Summary of Charges for Wholesale Customers			а	b		c = b / 12		=	d = b / 52		e = d / 5	f = e / 16	
Line	Description		Value	\$	Yearly /kW/Yr Note 3)	\$/	onthly kW/Mo lote 3)	\$/ŀ	/eekly kW/Wk lote 3)	\$/ŀ	Daily (W/Day lote 4)	Hourly \$/kW/Hr (Note 5)	Reference(s)
1	Schedule 1 - Scheduling, System Control and Dispatch Service												
2	Annual Cost	\$	731,227										Exhibit 10 at 10a
3	Applicable 12-CP Demand kW Value		88,000										Exhibit 8 at 14a * 1000
4	Rate			\$	8.31	\$	0.69	\$	0.16	\$	0.032	\$ 0.0020	4b = 2a / 3a
5 6	Schedule 2 - Reactive Supply and Voltage Control												
7	Annual VAR Charges (\$)	\$	90,000										Note 1
8	Applicable 12-CP Demand kW Value	Ψ	88.000										Exhibit 8 at 14a * 1000
9	Rate		00,000	\$	1.02	\$	0.09	\$	0.02	\$	0.004	\$ 0.0003	9b = 7a / 8a
10													
11	Attachment H - Network Integration Transmission Service (NITS	<u>S)</u>											
12	Annual Transmission Revenue Requirement	\$	12,266,678										Exhibit 2 at 39a
13	Applicable 12-CP Demand kW Value		88,000										Exhibit 8 at 14a * 1000
14	Rate			\$	139.39	\$	11.62	\$	2.68	\$	0.536	\$ 0.0335	14b = 12a / 13a
15													
16	Schedule 7 - Long Term or Short Term Firm Point to Point (PTP	-	40.000.070										
17	Annual Transmission Revenue Requirement	\$	12,266,678 88,000										Exhibit 2 at 39a Exhibit 8 at 14a * 1000
18 19	Applicable 12-CP Demand kW Value Rate		88,000	\$	139.39	\$	11.62	\$	2.68	\$	0.536	\$ 0.0335	19b = 17a / 18a
20	Rate			φ	139.39	φ	11.02	φ	2.00	φ	0.550	φ 0.0335	190 - 1747 104
21	Schedule 8 - Non-Firm Point to Point (PTP)												
22	Annual Transmission Revenue Requirement	\$	12,266,678										Exhibit 2 at 39a
23	Applicable 12-CP Demand kW Value	•	88,000										Exhibit 8 at 14a * 1000
24	Rate			\$	139.39	\$	11.62	\$	2.68	\$	0.536	\$ 0.0335	24b = 22a / 23a, Note 2, Note 6

Notes

1 VAR Charges per Docket No. ER03-689.

2 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).

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.

Summa	ary of Charges for Retail Customers	а	
Line D	Description	Value	Reference(s)
1 B a	Basic Transmission Service Charges for Retail Customers - Schedules 10,11,12		
2 To	otal Transmission Revenue Requirement	\$ 10,666,099	Exhibit 2 at 33a
3 Re	Retail Load Ratio Share (rounded to 2 decimal places)	94.23%	Exhibit 8 at 16f
4 St	Subtotal	\$ 10,050,665	2a * 3a
5			
6 Ci	Customer Accounting Costs Allocated to Retail	\$ 758,534	WP Customer Costs at 7a
7 Sc	Schedule 1 Charges	\$ 572,564	Exhibit 10 at 4a * 3a
8 So	Schedule 2 Charges	\$ 84,807	Exhibit 10 at 3a (neg.) * 3a
9 NI	IMISA Operational Costs	\$ 246,218	Exhibit 10 at 2a (neg.)
10 Ac	Adjustments	\$ (341,661)	WP Retail Adjustments [11d + 11e]
11 Es	Estimated Retail Transmission Revenue Requirement	\$ 11,371,128	Sum [4a:10a]
12			
13 Pr	Prior Year Estimated Retail Transmission Revenue Requirement	\$ 9,549,652	Prior Year Estimated, Exh. 1b at 11a
14 Pr	Prior Year Actual Retail Transmission Revenue Requirement	\$ 11,349,876	Prior Year Actual, Exh. 1b at 11a
15 Pr	Prior Year True-Up (Down)	\$ 1,800,224	14a - 13a
16 Int	nterest on True-Up (Down)	\$ 59,989	WP Interest on Retail True-Up at 13d
17 De	Deferred \$ Associated with Prior Year Adjustments	\$ (197,412)	WP Retail June True-Up at 30d
18 R e	Retail Revenue Requirement to Be Used for Charges	\$ 13,033,929	Sum [11a, 15a, 16a, 17a]

Customer Accounting Costs Allocated to Retail	а	b	с	d	е	f
				= 18a * c	= d / a	= d / b

					Class Rate	Class Rate	
	Billing Units (No	tes 1 & 2)	Class 12-CP %	Revenue Req.	(Note 4)	(Note 5)	
MPD Rate Class Designation	kWh	kW	(Note 3)	\$	\$/kWh	\$/kW-mo	Reference(s)
Residential (A/A1/AH/AHN) (Note 3)	194,968,598		36.6%	\$ 4,772,169	\$ 0.024477		FF1 at 304, Company Records
General Service (C,D-2,F,SNO)	88,853,471		27.4%	\$ 3,568,567	\$ 0.040162		FF1 at 304, Company Records
Medium Power Service - Primary (EP) (Note 3)	11,841,642	35,146	1.9%	\$ 246,575		\$ 7.02	FF1 at 304, Company Records
Large Power Service - Primary TOU (E-P-T)	19,161,660	46,332	2.9%	\$ 375,756		\$ 8.11	FF1 at 304, Company Records
Medium Power Service - Secondary (ES)	62,562,016	176,249	12.1%	\$ 1,575,944		\$ 8.94	FF1 at 304, Company Records
Large Power Service - Secondary TOU (E-S-T)	8,298,605	21,269	2.1%	\$ 279,751		\$ 13.15	FF1 at 304, Company Records
Sub-Transmission Power Service (S-T)	22,701,520	78,384	7.6%	\$ 985,806		\$ 12.58	FF1 at 304, Company Records
Transmission Power Service (H-T)	95,949,531	191,148	9.3%	\$ 1,207,975		\$ 6.32	FF1 at 304, Company Records
Street & Area Lighting (SL, T)	2,258,949		0.2%	\$ 21,386	\$ 0.009467		FF1 at 304, Company Records
Retail Revenue Requirement to Be Used for Charges	506,595,993		100.0%	\$ 13,033,929			Sum [19:27]
	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) Retail Revenue Requirement to Be Used for Charges	MPD Rate Class DesignationkWhResidential (A/A1/AH/AHN) (Note 3)194,968,598General Service (C,D-2,F,SNO)88,853,471Medium Power Service - Primary (EP) (Note 3)11,841,642Large Power Service - Primary TOU (E-P-T)19,161,660Medium Power Service - Secondary (ES)62,562,016Large Power Service - Secondary TOU (E-S-T)8,298,605Sub-Transmission Power Service (S-T)22,701,520Transmission Power Service (H-T)95,949,531Street & Area Lighting (SL, T)2,258,949	Residential (A/A1/AH/AHN) (Note 3) 194,968,598 General Service (C,D-2,F,SNO) 88,853,471 Medium Power Service - Primary (EP) (Note 3) 11,841,642 35,146 Large Power Service - Primary TOU (E-P-T) 19,161,660 46,332 Medium Power Service - Secondary (ES) 62,562,016 176,249 Large Power Service - Secondary TOU (E-S-T) 8,298,605 21,269 Sub-Transmission Power Service (S-T) 22,701,520 78,384 Transmission Power Service (H-T) 95,949,531 191,148 Street & Area Lighting (SL, T) 2,258,949 2,258,949	MPD Rate Class Designation kWh kW (Note 3) Residential (A/A1/AH/AHN) (Note 3) 194,968,598 36.6% General Service (C,D-2,F,SNO) 88,853,471 27.4% Medium Power Service - Primary (EP) (Note 3) 11,841,642 35,146 1.9% Large Power Service - Primary TOU (E-P-T) 19,161,660 46,332 2.9% Medium Power Service - Secondary (ES) 62,562,016 176,249 12.1% Large Power Service - Secondary TOU (E-S-T) 8,298,605 21,269 2.1% Sub-Transmission Power Service (S-T) 22,701,520 78,384 7.6% Transmission Power Service (H-T) 95,949,531 191,148 9.3% Street & Area Lighting (SL, T) 2,258,949 0.2%	MPD Rate Class Designation kWh kW (Note 3) \$ Residential (A/A1/AH/AHN) (Note 3) 194,968,598 36.6% \$ 4,772,169 General Service (C,D-2,F,SNO) 88,853,471 27.4% \$ 3,568,567 Medium Power Service - Primary (EP) (Note 3) 11,841,642 35,146 1.9% \$ 246,575 Large Power Service - Primary TOU (E-P-T) 19,161,660 46,332 2.9% \$ 375,756 Medium Power Service - Secondary (ES) 62,562,016 176,249 12.1% \$ 1,575,944 Large Power Service - Secondary TOU (E-S-T) 8,298,605 21,269 2.1% \$ 279,751 Sub-Transmission Power Service (S-T) 22,701,520 78,384 7.6% \$ 985,806 Transmission Power Service (H-T) 95,949,531 191,148 9.3% \$ 1,207,975 Street & Area Lighting (SL, T) 2,258,949 0.2% \$ 21,386	Billing Units (Notes 1 & 2) MPD Rate Class Designation Billing Units (Notes 1 & 2) kWh Class 12-CP % (Note 3) Revenue Req. (Note 4) Residential (A/A1/AH/AHN) (Note 3) 194,968,598 36.6% \$ 4,772,169 \$ 0.024477 General Service (C,D-2,F,SNO) 88,853,471 27.4% \$ 3,568,567 \$ 0.024477 Medium Power Service - Primary (EP) (Note 3) 11,841,642 35,146 1.9% \$ 246,575 Large Power Service - Primary TOU (E-P-T) 19,161,660 46,332 2.9% \$ 375,756 Medium Power Service - Secondary (ES) 62,562,016 176,249 12.1% \$ 1,575,944 Large Power Service - Secondary TOU (E-S-T) 8,298,605 21,269 2.1% \$ 279,751 Sub-Transmission Power Service (S-T) 22,701,520 78,384 7.6% \$ 985,806 Transmission Power Service (H-T) 95,949,531 191,148 9.3% \$ 1,207,975 Street & Area Lighting (SL, T) 2,258,949 0.2% \$ 21,386 \$ 0.009467	Billing Units (Notes 1 & 2) MPD Rate Class Designation Billing Units (Notes 1 & 2) kWh Class 12-CP % kW Revenue Req. (Note 3) (Note 4) (Note 5) Residential (A/A1/AH/AHN) (Note 3) 194,968,598 36.6% 4,772,169 \$ 0.024477 General Service (C,D-2,F,SNO) 88,853,471 27.4% \$ 3,568,567 \$ 0.040162 Medium Power Service - Primary (EP) (Note 3) 11,841,642 35,146 1.9% \$ 246,575 \$ 7.02 Large Power Service - Primary TOU (E-P-T) 19,161,660 46,332 2.9% \$ 375,756 \$ 8.11 Medium Power Service - Secondary (ES) 62,562,016 176,249 12.1% \$ 1,575,944 \$ 8.94 Large Power Service - Secondary TOU (E-S-T) 8,298,605 21,269 2.1% \$ 279,751 \$ 13.15 Sub-Transmission Power Service (S-T) 22,701,520 78,384 7.6% \$ 985,806 \$ 12.58 Transmission Power Service (H-T) 95,949,531 191,148 9.3% \$ 1,207,975 \$ 6.32 Street & Area Lighting (SL, T) 2,258,949 0.2% \$ 21,386 \$ 0.009467

Notes

1 Billing units corresponding to the most recent calendar year will be used.

2 kWh and kW are annual values. Annual kW = kW-month * 12.
3 Retail 12 CPs will be updated to the most current available calendar year.

4 Value rounded to nearest \$0.000001.

5 Value rounded to nearest \$0.01.

Summary of Calculations for Transmission Revenue Requirement

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		, ,	
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		<u> </u>	
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	\$ 233,568	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	\$ 62,666,213	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	\$ 5,458,227	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	\$ 648,860	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	\$ 10,666,099	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	\$ 10,781,196	Prior Year Actual, Exh. 2 at 33a
37	Prior Year True-Up (Down)	\$ 1,548,962	36a - 35a
38	Interest on True-Up (Down)	\$ 51,617	WP Interest on Wholesale True-Up at 13d
39	WHOLESALE TRANSMISSION REVENUE REQUIREMENT TO BE USED FOR CHARGES	\$ 12,266,678	Sum [33a, 37a, 38a]

а

Determination of Cost of Captial Rate

ATTACHMENT J EXHIBIT 3

		Beginning of	End of/ Full			- / / /
Line	Description	Year	Year	Average		Reference(s)
1	Weighted Cost of Captial				6.8534%	Sum [21d, 29d, 42d]
2	Federal Income Tax				1.2660% 0.5911%	52d 63d
3	State Income Tax COST OF CAPTIAL RATE				8.7105%	Sum [1d:3d]
5					0.710378	Sum[ru.Su]
6	Long-Term Debt Component					
7	Long-Term Debt	\$ 442,000,000	\$ 442,000,000	\$ 442,000,000		FF1 at 112:24d; FF1 at 112:24c; Avg [7a:7b]
8	Unamortized Gain on Reacquired Debt	\$ -	\$ -			FF1 at 113:61d; FF1 at 113:61c
9	Unamortized Loss on Reacquired Debt (neg.)	\$ (3,465)				FF1 at 111:81d; FF1 at 111:81c
10	Unamortized Debt Expenses (neg.)	\$ (1,711,070)				FF1 at 111:69d; FF1 at 111:69c
11	Long-Term Debt Net Proceeds	\$ 440,285,465	\$ 440,244,579	\$ 440,265,022		Sum [7a:10a]; Sum [7b:10b]; Avg [11a:11b]
12 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		Sum [7c, 24c, 37c]
19	Long-Term Debt Capitalization Ratio				50.5694%	7c / 18c
20 21	Long-Term Debt Cost Rate Long-Term Debt Component				4.1709% 2.1092%	16b / 11c 19d * 20d
21	Long-Term Debt Component				2.109276	190 200
23	Preferred Stock Component					
24	Preferred Stock	\$ 365,400	\$ 363,065	\$ 364,233		FF1 at 112:3d; FF1 at 112:3c; Avg [24a:24b]
25	Preferred Dividends (neg.) (Note 3)		\$ 25,478			FF1 at 118:29c
26	Versant Power Total Capital			\$ 874,045,989		Sum [7c, 24c, 37c]
27	Preferred Stock Capitalization Ratio				0.0417%	24c / 26c
28 29	Preferred Stock Cost Rate Preferred Stock Component				6.9951% 0.0029%	25b / 24c 27d * 28d
29 30	Preiened Stock Component				0.0029%	270 280
31	Return on Equity Component					
32	Total Proprietary Capital	\$ 536,182,146	\$ 578,216,683			FF1 at 112:16d; FF1 at 112:16c
33	Goodwill Docket Nos. EC01-13, EC10-67 (neg.)		\$ (113,805,224)			Company Records, Note 2
34	Account No. 216.1 (neg.)		\$ (12,855,707)			FF1 at 112:12d; FF1 at 112:12c
35 36	Account No. 204 (neg.)	\$ (365,400)	\$ (363,065)			FF1 at 112:3d; FF1 at 112:3c
36 37	Account No. 219 (neg.) Versant Power Common Equity Adjusted	\$ - \$ 412,170,826	\$ 451,192,687	¢ /31.681.756		FF1 at 112:15d; FF1 at 112:15c Sum [32a:36a]; Sum [32b:36b]; Avg [37a:37b]
38	Versant i ower common Equity Aujusted	ψ 412,170,020	\$ 401,192,007	φ 431,001,730		Sum [Sza.Sba], Sum [Szb.Sbb], Avg [Sra.Srb]
39	Versant Power Total Capital			\$ 874,045,989		Sum [7c, 24c, 37c]
40	Common Equity Capitalization Ratio				49.3889%	37c / 39c
41	Return on Equity Rate				9.6000%	Note 1
42	Return on Equity Component				4.7413%	40d * 41d
43 44	Federal Income Tay					
44	Federal Income Tax (A+[(B+C)/D]xFT					
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				4.7443%	29d + 42d
49	B = MPD Transmission-Related Amortization of Investment Tax Credits		\$-			Company Records
50	C = MPD Equity AFUDC component of transmission depreciation expense		\$ 11,396			Company Records
51	D = MPD Transmission Investment Base		\$ 62,666,213		4.00008/	Exhibit 4 at 41r
52 53	Federal Income Tax				1.2660%	Per Formula at 45-46
54	State Income Tax					
55	((A+[(B+C)/D])+E)xST					
56	where: 1-ST					
57	ST = Versant Power state income tax rate				8.9300%	Company Records
58	A = Equity portion of weighted cost of capital		•		4.7443%	29d + 42d
59	B = MPD Transmission-Related Amortization of Investment Tax Credits		\$ -			Company Records
60 61	C = MPD Equity AFUDC component of transmission depreciation expense D = MPD Transmission Investment Base		\$ 11,396 \$ 62,666,213			Company Records Exhibit 4 at 41r
62	E = Federal Income Tax		φ 02,000,213		1.2660%	52d
	State Income Tax				0.5911%	Per Formula at 55-56

а

b

с

d

 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.

pment of Transmission-Related Rate Base Components	а	D	c	u	e	T	g	n	1	1	ĸ	1	m	n = avg. [a:m]	0		p = n * o	ч		r = p * q	
	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 A (Exhibi		MPD	MPD Allocator (Exhib		MPD Transmission	Reference(s)
MPD Total Transmission Plant	\$ 83.522.424	¢ 02 526 007	¢ 02 526 007	¢ 92 720 194	¢ 92 766 210	¢ 92 766 210	¢ 92 705 744	¢ 02 705 744	¢ 92 705 744	¢ 94 292 600	¢ 94 075 192	\$ 96 600 335	¢ 00 247 200	¢ 05 100 561	MPD	100.00% €	85.188.561	All Trans.	100.00%	\$ 85,188,561	FF1 at 206:58b, 207:58g, Company Records
IPD Total Transmission Plant	\$ 03,522,424	\$ 63,530,607	\$ 63,530,607	\$ 03,730,104	\$ 63,766,210	\$ 03,700,210	\$ 63,795,744	\$ 65,795,744	\$ 03,795,744	\$ 04,362,000	\$ 64,975,162	\$ 60,000,325	\$ 90,247,300	\$ 03,100,301	MPD	100.00% 3	00,100,001	All trans.	100.00%	\$ 00,100,001	FFT at 206.56b, 207.56g, Company Records
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	100.00% \$	31,587,739	Salaries & Wages	16.65%	\$ 5,258,568	FF1 at 206:99b, 207:99g, Company Records
ransmission Related Intangible Plant	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	11,038,475	\$ 3,450,628	MPD	100.00% \$	3,450,628	Salaries & Wages	16.65%	\$ 574,443	FF1 at 204:5b, 205:5g, Company Records
Deferred Director Fees	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	MPD	100.00% \$	-	Salaries & Wages	16.65%		FF1 at 269:f, Company Records
TOTAL																				\$ 91,021,572	Sum [1r:7r]
Transmission Plant Held for Future Use	\$-	s -	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	MPD	100.00% \$	-	All Trans.	100.00%	\$-	FF1 at 214, Company Records
ransmission Accumulated Depreciation and Amortization																		All Trans.	100.00%		
Transmission Plant Accumulated Depreciation (neg.)	\$(16,748,400)	\$(16,895,735)	\$(17,043,070)	\$(17,150,255)	\$(17,297,960)	\$(17,445,664)	\$(17,493,011)	\$(17,640,759) \$(17,788,508) \$(17,830,231)	\$(17,922,224)	\$(18,075,120)	\$(12,935,124)) \$ (17,097,389)	MPD	100.00% \$	(17,097,389)		100.00%	\$ (17,097,389)	FF1 at 219:25b, Company Records
General Plant Accumulated Depreciation (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) \$ (9,521,457) \$ (9,582,010)	\$ (9,642,803)	\$ (9,703,597)	\$ (9,299,308) \$ (9,361,861)	MPD	100.00% \$	(9,361,861)	Salaries & Wages	16.65%		FF1 at 219:28b, Company Records
Accum. Provision for Amortization of Other Utility Plant (neg.)	\$ (460,648)	\$ (490,363)	\$ (520,150)	\$ (549,946)	\$ (579,733)	\$ (609,524)	\$ (639,314)	\$ (668,635	5) \$ (698,116) \$ (727,758)	\$ (813,173)	\$ (898,603)	\$ (858,307)) \$ (654,944)	MPD	100.00% \$	(654,944)	Salaries & Wages	16.65%		FF1 at 200:21b, Company Records
TOTAL																				\$ (18,764,937)	Sum [13r:15r]
ransmission Accumulated Deferred Taxes																					
Accumulated Deferred Taxes (neg.) Acct. Nos. 282 and 283																				\$ (7,587,504)	WP ADIT at 75p + WP ADIT at 113p
Accumulated Deferred Taxes (pos.) Acct. No. 190																				\$ 522,480	WP ADIT at 37p
TOTAL																				\$ (7,065,024)	19r + 20r
ther Transmission-Related Assets/Liabilities																					
Other Regulatory Assets	\$ 2,588,802	\$ 2,502,823	\$ 2,416,843	\$ 2,329,004	\$ 2,242,404	\$ 2,155,805	\$ 2,069,205	\$ 1,982,606	\$ 1,896,006	\$ 1,809,407	\$ 1,722,807	\$ 1,636,208	\$ 682,521	\$ 2,002,649	MPD	100.00% \$	2,002,649	Salaries & Wages	16.65%	\$ 333,391	FF1 at 232:f (FF1 at 232.1:f), Company Records
Accumulated Provision for Pensions and Benefits (neg.)														\$ (1,227,336)	MPD			Salaries & Wages	16.65%	\$ (204,321)	FF1 at 112:29, Company Records
Excess Federal Deferred Income Tax Liability (neg.)) \$ (2,881,794)	MPD		(2,881,794)		100.00%		WP DTA/(L) Amortization Expense and Balance
Other Regulatory Liabilities (neg.)	\$ (3,488,392)	\$ (3,396,895)	\$ (3,367,481)	\$ (3,350,806)	\$ (3,324,052)	\$ (3,300,072)	\$ (3,270,523)	\$ (3,233,461) \$ (3,200,523) \$ (3,189,250)	\$ (3,170,116)	\$ (3,180,649)	\$ (3,376,333)) \$ (3,296,042)	MPD	100.00% \$	(3,296,042)	Salaries & Wages	16.65%		FF1 at 278:f, Company Records
TOTAL																				\$ (3,301,432)	Sum [24r:26.2r]
ransmission 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	\$ 4,630,935	\$ 3,682,703	Total Plant	17.15% \$	631,677	Salaries & Wages	16.65%	\$ 105,158	FF1 at 111:57c
ransmission Materials and Supplies																					
Transmission Plant	\$ 2,018,418	\$ 2,318,376	\$ 2,325,074	\$ 2,279,913	\$ 2,320,427	\$ 2,402,656	\$ 2,411,621	\$ 2,457,534	\$ 2,557,288	\$ 2,649,306	\$ 2,651,098	\$ 2,677,856	\$ 2,819,547	\$ 2,453,009	Total Plant	17.15% \$		All Trans.	100.00%		FF1 at 227:8b; FF1 at 227:8c
Stores Expense Undistributed	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	Total Plant	17.15% \$	44,630	Plant	37.09%		FF1 at 227:16b; FF1 at 227:16c
TOTAL																				\$ 437,308	32r + 33r
ash Working Capital																					
Operation and Maintenance Expense														\$ 1,219,688	MPD	100.00% S	1.219.688	Fixed Multiplier	12.50%	\$ 152,461	Exhibit 5 at 16e
Administrative and General Expense														\$ 648,860	MPD			Fixed Multiplier	12.50%	\$ 81,107	Exhibit 5 at 29e
TOTAL																		•		\$ 233,568	37r + 38r
OTAL TRANSMISSION INVESTMENT BASE (MPD)																				\$ 62,666,213	Sum [8r, 10r, 16r, 21r, 27r, 29r, 34r, 39r]
																				. ,,	for a second sec

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

ATTACHMENT J EXHIBIT 4

Development of Transmission-Related Expenses	а	b		c = a * b	d		e = c * d	
Line	Input Value (Note 1)	Company All (Exhibit		MPD	MPD Allocator/Ad (Exhibit 6)	•	MPD Transmission	Reference(s)
1 Transmission-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% \$, ,	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	, , , , , , , , , , , , , , , , , , , ,			- ,	J	\$		Sum [2e:4e]
6.1							, ,	
6.2 Amortization 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								
7 Transmission-Related Amortization of Investment Tax Credits	\$ -	MPD	100.00% \$	-	Plant	37.09% \$	-	FF1 at 266:8f, Company Records
8								
9 <u>Transmission-Related Property Tax Expense</u>	\$ 16,598,669	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>Transmission-Related Payroll Tax Expense</u>	\$ 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>Transmission Operation and Maintenance</u>								
14 Account Nos. 560-564, 566-573	\$ 2,163,530	MPD	100.00% \$, ,	All Trans.	100.00% \$	2,163,530	FF1 at 321:83b-95b, 321:97b-98b, 321:111b, Company Records
15 Account No. 561 (neg.)	\$ (943,842)	MPD	100.00% \$	(943,842)	All Trans.	100.00% \$	(943,842)	Exhibit 10 at 1a
16 TOTAL						\$	1,219,688	14e + 15e
17								
18 Transmission-Related Administrative and General Expense								
19 Account Nos. 920-935	\$ 17,869,793	Cust./Sales	23.84% \$,,	Salaries & Wages	16.65% \$	709,343	FF1 at 323:197b
20 Account Nos. 924, 928, 930.1 (all neg.)	\$ (6,438,932)	Cust./Sales		(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
Account No. 926 MPD PBOP (neg.)	\$ (387,996)	MPD	100.00% \$		Salaries & Wages	16.65% \$	(64,592)	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	\$ -	MPD	100.00% \$	-	Salaries & Wages	16.65% \$	-	FF1 at 114:12c, Company Records
29 TOTAL						\$	648,860	Sum [19e:28e]

Notes

Values exclude transaction-related costs for which recovery has not been authorized by the Commission.
 PBOP will not be changed absent a proceeding under Federal Power Act Section 205 or Section 206.

Alloc	cation Factors	а	
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	FF1 at 304:d
3	Company Customer Count (subtotal)	167,657	1a + 2a
4	Company Customer Count Allocator (BHD)	78.26%	1a / 3a
5 6	Company Customer Count Allocator (MPD)	21.74%	2a / 3a
7	Company Customer/Load/Sales Allocator (BHD)	75.23%	4a / 3 + 16a / 3 + 22a / 3
8	Company Customer/Load/Sales Allocator (MPD)	24.77%	5a / 3 + 17a / 3 + 23a / 3
9			
10	Company Customer/Sales Allocator (BHD)	76.16%	4a / 2 + 16a / 2
11	Company Customer/Sales Allocator (MPD)	23.84%	5a / 2 + 17a / 2
12			
13	Bangor Hydro District Energy Sales (MWh)	1,536,878	FF1 at 304:b
14	Maine Public District Energy Sales (MWh)	538,497	FF1 at 304:b
15	Company Energy Sales (subtotal)	2,075,374	13a + 14a
16	Company Energy Sales Allocator (BHD)	74.05%	13a / 15a
17	Company Energy Sales Allocator (MPD)	25.95%	14a / 15a
18			
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	FF1 at 400 Sum [1b:16b]
21	Company Monthly Peak Loads (Subtotal)	3,969	19a + 20a
22	Company Monthly Peak Loads Allocator (BHD)	73.39%	19a / 21a
23	Company Monthly Peak Loads Allocator (MPD)	26.61%	20a / 21a
24			
25	Bangor Hydro District Revenue	\$ 140,702,367	FF1 at 304:c
26		\$ 36,881,969	FF1 at 304:c
27	Company Revenues (Subtotal)	\$ 177,584,336	25a + 26a
	Company Revenue Allocator (BHD)	79.23%	25a / 27a
29	Company Revenue Allocator (MPD)	20.77%	26a / 27a
30	Panger Hudra District Total Electric Blant In Sanvice (12 ma. avg.)	¢ 1 105 056 060	Company Bacarda
31 32	Bangor Hydro District Total Electric Plant In Service (13-mo. avg.) Maine Public District Total Electric Plant In Service (13-mo. avg.)	\$ 1,185,256,368 \$ 245,392,779	Company Records Company Records
33	Company Total Electric Plant In Service (subtotal)	\$ 1,430,649,147	31a + 32a
34	Company Total Plant Allocator (BHD)	\$ 1,430,049,147	31a / 33a
35	Company Total Plant Allocator (MPD)	17.15%	32a / 33a
00		11.10/0	5247 554
	Allocators		
	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]
38	MPD Electric Plant in Service (13-mo. avg.)	\$ 245,392,779	32a
	MPD Plant Allocator (Transmission)	37.09%	(36a + 37a) / 38a
40			
41		\$ 11,373,518	Company Records
	Maine Public District Total Revenue	\$ 36,881,969	26a
43	MPD Revenue Allocator (Transmission)	30.84%	41a / 42a
Sala	ries and Wages Allocator		
	Transmission Salaries and Wages	\$ 3,435,661	FF1 at 354:21b
	Total Operations and Maintenance Salaries and Wages	\$ 27,039,095	FF1 at 354:28b
	Administrative and General Salaries and Wages	\$ 6,401,391	FF1 at 354:27b
47	Company Salaries and Wages Allocator (Transmission)	16.65%	44a / (45a - 46a)

ATTACHMENT J

EXHIBIT 6

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

Notes

ATTACHMENT J EXHIBIT 7

Transmission-Related Revenues

а

Line	Description	Inp	ut 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						
11	Transmission Plant-Related Rents and General Plant-Related Rents			Note 3		
12						
13						
14	TOTAL	\$	-	12a + 13a		
15						
16	Other Transmission-Related Revenues					
17						
18		•				
19	TOTAL	\$	-	17a + 18a		
20						
21	TOTAL TRANSMISSION-RELATED REVENUES	\$	387,291	Sum [9a, 14a, 19a]		

Notes

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.

88.000

2.949

3.35%

0.000

0.00%

15

14 12-CP

16 Load Ratio Share

Monthly Peak Loads - MW	а	b	С	d	е	f	
				Customers		= a - sum [b:e]	
Line Description	Total	EMEC (All)	HWC	VBL&P	[Reserved]	MPD Retail	Reference(s)
	Total		11110	VDLQF	[Iteselved]	WIP D Ketali	
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							

2.127

2.42%

0

0.00%

82.924

94.23%

Average [1:12]

14[b, c, d, e, or f] / 14a

ATTACHMENT J EXHIBIT 9

Dep	reciation F	Rates	Annual Depreciation
Line	Deprecia	ible 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

Notes

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	\$ 943,842	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	\$ 607,624	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	\$ 607,624	Prior Year Actual Exhibit 10 at 4a
8	Prior Year True-Up (Down)	\$ 119,617	7a - 6a
9	Interest on True-Up (Down)	\$ 3,986	WP Interest on Wholesale True-Up at 26d
10	SCHEDULING, SYSTEM CONTROL & DISPATCHING SERVICE COSTS TO BE USED FOR CHARGES	\$ 731,227	Sum [4a, 8a, 9a]

Notes

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

	а		b	c = a + b		d	
Line Description	BHD Value	N	/IPD Value	Total	Used In	 FF1 Value	FF1 Value Reference(s)
1 Plant in Service (EOY)							
2 Total Electric Plant in Service	\$ 1,224,282,863	\$ 2	270.623.823	\$ 1.494.906.686	[n/a]	\$ 1,494,906,686	FF1 at 207:104g
3 Total Transmission Plant	\$ 581,675,480			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	\$		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.)	\$		(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 <u>Revenues</u>							
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 Transmission Operation and Maintenance Expense							
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
22 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
28 Account No. 561.8 (Reliability, Planning and Standards Development Services)	\$ -	\$		\$ -		\$ -	FF1 at 321:92b
29 Account No. 562 (Station Expenses)	\$ 43,059		,	\$ 55,237		\$ 55,237	FF1 at 321:93b
30 Account No. 563 (Overhead Lines Expenses)	\$ 378,794			\$ 485,927		\$ 485,927	FF1 at 321:94b
31 Account No. 564 (Underground Lines Expenses)	\$ 2,031		574	2,606		\$ 2,606	FF1 at 321:95b
32 Account No. 566 (Miscellaneous Transmission Expenses)	\$ 65,197		18,439	83,637		\$ 83,637	FF1 at 321:97b
33 Account No. 567 (Rents)	\$ -	\$		\$ -		\$ -	FF1 at 321:98b
34 Account No. 568 (Maintenance Supervision and Engineering)	\$ - ,		,	\$ 124,543		\$ 124,543	FF1 at 321:101b
35 Account No. 569 (Maintenance of Structures)	\$ 13,608		,	\$ 17,457		\$ 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

		а		b		c = a + b			d	
Line Description		BHD Value	N	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	\$ \$ \$		\$ \$ \$	- 891,084 2,743,651 48,462 194,892 6,919,698	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 <u>Other Pension and Benefit Liabilities (EOY)</u> 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
 49 <u>Other Regulatory Liabilities (EOY)</u> 50 Accumulated Provision for Pensions and Benefits - Regulatory Liability 51 Items not included in Transmission Investment Base - Regulatory Liability 52 Total 53 	\$ \$	- 102,515,034 102,515,034		-	\$ \$ \$	- 102,515,034 102,515,034	Exhibit 4	\$	102,515,034	FF1 at 278:f
 54 <u>Other Regulatory Assets (EOY)</u> 55 Accumulated Provision for Pensions and Benefits - Regulatory Assets 56 Items not included in Transmission Investment Base - Regulatory Assets 57 Total 58 	\$ \$ \$	19,262,751 64,584,712 83,847,463	\$	682,521 - 682,521	\$	19,945,272 64,584,712 84,529,984	Exhibit 4	\$	84,529,984	FF1 at 232:f
 59 <u>Other Expense</u> 60 Amortization of Investment Tax Credits 61 	\$	(5,152)			\$	(5,152)	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 	\$	2,326,316	\$		\$ \$ \$	2,714,312 4,453,708 7,168,020	Exhibit 5	\$	7,168,020	FF1 at 323:187b
 66 <u>Account No. 407.3 Reconciliation</u> 67 Amortization of Pension and PBOP Regulatory Asset 68 Other Regulatory Debits 69 Total 70 					\$ \$	- 15,511,373 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 5,338,993	Exhibit 5 Exhibit 5	\$	5,338,993	FF1 at 323:184b

	а	b	c = a + b		d	
Line Description	BHD Value	MPD Value	Total	Used In	FF1 Value	FF1 Value Reference(s)
75 76 <u>Account No. 928 Reconcilation</u>						
77 Commission Annual Charges	\$ 230,526	\$ 19,680	\$ 250,206	Exhibit 5		
78 Other Transmission-Related Regulatory Commission Expenses	\$ 865,506	\$ 187,601	\$ 1,053,107	Exhibit 5		
79 Other Regulatory Commission Expenses (Distribution)	\$ 3,202,961	\$ 1,054,637	\$ 4,257,598	n/a		
80 Total			\$ 5,560,911		\$ 5,560,911	FF1 at 323:189b
81						
82 <u>General Taxes</u>						
83 2021			\$ 14,732,604		\$ 14,732,604	FF1 at 263i (FF1 at 263l)
84 2020			\$ 1,866,065		\$ 1,866,065	FF1 at 263i (FF1 at 263l)
85			\$ 16,598,669	Exhibit 5		
86 <u>Payroll Tax Expense</u>			* • • • • • • • • • • • • • • • • • • •		* • • • • • • • • • • • • • • • • • • •	
87 FICA			\$ 3,035,827		\$ 3,035,827	FF1 at 263i (FF1 at 263l)
88 Federal Unemployment			\$ 21,549 \$ 40,000		\$ 21,549 * 40,000	FF1 at 263i (FF1 at 263l)
89 State Unemployment			\$ 42,020		\$ 42,020	FF1 at 263i (FF1 at 263l)
90			\$ 3,099,396	Exhibit 5		
91 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
92 <u>Taxes Other Than income Taxes</u> (sum of Property Tax and Payroli Tax above) 93			φ 19,090,000	n/a	φ 19,090,000	FF1 at 114.14C
93 94 <u>Customer MWh, Revenue and Count (Billed)</u>	(a) MWh	(b) Revenue	(c) Avg. Count		District	FF1 Value Reference(s)
95 01 Residential Service		\$ 60,475,761	92,513		BHD	a: FF1 at 304-304.1:Col. b
96 02 Residential Water Heat	846		217		BHD	b: FF1 at 304-304.1:Col. c
97 03 Residential Employee		\$			BHD	c: FF1 at 304-304.1:Col. d
98 04 General Service	151,674	* \$ 16,500,709	16,776		BHD	
99 05 Temporary General Service	113		22		BHD	
100 07 Commercial Water Heating		\$ 1,839	5		BHD	
101 09 Medium Power Secondary M2	360,133	\$ 28,153,491	1,578		BHD	
102 11 Residential TOU	5,577		487		BHD	
103 12 Primary Power D4	116,696		24		BHD	
104 15 Medium Power Primary M1	44,145		102		BHD	
105 18 Street Lighting	5,127	\$ 1,577,574	4,809		BHD	
106 20 Street Light Energy	1,326	\$ 105,640	39		BHD	
107 34 Competitive D2	130	\$ 7,833	1		BHD	
108 36 Competitive D4	-	\$ -	-		BHD	
109 37 Competitive T1	-	\$-	-		BHD	
110 45 Residential Thermal Storage		\$ 11,229	11		BHD	
111 47 Residential Heating	55,132	\$ 5,506,120	6,646		BHD	

Workpaper - FERC Form 1 Reconcillation

Line Description BHD Value Total Used In FF1 Value Reference(s) 112 48 Commerical Space Heating 12748 \$ 124744 700 BHD 13 49 Commerical Space Heating New 67.288 \$ 67.818.47 7,164 BHD 15 58L Standby Lung Primary - \$ - BHD 16 11 Transmission 116.700 \$ 4.454.488 32 178 BHD Billio Total 128.55 \$ 13.600.704 22.881 179 A Residential Service 3 54.56 1.304 MPD 120 Af Sessonal Residential Service 3 54.68 2.74.57 MPD 121 Af Residential Service 3 54.68 2.74.57 MPD 120 Af Residential Service 13.78 8 13.565 1.304 MPD 122 AF Residential Service 13.78 19 MPD 124 AG Residential Service 1.704 \$ 103.765 19 MPD 126 AF Residential Service 1.614 \$ 28.09.38			а	b	c = a + b		d	
113 40 Commerical Space Heating New 672.8 \$ 16,731 19 BHD 114 60 Residential Heating New 672.88 \$ 6,781.477 7.104 BHD 115 SBL. Standby Large Primary - 8 - - BHD 117 Intramenission 116,709 \$ 4,514.488 32 BHD 117 BHD Balled Total 14,88,172 \$ 131,000 74 MPD 116 A Residential Service - MPD MPD 117 A Residential Service Heat Service 35,030 \$ 2,918.689 3,652 MPD 118 AH Residential Space Heating Service 3,743 \$ 8,433 7 MPD 119 AH Residential Space Chinistrana Ligh 1,774 \$ 103,756 19 MPD 119 CP General Service-Chinistrana Ligh 1,774 \$ 71,663,35 MPD 120 CP General Service-Chinistrana Ligh 1,774 \$ 71,663,35 MPD 121 EP Large Power Service-Primary T 19,172 \$ 72,633,713 MPD 122 ES Large Power Service-Primary T 19,172 \$ 72,633,53 MPD 122 ES Large Power Service-Primary T 19,172 \$ 103,776 MPD 123<	Line D	escription	BHD Value	MPD Value	Total	Used In	FF1 Value	FF1 Value Reference(s)
113 40 Commerical Space Heating New 67.68 \$ 16.731 19 BHD 114 60 Residential Heating New 67.88 \$ 6.781,477 7.164 BHD 115 SBL Standby Large Primary - \$ - - BHD 117 Intramsinision 116,709 \$ 4.514,488 32 BHD 117 BHD Billed Total 14,88,172 \$ 131,000 MPD 116 A Residential Service - MPD 117 A Residential Service Heat Service 35,630 \$ 2,918,689 3,652 MPD 121 AH Residential Space Heating Service 3,740,312 6,974 MPD 122 CC General Service-Chitstinas Ligh 1,774 \$ 103,756 19 MPD 122 CC General Service-Chitstinas Ligh 1,774 \$ 71,633 5 572,637 MPD 123 CC General Service-Chitstinas Ligh 1,9112 \$ 572,637 13 MPD 124 EPT Large Power Service-Primary 10,515 \$ 572,637 13 MPD 125 EST Large Power Service-Primary T 19,102 \$ 3,743,641 187 MPD 125 EST Large Power Service-Primary T 19,102 \$ 3,743,641 187 MPD	112	48 Commerical Space Heating	12 748	\$ 1 218 474	760		BHD	
114 50 Residential Heating New 67.28 5 7.164 BHD 15 SBL Standby Large Physica 116.709 5 - - BHD 116 11.1 Transmission 116.709 5 4.514.488 32 BHD 117 BHD Billed Total 1.48.729 \$ 136.60,704 23.81 MPD 118 A Residential Service 1.5769 \$ 10.60,704 23.81 MPD 110 A Residential Service 35.400 \$ 851.558 1.304 MPD 120 A Residential Service Reating Service 35.400 \$ 851.558 1.304 MPD 121 C General Service Christmas Ligh 1.276 \$ 4.330 7 MPD 120 C General Service-Christmas Ligh 1.704 \$ 103.756 19 MPD 120 EP Large Power Service-Servinary 10.613 \$ 7.763.451 MPD 121 EF Large Power Service-Servinary 10.612 \$ 77.634.75 MPD 122 ES Large Power Service-Servinary 10.612 \$ 77.637 13 122 ES Large Power Service-Servinary 10.612 \$ 77.637 14 123 ES Large Power Service-Servinary 13.266 \$ 400.0936 2								
115 SBL Standy Large Pimary • \$ • • BHD 117 Intrammission 116/708 \$ 4.514.88 32 180 BHD Billed Total 1.488,172 \$ 134,680,174 131,205 180 A Residential Service 145,759 \$ 136,680,714 131,205 180 A Residential Service 145,759 \$ 136,680,714 23,881 MPD 181 A Residential Service 137,700 \$ 831,558 1,304 MPD 182 AH Residential Space Heal Service 84,062 \$ 7,694,312 6.974 MPD 183 C General Service 84,062 \$ 7,764,312 6.974 MPD 184 C General Service-Christmas Ligh 1,774 \$ 103,756 MPD 185 E Large Power Service-Primary T 10,744 \$ 103,756 MPD 186 E Large Power Service-Primary T 10,744 \$ 103,756 MPD 187 E FT Large Power Service-Primary T 10,744 \$ 103,756 MPD 188 E Large Power Service-Primary T 10,744 \$ 103,757 MPD 180 E Large Power Service-Secondary 8,299 \$ 1,442,211 3 MPD 181 E Large Power Service-Secondary 1,294 \$ 104,33								
116 11 fizzymission 11 fizzymission 8 4,514,488 32 17 HBD Bilel Tolal 1,488,172 \$ 134,680,174 131,205 18 A Residential Service 3 5,406,600,704 2 3,881 MPD 19 A Residential Service \$ 6 MPD MPD 10 At Seasonal Residential Space Heating Service 3 5,400 \$ 2,918,689 3.652 MPD 120 C General Service 6 4,002 \$ 7,604,312 6,074 MPD 121 C General Service-Christmas Liph 1,278 \$ 4,430 7 MPD 120 C General Service-Christmas Liph 1,278 \$ 4,330 7 MPD 120 EP Large Power Service-Primary 10,513 \$ 572,637 13 MPD 121 EP Large Power Service-Primary 10,513 \$ 572,637 13 MPD 122 ES Large Power Service-Primary 10,513 \$ 572,637 13 MPD 122 ES Large Power Service-Primary 10,513 \$ 572,637 13 MPD 123 ES Large Power Service-Primary 10,513 \$ 572,637 13 MPD 122 ES Large Power Service-Primary 10,613 \$ 50,634 1 MPD <tr< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr<>								
BHD Billed Total 1,488,172 \$ 13,680,074 131,205 HB A Residential Service 145,759 \$ 13,680,704 23,881 MPD 10 AT Seasonal Residential Service \$ - - MPD 21 AT Residential Service Heat Service \$ 13,780 \$ 851,558 1,304 MPD 22 ATN Residential Service Heat Service \$ 04,002 \$ 7,604,312 6,974 MPD 23 C General Service-Christmas Ligh \$ 102,766 19 MPD 24 DF Mersidential Service-Primary \$ 103,766 19 MPD 26 EPT Large Power Service-Primary T \$ 102,576 13 MPD 276 EPT Large Power Service-Secondary \$ 239 \$ 7,435,641 187 MPD 278 EST Large Power Service-Secondary \$ 242,211 3 MPD 281 Large Power Service-Secondary \$ 239 \$ 442,211 3 MPD 291 F Agriculture Produce Storage Rat \$ 1,614 \$ 128,022 1 MPD 291 HT Transmission Power \$ 13,246 \$ 63,036 2 MPD <td></td> <td></td> <td></td> <td>· ·</td> <td></td> <td></td> <td></td> <td></td>				· ·				
118 A Residential Service 145,759 \$ 1.3,680,704 23,881 MPD 120 AT Seasonal Residential Service - \$ - MPD 121 AT Residential Space Heat Service 35,430 \$ 2.918,689 3.652 MPD 123 C General Service-Christmas Ligh 1,276 \$ 4,330 7 MPD 124 C General Service-Christmas Ligh 1,276 \$ 4,330 7 MPD 125 D2 Municipal Pumping Service 1,704 \$ 103,756 19 MPD 126 EP Large Power Service-Primary T 19,162 \$ 7,615,633 5 MPD 127 EP Large Power Service-Secondary 8,299 \$ 4,422,11 3 MPD 128 ES Large Power Service-Secondary 8,299 \$ 4,023,86 1 MPD 129 EST Large Power Service-Secondary 8,299 \$ 4,2211 3 MPD 129 EAT Large Power Service-Secondary 5,296 \$ MPD MPD 141 BT Ansmission Power							BIID	
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121 AH Residential Space Heat Service 36,400 \$ 851,558 1,304 MPD 122 AHN Residential Space Heat Service 36,400 \$ 2,918,609 3,652 MPD 123 C General Service-Christmas Ligh 1,728 \$ 4,330 7 MPD 124 C General Service-Christmas Ligh 1,728 \$ 4,330 7 MPD 125 D2 Municipal Pumping Service 1,704 \$ 103,756 19 MPD 126 EP Large Power Service-Primary 10,513 \$ 572,637 13 MPD 128 ES Large Power Service-Secondary 62,562 \$ 7,43,541 187 MPD 130 F Agriculture Produce Storage Rat 1,614 \$ 128,029 21 MPD 130 F Agriculture Produce Storage Rat 1,614 \$ 128,029 21 MPD 131 HT HuB Transmission Power 31,444 \$ 636,994 1 MPD 133 MC-G General Service (Contract) 191 \$ 40,007 3 MPD 134 MC-G General Service (Contract) 191 \$ 40,007 3 MPD 135 MC-G General Service (Contract) 191 \$ 40,007 3 MPD 136 MC-M Large Power 2,702 <td></td> <td></td> <td></td> <td></td> <td>20,001</td> <td></td> <td></td> <td></td>					20,001			
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123 C General Service 84,062 \$ 7,694,312 6,974 MPD 124 CF General Service-Christmas Ligh 1,278 \$ 4,330 7 MPD 125 D2 Municipal Pumping Service 1,704 \$ 103,756 19 MPD 126 EP Large Power Service-Primary 19,151 \$ 572,637 13 MPD 126 ES Large Power Service-Secondary 62,562 \$ 3,743,541 187 MPD 128 ES Large Power Service-Secondary 62,562 \$ 3,743,541 187 MPD 129 EST Large Power Service-Condary 62,562 \$ 3,743,541 187 MPD 130 F Agriculture Produce Storage Rat 1,614 \$ 128,029 21 MPD 131 HT Transmission Power 13,296 \$ 442,211 3 MPD 133 MC-G General Service (Contract) 191 \$ 400,07 3 MPD 134 MC-G General Service (Contract) 131 \$ 1,037,627 1 MPD 135 MC-L transmission Power Service-T 51,210 \$ 1,037,627 1 MPD 136 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
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126 EP Large Power Service-Primary 10,513 \$ 572,637 13 MPD 127 EPT Large Power Service-Primary T 19,162 \$ 761,563 5 MPD 128 ES Large Power Service-Secondary 62,662 \$ 3,743,541 187 MPD 129 EST Large Power Service-Secondary 8,299 \$ 442,211 3 MPD 130 F Agriculture Produce Storage Rat 1,614 \$ 128,029 21 MPD 131 HT Transmission Power 13,296 \$ 400,936 2 MPD 132 MC-G General Service (Contract) 5 \$ 1,417 6 MPD 134 SNO General Service (Contract) 191 \$ 40,007 3 MPD 135 MC-L Transmission Power 1,329 \$ 52,555 1 MPD 136 MC-M Large Power 1,329 \$ 246,123 45 MPD 137 SL Street Lighting Service 22,702 \$ 92,865 4 MPD 138 SL2 Street Lighting Service 1,423 \$ 308,495 320 MPD 140 TOutdoor Lighting Service<					19			
127 EPT Large Power Service-Primary T 19,162 \$ 761,663 5 128 ES Large Power Service-Secondary 62,562 \$ 3,743,541 187 MPD 129 EST Large Power Service-Secondary 62,562 \$ 3,743,541 187 MPD 130 F Agriculture Produe Storage Rat 1,614 \$ 128,029 21 MPD 131 HT Transmission Power 13,266 \$ 400,936 2 MPD 132 HTHUB Transmission Power 31,444 \$ 636,984 1 MPD 133 MC-G General Service (Contract) 191 \$ 40,007 3 MPD 134 SN General Service (Contract) 191 \$ 40,007 3 MPD 135 MC-L Transmission Power Service-T 1,120 \$ 10,37,627 1 MPD 136 MC-M Large Power S2,595 1 MPD MPD 137 SL Street Lighting Service 270 \$ 19,212 3 MPD 138 SL Street Lighting Service 22,702 \$ 92,865 4 MPD 140 MPD Billed Total 506,599								
128 ES Large Power Service-Secondary 62,562 \$ 3,743,541 187 MPD 129 EST Large Power Service-Secondary 8,299 \$ 442,211 3 MPD 131 HT Trasmission Power 13,296 \$ 400,936 2 MPD 131 HT Trasmission Power 13,296 \$ 400,936 2 MPD 132 HTGRamission Power 13,296 \$ 400,936 2 MPD 133 MC-G General Service (Contract) 5 \$ 1,417 6 MPD 134 SNO General Service (Contract) 191 \$ 40,007 3 MPD 135 MC-L Trasmission Power Service-T 51,210 \$ 1,037,627 1 MPD 136 MC-M Large Power 1,329 \$ 22,595 1 MPD 137 SL Street Lighting Service 2700 \$ 192,12 3 MPD 138 SL Street Lighting Service 1,423 \$ 308,495 320 MPD 140 T Outdoor Lighting Service 1,423 \$ 308,495 320 MPD 141 MPD Billed Total 506,599 \$ 34,545,59								
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131 HT Transmission Power 13,296 \$ 400,936 2 MPD 132 HTHUB Transmission Power 31,444 \$ 636,984 1 MPD 133 MC-G General Service (Contract) 5 \$ 1,417 6 MPD 134 SNO General Service (Contract) 191 \$ 40,007 3 MPD 135 MC-G Transmission Power Service-T 51,210 \$ 1,037,627 1 MPD 136 MC-M Large Power 1,329 \$ 52,595 1 MPD 137 SL Street Lighting Service 270 \$ 19,212 3 MPD 138 SL2 Street Lighting Service 22,702 \$ 920,865 4 MPD 139 ST Subtransmission Power Service- 1,423 \$ 36,455 MPD 141 MPD Billed Total 506,599 \$ 34,545,591 36,452 MPD 144 44 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
132 HTHUB Transmission Power 31,444 \$ 636,984 1 MPD 133 MC-G General Service (Contract) 5 \$ 1,417 6 MPD 134 SNO General Service (Contract) 191 \$ 40,007 3 MPD 135 MC-L Transmission Power Service-T 51,210 \$ 1,329 \$ 52,595 1 MPD 136 MC-M Large Power 1,329 \$ 52,595 1 MPD 137 SL Street Lighting Service 270 \$ 19,212 3 MPD 138 SL2 Street Lighting Service- 22,702 \$ 920,865 4 MPD 140 T Outdoor Lighting Service- 1,423 \$ 308,495 320 MPD 141 MPD Billed Total 506,599 \$ 34,545,591 36,452 MPD 142 506,599 \$ 34,545,591 36,452 MPD 144 144 144								
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137SL Street Lighting Service566\$ 246,12345MPD138SL2 Street Lighting Service270\$ 19,2123MPD139ST Subtransmission Power Service-22,702\$ 920,8654MPD140T Outdoor Lighting Service1,423\$ 308,495320MPD141MPD Billed Total506,599\$ 34,545,59136,452MPD142144506,599\$ 34,545,59136,452MPD144145146147146147146147144145146146147146147144145146146146146147144145146146146146147146146146146146146147146146146146146146147146146146146146					1			
138SL2 Street Lighting Service270\$19,2123MPD139ST Subtransmission Power Service-22,702\$920,8654MPD140T Outdoor Lighting Service1,423\$308,495320MPD141MPD Billed Total506,599\$34,545,59136,452MPD142143144145146146147146147					45			
139ST Subtransmission Power Service-22,702 \$ 920,865 4MPD140T Outdoor Lighting Service1,423 \$ 308,495 320MPD141MPD Billed Total506,599 \$ 34,545,591 36,452MPD142143144145146146147141145141								
140 T Outdoor Lighting Service 1,423 \$ 308,495 320 MPD 141 MPD Billed Total 506,599 \$ 34,545,591 36,452 142 142 143 144 145 141 144 145 141 141 141 145 146 147 141 141								
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147								
	148							

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)
149						
150						
151						
152						
153						
154						
155						
156						
157						
158 159						
160						
161						
162 <u>Unbilled Amounts</u>	(a) BHD Value	(b) MPD Value	(c) Total		FF1 Value	FF1 Value Reference(s)
163 MWh	48,706	31,898	80,603		80,603	FF1 at 304:42b (FF1 at 304:78b)
164 Revenue	\$ 6,022,193				\$ 8,358,571	FF1 at 304:42c (FF1 at 304:78c)
165						
166	(a) MWh	(b) Revenue	(c) Avg. Count			
167 BHD (excluding un			131,205	(c) Exhibit 6		Cols. a & b totals: FF1 at 304:43b & c
168 MPD (excluding un			36,452	(c) Exhibit 6		Col. c total: FF1 at 301:14f
169	1,994,771	\$ 169,225,765	167,657			
170		* ((* * * * * * * * * *				
171 BHD (including un		\$ 140,702,367		Exhibit 6		a: 161a + 165a, b: 162a + 165b
172 MPD (including un 173		\$ 36,881,969 \$ 177,584,336		Exhibit 6		a: 161b + 166a, b: 162b + 166b FF1 at 304:43b & 43c
173	2,075,374	ə 177,004,030				FF I at 304.430 & 430

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

aper - ADIT	а	b	c	d	e	t	g	h	I	1	ĸ	I		n = avg. [a:m]	o	p = n * o	
escription	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)
count No. 190 exclusive of deferred income taxes associated FASB 106 Liability Supplemental Executive Retirement Plan (SERP) Accrued Vacation Time Accrued Vacation Time [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved]	\$ 839,266 \$ \$ 17,693 \$ \$ 87,068 \$	813,597 \$ 16,637 \$	805,345 \$ 16,571 \$ 85,207 \$	nies, or any ASC-7. 800,667 \$ 16,505 \$ 85,207 \$ 726,873 \$	793,161 \$ 16,347 \$ 85,207 \$	786,433 \$ 16,373 \$ 85,207 \$ 654,510 \$	778,144 \$ 16,307 \$ 85,207 \$ 645,382 \$	16,241 \$ 85,207 \$	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 \$	755,367 5,429 75,221 554,149	\$ 15,570 \$ 84,582			FF1 at 111:82c, Company Rec
count No. 190 - Subject to MPD Plant Allocation													Ī	\$ 1,522,701	Salaries and Wages	16.65% \$ 253,492	
Net Operating Loss OH Time Study FERC Audit Refunds [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved]	\$ 671,993 \$ \$ - \$		717,095 \$ - \$	694,078 \$ - \$	781,042 \$ - \$	686,076 \$ - \$	720,951 \$ - \$		650,993 \$ - \$	761,392 \$ - \$	934,175 \$ - \$			\$ 683,535 \$ 32,356			
iveseiveuj													Ì	\$ 715,891	Plant Allocator	37.09% \$ 265,540	
Sales Tax Reserve Reserved) Reserved] Reserved] Reserved] Reserved] Reserved] Reserved] Reserved] Reserved]	\$-\$ \$-\$	-	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	- \$ - \$	62,035 83,330	\$ 6,410			
OTAL														\$ 11,182	Revenue Allocator	30.84% \$ 3,448 \$ 522,480	Sum [12p, 24p, 36p]
ount No. 282 exclusive of amounts related to ASC-740 [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved]																	FF1 at 113:63c, Company Re
															Salaries and Wages	16.65% \$ -	
MPD) Plant Accumulated Depreciation Differences MPD) Net Salvage MPD) Basis Difference on 263(A) Cap O/H MPD) Basis Difference on Repair/Replace MPD) 263(A) Interest MPD) Sec. 162 Repairs Deduction MPD) Sec. 162 Repairs Deduction MPD) Sec. 263(A) Capitalized Overheads MPD) Cost of Removal MPD) Tax Gains (Losses)	\$ (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) \$	598,345 \$ 549,893 \$ 445,526 \$ 52,450 \$ (97,941) \$ (2,709,420) \$ (4,966,430) \$ (128,727) \$	(14,705,332) \$ 603,258 \$ 558,848 \$ 451,729 \$ 51,993 \$ (98,915) \$ (2,769,957) \$ (5,055,647) \$ (128,727) \$ (175,946) \$	608,171 \$ 567,802 \$ 457,932 \$ 51,537 \$ (99,889) \$ (2,830,495) \$ (5,144,864) \$ (128,727) \$	(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 \$ 50,629 \$ (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) \$ (2,989,812) \$ (5,532,547) \$ (128,727) \$ (184,821) \$	622,782 \$ 626,834 \$ 489,372 \$ 49,720 \$ (103,768) \$ (3,050,090) \$ (5,633,816) \$ (128,727) \$	687,441 637,154 495,965 49,264 (104,740) (2,918,024) (5,308,320) (128,727) (184,821)	\$ 606,454 \$ 565,150 \$ 453,528 \$ 51,996 \$ (98,910) \$ (2,743,892)	Plant Allocator	37.09% \$ (7,873,628)	
Reserved] Reserved] Reserved]																	
[Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved]															Revenue Allocator	30.84% \$ -	

77 A	ccount No. 283 exclusive of deferred income taxes associ	ciated wi	ith stranded costs, r	etail rake-making	affiliated companie	es. or any ASC-74	0 amounts													FF1 at 113:64c, Company Records
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 88	[Reserved]														¢	(005.000)	Salaries and Wages	16.65% \$	(405 700)	
88 89															\$	(995,902)	Salaries and wages	10.00% \$	(165,793)	
90	Reg. Asset - Unamortized Loss on Reacquired Debt		\$ (972) \$	(649) \$	(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) \$						
92	[Reserved]			(),), ,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(., ., , ,	(- , , , ,	()) ((.,, ,	(, , , ,	(, , , ,	(, , , , ,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,, .	(, , .	(,				
93	[Reserved]																			
94	[Reserved]																			
95	[Reserved]																			
96	[Reserved]																			
97	[Reserved]																			
98 99	[Reserved] [Reserved]																			
100	[Reserved]														\$	(61,088)	Plant Allocator	37.09% \$	(22,659)	
100															Ŷ	(01,000)	Tiant Anotator	07.0070 ¢	(22,000)	
102	[Reserved]																			
103	[Reserved]																			
104	[Reserved]																			
105	[Reserved]																			
106	[Reserved]																			
107	[Reserved]																			
108	[Reserved]																			
109 110	[Reserved] [Reserved]																			
110	[Reserved]																			
112	[.toor.too]														S	-	Revenue Allocator	30.84% \$	-	
113	TOTAL														Ŷ			\$		Sum [88p, 100p, 112p]
																				A THE STOLEN AND

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

Line	Description				a1	a[] [:]	•	b =	Sum a1:a[]	Reference(s)
1	Calendar Year	2021		т	CJA 2017	[Reserv	/ed]			
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
			Excess ADIT Liability (Account 411.1)	\$	(3,590,508)					WP Prot DTA(L) Amort by Year Col. b + WP Unprot DTA(L) Amort by Year Col. b
5			,,, (, , , , , , , , , , , , , , , ,	Ŧ	(-,,)					······································
6	Annual Amortiza	ation of MPD Transmiss	ion Deficient/(Excess) ADIT Assets/(Liabilities) - Protected	\$	(56,191)			\$	(56,191)	WP Prot DTA/(L) Amort by Year, Col. e (for Applicable Year)
			ion Deficient/(Excess) ADIT Assets/(Liabilities) - Unprotecto		(112,388)			\$	(112,388)	WP Unprot DTA/(L) Amort by Year, Col. e (for Applicable Year)
			prtization Expense (to Exhibit 5 at 6.3a)	\$	(168,579)	\$	-	\$	(168,579)	6a + 7a
9			·····,	•	(, ,	•		•	(
10	Monthly Amortiz	ation		\$	(14,048)	\$	-	\$	(14,048)	Line 8 / 12
11	,			•	()/	•			()/	
12	Deferred Tax A	ssets/(Liabiliites) as A	Ilocated to MPD Transmission by Month				Va	lues	to Ex. 4 at 26.	1
	December	2020	2	\$	(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
20	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
	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]

VERSANT POWER – MAINE PUBLIC DISTRICT OATT **ATTACHMENT J FORMULA RATES** WP PROTECTED DTA/(L) AMORTIZATION BY YEAR RATE YEAR JUNE 1, 2022 TO MAY 31, 2023 **ESTIMATED ATRR & CHARGES BASED ON ACTUAL CY 2021 VALUES**

ATTACHMENT J

		a (I	Notes 1, 2)		b		c = a + b	d	(e = c * d
			Versan	t Po	wer					
			otected Amo		• •			MPD Transmission		
		of D	eficient DIT	O	f Excess DIT		et Protected	Protected Allocator		Protected
Line	Year		Asset		Liability	Α	mortization	(Note 3)	An	ortization
		A	cct 410.1		Acct 411.1					
1	2018	\$	-	\$	(1,435,027)	\$	(1,435,027)	3.68%	\$	(52,83
2	2019	\$	-	\$	(1,482,555)	\$	(1,482,555)	3.68%	\$	(54,58
3	2020	\$	-	\$	(1,539,244)	\$	(1,539,244)	3.68%	\$	(56,66
4	2021	\$	-	\$	(1,526,282)	\$	(1,526,282)	3.68%	\$	(56,19
5	2022	\$	-	\$	(1,544,082)	\$	(1,544,082)	3.68%	\$	(56,84)
6	2023	\$	-	\$	(1,856,456)	\$	(1,856,456)	3.68%	\$	(68,34)
7	2024	\$	-	\$	(1,835,893)	\$	(1,835,893)	3.68%	\$	(67,58
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%	\$	(64,88
11	2028	\$	-	\$	(1,808,670)	\$	(1,808,670)	3.68%	\$	(66,58
12	2029	\$	-	\$	(1,652,962)	\$	(1,652,962)	3.68%	\$	(60,85
13	2030	\$	-	\$	(1,634,894)	\$	(1,634,894)	3.68%	\$	(60,19
14	2031	\$	-	\$	(1,667,857)	\$	(1,667,857)	3.68%	\$	(61,40
15	2032	\$	-	\$	(1,665,177)	\$	(1,665,177)	3.68%	\$	(61,304
16	2033	\$	-	\$	(1,730,116)	\$	(1,730,116)	3.68%	\$	(63,69
17	2034	\$	-	\$	(1,793,184)	\$	(1,793,184)	3.68%	\$	(66,01
18	2035	\$	-	\$	(1,812,324)	\$	(1,812,324)	3.68%	\$	(66,72
19	2036	\$	-	\$	(1,822,137)	\$	(1,822,137)	3.68%	\$	(67,08

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.

Notes

1	Source: PriceWaterhouse Coopers Study for Versant Power
2	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]

VERSANT POWER – MAINE PUBLIC DISTRICT OATT **ATTACHMENT J FORMULA RATES** WP UNPROTECTED DTA/(L) AMORTIZATION BY YEAR RATE YEAR JUNE 1, 2022 TO MAY 31, 2023 **ESTIMATED ATRR & CHARGES BASED ON ACTUAL CY 2021 VALUES**

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

		а		b	c = a + b	d		e = c * d
		Versan	t Pov	wer				
Line	Year	Unprotected eficient DIT set (Note 1)	o	ortization f Excess DIT bility (Note 2)	ersant Power Total Net Unprotected Amortization	MPD Transmission Unprotected Allocator (Note 3)	N	IPD Transmission Net Unprotected Amortization
•		.cct 410.1		Acct 411.1				
1	2018	\$ 343,365	\$	(2,064,226)	\$ (1,720,861)	6.53%	\$	(112,388)
2	2019	\$ 343,365	\$	(2,064,226)	(1,720,861)	6.53%	•	(112,388)
3	2020	\$ 343,365	\$	(2,064,226)	(1,720,861)	6.53%	•	(112,388)
4	2021	\$ 343,365	\$	(2,064,226)	(1,720,861)	6.53%	•	(112,388)
5	2022	\$ 343,365	\$	(2,064,226)	(1,720,861)	6.53%	•	(112,388)
6	2023	\$ 343,365	\$	(2,064,226)	(1,720,861)	6.53%	•	(112,388)
7	2024	\$ 343,365	\$	(2,064,226)	(1,720,861)	6.53%	•	(112,388)
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)
10	2027	\$ 343,365	\$	(2,064,226)	(1,720,861)	6.53%	\$	(112,388)
[] **				. ,	. ,			· · · /

ATTACHMENT J

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

** Additional rows to be added as necessary.

Notes	
 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)
2	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)
3	WP Unprotected DTA(L) Allocators at 3a
[]	[Reserved]

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

Tax Cut and Jobs Act of 2017

		а		b	c = a - b	d	е	f	g	
		Value at 12/3			Difference	Originating		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	5,480,626) \$	(63,653,751)	282	254	Protected	ARAM	Company Records
1.002	Plant Differences - Unprotected	\$ (42,963,139)	\$ (25	5,777,883) \$	(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) \$	• • •	283	254	Unprotected	10 years	Company Records
1.009	Other	\$ 614,411	\$	368,647 \$	• • •	283	182.3	Unprotected	10 years	Company Records
1.[] **		, ,		, ,	· ·				,	

b 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)	\$ (63,653,751) \$ (20,642,261) \$ (84,296,011)	Sum of Relevant Values in 1.001c:1.[]c
3	Versant Power Net Deferred Tax Asset/(Liability)	\$ (63,653,751) \$ (17,208,613) \$ (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.

** Additional rows to be added as necessary.

Notes

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.

а

2 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]

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

ed Deficient/(Excess) Deferred Tax Allocators ngor Hydro District ine Public District ht/(Excess) Protected ADIT eficient/(Excess) Protected ADIT location Stage 1 insmission tribution mmon Common (CIS) Common (General) tal location Stage 2	Transmission 46.54% 3.68% 14.60%	Allocator 51.03% 34.37% 0.42%	Total (= T + D) 88.14% 11.86% 100.00% \$ (63,653,751) Alloc. Amount \$ (56,103,563) Alloc. Amount \$ (28,627,628) \$ (19,283,067)	a: 24b / 6c; b: 24c / 6c a: 38b / 6c; b: 38c / 6c 2c + 3c WP Initial DTA(L) Detail at 3a WP NTV NBV Differences [5c / (5c + 5f)]; 6c * 9c WP NTV NBV Differences [4c / 5c]; 9c * 12b WP NTV NBV Differences [3c / 5c]; 9c * 13b
ine Public District ht/(Excess) Protected ADIT eficient/(Excess) Protected ADIT location Stage 1 Insmission tribution mmon Common (CIS) Common (General) tal	3.68%	8.18% Allocator 88.14% Allocator 51.03% 34.37% 0.42%	11.86% 100.00% \$ (63,653,751) Alloc. Amount \$ (56,103,563) Alloc. Amount \$ (28,627,628)	a: 38b / 6c; b: 38c / 6c 2c + 3c WP Initial DTA(L) Detail at 3a WP NTV NBV Differences [5c / (5c + 5f)]; 6c * 9c WP NTV NBV Differences [4c / 5c]; 9c * 12b WP NTV NBV Differences [3c / 5c]; 9c * 13b
nt/(Excess) Protected ADIT eficient/(Excess) Protected ADIT location Stage 1 unsmission tribution mmon Common (CIS) Common (General)		Allocator 88.14% Allocator 51.03% 34.37% 0.42%	100.00% \$ (63,653,751) Alloc. Amount \$ (56,103,563) Alloc. Amount \$ (28,627,628)	2c + 3c WP Initial DTA(L) Detail at 3a WP NTV NBV Differences [5c / (5c + 5f)]; 6c * 9c WP NTV NBV Differences [4c / 5c]; 9c * 12b WP NTV NBV Differences [3c / 5c]; 9c * 13b
eficient/(Excess) Protected ADIT location Stage 1 insmission tribution mmon Common (CIS) Common (General)	14.60%	88.14% Allocator 51.03% 34.37% 0.42%	\$ (63,653,751) Alloc. Amount \$ (56,103,563) Alloc. Amount \$ (28,627,628)	WP Initial DTA(L) Detail at 3a WP NTV NBV Differences [5c / (5c + 5f)]; 6c * 9c WP NTV NBV Differences [4c / 5c]; 9c * 12b WP NTV NBV Differences [3c / 5c]; 9c * 13b
eficient/(Excess) Protected ADIT location Stage 1 insmission tribution mmon Common (CIS) Common (General)	14.60%	88.14% Allocator 51.03% 34.37% 0.42%	Alloc. Amount \$ (56,103,563) Alloc. Amount \$ (28,627,628)	WP NTV NBV Differences [5c / (5c + 5f)]; 6c * 9c WP NTV NBV Differences [4c / 5c]; 9c * 12b WP NTV NBV Differences [3c / 5c]; 9c * 13b
location Stage 1 Insmission dribution mmon Common (CIS) Common (General)	14.60%	88.14% Allocator 51.03% 34.37% 0.42%	 \$ (56,103,563) Alloc. Amount \$ (28,627,628) 	WP NTV NBV Differences [4c / 5c]; 9c * 12b WP NTV NBV Differences [3c / 5c]; 9c * 13b
location Stage 1 Insmission dribution mmon Common (CIS) Common (General)	14.60%	Allocator 51.03% 34.37% 0.42%	Alloc. Amount \$ (28,627,628)	WP NTV NBV Differences [4c / 5c]; 9c * 12b WP NTV NBV Differences [3c / 5c]; 9c * 13b
ansmission tribution mmon Common (CIS) Common (General) tal	14.60%	51.03% 34.37% 0.42%	\$ (28,627,628)	WP NTV NBV Differences [3c / 5c]; 9c * 13b
ansmission tribution mmon Common (CIS) Common (General) tal	14.60%	34.37% 0.42%		WP NTV NBV Differences [3c / 5c]; 9c * 13b
mmon Common (CIS) Common (General) tal	14.60%	34.37% 0.42%		WP NTV NBV Differences [3c / 5c]; 9c * 13b
Common (CIS) Common (General) tal	14.60%	0.42%	, (, , , , , , , , , ,	1 J.
Common (General) tal				WP NTV NBV Differences [2c / 5c]
Common (General) tal			\$ (235,479)	44c * 14b; 9c * 14b
al		14.18%	, , , , , ,	14b - 15b; 9c * 15b
ocation Stage 2			\$ (56,103,563)	Sum Lines 11, 12, 14, 15
	Tr. Allocator	Transmission	Distribution	
Insmission	100.04%			Col. a: From BHD Ann. Update for 2018
stribution	0.00%		\$ (19,283,067)	Col. b: Col. a * applicable value from 12c:16c
mmon (CIS)	33.30%	•		Col. c: Applicable value from 12c:16c - Col. b
mmon (General)	11.41%			Col. C. Applicable value from 120.100 - Col. D
		\$ (29,625,432)		
a		ψ (23,023,432)	φ (20,470,101)	
eficient/(Excess) Protected ADIT		11.86%	\$ (7,550,188)	WP NTV NBV Differences [5f / (5c + 5f)]; 6c * 37c
location Stage 1		Allocator	Alloc. Amount	
ansmission		30.57%	\$ (2,308,144)	WP NTV NBV Differences [4f / 5f]; 26f * 29b
tribution		65.33%		WP NTV NBV Differences [3f / 5f]; 26f * 30b
mmon		4.10%	\$ (309,403)	WP NTV NBV Differences [3f / 5f]; 26f * 31b
al		100%	\$ (7,550,188)	Sum Lines 29:31
location Stage 2	Tr. Allocator	Transmission	Distribution	
ansmission	100.00%	\$ (2,308,144)	\$ -	37a: From MPD Ann. Update for 2018
tribution	0.00%		\$ (4,932,640)	Col. b: Col. a * applicable value from 29c:31c
mmon	11.41%	\$ (35,303)		Col. c: Applicable value from 29c:31c - Col. b
tal				
	10/01/0047			
nation of CIS as Percentage of PUD Common at	12/31/2017		¢ 5,004,167	Company Records
ination of CIS as Percentage of BHD Common at				
S Accumulated Depreciation				Company Records
S Accumulated Depreciation	reciation		2.87%	41c / 42c
	tion of CIS as Percentage of BHD Common at ccumulated Depreciation	tion of CIS as Percentage of BHD Common at 12/31/2017 ccumulated Depreciation ral, Intangible and Distribution Accumulated Depreciation	tion of CIS as Percentage of BHD Common at 12/31/2017 ccumulated Depreciation ral, Intangible and Distribution Accumulated Depreciation	non 11.41% (35,303) (274,101) \$ (2,343,447) \$ (5,206,741) tion of CIS as Percentage of BHD Common at ccumulated Depreciation 12/31/2017 \$ 5,004,167

Notes [] [Reserved]

ATTACHMENT J WP PROTECTED DTA/(L) ALLOCATORS

ATTACHMENT J WP UNPROTECTED DTA/(L) ALLOCATORS

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

)	Description	а	b		C	Reference(s)
	Unprotected Deficient/(Excess) Deferred Tax Allocators	Transmission	Distribution	т	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	0.0070			100.00%	2c + 3c
	Deficient/(Excess) Protected ADIT			\$	(63,653,751)	WP Initial DTA(L) Detail at 3a
			Allocator	A	Alloc. Amount	
	BHD Deficient/(Excess) Protected ADIT		86.33%	\$	(54,951,500)	WP NTV NBV Differences [5c / (5c + 5f)]; 6c * 9c
	BHD Allocation Stage 1		Allocator	A	Alloc. Amount	
	Transmission		42.58%	\$	(23,398,933)	WP NTV NBV Differences [4c / 5c]; 9c * 12b
	Distribution		56.29%	\$	(30,930,708)	WP NTV NBV Differences [3c / 5c]; 9c * 13b
	Common	1.13%				WP NTV NBV Differences [2c / 5c]
,	Common (CIS)		0.03%	\$	(17,873)	44c * 14b; 9c * 14b
6	Common (General)		1.10%	\$	(603,987)	14b - 15b; 9c * 15b
,	Total		100%	\$	(54,951,500)	Sum Lines 11, 12, 14, 15
3						
	BHD Allocation Stage 2	Tr. Allocator	Transmission		Distribution	
)	Transmission		\$ (23,408,292)		9,360	Col. a: From BHD Ann. Update for 2018
	Distribution	0.00%		\$	(30,930,708)	Col. b: Col. a * applicable value from 12c:16c
2	Common (CIS)	33.30%		\$	(11,922)	Col. c: Applicable value from 12c:16c - Col. b
3	Common (General)	11.41%			(535,072)	
ŀ	Total		\$ (23,483,159)	\$	(31,468,342)	
5						
6	MPD Deficient/(Excess) Protected ADIT		13.67%	\$	(8,702,250)	WP NTV NBV Differences [5f / (5c + 5f)]; 6c * 37c
7						
В	MPD Allocation Stage 1		Allocator		Alloc. Amount	
9	Transmission		47.17%		(4,104,915)	WP NTV NBV Differences [4f / 5f]; 26f * 29b
)	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 3	Total		100%	\$	(8,702,250)	Sum Lines 29:31
	MPD Allocation Stage 2	Tr. Allocator	Transmission		Distribution	
4	Transmission			¢	Distribution	37a: From MPD Ann. Update for 2018
5	Distribution	100.00% 0.00%		ъ \$	-	Col. b: Col. a * applicable value from 29c:31c
6 7					(4,139,321)	Col. c: Applicable value from 29c:31c - Col. b
7 B	Common Total	11.41%	\$ (52,259) \$ (4,157,174)		(405,755) (4,545,076)	Col. c. Applicable value from 290310 - Col. b
5 9	IUldi		φ (4,157,174)	φ	(4,545,076)	
))	Determination of CIS as Percentage of BHD Common at	12/31/2017				
1	CIS Accumulated Depreciation	12/31/2017		\$	5,004,167	Company Records
2	General, Intangible and Distributino Accumulated Deprec	iation		ф \$	174,106,587	Company Records
2 3	General, mangible and Distributino Accumulated Deprec	auon		φ	174,100,307	Company Recolus
5 4	CIS as Percentage of Common				2.87%	41c / 42c
					2.0170	1107 120

Notes [] [Reserved]

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

		BHD			MPD		
Description	а	b	c = a - b	d	е	f = d - e	Reference(s)
Protected Assets	Net Tax Value	Book Net Value	Difference	Net Tax Value	Book Net Value	Difference	
Common	\$ 86,571,866	\$ 166,543,433	\$ (79,971,567)	\$ 22,478,631	\$ 25,498,756	\$ (3,020,125)	Company Records
Distribution	\$ 37,924,068	\$ 226,148,396	\$ (188,224,328)	\$ 12,828,680	\$ 60,976,773		Company Records
Transmission	\$ 93,934,947	\$ 373,372,662	\$ (279,437,715)	\$ 14,493,745	\$ 37,023,819	\$ (22,530,074)	Company Records
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
Unprotected Assets	Net Tax Value	Book Net Value	Difference	Net Tax Value	Book Net Value	Difference	
Common	\$-	\$ (1,763,082)	\$ 1,763,082	\$ 40,828	\$ (1,257,723)	\$ 1,298,551	Company Records
Distribution	\$ 3,316,108	\$ (84,377,847)	\$ 87,693,955	\$ 662,186	\$ (11,073,512)	\$ 11,735,698	Company Records
Transmission	\$ 2,558,450	\$ (63,781,608)	\$ 66,340,058	\$ 326,049	\$ (11,312,101)	\$ 11,638,150	Company Records
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
	DescriptionProtected Assets Common Distribution Transmission TotalUnprotected Assets Common Distribution Transmission	DescriptionaProtected Assets CommonNet Tax ValueCommon\$ 86,571,866Distribution\$ 37,924,068Transmission\$ 93,934,947Total\$ 218,430,881Unprotected Assets Common DistributionNet Tax ValueCommon Distribution\$ 3,316,108Transmission\$ 2,558,450	Description a BHD Protected Assets Net Tax Value Book Net Value Common \$ 86,571,866 \$ 166,543,433 Distribution \$ 37,924,068 \$ 226,148,396 Transmission \$ 93,934,947 \$ 373,372,662 Total \$ 218,430,881 \$ 766,064,490 Unprotected Assets Net Tax Value Book Net Value Common \$ 218,430,881 \$ 766,064,490 Unprotected Assets Net Tax Value Book Net Value Common \$ 3,316,108 \$ (84,377,847) Distribution \$ 2,558,450 \$ (63,781,608)	Description a b c = a - b Protected Assets Net Tax Value Book Net Value Difference Common \$ 86,571,866 \$ 166,543,433 \$ (79,971,567) Distribution \$ 37,924,068 \$ 226,148,396 \$ (188,224,328) Transmission \$ 93,934,947 \$ 373,372,662 \$ (279,437,715) Total \$ 218,430,881 \$ 766,064,490 \$ (547,633,609) Unprotected Assets Net Tax Value Book Net Value Difference Common \$ 218,430,881 \$ 766,064,490 \$ (547,633,609) Unprotected Assets Net Tax Value Book Net Value Difference Common \$ 3,316,108 \$ (84,377,847) \$ 87,693,955 Distribution \$ 3,316,108 \$ (63,781,608) \$ 66,340,058	BHD Description a b c = a - b d Protected Assets Net Tax Value Book Net Value Difference Net Tax Value \$ Common \$ 86,571,866 \$ 166,543,433 \$ (79,971,567) \$ \$ \$ 22,478,631 \$ 12,828,680 \$ 12,828,680 \$ 12,828,680 \$ 12,828,680 \$ 14,493,745 \$ 14,493,745 \$ 14,493,745 \$ 49,801,056 \$ 49,801,056 \$ 49,801,056 \$ 49,801,056 \$ 40,828 \$ 40,828 \$ 40,828 \$ 40,828 \$ 40,828 \$ 662,186 \$ 326,049 \$ 5,662,186 \$ 326,049 \$ 326,049 \$ 326,049 \$ 326,049 \$ 326,049 \$ \$ 326,049 \$ 326,049 \$ 326,049 \$ \$ \$ 326,049 \$ \$ \$ \$ \$ \$ \$ \$ </td <td>BHD C = a - b MPD Description a b c = a - b d e Protected Assets Net Tax Value Book Net Value Difference Net Tax Value Book Net Value Difference \$ 22,478,631 \$ 25,498,756 \$ 25,498,756 \$ 16,543,433 \$ (79,971,567) \$ 22,478,631 \$ 25,498,756 \$ 25,498,756 \$ 37,924,068 \$ 226,148,396 \$ (188,224,328) \$ 12,828,680 \$ 60,976,773 \$ 12,828,680 \$ 60,976,773 \$ 37,023,819 \$ 37,023,819 \$ 37,023,819 \$ 37,023,819 \$ 37,023,819 \$ 37,023,819 \$ 37,023,819 \$ 37,023,819 \$ 37,023,819 \$ 49,801,056 \$ 123,499,347 Unprotected Assets Net Tax Value Book Net Value Difference Net Tax Value Book Net Value S 49,801,056 \$ 123,499,347 Unprotected Assets Net Tax Value Book Net Value Difference Net Tax Value Book Net Value S 49,801,056 \$ 123,499,347 Distribution \$ 3,316,108 (1,763,082) \$ 1,763,082 \$ 1,763,082 \$ 40,828 (1,257,723) \$ 662,186</td> <td>BHD MPD Description a b c = a - b d e f = d - e Protected Assets Net Tax Value Book Net Value Difference Net Tax Value Book Net Value Difference \$ 22,478,631 \$ 25,498,756 \$ (3,020,125) \$ 22,539,8756 \$ (3,020,125) \$ 22,478,631 \$ 25,498,756 \$ (48,148,093) \$ 12,828,680 \$ 60,976,773 \$ (48,148,093) \$ 12,828,680 \$ 60,976,773 \$ (48,148,093) \$ 14,493,745 \$ 37,023,819 \$ (22,530,074) \$ (22,530,074) \$ 49,801,056 \$ 123,499,347 \$ (73,698,291) \$ 123,499,347 \$ (73,698,291) \$ 123,499,347 \$ (73,698,291) \$ 12,982,686 \$ (1,257,723) \$ 1,298,551 \$ (1,763,082) \$ 1,763,082 \$ 40,828 \$ (1,257,723) \$ 1,298,551 \$ 12,982,551 \$ 662,186 \$ (1,073,512) \$ 11,735,698 \$ 326,049 \$ (1,312,101) \$ 11,638,150 \$ 326,049 \$ (1,312,101) \$ 11,638,150 \$ 326,049 \$ (11,312,101) \$ 11,638,150 \$ 326,049 \$ (11,312,101) \$ 11,638,150 \$ 326,049 \$ (11,312,101) \$ 11,638,150 <td< td=""></td<></td>	BHD C = a - b MPD Description a b c = a - b d e Protected Assets Net Tax Value Book Net Value Difference Net Tax Value Book Net Value Difference \$ 22,478,631 \$ 25,498,756 \$ 25,498,756 \$ 16,543,433 \$ (79,971,567) \$ 22,478,631 \$ 25,498,756 \$ 25,498,756 \$ 37,924,068 \$ 226,148,396 \$ (188,224,328) \$ 12,828,680 \$ 60,976,773 \$ 12,828,680 \$ 60,976,773 \$ 37,023,819 \$ 37,023,819 \$ 37,023,819 \$ 37,023,819 \$ 37,023,819 \$ 37,023,819 \$ 37,023,819 \$ 37,023,819 \$ 37,023,819 \$ 49,801,056 \$ 123,499,347 Unprotected Assets Net Tax Value Book Net Value Difference Net Tax Value Book Net Value S 49,801,056 \$ 123,499,347 Unprotected Assets Net Tax Value Book Net Value Difference Net Tax Value Book Net Value S 49,801,056 \$ 123,499,347 Distribution \$ 3,316,108 (1,763,082) \$ 1,763,082 \$ 1,763,082 \$ 40,828 (1,257,723) \$ 662,186	BHD MPD Description a b c = a - b d e f = d - e Protected Assets Net Tax Value Book Net Value Difference Net Tax Value Book Net Value Difference \$ 22,478,631 \$ 25,498,756 \$ (3,020,125) \$ 22,539,8756 \$ (3,020,125) \$ 22,478,631 \$ 25,498,756 \$ (48,148,093) \$ 12,828,680 \$ 60,976,773 \$ (48,148,093) \$ 12,828,680 \$ 60,976,773 \$ (48,148,093) \$ 14,493,745 \$ 37,023,819 \$ (22,530,074) \$ (22,530,074) \$ 49,801,056 \$ 123,499,347 \$ (73,698,291) \$ 123,499,347 \$ (73,698,291) \$ 123,499,347 \$ (73,698,291) \$ 12,982,686 \$ (1,257,723) \$ 1,298,551 \$ (1,763,082) \$ 1,763,082 \$ 40,828 \$ (1,257,723) \$ 1,298,551 \$ 12,982,551 \$ 662,186 \$ (1,073,512) \$ 11,735,698 \$ 326,049 \$ (1,312,101) \$ 11,638,150 \$ 326,049 \$ (1,312,101) \$ 11,638,150 \$ 326,049 \$ (11,312,101) \$ 11,638,150 \$ 326,049 \$ (11,312,101) \$ 11,638,150 \$ 326,049 \$ (11,312,101) \$ 11,638,150 <td< td=""></td<>

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

Notes

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]

Workpaper - Customer Costs

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ATTACHMENT J

WP CUSTOMER COSTS

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

ATTACHMENT J WP RETAIL JUNE TRUE-UP

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

		a (Note 1)	b (Note 1)	с = b - а	d (Note 2)	e = c * d	
		2020-2021 \$/kWh or	2021-2022 \$/kWh or	rate delta \$/kWh or	Billing Data		
Line	Retail Rate Tariff	\$/kW	\$/kW	\$/kW	kWh or kW	Credit (Refund)	Reference(s)
1	A/A1/AH/AHN kW	h 0.023534	0.018003	(0.005531)	13,287,804	\$ (73,499)	a & b: Exh. 1b from annual updates
2	C/SNO/F/D2 kW		0.022134	(0.005551)	6,601,790		referenced in column headings
2	ES kV		7.21	(2.448557)	12,716	· · · · ·	relefenced in column headings
4	EP kV		6.71	(0.815783)	3,189		
4 5	ES-T KV		7.95	(3.928039)	1,785		
6	EP-T kV		5.24	0.363454	4,283	• • • •	
7	S-T kV		7.16	(0.894575)	6,767		
8	H-T kV		8.49	(0.894575) (2.434480)	15,934		
o 9	SL/T KV		0.010345	• • •			
9 10	Total Retail Transmission Revenue		0.010345	(0.010522)	199,394		Sum [10:00]
		Aujustment				\$ (191,045)	Sum [1e:9e]
11			а	b	•	d = b * c	
12			a	b	С	u – D ° C	
13 14					Monthly Rate		
15	Month		Year	Balance	(Note 3)	Total	Col. (b) Reference
16	June		2021	\$ (191,045)	0.27%		10e
17	July		2021	\$ (191,561)	0.28%		16b + 16d
	August		2021	\$ (191,561)	0.28%	· · ·	17b
19	September		2021	\$ (191,561)	0.27%		17b
20	October		2021	\$ (193,151)	0.28%	· · ·	19b + Sum [17d:19d]
21	November		2021	\$ (193,151)	0.27%		20b
22	December		2021	\$ (193,151)	0.28%		20b
23	January		2022	\$ (194,754)	0.28%	· · · ·	22b + Sum [20d:22d]
24	February		2022	\$ (194,754)	0.25%		23b
25	March		2022	\$ (194,754)	0.28%	· · ·	23b
26	April		2022	\$ (196,332)	0.27%		25b + Sum [23d:25d]
20	May		2022	\$ (196,332)	0.28%		26b
28	Total Interest		LVLL	φ (100,00Z)	0.2070	\$ (6,366)	Sum [16d:27d]
29						φ (0,000)	
30	Total Retail Transmission Reven	ue Adjustment				\$ (197,412)	10e + 28d

Notes

1 Figures to be rounded in accordance with billing rates shown in Exhibit 1b.

2 Source: Company Customer Information System

Workpaper - Interest on Wholesale ATRR True-Up

b а d = b * c С

ATTACHMENT J

				Monthly Rate		
Line	Month	Year	Balance	(Note 1)	Total	Col. (b) Reference
1	June	2021	\$ 1,548,962	0.27%	\$ 4,182	Exhibit 2 at 37a
2	July	2021	\$ 1,553,144	0.28%	\$ 4,349	1b + 1d
3	August	2021	\$ 1,553,144	0.28%	\$ 4,349	2b
4	September	2021	\$ 1,553,144	0.27%	\$ 4,193	2b
5	October	2021	\$ 1,566,035	0.28%	\$ 4,385	4b + Sum [2d:4d]
6	November	2021	\$ 1,566,035	0.27%	\$ 4,228	5b
7	December	2021	\$ 1,566,035	0.28%	\$ 4,385	5b
8	January	2022	\$ 1,579,033	0.28%	\$ 4,421	7b + Sum [5d:7d]
9	February	2022	\$ 1,579,033	0.25%	\$ 3,948	8b
10	March	2022	\$ 1,579,033	0.28%	\$ 4,421	8b
11	April	2022	\$ 1,591,824	0.27%	\$ 4,298	10b + Sum [8d:10d]
12	May	2022	\$ 1,591,824	0.28%	\$ 4,457	11b
13	TOTAL				\$ 51,617	Sum [1d:12d]

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

Line	Month	Year	Balance	(Note 1)		Total	Col. (b) Reference			
14	June	2021	\$ 119,617	0.27%	\$	323	Exhibit 10 at 8a			
15	July	2021	\$ 119,940	0.28%	\$	336	14b + 14d			
16	August	2021	\$ 119,940	0.28%	\$	336	15b			
17	September	2021	\$ 119,940	0.27%	\$	324	15b			
18	October	2021	\$ 120,935	0.28%	\$	339	17b + Sum [15d:17d]			
19	November	2021	\$ 120,935	0.27%	\$	327	18b			
20	December	2021	\$ 120,935	0.28%	\$	339	18b			
21	January	2022	\$ 121,939	0.28%	\$	341	20b + Sum [18d:20d]			
22	February	2022	\$ 121,939	0.25%	\$	305	21b			
23	March	2022	\$ 121,939	0.28%	\$	341	21b			
24	April	2022	\$ 122,927	0.27%	\$	332	23b + Sum [21d:23d]			
25	May	2022	\$ 122,927	0.28%	\$	344	24b			
26	TOTAL				\$	3,986	Sum [14d:25d]			

Notes

ATTACHMENT J WP INTEREST ON RETAIL TRUE-UP

Workpaper - Interest on Retail True-Up

а

b С

d = b * c

Line	Month	Year	Balance	(Note 1)	Total	Col. (b) Reference			
1	June	2021	\$ 1,800,224	0.27%	\$ 4,861	Exhibit 1b at 15a			
2	July	2021	\$ 1,805,085	0.28%	\$ 5,054	1b + 1d			
3	August	2021	\$ 1,805,085	0.28%	\$ 5,054	2b			
4	September	2021	\$ 1,805,085	0.27%	\$ 4,874	2b			
5	October	2021	\$ 1,820,067	0.28%	\$ 5,096	4b + Sum [2d:4d]			
6	November	2021	\$ 1,820,067	0.27%	\$ 4,914	5b			
7	December	2021	\$ 1,820,067	0.28%	\$ 5,096	5b			
8	January	2022	\$ 1,835,173	0.28%	\$ 5,138	7b + Sum [5d:7d]			
9	February	2022	\$ 1,835,173	0.25%	\$ 4,588	8b			
10	March	2022	\$ 1,835,173	0.28%	\$ 5,138	8b			
11	April	2022	\$ 1,850,038	0.27%	\$ 4,995	10b + Sum [8d:10d]			
12	May	2022	\$ 1,850,038	0.28%	\$ 5,180	11b			
13	TOTAL				\$ 59,989	Sum [1d:12d]			

Notes

Workpaper - Adjustments to Wholesale Charges

	а	b	С		d	е	
Line Description	Rate Year	Filed Value	Adjusted Value	Α	TRR Impact	Interest (Note 1)	Reference(s)
1 2018-2019 Settlement Adjustment 2 3 4 5 6 7 8				\$	759,856	[Included in Col. d]	ER15-1429 Settlement filed 3/12/2020, Sec. 4.2.1.3
9 10 11 TOTAL				\$	759,856	\$	Sum [1d:10d]; Sum [1e:10e]

Notes

Workpaper - Adjustments to Retail Charges

	а	b	С		d	е	
Line Description	Rate Year	Filed Value	Adjusted Value	A	TRR Impact	Interest (Note 1)	Reference(s)
 2020-2021 Settlement Adjustment FERC Audit - AFUDC Recalc FERC Audit - Income tax Receivable Adj FERC Audit - Income tax Receivable Adj 				\$ \$ \$	(340,114) (327) (1,220)	[Included in Col. d] [Included in Col. d] [Included in Col. d]	ER20-1977 Settlement filed 11/19/2021, Sec. 5.2.2 FA20-9 Refund Report file 3/18/2022 FA20-9 Refund Report file 3/18/2022
11 TOTAL				\$	(341,661)	\$-	Sum [1d:10d]; Sum [1e:10e]

Notes

Workpaper - Transaction Costs

a b c d e f

Line	Description		Gross Plant ecorded		OY Accum. epreciation	EOY Accu Depreciat		BOY ADIT	EOY ADIT	CY Depreciation Expense	Reference
1	Projects Removed from Transmission Plant										
2	Project 2225 - Integrate MPS into BHE SCADA	\$	218,477	\$	(25,068)	\$ (29	9,459) \$	(34,285) \$	6 (34,552	2) \$ 4,39	Company Records
3	80% allocation to transmission (see Amended Refund Rept Tab: Project 2225)	\$	174,782	\$	(20,054)	\$ (23	8,567) \$	(27,428) \$	6 (27,642	2) \$ 3,513	a: Value to Exhibit 4 at Line 1; f: Value to Exhibit 5 at 2a
4											
5	Projects Removed from Intangible Plant										
6	Project 2073 - Integrate MPS into BHE Oracle system	\$	-	\$	-	\$	- \$	- \$	- 5	\$-	Company Records
7	Project 2208 - Integrate MPS into BHE Capital Planning and Maintenance Planning System	\$	-	\$	-	\$	- \$; - \$		\$-	Company Records
8	Total	\$	-	\$	-	\$	- \$	- \$	- 3	\$-	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	\$	111,604	\$	(109,860)	\$ (129	9,391) \$	(489) \$	- 3	\$ 19,53	Company Records, a: Value to Exhibit 4 at Line 3; f: Value to Exhibit 5 at 3a
11	, , , , , , , , , , , , , , , , , , ,										
10		Dep	reciation -	De	preciation -	Amortizati	on -				
12	13 Month Plant Balances	Trar	nsmission		General	Intangib	е	ADIT			Reference
13	Dec-20	\$	(20,054)	\$	(109,860)	\$	- \$	(27,917)			a: 3b, b: 10b, c: 8b, d: 3d + 8d + 10d
		+									

13 Dec-20	\$ (20,054) \$	(109,860) \$	-	\$ (27,917)	a: 3b, b: 10b, c: 8b, d: 3d + 8d + 10d
14 Jan-21	\$ (20,347) \$	(111,488) \$	-	\$ (27,894)	a - c: calculated from line 13 and line 25 values
15 Feb-21	\$ (20,640) \$	(113,115) \$	-	\$ (27,871)	a - c: calculated from line 13 and line 25 values
16 Mar-21	\$ (20,932) \$	(114,743) \$	-	\$ (27,848)	a - c: calculated from line 13 and line 25 values
17 Apr-21	\$ (21,225) \$	(116,371) \$	-	\$ (27,825)	a - c: calculated from line 13 and line 25 values
18 May-21	\$ (21,518) \$	(117,998) \$	-	\$ (27,802)	a - c: calculated from line 13 and line 25 values
19 Jun-21	\$ (21,811) \$	(119,626) \$	-	\$ (27,779)	a - c: calculated from line 13 and line 25 values
20 Jul-21	\$ (22,103) \$	(121,253) \$	-	\$ (27,756)	a - c: calculated from line 13 and line 25 values
21 Aug-21	\$ (22,396) \$	(122,881) \$	-	\$ (27,733)	a - c: calculated from line 13 and line 25 values
22 Sep-21	\$ (22,689) \$	(124,508) \$	-	\$ (27,710)	a - c: calculated from line 13 and line 25 values
23 Oct-21	\$ (22,982) \$	(126,136) \$	-	\$ (27,688)	a - c: calculated from line 13 and line 25 values
24 Nov-21	\$ (23,274) \$	(127,764) \$	-	\$ (27,665)	a - c: calculated from line 13 and line 25 values
25 Dec-21	\$ (23,567) \$	(129,391) \$	-	\$ (27,642)	a: 3c, b: 10c, c: 8c, d: 3e + 8e + 10e
					Line 12-24 values carry to Exhbit 4 at Lines 13 & 14, WP ADIT at Line 52

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 Exh. 4, Line 13		(2,411,077) ust Accumula					sion	Rate Base	e for	Dec 2019 -	April 2020								
		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	\$	-	Adj	ustment to [Depr	eciation Ex	pen	se											
	¢	474 570	A																

Exh. 4:19r \$ 474,576 Adjustment to BOY/EOY Average ADIT