,340	524,445	430,256	402,996	426,716	423,776	422,848	445,781	403,563	404,136	413,361	5,126,886	2021 Actuals
b Municipal Lighting (Energy)	11,038	109,749	211,518	110,406	110,402	110,402	110,402	110,402	110,402	110,402	110,402	110,402	1,325,927	2021 Actuals
TOTAL LIGHTS	424,707	525,089	735,963	540,662	513,398	537,118	534,178	533,250	556,183	513,965	514,538	523,763	6,452,813	
6 PAPERS													_	
a Competitive D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	2021 Actuals
b Competitive F-2	-	-	-	-	-	-	-	-	-	-	-	-	-	2021 Actuals
c Competitive T-1	-	-	-	-	-	-	-	-	-	-	-	-	-	2021 Actuals
	404 000 0=2	105 000 0/5	400 000 000	110 105 100	105 004 504	445.000.045	100 000 00 1	400 000 000	440.004.555	110 000 711	100 004 04=	404 500 005	4 400 454 000	
TOTAL SALES	131,908,059	125,898,817	137,937,682	116,165,103	105,261,581	115,283,819	132,003,884	128,827,588	142,031,532	112,990,744	108,331,617	131,533,605	1,488,174,030	

2021 Rate Making Error Correction - 12 CP Adjustment

	2021	Implemented	2	021 12 CF	P Cor	rected		Rate	Delta	July 2021	- Dec 2021		dd to 20			Reference
ine		Rates	_		ites			1 10.00				be	e recovei	red i	n 2023	11010101100
BHE Rate Tariffs	\$/kW-l	Mo \$/kWh	\$	/kW-Mo	\$/	/kWh	\$/kW	/-Mo	\$/kWh	kW	kWh					
A;A-1;A-2;A-3;A-4;A-20;A-5;		\$ 0.04069			\$ 0	.04076			\$ 0.00007		334,627,407			\$	23,424	Company Records
B-1;B-2;B-3;B-4;		\$ 0.03963	;		\$ 0	.03970			\$ 0.00007		82,874,775			\$	5,801	Company Records
M-2;SB-S3;SB-S5;	\$ 14	l.18	\$	14.20			\$	0.02		581,536		\$	11,631			Company Records
M-1;SB-P3;SB-P5;	\$ 13	3.69	\$	13.72			\$	0.03		65,315		\$	1,959			Company Records
D-4;SB-L3;SB-L5;	\$ 13	3.69	\$	13.72			\$	0.03		143,115		\$	4,293			Company Records
T-1 Subtransmission voltage;	\$ 13	3.19	\$	13.21			\$	0.02		121,762		\$	2,435			Company Records
T-1 Transmission voltage;	\$ 2	2.56	\$	2.56			\$	-		58,659		\$	-			Company Records
G-1;		\$ 0.02360			\$ 0	0.02365			\$ 0.00005		2,513,464			\$	126	Company Records
G-2;		\$ 0.02360			\$ 0	0.02365			\$ 0.00005		662,412			\$	33	Company Records
Competitive Power Secondary Voltage		\$ 0.05525	;		\$ 0	0.05534										
Competitive Power Primary Voltage		\$ 0.05267	'		\$ 0	0.05276			\$ 0.00009		82,880			\$	7	
Competitive Power Subtransmission Voltage		\$ 0.05109	)		\$ 0	0.05118										
CP: SB-S3;SB-S5;	\$ 23	3.11	\$	23.11			\$	-		-		\$	-			Company Records
CP: SB-P3;SB-P5;SB-L3;SB-L5;	\$ 22	2.32	\$	22.32			\$	-		-		\$	-			Company Records
CP: T-1 Subtransmission voltage;	\$ 21	1.50	\$	21.50			\$	-		5,072		\$	-			Company Records
CP: T-1 Transmission voltage;	\$ 20	).97	\$	20.97			\$	-		3,578		\$	-			Company Records
Wholesale was Not affected																
											Subtotal	\$	20,319	\$	29,391	
										Sur	charge/(Refu	ınd)	TOTAL	\$	49,710	
															_	-

WP FF1 RECONCILLIATION

Versant Power, Bangor Hydro District (BHD) Calculations in Support of Schedule 21-VP Rates Jan 1, 2023 through Dec 31, 2023 Actual Charges Based on 2021 Data Workpaper - FERC Form 1 Reconcillation Line Description 1 Plant in Service (EOY) 2 Total Electric Plant in Service 3 Total Transmission Plant Transmission Plant Held for other Use General Plant Intangible Plant Transmission Plant Accumlated Depreciation (neg.) General Plant Accumulated Depreciation (neg.) Accum. Provision for Amortization of Other Utility Plant (neg.) 11 Revenues 12 Transmission Revenue 14 <u>Depreciation Expense and Amortization</u> 15 Transmission Plant Depreciation 16 General Plant Depreciation and Amortization Intangible Plant Amortization 19 <u>Transmission Operation and Maintenance Expense</u> 20 Account No. 560 (Operation Supervision and Engineering) Account No. 561.1 (Load Dispatch-Reliability)

a b c = a + b BHD Value MPD Value Total Used In \$ 1,224,282,863 \$ 270,623,823 \$ 1,494,906,686 [n/a] \$ 1,494,906,686 FF1 at 207:104g \$ 581,675,480 \$ 98,422,090 \$ 680,097,570 Exhibit 4 680,097,570 FF1 at 207:58g - FF1 at 214 110,683,813 \$ 32,372,720 \$ 143,056,533 Exhibit 4 143,056,533 FF1 at 207:99g

FF1 Value FF1 Value Reference(s) 47,089,150 \$ 11,038,475 \$ 58,127,625 Exhibit 4 58,127,625 FF1 at 205:5g \$ (140,000,597) \$ (13,118,319) \$ (153,118,916) Exhibit 4 153,118,917 FF1 at 219:25c \$ (37,114,050) \$ (9,428,699) \$ (46,542,749) Exhibit 4 46,554,709 FF1 at 219:28c \$ (19,948,640) \$ (858,307) \$ (20,806,947) Exhibit 4 \$ 20,806,947 FF1 at 200:21b \$ 60,957,513 \$ 11,373,518 \$ 72,331,031 Exhibit 6 [n/a] \$ 14,058,824 \$ 1,810,957 \$ 15,869,781 Exhibit 5 \$ 6,018,304 \$ 757,982 \$ 6,776,286 Exhibit 5 \$ 15,869,781 FF1 at 336:7f 6,776,286 FF1 at 336:10f \$ 4,467,169 \$ 521,796 \$ 4,988,966 Exhibit 5 \$ 4,988,966 FF1 at 336:1f 45,857 FF1 at 321:83b 35,747 \$ 10,110 \$ 45,857 1,282,503 \$ 678,124 \$ 1,960,627 1,960,627 FF1 at 321:85b - \$ 19,500 \$ 19,500 19,500 FF1 at 321:86b Account No. 561.2 (Load Dispatch-Monitor and Operate Transmission System) - FF1 at 321:87b Account No. 561.3 (Load Dispatch-Transmission Service and Scheduling) - \$ 246,218 \$ 246,218 Exhibit 10 246,218 FF1 at 321:88b Account No. 561.4 (Scheduling, System Control and Dispatch Services) Account No. 561.5 (Reliability, Planning and Standards Development) FF1 at 321:89b - \$ - \$ Account No. 561.6 (Transmission Service Studies) FF1 at 321:90b FF1 at 321:91b Account No. 561.7 (Generation Interconnection Studies) - \$ - \$ FF1 at 321:92b Account No. 561.8 (Reliability, Planning and Standards Development Services) 43,059 \$ 12,178 \$ 55,237 55,237 FF1 at 321:93b Account No. 562 (Station Expenses) 378,794 \$ 107,133 \$ 485,927 Account No. 563 (Overhead Lines Expenses) 485,927 FF1 at 321:94b Account No. 564 (Underground Lines Expenses) 2,031 \$ 574 \$ 2,606 FF1 at 321:95b 65,197 \$ 18,439 \$ 83,637 83,637 FF1 at 321:97b Account No. 566 (Miscellaneous Transmission Expenses) - FF1 at 321:98b Account No. 567 (Rents) 97,085 \$ 27,458 \$ 124,543 Account No. 568 (Maintenance Supervision and Engineering) 124,543 FF1 at 321:101b 13,608 \$ 3,849 \$ 17,457 17,457 FF1 at 321:102b Account No. 569 (Maintenance of Structures) 36 Account No. 569.1 (Maintenance of Computer Hardware) - FF1 at 321:103b - \$ - \$ -FF1 at 321:104b Account No. 569.2 (Maintenance of Computer Software) Account No. 569.3 (Maintenance of Communication Equipment) FF1 at 321:105b FF1 at 321:106b Account No. 569.4 (Maintenance of Miscellaneous Regional Transmission Plant) - \$ - \$ 694,626 \$ 196,458 \$ 891,084 891,084 FF1 at 321:107b Account No. 570 (Maintenance of Station Equipment) 1,953,816 \$ 789,836 \$ 2,743,651 Account No. 571 (Maintenance of Overhead Lines) 2,743,651 FF1 at 321:108b 48,462 FF1 at 321:109b Account No. 572 (Maintenance of Underground Lines) 37,778 \$ 10,685 \$ 48,462 194,892 FF1 at 321:110b 151,924 \$ 42,968 \$ 194,892 Account No. 573 (Maintenance of Miscellaneous Transmission Plant) 44 Total \$ 4,756,168 \$ 2,163,530 \$ 6,919,698 Exhibit 5 46 Other Pension and Benefit Liabilities (EOY) \$ 40,664,371 FF1 at 112:29c \$ (37,562,001) \$ (3,102,370) \$ (40,664,371) Exhibit 4 47 Accumulated Provision for Pensions and Benefits - Liability 49 Other Regulatory Liabilities (EOY) \$ - \$ - -50 Accumulated Provision for Pensions and Benefits - Regulatory Liability 51 Items not included in Transmission Investment Base - Regulatory Liability \$ 102,515,034 \$ 102,515,034 \$ 102,515,034 FF1 at 278:f \$ 102,515,034 \$ - \$ 102,515,034 Exhibit 4 52 Total 54 Other Regulatory Assets (EOY) 19,262,751 \$ 682,521 \$ 19,945,272 55 Accumulated Provision for Pensions and Benefits - Regulatory Assets 56 Items not included in Transmission Investment Base - Regulatory Assets 64,584,712 \$ 64,584,712 \$ 83,847,463 \$ 682,521 \$ 84,529,984 Exhibit 4 \$ 84,529,984 FF1 at 232:f (232.1f) 57 Total 59 Other Expense \$ (5,152) \$ - \$ (5,152) Exhibit 5 \$ 5,152 FF1 at 266:8f 60 Amortization of Investment Tax Credits \$ 2,326,316 \$ 387,996 \$ 2,714,312 Exhibit 5 Post-Retirement Benefits Other than Pensions (PBOP) Other Amounts Recorded to Account No. 926 \$ 4,453,708 \$ 7,168,020 \$ 7,168,020 FF1 at 323:187b 66 Account No. 407.3 Reconciliation 67 Amortization of Pension and PBOP Regulatory Asset \$ 15,511,373 \$ 15,511,373 68 Other Regulatory Debits \$ 15,511,373 FF1 at 114:12c 69 Total 71 Account No. 923 Reconcilation \$ - Exhibit 5 72 Regulatory Proceedings Expense 5,338,993 Exhibit 5 73 Other Outside Services Employed Expense \$ 5,338,993 FF1 at 323:184b \$ 5,338,993 74 Total 76 Account No. 928 Reconcilation 230,526 \$ 19,680 \$ 250,206 Exhibit 5 77 Commission Annual Charges 78 Other Transmission-Related Regulatory Commission Expenses 865,506 \$ 187,601 \$ 1,053,107 Exhibit 5 79 Other Regulatory Commission Expenses (Distribution) \$ 3,197,481 \$ 1,060,117 <u>\$ 4,257,598</u> n/a \$ 5,560,911 FF1 at 323:189b 80 Total 82 <u>General Taxes</u> \$ 14,732,604 \$ 14,732,604 FF1 at 263I \$ 1,866,065 \$ 16,598,669 Exhibit 5 \$ 1,866,065 FF1 at 263I 86 Payroll Tax Expense \$ 3,035,827 FF1 at 263l 3,035,827 \$ 21,548 \$ 42,020 \$ 3,099,395 Exhibit 5 \$ 21,549 FF1 at 263I \$ 42,020 FF1 at 263I \$ 19,698,064 n/a \$ 19,698,065 FF1 at 114:14c District FF1 Value Reference(s)

BHD a: FF1 at 304-304.1:Col. b (a) MWh (b) Revenue (c) Avg. Count 550,147 \$ 60,475,761 92,513 02 Residential Water Heat 846 \$ 92,438 b: FF1 at 304-304.1:Col. c c: FF1 at 304-304.1:Col. d 151,674 \$ 16,500,709 04 General Service 16,776 113 \$ 13,766 05 Temporary General Service 21 \$ 1,839 07 Commercial Water Heating 360,133 \$ 28,153,491 09 Medium Power Secondary M2 5,577 \$ 565,591 11 Residential TOU 116,696 \$ 6,126,396 12 Primary Power D4 44,145 \$ 3,010,247 15 Medium Power Primary M1

87 FICA 88 Federal Unemployment 89 State Unemployment 92 <u>Taxes Other Than Income Taxes</u> (sum of Property Tax and Payroll Tax above) 94 <u>Customer MWh, Revenue and Count (Billed)</u> 95 01 Residential Service 5,127 \$ 1,577,574 18 Street Lighting 1,326 \$ 105,640 130 \$ 7,833 20 Street Light Energy 34 Competitive D2 36 Competitive D4 - \$ -37 Competitive T1 - \$ -144 \$ 11,229 55,132 \$ 5,506,120 45 Residential Thermal Storage 47 Residential Heating 12,748 \$ 1,218,474 216 \$ 16,731 48 Commerical Space Heating 49 Commerical Space Heating New 50 Residential Heating New 67,288 \$ 6,781,847 SBL Standby Large Primary - \$ -T1 Transmission 116,709 \$ 4,514,488 1,488,172 \$ 134,680,174 BHD Billed Total 145,759 \$ 13,660,704 A Residential Service A1 Seasonal Residential Service 13,780 \$ 851,558 AH Residential Space Heating Serv 35,430 \$ 2,918,689 AHN Residential Space Heat Servic 84,062 \$ 7,694,312 C General Service 1,278 \$ 4,330 CF General Service-Christmas Ligh 1,704 \$ 103,756 D2 Municipal Pumping Service 10,513 \$ 572,637 EP Large Power Service-Primary 19,162 \$ 761,563 EPT Large Power Service-Primary T 62,562 \$ 3,743,541 ES Large Power Service-Secondary 8,299 \$ 442,211 1,614 \$ 128,029 EST Large Power Service-Secondary F Agriculture Produce Storage Rat 13,296 \$ 400,936 HT Transmission Power 31,444 \$ 636,984 HTHUB Transmission Power MC-G General Service (Contract) 5 \$ 1,417 191 \$ 40,007 SNO General Service (Contract) 51,210 \$ 1,037,627 MC-L Transmission Power Service-T 1,329 \$ 52,595 MC-M Large Power 566 \$ 246,123 SL Street Lighting Service 270 \$ 19,212 SL2 Street Lighting Service 22,702 \$ 920,865 ST Subtransmission Power Service-1,423 \$ 308,495 T Outdoor Lighting Service 506,599 \$ 34,545,591 MPD Billed Total

FF1 Value FF1 Value Reference(s)

80,603 FF1 at 304:b 162 <u>Unbilled Amounts</u> (a) BHD Value (b) MPD Value (c) Total 48,706 31,898 80,603 163 MWh \$ 6,022,193 \$ 2,336,378 \$ 8,358,571 \$ 8,358,571 FF1 at 304:42c (a) MWh (b) Revenue (c) Avg. Count

BHD (excluding unbilled) 1,488,172 \$ 134,680,174 131,205 (c) Exhibit 6 Cols. a & b totals: FF1 at 304:b & 304:43c MPD (excluding unbilled) 506,599 \$ 34,545,591 36,452 (c) Exhibit 6 Col. c total: FF1 at 304:43d 1,994,771 \$ 169,225,765 167,657 BHD (including unbilled) 1,536,878 \$ 140,702,367 a: 163a + 167a, b: 164a + 167b MPD (including unbilled) 538,497 \$ 36,881,969 Exhibit 6 a: 163b + 168a, b: 164b + 168b

2,075,374 \$ 177,584,336

FF1 at 304:b & 304:43c

Values may differ slightly from FERC Form 1 due to rounding.

VP Attachment 2- Sched21-VP 2021 Actuals

# Workpaper - Deferred Tax Asset/(Liability) Amortization Expense and Balance

Line Description	a1	a[] *	b = Sum a1:a[]	Reference(s)
1 Calendar Year 2021 2	TCJA 2017	[Reserved]		
3 Annual Versant Power Amortization of Deficient ADIT Asset (Account 410.1)	\$ 343,365			WP Prot DTA(L) Amort by Year Col. a + WP Unprot DTA(L) Amort by Year Col. a
4 Annual Versant Power Amortization of Excess ADIT Liability (Account 411.1)	\$ (3,623,126)			WP Prot DTA(L) Amort by Year Col. b + WP Unprot DTA(L) Amort by Year Col. b
5	(= = = )		(= = = )	
6 Annual Amortization of BHD Transmission Deficient/(Excess) ADIT Assets/(Liabilities) - Protected	(710,355)		(710,355)	WP Prot DTA/(L) Amort by Year, Col. e (for Applicable Year)
7 Annual Amortization of BHD Transmission Deficient/(Excess) ADIT Assets/(Liabilities) - Unprotected	(646,894)		(646,894)	WP Unprot DTA/(L) Amort by Year, Col. e (for Applicable Year)
8 Total	(1,357,249)	-	(1,357,249)	6a + 7a
9				
10 Deferred Tax Assets/(Liabiliites) as Allocated to BHD Transmission				
11 December 2020	(31,994,124)		(31,994,124)	Prior Year, WP DTA/(L) Amortization, Line 12
12 December 2021	(30,636,875)	-	(30,636,875)	Line 11 - Line 8
13				
14 LNS Allocator			88.32%	WP LNS Allocator at 20a
15				
16 EOY BHD Transmission Deficient/(Excess)ADIT Assets/(Liabilities) as Allocated to LNS			(27,057,971)	12b * 14b
17 Amortization of BHD Transmission Deficient/(Excess)ADIT Assets/(Liabilities) as Allocated to LNS			(1,198,699)	8b * 14b
			(1,100,000)	

<sup>\*</sup> Additional columns to be added as necessary.

#### Notes

<sup>1</sup> Net Deferred Tax Liability from TCJA 2017 is being amortized to Subaccount 410.51, which is a Versant Power proprietary subaccount that is equivalent to USoA Account 410.1.

<sup>2</sup> Values in Lines 5 and 9 do not reflect formula owing to manual adjustments during 2019 as a result of revised ADIT study.

<sup>[] [</sup>Reserved]

WP Protected DTA/(L) Amortization by Year

e = c \* d

Versant Power, Bangor Hydro District (BHD)
Calculations in Support of Schedule 21-VP Rates
Jan 1, 2023 through Dec 31, 2023
Actual Charges Based on 2021 Data

Workpaper - Protected Deferred Tax Asset/(Liability) Amortization by Year \* Tax Cut and Jobs Act of 2017

a (Notes 1, 2) b c = a + b d

**Versant Power Protected Amortization (Note 1) BHD Transmission BHD Transmission Protected Allocator Net Protected** of Deficient DIT of Excess DIT Net Protected Line Liability Year Asset **Amortization** (Note 3) **Amortization** Acct 410.1 Acct 411.1 2018 (1,435,027) \$ (1,435,027)46.54% (667,884)2 2019 \$ (1,482,555)46.54% (690,004)(1,482,555) \$ 3 2020 (1,539,244)\$ (1,539,244)46.54% (716,388)(1,526,282)46.54% 4 2021 (1,526,282) \$ (710,355)2022 5 (1,544,082) \$ (1,544,082)46.54% (718,639)6 2023 (1,856,456) \$ (1,856,456)46.54% (864,023) 7 2024 (1,835,893)46.54% (854,453)(1,835,893) \$ 2025 8 (1,822,297)\$ (1,822,297)46.54% (848, 125)9 2026 (1,788,602) \$ (1,788,602)(832,443)46.54% 2027 (1,762,492)46.54% (820,291)10 (1,762,492) \$ 11 2028 (1.808,670) \$ (1.808,670)46.54% (841,783)12 46.54% 2029 (1,652,962) \$ (1,652,962)(769,314)13 2030 (1,634,894)\$ (1,634,894)46.54% (760,905)2031 14 (1,667,857) \$ (1,667,857)46.54% (776, 246)15 2032 (1,665,177)\$ (1,665,177)46.54% (774.999)16 2033 (1,730,116) \$ (1,730,116)46.54% (805,222)17 2034 (1,793,184) \$ (1,793,184)46.54% (834,575)18 2035 (1,812,324)\$ (1,812,324)46.54% (843,483)19 2036 (1,822,137)\$ (1,822,137)(848,051)46.54% 20 2037 (1,870,187) \$ (1.870.187)46.54% (870,414)21 2038 \$ (1,857,485)\$ (1,857,485)46.54% (864,502)22 2039 (2,395,400) \$ (2,395,400)46.54% (1,114,856)23 \$ 2040 (2,351,883)\$ (2,351,883)46.54% (1,094,603)

24	2041	\$ - \$	(2,240,700) \$	(2,240,700)	46.54%	(1,042,856)
25	2042	\$ - \$	(2,156,775) \$	(2,156,775)	46.54%	(1,003,796)
26	2043	\$ - \$	(2,087,235) \$	(2,087,235)	46.54%	(971,431)
27	2044	\$ - \$	(1,975,226) \$	(1,975,226)	46.54%	(919,301)
28	2045	\$ - \$	(1,655,523) \$	(1,655,523)	46.54%	(770,506)
29	2046	\$ - \$	(1,553,861) \$	(1,553,861)	46.54%	(723,191)
30	2047	\$ - \$	(1,360,651) \$	(1,360,651)	46.54%	(633,268)
31	2048	\$ - \$	(1,308,403) \$	(1,308,403)	46.54%	(608,951)
32	2049	\$ - \$	(1,269,523) \$	(1,269,523)	46.54%	(590,855)
33	2050	\$ - \$	(1,190,903) \$	(1,190,903)	46.54%	(554,265)
34	2051	\$ - \$	(1,147,568) \$	(1,147,568)	46.54%	(534,096)
35	2052	\$ - \$	(1,108,765) \$	(1,108,765)	46.54%	(516,036)
36	2053	\$ - \$	(1,015,853) \$	(1,015,853)	46.54%	(472,793)
37	2054	\$ - \$	(918,214) \$	(918,214)	46.54%	(427,351)
38	2055	\$ - \$	(804,361) \$	(804,361)	46.54%	(374,362)
39	2056	\$ - \$	(737,411) \$	(737,411)	46.54%	(343,202)
40	2057	\$ - \$	(598,392) \$	(598,392)	46.54%	(278,501)
[] **						

- \* Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs.
- \*\* Additional rows to be added as necessary.

#### Not<u>es</u>

- Source: PriceWaterhouse Coopers Study for Versant Power
- To the extent permitted by enacted law, IRS authority and/or published guidance, values shall represent the maximum amount of protected excess and deficient ADIT allowed to be included in the formula rate in each rate year under the provisions of the most applicable IRS guidance or requirements. Accordingly, values may be revised for matters that alter the maximum amount of excess and deficient ADIT allowed to be included in the formula rate in the current or future rate year (e.g., book accounting depreciation rate changes and impairments or income tax matters).
- WP Protected DTA(L) Allocators at 2a

Workpaper - Unprotected Deferred Tax Asset/(Liability) Amortization by Year \* Tax Cut and Jobs Act of 2017

a b c = a + b d e = c \* d

		of D	Versant Unprotected Deficient DIT	Amo	-	Versant Power Total Net Unprotected	BHD Transmission Unprotected Allocator	BHD Transmission Net Unprotected
Line	Year	As	set (Note 1)	Lia	bility (Note 2)	Amortization	(Note 3)	Amortization
		P	Acct 410.1		Acct 411.1			
1	2018	\$	343,365	\$	(2,096,844)	(1,753,480)	36.89%	(646,894)
2	2019	\$	343,365	•	(2,096,844)	(1,753,480)	36.89%	(646,894)
3	2020	\$	343,365	•	(2,096,844)	(1,753,480)	36.89%	(646,894)
4	2021	\$	343,365	•	(2,096,844)	(1,753,480)	36.89%	(646,894)
5	2022	\$	343,365	\$	(2,096,844)	(1,753,480)	36.89%	(646,894)
6	2023	\$	343,365	\$	(2,096,844)	(1,753,480)	36.89%	(646,894)
7	2024	\$	343,365	\$	(2,096,844)	(1,753,480)	36.89%	(646,894)
8	2025	\$	343,365	\$	(2,096,844)	(1,753,480)	36.89%	(646,894)
9	2026	\$	343,365	\$	(2,096,844)	(1,753,480)	36.89%	(646,894)
10	2027	\$	343,365	\$	(2,096,844)	(1,753,480)	36.89%	(646,894)
[] **								

<sup>\*</sup> Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs.

<sup>\*\*</sup> Additional rows to be added as necessary.

N	0	te	S

1	WP Initial DTA/(L) Detail at 2.01b / 10.	See FERC Order	165 FERC ¶ 61,086 PP	44, 45 (re 10	0 year amort for unprotected)	

WP Initial DTA/(L) Detail at 2.02b / 10. See FERC Order 165 FERC ¶ 61,086 PP 44, 45 (re 10 year amort for unprotected)

WP Unprotected DTA(L) Allocators at 3a

<sup>[] [</sup>Reserved]

**Versant Power, Bangor Hydro District (BHD) Calculations in Support of Schedule 21-VP Rates** Jan 1, 2023 through Dec 31, 2023 **Actual Charges Based on 2021 Data** 

Workpaper - Initial Deferred Tax Asset/(Liability) Detail \* Tax Cut and Jobs Act of 2017

		Value at 12/3	31/2017	Difference	Originating	Recorded	Protected/	Amortization	
Line	Description	at 35%	at 21%	(Note 1)	Account	Account	Unprotected	Period	Reference(s)
1.001	Plant Differences - Protected	\$ (158,318,920)	) \$ (94,991,352)	\$ (63,327,568)	282	254	Protected	ARAM	Company Records
1.002	Plant Differences - Unprotected	\$		\$ (17,511,438)	282	254	Unprotected	10 years	Company Records
1.003	Regulatory Assets / Liabilities	\$ (6,783,612)	•		283	254	Unprotected	10 years	Company Records
1.004	Pension / Post Retirement Benefits	\$ 5,931,249	\$ 3,558,750	\$ 2,372,500	190	182.3	Unprotected	10 years	Company Records
1.005	Accrued Liabilities	\$ 1,423,947	\$ 854,368	\$ 569,579	283	182.3	Unprotected	10 years	Company Records
1.006	Reserved Liabilities	\$ 614,511	\$ 368,707	\$ 245,804	283	182.3	Unprotected	10 years	Company Records
1.007	Prepaid Assets	\$ (864,040)	\$ (518,424)	\$ (345,616)	283	254	Unprotected	10 years	Company Records
1.008	Equity Related Differences	\$ (994,861)	\$ (596,916)	\$ (397,944)	283	254	Unprotected	10 years	Company Records
1.009	Other	\$ 614,411	\$ 368,647	\$ 245,765	283	182.3	Unprotected	10 years	Company Records

c = a - b

а c = a + b

Line	Description	Protected Unprotected Total	Reference(s)
2.01	Versant Power Deferred Tax Asset (Account 182.3) \$	- \$ 3,433,648 \$ 3,433,648	Sum of Relevant Values in 1.001c:1.[]c
2.02	Versant Power Deferred Tax Liability (Account 254) \$	(63,327,568) \$ (20,968,444) \$ (84,296,011)	Sum of Relevant Values in 1.001c:1.[]c
3	Versant Power Net Deferred Tax Asset/(Liability) \$	(63,327,568) \$ (17,534,796) \$ (80,862,364)	Sum Lines 2.01:2.02
4			
5	Blended Federal & State Statutory Tax Rate	28.05%	1 - [(1 - Exhibit 3 at 47d) * (1 - Exhibit 3 at 57d)
6			
7	Gross-Up on Versant Power Deferred Tax Asset	\$ 1,338,933	[2.01c * 1/(1-5c)] - 2.01c, Note 2
8	Gross-Up on Versant Power Deferred Tax Liability	\$ (32,870,796)	[2.02c * 1/(1-5c)] - 2.02c, Note 2
	•	,	

Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs.

#### Notes

1.[] \*\*

Additional rows to be added as necessary.

ADIT accounts are remeasured by analyzing, for each ADIT inventory maintained, the future obligation or credit of Versant Power under a 21 percent federal tax rate.

Gross-up is not included in rate base. Rather, gross-up of amortization is provided for in Exhibit 5, Lines 6.2 to 6.5.

<sup>[</sup>Reserved]

# Workpaper - Protected Deferred Tax Asset/(Liability) Allocators\* Tax Cut and Jobs Act of 2017

Description	а	b		С	Reference(s)
Protected Deficient/(Excess) Deferred Tax Allocators	Transmission	Distribution	To	tal (= T + D)	
Bangor Hydro District	46.54%	41.60%		88.14%	a: 24b / 6c; b: 24c / 6c
Maine Public District	3.68%	8.18%		11.86%	a: 38b / 6c; b: 38c / 6c
Total				100.00%	2c + 3c
Deficient/(Excess) Protected ADIT			\$	(63,327,568)	WP Initial DTA(L) Detail at 3a
		Allocator	ΔΙΙ	oc. Amount	
BHD Deficient/(Excess) Protected ADIT		88.14%		(55,816,070)	WP NTV NBV Differences [5c / (5c + 5f)]; 6c * 9c
Brib Bellelella (Excesse) i relection ribin		00.1170	Ψ	(00,010,010)	777 1777 1787 Emerences [567 (56 × 61/], 66 × 66
BHD Allocation Stage 1		Allocator	All	oc. Amount	
Transmission		51.03%		(28,480,931)	WP NTV NBV Differences [4c / 5c]; 9c * 12b
Distribution		34.37%		(19,184,254)	WP NTV NBV Differences [3c / 5c]; 9c * 13b
Common	14.60%	01.0770	Ψ	(.0, .0 1,20 1)	WP NTV NBV Differences [2c / 5c]
Common (CIS)	11.0070	0.42%	\$	(234,273)	44c * 14b; 9c * 14b
Common (General)		14.18%		(7,916,612)	14b - 15b; 9c * 15b
Total		100%		(55,816,070)	Sum Lines 11, 12, 14, 15
Total		100 /0	φ	(55,610,070)	Suili Lilles 11, 12, 14, 13
BHD Allocation Stage 2	Tr. Allocator	Transmission		istribution	
Transmission	100.04%	\$ (28,492,323)	\$	11,392	Col. a: From BHD Ann. Update for 2018
Distribution	0.00%	, ,		(19,184,254)	Col. b: Col. a * applicable value from 12c:16c
Common (CIS)	33.30%			(156,260)	Col. c: Applicable value from 12c:16c - Col. b
Common (General)	11.41%	,		(7,013,327)	Сол от фриовил теми п_от п_от Сол и
Total	11.1170	\$ (29,473,621)		(26,342,448)	
rotar		ψ (20,170,021)	Ψ	(20,012,110)	
MPD Deficient/(Excess) Protected ADIT		11.86%	\$	(7,511,498)	WP NTV NBV Differences [5f / (5c + 5f)]; 6c * 37c
MDD All (C. O)		A.II			
MPD Allocation Stage 1		Allocator		oc. Amount	14/2 AUT (AUD) ( D)(C
Transmission		30.57%		(2,296,317)	WP NTV NBV Differences [4f / 5f]; 26f * 29b
Distribution		65.33%		(4,907,364)	WP NTV NBV Differences [3f / 5f]; 26f * 30b
Common		4.10%		(307,818)	WP NTV NBV Differences [3f / 5f]; 26f * 31b
Total		100%	\$	(7,511,498)	Sum Lines 29:31
MPD Allocation Stage 2	Tr. Allocator	Transmission	Г	istribution	
Transmission	100.00%			,13ti 15ti 10ti 10ti	37a: From MPD Ann. Update for 2018
Distribution	0.00%	. ( , , , ,		(4,907,364)	Col. b: Col. a * applicable value from 29c:31c
Common	11.41%		\$	,	Col. c: Applicable value from 29c:31c - Col. b
Total	11.4170			(272,696)	Col. C. Applicable value IfOH 290.310 - Col. D
I Utai		\$ (2,331,439)	Ф	(5,180,060)	
Determination of CIS as Percentage of PHD Common of	12/31/2017				
Determination of CIS as Percentage of BHD Common at	12/31/2017		¢.	E 004 407	Company Decords
CIS Accumulated Depreciation			<b>\$</b>	5,004,167	Company Records
General, Intangible and Distribution Accumulated Depreciation			\$	174,106,587	Company Records
CIS as Paraentage of Common				2 070/	410 / 420
CIS as Percentage of Common				2.87%	41c / 42c

<sup>\*</sup> Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs.

# Workpaper - Unprotected Deferred Tax Asset/(Liability) Allocators\* Tax Cut and Jobs Act of 2017

Description	а	b		С	Reference(s)
<u>Unprotected Deficient/(Excess) Deferred Tax Allocators</u>	Transmission	Distribution	To	otal (= T + D)	
Bangor Hydro District	36.89%	49.44%		86.33%	a: 24b / 6c; b: 24c / 6c
Maine Public District	6.53%	7.14%		13.67%	a: 38b / 6c; b: 38c / 6c
Total				100.00%	2c + 3c
Deficient/(Excess) Protected ADIT			\$	(63,327,568)	WP Initial DTA(L) Detail at 3a
		Allocator	Α	lloc. Amount	
BHD Deficient/(Excess) Protected ADIT		86.33%	\$	(54,669,911)	WP NTV NBV Differences [5c / (5c + 5f)]; 6c * 9c
PUD Allocation Store 1		Allocator	۸	lloc. Amount	
BHD Allocation Stage 1		Allocator			M/D NIT\/ NID\/ Differences [4e / 5e], 0e * 10h
Transmission		42.58%		(23,279,029)	WP NTV NBV Differences [4c / 5c]; 9c * 12b
Distribution	4.400/	56.29%	Ъ	(30,772,208)	WP NTV NBV Differences [3c / 5c]; 9c * 13b
Common	1.13%	0.000/	Φ.	(47.700)	WP NTV NBV Differences [2c / 5c]
Common (CIS)		0.03%		(17,782)	44c * 14b; 9c * 14b
Common (General)		1.10%		(600,892)	14b - 15b; 9c * 15b
Total		100%	\$	(54,669,911)	Sum Lines 11, 12, 14, 15
BHD Allocation Stage 2	Tr. Allocator	Transmission		Distribution	
Transmission	100.04%	\$ (23,288,340)	\$	9,312	Col. a: From BHD Ann. Update for 2018
Distribution	0.00%		\$	(30,772,208)	Col. b: Col. a * applicable value from 12c:16c
Common (CIS)	33.30%	•		(11,861)	Col. c: Applicable value from 12c:16c - Col. b
Common (General)	11.41%			(532,330)	оси ст. фриссии с иси и долго оси и
Total	11.1170	\$ (23,362,823)		(31,307,087)	
i otal		ψ (20,002,020)	Ψ	(01,001,001)	
MPD Deficient/(Excess) Protected ADIT		13.67%	\$	(8,657,657)	WP NTV NBV Differences [5f / (5c + 5f)]; 6c * 37c
MPD Allocation Stage 1		Allocator	Α	lloc. Amount	
Transmission		47.17%		(4,083,880)	WP NTV NBV Differences [4f / 5f]; 26f * 29b
Distribution		47.57%		(4,118,110)	WP NTV NBV Differences [3f / 5f]; 26f * 30b
Common		5.26%	•	(455,667)	WP NTV NBV Differences [3f / 5f]; 26f * 31b
Total		100%		(8,657,657)	Sum Lines 29:31
MDD Allocation Change 2	T., All.,	T		Distalla di sa	
MPD Allocation Stage 2	Tr. Allocator	Transmission		Distribution	07 - Francis MDD Association (0040)
Transmission		\$ (4,083,880)	_	- (4.440.440)	37a: From MPD Ann. Update for 2018
Distribution	0.00%	·	\$	(4,118,110)	Col. b: Col. a * applicable value from 29c:31c
Common	11.41%			(403,676)	Col. c: Applicable value from 29c:31c - Col. b
Total		\$ (4,135,872)	\$	(4,521,786)	
	4 - 4 - 4				
Determination of CIS as Percentage of BHD Common at	12/31/2017				
CIS Accumulated Depreciation			\$	5,004,167	Company Records
General, Intangible and Distributino Accumulated Depreciation	on		\$	174,106,587	Company Records
		_			
CIS as Percentage of Common				2.87%	41c / 42c

Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs.

**WP NTV NBV Differences** 

Versant Power, Bangor Hydro District (BHD) Calculations in Support of Schedule 21-VP Rates Jan 1, 2023 through Dec 31, 2023 Actual Charges Based on 2021 Data

Workpaper - Net Tax Value (NTV) - Net Book Value (NBV) Differences\* Tax Cut and Jobs Act of 2017

			BHD			MPD		
Line	Description	а	b	c = a - b	d	е	f = d - e	Reference(s)
								·
1	Protected Assets	Net Tax Value	<b>Book Net Value</b>	Difference	Net Tax Value	Book Net Value	Difference	
2	Common	\$ 86,571,866	\$ 166,543,433	\$ (79,971,567)	\$ 22,478,63	\$ 25,498,756	\$ (3,020,125)	Company Records
3	Distribution	\$ 37,924,068	\$ 226,148,396	\$ (188,224,328)	\$ 12,828,680	\$ 60,976,773	\$ (48,148,093)	Company Records
4	Transmission	\$ 93,934,947	\$ 373,372,662	\$ (279,437,715)	\$ 14,493,745	5 \$ 37,023,819	\$ (22,530,074)	Company Records
5	Total	\$ 218,430,881	\$ 766,064,490	\$ (547,633,609)	\$ 49,801,056	5 \$ 123,499,347	\$ (73,698,291)	Sum L. 2 to L. 4
6								
7	Unprotected Assets	Net Tax Value	<b>Book Net Value</b>	Difference	Net Tax Value	<b>Book Net Value</b>	Difference	
8	Common	\$ -	\$ (1,763,082)	\$ 1,763,082	\$ 40,828	3 \$ (1,257,723)	\$ 1,298,551	Company Records
9	Distribution	\$ 3,316,108	\$ (84,377,847)	\$ 87,693,955	\$ 662,186	5 \$ (11,073,512)	\$ 11,735,698	Company Records
10	Transmission	\$ 2,558,450	\$ (63,781,608)	\$ 66,340,058	\$ 326,049	9 \$ (11,312,101)	\$ 11,638,150	Company Records
11	Total	\$ 5,874,558	\$ (149,922,537)	\$ 155,797,095	\$ 1,029,063	3 \$ (23,643,336)	\$ 24,672,399	Sum L. 2 to L. 4

<sup>\*</sup> Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs.

#### Notes

<sup>1</sup> Source: PriceWaterhouse Coopers

Spreadsheet data represents differences between the net tax basis and the net book value of protected and unprotected deferred income tax items as of the effective date of the tax rate change. The effective date is <u>December 31, 2017</u> for the <u>Tax Cut and Jobs Act of 2017</u>.

Workpaper - LNS Allocator \*
Tax Cut and Jobs Act of 2017

Lin	e Description	а	Reference(s)
1 2	Verant Power Initial Deficient/(Excess) Asset/(Liability)	(80,448,118)	WP Initial DTA(L) Detail at 3c
3	BHD Deficient/(Excess) ADIT Attributable to LNS	(32,990,571)	WP BHD Deficient/(Excess) ADIT Attributable to LNS at 43e
4 5 6	MPD Deficient/(Excess) ADIT Attributable to LNS	(3,888,381) (36,878,952)	WP MPD Deficient/(Excess) ADIT Attributable to LNS at 43e 3a + 4a
7	T/D Allocator	11.41%	2018-2019 Annual Update, Exh. 6 at 47a
8 9	Tax Dep. In Excess of Book MPUC (D)	(20,803,492)	Company Records
9 10		(7,974,712)	Company Records
11	Tax Dep. In Excess of Book FERC (T)	(17,637,891)	Company Records
12		(12,393,421)	Company Records
13		(1,027,056)	Company Records
14	( )	(59,836,571)	Sum 9a:13a
15		, , ,	
16	Allocation of Deficient/(Excess) to Distribution	48.09%	(9a + 10a) / 14a
17	Allocation of Deficient/(Excess) to LNS Transmission	45.84%	5a / 1a
18 19	Allocation of Deficient/(Excess) to RNS Transmission	6.06%	1 - 16a - 17a
20	LNS Allocator	88.32%	17a / (17a + 18a)

<sup>\*</sup> Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs.

WP BHD Deficient/(Excess) ADIT Attributable to LNS

Workpaper - BHD Deficient/(Excess) ADIT Attributable to LNS \*

Tax Cut and Jobs Act of 2017

a b

		Tax Rates	s	
Line	Description	Pre-TCJA	Post-TCJA	Reference(s)
1	Federal Tax Rate	35.00%	21.00%	
2	State Tax Rate	8.93%	8.93%	
3	Blended Tax Rate	40.8045%	28.0547%	1a + 2a * (1 - 1a); 1b + 2b * (1 - 1b)

e = c \* dc = a - bPre-TCJA Value at Post-TCJA Value at 12/31/2017 (Note 1) 12/31/2017 (Note 2) Allocator (Note 1) **Transmission** Line Description Reference(s) **Excess** 4 Account No. 190 exclusive of deferred income taxes associated with stranded costs, retail rate-making, affiliated companies, or any ASC-740 amounts 5.[] \$ - All Transmission 100.00% \$ -8.001 FASB 106 Liability 12,090,846 \$ 8,312,932 \$ 3,777,913 Self insured medical reserve 205,655 \$ 141,396 \$ 64,259 8.002 **Accrued Pension** 6,300,546 \$ 4,331,874 \$ 1,968,673 8.003 Supplemental Executive Retirement Plan (SERP) 1,013,552 \$ 696,857 \$ 316,695 8.004 8.005 **Accrued Vacation Time** 251,493 \$ 172,911 \$ 78,582 8.[] \$ 6,206,122 Salaries and Wages 11.41% \$ 708,087 Plant Allocator \$ -- Revenue Allocator 15 17 Account No. 282 exclusive of amounts related to ASC-740 (BHD) Cost of Removal - Transmission (2,696,226) \$ (1,853,761) \$ (842,464) 18.001 5,932,694 \$ 4,078,961 \$ 1,853,733 (BHD) Net Salvage - Transmission 18.002 (BHD) Int Cap for Tax - Transmission 761,927 \$ 346,267 18.003 1,108,193 \$ 18.004 (BHD) 263(A) Overheads - Transmission (18,360,718) \$ (12,623,717) \$ (5,737,002) 18.005 (BHD) Replacement/Repair Deduction - Transmission (4,175,559) \$ (2,870,861) \$ (1,304,698) (BHD) State req'd Construction - FERC 72,217 \$ 49,652 \$ 22,565 18.006 18.007 (BHD) Tax Gains (Losses) - Transmission (95,413) \$ (65,600) \$ (29,813) (484,121) \$ (220,015) 18.008 (BHD) Other - FERC (704,135) \$ (BHD) Depreciation - Bangor Hydro (Transmission) (58,577,784) \$ (26,621,387) 18.009 (85,199,171) \$ 18.[] \$ (32,532,813) All Transmission 100.00% \$ (32,532,813) 19 20 (5,574,107) \$ (3,716,071) 21.001 (BHD) Depreciation - Bangor Hydro (General) (9,290,179)(BHD) Misc. 1995-97 RAR Adjustments 21.002 (3,652)(2,511) \$ (1,141) 21.[] 22 \$ (3,717,213) Salaries and Wages 11.41% \$ (424,115) 23 - Plant Allocator \$ -(BHD) Customer Information System (1,494,834) (896,900) \$ (597,933) 27.[] (597,933) Revenue Allocator 33.30% \$ (199,116) 28 29 Account No. 283 exclusive of deferred income taxes associated with stranded costs, retail rake-making, affiliated companies, or any ASC-740 amounts 31.[] - All Transmission 100.00% \$ -32 33 Reg. Asset - FASB 158 34.001 (13,124,947) \$ (9,023,918) \$ (4,101,029) 34.[] 35 \$ (4,101,029) Salaries and Wages 11.41% \$ (467,907) 36 (449,468) \$ 37.001 **Property Taxes** (309,027) \$ (140,441) 37.[] 38 \$ (140,441) Plant Allocator 53.19% \$ (74,708) 39 Revenue Allocator 42 **GRAND TOTAL** \$ (32,990,571) Sum Column E

Sheet may be replicated for each change in tax rate resulting in excess or deficient ADITs.

1 Figure in Column A equals figure in Column B / 3a \* 3b

WP MPD Deficient/(Excess) ADIT Attributable to LNS

Workpaper - MPD Deficient/(Excess) ADIT Attributable to LNS \* Tax Cut and Jobs Act of 2017

Tax	Datas

ine	Description	P	re-TCJA	Rates	Post-TCJA					Reference(s)
	Federal Tax Rate		35.00%		21.00%					
	State Tax Rate Blended Tax Rate		8.93% 40.8045%		8.93% 28.0547%					1a + 2a * (1 - 1a); 1b + 2b * (1 -
			а		b	c = a - b	d	•	e = c * d	
ine	Description		CJA Value at 2017 (Note 1)		t-TCJA Value at 31/2017 (Note 2)	Excess	Allocator	Tra	nsmission	Reference(s)
	Account No. 190 exclusive of deferred income taxes associated v	vith stranded co	osts, retail rate-m	naking	, affiliated companie	es, or any ASC	-740 amounts			
5.[] 6						\$ -	All Transmission	100.00% \$	-	
7 001	FASB 106 Liability	\$	1,341,552	\$	922,370	\$ 419,182				
002	Supplemental Executive Retirement Plan (SERP) Accrued Vacation Time	\$	32,425		22,293					
003 004	Accrued Vacation Time Accrued Pension	\$ \$	90,653 1,454,311		62,328 999,896					
3.[]		·	, ,	·	_	\$ -				
9 10						\$ 912,054	Salaries and Wages	11.41% \$	104,061	
1.[]					_	\$ -	Disua Allasatan	Φ.		
12 13						\$ -	Plant Allocator	\$	-	
4.[]					_	\$ -	Davis Allanatan	Φ.		
15 16						\$ -	Revenue Allocator	\$	-	
17	Account No. 282 exclusive of amounts related to ASC-740					<b>^</b>				
8.[] 19					_	\$ - \$ -	All Transmission	100.00% \$	-	
20							1	***************************************		
1.[] 22					_	\$ - \$ -	Salaries and Wages	\$	-	
23		1				Ψ –	Calaries and Wages	Ψ	<del>-</del>	
.001 .002	(MPD) Plant Accumulated Depreciation Differences (MPD) Net Salvage	\$ ¢	(22,329,020) 431,046		(13,397,412) 258,628					
.002	(MPD) Basis Difference on 263(A) Cap O/H	\$	330,852		198,511					
.004	(MPD) assis Difference on Repair/Replace	\$	340,207		204,124					
.005 .006	(MPD) 263(A) Interest (MPD) CIAC	э \$	123,603 (90,620)		74,162 (54,372)					
.007	(MPD) Sec. 162 Repairs Deduction	\$	(2,751,735)	\$	(1,651,041)	\$ (1,100,694)				
.008	(MPD) Sec. 263(A) Capitalized Overheads (MPD) Cost of Removal	\$ \$	(4,352,797) (214,544)		(2,611,678) (128,727)	\$ (1,741,119) \$ (85,818)				
.010	(MPD) Tax Gains (Losses)	\$	(284,117)		(170,470)					
4.[] 25					-	\$ (11,518,850)	Plant Allocator	34.08% \$	(3 925 759)	
26						φ (11,010,000)	1 Idill 7 lilocator	04.0070 φ	(0,020,700)	
7.[] 28					_	\$ <u> </u>	Revenue Allocator	\$		
20 29						φ -	Neverlue Allocator	φ	-	
30	Account No. 283 exclusive of deferred income taxes associated v	vith stranded co	osts, retail rake-r	making	g, affiliated compani	es, or any ASC	-740 amounts			
1.[] 32						<del>) -</del> \$ -	All Transmission	100.00% \$	-	
33		•	(222 122)		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. (22 = 22)				
.001 .002	Prepaid Insurance Reg. Asset - Pension	\$ \$	(290,487) (1,525,260)		(199,721) (1,048,676)	` '				
4.[]	. tog. / toost / endien	•	(1,0=0,=00)	•	<u> </u>	\$ <u>-</u>				
35 36						\$ (567,349)	Salaries and Wages	11.41% \$	(64,732)	
.001	Reg. Asset - Unamortized Loss on Reacquired Debt	\$	(18,322)	\$	(12,597)	\$ (5,725)				
7.[]					_	\$ -	Dloot Allacata	24.000/	(4.054)	
38 39						\$ (5,725)	Plant Allocator	34.08% \$	(1,951)	
0.[]					_	\$ -		·		
41 42						<b>-</b>	Revenue Allocator	\$	-	
+2 43	GRAND TOTAL							\$	(3,888,381)	Sum Column E

Figure in Column A equals figure in Column B / 3a \* 3b
Figures in Columns A and D correspond to values in WP ADIT of BHD 2018-2019 Implement Charges file per 5/24/2019 Settlement with MPUC

**WP ADIT** 

Versant Power, Bangor Hydro District (BHD) Calculations in Support of Schedule 21-VP Rates Jan 1, 2023 through Dec 31, 2023 Actual Charges Based on 2021 Data

# **ADIT Workpaper**

	а	b		c = a * b	d		e = c * d	
ne Description	Input Value	Company Allocat (Exhibit 6)	or	BHD	BHD Allocator/Adj. (Exhibit 6)		ID Transmission	Reference(s)
Account No. 282 attributable to transmission plant and directly assigned to the	oo BUD, but evaluative of ASC	740 amounts			,			FF1 at 113:63c
(BHD) Cost of Removal - Transmission	\$ (2,651,697)	140 amounts						FF1 at 113.00C
(BHD) Net Salvage - Transmission	\$ 7,764,353							
(BHD) Int Cap for Tax - Transmission	\$ 7,764,333							
(BHD) 263(A) Overheads - Transmission	\$ (15,507,323)							
(BHD) Replacement/Repair Deduction - Transmission	\$ (3,272,305)							
(BHD) State req'd Construction - FERC	\$ (3,272,303)							
(BHD) State requicition - PERC (BHD) Tax Gains (Losses) - Transmission	•							
(BHD) Other - FERC	\$ (359,856)							
	\$ (484,121)							
(BHD) Depreciation - Bangor Hydro (Transmission)	\$ (66,600,324)	AILDLID	400 000/	(00 607 722)	All Trans	100 000/ · f	(00 607 700)	
Total	\$ (80,687,733)	All BHD	100.00% \$	(80,687,733)	All Trans.	100.00% \$	(80,687,733)	
	and do the DUD but evelvein	f	ACC 740 and	45 - OIO				FF4 -t 440.00-
Account No. 282 attributable to general and intangible plant and directly assi	_	e or amounts related to	ASC-740 and	the CIS				FF1 at 113:63c
(BHD) Depreciation - Bangor Hydro (General)	\$ (4,850,197)							
(BHD) Misc. 1995-97 RAR Adjustments	\$ (2,307)	AUDUD	100 000/ A	(4.050.504)	0 1 : 0 14/	40.050/ <b>b</b>	(007.000)	
Total	\$ (4,852,504)	All BHD	100.00% \$	(4,852,504)	Salaries & Wages	16.65% \$	(807,820)	
·	_							
Account No. 282 related to the CIS as directly assigned to the BHD	\$ -							FF1 at 113:63c
(BHD) Customer Information System  Total	\$ (1,735,253)							
Total	\$ (1,735,253)	All BHD	100.00% \$	(1,735,253)	Revenue	43.32% \$	(751,776)	
Account No. 283 as directly assigned to the BHD, but exclusive of deferred in FASB 106 - Reg Assets	ncome taxes attributable to pro	operty taxes, stranded o	costs, retail rate	e-making, affilia	ated companies, or any	ASC-740 amount	s	FF1 at 113:64c
Deferred Employee Transition Costs	\$ -							
Reg. Asset - Pension	\$ -							
Reg. Asset - FASB 158	\$ (5,404,106)							
Prepaid Insurance	\$ (214,230)							
Prepaid IT support	\$ (259,215)							
Total	\$ (5,877,551)	All BHD	100.00% \$	(5,877,551)	Salaries & Wages	16.65% \$	(978,465)	
	,			, , , ,	- J	·		
Account No. 283 attributable to property taxes								FF1 at 113:64c
Property Taxes	\$ (507,853)							
Total	\$ (507,853)	Total Plant	81.90% \$	(415,916)	Plant	50.68% \$	(210,793)	
	,		•	, ,		·	, , ,	
Account No. 190 as directly assigned to the BHD, exclusive of deferred inco	me taxes associated with accru	ued vacation, stranded	costs, retail rat	te-making, affili	ated companies, or an	y ASC-740 amour	nts	FF1 at 111:82c
Self-insurance workers' comp change in reserve	\$ -	,	,	<b>0</b> ,	, ,	,		
FASB 106 Liability	\$ 9,596,511							
Self insured medical reserve	\$ 208,166							
Accrued Pension	\$ 292,042							
Supplemental Executive Retirement Plan (SERP)	\$ 649,846							
Total	\$ 10,746,565	All BHD	100.00% \$	10,746,565	Salaries & Wages	16.65% \$	1,789,034	
Total	Ψ 10,140,000	711111111111111111111111111111111111111	100.0070 φ	10,7 40,000	Calarico a Wages	10.0070 ψ	1,700,004	
								FF1 at 111:82c
Account No. 190 attributable to net operating loss  Net Operating Loss	\$ 1,048,470							11 1 at 111.020
AFUDC FERC Audit Refunds	\$ 1,046,470							
		Total Plant	91 000/	976 F 40	Plant	50 600/	111 O1E	
Total	\$ 1,070,299	TOTAL PIANT	81.90% \$	876,542	Piant	50.68% \$	444,245	
								FE1 at 111:92a
Account No. 190 attributable to accrued vacation	Φ 005.405							FF1 at 111:82c
Accrued Vacation Time	\$ 225,495	AUDUD	400.000/ *	005 465	0-1	40.050/ *	AT ===	
O Total	\$ 225,495	All BHD	100.00% \$	225,495	Salaries & Wages	16.65% \$	37,539	
ODAND TOTAL	(0.4.0.10.700)					<b></b>	(04.40= =05)	44 . 40 . 00 . 00 . 00 . 41
GRAND TOTAL	\$ (81,618,536)					\$	(81,165,769)	11e + 16e + 20e + 29e + 33e + 41e + 45e + 49

Versant Power, Bangor Hydro District (BHD)

VP Attachment 2- Sched21-VP 2021 Actuals

Calculations in Support of Schedule 24 VP Bates

Versant Power, Bangor Hydro District (BHD)
Calculations in Support of Schedule 21-VP Rates
Jan 1, 2023 through Dec 31, 2023
Actual Charges Based on 2021 Data

# Monthly RNS ISO Invoices for 2021

Line			2021 Jan	2021 Feb	2021 Mar	2021 Apr	2021 May	2021 Jun	2021 Jul	2021 Aug	2021 Sep	2021 Oct	2021 Nov	2021 Dec	Total
	IOO Cale a dula 4 DNC Ob arras	Φ.	47.054	40.000	Φ 40.400	Φ 20.005 4	10.504	ф <u>гг</u> 750 и	10.040	T 045	ф 40.000 (	10.000	ф 45 500	Ф 47.700 Ф	504.004
7	ISO Schedule 1 RNS Charge ISO Schedule 5 RNS Charge	ф Ф	47,351 \$ 1,529 \$	,	,	\$ 39,205 \$ \$ 1,266 \$	\$ 40,524 \$ 1,309	\$ 55,752 \$ \$ 1,801 \$			\$      43,960   \$ \$       1,420   \$	•		\$ 47,766 \$ \$ 1,543 \$	564,894 18,244
2	ISO Schedule 1 TOUT Charge	Φ	1,329 4	1,579	Ф 1,59 <i>1</i> Ф	Φ 1,200 Q	) 1,309 t	φ 1,001 ψ Φ	p 1,502 (	p 1,002	Φ 1,420 Q	) 1,31 <del>4</del> (	φ 1,473 ¢	Ф 1,545 Ф Ф Ф	10,244
<i>J</i>	OATT Schedule 1 RNS Charge	φ	35,530	36.679	\$ 37,115	\$ 29,418	30,407	\$ 44,789 \$	38,842 S	46,069	\$	32,696	\$ 36,630	\$ 38,373 \$	441,864
5	OATT Schedule 9 Pre-97 RNS Charge	\$	305,558	,	\$ 319,184	\$ 252,994	261,503	\$ 412,057	\$ 357,343 S	423,832	\$ 324,905	300,802	\$ 336,998	\$ 353,032 \$	3,963,648
6	OATT Schedule 9 Post-96 RNS Charge	\$	2,325,911			\$ 1,925,790	1.990.561	\$ 2.967.194	\$ 2,573,200		\$ 2,339,618	2,166,053		\$ 2,542,160 \$	29,139,932
7	OATT Schedule 1 TOUT Charge	\$	_ 9	5 -	\$ -	\$ - 9	B -	\$ - 9	\$ - S	\$ -	\$ - S	5 -	\$ -	\$ - \$	-
8	OATT Schedule 8 TOUT Charge	\$	- 9	-	\$ -	\$ - 9	-	\$ - 9	5 - 9	<b>.</b> -	\$ - 9	-	\$ -	\$ - \$	_
9	Charges	\$	2,715,880	2,803,718	\$ 2,836,992	\$ 2,248,673	\$ 2,324,304	\$ 3,481,593	3,019,295	\$ 3,581,078	\$ 2,745,219	2,541,565	\$ 2,847,391	\$ 2,982,874 \$	34,128,582
10	ISO Schedule 1 TOUT Payment	\$	936	, ,,	. , ,	\$ 1,130	664	\$ 905	1,009	\$ 1,247	\$ 1,082	792	<del>,</del> , ,	\$ 844 \$	11,328
11	OATT Schedule 1 RNS Payment	\$	59,726	57,534		\$ 47,046	59,403	\$ 84,500		\$ 82,682			\$ 55,208	\$ 57,859 \$	752,902
12	OATT Schedule 9 Pre-97 RNS Payment	\$	56,588	54,512	\$ 53,456	\$ 44,579	56,282	\$ 71,365	64,178	69,828	\$ 55,861	42,557	\$ 46,625	\$ 48,865 \$	664,698
13	OATT Schedule 9 Post-96 RNS Payment	\$	3,204,485	3,086,889	\$ 3,027,131	\$ 2,524,394		\$ 4,358,914	3,919,974	4,265,075	\$ 3,411,946		\$ 2,847,823	\$ 2,984,654 \$	39,417,819
14	OATT Schedule 1 TOUT Payment	\$	2,293	2,455	\$ 4,182	\$ 4,624 \$	4,460	\$ 3,978	\$ 4,042	3,841	\$ 4,045	3,173	\$ 3,818	\$ 2,590 \$	43,499
15	OATT Schedule 8 TOUT Payment	\$	128,287	129,340	\$ 80,362	\$ 30,298 \$	27,404	\$ 22,230 \$	\$ 29,551	\$ 45,240	\$ 20,743	8,045	\$ 241,394	\$ 120,271 \$	883,165
16	Credits	\$	3,452,314	3,331,607	\$ 3,222,549	\$ 2,652,069	\$ 3,335,368	\$ 4,541,893	\$ 4,094,746	\$ 4,467,913	\$ 3,559,819	2,704,339	\$ 3,195,708	\$ 3,215,084 \$	41,773,411
17	Non Transmission Expenses	\$	- 9	-	\$ -	\$ - 9	5 -	\$ - 9	\$ - 9	\$ -	\$ - 9	- :	\$ -	\$ - \$	-
18	Transmission Expenses	\$	78,019	80,182	\$ 85,815	\$ 79,956	65,759	\$ 65,426	\$ 62,505	\$ 66,394	\$ 65,271	75,881	\$ 86,593	\$ (12,538) \$	799,264
19	NEPOOL Expenses	\$	78,019	80,182	\$ 85,815	\$ 79,956	65,759	\$ 65,426	\$ 62,505	\$ 66,394	\$ 65,271	75,881	\$ 86,593	\$ (12,538) \$	799,264
20	ISO Schedule 1 TOUT Adj	\$	0 \$	(0)	\$ (0)		-	•	•	•	\$ (0) \$		. ,		(9)
21	OATT Schedule1 RNS Adj	\$	(5) \$		•	\$ (78) \$		• •	, ,	\$ (89)	\$ 35 9	(6)	\$ (8)	\$ 759 \$	550
22	OATT Schedule 9 RNS Adj	\$	(263) \$	1,298	\$ 932	\$ (4,233)	(479)	\$ (3,396) \$	\$ (1,555)	\$ (4,846)	\$ 1,814	(331)	\$ (442)	\$ 39,815 \$	28,314
23	OATT Schedule 1 TOUT Adj	\$	- 9	-	\$ -	\$ - 9	-	\$ - 9	\$ - 9	<b>-</b>	\$ - 9	- :	\$ -	\$ - \$	-
24	OATT Schedule 8 TOUT Adj	\$	- 9	-	\$ -	\$ 1,233	1,243	\$ 772 \$	5 - 9	-	\$ - 9	- :	\$ -	\$ - \$	3,248
25	Other Adjustments	\$	- 9	-	\$ -	\$ - \$	-	\$ - \$	5 - 9	<b>-</b>	\$ - 9	- :	\$ -	\$ - \$	-
26		\$	- \$	-	\$ -	\$ - \$	-	\$ - \$	- 3	-	\$ - \$	- :	\$ -	\$ -	_
27	EM Net RNS Payment	\$	(658,683)	(446,386)	\$ (298,793)	\$ (326,517)	(944,550)	\$ (997,558) \$	\$ (1,014,527)	\$ (825,374)	\$ (747,482) \$	(87,230)	\$ (262,175)	\$ (204,186) \$	(6,813,463)
28															
29	<u>Reconciliation</u>	_													
30	Charges - TOTAL	\$	2,793,899	2,883,899	\$ 2,922,807	\$ 2,328,629	2,390,063	\$ 3,547,019	\$ 3,081,801	\$ 3,647,472	\$ 2,810,490	2,617,446	\$ 2,933,984	\$ 2,970,336 \$	34,927,845
31	(less) Non-Transmission Expense	\$	- 9	-	\$ -	\$ - 9	5 -	\$ - 9	5 - 9	5 -	\$ - 9	- :	\$ -	\$ - \$	-
32	Charges - Amount to Ex 2 Revenue Requirement	\$	2,793,899	2,883,899	\$ 2,922,807	\$ 2,328,629	\$ 2,390,063	\$ 3,547,019	\$ 3,081,801	\$ 3,647,472	\$ 2,810,490	2,617,446	\$ 2,933,984	\$ 2,970,336 \$	34,927,845
33	0 19 70711	•	(0.450.500) (	· (0.000.005)	<b>*</b> (0.004.004)	<b>A</b> (0.055.440). (	h (0.004.040)	<b>^</b> /4 = 44 = ==> /	<b>.</b> (4.000.000)	h (4 470 0 40)	<b>^</b> (0.553.030) (	) (0 <b>7</b> 0 ( 0 <b>7</b> 0)	<b>.</b> (0.400.450)	<b>A</b> (0.474.500) <b>A</b>	(44.744.000)
34	Credits - TOTAL	\$	•								-			\$ (3,174,523) \$	(41,741,308)
35	(less) OATT Schedule 1 RNS Payment (to Ex12)	\$	59,726	•	•	•	, ,,,,,,,		, ,	- ,		•	<b>,</b> , , , , , , , , , , , , , , , , , ,	\$ 57,859 \$	752,902
36	,	\$	5 \$	\ /	, ,		,	\$ 62 \$	-	89	\$ (35) \$		•	\$ (759) \$	(550)
37	(less) RTO Incentives (accrued over 12 months)	<b>\$</b>	96,724	,		\$ 96,724 \$	,	\$ 96,724 \$	,	\$ 96,724	\$ 96,724 \$	96,724	. ,	\$ 96,724 \$	1,160,684
38	Credits - Amount to Ex2 Revenue Requirement	\$	(3,290,128)	(3,176,051)	\$ (3,068,476)	\$ (2,511,299) \$		\$ (4,363,291)	(3,9∠3,585) ?		\$ (3,395,139) <b>S</b>	o (∠,55/,555) (	\$ (3,044,219)	\$ (3,020,699) \$	(39,828,271)
39	Not Cradita to Ev2 Dayanua Daguiramant	<b>ሰ</b>	(E02.220\ 4	(202.452)	¢ (44E.660)	<u></u>	(700 444)	¢ (046.070) ¢	1 (0// 70/)	* (64E 000\	¢ (E04.6E0) (	FO 004	¢ (440.00E)	<u> </u>	(4,000,406)
40	Net Credits to Ex2 Revenue Requirement	Ф	(502,229)	(292,152)	\$ (145,668)	\$ (182,670) \$	(788,414)	\$ (816,272)	\$ (841,784)	\$ (645,880)	\$ (584,650)	59,891	\$ (110,235)	\$ (50,363) \$	(4,900,426)

Versant Power, Bangor Hydro District (BHD)

VP Attachment 2- Sched21-VP 2021 Actuals

Calculations in Support of Schedule 24 VP Botos

Versant Power, Bangor Hydro District (BHD)
Calculations in Support of Schedule 21-VP Rates
Jan 1, 2023 through Dec 31, 2023
Actual Charges Based on 2021 Data

# Workpaper - Transaction Costs

			2	)21			
Line	Description	ross Plant corded	EOY Accum. Depreciation	EOY ADIT		CY Depreciation Expense	Reference(s)
1	Projects Removed from Transmission Plant						
2	Project 9339 - Integrate MPS into BHE SCADA	\$ 42,634	\$ (10,581)	\$ (5,3	37) \$	1,539	Docket No. PA15-4 Amended Refund Report, Tab: Project 9339 [Values carry to Exhibit 6 at 1a; Exhibit 4 at 13a and; Exhibit 5 at 1a; and WP ADIT at 15a]
4	Projects Removed from Intangible Plant						
5	Project 296A - New Workstation in BHE System Operations Facility for MPS System Operations	\$ 5,830	\$ (2,906)	\$ (8)	20) \$	394	Docket No. PA15-4 Amended Refund Report, Tab: Project 296A
6	Project 9093 - Integrate MPS into BHE Oracle system	\$ - 3	\$ -	\$ -	\$	-	Docket No. PA15-4 Amended Refund Report, Tab: Project 9093
7	Project 9489 - Oracle System changes associated with merger of BHE and MPS	\$ - 3	\$ -	\$ -	\$	-	Docket No. PA15-4 Amended Refund Report, Tab: Project 9489
8	Project 9324 - Integrate MPS into BHE Capital Planning and Maintenance Planning System	\$ 82,103	\$ (82,103)	\$ -	\$	7,051	Docket No. PA15-4 Amended Refund Report, Tab: Project 9324
9	Project 9558 - Rebranding of MPS and BHE to Emera Maine	\$ 192,287	\$ (70,364)	\$ (34,2	05) \$	9,993	Docket No. PA15-4 Amended Refund Report, Tab: Project 9558
10	Total	\$ 280,219			25) \$	17,438	[Values carry to Exhibit 4 at 5a & 14a; Exhibit 5 at 2a; and WP ADIT at 15a]

AFUDC Equity in Book Depreciation Summary Report 2021

			а	b	c	_	d	e	f	
Line	Description		Book Basis of 12/31/2021	AFUDC Equity cluded in Plant	Book Depr Rates - %		ook Depr on FUDC Equity	Book Deprecation For 2021	Book Depreciation Net of AFUDC Equity	Reference(s)
1										
2	INTERNAL COMBUSTION	\$	690,285	\$ -	2.185	\$	_	\$ 15,081	\$ 15,081	Company Records
3	TRANSMISSION	\$	581,675,480	\$ 20,408,446	2.417	\$	493,263	\$ 14,058,824	\$ 13,565,561	Company Records
4	DISTRIBUTION	\$	484,144,137	\$ 12,362,840	2.346	\$	290,001	\$ 11,356,814	\$ 11,066,813	Company Records
5	GENERAL PROPERTY	\$	110,695,919	\$ 3,014,957	5.520	\$	166,421	\$ 6,006,768	\$ 5,840,347	Company Records
6	INTANGIBLE	\$	47,060,369	\$ 461,618	9.152	\$	42,249	\$ 4,478,706	\$ 4,436,457	Company Records
7	OTHERS	\$	-	\$ -	-	\$	-	\$ -	\$ -	
8										
9	TOTAL	\$	1,224,266,190	\$ 36,247,861		\$	991,934	\$ 35,916,193	\$ 34,924,259	(2)+(3)+(4)+(5)+(6)+(7)
10										
11	EQUITY AFUDC OF DEPRECIA	ATION EX	PENSE							
12	TRANSMISSION					\$	493,441			(3) * Transmission Plant Allocation Factor
13	GENERAL PROPERTY					\$	27,705			(5) * Wage Allocation Factor
14	INTANGIBLE					\$	7,033			(6) * Wage Allocation Factor
15										
16	TOTAL EQUITY AFUDC OF DE	PRECIAT	ION EXPENSE			\$	528,179			(12)+(13)+(14)

#### VP Attachment 2- Sched21-VP 2021 Actuals

# WP Cust Exp Alloc

Line	Description	Value	Reference(s)
1	TOTAL Customer Accounts Expenses	\$ 11,768,892	FF1 at 322:164b
2	TOTAL Customer Service and Information Expenses	\$ 74,747	FF1 at 323:171b
3 4	Subtotal	11,843,639	Line 1 + Line 2
5 6	BHD Company Customer/Revenue Allocator	78.74%	Exhibit 6
7 8		\$ 9,326,231	Line 3 * Line 5
9 10	BHD Transmission Revenue Allocator	43.32%	Exhibit 6
11	Customer Related Expense Allocable to Transmission	\$ 4,040,471	Line 7 * Line 9

#### WP PY Corrections - Wholesale/Wheeling

#### FERC Interest Calculation associated with Corrections of 2020-2021 Revenue Requirement - Wholesale/Wheeling

PTF: Under / Non-PTF: Under
(Over) / (Over) Total
Under / (Over) \$ - \$ - \$ -

							Ir	nterest		
Initial Billing					FERC Monthly					
Period		PTF		Non-PTF	Interest Rate	PTF	N	on-PTF		Total
June-21	\$		\$		0.27%	\$	\$		\$	
July-21	\$ \$	-	φ \$	-	0.28%	\$ -	φ \$	-	φ \$	-
•	1 '	-		-		-		-		-
August-21	\$	-	\$	-	0.28%	\$ -	\$	-	\$	-
September-21	\$	-	\$	-	0.27%	\$ -	\$	-	\$	-
October-21	\$	-	\$	-	0.28%	\$ -	\$	-	\$	-
November-21	\$	-	\$	-	0.27%	\$ -	\$	-	\$	-
December-21	\$	-	\$	-	0.28%	\$ -	\$	-	\$	-
January-22	\$	-	\$	-	0.28%	\$ -	\$	-	\$	-
February-22	\$	-	\$	-	0.25%	\$ -	\$	-	\$	-
March-22	\$	-	\$	-	0.28%	\$ -	\$	-	\$	-
April-22	\$	-	\$	-	0.27%	\$ -	\$	-	\$	-
May-22	\$	-	\$	-	0.28%	\$ -	\$	-	\$	-
June-22	\$	-	\$	-	0.27%	\$ _	\$	-	\$	-
July-22	\$	-	\$	-	0.28%	\$ -	\$	-	\$	-
August-22	\$	_	\$	-	0.28%	\$ -	\$	-	\$	-
September-22	\$	_	\$	-	0.27%	\$ -	\$	-	\$	-
October-22	\$	_	\$	-	0.28%	\$ -	\$	-	\$	-
November-22	\$	_	\$	_	0.27%	\$ _	\$	_	\$	_
December-22	\$	-	\$	-	0.28%	\$ -	\$	_	\$	-

Total Interest	\$ -	\$ -	\$ -
True-Up	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -

**WP Interest Wholesale** 

#### FERC Interest Calculation associated with Annual True-Up - Wholesale

	P	ΓF: Under / (Over)		Non-PTF: ider / (Over)	Total
-		(0.0.)	•	45.7 (5.75.)	1 Otal
Under / (Over)	\$	(219,682)	\$	(192,501) \$	(412,182)

	_					Interest	
Initial Billing Period		PTF	Non-PTF	FERC Monthly Interest Rate	PTF	Non-PTF	Total
June-21	\$	(219,682)	\$ (192,501)	0.27%	\$ (593)	\$ (520)	\$ (1,113)
July-21	\$	(220,275)	\$ (193,021)	0.28%	\$ (617)	\$ (540)	\$ (1,157)
August-21	\$	(220,275)	\$ (193,021)	0.28%	\$ (617)	\$ (540)	\$ (1,157)
September-21	\$	(220,275)	\$ (193,021)	0.27%	\$ (595)	\$ (521)	\$ (1,116)
October-21	\$	(222,103)	\$ (194,623)	0.28%	\$ (622)	\$ (545)	\$ (1,167)
November-21	\$	(222,103)	\$ (194,623)	0.27%	\$ (600)	\$ (525)	\$ (1,125)
December-21	\$	(222,103)	\$ (194,623)	0.28%	\$ (622)	\$ (545)	\$ (1,167)
January-22	\$	(223,946)	\$ (196,238)	0.28%	\$ (627)	\$ (549)	\$ (1,177)
February-22	\$	(223,946)	\$ (196,238)	0.25%	\$ (560)	\$ (491)	\$ (1,050)
March-22	\$	(223,946)	\$ (196,238)	0.28%	\$ (627)	\$ (549)	\$ (1,177)
April-22	\$	(225,760)	\$ (197,828)	0.27%	\$ (610)	\$ (534)	\$ (1,144)
May-22	\$	(225,760)	\$ (197,828)	0.28%	\$ (632)	\$ (554)	\$ (1,186)
June-22	\$	(225,760)	\$ (197,828)	0.27%	\$ (610)	\$ (534)	\$ (1,144)
July-22	\$	(227,612)	\$ (199,450)	0.28%	\$ (637)	\$ (558)	\$ (1,196)
August-22	\$	(227,612)	\$ (199,450)	0.28%	\$ (637)	\$ (558)	\$ (1,196)
September-22	\$	(227,612)	\$ (199,450)	0.27%	\$ (615)	\$ (539)	\$ (1,153)
October-22	\$	(229,501)	\$ (201,105)	0.28%	\$ (643)	\$ (563)	\$ (1,206)
November-22	\$	(229,501)	\$ (201,105)	0.27%	\$ (620)	\$ (543)	\$ (1,163)
December-22	\$	(229,501)	\$ (201,105)	0.28%	\$ (643)	\$ (563)	\$ (1,206)

Total Interest	\$ (11,724) \$	(10,274) \$	(21,998)
True-Up	\$ (219,682) \$	(192,501) \$	(412,182)
Total	\$ (231,406) \$	(202,774) \$	(434,180)

**WP Interest Wheeling** 

#### FERC Interest Calculation associated with Annual True-Up - Wheeling

	P.	TF: Under /	I	Non-PTF:	
		(Over)	Un	der / (Over)	Total
Under / (Over)	\$	(219,682)	\$	(192,501) \$	(412,182)

					Interest	
Initial Billing Period	PTF	Non-PTF	FERC Monthly Interest Rate	PTF	Non-PTF	Total
June-21	\$ (219,682)	\$ (192,501)	0.27%	\$ (593)	\$ (520)	\$ (1,113)
July-21	\$ (220,275)	(193,021)		\$ 	\$	\$ (1,157)
August-21	\$ (220,275)	(193,021)		\$ (617)	\$ , , ,	\$ (1,157)
September-21	\$ (220,275)	(193,021)		\$ (595)	\$ `	\$ (1,116)
October-21	\$ (222,103)	(194,623)	0.28%	\$ , ,	\$ , ,	\$ (1,167)
November-21	\$ (222,103)	(194,623)	0.27%	\$ 	\$ , ,	\$ (1,125)
December-21	\$ (222,103)	(194,623)	0.28%	\$ , ,	\$ ,	\$ (1,167)
January-22	\$ (223,946)	\$ (196,238)	0.28%	\$ 	\$ , ,	\$ (1,177)
February-22	\$ (223,946)	\$ (196,238)	0.25%	\$ (560)	\$ (491)	\$ (1,050)
March-22	\$ (223,946)	\$ (196,238)	0.28%	\$ (627)	\$ (549)	\$ (1,177)
April-22	\$ (225,760)	\$ (197,828)	0.27%	\$ (610)	\$ (534)	\$ (1,144)
May-22	\$ (225,760)	\$ (197,828)	0.28%	\$ (632)	\$ (554)	\$ (1,186)
June-22	\$ (225,760)	\$ (197,828)	0.27%	\$ (610)	\$ (534)	\$ (1,144)
July-22	\$ (227,612)	\$ (199,450)	0.28%	\$ (637)	\$ (558)	\$ (1,196)
August-22	\$ (227,612)	\$ (199,450)	0.28%	\$ (637)	\$ (558)	\$ (1,196)
September-22	\$ (227,612)	\$ (199,450)	0.27%	\$ (615)	\$ (539)	\$ (1,153)
October-22	\$ (229,501)	\$ (201,105)	0.28%	\$ (643)	\$ (563)	\$ (1,206)
November-22	\$ (229,501)	\$ (201,105)	0.27%	\$ (620)	\$ (543)	\$ (1,163)
December-22	\$ (229,501)	\$ (201,105)	0.28%	\$ (643)	\$ (563)	\$ (1,206)

Total Interest	\$ (11,724) \$	(10,274) \$	(21,998)
True-Up	\$ (219,682) \$	(192,501) \$	(412,182)
Total	\$ (231,406) \$	(202,774) \$	(434,180)

WP Interest Retail

#### FERC Interest Calculation associated with Annual True-Up - Retail

	PTF: Under /	Non-PTF:	
	(Over)	Under / (Over)	Total
Under / (Over)	\$ (95,765)	\$ (115,879)	\$ (211,644)

						Interest		
Initial Billing Period	PTF		Non-PTF	FERC Monthly Interest Rate	PTF	Non-PTF		Total
June-21	\$ (95,765)	¢	(115,879)	0.27%	\$ (259)	\$ (313)	\$	(571)
July-21	\$ (96,024)		(116,192)	0.28%	\$ (269)	\$ (325)	\$	(594)
August-21	\$ (96,024)		(116,192)	0.28%	\$ (269)	\$ (325)	\$	(594)
September-21	\$ (96,024)		(116,192)	0.27%	\$ (259)	\$ (314)	\$	(573)
October-21	\$ (96,821)		(117,156)	0.28%	\$ (271)	\$ (328)	\$	(599)
November-21	\$ (96,821)		(117,156)	0.27%	\$ (261)	\$ , ,	\$	(578)
December-21	\$ (96,821)		(117,156)	0.28%	\$ (271)	\$ , ,	\$	(599)
January-22	\$ (97,624)		(118,128)	0.28%	\$ (273)	\$ (331)	•	(604)
February-22	\$ (97,624)		(118,128)	0.25%	\$ (244)	\$ (295)		(539)
March-22	\$ (97,624)		(118,128)	0.28%	\$ (273)	\$ (331)		(604)
April-22	\$ (98,415)		(119,085)		\$ (266)	\$ (322)	\$	(587)
May-22	\$ (98,415)	\$	(119,085)	0.28%	\$ (276)	\$ (333)	\$	(609)
June-22	\$ (98,415)	\$	(119,085)	0.27%	\$ (266)	\$ (322)	\$	(587)
July-22	\$ (99,222)	\$	(120,062)	0.28%	\$ (278)	\$ (336)	\$	(614)
August-22	\$ (99,222)	\$	(120,062)	0.28%	\$ (278)	\$ (336)	\$	(614)
September-22	\$ (99,222)	\$	(120,062)	0.27%	\$ (268)	\$ (324)	\$	(592)
October-22	\$ (100,046)	\$	(121,058)	0.28%	\$ (280)	\$ (339)	\$	(619)
November-22	\$ (100,046)	\$	(121,058)	0.27%	\$ (270)	\$ (327)	\$	(597)
December-22	\$ (100,046)	\$	(121,058)	0.28%	\$ (280)	\$ (339)	\$	(619)

Total Interest	\$ (5,111) \$	(6,184) \$	(11,295)
True-Up	\$ (95,765) \$	(115,879) \$	(211,644)
Total	\$ (100,876) \$	(122,063) \$	(222,939)

**Exhibit PTF Plant** 

2021 PTF Plant Calculation Additions, Retirements and Transfers Summary By FERC Account

Line	а	b		С		d		е		f		
1	1 2020 Total PTF Plant											
2	FERC	Account		total	••	pre-97		post-96		post-03		
3		Transmission Land	\$	27,182,226	\$	78,755	\$	3,371,371	\$	23,732,100		
4		Substations	\$	110,889,996	\$	5,305,470	\$	2,032,554	\$	103,551,972		
5		Towers and Fixtures	\$	9,312,136	\$	26,741	\$	_,00_,00 .	\$	9,285,395		
6		Poles and Fixtures	\$	115,965,572	\$	51,788	\$	2,924,709	\$	112,989,075		
7		Overhead Conductors	\$	103,896,049	\$	(149,880)	\$	3,288,032	\$	100,757,897		
8		Underground Conduits	\$	29	\$	-	\$	-	\$	29		
9		Underground Conductors	\$	19,312	\$	_	\$	_	\$	19,312		
10		Roads and Trails	\$	-	\$	_	\$	_	\$	-		
11		Trouge and Traile	\$	367,265,320	\$	5,312,874	\$	11,616,665	\$	350,335,781		
12					<u> </u>	<u> </u>		,,	<u> </u>			
13												
14				2021 Increme	enta	al PTF						
15	FERC	Account		total		pre-97		post-96		post-03		
16	350	Transmission Land	\$	_	\$	· -	\$	· -	\$	· <u>-</u>		
17	353	Substations	\$	72,042	\$	-	\$	-	\$	72,042		
18	354	Towers and Fixtures	\$	(32,402)	\$	-	\$	(32,402)	\$	-		
19	355	Poles and Fixtures	\$	1,269,992	\$	(3,229)	\$	(2,506)	\$	1,275,727		
20	356	Overhead Conductors	\$	123,870	\$	-	\$	-	\$	123,870		
21	357	Underground Conduits	\$	· -	\$	-	\$	-	\$	· -		
22		Underground Conductors	\$	-	\$	_	\$	-	\$	-		
23	359	Roads and Trails	\$	-	\$	-	\$	-	\$	-		
24			\$	1,433,501	\$	(3,229)	\$	(34,908)	\$	1,471,639		
25						,		, , ,				
26												
27				2021 Tota	IP	TF						
28	FERC	Account		total		pre-97		post-96		post-03		
29	350	Transmission Land	\$	27,182,226	\$	78,755	\$	3,371,371	\$	23,732,100		
30	353	Substations	\$	110,962,038	\$	5,305,470	\$	2,032,554	\$	103,624,014		
31	354	Towers and Fixtures	\$	9,279,734	\$	26,741	\$	(32,402)	\$	9,285,395		
32	355	Poles and Fixtures	\$	117,235,563	\$	48,559	\$	2,922,202	\$	114,264,802		
33	356	Overhead Conductors	\$	104,019,919	\$	(149,880)	\$	3,288,032	\$	100,881,767		
34	357	Underground Conduits	\$	29	\$	-	\$	-	\$	29		
35	358	Underground Conductors	\$	19,312	\$	-	\$	-	\$	19,312		
36	359	Roads and Trails	\$		\$		\$		\$			
37			\$	368,698,822	\$	5,309,645	\$	11,581,757	\$	351,807,420		

VP Attachment 2- Sched21-VP 2021 Actuals

WP Sch 1 Revenues

Short-Term & Non-Firm Schedule 1 Revenues for 2021 Reconciliation of FERC Form 1 Data to Exhibit 12

Schedule 1 revenues associated with short-term and non-firm transactions and penalties for unauthorized use of Schedule 1 service.

Line	Local Point-to-Point Customers	;	Sch 1 \$
1	Black Bear HVGW	\$	-
2	Black Bear Hydro Partners	\$	33,551
3	Brookfield Energy	\$	145,740
4	Stored Solar	\$	4,336
5	Black Bear SO	\$	5,056
6			
7	Total	\$	188,683

**WP PYDRR** 

Versant Power, Bangor Hydro District (BHD)
Calculations in Support of Schedule 21-VP Rates
Jan 1, 2023 through Dec 31, 2023
Actual Charges Based on 2021 Data

Annual Revenue Requirements for Transmission Facilities
Prior Year Deferred Revenues and Refunds - Retail
Reconciliation of Prior June Rate Deferral

Line			2020-202	21 R	ates	202	1 Ra	ites		Rate [	Delt	а	6/1/2021 thru	u 7/1/2021		Credit (R	efund) 🤄	<b>\$</b>	Reference
	BHE Rate Tariffs	\$/	«W-Mo		\$/kWh	\$/kW-Mo		\$/kWh	\$/k	«W-Mo		\$/kWh	kW	kWh					
1	A;A-1;A-2;A-3;A-4;A-20;A-5;			\$	0.04067		\$	0.04076			\$	0.00009		49,580,902			\$	4,462	Company Records
2	B-1;B-2;B-3;B-4;			\$	0.04012		\$	0.03970			\$	(0.00042)		12,896,414			\$ (	5,416)	Company Records
3	M-2;SB-S3;SB-S5;	\$	14.01		9	14.20	)		\$	0.19			98,969		\$	18,804			Company Records
4	M-1;SB-P3;SB-P5;	\$	13.53		9	3 13.7	2		\$	0.19			10,737		\$	2,040			Company Records
5	D-4;SB-L3;SB-L5;	\$	13.53		9	3 13.7	2		\$	0.19			21,366		\$	4,059			Company Records
6	T-1 Subtransmission voltage;	\$	13.03		9	3 13.2°			\$	0.18			20,808		\$	3,746			Company Records
7	T-1 Transmission voltage;	\$	1.71		9	2.50	3		\$	0.85			8,575		\$	7,288			Company Records
8																			
9	G-1;			\$	0.03023		\$	0.02365			\$	(0.00658)		426,716			\$ (	2,808)	Company Records
10	G-2;			\$	0.03023		\$	0.02365			\$	(0.00658)		110,402			\$	(726)	Company Records
11	Competitive Power Secondary Voltage			\$	0.02686		\$	0.05534			\$	0.02848							
12	Competitive Power Primary Voltage			\$	0.02561		\$	0.05276			\$	0.02715		8,320			\$	226	
13	Competitive Power Subtransmission Voltage	\$	-	\$	0.02484	-	\$	0.05118			\$	0.02634							
14	CP: SB-S3;SB-S5;	\$	23.20		9	23.1	1		\$	(0.09)			-		\$	-			Company Records
15	CP: SB-P3;SB-P5;SB-L3;SB-L5;	\$	22.41		9	22.3	2		\$	(0.09)			-		\$	-			Company Records
16	CP: T-1 Subtransmission voltage;	\$	21.58		9	21.50	)		\$	(80.0)			1,051		\$	(84)			Company Records
17	CP: T-1 Transmission voltage;	\$	21.06		9	3 20.9°	7		\$	(0.09)			1,575		\$	(142)			Company Records
18	_									, ,						, ,			
19																			
20																			
21									-			•		Subtotal	\$	35,712	\$ (	4,263)	
22														Surcharge/(Re	func	d) TOTAL	\$ 3	1,449	

Versant Power, Bangor Hydro District (BHD)

Calculations in Support of Schedule 21-VP Rates

Jan 1, 2023 through Dec 31, 2023

WP Interest PYDRR

Annual Revenue Requirements for Transmission Facilities Interest on Prior Year Deferred Revenues and Refunds - Retail Reconciliation of Prior June Rate Deferral

Actual Charges Based on 2021 Data

Line	Billing Month	Va	ayment ariance er) Under	Date of Transaction	Description	Total No of Days in Month	Annual Int Rate	Monthly Int Rate	Daily Int Rate	(Overpayment)/ Underpayment	No Days Between Transaction	Interest Calculation Amount (1)	Interest Compounded Amount	Balance Due
1	Jun 2021	\$	31,449	Aug 2021	Payment Variance	30	3.25%	0.27%	0.0090% \$	31,449	30	\$ 85		\$ 31,449
2	Jul 2021	\$	-	Sep 2021	Payment Variance Interest Posted Qtr	31	3.25%	0.28%	0.0090% \$	-	31 _	\$ 88 \$ 173	3 173	\$ 31,449 \$ 31,622
4	Aug 2021	\$	-	Oct 2021	Payment Variance	31	3.25%	0.28%	0.0090% \$	-	31	\$ 89		\$ 31,622
5	Sep 2021	\$	-	Nov 2021	Payment Variance	30	3.25%	0.27%	0.0090% \$	-	30	\$ 85		\$ 31,622
6 7	Oct 2021	\$	-	Dec 2021	Payment Variance Interest Posted Qtr	31	3.25%	0.28%	0.0090% \$	-	31 _	\$ 89 \$ 262	3 262	\$ 31,622 \$ 31,885
8	Nov 2021	\$	-	Jan 2022	Payment Variance	30	3.25%	0.27%	0.0090% \$	-	30	\$ 86		\$ 31,885
9	Dec 2021	\$	-	Feb 2022	Payment Variance	31	3.25%	0.28%	0.0090% \$	-	30	\$ 89		\$ 31,885
10 11	Jan 2022	\$	-	Mar 2022	Payment Variance Interest Posted Qtr	31	3.25%	0.28%	0.0090% \$	-	31 _	\$ 89 \$ 265		\$ 31,885 \$ 32,149
12	Feb 2022	\$	-	Apr 2022	Payment Variance	28	3.25%	0.25%	0.0089% \$	-	28	\$ 80		\$ 32,149
13	Mar 2022	\$	-	May 2022	Payment Variance	31	3.25%	0.28%	0.0090% \$	-	30	\$ 90		\$ 32,149
14 15	Apr 2022	\$	-	Jun 2022	Payment Variance Interest Posted Qtr	30	3.25%	0.27%	0.0090% \$	-	31 _	\$ 87 \$ 257	5 257	\$ 32,149 \$ 32,407
16	May 2022	\$	-	Jul 2022	Payment Variance	31	3.25%	0.28%	0.0090% \$	-	31	\$ 91		\$ 32,407
17	June 2022	\$	-	Aug 2022	Payment Variance	30	3.25%	0.27%	0.0090% \$	-	30	\$ 88		\$ 32,407
18 19	July 2022	\$	-	Sep 2022	Payment Variance Interest Posted Qtr	31	3.25%	0.28%	0.0090% \$	-	31 _	\$ 91 \$ 269	3 269	\$ 32,407 \$ 32,676
20	Aug 2022	\$	-	Oct 2022	Payment Variance	31	3.25%	0.28%	0.0090% \$	-	31	\$ 91		\$ 32,676
21	Sep 2022	\$	-	Nov 2022	Payment Variance	30	3.25%	0.27%	0.0090% \$	-	30	\$ 88		\$ 32,676
22	Oct 2022	\$	-	Dec 2022	Payment Variance Interest Posted Qtr	31	3.25%	0.28%	0.0090% \$	-	31 _	\$ 91 \$ 271	S 271	\$ 32,676 \$ 32,947
23	Nov 2022	\$	-	Jan 2023	Payment Variance	30	3.25%	0.27%	0.0090% \$	-	30	\$ 89		\$ 32,947
24	Dec 2022	\$	-	Feb 2023	Payment Variance	31	3.25%	0.28%	0.0090% \$	-	30	\$ 92		\$ 32,947
25	Total	\$	31,449						=	31,449	=		3 1,679	\$ 33,128

Notes

<sup>1</sup> Interest shall be calculated in accordance with 18 CFR Section 35.19a.

WP PY Corrections - Retail

#### FERC Interest Calculation associated with Corrections of 2021 Revenue Requirement - Retail

	PTF: Under /	Non-PTF:	
	(Over)	Under / (Over)	Total
Under / (Over)	\$ -	\$ 49,710	\$ 49,710

						Interest	
Initial Billing Period	PTF	Non-PTF	FERC Monthly Interest Rate	PTF	ı	Non-PTF	Total
June-21	\$ -	\$ 49,710	0.27%	\$ -	\$	134	\$ 134
July-21	\$ -	\$ 49,844	0.28%	\$ -	\$	140	\$ 140
August-21	\$ -	\$ 49,844	0.28%	\$ -	\$	140	\$ 140
September-21	\$ -	\$ 49,844	0.27%	\$ -	\$	135	\$ 135
October-21	\$ -	\$ 50,258	0.28%	\$ -	\$	141	\$ 141
November-21	\$ -	\$ 50,258	0.27%	\$ -	\$	136	\$ 136
December-21	\$ -	\$ 50,258	0.28%	\$ -	\$	141	\$ 141
January-22	\$ -	\$ 50,675	0.28%	\$ -	\$	142	\$ 142
February-22	\$ -	\$ 50,675	0.25%	\$ -	\$	127	\$ 127
March-22	\$ -	\$ 50,675	0.28%	\$ -	\$	142	\$ 142
April-22	\$ -	\$ 51,086	0.27%	\$ -	\$	138	\$ 138
May-22	\$ -	\$ 51,086	0.28%	\$ -	\$	143	\$ 143
June-22	\$ -	\$ 51,086	0.27%	\$ -	\$	138	\$ 138
July-22	\$ -	\$ 51,505	0.28%	\$ -	\$	144	\$ 144
August-22	\$ -	\$ 51,505	0.28%	\$ -	\$	144	\$ 144
September-22	\$ -	\$ 51,505	0.27%	\$ -	\$	139	\$ 139
October-22	\$ -	\$ 51,932	0.28%	\$ -	\$	145	\$ 145
November-22	\$ -	\$ 51,932	0.27%	\$ -	\$	140	\$ 140
December-22	\$ -	\$ 51,932	0.28%	\$ -	\$	145	\$ 145

Total Interest	\$ -	\$ 2,653	\$ 2,653
True-Up	\$ -	\$ 49,710	\$ 49,710
Total	\$ -	\$ 52,363	\$ 52,363