

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

Line No.	(1)	(2)	(3)	(4)	(5)
			MON POWER		Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, Line 45, col 5]				\$ 41,772,074
	REVENUE CREDITS	(Note T)	Total	Allocator	
2	Account No. 451	(page 4, Line 38)	-	TP 0.95864	-
3	Account No. 454	(page 4, Line 39)	-	TP 0.95864	-
4	Account No. 456	(page 4, Line 40)	556,740	TP 0.95864	533,716
5	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 13	330,306	DA 1.00000	330,306
6	TOTAL REVENUE CREDITS (sum Lines 2-5)		887,047		864,022
7	True-up Adjustment with Interest	(Attachment 13, Line 28) enter negative			-
8	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 7)			\$ 40,908,052

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For the 12 months ended 12/31/2021

Line No.	(1) RATE BASE:	(2) Source	MON POWER		(4) Allocator	(5) Transmission (Col 3 times Col 4)
			(3) Company Total			
	GROSS PLANT IN SERVICE					
1	Production	Attachment 3, Line 14, Col. 1 (Notes U & X)	2,965,074,821	NA		
2	Transmission	Attachment 3, Line 14, Col. 3 (Notes U & X)	588,008,159	TP	0.95864	563,690,272
3	Distribution	Attachment 3, Line 14, Col. 4 (Notes U & X)	2,134,132,815	NA		
4	General & Intangible	Attachment 3, Line 14, Col. 5 & 6 (Notes U & X)	153,992,588	W/S	0.03895	5,997,981
5	Common	Attachment 3, Line 14, Col. 7 (Notes U & X)	-	CE	0.03895	-
6	TOTAL GROSS PLANT (sum Lines 1-5)		<u>5,841,208,382</u>	GP=	9.753%	<u>569,688,252</u>
	ACCUMULATED DEPRECIATION					
7	Production	Attachment 4, Line 14, Col. 1 (Notes U & X)	1,252,319,499	NA		
8	Transmission	Attachment 4, Line 14, Col. 3 (Notes U & X)	203,781,308	TP	0.95864	195,353,651
9	Distribution	Attachment 4, Line 14, Col. 4 (Notes U & X)	684,413,563	NA		
10	General & Intangible	Attachment 4, Line 14, Col. 5 & 6 (Notes U & X)	83,454,524	W/S	0.03895	3,250,537
11	Common	Attachment 4, Line 14, Col. 7 (Notes U & X)	-	CE	0.03895	-
12	TOTAL ACCUM. DEPRECIATION (sum Lines 7-11)		<u>2,223,968,894</u>			<u>198,604,188</u>
	NET PLANT IN SERVICE					
13	Production	(Line 1 - Line 7)	1,712,755,322			
14	Transmission	(Line 2 - Line 8)	384,226,851			368,336,620
15	Distribution	(Line 3 - Line 9)	1,449,719,252			
16	General & Intangible	(Line 4 - Line 10)	70,538,064			2,747,444
17	Common	(Line 5 - Line 11)	-			-
18	TOTAL NET PLANT (sum Lines 13-17)		<u>3,617,239,488</u>			<u>371,084,064</u>
	ADJUSTMENTS TO RATE BASE					
19	Account No. 281 (enter negative)	Attachment 5, Line 1, Col. 1 (Notes C, F)	-	NA		
20	Account No. 282 (enter negative)	Attachment 5, Line 1, Col. 2 (Notes C, F)	(92,648,840)	DA	1.00000	(92,648,840)
21	Account No. 283 (enter negative)	Attachment 5, Line 1, Col. 3 (Notes C, F)	(6,499,423)	DA	1.00000	(6,499,423)
22	Account No. 190	Attachment 5, Line 1, Col. 4 (Notes C, F)	8,934,410	DA	1.00000	8,934,410
23	Account No. 255 (enter negative)	Attachment 5, Line 1, Col. 5 (Notes C, F)	-	DA	1.00000	-
24	Unfunded Reserve Plant-related (enter negative)	Attachment 14, Line 6, Col. 6 (Notes C & Y)	-	DA	1.00000	-
25	Unfunded Reserve Labor-related (enter negative)	Attachment 14, Line 9, Col. 6 (Notes C & Y)	(42,906)	DA	1.00000	(42,906)
26	CWIP	Attachment 17, Line 3, Col P 216.b (Notes X & Z)	-	DA	1.00000	-
27	Unamortized Regulatory asset	Attachment 19, Line 2, Col. Y (Note X)	-	DA	1.00000	-
28	TOTAL ADJUSTMENTS (sum Lines 19-27)		<u>(90,256,758)</u>			<u>(90,256,758)</u>
29	LAND HELD FOR FUTURE USE	214.x.d (Attachment 14, Line 3, Col. 1) (Notes G & Y)	-	TP	0.95864	-
30	WORKING CAPITAL (Note H)					
31	CWC	1/8*(Page 3, Line 16 minus Page 3, Line 15)	362,102			468,058
32	Materials & Supplies (Note G)	227.8.c & 16.c (Attachment 14, Line 3, Col. 2) (Note Y)	-	TE	0.95350	-
33	Prepayments (Account 165)	111.57.c (Attachment 14, Line 3, Col. 3) (Notes B & Y)	2,253,127	GP	0.09753	219,746
34	TOTAL WORKING CAPITAL (sum Lines 31 - 33)		<u>2,615,229</u>			<u>687,804</u>
35	RATE BASE (sum Lines 18, 28, 29, & 34)		<u>3,529,597,959</u>			<u>281,515,109</u>

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For the 12 months ended 12/31/2021

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
MON POWER					
	O&M and A&G				
1	Transmission O&M Expense	321.112.b (Attachment 20, page 1, Line 112)	133,788,872	TE	0.95350
2	Less LSE Expenses Included in Transmission O&M Accounts (Note W)		7,290,432	DA	1.00000
3	Less Account 565	321.96.b (Attachment 20, page 1, Line 96)	105,896,598	DA	1.00000
4	Less Sub-Transmission O&M	(Company records, Note DD)	3,211,846	DA	1.00000
5	Less Vegetation Management Surcharge Rider	(Company records, Note CC)	7,208,739	DA	1.00000
6	A&G Expense	323.197.b (Attachment 20, page 2, Line 197)	954,485	W/S	0.03895
7	Less A&G specific	(Company records, Note BB)		W/S	0.03895
8	Less FERC Annual Fees			W/S	0.03895
9	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		3,137,160	W/S	0.03895
10	Plus Transmission Related Reg. Comm. Exp. (Note I)			TE	0.95350
11	Sub-Transmission A&G reduction percent	Line 4 / Line 1	2%	DA	1.00000
12	Less Sub-Transmission A&G	Line 11 * (Line 6 minus Line 7)	22,914	W/S	0.03895
13	PBOP Expense Adjustment in Year	Attachment 6, Line 11 (Note C)	70,589	DA	1.00000
14	Common	356.1		CE	0.03895
15	Amortization of Regulatory Assets	Attachment 19, Line 2, Col. K	-	DA	1.00000
16	TOTAL O&M and A&G (sum Lines 1, 6, 10, 13, 14, 15 less 2, 3, 4, 5, 7, 8, 9, 12)		8,046,257		
DEPRECIATION AND AMORTIZATION EXPENSE					
17	Transmission	336.7.b (Note U)	11,877,388	TP	0.95864
18	General & Intangible	336.1.f & 336.10.f (Note U)	10,455,883	W/S	0.03895
19	Sub-Transmission	(Company records, Note DD)	169,160	DA	1.00000
20	Common	336.11.b (Note U)		CE	0.03895
21	TOTAL DEPRECIATION (sum Lines 17, 18, 20 less 19)		22,164,111		
TAXES OTHER THAN INCOME TAXES (Note J)					
LABOR RELATED					
22	Payroll	263.i (Attachment 7, Line 1z)	5,115,172	W/S	0.03895
23	Highway and vehicle	263.i (Attachment 7, Line 2z)	1,646	W/S	0.03895
PLANT RELATED					
24	Property	263.i (Attachment 7, Line 3z)	25,022,469	GP	0.09753
25	Gross Receipts and Taxes Non-Functionalized to Transmission	263.i (Attachment 7, Line 4z)	25,385,092	NA	
27	Other	263.i (Attachment 7, Line 5z)	(7,638)	GP	0.09753
28	Payments in lieu of taxes	Attachment 7, Line 6z	-	GP	0.09753
29	TOTAL OTHER TAXES (sum Lines 22 - 28)		55,516,741		
INCOME TAXES					
30	T=1 - {(1 - SIT) * (1 - FIT) / (1 - SIT * FIT * p)} =	(Note K)	26.13%		
31	CIT=(T(1-T)) * (1-(WCLTD/R)) =		23.92%		
	where WCLTD=(page 4, Line 31) and R=(page 4, Line 34)				
	and FIT, SIT & p are as given in footnote K.				
32	1 / (1 - T) (from Line 30)		1.3538		
33	Amortized Investment Tax Credit (266.8.f) (enter negative)				
34	Tax Effect of Permanent Differences and AFUDC Equity	(Notes C & D)	24,894		
35	(Excess)/Deficient Deferred Income Taxes	(Attachment 15, Line 12, Col. F) (Notes C & E)	(1,769,346)		
36	Income Tax Calculation = Line 31 * Line 41		62,734,489	NA	
37	ITC adjustment (Line 32 * Line 33)		-	GP	0.09753
38	Permanent Differences and AFUDC Equity Tax Adjustment (Line 32 * Line 34)		33,701	DA	1.00000
39	(Excess)/Deficient Deferred Income Tax Adjustment (Line 32 * Line 35)		(2,395,290)	DA	1.00000
40	Total Income Taxes	sum Lines 36 through 39	60,372,900		
41	RETURN	Rate Base (page 2, Line 35) * Rate of Return (page 4, Line 34, col. 6)	262,314,352	NA	
42	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum Lines 16, 21, 29, 40, 41)	408,414,361		
43	Plus any increased ROE adder incentive NITS	Attachment 2b, Line 2 (Note AA)	\$ -		
44	Plus any increased ROE adder incentive TEC	Attachment 11, Line 4, col 12 (Note AA)	\$ -		
45	GROSS REV. REQUIREMENT	(sum Lines 42, 43, 44)	408,414,361		

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		SUPPORTING CALCULATIONS AND NOTES					
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	
TRANSMISSION PLANT INCLUDED IN ISO RATES							
1	Total transmission plant (page 2, Line 2, column 3)					588,008,159	
2	Less transmission plant excluded from ISO rates (Note M)						
3	Less transmission plant included in OATT Ancillary Services (Note N)					24,317,887	
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)					563,690,272	
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)					TP= 0.95864	
TRANSMISSION EXPENSES							
6	Total transmission expenses (page 3, Line 1, column 3)					133,788,872	
7	Less transmission expenses included in OATT Ancillary Services (Attachment 20, Line 85 plus Line 86 and Line 87) (Note L)					717,558	
8	Included transmission expenses (Line 6 less Line 7)					133,071,314	
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)					0.99464	
10	Percentage of transmission plant included in ISO Rates (Line 5)					TP 0.95864	
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)					TE= 0.95350	
WAGES & SALARY ALLOCATOR (W&S)							
		Form 1 Reference	\$	TP	Proration (Note EE)	Allocation	
12	Production	354.20.b	36,815,963	0.00	-	-	
13	Transmission	354.21.b	2,640,251	0.96	2,531,060	(Note EE)	
14	Distribution	354.23.b	16,664,966	0.00	-	W&S Allocator	
15	Other	354.24, 354.25, 354.26.b	8,861,432	0.00	-	(\$ / Allocation)	
16	Total (sum Lines 12-15)		64,982,612		2,531,060	= 0.03895 = WS	
COMMON PLANT ALLOCATOR (CE) (Note O)							
			\$		% Electric	W&S Allocator	
17	Electric	200.3.c			(Line 17 / Line 20)	(Line 16, col. 6)	CE
18	Gas	201.3.d			1.00000 *	0.03895	= 0.03895
19	Water	201.3.e					
20	Total (sum Lines 17 - 19)						
ANNUAL ALLOCATION FACTOR CALCULATION (Note A)							
21	Annual Allocation Factor for Income taxes and Return (ROE)						
22	Annual Allocation Factor for Income Taxes	Page 3, Line 40, Col. 5 / Page 2, Line 14, Col. 5				0	
23	Annual Allocation Factor for Return on Rate Base	Page 3, Line 41, Col. 5 / Page 2, Line 14, Col. 5				0	
24	Total Annual Allocation Factor for Income Taxes and Return (ROE)	Line 22 + Line 23				0	
25	Annual Allocation Factor for Income taxes and Return (scaled basis points adder)						
26	Annual Allocation Factor for Income Taxes	Attach 2a Line 33 / Page 2, Line 14, Col. 5				0	
27	Annual Allocation Factor for Return on Rate Base	Attach 2a Line 22 / Page 2, Line 14, Col. 5				0.06018	
28	Total Annual Allocation Factor for Income Taxes and Return (scaled basis point Line 26 + Line 27)					0	
29	Additional Annual Allocation Factor for Income Taxes and Return	Line 28 - Line 24				0	
RETURN (R)							
30	Preferred Dividends (118.29c) (positive number)					\$ -	
WCLTD							
			\$	%	Cost (Note P)	Weighted	
31	Long Term Debt (112.24.c) (Attachment 8, Line 14, Col. 9) (Note X)		1,645,000,000	56%	0.0432	0.0241 =WCLTD	
32	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 3) (Note X)		-	0%	0.0000	0.0000	
33	Common Stock Attachment 8, Line 14, Col. 8) (Note X)		1,306,480,620	44%	0.1135	0.0502	
34	Total (sum Lines 31-33)		2,951,480,620			0.0743 =R	
REVENUE CREDITS							
ACCOUNT 447 (SALES FOR RESALE)							
35	a. Bundled Non-RQ Sales for Resale (311.x.h)	(310-311)		(Note Q)			
36	b. Bundled Sales for Resale						
37	Total of (a)-(b)						
38	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note S)	(300.17.b)					
39	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)	(300.19.b)					
40	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note V)	(330.x.n)				556,740	

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MON POWER

General Note: References to pages in this formulary rate are indicated as: (page#, Line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, Line, column)

Note
Letter

- A Annual allocation Factor is utilized to calculate the incremental income tax and return for a scaled basis points adder to the ROE and will be utilized only in the instance there exists Commission approved ROE incentive projects; else there will exist no incremental income tax and return.
 - B Prepayments shall exclude prepayments of income taxes.
 - C Transmission-related only
 - D Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction
 - E Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.
 - F The balances in accounts 190 281, 282, and 283 shall be adjusted for items as listed on Attachment 5. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
 - G Identified in Form 1 as being only transmission related.
 - H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, Line 16, column 5 minus amortization of regulatory assets (page 3, Line 15, col. 5). Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
 - I Line 9 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 10 - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
 - J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts and taxes non-functionalized to Transmission are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
 - K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, Line 32).
-
- | | | | |
|------------------|-------|---|--|
| Inputs Required: | FIT = | 21.00% | |
| | SIT = | 6.50% (State Income Tax Rate or Composite SIT) | |
| | p = | (percent of federal income tax deductible for state purposes) | |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA., and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
 - M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
 - N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
 - O Enter dollar amounts
 - P Debt cost rate = Attachment 10, Column (j) total. Preferred cost rate = preferred dividends (Line 30) / preferred outstanding (Line 32). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.
 - Q Line 37 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
 - R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
 - S Excludes revenues unrelated to transmission services.
 - T The revenues credited on page 1, Lines 2-4 do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on Line 5 is supported by its own reference.
 - U Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC
 - V On Page 4, Line 40, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive AP Zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects.
 - W Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
 - X Calculate using a 13-month average balance.
 - Y Calculate using average of beginning and end of year balance.
 - Z Includes only CWIP authorized by the Commission for inclusion in rate base.
 - AA Any actual ROE incentive must be approved by the Commission; therefore, Line will remain zero until a project(s) is granted a ROE incentive adder.
 - BB A&G adjustment to address specific assignment to distribution or transmission
 - CC Vegetation Management Surcharge rider specific to West Virginia
 - DD Sub-transmission includes assets below 100 kV, but which reside in transmission FERC accounts
 - EE To the extent transmission assets are transferred to KATCo, a proration factor will be applied on a percent of the transmission gross plant transferred

Schedule 1A Rate Calculation

1	\$	717,558	Attachment H-11A, Page 4, Line 7
2			Revenue Credits for Sched 1A - Note A
3	\$	717,558	Net Schedule 1A Expenses (Line 1 - Line 2)
4		49,030,018	Annual MWh in AP Zone - Note B
5	\$	0.0146	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

A

Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of the AP Zone during the year used to calculate rates under Attachment H-11A

B

Load expressed in MWh consistent with load used for billing under Schedule 1A for the AP Zone. Data from RTO settlement systems for the calendar year prior to the rate year.

ROE Calculation

Return Calculation

		Source Reference		
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	281,515,109
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
Common Stock				
3	Proprietary Capital		Attachment 8, Line 14, Col. 1	1,354,516,577
4	Less Preferred Stock		Attachment 8, Line 14, Col. 3	0
5	Less Accumulated Other Comprehensive Income Account 219		Attachment 8, Line 14, Col. 6	-165,737
6	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7	48,201,694
7	Common Stock		Attachment 8, Line 14, Col. 8	1,306,480,620
Capitalization				
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	1,645,000,000
9	Preferred Stock		Attachment H-11A, page 4, Line 32, Col. 3	0
10	Common Stock		Attachment H-11A, page 4, Line 33, Col. 3	1,306,480,620
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	2,951,480,620
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	55.7347%
13	Preferred %	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-11A, page 4, Line 33, Col. 4	44.2653%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	0.0432
16	Preferred Cost	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 5	0.0000
17	Common Cost	Common Stock	Attachment H-11A, page 4, Line 33, Col. 5	0.1135
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	0.0241
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0502
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0743
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	20,921,775

Income Taxes

Income Tax Rates				
23	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		Attachment H-11A, page 3, Line 30, Col. 3	26.13%
24	$CIT=(T/(1-T)) * (1-(WCLTD/R)) =$		Calculated	23.92%
25	$1 / (1 - T)$		Attachment H-11A, page 3, Line 32, Col. 3	1.3538
26	Amortized Investment Tax Credit (266.8.f) (enter negative)		Attachment H-11A, page 3, Line 33, Col. 3	-
27	Tax Effect of Permanent Differences and AFUDC Equity		Attachment H-11A, page 3, Line 34, Col. 3	24,893.94
28	(Excess)/Deficient Deferred Income Taxes		Attachment H-11A, page 3, Line 35, Col. 3	(1,769,346.23)
29	Income Tax Calculation		(line 22 * line 24)	5,003,602.87
30	ITC adjustment		Attachment H-11A, page 3, Line 37, Col. 5	-
31	Permanent Differences and AFUDC Equity Tax Adjustment		Attachment H-11A, page 3, Line 38, Col. 5	33,700.69
32	(Excess)/Deficient Deferred Income Tax Adjustment		Attachment H-11A, page 3, Line 39, Col. 5	(2,395,289.61)
33	Total Income Taxes		Sum lines 29 to 32	2,642,013.95

Return and Taxes

34	Return and Income taxes with ROE		(Line 22 + Line 33)	23,563,788.66
35	Return with ROE		Attachment H-11A, Page 3, Line 41, Col. 5	20,921,774.71
36	Income Tax with ROE		Attachment H-11A, Page 3, Line 40, Col. 5	2,642,013.95

Notes:

Line 17 will reflect the ROE, as reflected on Attachment H-11A, Page 4, Line 33, Col. 5

Incentive ROE Calculation

Return Calculation		Source Reference		
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	281,515,109
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
Common Stock				
3	Proprietary Capital		Attachment 8, Line 14, Col. 1	1,354,516,577
4	Less Preferred Stock		Attachment 8, Line 14, Col. 3	0
5	Less Accumulated Other Comprehensive Income Account 219		Attachment 8, Line 14, Col. 6	-165,737
6	Less Account 216.1, Renaissance Adj., AGC adj & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7	48,201,694
7	Common Stock		Attachment 8, Line 14, Col. 8	1,306,480,620
Capitalization				
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	1,645,000,000
9	Preferred Stock		Attachment H-11A, page 4, Line 32, Col. 3	0
10	Common Stock		Attachment H-11A, page 4, Line 33, Col. 3	1,306,480,620
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	2,951,480,620
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	55.7347%
13	Preferred %	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-11A, page 4, Line 33, Col. 4	44.2653%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	0.0432
16	Preferred Cost	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 5	0.0000
17	Common Cost	Common Stock	Attachment H-11A, page 4, Line 33, Col. 5 plus 100 bps (Note A)	0.1235
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	0.0241
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0547
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0787
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	22,167,909

Income Taxes				
Income Tax Rates				
23	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		Attachment H-11A, page 3, Line 30, Col. 3	26.13%
24	$CIT=(T/(1-T)) * (1-(WCLTD/R)) =$		Calculated	24.56%
25	$1 / (1 - T)$		Attachment H-11A, page 3, Line 32, Col. 3	1.3538
26	Amortized Investment Tax Credit (266.8.f) (enter negative)		Attachment H-11A, page 3, Line 33, Col. 3	-
27	Tax Effect of Permanent Differences and AFUDC Equity		Attachment H-11A, page 3, Line 34, Col. 3	24,893.94
28	(Excess)/Deficient Deferred Income Taxes		Attachment H-11A, page 3, Line 35, Col. 3	(1,769,346.23)
29	Income Tax Calculation		(line 22 * line 24)	5,444,448.94
30	ITC adjustment		Attachment H-11A, page 3, Line 37, Col. 5	-
31	Permanent Differences and AFUDC Equity Tax Adjustment		Attachment H-11A, page 3, Line 38, Col. 5	33,700.69
32	(Excess)/Deficient Deferred Income Tax Adjustment		Attachment H-11A, page 3, Line 39, Col. 5	(2,395,289.61)
33	Total Income Taxes		Sum lines 29 to 32	3,082,860.02

Incremental Return and Taxes				
34	Return and Income taxes with scaled basis pts adder		(Line 22 + Line 33)	25,250,768.72
35	Return with incentive adder		Line 22	22,167,908.70
36	Income Tax with incentive adder		Line 33	3,082,860.02
37	Incremental Return and incomes taxes for increase in ROE		Line 34 minus Attachment 2 Line 34	1,686,980.06
38	Rate Base		Line 1	281,515,109.00
39	Incremental Return and incomes taxes for increase in ROE divided by rate base		Line 37 / Line 38	0.00599

Notes:

[A] Line 17 - ROE adder is a scaling factor to calculate the incremental return and income taxes, which will be utilized to calculate additional revenue requirement only in the instance there exists Commission approved ROE incentive projects.

Incentive ROE NITS Worksheet Support
Net Plant Detail

Line No.	Project Name (Note A)	RTEP Project Number	Project Gross Plant (Note B)	Dec-20 (Note C)	Jan-21 (Note C)	Feb-21 (Note C)	Mar-21 (Note C)	Apr-21 (Note C)	May-21 (Note C)	Jun-21 (Note C)	Jul-21 (Note C)	Aug-21 (Note C)	Sep-21 (Note C)	Oct-21 (Note C)	Nov-21 (Note C)	Dec-21 (Note C)
1a			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1b			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1c			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1d			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1e			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1f			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Subtotal															

NOTE

[A] Utilize only in the instance there exists Commission approved ROE incentive projects

[C] Company records

[B] Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average.

Incentive ROE NITS Worksheet Support
Net Plant Detail

Attachment H -11A, Attachment 2b
page 2 of 2
For the 12 months ended 12/31/2021

Accumulated Depreciation	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	(A)	(B)	(C)	(D)	(E)
														Project Net Plant	ROE Basis Pts adder	Return and income taxes without adder	Return and income taxes with ROE adder	Incremental return and income taxes
(Note H)	(Note C)	(Note H)	(Note D)	(Note E)	(Note F)	(Note G)												
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		\$0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00

\$0.00

NOTES

- [C] Company records
- [D] Enter Commission approved project specific ROE incentive basis points adder, which is a scaled factor against a 100 to derive the approved percentage adder
- [E] Col. A * Attachment H-11A, Page 4, Line 24, Col. 6
- [F] Col. A*((Attachment H-11A, Page 4, Line 29, Col. 6) * Col. B/100+Attachment H-11A, Page 4, Line 24, Col. 6)
- [G] Taken to Attachment H-11A, Page 3, Line 43, Col. 3
- [H] Utilizes a 13-month average.

Gross Plant Calculation

			[1] Production	[2] Sub-Transmission [D]	[3] Transmission [E]	[4] Distribution [F]	[5] Intangible	[6] General	[7] Common	[8] Total
1	December	2020	2,941,321,813	8,344,565	579,577,745	2,082,035,689	44,999,906	105,995,750	-	5,753,930,903
2	January	2021	2,940,716,446	8,650,563	580,664,345	2,091,758,119	45,380,987	106,153,631	-	5,764,673,528
3	February	2021	2,955,790,367	8,693,645	581,866,057	2,094,746,577	45,428,517	106,280,701	-	5,784,112,219
4	March	2021	2,972,601,800	8,945,081	585,504,654	2,105,054,565	45,441,473	106,235,678	-	5,814,838,169
5	April	2021	2,977,124,259	11,399,788	585,680,192	2,121,125,544	45,686,953	106,963,345	-	5,836,580,293
6	May	2021	2,977,308,993	11,461,652	587,232,798	2,128,246,566	45,719,973	107,105,079	-	5,845,613,409
7	June	2021	2,975,848,851	11,559,116	588,649,450	2,135,200,455	45,860,257	107,081,017	-	5,852,640,030
8	July	2021	2,974,208,773	9,551,988	589,165,002	2,145,963,490	45,826,532	107,045,415	-	5,862,209,211
9	August	2021	2,973,434,139	9,729,079	589,706,677	2,156,601,493	45,937,442	108,164,660	-	5,873,844,412
10	September	2021	2,955,910,184	10,151,221	590,397,255	2,160,719,156	46,190,289	109,853,629	-	5,863,070,512
11	October	2021	2,959,435,137	10,869,202	589,621,230	2,169,481,290	46,276,115	110,156,809	-	5,874,970,581
12	November	2021	2,957,806,087	11,202,626	593,301,023	2,173,761,956	46,359,701	110,480,586	-	5,881,709,354
13	December	2021	2,984,465,818	11,545,219	602,739,640	2,179,031,694	46,838,557	114,440,641	-	5,927,516,350
14	13-month Average	[A] [C]	2,965,074,821	10,161,827	588,008,159	2,134,132,815	45,842,054	108,150,534	-	5,841,208,382
			Production	Transmission	Distribution	Intangible	General	Common		Total
		[B]	205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	356.1		
15	December	2020	2,943,017,595	587,923,285	2,073,691,124	44,999,906	106,053,495			5,755,685,404
16	January	2021	2,942,412,228	589,315,883	2,083,107,555	45,380,987	106,211,376			5,766,428,029
17	February	2021	2,957,486,149	590,560,676	2,086,052,932	45,428,517	106,338,446			5,785,866,720
18	March	2021	2,974,297,581	594,450,709	2,096,109,484	45,441,473	106,293,422			5,816,592,670
19	April	2021	2,978,820,040	597,080,955	2,109,725,756	45,686,953	107,021,090			5,838,334,794
20	May	2021	2,979,004,775	598,695,425	2,116,784,913	45,719,973	107,162,824			5,847,367,910
21	June	2021	2,977,544,633	600,209,540	2,123,641,339	45,860,257	107,138,762			5,854,394,530
22	July	2021	2,975,904,555	598,717,964	2,136,411,502	45,826,532	107,103,160			5,863,963,712
23	August	2021	2,975,129,921	599,436,731	2,146,872,414	45,937,442	108,222,405			5,875,598,913
24	September	2021	2,957,605,965	600,549,451	2,150,567,935	46,190,289	109,911,374			5,864,825,013
25	October	2021	2,961,130,918	600,491,406	2,158,612,088	46,276,115	110,214,553			5,876,725,081
26	November	2021	2,959,501,869	604,504,623	2,162,559,331	46,359,701	110,538,331			5,883,463,855
27	December	2021	2,986,161,600	614,285,834	2,167,486,475	46,838,557	114,498,386			5,929,270,850
28	13-month Average		2,966,770,602	598,170,960	2,123,970,988	45,842,054	108,208,279	-		5,842,962,883

Asset Retirement Costs			Production	Transmission	Distribution	Intangible	General	Common
		[B]	205.44.g	207.57.g	207.74.g	company records	207.98.g	company records
29	December	2020	\$1,695,782	974			57,745	
30	January	2021	\$1,695,782	974			57,745	
31	February	2021	\$1,695,782	974			57,745	
32	March	2021	\$1,695,782	974			57,745	
33	April	2021	\$1,695,782	974			57,745	
34	May	2021	\$1,695,782	974			57,745	
35	June	2021	\$1,695,782	974			57,745	
36	July	2021	\$1,695,782	974			57,745	
37	August	2021	\$1,695,782	974			57,745	
38	September	2021	\$1,695,782	974			57,745	
39	October	2021	\$1,695,782	974			57,745	
40	November	2021	\$1,695,782	974			57,745	
41	December	2021	\$1,695,782	974			57,745	
42	13-month Average		1,695,782	974	-	-	57,745	-

Notes:

- [A] Taken to Attachment H-11A, page 2, Lines 1-5, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes Asset Retirements Costs
- [D] Sub-transmission balance from company records
- [E] Transmission amount excludes sub-transmission
- [F] Distribution amount includes sub-transmission

Accumulated Depreciation Calculation

			[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
			Production	Sub-Transmission [D]	Transmission [E]	Distribution [F]	Intangible	General	Common	Total
1	December	2020	1,245,186,844	303,264	198,841,756	670,114,609	26,682,447	53,093,006	-	2,193,918,662
2	January	2021	1,248,923,959	305,761	199,492,052	672,915,598	26,981,450	53,627,020	-	2,201,940,079
3	February	2021	1,248,336,163	316,852	200,457,587	675,520,222	27,296,965	54,163,031	-	2,205,773,968
4	March	2021	1,252,199,985	281,519	201,302,412	677,423,064	27,614,538	54,205,408	-	2,212,745,407
5	April	2021	1,254,353,800	266,799	202,142,162	679,593,062	27,932,617	54,738,998	-	2,218,760,640
6	May	2021	1,258,541,005	250,073	202,939,569	681,787,449	28,251,527	55,274,987	-	2,226,794,538
7	June	2021	1,257,043,321	263,239	203,956,893	684,487,416	28,571,453	55,811,790	-	2,229,870,874
8	July	2021	1,259,076,886	277,943	204,540,003	687,118,300	28,806,464	54,332,446	-	2,233,874,098
9	August	2021	1,261,894,038	220,350	205,696,565	688,914,295	29,180,790	54,563,148	-	2,240,248,836
10	September	2021	1,247,109,426	184,459	206,246,715	691,461,264	29,555,728	55,108,384	-	2,229,481,517
11	October	2021	1,247,234,459	120,709	207,147,305	693,558,499	29,876,842	55,653,661	-	2,233,470,767
12	November	2021	1,248,327,353	114,052	207,784,478	696,289,596	30,198,160	56,209,707	-	2,238,809,293
13	December	2021	1,251,926,248	119,392	208,609,507	698,192,940	30,522,521	56,655,729	-	2,245,906,945
14	13-month Average	[A] [C]	1,252,319,499	232,647	203,781,308	684,413,563	28,574,731	54,879,793	-	2,223,968,894

			Production	Transmission	Distribution	Intangible	General	Common	Total
		[B]	219.20-24.c	219.25.c	219.26.c	200.21.c	219.28.c	356.1	
15	December	2020	1,248,478,748	199,145,585	669,811,345	26,682,447	53,111,204	-	2,197,229,329
16	January	2021	1,252,211,085	199,798,379	672,609,837	26,981,450	53,645,330	-	2,205,246,080
17	February	2021	1,251,618,511	200,775,007	675,203,370	27,296,965	54,181,452	-	2,209,075,305
18	March	2021	1,255,477,555	201,584,500	677,141,545	27,614,538	54,223,941	-	2,216,042,079
19	April	2021	1,257,626,591	202,409,532	679,326,263	27,932,617	54,757,643	-	2,222,052,646
20	May	2021	1,261,809,018	203,190,215	681,537,376	28,251,527	55,293,743	-	2,230,081,879
21	June	2021	1,260,306,556	204,220,706	684,224,177	28,571,453	55,830,658	-	2,233,153,550
22	July	2021	1,262,335,342	204,818,521	686,840,357	28,806,464	54,351,425	-	2,237,152,109
23	August	2021	1,265,147,716	205,917,492	688,693,945	29,180,790	54,582,239	-	2,243,522,182
24	September	2021	1,250,358,326	206,431,753	691,276,805	29,555,728	55,127,586	-	2,232,750,198
25	October	2021	1,250,478,581	207,268,594	693,437,790	29,876,842	55,672,975	-	2,236,734,782
26	November	2021	1,251,566,696	207,899,111	696,175,544	30,198,160	56,229,132	-	2,242,068,643
27	December	2021	1,255,160,813	208,729,482	698,073,548	30,522,521	56,675,266	-	2,249,161,630
28	13-month Average		1,255,582,734	204,014,529	684,180,916	28,574,731	54,898,661	-	2,227,251,570

Reserve for Depreciation of Asset Retirement Costs

			Production	Transmission	Distribution	Intangible	General	Common
		[B] Company Records	Company Records					
29	December	2020	3,291,904	564	-	-	18,198	-
30	January	2021	3,287,126	566	-	-	18,310	-
31	February	2021	3,282,348	567	-	-	18,421	-
32	March	2021	3,277,570	569	-	-	18,533	-
33	April	2021	3,272,791	571	-	-	18,645	-
34	May	2021	3,268,013	572	-	-	18,756	-
35	June	2021	3,263,235	574	-	-	18,868	-
36	July	2021	3,258,456	575	-	-	18,979	-
37	August	2021	3,253,678	577	-	-	19,091	-
38	September	2021	3,248,900	579	-	-	19,202	-
39	October	2021	3,244,122	580	-	-	19,314	-
40	November	2021	3,239,343	582	-	-	19,425	-
41	December	2021	3,234,565	583	-	-	19,537	-
42	13-month Average		3,263,235	574	-	-	18,868	-

Notes:

- [A] Taken to Attachment H-11A, page 2, Lines 7-11, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes reserve for depreciation of asset retirement costs
- [D] Sub-transmission balance from company records
- [E] Transmission amount excludes sub-transmission
- [F] Distribution amount includes sub-transmission

		[1]	[2]	[3]	[4]	[5]	[6]	
		ADIT Transmission Total (including Plant & Labor Related Transmission ADITs and applicable transmission adjustments from notes below)						
		Acct. No. 281 (enter negative)	Acct. No. 282 (enter negative)	Acct. No. 283 (enter negative)	Acct. No. 190	Acct. No. 255 (enter negative)	Total	
			[B]	[C]	[D]	[E]		
1	December 31	12/31/2021 [A]	-	(92,648,840)	(6,499,423)	8,934,410	-	(90,213,852)
		ADIT Total Transmission-related only, including Plant & Labor Related Transmission ADITs (prior to adjustments from notes below)						
		Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	Acct. No. 255	Total	
2	December 31	12/31/2021 [G]	-	74,288,247	(4,122,676)	11,044,953	-	81,210,524

Notes:

[A] Year-end balance with adjustments for FAS143, FAS106, FAS109, CIACs and normalization to populate Attachment H-11A, page 2, Lines 19-23, col. 3 for accounts 281, 282, 283, 190, and 255, respectively

[B] FERC Account No. 282 is adjusted for the following items.

		FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
3	12/31/2021	717		(19,597,777)			1,236,469

[C] FERC Account No. 283 is adjusted for the following items.

		FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
4	12/31/2021		43,324	(10,470,492)			(194,931)

[D] FERC Account No. 190 is adjusted for the following items.

		FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
5	12/31/2021		117,912	(2,025,851)	3,985,768		32,713

[E] See Attachment H-11A, page 5, note K; A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f).

[F] Sourced from Attachment 5b, page 1, col. O for PTRR & Attachment 5C, page 2, col. O for ATRR

[G] Sourced from Attachment 5a, page 1, Lines 1-5, col. 4

[H] Include any additional adjustments to ADIT items as may be recognized in the future to be proper for PTRR/ATRR calculation purposes.

A	B	C	D	E	F	G	
ADIT-190	End of Year Balance p234.18.c	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Accrued Taxes	2,847			2,847			
Accum. Prov. For Injuries and Damages	11,365			11,365			
Employee Taxes	22,956			22,956			
Employee Compensation	139,234			139,234			
FAS 112 - Medical Benefit Accrual	18,421			18,421			
FAS 123R Employee Compensation	11,095			11,095			
FAS 158 Pension/OPEB	4,111			4,111			
Federal Long Term	5,590,595			5,590,595			
Inventory	25,255			25,255			
Pension/OPEB	732,171			732,171			
Post Retirement Benefits FAS 106	117,912			117,912			
State Income Tax Deductible	296,020			296,020			
Vacation Accrual	27,981			27,981			
Capitalized Interest	2,085,075			2,085,075			
CIAC	3,985,768			3,985,768			
Property FAS109	(2,025,851)			(2,025,851)			
Subtotal	11,044,953	-	-	11,044,953	-	-	

Instructions for Account 190:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

A	B	C	D	E	F	G	
ADIT- 282	End of Year Balance p275.9.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
A&G Expenses	5,283,630			5,283,630			
Accelerated Tax Depr	66,661,399			66,661,399			
AFUDC Debt	1,522,682			1,522,682			
ARO	717			717			
Capital Vertical Tree Trimming	8,266,556			8,266,556			
Capitalized Pension	434,153			434,153			
Casualty Loss	129,642			129,642			
FAS123R Items	26,204			26,204			
Highway Relocations	20,186			20,186			
Meters and Transformers	88,490			88,490			
OPEB	(633,936)			(633,936)			
Other Basis Differences	615,144			615,144			
R&D Cost	6,922			6,922			
Tax Repairs	11,464,235			11,464,235			
Property FAS109	(19,597,777)			(19,597,777)			
Subtotal	74,288,247	-	-	74,288,247	-	-	

Instructions for Account 282:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

A	B	C	D	E	F	G	
ADIT-283	End of Year Balance p277.19.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Deferred Charge-EIB	104,778			104,778			
Service Company Timing	1,100,535			1,100,535			
Lease ROU	7,902			7,902			
PJM Receivable	834,474			834,474			
Post Retirement Benefits FAS 106	43,324			43,324			
Employee Compensation	2,750			2,750			
Property FAS109 Gross-up	(6,216,438)			(6,216,438)			
Subtotal	(4,122,676)	-	-	(4,122,676)	-	-	

Instructions for Account 283:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

A	B	C	D	E	F	G	
ADIT-281	End of Year Balance p273.8.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Subtotal							

Instructions for Account 281:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

A	B	C	D	E	F	G	JUSTIFICATION
ADIT-255	End of Year Balance p267.h	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
Subtotal							

Instructions for Account 255:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Line		A	B	C	D	E	F	G	H	I
2021 Quarterly Activity and Balances										
1	PTRR	Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
2	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	
3	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
4	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	
5	PTRR	Beginning 283 Including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
6	PTRR	Beginning 283 Including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	

Line	Account	J	K	L	M	N	O	P	
		Page 1, B+D+F+H		Page 1, row 2,4,6 Column A+B+D+F+H		J-L		M-N	
		Line 7= J-N-O		Lines 8-9= -J+N+O					
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate	
7	PTRR Total Account 190		0	0	-		-	-	
8	PTRR Total Account 282		0	0	-		-	-	
9	PTRR Total Account 283		0	0	-		-	-	
10	PTRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-	

Notes:
1. Attachment 5b will only be populated within the PTRR

Line		A	B	C	D	E	F	G	H	I
2021 Quarterly Activity and Balances										
		Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
1	PTRR	10,504,090	11,571	10,515,661	8,536	10,524,198	17,160	10,541,357	12,930	10,554,287
2	ATRR	9,626,172	(156,372)	9,469,800	(45,289)	9,424,511	70,991	9,495,502	(528,378)	8,967,124
		Beginning 190 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
3	PTRR	10,504,090	8,750	4,327	4,372	35				
4	ATRR	9,626,172	(118,243)	(22,955)	18,088	(1,448)				
		Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
5	PTRR	81,988,568	516,288	82,504,856	494,392	82,999,248	499,414	83,498,663	495,962	83,994,624
6	ATRR	91,340,872	708,162	92,049,034	(825,298)	91,223,737	1,643,075	92,866,812	1,018,496	93,885,308
		Beginning 282 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
7	PTRR	81,988,568	390,399	250,582	127,248	1,359				
8	ATRR	91,340,872	535,487	(418,302)	418,647	2,790				
		Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
9	PTRR	5,776,682	(158,934)	5,617,748	(85,123)	5,532,625	(82,510)	5,450,115	(52,857)	5,397,259
10	ATRR	1,042,230	13,523,906	14,566,136	13,325,904	27,892,040	40,383,711	68,275,751	(66,225,313)	2,050,438
		Beginning 283 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
11	PTRR	5,776,682	(120,180)	(43,145)	(21,023)	(145)				
12	ATRR	1,042,230	10,226,296	6,754,225	10,289,548	(181,439)				

		2021 PTRR						
		A	B	C	D	E	F	G
			Page 1, B+D+F+H	Page 1, row 3,7,11 Column A+B+D+F+H	A-C		D-E	Line 1= A-E-F Lines 2-3= -A+E+F
Line	Account	Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate
1	PTRR Total Account 190	12,503,519	50,198	10,521,574	1,981,945	1,949,232	32,713	10,521,574
2	PTRR Total Account 282	66,150,476	2,006,057	82,758,156	(16,607,680)	(17,844,149)	1,236,469	(82,758,156)
3	PTRR Total Account 283	(4,268,928)	(379,424)	5,592,190	(9,861,117)	(9,666,186)	(194,931)	(5,592,190)
4	PTRR Total ADIT Subject to Normalization	(49,378,028)	(1,576,435)	(77,828,771)	28,450,743	(25,561,103)	1,074,251	(77,828,771)

		2021 ATRR								
		H	I	J	K	L	M	N	O	P
			Page 1, B+D+F+H	Page 1, row 4,8,12 column A+B+D+F+H	H-J	D-K		E-M	K+L-M-N	Line 5= H-M-O Lines 6-7= -H+M+O
	Account	Actual Ending Balance (Before Adjustments)	Actual Activity	Prorated Ending Balance	Prorated - Actual End (Before Adjustments)	Prorated Activity Not Projected	Sum of end ADIT Adjustments	ADIT Adjustments not projected	Normalization	Ending ADIT Balance Included in Formula Rate
5	ATRR Total Account 190	11,044,953	(659,049)	9,501,615	1,543,338	438,607	2,077,830	(128,597)	32,713	8,934,410
6	ATRR Total Account 282	74,288,247	2,544,436	91,879,494	(17,591,247)	983,567	(19,597,061)	1,752,912	1,236,469	(92,648,840)
7	ATRR Total Account 283	(4,122,676)	1,008,207	28,130,861	(32,253,537)	22,392,420	(10,427,168)	760,982	(194,931)	(6,499,423)
8	ATRR Total ADIT Subject to Normalization	(59,120,618)	(4,211,692)	(110,508,740)	51,388,122	23,814,594	(27,946,400)	2,385,297	1,074,251	(90,213,852)

Notes:
1. Attachment 5c will only be populated within the ATRR

1 **Calculation of PBOP Expenses**

2		<u>Amount</u>	<u>Source</u>
3	Total FirstEnergy PBOP expenses	-\$15,646,300	FirstEnergy 2019 Actuarial Study
4	Labor dollars (FirstEnergy)	\$2,161,999,525	FirstEnergy 2019 Actual: Company Records
5	cost per labor dollar (line 3 / line 4)	-\$0.0072	
6	labor (labor not capitalized) current year, transmission only	3,931,806	MON POWER Labor: Company Records
7	PBOP Expense for current year (line 5 * line 6)	-\$28,454	
8	PBOP expense in Account 926 for current year, total company	(2,542,840)	MON POWER Account 926: Company Records
9	W&S Labor Allocator	3.895%	
10	Allocated Transmission PBOP (line 8 * line 9)	(99,043)	
11	PBOP Adjustment for Attachment H-11A, page 3, line 13 (line 7 - line 10)	70,589	

12 Lines 3-4 cannot change absent a Section 205 or 206 filing approved or accepted by FERC in a separate proceeding

Taxes Other than Income Calculation

	[A]	12/31/2021
1 Payroll Taxes		
1a FICA	263.i	4,831,769
1b Federal Unemployment Tax	263.i	50,788
1c PA State Unemployment Tax		321
1d WV Unemployment Tax	263.i	232,294
1z	Payroll Taxes Total	5,115,172
2 Highway and Vehicle Taxes		
2a Federal Heavy Vehicle Use	263.i	1,254
2b Motor Fuel Tax	263.i	392
2z	Highway and Vehicle Taxes	1,646
3 Property Taxes		
3a OH Property Tax	263.i	300
3b PA Property	263.i	5,726
3c WV Local Property Tax	263.i	25,016,443
3z	Property Taxes	25,022,469
4 Gross Receipts and Taxes Non-Functionalized to Transmission		
Gross Receipts		
4a Gross Receipts Tax	263.i	7,371,047
Taxes Non-Functionalized to Transmission [B]		
4b Business & Occupation Tax WV	263.i	18,014,045
4c	263.i	
4z	Gross Receipts and Taxes Non-Functionalized to Transmission	25,385,092
5 Other Taxes		
5a Sales & Use Tax	263.i	(21,216)
5b Federal Excise Tax	263.i	9,427
5c Other Taxes	263.i	4,151
5z	Other Taxes	(7,638)
6z Payments in lieu of taxes		
7		
Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		\$55,516,741.00

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

[B] Includes items that are not functionalized to transmission

Capital Structure Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
		Proprietary Capital	AGC Investment Equity Adj [B]	Preferred Stock	Account 216.1	Account 216.1 Renaissance Adj [C]	Account 219	Goodwill	Common Stock	Long Term Debt
	[A]	112.16.c	Company Records	112.3.c	112.12.c	Company Records	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5) - (6) - (7)	112.18-21.c
1	December 2020	1,332,682,637	40,487,787		145,054,382	(138,817,213)	(7,924)		1,285,965,605	1,523,500,000
2	January 2021	1,351,862,390	41,170,598		145,054,382	(138,817,213)	(42,920)		1,304,497,543	1,523,500,000
3	February 2021	1,365,514,176	41,813,011		145,054,382	(138,817,213)	(59,626)		1,317,523,622	1,523,500,000
4	March 2021	1,378,564,631	40,487,787		151,502,683	(143,294,555)	(85,477)		1,329,954,193	1,523,500,000
5	April 2021	1,391,460,733	41,145,410		151,502,683	(143,294,555)	(111,327)		1,342,218,522	1,723,500,000
6	May 2021	1,401,091,259	41,811,884		151,502,683	(143,294,555)	(137,178)		1,351,208,425	1,723,500,000
7	June 2021	1,381,399,023	40,487,787		151,968,668	(146,680,631)	(164,021)		1,335,787,221	1,723,500,000
8	July 2021	1,342,004,920	41,178,372		151,968,668	(146,680,631)	(190,038)		1,295,728,549	1,723,500,000
9	August 2021	1,307,350,295	41,837,884		151,968,668	(146,680,631)	(216,054)		1,260,440,428	1,723,500,000
10	September 2021	1,320,443,597	41,570,219		159,025,569	(151,672,720)	(244,127)		1,271,764,656	1,723,500,000
11	October 2021	1,329,678,743	42,252,429		159,025,569	(151,672,720)	(270,143)		1,280,343,608	1,650,000,000
12	November 2021	1,340,036,781	42,919,837		159,025,569	(151,672,720)	(298,300)		1,290,062,394	1,650,000,000
13	December 2021	1,366,626,322	41,570,219		163,003,414	(156,373,161)	(327,442)		1,318,753,291	1,650,000,000
14	13-month Average	1,354,516,577	41,441,017	-	152,742,871	(145,982,194)	(165,737)	-	1,306,480,620	1,645,000,000

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

[B] AGC's capital structure adjustment per FERC Docket No. ER84-504-000

[C] Renaissance issued securitized debt in 2007 and the proceeds were distributed up to Mon Power in the form of a dividend. The balance in account 216.1 related to Renaissance does not require exclusion as there is an offsetting amount in account 216 and therefore no impact on total equity.

Stated Value Inputs

**Formula Rate Protocols
Section VIII.A**

1. Rate of Return on Common Equity ("ROE")

SFC's ROE is set to: 11.35%

2. Postretirement Benefits Other Than Pension ("PBOP")

**sometimes referred to as Other Post-Employment Benefits, or "OPEB"*

Total FirstEnergy PBOP expenses	-\$15,646,300
Labor dollars (FirstEnergy)	\$2,161,999,525
cost per labor dollar	-\$0.0072

3. Depreciation Rates (1)

FERC Account	MP-Depr % (WV)
350.2	
352	2.40%
353.1	1.94%
353.4	9.50%
354	1.42%
355	2.31%
356.1	2.70%
356.2	0.95%
390.1 (2)	1.56% to 8.83%
390.2 (2)	.08% to 14.29%
391.1	4.19%
391.2	10.91%
391.3	5.03%
391.4	20.00%
392.1	11.43%
392.2	6.96%
392.3	1.12%
392.4	4.44%
392.5	20.39%
392.6	5.33%
393	5.34%
394	3.84%
395	3.23%
396	4.17%
397	6.88%
398	4.89%

Note: (1) Account 303 amortization period is 7 years.

(2) Accounts 390.1 and 390.2 contain asset-specific depreciation rates; these rates are within the range listed

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt												
CALCULATION OF COST OF DEBT												
YEAR ENDED		12/31/2021										
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
Long Term Debt Cost at Year Ended:	t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE (table 2, col. cc)	Net Proceeds At Issuance (table 2, col. hh)	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z* ((col e. * col. F)/12)	Weighted Outstanding Ratios (col. g/col. g total)	Effective Cost Rate (Table 2, Col. ll)	Weighted Debt Cost at t = N (h) * (i)	
First Mortgage Bonds:												
(1) 4.10%, Senior Unsecured Note	11/27/2013	4/15/2024	\$ 400,000,000	\$ 396,293,412	\$ 399,182,830	12	\$ 399,182,830.28	25.00%	4.21%	1.05%		
(2) 5.40%, Senior Unsecured Note	11/27/2013	12/15/2043	\$ 600,000,000	\$ 592,832,162	\$ 594,729,937	12	\$ 594,729,936.56	37.25%	5.48%	2.04%		
(3) 3.55%, Senior Unsecured Note	5/16/2017	5/15/2027	\$ 250,000,000	\$ 247,368,784	\$ 248,586,739	12	\$ 248,586,739.37	15.57%	3.68%	0.57%		
(4) 3.23%, Senior Unsecured Note	11/14/2019	11/15/2029	\$ 155,000,000	\$ 154,413,237	\$ 154,538,169	12	\$ 154,538,169.02	9.68%	3.27%	0.32%		
(5) 3.93%, Senior Unsecured Note	11/14/2019	11/15/2049	\$ 45,000,000	\$ 44,413,237	\$ 44,454,892	12	\$ 44,454,892.41	2.78%	4.01%	0.11%		
(6) 2018 Harrison Series A	7/10/2018	10/15/2037	\$ 73,500,000	\$ 72,572,207	\$ -	9.5	\$ -	0.00%	3.09%	0.00%		
(7) 3.55%, Senior Unsecured Note	4/9/2021	5/15/2027	\$ 200,000,000	\$ 214,303,260	\$ 212,594,833	9	\$ 154,932,124.80	9.70%	2.29%	0.22%		
			\$ 1,723,500,000	\$ 1,723,500,000	\$ 1,654,087,401		\$ 1,596,424,692	100.000%		4.32% **		

t = time
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).
Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
** This Total Weighted Average Debt Cost will be shown on page 4, line 31, column 5 of formula rate Attachment H-11A

TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:													
YEAR ENDED		12/31/2021											
Long Term Debt Issuances	Affiliate	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(ii)	(jj)	(kk)	(ll)
		Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Recquired Debt	Less Related ADIT	Net Proceeds (col. cc + col. dd - col. ee - col. ff)	Net Proceeds Ratio ((col. hh / col. cc)*100)	Coupon Rate	Annual Interest (col. cc * col. jj)	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1) 4.10%, Senior Unsecured Note		11/27/2013	4/15/2024	\$ 400,000,000	\$ (456,000)	\$ 3,250,588	-		\$ 396,293,412	99.0734	0.0410	\$ 16,400,000	4.21%
(2) 5.40%, Senior Unsecured Note		11/27/2013	12/15/2043	\$ 600,000,000	\$ (1,086,000)	\$ 6,081,838			\$ 592,832,162	98.8054	0.0540	\$ 32,400,000	5.48%
(3) 3.55%, Senior Unsecured Note		5/16/2017	5/15/2027	\$ 250,000,000	\$ (105,000)	\$ 2,526,216			\$ 247,368,784	98.9475	0.0355	\$ 8,875,000	3.68%
(4) 3.23%, Senior Unsecured Note		11/14/2019	11/15/2029	\$ 155,000,000		\$ 586,763			\$ 154,413,237	99.6214	0.0323	\$ 5,006,500	3.27%
(5) 3.93%, Senior Unsecured Note		11/14/2019	11/15/2049	\$ 45,000,000		\$ 586,763			\$ 44,413,237	98.6961	0.0393	\$ 1,768,500	4.01%
(6) 2018 Harrison Series A		7/10/2018	10/15/2037	\$ 73,500,000		\$ 927,793			\$ 72,572,207	98.7377	0.0300	\$ 2,205,000	3.09%
(7) 3.55%, Senior Unsecured Note		4/9/2021	5/15/2027	\$ 200,000,000	\$ 16,358,000	\$ 2,054,740			\$ 214,303,260	107.1516	0.0355	\$ 7,100,000	2.29%
TOTALS				\$ 1,723,500,000	\$ 14,711,000	\$ 16,014,701	-		\$ 1,722,196,299			\$ 73,755,000	

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation
Effective Cost Rate of Individual Debenture (YTM at issuance): the t=0 Cashflow C₀ equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C_{1/2}, C_{3/2}, etc.).

Transmission Enhancement Charge (TEC) Worksheet
To be completed in conjunction with Attachment H-11A

Line No.	(1)	(2) Reference	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach. H-11A, p. 2, line 2, col. 5 (Note A)	\$ 563,690,272	
2	Net Transmission Plant - Total	Attach. H-11A, p. 2, line 14, col. 5 (Note B)	\$ 368,336,620	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach. H-11A, p. 3, line 16, col. 5	\$ 3,945,033	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	0.699858%	0.699858%
GENERAL, INTANGIBLE, AND COMMON (G, I, & C) DEPRECIATION EXPENSE				
5	Total G, I, & C depreciation expense	Attach. H-11A, p. 3, lines 18 & 20, col. 5	\$ 407,255	
6	Annual allocation factor for G, I, & C depreciation expense	(line 5 divided by line 1, col. 3)	0.072248%	0.072248%
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach. H-11A, p. 3, line 29, col. 5	\$ 2,638,975	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.468160%	0.468160%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8		1.240267%
INCOME TAXES				
10	Total Income Taxes	Attach. H-11A, p. 3, line 40, col. 5	\$ 2,642,014	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	0.717282%	0.717282%
RETURN				
12	Return on Rate Base	Attach. H-11A, p. 3, line 41, col. 5	\$ 20,921,775	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	5.680069%	5.680069%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		6.397352%

Transmission Enhancement Charge (TEC) Worksheet
To be completed in conjunction with Attachment H-11A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	ROE Basis Pts Adder for Incentive Projects	Additional Incentive Annual Allocation Factor for Return (Note F)	Total Annual Revenue Requirement	True-up Adjustment	Net Revenue Requirement with True-up
1			(Note C & H)	(Page 1, line 9)	(Col. 3 * Col. 4)	(Note D & H)	Page 1, line 14	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Note F)	Page 2 Col. 6 (Attachment H-11A, Page 4, line 29 (Page 2, Col. 11/100))	(Sum Col. 10 & 12)	(Note G)	(Sum Col. 13 & 14)
1a	Replace Fort Martin 500 kV breaker 'FL-1' Terminate the Powell Mountain and Golf Run lines into the new Choe substation and perform any associated relay upgrades or modifications required at Powell Mountain and Golf run to accommodate new substation	b0577	\$ 701,310	1.240267%	\$8,698	\$ 545,238	6.397352%	\$34,881	\$ 13,605	\$57,184			0	\$57,184	\$57,184
1b		b2609.5	\$ 2,787,621	1.240267%	\$34,574	\$ 2,690,467	6.397352%	\$172,119	\$ 66,430	\$273,122			0	\$273,122	\$273,122
3	Transmission Enhancement Credit taken to Attachment H-11A, Page 1, Line 5, Col. 3														
4	Additional TEC Incentive Revenue taken to Attachment H-11A, Page 3, Line 44, Col. 3											\$0.00	\$330,306		

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-11A.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-11A.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above. This value includes subsequent capital investments required to maintain the project in-service.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-11A, page 3, line 17.
- F Enter Commission approved project specific ROE incentive basis points adder, which is a scaled factor against a 100 to derive the approved percentage adder
- G True-up adjustment is calculated on the project true-up schedule, attachment 12 column J. Enter values in Col. 14 as negative
- H Based on a 13-month average

TEC Worksheet Support
Net Plant Detail

Line No.	Project Name	RTEP Project Number	Project Gross Plant (Note A)	Dec-20 (Note D)	Jan-21 (Note D)	Feb-21 (Note D)	Mar-21 (Note D)	Apr-21 (Note D)	May-21 (Note D)	Jun-21 (Note D)	Jul-21 (Note D)	Aug-21 (Note D)	Sep-21 (Note D)	Oct-21 (Note D)	Nov-21 (Note D)	Dec-21 (Note D)
1a	Replace Fort Martin 500 kV breaker 'FL-1'	b0577	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310
1b	Terminate the Powell Mountain and Goff Run lines into the new Chloe substation and perform any associated relay upgrades or modifications required at Powell Mountain and Goff run to accommodate new substation	b2609.5	\$ 2,787,621	\$ 2,787,621	\$ 2,787,621	\$ 2,787,621	\$ 2,787,621	\$ 2,787,621	\$ 2,787,621	\$ 2,787,621	\$ 2,787,621	\$ 2,787,621	\$ 2,787,621	\$ 2,787,621	\$ 2,787,621	\$ 2,787,621

NOTE

[A] Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average.

[D] Company records

TEC Worksheet Support
Net Plant Detail

Attachment H -11A, Attachment 11a
page 2 of 2
For the 12 months ended 12/31/2021

Accumulated Depreciation	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Project Net Plant
(Note B)	(Note D)	(Note B & C)												
\$ 156,072	\$ 149,269	\$ 150,403	\$ 151,537	\$ 152,670	\$ 153,804	\$ 154,938	\$ 156,072	\$ 157,206	\$ 158,339	\$ 159,473	\$ 160,607	\$ 161,741	\$ 162,874	\$545,238
\$ 97,154	\$ 63,939	\$ 69,475	\$ 75,011	\$ 80,547	\$ 86,083	\$ 91,618	\$ 97,154	\$ 102,690	\$ 108,226	\$ 113,762	\$ 119,297	\$ 124,833	\$ 130,369	\$2,690,467

NOTE

[B] Utilizing a 13-month average.

[C] Taken to Attachment 11, Page 2, Col. 6

[D] Company records

TEC - True-up

To be completed after Attachment 11 for the True-up Year is updated using actual data

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Project Name	RTEP Project Number	Actual Revenues for Attachment 11	Projected Annual Revenue Requirement	% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/(Under)	Applicable Interest Rate on Over/(Under)	Total True-up Adjustment with Interest Over/(Under)
			Attachment 13b line 26, col E	Projected Attachment 11 p 2 of 2, col. 15	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	Actual Attachment 11 p 2 of 2, col. 15	Col. f - Col. g	Col. h line 2x / Col. h line 3 * Col. j line 4	Col. h + Col. i
1	[A] Actual RTEP Credit Revenues for true-up year		306079.2615							
					-	-		-	#DIV/0!	#DIV/0!
					-	-		-	#DIV/0!	#DIV/0!
					-	-		-	#DIV/0!	#DIV/0!
3	Subtotal				-	-		-		#DIV/0!
4	Total Interest (Sourced from Attachment 13a, line 30)									-

NOTE

[A] Amount included in revenues reported on pages 328-330 of FERC Form 1.

Net Revenue Requirement True-up with Interest

Reconciliation Revenue Requirement For Year 2021 Available June 15, 2022 <hr/> \$0	-	2021 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 2020 <hr/> \$44,523,597	=	True-up Adjustment - Over (Under) Recovery <hr/> \$0
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	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund)
2 Interest Rate on Amount of Refunds or Surcharges ^[A]		0.2740%				

An over or under collection will be recovered prorata over 2021, held for 2022 and returned prorata over 2023

<u>Calculation of Interest</u>				Monthly		
3 January	Year 2021	-	0.2740%	-	-	-
4 February	Year 2021	-	0.2740%	-	-	-
5 March	Year 2021	-	0.2740%	-	-	-
6 April	Year 2021	-	0.2740%	-	-	-
7 May	Year 2021	-	0.2740%	-	-	-
8 June	Year 2021	-	0.2740%	-	-	-
9 July	Year 2021	-	0.2740%	-	-	-
10 August	Year 2021	-	0.2740%	-	-	-
11 September	Year 2021	-	0.2740%	-	-	-
12 October	Year 2021	-	0.2740%	-	-	-
13 November	Year 2021	-	0.2740%	-	-	-
14 December	Year 2021	-	0.2740%	-	-	-

15 January through December	Year 2022	-	0.2740%	12	-	-
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<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>				Monthly		
16 January	Year 2023	-	0.2740%	-	-	-
17 February	Year 2023	-	0.2740%	-	-	-
18 March	Year 2023	-	0.2740%	-	-	-
19 April	Year 2023	-	0.2740%	-	-	-
20 May	Year 2023	-	0.2740%	-	-	-
21 June	Year 2023	-	0.2740%	-	-	-
22 July	Year 2023	-	0.2740%	-	-	-
23 August	Year 2023	-	0.2740%	-	-	-
24 September	Year 2023	-	0.2740%	-	-	-
25 October	Year 2023	-	0.2740%	-	-	-
26 November	Year 2023	-	0.2740%	-	-	-
27 December	Year 2023	-	0.2740%	-	-	-

28 True-Up with Interest				\$	-	
29 Less Over (Under) Recovery				\$	-	
30 Total Interest				\$	-	

[A] Interest rate equal to the interest rate determined by 18 C.F.R. 35.19.

TEC Revenue Requirement True-up with Interest

Reconciliation Revenue Requirement For Year 2021 Available June 15, 2022	2021 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 2020	=	True-up Adjustment - Over (Under) Recovery	
\$0	\$306,079	=	\$0	

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2 Interest Rate on Amount of Refunds or Surcharges ^[A]		0.2740%				

An over or under collection will be recovered prorata over 2021, held for 2022 and returned prorata over 2023

<u>Calculation of Interest</u>				<u>Monthly</u>		
3	January	Year 2021	-	0.2740%	-	-
4	February	Year 2021	-	0.2740%	-	-
5	March	Year 2021	-	0.2740%	-	-
6	April	Year 2021	-	0.2740%	-	-
7	May	Year 2021	-	0.2740%	-	-
8	June	Year 2021	-	0.2740%	-	-
9	July	Year 2021	-	0.2740%	-	-
10	August	Year 2021	-	0.2740%	-	-
11	September	Year 2021	-	0.2740%	-	-
12	October	Year 2021	-	0.2740%	-	-
13	November	Year 2021	-	0.2740%	-	-
14	December	Year 2021	-	0.2740%	-	-

15	January through December	Year 2022	-	0.2740%	12	-	-
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<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>				<u>Monthly</u>		
16	January	Year 2023	-	0.2740%	-	-
17	February	Year 2023	-	0.2740%	-	-
18	March	Year 2023	-	0.2740%	-	-
19	April	Year 2023	-	0.2740%	-	-
20	May	Year 2023	-	0.2740%	-	-
21	June	Year 2023	-	0.2740%	-	-
22	July	Year 2023	-	0.2740%	-	-
23	August	Year 2023	-	0.2740%	-	-
24	September	Year 2023	-	0.2740%	-	-
25	October	Year 2023	-	0.2740%	-	-
26	November	Year 2023	-	0.2740%	-	-
27	December	Year 2023	-	0.2740%	-	-

28	True-Up with Interest				\$	-
29	Less Over (Under) Recovery				\$	-
30	Total Interest				\$	-

[A] Interest rate equal to the interest rate determined by 18 C.F.R. 35.19.

	(A)	(B)	(C)	(D)	(E)	
Line	Month	PJM Bill		True-up (B)	Other	Total
		NITS Charge Code (A)	-			
1	January	3,781,456	-			3,781,456
2	February	3,415,509	-			3,415,509
3	March	3,781,456	-			3,781,456
4	April	3,659,474	-			3,659,474
5	May	3,781,456	-			3,781,456
6	June	3,659,474	-			3,659,474
7	July	3,781,456	-			3,781,456
8	August	3,781,456	-			3,781,456
9	September	3,659,474	-			3,659,474
10	October	3,781,456	-			3,781,456
11	November	3,659,474	-			3,659,474
12	December	3,781,456	-			3,781,456
13	Total	44,523,597	-	-	-	44,523,597

	(A)	(B)	(C)	(D)	(E)
Month	PJM Bill		True-up (B)	Other	Total
	TEC Charge Code (A)	-			
14	January	25,507	-		25,507
15	February	25,507	-		25,507
16	March	25,507	-		25,507
17	April	25,507	-		25,507
18	May	25,507	-		25,507
19	June	25,507	-		25,507
20	July	25,507	-		25,507
21	August	25,507	-		25,507
22	September	25,507	-		25,507
23	October	25,507	-		25,507
24	November	25,507	-		25,507
25	December	25,507	-		25,507
26	Total	306,079	-	-	306,079

Notes

(A) Amounts represent a subset of the total PJM bill for the entire AP Zone

(B) The PJM NITS & TEC charges will include a true-up for the over/under recovery from a prior rate period. The total without true-up for NITS and TEC will be taken to Attachment 12 and Attachment 13 respectively.

Other Rate Base Items

		[1] Land Held for Future Use	[2] Materials & Supplies	[3] Prepayments (Account 165)	[4]	[5] Total	[6]
	[A]	214.x.d	227.8.c & .16.c	111.57.c [B]			
1	December 31	2020		1,956,274		1,956,274	
2	December 31	2021		2,549,979		2,549,979	
3	Begin/End Average		-	2,253,127		2,253,127	

Unfunded Reserve - Plant Related

		228.1	228.2	228.3	228.4	242	Total
	[A] [C]	112.27.c	112.28.c	112.29.c	112.30.c	113.48.c	
4	December 31	2020					-
5	December 31	2021					-
6	Begin/End Average		-	-	-	-	-

Unfunded Reserve - Labor Related

		228.1	228.2	228.3	228.4	242	Total
	[A] [C]	112.27.c	112.28.c	112.29.c	112.30.c	113.48.c	
7	December 31	2020	41,522				41,522
8	December 31	2021	44,291				44,291
9	Begin/End Average		42,906	-	-	-	42,906

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

[B] Prepayments shall exclude prepayments of income taxes.

[C] Includes transmission-related balance only

Excess and Deficient ADIT
Income Tax Adjustments Worksheet

COLUMN A		COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H
Line No.	Description	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note B)	Current Period Other Activity (Note C)	Amortization Period (Note D)	Years Remaining at Year End	Amortization (Note E)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note F) (Col. B + Col. C) - Col. F	Protected (P) Non-Protected (N)
Non-property (Note A):								
1	Account 190							
1a	Accrued Taxes: FICA on Vacation Accrual	2,497	-	10	6	357	2,140	N
1b	Accum Prov For Inj and Damage-Workers Comp	23,543	-	10	6	3,363	20,180	N
1c	Accum Prov: Asbestos Accrual	95,941	-	10	6	13,706	82,235	N
1d	Allowance Regul Liab WV	162,826	-	10	6	23,261	139,565	N
1e	Current Liab: Line Protection Dfd Revenue	2,144	-	10	6	306	1,837	N
1f	Customer Advances for Construction Refundable	186,016	-	10	6	26,574	159,442	N
1g	Deferred Compensation Expense	26,900	-	10	6	3,843	23,057	N
1h	ECC Normalization ST	(15,164)	-	10	6	(2,166)	(12,998)	N
1i	Environmental Control Property	929,175	-	10	6	132,739	796,435	N
1j	FAS 112 - Medical Benefit Accrual	14,921	-	10	6	2,132	12,789	N
1k	FE Service Timing Allocation	35,895	-	10	6	5,128	30,767	N
1l	Federal Long Term NOL - Unprotected	1,620,405	-	10	6	231,486	1,388,919	N
1m	Federal Long Term NOL - Protected	712,377	-	10	6	101,768	610,609	P
1n	Incentive Compensation	127,661	-	10	6	18,237	109,424	N
1o	NOL Deferred Tax Asset - LT PA	-	-	10	6	-	-	N
1p	NOL Deferred Tax Asset - LT WV	(40,666)	-	10	6	(5,809)	(34,856)	N
1q	Pension EDCP-SERP Payments	18,061	-	10	6	2,580	15,481	N
1r	Pension/OPEB : Other Def Cr. or Dr.	322,801	-	10	6	46,114	276,687	N
1s	Pensions Expense	1,437,433	-	10	6	205,348	1,232,085	N
1t	State Income Tax Deductible	(46,848)	-	10	6	(6,693)	(40,155)	N
1u	Vacation Pay Accrual	12,910	-	10	6	1,844	11,066	N
1v	WV STIP	(9,046)	-	10	6	(1,292)	(7,753)	N
2	Account 282							
3	Account 283							
3a	Accum Prov For Inj and Damage-Gen Liability	19,430	-	10	6	2,776	16,655	N
3b	Customer Acquisition Fees - Surge Protection	(553)	-	10	6	(79)	(474)	N
3c	Deferred Charge-EIB	(25,294)	-	10	6	(3,613)	(21,681)	N
3d	ECC Deferred Cost Recovery	(14,423)	-	10	6	(2,060)	(12,363)	N
3e	SC01 Timing Allocation	(29,599)	-	10	6	(4,228)	(25,371)	N
3f	Storm Damage	(701,580)	-	10	6	(100,226)	(601,354)	N
3g	Valuation Allowance NOL WV	40,666	-	10	6	5,809	34,856	N
3h	Vegetation Management	13,838	-	10	6	1,977	11,861	N
3i	WV Energy Efficiency Pgm-LT	40,797	-	10	6	5,828	34,969	N
4	Non-property gross up for Taxes	1,755,784	(42,714)			244,724	1,468,345	N & P
5	Total Non-Property	6,718,847	(42,714)			953,733	5,722,399	
Line No.	Description	(Excess)/Deficient ADIT Transmission - Beginning Balance of Year (Note B)	Current Period Other Activity (Note C)	Amortization Period (Note D)	Years Remaining at Year End	Amortization (Note E)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note F) (Col. B + Col. C) - Col. F	Protected (P) Non-Protected (N)
Property (Note A):								
6	Property Book-Tax Timing Difference - Account 190	1,417,846	55,460	ARAM	ARAM	59,394	1,413,912	N & P
7	Property Book-Tax Timing Difference - Account 282	(32,121,327)	(1,103,027)	ARAM	ARAM	(968,550)	(32,255,804)	N & P
8	Property Book-Tax Timing Difference - Account 283			ARAM	ARAM		-	N & P
9	Property Gross up for Taxes	(10,861,975)	(97,082)			(313,552)	(10,645,505)	N & P
10	Total Property (Total of lines 6 thru 9)	(41,565,456)	(1,144,650)			(1,222,708)	(41,487,397)	
11	Amortized Excess/Deficient ADITs (Note C)					(1,569,199)		
12	Total Non-Property & Property Amortization, excluding gross up for taxes (Total of lines 1-3,6-8 and 11) (Note G)					(1,769,346)		N & P

Notes:

- A Upon a tax rate change (federal, state and/or, if applicable, state apportionments), the Company remeasures its deferred tax assets and liabilities to account for the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB11 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future income tax rate change.
- B Beginning balance of year is the end of the prior year balance as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- C In the event the Company populates the data enterable fields, it will support the data entered as just and reasonable in its annual update
- D The amortization periods shall be consistent with the following:
Protected Property & Non-Protected Property: ARAM, or directly assigned based on average remaining life of assets for property items not in PowerTax
Protected Non-Property & Non-Protected Non-Property will be directly assigned and presented in the table above
- E The amortization of the tax reg asset/liability will occur through FERC income statement Accounts 410.1. and 411.1 for property and 410.1 for non-property
- F Ending balance of year is the end of current year balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- G The amortization gross-up for taxes occurs on Attachment H-11A, page 3, line 39, Col. 3

Construction Work in Progress

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
		2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
Ln.	Project ID	Text Description	December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Average (a)
1	Construction Work in Progress (b)															
2a	[Placeholder 1]															-
2b	[Placeholder 2]															-
3	Total CWIP in Rate Base		-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes

- (a) Average calculated as [Sum of Columns (C) through (O)] ÷ 13.
- (b) CWIP will not be included unless authorized by the Commission

Federal Income Tax Rate

Nominal Federal Income Tax Rate 21.00%
(entered on Attachment H-11A,
page 5 of 5, Note K)

State Income Tax Rate

	West Virginia	Combined Rate		
Nominal State Income Tax Rate	6.50%			
Times Apportionment Percentage	99.95%			
Combined State Income Tax Rate	6.497%	0.000%	0.000%	6.497%

(entered on Attachment H-11A,
page 5 of 5, Note K)

Operation and Maintenance Expenses

FF1 Page 321
Line No.

Account Reference

Description

Account Balance [A]

82		Operation	
83	560	Operation Supervision and Engineering	\$50,214
85	561.1	Load Dispatch-Reliability	\$717,558
86	561.2	Load Dispatch-Monitor and Operate Transmission System	
87	561.3	Load-Dispatch-Transmission Service and Scheduling	
88	561.4	Scheduling, System Control and Dispatch Services	\$7,260,534
89	561.5	Reliability, Planning and Standards Development	\$42,019
90	561.6	Transmission Service Studies	\$12,361
91	561.7	Generation Interconnection Studies	\$128,799
92	561.8	Reliability, Planning and Standards Development Services	\$29,898
93	562	Station Expenses	\$1,586,387
94	563	Overhead Lines Expense	\$235,951
95	564	Underground Lines Expense	
96	565	Transmission of Electricity by Others	\$105,896,598
97	566	Miscellaneous Transmission Expense	\$2,873,563
98	567	Rents	\$451,100
99		TOTAL Operation (Enter Total of Lines 83 thru 98)	\$119,284,982
100		Maintenance	
101	568	Maintenance Supervision and Engineering	\$725,575
102	569	Maintenance of Structures	
103	569.1	Maintenance of Computer Hardware	\$34,162
104	569.2	Maintenance of Computer Software	\$163,364
105	569.3	Maintenance of Communication Equipment	\$27
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant	
107	570	Maintenance of Station Equipment	\$4,014,308
108	571	Maintenance of Overhead Lines	\$9,566,967
109	572	Maintenance of Underground Lines	
110	573	Maintenance of Miscellaneous Transmission Plant	-\$513
111		TOTAL Maintenance (Total of lines 101 thru 110)	\$14,503,890
112		TOTAL Transmission Expenses (Total of lines 99 and 111)	\$133,788,872

Notes:

[A] December balances as would be reported in FERC Form 1

Administrative and General (A&G) Expenses

FF1 Page 323
Line No.

Account Reference

Description

Account Balance [B]

180		<i>Operation</i>	
181	920	Administrative and General Salaries	\$17,127,136
182	921	Office Supplies and Expenses	\$1,090,690
183	Less 922	Administrative Expenses Transferred - Credit	-\$15,993,641
184	923	Outside Services Employed	\$36,471,031
185	924	Property Insurance	\$621,066
186	925	Injuries and Damages	\$2,454,595
187	926	Employee Pensions and Benefits	-\$50,453,083
188	927	Franchise Requirements	
189	928	Regulatory Commission Expense	\$3,131,750
190	Less 929	(Less) Duplicate Charges-Cr.	
191	930.1	General Advertising Expenses	\$5,410
192	930.2	Miscellaneous General Expenses	\$1,490,358
193	931	Rents	\$1,320,980
194		Total Operation (Enter Total of lines 181 thru 193)	-\$2,733,708
195		<i>Maintenance</i>	
196	935	Maintenance of General Plant	\$3,688,193
197		TOTAL A&G Expenses (Total of lines 194 and 196)	\$954,485

Notes:

[B] December balances as would be reported in FERC Form 1