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Table TRC

Table TRC: Transmission Rate Calculation
Projections for Rate Year 2026

Line No.	Item	Unit	Source/Calculation	Actual for 2024	Projected for 2026
[1]	Transmission Revenue Requirement Net of Revenue Credits	\$/year	Table T1 or Table P1: [50]	\$ 50,814,334	\$ 34,281,960
[2]	True-Up (if Applicable)	\$/year	Table P3: [14]	n/a	\$ 0
[3]	Schedule 11 Revenue incl. Schedule 11 True-Up	\$/year	Table BP1: [3]	\$ -	\$ -
[4]	Transmission Revenue Requirement Net of Schedule 11 Revenue	\$/year	[1] + [2] - [3]	\$ 50,814,334	\$ 34,281,960
[5]	Peak Transmission Load	kW	Table T3: [15] or Table P5: [15]	834,170	888,917
Schedule 7: Long-Term Firm and Short-Term Point-to-Point Transmission Service					
The charges are as follows:					
[6]	Yearly Delivery	\$/kW-year	[4] / [5]	\$ 60.92	\$ 38.57
[7]	Monthly Delivery	\$/kW-month	[6] / 12	\$ 5.0763	\$ 3.2138
[8]	Weekly Delivery	\$/kW-week	[6] / 52	\$ 1.1715	\$ 0.7417
[9]	Daily On-Peak Delivery	\$/kW-day	[6] / 270	\$ 0.2256	\$ 0.1428
[10]	Daily Off-Peak Delivery	\$/kW-day	[6] / 365	\$ 0.1669	\$ 0.1057
[11]	Hourly On-Peak Delivery	\$/kWh	[9] / 16	\$ 0.0141	\$ 0.0089
[12]	Hourly Off-Peak Delivery	\$/kWh	[10] / 24	\$ 0.0070	\$ 0.0044
Schedule 8: Non-Firm Point-to-Point Transmission Service					
The charges can be up to the following limits:					
[13]	Monthly Delivery	\$/kW-month	[6] / 12	\$ 5.0763	\$ 3.2138
[14]	Weekly Delivery	\$/kW-week	[6] / 52	\$ 1.1715	\$ 0.7417
[15]	Daily On-Peak Delivery	\$/kW-day	[6] / 270	\$ 0.2256	\$ 0.1428
[16]	Daily Off-Peak Delivery	\$/kW-day	[6] / 365	\$ 0.1669	\$ 0.1057
[17]	Hourly On-Peak Delivery	\$/kWh	[15] / 16	\$ 0.0141	\$ 0.0089
[18]	Hourly Off-Peak Delivery	\$/kWh	[16] / 24	\$ 0.0070	\$ 0.0044
[19]	Schedule 11: Base Plan Upgrades	\$/year	[3]	\$ -	\$ -

PROJECTED ATRR IS IN USE FOR THE PROJECTED RATE CALCULATION

Table BP1

Table BP1: Base Plan Upgrade Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Actual for 2024		Projected for 2026	
[1]	Total Base Plan Upgrade Costs	Table BP3: [21]	\$	-	\$	-
[2]	Base Plan Upgrades True Up (if Applicable)	Table P3: [14]			\$	-
[3]	BASE PLAN UPGRADES ATRR	[1] + [2]	\$	-	\$	-

PROJECTED ATRR IS IN USE FOR THE PROJECTED RATE CALCULATION

Table BP2

Table BP2: Fixed Charge Rate Calculation

Line No.	Item	Source/Calculation	Actual for 2024	Projected for 2026
[1]	ATRR Net of Revenue Credits	Table T1: [48] or Table P1: [48]	\$ 50,814,334	\$ 34,281,960
[2]	Net Transmission Plant	Table T2: [16] or Table P2: [16]	\$ 93,791,154	\$ 96,566,375
[3]	Default Fixed Charge Rate	[1]/[2]	54.2%	35.5%

Table BP3

Table BP3: Base Plan Upgrades Detail

Line No.	Project Name	Book Value in 2024	Book Value in 2026	Fixed Charge Rate for 2024	Fixed Charge Rate for 2026	To Actual ATRR for 2024	To Projected ATRR for 2026
[4]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[5]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[6]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[7]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[8]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[9]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[10]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[11]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[12]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[13]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[14]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[15]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[16]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[17]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[18]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[19]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[20]		\$ -	\$ -	54.2%	35.5%	\$ -	\$ -
[21]	TOTAL BASE PLAN UPGRADES					\$ -	\$ -

Notes:

Details on individual projects included in supplemental workpapers as needed.

THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T1

Table T1: 2024 Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Actual for 2024
Operating Expenses			
Operations and Maintenance			
[1]	Transmission O&M Expense	Table E1: [A][31]	\$ 6,655,735
[2]	Load Dispatch	Table E1: [A][3]	\$ 769,735
[3]	Transmission by Others	Table E1: [A][15]	\$ -
[4]	Transmission O&M Less Load Dispatch and Transmission by Others	[1] - [2] - [3]	\$ 5,886,000
Administrative and General			
[5]	Total A&G Expense	Table E2: [A][15]	\$ 74,972,938
[6]	(Less) FERC Annual Fees	Internal Records, (Note A)	\$ -
[7]	(Less) EPRI & Regulatory Commission Exp. & Non-safety Ad	Internal Records, (Note A)	\$ -
[8]	Wage and Salary Allocator	Table T2: [3]	10.4%
[9]	Total A&G Expense Allocated to Transmission	SUM([5]:[7]) x [8]	\$ 7,775,582
[10]	Transmission Related Regulatory Commission Expense	Internal Records (Note C)	\$ -
[11]	Administrative and General Expense	[9] + [10]	\$ 7,775,582
[12]	Common O&M Expense Allocated to Transmission	Internal Records, (Note B)	\$ -
[13]	Transmission Lease Payments	Internal Records	\$ -
[14]	TOTAL OPERATING EXPENSES	[4] + [11] + [12] + [13]	\$ 13,661,582

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Table T1

Table T1: 2024 Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Actual for 2024
Capital Projects			
Debt Service			
[15]	Total Debt Service	Internal Records	\$ 85,551,954
[16]	Gross Plant Allocator - Transmission	Table T2: [9]	8.6%
[17]	Total Debt Service Allocated to Transmission	[15] x [16]	\$ 7,340,806
Cash-Funded New Construction Assets			
[18]	Total Transmission Electric Capital	Table C1: [B][9]	\$ 65,364,327
[19]	Total General Electric Capital	Table C1: [D][9]	\$ 49,130,893
[20]	Gross Plant Allocator - Transmission	Table T2: [9]	8.6%
[21]	General Electric Capital Allocated to Transmission	[19] x [20]	\$ 4,215,688
[22]	Total Electric Capital Assigned and Allocated to Transmission	[18] + [21]	\$ 69,580,015
[23]	Cash-Funded Capital Allocator	Table T2: [20]	37.2%
[24]	Total Cash-Funded New Construction Assets Allocated to Transmission	[22] x [23]	\$ 25,874,269
Amortization of Premium or Discount			
[25]	Amortization of Premium or Discount	Table C4: [F][51]	\$ (6,274,637)
[26]	Gross Plant Allocator - Transmission	Table T2: [9]	8.6%
[27]	Total Amortization of Premium or Discount Allocated to Transmission	[25] x [26]	\$ (538,397)
[28]	Interest on Commercial Paper Directly Assigned to Transmission	Internal Records, (Note D)	\$ -
[29]	TOTAL CAPITAL PROJECTS	[17] + [24] + [27] + [28]	\$ 32,676,679

THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T1

Table T1: 2024 Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Actual for 2024
Other Taxes			
	Labor-Related Taxes	(Note E)	
[30]	Payroll	Internal Records	\$ -
[31]	Highway and Vehicle	Internal Records	\$ -
[32]	Wage and Salary Allocator	Table T2: [3]	10.37%
[33]	Labor-Related Taxes Allocated to Transmission	([30] + [31]) x [32]	\$ -
	Plant-Related Taxes	(Note E)	
[34]	Property	Internal Records	\$ -
[35]	Gross Reciepts	Internal Records	\$ -
[36]	Other	Internal Records	\$ -
[37]	Gross Plant Allocator - Transmission	Table T2: [9]	8.58%
[38]	Plant-Related Taxes Allocated to Transmission	SUM([34]:[36]) x [37]	\$ -
	Surplus Payments to the City and Franchise Fees		
[39]	Surplus Payments to the City and Franchise Fees	Internal Records, (Note F)	\$ 25,349,433
[40]	Net Plant Allocator	Table T2: [17]	9.0%
[41]	Surplus Payments and Franchise Fees Allocated to Transmission	[39] x [40]	\$ 2,273,831
[42]	TOTAL OTHER TAXES	[33] + [38] + [41]	\$ 2,273,831

THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T1

Table T1: 2024 Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Actual for 2024
Revenue Requirement			
	Debt Service Coverage Allocation	(Note G)	
[43]	Total Debt Service	[15]	\$ 85,551,954
[44]	Required Cash for Debt Service Coverage	% of Debt Service	30%
[45]	Cash Available for Debt Service	[43] x [44]	\$ 25,665,586
[46]	Gross Plant Allocator - Transmission	Table T2: [9]	8.6%
[47]	Debt Service Coverage Allocated to Transmission	[45] x [46]	\$ 2,202,242
[48]	TRANSMISSION REVENUE REQUIREMENT	[14] + [29] + [42] + [47]	\$ 50,814,334
[49]	Revenue Credits	Table E3: [16]	\$ -
[50]	TRANSMISSION REVENUE REQUIREMENT NET OF REVENUE CREDITS	[48] - [49]	\$ 50,814,334

Notes:

- (A) EPRI Annual Membership Dues (within Account 930), All Regulatory Commission Expenses (Account 928), and non-safety related advertising (within Account 930). Source: TFR Backup, [WP2 O&M - A&G] tab
- (B) Common expense includes operations and maintenance shared across Electric, Natural Gas, Water, and Wastewater Services that is allocated to transmission.
- (C) Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting (within Account 928)
- (D) Commercial Paper interest that can be directly assigned to Transmission operations. If commercial paper is issued on behalf of specific areas of operations then the interest expense incurred from the issuance of commercial paper for Transmission operations will be directly assigned to Transmission on this line.
- (E) Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Formula Rate Template, since they are recovered elsewhere.
- (F) CSU provides for surplus payments to the City in lieu of taxes, based on a fixed rate per kWh of electricity sales within the city. Franchise Fees are related to providing Electric Service to customers residing in other neighboring cities or municipalities.
- (G) The utility must collect a percentage of Debt Service to meet its debt service coverage obligations.

THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T2

Table T2: Allocators Based on Actuals
For use in Revenue Requirement Calculation

Line No.	Item	Source/Calculation	Actual for 2024
Labor			
[1]	Total Labor Expense	Internal Records	\$ 56,214,252
[2]	Transmission Labor Expense	Table E1: [B][31]	\$ 5,830,084
[3]	Wage and Salary Allocator	[1] / [2]	10.37%
Plant			
[4]	Gross Plant in Service	Sum of: Table PD1, [18]	\$ 2,586,365,838
[5]	Gross Transmission Plant	Table PD1: [B][18]	\$ 204,880,933
[6]	General Plant	Table PD1: [D][18] + [E][18]	\$ 164,328,527
[7]	Wage and Salary Allocator	[3]	10.37%
[8]	General Plant Allocated to Transmission	[6] x [7]	\$ 17,042,816
[9]	Gross Plant Allocator - Transmission	([5] + [8])/[4]	8.58%
[10]	Accumulated Depreciation	Sum of Table PD2, [18]	\$ 1,540,750,617
[11]	Net Plant	[4] - [10]	\$ 1,045,615,221
[12]	Transmission Accumulated Depreciation	Table PD2: [B][18]	\$ 117,452,418
[13]	General Plant Accumulated Depreciation	Table PD2: [D][18] + [E][18]	\$ 102,979,329
[14]	Wage and Salary Allocator	[3]	10.37%
[15]	General Accumulated Depreciation Allocated to Transmission	[13] x [14]	\$ 10,680,177
[16]	Net Transmission Plant	[5] + [8] - [12] - [15]	\$ 93,791,154
[17]	Net Plant Allocator	[16] / [11]	8.97%
Electric Capital			
[18]	Cash-Funded Capital Less CIAC and Adjustments	Table C1: [F][9]	\$ 76,512,765
[19]	Total Electric Capital Less Adjustments	Sum of Table C1: [A][9]:[D][9]	\$ 205,754,964
[20]	Cash-Funded Capital Allocator	[18] / [19]	37.19%

Notes:

[1] Total Labor Expense is the sum of Actual Year Budget from TFR Backup, [WP2 O&M - A&G] tab.

THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table T3

Table T3: Load Divisor

MW

	Month	Firm Network for Self	Fountain Firm Network Service for Others	Long-Term Firm Point to Point Reservations	Other Long-Term Firm Service	Short Term Firm Point to Point Reservation	Transmission System Peak Load	12-Month Coincident Peak Average
	[A]	[B]	[C]	[D]	[E]	[F]	[G] SUM([B]:[F])	[H] [G] - [F]
Line No.								
[1]	January	844	43	-	-	40	927	887
[2]	February	685	34	-	-	-	719	719
[3]	March	663	32	-	-	10	706	696
[4]	April	618	30	-	-	-	649	649
[5]	May	658	39	-	-	-	697	697
[6]	June	978	60	-	-	23	1,062	1,039
[7]	July	1,011	65	-	-	24	1,099	1,075
[8]	August	993	64	-	-	27	1,084	1,057
[9]	September	834	51	-	-	20	905	885
[10]	October	752	47	-	-	-	799	799
[11]	November	705	33	-	-	-	738	738
[12]	December	733	38	-	-	-	771	771
[13]	12-Month Total							10,010
[14]	12-Month CP Average							834
[15]	12-Month CP Average (kW)							834,170

Notes:

[H]: 12-month CP average includes all load with the exception of Short-Term Firm Point-to-Point load.

[13]: SUM([1]:[12]).

[14]: [13]/ 12.

[15]: [14] x 1000.

THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P1

Table P1: Projected Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Projected for 2026
Operating Expenses			
Operations and Maintenance			
[1]	Transmission O&M Expense	Table E1: [C][31]	\$ 9,646,593
[2]	Load Dispatch	Table E1: [C][3]	\$ 2,255,582
[3]	Transmission by Others	Table E1: [C][15]	\$ -
[4]	Transmission O&M Less Load Dispatch and Transmission by Others	[1] - [2] - [3]	\$ 7,391,011
Administrative and General			
[5]	Total A&G Expense	Table E2: [B][15]	\$ 84,847,133
[6]	(Less) FERC Annual Fees	Internal Records, (Note A)	\$ -
[7]	(Less) EPRI & Regulatory Commission Exp. & Non-safety Ad	Internal Records, (Note A)	\$ -
[8]	Wage and Salary Allocator	Table P2: [3]	11.5%
[9]	Total A&G Expense Allocated to Transmission	SUM([5]:[7]) x [8]	\$ 9,761,229
[10]	Transmission Related Regulatory Commission Expense	Internal Records (Note C)	\$ -
[11]	Administrative and General Expense	[9] + [10]	\$ 9,761,229
[12]	Common O&M Expense Allocated to Transmission	Internal Records, (Note B)	\$ -
[13]	Transmission Lease Payments	Internal Records	\$ -
[14]	TOTAL OPERATING EXPENSES	[4] + [11] + [12] + [13]	\$ 17,152,240

THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P1

Table P1: Projected Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Projected for 2026
Capital Projects			
Debt Service			
[15]	Total Debt Service	Table C3: [G][52] x 1000	\$ 125,372,167
[16]	Gross Plant Allocator - Transmission	Table P2: [9]	8.5%
[17]	Total Debt Service Allocated to Transmission	[15] x [16]	\$ 10,711,016
Cash-Funded New Construction Assets			
[18]	Projected Transmission Capital Additions	Table P4: [B][9]	\$ 2,270,703
[19]	Projected General Capital Additions	Table P4: [D][9]	\$ 16,421,360
[20]	Gross Plant Allocator - Transmission	Table P2: [9]	8.5%
[21]	General Electric Capital Allocated to Transmission	[19] x [20]	\$ 1,402,939
[22]	Total Electric Capital Assigned and Allocated to Transmission	[18] + [21]	\$ 3,673,642
[23]	Cash-Funded Capital Allocator	Table P2: [20]	37.2%
[24]	Total Cash-Funded New Construction Assets Allocated to Transmission	[22] x [23]	\$ 1,366,093
Amortization of Premium or Discount			
[25]	Amortization of Premium or Discount	Table C4: [F][51]	\$ (6,274,637)
[26]	Gross Plant Allocator - Transmission	Table P2: [9]	8.5%
[27]	Total Amortization of Premium or Discount Allocated to Transmission	[25] x [26]	\$ (536,066)
[28]	Interest on Commercial Paper Directly Assigned to Transmission	Internal Records, (Note D)	\$ -
[29]	TOTAL CAPITAL PROJECTS	[17] + [24] + [27] + [28]	\$ 11,541,044

THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P1

Table P1: Projected Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Projected for 2026
Other Taxes			
	Labor-Related Taxes	(Note E)	
[30]	Payroll	Internal Records	\$ -
[31]	Highway and Vehicle	Internal Records	\$ -
[32]	Wage and Salary Allocator	Table P2: [3]	11.5%
[33]	Labor-Related Taxes Allocated to Transmission	([30] + [31]) x [32]	\$ -
	Plant-Related Taxes	(Note E)	
[34]	Property	Internal Records	\$ -
[35]	Gross Reciepts	Internal Records	\$ -
[36]	Other	Internal Records	\$ -
[37]	Gross Plant Allocator - Transmission	Table P2: [9]	8.5%
[38]	Plant-Related Taxes Allocated to Transmission	SUM([34]:[36]) x [37]	\$ -
	Surplus Payments to the City and Franchise Fees		
[39]	Surplus Payments to the City and Franchise Fees	Internal Records, (Note F)	\$ 27,132,089
[40]	Net Plant Allocator	Table P2: [17]	8.8%
[41]	Surplus Payments and Franchise Fees Allocated to Transmission	[39] x [40]	\$ 2,375,371
[42]	TOTAL OTHER TAXES	[33] + [38] + [41]	\$ 2,375,371

THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P1

Table P1: Projected Annual Transmission Revenue Requirement

Line No.	Item	Source/Calculation	Projected for 2026
Revenue Requirement			
	Debt Service Coverage Allocation	(Note G)	
[43]	Total Debt Service	[15]	\$ 125,372,167
[44]	Required Cash for Debt Service Coverage	% of Debt Service	30%
[45]	Cash Available for Debt Service	[43] x [44]	\$ 37,611,650
[46]	Gross Plant Allocator - Transmission	Table P2: [9]	8.5%
[47]	Debt Service Coverage Allocated to Transmission	[45] x [46]	\$ 3,213,305
[48]	TRANSMISSION REVENUE REQUIREMENT	[14] + [29] + [42] + [47]	\$ 34,281,960
[49]	Revenue Credits	Table E3: [16]	\$ -
[50]	TRANSMISSION REVENUE REQUIREMENT NET OF REVENUE CREDITS	[48] - [49]	\$ 34,281,960

Notes:

- (A) EPRI Annual Membership Dues (within Account 930), All Regulatory Commission Expenses (Account 928), and non-safety related advertising (within Account 930). Source: TFR Backup, [WP2 O&M - A&G] tab
- (B) Common expense includes operations and maintenance shared across Electric, Natural Gas, Water, and Wastewater Services that is allocated to transmission.
- (C) Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting (within Account 928)
- (D) Commercial Paper interest that can be directly assigned to Transmission operations. If commercial paper is issued on behalf of specific areas of operations then the interest expense incurred from the issuance of commercial paper for Transmission operations will be directly assigned to Transmission on this line.
- (E) Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Formula Rate Template, since they are recovered elsewhere.
- (F) CSU provides for surplus payments to the City in lieu of taxes, based on a fixed rate per kWh of electricity sales within the city. Franchise Fees are related to providing Electric Service to customers residing in other neighboring cities or municipalities.
- (G) The utility must collect a percentage of Debt Service to meet its debt service coverage obligations.

THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P2

Table P2: Allocators Based on Projections
For use in Revenue Requirement Calculation

Line No.	Item	Source/Calculation	Projected for 2026
Labor			
[1]	Total Labor Expense	Internal Records	\$ 63,336,555
[2]	Transmission Labor Expense	Table E1: [D][31]	\$ 7,286,547
[3]	Wage and Salary Allocator	[1] / [2]	11.50%
Plant			
[4]	Gross Plant in Service	Sum of: Table P4, [11]	\$ 2,643,756,154
[5]	Gross Transmission Plant	Table P4: [B][11]	\$ 206,016,285
[6]	General and Intangible Plant	Table P4: [D][11] + [E][11]	\$ 172,539,207
[7]	Wage and Salary Allocator	[3]	11.5%
[8]	General and Intangible Plant Allocated to Transmission	[6] x [7]	\$ 19,849,754
[9]	Gross Plant Allocator - Transmission	[(5) + (8)]/[4]	8.54%
[10]	Accumulated Depreciation	Sum of Table PD2, [18]	\$ 1,540,750,617
[11]	Net Plant	[4] - [10]	\$ 1,103,005,537
[12]	Transmission Accumulated Depreciation	Table PD2: [B][18]	\$ 117,452,418
[13]	General and Intangible Accumulated Depreciation	Table PD2: [D][18] + [E][18]	\$ 102,979,329
[14]	Wage and Salary Allocator	[3]	11.5%
[15]	General and Intangible Accumulated Depreciation Allocated to Transmission	[13] x [14]	\$ 11,847,246
[16]	Net Transmission Plant	[5] + [8] - [12] - [15]	\$ 96,566,375
[17]	Net Plant Allocator	[16]/[11]	8.75%
Electric Capital			
[18]	Cash-Funded Capital Less CIAC and Adjustments	Table C1: [F][9]	\$ 76,512,765
[19]	Total Electric Capital Less Adjustments	Sum of Table C1: [A][9]:[D][9]	\$ 205,754,964
[20]	Cash-Funded Capital Allocator	[18] / [19]	37.19%

Notes:

[1] Total Labor Expense is the sum of Projected Year Budget from TFR Backup, [WP2 O&M - A&G] tab.

THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P3

Table P3: True Up
Projected ATRR Only

Line No.	Item	Source/Calculation	Transmission	Base Plan Upgrades
[1]	Year for True-Up:		2024	2024
[2]	Revenue			
[3]	2024 Actual ATRR	Table T1: [50] or Table BP1: [3]	\$ 50,814,334	\$ -
[4]	2024 Revenue Collected	Internal Records	\$ 50,814,334	\$ -
[5]	Undercollection / (Refund)	[3] - [4]	\$ 0	\$ -
[6]	Prior Period Adjustment (if Necessary)	Supplemental Workpaper	\$ -	\$ -
[7]	True-Up Before Interest	[5] + [6]	\$ 0	\$ -
	Interest Rates			
[8]	First Quarter	FERC Posted Interest Rates	8.50%	
[9]	Second Quarter	FERC Posted Interest Rates	8.50%	
[10]	Third Quarter	FERC Posted Interest Rates	8.04%	
[11]	Fourth Quarter	FERC Posted Interest Rates	7.55%	
[12]	Average	([8] + [9] + [10] + [11])/4	8.15%	8.15%
[13]	True-Up Interest	[6] x (([12]/12 months) x 24 months)	\$ 0	\$ -
[14]	Total True-Up	[7] + [13]	\$ 0	\$ -

Notes:

[4]: Collected on Formula Rate Submitted in 2023. Disclaimer: No Formula Rate was submitted in 2023. With 2026 anticipated to be the first year of implementing a formula rate, 2024 revenues collected are assumed to equal the 2024 Actual ATRR calculated in this workbook.

Prior Period Adjustment, if any, is calculated to the same timing basis as balance of true up (i.e. before interest applied on lines 15 and 22). Workpapers for the Prior Period Adjustment calculation will be included in supporting documentation. CSU will only use the Prior Period Adjustment in the following circumstances and only if the error discovered would have impacted CSU's calculation of the True-Up Amount in a prior Rate Year: (1) CSU discovers a error in a previously filed formula rate (filed outside the current Rate Year), (2) discovers an error in books and records actually used to populate an input in the formula rate and the discovery is outside the current Rate Year, or (3) CSU is required by applicable law, a court or regulatory body to correct an error outside the current Rate Year. If an error falls within one of these three categories and negatively impacted customers in CSU's calculation of a prior Rate Year's True-Up Amount, CSU will re-calculate the True-Up Amount for affected years.

THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P4

Table P4: Projected Plant Additions

Line No.	Month	Source/Calculation	Production Plant [A]	Transmission Plant [B]	Distribution Plant [C]	General Plant [D]	Intangible Plant [E]
[1]	Projected Additions	Internal Records	\$ 65,830,494	\$ 2,270,703	\$ 30,258,075	\$ 86,055,794	\$ -
[2]	Adjustments						
[3]	193952 - Operational Fiber Network	Internal Records	\$ -	\$ -	\$ -	\$ (77,823,614)	\$ -
[4]	Allocated Electric Capital	Internal Records	\$ -	\$ -	\$ -	\$ 8,189,180	\$ -
[5]			\$ -	\$ -	\$ -	\$ -	\$ -
[6]			\$ -	\$ -	\$ -	\$ -	\$ -
[7]			\$ -	\$ -	\$ -	\$ -	\$ -
[8]			\$ -	\$ -	\$ -	\$ -	\$ -
[9]	Total Adjusted Projected Additions	SUM([1]:[8])	\$ 65,830,494	\$ 2,270,703	\$ 30,258,075	\$ 16,421,360	\$ -
[10]	December 2024 Gross Plant	Table PD1: [18]	\$ 922,017,956	\$ 204,880,933	\$ 1,295,138,422	\$ 164,328,527	\$ -
[11]	2026 Average Gross Plant	[10] + ([9] / 2)	\$ 954,933,203	\$ 206,016,285	\$ 1,310,267,459	\$ 172,539,207	\$ -

Notes:

[11]: Average Gross Plant additions are calculated as half of projected additions assuming plant is placed in service evenly throughout the year.

THIS SHEET IS IN USE FOR THE PROJECTED RATE CALCULATION

Table P5

Table P5: Projected Load

MW

Line No.	Month	Firm Network for Self [A]	Fountain Firm Network Service for Others [B]	Long-Term Firm Point to Point Reservations [C]	Other Long-Term Firm Service [D]	Short Term Firm Point to Point Reservation [E]	Transmission System Peak Load [F] SUM([A]:[E])	12-Month Coincident Peak Average [G] [F] - [E]
[1]	January	894	46	-	-	-	940	940
[2]	February	767	39	-	-	-	806	806
[3]	March	744	38	-	-	-	782	782
[4]	April	699	36	-	-	-	735	735
[5]	May	729	38	-	-	-	767	767
[6]	June	1,037	61	-	-	-	1,098	1,098
[7]	July	1,096	65	-	-	-	1,161	1,161
[8]	August	1,059	63	-	-	-	1,122	1,122
[9]	September	899	53	-	-	-	952	952
[10]	October	668	34	-	-	-	702	702
[11]	November	742	38	-	-	-	780	780
[12]	December	782	40	-	-	-	822	822
[13]	12-Month Total							10,667
[14]	12-Month CP Average							889
[15]	12-Month CP Average (kW)							888,917

Notes:

[G]: 12-month CP average includes all load with the exception of Short-Term Firm Point-to-Point load.

[13]: SUM([1]:[12]).

[14]: [13]/ 12.

[15]: [14] x 1000.

Colorado Springs Utilities
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Table PD1

Table PD1: Gross Plant

Line No.	Month	Production Plant [A]	Transmission Plant [B]	Distribution Plant [C]
[1]	Dec-23	\$ 919,118,601	\$ 193,622,468	\$ 1,285,343,980
[2]	Jan-24	\$ 919,118,601	\$ 193,622,468	\$ 1,285,343,980
[3]	Feb-24	\$ 919,118,601	\$ 193,622,468	\$ 1,285,343,980
[4]	Mar-24	\$ 919,118,601	\$ 193,622,468	\$ 1,285,343,980
[5]	Apr-24	\$ 919,118,601	\$ 193,622,468	\$ 1,285,343,980
[6]	May-24	\$ 919,120,339	\$ 193,622,468	\$ 1,285,874,066
[7]	Jun-24	\$ 919,120,339	\$ 196,326,482	\$ 1,287,721,282
[8]	Jul-24	\$ 919,120,339	\$ 196,326,482	\$ 1,287,721,282
[9]	Aug-24	\$ 919,120,339	\$ 196,326,482	\$ 1,287,721,282
[10]	Sep-24	\$ 919,120,339	\$ 196,326,482	\$ 1,287,721,282
[11]	Oct-24	\$ 928,605,799	\$ 201,416,697	\$ 1,306,154,063
[12]	Nov-24	\$ 931,332,799	\$ 256,007,897	\$ 1,306,544,129
[13]	Dec-24	\$ 935,100,132	\$ 258,986,795	\$ 1,360,622,194
[14]	Average Balance	\$ 922,017,956	\$ 204,880,933	\$ 1,295,138,422
[15]	13 Month Average: Plant not Included in Rate Base <i>(enter negative)</i>	\$ -	\$ -	\$ -
[16]		\$ -	\$ -	\$ -
[17]		\$ -	\$ -	\$ -
[18]	Average Rate Base Balance	\$ 922,017,956	\$ 204,880,933	\$ 1,295,138,422

Source: CSU Electric Plant Asset Book Value Workbook, summarized in TFR Backup, [WP3 Elec Plant Summary] tab

Notes:

[15] 13-Month Average Gross Plant of plant not included in rate base is entered as the average over the December prior to the Actuals Rate Year and each month of the Actuals Rate Year

Colorado Springs Utilities
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Table PD1

Table PD1: Gross Plant

Line No.	Month	General Plant [D]	Intangible Plant [E]
[1]	Dec-23	\$ 161,227,902	\$ -
[2]	Jan-24	\$ 161,227,902	\$ -
[3]	Feb-24	\$ 161,169,863	\$ -
[4]	Mar-24	\$ 161,744,051	\$ -
[5]	Apr-24	\$ 161,681,566	\$ -
[6]	May-24	\$ 161,182,189	\$ -
[7]	Jun-24	\$ 162,306,706	\$ -
[8]	Jul-24	\$ 159,658,355	\$ -
[9]	Aug-24	\$ 159,633,595	\$ -
[10]	Sep-24	\$ 159,592,684	\$ -
[11]	Oct-24	\$ 161,232,635	\$ -
[12]	Nov-24	\$ 162,108,363	\$ -
[13]	Dec-24	\$ 203,505,042	\$ -
[14]	Average Balance	\$ 164,328,527	\$ -
[15]	13 Month Average: Plant not Included in Rate Base <i>(enter negative)</i>	\$ -	\$ -
[16]		\$ -	\$ -
[17]		\$ -	\$ -
[18]	Average Rate Base Balance	\$ 164,328,527	\$ -

Source: CSU Electric Plant Asset Book Value Workbook, summarized in TFR Backup, [WP3 Elec Plant Summary] tab

Notes:

[15] 13-Month Average Gross Plant of plant not included in rate base is entered as the average over the December prior to the Actuals Rate Year and each month of the Actuals Rate Year

Colorado Springs Utilities
Formula Rate Workbook
Projections for Rate Year 2026

Table PD2

Table PD2: Accumulated Depreciation

Line No.	Month	Production Plant [A]	Transmission Plant [B]	Distribution Plant [C]
[1]	Dec-23	\$ 520,431,632	\$ 115,023,017	\$ 760,162,249
[2]	Jan-24	\$ 524,041,838	\$ 115,392,758	\$ 763,159,824
[3]	Feb-24	\$ 527,652,042	\$ 115,762,499	\$ 766,157,397
[4]	Mar-24	\$ 531,262,250	\$ 116,132,241	\$ 769,154,974
[5]	Apr-24	\$ 534,871,676	\$ 116,501,982	\$ 772,152,545
[6]	May-24	\$ 538,481,144	\$ 116,871,725	\$ 775,162,717
[7]	Jun-24	\$ 542,101,341	\$ 117,345,198	\$ 778,199,780
[8]	Jul-24	\$ 545,696,052	\$ 117,707,450	\$ 781,135,741
[9]	Aug-24	\$ 549,290,075	\$ 118,069,702	\$ 784,071,703
[10]	Sep-24	\$ 552,883,155	\$ 118,431,954	\$ 787,007,664
[11]	Oct-24	\$ 556,846,673	\$ 118,885,893	\$ 790,299,098
[12]	Nov-24	\$ 560,635,597	\$ 120,103,397	\$ 793,290,136
[13]	Dec-24	\$ 563,705,928	\$ 120,653,614	\$ 796,292,085
[14]	Average Balance	\$ 542,146,108	\$ 117,452,418	\$ 778,172,763
[15]	13 Month Average: Plant not Included in Rate Base <i>(enter negative)</i>	\$ -	\$ -	\$ -
[16]		\$ -	\$ -	\$ -
[17]		\$ -	\$ -	\$ -
[18]	Average Rate Base Balance	\$ 542,146,108	\$ 117,452,418	\$ 778,172,763

Source: CSU Electric Plant Asset Book Value Workbook, summarized in TFR Backup, [WP3 Elec Plant Summary] tab

Notes:

[15] 13-Month Average Accumulated Depreciation of plant not included in rate base is entered as the average over the December prior to the Actuals Rate Year and each month of the Actuals Rate Year

Colorado Springs Utilities
Formula Rate Workbook
Projections for Rate Year 2026

Table PD2

Table PD2: Accumulated Depreciation

Line No.	Month	General Plant [D]	Intangible Plant [E]
[1]	Dec-23	\$ 101,336,805	\$ -
[2]	Jan-24	\$ 101,901,295	\$ -
[3]	Feb-24	\$ 102,396,983	\$ -
[4]	Mar-24	\$ 102,936,715	\$ -
[5]	Apr-24	\$ 103,423,182	\$ -
[6]	May-24	\$ 103,471,921	\$ -
[7]	Jun-24	\$ 104,024,950	\$ -
[8]	Jul-24	\$ 101,942,505	\$ -
[9]	Aug-24	\$ 102,483,535	\$ -
[10]	Sep-24	\$ 102,998,663	\$ -
[11]	Oct-24	\$ 103,365,464	\$ -
[12]	Nov-24	\$ 103,985,199	\$ -
[13]	Dec-24	\$ 104,464,060	\$ -
[14]	Average Balance	\$ 102,979,329	\$ -
[15]	13 Month Average: Plant not Included in Rate Base <i>(enter negative)</i>	\$ -	\$ -
[16]		\$ -	\$ -
[17]		\$ -	\$ -
[18]	Average Rate Base Balance	\$ 102,979,329	\$ -

Source: CSU Electric Plant Asset Book Value Workbook, summarized in TFR Backup, [WP3 Elec Plant Summary] tab

Notes:

[15] 13-Month Average Accumulated Depreciation of plant not included in rate base is entered as the average over the December prior to the Actuals Rate Year and each month of the Actuals Rate Year

THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table C1

Table C1: Electric Capital Summary

Line No.	Item	Source/Calculation	Production Plant [A]	Transmission Plant [B]	Distribution Plant [C]	General Plant [D]	Intangible Plant [E]	Cash-Funded Capital Less CIAC [F]
[1]	Total Electric Capital	Table C2	\$ 15,981,531	\$ 65,364,327	\$ 75,278,214	\$ 82,866,640	\$ -	\$ 117,102,264
[2]	Adjustments							
[3]	193952 - Operational Fiber Network	Table C2	\$ -	\$ -	\$ -	\$ (40,589,499)	\$ -	\$ (40,589,499)
[4]	Allocated Electric Capital	Internal Records	\$ -	\$ -	\$ -	\$ 6,853,752	\$ -	\$ -
[5]			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[6]			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[7]			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[8]			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
[9]	Total Adjusted Electric Capital	SUM([1]:[8])	\$ 15,981,531	\$ 65,364,327	\$ 75,278,214	\$ 49,130,893	\$ -	\$ 76,512,765

Notes: Adjustments to Total Electric Capital for exclusion of plant not recovered in rates and inclusion of shared assets from common plant.

THIS SHEET IS IN USE FOR THE TRUE-UP RATE CALCULATION USING ACTUALS

Table C2

Table C2: Electric Capital Detail

Line No.	Project Name [A]	Electric Capital [B]	Assigned Function [C]
[1]	193952 - Operational Fiber Network	\$ 40,589,499	General Plant
[2]	Production Plant	\$ 15,981,531	Production Plant
[3]	Transmission Plant	\$ 65,364,327	Transmission Plant
[4]	Distribution Plant	\$ 75,278,214	Distribution Plant
[5]	General Plant	\$ 42,277,141	General Plant
[6]	Intangible Plant	\$ -	Intangible Plant
[7]			
[8]			
[9]			
[10]			
[11]	Total Electric Capital by Project	\$ 239,490,711	
[12]	Cash-Funded Electric Capital	\$ 117,102,264	Internal Records
[13]	Allocated Electric Capital	\$ 6,853,752	Internal Records

Sources and Notes: [12] Cash-Funded Electric Capital is sourced from Internal record and is allocated to Transmission and General Plant.
[13] Allocated Electric Capital is sourced from internal records and allocated to General Plant in the Electric Capital Summary tab. TFR Backup, [WP11 Misc Support] tab contains extracts from internal systems for source support.

Colorado Springs Utilities
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Table C3

Table C3: Debt Service and Interest
Thousands (\$000)

	Bond Issue	Electric Percentage	Total Principal	Total Interest	Electric Principal	Electric Interest	Total Electric Debt
	[A]	[B]	[C]	[D]	[E]	[F]	[G]
Line No.					[C] x [B]	[D] x [B]	[E] + [F]
[1]	2005A	29.1%	\$ 4,375	\$ 2,577	\$ 1,273	\$ 750	\$ 2,023
[2]	2006B	3.2%	\$ 3,150	\$ 1,864	\$ 100	\$ 59	\$ 159
[3]	2007A	25.8%	\$ 2,890	\$ 1,349	\$ 746	\$ 348	\$ 1,094
[4]	2008A	49.8%	\$ 1,730	\$ 1,270	\$ 861	\$ 632	\$ 1,493
[5]	2009B	16.6%	\$ 2,800	\$ 2,733	\$ 464	\$ 453	\$ 917
[6]	2009C	72.6%	\$ 1,100	\$ 2,841	\$ 799	\$ 2,063	\$ 2,862
[7]	2009D	0.0%	\$ 1,205	\$ 2,878	\$ -	\$ -	\$ -
[8]	2009E	0.0%	\$ 488	\$ 61	\$ -	\$ -	\$ -
[9]	2010C	61.8%	\$ 1,605	\$ 1,246	\$ 993	\$ 771	\$ 1,763
[10]	2010D	100.0%	\$ -	\$ 7,095	\$ -	\$ 7,095	\$ 7,095
[11]	2012A	62.4%	\$ 1,540	\$ 1,356	\$ 961	\$ 847	\$ 1,808
[12]	2012B	13.6%	\$ -	\$ -	\$ -	\$ -	\$ -
[13]	2012C	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
[14]	2013A	19.3%	\$ -	\$ -	\$ -	\$ -	\$ -
[15]	2013B1	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
[16]	2013B2	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
[17]	2014A1	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
[18]	2014A2	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
[19]	2015A	24.5%	\$ 1,925	\$ 2,233	\$ 472	\$ 548	\$ 1,020
[20]	2017A1	69.4%	\$ 4,380	\$ 3,162	\$ 3,039	\$ 2,194	\$ 5,233
[21]	2017A2	12.5%	\$ 2,010	\$ 3,586	\$ 251	\$ 448	\$ 699
[22]	2017A3	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
[23]	CP Series A	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -

Colorado Springs Utilities
Formula Rate Workbook
Projections for Rate Year 2026

Table C3

Table C3: Debt Service and Interest
Thousands (\$000)

	Bond Issue	Electric Percentage	Total Principal	Total Interest	Electric Principal	Electric Interest	Total Electric Debt
	[A]	[B]	[C]	[D]	[E]	[F]	[G]
Line No.					[C] x [B]	[D] x [B]	[E] + [F]
[24]	CP Series B	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
[25]	2018A1	46.9%	\$ 22,435	\$ 1,122	\$ 10,531	\$ 527	\$ 11,058
[26]	2018A2	0.0%	\$ 910	\$ 1,655	\$ -	\$ -	\$ -
[27]	2018A3	36.6%	\$ 400	\$ 124	\$ 146	\$ 45	\$ 192
[28]	2018A4	0.0%	\$ 1,315	\$ 2,390	\$ -	\$ -	\$ -
[29]	2019A	31.1%	\$ -	\$ 4,205	\$ -	\$ 1,308	\$ 1,308
[30]	2020A	11.1%	\$ 9,310	\$ 6,789	\$ 1,037	\$ 756	\$ 1,793
[31]	2020B	99.8%	\$ 6,810	\$ 1,010	\$ 6,795	\$ 1,007	\$ 7,802
[32]	2020C	45.9%	\$ 755	\$ 3,361	\$ 346	\$ 1,541	\$ 1,887
[33]	2021A	49.3%	\$ 2,400	\$ 1,097	\$ 1,183	\$ 541	\$ 1,724
[34]	2021B	62.4%	\$ 3,490	\$ 7,313	\$ 2,178	\$ 4,563	\$ 6,741
[35]	2022A	27.4%	\$ 3,650	\$ 5,190	\$ 1,001	\$ 1,423	\$ 2,424
[36]	2022B	58.3%	\$ -	\$ 8,140	\$ -	\$ 4,746	\$ 4,746
[37]	2023A	51.9%	\$ -	\$ 10,347	\$ -	\$ 5,374	\$ 5,374
[38]	2023B	21.9%	\$ 9,580	\$ 7,806	\$ 2,097	\$ 1,708	\$ 3,805
[39]	2024A	52.8%	\$ -	\$ 14,674	\$ -	\$ 7,748	\$ 7,748
[40]	2024B	11.4%	\$ 13,545	\$ 4,328	\$ 1,550	\$ 495	\$ 2,046
[41]			\$ -	\$ -	\$ -	\$ -	\$ -
[42]			\$ -	\$ -	\$ -	\$ -	\$ -
[43]			\$ -	\$ -	\$ -	\$ -	\$ -
[44]			\$ -	\$ -	\$ -	\$ -	\$ -
[45]			\$ -	\$ -	\$ -	\$ -	\$ -
[46]			\$ -	\$ -	\$ -	\$ -	\$ -

Colorado Springs Utilities
Formula Rate Workbook
Projections for Rate Year 2026

Table C3

Table C3: Debt Service and Interest
Thousands (\$000)

	Bond Issue	Electric Percentage	Total Principal	Total Interest	Electric Principal	Electric Interest	Total Electric Debt
	[A]	[B]	[C]	[D]	[E]	[F]	[G]
Line No.					[C] x [B]	[D] x [B]	[E] + [F]
[47]			\$ -	\$ -	\$ -	\$ -	\$ -
[48]			\$ -	\$ -	\$ -	\$ -	\$ -
[49]			\$ -	\$ -	\$ -	\$ -	\$ -
[50]			\$ -	\$ -	\$ -	\$ -	\$ -
[51]	Forecasted Debt		\$ -	\$ -	\$ -	\$ -	\$ 40,556
[52]	Total		\$ 103,798	\$ 113,800	\$ 36,824	\$ 47,992	\$ 125,372

Source: TFR Backup, [WP7 Debt Service and Interest] tab.

Table C4

Table C4: Amortization of Premium or Discount

Line No.	Fiscal Year [A]	Account Number [B]	Account Name [C]	Sub Account [D]	Sub Account Cost Type [E]	Balance Year-To-Date [F]
[1]	2026	428000	Amort of Debt Disc & Exp	90	MISCELLANEOUS ACCOUNTING GENERAL	\$ 625,917
[2]	2026	428010	Amort of Discount	1027	Amort of Discount -2005A	\$ 954
[3]	2026	428010	Amort of Discount	1034	Amort of Discount -2006B	\$ 88
[4]	2026	428010	Amort of Discount	1050	Amort of Discount -2010D	\$ 3,050
[5]	2026	428100	Amort of Loss on Reacq Debt	1036	2007B Amort Loss on Reac Debt	\$ 52,358
[6]	2026	428100	Amort of Loss on Reacq Debt	1039	2008B Amort Loss on Reac Debt	\$ 1,490
[7]	2026	428100	Amort of Loss on Reacq Debt	1042	2009A Amort Loss on Reac Debt	\$ 23,660
[8]	2026	428100	Amort of Loss on Reacq Debt	1044	2009C Amort Loss on Reac Debt	\$ 19,738
[9]	2026	428100	Amort of Loss on Reacq Debt	1047	2010A Amort Loss on Reac Debt	\$ 68,399
[10]	2026	428100	Amort of Loss on Reacq Debt	1051	2011A Amort Loss on Reac Debt	\$ 208,683
[11]	2026	428100	Amort of Loss on Reacq Debt	1053	2012B Amort Loss on Reac Debt	\$ 32,075
[12]	2026	428100	Amort of Loss on Reacq Debt	1055	2013A Amort Loss on Reac Debt	\$ 55,984
[13]	2026	428100	Amort of Loss on Reacq Debt	1066	2018A1 Amort Loss on Reac Debt	\$ 913,697
[14]	2026	428100	Amort of Loss on Reacq Debt	1068	2018A3 Amort Loss on Reac Debt	\$ 966
[15]	2026	429000	Amort of Prem on Debt-Cr	1043	Amort of Prem on Debt-2009B	\$ (12,846)
[16]	2026	429000	Amort of Prem on Debt-Cr	1050	Amort of Prem on Debt-2010D	\$ (48,193)
[17]	2026	429000	Amort of Prem on Debt-Cr	1060	Amort of Prem on Debt-2015A	\$ (128,590)
[18]	2026	429000	Amort of Prem on Debt-Cr	1063	Amort of Prem on Debt-2017A-1	\$ (522,217)
[19]	2026	429000	Amort of Prem on Debt-Cr	1064	Amort of Prem on Debt-2017A-2	\$ (67,012)
[20]	2026	429000	Amort of Prem on Debt-Cr	1066	Amort of Prem on Debt-2018A1	\$ (642,424)
[21]	2026	429000	Amort of Prem on Debt-Cr	1067	Amort of Prem on Debt-2018A2	\$ -
[22]	2026	429000	Amort of Prem on Debt-Cr	1068	Amort of Prem on Debt-2018A3	\$ (17,037)
[23]	2026	429000	Amort of Prem on Debt-Cr	1069	Amort of Prem on Debt-2018A4	\$ -
[24]	2026	429000	Amort of Prem on Debt-Cr	1070	Amort of Prem on Debt-2019A	\$ (818,842)
[25]	2026	429000	Amort of Prem on Debt-Cr	1071	Amort of Prem on Debt-2020A	\$ (239,520)
[26]	2026	429000	Amort of Prem on Debt-Cr	1072	Amort of Prem on Debt-2020B	\$ (1,322,540)
[27]	2026	429000	Amort of Prem on Debt-Cr	1073	Amort of Prem on Debt-2020C	\$ (378,036)
[28]	2026	429000	Amort of Prem on Debt-Cr	1074	Amort of Prem on Debt-2021A	\$ (351,444)
[29]	2026	429000	Amort of Prem on Debt-Cr	1075	Amort of Prem on Debt-2021B	\$ (947,009)
[30]	2026	429000	Amort of Prem on Debt-Cr	1076	Amort of Prem on Debt-2022A	\$ (188,504)

Table C4

Table C4: Amortization of Premium or Discount

Line No.	Fiscal Year [A]	Account Number [B]	Account Name [C]	Sub Account [D]	Sub Account Cost Type [E]	Balance Year-To-Date [F]
[31]	2026	429000	Amort of Prem on Debt-Cr	1077	Amort of Prem on Debt-2022B	\$ (332,563)
[32]	2026	429000	Amort of Prem on Debt-Cr	1078	Amort of Prem on Debt-2023A	\$ (392,366)
[33]	2026	429000	Amort of Prem on Debt-Cr	1079	Amort of Prem on Debt-2023B	\$ (194,779)
[34]	2026	429000	Amort of Prem on Debt-Cr	217	Amort of Prem on Debt-2024A	\$ (648,692)
[35]	2026	429000	Amort of Prem on Debt-Cr	218	Amort of Prem on Debt-2024B	\$ (64,448)
[36]	2026	429100	Amort of Gain on Reacq Debt	1016	2000A Amort Gain on Reac Debt	\$ (37,678)
[37]	2026	429100	Amort of Gain on Reacq Debt	1071	2020A Amort Gain on Reac Debt	\$ (41,949)
[38]	2026	429100	Amort of Gain on Reacq Debt	1072	2020B Amort Gain on Reac Debt	\$ (88,717)
[39]	2026	429100	Amort of Gain on Reacq Debt	1074	2021A Amort Gain on Reac Debt	\$ (401,568)
[40]	2026	429100	Amort of Gain on Reacq Debt	1076	2022A Amort Gain on Reac Debt	\$ (202,963)
[41]	2026	429100	Amort of Gain on Reacq Debt	1079	2023B Amort Gain on Reac Debt	\$ (126,180)
[42]	2026	429100	Amort of Gain on Reacq Debt	218	2024B Amort Gain on Reac Debt	\$ (65,576)
[43]						\$ 0
[51]	Total Amortization of Premium or Discount					\$ (6,274,637)

Source: TFR Backup, [WP8 Amortization of prem or dis] & [WP9 Bond Issu Amort Exp Detail] tabs.

Table E1

Table E1: Transmission Operations and Maintenance (O&M) Expenses

Line No.	Item	FERC Account No./Calculation	Actual Total [A]	Actual Labor-Related [B]
[1]	Operation			
[2]	Operation, Supervision and Engineering	560	\$ 3,534,798	\$ 4,220,107
[3]	Load Dispatching	561	\$ 769,735	\$ 396,146
[4]	Load Dispatch- Reliability	561.1	\$ -	\$ -
[5]	Load Dispatch- Monitor and Operate Transmission System	561.2	\$ -	\$ -
[6]	Load Dispatch- Transmission Service and Scheduling	561.3	\$ -	\$ -
[7]	Scheduling, System Control and Dispatch Services	561.4	\$ -	\$ -
[8]	Reliability, Planning and Standards Development	561.5	\$ -	\$ -
[9]	Transmission Service Studies	561.6	\$ -	\$ -
[10]	Generation Interconnection Studies	561.7	\$ -	\$ -
[11]	Reliability, Planning and Standards Development Services	561.8	\$ -	\$ -
[12]	Station Expenses	562	\$ -	\$ -
[13]	Overhead Line Expenses	563	\$ 16,321	\$ -
[14]	Underground Line Expenses	564	\$ -	\$ -
[15]	Transmission of Electricity by Others	565	\$ -	\$ -
[16]	Miscellaneous Transmission Expenses	566	\$ 403,903	\$ 366,173
[17]	Rents	567	\$ -	\$ -
[18]	Total Operation		\$ 4,724,757	\$ 4,982,426

Table E1

Table E1: Transmission Operations and Maintenance (O&M) Expenses

Line No.	Item	FERC Account No./Calculation	Actual Total [A]	Actual Labor-Related [B]
[19]	Maintenance			
[20]	Maintenance Supervision and Engineering	568	\$ 184,405	\$ 182,250
[21]	Maintenance of Structures	569	\$ 611,843	\$ 7,601
[22]	Maintenance of Computer Hardware	569.1	\$ -	\$ -
[23]	Maintenance of Computer Software	569.2	\$ -	\$ -
[24]	Maintenance of Communication Equipment	569.3	\$ -	\$ -
[25]	Maintenance of Miscellaneous Regional Transmission Plant	569.4	\$ -	\$ -
[26]	Maintenance of Station Equipment	570	\$ 899,128	\$ 520,080
[27]	Maintenance of Overhead Lines	571	\$ 106,175	\$ 85,814
[28]	Maintenance of Underground Lines	572	\$ 129,426	\$ 51,913
[29]	Maintenance of Miscellaneous Transmission Plant	573	\$ -	\$ -
[30]	Total Maintenance		\$ 1,930,978	\$ 847,658
[31]	Total Operation and Maintenance Expense	[18] + [30]	\$ 6,655,735	\$ 5,830,084

Source: TFR Backup, [WP2 O&M - A&G] tab.

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Table E1

Table E1: Transmission Operations and Maintenance (O&M) Expenses

Line No.	Item	FERC Account No./Calculation	Projected Total [C]	Projected Labor-Related [D]
[1]	Operation			
[2]	Operation, Supervision and Engineering	560	\$ 4,943,609	\$ 3,882,391
[3]	Load Dispatching	561	\$ 2,255,582	\$ 1,459,207
[4]	Load Dispatch- Reliability	561.1	\$ -	\$ -
[5]	Load Dispatch- Monitor and Operate Transmission System	561.2	\$ -	\$ -
[6]	Load Dispatch- Transmission Service and Scheduling	561.3	\$ -	\$ -
[7]	Scheduling, System Control and Dispatch Services	561.4	\$ -	\$ -
[8]	Reliability, Planning and Standards Development	561.5	\$ -	\$ -
[9]	Transmission Service Studies	561.6	\$ -	\$ -
[10]	Generation Interconnection Studies	561.7	\$ -	\$ -
[11]	Reliability, Planning and Standards Development Services	561.8	\$ -	\$ -
[12]	Station Expenses	562	\$ -	\$ -
[13]	Overhead Line Expenses	563	\$ 23,843	\$ -
[14]	Underground Line Expenses	564	\$ -	\$ -
[15]	Transmission of Electricity by Others	565	\$ -	\$ -
[16]	Miscellaneous Transmission Expenses	566	\$ 734,293	\$ 707,886
[17]	Rents	567	\$ -	\$ -
[18]	Total Operation		\$ 7,957,327	\$ 6,049,484

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Table E1

Table E1: Transmission Operations and Maintenance (O&M) Expenses

Line No.	Item	FERC Account No./Calculation	Projected Total [C]	Projected Labor-Related [D]
[19]	Maintenance			
[20]	Maintenance Supervision and Engineering	568	\$ 226,101	\$ 226,101
[21]	Maintenance of Structures	569	\$ 271,648	\$ 10,597
[22]	Maintenance of Computer Hardware	569.1	\$ -	\$ -
[23]	Maintenance of Computer Software	569.2	\$ -	\$ -
[24]	Maintenance of Communication Equipment	569.3	\$ -	\$ -
[25]	Maintenance of Miscellaneous Regional Transmission Plant	569.4	\$ -	\$ -
[26]	Maintenance of Station Equipment	570	\$ 979,405	\$ 816,215
[27]	Maintenance of Overhead Lines	571	\$ 168,352	\$ 168,352
[28]	Maintenance of Underground Lines	572	\$ 43,760	\$ 15,798
[29]	Maintenance of Miscellaneous Transmission Plant	573	\$ -	\$ -
[30]	Total Maintenance		\$ 1,689,266	\$ 1,237,063
[31]	Total Operation and Maintenance Expense	[18] + [30]	\$ 9,646,593	\$ 7,286,547

Source: TFR Backup, [WP2 O&M - A&G] tab.

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Table E2

Table E2: Administrative and General (A&G) Expenses

Line No.	Item	FERC Account No.	Actual Account Balance [A]	Projected Account Balance [B]
[1]	Administrative and General Salaries	920	\$ 27,211,447	\$ 28,799,691
[2]	Office Supplies and Expenses	921	\$ 14,837,289	\$ 18,288,293
[3]	Administrative Expenses Transferred-Credit (<i>enter negative</i>)	922	\$ (5,065,922)	\$ (5,708,488)
[4]	Outside Services Employed	923	\$ 4,536,645	\$ 3,659,561
[5]	Property Insurance	924	\$ 2,775,317	\$ 3,834,500
[6]	Injuries and Damage	925	\$ 14,233	\$ 136,963
[7]	Employee Pensions and Benefits	926	\$ 26,307,091	\$ 29,590,865
[8]	Franchise Requirements	927		\$ -
[9]	Regulatory Commission Expenses	928	\$ 197,736	\$ 214,146
[10]	Duplicate Charges - Credit (<i>enter negative</i>)	929		\$ -
[11]	General Advertising Expenses	930.1	\$ 266,405	\$ -
[12]	Miscellaneous General Expenses	930.2	\$ 287,979	\$ 219,988
[13]	Rents	931		\$ -
[14]	Maintenance of General Plant	932	\$ 3,604,719	\$ 5,811,614
[15]	Total Administrative and General Expense		\$ 74,972,938	\$ 84,847,133

Source: TFR Backup, [WP2 O&M - A&G] tab.

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Table E3

Table E3: Revenue Credits

Line No.	Item	Source/Calculation	FERC Account No.	Total Transmission
Sales for Resale				
[1]	Bundled Non-RQ Sales for Resale		447	\$ -
[2]	Bundled Sales for Resale included in Divisor		447	\$ -
[3]	Total Sales for Resale	[1] + [2]		\$ -
Rent from Electric Property				
[4]			454	\$ -
[5]			454	\$ -
[6]			454	\$ -
[7]			454	\$ -
[8]			454	\$ -
[9]			454	\$ -
[10]			454	\$ -
[11]			454	\$ -
[12]			454	\$ -
[13]			454	\$ -
[14]	Total Rent from Electric Property	SUM([4]:[13])		\$ -
[15]	Other Electric Revenues Credited	Table E4: [15]	456	\$ -
[16]	TOTAL REVENUE CREDITS	[3] + [14] + [15]		\$ -

Source: TFR Backup, [WP10 Account 456.1] tab.

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Table E4

Table E4: Other Electric Revenues

Line No.	Description	Assignment	Total Revenue
[1]	Firm Network	Divisor	\$ -
[2]	Long Term Firm	Divisor	\$ -
[3]	Other Long Term Firm	Divisor	\$ -
[4]	Short Term Firm Point To Point	Credit	\$ -
[5]	Non Firm	Credit	\$ -
[6]	Other Service	Divisor	\$ -
[7]	Distribution Wheeling Fees (Direct)	Divisor	\$ 102,908
[8]	Non-Firm Off-System Revenues	Credit	\$ -
[9]	Schedule 4 - Energy Imbalance Service	Divisor	\$ 1,547,433
[10]			
[11]			\$ -
[12]			\$ -
[13]			\$ -
[14]			\$ -
[15]	TOTAL REVENUE CREDIT		\$ -

Source: TFR Backup, [WP10 Account 456.1] tab.