ATTACHMENT J EXHIBIT 1a

Sum	mary of Charges for Wholesale Customers		а		b	=	c b / 12	=	d b / 52	=	e = d / 5	f = e / 16	
Line	Description		Value	\$	Yearly 5/kW/Yr Note 3)	\$/I	onthly kW/Mo lote 3)	\$/k	/eekly kW/Wk lote 3)	\$/k	Daily (W/Day lote 4)	Hourly \$/kW/Hr (Note 5)	Reference(s)
	·							<u> </u>				(11000 0)	
1	Schedule 1 - Scheduling, System Control and Dispatch Service												=
2	Annual Cost	\$	230,586										Exhibit 10 at 10a
3	Applicable 12-CP Demand kW Value		88,000	Φ.	0.00	Φ.	0.00	Φ.	0.05	Φ.	0.040	Φ 0 0000	Exhibit 8 at 14a * 1000
4	Rate			\$	2.62	\$	0.22	\$	0.05	\$	0.010	\$ 0.0006	4b = 2a / 3a
5 6	Schodule 2 Posetive Supply and Voltage Control												
7	Schedule 2 - Reactive Supply and Voltage Control	\$	90,000										Note 1
, 8	Annual VAR Charges (\$) Applicable 12-CP Demand kW Value	Ф	88,000										Exhibit 8 at 14a * 1000
9	Rate		88,000	\$	1.02	\$	0.09	\$	0.02	\$	0.004	\$ 0.0003	9b = 7a / 8a
10	Nate			Ψ	1.02	Ψ	0.03	Ψ	0.02	Ψ	0.004	φ 0.0003	90 - 7a / 0a
11	Attachment H - Network Integration Transmission Service (NITS	3)											
12	Annual Transmission Revenue Requirement	\$	12,255,726										Exhibit 2 at 39a
13	Applicable 12-CP Demand kW Value	Ψ.	88,000										Exhibit 8 at 14a * 1000
14	Rate		22,000	\$	139.27	\$	11.61	\$	2.68	\$	0.536	\$ 0.0335	14b = 12a / 13a
15													
16	Schedule 7 - Long Term or Short Term Firm Point to Point (PTP)											
17	Annual Transmission Revenue Requirement	\$	12,255,726										Exhibit 2 at 39a
18	Applicable 12-CP Demand kW Value		88,000										Exhibit 8 at 14a * 1000
19	Rate			\$	139.27	\$	11.61	\$	2.68	\$	0.536	\$ 0.0335	19b = 17a / 18a
20													
21	Schedule 8 - Non-Firm Point to Point (PTP)												
22	Annual Transmission Revenue Requirement	\$	12,255,726										Exhibit 2 at 39a
23	Applicable 12-CP Demand kW Value		88,000										Exhibit 8 at 14a * 1000
24	Rate			\$	139.27	\$	11.61	\$	2.68	\$	0.536	\$ 0.0335	24b = 22a / 23a, Note 2, Note 6
Note	s												

1 VAR Charges per Docket No. ER03-689.

- 3 Value rounded to nearest \$0.01.
- 4 Value rounded to nearest \$0.001.
- 5 Value rounded to nearest \$0.0001.
- 6 Yearly non-firm point-to-point service not offered. Value shown in 24b only for purposes of calculating charges in 24c and 24d.

For off-peak non-firm PTP transmission service (9 p.m. to 7 a.m. Monday - Friday and all day Saturday and Sunday) the daily rate cap shall be calculated by dividing the annual rate by 365 and the hourly rate shall be calculated by dividing the annual rate by 8760).

Summary of Charges for Retail Customers

Page	Line	Description						Value	Reference(s)
Retail Load Ratio Share (rounded to 2 decimal places) Subtotal	1	Basic Transmission Service Charges for Retail Custom	ers - Schedules 10,1	1,12					
Retail Load Ratio Share (rounded to 2 decimal places) Subtotal	2	Total Transmission Revenue Requirement						\$ 10,660,713	Exhibit 2 at 33a
Customer Accounting Costs Allocated to Retail S	3	•							Exhibit 8 at 16f
Section Customer Accounting Costs Allocated to Retail	4	Subtotal						\$ 10,045,590	2a * 3a
Schedule 1 Charges \$ 340,553 Exhibit 10 at 4a * 3a Exhibit 10 at 4a * 1a Exhibit 10 at 4a *	5							, , ,	
Schedule 1 Charges \$ 340,533 Exhibit 10 at 3a 'aa Schedule 2 Charges \$ 84,807 \$ 84,807 \$ 246,218 Exhibit 10 at 3a (neg.) 'aa \$ 246,218 Exhibit 10 at 3a (neg.) 'aa \$ 246,218 Exhibit 10 at 2a (neg.) 'aa 246,218	6	Customer Accounting Costs Allocated to Retail						\$ 758,534	WP Customer Costs at 7a
Schedule 2 Charges Schedul	7	S Contract of the contract of						\$ 340,553	Exhibit 10 at 4a * 3a
MMISA Operational Costs 4,dijustments 5, 246,218 5, 246,218 4,dijustments 5, 246,218	8								Exhibit 10 at 3a (neg.) * 3a
Adjustments	9	· · · · · · · · · · · · · · · · · · ·						. ,	(0 /
Estimated Retail Transmission Revenue Requirement \$ 1,134,041 Sum [4a:10a]	-	•							(0 /
12	11	. ,							
13 Prior Year Estimated Retail Transmission Revenue Requirement \$ 9,549,652 \$ 11,112,790 \$ 11,112,790 \$ 11,112,790 \$ 11,112,790 \$ 11,112,790 \$ 11,112,790 \$ 11,112,790 \$ 11,112,790 \$ 11,112,790 \$ 11,653,138 \$ 10 Interest on True-Up (Down) \$ 52,089 \$ 52,089 \$ 197,4122	12		-						
Prior Year Actual Retail Transmission Revenue Requirement Prior Year Actual Retail True-Up at 13d		Prior Year Estimated Retail Transmission Revenue Require	ement					\$ 9.549.652	Prior Year Estimated Exh. 1h at 11a
15 Prior Year True-Up (Down) 16 Interest on True-Up (Down) 16 Interest on True-Up (Down) 17 Deferred \$ Associated with Prior Year Adjustments 18 Retail Revenue Requirement to Be Used for Charges 12,551,856 12,551,856 11, 15, 15, 16, 17a] Customer Accounting Costs Allocated to Retail a		•						* - , ,	,
Interest on True-Up (Down) S 52,089 WP Interest on Retail True-Up at 13d									•
Deferred \$ Associated with Prior Year Adjustments \$ (197,412) \$ (197,412) \$ (197,412) \$ (11a, 15a, 16a, 17a)									
Customer Accounting Costs Allocated to Retail a b c d = 18a * c = d / a = d / b									WP Retail June True-Up at 30d
Customer Accounting Costs Allocated to Retail a b c d = 18a*c = d / b Elling Units (Notes 1 & 2) Class 12-CP % Revenue Req. (Note 4) (Note 5) (Note 4) (Note 5) (Note 4) (Note 5) (Note 3) (Note 4) (Note 3)	10	-							
Line MPD Rate Class Designation kWh kWh kW (Note 3) Revenue Req. (Note 4) (Note 5) 19 Residential (A/A1/AH/AHN) (Note 3) 194,968,598 36.6% 4,595,665 0.023571 FF1 at 304, Company Records 20 General Service (C,D-2,F,SNO) 88,853,471 27.4% 3,436,579 0.038677 FF1 at 304, Company Records 21 Medium Power Service - Primary (EP) (Note 3) 11,841,642 44,230 1.9% 237,455 \$ 5.37 FF1 at 304, Company Records 22 Large Power Service - Primary TOU (E-P-T) 19,161,660 48,182 2.9% 361,859 \$ 7.51 FF1 at 304, Company Records 23 Medium Power Service - Secondary (ES) 62,562,016 173,291 12.1% 1,517,656 \$ 8.76 FF1 at 304, Company Records 24 Large Power Service - Secondary TOU (E-S-T) 8,298,605 18,771 2.1% 269,404 \$ 14.35 FF1 at 304, Company Records 25 Sub-Transmission Power Service (S-T) 22,701,520 80,271 7.6% 949,345 \$ 11.83 FF1 at 304, Company Recor	10	Retail Revenue Requirement to Be Used for Charges						\$ 12,551,856	Sum [11a, 15a, 16a, 17a]
Line MPD Rate Class Designation kWh kW (Note 3) \$ \$/kWh \$/kW-mo Reference(s) 19 Residential (A/A1/AH/AHN) (Note 3) 194,968,598 36.6% \$ 4,595,665 \$ 0.023571 FF1 at 304, Company Records 20 General Service (C,D-2,F,SNO) 88,853,471 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 21 Medium Power Service - Primary (EP) (Note 3) 11,841,642 44,230 1.9% \$ 237,455 \$ 5.37 FF1 at 304, Company Records 22 Large Power Service - Primary TOU (E-P-T) 19,161,660 48,182 2.9% \$ 361,859 \$ 7.51 FF1 at 304, Company Records 23 Medium Power Service - Secondary (ES) 62,562,016 173,291 12.1% 1,517,656 \$ 8.76 FF1 at 304, Company Records 24 Large Power Service - Secondary TOU (E-S-T) 8,298,605 18,771 2.1% 269,404 \$ 14.35 FF1 at 304, Company Records 25 Sub-Transmission Power Service (S-T) 22,701,520 80,271 7.6% 949,345 11.83 FF1 at 304, Company Records <		,	a	b	С		e	f	Sum [11a, 15a, 16a, 17a]
19 Residential (A/A1/AH/AHN) (Note 3) 194,968,598 36.6% \$ 4,595,665 \$ 0.023571 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.5% FF1 at 304, Company Records 27.5% FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 0.2% \$ 0.038677 FF1 at 304, Company Records 27.4% \$ 0.038677 FF1 at 304,		,	а	b	С		e = d / a	f = d / b	Sum [11a, 15a, 16a, 17a]
20 General Service (C,D-2,F,SNO) 88,853,471 27.4% \$ 3,436,579 \$ 0.038677 FF1 at 304, Company Records Medium Power Service - Primary (EP) (Note 3) 11,841,642 44,230 1.9% \$ 237,455 \$ 5.37 FF1 at 304, Company Records Large Power Service - Primary TOU (E-P-T) 19,161,660 48,182 2.9% \$ 361,859 \$ 7.51 FF1 at 304, Company Records Medium Power Service - Secondary (ES) 62,562,016 173,291 12.1% \$ 1,517,656 \$ 8.76 FF1 at 304, Company Records Large Power Service - Secondary TOU (E-S-T) 8,298,605 18,771 2.1% \$ 269,404 \$ 14.35 FF1 at 304, Company Records Sub-Transmission Power Service (S-T) 22,701,520 80,271 7.6% \$ 949,345 \$ 11.83 FF1 at 304, Company Records Transmission Power Service (H-T) 95,949,531 186,667 9.3% \$ 1,163,297 \$ 6.23 FF1 at 304, Company Records Street & Area Lighting (SL, T) 2,258,949 0.2% \$ 20,595 \$ 0.009117 FF1 at 304, Company Records		,				= 18a * c	e = d / a Class Rate	f = d / b Class Rate	Sum [11a, 15a, 16a, 17a]
21 Medium Power Service - Primary (EP) (Note 3) 11,841,642 44,230 1.9% \$ 237,455 \$ 5.37 FF1 at 304, Company Records 22 Large Power Service - Primary TOU (E-P-T) 19,161,660 48,182 2.9% \$ 361,859 \$ 7.51 FF1 at 304, Company Records 23 Medium Power Service - Secondary (ES) 62,562,016 173,291 12.1% \$ 1,517,656 \$ 8.76 FF1 at 304, Company Records 24 Large Power Service - Secondary TOU (E-S-T) 8,298,605 18,771 2.1% \$ 269,404 \$ 14.35 FF1 at 304, Company Records 25 Sub-Transmission Power Service (S-T) 22,701,520 80,271 7.6% \$ 949,345 \$ 11.83 FF1 at 304, Company Records 26 Transmission Power Service (H-T) 95,949,531 186,667 9.3% \$ 1,163,297 \$ 6.23 FF1 at 304, Company Records 27 Street & Area Lighting (SL, T) 2,258,949 0.2% \$ 20,595 \$ 0.009117 FF1 at 304, Company Records	Cust	omer Accounting Costs Allocated to Retail MPD Rate Class Designation	Billing Units (Not kWh	es 1 & 2)	Class 12-CP % (Note 3)	= 18a * c Revenue Req. \$	e = d / a Class Rate (Note 4) \$/kWh	f = d / b Class Rate (Note 5)	Reference(s)
22 Large Power Service - Primary TOU (E-P-T) 19,161,660 48,182 2.9% \$ 361,859 \$ 7.51 FF1 at 304, Company Records 23 Medium Power Service - Secondary (ES) 62,562,016 173,291 12.1% 1,517,656 \$ 8.76 FF1 at 304, Company Records 24 Large Power Service - Secondary TOU (E-S-T) 8,298,605 18,771 2.1% 269,404 \$ 14.35 FF1 at 304, Company Records 25 Sub-Transmission Power Service (S-T) 22,701,520 80,271 7.6% 949,345 \$ 11.83 FF1 at 304, Company Records 26 Transmission Power Service (H-T) 95,949,531 186,667 9.3% 1,163,297 \$ 6.23 FF1 at 304, Company Records 27 Street & Area Lighting (SL, T) 2,258,949 0.2% 20,595 \$ 0.009117 FF1 at 304, Company Records	Cust	omer Accounting Costs Allocated to Retail MPD Rate Class Designation Residential (A/A1/AH/AHN) (Note 3)	Billing Units (Not kWh	es 1 & 2)	Class 12-CP % (Note 3) 36.6%	= 18a * c Revenue Req. \$ \$ 4,595,665	e = d / a Class Rate (Note 4) \$/kWh \$ 0.023571	f = d / b Class Rate (Note 5)	Reference(s) FF1 at 304, Company Records
23 Medium Power Service - Secondary (ES) 62,562,016 173,291 12.1% 1,517,656 \$ 8.76 FF1 at 304, Company Records 24 Large Power Service - Secondary TOU (E-S-T) 8,298,605 18,771 2.1% 269,404 \$ 14.35 FF1 at 304, Company Records 25 Sub-Transmission Power Service (S-T) 22,701,520 80,271 7.6% 949,345 \$ 11.83 FF1 at 304, Company Records 26 Transmission Power Service (H-T) 95,949,531 186,667 9.3% 1,163,297 \$ 6.23 FF1 at 304, Company Records 27 Street & Area Lighting (SL, T) 2,258,949 0.2% 20,595 \$ 0.009117 FF1 at 304, Company Records	Line 19 20	omer Accounting Costs Allocated to Retail MPD Rate Class Designation Residential (A/A1/AH/AHN) (Note 3) General Service (C,D-2,F,SNO)	Billing Units (Not kWh 194,968,598 88,853,471	es 1 & 2) kW	Class 12-CP % (Note 3) 36.6% 27.4%	= 18a * c Revenue Req. \$ \$ 4,595,665 \$ 3,436,579	e = d / a Class Rate (Note 4) \$/kWh \$ 0.023571	f = d / b Class Rate (Note 5) \$/kW-mo	Reference(s) FF1 at 304, Company Records FF1 at 304, Company Records
24 Large Power Service - Secondary TOU (E-S-T) 8,298,605 18,771 2.1% \$ 269,404 \$ 14.35 FF1 at 304, Company Records 25 Sub-Transmission Power Service (S-T) 22,701,520 80,271 7.6% \$ 949,345 \$ 11.83 FF1 at 304, Company Records 26 Transmission Power Service (H-T) 95,949,531 186,667 9.3% \$ 1,163,297 \$ 6.23 FF1 at 304, Company Records 27 Street & Area Lighting (SL, T) 2,258,949 0.2% \$ 20,595 \$ 0.009117 FF1 at 304, Company Records	Line 19 20 21	omer Accounting Costs Allocated to Retail MPD Rate Class Designation Residential (A/A1/AH/AHN) (Note 3) General Service (C,D-2,F,SNO) Medium Power Service - Primary (EP) (Note 3)	Billing Units (Not kWh 194,968,598 88,853,471 11,841,642	es 1 & 2) kW 44,230	Class 12-CP % (Note 3) 36.6% 27.4% 1.9%	= 18a * c Revenue Req. \$ \$ 4,595,665 \$ 3,436,579 \$ 237,455	e = d / a Class Rate (Note 4) \$/kWh \$ 0.023571	f = d / b Class Rate (Note 5) \$/kW-mo	Reference(s) FF1 at 304, Company Records FF1 at 304, Company Records FF1 at 304, Company Records
25 Sub-Transmission Power Service (S-T) 22,701,520 80,271 7.6% \$ 949,345 \$ 11.83 FF1 at 304, Company Records 26 Transmission Power Service (H-T) 95,949,531 186,667 9.3% \$ 1,163,297 \$ 6.23 FF1 at 304, Company Records 27 Street & Area Lighting (SL, T) 2,258,949 0.2% \$ 20,595 \$ 0.009117 FF1 at 304, Company Records	Line 19 20 21 22	omer Accounting Costs Allocated to Retail MPD Rate Class Designation Residential (A/A1/AH/AHN) (Note 3) General Service (C,D-2,F,SNO) Medium Power Service - Primary (EP) (Note 3) Large Power Service - Primary TOU (E-P-T)	Billing Units (Not kWh 194,968,598 88,853,471 11,841,642 19,161,660	es 1 & 2) kW 44,230 48,182	Class 12-CP % (Note 3) 36.6% 27.4% 1.9% 2.9%	= 18a * c Revenue Req. \$ \$ 4,595,665 \$ 3,436,579 \$ 237,455 \$ 361,859	e = d / a Class Rate (Note 4) \$/kWh \$ 0.023571	f = d / b Class Rate (Note 5) \$/kW-mo \$ 5.37 \$ 7.51	Reference(s) FF1 at 304, Company Records
26 Transmission Power Service (H-T) 95,949,531 186,667 9.3% \$ 1,163,297 \$ 6.23 FF1 at 304, Company Records 27 Street & Area Lighting (SL, T) 2,258,949 0.2% \$ 20,595 \$ 0.009117 FF1 at 304, Company Records	Line 19 20 21 22 23	omer Accounting Costs Allocated to Retail MPD Rate Class Designation Residential (A/A1/AH/AHN) (Note 3) General Service (C,D-2,F,SNO) Medium Power Service - Primary (EP) (Note 3) Large Power Service - Primary TOU (E-P-T) Medium Power Service - Secondary (ES)	Billing Units (Not kWh 194,968,598 88,853,471 11,841,642 19,161,660 62,562,016	es 1 & 2) kW 44,230 48,182 173,291	Class 12-CP % (Note 3) 36.6% 27.4% 1.9% 2.9% 12.1%	= 18a * c Revenue Req. \$ \$ 4,595,665 \$ 3,436,579 \$ 237,455 \$ 361,859 \$ 1,517,656	e = d / a Class Rate (Note 4) \$/kWh \$ 0.023571	f = d / b Class Rate (Note 5) \$/kW-mo \$ 5.37 \$ 7.51 \$ 8.76	Reference(s) FF1 at 304, Company Records
27 Street & Area Lighting (SL, T) 2,258,949 0.2% \$ 20,595 \$ 0.009117 FF1 at 304, Company Records	Line 19 20 21 22 23 24	omer Accounting Costs Allocated to Retail MPD Rate Class Designation Residential (A/A1/AH/AHN) (Note 3) General Service (C,D-2,F,SNO) Medium Power Service - Primary (EP) (Note 3) Large Power Service - Primary TOU (E-P-T) Medium Power Service - Secondary (ES) Large Power Service - Secondary TOU (E-S-T)	Billing Units (Not kWh 194,968,598 88,853,471 11,841,642 19,161,660 62,562,016 8,298,605	es 1 & 2) kW 44,230 48,182 173,291 18,771	Class 12-CP % (Note 3) 36.6% 27.4% 1.9% 2.9% 12.1% 2.1%	= 18a * c Revenue Req. \$ \$ 4,595,665 \$ 3,436,579 \$ 237,455 \$ 361,859 \$ 1,517,656 \$ 269,404	e = d / a Class Rate (Note 4) \$/kWh \$ 0.023571	f = d / b Class Rate (Note 5) \$/kW-mo \$ 5.37 \$ 7.51 \$ 8.76 \$ 14.35	Reference(s) FF1 at 304, Company Records
	Line 19 20 21 22 23 24 25	omer Accounting Costs Allocated to Retail MPD Rate Class Designation Residential (A/A1/AH/AHN) (Note 3) General Service (C,D-2,F,SNO) Medium Power Service - Primary (EP) (Note 3) Large Power Service - Primary TOU (E-P-T) Medium Power Service - Secondary (ES) Large Power Service - Secondary TOU (E-S-T) Sub-Transmission Power Service (S-T)	Billing Units (Not kWh 194,968,598 88,853,471 11,841,642 19,161,660 62,562,016 8,298,605 22,701,520	es 1 & 2) kW 44,230 48,182 173,291 18,771 80,271	Class 12-CP % (Note 3) 36.6% 27.4% 1.9% 2.9% 12.1% 2.1% 7.6%	= 18a * c Revenue Req. \$ \$ 4,595,665 \$ 3,436,579 \$ 237,455 \$ 361,859 \$ 1,517,656 \$ 269,404 \$ 949,345	e = d / a Class Rate (Note 4) \$/kWh \$ 0.023571	f = d / b Class Rate (Note 5) \$/kW-mo \$ 5.37 \$ 7.51 \$ 8.76 \$ 14.35 \$ 11.83	Reference(s) FF1 at 304, Company Records
	Line 19 20 21 22 23 24 25 26	omer Accounting Costs Allocated to Retail MPD Rate Class Designation Residential (A/A1/AH/AHN) (Note 3) General Service (C,D-2,F,SNO) Medium Power Service - Primary (EP) (Note 3) Large Power Service - Primary TOU (E-P-T) Medium Power Service - Secondary (ES) Large Power Service - Secondary TOU (E-S-T) Sub-Transmission Power Service (S-T) Transmission Power Service (H-T)	Billing Units (Not kWh 194,968,598 88,853,471 11,841,642 19,161,660 62,562,016 8,298,605 22,701,520 95,949,531	es 1 & 2) kW 44,230 48,182 173,291 18,771 80,271	Class 12-CP % (Note 3) 36.6% 27.4% 1.9% 2.9% 12.1% 2.1% 7.6% 9.3%	= 18a * c Revenue Req. \$ \$ 4,595,665 \$ 3,436,579 \$ 237,455 \$ 361,859 \$ 1,517,656 \$ 269,404 \$ 949,345 \$ 1,163,297	e = d / a Class Rate (Note 4) \$/kWh \$ 0.023571 \$ 0.038677	f = d / b Class Rate (Note 5) \$/kW-mo \$ 5.37 \$ 7.51 \$ 8.76 \$ 14.35 \$ 11.83	Reference(s) FF1 at 304, Company Records
28 Retail Revenue Requirement to Be Used for Charges 506,595,993 100.0% \$ 12,551,856 Sum [19:27]	Linee 19 20 21 22 23 24 25 26 27	omer Accounting Costs Allocated to Retail MPD Rate Class Designation Residential (A/A1/AH/AHN) (Note 3) General Service (C,D-2,F,SNO) Medium Power Service - Primary (EP) (Note 3) Large Power Service - Primary TOU (E-P-T) Medium Power Service - Secondary (ES) Large Power Service - Secondary TOU (E-S-T) Sub-Transmission Power Service (S-T) Transmission Power Service (H-T) Street & Area Lighting (SL, T)	Billing Units (Not kWh 194,968,598 88,853,471 11,841,642 19,161,660 62,562,016 8,298,605 22,701,520 95,949,531 2,258,949	es 1 & 2) kW 44,230 48,182 173,291 18,771 80,271	Class 12-CP % (Note 3) 36.6% 27.4% 1.9% 2.9% 12.1% 2.1% 7.6% 9.3% 0.2%	= 18a * c Revenue Req. \$ \$ 4,595,665 \$ 3,436,579 \$ 237,455 \$ 361,859 \$ 1,517,656 \$ 269,404 \$ 949,345 \$ 1,163,297 \$ 20,595	e = d / a Class Rate (Note 4) \$/kWh \$ 0.023571 \$ 0.038677	f = d / b Class Rate (Note 5) \$/kW-mo \$ 5.37 \$ 7.51 \$ 8.76 \$ 14.35 \$ 11.83	Reference(s) FF1 at 304, Company Records

- Billing units corresponding to the most recent calendar year will be used.
 kWh and kW are annual values. Annual kW = kW-month * 12.
 Retail 12 CPs will be updated to the most current available calendar year.

- 4 Value rounded to nearest \$0.00001.
- 5 Value rounded to nearest \$0.01.

Summary of Calculations for Transmission Revenue Requirement

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Line	Description		Value	Reference(s)
1	TRANSMISSION INVESTMENT BASE			
2	Plant			
3	Transmission Plant	\$	85,188,561	Exhibit 4 at 1r
4	General Plant	\$	5,258,568	Exhibit 4 at 3r
5	Intangible Plant	\$	574,443	Exhibit 4 at 5r
6	Plant Held for Future Use	\$	-	Exhibit 4 at 10r
7	Total Plant	\$	91,021,572	Sum [3a:6a]
8		Ψ	0.,02.,0.2	ou [ou.ou]
9	Accumulated Plant Depreciation and Amortization			
10	Transmission Plant	\$	(17,097,389)	Exhibit 4 at 13r
11	General Plant	\$	(1,558,516)	Exhibit 4 at 14r
12	Other Plant	\$	(109,032)	Exhibit 4 at 15r
13	Total Depreciaton and Amortization	\$	(18,764,937)	Sum [10a:12a]
14	·			
15	Accumulated Deferred Taxes	\$	(7,065,024)	Exhibit 4 at 21r
16	Deferred Director Fees	\$	-	Exhibit 4 at 7r
17	Other Assets/Liabilities	\$	(3,301,432)	Exhibit 4 at 27r
18	Cash Working Capital	\$	232,903	Exhibit 4 at 39r
19	Materials and Supplies	\$	437,308	Exhibit 4 at 34r
20	Prepayments	\$	105,158	Exhibit 4 at 29r
21	Total Investment Base	\$	62,665,547	7a + Sum [13a:20a]
22	Cost of Capital Rate (rounded to 2 decimal places)		8.71%	Exhibit 3 at 4d
23				
24	Investment Return and Associated Income Taxes	\$	5,458,169	21a * 22a
25	Depreciation and Amortization Expense	\$	2,017,243	Exhibit 5 at 5e
26.1	Amortization of Excess Federal Deferred Income Tax Liability	\$	(234,315)	Exhibit 5 at 6.5e
26.2	Amortization of Related Investment Tax Credits	\$	-	Exhibit 5 at 7e
27	Property Tax Expense	\$	1,056,050	Exhibit 5 at 9e
28	Payroll Tax Expense	\$	127,781	Exhibit 5 at 11e
29	Operation and Maintenance Expense	\$	1,219,688	Exhibit 5 at 16e
30	Administrative and General Expense	\$	643,532	Exhibit 5 at 29e
31	Transmission Related Revenues (neg.)	\$	(387,291)	Exhibit 7 at 21a
32	Adjustments	\$	759,856	WP Wholesale Adjustments [11d + 11e]
33	ESTIMATED WHOLESALE TRANSMISSION REVENUE REQUIREMENT	\$	10,660,713	Sum [24a:32a]
34				
35	Prior Year Estimated Wholesale Transmission Revenue Requirement	\$	9,232,234	Prior Year Estimated, Exh. 2 at 33a
36	Prior Year Actual Wholesale Transmission Revenue Requirement	\$	10,775,810	Prior Year Actual, Exh. 2 at 33a
37	Prior Year True-Up (Down)	\$	1,543,576	36a - 35a
38	Interest on True-Up (Down)	\$	51,437	WP Interest on Wholesale True-Up at 13d
39	WHOLESALE TRANSMISSION REVENUE REQUIREMENT TO BE USED FOR CHARGES	\$	12,255,726	Sum [33a, 37a, 38a]

VERSANT POWER - MAINE PUBLIC DISTRICT OATT ATTACHMENT J ATTACHMENT J FORMULA RATES RATE YEAR JUNE 1, 2022 TO MAY 31, 2023

Determination of Cost of Captial Rate

ESTIMATED ATRR & CHARGES BASED ON ACTUAL CY 2021 VALUES

b С EXHIBIT 3

Line Description	Beginning of Year	End of/ Full Year	A		Reference(s)
Weighted Cost of Captial Federal Income Tax State Income Tax COST OF CAPTIAL RATE	Teal	Teal	Average	6.8534% 1.2660% 0.5911% 8.7105%	Sum [21d, 29d, 42d] 52d 63d Sum [1d:3d]
6 Long-Term Debt Component 7 Long-Term Debt 8 Unamortized Gain on Reacquired Debt 9 Unamortized Loss on Reacquired Debt (neg.) 10 Unamortized Debt Expenses (neg.) 11 Long-Term Debt Net Proceeds	\$ (3,465) \$ \$ (1,711,070) \$	\$ - \$ -			FF1 at 112:24d; FF1 at 112:24c; Avg [7a:7b] FF1 at 113:61d; FF1 at 113:61c FF1 at 111:81d; FF1 at 111:81c FF1 at 111:69d; FF1 at 111:69c Sum [7a:10a]; Sum [7b:10b]; Avg [11a:11b]
12 13 Net Interest Charges 14 AFUDC on Borrowed Funds 15 Other Interest (neg.) 16 Annual Debt Cost 17	:	\$ 17,432,356 \$ 1,455,608 \$ (524,981) \$ 18,362,983			FF1 at 117:70c FF1 at 117:69c FF1 at 117:68c Sum [13b:15b]
18 Versant Power Total Capital 19 Long-Term Debt Capitalization Ratio 20 Long-Term Debt Cost Rate 21 Long-Term Debt Component 22		\$	874,045,989	50.5694% 4.1709% 2.1092%	Sum [7c, 24c, 37c] 7c / 18c 16b / 11c 19d * 20d
23 Preferred Stock Component 24 Preferred Stock 25 Preferred Dividends (neg.) (Note 3) 26 Versant Power Total Capital 27 Preferred Stock Capitalization Ratio 28 Preferred Stock Cost Rate 29 Preferred Stock Component 30	\$ 365,400	\$ 25,478	364,233 874,045,989	0.0417% 6.9951% 0.0029%	FF1 at 112:3d; FF1 at 112:3c; Avg [24a:24b] FF1 at 118:29c Sum [7c, 24c, 37c] 24c / 26c 25b / 24c 27d * 28d
31 Return on Equity Component 32 Total Proprietary Capital 33 Goodwill Docket Nos. EC01-13, EC10-67 (neg.) 34 Account No. 216, (neg.) 35 Account No. 204 (neg.) 36 Account No. 219 (neg.) 37 Versant Power Common Equity Adjusted	\$ (113,805,224) \$ (9,840,696) \$ (365,400) \$ -	\$ 578,216,683 \$ (113,805,224) \$ (12,855,707) \$ (363,065) \$ - \$ 451,192,687 \$	431,681,756		FF1 at 112:16d; FF1 at 112:16c Company Records, Note 2 FF1 at 112:12d; FF1 at 112:12c FF1 at 112:3d; FF1 at 112:3c FF1 at 112:15d; FF1 at 112:15c Sum [32a:36a]; Sum [32b:36b]; Avg [37a:37b]
38 39 Versant Power Total Capital 40 Common Equity Capitalization Ratio 41 Return on Equity Rate 42 Return on Equity Component		\$	874,045,989	49.3889% 9.6000% 4.7413%	Sum [7c, 24c, 37c] 37c / 39c Note 1 40d * 41d
43 44 Federal Income Tax 45 46 where: 1-FT 47 FT = Versant Power federal income tax rate 48 A = Equity portion of weighted cost of capital 49 B = MPD Transmission-Related Amortization of Investment Tax Credits 50 C = MPD Equity AFUDC component of transmission depreciation expense 51 D = MPD Transmission Investment Base Federal Income Tax 53		\$ - \$ 11,396 \$ 62,665,547		21.0000% 4.7443% 1.2660%	Company Records 29d + 42d Company Records Company Records Exhibit 4 at 41r Per Formula at 45-46
State Income Tax	:	\$ - \$ 11,396 \$ 62,665,547		8.9300% 4.7443% 1.2660% 0.5911%	Company Records 29d + 42d Company Records Company Records Exhibit 4 at 41r 52d Per Formula at 55-56

- Notes

 1 Return on Equity Rate will not be changed absent a proceeding under Federal Power Act Section 205 or Section 206.

 2 Goodwill (Acquisition Premium) is excluded from ROE calculation.

 3 Insofar as Preferred Dividends are recorded to Account 437 as a negative value, the value input in Line 25, Column b will be a positive value.

evelopment of Transmission-Related Rate Base Components	а	b	С	d	е	f	g	h	i	j	k	1	m	n = avg. [a:m]	0	p = n * o	q		r = p * q	
ine	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Input Value (Note 1)	Company Alloca (Exhibit 6)	ator MPD	MPD Allocator/Adj. (Exhibit 6)		MPD Fransmission	Reference(s)
1 MPD Total Transmission Plant	\$ 83,522,424	\$ 83,536,807	\$ 83,536,807	\$ 83,730,184	\$ 83,766,210	\$ 83,766,210	\$ 83,795,744	\$ 83,795,744	\$ 83,795,744	\$ 84,382,600	\$ 84,975,182	\$ 86,600,325	\$ 98,247,30	3 \$ 85,188,561	MPD 1	100.00% \$ 85,188,561	All Trans.	100.00% \$	85,188,561	FF1 at 206:58b, 207:58g, Company Records
2 Transmission Related General Plant	\$ 31,361,357	\$ 31,383,288	\$ 31,400,984	\$ 31,428,065	\$ 31,566,501	\$ 31,566,501	\$ 31,566,501	\$ 31,596,878	\$ 31,596,878	\$ 31,607,369	\$ 31,652,582	\$ 31,652,582	\$ 32,261,116	\$ \$ 31,587,739	MPD 1	100.00% \$ 31,587,739	Salaries & Wages	16.65% \$	5,258,568	FF1 at 206:99b, 207:99g, Company Records
5 <u>Transmission Related Intangible Plant</u>	1,152,441	1,149,716	1,149,716	1,149,716	1,149,691	1,149,691	1,149,691	1,149,691	1,149,691	1,149,691	11,159,978	11,159,978	11,038,47	5 \$ 3,450,628	MPD 1	100.00% \$ 3,450,628	Salaries & Wages	16.65% \$	574,443	FF1 at 204:5b, 205:5g, Company Records
7 <u>Deferred Director Fees</u> 8 TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	MPD 1	100.00% \$ -	Salaries & Wages	16.65% \$	91,021,572	FF1 at 269:f, Company Records Sum [1r:7r]
9 10 <u>Transmission Plant Held for Future Use</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	MPD 1	100.00% \$ -	All Trans.	100.00% \$	-	FF1 at 214, Company Records
11 11 Transmission Accumulated Depreciation and Amortization 13 Transmission Plant Accumulated Depreciation (neg.) 14 General Plant Accumulated Depreciation (neg.) 15 Accum. Provision for Amortization of Other Utility Plant (neg.)	\$ (9,028,125)	\$ (9,089,700)	\$ (9,151,374)	\$ (9,213,201)	\$ (9,275,213)	\$ (9,337,224)	\$ (9,399,235)	\$ (9,460,949)	\$ (9,521,457)	\$ (9,582,010)	\$ (9,642,803)	\$ (9,703,597)	\$ (9,299,30)	4) \$ (17,097,389) 3) \$ (9,361,861) 7) \$ (654,944)	MPD 1	100.00% \$ (17,097,389) 100.00% \$ (9,361,861) 100.00% \$ (654,944)		100.00% 100.00% \$ 16.65% \$ 16.65% \$	(17,097,389) (1,558,516) (109,032)	FF1 at 219:25b, Company Records FF1 at 219:28b, Company Records FF1 at 200:21b, Company Records
TOTAL TOTAL	\$ (460,648)	\$ (490,363)	\$ (920,190)	\$ (549,946)	\$ (579,733)	\$ (609,524)	\$ (639,314)	\$ (000,033)	\$ (696,116)	\$ (727,756)	\$ (613,173)	\$ (898,603)	\$ (856,50	(654,944)	MPD	100.00% \$ (654,944)	Salaries & Wages		(18,764,937)	Sum [13r:15r]
Transmission Accumulated Deferred Taxes																		\$ \$	(7,587,504) 522,480 (7,065,024)	WP ADIT at 75p + WP ADIT at 113p WP ADIT at 37p 19r + 20r
22 22 Other Transmission-Related Assets/Liabilities 24 Other Regulatory Assets 25 Accumulated Provision for Pensions and Benefits (neg.) 6.1 Excess Federal Deferred Income Tax Liability (neg.) 6.2 Other Regulatory Liabilities (neg.) 7 TOTAL	\$ (1,784,315) \$ (2,966,083)	\$ (1,751,287) \$ (2,952,035)	\$ (2,937,987)	\$ (1,685,225) \$ (2,923,939)	\$ (1,451,687) \$ (2,909,890)	\$ (1,419,154) \$ (2,895,842)	\$ (1,385,844) \$ (2,881,794)	\$ (1,152,803) \$ (2,867,746)	\$ (1,119,759) \$ (2,853,697)	\$ (1,086,713) \$ (2,839,649)	\$ (853,665) \$ (2,825,601)	\$ (2,811,553)	\$ 273,963 \$ (2,797,504	1 \$ 2,002,649 2 \$ (1,227,336) 4) \$ (2,881,794) 3) \$ (3,296,042)	MPD 1	100.00% \$ 2,002,649 100.00% \$ (1,227,336) 100.00% \$ (2,881,794) 100.00% \$ (3,296,042)	Salaries & Wages All Trans.	16.65% \$ 16.65% \$ 100.00% \$ 16.65% \$	333,391 (204,321) (2,881,794) (548,709) (3,301,432)	FF1 at 232:f (FF1 at 232.1:f), Company Records FF1 at 112:29, Company Records WP DTA/(L) Amortization Expense and Balance, 13b:25b FF1 at 278:f, Company Records Sum [24:26.2r]
28 29 Transmission Prepayments (Acct. No. 165)	\$ 4,543,316	\$ 3,687,498	\$ 3,139,240	\$ 2,255,811	\$ 1,326,084	\$ 614,509	\$ 3,889,160	\$ 4,062,134	\$ 4,756,887	\$ 5,346,227	\$ 4,876,092	\$ 4,747,250	\$ 4,630,93	5 \$ 3,682,703	Total Plant	17.15% \$ 631,677	Salaries & Wages	16.65% \$	105,158	FF1 at 111:57c
Transmission Materials and Supplies Transmission Plant Stores Expense Undistributed TOTAL														7 \$ 2,453,009 4 \$ 260,194		17.15% \$ 420,754 17.15% \$ 44,630	All Trans. Plant	100.00% \$ 37.09% \$	420,754 16,554 437,308	FF1 at 227:8b; FF1 at 227:8c FF1 at 227:16b; FF1 at 227:16c 32r + 33r
36 Cash Working Capital Operation and Maintenance Expense 38 Administrative and General Expense 39 TOTAL														\$ 1,219,688 \$ 643,532		100.00% \$ 1,219,688 100.00% \$ 643,532		12.50% \$ 12.50% \$	152,461 80,441 232,903	Exhibit 5 at 16e Exhibit 5 at 29e 37r + 38r
40 <u>TOTAL TRANSMISSION INVESTMENT BASE (MPD)</u>																		\$	62,665,547	Sum [8r, 10r, 16r, 21r, 27r, 29r, 34r, 39r]

Notes

1 Values exclude transaction-related costs for which recovery has not been authorized by the Commission.

Development of Transmission-Related Expenses a b c = a * b d e = c * d

Line			out Value Note 1)	Company Allo (Exhibit 6		MPD	MPD Allocator/Adj (Exhibit 6)	•	MPD Transmission	Reference(s)
LIIIE			Note ij	(EXIIIDIL C) -	IVIFD	(EXHIBIT 0)	1	Transmission	Neierence(3)
1 Tra	ansmission-Related Depreciation and Amortization Expense									
2	Transmission Plant Depreciation	\$	1,807,444	MPD	100.00% \$	1,807,444	All Trans.	100.00% \$	1,807,444	FF1 at 336:7f, Company Records
3	General Plant Depreciation and Amortization	\$	738,451	MPD	100.00% \$	738,451	Salaries & Wages	16.65% \$	122,934	FF1 at 336:10f, Company Records
4	Intangible Plant Amortization	\$	521,796	MPD	100.00% \$	521,796	Salaries & Wages	16.65% \$	86,866	FF1 at 336:1f, Company Records
5	TOTAL							\$	2,017,243	Sum [2e:4e]
6.1										
6.2 Am	nortization of Excess Federal Deferred Income Tax Liability									
6.3	Amortized Amount	\$	(168,579)	MPD	100.00% \$	(168,579)	All Trans.	100.00% \$	(168,579)	WP DTA/(L) Amortization Expense and Balance, 8b
6.4	Blended Federal & State Statutory Tax Rate		,			, ,			28.05%	1 - [(1 - Exhibit 3 at 47d) * (1 - Exhibit 3 at 57d)]
6.5	Grossed Up Amortized Amount							\$	(234,315)	6.3e / (1 - 6.4e)
6.6	·								<u> </u>	
7 <u>Tra</u>	ansmission-Related Amortization of Investment Tax Credits	\$	-	MPD	100.00% \$	-	Plant	37.09% \$	-	FF1 at 266:8f, Company Records
8										
9 <u>Tra</u>	ansmission-Related Property Tax Expense	\$ 1	6,598,669	Total Plant	17.15% \$	2,847,095	Plant	37.09% \$	1,056,050	FF1 at 263:i (FF1 at 263I), Company Records
10										
11 <u>Tra</u>	ansmission-Related Payroll Tax Expense	\$	3,099,396	Cust/Load/Sales	24.77% \$	767,567	Salaries & Wages	16.65% \$	127,781	FF1 at 263:I (FF1 at 263I), Company Records
12										
13 <u>Tra</u>	ansmission Operation and Maintenance									
14	Account Nos. 560-564, 566-573	\$	1,917,312	MPD	100.00% \$	1,917,312	All Trans.	100.00% \$	1,917,312	FF1 at 321:83b-95b, 321:97b-98b, 321:111b, Company Records
15	Account No. 561 (neg.)	\$	(697,624)	MPD	100.00% \$	(697,624)	All Trans.	100.00% \$	(697,624)	Exhibit 10 at 1a
16	TOTAL							\$	1,219,688	14e + 15e
17										
18 <u>Tra</u>	ansmission-Related Administrative and General Expense									
19	Account Nos. 920-935	\$ 1	7,869,793	Cust./Sales	23.84% \$	4,260,961	Salaries & Wages	16.65% \$	709,343	FF1 at 323:197b
20	Account Nos. 924, 928, 930.1 (all neg.)	\$ ((6,438,932)	Cust./Sales	23.84% \$	(1,535,330)	Salaries & Wages	16.65% \$	(255,594)	FF1 at 323:185b, 323:189b, 323:191b
21	Account No. 923 Regulatory Proceedings (neg.)	\$	-	Cust./Sales	23.84% \$	-	Salaries & Wages	16.65% \$	-	FF1 at 323:184b, Company Records
22	Account No. 926 MPD PBOP (neg.)	\$	(420,000)	MPD	100.00% \$	(420,000)	Salaries & Wages	16.65% \$	(69,919)	FF1 at 323:187b, Company Records
23	Account No. 924 Property Insurance	\$	878,021	Total Plant	17.15% \$	150,603	Plant	37.09% \$	55,862	FF1 at 323:185b
24	Account No. 928 Commission Annual Charges	\$	19,680	MPD	100.00% \$	19,680	All Trans.	100.00% \$	19,680	FF1 at 323:189b, Company Records
25	Account No. 928 Transmission-Related (other than Annual Charges)	\$	187,601	MPD	100.00% \$	187,601	All Trans.	100.00% \$	187,601	FF1 at 323:189b, Company Records
26	Account No. 923 MPD Regulatory Proceedings	\$	-	MPD	100.00% \$	-	All Trans.	100.00% \$	-	FF1 at 323:184b, Company Records
27	Account No. 926 MPD PBOP Fixed Amount	\$	(20,669)	MPD	100.00% \$	(20,669)	Salaries & Wages	16.65% \$	(3,441)	Note 2
28	Account No. 407.3 Amortization of Pension and PBOP Regulatory Asset	\$	- 1	MPD	100.00% \$	-	Salaries & Wages	16.65% \$	-	FF1 at 114:12c, Company Records
29	TOTAL						-	\$	643,532	Sum [19e:28e]

Note

¹ Values exclude transaction-related costs for which recovery has not been authorized by the Commission.

² PBOP will not be changed absent a proceeding under Federal Power Act Section 205 or Section 206.

ATTACHMENT J EXHIBIT 6

Allocation Factors

Line	Description	Value	Reference(s)
Com	pany Allocators		
1	Bangor Hydro District Customer Count	131,205	FF1 at 304:d
2	Maine Public District Customer Count	36,452	
3	Company Customer Count (subtotal)	167,657	
4	Company Customer Count Allocator (BHD)	78.269	
5	Company Customer Count Allocator (MPD)	21.74%	
6	company customer countrinosator (iii 2)	=,	24,04
7	Company Customer/Load/Sales Allocator (BHD)	75.23%	6 4a / 3 + 16a / 3 + 22a / 3
8	Company Customer/Load/Sales Allocator (MPD)	24.77%	
9	Company Gustomen Educates Anocator (mil b)	24.117	0 3473 : 17473 : 23473
10	Company Customer/Sales Allocator (BHD)	76.169	6 4a / 2 + 16a / 2
11	Company Customer/Sales Allocator (MPD)	23.84%	
12	Company Customer/Sales Allocator (MFD)	23.04	0 3a/2 + 1/a/2
13	Bangor Hydro District Energy Sales (MWh)	1,536,878	FF1 at 304:b
14	Maine Public District Energy Sales (MWh)	538,497	
15	Company Energy Sales (subtotal)	2,075,374	
16	Company Energy Sales (Subtotal) Company Energy Sales Allocator (BHD)	74.05%	
17	Company Energy Sales Allocator (MPD)	25.95%	
18	Company Energy Sales Anocator (MPD)	25.95	6 14a / 15a
19	Bangor Hydro District Monthly Peak Loads (MW)	2,913	FF1 at 400 Sum [1b:16b]
20	Maine Public District Monthly Peak Loads (MW)	1,056	
21	Company Monthly Peak Loads (Subtotal)	3,969	
22		73.39%	
23	Company Monthly Peak Loads Allocator (MPD)	26.61%	
24	Company Monthly Peak Loads Allocator (MPD)	20.017	o 20a/21a
25	Bangor Hydro District Revenue	\$ 140,702,367	FF1 at 304:c
26	o ,		
27	Maine Public District Revenue		
28	Company Revenues (Subtotal) Company Revenue Allocator (BHD)	\$ 177,584,336 79.239	
29	Company Revenue Allocator (MPD)	20.77%	
	Company Revenue Anocator (MPD)	20.77	o 20a/2/a
30	Bonnes Huder District Total Floatric Blant In Comics (42 may 2001)	Φ 4.40E.0E0.0C0	Common Documents
31	Bangor Hydro District Total Electric Plant In Service (13-mo. avg.)	\$ 1,185,256,368	
32	Maine Public District Total Electric Plant In Service (13-mo. avg.)	\$ 245,392,779 \$ 1.430.649.147	
33	Company Total Electric Plant In Service (subtotal)	, ,,-	
34	Company Total Plant Allocator (BHD)	82.85%	
35	Company Total Plant Allocator (MPD)	17.15%	6 32a / 33a
MPD	Allocators		
36	MPD Average Total Transmission Plant (13-mo. avg.)	\$ 85,188,561	Exhibit 4 at 1r
37	MPD Transmission-Related General and Intangible Plant (13-mo. avg.)	\$ 5,833,011	Exhibit 4 [3r + 5r]
	MPD Electric Plant in Service (13-mo. avg.)	\$ 245,392,779	
39	· • • • • • • • • • • • • • • • • • • •	37.09%	
40	, , , , , , , , , , , , , , , , , , , ,		()
41	Maine Public District Transmission Revenue	\$ 11,373,518	Company Records
	Maine Public District Total Revenue	\$ 36,881,969	
	MPD Revenue Allocator (Transmission)	30.84%	
	ries and Wages Allocator	A 2405.004	FF4 -+ 2F4-24h
	Transmission Salaries and Wages	\$ 3,435,661	
	Total Operations and Maintenance Salaries and Wages	\$ 27,039,095	
46	Administrative and General Salaries and Wages	\$ 6,401,391	FF1 at 354:27b
	Company Salaries and Wages Allocator (Transmission)	16.65%	6 44a / (45a - 46a)



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

ATTACHMENT J EXHIBIT 7

Transmission-Related Revenues

а

Line	Description	Inpu	ıt Value	Reference(s)
1	Point-to-Point & Settled Transaction Revenues			Notes 1 and 2
2	Terraform (Evergreen)	\$	380,640	FF1 at 330:n
3	Houlton Water Company	\$	6,651	FF1 at 330:n
4				
5				
6				
7				
8				
9	TOTAL	\$	387,291	Sum [2a:8a]
10	T			
11	<u>Transmission Plant-Related Rents and General Plant-Related Rents</u>			Note 3
12				
13	TOTAL	Φ.		10 . 10
14	TOTAL	\$	-	12a + 13a
15	Other Transmission Related Revenues			
16 17	Other Transmission-Related Revenues			
18				
19	TOTAL	\$	_	17a + 18a
20	TOTAL	Ψ	-	11a · 10a
21	TOTAL TRANSMISSION-RELATED REVENUES	\$	387,291	Sum [9a, 14a, 19a]
- '	TOTAL TRANSMISSION-RELATED REVENUES	Ψ		

- 1 Includes all transmission-related revenues recorded in Account 456 associated with the rolled-in base transmission rates for point-to-point or ancillary services on FF1 at 330:k and 330:m attributable to MPD.
- 2 Include all transmission-related revenues recorded in Account 456 except: (1) non-penalty revenues associated with the rolled-in base transmission rates for point-to-point or network transmission service or ancillary services; (2) 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 Exhibit 5, Column (a).
- 3 Transmission Plant-Related Rent is defined as the rents properly booked to Account 454 that are for the use of plant booked to transmission; and General Plant-Related Rent is defined as the rents properly booked to Account 454 that are for the use of plant booked to general on FF1 at 300:19b.

Monthly Peak Loads - MW

а

b

С

d

е

= a - sum [b:e]

							– a - Suiii [b.e]	
				MPD NITS	Customers			
Line	Description	Total	EMEC (AII)	HWC	VBL&P	[Reserved]	MPD Retail	Reference(s)
4		400,000	0.040	0.000	0.400	0	400.004	FF4 + 4041 00 1 0
1	January	109.000	3.243	0.000	2.423	0	103.334	FF1 at 401b:29d, Company Records
2	February	94.000	3.662	0.000	2.530	0	87.808	FF1 at 401b:30d, Company Records
3	March	91.000	3.207	0.000	2.456	0	85.337	FF1 at 401b:31d, Company Records
4	April	81.000	2.679	0.000	1.980	0	76.341	FF1 at 401b:32d, Company Records
5	May	75.000	2.386	0.000	1.820	0	70.794	FF1 at 401b:33d, Company Records
6	June	90.000	3.161	0.000	2.039	0	84.800	FF1 at 401b:34d, Company Records
7	July	87.000	2.630	0.000	1.936	0	82.434	FF1 at 401b:35d, Company Records
8	August	93.000	3.294	0.000	2.145	0	87.561	FF1 at 401b:36d, Company Records
9	September	77.000	2.188	0.000	1.687	0	73.125	FF1 at 401b:37d, Company Records
10	October	72.000	2.267	0.000	1.624	0	68.109	FF1 at 401b:38d, Company Records
11	November	96.000	3.364	0.000	2.654	0	89.982	FF1 at 401b:39d, Company Records
12	December	91.000	3.306	0.000	2.228	0	85.466	FF1 at 401b:40d, Company Records
13								
14	12-CP	88.000	2.949	0.000	2.127	0	82.924	Average [1:12]
15								
16	Load Ratio Share		3.35%	0.00%	2.42%	0.00%	94.23%	14[b, c, d, e, or f] / 14a

ATTACHMENT J EXHIBIT 9

Depi	eciation F	Rates	Annual Depreciation
Line	Deprecia	ble Group	Rates %
1	Transmis	ssion Plant	
2	350.2	Land Rights and Rights-of-Way	1.23
3	352	Structures & Improvements	1.91
4	353	Station Equipment	1.74
5	355.1	Poles and Fixtures	2.34
6	355.2	Clearing ROW & Environmental Permits	1.20
7	356	Overhead Conductors & Devices	2.25
8	General	Plant	
9	390	Structures and Improvements	1.60
10	391.1	Office Furniture & Equipment	4.65
11	391.12	Computer Equipment	17.50
12	392	Transportation Equipment	2.77
13	393	Stores Equipment	5.82
14	394	Tools, Shop, & Garage Equipment	5.20
15	395	Laboratory Equipment	6.26
16	396	Power Operated Equipment	0.61
17	397	Communication Equipment	3.21
18	398	Miscellaneous Equipment	6.76
Note	S		

¹ Depreciation rates will not be changed absent a proceeding under Federal Power Act Section 205 or Section 206.

Scheduling, System Control and Dispatch Service

а

Line Description	Total	Reference(s)
1 Account No. 561	\$ 697,624	FF1 at 321:85b to 92b, Company Records
2 NMISA Expenses (neg.)	\$ (246,218)	Company Records, Note 1
3 VAR Charges (neg.)	\$ (90,000)	Exhibit 1a at 7a
4 ESTIMATED SCHEDULING, SYSTEM CONTROL & DISPATCHING SERVICE COSTS	\$ 361,406	Sum [1a:3a]
5		
6 Prior Year Estimated Wholesale Transmission Revenue Requirement	\$ 488,007	Prior Year Estimated, Exhibit 10 at 4a
7 Prior Year Actual Wholesale Tranmsission Revenue Requirement	\$ 361,406	Prior Year Actual Exhibit 10 at 4a
8 Prior Year True-Up (Down)	\$ (126,601)	7a - 6a
9 Interest on True-Up (Down)	\$ (4,219)	WP Interest on Wholesale True-Up at 26d
10 SCHEDULING, SYSTEM CONTROL & DISPATCHING SERVICE COSTS TO BE USED FOR CHARGES	\$ 230,586	Sum [4a, 8a, 9a]

¹ Account 561.4 costs Versant Power pays to the Northern Maine ISA (NMISA) on behalf of the MPD load. From Company Records.

Workpaper - FERC Form 1 Reconcillation

		а	D		C – a + D			u	
Line Description		BHD Value	MPD Val	ıe	Total	Used In		FF1 Value	FF1 Value Reference(s)
1 Plant in Service (EOY)									
2 Total Electric Plant in Service	\$	1,224,282,863	\$ 270,623	823 \$	1,494,906,686	[n/a]	\$	1,494,906,686	FF1 at 207:104g
3 Total Transmission Plant	\$	581,675,480	\$ 98,422	090 \$	680,097,570	Exhibit 4	\$	680,097,570	FF1 at 207:58g
4 Transmission Plant Held for other Use	\$	-	\$	- \$	-	Exhibit 4	\$	-	FF1 at 214
5 General Plant	\$	110,683,813	\$ 32,372	720 \$	143,056,533	Exhibit 4	\$	143,056,533	FF1 at 207:99g
6 Intangible Plant	\$	47,089,150	\$ 11,038	475 \$	58,127,625	Exhibit 4	\$	58,127,625	FF1 at 205:5g
7 Transmission Plant Accumlated Depreciation (neg.)	\$	(140,000,597)	\$ (13,118	319) \$	(153,118,917)	Exhibit 4	\$	153,118,917	FF1 at 219:25c
8 General Plant Accumulated Depreciation (neg.)	\$	(37,114,050)	\$ (9,428	699) \$	(46,542,749)	Exhibit 4	\$	46,554,709	FF1 at 219:28c
9 Accum. Provision for Amortization of Other Utility Plant (neg.)	\$	(19,948,640)	\$ (858)	307) \$	(20,806,947)	Exhibit 4	\$	20,806,947	FF1 at 200:21b
10									
11 Revenues									
12 Transmission Revenue	\$	60,957,513	\$ 11,373	518 \$	72,331,031	Exhibit 6		[n/a]	
13									
14 Depreciation Expense and Amortization									
15 Transmission Plant Depreciation	\$	14,058,824	\$ 1,810	957 \$	15,869,781	Exhibit 5	\$	15,869,781	FF1 at 336:7f
16 General Plant Depreciation and Amortization	\$	6,018,304	\$ 757	982 \$	6,776,286	Exhibit 5	\$	6,776,286	FF1 at 336:10f
17 Intangible Plant Amortization	\$	4,467,169	\$ 521	796 \$	4,988,966	Exhibit 5	\$	4,988,966	FF1 at 336:1f
18									
19 <u>Transmission Operation and Maintenance Expense</u>									
20 Account No. 560 (Operation Supervision and Engineering)	\$	35,747	\$ 10.	110 \$	45,857		\$	45,857	FF1 at 321:83b
21 Account No. 561.1 (Load Dispatch-Reliability)	\$	1,282,503	\$ 678	124 \$	1,960,627		\$	1,960,627	FF1 at 321:85b
Account No. 561.2 (Load Dispatch-Monitor and Operate Transmission System)	\$	-	\$ 19	500 \$	19,500		\$	19,500	FF1 at 321:86b
23 Account No. 561.3 (Load Dispatch-Transmission Service and Scheduling)	\$	-	\$	- \$	-		\$	-	FF1 at 321:87b
24 Account No. 561.4 (Scheduling, System Control and Dispatch Services)	\$	-	\$ 246	218 \$	246,218	Exhibit 10	\$	246,218	FF1 at 321:88b
25 Account No. 561.5 (Reliability, Planning and Standards Development)	\$	-	\$	- \$	-		\$	-	FF1 at 321:89b
26 Account No. 561.6 (Transmission Service Studies)	\$	-	\$	- \$	-		\$	-	FF1 at 321:90b
27 Account No. 561.7 (Generation Interconnection Studies)	\$	-	\$	- \$	-		\$	-	FF1 at 321:91b
Account No. 561.8 (Reliability, Planning and Standards Development Services)	\$	-	\$	- \$	-		\$	-	FF1 at 321:92b
29 Account No. 562 (Station Expenses)	\$	43,059	\$ 12.	178 \$	55,237		\$	55,237	FF1 at 321:93b
30 Account No. 563 (Overhead Lines Expenses)	\$	378,794		133 \$			\$	485,927	FF1 at 321:94b
31 Account No. 564 (Underground Lines Expenses)	\$	2,031		574 \$			\$	2,606	FF1 at 321:95b
32 Account No. 566 (Miscellaneous Transmission Expenses)	\$	65,197		439 \$			\$	83,637	FF1 at 321:97b
33 Account No. 567 (Rents)	\$	· <u>-</u>	\$	- \$			\$	· <u>-</u>	FF1 at 321:98b
34 Account No. 568 (Maintenance Supervision and Engineering)	\$	97,085		458 \$			\$	124,543	FF1 at 321:101b
35 Account No. 569 (Maintenance of Structures)	\$	13,608		849 \$	•		\$	17,457	FF1 at 321:102b
36 Account No. 569.1 (Maintenance of Computer Hardware)	\$	-	\$	- \$	•		\$	-	FF1 at 321:103b
37 Account No. 569.2 (Maintenance of Computer Software)	\$	_	\$	- \$			\$	_	FF1 at 321:104b
7. Account No. 303.2 (Maintenance of Computer Contware)	Ψ		Ψ	- ψ	-		Ψ		11 1 dt 021.104b

b

c = a + b

d

Workpaper - FERC Form 1 Reconcillation

		а	b	c = a + b		d	
Line Description	Е	BHD Value	MPD Value	Total	Used In	FF1 Value	FF1 Value Reference(s)
Account No. 569.3 (Maintenance of Communication Equipment) Account No. 569.4 (Maintenance of Miscellaneous Regional Transmission Plant) Account No. 570 (Maintenance of Station Equipment) Account No. 571 (Maintenance of Overhead Lines) Account No. 572 (Maintenance of Underground Lines) Account No. 573 (Maintenance of Miscellaneous Transmission Plant) Total	\$ \$ \$ \$ \$ \$	- \$ - \$ 694,626 \$ 1,953,816 \$ 37,778 \$ 151,924 \$ 4,756,168 \$	- \$ - \$ 196,458 \$ 789,836 \$ 10,685 \$ 42,968 \$ 2,163,530 \$	891,084 2,743,651 48,462 194,892	Exhibit 5	\$ - \$ 891,084 \$ 2,743,651 \$ 48,462 \$ 194,892 \$ 6,919,698	FF1 at 321:105b FF1 at 321:106b FF1 at 321:107b FF1 at 321:108b FF1 at 321:109b FF1 at 321:110b
 46 Other Pension and Benefit Liabilities (EOY) 47 Accumulated Provision for Pensions and Benefits - Liability 48 	\$	(37,562,001) \$	(3,102,370) \$	(40,664,371)	Exhibit 4	\$ 40,664,371	FF1 at 112:29c
 Other Regulatory Liabilities (EOY) Accumulated Provision for Pensions and Benefits - Regulatory Liability Items not included in Transmission Investment Base - Regulatory Liability Total 	\$ \$	- \$ 102,515,034 \$ 102,515,034 \$	- \$ - \$ - \$	102,515,034	Exhibit 4	\$ 102,515,034	FF1 at 278:f
 Other Regulatory Assets (EOY) Accumulated Provision for Pensions and Benefits - Regulatory Assets Items not included in Transmission Investment Base - Regulatory Assets Total 	\$ \$	19,262,751 \$ 64,584,712 \$ 83,847,463 \$	682,521 \$ - \$ 682,521 \$	64,584,712	Exhibit 4	\$ 84,529,984	FF1 at 232:f
 58 59 Other Expense 60 Amortization of Investment Tax Credits 61 62 Post-Retirement Benefits Other than Pensions (PBOP) 	\$	(5,152) \$ 2,900,000 \$	- \$ 420,000 \$,	Exhibit 5 Exhibit 5	\$ 5,152	FF1 at 266:8f
62 Post-Retirement Benefits Other than Pensions (PBOP) 63 Other Amounts Recorded to Account No. 926 64 65 66 Account No. 407.3 Reconciliation	\$	2,900,000 \$	420,000 \$ \$	3,848,020	EXHIBIT 5	\$ 7,168,020	FF1 at 323:187b
67 Amortization of Pension and PBOP Regulatory Asset 68 Other Regulatory Debits 69 Total 70			\$ \$ \$	15,511,373	Exhibit 5	\$ 15,511,373	FF1 at 114:12c
 Account No. 923 Reconcilation Regulatory Proceedings Expense Other Outside Services Employed Expense Total 			\$ \$ \$	5,338,993	Exhibit 5 Exhibit 5	\$ 5,338,993	FF1 at 323:184b

Workpaper - FERC Form 1 Reconcillation

	а	b	c = a + b		d	
Line Description	BHD Value	MPD Value	Total	Used In	FF1 Value	FF1 Value Reference(s)
75 76 Account No. 928 Reconcilation 77 Commission Annual Charges 78 Other Transmission-Related Regulatory Commission Expenses 79 Other Regulatory Commission Expenses (Distribution) 80 Total	\$ 230,526 \$ 865,506 \$ 3,202,961	\$ 187,601 \$ 1,054,637	\$ 1,053,107	Exhibit 5 Exhibit 5 n/a	\$ 5,560,911	FF1 at 323:189b
81 82			\$ 14,732,604 \$ 1,866,065 \$ 16,598,669	Exhibit 5	\$ 14,732,604 \$ 1,866,065	FF1 at 263i (FF1 at 263I) FF1 at 263i (FF1 at 263I)
87 FICA 88 Federal Unemployment 89 State Unemployment 90 91			\$ 3,035,827 \$ 21,549 \$ 42,020 \$ 3,099,396	Exhibit 5	\$ 3,035,827 \$ 21,549 \$ 42,020	FF1 at 263i (FF1 at 263I) FF1 at 263i (FF1 at 263I) FF1 at 263i (FF1 at 263I)
92 <u>Taxes Other Than Income Taxes</u> (sum of Property Tax and Payroll Tax above)			\$ 19,698,065	n/a	\$ 19,698,065	FF1 at 114:14c
93 94 Customer MWh, Revenue and Count (Billed) 95 01 Residential Service 96 02 Residential Water Heat 97 03 Residential Employee 98 04 General Service 99 05 Temporary General Service 100 07 Commercial Water Heating 101 09 Medium Power Secondary M2 102 11 Residential TOU 103 12 Primary Power D4 104 15 Medium Power Primary M1 105 18 Street Lighting 106 20 Street Light Energy 107 34 Competitive D2 108 36 Competitive D4 109 37 Competitive T1 110 45 Residential Thermal Storage 111 47 Residential Heating	846 - 151,674 113 21 360,133 5,577 116,696 44,145 5,127 1,326 130 -	\$ 13,766 \$ 1,839 \$ 28,153,491 \$ 565,591 \$ 6,126,396 \$ 3,010,247 \$ 1,577,574 \$ 105,640 \$ 7,833 \$ - \$ - \$ 11,229	(c) Avg. Count 92,513 217 - 16,776 22 5 1,578 487 24 102 4,809 39 1 11 6,646		District BHD BHD BHD BHD BHD BHD BHD BH	FF1 Value Reference(s) a: FF1 at 304-304.1:Col. b b: FF1 at 304-304.1:Col. c c: FF1 at 304-304.1:Col. d

Workpaper - FERC Form 1 Reconcillation

Line Description BHD Value MPD Value Total Used In FF1 Value FF1 Value Reference(s) 112 48 Commerical Space Heating 12,748 \$ 1,218,474 760 BHD 49 Commerical Space Heating New 113 216 \$ 16,731 19 BHD 114 50 Residential Heating New 67,288 \$ 6,781,847 7,164 BHD 115 SBL Standby Large Primary - \$ BHD 32 116 T1 Transmission 116,709 \$ 4,514,488 BHD BHD Billed Total 117 1.488.172 \$ 134.680.174 131.205 118 119 A Residential Service 145,759 \$ 13,660,704 23,881 MPD A1 Seasonal Residential Service - \$ MPD 120 121 AH Residential Space Heating Serv 13,780 \$ 851,558 1,304 MPD AHN Residential Space Heat Servic 35,430 \$ 2,918,689 MPD 122 3,652 123 C General Service 84,062 \$ 7,694,312 6,974 MPD 124 CF General Service-Christmas Ligh 1,278 \$ 4,330 MPD 125 D2 Municipal Pumping Service 1.704 \$ 103.756 19 MPD 126 **EP Large Power Service-Primary** 10.513 \$ 572.637 13 MPD 127 EPT Large Power Service-Primary T 19.162 \$ 761.563 MPD ES Large Power Service-Secondary 62,562 \$ 3,743,541 187 MPD 128 129 **EST Large Power Service-Secondary** 8,299 \$ 442,211 3 MPD F Agriculture Produce Storage Rat 130 1,614 \$ 128,029 21 MPD 131 **HT Transmission Power** 13,296 \$ 400,936 MPD 31,444 \$ 132 **HTHUB Transmission Power** 636,984 MPD 133 MC-G General Service (Contract) 5 \$ 1,417 MPD 134 SNO General Service (Contract) 191 \$ 40.007 MPD 135 MC-L Transmission Power Service-T 51.210 \$ 1.037.627 MPD MC-M Large Power 1.329 \$ 52.595 MPD 136 SL Street Lighting Service 566 \$ 45 MPD 137 246,123 138 SL2 Street Lighting Service 270 \$ 19,212 3 MPD ST Subtransmission Power Service-22,702 \$ 920,865 MPD 139 140 T Outdoor Lighting Service 1,423 \$ 320 MPD 308,495 MPD Billed Total 141 506.599 \$ 34.545.591 36.452 142 143 144

b

а

c = a + b

d

Workpaper - FERC Form 1 Reconcillation

		а	b	c = a + b		d	
Line D	escription	BHD Value	MPD Value	Total	Used In	FF1 Value	FF1 Value Reference(s)
440							
149							
150 151							
152							
153							
154							
155							
156							
157							
158							
159							
160							
161							
	nbilled Amounts	(a) BHD Value	(b) MPD Value	(c) Total		FF1 Value	FF1 Value Reference(s)
163	MWh	48,706	31,898	80,603		80,603	
164	Revenue	\$ 6,022,193	\$ 2,336,378	\$ 8,358,571		\$ 8,358,571	FF1 at 304:42c (FF1 at 304:78c)
165							
166	/	(a) MWh	(b) Revenue	(c) Avg. Count	=		
167	BHD (excluding unbilled			131,205	(c) Exhibit 6		Cols. a & b totals: FF1 at 304:43b & c
168	MPD (excluding unbilled		\$ 34,545,591	36,452	(c) Exhibit 6		Col. c total: FF1 at 301:14f
169		1,994,771	\$ 169,225,765	167,657			
170	DUD (in de 22 march iller	1) 4 500 070	# 440 700 007		F. J. 9. 4. 0		404 - + 405 - h - 400 - + 405h
171	BHD (including unbilled		\$ 140,702,367		Exhibit 6		a: 161a + 165a, b: 162a + 165b
172	MPD (including unbilled		\$ 36,881,969		Exhibit 6		a: 161b + 166a, b: 162b + 166b
173 174		2,075,374	\$ 177,584,336				FF1 at 304:43b & 43c
174	Values may differ slightly from FERC Form 1 due to rounding.						
175	values may affect signify from the control of the controlling.						

Workpaper - ADIT	a	b	С	d	е	f	g	h	i	j	k	1	m	n = avg. [a:m]	0	p = n * o	
Line Description	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Input Value	MPD Allocator (Exhibit 6)	MPD Transmission	Reference(s)
1 Account No. 190 exclusive of deferred income taxes associate 2 FASB 106 Liability 3 Supplemental Executive Retirement Plan (SERP) 4 Accrued Vacation Time 5 Accrued Pension 6 [Reserved] 7 [Reserved] 8 [Reserved] 9 [Reserved] 10 [Reserved] 11 [Reserved] 11 [Reserved]	\$ 839,266 \$ 17,693 \$ 87,068 \$	813,597 \$ 16,637 \$	805,345 \$ 16,571 \$ 85,207 \$		793,161 \$ 16,347 \$ 85,207 \$	786,433 \$ 16,373 \$ 85,207 \$ 654,510 \$	778,144 \$ 16,307 \$ 85,207 \$ 645,382 \$	767,746 \$ 16,241 \$ 85,207 \$ 580,146 \$	758,505 \$ 16,175 \$ 85,207 \$ 571,019 \$	755,343 \$ 16,109 \$ 85,207 \$ 561,892 \$	749,975 \$ 16,043 \$ 85,207 \$ 572,403 \$	752,930 \$ 15,977 \$ 85,207 \$ 563,276 \$		\$ 15,570 \$ 84,582 \$ 641,282			FF1 at 111:82c, Company Records
12 3 Account No. 190 - Subject to MPD Plant Allocation 14 Net Operating Loss 15 OH Time Study FERC Audit Refunds 16 [Reserved] 17 [Reserved] 18 [Reserved] 19 [Reserved] 20 [Reserved] 21 [Reserved] 22 [Reserved] 23 [Reserved] 24 [Reserved]	\$ 671,993 \$ \$ - \$		717,095 \$ - \$	694,078 \$ - \$	781,042 \$ - \$	686,076 \$ - \$	720,951 \$ - \$	733,085 \$ - \$	650,993 \$ - \$	761,392 \$ - \$	934,175 \$ - \$	658,327 \$ - \$	231,761 420,623	\$ 683,535 \$ 32,356		16.65% \$ 253,492	
24 25 26 Sales Tax Reserve 27 Research & Development Credits 28 [Reserved] 29 [Reserved] 30 [Reserved] 31 [Reserved] 32 [Reserved] 33 [Reserved] 34 [Reserved] 35 [Reserved] 36 [Reserved]	\$ - \$ \$ - \$			- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	62,035 83,330	\$ 4,772 \$ 6,410		37.09% \$ 265,540	
36 37 TOTAL														\$ 11,182	Revenue Allocator	30.84% \$ 3,448 \$ 522,480	Sum [12p, 24p, 36p]
38 39 Account No. 282 exclusive of amounts related to ASC-740 40 [Reserved] 41 [Reserved] 42 [Reserved] 43 [Reserved] 44 [Reserved] 45 [Reserved] 46 [Reserved] 47 [Reserved] 48 [Reserved] 49 [Reserved]																	FF1 at 113:63c, Company Records
50 51 52 (MPD) Plant Accumulated Depreciation Differences (MPD) Net Salvage 53 (MPD) Basis Difference on 263(A) Cap O/H 55 (MPD) Basis Difference on Repair/Replace 66 (MPD) 263(A) Interest 75 (MPD) CIAC 75 (MPD) Sec. 162 Repairs Deduction 75 (MPD) Sec. 263(A) Capitalized Overheads 76 (MPD) Cost of Removal 76 (MPD) Tax Gains (Losses) 76 76 76 76 76 76 76 76 76 77 76 77 76 77 77	\$ 505,123 \$ 414,511 \$ 54,733 \$ (93,071) \$ (2,406,732) \$ (4,520,347) \$ (128,727) \$	578,888 \$ 514,077 \$ 420,714 \$ 54,276 \$ (94,045) \$ (2,441,769) \$ (4,585,136) \$ (128,727) \$	583,995 \$ 523,031 \$ 426,917 \$ 53,820 \$ (95,019) \$ (2,476,805) \$ (4,649,924) \$	588,519 \$ 531,985 \$ 433,120 \$ 53,363 \$ (95,993) \$ (2,588,345) \$ (4,787,997) \$ (128,727) \$	593,432 \$ 540,939 \$ 439,323 \$ 52,906 \$ (96,967) \$ (2,648,882) \$ (4,877,214) \$ (128,727) \$	(14,631,066) \$ 598,345 \$ 549,893 \$ 445,526 \$ 52,450 \$ (97,941) \$ (2,709,420) \$ (4,966,430) \$ (128,727) \$ (175,946) \$	(14,705,332) \$ 603,258 \$ 558,848 \$ 451,729 \$ 51,993 \$ (98,915) \$ (2,769,957) \$ (5,055,647) \$ (128,727) \$ (175,946) \$	(14,779,597) \$ 608,171 \$ 567,802 \$ 457,932 \$ 51,537 \$ (2,830,495) \$ (2,830,495) \$ (5,144,864) \$ (128,727) \$ (175,946) \$	(14,853,862) \$ 613,084 \$ 576,756 \$ 464,134 \$ 51,080 \$ (100,863) \$ (2,891,032) \$ (5,234,080) \$ (128,727) \$ (175,946) \$	(14,818,159) \$ 613,873 \$ 598,001 \$ 473,846 \$ 50,029 \$ (101,827) \$ (2,949,236) \$ (5,431,766) \$ (128,727) \$ (175,946) \$	(15,048,719) \$ 618,328 \$ 616,514 \$ 482,779 \$ 50,176 \$ (102,795) \$ (2,999,812) \$ (5,532,547) \$ (128,727) \$ (184,821) \$	622,782 \$ 626,834 \$ 489,372 \$ 49,720 \$ (103,768) \$ (3,050,090) \$ (5,633,816) \$	(15,171,975) 687,441 637,154 495,965 49,264 (104,740) (2,918,024) (5,308,320) (128,727) (184,821)	\$ (14,698,780) \$ 606,454 \$ 565,150 \$ 453,528 \$ 51,996 \$ (98,910) \$ (2,743,892) \$ (5,056,007) \$ (128,727) \$ (177,994)	Salaries and Wages Plant Allocator	16.65% \$ - 37.09% \$ (7.873,628)	
68 [Reserved] 69 [Reserved] 70 [Reserved] 71 [Reserved] 72 [Reserved] 73 [Reserved] 74 75 76														\$ -	Revenue Allocator	30.84% \$ - \$ (7,873,628)	Sum [50p, 62p, 74p]

77 A	account No. 283 exclusive of deferred income taxes associate	ed with stranded costs	, retail rake-making,	affiliated companies	or any ASC-740 a	imounts													FF1 at 113:64c, Company R
78	Prepaid Insurance	\$ (32,177)	\$ (26,289) \$	(18,230) \$	(10,172) \$	624 \$	13,797 \$	(111,930) \$	(100,662) \$	(89,359) \$	(78,055) \$	(64,771) \$	(57,429) \$	(47,355) \$	(47,847)				
79	Reg. Asset - Pension	\$ (1,015,897)	\$ (991,776) \$	(967,655) \$	(943,012) \$	(918,717) \$	(894,422) \$	(870,126) \$	(845,831) \$	(821,536) \$	(797,241) \$	(772,945) \$	(748,650) \$	(726,443) \$	(870,327)				
80	Prepaid IT Support Costs	\$ (56,251)	\$ (81,543) \$	(87,951) \$	(79,505) \$	(71,444) \$	(75,105) \$	(71,426) \$	(79,515) \$	(91,291) \$	(91,564) \$	(87,606) \$	(79,974) \$	(57,299) \$	(77,729)				
81	[Reserved]																		
82	[Reserved]																		
83	[Reserved]																		
84	[Reserved]																		
85	[Reserved]																		
86	[Reserved]																		
87	[Reserved]													_					
88														\$	(995,902)	Salaries and Wages	16.65% \$	(165,793)	
89																			
90	Reg. Asset - Unamortized Loss on Reacquired Debt	\$ (972)		(326) \$	(0) \$	(0) \$	(0) \$	(0) \$	(0) \$	(0) \$	(0) \$	(0) \$	(0) \$	(0) \$	(150)				
91	Property Taxes	\$ (88,731)	\$ (78,511) \$	(64,473) \$	(48,266) \$	(32,058) \$	(17,587) \$	(3,590) \$	(10,427) \$	(41,450) \$	(91,728) \$	(94,411) \$	(108,705) \$	(112,259) \$	(60,938)				
92	[Reserved]																		
93	[Reserved]																		
94	[Reserved]																		
95	[Reserved]																		
96 97	[Reserved]																		
98	[Reserved] [Reserved]																		
99	[Reserved]																		
100	[Reserved]													e	(61,088)	Plant Allocator	37.09% \$	(22,659)	
101														Ψ	(01,000)	Fiant Allocator	31.0970 g	(22,009)	
102	[Reserved]																		
103	[Reserved]																		
104	[Reserved]																		
105	[Reserved]																		
106	[Reserved]																		
107	[Reserved]																		
108	[Reserved]																		
109	[Reserved]																		
110	[Reserved]																		
111	[Reserved]													_					
112														\$	-	Revenue Allocator	30.84% \$	-	
113	TOTAL																\$	(188,452)	Sum [88p, 100p, 112p]

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

Lin	e Description			a1	a[]	*	b=	Sum a1:a[]	Reference(s)
1	Calendar Year	2021	T	CJA 2017	[Rese	rved]			
2					_	_			
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		Power Amortization of Excess ADIT Liability (Account 411.1)	\$	•					WP Prot DTA(L) Amort by Year Col. b + WP Unprot DTA(L) Amort by Year Col. b
5				(, , ,					
6	Annual Amortiza	ation of MPD Transmission Deficient/(Excess) ADIT Assets/(Liabilities) - Protected	\$	(56,191)			\$	(56,191)	WP Prot DTA/(L) Amort by Year, Col. e (for Applicable Year)
7		ation of MPD Transmission Deficient/(Excess) ADIT Assets/(Liabilities) - Unprotecte		(112,388)			\$	(112,388)	WP Unprot DTA/(L) Amort by Year, Col. e (for Applicable Year)
8		nsmission Annual Amortization Expense (to Exhibit 5 at 6.3a)	\$	(168,579)	\$	-	\$	(168,579)	6a + 7a
9									
10	Monthly Amortiz	ration	\$	(14,048)	\$	-	\$	(14,048)	Line 8 / 12
11	-								
12	Deferred Tax A	ssets/(Liabiliites) as Allocated to MPD Transmission by Month				Va	alues	to Ex. 4 at 26	1
13	December	2020	\$	(2,966,083)			\$	(2,966,083)	Prior Year, WP DTA/(L) Amortization, Line 25
14	January	2021	\$	(2,952,035)	\$	-	\$	(2,952,035)	Line 13 - Line 10
15	February	2021	\$	(2,937,987)	\$	-	\$	(2,937,987)	Line 14 - Line 10
16	March	2021	\$	(2,923,939)	\$	-	\$	(2,923,939)	Line 15 - Line 10
17	April	2021	\$	(2,909,890)	\$	-	\$	(2,909,890)	Line 16 - Line 10
18	May	2021	\$	(2,895,842)	\$	-	\$	(2,895,842)	Line 17 - Line 10
	June	2021	\$	(2,881,794)	\$	-	\$	(2,881,794)	Line 18 - Line 10
	July	2021	\$	(2,867,746)	\$	-	\$	(2,867,746)	Line 19 - Line 10
	August	2021	\$	(2,853,697)		-	\$	(2,853,697)	Line 20 - Line 10
	September	2021	\$	(2,839,649)		-	\$	(2,839,649)	Line 21 - Line 10
23	October	2021	\$	(2,825,601)		-	\$	(2,825,601)	Line 22 - Line 10
24	November	2021	\$	(2,811,553)		-	\$	(2,811,553)	Line 23 - Line 10
25	December	2021	\$	(2,797,504)	\$	-	\$	(2,797,504)	Line 24 - Line 10

^{*} Additional columns to be added as necessary.

Notes

[] [Reserved]

ATTACHMENT J
WP PROTECTED DTA/(L) AMORTIZATION BY YEAR

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 e = c * d

		Versan	t Po	ower				
Line	Year	Protected Amor Deficient DIT Asset		ntion (Note 1) of Excess DIT Liability	let Protected Amortization	MPD Transmission Protected Allocator (Note 3)	M	PD Transmission Net Protected Amortization
	Tour	Acct 410.1		Acct 411.1	 anorazadon	(11010 0)		Amortization
1	2018	\$ -	\$	(1,435,027)	\$ (1,435,027)	3.68%	\$	(52,831)
2	2019	\$ -	\$	(1,482,555)	\$ (1,482,555)	3.68%	\$	(54,581)
3	2020	\$ -	\$	(1,539,244)	\$ (1,539,244)	3.68%	\$	(56,668)
4	2021	\$ -	\$	(1,526,282)	\$ (1,526,282)	3.68%	\$	(56,191)
5	2022	\$ -	\$	(1,544,082)	\$ (1,544,082)	3.68%	\$	(56,846)
6	2023	\$ -	\$	(1,856,456)	\$ (1,856,456)	3.68%	\$	(68,346)
7	2024	\$ -	\$	(1,835,893)	\$ (1,835,893)	3.68%	\$	(67,589)
8	2025	\$ -	\$	(1,822,297)	\$ (1,822,297)	3.68%	\$	(67,089)
9	2026	\$ -	\$	(1,788,602)	\$ (1,788,602)	3.68%	\$	(65,848)
10	2027	\$ -	\$	(1,762,492)	\$ (1,762,492)	3.68%	\$	(64,887)
11	2028	\$ -	\$	(1,808,670)	\$ (1,808,670)	3.68%	\$	(66,587)
12	2029	\$ -	\$	(1,652,962)	\$ (1,652,962)	3.68%	\$	(60,855)
13	2030	\$ -	\$	(1,634,894)	\$ (1,634,894)	3.68%	\$	(60,190)
14	2031	\$ -	\$	(1,667,857)	\$ (1,667,857)	3.68%	\$	(61,403)
15	2032	\$ -	\$	(1,665,177)	(1,665,177)	3.68%		(61,304)
16	2033	\$ -	\$	(1,730,116)	(1,730,116)	3.68%		(63,695)
17	2034	\$ _	\$	(1,793,184)	(1,793,184)	3.68%		(66,017)
18	2035	\$ _	\$	(1,812,324)	(1,812,324)	3.68%		(66,722)
19	2036	\$ -	\$	(1,822,137)	(1,822,137)	3.68%		(67,083)

20	2037	\$ -	\$ (1,870,187)	\$ (1,870,187)	3.68% \$	(68,852)
21	2038	\$ -	\$ (1,857,485)	\$ (1,857,485)	3.68% \$	(68,384)
22	2039	\$ -	\$ (2,395,400)	\$ (2,395,400)	3.68% \$	(88,188)
23	2040	\$ -	\$ (2,351,883)	\$ (2,351,883)	3.68% \$	(86,586)
24	2041	\$ -	\$ (2,240,700)	\$ (2,240,700)	3.68% \$	(82,493)
25	2042	\$ -	\$ (2,156,775)	\$ (2,156,775)	3.68% \$	(79,403)
26	2043	\$ -	\$ (2,087,235)	\$ (2,087,235)	3.68% \$	(76,843)
27	2044	\$ -	\$ (1,975,226)	\$ (1,975,226)	3.68% \$	(72,719)
28	2045	\$ -	\$ (1,655,523)	\$ (1,655,523)	3.68% \$	(60,949)
29	2046	\$ -	\$ (1,553,861)	\$ (1,553,861)	3.68% \$	(57,206)
30	2047	\$ -	\$ (1,360,651)	\$ (1,360,651)	3.68% \$	(50,093)
31	2048	\$ -	\$ (1,308,403)	\$ (1,308,403)	3.68% \$	(48,170)
32	2049	\$ -	\$ (1,269,523)	\$ (1,269,523)	3.68% \$	(46,738)
33	2050	\$ -	\$ (1,190,903)	\$ (1,190,903)	3.68% \$	(43,844)
34	2051	\$ -	\$ (1,147,568)	\$ (1,147,568)	3.68% \$	(42,248)
35	2052	\$ -	\$ (1,108,765)	\$ (1,108,765)	3.68% \$	(40,820)
36	2053	\$ -	\$ (1,015,853)	\$ (1,015,853)	3.68% \$	(37,399)
37	2054	\$ -	\$ (918,214)	\$ (918,214)	3.68% \$	(33,805)
38	2055	\$ -	\$ (804,361)	\$ (804,361)	3.68% \$	(29,613)
39	2056	\$ -	\$ (737,411)	\$ (737,411)	3.68% \$	(27,148)
40	2057	\$ -	\$ (598,392)	\$ (598,392)	3.68% \$	(22,030)
[] **						

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

- 1 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).
- 3 WP Protected DTA(L) Allocators at 3a
- [] [Reserved]

ATTACHMENT J
WP UNPROTECTED DTA/(L) AMORTIZATION BY YEAR

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

Versant Power Unprotected Amortization Versant Power Total MPD Transmission **MPD Transmission** of Deficient DIT of Excess DIT **Net Unprotected** Unprotected **Net Unprotected** Asset (Note 1) Liability (Note 2) Allocator (Note 3) Line Year Amortization **Amortization** Acct 411.1 Acct 410.1 2018 343,365 \$ (2,064,226)\$ (1,720,861)6.53% \$ (112,388)(2,064,226)\$ (1,720,861)6.53% \$ (112,388)2019 343,365 \$ 3 2020 343,365 \$ (2,064,226)\$ (1,720,861)6.53% \$ (112,388)343,365 \$ 6.53% \$ 4 2021 (2,064,226) \$ (1,720,861)(112,388)5 2022 343.365 \$ 6.53% \$ (2,064,226)\$ (1,720,861)(112,388)6 2023 343,365 \$ (2,064,226)\$ (1,720,861)6.53% \$ (112,388)2024 343,365 \$ (1,720,861)6.53% \$ (112,388)(2,064,226) \$ 8 2025 343,365 \$ (2,064,226)\$ (1,720,861)6.53% \$ (112,388)9 2026 343,365 \$ (2,064,226)\$ (1,720,861)6.53% \$ (112,388)343,365 \$ 6.53% \$ 10 2027 (2,064,226)\$ (1,720,861)(112,388)[] **

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

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

^{**} Additional rows to be added as necessary.

³ WP Unprotected DTA(L) Allocators at 3a

^{[] [}Reserved]

g

VERSANT POWER – MAINE PUBLIC DISTRICT OATT ATTACHMENT J FORMULA RATES RATE YEAR JUNE 1, 2022 TO MAY 31, 2023 ESTIMATED ATRR & CHARGES BASED ON ACTUAL CY 2021 VALUES

Workpaper - Initial Deferred Tax Asset/(Liability) Detail *

Tax Cut and Jobs Act of 2017

								J	
		Value at 12/	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	\$ (159,134,377)	(95,480,626)	\$ (63,653,751)	282	254	Protected	ARAM	Company Records
1.002	Plant Differences - Unprotected	\$ (42,963,139)	(25,777,883)	\$ (17,185,255)	282	254	Unprotected	10 years	Company Records
1.003	Regulatory Assets / Liabilities	\$ (6,783,612)	(4,070,167)	\$ (2,713,445)	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
1.[] **								•	

c = a - b

Unprotected Reference(s) Line Description Protected Total Versant Power Deferred Tax Asset (Account 182.3) \$ - \$ 3,433,648 \$ 3,433,648 Sum of Relevant Values in 1.001c:1.[]c Versant Power Deferred Tax Liability (Account 254) \$ (63,653,751) \$ (20,642,261) \$ (84,296,011) Sum of Relevant Values in 1.001c:1.[]c Versant Power Net Deferred Tax Asset/(Liability) \$ (63,653,751) \$ (17,208,613) \$ (80,862,364) Sum Lines 2.01:2.02 Blended Federal & State Statutory Tax Rate 28.05% 1 - [(1 - Exhibit 3 at 47d) * (1 - Exhibit 3 at 57d)] Gross-Up on Versant Power Deferred Tax Asset 1.338.933 [2.01c * 1/(1-5c)] - 2.01c, Note 2 Gross-Up on Versant Power Deferred Tax Liability \$ (32,870,796) [2.02c * 1/(1-5c)] - 2.02c, Note 2

c = a + b

Notes

b

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

^{**} 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 <u>21</u> 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.

^{[] [}Reserved]

ATTACHMENT J WP PROTECTED DTA/(L) ALLOCATORS

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

ine	Description	а	b	С	Reference(s)
1	Protected Deficient/(Excess) Deferred Tax Allocators	Transmission	Distribution	Total (= T + D)	
2	Bangor Hydro District	46.54%	41.60%	88.14%	a: 24b / 6c; b: 24c / 6c
3	Maine Public District	3.68%	8.18%	11.86%	a: 38b / 6c; b: 38c / 6c
4	Total			100.00%	2c + 3c
5					
6	Deficient/(Excess) Protected ADIT			\$ (63,653,751)	WP Initial DTA(L) Detail at 3a
7					
8			Allocator	Alloc. Amount	
9	BHD Deficient/(Excess) Protected ADIT		88.14%	\$ (56,103,563)	WP NTV NBV Differences [5c / (5c + 5f)]; 6c * 9c
10					
1	BHD Allocation Stage 1		Allocator	Alloc. Amount	
2	Transmission			\$ (28,627,628)	WP NTV NBV Differences [4c / 5c]; 9c * 12b
3	Distribution		34.37%	\$ (19,283,067)	WP NTV NBV Differences [3c / 5c]; 9c * 13b
4	Common	14.60%	0.400/	A (005 470)	WP NTV NBV Differences [2c / 5c]
15	Common (CIS)		0.42%		44c * 14b; 9c * 14b
6	Common (General)		14.18%		14b - 15b; 9c * 15b
7	Total		100%	\$ (56,103,563)	Sum Lines 11, 12, 14, 15
8	DUD Allegation Otana O	T. All	T	Distable sations	
9	BHD Allocation Stage 2	Tr. Allocator	Transmission	Distribution	Call at France DLID Arms Lindata for 2040
0	Transmission	100.04% 0.00%			Col. a: From BHD Ann. Update for 2018
1	Distribution		•	\$ (19,283,067)	Col. b: Col. a * applicable value from 12c:16c Col. c: Applicable value from 12c:16c - Col. b
2	Common (CIS)	33.30%	(-, -,		Col. c: Applicable value from 12c: foc - Col. b
23 24	Common (General) Total	11.41%	\$ (907,938) \$ (29,625,432)		
24 25	Total		\$ (29,025,432)	\$ (20,478,131)	
26 26	MPD Deficient/(Excess) Protected ADIT		11.86%	\$ (7,550,188)	WP NTV NBV Differences [5f / (5c + 5f)]; 6c * 37c
27	WI D Delicient (Excess) 1 Totected ADT1		11.0070	ψ (7,550,100)	WI NIV NEV Ellierences [SI7 (SC 1 SI)], CC 37C
28	MPD Allocation Stage 1		Allocator	Alloc, Amount	
9	Transmission		30.57%		WP NTV NBV Differences [4f / 5f]; 26f * 29b
0	Distribution		65.33%		WP NTV NBV Differences [3f / 5f]; 26f * 30b
1	Common		4.10%		WP NTV NBV Differences [3f / 5f]; 26f * 31b
2	Total		100%	(,)	Sum Lines 29:31
3			10070	¢ (1,000,100)	
4	MPD Allocation Stage 2	Tr. Allocator	Transmission	Distribution	
5	Transmission	100.00%			37a: From MPD Ann. Update for 2018
6	Distribution	0.00%		\$ (4,932,640)	Col. b: Col. a * applicable value from 29c:31c
7	Common	11.41%			Col. c: Applicable value from 29c:31c - Col. b
8	Total		\$ (2,343,447)		
9			, (,, ,, ,	, (-,, ,	
10	Determination of CIS as Percentage of BHD Common at	12/31/2017			
11	CIS Accumulated Depreciation			\$ 5,004,167	Company Records
12	General, Intangible and Distribution Accumulated Depre	ciation		\$ 174,106,587	Company Records
13	, ,			,,	
14	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.

Notes [] [Reserved]

ATTACHMENT J WP UNPROTECTED DTA/(L) ALLOCATORS

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

ine	Description	а	b		С	Reference(s)
1	Unprotected Deficient/(Excess) Deferred Tax Allocators	Transmission	Distribution	Total (:	= T + D)	
2	Bangor Hydro District	36.89%	49.44%	,	86.33%	a: 24b / 6c; b: 24c / 6c
3	Maine Public District	6.53%	7.14%		13.67%	a: 38b / 6c; b: 38c / 6c
4	Total				100.00%	2c + 3c
5						
6	Deficient/(Excess) Protected ADIT			\$ (63	3,653,751)	WP Initial DTA(L) Detail at 3a
7						
8			Allocator	Alloc.	Amount	
9	BHD Deficient/(Excess) Protected ADIT		86.33%	\$ (54	,951,500)	WP NTV NBV Differences [5c / (5c + 5f)]; 6c * 9c
0						
1	BHD Allocation Stage 1		Allocator	Alloc.	Amount	
2	Transmission		42.58%	\$ (23	3,398,933)	WP NTV NBV Differences [4c / 5c]; 9c * 12b
3	Distribution		56.29%	\$ (30	,930,708)	WP NTV NBV Differences [3c / 5c]; 9c * 13b
4	Common	1.13%				WP NTV NBV Differences [2c / 5c]
5	Common (CIS)		0.03%	\$	(17,873)	44c * 14b; 9c * 14b
6	Common (General)		1.10%	\$	(603,987)	14b - 15b; 9c * 15b
7	Total		100%	\$ (54	,951,500)	Sum Lines 11, 12, 14, 15
8						
9	BHD Allocation Stage 2	Tr. Allocator	Transmission	Distri	ibution	
0	Transmission	100.04%	\$ (23,408,292)	\$	9,360	Col. a: From BHD Ann. Update for 2018
1	Distribution	0.00%	\$ -	\$ (30	,930,708)	Col. b: Col. a * applicable value from 12c:16c
22	Common (CIS)	33.30%	\$ (5,952)	\$	(11,922)	Col. c: Applicable value from 12c:16c - Col. b
23	Common (General)	11.41%	\$ (68,915)	\$	(535,072)	
24	Total		\$ (23,483,159)	\$ (31	,468,342)	
25						
26	MPD Deficient/(Excess) Protected ADIT		13.67%	\$ (8	3,702,250)	WP NTV NBV Differences [5f / (5c + 5f)]; 6c * 37c
27						
8	MPD Allocation Stage 1		Allocator	Alloc.	Amount	
9	Transmission		47.17%	\$ (4	,104,915)	WP NTV NBV Differences [4f / 5f]; 26f * 29b
0	Distribution		47.57%	\$ (4	,139,321)	WP NTV NBV Differences [3f / 5f]; 26f * 30b
1	Common		5.26%		(458,014)	WP NTV NBV Differences [3f / 5f]; 26f * 31b
2	Total		100%	\$ (8	3,702,250)	Sum Lines 29:31
33						
4	MPD Allocation Stage 2	Tr. Allocator	Transmission	Distri	ibution	
5	Transmission	100.00%	\$ (4,104,915)	\$	-	37a: From MPD Ann. Update for 2018
86	Distribution	0.00%	\$ -	\$ (4	,139,321)	Col. b: Col. a * applicable value from 29c:31c
37	Common	11.41%	\$ (52,259)	\$	(405,755)	Col. c: Applicable value from 29c:31c - Col. b
8	Total		\$ (4,157,174)	\$ (4	,545,076)	
39						
10	Determination of CIS as Percentage of BHD Common at	12/31/2017				
11	CIS Accumulated Depreciation			\$ 5	5,004,167	Company Records
12	General, Intangible and Distributino Accumulated Deprec	iation		\$ 174	,106,587	Company Records
43	·					
14	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.

Notes [] [Reserved]

ATTACHMENT J
WP NTV NBV DIFFERENCES

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 e f = d - e	Reference(s)
1	Protected Assets	Net Tax Value	Book Net Value	Difference	Net Tax Value Book Net Value Difference	
2	Common	\$ 86,571,866	\$ 166,543,433	\$ (79,971,567)	\$ 22,478,631 \$ 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 \$ 37,023,819 \$ (22,530,074)	Company Records
5	Total	\$ 218,430,881	\$ 766,064,490	\$ (547,633,609)	\$ 49,801,056 \$ 123,499,347 \$ (73,698,291)	Sum L. 2 to L. 4
6						
7	Unprotected Assets	Net Tax Value	Book Net Value	Difference	Net Tax Value Book Net Value Difference	
8	Common	\$ -	\$ (1,763,082)	\$ 1,763,082	\$ 40,828 \$ (1,257,723) \$ 1,298,551	Company Records
9	Distribution	\$ 3,316,108	\$ (84,377,847)	\$ 87,693,955	\$ 662,186 \$ (11,073,512) \$ 11,735,698	Company Records
10	Transmission	\$ 2,558,450	\$ (63,781,608)	\$ 66,340,058	\$ 326,049 \$ (11,312,101) \$ 11,638,150	Company Records
11	Total	\$ 5,874,558	\$ (149,922,537)	\$ 155,797,095	\$ 1,029,063 \$ (23,643,336) \$ 24,672,399	Sum L. 2 to L. 4

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

¹ Source: PriceWaterhouse Coopers

² 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

^{[] [}Reserved]

ATTACHMENT J WP CUSTOMER COSTS

Workpaper - Customer Costs

а

Line	e Description	Value	Reference(s)
1	Account Nos. 901 to 905	\$ 11,768,892	FF1 at 322:164b
2	Account Nos. 907 to 910	\$ 74,747	FF1 at 323:171b
3	Total	\$ 11,843,639	1a + 2a
4	Company Revenue Allocator (MPD)	20.77%	Exhibit 6 at 29a
5	MPD Allocation	\$ 2,459,771	3a * 4a
6	MPD Revenue Allocator (Transmission)	30.84%	Exhibit 6 at 43a
7	MPD Retail Transmission Allocation	\$ 758,534	5a * 6a



Workpaper - Retail Customer Deferrred Revenue Adjustment Associated with Retail Rates Going into Effect on July vs June

			a (Note 1)	b (Note 1)	c = b - a	d (Note 2)	e = c * d	
			2020-2021 \$/kWh or	2021-2022 \$/kWh or	rate delta \$/kWh or	Billing Data		
_ine	Retail Rate Tariff		\$/kW	\$/kW	\$/kW	kWh or kW	Credit (Refund)	Reference(s)
1	A/A1/AH/AHN	kWh	0.023534	0.018003	(0.005531)	13,287,804	\$ (73,499)	a & b: Exh. 1b from annual updates
2	C/SNO/F/D2	kWh	0.026892	0.022134	(0.004758)	6,601,790	,	referenced in column headings
3	ES	kW	9.66	7.21	(2.448557)	12,716		
4	EP	kW	7.52	6.71	(0.815783)	3,189		
5	ES-T	kW	11.87	7.95	(3.928039)	1,785		
6	EP-T	kW	4.88	5.24	0.363454	4,283	•	
7	S-T	kW	8.06	7.16	(0.894575)	6,767		
8	H-T	kW	10.93	8.49	(2.434480)	15,934		
9	SL/T	kWh	0.020867	0.010345	(0.010522)	199,394	,	
10	Total Retail Transmission Rev	venue Adiu					\$ (191,045)	Sum [1e:9e]
11							, (- , /	
12				а	b	С	d = b * c	
						ū	4 5 0	
13							4 5 0	
13 14	Month			Year	Balance	Monthly Rate (Note 3)	Total	Col. (b) Reference
13 14 15	Month June					Monthly Rate	Total	Col. (b) Reference
13 14 15 16				Year	Balance	Monthly Rate (Note 3)	Total \$ (516)	
13 14 15 16 17	June			Year 2021	Balance \$ (191,045)	Monthly Rate (Note 3) 0.27%	Total \$ (516) \$ (536)	10e
13 14 15 16 17	June July			Year 2021 2021	Balance \$ (191,045) \$ (191,561)	Monthly Rate (Note 3) 0.27% 0.28%	Total \$ (516) \$ (536) \$ (536)	10e 16b + 16d
13 14 15 16 17 18	June July August			Year 2021 2021 2021	Balance \$ (191,045) \$ (191,561) \$ (191,561)	Monthly Rate (Note 3) 0.27% 0.28% 0.28%	Total \$ (516) \$ (536) \$ (536) \$ (517)	10e 16b + 16d 17b
13 14 15 16 17 18 19 20	June July August September			Year 2021 2021 2021 2021	Balance \$ (191,045) \$ (191,561) \$ (191,561) \$ (191,561)	Monthly Rate (Note 3) 0.27% 0.28% 0.28% 0.27%	Total \$ (516) \$ (536) \$ (536) \$ (517) \$ (541)	10e 16b + 16d 17b 17b
13 14 15 16 17 18 19 20 21	June July August September October			Year 2021 2021 2021 2021 2021	Balance \$ (191,045) \$ (191,561) \$ (191,561) \$ (191,561) \$ (193,151)	Monthly Rate (Note 3) 0.27% 0.28% 0.28% 0.27% 0.28%	Total \$ (516) \$ (536) \$ (536) \$ (517) \$ (541) \$ (522)	10e 16b + 16d 17b 17b 19b + Sum [17d:19d]
13 14 15 16 17 18 19 20 21 22	June July August September October November			Year 2021 2021 2021 2021 2021 2021	Balance \$ (191,045) \$ (191,561) \$ (191,561) \$ (191,561) \$ (193,151) \$ (193,151)	Monthly Rate (Note 3) 0.27% 0.28% 0.28% 0.27% 0.28% 0.27%	Total \$ (516) \$ (536) \$ (536) \$ (517) \$ (541) \$ (522) \$ (541)	10e 16b + 16d 17b 17b 19b + Sum [17d:19d] 20b
13 14 15 16 17 18 19 20 21 22 23	June July August September October November December			Year 2021 2021 2021 2021 2021 2021 2021	Balance \$ (191,045) \$ (191,561) \$ (191,561) \$ (193,151) \$ (193,151) \$ (193,151) \$ (193,151)	Monthly Rate (Note 3) 0.27% 0.28% 0.28% 0.27% 0.28% 0.27% 0.28%	Total \$ (516) \$ (536) \$ (536) \$ (517) \$ (541) \$ (522) \$ (541) \$ (545)	10e 16b + 16d 17b 17b 19b + Sum [17d:19d] 20b 20b
13 14 15 16 17 18 19 20 21 22 23 24	June July August September October November December January			Year 2021 2021 2021 2021 2021 2021 2021 202	Balance \$ (191,045) \$ (191,561) \$ (191,561) \$ (193,151) \$ (193,151) \$ (193,151) \$ (194,754)	Monthly Rate (Note 3) 0.27% 0.28% 0.28% 0.27% 0.28% 0.27% 0.28% 0.27% 0.28% 0.28%	Total \$ (516) \$ (536) \$ (536) \$ (517) \$ (541) \$ (522) \$ (541) \$ (545) \$ (487)	10e 16b + 16d 17b 17b 19b + Sum [17d:19d] 20b 20b 22b + Sum [20d:22d]
13 14 15 16 17 18 19 20 21 22 23 24 25	June July August September October November December January February			Year 2021 2021 2021 2021 2021 2021 2021 202	Balance \$ (191,045) \$ (191,561) \$ (191,561) \$ (193,151) \$ (193,151) \$ (193,151) \$ (194,754) \$ (194,754)	Monthly Rate (Note 3) 0.27% 0.28% 0.28% 0.27% 0.28% 0.27% 0.28% 0.27% 0.28% 0.25%	Total \$ (516) \$ (536) \$ (536) \$ (517) \$ (541) \$ (522) \$ (541) \$ (545) \$ (487) \$ (545)	10e 16b + 16d 17b 17b 19b + Sum [17d:19d] 20b 20b 22b + Sum [20d:22d] 23b
13 14 15 16 17 18 19 20 21 22 23	June July August September October November December January February March			Year 2021 2021 2021 2021 2021 2021 2021 202	Balance \$ (191,045) \$ (191,561) \$ (191,561) \$ (193,151) \$ (193,151) \$ (193,151) \$ (194,754) \$ (194,754) \$ (194,754)	Monthly Rate (Note 3) 0.27% 0.28% 0.28% 0.27% 0.28% 0.27% 0.28% 0.27% 0.28% 0.25% 0.25% 0.28%	Total \$ (516) \$ (536) \$ (536) \$ (517) \$ (541) \$ (522) \$ (541) \$ (545) \$ (487) \$ (545) \$ (530)	10e 16b + 16d 17b 17b 19b + Sum [17d:19d] 20b 20b 22b + Sum [20d:22d] 23b 23b
13 14 15 16 17 18 19 20 21 22 23 24 25 26	June July August September October November December January February March April			Year 2021 2021 2021 2021 2021 2021 2021 202	Balance \$ (191,045) \$ (191,561) \$ (191,561) \$ (193,151) \$ (193,151) \$ (193,151) \$ (194,754) \$ (194,754) \$ (194,754) \$ (196,332)	Monthly Rate (Note 3) 0.27% 0.28% 0.28% 0.27% 0.28% 0.27% 0.28% 0.28% 0.25% 0.28% 0.27%	Total \$ (516) \$ (536) \$ (536) \$ (517) \$ (541) \$ (522) \$ (541) \$ (545) \$ (487) \$ (545) \$ (530)	10e 16b + 16d 17b 17b 19b + Sum [17d:19d] 20b 20b 22b + Sum [20d:22d] 23b 23b 25b + Sum [23d:25d]
13 14 15 16 17 18 19 20 21 22 23 24 25 26 27	June July August September October November December January February March April May			Year 2021 2021 2021 2021 2021 2021 2021 202	Balance \$ (191,045) \$ (191,561) \$ (191,561) \$ (193,151) \$ (193,151) \$ (193,151) \$ (194,754) \$ (194,754) \$ (194,754) \$ (196,332)	Monthly Rate (Note 3) 0.27% 0.28% 0.28% 0.27% 0.28% 0.27% 0.28% 0.28% 0.25% 0.28% 0.27%	Total \$ (516) \$ (536) \$ (536) \$ (517) \$ (541) \$ (522) \$ (541) \$ (545) \$ (487) \$ (545) \$ (530) \$ (550)	10e 16b + 16d 17b 17b 19b + Sum [17d:19d] 20b 20b 22b + Sum [20d:22d] 23b 23b 25b + Sum [23d:25d] 26b

- 1 Figures to be rounded in accordance with billing rates shown in Exhibit 1b.
- 2 Source: Company Customer Information System
- 3 Monthly Interest shall be calculated in accordance with 18 CFR Section 35.19a.

VERSANT POWER – MAINE PUBLIC DISTRICT OATT ATTACHMENT J FORMULA RATES RATE YEAR JUNE 1, 2022 TO MAY 31, 2023

ATTACHMENT J WP INTEREST ON WHOLESALE TRUE-UP

ESTIMATED ATRR & CHARGES BASED ON ACTUAL CY 2021 VALUES

Workpaper - Interest on Wholesale ATRR True-Up

a b c d = b * c

	Monthly Rate												
Line	Month	Year		Balance	(Note 1)		Total	Col. (b) Reference					
1	June	2021	\$	1,543,576	0.27%	\$	4,168	Exhibit 2 at 37a					
2	July	2021	\$	1,547,744	0.28%	\$	4,334	1b + 1d					
3	August	2021	\$	1,547,744	0.28%	\$	4,334	2b					
4	September	2021	\$	1,547,744	0.27%	\$	4,179	2b					
5	October	2021	\$	1,560,590	0.28%	\$	4,370	4b + Sum [2d:4d]					
6	November	2021	\$	1,560,590	0.27%	\$	4,214	5b					
7	December	2021	\$	1,560,590	0.28%	\$	4,370	5b					
8	January	2022	\$	1,573,543	0.28%	\$	4,406	7b + Sum [5d:7d]					
9	February	2022	\$	1,573,543	0.25%	\$	3,934	8b					
10	March	2022	\$	1,573,543	0.28%	\$	4,406	8b					
11	April	2022	\$	1,586,289	0.27%	\$	4,283	10b + Sum [8d:10d]					
12	May	2022	\$	1,586,289	0.28%	\$	4,442	11b					
13	TOTAL					\$	51,437	Sum [1d:12d]					

Workpaper - Interest on Scheduling, System Control and Dispatch Service Costs True-Up

				Monthly Rate		
Line	Month	Year	Balance	(Note 1)	Total	Col. (b) Reference
14	June	2021	\$ (126,601)	0.27%	\$ (342)	Exhibit 10 at 8a
15	July	2021	\$ (126,943)	0.28%	\$ (355)	14b + 14d
16	August	2021	\$ (126,943)	0.28%	\$ (355)	15b
17	September	2021	\$ (126,943)	0.27%	\$ (343)	15b
18	October	2021	\$ (127,997)	0.28%	\$ (358)	17b + Sum [15d:17d]
19	November	2021	\$ (127,997)	0.27%	\$ (346)	18b
20	December	2021	\$ (127,997)	0.28%	\$ (358)	18b
21	January	2022	\$ (129,059)	0.28%	\$ (361)	20b + Sum [18d:20d]
22	February	2022	\$ (129,059)	0.25%	\$ (323)	21b
23	March	2022	\$ (129,059)	0.28%	\$ (361)	21b
24	April	2022	\$ (130,105)	0.27%	\$ (351)	23b + Sum [21d:23d]
25	May	2022	\$ (130,105)	0.28%	\$ (364)	24b
26	TOTAL		,		\$ (4,219)	Sum [14d:25d]



¹ Monthly Interest shall be calculated in accordance with 18 CFR Section 35.19a.

ATTACHMENT J
WP INTEREST ON RETAIL TRUE-UP

Workpaper - Interest on Retail True-Up

а

b

d = b * c

				Monthly Rate		
Line	Month	Year	Balance	(Note 1)	Total	Col. (b) Reference
1	June	2021	\$ 1,563,138	0.27%	\$ 4,220	Exhibit 1b at 15a
2	July	2021	\$ 1,567,358	0.28%	\$ 4,389	1b + 1d
3	August	2021	\$ 1,567,358	0.28%	\$ 4,389	2b
4	September	2021	\$ 1,567,358	0.27%	\$ 4,232	2b
5	October	2021	\$ 1,580,368	0.28%	\$ 4,425	4b + Sum [2d:4d]
6	November	2021	\$ 1,580,368	0.27%	\$ 4,267	5b
7	December	2021	\$ 1,580,368	0.28%	\$ 4,425	5b
8	January	2022	\$ 1,593,485	0.28%	\$ 4,462	7b + Sum [5d:7d]
9	February	2022	\$ 1,593,485	0.25%	\$ 3,984	8b
10	March	2022	\$ 1,593,485	0.28%	\$ 4,462	8b
11	April	2022	\$ 1,606,392	0.27%	\$ 4,337	10b + Sum [8d:10d]
12	May	2022	\$ 1,606,392	0.28%	\$ 4,498	11b
13	TOTAL	_			\$ 52,089	Sum [1d:12d]

¹ Monthly Interest shall be calculated in accordance with 18 CFR Section 35.19a.

Sum [1d:10d]; Sum [1e:10e]

VERSANT POWER – MAINE PUBLIC DISTRICT OATT ATTACHMENT J FORMULA RATES RATE YEAR JUNE 1, 2022 TO MAY 31, 2023 ESTIMATED ATRR & CHARGES BASED ON ACTUAL CY 2021 VALUES

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Workpaper - Adjustments to Wholesale Charges

ine Description	Rate Year	Filed Value	Adjusted Value	AT	RR Impact	Interest (Note 1)	Reference(s)
1 2018-2019 Settlement Adjustment				\$	759,856	[Included in Col. d]	ER15-1429 Settlement filed 3/12/2020, Sec. 4.2.1.3

\$

759,856 \$

Notes

9 10 11 **TOTAL**

¹ Monthly Interest shall be calculated in accordance with 18 CFR Section 35.19a.

Workpaper - Adjustments to Retail Charges

a b c d e

Line	Description	Rate Year	Filed Value	Adjusted Value	ATRR	Impact	Interest (Note 1)	Reference(s)
1	2020-2021 Settlement Adjustment				\$	(340,114)	[Included in Col. d]	ER20-1977 Settlement filed 11/19/2021, Sec. 5.2.2
	FERC Audit - AFUDC Recalc FERC Audit - Income tax Receivable Adj				\$ ¢	(327) (1,220)	[Included in Col. d] [Included in Col. d]	FA20-9 Refund Report file 3/18/2022 FA20-9 Refund Report file 3/18/2022
4	FERC Addit - Income tax Receivable Adj				Φ	(1,220)	[included in Col. d]	FAZO-9 Retuild Report life 3/16/2022
5								
6								
/ 8								
9								
10								
11	TOTAL				\$	(341,661)	\$ -	Sum [1d:10d]; Sum [1e:10e]

¹ Monthly Interest shall be calculated in accordance with 18 CFR Section 35.19a.

Workpaper - Transaction Costs

		а		b		С	d		е	f	
Line Description		Gross Plant		OY Accum.		2019 OY Accum. epreciation	BOY AD	IT	EOY ADIT	CY Depreciation Expense	Reference
Projects Removed from Transmission Plant Project 2225 - Integrate MPS into BHE SCADA 80% allocation to transmission (see Amended Refund Rept Tab: Project 2225) Projects Removed from Intangible Plant Project 2073 - Integrate MPS into BHE Oracle system	\$ \$	218,477 174,782		(25,068) (20,054)		(29,459) \$ (23,567) \$	(2	4,285) \$ 7,428) \$ - \$			Company Records a: Value to Exhibit 4 at Line 1; f: Value to Exhibit 5 at 2a Company Records
7 Project 2208 - Integrate MPS into BHE Capital Planning and Maintenance Planning System Total	\$		\$	-	\$	- \$		- \$ - \$		\$ - \$ -	Company Records - a: Value to Exhibit 4 at Line 5; f: Value to Exhibit 5 at 4a
9 Projects Removed from General Plant 10 Project 2226 - Integrate MPS into the BHE Voice Communication System 11	\$	111,604	\$	(109,860)	\$	(129,391) \$		(489) \$		\$ 19,531	Company Records, a: Value to Exhibit 4 at Line 3; f: Value to Exhibit 5 at 3a
12 13 Month Plant Balances		eciation - smission		preciation - General		nortization - Intangible	ADIT				Reference
13 Dec-20 14 Jan-21 15 Feb-21 16 Mar-21 17 Apr-21 18 May-21 19 Jun-21 20 Jul-21 21 Aug-21 22 Sep-21 23 Oct-21 24 Nov-21 25 Dec-21	\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$	(20,054) (20,347) (20,640) (20,932) (21,225) (21,518) (22,103) (22,396) (22,689) (22,982) (23,274) (23,567)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(109,860) (111,488) (113,115) (114,743) (116,371) (117,998) (119,626) (121,253) (122,881) (124,508) (126,136) (127,764) (129,391)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(2 (2 (2 (2 (2 (2 (2 (2 (2 (2	7,917) 7,894) 7,871) 7,848) 7,825) 7,802) 7,779) 7,756) 7,733) 7,710) 7,688) 7,665)			a: 3b, b: 10b, c: 8b, d: 3d + 8d + 10d a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values a - c: calculated from line 13 and line 25 values

Adjustments in respect of settled amount recorded to Line 6901

Filed Gross Plant	\$ 8,639,859
Settled Gross Plant	\$ 6,228,782
Difference	\$ (2,411,077)

Exh. 4, Line 1 \$ (2,411,077) Removed from Transmission Rate Base for Dec 2019 - April 2020

Exh. 4, Line 13 Adjust Accumulated Depreciation as follows

Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
\$ 159,628 \$	159,628	\$ 159,628	\$ 159,628	\$ 159,628	\$ 159,628	\$ 159,628	\$ 159,628	\$ 159,628	\$159,628	\$ 159,628	\$ 159,628	\$159,628

Exh. 5:2a \$ - Adjustment to Depreciation Expense
Exh. 4:19r \$ 474,576 Adjustment to BOY/EOY Average ADIT