ATTACHMENT J EXHIBIT 1a

Summary of Charges for Wholesale Customers	a	b	=	c b / 12	=	d b / 52	=	e d / 5	f = e / 16	
Line Description	Value	Yearly \$/kW/Yr (Note 3)	\$	lonthly /kW/Mo Note 3)	\$/k	/eekly kW/Wk lote 3)	\$/k	Daily W/Day lote 4)	Hourly \$/kW/Hr (Note 5)	Reference(s)
 Schedule 1 - Scheduling, System Control and Dispatch Service Annual Cost Applicable 12-CP Demand kW Value Rate 	\$ 361,390 83,417	\$ 4.33	\$ \$	0.36	\$	0.08	\$	0.016	\$ 0.0010	Exhibit 10 at 10a Exhibit 8 at 14a * 1000 4b = 2a / 3a
5 6 Schedule 2 - Reactive Supply and Voltage Control 7 Annual VAR Charges (\$) 8 Applicable 12-CP Demand kW Value 9 Rate 10	\$ 90,000 83,417	\$ 1.08	3 \$	0.09	\$	0.02	\$	0.004	\$ 0.0003	Note 1 Exhibit 8 at 14a * 1000 9b = 7a / 8a
 Attachment H - Network Integration Transmission Service (NITS) Annual Transmission Revenue Requirement Applicable 12-CP Demand kW Value Rate 	\$ 13,307,639 83,417	\$ 159.53	\$ \$	13.29	\$	3.07	\$	0.614	\$ 0.0384	Exhibit 2 at 39a Exhibit 8 at 14a * 1000 14b = 12a / 13a
 15 16 Schedule 7 - Long Term or Short Term Firm Point to Point (PTP) 17 Annual Transmission Revenue Requirement 18 Applicable 12-CP Demand kW Value 19 Rate 	\$ 13,307,639 83,417	\$ 159.53	\$ \$	13.29	\$	3.07	\$	0.614	\$ 0.0384	Exhibit 2 at 39a Exhibit 8 at 14a * 1000 19b = 17a / 18a
 20 21 Schedule 8 - Non-Firm Point to Point (PTP) 22 Annual Transmission Revenue Requirement 23 Applicable 12-CP Demand kW Value 24 Rate 	\$ 13,307,639 83,417	\$ 159.53	\$ \$	13.29	\$	3.07	\$	0.614	\$ 0.0384	Exhibit 2 at 39a Exhibit 8 at 14a * 1000 24b = 22a / 23a, Note 2, Note 6

- 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.

VERSANT POWER – MAINE PUBLIC DISTRICT OATT ATTACHMENT J FORMULA RATES RATE YEAR JUNE 1, 2023 TO MAY 31, 2024

ESTIMATED ATRR & CHARGES BASED ON ACTUAL CY 2022 VALUES

ATTACHMENT J EXHIBIT 1b

Summary of Charges for Retail Customers

4 Value rounded to nearest \$0.000001.
5 Value rounded to nearest \$0.01.

а

Basic Transmission Service Charges for Retail Customers - Schodules 10.11.12 Total Wholesse Transmission Revenue Requirement \$1,1947,738 Earlible 2 at 33a Schodules 1 for the Control of Schodules 2 for Retail Customer Information System Net Plant \$2,907,658 \$1,1947,738 Earlible 3 at 103 \$2,000 \$1,1947,738 \$1,1947,738 \$2,000 \$2,000	:a	y of Charges for Retail Customers						a	
Total Windersaler Transmissions Revenue Requirement \$1,947,756 \$20,000 \$1,118,000 \$2 * 3.0 \$2,000 \$2 * 3.0 \$2,000 \$2 * 3.0 \$2,000 \$2 * 3.0 \$2,000 \$2 * 3.0 \$2,000 \$2 * 3.0 \$2,000 \$2 * 3.0 \$2,000 \$2 * 3.0 \$2,000 \$2 * 3.0 \$2,000 \$	ne	Description						Value	Reference(s)
Total Wholesate Transmission Revenue Requirement \$1,947,756 \$20,000 \$1,118,000 \$2 * 3.00 \$2.00 \$	1	Basic Transmission Service Charges for Retail Customers - Schedule	es 10,11,12						
Second S	2							\$ 11,947,736	Exhibit 2 at 33a
20 10 10 10 10 10 10 10	3	Retail Load Ratio Share (rounded to 2 decimal places)							Exhibit 8 at 16f
Section Continuation System Net Plant Section Se	4	Subtotal						\$ 11,195,029	2a * 3a
Second Continue from Manual System Net Plant Second System Net Plant Second System Net Plant Second System Plant Second Sy	5.1							, , ,	
20 Cost of Capital Faller (rounded to 2 decimal places) 8,769, Exhibit 3 at 4d 1,000		Customer Information System Net Plant						\$ 2,967,665	Exhibit 4 at [7.4r + 15.3r]
Section Sect		•							
Sample S									
Same Caste								¥ ====;	5.2
Customer Accounting Coats Allocated to Retail		Customer Information System Depreciation and Amortization						\$ 209.014	Exhibit 5 at 4.3e
Standard Contamer Accounting Costs Allocated to Retail Standard Standard Standard Stand		Succession and management and analytical						Ψ 200,011	
Schedule Charges Schedule Ch	6	Customer Accounting Costs Allocated to Retail						\$ 786 220	WP Customer Costs at 7a
September Sept	7								
September Sept	<i>ι</i> Q	<u> </u>							
My Retail Adjustments	0	· · · · · · · · · · · · · · · · · · ·							, ,
Estimated Retail Transmission Revenue Requirement \$ 13,713,989 Sum [4a, 5.4a:10a]	9	•							` ` ` ,
2	1								
3 Prior Year Estimated Retail Transmission Revenue Requirement \$ 1,2923,099 Prior Year Actual Retail Transmission Revenue Requirement \$ 1,2923,099 Prior Year Actual Retail Transmission Revenue Requirement \$ 1,2923,099 Prior Year Actual Retail Transmission Revenue Requirement \$ 1,2923,099 Prior Year True-Up (Down) \$ 1,551,961 William Retail True-Up (Down) \$ 2,294,322 William Retail Retail Revenue Requirement to Be Used for Charges \$ 1,551,961 William Retail True-Up (Down) Prior Year Adjustments \$ 2,294,322 William Retail Retail Revenue Requirement to Be Used for Charges \$ 1,561,683,822 William Retail Retail Revenue Requirement to Be Used For Charges \$ 1,551,683,723 William Retail Retai	-	LStillated Retail Hallsillission Revenue Requirement						φ 13,130,909	3411 [44, 3.44. 104]
Prior Year Actual Retail Transmission Revenue Requirement	3	Prior Year Estimated Retail Transmission Revenue Requirement						\$ 11,371,128	Prior Year Estimated, Exh. 1b at
14 - 13	4	·							Prior Year Actual, Exh. 1b at 11a
Marterest of Trucu-by (Down) Septiments	5								
State Stat		1 \							WP Interest on Retail True-Up at
Billing Units (Notes 1 & 2) Class 12-CP % Revenue Red Residential (A/A1/AH/AH/AHN) (Note 3) 200.675,236 34.7% 5,225,297 5,026039 FF1 at 304, Company Residential (A/A1/AH/AHN) (Note 3) 21,668,088 34,071 1.1% 5,5806 5,042471 FF1 at 304, Company Residential (A/A1/AH/AH) (Per Service - Primary (EP) Coincident Peak 0 0 0.0% 5 1,013,108 5,683 5,265,297 5,026039 FF1 at 304, Company Residential (A/A1/AH/AH) (Residential (A/A1/AH/AH)) (Residential (A/A	7	Deferred \$ Associated with Prior Year Adjustments						\$ 294,322	WP Retail June True-Up at 30d
Billing Units (Notes 1 & 2) Class 12-CP % Revenue Rev	8	Retail Revenue Requirement to Be Used for Charges						\$ 15.068.382	Sum [11a 15a 16a 17a]
Billing Units (Notes 1 & 2) Class 12-CP % Revenue Req. (Note 4) (Notes 5, 6) SkWh KW (Note 3) SkWh SkW-mo Reference(skWh KW KW KW (Note 3) SkWh SkW-mo Reference(skWh KW KW KW KW KW KW KW			-	-	-	_		= d / b	
Billing Units (Note 1 & 2) Class 12-CP % Revenue Req. (Note 4) (Note 5, 6) SkWh (Note 3) SkWh SkW-mo Reference(stand)							Class Rate	Class Rate	
MPD Rate Class Designation kWh kW (Note 3) \$ \$ \$ \$ \$ \$ \$ \$ \$			Billing Units (No	tes 1 & 2)	Class 12-CP %	Revenue Rea.			
Residential (A/A1/AH/N) (Note 3) 200,675,236 34.7% \$ 5,225,297 \$ 0.026039 FF1 at 304, Company Reconstruction (C,D-2,F,SNO) 93,337,978 26.3% \$ 3,964,132 \$ 0.042471 FF1 at 304, Company Reconstruction (C,D-2,F,SNO) 93,337,978 26.3% \$ 3,964,132 \$ 0.042471 FF1 at 304, Company Reconstruction (C,D-2,F,SNO) 93,337,978 26.3% \$ 3,964,132 \$ 0.042471 FF1 at 304, Company Reconstruction (C,D-2,F,SNO) 93,337,978 26.3% \$ 3,964,132 \$ 0.042471 FF1 at 304, Company Reconstruction (C,D-2,F,SNO) 93,337,978 26.3% \$ 3,964,132 \$ 0.042471 FF1 at 304, Company Reconstruction (C,D-2,F,SNO) 94,340 PF1 at 304, Company Reconstruction (C,D-2,F,SNO) 94,4561	ine	MPD Rate Class Designation	• ,	•		\$	` '	\$/kW-mo	Reference(s)
General Service (C,D-2,F,SNO) General Service (C,D-2,F,SNO) Medium Power Service - Primary (EP) (Note 3) Medium Power Service - Primary (EP) (Note 3) Medium Power Service - Primary (EP) (Solicident Peak O O O O O,0 % \$ - \$ 16.47 FF1 at 304, Company Recompany Re			200.675.236			\$ 5.225.297	\$ 0.026039		FF1 at 304, Company Records
Medium Power Service - Primary (EP) (Note 3) Medium Power Service - Primary (EP) (oincident Peak 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Rec									FF1 at 304, Company Records
Medium Power Service - Primary (EP) Coincident Peak	.03			34,071				\$ 4.66	FF1 at 304, Company Records
Large Power Service - Primary TOU (E-P-T) Large Power Service - Primary TOU (E-P-T) Coincident Peak 0 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Rec 65,957,641 180,565 6.7% \$ 1,013,108 \$ 5.61 FF1 at 304, Company Rec 65,957,641 180,565 6.7% \$ 1,013,108 \$ 5.61 FF1 at 304, Company Rec 108 Medium Power Service - Secondary (ES) Coincident Peak 0 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Rec 108 Medium Power Service - Secondary TOU (E-S-T) 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				_	0.0%				FF1 at 304, Company Records
Large Power Service - Primary TOU (E-P-T) Coincident Peak 0 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Rec Medium Power Service - Secondary (ES) Coincident Peak 0 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Rec Medium Power Service - Secondary (ES) Coincident Peak 0 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Rec Medium Power Service - Secondary (ES) Coincident Peak 0 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Rec Medium Power Service - Secondary TOU (E-S-T) 9,066,020 19,563 1.8% \$ 275,573 \$ 14.09 FF1 at 304, Company Rec Medium Power Service - Secondary TOU (E-S-T) Coincident Peak 0 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Rec Medium Power Service - Secondary TOU (E-S-T) Coincident Peak 0 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Rec Medium Power Service (S-T) 11,1440,000 183,205 19.5% \$ 2,941,003 \$ 16.05 FF1 at 304, Company Rec Medium Power Service (B-T) 11,440,000 183,205 19.5% \$ 2,941,003 \$ 16.05 FF1 at 304, Company Rec Medium Power Service (B-T) 11,440,000 183,205 19.5% \$ 2,941,003 \$ 16.05 FF1 at 304, Company Rec Medium Power Service (B-T) 11,440,000 183,205 19.5% \$ 2,941,003 \$ 16.05 FF1 at 304, Company Rec Medium Power Service (B-T) 11,440,000 183,205 19.5% \$ 2,941,003 \$ 16.05 FF1 at 304, Company Rec Medium Power Service (B-T) 11,440,000 183,205 19.5% \$ 2,941,003 \$ 16.05 FF1 at 304, Company Rec Medium Power Service (B-T) 11,440,000 183,205 19.5% \$ 2,941,003 \$ 16.05 FF1 at 304, Company Rec Medium Power Service (B-T) 11,440,000 183,205 19.5% \$ 2,941,003 \$ 16.05 FF1 at 304, Company Rec Medium Power Service (B-T) 11,440,000 183,205 19.5% \$ 2,941,003 \$ 16.05 FF1 at 304, Company Rec Medium Power Service (B-T) 11,440,000 183,205 19.5% \$ 2,941,003 \$ 16.05 FF1 at 304, Company Rec Medium Power Service (B-T) 11,440,000 183,205 19.5% \$ 2,941,003 \$ 16.05 FF1 at 304, Company Rec Medium Power Service (B-T) 11,440,000 183,205 19.5% \$ 2,941,003 \$ 16.05 FF1 at 304, Company Rec Medium Power Service (B-T) 11,440,000 183,205 19.5% \$ 2,941,003 \$ 16.05 FF1 at 304, Company Rec Medium Power Service (B-T) 11,440,000 19.5% \$ 10.00	.05		21,059,760	47,772	2.8%	\$ 414,561		\$ 8.68	FF1 at 304, Company Records
Medium Power Service - Secondary (ES) 65,957,641 180,565 6.7% \$ 1,013,108 \$ 5.61 FF1 at 304, Company Reconder Peak 0 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Reconder Peak 0 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Reconder Peak 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Reconder Peak 0 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Reconder Peak 0 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Reconder Peak 0 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Reconder Peak 0 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Reconder Peak 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Reconder Peak 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Reconder Peak 0 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.81 FF1 at 304, Company Reconder Peak 0 0.0% \$ 1.058,746 \$ 13.	.06	Large Power Service - Primary TOU (E-P-T) Coincident Peak	0	0	0.0%	\$ -		\$ 16.47	FF1 at 304, Company Records
Medium Power Service - Secondary (ES) Coincident Peak 0 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Rec 2 Large Power Service - Secondary TOU (E-S-T) 9,066,020 19,563 1.8% \$ 275,573 \$ 14.09 FF1 at 304, Company Rec 2 Large Power Service - Secondary TOU (E-S-T) Coincident Peak 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Rec 3 Sub-Transmission Power Service (S-T) 15,169,000 76,689 7.0% \$ 1,058,746 \$ 13.81 FF1 at 304, Company Rec 3 Transmission Power Service (H-T) 111,440,000 183,205 19.5% \$ 2,941,003 \$ 16.05 FF1 at 304, Company Rec 3 Street & Area Lighting (SL, T) 2,307,707 0.1% \$ 17,156 \$ 0.007434 FF1 at 304, Company Rec 3 Sum [19.01:19.13]	.07		65,957,641	180,565	6.7%	\$ 1,013,108		\$ 5.61	FF1 at 304, Company Records
09 Large Power Service - Secondary TOU (E-S-T) 9,066,020 19,563 1.8% \$ 275,573 \$ 14.09 FF1 at 304, Company Recompany Rec	08	Medium Power Service - Secondary (ES) Coincident Peak	0	0	0.0%	\$ -		\$ 16.47	FF1 at 304, Company Records
Large Power Service - Secondary TOU (E-S-T) Coincident Peak 0 0 0 0.0% \$ - \$ 16.47 FF1 at 304, Company Rec Sub-Transmission Power Service (S-T) 15,169,000 76,689 7.0% \$ 1,058,746 \$ 13.81 FF1 at 304, Company Rec Transmission Power Service (H-T) 111,440,000 183,205 19.5% \$ 2,941,003 \$ 16.05 FF1 at 304, Company Rec Street & Area Lighting (SL, T) 2,307,707 0.1% \$ 17,156 \$ 0.007434 FF1 at 304, Company Rec FF1 at 304			9,066,020	19,563	1.8%	\$ 275,573		\$ 14.09	FF1 at 304, Company Records
Sub-Transmission Power Service (S-T)			_	0	0.0%	\$ -		\$ 16.47	FF1 at 304, Company Records
Street & Area Lighting (SL, T) Retail Revenue Requirement to Be Used for Charges * Additional rows to be added as necessary. 2,307,707 0.1% \$ 17,156 \$ 0.007434 FF1 at 304, Company Recompany R	.09	Large 1 ower dervice - decondary 100 (L-0-1) Conficident 1 ear	U		7.00/	\$ 1,058,746		\$ 13.81	FF1 at 304, Company Records
Street & Area Lighting (SL, T) Retail Revenue Requirement to Be Used for Charges Additional rows to be added as necessary. 2,307,707 2,307,707 0.1% \$ 17,156 \$ 0.007434 FF1 at 304, Company Recompany Re	.09 9.1	Sub-Transmission Power Service (S-T)	· ·	76,689	7.0%	Ψ 1,000,110		Ψ .σ.σ.	· · · · · · · · · · · · · · · · · · ·
Retail Revenue Requirement to Be Used for Charges * Additional rows to be added as necessary. * Sum [19.01:19.13]	.09 9.1 .11 .12	Sub-Transmission Power Service (S-T)	15,169,000	•					FF1 at 304, Company Records
* Additional rows to be added as necessary.	.09 9.1 .11 .12	Sub-Transmission Power Service (S-T) Transmission Power Service (H-T)	15,169,000 111,440,000	•	19.5%	\$ 2,941,003	\$ 0.007434		
es	0.09 0.1 0.11 0.12 0.13 0.[]*	Sub-Transmission Power Service (S-T) Transmission Power Service (H-T) Street & Area Lighting (SL, T)	15,169,000 111,440,000 2,307,707	•	19.5% 0.1%	\$ 2,941,003 \$ 17,156			FF1 at 304, Company Records FF1 at 304, Company Records FF1 at 304, Company Records
	0.09 9.1 0.11 0.12 0.13 0.[]*	Sub-Transmission Power Service (S-T) Transmission Power Service (H-T) Street & Area Lighting (SL, T)	15,169,000 111,440,000 2,307,707	•	19.5% 0.1%	\$ 2,941,003 \$ 17,156			FF1 at 304, Company Records FF1 at 304, Company Records FF1 at 304, Company Records
	0.09 9.1 0.11 0.12 0.13 0.[]*	Sub-Transmission Power Service (S-T) Transmission Power Service (H-T) Street & Area Lighting (SL, T) Retail Revenue Requirement to Be Used for Charges	15,169,000 111,440,000 2,307,707	•	19.5% 0.1%	\$ 2,941,003 \$ 17,156			FF1 at 304, Company Records FF1 at 304, Company Records FF1 at 304, Company Records
1 Billing units corresponding to the most recent calendar year will be used	0.09 0.11 0.12 0.13 0.[]*	Sub-Transmission Power Service (S-T) Transmission Power Service (H-T) Street & Area Lighting (SL, T) Retail Revenue Requirement to Be Used for Charges	15,169,000 111,440,000 2,307,707	•	19.5% 0.1%	\$ 2,941,003 \$ 17,156			FF1 at 304, Company Records FF1 at 304, Company Records FF1 at 304, Company Records
	0.09 9.1 0.11 0.12 0.13 0.[]*	Sub-Transmission Power Service (S-T) Transmission Power Service (H-T) Street & Area Lighting (SL, T) Retail Revenue Requirement to Be Used for Charges Additional rows to be added as necessary.	15,169,000 111,440,000 2,307,707	•	19.5% 0.1%	\$ 2,941,003 \$ 17,156			FF1 at 304, Company Records FF1 at 304, Company Records FF1 at 304, Company Records
Retail 12 CPs will be updated to the most current available calendar year.	0.09 9.1 0.11 0.12 0.13 0.[]*	Sub-Transmission Power Service (S-T) Transmission Power Service (H-T) Street & Area Lighting (SL, T) Retail Revenue Requirement to Be Used for Charges	15,169,000 111,440,000 2,307,707	•	19.5% 0.1%	\$ 2,941,003 \$ 17,156			FF1 at 304, Company Records FF1 at 304, Company Records FF1 at 304, Company Records

For Coincident Peak rate classes, the associated rate will be calculated by Total Retail Revenue Requirement divided by Maine Public District Monthly Retail Peak Loads used in Exhibit 1b when the class's 12-CP is zero.

ATTACHMENT J EXHIBIT 2

Summary of Calculations for Transmission Revenue Requirement

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Line	Description		Value	Reference(s)
1	WHOLESALE TRANSMISSION INVESTMENT BASE			
2	Plant			
3	Transmission Plant	\$	93,037,011	Exhibit 4 at 1r
4	General Plant	\$	3,690,717	Exhibit 4 at 3r
5	Intangible Plant	\$	1,404,256	Exhibit 4 at 5r
6.1	Plant Held for Future Use	\$	1,404,200	Exhibit 4 at 7.1r
6.2	Customer Information System Plant (neg.)	\$	(1,228,608)	Exhibit 4 at 7.3r
7	Total Plant Excluding Customer Information System	\$	96,903,376	Sum [3a:6.2a]
8	Total Flant Excitating Customer Information Cystem	Ψ	00,000,010	odin [od.o.zu]
9	Accumulated Plant Depreciation and Amortization			
10	Transmission Plant	\$	(12,033,977)	Exhibit 4 at 13r
11	General Plant	\$	(1,072,646)	Exhibit 4 at 14r
12.1	Other Plant	\$	(165,726)	Exhibit 4 at 15.1r
12.2	Customer Information System (pos.)	\$	61,207	Exhibit 4 at 15.2r
13	Total Depreciation and Amortization Excluding Customer Information System	\$	(13,211,143)	Sum [10a:12.2a]
14	Total Depression and Americanism Excitating Customer Information Cystom	Ψ	(10,211,140)	Odin [10d: 12:24]
15	Accumulated Deferred Taxes	\$	(7,742,823)	Exhibit 4 at 21r
16	Deferred Director Fees	\$	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Exhibit 4 at 10r
17	Other Assets/Liabilities	\$	(3,050,276)	Exhibit 4 at 27r
18	Cash Working Capital	\$	233,384	Exhibit 4 at 39r
19	Materials and Supplies	\$	637,767	Exhibit 4 at 34r
20	Prepayments	\$	78,991	Exhibit 4 at 29r
21	Total Investment Base	\$	73,849,276	7a + Sum [13a:20a]
22	Cost of Capital Rate (rounded to 2 decimal places)		8.76%	Exhibit 3 at 4d
23	στο			
24	Investment Return and Associated Income Taxes	\$	6,469,197	21a * 22a
25	Depreciation and Amortization Expense Excluding Customer Information System	\$	2,197,963	Sum Exhibit 5 [2e:4.2e]
26.1	Amortization of Deficient/(Excess) Deferred Income Tax Assets/(Liabilities)	\$	(235,226)	Exhibit 5 at 6.5e
26.2	Amortization of Related Investment Tax Credits	\$	-	Exhibit 5 at 7e
27	Property Tax Expense	\$	1,157,125	Exhibit 5 at 9e
28	Payroll Tax Expense	\$	107,359	Exhibit 5 at 11e
29	Operation and Maintenance Expense	\$	1,063,063	Exhibit 5 at 16e
30	Administrative and General Expense	\$	804,013	Exhibit 5 at 29e
31	Transmission Related Revenues (neg.)	\$	(375,614)	Exhibit 7 at 21a
32	Adjustments	\$	759,856	WP Wholesale Adjustments [11d + 11e]
33	ESTIMATED WHOLESALE TRANSMISSION REVENUE REQUIREMENT	\$	11,947,736	Sum [24a:32a]
34				
35	Prior Year Estimated Wholesale Transmission Revenue Requirement	\$	10,666,099	Prior Year Estimated, Exh. 2 at 33a
36	Prior Year Actual Wholesale Transmission Revenue Requirement	\$	11,956,863	Prior Year Actual, Exh. 2 at 33a
37	Prior Year True-Up (Down)	\$	1,290,764	36a - 35a
38	Interest on True-Up (Down)	\$	69,139	WP Interest on Wholesale True-Up at 13d
39	WHOLESALE TRANSMISSION REVENUE REQUIREMENT TO BE USED FOR CHARGES	\$	13,307,639	Sum [33a, 37a, 38a]

ATTACHMENT J **EXHIBIT 3**

Determination of Cost of Captial Rate

Line Description	Beginning of Year	End of/ Full Year	Average		Reference(s)
 Weighted Cost of Captial Federal Income Tax State Income Tax COST OF CAPTIAL RATE 				6.8433% 1.3070% 0.6103% 8.7606%	Sum [21d, 29d, 42d] 52d 63d Sum [1d:3d]
5 6 Long-Term Debt Component 7 Long-Term Debt 8 Unamortized Gain on Reacquired Debt 9 Unamortized Loss on Reacquired Debt (neg.) 10 Unamortized Debt Expenses (neg.) 11 Long-Term Debt Net Proceeds 12	\$ - \$ - \$ (1,755,421)	\$ - \$ -	451,000,000 449,127,212		FF1 at 112:24d; FF1 at 112:24c; Avg [7a:7b] FF1 at 113:61d; FF1 at 113:61c FF1 at 111:81d; FF1 at 111:81c FF1 at 111:69d; FF1 at 111:69c Sum [7a:10a]; Sum [7b:10b]; Avg [11a:11b]
 Net Interest Charges AFUDC on Borrowed Funds Other Interest (neg.) Annual Debt Cost 		\$ 17,093,038 \$ 1,016,891 \$ (288,194) \$ 17,821,735			FF1 at 117:70c FF1 at 117:69c FF1 at 117:68c Sum [13b:15b]
 17 18 Transmission Provider Total Capital 19 Long-Term Debt Capitalization Ratio 20 Long-Term Debt Cost Rate 21 Long-Term Debt Component 		\$	921,747,248	48.9288% 3.9681% 1.9415%	Sum [7c, 24c, 37c] 7c / 18c 16b / 11c 19d * 20d
22 23	\$ 363,065	\$ 25,423	363,065 921,747,248	0.0394% 7.0023% 0.0028%	FF1 at 112:3d; FF1 at 112:3c; Avg [24a:24b] FF1 at 118:29c Sum [7c, 24c, 37c] 24c / 26c 25b / 24c 27d * 28d
Return on Equity Component Total Proprietary Capital Goodwill Docket Nos. EC01-13, EC10-67 (neg.) Account No. 216.1 (neg.) Account No. 204 (neg.) Account No. 219 (neg.) Transmission Provider Common Equity Adjusted	\$ 578,216,683 \$ (113,680,998) \$ (12,855,707) \$ (363,065) \$ - \$ 451,316,913	\$ (113,680,998) \$ (15,958,008)	470,384,183		FF1 at 112:16d; FF1 at 112:16c Company Records, Note 2 FF1 at 112:12d; FF1 at 112:12c FF1 at 112:3d; FF1 at 112:3c FF1 at 112:15d; FF1 at 112:15c Sum [32a:36a]; Sum [32b:36b]; Avg [37a:37b]
 Transmission Provider Total Capital Common Equity Capitalization Ratio Return on Equity Rate Return on Equity Component 		\$	921,747,248	51.0318% 9.6000% 4.8991%	Sum [7c, 24c, 37c] 37c / 39c Note 1 40d * 41d
43 44 <u>Federal Income Tax</u> 45 <u>(A+[(B+C)/D]xFT</u> 46 where: 1-FT					
FT = Transmission Provider federal income tax rate A = Equity portion of weighted cost of capital B = MPD Transmission-Related Amortization of Investment Tax Credits C = MPD Equity AFUDC component of transmission depreciation expense D = MPD Transmission Investment Base Federal Income Tax		\$ - \$ 11,396 \$ 76,816,941		21.0000% 4.9018% 1.3070%	Company Records 29d + 42d Company Records Company Records Exhibit 4 at 41r Per Formula at 45-46
53 54					
57 ST = Transmission Provider state income tax rate 58 A = Equity portion of weighted cost of capital 59 B = MPD Transmission-Related Amortization of Investment Tax Credits 60 C = MPD Equity AFUDC component of transmission depreciation expense 61 D = MPD Transmission Investment Base		\$ - \$ 11,396 \$ 76,816,941		8.9300% 4.9018%	Company Records 29d + 42d Company Records Company Records Exhibit 4 at 41r
62 E = Federal Income Tax 63 State Income Tax		ψ 10,010,941		1.3070% 0.6103%	52d Per Formula at 55-56

- 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.

Transmission Related General Plant \$ 32,372,720 \$ 31,973,424 \$ 32,034,208 \$ 32,034,208 \$ 29,306,539 \$ 29,006,424 \$ 29,006,424 \$ 29,006,539 \$ 29,006,539 \$ 29,306,539	lopment of Transmission-Related Rate Base Components	а	b	С	d	e	f	g	h	i	j	k	1	m	n = avg. [a:m]	o	p = n * o	q		r = p * q	
Second Research Second Res)																	•			Reference(s)
State Stat	,	2021	LVLL	LULL	2022	2022	2022	LVLL	LULL	2022	2022	LVLL	LVLL	2022	(Itoto I)	(EXIIIDI		(Exhibit 0)	<u> </u>	Tunionniosion	Note: ende(d)
The Principal Part of the Principal Part o	MPD Total Transmission Plant	\$ 98,247,308	\$ 89,540,600	\$ 90,750,089	\$ 90,747,426	\$ 90,796,235	\$ 91,320,646	\$ 91,447,724	\$ 92,823,880	\$ 92,832,253	\$ 92,968,324	\$ 94,182,719	\$ 95,975,643	\$ 97,848,294	\$ 93,037,011	MPD	100.00% \$ 93,037,011	All Trans.	100.00% \$	93,037,011	FF1 at 206:58b, 207:58g, Company Records
Transfer Part India Part Pa	Transmission Related General Plant	\$ 32,372,720	\$ 31,973,424	\$ 32,034,208	\$ 32,034,208	\$ 32,034,656	\$ 29,367,008	\$ 29,538,345	\$ 29,076,424	\$ 29,076,424	\$ 29,306,539	\$ 29,306,539	\$ 29,844,933	\$ 32,345,891	\$ 30,639,332	MPD	100.00% \$ 30,639,332	Salaries & Wages	12.05% \$	3,690,717	FF1 at 206:99b, 207:99g, Company Records
The property of the property	Transmission Related Intangible Plant	\$ 11,038,475	\$ 11,038,475	\$ 11,038,475	\$ 11,038,475	\$ 11,246,087	\$ 11,246,087	\$ 11,246,087	\$ 11,246,104	\$ 11,246,104	\$ 11,246,104	\$ 11,534,080	\$ 11,957,806	\$ 16,428,427	\$ 11,657,753	MPD	100.00% \$ 11,657,753	Salaries & Wages	12.05% \$	1,404,256	FF1 at 204:5b, 205:5g, Company Records
Second Performance Second	Transmission Plant Held for Future Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	MPD	100.00% \$ -	All Trans.	100.00% \$	-	FF1 at 214, Company Records
State Stat	Transmission Related Customer Information System (neg.)	\$ (10,055,840)	\$ (10,055,840)	\$ (10,055,840)	\$ (10,055,840)	\$ (10,263,452)	\$ (10,263,452)	\$ (10,263,452)	\$ (10,263,452)	\$ (10,263,452)	\$ (10,263,452)	\$ (10,263,452)	\$ (10,263,452)	\$ (10,263,452)	\$ (10,199,572)	MPD	100.00% \$ (10,199,572)	Salaries & Wages	12.05% \$	(1,228,608)	FF1 at 204:5b, 205:5g, 206:99b, 207:99g, Company Re
Part of Contract Press 1	Transmission Related Customer Information System (pos.)	\$ 10,055,840	\$ 10,055,840	\$ 10,055,840	\$ 10,055,840	\$ 10,263,452	\$ 10,263,452	\$ 10,263,452	\$ 10,263,452	\$ 10,263,452	\$ 10,263,452	\$ 10,263,452	\$ 10,263,452	\$ 10,263,452	\$ 10,199,572	MPD	100.00% \$ 10,199,572	MPD Revenue (Trans.)		,	FF1 at 204:5b, 205:5g, 206:99b, 207:99g, Company Re
Temporation for Accountable Decreasion and Acc	TOTAL																		\$	100,026,635	Sum [1r:7.4r]
Transcister Plant Accurational Objections (reg.) 6 (1),223,280,00 (1),6 (1),481,381 (1),6 (1),481,381 (1),481,481 (1),481,481,481 (1),481,481,481 (1),481,481 (1),481,481 (1),481,481 (1),481,481 (1),481,481,481 (1),481,481 (1),481,481 (1),481,481 (1),481,481 (1),481,481,481 (1),481,481 (1),481,481 (1),481,481 (1),481,481 (1),481,481,481 (1),481,481 (1),481,481 (1),481,481 (1),481,481 (1),481,481,481 (1),481,481 (1),481,481 (1),481,481 (1),481,481 (1),481,481,481 (1),481,481 (1),481,481 (1),481,481 (1),481,481 (1),481,481,481 (1),481,481 (1),481,481 (1),481,481 (1),481,481 (1),481,481,481 (1),481,481 (1),481,481 (1),481,481 (1),481,481 (1),481,	Deferred Director Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	MPD	100.00% \$ -	Salaries & Wages	12.05% \$	-	FF1 at 269:f, Company Records
Control Part Accumulated Defend Taxes	Transmission Accumulated Depreciation and Amortization																				
Accumulated Deferrent Tames Accumulated Defe		,	,	,	,	,	•	,	,	•	•	•	,	•	,					,	
CIÓ Accumulated Depresancian and Annotation (press)	. , , ,	, , , , ,	' ' ' '	,	, , , ,	' ' ' ' '	. (, , , ,	' ' ' '	, , ,	, , , , , , ,	' ' ' '	' ' ' '	' ' ' '		' ' ' ' '					, , , , , , , , , , , , , , , , , , , ,	
Class Communicate Depreciation and Annotation (reg.) Class (186,007) Class (18	• • • • • • • • • • • • • • • • • • • •	' ' '	, (, ,	, , , , , , , , , , , , ,	, , , , , , , ,	, , , ,	, , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	, , ,	,	' ' '	, , , , ,		,				
Total Tota	. , ,		,					, , , , , , , , , , , , , , , , , , , ,	• •		, , , , , , , , , , , , , , , , , , , ,		· ,	+,	+,			<u> </u>		•	
Accumulated Deferred Taxes (peg) Acct: No. 292 and 295 Accumulated Deferred Taxes (peg) Acct: No. 292 and 295 Accumulated Deferred Taxes (peg) Acct: No. 292 and 295 Accumulated Deferred Taxes (peg) Acct: No. 292 and 295 Accumulated Deferred Taxes (peg) Acct: No. 292 and 295 Accumulated Deferred Taxes (peg) Acct: No. 292 and 295 Accumulated Deferred Taxes (peg) Acct: No. 292 and 295 Accumulated Deferred Taxes (peg) Acct: No. 292 and 295 Accumulated Deferred Taxes (peg) Acct: No. 292 and 295 Accumulated Deferred Taxes (peg) Acct: No. 292 and 295 Accumulated Deferred Taxes (peg) Acct: No. 292 and 295 Accumulated Deferred Taxes (peg) Acct: No. 292 and 295		ψ (100,037)	ψ (224,049)	φ (200,001)	ψ (330,073)	ψ (393,244)	φ (430,413)	Ψ (307,303)	Ψ (304,730)) ψ (021,920 <u>)</u>	ψ (079,097)	ψ (730,200)	ψ (195,456)	ψ (050,009)	(300, 120)	IVII-D	100.00 /0 φ (300, 120)	WIF D Revenue (Trans.)		, ,	
Accumulated Deferred Taxes (peg) Acct: No. 292 and 285 Accumulated Deferred Taxes (pe	Transmission Accumulated Deferred Taxes																				
Accountated Deferred Tarses (sock No. 109 ToTAL Total Section 1 Total Sectio																			\$	(8,179,865)	WP ADIT at 75p + WP ADIT at 113p
Collect Transmission Propagation Scale S																			\$		WP ADIT at 37p
Other Regulatory Assets Accumulated Provision for Pensions and Benefits (neg.) 273,983 \$ 521,348 \$ 542,166 \$ 371,988 \$ 401,810 \$ 331,632 \$ 261,455 \$ 191,277 \$ 121,069 \$ 5.09,21 \$ (19,256) \$ (89,434) \$ (201,140) \$ 258,800 \$ MPD 100.00% \$ 258,280 \$ Salaries & Wages Deficient (Excess) Deficient (Exce	TOTAL																		\$	(7,742,823)	•
Accumulated Provision for Pensions and Benefits (neg.) Deficient/(Excess) Deficered Income Tax Assets/(Liabilities) (5 (27,786,948) \$ (27,745	Other Transmission-Related Assets/Liabilities																				
Deficient/(Excess) Deferred (norme Tax Assets/(Labilities) \$(2,786,494) \$ (2,886,394) \$ (2,886,394) \$ (3,344,429) \$ (3,334,347) \$ (3,334,947) \$ (3,338,349) \$ (3,336,949) \$ (3,336,949) \$ (3,336,949) \$ (3,366,990) \$ (3,346,949) \$ (3,366,990) \$ (3,346,949) \$ (3,366,990) \$ (3,346,949) \$ (3,366,990) \$ (3,346,949) \$ (3,366,990) \$ (3,346,949) \$ (3,366,990) \$ (3,346,949) \$ (3,366,990) \$ (3,346,949) \$ (3,366,990) \$ (3,346,949) \$ (3,366,990) \$ (3,346,949) \$ (3,366,990) \$ (3,346,949) \$ (3,366,990) \$ (3,346,949) \$ (3,366,990) \$ (3,466,941) \$ (3,466,9	Other Regulatory Assets	\$ 682,521	\$ 612,343	\$ 542,166	\$ 471,988	\$ 401,810	\$ 331,632	\$ 261,455	\$ 191,277	\$ 121,099	\$ 50,921	\$ (19,256)	\$ (89,434)	\$ (201,140)	\$ 258,260	MPD	100.00% \$ 258,260	Salaries & Wages	12.05% \$	31,109	FF1 at 232:f, Company Records
Other Regulatory Liabilities (neg) \$ (3,376,333) \$ (3,342,667) \$ (3,327,431) \$ (3,342,667) \$ (3,342,667) \$ (3,342,667) \$ (3,342,667) \$ (3,344,429) \$ (3,444,429) \$ (3,444,	· • ·		T,	,		,	. ,	•	,	- /		/ -	•		,	MPD				•	FF1 at 112:29, Company Records
Transmission Prepayments (Acct. No. 165) \$ 4,630,935 \$ 3,877,644 \$ 3,108,798 \$ 2,313,892 \$ 1,714,266 \$ 2,546,601 \$ 2,295,211 \$ 4,118,233 \$ 4,396,957 \$ 4,686,317 \$ 5,029,357 \$ 4,681,880 \$ 4,288,754 \$ 3,666,834 Total Plant 17,88% \$ 618,709 All Trans. Transmission Materials and Supplies Transmission Plant \$ 2,812,983 \$ 2,620,587 \$ 2,855,278	` ,	' ' ' '	' ' ' '	, , , ,	' ' ' ' '	' ' ' '	, , , ,	, , ,	·	, , , , , , ,	. , , , ,	' ' ' '	' ' ' '		' ' ' ' '					\ ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	,
Transmission Prepayments (Acct. No. 165) \$ 4,630,935 \$ 3,877,644 \$ 3,108,798 \$ 2,313,892 \$ 1,714,266 \$ 2,546,601 \$ 2,295,211 \$ 4,118,233 \$ 4,396,957 \$ 4,686,317 \$ 5,029,357 \$ 4,681,880 \$ 4,288,754 \$ 3,666,834 Total Plant 17,88% \$ 655,759 Salaries & Wages 12,05% \$ 78,991 FF1 at 1111:57c Transmission Materials and Supplies Transmission Plant \$ 2,812,983 \$ 2,820,587 \$ 2,855,278 \$ 2,865,278 \$ 2,865,278 \$ 2,865,278 \$ 2,942,700 \$ 2,920,661 \$ 3,232,912 \$ 3,718,035 \$ 3,838,692 \$ 3,997,197 \$ 4,055,623 \$ 4,682,396 \$ 4,522,036 \$ 3,459,656 Total Plant 17,88% \$ 618,709 All Trans. 100,00% \$ 618,709 FF1 at 227:8b; FF1 at 227:8b; FF1 at 227:16c; TOTAL Cash Working Capital Operation and Maintenance Expense Operation and Maintenance Expense Operation and Maintenance Expense TOTAL Salaries & Wages 12,05% \$ 78,991 FF1 at 111:57c		\$ (3,376,333)	\$ (3,342,667)	\$ (3,327,431)	\$ (3,343,015)	\$ (3,340,000)	\$ (3,343,316)	\$ (3,340,233)	\$ (3,336,934)) \$ (3,344,429)	\$ (3,338,348)	\$ (3,334,947)	\$ (3,338,287)	\$ (2,882,332)	\$ (3,306,790)	MPD	100.00% \$ (3,306,790)	Salaries & Wages	12.05% \$	(,)	
Transmission Materials and Supplies Transmission Plant \$ 2,812,983 \$ 2,620,587 \$ 2,855,278 \$ 2,856,423 \$ 2,942,700 \$ 2,920,661 \$ 3,232,912 \$ 3,718,035 \$ 3,838,692 \$ 3,997,197 \$ 4,055,623 \$ 4,632,396 \$ 4,522,036 \$ 3,459,656 Total Plant 17,88% \$ 618,709 All Trans. Stores Expense Undistributed \$ 260,194	TOTAL																		\$	(3,050,276)	Sum [24r:26.2r]
Transmission Plant \$ 2,812,983 \$ 2,620,587 \$ 2,826,423 \$ 2,942,700 \$ 2,920,661 \$ 3,232,912 \$ 3,718,035 \$ 3,838,692 \$ 3,997,197 \$ 4,055,623 \$ 4,632,396 \$ 4,522,036 \$ 3,459,656 Total Plant 17.88 \$ 618,709 Plant 37.84 \$ 19,058 Plant 37.84 \$ 19	Transmission Prepayments (Acct. No. 165)	\$ 4,630,935	\$ 3,877,644	\$ 3,108,798	\$ 2,313,892	\$ 1,714,266	\$ 2,546,601	\$ 2,295,211	\$ 4,118,233	\$ 4,396,957	\$ 4,666,317	\$ 5,029,357	\$ 4,681,880	\$ 4,288,754	\$ 3,666,834	Total Plant	17.88% \$ 655,759	Salaries & Wages	12.05% \$	78,991	FF1 at 111:57c
Stores Expense Undistributed \$ 260,194 \$ 260,1																_					
TOTAL S TOTA														' '	' '		· · · · · · · · · · · · · · · · · · ·			,	·
Cash Working Capital Separation of the properties of the		\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	<u>\$ 260,194</u>	\$ 260,194	\$ 260,194	\$ 260,194	\$ 260,194	<u>\$ 260,194</u>	\$ 260,194	\$ 539,000	\$ 281,641	Total Plant	17.88% \$ 50,367	Plant	37.84% \$		
Operation and Maintenance Expense \$ 1,063,063 Fixed Multiplier 12.50% \$ 132,883 Exhibit 5 at 16e Administrative and General Expense \$ 804,013 MPD 100.00% \$ 804,013 Fixed Multiplier 12.50% \$ 100,502 Exhibit 5 at 29e TOTAL \$ 233,384 37r + 38r	TOTAL																		\$	637,767	32r + 33r
Administrative and General Expense \$ 804,013 Fixed Multiplier 12.50% \$ 100,502 Exhibit 5 at 29e TOTAL \$ 233,384 37r + 38r															¢ 1,062,062	MDD	100 00% ¢ 1 062 063	Fixed Multiplier	12 500/ · · ·	122 002	Exhibit 5 at 16a
TOTAL \$ 233,384 37r + 38r	· '																	•			
															Ψ 004,013	IVIFU	100.00 /0 φ 004,013	i ivea marribilei	12.50 % \$,	
TOTAL TRANSMISSION INVESTMENT BASE (MPD) Sum [8r, 10r, 16r, 21r, 27r, 29r, 34r, 39r]	1 0 17 L																		Ψ	200,004	371 - 001
Y THE TOTAL	TOTAL TRANSMISSION INVESTMENT BASE (MPD)																		\$	76.816.941	Sum [8r, 10r, 16r, 21r, 27r, 29r, 34r, 39r]

Notes

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

Development of Transmission-Related Expenses

Development of Transmission-Related Expenses	a	b		C-a b	u		e-c u	
	Input Value	Company All	ocator		MPD Allocator/Adj	j. Factor	MPD	
Line	(Note 1)	(Exhibit	6)	MPD	(Exhibit 6)		Transmission	Reference(s)
1 Transmission-Related Depreciation and Amortization Expense								
2 Transmission Plant Depreciation	\$ 2,059,034	MPD	100.00% \$	2,059,034	All Trans.	100.00% \$	2,059,034	FF1 at 336:7f, Company Records
3 General Plant Depreciation and Amortization	\$ 682,364	MPD	100.00% \$	682,364	Salaries & Wages	12.05% \$	82,195	FF1 at 336:10f, Company Records
4.1 Intangible Plant Amortization	\$ 1,153,561	MPD	100.00% \$	1,153,561	Salaries & Wages	12.05% \$	138,954	FF1 at 336:1f, Company Records
4.2 Customer Information System Depreciation and Amortization (neg.)	\$ (682,572)	MPD	100.00% \$	(682,572)	<u> </u>	12.05% \$	(82,220)	FF1 at 336:1f, 336:10f, Company Records
4.3 Customer Information System Depreciation and Amortization (pos.)	\$ 682,572	MPD	100.00% \$	•	MPD Revenue (Trans.)	30.62% \$	209,014	FF1 at 336:1f, 336:10f, Company Records
5 TOTAL	Ψ 002,012	IVII D	100.0070 ψ	002,012	Wil B Revenue (Trans.)	\$	2,406,977	Sum [2e:4.3e]
6.1							, ,	
6.2 Amortization of Deficient/(Excess) Deferred Income Tax Assets/(Liabilities)								
6.3 Amortized Amount	\$ (169,234)	MPD	100.00% \$	(169,234)	All Trans.	100.00% \$	(169,234)	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						\$	(235,226)	6.3e / (1 - 6.4e)
6.6							<u> </u>	
7 Transmission-Related Amortization of Investment Tax Credits	\$ -	MPD	100.00% \$	-	Plant	37.84% \$	-	FF1 at 266:8f, Company Records
8								
9 <u>Transmission-Related Property Tax Expense</u>	\$ 17,099,981	Total Plant	17.88% \$	3,058,080	Plant	37.84% \$	1,157,125	FF1 at 263:i, Company Records
10								
11 <u>Transmission-Related Payroll Tax Expense</u>	\$ 3,636,460	Cust/Load/Sales	24.51% \$	891,269	Salaries & Wages	12.05% \$	107,359	FF1 at 263:i, Company Records
12								
13 <u>Transmission Operation and Maintenance</u>								
14 Account Nos. 560-564, 566-573	\$ 1,905,428	MPD	100.00% \$	1,905,428	All Trans.	100.00% \$	1,905,428	FF1 at 321:83b-95b, 321:97b-98b, 321:111b, Company Records
15 Account No. 561 (neg.)	\$ (842,365)	MPD	100.00% \$	(842,365)	All Trans.	100.00% \$	(842,365)	Exhibit 10 at 1a
16 TOTAL						\$	1,063,063	14e + 15e
17								
18 <u>Transmission-Related Administrative and General Expense</u>	6 04 044 050	0	04.040/	E 440 404	0-1	40.0E0/	040 440	FF4 -4 000 407h
19 Account Nos. 920-935	\$ 21,211,950	Cust./Sales	24.24% \$	· · · · · ·	Salaries & Wages	12.05% \$		FF1 at 323:197b
20 Account Nos. 924, 928, 930.1 (all neg.)	\$ (6,780,138)	Cust./Sales		(1,643,639)	Salaries & Wages	12.05% \$	(197,988)	FF1 at 323:185b, 323:189b, 323:191b
Account No. 923 Regulatory Proceedings (neg.)	\$ -	Cust./Sales	24.24% \$	(050 704)	Salaries & Wages	12.05% \$	(40,000)	FF1 at 323:184b, Company Records
Account No. 926 MPD PBOP (neg.)	\$ (353,731)	MPD	100.00% \$	(353,731)	Salaries & Wages	12.05% \$	(42,609)	FF1 at 323:187b, Company Records
Account No. 924 Property Insurance	\$ 1,232,906	Total Plant	17.88% \$	220,487	Plant	37.84% \$	83,429	FF1 at 323:185b
Account No. 928 Commission Annual Charges	\$ 13,818	MPD	100.00% \$	13,818	All Trans.	100.00% \$	13,818	FF1 at 323:189b, Company Records
Account No. 928 Transmission-Related (other than Annual Charges)	\$ 330,440	MPD	100.00% \$	330,440	All Trans.	100.00% \$	330,440	FF1 at 323:189b, Company Records
Account No. 923 MPD Regulatory Proceedings	\$ - (20,000)	MPD	100.00% \$	(20,000)	All Trans.	100.00% \$	(0.400)	FF1 at 323:184b, Company Records
Account No. 926 MPD PBOP Fixed Amount	\$ (20,669)	MPD	100.00% \$	(20,669)	Salaries & Wages	12.05% \$	(2,490)	Note 2
Account No. 407.3 Amortization of Pension and PBOP Regulatory Asset	\$ -	MPD	100.00% \$	-	Salaries & Wages	12.05% \$		FF1 at 114:12c, Company Records
29 TOTAL						\$	804,013	Sum [19e:28e]

c = a * b

e = c * d

Note

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

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

ATTACHMENT J **EXHIBIT 6**

Allocation Factors

Line	Description	Value	Reference(s)
Compa	any Allocators		
1	Bangor Hydro District Customer Count	132,260	FF1 at 304:d
2	Maine Public District Customer Count	37,313	FF1 at 304:d
3	Company Customer Count (subtotal)	169,573	1a + 2a
4	Company Customer Count Allocator (BHD)	78.00%	1a / 3a
5	Company Customer Count Allocator (MPD)	22.00%	2a / 3a
6	()		
7	Company Customer/Load/Sales Allocator (BHD)	75.49%	4a / 3 + 16a / 3 + 22a / 3
8	Company Customer/Load/Sales Allocator (MPD)	24.51%	5a / 3 + 17a / 3 + 23a / 3
9			
10	Company Customer/Sales Allocator (BHD)	75.76%	4a / 2 + 16a / 2
11	Company Customer/Sales Allocator (MPD)	24.24%	5a / 2 + 17a / 2
12			
13	Bangor Hydro District Energy Sales (MWh)	1,487,704	FF1 at 304:b
14	Maine Public District Energy Sales (MWh)	535,828	FF1 at 304:b
15	Company Energy Sales (subtotal)	2,023,532	13a + 14a
16	Company Energy Sales Allocator (BHD)	73.52%	13a / 15a
17	Company Energy Sales Allocator (MPD)	26.48%	14a / 15a
18	,		
19	Bangor Hydro District Monthly Peak Loads (MW)	2,996	FF1 at 400 Sum [1b:16b]
20	Maine Public District Monthly Peak Loads (MW)	1,001	FF1 at 400 Sum [1b:16b]
21	Company Monthly Peak Loads (Subtotal)	3,997	19a + 20a
22	Company Monthly Peak Loads Allocator (BHD)	74.96%	19a / 21a
23	Company Monthly Peak Loads Allocator (MPD)	25.04%	20a / 21a
24	,		
25	Bangor Hydro District Revenue	\$ 142,000,145	FF1 at 304:c
26	Maine Public District Revenue	\$ 38,660,865	FF1 at 304:c
27	Company Revenues (Subtotal)	\$ 180,661,010	25a + 26a
28	Company Revenue Allocator (BHD)	78.60%	25a / 27a
29	Company Revenue Allocator (MPD)	21.40%	26a / 27a
30			
31	Bangor Hydro District Total Electric Plant In Service (13-mo. avg.)	\$ 1,213,839,492	Company Records
32	Maine Public District Total Electric Plant In Service (13-mo. avg.)	\$ 264,353,000	Company Records
33	Company Total Electric Plant In Service (subtotal)	\$ 1,478,192,492	31a + 32a
34	Company Total Plant Allocator (BHD)	82.12%	31a / 33a
35	Company Total Plant Allocator (MPD)	17.88%	32a / 33a
MPD A	llocators		
36	MPD Average Total Transmission Plant (13-mo. avg.)	\$ 93,037,011	Exhibit 4 at 1r
37	MPD Transmission-Related General and Intangible Plant (13-mo. avg.)	\$ 6,989,624	Sum Exhibit 4 [3r, 5r, 7.3r, 7.4r]
38	MPD Electric Plant in Service (13-mo. avg.)	\$ 264,353,000	32a
39	MPD Plant Allocator (Transmission)	37.84%	(36a + 37a) / 38a
40			
41	Maine Public District Transmission Revenue	\$ 11,838,526	Company Records
42	Maine Public District Total Revenue	\$ 38,660,865	26a
43	MPD Revenue Allocator (Transmission)	30.62%	41a / 42a
Salaria	es and Wages Allocator		
44	Transmission Salaries and Wages	\$ 3,145,727	FF1 at 354:21b
45	Total Operations and Maintenance Salaries and Wages	\$ 32,912,450	FF1 at 354:21b
46	Administrative and General Salaries and Wages	\$ 6,797,478	FF1 at 354:27b
47	Company Salaries and Wages Allocator (Transmission)	12.05%	44a / (45a - 46a)
.,		1210070	, (



Notes

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

ATTACHMENT J EXHIBIT 7

Transmission-Related Revenues

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Line	Description	Inp	out Value	Reference(s)
1	Point-to-Point & Settled Transaction Revenues			Notes 1 and 2
2	Terraform (Evergreen)	\$	375,614	FF1 at 330:n
3				
4				
5				
6				
7				
8				
9	TOTAL	\$	375,614	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	\$	375,614	Sum [9a, 14a, 19a]

- 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.
- 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.

16 Load Ratio Share

Monthly Peak Loads - MW a b c d e

3.66%

0.00%

= a - sum [b:e]

0.00%

93.70%

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

MPD NITS Customers Line Description **Total** EMEC (AII) VBL&P [Reserved] MPD Retail Reference(s) [Reserved] 98.000 3.889 2.864 91.247 FF1 at 401b:29d, Company Records January 0 0 FF1 at 401b:30d, Company Records 3.718 2.836 88.446 February 95.000 0 0 2.827 FF1 at 401b:31d, Company Records March 96.000 2.273 0 90.900 0 72.087 FF1 at 401b:32d, Company Records April 77.000 2.819 0 2.094 0 4 May 73.000 2.385 0 1.911 0 68.704 FF1 at 401b:33d, Company Records June 74.000 2.556 0 1.750 0 69.694 FF1 at 401b:34d, Company Records FF1 at 401b:35d, Company Records July 81.000 2.845 1.936 76.219 7 0 81.000 2.941 1.847 76.212 FF1 at 401b:36d, Company Records August 0 0 September 71.000 2.276 0 1.620 0 67.104 FF1 at 401b:37d, Company Records October 76.000 2.963 0 1.925 0 71.112 FF1 at 401b:38d, Company Records 10 FF1 at 401b:39d, Company Records 82.830 11 November 89.000 3.563 2.607 0 0 90.000 3.836 2.822 83.342 FF1 at 401b:40d, Company Records 0 0 12 December 13 14 12-CP 83.417 3.052 0.000 0 78.158 Average [1:12] 2.207 15

2.65%

ATTACHMENT J EXHIBIT 9

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

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

ATTACHMENT J EXHIBIT 10

VERSANT POWER – MAINE PUBLIC DISTRICT OATT ATTACHMENT J FORMULA RATES RATE YEAR JUNE 1, 2023 TO MAY 31, 2024 ESTIMATED ATRR & CHARGES BASED ON ACTUAL CY 2022 VALUES

Scheduling, System Control and Dispatch Service

а

Line Description	Total	Reference(s)
1 Account No. 561	\$ 842,365	FF1 at 321:85b to 92b, Company Records
2 NMISA Expenses (neg.)	\$ (264,647)	Company Records, Note 1
3 VAR Charges (neg.)	\$ (90,000)	Exhibit 1a at 7a
4 ESTIMATED SCHEDULING, SYSTEM CONTROL & DISPATCHING SERVICE COSTS	\$ 487,718	Sum [1a:3a]
5		
6 Prior Year Estimated Wholesale Transmission Revenue Requirement	\$ 607,624	Prior Year Estimated, Exhibit 10 at 4a
7 Prior Year Actual Wholesale Tranmsission Revenue Requirement	\$ 487,718	Prior Year Actual Exhibit 10 at 4a
8 Prior Year True-Up (Down)	\$ (119,905)	7a - 6a
9 Interest on True-Up (Down)	\$ (6,423)	WP Interest on Wholesale True-Up at 26d
10 SCHEDULING, SYSTEM CONTROL & DISPATCHING SERVICE COSTS TO BE USED FOR CHARGES	\$ 361,390	Sum [4a, 8a, 9a]

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

Workpaper - FERC Form 1 Reconcillation

a b c = a + b d

Line	Description		BHD Value	MPD Value	Total	Used In	 FF1 Value	FF1 Value Reference(s)
1	Plant in Service (EOY)							
2	Total Electric Plant in Service	\$1	,257,716,634	\$ 273,146,378 \$	1,530,863,012	[n/a]	\$ 1,530,863,013	FF1 at 207:104g
3	Total Transmission Plant	\$	581,644,353	\$ 98,023,076 \$	679,667,429	Exhibit 4	\$ 679,667,430	FF1 at 207:58g
4	Transmission Plant Held for other Use			\$ - \$	-	Exhibit 4	\$ -	FF1 at 214
5	General Plant	\$	109,755,737	\$ 32,345,891 \$	142,101,628	Exhibit 4	\$ 142,101,625	FF1 at 207:99g
6	Intangible Plant	\$	68,040,971	\$ 16,428,427 \$	84,469,398	Exhibit 4	\$ 84,469,398	FF1 at 205:5g
7	Transmission Plant Accumlated Depreciation (neg.)	\$	(150,356,237)	\$ (11,586,484) \$	(161,942,721)	Exhibit 4	\$ 161,942,721	FF1 at 219:25c
8	General Plant Accumulated Depreciation (neg.)	\$	(33,351,208)	\$ (7,027,876) \$	(40,379,084)	Exhibit 4	\$ 40,379,084	FF1 at 219:28c
9	Accum. Provision for Amortization of Other Utility Plant (neg.)	\$	(24,786,209)	\$ (2,004,066) \$	(26,790,275)	Exhibit 4	\$ 26,790,276	FF1 at 200:21b
10								
11	Revenues							
12	Transmission Revenue	\$	59,976,245	\$ 11,838,526 \$	71,814,771	Exhibit 6	[n/a]	
13								
14	Depreciation Expense and Amortization							
15	Transmission Plant Depreciation	\$	14,174,064	\$ 2,055,521 \$	16,229,585	Exhibit 5	\$ 16,229,585	FF1 at 336:7f
16	General Plant Depreciation and Amortization	\$	6,473,327	\$ 682,364 \$	7,155,691	Exhibit 5	\$ 7,155,691	FF1 at 336:10f
17	Intangible Plant Amortization	\$	4,930,381	\$ 1,153,561 \$	6,083,942	Exhibit 5	\$ 6,083,942	FF1 at 336:1f
18								
19	Transmission Operation and Maintenance Expense							
20	Account No. 560 (Operation Supervision and Engineering)	\$	40,484	\$ 9,702 \$	50,186		\$ 50,186	FF1 at 321:83b
21	Account No. 561.1 (Load Dispatch-Reliability)	\$	1,118,401	\$ 491,874 \$	1,610,275		\$ 1,610,275	FF1 at 321:85b
22	Account No. 561.2 (Load Dispatch-Monitor and Operate Transmission System)	\$	-	\$ - \$	-		\$ -	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)	\$	-	\$ 264,647 \$	•	Exhibit 10	\$ 264,647	FF1 at 321:88b
25	Account No. 561.5 (Reliability, Planning and Standards Development)	\$	3,650	\$ 85,844 \$	89,494		\$ 89,494	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)	\$	48,765		60,451		\$ 60,451	FF1 at 321:93b
30	Account No. 563 (Overhead Lines Expenses)	\$	428,990	\$ 102,808 \$	531,798		\$ 531,798	FF1 at 321:94b
31	Account No. 564 (Underground Lines Expenses)	\$	2,300	\$ 551 \$	2,851		\$ 2,851	FF1 at 321:95b
32	Account No. 566 (Miscellaneous Transmission Expenses)	\$	73,837	\$ 17,695 \$	91,532		\$ 91,532	FF1 at 321:97b
33	Account No. 567 (Rents)	\$	-	\$ - \$	-		\$ -	FF1 at 321:98b
34	Account No. 568 (Maintenance Supervision and Engineering)	\$	109,950	\$ 26,350 \$	136,300		\$ 136,300	FF1 at 321:101b

35 36 37 38 39 40 41 42 43	Account No. 569 (Maintenance of Structures) Account No. 569.1 (Maintenance of Computer Hardware) Account No. 569.2 (Maintenance of Computer Software) 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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	15,411 - - - 786,673 1,977,615 42,784 172,056 4,820,917	\$	- - - 188,527 650,563 10,253	\$	19,105 - - - 975,201 2,628,178 53,037 213,290	Exhibit 5	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	19,105 - - - 975,201 2,628,178 53,037 213,290 6,726,345	FF1 at 321:102b FF1 at 321:103b FF1 at 321:104b FF1 at 321:105b FF1 at 321:106b FF1 at 321:107b FF1 at 321:108b FF1 at 321:109b FF1 at 321:110b
44 45		Ф	4,020,917	\$	1,905,426	Φ	6,726,345	EXHIBIT 5	Ф	0,720,343	
46 47 48	Other Pension and Benefit Liabilities (EOY) Accumulated Provision for Pensions and Benefits - Liability	\$	(26,296,215)	\$	(2,990,931)	\$	(29,287,146)	Exhibit 4	\$	29,287,146	FF1 at 112:29c
49 50 51 52 53	Other Regulatory Liabilities (EOY) Accumulated Provision for Pensions and Benefits - Regulatory Liability Items not included in Transmission Investment Base - Regulatory Liability Total	\$ \$	99,681,061 99,681,061	\$	-	\$ \$	99,681,061 99,681,061	Exhibit 4	\$	99,681,061	FF1 at 278:f
54 55 56	Other Regulatory Assets (EOY) Accumulated Provision for Pensions and Benefits - Regulatory Assets Items not included in Transmission Investment Base - Regulatory Assets		6,162,376 137,354,021		(201,140)	\$	5,961,236 137,354,021	Folkikia 4	Φ.	440 045 057	FF4 -4 000.4
57 58	Total	\$	143,516,397	Ф	(201,140)	Ф	143,315,257	Exhibit 4	\$	143,315,257	FF1 at 232:f
59 60 61	Other Expense Amortization of Investment Tax Credits	\$	5,152	\$	-	\$	5,152	Exhibit 5	\$	5,152	FF1 at 266:8f
62 63 64 65	Post-Retirement Benefits Other than Pensions (PBOP) Other Amounts Recorded to Account No. 926	\$	2,542,659	\$	353,731	\$ \$ \$	2,896,390 3,347,723 6,244,113	Exhibit 5	\$	6,244,113	FF1 at 323:187b
66 67 68 69 70	Account No. 407.3 Reconciliation Amortization of Pension and PBOP Regulatory Asset Other Regulatory Debits Total				_	\$ \$	- 13,275,030 13,275,030	Exhibit 5	\$	13,275,030	FF1 at 114:12c
71 72 73 74 75	Account No. 923 Reconcilation Regulatory Proceedings Expense Other Outside Services Employed Expense Total					\$ \$ \$	5,586,020 5,586,020	Exhibit 5 Exhibit 5	\$	5,586,020	FF1 at 323:184b

76	Account No. 928 Reconcilation								
77	Commission Annual Charges	\$ 140,352	\$	13,818	\$	154,170	Exhibit 5		
78	Other Transmission-Related Regulatory Commission Expenses	\$ 693,071	\$	330,440	\$	1,023,511	Exhibit 5		
79	Other Regulatory Commission Expenses (Distribution)	\$ 3,323,044	\$	1,046,507	\$	4,369,551	n/a		
80	Total				\$	5,547,232		\$ 5,547,232	FF1 at 323:189b
81									
82	General Taxes								
83	2022				\$	14,889,612		\$ 14,889,612	FF1 at 263i
84	2021				\$	2,210,368		\$ 2,210,368	FF1 at 263i
85					\$	17,099,980	Exhibit 5		
86	Payroll Tax Expense								
87	FICA				\$	3,556,255		\$ 3,556,255	FF1 at 263i
88	Federal Unemployment				\$	23,425		\$ 23,425	FF1 at 263i
89	State Unemployment				\$	56,780		\$ 56,780	FF1 at 263i
90					\$	3,636,460	Exhibit 5		
91									
92	Taxes Other Than Income Taxes (sum of Property Tax and Payroll Tax above)				\$	20,736,440	n/a	\$ 20,736,441	FF1 at 114:14c
93									
94	Customer MWh, Revenue and Count (Billed)	(a) MWh	(t	b) Revenue	(c)	Avg. Count		District	FF1 Value Reference(s)
95	01 Residential Service	 533,487	\$	63,377,010		90,909		BHD	a: FF1 at 304-304.1:Col. b
96	02 Residential Water Heat	817	\$	96,700		206		BHD	b: FF1 at 304-304.1:Col. c
97	11 Residential TOU	5,639	\$	600,258		487		BHD	c: FF1 at 304-304.1:Col. d
98	45 Residential Thermal Storage	130	\$	10,403		10		BHD	
99	47 Residential Heating	54,848	\$	5,909,349		6,673		BHD	
100	50 Residential Heating New	87,917	\$	9,485,215		9,509		BHD	
101	04 General Service	150,451	\$	17,773,006		16,985		BHD	
102	05 Temporary General Service	2	\$	749		4		BHD	
103	07 Commercial Water Heating	18	\$	1,657		5		BHD	
104	48 Commercial Space Heating	13,580	\$	1,391,831		861		BHD	
105	49 Commercial Space Heating New	206	\$	16,978		18		BHD	
106	09 Medium Power Secondary M-2	362,957	\$	29,613,453		1,585		BHD	
107	15 Medium Power Primary M-1	43,402	\$	3,020,873		98		BHD	
108	34 Competitive D2	171	\$	12,332		1		BHD	
109	12 Primary Power D-4	120,642	\$	6,340,167		25		BHD	
110	T1 Transmission T1	115,463	\$	3,778,202		33		BHD	
111	18 Street Lighting	4,894	\$	1,741,576		4,812		BHD	
112	20 Street Light Energy	1,325	\$	106,438		39		BHD	
113								BHD	
114	BHD Billed Total	1,495,949	\$	143,276,197		132,260			
115									
116									

117				
118				
119	A Residential Service	144,850	\$ 14,281,022	22,976
120	AH Residential Space Heating Service	15,808	\$ 1,336,850	1,833
121	AHN Residential Space Heat Service-New	40,018	\$ 3,401,624	4,088
122	C General Service	88,981	\$ 9,013,166	7,185
123	CF General Service-Christmas Lights	- -	\$ -	-
124	D2 Municipal Pumping Service	1,746	\$ 114,633	19
125	F Agricultural Produce Storage Rate	2,375	\$ 205,242	24
126	MC-G General Service (Contract)	6	\$ 1,414	4
127	ES Large Power Service-Secondary	64,272	\$ 3,755,065	34
128	EP Large Power Service-Primary	11,668	\$ 600,317	159
129	MC-M Large Power Service-Secondary (Contract)	1,686	\$ 63,078	1
130	SNO General Service (Contract)	229	\$ 20,173	2
131	EPT Large Power Service-Primary TOU	21,060	\$ 939,926	12
132	EST Large Power Service-Secondary TOU	9,066	\$ 466,309	5
133	HT Transmission Power Service-TOU	16,224	\$ 418,337	3
134	HTHUB Transmission Power Service-TOU (Contract)	31,010	\$ 635,677	1
135	MC-L Transmission Power Service-TOU (Contract)	64,206	\$ 1,250,098	1
136	ST Subtransmission Power Service-TOU	15,169	\$ 1,133,047	4
137	SL Street Lighting Service	653	\$ 311,060	39
138	SL2 Street Lighting Service	291	\$ 20,037	1
139	T Outdoor Lighting Service	1,364	\$ 334,500	922
140				
141	MPD Billed Total	530,682	\$ 38,301,575	37,313
142				
143				
144				
145				
146				
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157				
158				
159				
160 161				

MPD MPD

162	Unbilled Amounts		(a) BHD Value	(b) MPD Value	(c) Total		FI	F1 Value	FF1 Value Reference(s)
163	MWh		(8,245)	5,146	(3,099)			(3,099)	FF1 at 304:b
164	Revenue		\$ (1,276,052)	\$ 359,290	\$ (916,762)		\$	(916,762)	FF1 at 304:c
165									
166		_	(a) MWh	(b) Revenue	(c) Avg. Count				
167		BHD (excluding unbilled)	1,495,949	\$ 143,276,197	132,260	(c) Exhibit 6			Cols. a & b totals: FF1 at 304:b & 304:c
168		MPD (excluding unbilled)	530,682	\$ 38,301,575	37,313	(c) Exhibit 6			Col. c total: FF1 at 304:d
169			2,026,631	\$ 181,577,772	169,573				
170									
171		BHD (including unbilled)	1,487,704	\$ 142,000,145		Exhibit 6			a: 161a + 165a, b: 162a + 165b
172		MPD (including unbilled)	535,828	\$ 38,660,865		Exhibit 6			a: 161b + 166a, b: 162b + 166b
173			2,023,532	\$ 180,661,010					FF1 at 304:b & 304:c

174175 Values may differ slightly from FERC Form 1 due to rounding.

VERSANT POWER – MAINE PUBLIC DISTRICT OATT ATTACHMENT J FORMULA RATES RATE YEAR JUNE 1, 2023 TO MAY 31, 2024

ESTIMATED ATRR & CHARGES BASED ON ACTUAL CY 2022 VALUES

Workpaper - ADIT	а	b	С	d	е	f	g	h	i	j	k	ı	m	n = avg. [a:m]	o	p = n * o	
Line Description	Dec	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Input Value	MPD Allocator (Exhibit 6)	MPD Transmission	Reference(s)
	-4		Will-4 I												,		.,
Account No. 190 exclusive of deferred income taxes associated with FASB 106 Liability Supplemental Executive Retirement Plan (SERP) Accrued Vacation Time Accrued Pension FReserved Reserved Reserved Reserved Reserved Reserved Reserved Reserved	stranded costs, reta 755,367 \$ - \$ 75,221 \$ 554,149 \$	all rake-making, af 745,923 \$ - \$ 73,785 \$ 557,171 \$	741,648 \$	s, or any ASC-740 746,020 \$ - \$ 73,785 \$ 563,215 \$	amounts 745,174 \$ - \$ 73,785 \$ 553,612 \$	746,105 \$ - \$ 73,785 \$ 556,634 \$	745,240 \$ - \$ 73,785 \$ 559,656 \$	744,314 \$ - \$ 73,785 \$ 550,054 \$	746,417 \$ - \$ 73,785 \$ 553,076 \$	744,711 \$ - \$ 73,785 \$ 556,098 \$	743,757 \$ - \$ 73,785 \$ 540,891 \$	744,694 \$ - \$ 73,785 \$ 468,165 \$	744,774 - 89,101 471,187	\$ - \$ 75,074			FF1 at 111:82c, Company Records
11 [Reserved]1213 Account No. 190 - Subject to MPD Plant Allocation														\$ 1,362,631	Salaries and Wages	12.05% \$ 164,138	
Net Operating Loss \$ OH Time Study FERC Audit Refunds \$ [Reserved]	232,552 \$ 420,623 \$	166,623 \$ 420,623 \$	187,610 \$ 420,623 \$	158,132 \$ 420,623 \$	194,983 \$ 420,266 \$	195,325 \$ 420,623 \$	158,514 \$ 420,623 \$	194,344 \$ 420,623 \$	132,247 \$ 420,623 \$	217,185 \$ 420,623 \$	264,768 \$ 420,623 \$	274,984 \$ 420,623 \$	289,827 420,623	\$ 420,596			
2425 Account No. 190 - Subject to Revenue Allocation														\$ 625,757	Plant Allocator	37.84% \$ 236,776	
Sales Tax Reserve \$ Research & Development Credits \$ [Reserved]	62,035 \$ 83,614 \$	66,276 \$ 75,830 \$	66,276 \$ 68,936 \$	66,276 \$ 62,043 \$	66,276 \$ 55,149 \$	66,276 \$ 48,255 \$	66,276 \$ 41,362 \$	66,276 \$ 34,468 \$	66,276 \$ 27,574 \$	66,276 \$ 20,681 \$	66,276 \$ 13,787 \$	66,276 \$ 8,853 \$	66,276 135,886	\$ 52,034			
36 37 TOTAL														\$ 117,983	Revenue Allocator	30.62% \$ 36,128 \$ 437,042	Sum [12p, 24p, 36p]
38 39 Account No. 282 exclusive of amounts related to ASC-740 40 [Reserved] 41 [Reserved] 42 [Reserved] 43 [Reserved] 44 [Reserved] 45 [Reserved] 46 [Reserved] 47 [Reserved] 48 [Reserved] 49 [Reserved]																	FF1 at 113:63c, Company Records
50 51 Account No. 282 - Subject to MPD Plant Allocation														\$ -	Salaries and Wages	12.05% \$ -	
52 (MPD) Plant Accumulated Depreciation Differences \$ 53 (MPD) Net Salvage \$ 54 (MPD) Basis Difference on 263(A) Cap O/H \$ 55 (MPD) Basis Difference on Repair/Replace \$ 56.1 (MPD) 263(A) Interest \$ 56.2 (MPD) Interest Cap for Tax not Books - Transmission & D \$ 57 (MPD) CIAC \$	(128,727) \$	692,842 \$ 647,393 \$ 502,557 \$ (53,841) \$ 102,681 \$ (105,686) \$ (2,947,619) \$ (5,331,760) \$	698,242 \$ 657,633 \$ 509,150 \$ (54,265) \$ 102,681 \$ (106,632) \$ (2,977,214) \$ (5,355,199) \$ (128,727) \$	703,917 \$ 667,873 \$ 515,743 \$ (54,689) \$ 102,681 \$ (107,578) \$ (3,032,099) \$	709,409 \$ 678,112 \$ 522,336 \$ (55,113) \$ 102,681 \$ (108,523) \$ (3,070,124) \$ (5,444,895) \$ (128,727) \$	714,900 \$ 688,352 \$ 528,929 \$ (55,537) \$ 102,681 \$ (109,469) \$ (3,108,149) \$ (5,479,039) \$	720,392 \$ 698,591 \$ 535,522 \$ (55,961) \$ 102,681 \$ (110,415) \$ (3,146,174) \$ (5,513,183) \$ (128,727) \$	725,884 \$ 708,831 \$ 542,115 \$ (56,385) \$ 102,681 \$ (111,360) \$ (3,184,199) \$ (5,547,326) \$ (128,727) \$	731,376 \$ 719,070 \$ 548,708 \$ (56,809) \$ 102,681 \$ (112,306) \$ (3,222,224) \$ (5,581,470) \$ (128,727) \$	732,204 \$ 729,310 \$ 555,301 \$ (57,233) \$ 102,681 \$ (113,252) \$ (3,043,195) \$ (5,499,786) \$ (128,727) \$	737,177 \$ 739,550 \$ 561,894 \$ (57,657) \$ 102,681 \$ (114,198) \$ (3,057,103) \$ (5,521,060) \$ (128,727) \$	742,151 \$ 756,253 \$ 574,026 \$ (57,879) \$ 102,681 \$ (115,114) \$ (3,060,261) \$ (5,592,831) \$ (128,727) \$	809,747 779,417 591,695 (57,948) 102,681 (115,996) (3,646,507) (5,718,815) (128,727)	\$ 723,514 \$ 700,580 \$ 537,226 \$ (55,903) \$ 102,681 \$ (110,405) \$ (3,108,684) \$ (5,484,957)	Plant Allocator	37.84% \$ (8,575,660)	

64 65 66 67 68 69 70 71																				
73 74															\$	-	Revenue Allocator	30.62% \$	-	
75 76	TOTAL														7				(8,575,660)	Sum [50p, 62p, 74p]
77 /	ccount No. 283 exclusive of deferred income taxes associa	ated with sti				•							(== · = · ·							FF1 at 113:64c, Company Records
78 79 80 81 82	Prepaid Insurance Reg. Asset - Pension Prepaid IT Support Costs [Reserved] [Reserved]	\$ \$ \$	(47,517) \$ (726,443) \$ (57,494) \$	(36,577) \$ (706,755) \$ (56,916) \$	(26,566) \$ (687,066) \$ (55,970) \$	(16,538) \$ (667,378) \$ (54,919) \$	(7,828) \$ (647,690) \$ (61,666) \$	(3,406) \$ (628,002) \$ (53,591) \$	92 \$ (608,314) \$ (69,498) \$	(69,920) \$ (588,626) \$ (75,262) \$	(72,458) \$ (568,937) \$ (73,243) \$	(58,250) \$ (549,249) \$ (67,664) \$	(75,150) \$ (529,561) \$ (69,762) \$	(64,510) \$ (509,873) \$ (61,937) \$	(46,013) \$ (490,185) \$ (50,386) \$	(40,357) (608,314) (62,178)				
83 84 85 86 87 88	[Reserved] [Reserved] [Reserved] [Reserved] [Reserved]														4	(710 848)	Salaries and Wages	12.05% \$	(85,627)	
	cct. 283 - Subject to MPD Plant Allocation																Salaries and wages	12.05% ф	(00,027)	
90 91 92 93 94 95 96 97 98 99	Reg. Asset - Unamortized Loss on Reacquired Debt Property Taxes [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved] [Reserved]	\$ \$	(0) \$ (112,642) \$	(0) \$ (92,204) \$	(0) \$ (73,626) \$	(0) \$ (55,185) \$	(0) \$ (36,745) \$	(0) \$ (18,304) \$	(0) \$ (4,459) \$	(0) \$ (15,619) \$	(0) \$ (38,833) \$	(0) \$ (74,859) \$	(0) \$ (83,819) \$	(0) \$ (90,679) \$	(0) \$ (100,265) \$	(0) (61,326)		27.940/ ft	(22.205)	
100 101															\$	(01,320)	Plant Allocator	37.84% \$	(23,205)	
102 103 104 105 106 107 108 109 110																				
112 113	TOTAL														\$	-	Revenue Allocator	30.62% \$	(108,831)	Sum [88p, 100p, 112p]

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

Line	Description				a1	a[] *	b	= Sum a1:a[]	Reference(s)
1 2	Calendar Year	2022		Т	CJA 2017	[Reserved]		
3	Annual Versant	Power Ar	mortization 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
			mortization of Excess ADIT Liability (Account 411.1)	\$	(3,608,308)				WP Prot DTA(L) Amort by Year Col. b + WP Unprot DTA(L) Amort by Year Col. b
5					,				
6	Annual Amortiza	ition of M	PD Transmission Deficient/(Excess) ADIT Assets/(Liabilities) - Protected	\$	(56,846)		\$	(56,846)	WP Prot DTA/(L) Amort by Year, Col. e (for Applicable Year)
7	Annual Amortiza	ition of M	PD Transmission Deficient/(Excess) ADIT Assets/(Liabilities) - Unprotected	\$	(112,388)		\$	(112,388)	WP Unprot DTA/(L) Amort by Year, Col. e (for Applicable Year)
8	Total MPD Tran	smissio	n Annual Amortization Expense (to Exhibit 5 at 6.3a)	\$	(169,234)	\$ -	\$	(169,234)	6a + 7a
9									
10	Monthly Amortiz	ation		\$	(14,103)	\$ -	\$	(14,103)	Line 8 / 12
11									
		_	abiliites) as Allocated to MPD Transmission by Month				Value	s to Ex. 4 at 26	.1
	December	2021		\$	(2,796,849)		\$	(2,796,849)	Prior Year, WP DTA/(L) Amortization, Line 25
	January	2022		\$	(2,782,746)		\$	(2,782,746)	Line 13 - Line 10
	February	2022		\$	(2,768,643)		\$	(2,768,643)	Line 14 - Line 10
	March	2022		\$	(2,754,540)		\$	(2,754,540)	Line 15 - Line 10
	April	2022		\$	(2,740,438)		\$	(2,740,438)	Line 16 - Line 10
	May	2022		\$	(2,726,335)		\$	(2,726,335)	Line 17 - Line 10
	June	2022		\$	(2,712,232)		\$	(2,712,232)	Line 18 - Line 10
	July	2022		\$	(2,698,129)		\$	(2,698,129)	Line 19 - Line 10
	August	2022		\$	(2,684,026)		φ.	(2,684,026)	Line 20 - Line 10
	September	2022		\$	(2,669,923)		φ.	(2,669,923)	Line 21 - Line 10
	October	2022		φ	(2,655,820)		φ.	(2,655,820)	Line 22 - Line 10
	November	2022		Φ	(2,641,718)		Ĭ	(2,641,718)	Line 23 - Line 10
25	December	2022		\$	(2,627,615)	\$ -	\$	(2,627,615)	Line 24 - Line 10

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

Notes

[] [Reserved]

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

e = c * d

Workpaper - Protected Deferred Tax Asset/(Liability) Amortization by Year *

Tax Cut and Jobs Act of 2017

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

Versant Power ed Amortization

		rotected Amor Deficient DIT	of Excess DIT	let Protected	MPD Transmission Protected Allocator	MI	Net Protected
Line	Year	Asset	Liability	 Amortization	(Note 3)		Amortization
		Acct 410.1	Acct 411.1				
1	2018	\$ -	\$ (1,430,485)	\$ (1,430,485)	3.68%	\$	(52,664)
2	2019	\$ -	\$ (1,476,435)	\$ (1,476,435)	3.68%	\$	(54,356)
3	2020	\$ -	\$ (1,539,244)	\$ (1,539,244)	3.68%	\$	(56,668)
4	2021	\$ -	\$ (1,526,282)	\$ (1,526,282)	3.68%	\$	(56,191)
5	2022	\$ -	\$ (1,544,082)	\$ (1,544,082)	3.68%	\$	(56,846)
6	2023	\$ -	\$ (1,856,456)	\$ (1,856,456)	3.68%	\$	(68,346)
7	2024	\$ -	\$ (1,835,893)	\$ (1,835,893)	3.68%	\$	(67,589)
8	2025	\$ -	\$ (1,822,297)	\$ (1,822,297)	3.68%	\$	(67,089)
9	2026	\$ -	\$ (1,788,602)	\$ (1,788,602)	3.68%	\$	(65,848)
10	2027	\$ -	\$ (1,762,492)	(1,762,492)	3.68%		(64,887)
11	2028	\$ -	\$ (1,808,670)	\$ (1,808,670)	3.68%	\$	(66,587)
12	2029	\$ -	\$ (1,652,962)	(1,652,962)	3.68%		(60,855)
13	2030	\$ -	\$ (1,634,894)	(1,634,894)	3.68%		(60,190)
14	2031	\$ -	\$ (1,667,857)	(1,667,857)	3.68%		(61,403)
15	2032	\$ _	\$ (1,665,177)	(1,665,177)	3.68%		(61,304)
16	2033	\$ _	\$ (1,730,116)	(1,730,116)	3.68%		(63,695)
17	2034	\$ _	\$ (1,793,184)	(1,793,184)	3.68%		(66,017)
18	2035	\$ _	\$ (1,812,324)	(1,812,324)	3.68%		(66,722)
19	2036	\$ _	\$ (1,822,137)	(1,822,137)	3.68%		(67,083)
20	2037	\$ _	\$ (1,870,187)	(1,870,187)	3.68%		(68,852)
21	2038	\$ _	\$ (1,857,485)	(1,857,485)	3.68%		(68,384)
22	2039	\$ -	\$ (2,395,400)	(2,395,400)	3.68%		(88,188)

23	2040	\$	Φ.	(2,351,883)	Φ	(2,351,883)	3.68%	Φ.	(86,586)
_			ψ	, , , ,		•			•
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.

- 1 Source: PriceWaterhouse Coopers Study for Versant Power
- To the extent permitted by enacted law, IRS authority and/or published guidance, values shall represent the maximum amount of protected excess and deficient ADIT allowed to be included in the formula rate in each rate year under the provisions of the most applicable IRS guidance or requirements. Accordingly, values may be revised for matters that alter the maximum amount of excess and deficient ADIT allowed to be included in the formula rate in the current or future rate year (e.g., book accounting depreciation rate changes and impairments or income tax matters).
- 3 WP Protected DTA(L) Allocators at 3a
- [] [Reserved]

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

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

Workpaper - Unprotected Deferred Tax Asset/(Liability) Amortization by Year *

Tax Cut and Jobs Act of 2017

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

			Versan	t Po	wer			
Line	Year	of D	Unprotected eficient DIT set (Note 1)	of	ortization FExcess DIT bility (Note 2)	ersant Power Total Net Unprotected Amortization	MPD Transmission Unprotected Allocator (Note 3)	PD Transmission let Unprotected Amortization
Lille	I Gai		acct 410.1		Acct 411.1	Amortization	Allocator (Note 3)	Amortization
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)
[] **					,	,		,

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

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

N I	- 4
IN	ores

_		
_	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]

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VERSANT POWER – MAINE PUBLIC DISTRICT OATT ATTACHMENT J FORMULA RATES RATE YEAR JUNE 1, 2023 TO MAY 31, 2024 ESTIMATED ATRR & CHARGES BASED ON ACTUAL CY 2022 VALUES

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

Tax Cut and Jobs Act of 2017

	Value at 12	2/31/2017	Difference	Originating	Recorded	Protected/	Amortization	
Line Description	at 35%	at 21%	(Note 1)	Account	Account	Unprotected	Period	Reference(s)
4 004 Dignt Difference Duetostad	Φ/4F0 424 277\	Ф (OE 400 COC) (↑ (CO CEO 754)	202	054	Duata ata d		Common Documents
1.001 Plant Differences - Protected		\$ (95,480,626)	•	282	254	Protected	ARAM	Company Records
1.002 Plant Differences - Unprotected	\$ (42,963,139)	\$ (25,777,883)	\$ (17,185,255)	282	254	Unprotected	10 years	Company Records
1.003 Regulatory Assets / Liabilities	\$ (6,783,612)	\$ (4,070,167)	\$ (2,713,445)	283	254	Unprotected	10 years	Company Records
1.004 Pension / Post Retirement Benefits	\$ 5,931,249	\$ 3,558,750	\$ 2,372,500	190	182.3	Unprotected	10 years	Company Records
1.005 Accrued Liabilities	\$ 1,423,947	\$ 854,368	\$ 569,579	283	182.3	Unprotected	10 years	Company Records
1.006 Reserved Liabilities	\$ 614,511	\$ 368,707	\$ 245,804	283	182.3	Unprotected	10 years	Company Records
1.007 Prepaid Assets	\$ (864,040)	\$ (518,424)	\$ (345,616)	283	254	Unprotected	10 years	Company Records
1.008 Equity Related Differences	\$ (994,861)	\$ (596,916)	\$ (397,944)	283	254	Unprotected	10 years	Company Records
1.009 Other	\$ 614,411	\$ 368,647	\$ 245,765	283	182.3	Unprotected	10 years	Company Records
1.[] **								

c = a - b

c = a + b

Line Description Protected Unprotected Total Reference(s) Versant Power Deferred Tax Asset (Account 182.3) - \$ 3,433,648 \$ 3,433,648 Sum of Relevant Values in 1.001c:1.009c Versant Power Deferred Tax Liability (Account 254) \$ (63,653,751) \$ (20,642,261) \$ (84,296,011) 2.02 Sum of Relevant Values in 1.001c:1.009c Versant Power Net Deferred Tax Asset/(Liability) \$ (63,653,751) \$ (17,208,613) \$ (80,862,364) Sum Lines 2.01:2.02 3 Blended Federal & State Statutory Tax Rate 28.05% 1 - [(1 - Exhibit 3 at 47d) * (1 - Exhibit 3 at 57d)] Gross-Up on Versant Power Deferred Tax Asset 1,338,933 [2.01c * 1/(1-5c)] - 2.01c, Note 2 [2.02c * 1/(1-5c)] - 2.02c, Note 2 Gross-Up on Versant Power Deferred Tax Liability \$ (32,870,796)

Notes

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

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

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

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]

ATTACHMENT J WP PROTECTED DTA/(L) ALLOCATORS

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

1e	Description	а	b		С	Reference(s)
1	Protected Deficient/(Excess) Deferred Tax Allocators	ransmission [Distribution	To	otal (= T + D)	
2	Bangor Hydro District	46.54%	41.60%		88.14%	a: 24b / 6c; b: 24c / 6c
3	Maine Public District	3.68%	8.18%		11.86%	a: 38b / 6c; b: 38c / 6c
4	Total				100.00%	2c + 3c
5						
6	Deficient/(Excess) Protected ADIT			\$	(63,653,751)	WP Initial DTA(L) Detail at 3a
7	` ,				,	<i>、,</i>
3			Allocator	Α	lloc. Amount	
9	BHD Deficient/(Excess) Protected ADIT		88.14%	\$	(56,103,563)	WP NTV NBV Differences [5c / (5c + 5f)]; 6c * 9b
0						
1	BHD Allocation Stage 1		Allocator	Α	lloc. Amount	
2	Transmission		51.03%	\$	(28,627,628)	WP NTV NBV Differences [4c / 5c]; 9c * 12b
3	Distribution		34.37%	\$	(19,283,067)	WP NTV NBV Differences [3c / 5c]; 9c * 13b
4	Common	14.60%				WP NTV NBV Differences [2c / 5c]
15	Common (CIS)		0.42%	\$	(235,479)	44c * 14a; 9c * 15b
6	Common (General)		14.18%	\$	(7,957,389)	14a - 15b; 9c * 16b
17	Total		100%	\$	(56,103,563)	Sum Lines 11, 12, 14, 15
18						
19	BHD Allocation Stage 2	Tr. Allocator	Transmission		Distribution	
20	Transmission	100.04%	\$ (28,639,079)	\$	11,451	Col. a: From BHD Ann. Update for 2018
21	Distribution	0.00%	\$ -	\$	(19,283,067)	Col. b: Col. a * applicable value from 12c:16c
22	Common (CIS)	33.30%			(157,065)	Col. c: Applicable value from 12c:16c - Col. b
23	Common (General)	11.41%	\$ (907,938)	\$	(7,049,451)	
24	Total		\$ (29,625,432)	\$	(26,478,131)	
25						
26	MPD Deficient/(Excess) Protected ADIT		11.86%	\$	(7,550,188)	WP NTV NBV Differences [5f / (5c + 5f)]; 6c * 26b
27						
28	MPD Allocation Stage 1		Allocator		Iloc. Amount	
29	Transmission		30.57%		(2,308,144)	WP NTV NBV Differences [4f / 5f]; 26c * 29b
30	Distribution		65.33%		(4,932,640)	WP NTV NBV Differences [3f / 5f]; 26c * 30b
31	Common		4.10%		(309,403)	WP NTV NBV Differences [3f / 5f]; 26c * 31b
32	Total		100%	\$	(7,550,188)	Sum Lines 29:31
3	AADD AH				5	
34	9	Tr. Allocator	Transmission		Distribution	07 F MDD A 11 1 1 6 0040
55	Transmission		\$ (2,308,144)	_	- (4.000.040)	37a: From MPD Ann. Update for 2018
36	Distribution	0.00%		\$	(4,932,640)	Col. b: Col. a * applicable value from 29c:31c
37	Common	11.41%			(274,101)	Col. c: Applicable value from 29c:31c - Col. b
8	Total		\$ (2,343,447)	\$	(5,206,741)	
39	Determination of OIO as D	40/04/004=				
0	Determination of CIS as Percentage of BHD Common at	12/31/2017		φ	E 004 407	Commony December
11	CIS Accumulated Depreciation			\$	5,004,167	Company Records
2	General, Intangible and Distribution Accumulated Depreciation			\$	174,106,587	Company Records
13	CIC as Developes of Comments				0.070/	44.0 / 40.0
14	CIS as Percentage of Common				2.87%	41c / 42c

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

^{[] [}Reserved]

ATTACHMENT J WP UNPROTECTED DTA/(L) ALLOCATORS

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

Line	Description	а	b		С	Reference(s)
1	Unprotected Deficient/(Excess) Deferred Tax Allocators	Transmission	Distribution	To	otal (= T + D)	
2	Bangor Hydro District	36.89%	49.44%		86.33%	a: 24b / 6c; b: 24c / 6c
3	Maine Public District	6.53%	7.14%		13.67%	a: 38b / 6c; b: 38c / 6c
4	Total	0.00.11			100.00%	2c + 3c
5						
6	Deficient/(Excess) Protected ADIT			\$	(63,653,751)	WP Initial DTA(L) Detail at 3a
7	,			•	(, , , ,	()
8			Allocator	Al	lloc. Amount	
9	BHD Deficient/(Excess) Protected ADIT		86.33%	\$	(54,951,500)	WP NTV NBV Differences [5c / (5c + 5f)]; 6c * 9b
10						
11	BHD Allocation Stage 1		Allocator	Al	lloc. Amount	
12	Transmission		42.58%	\$	(23,398,933)	WP NTV NBV Differences [4c / 5c]; 9c * 12b
13	Distribution		56.29%	\$	(30,930,708)	WP NTV NBV Differences [3c / 5c]; 9c * 13b
14	Common	1.13%				WP NTV NBV Differences [2c / 5c]
15	Common (CIS)		0.03%	\$	(17,873)	44c * 14a; 9c * 15b
16	Common (General)		1.10%	\$	(603,987)	14a - 15b; 9c * 16b
17	Total		100%	\$	(54,951,500)	Sum Lines 11, 12, 14, 15
18						
19	BHD Allocation Stage 2	Tr. Allocator	Transmission	[Distribution	
20	Transmission	100.04%	\$ (23,408,292)	\$	9,360	Col. a: From BHD Ann. Update for 2018
21	Distribution	0.00%	\$ -	\$	(30,930,708)	Col. b: Col. a * applicable value from 12c:16c
22	Common (CIS)	33.30%	\$ (5,952)	\$	(11,922)	Col. c: Applicable value from 12c:16c - Col. b
23	Common (General)	11.41%	\$ (68,915)	\$	(535,072)	
24	Total		\$ (23,483,159)	\$	(31,468,342)	
25						
26	MPD Deficient/(Excess) Protected ADIT		13.67%	\$	(8,702,250)	WP NTV NBV Differences [5f / (5c + 5f)]; 6c * 26b
27						
28	MPD Allocation Stage 1		Allocator	Al	lloc. Amount	
29	Transmission		47.17%	\$	(4,104,915)	WP NTV NBV Differences [4f / 5f]; 26c * 29b
30	Distribution		47.57%	\$	(4,139,321)	WP NTV NBV Differences [3f / 5f]; 26c * 30b
31	Common		5.26%	\$	(458,014)	WP NTV NBV Differences [3f / 5f]; 26c * 31b
32	Total		100%	\$	(8,702,250)	Sum Lines 29:31
33						
34	MPD Allocation Stage 2	Tr. Allocator	Transmission	[Distribution	
35	Transmission	100.00%	\$ (4,104,915)	\$	-	37a: From MPD Ann. Update for 2018
36	Distribution	0.00%		\$	(4,139,321)	Col. b: Col. a * applicable value from 29c:31c
37	Common	11.41%	\$ (52,259)	\$	(405,755)	Col. c: Applicable value from 29c:31c - Col. b
38	Total		\$ (4,157,174)		(4,545,076)	
39			,		,	
40	Determination of CIS as Percentage of BHD Common at	12/31/2017				
41	CIS Accumulated Depreciation			\$	5,004,167	Company Records
42	General, Intangible and Distributino Accumulated Depreciation	on		\$	174,106,587	Company Records
43						•
44	CIS as Percentage of Common				2.87%	41c / 42c
	~					

^{[] [}Reserved]

ATTACHMENT J
WP NTV NBV DIFFERENCES

Workpaper - Net Tax Value (NTV) - Net Book Value (NBV) Differences*

Tax Cut and Jobs Act of 2017

			BHD		MPD	
Line	Description	а	b	c = a - b	d e f = d - e	Reference(s)
1	Protected Assets	Net Tax Value	Book Net Value	Difference	Net Tax Value Book Net Value Difference	
2	Common	\$ 86,571,866	\$ 166,543,433	\$ (79,971,567)	\$ 22,478,631 \$ 25,498,756 \$ (3,020,125)	Company Records
3	Distribution	\$ 37,924,068	\$ 226,148,396	\$ (188,224,328)	\$ 12,828,680 \$ 60,976,773 \$ (48,148,093)	Company Records
4	Transmission	\$ 93,934,947	\$ 373,372,662	\$ (279,437,715)	\$ 14,493,745 \$ 37,023,819 \$ (22,530,074)	Company Records
5	Total	\$ 218,430,881	\$ 766,064,490	\$ (547,633,609)	\$ 49,801,056 \$ 123,499,347 \$ (73,698,291)	Sum L. 2 to L. 4
6						
7	Unprotected Assets	Net Tax Value	Book Net Value	Difference	Net Tax Value Book Net Value Difference	
8	Common	\$ -	\$ (1,763,082)	\$ 1,763,082	\$ 40,828 \$ (1,257,723) \$ 1,298,551	Company Records
9	Distribution	\$ 3,316,108	\$ (84,377,847)	\$ 87,693,955	\$ 662,186 \$ (11,073,512) \$ 11,735,698	Company Records
10	Transmission	\$ 2,558,450	\$ (63,781,608)	\$ 66,340,058	\$ 326,049 \$ (11,312,101) \$ 11,638,150	Company Records
11	Total	\$ 5,874,558	\$ (149,922,537)	\$ 155,797,095	\$ 1,029,063 \$ (23,643,336) \$ 24,672,399	Sum L. 2 to L. 4

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

¹ Source: PriceWaterhouse Coopers

² Spreadsheet data represents differences between the net tax basis and the net book value of protected and unprotected deferred income tax items as of the effective date of the tax rate change. The effective date is <u>December 31, 2017</u> for the <u>Tax Cut and Jobs Act of 2017</u>.

^{[] [}Reserved]

ATTACHMENT J
WP CUSTOMER COSTS

Workpaper - Customer Costs

а

Line	e Description	Value	Reference(s)
1	Account Nos. 901 to 905	\$ 11,836,788	FF1 at 322:164b
2	Account Nos. 907 to 910	\$ 161,261	FF1 at 323:171b
3	Total	\$ 11,998,049	1a + 2a
4	Company Revenue Allocator (MPD)	21.40%	Exhibit 6 at 29a
5	MPD Allocation	\$ 2,567,543	3a * 4a
6	MPD Revenue Allocator (Transmission)	30.62%	Exhibit 6 at 43a
7	MPD Retail Transmission Allocation	\$ 786,220	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)	c = b - a	d (Note 2)	e = c * d	
		2021-2022 \$/kWh or	22-23 3rd Cor \$/kWh or	rate delta \$/kWh or	Billing Data	Out did (Defend)	
Line	Retail Rate Tariff	\$/kW	\$/kW	\$/kW	kWh or kW	Credit (Refund)	Reference(s)
1	A/A1/AH/AHN kW	h 0.018003	0.022373	0.004370	13,483,451	\$ 58,927	a & b: Exh. 1b from annual updates
2	C/SNO/F/D2 kW		0.036711	0.014577	6,486,597		referenced in column headings
3	ES kW		8.17	0.97	16,776		referenced in column freddinge
4	EP kW		6.41	(0.29)	3,288		
5	ES-T kW		10.76	2.81	1,784	,	
6	EP-T kW		10.35	5.11	4,200		
7	S-T kW		10.43	3.26	6,540		
8	H-T kV		11.50	3.01	16,616		
9	SL/T kW		0.008654	(0.001692)	·	\$ (325)	
10	Total Retail Transmission Revenue			(0100100_)	,,,,,,	\$ 266,214	Sum [1e:9e]
11						+	
12			а	b	С	d = b * c	
13							
14					Monthly Rate		
15	Month		Year	Balance	(Note 3)	Total	Col. (b) Reference
16	June		2022	\$ 266,214	0.27%	\$ 719	10e
17	July			\$ 266,933	0.31%		16b + 16d
18	August		2022	\$ 266,933	0.31%	\$ 827	17b
19	September			\$ 266,933	0.30%		17b
20	October		2022	\$ 269,388	0.42%	\$ 1,131	19b + Sum [17d:19d]
21	November		2022	\$ 269,388	0.40%	\$ 1,078	20b
22	December		2022	\$ 269,388	0.42%	\$ 1,131	20b
23	January		2023	\$ 272,729	0.54%	\$ 1,473	22b + Sum [20d:22d]
24	February		2023	\$ 272,729	0.48%	\$ 1,309	23b
25	March		2023	\$ 272,729	0.54%	\$ 1,473	23b
26	April		2023	\$ 276,983	0.62%		25b + Sum [23d:25d]
27	May		2023	\$ 276,983	0.64%	\$ 1,773	26b
28	Total Interest					\$ 14,260	Sum [16d:27d]
29							
30	Total Retail Transmission Reven	ue Adjustment				\$ 280,473	10e + 28d

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

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)	c = b - a	d (Note 2)	e = c * d	
		22-23 2nd Cor	22-23 3rd Cor	rate delta \$/kWh or	Billing Data		
Line	Retail Rate Tariff	\$/kWh or \$/kW	\$/kWh or \$/kW	\$/kW	kWh or kW	Credit (Refund)	Reference(s)
1	A/A1/AH/AHN kWh	0.024477	0.022373	(0.002103)	13,990,420	\$ (29,426)	a & b: Exh. 1b from annual updates
2	C/SNO/F/D2 kWh		0.036711	(0.002103)	6,450,447	` '	referenced in column headings
3	ES kW	8.94	8.17	(0.77)	15,445	` '	Totologo in column noddings
4	EP kW	7.02	6.41	(0.60)	2,861	` '	
5	ES-T kW	13.15	10.76	(2.40)	1,812		
6	EP-T kW	8.11	10.35	2.24	4,227		
7	S-T kW	12.58	10.43	(2.15)	6,701		
8	H-T kW	6.32	11.50	5.18	16,956	` '	
9	SL/T kWh		0.008654	(0.000814)	192,289		
10	Total Retail Transmission Revenue A			(= = = =)	, , ,	\$ 13,180	Sum [1e:9e]
11		•				,	
12			а	b	С	d = b * c	
13							
14					Monthly Rate		
15	Month		Year	Balance	(Note 3)	Total	Col. (b) Reference
16	June		2022	\$ -	0.27%	\$ -	10e
17	July		2022	\$ 13,180	0.31%	\$ 41	16b + 16d
18	August		2022	\$ 13,180	0.31%	\$ 41	17b
19	September		2022	\$ 13,180	0.30%	\$ 40	17b
20	October		2022	\$ 13,301	0.42%	\$ 56	19b + Sum [17d:19d]
21	November		2022	\$ 13,301	0.40%	\$ 53	20b
22	December		2022	\$ 13,301	0.42%	\$ 56	20b
23	January		2023	\$ 13,466	0.54%	\$ 73	22b + Sum [20d:22d]
24	February		2023	\$ 13,466	0.48%	\$ 65	23b
25	March		2023	\$ 13,466	0.54%	\$ 73	23b
26	April		2023	\$ 13,676	0.62%	\$ 85	25b + Sum [23d:25d]
27	May		2023	\$ 13,676	0.64%	\$ 88	26b
28	Total Interest					\$ 669	Sum [16d:27d]
29							
30	Total Retail Transmission Revenue	e Adjustment				\$ 13,849	10e + 28d

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

VERSANT POWER – MAINE PUBLIC DISTRICT OATT ATTACHMENT J FORMULA RATES RATE YEAR JUNE 1, 2023 TO MAY 31, 2024

ATTACHMENT J WP INTEREST ON WHOLESALE TRUE-UP

ESTIMATED ATRR & CHARGES BASED ON ACTUAL CY 2022 VALUES

Workpaper - Interest on Wholesale ATRR True-Up

a b c d = b * c

				Monthly Rate		
Line	Month	Year	Balance	(Note 1)	Total	Col. (b) Reference
1	June	2022	\$ 1,290,764	0.27%	\$ 3,485	Exhibit 2 at 37a
2	July	2022	\$ 1,294,249	0.31%	\$ 4,012	1b + 1d
3	August	2022	\$ 1,294,249	0.31%	\$ 4,012	2b
4	September	2022	\$ 1,294,249	0.30%	\$ 3,883	2b
5	October	2022	\$ 1,306,156	0.42%	\$ 5,486	4b + Sum [2d:4d]
6	November	2022	\$ 1,306,156	0.40%	\$ 5,225	5b
7	December	2022	\$ 1,306,156	0.42%	\$ 5,486	5b
8	January	2023	\$ 1,322,352	0.54%	\$ 7,141	7b + Sum [5d:7d]
9	February	2023	\$ 1,322,352	0.48%	\$ 6,347	8b
10	March	2023	\$ 1,322,352	0.54%	\$ 7,141	8b
11	April	2023	\$ 1,342,981	0.62%	\$ 8,326	10b + Sum [8d:10d]
12	May	2023	\$ 1,342,981	0.64%	\$ 8,595	11b
13	TOTAL				\$ 69,139	Sum [1d:12d]

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

	Monthly Rate										
Line	Month	Year		Balance	(Note 1)		Total	Col. (b) Reference			
14	June	2022	\$	(119,905)	0.27%	\$	(324)	Exhibit 10 at 8a			
15	July	2022	\$	(120,229)	0.31%	\$	(373)	14b + 14d			
16	August	2022	\$	(120,229)	0.31%	\$	(373)	15b			
17	September	2022	\$	(120,229)	0.30%	\$	(361)	15b			
18	October	2022	\$	(121,335)	0.42%	\$	(510)	17b + Sum [15d:17d]			
19	November	2022	\$	(121,335)	0.40%	\$	(485)	18b			
20	December	2022	\$	(121,335)	0.42%	\$	(510)	18b			
21	January	2023	\$	(122,840)	0.54%	\$	(663)	20b + Sum [18d:20d]			
22	February	2023	\$	(122,840)	0.48%	\$	(590)	21b			
23	March	2023	\$	(122,840)	0.54%	\$	(663)	21b			
24	April	2023	\$	(124,756)	0.62%	\$	(773)	23b + Sum [21d:23d]			
25	May	2023	\$	(124,756)	0.64%	\$	(798)	24b			
26	TOTAL					\$	(6,423)	Sum [14d:25d]			



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

ATTACHMENT J
WP INTEREST ON RETAIL TRUE-UP

Workpaper - Interest on Retail True-Up

a b c d = b * c

				Monthly Rate		
Line	Month	Year	Balance	(Note 1)	Total	Col. (b) Reference
1	June	2022	\$ 1,551,961	0.27%	\$ 4,190	Exhibit 1b at 15a
2	July	2022	\$ 1,556,152	0.31%	\$ 4,824	1b + 1d
3	August	2022	\$ 1,556,152	0.31%	\$ 4,824	2b
4	September	2022	\$ 1,556,152	0.30%	\$ 4,668	2b
5	October	2022	\$ 1,570,468	0.42%	\$ 6,596	4b + Sum [2d:4d]
6	November	2022	\$ 1,570,468	0.40%	\$ 6,282	5b
7	December	2022	\$ 1,570,468	0.42%	\$ 6,596	5b
8	January	2023	\$ 1,589,942	0.54%	\$ 8,586	7b + Sum [5d:7d]
9	February	2023	\$ 1,589,942	0.48%	\$ 7,632	8b
10	March	2023	\$ 1,589,942	0.54%	\$ 8,586	8b
11	April	2023	\$ 1,614,745	0.62%	\$ 10,011	10b + Sum [8d:10d]
12	May	2023	\$ 1,614,745	0.64%	\$ 10,334	11b
13	TOTAL				\$ 83,130	Sum [1d:12d]

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

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ATTACHMENT J
WP WHOLESALE ADJUSTMENTS

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

Workpaper - Adjustments to Wholesale Charges

Line	e Description	Rate Year	Filed Value	Adjusted Value	ATRR Imp	pact	Interest (Note 1)	Reference(s)
1 2 3	2018-2019 Settlement Adjustment				\$	759,856	[Included in Col. d]	ER15-1429 Settlement filed 3/12/2020, Sec. 4.2.1.3
4 5								

\$

759,856 \$

Notes

11 TOTAL

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

ATTACHMENT J
WP RETAIL ADJUSTMENTS

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

Workpaper - Adjustments to Retail Charges

Line De	escription	Rate Year	Filed Value	Adjusted Value	ATRR	Impact	Interest (Note 1)	Reference(s)
1 202 2 3 4 5 6	21-2022 Settlement Adjustment				\$	(117,229)	[Included in Col. d]	ER20-1977-003 Settlement filed 1/25/23, Sec. 5.2.2

\$

(117,229) \$

Notes

8 9 10

11 TOTAL

а

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

Workpaper - Transaction Costs

Paris			а		b		С			d		е		f	
Policy P	2022														
Project Z225 - Integrate MPS into BHE SCADA S				Plant		BOY Accum.						OV ADIT	•		D f
1	Line	Description		Recoraea	Deb	reciation	Deb	preciation	B	OY ADII		OY ADIT		Expense	Reference
8 08% allocation to transmission (see Amended Refund Rept 174) Project 2225(5) 8 10% 18 10 transmission (see Amended Refund Rept 174) Project 2225(5) 8 10% 18 10 transmission (see Amended Refund Rept 174) Project 2225(5) 8 10% 18 10 transmission (see Amended Refund Rept 174) Project 2225(5) 8 10 transmission (see Amended Refund Rept 174) Project 2225(6) 8 10 transmission (see Amended Refund Rept 174) Project 2225(6) 8 10 transmission (see Amended Refund Rept 174) Project 2225(6) 8 10 transmission (see Amended Refund Rept 174) Project 2225(6) 8 10 transmission (see Amended Refund Rept 174) Project 2225(6) 8 10 transmission (see Amended Refund Rept 174) Project 2225(6) 8 10 transmission (see Amended Refund Rept 174) Project 2225(6) 8 10 transmission (see Amended Refund Rept 174) Project 2225(6) 8 10 transmission (see Amended Refund Rept 174) Project 2225(6) Integrate MPS into BHE Voice Communication (special or Transmission (special o	1 <u>P</u>	Projects Removed from Transmission Plant													
Project 2225 Project 2273 - Integrate MPS into BHE Oracle system S	2 F	Project 2225 - Integrate MPS into BHE SCADA	\$	218,477	\$	29,459	\$	33,850	\$	(34,552)	\$	(34,705)	\$	(4,391)	Company Records
Project Z2Z-50 Integrate MPS into BHE Cracle system S	3		\$	174 782	\$	23 567	\$	27 080	\$	(27.642)	\$	(27.764)	\$	(3.513)	a: Value to Exhibit 4 at Line 1: f: Value to Exhibit 5 at 2a
Project 2073 - Integrate MPS into BHE Oracle system	F	Project 2225)	Ψ	174,702	Ψ	25,507	Ψ	21,000	Ψ	(21,042)	Ψ	(21,104)	Ψ	(5,515)	a. Value to Exhibit 4 at Line 1, 1. Value to Exhibit 5 at 2a
Project 2073 - Integrate MPS into BHE Oracle system	4 -	Projects Removed from Intensible Plant													
Project 2208 - Integrate MPS into BHE Capital Planning and S	_		Ф		Ф		Ф		Ф		Ф		Ф		Company Records
Maintenance Planning System S - S - S - S - S - S - S - S - S - S		•		_	Ψ	-	Ψ	_	Ψ	-	Ψ	-	•	-	
Total S	,		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Company Records
Project 2226 - Integrate MPS into the BHE Voice Communication System		<u> </u>	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	a: Value to Exhibit 4 at Line 5; f: Value to Exhibit 5 at 4a
	9 <u>P</u>	Projects Removed from General Plant													
11 12 13 15 15 15 15 15 15 15	₄₀ F	Project 2226 - Integrate MPS into the BHE Voice Communication	φ		φ		φ		φ		ው		φ		Company Booards, or Value to Exhibit 4 at Line 2: ft Value to Exhibit 5 at 2
	10 S	System	ф	-	Ф	-	Ф	-	Ф	-	Ф	-	Ф	-	Company Records, at value to Exhibit 4 at Line 3, 1; value to Exhibit 5 at 3
13 Month Plant Balances	11														
13 Month Plant Balances			D-	uuaalatiau											
Name	12					reciation	Amortization								
13 Dec-21 14 Jan-22 15 Feb-22 16 Mar-22 17 Apr-22 18 May-22 19 Jun-22 19 Jun-22 20 Jul-22 21 Sep-22 22 Sep-22 23 Sep-22 24 Nov-22 25 Dec-22 28 Sep-22 29 Sep-22 20 Sep	13 Month Plant Ralances				-					ΔΠΙΤ					Reference
14 Jan-22 \$ 23,860 \$ - \$ (27,652) a - c: calculated from line 13 and line 25 values 15 Feb-22 \$ 24,153 \$ - \$ (27,662) a - c: calculated from line 13 and line 25 values 16 Mar-22 \$ 24,445 \$ - \$ (27,672) a - c: calculated from line 13 and line 25 values 17 Apr-22 \$ 24,738 \$ - \$ (27,682) a - c: calculated from line 13 and line 25 values 18 May-22 \$ 25,031 \$ - \$ (27,682) a - c: calculated from line 13 and line 25 values 19 Jun-22 \$ 25,031 \$ - \$ (27,703) a - c: calculated from line 13 and line 25 values 20 Jul-22 \$ 25,324 \$ - \$ (27,703) a - c: calculated from line 13 and line 25 values 21 Aug-22 \$ 25,9616 \$ - \$ (27,773) a - c: calculated from line 13 and line 25 values 22 Sep-22 \$ 26,202 \$ - \$ (27,773) a - c: calculated from line 13 and line 25 values 23 Oct-22 \$ 26,202 \$ - \$ (27,744) a - c: calculated from line 13 and line 25 values 24 Nov-22 \$ 26,788 \$ - \$ (27,754) a - c: calculated from line 13 and line 25 values 25 Dec-22 \$ 27,080 \$ - <td></td> <td></td> <td>\$</td> <td></td> <td>\$</td> <td>-</td> <td>\$</td> <td>-</td> <td>\$</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			\$		\$	-	\$	-	\$						
15 Feb-22 \$ 24,153 \$ - \$ - \$ (27,662) a - c: calculated from line 13 and line 25 values 16 Mar-22 \$ 24,445 \$ - \$ - \$ (27,672) a - c: calculated from line 13 and line 25 values 17 Apr-22 \$ 24,738 \$ - \$ (27,682) a - c: calculated from line 13 and line 25 values 18 May-22 \$ 25,031 \$ - \$ (27,693) a - c: calculated from line 13 and line 25 values 19 Jun-22 \$ 25,324 \$ - \$ (27,703) a - c: calculated from line 13 and line 25 values 20 Jul-22 \$ 25,616 \$ - \$ - \$ (27,713) a - c: calculated from line 13 and line 25 values 21 Aug-22 \$ 25,909 \$ - \$ - \$ (27,723) a - c: calculated from line 13 and line 25 values 22 Sep-22 \$ 26,495 \$ - \$ - \$ (27,733) a - c: calculated from line 13 and line 25 values 23 Oct-22 \$ 26,495 \$ - \$ - \$ (27,744) a - c: calculated from line 13 and line 25 values 24 Nov-22 \$ 27,080 \$ - \$ - \$ (27,754) a - c: calculated from line 13 and line 25 values 25 Dec-22 \$ 27,080 \$ - \$ - \$ (27,754) a - c: calculated from line 13 and line 25 values 26 (27,764) a - c: calculated from line 13 and line 25 values 27 Sep-22 \$ 26,495 \$ - \$ - \$ (27,754) a - c: calculated from line 13 and line 25 values 28 Sep-22 \$ 26,495 \$ - \$ - \$ (27,754) a - c: calculated from line 13 and line 25 values 29 Sep-22 \$ 26,495 \$ - \$ - \$ (27,754) a - c: calculated from line 13 and line 25 values			\$		\$	_	\$	_	\$						
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25 Dec-22 \$ 27,080 \$ - \$ - \$ (27,764) a: 3c, b: 8c + 10c, c: 3e + 8e + 10e	24 N	lov-22	\$			-	\$	-	\$						a - c: calculated from line 13 and line 25 values
	25 D)ec-22	\$	27,080	\$	-	\$	-	\$. ,					a: 3c, b: 8c + 10c, c: 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 \$ (2,411,077) Removed from Transmission Rate Base for Dec 2019 - April 2020

Exh. 4, Line 13 Adjust Accumulated Depreciation as follows

Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2021	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
\$ 159,628	\$ 159,628	\$ 159,628	\$ 159,628	\$ 159,628	\$ 159,628	\$ 159,628	\$ 159,628	\$ 159,628	\$ 159,628	\$ 159,628	\$ 159,628	\$ 159,628

Exh. 5:2a \$ - Adjustment to Depreciation Expense Exh. 4:19r \$ 504,627 Adjustment to BOY/EOY Average ADIT