Exh. CRM-3 Dockets UE-220066, UG-220067, UG-210918 Witness: CHRIS R. MCGUIRE

### BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

### WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

PUGET SOUND ENERGY,

**Respondent.** 

In the Matter of the Petition of

**PUGET SOUND ENERGY** 

For an Order Authorizing Deferred Accounting Treatment for Puget Sound Energy's Share of Costs Associated with the Tacoma LNG Facility DOCKETS UE-220066, UG-220067, UG-210918 (consolidated)

### EXHIBIT TO TESTIMONY OF

#### **CHRIS R. McGUIRE**

### STAFF OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Electric Revenue Requirement Summary and Detailed Summary

July 28, 2022

#### Exh. CRM-3 Dockets UE-220066, UG-220067, U<u>G-210918</u> Pa<del>ge 1 of 36</del>

#### PUGET SOUND ENERGY ELECTRIC STATEMENT OF OPERATING INCOME AND ADJUSTMENTS 2022 GENERAL RATE CASE 12 MONTHS ENDED JUNE 30, 2021

		AM	IA JUN 2021	EOP JUN 2021	EOP JUN 2021	EOP DEC 2021	EOP DEC 2021	EOP DEC 2022	EOP DEC 2022	AMA 2023	AMA DEC 2023	AMA 2024	AMA DEC 2024	AMA 2025	AMA DEC 2025
LINI	DESCRIPTION	12M	E JUNE 2021 TEST YEAR	RESTATING ADJUSTMENTS	RESTATED RESULTS OF OPERATIONS	TRADITIONAL PROFORMA ADJUSTMENTS	DEC 2021 ADJUSTED RESULTS OF OPERATIONS	2022 GAP YEAR PROVISIONAL ADJUSTMENTS	ADJUSTED RESULTS START OF RATE YEAR 1	2023 RATE YEAR 1 PROVISIONAL ADJUSTMENTS	ADJUSTED RESULTS END OF RATE YEAR 1	2024 RATE YEAR 2 PROVISIONAL ADJUSTMENTS		2025 RATE YEAR 3 PROVISIONAL ADJUSTMENTS	ADJUSTED RESULTS END OF RATE YEAR 3
14 15 16 17	OPERATING REVENUES SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONT SALES TO OTHER UTILITIES	\$	c 2,245,635,655 351,600 175,259,904	d \$ (134,214,385) (6,054) -	345,546 175,259,904	f \$ 3,562,400 \$	g = e + f 2,114,983,670 345,546 175,259,904	h \$ (55,161,795) -	345,546 175,259,904	(46,724,702)	345,546 128,535,202	7,133,168	345,546 135,668,370	n \$ 4,659,546 5 (20,344,107)	345,546 115,324,264
18 19 20	OTHER OPERATING REVENUES TOTAL OPERATING REVENUES OPERATING REVENUE DEDUCTIONS:	s	98,941,871 2,520,189,030	(6,354,688) \$ (140,575,128)	92,587,183 \$ 2,379,613,902	(17,731,276) \$ (14,168,875) \$	74,855,907 2,365,445,027	655,535 \$ (54,506,260)	75,511,442 \$ 2,310,938,767	24,901,872 \$ (4,494,878)	100,413,314 \$ 2,306,443,889	(11,867,580) \$ 15,008,851	88,545,733 \$ 2,321,452,740	(3,586,938) \$ (19,271,499) 5	84,958,795 2,302,181,241
22 23 24	POWER COSTS: FUEL		219,374,444	-	219,374,444	-	219,374,444	-	219,374,444	39,539,185	258,913,628	(7,270,288)	251,643,340	171,483	251,814,823
25 26 27	PURCHASED AND INTERCHANGED WHEELING RESIDENTIAL EXCHANGE		631,436,039 123,773,669 (82,886,111)	(19,568,170) - 82,886,111	611,867,868 123,773,669	(108,036) - -	611,759,832 123,773,669	21,468	611,781,300 123,773,669	69,880,682 12,088,532	681,661,982 135,862,200	6,735,638 4,907,659 -	688,397,620 140,769,860	(91,076,936) 1,711,735 -	597,320,684 142,481,594
28 29 30	TOTAL PRODUCTION EXPENSES OTHER POWER SUPPLY EXPENSES TRANSMISSION EXPENSE		891,698,040 108,522,831 24,911,099	63,317,941 1,286,353 490,075	955,015,981 109,809,184 25,401,174	(108,036) (30,871,057) (172,628)	954,907,944 78,938,127 25,228,546	21,468 64,695 34,303	954,929,413 79,002,822 25,262,849	121,508,398 16,358,782 3,667,451	1,076,437,810 95,361,604 28,930,301	4,373,009 (1,414,016) 855,579	1,080,810,819 93,947,588 29,785,879	(89,193,718) 2,137,211 1,166,370	991,617,101 96,084,800 30,952,250
32 33 34	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES		89,651,035 54,008,362 26,079,426	2,975,401 (4,282,590) (21,698,125)	23,401,174 92,626,436 49,725,772 4,381,301	(172,028) (469,923) (180,868) (40,999)	92,156,513 49,544,904 4,340,301	93,380 (367,557) 10,202	92,249,893 49,177,348 4,350,503	6,109,772 3,402,663 6,864,554	28,950,501 98,359,664 52,580,011 11,215,057	2,875,995 1,207,125 968,507	101,235,660 53,787,136 12,183,565	3,985,856 735,903 2,632,577	105,221,516 54,523,039 14,816,141
35 36 37 38	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION		88,978,069 136,358,879 366,968,453 100,485,354	(88,978,069) 1,374,479 7,957,870 (7,408,664)	137,733,358 374,926,322 93,076,691	954,111 (39,989,546) (2,224,800)	- 138,687,468 334,936,777 90,851,891	(2,359) 8,821,980 (5,907,500)	- 138,685,110 343,758,757 84,944,391	- 44,013,109 9,229,375 (8,807,820)	182,698,219 352,988,132 76,136,571	1,544,280 13,646,531 12,088,366	- 184,242,499 366,634,663 88,224,937	(1,468,515) 21,924,934 6,303,134	- 182,773,983 388,559,597 94,528,071
39 40 41 42	AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES		25,964,700 (28,743,054) 236,496,070 12,488,945	(999,958) 24,316,583 (143,560,308) (61,071,554)	24,964,743 (4,426,471) 92,935,762 (48,582,609)	(3,118,312) 14,631,755 (1,197,376) 16,205,901	21,846,431 10,205,284 91,738,386 (32,376,708)	1,779,235 (2,063,730) (11,929,898)	21,846,431 11,984,519 89,674,656 (44,306,606)	12,709,424 11,782,160 1,386,492 (48,776,849)	34,555,855 23,766,679 91,061,148 (93,083,455)	3,418,426 (9,590,198) 1,307,882 (5,812,867)	37,974,282 14,176,480 92,369,030 (98,896,322)	(4,980,450) (3,339,908) 805,459 5,063,099	32,993,832 10,836,573 93,174,489 (93,833,223)
43 44 45	DEFERRED INCOME TAXES TOTAL OPERATING EXPENSES TOTAL OPERATING REV. DEDUCT.		89,040,545 1,331,210,714 2,222,908,754	(01,071,534) <u>44,533</u> (289,553,973) (226,236,033)	89,085,078 1,041,656,740 1,996,672,721	(454,424) (46,928,167) (47,036,204)	88,630,654 994,728,573 1,949,636,517	(11,323,898) (399,774) (9,867,021) (9,845,552)	88,230,880 984,861,552	(46,776,849) (665,512) (26,460,688) 178,781,999	87,565,368 1,042,135,154	467,404 21,563,015	88,032,772 1,063,698,168	(553,818) 34,411,853 (54,781,865)	87,478,953 1,098,110,021 2,089,727,122
46 47 48 49	NET OPERATING INCOME	\$	297,280,276 5.42%	\$ 85,660,905	\$ 382,941,181 7.15%	\$ 32,867,328	<u>415,808,509</u> 7.75%	\$ (44,660,707)	\$ 371,147,802 6.87%	\$ (183,276,877)	\$ 187,870,925 <b>3.45%</b>		\$ 176,943,752 3.09%	\$ 35,510,366 5	<u>3.47%</u>
50 51 52	GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT	\$	11,178,630,583 (4,782,009,813)	\$ (44,637,856) (111,387,036)		\$ (295,163,385) 325,464,314		\$ 284,291,836 (258,645,958)	\$ 11,123,121,177	\$ 143,052,844 (69,971,722)		\$ 753,842,260	\$ 12,020,016,281	\$ 724,947,653 (313,787,427)	5 12,744,963,935 (5,649,282,687)
53 54 55 56	DEFERRED DEBITS AND CREDITS DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER		343,267,968 (1,335,992,018) 190,815,244 (111,495,558)	(10,304,632) 36,030,442 6,628,145 (2,631,837)	(1,299,961,576) (1,299,961,576) 197,443,389 (114,127,395)	(108,911,443) 83,519,789	224,051,892 (1,216,441,787) 197,443,389 (114,127,395)	(4,996,082) 20,147,983 (30,493)	219,055,810 (1,196,293,804) 197,412,897 (114,127,395)	(35,624,693) 9,110,410	183,431,117 (1,187,183,394) 197,412,897 (114,127,395)	(51,563,630) 4,991,388 -	131,867,487 (1,182,192,006) 197,412,897 (114,127,395)	(21,371,831) 15,974,490 -	(1,16,217,516) (1,166,217,516) 197,412,897 (114,127,395)
57 58 59	TOTAL RATE BASE	\$	5,483,216,406	\$ (126,302,774)	\$ 5,356,913,632		5,361,822,906	\$ 40,767,286	, . ,, .	,			,,,	\$ 405,762,885 5	6,123,244,889
60 61 62	REQUESTED RATE OF RETURN OPERATING INCOME (DEFICIENCY) SURPLI		7.05% (89,286,480)	7.05% 94,565,251	7.05% 5,278,770	7.05% 32,521,224	7.05% 37,799,995	7.05% (47,534,801)	7.05% (9,734,806)	7.05% (186,559,840)	7.05% (196,294,646)	(29,897,748)	(227,282,225)	7.11% 6,660,625	7.11% (222,908,593)
63 64 65	CONVERSION FACTOR CUMULATIVE REVENUE CHANGE	s	0.752355 118,675,998	0.752355 \$ (125,692,327)	0.752355 \$ (7,016,329)	0.752355 \$ (43,225,903)	0.752355 6 (50,242,232)	0.752355 \$ 63,181,345	0.752355 \$ 12,939,113	0.752355 \$ 247,967,834	0.752355 \$ 260,906,947	0.752355 \$ 39,738,884	0.752355 \$ 302,094,391	0.752355 \$ (8,853,035)	0.752355
66 71 72	NET CHANGE TO BE MADE AT:									BEG OF RY 1 $\rightarrow$		BEG OF RY 2 $\rightarrow$	\$ 41,187,444	BEG OF RY $3 \rightarrow 5$	6 (5,813,256)
73 74 75 76	BASE RATES NOT SUBJECT TO REFUND (SCH. 141N) SUBJECT TO REFUND (SCH. 141R) REVENUE CHANGE BEFORE RIDERS										\$ (50,242,232) #REF! #REF! 260,906,947		#REF! #REF! 41,187,444	-	#REF! #REF! (5,813,256)
78 79 80	CHANGES TO 141C CHANGES TO OTHER PRICE SCHEDULES										50,457,000 (74,654,676)		3,035,000 (2,544,404)	-	11,624,000 (648,824)
81 82	NET REVENUE CHANGE										\$ 236,709,271	•	\$ 41,678,040	5	5,161,920

ELECT	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME												ĺ		EXH. CRM-3	page	2 of 36
	JUSTMENTS																
022 GE	NERAL RATE CASE 0				Jun-21		Jun-21		I 21		Inc. 21	,	21		Inc. 21		Jun-21
	+ 0				COMMON ESTATING		COMMON RESTATING		Jun-21 COMMON RESTATING		Jun-21 COMMON ESTATING	CO	un-21 MMON TATING	~	Jun-21 COMMON ESTATING	CC	MMON STATING
				1	6.01 R		6.02 R		6.03 R		6.04 R	6.	.05 R		6.06 R		6.07 R
						DA	ASS-THROUGH										
			ME JUNE 2021 TEST YEAR		VENUES AND EXPENSES		DEVENUE &		EMPERATURE RMALIZATION		FEDERAL COME TAX		ENEFIT OF EREST		AD DEBT EXPENSE		TE CASE KPENSE
LINE	DESCRIPTION		с		d		e		f		g		h		i		i
12	OPERATING REVENUES		e		u		e		1		5						J
13	SALES TO CUSTOMERS	\$	2,245,635,655	\$	88,860,251	\$	(224,175,001)	\$	1,100,365								
14 15	SALES FROM RESALE-FIRM/SPECIAL CONTRAC SALES TO OTHER UTILITIES		351,600 175,259,904		3		(8,647)		2,590								
15	OTHER OPERATING REVENUES		98,941,871		(24,355,617)		18,000,929										
17	TOTAL OPERATING REVENUES		2,520,189,030		64,504,637		(206,182,719)		1,102,955		-		-		-		-
18																	
19	OPERATING REVENUE DEDUCTIONS:																
20 21	POWER COSTS:																
21	FUEL	s	219,374,444														
23	PURCHASED AND INTERCHANGED	-	631,436,039				(30,327,819)										
24	WHEELING		123,773,669														
25	RESIDENTIAL EXCHANGE	<u> </u>	(82,886,111)				82,886,111	_		_							
26 27	TOTAL PRODUCTION EXPENSES	\$	891,698,040	\$	-	\$	52,558,292	\$	-	\$	-	\$	-	\$	-	\$	-
28	OTHER POWER SUPPLY EXPENSES		108,522,831														
	TRANSMISSION EXPENSE		24,911,099														
30	DISTRIBUTION EXPENSE		89,651,035														
31	CUSTOMER ACCTS EXPENSES		54,008,362		464,240		(1,476,892)		7,938						(3,766,721)		
32 33	CUSTOMER SERVICE EXPENSES		26,079,426				(21,901,569)										
33 34	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE		88,978,069 136,358,879		129,009		(88,978,069) (528,977)		2,206								(176,428
35	DEPRECIATION		366,968,453		129,009		(528,977)		2,200								(170,420
36	AMORTIZATION		100,485,354														
37	AMORTIZ OF PROPERTY GAIN/LOSS		25,964,700														
38	OTHER OPERATING EXPENSES		(28,743,054)		26,348,573		(203,185)		10.414								
39 40	TAXES OTHER THAN INCOME TAXES INCOME TAXES		236,496,070 12,488,945		2,480,526 7,367,281		(146,898,296) 261,655		42,414 220,583		(36,730,077)		(29,473,739)		791,011		37,050
40	DEFERRED INCOME TAXES		89,040,545		7,507,281		201,055		220,585		(30,730,077)		(29,473,739)		/91,011		37,050
42	TOTAL OPERATING REV. DEDUCT.	\$	2,222,908,754	\$	36,789,629	\$	(207,167,041)	\$	273,141	\$	(36,730,077)	\$	(29,473,739)	\$	(2,975,710)	\$	(139,378
43								_		_							
	NET OPERATING INCOME	\$	297,280,276	\$	27,715,008	\$	984,322	\$	829,814	\$	36,730,077	\$	29,473,739	\$	2,975,710	\$	139,378
45	DATEDAGE	¢	5 402 01 6 40 6			~		~		~				~		¢	
	RATE BASE	\$	5,483,216,406	\$	-	\$	-	\$	-	\$	-	2	-	\$	-	\$	-
47 48	RATE OF RETURN		5 400/														
48 49	KATE OF KETUKIN		5.42%														
	DATE DASE.																
50 51	RATE BASE: GROSS UTILITY PLANT IN SERVICE	s	11,178,630,583														
52	ACCUM DEPR AND AMORT	φ	(4,782,009,813)														
53	DEFERRED DEBITS AND CREDITS		343,267,968														
54	DEFERRED TAXES		(1,335,992,018)														
55	ALLOWANCE FOR WORKING CAPITAL		\$190,815,244														
56 57	OTHER TOTAL RATE BASE	s	(111,495,558) 5,483,216,406	ç		s		s		s	-	s		s		\$	
57 58	IVIAL KATE DASE	¢	3,403,210,400	¢	-	3	-	ې	-	ې	-	ې		\$		ş	-
	REQUESTED RATE OF RETURN		7.05%		7.05%		7.05%		7.05%		7.60%		7.05%		7.05%		7.05
59	CONVERSION FACTOR		0.752355	5	0.752355		0.752355		0.752355		0.752355		0.752355		0.752355		0.75235
59 60																	
	SURPLUS / (DEFICIENCY)		(89,286,480)		27,715,008		984,322		829,814		36,730,077		29,473,739		2,975,710		139,378
60 61 62	SURPLUS / (DEFICIENCY) REVENUE REQUIREMENT OR (SURPLUS)		(89,286,480) 118,675,998	1	27,715,008 (36,837,674)		984,322 (1,308,321)		829,814 (1,102,955)		36,730,077 (48,820,141)		29,473,739 (39,175,308)		2,975,710 (3,955,194)		139,378 (185,256
60 61 62 63	SURPLUS / (DEFICIENCY)																

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ELECT AND AI	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME DJUSTMENTS									0 0	O EXH. CRM-3	0 page 3 of 36
2022 GI	+	0	Jun-21 COMMON RESTATING	Jun-21 COMMON RESTATING	Jun-21 COMMON RESTATING		Jun-21 COMMON ESTATING	Jun-21 COMMON RESTATING	Jun-21 COMMON RESTATING	Jun-21 COMMON RESTATING	Jun-21 COMMON RESTATING	Jun-21 COMMON RESTATING
			6.08 R	6.09 R	6.10 R		6.11 R	6.12 R	6.13 R	6.14 R	6.15 R	6.16 R
			EXCISE TAX	EMPLOYEE INSURANCE	INJURIES & DAMAGES	INC	ENTIVE PAY	INVESTMENT PLAN	INTEREST ON CUSTOMER DEPOSITS	PROPERTY AND LIAB INSURANCE	DEFERRED GAINS AND LOSSES ON PROPERTY	D&O INSURANCE
LINE	DESCRIPTION		k	1	m		n	0	р	q	SALES r	s
12 13 14 15 16 17	OPERATING REVENUES SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTRAC SALES TO OTHER UTILITIES OTHER OPERATING REVENUES TOTAL OPERATING REVENUES	C'										
18 19	OPERATING REVENUE DEDUCTIONS:											
20 21	POWER COSTS:											
22 23 24	FUEL PURCHASED AND INTERCHANGED WHEELING						306,051					
25 26	RESIDENTIAL EXCHANGE TOTAL PRODUCTION EXPENSES	\$	- 5	s -	\$ -	\$	306,051	\$ -	\$ -	s -	\$ -	\$ -
27 28	OTHER POWER SUPPLY EXPENSES						920,184					
29	TRANSMISSION EXPENSE						488,551					
30 31	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES						1,327,853 351,619					
32	CUSTOMER SERVICE EXPENSES						116,087		17,522			
33 34	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE			(43,613)	89,606	5	1,558,256	155,472		1,033,764		(83,667)
35	DEPRECIATION			(-))	,		,,	, -		,,.		(
36 37	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS											
38	OTHER OPERATING EXPENSES										(1,649,021)	
39 40	TAXES OTHER THAN INCOME TAXES INCOME TAXES		(2,208) 464	9,159	(18,817	7)	460,734 (1,161,160)	(32,649)		(217,090)	346,294	17,570
40	DEFERRED INCOME TAXES		404	9,159	(10,01)	0	(1,101,100)	(52,049)		(217,090)	540,294	17,570
42 43	TOTAL OPERATING REV. DEDUCT.	ş	5 (1,745) 5	\$ (34,454)	\$ 70,789	) <u>\$</u>	4,368,174	\$ 122,823	\$ 17,522	\$ 816,673	\$ (1,302,727)	\$ (66,097)
43	NET OPERATING INCOME	\$	3 1,745 \$	\$ 34,454	\$ (70,789	9) \$	(4,368,174)	\$ (122,823)	\$ (17,522	) \$ (816,673)	\$ 1,302,727	\$ 66,097
45												
46 47	RATE BASE	\$	- 5	\$ -	\$	- \$	-	\$ -	\$ -	\$ -	\$ -	s -
47	RATE OF RETURN											
49												
50	RATE BASE:											
51 52	GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT											
53	DEFERRED DEBITS AND CREDITS											
54	DEFERRED TAXES											
55 56	ALLOWANCE FOR WORKING CAPITAL OTHER											
57	TOTAL RATE BASE	5	- 5	\$ - :	\$	- \$	-	\$-	\$ -	ş -	\$ -	\$ -
58	DEGUESTED BATE OF PETUDA								_			
59 60	REQUESTED RATE OF RETURN CONVERSION FACTOR		7.05% 0.752355	7.05% 0.752355	7.05 0.7523		7.05% 0.752355	7.05% 0.752355	7.05% 0.75235		7.05% 0.752355	7.05% 0.752355
61	SURPLUS / (DEFICIENCY)		1,745	34,454	(70,789		(4,368,174)	(122,823)	(17,522		1,302,727	66,097
62 63 64	REVENUE REQUIREMENT OR (SURPLUS) CHANGES TO OTHER PRICE SCHEDULES NET REVENUE CHANGE		(2,319)	(45,795)	94,089	)	5,806,001	163,251	23,289	1,085,489	(1,731,532)	(87,854)

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ELECT AND AI	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME DJUSTMENTS									EXH. CRM	-3 page 4 of 36
2022 GI	+ 0	cc	Jun-21 DMMON STATING	Jun-21 COMMON RESTATING							
			6.17 R	6.18 R	6.19 R	6.20 R	6.21 R	6.22 R	6.23 R	6.24 R	6.25 R
		PENS	ION PLAN	WAGE INCREASE	AMA TO EOP RATE BASE	AMA TO EOP DEPRECIATION	WUTC FILING FEE	PRO FORMA O&M	AMR REGULATORY ASSET	AMI PLANT AND DEFERRA	GTZ DEFERRAL
LINE	DESCRIPTION		t	u	v	w	x	у	Z	aa	ab
12 13 14 15 16 17 18	OPERATING REVENUES SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTRAC SALES TO OTHER UTILITIES OTHER OPERATING REVENUES TOTAL OPERATING REVENUES	si 		<u> </u>	-			-	-	-	-
19 20	OPERATING REVENUE DEDUCTIONS:										
20 21 22 23 24	POWER COSTS: FUEL PURCHASED AND INTERCHANGED WHEELING			153,131							
25	RESIDENTIAL EXCHANGE										
26 27	TOTAL PRODUCTION EXPENSES	\$	- 5	\$ 153,131	\$ -	\$ -	s -	s -	\$ -	\$ -	s -
28	OTHER POWER SUPPLY EXPENSES			366,169							
29 30	TRANSMISSION EXPENSE DISTRIBUTION EXPENSE			223,451 514,493							
31	CUSTOMER ACCTS EXPENSES			137,227							
32 33	CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION			69,836							
34	ADMIN & GENERAL EXPENSE		(1,995,168)	1,150,225			88,086				
35 36	DEPRECIATION AMORTIZATION					8,169,934					
30	AMORTIZ OF PROPERTY GAIN/LOSS					(7,337,496)					
38	OTHER OPERATING EXPENSES										
39 40	TAXES OTHER THAN INCOME TAXES INCOME TAXES		418,985	249,313 (601,407)		(174,812)	(18,498)				
41	DEFERRED INCOME TAXES										
42 43	TOTAL OPERATING REV. DEDUCT.	\$	(1,576,183) 5	\$ 2,262,436	\$ -	\$ 657,626	\$ 69,588	s -	\$ -	\$ -	<u>s -</u>
44	NET OPERATING INCOME	\$	1,576,183	\$ (2,262,436)	\$ -	\$ (657,626)	\$ (69,588)	\$ -	- \$	\$ -	\$ -
45 46	RATE BASE	\$	- 5	s -	\$ 18,890,707	\$ (657,626)	s -	s	- \$	\$ (143,015,088	2
47 48	RATE OF RETURN	3		φ -	5 18,690,707	\$ (057,020)		5	φ	÷ (145,015,088	,
49 50	RATE BASE:										
51	GROSS UTILITY PLANT IN SERVICE				\$ 154,600,258					\$ (194,357,206	)
52	ACCUM DEPR AND AMORT				(149,594,569					\$ 36,317,804	-
53 54	DEFERRED DEBITS AND CREDITS DEFERRED TAXES				(10,304,632 20,193,342					\$ 15,024,314	_
55	ALLOWANCE FOR WORKING CAPITAL				6,628,145						
56 57	OTHER TOTAL RATE BASE	S		s -	(2,631,837 \$ 18,890,707		s -	s -	- S	\$ (143,015,088	) \$ -
58		-		-		(***,*20)		*	~		<u> </u>
59 60	REQUESTED RATE OF RETURN CONVERSION FACTOR		7.05%	7.05%	7.059		7.05%	7.059			
60 61	SURPLUS / (DEFICIENCY)		0.752355 1,576,183	0.752355 (2,262,436)	0.75235 (1,331,795		0.752355 (69,588)	0.7523	55 0.75235	5 0.75235 10,082,564	
62 63 64	REVENUE REQUIREMENT OR (SURPLUS) CHANGES TO OTHER PRICE SCHEDULES NET REVENUE CHANGE		(2,094,999)	3,007,139	1,770,168		92,494	-	-	(13,401,338	

												Pag
ELECT AND A	<sup>r</sup> SOUND ENERGY RIC STATEMENT OF OPERATING INCOME DJUSTMENTS										EXH. CRM	0 3 page 5 of 36
2022 G	+	0 0	Jun-21 COMMON RESTATING	Jun-21 COMMON RESTATING	Jun-21 ELECT RESTAT	RIC	Jun-21 ELECTRIC RESTATING	Jun-21 ELECTRIC RESTATING	Jun-21 ELECTRIC RESTATING	Jun-21 ELECTRIC RESTATING	Jun-21 ELECTRIC RESTATING	Jun-21 ELECTRIC RESTATING
			6.26 R	6.27 R	6.45 1	R	6.46 R	6.47 R	6.48 R	6.49 R	6.50 R	6.51 R
			VIRONMENTAL EMEDIATION	COVID DEFERRAL	POWER C	COSTS M	10NTANA TAX	WILD HORSE SOLAR	STORM EXPENSE NORMALIZATION	REGULATORY ASSETS & LIAB		STORM DEFERRAL AMORTIZATION
LINE	DESCRIPTION			1			c		1			ak
12 13 14 15 16 17	OPERATING REVENUES SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTR/ SALES TO OTHER UTILITIES OTHER OPERATING REVENUES TOTAL OPERATING REVENUES	AC	ac	ad	ae		af	ag	ah	ai	aj	ак
18 19 20	OPERATING REVENUE DEDUCTIONS:											
21 22 23 24 25	POWER COSTS: FUEL PURCHASED AND INTERCHANGED WHEELING RESIDENTIAL EXCHANGE				10,3	300,467						
25 26 27	TOTAL PRODUCTION EXPENSES	\$	- \$	-	\$ 10,3	300,467 \$	-	\$ -	\$ -	\$ -	\$ -	\$ -
28 29 30 31 32	OTHER POWER SUPPLY EXPENSES TRANSMISSION EXPENSE DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES								(221,927) 1,133,055			
33 34 35	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION							\$ (212,064)	23,601		(27,893	
36 37 38	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES		(179,784)								(71,168	) (999,958)
39 40 41	TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES	_	37,755			163,098)	97,768 (20,531)	- 44,533	9,442 (198,276)		- 20,803	
42 43	TOTAL OPERATING REV. DEDUCT.	\$	(142,029) \$	-	\$ 8,1	137,369 \$	77,237	\$ (167,531)	) \$ 745,895	\$ -	\$ (78,258	) \$ (789,967)
44 45	NET OPERATING INCOME	\$	142,029 \$	-	\$ (8,	137,369) \$	(77,237)	\$ 167,531	\$ (745,895)	\$	- \$ 78,258	\$ 789,967
46 47	RATE BASE	\$	- \$	-	\$	- \$	-	\$ (1,259,296	)\$-	\$	- \$ (261,471	)\$-
48 49	RATE OF RETURN											
50 51 52 53	RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERED DEBITS AND CREDITS							\$ (4,539,303 2,651,000			\$ (341,606 71,168	
54 55	DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL			-				629,007			- 8,967	
56 57	OTHER TOTAL RATE BASE	\$	- \$	-	\$	- \$	-	\$ (1,259,296	)\$-	\$	- \$ (261,471	)\$-
58 59 60 61 62 63 64	REQUESTED RATE OF RETURN CONVERSION FACTOR SURPLUS / (DEFICIENCY) REVENUE REQUIREMENT OR (SURPLUS) CHANGES TO OTHER PRICE SCHEDULES NET REVENUE CHANGE		7.05% 0.752355 142,029 (188,780)	7.05% 0.75235 -	5 (8,	7.05% 0.752355 137,369) 815,863	7.05% 0.752355 (77,237) 102,660	7.05% 0.75235 256,311 (340,678)	5 0.752355 (745,895)	7.05 0.7523: 		5 0.752355 789,967

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PUGET SOUND ENERGY							0
ELECTRIC STATEMENT OF OPERATING INCOME							EXH. CRM-3 page 6 of 36
AND ADJUSTMENTS							
2022 GENERAL RATE CASE							
	0	Jun-21	Jun-21	Jun-21	Jun-21	Jun-21	
+		ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC	

	+ 0		RESTATING	RESTA		RESTATING		ESTATING	RESTATING				
			6.52 R	6.53	R	6.54 R		6.55 R	6.56 R				
LINE	DESCRIPTION		ELECTRIC VEHICLES	COLSTRI TRACI		OPEN 3		NETIZE PTCS R COLSTRIP	ACQUISITION ADJUSTMENT		TOTAL RESTATING DJUSTMENTS		RESTATED RESULTS OF DPERATIONS
			al	am		an		ao	ap	a	$q = \sum d$ thru ap		ar = c + aq
12 13	OPERATING REVENUES SALES TO CUSTOMERS									s	(134,214,385)	\$	2,111,421,270
14	SALES FROM RESALE-FIRM/SPECIAL CONTRAC									Ť	(6,054)	~	345,546
15	SALES TO OTHER UTILITIES										-		175,259,904
16 17	OTHER OPERATING REVENUES TOTAL OPERATING REVENUES		-		-	-		-	-		(6,354,688) (140,575,128)		92,587,183 2,379,613,902
18											(		_,,,
19	OPERATING REVENUE DEDUCTIONS:												
20 21	POWER COSTS:												
22	FUEL									\$	-	\$	219,374,444
23	PURCHASED AND INTERCHANGED										(19,568,170)		611,867,868
24 25	WHEELING RESIDENTIAL EXCHANGE										82,886,111		123,773,669
26	TOTAL PRODUCTION EXPENSES	\$	-	\$	- \$		\$	-	\$ -	\$	63,317,941	\$	955,015,981
27												~	
28 29	OTHER POWER SUPPLY EXPENSES TRANSMISSION EXPENSE										1,286,353 490,075	\$	109,809,184 25,401,174
30	DISTRIBUTION EXPENSE										2,975,401		92,626,436
31	CUSTOMER ACCTS EXPENSES										(4,282,590)		49,725,772
32	CUSTOMER SERVICE EXPENSES										(21,698,125)		4,381,301
33 34	CONSERVATION AMORTIZATION										(88,978,069)		-
34 35	ADMIN & GENERAL EXPENSE DEPRECIATION										1,374,479 7,957,870		137,733,358 374,926,322
36	AMORTIZATION								-		(7,408,664)		93,076,691
37	AMORTIZ OF PROPERTY GAIN/LOSS										(999,958)		24,964,743
38	OTHER OPERATING EXPENSES										24,316,583		(4,426,471)
39 40	TAXES OTHER THAN INCOME TAXES INCOME TAXES								_		(143,560,308) (61,071,554)		92,935,762 (48,582,609)
40	DEFERRED INCOME TAXES										44,533		89,085,078
42	TOTAL OPERATING REV. DEDUCT.	\$	-	\$	- \$	-	\$	-	\$ -	\$	(226,236,033)	\$	1,996,672,721
43	NET ORED ATRIC DICOME	e		\$			¢		s -	~	95 ((0.005	¢	292.041.101
44 45	NET OPERATING INCOME	\$	-	3	- \$		- \$	-	\$ -	\$	85,660,905	\$	382,941,181
45	RATE BASE	\$	-	\$	- \$		- \$	-	s -	\$	(126,302,774)	s	5,356,913,632
47		*		*			*		*	~	(,,,)	-	-,,
48	RATE OF RETURN												7.15%
49													
50	RATE BASE:												
51	GROSS UTILITY PLANT IN SERVICE								s -	\$	(44,637,856)	\$	11,133,992,726
52 53	ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS								-		(111,387,036) (10,304,632)		(4,893,396,848) 332,963,335
54	DEFERRED TAXES										36,030,442		(1,299,961,576)
55	ALLOWANCE FOR WORKING CAPITAL										\$6,628,145.00		197,443,389
56	OTHER TOTAL DATE DAGE			ê			<u>_</u>		ф.	0	(2,631,837)	0	(114,127,395)
57	TOTAL RATE BASE	\$	-	\$	- \$		- \$	-	\$ -	\$	(126,302,774)	\$	5,356,913,632
58 59	REQUESTED RATE OF RETURN		7.05%	<i>.</i>	7.05%	7	05%	7.05%	7.05%		7.05%		7.05%
60	CONVERSION FACTOR		0.75235		0.752355		2355	0.752355	0.752355	5	0.752355		0.752355
61	SURPLUS / (DEFICIENCY)		-		-	-		-	-		94,565,251		5,278,770
62	REVENUE REQUIREMENT OR (SURPLUS)		-		-	-		-	-		(125,692,327)		(7,016,329)
63 64	CHANGES TO OTHER PRICE SCHEDULES NET REVENUE CHANGE												
04													

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PUGET	SOUND ENERGY												
	RIC STATEMENT OF OPERATING INCOME										EXH. CR	M-3 page 7 of 36	
AND A	DJUSTMENTS												
2022 GI	ENERAL RATE CASE												
	+		Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORMA		Dec-21 COMMON PROFORMA		Dec-21 COMMON ROFORMA	Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORM	
			6.01 P	6.02 P		6.03 P		reversing 6.04 P	reversing 6.05 P	6.06 P	6.07 P	6.08 P	
				PASS-									
			VENUES AND EXPENSES	THROUGH REVENUE & EXPENSE		EMPERATURE RMALIZATION		FEDERAL COME TAX	TAX BENEFIT OF INTEREST	BAD DEBT EXPENSE	RATE CASE EXPENSE	EXCISE TA	X
LINE	DESCRIPTION		as	at		au		av	aw	ax	ay	az	
12	OPERATING REVENUES										-,		
13	SALES TO CUSTOMERS	\$	3,562,400		\$	-							
14	SALES FROM RESALE-FIRM/SPECIAL CONTRA	.C'	-										
15 16	SALES TO OTHER UTILITIES OTHER OPERATING REVENUES		(11,404,909)										
17	TOTAL OPERATING REVENUES		(7,842,509)	-		-		-	-	-	-		-
18													
19	OPERATING REVENUE DEDUCTIONS:												
20													
21 22	POWER COSTS: FUEL												
22	PUEL PURCHASED AND INTERCHANGED												
24	WHEELING												
25	RESIDENTIAL EXCHANGE												
26	TOTAL PRODUCTION EXPENSES	\$	-	s -	\$	-	\$	-	\$ -	\$ -	\$ -	\$	-
27	OTHER BOWER GURRIN VENDENCES												
28 29	OTHER POWER SUPPLY EXPENSES TRANSMISSION EXPENSE												
30	DISTRIBUTION EXPENSE												
31	CUSTOMER ACCTS EXPENSES		(56,443)			-							
32	CUSTOMER SERVICE EXPENSES												
33	CONSERVATION AMORTIZATION												
34	ADMIN & GENERAL EXPENSE		(15,685)			-							
35 36	DEPRECIATION AMORTIZATION												
30	AMORTIZ OF PROPERTY GAIN/LOSS												
38	OTHER OPERATING EXPENSES		-										
39	TAXES OTHER THAN INCOME TAXES		(301,584)			-							
40	INCOME TAXES		(1,568,447)			-		-	(27,011)				
41	DEFERRED INCOME TAXES		(1 0 10 1 00)	<u>^</u>				(454,424)				*	
42	TOTAL OPERATING REV. DEDUCT.	\$	(1,942,159)	\$ -	\$	-	\$	(454,424)	\$ (27,011)	\$ -	ş -	\$	
43 44	NET OPERATING INCOME	s	(5,900,350)	\$	- \$		s	454,424	\$ 27,011	\$	- \$	- \$	_
45		Ψ	(5,700,550)	Ψ	Ψ		Ψ	-12-1,-12-1	φ 27,011	Ψ	Ŷ	Ψ	
46	RATE BASE	\$	-	\$	- \$	-	\$	10,695,828	\$ -	\$	- \$	- \$	-
47		Ŷ		*	Ŷ		Ŷ	- 0,070,020	-	-	-	\$	
48	RATE OF RETURN												
49													
50	RATE BASE:												
51	GROSS UTILITY PLANT IN SERVICE												
52	ACCUM DEPR AND AMORT												
53	DEFERRED DEBITS AND CREDITS							10 (05 050					
54 55	DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL							10,695,828					
55 56	OTHER												
57	TOTAL RATE BASE	\$	-	\$	- \$	-	\$	10,695,828	\$ -	\$	- \$	- \$	-
58													—
59	REQUESTED RATE OF RETURN		7.05%	7.05	%	7.05%		7.05%	7.05%	7.05	% 7.0	05% 7	7.05%
60	CONVERSION FACTOR		0.752355	0.7523	55	0.752355		0.752355	0.752355	0.7523	55 0.752	2355 0.7:	52355
61	SURPLUS / (DEFICIENCY)		(5,900,350)	-		-		(299,632)	27,011	-	-		-
62 63	REVENUE REQUIREMENT OR (SURPLUS) CHANGES TO OTHER PRICE SCHEDULES		7,842,508	-		-		398,258	(35,902)	-	-		-
63 64	NET REVENUE CHANGE												

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PUCFT	SOUND ENERGY											
ELECT	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME DJUSTMENTS									0	EXH. CRM-3	page 8 of 36
	ENERAL RATE CASE											
	+	0 0	Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORM		Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORMA	A	Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORMA
			6.09 P	6.10 P		6.11 P	6.12 P		6.13 P	6.14 P	6.15 P DEFERRED	6.16 P
LDE	DESCRIPTION		EMPLOYEE INSURANCE	INJURIES & DAMAGES		CENTIVE PAY	INVESTMEN PLAN	NT	INTEREST ON CUSTOMER DEPOSITS	PROPERTY AND LIAB INSURANCE	GAINS AND LOSSES ON PROPERTY	D&O INSURANCE
LINE	DESCRIPTION		ba	bb		bc	bd		be	bf	SALES bg	bh
12 13 14 15 16 17	OPERATING REVENUES SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTRA SALES TO OTHER UTILITIES OTHER OPERATING REVENUES TOTAL OPERATING REVENUES	4C'			-						-0	
18												
19 20 21	OPERATING REVENUE DEDUCTIONS: POWER COSTS:											
22	FUEL											
23 24 25	PURCHASED AND INTERCHANGED WHEELING RESIDENTIAL EXCHANGE					(108,036)						
26 27	TOTAL PRODUCTION EXPENSES		\$ -	\$	- \$	(108,036)	\$	- \$	-	\$ -	\$ -	\$ -
28 29	OTHER POWER SUPPLY EXPENSES				\$	(325,572)						
29 30	TRANSMISSION EXPENSE DISTRIBUTION EXPENSE					(172,628) (469,923)						
31	CUSTOMER ACCTS EXPENSES					(124,426)						
32 33	CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION					(40,999)						
33 34 35	ADMIN & GENERAL EXPENSE DEPRECIATION		111,966			(547,064)				947,449		
36 37	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS											
37	OTHER OPERATING EXPENSES										-	
39	TAXES OTHER THAN INCOME TAXES					(162,587)						
40 41	INCOME TAXES		(23,513)			409,759				(198,964)	-	
41	DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT.	-	\$ 88,453	\$	- \$	(1,541,476)	s	- \$	-	\$ 748,485	s -	s -
43				•							<u>^</u>	
44 45	NET OPERATING INCOME	-	\$ (88,453)	\$	- \$	1,541,476	\$	- \$	-	\$ (748,485)	\$ -	\$ -
45 46 47	RATE BASE		s -	\$	- \$	-	\$	- \$		\$ -	\$ -	s -
48	RATE OF RETURN											
49												
50	RATE BASE:											
51 52	GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT											
53	DEFERRED DEBITS AND CREDITS											
54	DEFERRED TAXES											
55 56	ALLOWANCE FOR WORKING CAPITAL OTHER											
57	TOTAL RATE BASE	_	ş -	\$	- \$	-	\$	- \$	-	\$ -	\$ -	\$ -
58	DEGUEGEED DATE OF STREET	-										
59 60	REQUESTED RATE OF RETURN CONVERSION FACTOR		7.05% 0.752355		.05% 52355	7.05% 0.752355		7.05% 52355	7.05%		7.05% 0.752355	7.05% 0.752355
61	SURPLUS / (DEFICIENCY)		(88,453)	0.7	-	1,541,476		-	0.75235	(748,485)	0.752355	0.752355
62 63	REVENUE REQUIREMENT OR (SURPLUS) CHANGES TO OTHER PRICE SCHEDULES		117,568		-	(2,048,868)		-	-	994,855	-	-

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ELECT AND A	" SOUND ENERGY TRIC STATEMENT OF OPERATING INCOME DJUSTMENTS ENERAL RATE CASE								EXH. CRM	-3 page	9 of 36
	+	0 0	Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORMA	CO	Dec-21 DMMON DFORMA
			6.17 P	6.18 P	6.19 P	6.20 P	6.21 P	6.22 P	6.23 P		6.24 P
		P	PENSION PLAN	WAGE INCREASE	AMA TO EOP RATE BASE	AMA TO EOP DEPRECIATION	WUTC FILING FEE	PRO FORMA O&M	AMR REGULATORY ASSET		I PLANT DEFERRAI
LINE	DESCRIPTION		bi	bj	bk	bl	bm	bn	bo		bp
12 13 14 15 16	OPERATING REVENUES SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTRA SALES TO OTHER UTLLITIES OTHER OPERATING REVENUES	AC		-							(6,268,197
17 18 19	TOTAL OPERATING REVENUES OPERATING REVENUE DEDUCTIONS:		-	-	-	-	-	-	-		(6,268,197
20 21 22	POWER COSTS: FUEL										
23 24 25	PURCHASED AND INTERCHANGED WHEELING RESIDENTIAL EXCHANGE										
26 27 28	TOTAL PRODUCTION EXPENSES OTHER POWER SUPPLY EXPENSES	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
29 30 31	TRANSMISSION EXPENSE DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES										
32 33 34	CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE		1,550,047								
35 36 37 38	DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES		-,,								
39 40 41	TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES		(325,510)						-		(1,316,32
42	TOTAL OPERATING REV. DEDUCT.	\$	1,224,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	(1,316,32
43 44 45	NET OPERATING INCOME	\$	(1,224,537)	\$ -	\$	\$ -	s -	\$	- \$ -	\$	(4,951,87
45 46 47	RATE BASE	\$	-	\$ -	\$	- \$ -	\$ -	\$	- \$ -	\$	
48 49	RATE OF RETURN										
50 51 52	RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT									\$	
53 54 55 56	DEFERRED DEBITS AND CREDITS DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER										
57	TOTAL RATE BASE	\$	-	\$ -	\$	- \$ -	\$ -	\$	- \$	\$	
58 59 60 61 62	REQUESTED RATE OF RETURN CONVERSION FACTOR SURPLUS / (DEFICIENCY) REVENUE REQUIREMENT OR (SURPLUS)		7.05% 0.752355 (1,224,537) 1.627.605	7.05%							7.0 0.752 (4,951,87 6,581,83
60	CONVERSION FACTOR		0.752355	0.75235	5 0.7523: -	55 0.752355 -	5 0.752355 -	0.7523	55 0.752		

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ELECT	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME DJUSTMENTS ENERAL RATE CASE										EXH. CRM-3	page 10 of 36
	+		Dec-21 COMMON PROFORMA	Dec-21 COMMO PROFOR		Dec-21 COMMON PROFORMA		Dec-21 COMMON ROFORMA	Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORMA	Dec-21 COMMON PROFORMA
			6.25 P	6.26 P		6.27 P		6.28 P	6.29 P	6.30 P	6.31 P	6.32 P
LDE		GT	Z DEFERRAL	ENVIRONM L REMEDIA		COVID DEFERRAL	RET	TIMATED PLANT TIREMENTS ATE BASE	TEST YEAR PLANT ROLL FORWARD	PROVISIONAL PROFORMA RETIREMENTS DEPRECIATION	PROGRAMMATIC PROVISIONAL PROFORMA	CUSTOMER DRIVEN PROGRAMMATIC PROVISIONAL
LINE	DESCRIPTION		bq	br		bs		bt	bu	bv	bw	PROFORMA bx
12 13 14 15 16 17	OPERATING REVENUES SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTRAC SALES TO OTHER UTILITIES OTHER OPERATING REVENUES TOTAL OPERATING REVENUES	C'				<u> </u>		<u> </u>				
18 19 20	OPERATING REVENUE DEDUCTIONS:											
21 22	POWER COSTS: FUEL											
23 24 25	PURCHASED AND INTERCHANGED WHEELING RESIDENTIAL EXCHANGE											
26 27	TOTAL PRODUCTION EXPENSES	\$	-	\$	- \$	-	\$	- :	\$ -	s -	\$ -	\$ -
28 29 30 31 32	OTHER POWER SUPPLY EXPENSES TRANSMISSION EXPENSE DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSTONATION AND TO A DODUG TO N											
33 34 35	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION								50,816		806,008	265,890
36 37 38	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES		11,323,976		(0)				(3,904,167	) (937)	906,554	1,673
39 40	TAXES OTHER THAN INCOME TAXES INCOME TAXES		(2,378,035)		0				809,204	152,347	(359,638)	(56,188
41 42	DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT.	\$	8,945,941	\$	(0) \$	-	\$	-	\$ (3,044,147	) \$ (573,114)	\$ 1,352,924	\$ 211,374
43 44	NET OPERATING INCOME	\$	(8,945,941)	\$	0 \$	-	\$		\$ 3,044,147	\$ 573,114	\$ (1,352,924)	\$ (211,374
45 46 47	RATE BASE	\$	2,309,809	\$	- \$	229,423	\$	- :	\$ (176,471,830	) \$ 725,461	\$ 134,447,166	\$ 35,118,981
48 49	RATE OF RETURN											
50 51 52	RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT						\$	(90,132,147) 90,132,147	(184,068,627	) 725,461	137,361,550 (1,712,562)	35,713,428 (267,562
53 54 55	DEFERRED DEBITS AND CREDITS DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL		2,792,097 (482,288)	I.		290,408 (60,986			7,596,797		(1,201,823)	(326,885
56 57	OTHER TOTAL RATE BASE	\$	2,309,809	\$	- \$	229,423	\$	- 1	\$ (176,471,830	) \$ 725,461	\$ 134,447,166	\$ 35,118,981
58 59	REQUESTED RATE OF RETURN		7.05%		7.05%	7.05%		7.05%	7.05%			7.05%
60	CONVERSION FACTOR		0.752355	5	0.752355	0.75235	5	0.752355	0.75235	5 0.752355 521,969	0.752355	0.75235 (2,687,262

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	RIC STATEMENT OF OPERATING INCOME DJUSTMENTS								EXH. CRM-3	page 11 of 36
022 GE	ENERAL RATE CASE	)	Dec-21	Dec-21	Dec-21	Dec-21	Dec-21	Dec-21	Dec-21	Dec-21
	+ 0	C	OMMON ROFORMA	COMMON PROFORMA	ELECTRIC PROFORMA	ELECTRIC PROFORMA	ELECTRIC PROFORMA	ELECTRIC PROFORMA	ELECTRIC PROFORMA	ELECTRIC PROFORMA
			6.33 P	6.34 P	6.45 P	6.46 P	6.47 P	6.48 P	6.49 P	6.50 P
		PRC	PECIFIC DVISIONAL OFORMA	PROJECTED PROVISIONAL PROFORMA	POWER COSTS	MONTANA TAX	WILD HORSE SOLAR	STORM EXPENSE NORMALIZATI ON	REGULATORY ASSETS & LIAB	GREEN DIRE
LINE	DESCRIPTION		by	bz	ca	cb	сс	cd	ce	cf
12 13 14 15 16 17	OPERATING REVENUES SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTRAC SALES TO OTHER UTILITIES OTHER OPERATING REVENUES TOTAL OPERATING REVENUES	2								
18 19	OPERATING REVENUE DEDUCTIONS:									
20 21	POWER COSTS:									
22 23	FUEL PURCHASED AND INTERCHANGED									
24	WHEELING									
25 26	RESIDENTIAL EXCHANGE TOTAL PRODUCTION EXPENSES	s		s -	s -	s -	s -	s -	s -	\$
20 27	TOTAL FRODUCTION EXPENSES	φ	-	ф -		ə -	љ -		3 -	\$
28	OTHER POWER SUPPLY EXPENSES									
29	TRANSMISSION EXPENSE									
30 31	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES									
32	CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES									
33	CONSERVATION AMORTIZATION									
34	ADMIN & GENERAL EXPENSE									
				523,084						
35	DEPRECIATION		83,609							
35 36	AMORTIZATION		83,609 6	814,773						(42,7
35 36 37	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS							-	(3,118,312)	
35 36 37 38	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES							-	(3,118,312) 1,469,980	
35 36 37 38 39	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES		6	814,773		-		-	1,469,980	
35 36 37 38 39 40	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES					-		-		
35 36 37 38 39 40 41	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES	<u>-</u> S	6 (17,559)	814,773 (280,950)		- - S -	\$ -		1,469,980 346,150	8,1
35 36 37 38 39 40 41 42	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES	\$	6	814,773 (280,950)		- - \$	ş	- - \$ -	1,469,980 346,150	8,0
35 36 37 38 39 40 41 42 43 44	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES	<u>s</u>	6 (17,559)	814,773 (280,950) \$ 1,056,907	\$ -	- - \$ -	<u>s -</u> s -	*	1,469,980 346,150	8,9 \$ (33,7
35 36 37 38 39 40 41 42 43 44 45 46	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT.	<u>\$</u> \$	6 (17,559) 66,056	814,773 (280,950) \$ 1,056,907 \$ (1,056,907)	\$ - \$ -	-	*	\$ -	1,469,980 346,150 \$ (1,302,182)	8,5 \$ (33, \$ 33,7
35 36 37 38 39 40 41 42 43 44 45 46 47 48	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME	<u> </u>	6 (17,559) <u>66,056</u> (66,056)	814,773 (280,950) \$ 1,056,907 \$ (1,056,907)	\$ - \$ -	\$ -	*	\$ -	1,469,980 346,150 \$ (1,302,182) \$ 1,302,182	8,5 \$ (33, \$ 33,7
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN	<u> </u>	6 (17,559) <u>66,056</u> (66,056)	814,773 (280,950) \$ 1,056,907 \$ (1,056,907)	\$ - \$ -	\$ -	*	\$ -	1,469,980 346,150 \$ (1,302,182) \$ 1,302,182	8,5 \$ (33, \$ 33,7
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE:	<u> </u>	6 (17,559) <u>66,056</u> (66,056) 23,103,389	814,773 (280,950) <u>\$ 1,056,907</u> <u>\$ (1,056,907)</u> <u>\$ 83,418,882</u>	\$ - \$ -	\$ -	*	\$ -	1,469,980 346,150 \$ (1,302,182) \$ 1,302,182	8,5 \$ (33,7 \$ 33,7 \$ 56,5
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN	<u> </u>	6 (17,559) <u>66,056</u> (66,056)	814,773 (280,950) \$ 1,056,907 \$ (1,056,907)	<u>s</u> - <u>s</u> - <u>s</u> -	\$ -	*	\$ -	1,469,980 346,150 \$ (1,302,182) \$ 1,302,182	8,5 \$ (33, \$ 33,7
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS	<u> </u>	6 (17,559) <u>66,056</u> (66,056) 23,103,389 23,415,307 (83,615)	814,773 (280,950) <u>\$ 1,056,907</u> <u>\$ (1,056,907)</u> <u>\$ 83,418,882</u> 85,733,350 (1,337,856)	\$ - \$ - \$ -	\$ -	\$ 71,140 106,032	\$ -	1,469,980 346,150 <u>\$ (1,302,182)</u> <u>\$ 1,302,182</u> \$ (6,172,819) (6,632,217)	8,9 <u>\$ (33,7</u> <u>\$ 33,7</u> <u>\$ 56,7</u> <u>\$ 56,9</u>
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS DEFERRED TAXES	<u> </u>	6 (17,559) <u>66,056</u> (66,056) 23,103,389 23,415,307	814,773 (280,950) <u>\$ 1,056,907</u> <u>\$ (1,056,907)</u> <u>\$ 83,418,882</u> 85,733,350	\$ - \$ - \$ -	\$ -	\$ 71,140	\$ -	1,469,980 346,150 <u>\$ (1,302,182)</u> <u>\$ 1,302,182</u> <u>\$ (6,172,819)</u>	8,9 <u>\$ (33,7</u> <u>\$ 33,7</u> <u>\$ 56,7</u> <u>\$ 56,9</u>
35 36 37 38 39 40 41 42 43 44 44 44 45 46 47 48 49 50 51 52 53 54 55	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL	<u> </u>	6 (17,559) <u>66,056</u> (66,056) 23,103,389 23,415,307 (83,615)	814,773 (280,950) <u>\$ 1,056,907</u> <u>\$ (1,056,907)</u> <u>\$ 83,418,882</u> 85,733,350 (1,337,856)	\$ - \$ - \$ -	\$ -	\$ 71,140 106,032	\$ -	1,469,980 346,150 <u>\$ (1,302,182)</u> <u>\$ 1,302,182</u> \$ (6,172,819) (6,632,217)	8,9 <u>\$ (33,7</u> <u>\$ 33,7</u> <u>\$ 56,7</u> <u>\$ 56,9</u>
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER	<u> </u>	6 (17,559) <u>66,056</u> (66,056) 23,103,389 23,415,307 (83,615) (228,303)	814,773 (280,950) <u>\$ 1,056,907</u> <u>\$ (1,056,907)</u> <u>\$ 83,418,882</u> 85,733,350 (1,337,856) (976,612)	\$ - \$ - \$ -	<u>s</u> s	\$ 71,140 106,032 (34,892)	<u>s</u> s	1,469,980 346,150 <u>\$ (1,302,182)</u> <u>\$ 1,302,182</u> \$ (6,172,819) (6,632,217) 459,399	8,3 <u>\$ (33,</u> <u>\$ 33,</u> <u>\$ 56,5</u> <u>\$ 56,5</u>
$\begin{array}{c} 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 55\\ 55\\ 55\\ 55\\ 55\\ 57\\ \end{array}$	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL	<u> </u>	6 (17,559) <u>66,056</u> (66,056) 23,103,389 23,415,307 (83,615)	814,773 (280,950) <u>\$ 1,056,907</u> <u>\$ (1,056,907)</u> <u>\$ 83,418,882</u> 85,733,350 (1,337,856) (976,612)	\$ - \$ - \$ -	<u>s</u> s	\$ 71,140 106,032 (34,892)	<u>s</u> s	1,469,980 346,150 <u>\$ (1,302,182)</u> <u>\$ 1,302,182</u> <u>\$ (6,172,819)</u> (6,632,217) 459,399	8,3 <u>\$ (33,</u> <u>\$ 33,</u> <u>\$ 56,5</u> <u>\$ 56,5</u>
$\begin{array}{c} 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 55\\ 51\\ 52\\ 53\\ 54\\ 55\\ 55\\ 56\\ 57\\ 58\end{array}$	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE OF RETURN RATE BASE GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER TOTAL RATE BASE	<u> </u>	6 (17,559) 66,056 (66,056) 23,103,389 23,415,307 (83,615) (228,303) 23,103,389	814,773           (280,950)           \$ 1,056,907           \$ (1,056,907)           \$ 83,418,882           85,733,350           (1,337,856)           (976,612)           \$ 83,418,882	<u>s</u> - <u>s</u> - <u>s</u> -	<u>s</u> - <u>s</u> -	\$ 71,140 106,032 (34,892) <u>\$ 71,140</u>	<u>s</u> - <u>s</u> - <u>s</u> -	1,469,980 346,150 \$ (1,302,182) \$ 1,302,182 \$ (6,172,819) (6,632,217) 459,399 \$ (6,172,819)	8,9 <u>\$ (33,7</u> <u>\$ 33,7</u> <u>\$ 56,5</u> <u>\$ 56,5</u> <u>\$ 56,5</u>
$\begin{array}{c} 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ \end{array}$	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER	<u> </u>	6 (17,559) <u>66,056</u> (66,056) 23,103,389 23,415,307 (83,615) (228,303)	814,773 (280,950) <u>\$ 1,056,907</u> <u>\$ (1,056,907)</u> <u>\$ 83,418,882</u> 85,733,350 (1,337,856) (976,612)	\$ - \$ - \$ - \$ -	<u>s</u> - <u>s</u> - <u>s</u> - 7.05%	\$ 71,140 106,032 (34,892)	<u>s</u> - <u>s</u> - <u>s</u> -	1,469,980 346,150 <u>\$ (1,302,182)</u> <u>\$ 1,302,182</u> <u>\$ (6,172,819)</u> (6,632,217) 459,399 <u>\$ (6,172,819)</u> , 7,05%	8,9 <u>\$ (33,7</u> <u>\$ 33,7</u> <u>\$ 56,9</u> <u>\$ 56,9</u> <u>\$ 56,9</u> <u>\$ 56,9</u> <u>7 7</u>
$\begin{array}{c} 35 \\ 36 \\ 37 \\ 38 \\ 39 \\ 40 \\ 41 \\ 42 \\ 43 \\ 44 \\ 45 \\ 46 \\ 47 \\ 48 \\ 49 \\ 50 \\ 51 \\ 52 \\ 53 \\ 54 \\ 55 \\ 55 \\ 55 \\ 57 \\ 58 \\ 59 \end{array}$	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER TOTAL RATE BASE REQUESTED RATE OF RETURN	<u> </u>	6 (17,559) 66,056 (66,056) 23,103,389 23,415,307 (83,615) (228,303) 23,103,389 7.05%	814,773 (280,950) <u>\$ 1,056,907</u> <u>\$ (1,056,907)</u> <u>\$ 83,418,882</u> 85,733,350 (1,337,856) (976,612) <u>\$ 83,418,882</u> 7.05%	\$ - \$ - \$ - \$ -	<u>s</u> - <u>s</u> - <u>s</u> - 7.05%	\$ 71,140 106,032 (34,892) <u>\$ 71,140</u> 7.05%	<u>s</u> - <u>s</u> - <u>s</u> -	1,469,980 346,150 <u>\$ (1,302,182)</u> <u>\$ 1,302,182</u> <u>\$ (6,172,819)</u> (6,632,217) 459,399 <u>\$ (6,172,819)</u> . 7.05%	8,9 <u>\$ (33,7</u> <u>\$ 33,7</u> <u>\$ 56,9</u> <u>\$ 56,9</u> <u>\$ 56,9</u> <u>\$ 56,9</u> <u>7 7</u>
$\begin{array}{c} 35 \\ 36 \\ 37 \\ 38 \\ 39 \\ 40 \\ 41 \\ 42 \\ 43 \\ 44 \\ 45 \\ 46 \\ 47 \\ 48 \\ 49 \\ 50 \\ 51 \\ 52 \\ 53 \\ 55 \\ 56 \\ 57 \\ 58 \\ 59 \\ 60 \end{array}$	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER TOTAL RATE BASE REQUESTED RATE OF RETURN CONVERSION FACTOR	<u> </u>	6 (17,559) 66,056 (66,056) 23,103,389 23,415,307 (83,615) (228,303) 23,103,389 7.05% 0.752355	814,773 (280,950) <u>\$ 1,056,907</u> <u>\$ (1,056,907)</u> <u>\$ 83,418,882</u> 85,733,350 (1,337,856) (976,612) <u>\$ 83,418,882</u> <u>7,05%</u> 0.752355	\$ - \$ - \$ - \$ -	<u>s</u> - <u>s</u> - <u>s</u> - 7.05%	\$ 71,140 \$ 71,140 106,032 (34,892) <u>\$ 71,140</u> 7.05% 0.752355	<u>s</u> - <u>s</u> - <u>s</u> -	1,469,980 346,150 <u>\$ (1,302,182)</u> <u>\$ 1,302,182</u> <u>\$ (6,172,819)</u> (6,632,217) 459,399 <u>\$ (6,172,819)</u> <u>\$ (6,172,819)</u> <u>\$ (6,172,819)</u>	8,3 <u>\$ (33,</u> <u>\$ 33,</u> <u>\$ 56,5</u> <u>\$ 56,5</u> <u>\$ 56,5</u> <u>\$ 56,5</u> <u>7 0,75</u>

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LECTI ND AD	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME JUSTMENTS NERAL RATE CASE											EXH. CRM-3	page 1	2 of 36
	+		Dec-21 ELECTRIC ROFORMA	ELE	ec-21 CTRIC FORMA	Dec-21 ELECTRIC PROFORMA	ELI	Dec-21 ECTRIC DFORMA	Dec-21 ELECTRIC PROFORMA	Dec-21 ELECTRIC PROFORMA				
			6.51 P	6.	52 P	6.53 P	(	5.54 P	6.55 P	6.56 P			I	DEC 21
		D	STORM DEFERRAL ORTIZATIO N		CTRIC ICLES	COLSTRIP D&R TRACKER	0	PEN 3	MONETIZE PTCS FOR COLSTRIP	ACQUISITION ADJUSTMENT		PROFORMA PERIOD DJUSTMENTS	RES	JUSTED ULTS OF RATIONS
LINE	DESCRIPTION				ch	ci			ck	cl		$-\Sigma$ as there all		= ar + cm
13 14	OPERATING REVENUES SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTR/ SALES TO OTHER UTILITIES	AC'	cg		cii	ci		cj	CK.	ci	\$	$n = \sum$ as thru cl 3,562,400		- ar + cm 2,114,983,6 345,5 175,259,9
16	OTHER OPERATING REVENUES TOTAL OPERATING REVENUES				(58,170)	-		-				(17,731,276) (14,168,875)	2	74,855,9
18 19	OPERATING REVENUE DEDUCTIONS:				(00,000)							(= 1,- 00,010)	-	
	POWER COSTS:													
23 24	FUEL PURCHASED AND INTERCHANGED WHEELING										\$	(108,036)	\$	219,374,4 611,759,8 123,773,6
	RESIDENTIAL EXCHANGE TOTAL PRODUCTION EXPENSES	\$	-	\$	-	\$ -	\$	-	s -	\$ -	\$	(108,036)	\$	954,907,9
	OTHER POWER SUPPLY EXPENSES					\$ (30,545,485)						(30,871,057)	\$	78,938,
	TRANSMISSION EXPENSE DISTRIBUTION EXPENSE											(172,628) (469,923)		25,228,5 92,156,5
31	CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES											(180,868) (40,999)		49,544,9
33	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE					(1,092,602)						954,111		138,687,4
35	DEPRECIATION AMORTIZATION					(40,994,427)						(39,989,546)		334,936,
	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS									-		(2,224,800) (3,118,312)		90,851, 21,846,
	OTHER OPERATING EXPENSES				1,837,799							14,631,755		10,205,
	TAXES OTHER THAN INCOME TAXES INCOME TAXES				(398,154)	(733,205) 21,429,764						(1,197,376) 16,205,901		91,738, (32,376,
	DEFERRED INCOME TAXES				(398,134)	21,429,704				-		(454,424)		88,630,
42 43	TOTAL OPERATING REV. DEDUCT.	\$	-	\$	1,439,646	\$ (51,935,956)	\$	-	s -	\$ -	\$	(47,036,204)	\$ 1	,949,636,
	NET OPERATING INCOME	\$	-	\$ (	(1,497,816)	\$ 51,935,956	\$	-	ş -	\$ -	\$	32,867,328	\$	415,808,
	RATE BASE	\$	-	\$	4,432,285	\$ 58,064,158	\$	-	\$ (160,912,337)	) \$ (4,207,197)	\$	4,909,274	\$ 5	5,361,822,9
48 49	RATE OF RETURN													7.1
	RATE BASE:													
51 52	GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT					\$ (487,254,873) 426,121,158				\$ - (4,207,197)	\$	(295,163,385) 325,464,314		),838,829,3 1,567,932,3
53	DEFERRED DEBITS AND CREDITS				5,610,487	92,714,284			(203,686,503)			(108,911,443)	(-	224,051,8
54 55	DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL			(	(1,178,202)	26,483,589			42,774,166			83,519,789		,216,441, 197,443,
	OTHER TOTAL RATE BASE	\$	-	\$	4,432,285	\$ 58,064,158	\$	-	\$ (160,912,337	) \$ (4,207,197)	\$	4,909,274		(114,127,3)
58 59	REQUESTED RATE OF RETURN		7.05%		7.05%	7.05%		7.05%	7.05%	6 7.05%	5	7.05%		7
60	CONVERSION FACTOR		0.752355		0.752355	0.752355		0.752355	0.75235	5 0.75235	5	0.752355		0.7
	SURPLUS / (DEFICIENCY)		-		(1,810,292)	47,842,433		-	11,344,320			32,521,224		37,799,9
	REVENUE REQUIREMENT OR (SURPLUS) CHANGES TO OTHER PRICE SCHEDULES		-		2,406,167	(63,590,237)		-	(15,078,413)	) (394,239)	2	(43,225,903)		(50,242,2 (24,197,6
	NET REVENUE CHANGE													(74,439,9

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LECT	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME									EXH. CRM	-3 page 13 of 36
	DJUSTMENTS										
22 GI	ENERAL RATE CASE 0	n	Dec-22	Dec-22	Dec-22	,	2 22	D 22	D 22	D 22	D 22
	+ 0		COMMON	COMMON	COMMON	CO	Dec-22 MMON	Dec-22 COMMON	Dec-22 COMMON GAP YEAR	Dec-22 COMMON	Dec-22 COMMON GAP YEAR
	Ŭ	<b>,</b> c	GAP YEAR	GAP YEAR	GAP YEAR	rev	P YEAR versing	GAP YEAR reversing		GAP YEAR	
			6.01 PP	6.02 PP	6.03 PP	6.	04 PP	6.05 PP	6.06 PP	6.07 PP	6.08 PP
			'ENUES AND XPENSES	PASS-THROUGH REVENUE & EXPENSE	TEMPERATURI NORMALIZATIO		DERAL DME TAX	TAX BENEFIT OF INTEREST	BAD DEBT EXPENSE	RATE CASE EXPENSE	EXCISE TAX
NE	DESCRIPTION		со	ср	cq		cr	cs	ct	cu	cv
12	OPERATING REVENUES		0	сp	cq		ci	23	ei	cu	
3	SALES TO CUSTOMERS	\$	(55,161,795)								
4	SALES FROM RESALE-FIRM/SPECIAL CONTRAC	C'									
15 16	SALES TO OTHER UTILITIES		(55.525								
7	OTHER OPERATING REVENUES TOTAL OPERATING REVENUES		655,535 (54,506,260)	_	-		_	-			
8			(51,500,200)								
9	OPERATING REVENUE DEDUCTIONS:										
0											
1	POWER COSTS:										
2 3	FUEL PURCHASED AND INTERCHANGED										
4	WHEELING										
5	RESIDENTIAL EXCHANGE										
5	TOTAL PRODUCTION EXPENSES	\$	-	\$ -	\$ -	\$	-	\$ - \$	-	\$ -	\$
8	OTHER POWER SUPPLY EXPENSES										
9 0	TRANSMISSION EXPENSE DISTRIBUTION EXPENSE										
1	CUSTOMER ACCTS EXPENSES		(392,282)								
2	CUSTOMER SERVICE EXPENSES		(3)2,202)								
3	CONSERVATION AMORTIZATION										
4	ADMIN & GENERAL EXPENSE		(109,013)								
5	DEPRECIATION										
6	AMORTIZATION										
7 8	AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES										
9	TAXES OTHER THAN INCOME TAXES		(2,096,038)								
0	INCOME TAXES		(10,900,875)				-	(224,302)			
11	DEFERRED INCOME TAXES						(399,774)				
12	TOTAL OPERATING REV. DEDUCT.	\$	(13,498,207)	\$ -	\$ -	\$	(399,774)	\$ (224,302) \$	-	\$-	\$
3	NET OPEN (TRUC DICO) (E	<i>.</i>	(41,000,053)	¢	0	¢	200 554			ŝ	<u>_</u>
14	NET OPERATING INCOME	\$	(41,008,053)	\$ -	\$	- \$	399,774	\$ 224,302 \$	-	\$	- \$
45 46	DATEDACE	c		e	e	¢	21 526 280	e e		e	¢
	RATE BASE	\$	-	\$ -	\$	- \$	21,526,389	\$ - \$	-	\$	- \$
.7	BATE OF BETUDN										
8 9	RATE OF RETURN										
i9 i0	DATE DACE.										
1	RATE BASE: GROSS UTILITY PLANT IN SERVICE										
2	ACCUM DEPR AND AMORT										
3	DEFERRED DEBITS AND CREDITS										
4	DEFERRED TAXES						21,526,389				
55	ALLOWANCE FOR WORKING CAPITAL										
6	OTHER TOTAL DATE DASE	6		¢	¢	¢	21.526.282	¢ ^		6	¢
7	TOTAL RATE BASE	\$	-	2 -	\$	- \$	21,526,389	\$ - \$		\$	- \$
8	DEOLIESTED DATE OF DETUDN		7.000	2.62			7.05%	7.000	2.62		-0/
59 50	REQUESTED RATE OF RETURN CONVERSION FACTOR		7.05% 0.752355	7.059			7.05% 0.752355	7.05% 0.752355	7.05		
50 51	SURPLUS / (DEFICIENCY)		(41,008,053)	0.75232	- 0.752		(1,117,837)	224,302	0.7523:	- 0.7523	0.7
52	REVENUE REQUIREMENT OR (SURPLUS)		54,506,254	-	_		1,485,784	(298,133)	-	_	
53 54	CHANGES TO OTHER PRICE SCHEDULES NET REVENUE CHANGE		,,_20 .				,,	())			

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ELECT AND AI	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME DJUSTMENTS NERAL RATE CASE												0 0 3 page 14 of 36
	+ 0	С	Dec-22 OMMON AP YEAR		Dec-22 COMMON GAP YEAR		Dec-22 COMMON GAP YEAR	Dec-22 COMMON GAP YEAR		Dec-22 COMMON GAP YEAR	Dec-22 COMMON GAP YEAR	Dec-22 COMMON GAP YEAR	Dec-22 COMMON GAP YEAR
			6.09 PP		6.10 PP		6.11 PP	6.12 PP		6.13 PP	6.14 PP	6.15 PP	6.16 PP
			IPLOYEE SURANCE		NJURIES & DAMAGES	IN	CENTIVE PAY	INVESTMENT PLAN		INTEREST ON CUSTOMER DEPOSITS	PROPERTY AND LIAB INSURANCE	DEFERRED GAIN AND LOSSES ON PROPERTY SALE	D&O INSURANCE
LINE	DESCRIPTION		cw		cx		cy	cz		da	db	dc	dd
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 26	OPERATING REVENUES SALES TO CUSTOMERS SALES TO CUSTOMERS SALES TO OTHER UTILITIES OTHER OPERATING REVENUES TOTAL OPERATING REVENUES OPERATING REVENUE DEDUCTIONS: POWER COSTS: FUEL PURCHASED AND INTERCHANGED WHEELING RESIDENTIAL EXCHANGE TOTAL PRODUCTION EXPENSES OTHER POWER SUPPLY EXPENSES TRANSMISSION EXPENSE DISTRIBUTION EXPENSE CUSTOMER SERVICE EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION	<u>-</u> <u>s</u>	-	\$	-	\$ \$	21,468 21,468 64,695 34,303 93,380 24,725 10,202 106,654		s		- \$ -	- - -	s .
36 37 38	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES											1,472,878	3
39 40	TAXES OTHER THAN INCOME TAXES INCOME TAXES						32,308 (81,424)					(309,304	4)
41 42	DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT.	S	-	\$	-	\$	306,311	s -	\$	-	\$ -	\$ 1,163,574	·
43													
44 45	NET OPERATING INCOME	\$		- \$		- \$	(306,311)	8	- \$	-	\$ -	\$ (1,163,574	-)\$
46 47 48	RATE BASE RATE OF RETURN	\$		- \$		- \$	- 1	5	- \$	-	\$ -	\$ -	- \$ -
49 50 51 52 53 54 55 56 57	RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER TOTAL RATE BASE	\$		- \$		- \$		8	- \$		<u>s                                    </u>	<u>s</u>	<u> </u>
58 59 60 61 62 63 64	REQUESTED RATE OF RETURN CONVERSION FACTOR SURPLUS / (DEFICIENCY) REVENUE REQUIREMENT OR (SURPLUS) CHANGES TO OTHER PRICE SCHEDULES NET REVENUE CHANGE		7.05 0.7523 - -		7.0 0.752 -		7.05% 0.752355 (306,311) 407,136	7.0 0.752 -	355	7.05% 0.752355 	7.05% 0.75235 _ _		55 0.752355 4) -

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	UND ENERGY 2 STATEMENT OF OPERATING INCOME											H	XH. CRM-3	page 15 o	f 36
ND ADJU	STMENTS														
022 GENE +	RAL RATE CASE	CO	Dec-22 MMON P YEAR	Dec-2 COMM GAP YI	ION	Dec-22 COMMON GAP YEAR	COM	c-22 IMON YEAR	Dec-2: COMM GAP YE	ON	Dec-22 COMMON GAP YEAR	CC	Dec-22 DMMON AP YEAR	COM	c-22 MON YEAR
			17 PP	6.18 F		6.19 PP		0 PP	6.21 P		6.22 PP		5.23 PP	6.24	
						АМА ТО ЕОР		го еор					AMR	AMI PLA	
		PENSI	ION PLAN	WAGE INC	CREASE	RATE BASE		CIATION	WUTC FILI	NG FEE F	PRO FORMA O&		ULATORY ASSET		RRAL
LINE	DESCRIPTION		de	df		dg	c	lh	di		dj		dk		11
13 SA 14 SA 15 SA 16 OT	ERATING REVENUES LES TO CUSTOMERS LES FROM RESALE-FIRM/SPECIAL CONTR LES TO OTHER UTILITIES HER OPERATING REVENUES TAL OPERATING REVENUES	AC				-									
18 19 OP	ERATING REVENUE DEDUCTIONS:														
	WER COSTS:														
23 PL	JEL JRCHASED AND INTERCHANGED HEELING														
	ESIDENTIAL EXCHANGE TAL PRODUCTION EXPENSES	\$	-	\$	- \$	-	\$	-	\$	-	s -	\$	-	\$	
28 OT 29 TR 30 DIS 31 CU 32 CU 33 CO	HER POWER SUPPLY EXPENSES ANSMISSION EXPENSE STRIBUTION EXPENSE ISTOMER ACCTS EXPENSES STOMER SERVICE EXPENSES INSERVATION AMORTIZATION														
5 DE 6 AN	DMIN & GENERAL EXPENSE PRECIATION IORTIZATION											\$	-		
38 OT 39 TA	IORTIZ OF PROPERTY GAIN/LOSS HER OPERATING EXPENSES XES OTHER THAN INCOME TAXES														
	COME TAXES FERRED INCOME TAXES												-		
	TAL OPERATING REV. DEDUCT.	\$	-	\$	- \$		\$	-	\$	-	ş -	\$	-	\$	
44 NE	T OPERATING INCOME	\$		- \$	- \$	8	- \$	-	\$	-	\$	- \$	-	\$	
45 46 RA 47	TE BASE	\$		- \$	- \$	6	- \$	-	\$	-	\$	f - \$	-	\$	
	TE OF RETURN														
	TE BASE:														
52 A	ROSS UTILITY PLANT IN SERVICE CCUM DEPR AND AMORT EFERRED DEBITS AND CREDITS											\$	-	\$	
54 D 55 A	EFERRED TAXES LLOWANCE FOR WORKING CAPITAL												-		
	THER TAL RATE BASE	\$		- \$	- \$	<u> </u>	- \$	-	\$	-	\$	- \$	-	\$	
58 59 RE	QUESTED RATE OF RETURN		7.05	~	7.05%	7.0	15%	7.05%	4	7.05%	7.0	5%	7.05%		7
60 CC 61 SU	NVERSION FACTOR RPLUS / (DEFICIENCY)		0.75235		7.05% 0.752355 -	0.752	355	0.75235		7.05% 0.752355 -	7.0 0.752		7.05% 0.75235: -		0.75
	VENUE REQUIREMENT OR (SURPLUS)		-		-	-		-		-	-		-		

62 REVENUE REQUREMENT OR (SURFLUS)63 CHANGES TO OTHER PRICE SCHEDULES64 NET REVENUE CHANGE

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ELECT	' SOUND ENERGY 'RIC STATEMENT OF OPERATING INCOME DJUSTMENTS										EXH. CRM-3	page 16 of 36
022 GI	ENERAL RATE CASE											
	+ 0	C	Dec-22 OMMON AP YEAR	Dec-22 COMMO GAP YEA		Dec-22 COMMON GAP YEAR	Dec-2: COMM GAP YE	ON	Dec-22 COMMON GAP YEAR	Dec-22 COMMON GAP YEAR	Dec-22 COMMON GAP YEAR	Dec-22 COMMON GAP YEAR
			6.25 PP	6.26 PP		6.27 PP	6.28 P	P	6.29 PP	6.30 PP	6.31 PP	6.32 PP
LINE	DESCRIPTION	GTZ	DEFERRAL	ENVIRONME REMEDIAT	NTAL ION	OVID DEFERRAL	ESTIMA PLAN RETIREM RATE B	T IENTS	TEST YEAR PLANT ROLL FORWARD	PROVISIONAL PROFORMA RETIREMENTS DEPRECIATION	PROGRAMMATIC PROVISIONAL PROFORMA	CUSTOMER DRIVEN PROGRAMMATIC PROVISIONAL PROFORMA
LINE	DESCRIPTION		dm	dn		do	dp		dq	dr	ds	dt
12 13 14 15 16	OPERATING REVENUES SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTRAC SALES TO OTHER UTILITIES OTHER OPERATING REVENUES											
17 18	TOTAL OPERATING REVENUES		-		-	-		-	-	-	-	-
19 20	OPERATING REVENUE DEDUCTIONS:											
21 22	POWER COSTS: FUEL											
23 24	PURCHASED AND INTERCHANGED WHEELING											
25 26 27	RESIDENTIAL EXCHANGE TOTAL PRODUCTION EXPENSES	\$	-	\$	- \$	-	\$	- \$	-	s -	\$ -	s -
28 29 30 31 32 33	OTHER POWER SUPPLY EXPENSES TRANSMISSION EXPENSE DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION											
34 35 36 37	ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS								50,816 (18,708,410)	(5,535,264) (31,570)		987,11 15,61
38 39 40	OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES				-				3,918,095	1,169,035	(2,922,313)	(210,572
40	DEFERRED INCOME TAXES				-				3,918,095	1,109,055	(2,922,515)	(210,572
42 43	TOTAL OPERATING REV. DEDUCT.	\$	-	\$	- \$	-	\$	- \$	(14,739,500)	\$ (4,397,798)	\$ 10,993,463	\$ 792,152
44 45	NET OPERATING INCOME	\$	-	\$	- \$	-	\$	- \$	14,739,500	\$ 4,397,798	\$ (10,993,463)	\$ (792,152
46 47	RATE BASE	\$	4,198,345	\$	- \$	114,711	\$	- \$	(414,160,548)	\$ 6,292,295	\$ 257,327,360	\$ 2,321,617
48 49	RATE OF RETURN											
50	RATE BASE:											
51 52	GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT							759,057) 759,057	(433,782,287)	6,292,295	\$ 278,179,410 (15,628,337)	\$ 4,064,846 (1,270,287
53 54	DEFERRED DEBITS AND CREDITS DEFERRED TAXES		5,314,361 (1,116,016			145,204			19,621,738	-	(5,223,713)	(472,942
55 56	ALLOWANCE FOR WORKING CAPITAL OTHER					(30,493)						
57	TOTAL RATE BASE	\$	4,198,345	\$	- \$	114,711	\$	- \$	(414,160,548)	\$ 6,292,295	\$ 257,327,360	\$ 2,321,617
58 59	REQUESTED RATE OF RETURN		7.05%	%	7.05%	7.05%		7.05%	7.05%	7.05%	7.05%	7.05
60	CONVERSION FACTOR		0.75235		0.752355	0.752355		0.752355	0.752355	0.752355		0.75235
61 62 63	SURPLUS / (DEFICIENCY) REVENUE REQUIREMENT OR (SURPLUS) CHANGES TO OTHER PRICE SCHEDULES		(295,983 393,409		-	(8,087) 10,749		-	43,937,818 (58,400,381)	3,954,192 (5,255,753)	(29,135,041) 38,725,125	(955,826 1,270,446

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	RIC STATEMENT OF OPERATING INCOME JUSTMENTS							[	EXH. CRM-3	page 17 of 36
	NERAL RATE CASE									
	+ 0		Dec-22	Dec-22 COMMON	Dec-22 ELECTRIC	Dec-22 ELECTRIC	Dec-22 ELECTRIC	Dec-22 ELECTRIC	Dec-22 ELECTRIC	Dec-22 ELECTRIC
	+ 0		P YEAR	GAP YEAR	GAP YEAR	GAP YEAR	GAP YEAR	GAP YEAR	GAP YEAR	GAP YEAR
		6	.33 PP	6.34 PP	6.45 PP	6.46 PP	6.47 PP	6.48 PP	6.49 PP	6.50 PP
		PROV	ECIFIC VISIONAL DFORMA	PROJECTED PROVISIONAL PROFORMA	POWER COSTS	MONTANA TAX	WILD HORSE SOLAR	STORM EXPENSE NORMALIZATION	REGULATORY ASSETS & LIAB	GREEN DIREC
INE	DESCRIPTION		du	dv	dw	dx	dy	dz	ea	eb
12	OPERATING REVENUES		uu	u.	4.1	uit	ay a	u.	eu	
	SALES TO CUSTOMERS									
	SALES FROM RESALE-FIRM/SPECIAL CONTRAC	2								
	SALES TO OTHER UTILITIES OTHER OPERATING REVENUES									
	TOTAL OPERATING REVENUES									
18	ISTAL OF ERTING REVENUES		-	-	-	-	-	-	-	
	OPERATING REVENUE DEDUCTIONS:									
20										
21	POWER COSTS:									
	FUEL									
	PURCHASED AND INTERCHANGED									
.4	WHEELING									
5	RESIDENTIAL EXCHANGE	<u>_</u>		<u></u>	<u>^</u>	¢	<u>^</u>	<u></u>	¢	¢
26 27	TOTAL PRODUCTION EXPENSES	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
	OTHER POWER SUPPLY EXPENSES									
	TRANSMISSION EXPENSE									
29	TRANSMISSION EXPENSE DISTRIBUTION EXPENSE									
29 80	TRANSMISSION EXPENSE DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES									
29 80 81	DISTRIBUTION EXPENSE									
29 80 81 82	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES									
29 30 31 32 33 34	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE									
29 30 31 32 33 34 35	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION		2,228,721	3,154,509						
29 30 31 32 33 34 35 36	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION		2,228,721 11	3,154,509 7,561,243						
29 30 31 32 33 34 35 36 37	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS								200 257	
29 30 31 32 33 34 35 36 37 38	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES								306,357	
29 30 31 32 33 34 35 36 37 38 39	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECLATION AMORTIZATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES		11	7,561,243		-				
29 30 31 32 33 34 35 36 37 38 39 40	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES					:			306,357 (64,335)	
29 30 31 32 33 34 35 36 37 38 39 40 41	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECLATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES	\$	11	7,561,243	s -	- - -	s -	s -		s
29 30 31 32 33 34 35 36 37 38 39 40 41 42	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES	\$	(468,034)	7,561,243	\$ -	- - \$ -	s -	ş -	(64,335)	\$
9 0 1 2 3 4 5 6 6 7 8 9 0 1 2 3 4 5 6 6 7 8 9 0 0 1 2 3	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECLATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES	<u>s</u>	(468,034)	7,561,243 (2,250,308) \$ 8,465,444		- - S -	·P	<u>s -</u>	(64,335) \$ 242,022	
9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 8 9 0 1 2 3 4 5 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 8 9 0 1 2 3 4 5 8 9 1 2 3 4 1 1 2 3 4 1 1 1 1 1 1 1 1 1 1 1 1 1	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT.		11 (468,034) 1,760,699	7,561,243 (2,250,308) \$ 8,465,444		•	·P	Ψ	(64,335) \$ 242,022	
9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 2 3 4 5 6 6 7 7 8 9 0 1 2 3 4 5 6 6 7 7 8 9 0 1 2 3 4 5 6 6 7 7 8 9 0 1 2 3 4 5 6 6 7 7 8 9 0 1 2 3 4 5 5 6 7 7 8 9 0 1 2 3 4 5 5 6 7 7 8 9 0 1 2 3 4 5 5 6 7 7 8 9 0 1 2 3 4 5 5 6 7 7 8 9 0 1 2 3 4 5 5 6 7 7 8 9 0 1 2 3 4 5 5 6 7 7 8 9 0 1 2 3 4 5 5 5 7 7 8 9 0 1 2 3 4 5 5 5 6 7 7 8 9 0 1 2 3 4 5 5 7 7 8 9 0 1 2 3 4 5 5 7 7 8 9 0 1 2 3 4 5 5 7 7 8 9 0 1 2 3 4 5 5 5 7 7 8 9 0 1 2 3 4 5 5 7 7 8 9 0 1 2 3 4 5 5 7 7 7 8 9 0 1 2 3 4 5 5 7 7 8 9 1 7 8 7 8 9 1 7 8 7 8 9 1 7 8 9 1 7 8 9 1 7 8 9 1 8 7 8 9 1 8 8 8 8 9 1 8 8 9 1 8 8 8 8 8 8 8 8 8 8 8 8 8	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT.		11 (468,034) 1,760,699	7,561,243 (2,250,308) \$ 8,465,444 \$ (8,465,444)	\$ -	\$ -	\$ -	\$ -	(64,335) \$ 242,022 \$ (242,022)	\$
9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 5 6 7 8 9 0 1 2 3 4 5 5 6 7 8 9 0 1 2 3 4 5 5 6 7 8 9 0 1 2 3 4 5 5 6 7 8 9 0 1 2 3 4 5 5 6 7 8 9 0 1 2 3 4 5 5 6 7 8 9 0 1 2 3 4 5 5 6 7 8 9 0 1 2 3 4 5 5 6 7 8 9 0 1 2 3 4 5 8 9 0 1 2 3 3 4 5 5 8 9 0 1 2 3 4 5 5 7 8 9 0 1 2 3 4 5 7 8 9 0 1 2 3 4 5 7 8 9 0 1 2 3 4 5 5 8 9 0 1 2 3 3 4 5 5 8 9 0 1 2 3 3 4 5 5 8 9 0 1 2 3 3 4 5 5 8 9 1 2 3 8 9 0 1 2 3 4 5 5 8 9 0 1 2 3 3 4 5 5 8 9 0 1 2 3 3 4 5 5 8 9 0 1 2 3 5 8 9 0 1 2 3 3 5 8 9 0 1 2 3 3 4 5 5 8 9 0 1 2 3 3 5 7 8 9 0 1 2 3 3 5 5 8 9 0 1 2 3 3 5 8 9 1 2 3 3 1 2 3 5 8 9 1 2 3 1 2 3 3 1 2 3 3 1 2 3 1 2 3 3 1 2 3 3 1 2 3 2 3	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZATION OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT.	\$	11 (468,034) <u>1,760,699</u> (1,760,699)	7,561,243 (2,250,308) \$ 8,465,444 \$ (8,465,444)	\$ -	\$ -	\$ -	\$ -	(64,335) \$ 242,022 \$ (242,022)	\$
900122345678900123456778900123457677890012345567789001234556778900123455677777777777777777777777777777777777	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZOF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE	\$	11 (468,034) <u>1,760,699</u> (1,760,699)	7,561,243 (2,250,308) \$ 8,465,444 \$ (8,465,444)	\$ -	\$ -	\$ -	\$ -	(64,335) \$ 242,022 \$ (242,022)	\$
29 30 31 32 33 44 55 66 77 88 99 00 11 122 33 44 55 66 77 88 99 00 11 122 33 44 55 66 77 88 99 00	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZATION OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT.	\$	11 (468,034) <u>1,760,699</u> (1,760,699)	7,561,243 (2,250,308) \$ 8,465,444 \$ (8,465,444)	\$ -	\$ -	\$ -	\$ -	(64,335) \$ 242,022 \$ (242,022)	\$
229 800 811 322 333 344 355 866 377 888 399 400 411 422 433 444 455 466 477 488 499	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OFERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN	\$	11 (468,034) <u>1,760,699</u> (1,760,699)	7,561,243 (2,250,308) \$ 8,465,444 \$ (8,465,444)	\$ -	\$ -	\$ -	\$ -	(64,335) \$ 242,022 \$ (242,022)	\$
90012345678900123455678900123445567789001234455677890012344556778900012344556677890000000000000000000000000000000000	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECLATION AMORTIZATION AMORTIZATION AMORTIZATION SOTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE:	<u>\$</u> \$	11 (468,034) <u>1,760,699</u> (1,760,699) 49,308,337	7,561,243 (2,250,308) <u>\$ 8,465,444</u> <u>\$ (8,465,444)</u> <u>\$ 104,456,522</u>	\$ -	\$ -	\$ - \$ 142,280	\$ -	(64,335) <u>\$ 242,022</u> <u>\$ (242,022)</u> <u>\$ (11,947,081)</u>	\$ \$ 113,8
299 300 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZOF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE	\$	11 (468,034) <u>1,760,699</u> (1,760,699) 49,308,337 52,149,804	7,561,243 (2,250,308) <u>\$ 8,465,444</u> <u>\$ (8,465,444)</u> <u>\$ 104,456,522</u> <u>\$ 119,436,500</u>	\$ -	\$ -	\$	\$ -	(64,335) <u>\$ 242,022</u> <u>\$ (242,022)</u> <u>\$ (11,947,081)</u>	\$ \$ 113,8 \$
299 300 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 55 55 55 55 55 55 55 55 55	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OFERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT	<u>\$</u> \$	11 (468,034) <u>1,760,699</u> (1,760,699) 49,308,337	7,561,243 (2,250,308) <u>\$ 8,465,444</u> <u>\$ (8,465,444)</u> <u>\$ 104,456,522</u>	\$ -	\$ -	\$ - \$ 142,280	\$ -	(64,335) <u>\$ 242,022</u> <u>\$ (242,022)</u> <u>\$ (11,947,081)</u>	\$ \$ 113,8 \$
29 300 31 32 33 33 33 33 33 33 33 33 33 33 33 33	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZOF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE	<u>\$</u> \$	11 (468,034) <u>1,760,699</u> (1,760,699) 49,308,337 52,149,804 (2,312,348)	7,561,243 (2,250,308) <u>\$ 8,465,444</u> <u>\$ (8,465,444)</u> <u>\$ 104,456,522</u> <u>\$ 119,436,500 (12,053,608)</u>	\$ -	\$ -	\$	\$ -	(64,335) <u>\$ 242,022</u> <u>\$ (242,022)</u> <u>\$ (11,947,081)</u> (12,660,729)	\$ \$ 113,8 \$
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECLATION AMORTIZATION AMORTIZATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS	<u>\$</u> \$	11 (468,034) <u>1,760,699</u> (1,760,699) 49,308,337 52,149,804	7,561,243 (2,250,308) <u>\$ 8,465,444</u> <u>\$ (8,465,444)</u> <u>\$ 104,456,522</u> <u>\$ 119,436,500</u>	\$ -	\$ -	\$	\$ -	(64,335) <u>\$ 242,022</u> <u>\$ (242,022)</u> <u>\$ (11,947,081)</u>	\$ \$ 113,8 \$
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZOF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED TAXES	<u>\$</u> \$	11 (468,034) <u>1,760,699</u> (1,760,699) 49,308,337 52,149,804 (2,312,348)	7,561,243 (2,250,308) <u>\$ 8,465,444</u> <u>\$ (8,465,444)</u> <u>\$ 104,456,522</u> \$ 119,436,500 (12,053,608) (2,926,370)	<u>s</u> - s -	\$ -	\$	<u>s</u> - s-	(64,335) <u>\$ 242,022</u> <u>\$ (242,022)</u> <u>\$ (11,947,081)</u> (12,660,729) 713,648	\$ \$ 113,8 \$ 113,8
29 60 81 82 83 83 83 84 83 83 84 83 84 84 84 84 84 84 84 84 85 85 85 85 85 85 86 84 84 84 84 85 85 86 84 84 85 86 86 86 87 87 88 86 87 87 88 87 84 87 87 87 88 87 84 87 87 87 87 87 87 87 87 87 87 87 87 87	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OFERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS DEFERRED DEBITS AND CREDITS DEFERRED TAXES	<u>\$</u> \$	11 (468,034) <u>1,760,699</u> (1,760,699) 49,308,337 52,149,804 (2,312,348)	7,561,243 (2,250,308) <u>\$ 8,465,444</u> <u>\$ (8,465,444)</u> <u>\$ 104,456,522</u> <u>\$ 119,436,500</u> (12,053,608) (2,926,370)	<u>s</u> - s -	<u>s</u> - s -	\$ 142,280 \$ 142,280 \$ 212,064 (69,784)	<u>s</u> - s-	(64,335) <u>\$ 242,022</u> <u>\$ (242,022)</u> <u>\$ (11,947,081)</u> (12,660,729) 713,648	\$ 113,8 \$ 113,8 \$ 113,8
229 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 33 45 55 55 55 55 55 55 55 55 55	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZATION AMORTIZATION COMPETATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER	<u>\$</u> \$	11 (468,034) <u>1,760,699</u> (1,760,699) 49,308,337 52,149,804 (2,312,348) (529,119)	7,561,243 (2,250,308) <u>\$ 8,465,444</u> <u>\$ (8,465,444)</u> <u>\$ 104,456,522</u> \$ 119,436,500 (12,053,608) (2,926,370)	<u>s</u> - s -	<u>s</u> - s -	\$	<u>s</u> - s-	(64,335) <u>\$ 242,022</u> <u>\$ (242,022)</u> <u>\$ (11,947,081)</u> (12,660,729) 713,648	\$ 113,8 \$ 113,8 \$ 113,8
29 60 51 52 53 54 55 56 57 58 59 55 55 55 55 55 55 55 55 55	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZATION AMORTIZATION COMPETATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED TAXES DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER TOTAL RATE BASE REQUESTED RATE OF RETURN	<u>\$</u> \$	11 (468,034) <u>1,760,699</u> (1,760,699) 49,308,337 52,149,804 (2,312,348) (529,119)	7,561,243 (2,250,308) <u>\$ 8,465,444</u> <u>\$ (8,465,444)</u> <u>\$ 104,456,522</u> \$ 119,436,500 (12,053,608) (2,926,370)	<u>s</u> - s -	<u>s</u> - s -	\$	<u>s</u> - <u>s</u> - <u>s</u> -	(64,335) <u>\$ 242,022</u> <u>\$ (242,022)</u> <u>\$ (11,947,081)</u> (12,660,729) 713,648	\$ 113,8 \$ 113,8 \$ 113,8 \$ 113,8
29 30 31 32 333 344 356 37 388 390 411 423 445 566 57 388 390 411 423 445 566 57 576 776	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS DEFERRED DEBITS AND CREDITS DEFERRED DEBITS AND CREDITS DEFERRED DEBITS AND CREDITS DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER TOTAL RATE BASE REQUESTED RATE OF RETURN CONVERSION FACTOR	<u>\$</u> \$	11 (468,034) 1,760,699 (1,760,699) 49,308,337 52,149,804 (2,312,348) (529,119) 49,308,337 7,05% 0,752355	7,561,243 (2,250,308) <u>\$ 8,465,444</u> <u>\$ (8,465,444)</u> <u>\$ 104,456,522</u> <u>\$ 119,436,500</u> (12,053,608) (2,926,370) <u>\$ 104,456,522</u> <u>7,05%</u> 0.752355	<u>s</u> - <u>s</u> -	<u>s</u> - <u>s</u> - <u>s</u> -	<u>\$</u> - <u>\$</u> 142,280 <u>\$</u> 212,064 (69,784) <u>\$</u> 142,280 7.05% 0.752355	\$ - \$ - \$ - \$ \$ 7.05% 0.752355	(64,335) <u>\$ 242,022</u> <u>\$ (242,022)</u> <u>\$ (11,947,081)</u> (12,660,729) 713,648 <u>\$ (11,947,081)</u> 7.05% 0.752355	\$ 113,8 \$ 113,8 \$ 113,8 \$ 113,8 \$ 113,8 7. 0.75
29 60 31 32 33 33 34 35 36 37 38 39 41 42 44 45 46 47 48 49 55 55 55 55 55 55 55 55 55 5	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZOF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER TOTAL RATE BASE REQUESTED RATE OF RETURN CONVERSION FACTOR SURPLUS /(DEFICIENCY)	<u>\$</u> \$	11 (468,034) 1,760,699 (1,760,699) 49,308,337 52,149,804 (2,312,348) (529,119) 49,308,337 7.05% 0.752355 (5,236,937)	7,561,243 (2,250,308) <u>\$ 8,465,444</u> <u>\$ (8,465,444)</u> <u>\$ 104,456,522</u> <u>\$ 119,436,500</u> (12,053,608) (2,926,370) <u>\$ 104,456,522</u> <u>7,05%</u> 0.752355 (15,829,629)	<u>\$</u> - \$- <u>\$</u> - 7.05%	\$ - \$ - <u>\$</u> - 7.05%	\$ 142,280 \$ 142,280 \$ 212,064 (69,784) <u>\$ 142,280</u> 7,05% 0.752355 (10,031)	\$ - \$ - \$ - \$ \$ 7.05% 0.752355	(64,335) <u>\$ 242,022</u> <u>\$ (242,022)</u> <u>\$ (11,947,081)</u> (12,660,729) 713,648 <u>\$ (11,947,081)</u> 7.05% 0.752355 600,247	\$ 113,8 \$ 113,8 \$ 113,8 \$ 113,8 \$ 113,8 7. 0.75; (8,0)
29 30 31 32 33 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 55 4 55 55 55 55 55 55 55 55 55 55 55 5	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS DEFERRED DEBITS AND CREDITS DEFERRED DEBITS AND CREDITS DEFERRED DEBITS AND CREDITS DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER TOTAL RATE BASE REQUESTED RATE OF RETURN CONVERSION FACTOR	<u>\$</u> \$	11 (468,034) 1,760,699 (1,760,699) 49,308,337 52,149,804 (2,312,348) (529,119) 49,308,337 7,05% 0,752355	7,561,243 (2,250,308) <u>\$ 8,465,444</u> <u>\$ (8,465,444)</u> <u>\$ 104,456,522</u> <u>\$ 119,436,500</u> (12,053,608) (2,926,370) <u>\$ 104,456,522</u> <u>7,05%</u> 0.752355	\$ - \$ - <u>\$</u> - 7.05% 0.752355	\$ - \$ - <u>\$</u> - 7.05%	<u>\$</u> - <u>\$</u> 142,280 <u>\$</u> 212,064 (69,784) <u>\$</u> 142,280 7.05% 0.752355	\$ - \$ - \$ - \$ \$ 7.05% 0.752355	(64,335) <u>\$ 242,022</u> <u>\$ (242,022)</u> <u>\$ (11,947,081)</u> (12,660,729) 713,648 <u>\$ (11,947,081)</u> 7.05% 0.752355	\$ 113,8 \$ 113,8 \$ 113,8

### Exh. CRM-3 Dockets UE-220066, UG-220067, UG-210918 Page 18 of 36

	RIC STATEMENT OF OPERATING INCOME													EXH. CRM-3	3 pag	e 18 of 36
	JUSTMENTS															
2 GE	NERAL RATE CASE	0														
	+	0	Dec-22 ELECTRIC	ELE	Dec-22 ECTRIC		Dec-22 LECTRIC	Dec-22 ELECTR		Dec-22 ELECTRIC		Dec-22 ECTRIC				
		0	GAP YEAR	GAI	P YEAR	C	AP YEAR	GAP YEA	R	GAP YEAR	G	AP YEAR				
			6.51 PP	6.:	52 PP		6.53 PP	6.54 PP		6.55 PP		6.56 PP		2022		2022
		A	STORM DEFERRAL MORTIZATION		ECTRIC HICLES		.STRIP D&R RACKER	OPEN 3		MONETIZE PTCS FOR COLSTRIP		UISITION USTMENT	PR	GAP YEAR OVISIONAL JUSTMENTS	RE	ADJUSTED SULTS START RATE YEAR 1
INE	DESCRIPTION		ec		ed		ee	ef		27		eh	ai -	=∑ co thru eh		ej = cn + ei
12	OPERATING REVENUES		ec		eu		cc	cı		eg		cli	CI -	_		
13 14	SALES TO CUSTOMERS	G											\$	(55,161,795)	\$	2,059,821,87
14 15	SALES FROM RESALE-FIRM/SPECIAL CONTRA SALES TO OTHER UTILITIES	4C												-		345,54 175,259,90
16	OTHER OPERATING REVENUES													655,535		75,511,44
17	TOTAL OPERATING REVENUES	_	-		-		-		-	-		-		(54,506,260)		2,310,938,76
18																
19	OPERATING REVENUE DEDUCTIONS:															
20																
21 22	POWER COSTS:												¢		¢	210 274 44
2 3	FUEL PURCHASED AND INTERCHANGED												\$	21.469	\$	219,374,44
3 4	WHEELING													21,468		611,781,30 123,773,66
5	RESIDENTIAL EXCHANGE													_		125,775,00
6	TOTAL PRODUCTION EXPENSES	S	-	\$	-	S	- \$		- \$	-	\$	-	\$	21,468	S	954,929,41
7						-					-			,		
8	OTHER POWER SUPPLY EXPENSES					\$	-							64,695	\$	79,002,82
9	TRANSMISSION EXPENSE													34,303		25,262,84
0	DISTRIBUTION EXPENSE													93,380		92,249,89
1	CUSTOMER ACCTS EXPENSES													(367,557)		49,177,34
2	CUSTOMER SERVICE EXPENSES													10,202		4,350,50
3 4	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE													(2,359)		138,685,11
5	DEPRECIATION						(281,934)							8,821,980		343,758,75
6	AMORTIZATION						(201,754)					(442,142)		(5,907,500)		84,944,39
7	AMORTIZ OF PROPERTY GAIN/LOSS											(		-		21,846,43
38	OTHER OPERATING EXPENSES													1,779,235		11,984,51
39	TAXES OTHER THAN INCOME TAXES						-							(2,063,730)		89,674,65
10	INCOME TAXES						321,590					92,850		(11,929,898)		(44,306,60
11	DEFERRED INCOME TAXES			~								(		(399,774)	~	88,230,88
2	TOTAL OPERATING REV. DEDUCT.	\$	-	\$	-	\$	39,655 \$		- \$	-	\$	(349,292)	\$	(9,845,552)	\$	1,939,790,96
	NET OPERATING INCOME	s	-	\$	_	s	(39,655) \$		- \$	_	- S	349,292	\$	(44,660,707)	s	371,147,80
15	NET OF ERITING INCOME	4	-	Ψ	-	φ	(57,055) \$		- 0	-	ę	579,292	φ	(1000,707)	Ģ	5/1,17/,00
+5 16	RATE BASE	\$	_	\$	1,742,015	s	65,921,512 \$		- \$	(38,618,085	2 6	(7,972,251)	s	40,767,286	\$	5,402,590,19
17		4	-	Ψ	1,742,015	φ	00,721,012 0		·	(50,010,005	, Φ	(1,2,2,2))	Ψ	40,707,200	Ψ	5,102,590,19
.8	RATE OF RETURN															6.87
.9	and of allowing															0.87
9	RATE BASE:															
1	GROSS UTILITY PLANT IN SERVICE					\$	(2,991,731)				\$		s	284,291,836	¢	11,123,121,17
2	ACCUM DEPR AND AMORT					φ	41,277,723				φ	(7,972,251)	φ	(258,645,958)	\$	(4,826,578,49
3	DEFERRED DEBITS AND CREDITS				2,205,083		48,883,652			(48,883,652	.)	(.,		(4,996,082)		219,055,81
4	DEFERRED TAXES				(463,067)		(21,248,132)			10,265,567				20,147,983		(1,196,293,80
5	ALLOWANCE FOR WORKING CAPITAL													(30,493)		197,412,89
6	OTHER													-		(114,127,39
7	TOTAL RATE BASE	\$	-	\$	1,742,015	\$	65,921,512 \$		- \$	(38,618,085	) \$	(7,972,251)	\$	40,767,286	\$	5,402,590,19
8																
9	REQUESTED RATE OF RETURN		7.05%		7.05%		7.05%		7.05%	7.05		7.05%		7.05%		7.0
0	CONVERSION FACTOR		0.752355		0.752355		0.752355	0.	752355	0.75235		0.752355		0.752355		0.752
51	SURPLUS / (DEFICIENCY) REVENUE REQUIREMENT OR (SURPLUS)		-		(122,812)		(4,687,122)		-	2,722,575		911,336		(47,534,801)		(9,734,80
52 53	CHANGES TO OTHER PRICE SCHEDULES		-		163,237		6,229,934		-	(3,618,737	,	(1,211,311)		63,181,345		12,939,11 (24,197,67
,,	NET REVENUE CHANGE															(11,258,56)

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ELECT	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME DJUSTMENTS									EXH. CRM-	3 page 19 of 36
	ENERAL RATE CASE										
	+	0	Dec-23 COMMON RATE YEAR 1	Dec-23 COMMON RATE YEAR 1		Dec-23 COMMON ATE YEAR 1	Dec-23 COMMON RATE YEAR 1				
		0			K/		reversing	reversing			
			6.01 PP	6.02 PP		6.03 PP	6.04 PP	6.05 PP	6.06 PP	6.07 PP	6.08 PP
		R	EVENUES AND EXPENSES	PASS-THROUGH REVENUE & EXPENSE	ILN	IPERATURE MALIZATION	FEDERAL INCOME TAX	TAX BENEFIT OF INTEREST	BAD DEBT EXPENSE	RATE CASE EXPENSE	EXCISE TAX
LINE	DESCRIPTION		ek	el		em	en	eo	ep	eq	er
	OPERATING REVENUES									1	
	SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTRA	\$ AC	17,327,952								
	SALES TO OTHER UTILITIES	10									
	OTHER OPERATING REVENUES		3,818,699								
17 18	TOTAL OPERATING REVENUES		21,146,651	-		-	-	-	-	-	-
	OPERATING REVENUE DEDUCTIONS:										
20											
	POWER COSTS:										
22 23	FUEL PURCHASED AND INTERCHANGED										
23	WHEELING										
25	RESIDENTIAL EXCHANGE										
	TOTAL PRODUCTION EXPENSES	\$	-	\$ -	\$	- 5	s -	\$ -	\$ -	\$ -	\$ -
27	OTHER POWER SUPPLY EXPENSES										
	TRANSMISSION EXPENSE										
	DISTRIBUTION EXPENSE										
	CUSTOMER ACCTS EXPENSES		152,192								
	CUSTOMER SERVICE EXPENSES										
	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE		42,293								
	DEPRECIATION		,_,_,								
	AMORTIZATION										
	AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES										
	TAXES OTHER THAN INCOME TAXES		813,194								
	INCOME TAXES		4,229,184				-	430,383			
41	DEFERRED INCOME TAXES						(668,843				
	TOTAL OPERATING REV. DEDUCT.	\$	5,236,864	\$ -	\$	- 5	\$ (668,843	430,383	\$ -	\$ -	\$ -
43 44	NET OPERATING INCOME	\$	15,909,787	s	- \$	- 5	668,843	\$ (430,383)	s -	\$ -	\$
45		Ψ	10,000,000	Ψ	Ψ		000,015	\$ (150,505)	Ψ	Ψ	Ψ
	RATE BASE	\$	-	\$	- \$	- 5	10,098,694	- s	s -	s -	\$
47											
48	RATE OF RETURN										
49											
	RATE BASE:										
51	GROSS UTILITY PLANT IN SERVICE										
52 53	ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS										
54	DEFERRED TAXES						10,098,694				
55	ALLOWANCE FOR WORKING CAPITAL										
56	OTHER TOTAL BATE BASE	e		¢	¢		10.000 (04	¢	¢	¢	¢
	TOTAL RATE BASE	3	-	\$	- \$	- 5	\$ 10,098,694	- \$ -	ð -	\$ -	\$
			7.05%	7.0	5%	7.05%	7.05%	% 7.05%	7.05	% 7.05%	7.05
58	REOUESTED RATE OF RETURN						,.05,	,.0070		1.057	7.05
58 59	REQUESTED RATE OF RETURN CONVERSION FACTOR		0.752355				0.75235	55 0.752355	0.75235	5 0.75235	5 0.7523
58 59 60 61	CONVERSION FACTOR SURPLUS / (DEFICIENCY)		0.752355 15,909,787	5 0.7523		0.752355	(43,115	(430,383)	0.75235	5 0.75235 -	5 0.7523
58 59 60 61 62	CONVERSION FACTOR		0.752355	5 0.7523		0.752355		(430,383)	0.75235	5 0.75235 - -	5 0.7523

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ELECT AND AI	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME DJUSTMENTS INERAL RATE CASE											EXH	0 . CRM-3 p	age 20 of 36	0
2022 GI	+ 0		Dec-23 COMMON ATE YEAR 1		Dec-23 COMMON ATE YEAR 1		Dec-23 OMMON TE YEAR 1	Dec-23 COMMON RATE YEAR	1	Dec-23 COMMON RATE YEAR 1	Dec-23 COMMON RATE YEAR 1	Dec- COMN RATE Y	ION	Dec-23 COMMO RATE YEA	
			6.09 PP		6.10 PP		6.11 PP	6.12 PP		6.13 PP	6.14 PP	6.15	PP	6.16 PP	
			MPLOYEE NSURANCE		NJURIES & DAMAGES	INCI	ENTIVE PAY	INVESTMEN PLAN	т	INTEREST ON CUSTOMER DEPOSITS	PROPERTY AND LIAB INSURANCE		SES ON D	0&O INSUR≜	ANCE
LINE	DESCRIPTION		es		et		eu	ev		ew	ex	ey		ez	
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 33 33 33	OPERATING REVENUES SALES TO CUSTOMERS SALES TO CUSTOMERS SALES TO OTHER UTILITIES OTHER OPERATING REVENUES TOTAL OPERATING REVENUES OPERATING REVENUE DEDUCTIONS: POWER COSTS: FUEL PURCHASED AND INTERCHANGED WHEELING RESIDENTIAL EXCHANGE TOTAL PRODUCTION EXPENSES OTHER POWER SUPPLY EXPENSES TRANSMISSION EXPENSE DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION	\$	-	S	- -	\$	39,585 39,585 119,291 63,251 172,181 45,590 15,022 200,446		- \$		- \$-	\$	- \$		-
36 37 38	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES											4	,390,319		
39 40	TAXES OTHER THAN INCOME TAXES INCOME TAXES						59,573 (150,137)						(921,967)		
41 42	DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT.	\$		s		\$	564,801	2	- \$		s -		,468,352 \$		
43		·							Ψ		•				
44 45	NET OPERATING INCOME	\$		- \$		- \$	(564,801)	\$	- \$	-	\$	\$ (3	,468,352) \$		-
45 46 47	RATE BASE	\$		- \$		- \$	- 1	\$	- \$	-	\$	\$	- \$		-
48	RATE OF RETURN														
49 50 51 52 53 54 55 56	RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER														
57	TOTAL RATE BASE	\$	-	- \$		- \$		\$	- \$	-	\$ -	\$	- \$		
58 59 60 61 62 63 64	REQUESTED RATE OF RETURN CONVERSION FACTOR SURPLUS / (DEFICIENCY) REVENUE REQUIREMENT OR (SURPLUS) CHANGES TO OTHER PRICE SCHEDULES NET REVENUE CHANGE		7.05' 0.7523: 		7.05 0.7523		7.05% 0.752355 (564,801) 750,711		7.05% 52355 -	7.05% 0.752355 _ _	7.054	55 (3	7.05% 0.752355 ,468,352) ,609,994		7.05% 0.752355 - -

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ELECTI	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME DJUSTMENTS									EXH. CRM-3	page 21 of 36
	NERAL RATE CASE										
	+	COM	MON	Dec-23 COMMON RATE YEAR 1	Dec-23 COMMON RATE YEAR	COM	ec-23 1MON YEAR 1	Dec-23 COMMON RATE YEAR 1	Dec-23 COMMON RATE YEAR 1	Dec-23 COMMON RATE YEAR 1	Dec-23 COMMON RATE YEAR 1
		6.17		6.18 PP	6.19 PP		0 PP	6.21 PP	6.22 PP	6.23 PP	6.24 PP
		PENSIO	N PLAN	WAGE INCREASE	AMA TO EO RATE BASE		FO EOP CIATION	WUTC FILING FE	E PRO FORMA O&M		AMI PLANT ANI DEFERRAL
LINE	DESCRIPTION	fa		fb	fc		fd	fe	ff	ASSET	fh
12	OPERATING REVENUES	12	ı	10	IC	1	Id	ie	11	fg	In
	SALES TO CUSTOMERS										
	SALES FROM RESALE-FIRM/SPECIAL CONTRAC	21									
	SALES TO OTHER UTILITIES										
	OTHER OPERATING REVENUES										(1,830,24
	TOTAL OPERATING REVENUES		-	-		-	-	-	-	-	(1,830,24
18	OPERATING REVENUE DEDUCTIONS:										
19 20	OPERATING REVENUE DEDUCTIONS:										
	POWER COSTS:										
21	FUEL										
23	PURCHASED AND INTERCHANGED										
24	WHEELING										
25	RESIDENTIAL EXCHANGE										
	TOTAL PRODUCTION EXPENSES	s	-	s -	\$	- \$	-	\$ -	\$ -	s -	s -
27		+		+	*			*	*	*	*
	OTHER POWER SUPPLY EXPENSES								(1,144,767)		
	TRANSMISSION EXPENSE								4,573,255		
	DISTRIBUTION EXPENSE								6,015,591		
	CUSTOMER ACCTS EXPENSES								3,204,881		
32	CUSTOMER SERVICE EXPENSES								6,849,532		
33	CONSERVATION AMORTIZATION										
34	ADMIN & GENERAL EXPENSE								43,770,370		
35	DEPRECIATION										
	AMORTIZATION										
	AMORTIZ OF PROPERTY GAIN/LOSS									310,766	
	OTHER OPERATING EXPENSES										
	TAXES OTHER THAN INCOME TAXES								502,630		
	INCOME TAXES								(13,392,013)	(65,261)	(384,35
	DEFERRED INCOME TAXES	-						<u>^</u>			
	TOTAL OPERATING REV. DEDUCT.	\$	-	\$ -	\$	- \$	-	s -	\$ 50,379,478	\$ 245,505	\$ (384,3
43	NET OPER ATRIC DICOME	e		¢	\$	¢		e	e (50.270.479)	© (045 505)	e (1.445.00
44 45	NET OPERATING INCOME	2	-	\$ -	\$	- \$	-	\$ -	\$ (50,379,478)	\$ (245,505)	\$ (1,445,89
	RATE BASE	\$		s -	\$	- \$	_	s -	- \$ -	\$ 1,743,384	\$ (27,732,11
47	INTE DASE	φ		φ	φ	φ		φ	φ	φ 1,745,504	0 (27,752,11
	DATE OF DETUDN										
	RATE OF RETURN										
49											
	RATE BASE:										
51	GROSS UTILITY PLANT IN SERVICE									\$ -	
52	ACCUM DEPR AND AMORT									(701,438)	
53	DEFERRED DEBITS AND CREDITS									3,094,712	(30,498,4
54	DEFERRED TAXES									(649,889)	2,766,3
55	ALLOWANCE FOR WORKING CAPITAL										
56	OTHER TOTAL BATE DASE	¢		¢	¢	¢		¢	¢	0 1 743 304	¢ (07.700.11
	TOTAL RATE BASE	3	-	\$ -	\$	- \$	-	\$	- \$ -	\$ 1,743,384	\$ (27,732,1
58			7.05%	6 7.05%	6	7.05%	7.05%	6 7.05%	% 7.05%	7.05%	7.0
58 59	REQUESTED RATE OF RETURN										
58 59 60	CONVERSION FACTOR		0.75235		5 0.7	52355	0.75235	5 0.75235		0.752355	
58 59 60 61	CONVERSION FACTOR SURPLUS / (DEFICIENCY)				5 0.7	-	0.75235	5 0.75235	(50,379,478)	(368,414)	509,21
58 59 60 61 62	CONVERSION FACTOR SURPLUS / (DEFICIENCY) REVENUE REQUIREMENT OR (SURPLUS)		0.75235		5 0.7		0.75235	5 0.75235			0.752 509,21 (676,83
58 59 60 61 62 63	CONVERSION FACTOR SURPLUS / (DEFICIENCY)		0.75235		5 0.7		0.75235	5 0.75235	(50,379,478)	(368,414)	509,2

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ELECT AND AI	' SOUND ENERGY RIC STATEMENT OF OPERATING INCOME DJUSTMENTS										EXH. CRM-3	page 22 of 36
2022 GI	ENERAL RATE CASE + 0		Dec-23 COMMON ATE YEAR 1	Dec- COMM RATE Y	ION	Dec-23 COMMON RATE YEAR 1		Dec-23 DMMON TE YEAR 1	Dec-23 COMMON RATE YEAR 1	Dec-23 COMMON RATE YEAR 1	Dec-23 COMMON RATE YEAR 1	Dec-23 COMMON RATE YEAR 1
	°		6.25 PP	6.26		6.27 PP		6.28 PP	6.29 PP	6.30 PP	6.31 PP	6.32 PP
		GT	Z DEFERRAL		MENTAL C	OVID DEFERRAL	EST I	FIMATED PLANT IREMENTS	TEST YEAR PLANT ROLL FORWARD	PROVISIONAL PROFORMA RETIREMENTS	PROGRAMMATIC PROVISIONAL PROFORMA	CUSTOMER DRIVEN PROGRAMMATIC PROVISIONAL
LINE	DESCRIPTION		fi	fj		fk	RA	TE BASE fl	fm	DEPRECIATION fn	бо	PROFORMA fp
12 13 14 15 16	OPERATING REVENUES SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTRAC SALES TO OTHER UTILITIES OTHER OPERATING REVENUES		n	ŋ		IK		n	III	m	10	τÞ
17 18 19	TOTAL OPERATING REVENUES OPERATING REVENUE DEDUCTIONS:		-		-	-		-	-	-	-	-
20 21	POWER COSTS:											
22 23 24	FUEL PURCHASED AND INTERCHANGED WHEELING											
25 26 27	RESIDENTIAL EXCHANGE TOTAL PRODUCTION EXPENSES	\$	-	\$	- \$	-	\$	- :	\$ -	\$ -	\$ -	\$ -
28 29 30 31	OTHER POWER SUPPLY EXPENSES TRANSMISSION EXPENSE DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES											
32 33 34	CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE											
35 36 37	DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS		6 070 100		101 010	1.014 401			(9,037,615) (20,186,211)	(6,945,851) (42,612)	12,167,631 4,425,697	92,45 40,30
38 39 40	OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES		6,970,120 (1,463,725	)	101,313 (21,276)	1,016,601 (213,486)			6,137,003	1,467,577	(3,484,599)	(27,879
41 42	DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT.	\$	5,506,395	\$	80,037 \$	803,115	\$		\$ (23,086,823)	\$ (5,520,886)	\$ 13,108,729	\$ 104,879
43 44	NET OPERATING INCOME	\$	(5,506,395)	) \$	(80,037) \$	8 (803,115)	\$	- 1				
45 46	RATE BASE	\$	(242,607	) \$	- \$	6 (401,558)	\$	- :	\$ (194,572,447)	\$ 6,182,892	\$ 171,807,790	\$ 3,168,218
47 48 49	RATE OF RETURN											
50 51 52	RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT						\$	(143,568,372) 143,568,372	(204,975,458)	6,182,892	\$ 192,481,681 (14,309,444)	\$ 4,047,297 (678,374
53 54 55	DEFERRED DEBITS AND CREDITS DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL		(307,097) 64,490	)		(508,301) 106,743			10,403,011	-	(6,364,447)	(200,704
56 57	OTHER TOTAL RATE BASE	\$	(242,607)	) \$	- \$	6 (401,558)	\$	- :	\$ (194,572,447)	\$ 6,182,892	\$ 171,807,790	\$ 3,168,218
58 59 60 61 62 63 64	REQUESTED RATE OF RETURN CONVERSION FACTOR SURPLUS / (DEFICIENCY) REVENUE REQUIREMENT OR (SURPLUS) CHANGES TO OTHER PRICE SCHEDULES NET REVENUE CHANGE		7.05% 0.75235 (5,489,291) 7,296,145	5	7.05% 0.752355 (80,037) 106,382	7.05% 0.752355 (774,805) 1,029,840		7.05% 0.752355 _	7.05% 0.752355 36,804,180 (48,918,636)	7.05% 0.752355 5,084,992 (6,758,767)	7.05% 0.752355 (25,221,178) 33,522,976	7.05 <sup>7</sup> 0.7523: (328,238 436,281

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LECT	° SOUND ENERGY 'RIC STATEMENT OF OPERATING INCOME DJUSTMENTS									[	EXH. CRM-3	page 23 of 36
22 GI	ENERAL RATE CASE											
	+ 0		Dec-23 COMMON ATE YEAR 1	Dec-23 COMMON RATE YEAR 1	ELEC	c-23 CTRIC YEAR 1	Dec-23 ELECTRIC RATE YEAR 1	Dec-23 ELECTRIC RATE YEAR I	EL	Dec-23 ECTRIC E YEAR 1	Dec-23 ELECTRIC RATE YEAR 1	Dec-23 ELECTRIC RATE YEAR
			6.33 PP	6.34 PP		5 PP	6.46 PP	6.47 PP		.48 PP	6.49 PP	6.50 PP
		PR	SPECIFIC OVISIONAL ROFORMA	PROJECTED PROVISIONAL PROFORMA	POWEF	R COSTS	MONTANA TAX	WILD HORSH SOLAR		M EXPENSE ALIZATION	REGULATORY ASSETS & LIAB	GREEN DIRE
LINE	DESCRIPTION		fq	fr	4	fs	ft	fu		fv	fw	fx
12	OPERATING REVENUES		iq	11		3	п	Iu		IV	IW	IX
13 14 15 16	SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTRAC SALES TO OTHER UTILITIES OTHER OPERATING REVENUES					46,724,702) 22,913,419						
17	TOTAL OPERATING REVENUES		-	-		23,811,282)	-		-	-	-	
18 19	OPERATING REVENUE DEDUCTIONS:											
20 21	POWER COSTS:											
22	FUEL					39,539,185						
23 24	PURCHASED AND INTERCHANGED WHEELING					59,841,097 12,088,532						
25	RESIDENTIAL EXCHANGE			<u>م</u>				<u>^</u>			<u>^</u>	<u>^</u>
26 27	TOTAL PRODUCTION EXPENSES	\$	-	\$ -	\$ 12	21,468,813 \$	-	\$	- \$	-	\$ -	\$
28	OTHER POWER SUPPLY EXPENSES				\$	13,540,602						
29 30	TRANSMISSION EXPENSE DISTRIBUTION EXPENSE									(969,055) (78,000)		
31	CUSTOMER ACCTS EXPENSES									(70,000)		
32 33	CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION											
34	ADMIN & GENERAL EXPENSE											
35	DEPRECIATION AMORTIZATION		2,058,366	3,775,237				(15,8	861)			
36 37	AMORTIZ OF PROPERTY GAIN/LOSS		-	9,151,525						-		14,
38	OTHER OPERATING EXPENSES										(2,857,680)	
39 40	TAXES OTHER THAN INCOME TAXES INCOME TAXES		(432,257)	(2,714,620)	) (	11,095 33,354,676)	176,543 (37,074)			219,882	600,113	(2,
41	DEFERRED INCOME TAXES							3,3		, i i i i i i i i i i i i i i i i i i i		
42 43	TOTAL OPERATING REV. DEDUCT.	\$	1,626,109	\$ 10,212,142	\$ 10	01,665,833 \$	139,469	\$ (12,5	530) \$	(827,174)	\$ (2,257,567)	\$ 11,
44	NET OPERATING INCOME	\$	(1,626,109)	\$ (10,212,142)	) \$ (12	25,477,116) \$	(139,469)	\$ 12,5	530 \$	827,174	\$ 2,257,567	\$ (11,
45 46	RATE BASE	\$	20,519,050	\$ 54,812,391	\$	- \$	-	\$ 79.0	070 \$	-	\$ (6,069,073)	\$ 50,
47											(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
48	RATE OF RETURN											
49 50	RATE BASE:											
51	GROSS UTILITY PLANT IN SERVICE	\$	23,296,916	\$ 68,833,758								\$
52	ACCUM DEPR AND AMORT		(2,068,196)	(11,346,839)	)			113,9	962		(c 100 000)	55,
53 54	DEFERRED DEBITS AND CREDITS DEFERRED TAXES		(709,669)	(2,674,528)	)			(34,8	892)		(6,428,589) 359,516	(5,
55	ALLOWANCE FOR WORKING CAPITAL		(,))	(_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•			(0.1)	,		,-10	(3,
56 57	OTHER TOTAL RATE BASE	s	20,519,050	\$ 54,812,391	\$	- \$	-	\$ 79.0	070 \$	-	\$ (6,069,073)	\$ 50,
58		Ψ	20,517,050	- 54,012,391	Ψ.	- 4		- 10,0	V	-	- (0,000,075)	- 50,
59	REQUESTED RATE OF RETURN		7.05%	7.05%		7.05%	7.05%		.05%	7.05%	7.05%	2
60 61	CONVERSION FACTOR SURPLUS / (DEFICIENCY)		0.752355 (3,072,702)	0.752355 (14,076,415)		0.752355 25,477,116)	0.752355 (139,469)		52355 955	0.752355 827,174	0.752355 2,685,437	0.7 (14,
62 63	REVENUE REQUIREMENT OR (SURPLUS) CHANGES TO OTHER PRICE SCHEDULES NET REVENUE CHANGE		4,084,112	18,709,805		56,779,135	185,376		245)	(1,099,446)	(3,569,374)	(14, 19,

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	DJUSTMENTS														ge 24 of 36
	ENERAL RATE CASE														
		0	Dec-23	Dec-23		Dec-23	Dec-2		Dec-23		Dec-23				
	+	0	ELECTRIC RATE YEAR 1	ELECTRIC RATE YEAR		ELECTRIC ATE YEAR 1	ELECT RATE YI		ELECTRIC RATE YEAR 1		LECTRIC TE YEAR 1				
			6.51 PP	6.52 PP		6.53 PP	6.54 I	PP	6.55 PP		6.56 PP		2023		2023
LINE	DESCRIPTION	A	STORM DEFERRAL MORTIZATION	ELECTRIC VEHICLES		DLSTRIP D&R TRACKER	OPEN	13	MONETIZE PTCS FOR COLSTRIP		QUISITION JUSTMENT	PR	ATE YEAR 1 OVISIONAL JUSTMENTS	RE	ADJUSTED SULTS END O RATE YEAR 1
LINE	DESCRIPTION		fy	fz		ga	gb		gc		gd	ge =	$= \sum ek thru gd$		gf = ej + ge
	OPERATING REVENUES SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTRA	C										\$	17,327,952	\$	2,077,149,82 345,54
	SALES TO OTHER UTILITIES	C											(46,724,702)		128,535,20
16	OTHER OPERATING REVENUES												24,901,872		100,413,31
17 18	TOTAL OPERATING REVENUES		-	-		-		-	-		-		(4,494,878)		2,306,443,88
19	OPERATING REVENUE DEDUCTIONS:														
20 21	POWER COSTS:														
22	FUEL											\$	39,539,185	\$	258,913,62
23	PURCHASED AND INTERCHANGED												69,880,682		681,661,98
24 25	WHEELING RESIDENTIAL EXCHANGE												12,088,532		135,862,20
26 27	TOTAL PRODUCTION EXPENSES	\$	-	\$ -	\$	-	\$	-	\$ -	\$	-	\$	121,508,398	\$	1,076,437,81
28	OTHER POWER SUPPLY EXPENSES				\$	3,843,656	\$	-					16,358,782	\$	95,361,60
29 30	TRANSMISSION EXPENSE DISTRIBUTION EXPENSE												3,667,451 6,109,772		28,930,30 98,359,66
	CUSTOMER ACCTS EXPENSES												3,402,663		52,580,01
32 33	CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION												6,864,554		11,215,05
34 35	ADMIN & GENERAL EXPENSE DEPRECIATION					7,135,015							44,013,109 9,229,375		182,698,21 352,988,13
36	AMORTIZATION					7,155,015					(2,210,758)		(8,807,820)		76,136,57
37	AMORTIZ OF PROPERTY GAIN/LOSS		12,398,658										12,709,424		34,555,85
38 39	OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES			2,161,4	36	(176,543)							11,782,160 1,386,492		23,766,67 91,061,14
	INCOME TAXES		(2,603,718)	(453,9)	12)	(2,601,308)					464,259		(48,776,849)		(93,083,45
41	DEFERRED INCOME TAXES												(665,512)		87,565,36
42 43	TOTAL OPERATING REV. DEDUCT.	\$	9,794,940	\$ 1,707,57	74 \$	8,200,821	\$	-	\$ -	\$	(1,746,499)	\$	178,781,999	\$	2,118,572,96
44	NET OPERATING INCOME	\$	(9,794,940)	\$ (1,707,57	74) \$	(8,200,821)	\$	-	\$	- \$	1,746,499	\$	(183,276,877)	\$	187,870,92
45 46	RATE BASE	\$	-	\$ (771,7	88) \$	10,775,509	\$	-	\$	- \$	(2,880,747)	\$	46,566,839	\$	5,449,157,03
47 48	RATE OF RETURN														3.45
49															
50 51	RATE BASE: GROSS UTILITY PLANT IN SERVICE				s	(2.028.425)				s		s	143,052,844	\$	11 266 174 02
52	ACCUM DEPR AND AMORT				\$	(2,038,435) 17,067,601				ې	(2,880,747)	φ	(69,971,722)	φ	11,266,174,02 (4,896,550,21
53	DEFERRED DEBITS AND CREDITS			(976,94		-		-					(35,624,693)		183,431,11
54	DEFERRED TAXES			205,1	59	(4,253,658)		-					9,110,410		(1,187,183,39
55 56	ALLOWANCE FOR WORKING CAPITAL OTHER												-		197,412,89 (114,127,39
57	TOTAL RATE BASE	\$	-	\$ (771,73	88) \$	10,775,509	\$	-	\$	- \$	(2,880,747)	\$	46,566,839	\$	5,449,157,03
58															
59 60	REQUESTED RATE OF RETURN CONVERSION FACTOR		7.05%		15%	7.05%		7.05%	7.05		7.05%		7.05%		7.0
			0.752355	0.752		0.752355		0.752355	0.7523	22	0.752355		0.752355		0.752 (196,294,64
	SURPLUS / (DEFICIENCY)		(9, /94, 940)	(1.023.1)											
61 62	SURPLUS / (DEFICIENCY) REVENUE REQUIREMENT OR (SURPLUS)		(9,794,940) 13,019,040	(1,653,10 2,197,3		(8,960,494) 11,909,929		-	-		1,949,592 (2,591,319)		(186,559,840) 247,967,834		260,906,94

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ELECT	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME DJUSTMENTS									EXH. CRM-	3 page 25 of 36
	NERAL RATE CASE										
	+	0	Dec-24 COMMON	Dec-24 COMMON	COM	ec-24	Dec-24 COMMON	Dec-24 COMMON	Dec-24 COMMON	Dec-24 COMMON	Dec-24 COMMON
		0 1	RATE YEAR 2	RATE YEAR 2		YEAR 2	RATE YEAR 2 reversing	RATE YEAR 2 reversing	RATE YEAR 2	RATE YEAR 2	RATE YEAR 2
			6.01 PP	6.02 PP	6.0	3 PP	6.04 PP	6.05 PP	6.06 PP	6.07 PP	6.08 PP
		R	EVENUES AND EXPENSES	PASS-THROUGH REVENUE & EXPENSE	LUIPE	CRATURE LIZATION	FEDERAL INCOME TAX	TAX BENEFIT OF INTEREST	BAD DEBT EXPENSE	RATE CASE EXPENSE	EXCISE TAX
LINE	DESCRIPTION		gg	gh		gi	gj	gk	gl	gm	gn
	OPERATING REVENUES			5		0	20	6	6	5	5
13 14	SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTRA	\$	19,743,263								
15	SALES TO OTHER UTILITIES	ic									
16	OTHER OPERATING REVENUES		1,829,932								
17	TOTAL OPERATING REVENUES		21,573,194	-		-	-	-	-	-	-
18 19	OPERATING REVENUE DEDUCTIONS:										
20	OF ERATING REVENUE DEDUCTIONS.										
21	POWER COSTS:										
22	FUEL										
23 24	PURCHASED AND INTERCHANGED WHEELING										
24 25	RESIDENTIAL EXCHANGE										
26	TOTAL PRODUCTION EXPENSES	\$	-	\$ -	\$	- \$	- 3	s -	s -	s -	\$ -
27											
28	OTHER POWER SUPPLY EXPENSES										
29 30	TRANSMISSION EXPENSE DISTRIBUTION EXPENSE										
31	CUSTOMER ACCTS EXPENSES		155,262								
32	CUSTOMER SERVICE EXPENSES										
33	CONSERVATION AMORTIZATION										
34	ADMIN & GENERAL EXPENSE		43,146								
35 36	DEPRECIATION AMORTIZATION										
37	AMORTIZ OF PROPERTY GAIN/LOSS										
38	OTHER OPERATING EXPENSES										
39	TAXES OTHER THAN INCOME TAXES		829,597					(1 COR C 10)			
40 41	INCOME TAXES DEFERRED INCOME TAXES		4,314,490				467,404	(1,682,649)			
42	TOTAL OPERATING REV. DEDUCT.	\$	5,342,495	\$ -	\$	- 5			\$ -	s -	\$ -
43			, ,				· · · · ·				
44	NET OPERATING INCOME	\$	16,230,699	\$	- \$	- \$	6 (467,404	1,682,649	\$ -	- \$ -	\$
45	DUTEDUCE	0		0	¢				<u>_</u>	<u>_</u>	0
46 47	RATE BASE	\$	-	\$	- \$	- \$	21,213,022	- \$	2 -	- \$ -	\$
47 48	RATE OF RETURN										
48 49	KATE OF KETUKN										
49 50	RATE BASE:										
50	GROSS UTILITY PLANT IN SERVICE										
52	ACCUM DEPR AND AMORT										
53	DEFERRED DEBITS AND CREDITS										
54	DEFERRED TAXES						21,213,022	!			
	ALLOWANCE FOR WORKING CAPITAL OTHER										
55 56	TOTAL RATE BASE	\$	-	\$	- \$	- 5	3 21,213,022		\$	- \$ -	\$
56						4	.,,022				
					~	7.070/	7.079	% 7.07%	7.07	% 7.07%	6 7.0
56 57	REQUESTED RATE OF RETURN		7.07%	7.07	/0	7.07%					
56 57 58 59 60	CONVERSION FACTOR		0.752355			0.752355	0.75235	55 0.752355	0.7523	55 0.75235	
56 57 58 59 60 61	CONVERSION FACTOR SURPLUS / (DEFICIENCY)		0.752355 16,230,699	0.7523			0.75235 (1,967,165	55 0.752355 5) 1,682,649	0.7523	55 0.75235	
56 57 58 59 60	CONVERSION FACTOR		0.752355	0.7523			0.75235	55 0.752355 5) 1,682,649	0.7523:	55 0.75235	

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ELECT AND AI	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME DJUSTMENTS INERAL RATE CASE										EX	0 H. CRM-3	page 26 of	0
2022 GI	+	0	Dec-24 COMMON RATE YEAR 2	Dec-24 COMMON ATE YEAR 2		Dec-24 COMMON ATE YEAR 2	CON	ec-24 MON YEAR 2	Dec-24 COMMON RATE YEAR 2	Dec-24 OMMON TE YEAR 2	COM	c-24 IMON YEAR 2	Dec- COM RATE Y	ION
			6.09 PP	6.10 PP		6.11 PP	6.1	2 PP	6.13 PP	6.14 PP	6.1	5 PP	6.16	PP
			EMPLOYEE INSURANCE	NJURIES & DAMAGES	INC	ENTIVE PAY		STMENT LAN	NTEREST ON CUSTOMER DEPOSITS	PERTY AND INSURANCE	AND LC	ED GAINS SSES ON TY SALES	D&O INSI	JRANCE
LINE	DESCRIPTION		go	gp		gq		gr	gs	gt		gu	gv	r
12 13 14 15 16 17 18 19 20 21 22 23 24	OPERATING REVENUES SALES TO CUSTOMERS SALES TO OTHER UTILITIES OTHER OPERATING REVENUES TOTAL OPERATING REVENUES OPERATING REVENUE DEDUCTIONS: POWER COSTS: FUEL PURCHASED AND INTERCHANGED WHEELING	C'		ъř -		92,001		-		 5.		-	5	
25 26	RESIDENTIAL EXCHANGE TOTAL PRODUCTION EXPENSES	\$	-	\$ -	\$	92,001	\$	-	\$ -	\$ -	\$	-	\$	-
27 28 29 30 31 32 33 34 35 36 37 38 39	OTHER POWER SUPPLY EXPENSES TRANSMISSION EXPENSE DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES					277,250 147,006 400,176 105,958 34,914 465,868								
40 41	INCOME TAXES DEFERRED INCOME TAXES					(348,942)								
42 43	TOTAL OPERATING REV. DEDUCT.	\$	-	\$ -	\$	1,312,687	\$	-	\$ -	\$ -	\$	-	\$	-
44	NET OPERATING INCOME	\$	-	\$ -	\$	(1,312,687)	\$	-	\$ -	\$ -	\$	-	\$	-
45 46 47 48	RATE BASE RATE OF RETURN	\$	-	\$ -	\$	-	\$	-	\$ -	\$ -	\$	-	\$	-
49 50 51 52 53 54 55 56	RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER													
57	TOTAL RATE BASE	\$	-	\$ -	\$	-	\$	-	\$ -	\$ -	\$	-	\$	-
58 59 60 61 62 63 64	REQUESTED RATE OF RETURN CONVERSION FACTOR SURPLUS / (DEFICIENCY) REVENUE REQUIREMENT OR (SURPLUS) CHANGES TO OTHER PRICE SCHEDULES NET REVENUE CHANGE		7.07% 0.752355 _	7.07% 0.75235 _		7.07% 0.752355 (1,312,687) 1,744,771		7.07% 0.752355 -	7.07% 0.752355	7.07% 0.752355 - -		7.07% 0.752355 -		7.07% 0.752355 -

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ELECTI	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME JUSTMENTS							[	EXH. CRM-3	page 27 of 36
	NERAL RATE CASE									
	+ 0	COMMON	CO	Dec-24 MMON	Dec-24 COMMON	Dec-24 COMMON	Dec-24 COMMON	Dec-24 COMMON	Dec-24 COMMON	Dec-24 COMMON
	0	6.17 PP		E YEAR 2 18 PP	RATE YEAR 2 6.19 PP	RATE YEAR 2 6.20 PP	RATE YEAR 2 6.21 PP	RATE YEAR 2 6.22 PP	RATE YEAR 2 6.23 PP	RATE YEAR 2 6.24 PP
		0.17 FF	0.	18 FF			0.21 FF	0.22 FF	AMR	
		PENSION PLA	AN WAGE	INCREASE	AMA TO EOP RATE BASE	AMA TO EOP DEPRECIATION	WUTC FILING FE	E PRO FORMA O&M	REGULATORY ASSET	AMI PLANT AND DEFERRAL
LINE	DESCRIPTION	gw		gx	gy	gz	ha	hb	hc	hd
	OPERATING REVENUES	-								
	SALES TO CUSTOMERS									
	SALES FROM RESALE-FIRM/SPECIAL CONTRAC	;								
	SALES TO OTHER UTILITIES OTHER OPERATING REVENUES									
	TOTAL OPERATING REVENUES		-	-	-	-	-	-	-	-
18										
	OPERATING REVENUE DEDUCTIONS:									
20										
	POWER COSTS:									
	FUEL									
	PURCHASED AND INTERCHANGED									
24	WHEELING									
	RESIDENTIAL EXCHANGE		-		*	-	-		-	
	TOTAL PRODUCTION EXPENSES	\$	- \$	- :	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	OTHER POWER SUPPLY EXPENSES							(277.250)		
	TRANSMISSION EXPENSES							(277,250) 708,572		
	DISTRIBUTION EXPENSE							2,475,819		
	CUSTOMER ACCTS EXPENSES							945,905		
	CUSTOMER SERVICE EXPENSES							933,593		
	CONSERVATION AMORTIZATION							,,,,,,,		
34	ADMIN & GENERAL EXPENSE							1,035,266		
35	DEPRECIATION									
36	AMORTIZATION									
	AMORTIZ OF PROPERTY GAIN/LOSS								3,418,426	
	OTHER OPERATING EXPENSES									
	TAXES OTHER THAN INCOME TAXES							334,043		
	INCOME TAXES							(1,292,749)	(717,869)	-
	DEFERRED INCOME TAXES	¢	- \$		s -	s -	s -	\$ 4,863,199	\$ 2,700,557	¢
42 43	TOTAL OPERATING REV. DEDUCT.	\$	- 3	-	5 -	3 -	3 -	\$ 4,863,199	\$ 2,700,557	3 -
	NET OPERATING INCOME	\$	- \$	- :	\$	- \$	- \$	- \$ (4,863,199)	\$ (2,700,557)	\$
45		ψ	ψ		Ψ	Ψ	ψ	• (4,005,177)	\$ (2,700,557)	ψ
	RATE BASE	\$	- \$	- :	\$	- \$	- \$	- \$ -	\$ (21,401,980)	\$ (90,937,872
47	KATE BAGE	φ	φ		φ	ψ	φ	ψ	\$ (21,401,700)	\$ (50,557,672
	RATE OF RETURN									
	RATE OF RETURN									
49										
	RATE BASE:								e	
51	GROSS UTILITY PLANT IN SERVICE								\$	
52 53	ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS								(76,159,857) 69,313,768	(95,374,213
53 54	DEFERRED DEBITS AND CREDITS DEFERRED TAXES								(14,555,891)	4,436,341
55	ALLOWANCE FOR WORKING CAPITAL								(17,000,001)	
56	OTHER									
	TOTAL RATE BASE	\$	- \$		\$	- \$	- \$	- \$ -	\$ (21,401,980)	\$ (90,937,872
58									, , , , , , , , , , , , , , , , , , , ,	()
	REQUESTED RATE OF RETURN		7.07%	7.07%	7.0	7% 7.0	% 7.07	7% 7.07%	7.07%	7.07
59	CONVERSION FACTOR		52355	0.752355	0.7523				0.752355	0.7523
	CONVERSION FACTOR									
60	SURPLUS / (DEFICIENCY)		-	-	-	-	-	(4,863,199)	(1,187,437)	6,429,308
60 61				-	-	-	-	(4,863,199) 6,463,968		6,429,308 (8,545,577
60 61 62	SURPLUS / (DEFICIENCY)			-	-	-	-		(1,187,437)	

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	RIC STATEMENT OF OPERATING INCOME								EXH. CRM-3	page 28 of 36
	DJUSTMENTS									
022 GE	ENERAL RATE CASE	0	Dec-24	Dec-24	Dec-24	Dec-24	Dec-24	Dec-24	Dec-24	Dec-24
	+	(	TE YEAR 2	COMMON RATE YEAR 2	COMMON RATE YEAR 2	COMMON RATE YEAR 2	COMMON RATE YEAR 2	COMMON RATE YEAR 2	COMMON RATE YEAR 2	COMMON RATE YEAR 2
			6.25 PP	6.26 PP	6.27 PP	6.28 PP	6.29 PP	6.30 PP	6.31 PP	6.32 PP CUSTOMER
	DESCRIPTION	GTZ	DEFERRAL	ENVIRONMENTA REMEDIATION	AL COVID DEFERRAI	ESTIMATED PLANT RETIREMENTS RATE BASE	TEST YEAR PLANT ROLL FORWARD	PROVISIONAL PROFORMA RETIREMENTS DEPRECIATION	PROGRAMMATIC PROVISIONAL PROFORMA	DRIVEN PROGRAMMATI PROVISIONAL
LINE	DESCRIPTION		he	hf	hg	hh	hi	hj	hk	PROFORMA hl
	OPERATING REVENUES				-			-		
	SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTRAC	~								
	SALES TO OTHER UTILITIES	0								
	OTHER OPERATING REVENUES									
17	TOTAL OPERATING REVENUES		-	-	-	-	-	-	-	-
18										
	OPERATING REVENUE DEDUCTIONS:									
20	DOWED COOTO									
21 22	POWER COSTS: FUEL									
22	PUEL PURCHASED AND INTERCHANGED									
24	WHEELING									
25	RESIDENTIAL EXCHANGE									
	TOTAL PRODUCTION EXPENSES	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27										
28	OTHER POWER SUPPLY EXPENSES									
29	TRANSMISSION EXPENSE									
	DISTRIBUTION EXPENSE									
31	CUSTOMER ACCTS EXPENSES									
32	CUSTOMER SERVICE EXPENSES									
33	CONSERVATION AMORTIZATION									
33 34	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE						(11 698 429)	(3 987 429)	23 443 535	240.969
33 34 35	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION		_				(11,698,429) (8 242 669)	(3,987,429) (42,612)		
33 34 35 36	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION						(11,698,429) (8,242,669)	(3,987,429) (42,612)		
33 34 35 36 37	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION		-							
33 34 35 36 37 38	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS									
33 34 35 36 37 38 39	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES		-							71,877
33 34 35 36 37 38 39 40 41	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES		-				(8,242,669) 4,187,631	(42,612) 846,309	6,483,407 (6,284,658)	71,87
33 34 35 36 37 38 39 40 41 42	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES	\$	- - -	<u> </u>		ş	(8,242,669)	(42,612) 846,309	6,483,407 (6,284,658)	71,87
33 34 35 36 37 38 39 40 41 42 43	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT.	\$	-	<u> </u>	*	Ŷ	(8,242,669) 4,187,631 \$ (15,753,467)	(42,612) 846,309 \$ (3,183,733)	6,483,407 (6,284,658) \$ 23,642,284	71,877 (65,698 \$ 247,148
33 34 35 36 37 38 39 40 41 42 43 44	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES	<u>\$</u>	- - -	<u>s</u>	*	Ŷ	(8,242,669) 4,187,631	(42,612) 846,309 \$ (3,183,733)	6,483,407 (6,284,658) \$ 23,642,284	71,877 (65,698 \$ 247,148
33 34 35 36 37 38 39 40 41 42 43 44 45	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZO PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME	<u>\$</u>			- \$ -	\$ -	(8,242,669) 4,187,631 \$ (15,753,467) \$ 15,753,467	(42,612) 846,309 \$ (3,183,733) \$ 3,183,733	6,483,407 (6,284,658) \$ 23,642,284 \$ (23,642,284)	71,87 (65,69) <u>\$ 247,14</u> <u>\$ (247,14</u>
33 34 35 36 37 38 39 40 41 42 43 44 45 46	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT.	<u>\$</u> \$	(5,294,316		*	\$ -	(8,242,669) 4,187,631 \$ (15,753,467)	(42,612) 846,309 \$ (3,183,733) \$ 3,183,733	6,483,407 (6,284,658) \$ 23,642,284 \$ (23,642,284)	71,877 (65,698 <u>\$ 247,148</u> <u>\$ (247,148</u>
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE	<u>\$</u> \$			- \$ -	\$ -	(8,242,669) 4,187,631 \$ (15,753,467) \$ 15,753,467	(42,612) 846,309 \$ (3,183,733) \$ 3,183,733	6,483,407 (6,284,658) \$ 23,642,284 \$ (23,642,284)	71,877 (65,698 <u>\$ 247,148</u> <u>\$ (247,148</u>
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZO PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME	<u>\$</u> \$			- \$ -	\$ -	(8,242,669) 4,187,631 \$ (15,753,467) \$ 15,753,467	(42,612) 846,309 \$ (3,183,733) \$ 3,183,733	6,483,407 (6,284,658) \$ 23,642,284 \$ (23,642,284)	71,87 (65,69) <u>\$ 247,14</u> <u>\$ (247,14</u>
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN	<u>\$</u> \$			- \$ -	\$ -	(8,242,669) 4,187,631 \$ (15,753,467) \$ 15,753,467	(42,612) 846,309 \$ (3,183,733) \$ 3,183,733	6,483,407 (6,284,658) \$ 23,642,284 \$ (23,642,284)	71,877 (65,698 <u>\$ 247,148</u> <u>\$ (247,148</u>
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE:				- \$ -	\$ - \$ -	(8,242,669) 4,187,631 \$ (15,753,467) \$ 15,753,467	(42,612) 846,309 \$ (3,183,733) \$ 3,183,733	6,483,407 (6,284,658) <u>\$ 23,642,284</u> <u>\$ (23,642,284)</u> <u>\$ 494,558,086</u>	71,877 (65,698 <u>\$ 247,148</u> <u>\$ (247,148</u> <u>\$ 6,839,603</u>
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE	<u>s</u> s s			- \$ -	<u>\$</u> <u>\$</u> <u>\$</u> (73,436,268)	(8,242,669) 4,187,631 \$ (15,753,467) \$ 15,753,467 \$ (368,340,589)	(42,612) 846,309 <u>\$ (3,183,733)</u> <u>\$ 3,183,733</u> \$ 15,523,336	6,483,407 (6,284,658) <u>\$ 23,642,284</u> <u>\$ (23,642,284)</u> <u>\$ 494,558,086</u> 556,685,589	71,877 (65,698 <u>\$ 247,148</u> <u>\$ (247,148</u> <u>\$ 6,839,603</u> 8,832,345
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT		(5,294,316	.) \$	- \$ - - \$ (803,115	\$\$ \$\$ \$ (73,436,268) 73,436,268	(8,242,669) 4,187,631 \$ (15,753,467) \$ 15,753,467	(42,612) 846,309 \$ (3,183,733) \$ 3,183,733	6,483,407 (6,284,658) <u>\$ 23,642,284</u> <u>\$ (23,642,284)</u> <u>\$ 494,558,086</u>	71,877 (65,698 <u>\$ 247,148</u> <u>\$ (247,148</u> <u>\$ 6,839,603</u> 8,832,345
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS		(5,294,316	)) \$ .)	- \$ - \$ - - \$ (803,115 (1,016,601	\$\$ \$\$ \$ (73,436,268) 73,436,268	(8,242,669) 4,187,631 <u>\$ (15,753,467)</u> <u>\$ 15,753,467</u> <u>\$ (368,340,589)</u> (392,820,247)	(42,612) 846,309 <u>\$ (3,183,733)</u> <u>\$ 3,183,733</u> \$ 15,523,336	6,483,407 (6,284,658) <u>\$ 23,642,284</u> <u>\$ (23,642,284)</u> <u>\$ 494,558,086</u> 556,685,589 (47,090,393)	71,877 (65,698 <u>\$ 247,148</u> <u>\$ (247,148</u> <u>\$ 6,839,603</u> <u>8,832,344</u> (1,552,758
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS DEFERED TAXES		(5,294,316	)) \$ .)	- \$ - - \$ (803,115	\$\$ \$\$ \$ (73,436,268) 73,436,268	(8,242,669) 4,187,631 \$ (15,753,467) \$ 15,753,467 \$ (368,340,589)	(42,612) 846,309 <u>\$ (3,183,733)</u> <u>\$ 3,183,733</u> \$ 15,523,336	6,483,407 (6,284,658) <u>\$ 23,642,284</u> <u>\$ (23,642,284)</u> <u>\$ 494,558,086</u> 556,685,589	71,877 (65,698 <u>\$ 247,148</u> <u>\$ (247,148</u> <u>\$ 6,839,603</u> 8,832,345 (1,552,758
$\begin{array}{c} 33 \\ 34 \\ 35 \\ 36 \\ 37 \\ 38 \\ 39 \\ 40 \\ 41 \\ 42 \\ 43 \\ 44 \\ 45 \\ 46 \\ 47 \\ 48 \\ 49 \\ 50 \\ 51 \\ 52 \\ 53 \\ 54 \end{array}$	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS		(5,294,316 	)) \$	- \$ - \$ - - \$ (803,115 (1,016,601	\$\$ \$\$ \$ (73,436,268) 73,436,268	(8,242,669) 4,187,631 <u>\$ (15,753,467)</u> <u>\$ 15,753,467</u> <u>\$ (368,340,589)</u> (392,820,247) 24,479,658	(42,612) 846,309 <u>\$ (3,183,733)</u> <u>\$ 3,183,733</u> <u>\$ 15,523,336</u> 15,523,336	6,483,407 (6,284,658) <u>\$ 23,642,284</u> <u>\$ (23,642,284)</u> <u>\$ 494,558,086</u> 556,685,589 (47,090,393) (15,037,110)	71,877 (65,698 <u>\$ 247,148</u> <u>\$ (247,148</u> <u>\$ 6,839,603</u> <u>\$ 6,839,603</u> <u>8,832,345</u> (1,552,758 (439,984
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 55\\ 56\end{array}$	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL		(5,294,316	)) \$	- \$ - \$ - - \$ (803,115 (1,016,601	\$	(8,242,669) 4,187,631 <u>\$ (15,753,467)</u> <u>\$ 15,753,467</u> <u>\$ (368,340,589)</u> (392,820,247)	(42,612) 846,309 <u>\$ (3,183,733)</u> <u>\$ 3,183,733</u> <u>\$ 15,523,336</u> 15,523,336	6,483,407 (6,284,658) <u>\$ 23,642,284</u> <u>\$ (23,642,284)</u> <u>\$ 494,558,086</u> 556,685,589 (47,090,393) (15,037,110)	71,877 (65,698 <u>\$ 247,148</u> <u>\$ (247,148</u> <u>\$ 6,839,603</u> <u>\$ 6,839,603</u> <u>8,832,344</u> (1,552,758 (439,984
$\begin{array}{c} 33 \\ 34 \\ 35 \\ 36 \\ 37 \\ 38 \\ 39 \\ 40 \\ 41 \\ 42 \\ 43 \\ 44 \\ 45 \\ 46 \\ 47 \\ 48 \\ 49 \\ 50 \\ 51 \\ 52 \\ 53 \\ 54 \\ 55 \\ 56 \end{array}$	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER	\$	(5,294,316 	)) \$	- \$ - \$ (803,115 - \$ (1,016,601 213,486	\$	(8,242,669) 4,187,631 <u>\$ (15,753,467)</u> <u>\$ 15,753,467</u> <u>\$ (368,340,589)</u> (392,820,247) 24,479,658	(42,612) 846,309 <u>\$ (3,183,733)</u> <u>\$ 3,183,733</u> <u>\$ 15,523,336</u> 15,523,336	6,483,407 (6,284,658) <u>\$ 23,642,284</u> <u>\$ (23,642,284)</u> <u>\$ 494,558,086</u> 556,685,589 (47,090,393) (15,037,110)	71,877 (65,698 <u>\$ 247,148</u> <u>\$ (247,148</u> <u>\$ 6,839,603</u> <u>\$ 6,839,603</u> <u>8,832,344</u> (1,552,758 (439,984
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\end{array}$	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER	\$	(5,294,316 	) S ) S	- \$ (803,115 (1,016,601 213,486 - \$ (803,115	\$	(8,242,669) 4,187,631 <u>\$ (15,753,467)</u> <u>\$ 15,753,467</u> <u>\$ (368,340,589)</u> (392,820,247) 24,479,658	(42,612) 846,309 <u>\$ (3,183,733)</u> <u>\$ 3,183,733</u> <u>\$ 15,523,336</u> 15,523,336	6,483,407 (6,284,658) \$ 23,642,284 \$ (23,642,284) \$ 494,558,086 556,685,589 (47,090,393) (15,037,110) \$ 494,558,086	71,877 (65,698 <u>\$ 247,148</u> <u>\$ (247,148</u> <u>\$ 6,839,603</u> <u>8,832,345</u> (1,552,758 (439,984 <u>\$ 6,839,603</u>
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER TOTAL RATE BASE REQUESTED RATE OF RETURN CONVERSION FACTOR	\$	(5,294,316 (6,701,666 1,407,350 (5,294,316 7.07 0.7523	)) \$ )) )) \$ % 7.0 55 0.752	- \$ (803,115 - \$ (803,115 (1,016,601 213,486 - \$ (803,115 7% 7.07% 355 0.75235	\$ (73,436,268) \$ (73,436,268) 73,436,268 • \$ -	(8,242,669) 4,187,631 <u>\$ (15,753,467)</u> <u>\$ 15,753,467</u> <u>\$ (368,340,589)</u> (392,820,247) 24,479,658 <u>\$ (368,340,589)</u> 7.07% 0.752355	(42,612) 846,309 <u>\$ (3,183,733)</u> <u>\$ 3,183,733</u> <u>\$ 15,523,336</u> <u>\$ 15,523,336</u> <u>\$ 15,523,336</u> <u>7,07%</u> 0,752555	6,483,407 (6,284,658) <u>\$ 23,642,284</u> <u>\$ (23,642,284)</u> <u>\$ 494,558,086</u> 556,685,589 (47,090,393) (15,037,110) <u>\$ 494,558,086</u> 7.07%	71,877 (65,698 <u>\$ 247,148</u> <u>\$ (247,148</u> <u>\$ 6,839,603</u> <u>8,832,344</u> (1,552,758 (439,984 <u>\$ 6,839,603</u> <u>\$ 6,839,603</u> <u>7.07</u> 7.07
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 940\\ 41\\ 42\\ 44\\ 45\\ 44\\ 45\\ 44\\ 45\\ 44\\ 45\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 55\\ 55\\ 55\\ 57\\ 58\\ 59\\ 60\\ 61\\ \end{array}$	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE OF RETURN RATE BASE GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER TOTAL RATE BASE REQUESTED RATE OF RETURN CONVERSION FACTOR SURPLUS / (DEFICIENCY)	\$	(5,294,316 (6,701,666 1,407,350 (5,294,316 7.07 0.7523 374,308	) \$ ) ) \$ 	- \$ (803,115 - \$ (803,115 (1,016,601 213,486 - \$ (803,115 7% 7.07 355 0.75235 56,780	\$ (73,436,268) \$ (73,436,268) 73,436,268 \$ 73,436,268 \$ 73,436,268	(8,242,669) 4,187,631 \$ (15,753,467) \$ 15,753,467 \$ (368,340,589) (392,820,247) 24,479,658 \$ (368,340,589) 7.07% 0.752355 41,795,147	\$ (42,612) 846,309 \$ (3,183,733) \$ 3,183,733 \$ 15,523,336 - \$ 15,523,336 - \$ 15,523,336 - \$ 0,75235 2,086,233	6,483,407 (6,284,658) \$ 23,642,284 \$ (23,642,284) \$ 494,558,086 \$ 556,685,589 (47,090,393) (15,037,110) \$ 494,558,086 \$	71,877 (65,698 \$ 247,148 \$ (247,148 \$ 6,839,603 \$ 6,839,603 \$ 6,839,603 \$ (439,984 \$ 6,839,603 7,077 0,75235 (730,708
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ \end{array}$	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE BASE RATE OF RETURN RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER TOTAL RATE BASE REQUESTED RATE OF RETURN CONVERSION FACTOR SURPLUS / (DEFICIENCY) REVENUE REQUIREMENT OR (SURPLUS)	\$	(5,294,316 (6,701,666 1,407,350 (5,294,316 7.07 0.7523	) \$ ) ) \$ 	- \$ (803,115 - \$ (803,115 (1,016,601 213,486 - \$ (803,115 7% 7.07% 355 0.75235	\$ (73,436,268) \$ (73,436,268) 73,436,268 \$ 73,436,268 \$ 73,436,268	(8,242,669) 4,187,631 <u>\$ (15,753,467)</u> <u>\$ 15,753,467</u> <u>\$ (368,340,589)</u> (392,820,247) 24,479,658 <u>\$ (368,340,589)</u> 7.07% 0.752355	(42,612) 846,309 <u>\$ (3,183,733)</u> <u>\$ 3,183,733</u> <u>\$ 15,523,336</u> <u>\$ 15,523,336</u> <u>\$ 15,523,336</u> <u>7,07%</u> 0,752555	6,483,407 (6,284,658) \$ 23,642,284 \$ (23,642,284) \$ 494,558,086 \$ 556,685,589 (47,090,393) (15,037,110) \$ 494,558,086 \$	\$ 247,148 \$ (247,148 \$ 6,839,603 \$ 6,839,603 \$ 6,839,603 \$ 6,839,603 \$ 6,839,603 \$ 6,839,603
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 940\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 55\\ 55\\ 55\\ 55\\ 55\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ \end{array}$	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES TOTAL OPERATING REV. DEDUCT. NET OPERATING INCOME RATE OF RETURN RATE BASE GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER TOTAL RATE BASE REQUESTED RATE OF RETURN CONVERSION FACTOR SURPLUS / (DEFICIENCY)	\$	(5,294,316 (6,701,666 1,407,350 (5,294,316 7.07 0.7523 374,308	) \$ ) ) \$ 	- \$ (803,115 - \$ (803,115 (1,016,601 213,486 - \$ (803,115 7% 7.07 355 0.75235 56,780	\$ (73,436,268) \$ (73,436,268) 73,436,268 \$ 73,436,268 \$ 73,436,268	(8,242,669) 4,187,631 \$ (15,753,467) \$ 15,753,467 \$ (368,340,589) (392,820,247) 24,479,658 \$ (368,340,589) 7.07% 0.752355 41,795,147	\$ (42,612) 846,309 \$ (3,183,733) \$ 3,183,733 \$ 15,523,336 - \$ 15,523,336 - \$ 15,523,336 - \$ 0,75235 2,086,233	6,483,407 (6,284,658) \$ 23,642,284 \$ (23,642,284) \$ 494,558,086 \$ 556,685,589 (47,090,393) (15,037,110) \$ 494,558,086 \$	71,8 (65,6 <u>\$ 247,1</u> <u>\$ (247,1</u> <u>\$ 6,839,6</u> <u>\$ 6,839,6</u> (1,552,7 (439,9 <u>\$ 6,839,6</u> <u>7</u> , (439,9 <u>5 6,839,6</u> 7, (730,7

# Exh. CRM-3 Dockets UE-220066, UG-220067, UG-210918 Page 29 of 36

LECT	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME DJUSTMENTS									EXH. CRM-3	page 29 of 36
22 GE	ENERAL RATE CASE										
	+ 0		Dec-24 COMMON ATE YEAR 2	Dec-24 COMMON RATE YEAR 2		Dec-24 ECTRIC E YEAR 2	Dec-24 ELECTRIC RATE YEAR 2				
			6.33 PP	6.34 PP		6.45 PP	6.46 PP	6.47 PP	6.48 PP	6.49 PP	6.50 PP
		PR	SPECIFIC OVISIONAL ROFORMA	PROJECTED PROVISIONAL PROFORMA	POW	ER COSTS	MONTANA TAX	WILD HORSE SOLAR	STORM EXPENSE NORMALIZATION		GREEN DIREC
LINE	DESCRIPTION		hm	hn		ho	hp	hq	hr	hs	ht
	OPERATING REVENUES SALES TO CUSTOMERS					110	цр	nq		115	ш
14 15	SALES FROM RESALE-FIRM/SPECIAL CONTRAC SALES TO OTHER UTILITIES OTHER OPERATING REVENUES	,				7,133,168 (13,697,512)					
17	TOTAL OPERATING REVENUES		-	-		(6,564,343)	-	-	-	-	-
18 19 20	OPERATING REVENUE DEDUCTIONS:										
21	POWER COSTS:										
22 23	FUEL PURCHASED AND INTERCHANGED				\$	(7,270,288) 6,643,636					
24	WHEELING					4,907,659					
	RESIDENTIAL EXCHANGE TOTAL PRODUCTION EXPENSES	\$	-	\$ -	\$	4,281,007	s -	\$ -	\$ -	\$ -	\$
27 28	OTHER POWER SUPPLY EXPENSES				\$	510,599					
29	TRANSMISSION EXPENSE				φ	510,577					
	DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES										
32	CUSTOMER SERVICE EXPENSES										
	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE										
	DEPRECIATION AMORTIZATION		2,299,450	3,927,085							00 /
	AMORTIZ OF PROPERTY GAIN/LOSS		384,924	13,333,804							99,6
	OTHER OPERATING EXPENSES									(9,768,857)	
	TAXES OTHER THAN INCOME TAXES INCOME TAXES		(563,719)	(3,624,787	)	5,786 (2,385,965)	(60,605) 12,727			2,051,460	(20,9
41	DEFERRED INCOME TAXES						· · · · ·				
42 43	TOTAL OPERATING REV. DEDUCT.	\$	2,120,655	\$ 13,636,102	\$	2,411,428	\$ (47,878)	\$ -	\$ -	\$ (7,717,397)	\$ 78,7
	NET OPERATING INCOME	\$	(2,120,655)	\$ (13,636,102	) \$	(8,975,771)	\$ 47,878	\$ .	- \$ -	\$ 7,717,397	\$ (78,7
16	RATE BASE	\$	101,652,451	\$ 122,637,885	\$	- :	s -	\$ 158,141	\$ -	\$ (14,555,863)	\$ 40,4
47 48	RATE OF RETURN										
40 49	ALL OF REPORT										
	RATE BASE:										
51 52	GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT		109,980,155 (5,229,049)	162,975,761 (33,961,133				\$ 227,925 (69,784			\$ 43,6
53	DEFERRED DEBITS AND CREDITS									(15,831,026)	
54 55	DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL		(3,098,655)	(6,376,743	)					1,275,164	(3,1
56 57	OTHER TOTAL RATE BASE	s	101,652,451	\$ 122,637,885	s		s -	\$ 158,141	s -	\$ (14,555,863)	\$ 40,4
58		Ψ	101,002,701	- 122,037,005	¥		*	- 150,141	· + ·	- (17,555,005)	10,-
	REQUESTED RATE OF RETURN		7.07%			7.07%	7.07%	7.07			7.
	CONVERSION FACTOR SURPLUS / (DEFICIENCY)		0.752355 (9,307,484)	0.75235 (22,306,601		0.752355 (8,975,771)	0.752355 47,878	0.75233 (11,181		0.752355 8,746,497	0.75 (81,5
62	REVENUE REQUIREMENT OR (SURPLUS) CHANGES TO OTHER PRICE SCHEDULES NET REVENUE CHANGE		12,371,133	29,649,037		11,930,234	(63,637)	14,861		(11,625,492)	108,4

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LECT	RIC STATEMENT OF OPERATING INCOME													EXH. CRM-3	3 pa	ge 30 of 36
	DJUSTMENTS															
22 GF	ENERAL RATE CASE	0	D 04				B 44			B 14		5.44				
	+	0	Dec-24 ELECTRIC		Dec-24 ECTRIC	EI	Dec-24 ECTRIC		ec-24 CTRIC	Dec-24 ELECTR	IC	Dec-24 ELECTRIC				
		0	RATE YEAR 2		E YEAR 2		TE YEAR 2		YEAR 2	RATE YEA		RATE YEAR 2				
			6.51 PP	6.	.52 PP		5.53 PP	6.5	4 PP	6.55 PP		6.56 PP		2024		2024
		,	STORM DEFERRAL MORTIZATION		ECTRIC HICLES		STRIP D&R RACKER	ОР	EN 3	MONETIZ PTCS FO COLSTR	R	ACQUISITION ADJUSTMENT	PF	ATE YEAR 2 ROVISIONAL DJUSTMENTS		ADJUSTED SULTS END O RATE YEAR 2
INE	DESCRIPTION	r									u					
12	OPERATING REVENUES		hu		hv		hw	1	hx	hy		hz	ia	$=\sum$ gg thru hz		ib = gf + ia
13	SALES TO CUSTOMERS												\$	19,743,263	\$	2,096,893,09
14	SALES FROM RESALE-FIRM/SPECIAL CONTRA	4C														345,54
15 16	SALES TO OTHER UTILITIES OTHER OPERATING REVENUES													7,133,168 (11,867,580)		135,668,37 88,545,73
17	TOTAL OPERATING REVENUES	-	-		-		-		-		-	-		15,008,851		2,321,452,74
18																
19	OPERATING REVENUE DEDUCTIONS:															
20 21	POWER COSTS:															
21 22	FUEL												\$	(7,270,288)	\$	251,643,34
23	PURCHASED AND INTERCHANGED													6,735,638	~	688,397,6
24	WHEELING													4,907,659		140,769,8
25	RESIDENTIAL EXCHANGE	_		<u>_</u>		<b>^</b>		¢		<u></u>		s -	6	-	0	1 000 010 0
26 27	TOTAL PRODUCTION EXPENSES	5	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	4,373,009	\$	1,080,810,8
28	OTHER POWER SUPPLY EXPENSES					\$	(1,924,615)							(1,414,016)	\$	93,947,5
29	TRANSMISSION EXPENSE					*	(-,,)							855,579	~	29,785,8
30	DISTRIBUTION EXPENSE													2,875,995		101,235,6
31	CUSTOMER ACCTS EXPENSES													1,207,125		53,787,12
32	CUSTOMER SERVICE EXPENSES													968,507		12,183,5
33	CONSERVATION AMORTIZATION													-		104.040.4
34 35	ADMIN & GENERAL EXPENSE DEPRECIATION						(578,649.06)							1,544,280 13,646,531		184,242,49
36	AMORTIZATION						(378,049.00)							12,088,366		88,224,9
37	AMORTIZ OF PROPERTY GAIN/LOSS													3,418,426		37,974,28
38	OTHER OPERATING EXPENSES				178,659									(9,590,198)		14,176,48
39	TAXES OTHER THAN INCOME TAXES				,		60,605							1,307,882		92,369,0
40	INCOME TAXES				(37,518)	)	(200,006)						-	(5,812,867)		(98,896,32
41	DEFERRED INCOME TAXES									-		-		467,404		88,032,77
42	TOTAL OPERATING REV. DEDUCT.		-	\$	141,141	\$	(2,642,664)	\$	-	\$	-	\$-	\$	25,936,023	\$	2,144,508,98
43 44	NET OPERATING INCOME	5	-	s	(141,141)	) \$	2,642,664	\$	-	\$	-	\$	- \$	(10,927,172)	\$	176,943,7
45		_			(,.,1)	-	_,	1	-					(,-2-,/2)	~	
46	RATE BASE	5	- 3	\$	(1,543,575)	\$	14,340,758	\$	-	\$	-	\$ (5,761,49	3) \$	268,324,972	\$	5,717,482,00
47																
48	RATE OF RETURN															3.09
49																
50	RATE BASE:															
51	GROSS UTILITY PLANT IN SERVICE					\$	(11,423,247)					\$	\$	753,842,260	\$	12,020,016,2
52	ACCUM DEPR AND AMORT						34,696,376					(5,761,49	3)	(438,945,045)		(5,335,495,2
53	DEFERRED DEBITS AND CREDITS				(1,953,892)	)	-		-					(51,563,630)		131,867,4
54	DEFERRED TAXES				410,317		(8,932,372)		-					4,991,388		(1,182,192,0
55 56	ALLOWANCE FOR WORKING CAPITAL OTHER													-		197,412,89
57	TOTAL RATE BASE	-	- S	\$	(1,543,575)	\$	14,340,758	\$	-	S	-	\$ (5,761,49	3) \$	268,324,972	\$	5,717,482,0
58		-					,- 0,,20									.,
59	REQUESTED RATE OF RETURN		7.07%		7.07%	6	7.07%		7.07%		7.07%	7.07	%	7.07%		7.0
60	CONVERSION FACTOR		0.752355		0.752355		0.752355		0.752355		752355	0.7523		0.752355		0.752
61	SURPLUS / (DEFICIENCY)		-		(32,010)		1,628,773		-		-	407,33		(29,897,748)		(227,282,22
62	REVENUE REQUIREMENT OR (SURPLUS)		-		42,546		(2,164,899)		-		-	(541,41	7)	39,738,884		302,094,39
63	CHANGES TO OTHER PRICE SCHEDULES															(24,197,67
64	NET REVENUE CHANGE															277,896,7

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ELECT	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME									EXH. CRM-	3 page 31 of 36
	DJUSTMENTS										
22 GI	ENERAL RATE CASE	0	D 25	D 05	D 05		D 25	D 05	D 05	D 25	D 05
	+	0	Dec-25	Dec-25	Dec-25		Dec-25 COMMON	Dec-25 COMMON	Dec-25 COMMON	Dec-25 COMMON	Dec-25
		0 1	RATE YEAR 3	RATE YEAR 3	RATE YEA		ATE YEAR 3	RATE YEAR 3	RATE YEAR 3	RATE YEAR 3	RATE YEAR 3
			6.01 PP	6.02 PP	6.03 PI		reversing 6.04 PP	reversing 6.05 PP	6.06 PP	6.07 PP	6.08 PP
			0.0111		0.0511		0.0411	0.0511	0.0011	0.0711	0.0011
		RI	EVENUES AND EXPENSES	PASS-THROUGH REVENUE & EXPENSE	TEMPERA' NORMALIZ		FEDERAL NCOME TAX	TAX BENEFIT OF INTEREST	BAD DEBT EXPENSE	RATE CASE EXPENSE	EXCISE TAX
LINE	DESCRIPTION		ic	id	ie		if	ig	ih	ii	ij
12	OPERATING REVENUES							c			,
13	SALES TO CUSTOMERS	\$	4,659,546								
14	SALES FROM RESALE-FIRM/SPECIAL CONTRA	'C									
15	SALES TO OTHER UTILITIES										
16 17	OTHER OPERATING REVENUES		1,679,762 6,339,307								
17	TOTAL OPERATING REVENUES		0,339,307	-		-	-	-	-	-	-
19	OPERATING REVENUE DEDUCTIONS:										
20	STERTING RETERCE DEDUCTIONS.										
21	POWER COSTS:										
22	FUEL										
23	PURCHASED AND INTERCHANGED										
24	WHEELING										
25	RESIDENTIAL EXCHANGE										
26	TOTAL PRODUCTION EXPENSES	\$	-	\$ -	\$	- \$	-	\$ -	\$-	\$ -	\$ -
27											
28	OTHER POWER SUPPLY EXPENSES										
29	TRANSMISSION EXPENSE										
30 31	DISTRIBUTION EXPENSE		45 (24								
31	CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES		45,624								
33	CONSERVATION AMORTIZATION										
34	ADMIN & GENERAL EXPENSE		12,679								
35	DEPRECIATION		12,077								
36	AMORTIZATION										
37	AMORTIZ OF PROPERTY GAIN/LOSS										
38	OTHER OPERATING EXPENSES										
39	TAXES OTHER THAN INCOME TAXES		243,778								
40	INCOME TAXES		1,267,818				-	(2,712,776)			
41	DEFERRED INCOME TAXES						(553,818)		<u>~</u>		
42	TOTAL OPERATING REV. DEDUCT.	\$	1,569,898	\$ -	\$	- \$	(553,818)	\$ (2,712,776)	\$-	\$ -	\$ -
43 44	NET OPERATING INCOME	\$	4,769,409	¢	\$	- \$	553,818	\$ 2,712,776	¢	\$ -	\$
	NET OF ERATING INCOME	¢	4,709,409	<b>э</b>	- J	- 0	555,618	\$ 2,/12,//0	¢	φ -	¢
45 46	DATE DASE	¢		¢	¢	¢	20 027 420	¢	¢	¢	¢
46	RATE BASE	\$	-	\$ -	\$	- \$	20,837,438	\$ -	» -	\$ -	\$
47											
48	RATE OF RETURN										
49											
50	RATE BASE:										
51	GROSS UTILITY PLANT IN SERVICE										
52	ACCUM DEPR AND AMORT										
53	DEFERRED DEBITS AND CREDITS						20 927 429				
54 55	DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL						20,837,438				
55 56	OTHER										
57	TOTAL RATE BASE	\$	-	\$ -	S	- \$	20,837,438	s -	s -	- S -	\$
58		¥		÷	Ŧ	Ŷ	20,007,400	÷		7	Ψ
59	REQUESTED RATE OF RETURN		7.11%	7.119	Vo.	7.11%	7.11%	7.11%	7.119	% 7.119	. 7.
60	CONVERSION FACTOR		0.752355			0.752355	0.752355		0.75235		
61	SURPLUS / (DEFICIENCY)		4,769,409	-	-	-	(927,723)		-	- 0.75255	
	REVENUE REQUIREMENT OR (SURPLUS)		(6,339,307)	-		-	1,233,093	(3,605,713)	-	-	-
62											
62 63	CHANGES TO OTHER PRICE SCHEDULES										

PUCET	SOUND ENERGY															
ELECT	RIC STATEMENT OF OPERATING INCOME													EXH, CRM	3 page 3	32 of 36
	DJUSTMENTS ENERAL RATE CASE															
	+ 0	COMM	10N	Dec-25 DMMON TE YEAR 3		Dec-25 COMMON ATE YEAR 3	CO	Dec-25 MMON E YEAR 3		Dec-25 COMMON RATE YEAR 3		Dec-25 DMMON TE YEAR 3		Dec-25 COMMON RATE YEAR 3		Dec-25 COMMON TE YEAR 3
		6.09	PP	6.10 PP		6.11 PP	6	.12 PP		6.13 PP		6.14 PP		6.15 PP		6.16 PP
		EMPLC INSURA		IURIES & AMAGES	ING	CENTIVE PAY		ESTMENT PLAN	(	NTEREST ON CUSTOMER DEPOSITS	PROI LIAB	PERTY ANI INSURANC		FERRED GAIN ND LOSSES ON OPERTY SALE		INSURANCE
LINE	DESCRIPTION	ik		il		im		in		io		ip		iq		ir
12 13 14 15 16 17 18 19	OPERATING REVENUES SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTRAC' SALES TO OTHER UTILITIES OTHER OPERATING REVENUES TOTAL OPERATING REVENUES OPERATING REVENUE DEDUCTIONS:		-	 -						-		-				-
20 21 22 23 24 25	POWER COSTS: FUEL PURCHASED AND INTERCHANGED WHEELING RESIDENTIAL EXCHANGE					138,948										
25 26 27		\$	-	\$ -	\$	138,948	\$	-	\$	-	\$	-	\$	-	\$	
28 29 30 31 32 33 34 35 36 37	OTHER POWER SUPPLY EXPENSES TRANSMISSION EXPENSE DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DEPRECIATION AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS					418,727 222,021 604,381 160,027 52,730 703,594										
38 39 40 41	AMONIE OF PRATING EXPENSES TAXES OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES DEFERRED INCOME TAXES					209,108 (527,003)										
42	TOTAL OPERATING REV. DEDUCT.	\$	-	\$ -	\$	1,982,533	\$	-	\$	-	\$	-	\$	-	\$	-
43 44 45	NET OPERATING INCOME	\$	-	\$	- \$	(1,982,533)	\$		- \$	-	\$		- \$		- \$	-
45 46 47	RATE BASE	\$	-	\$	- \$	-	\$	-	- \$	-	\$		- \$		- \$	-
48 49	RATE OF RETURN															
50 51 52 53 54 55 56	RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT DEFERRED DEBITS AND CREDITS DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL OTHER															
57 58	TOTAL RATE BASE	\$	-	\$	- \$	-	\$	-	- \$	-	\$		- \$		- \$	-
58 59 60 61 62 63 64	REQUESTED RATE OF RETURN CONVERSION FACTOR SURPLUS / (DEFICIENCY) REVENUE REQUIREMENT OR (SURPLUS) CHANGES TO OTHER PRICE SCHEDULES NET REVENUE CHANGE		7.11% 0.752355 - -	7.1 0.752 -		7.11% 0.752355 (1,982,533) 2,635,104		7.119 0.75235		7.119 0.75235		7.1 0.752 -		7.11		7.11% 0.752355

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ELECT AND AI	SOUND ENERGY RIC STATEMENT OF OPERATING INCOME DJUSTMENTS						0 0 [	EXH. CRM-3	page 33 of 36
2022 GH	ENERAL RATE CASE	Dec-25	Dec-25	Dec-25	Dec-25	Dec-25	Dec-25	Dec-25	Dec-25
	+ 0	COMMON RATE YEAR 3	COMMON RATE YEAR 3	COMMON RATE YEAR 3	COMMON RATE YEAR 3	COMMON RATE YEAR 3	COMMON RATE YEAR 3	COMMON RATE YEAR 3	COMMON RATE YEAR 3
		6.17 PP	6.18 PP	6.19 PP	6.20 PP	6.21 PP	6.22 PP	6.23 PP	6.24 PP
		PENSION PLAN	WAGE INCREASE	AMA TO EOP RATE BASE	AMA TO EOP DEPRECIATION	WUTC FILING FE	E PRO FORMA O&M	AMR REGULATORY ASSET	AMI PLANT AND DEFERRAL
LINE	DESCRIPTION	is	it	iu	iv	iw	ix	iy	iz
29 30 31 32 33 34 35	OPERATING REVENUES SALES TO CUSTOMERS SALES TO OTHER UTILITIES OTHER OPERATING REVENUES TOTAL OPERATING REVENUES OPERATING REVENUE DEDUCTIONS: POWER COSTS: FUEL PURCHASED AND INTERCHANGED WHEELING RESIDENTIAL EXCHANGE TOTAL PRODUCTION EXPENSES OTHER POWER SUPPLY EXPENSES TRANSMISSION EXPENSE DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE DERECLATION	- - \$ -		- - \$ -	۰ ۲ ۲ ۲	- - \$ -		- - \$ -	۲ - -
36 37 38 39	AMORTIZATION AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES						346,629	-	
40 41	INCOME TAXES DEFERRED INCOME TAXES						(1,087,598)	-	
42	TOTAL OPERATING REV. DEDUCT.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,091,441	\$ -	\$ -
43 44	NET OPERATING INCOME	\$ -	\$ -	\$	- \$	- \$	- \$ (4,091,441)	\$ -	\$
45 46 47	RATE BASE	\$ -	\$ -	\$	\$	- \$	- \$ -	\$ (2,946,062)	\$ 10,439,248
48 49	RATE OF RETURN								
50 51 52	RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT							\$ -	
53 54 55	DEFERRED DEBITS AND CREDITS DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL							(3,729,192) 783,130	6,846,403 3,592,844
56 57	OTHER TOTAL RATE BASE	\$ -	\$ -	\$	- \$	- \$ -	- \$ -	\$ (2,946,062)	\$ 10,439,248
58 59 60 61 62 63 64	REQUESTED RATE OF RETURN CONVERSION FACTOR SURPLUS / (DEFICIENCY) REVENUE REQUIREMENT OR (SURPLUS) CHANGES TO OTHER PRICE SCHEDULES NET REVENUE CHANGE	7.11% 0.75235: 		7.11 0.7523				7.11% 0.752355 209,465 (278,412)	7.119 0.75235 (742,230 986,543

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ELECI	° SOUND ENERGY 'RIC STATEMENT OF OPERATING INCOME DJUSTMENTS										EXH. CRM-3	page 34 of 36
2022 GI	ENERAL RATE CASE											
	+ 0	C	Dec-25 COMMON TE YEAR 3	Dec-25 COMMON RATE YEAR		Dec-25 COMMON RATE YEAR 3	Dec-25 COMMON RATE YEAR 3	I	Dec-25 COMMON RATE YEAR 3	Dec-25 COMMON RATE YEAR 3	Dec-25 COMMON RATE YEAR 3	Dec-25 COMMON RATE YEAR 3
			6.25 PP	6.26 PP		6.27 PP	6.28 PP		6.29 PP	6.30 PP	6.31 PP	6.32 PP
		GTZ	DEFERRAL	ENVIRONMEN REMEDIATI	TAL COV	VID DEFERRAL	ESTIMATED PLANT RETIREMENTS RATE BASE	e P	TEST YEAR PLANT ROLL FORWARD	PROVISIONAL PROFORMA RETIREMENTS DEPRECIATION	PROGRAMMATIC PROVISIONAL PROFORMA	CUSTOMER DRIVEN PROGRAMMATIC PROVISIONAL
LINE	DESCRIPTION		ja	jb		jc	jd		je	jf	jg	PROFORMA jh
12 13 14 15 16 17	OPERATING REVENUES SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTRAC SALES TO OTHER UTILITIES OTHER OPERATING REVENUES TOTAL OPERATING REVENUES				-							
18 19	OPERATING REVENUE DEDUCTIONS:											
20 21 22	POWER COSTS: FUEL											
23 24 25	PURCHASED AND INTERCHANGED WHEELING RESIDENTIAL EXCHANGE											
26 27 28	TOTAL PRODUCTION EXPENSES	\$	-	\$	- \$	-	\$ -	\$	-	\$ -	\$ -	\$ -
29 30 31	TRANSMISSION EXPENSE DISTRIBUTION EXPENSE CUSTOMER ACCTS EXPENSES											
32 33 34	CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE											
35 36	DEPRECIATION AMORTIZATION								(2,083,724) (6,256,362)	(3,039,668) (42,612)	18,908,077 4,384,374	328,390 77,833
37 38 39	AMORTIZ OF PROPERTY GAIN/LOSS OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES			(302	,917)	(1,016,601)						
40 41	INCOME TAXES DEFERRED INCOME TAXES			63	,613	213,486			1,751,418	647,279	(4,891,415)	(85,307)
42 43	TOTAL OPERATING REV. DEDUCT.	\$	-	\$ (239	,305) \$	(803,115)	\$ -	\$	(6,588,669)	\$ (2,435,001)	\$ 18,401,036	\$ 320,917
44 45	NET OPERATING INCOME	\$	-	\$ 239	,305 \$	803,115	\$	- \$	6,588,669	\$ 2,435,001	\$ (18,401,036)	\$ (320,917)
46 47	RATE BASE	\$	(5,294,316	) \$	- \$	(401,558)	\$	- \$	(351,881,709)	\$ 18,851,940	\$ 405,583,999	\$ 9,436,402
48 49	RATE OF RETURN											
50 51 52	RATE BASE: GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT	\$	-				\$ (151,562,79 151,562,79		(380,341,472)	18,851,940	496,327,692 (73,664,255)	11,853,127 (1,912,227)
53 54 55	DEFERRED DEBITS AND CREDITS DEFERRED TAXES ALLOWANCE FOR WORKING CAPITAL		(6,701,666 1,407,350			(508,301) 106,743	. ,		28,459,763		(17,079,438)	(504,498)
56 57	OTHER TOTAL RATE BASE	\$	(5,294,316	) \$	- \$	(401,558)	\$	- \$	(351,881,709)	\$ 18,851,940	\$ 405,583,999	\$ 9,436,402
58 59 60 61	REQUESTED RATE OF RETURN CONVERSION FACTOR SUBPLUS / DEFICIENCY)		7.119 0.75235 376,426	5 0.1	7.11% 752355 9,305	7.11% 0.752355 831.666	7.1 0.752	11%	7.11% 0.752355 31.607.458	7.11% 0.752355 1.094.629	0.752355	0.752355
61 62 63 64	SURPLUS / (DEFICIENCY) REVENUE REQUIREMENT OR (SURPLUS) CHANGES TO OTHER PRICE SCHEDULES NET REVENUE CHANGE		(500,330		,,074)	831,666 (1,105,417)	-		31,607,458 (42,011,362)	1,094,629 (1,454,936)	(47,238,058) 62,786,927	(991,845) 1,318,320

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	RIC STATEMENT OF OPERATING INCOME								[	EXH. CRM-3	page 35 of 36
	JUSTMENTS NERAL RATE CASE										
.2 GL	0		Dec-25	Dec-25		Dec-25	Dec-25	Dec-25	Dec-25	Dec-25	Dec-25
	+ 0		COMMON TE YEAR 3	COMMON RATE YEAR 3		ELECTRIC RATE YEAR 3	ELECTRIC RATE YEAR 3	ELECTRIC RATE YEAR 3	ELECTRIC RATE YEAR 3	ELECTRIC RATE YEAR 3	ELECTRIC RATE YEAR 3
			6.33 PP	6.34 PP		6.45 PP	6.46 PP	6.47 PP	6.48 PP	6.49 PP	6.50 PP
		PRO	PECIFIC DVISIONAL ROFORMA	PROJECTED PROVISIONAL PROFORMA	PC	OWER COSTS	MONTANA TAX	WILD HORSE SOLAR	STORM EXPENSE NORMALIZATION	REGULATORY ASSETS & LIAB	GREEN DIREC
INE	DESCRIPTION		ji	jj		jk	jl	jm	jn	jo	jp
	OPERATING REVENUES										
	SALES TO CUSTOMERS SALES FROM RESALE-FIRM/SPECIAL CONTRAC										
	SALES FROM RESALE-FIRM/SPECIAL CONTRAC SALES TO OTHER UTILITIES					(20,344,107)					
	OTHER OPERATING REVENUES					(5,266,700)					
	TOTAL OPERATING REVENUES		-	-		(25,610,806)	-	-	-	-	
18											
19	OPERATING REVENUE DEDUCTIONS:										
20											
	POWER COSTS:				¢	181.402					
2 3	FUEL PURCHASED AND INTERCHANGED				\$	171,483 (91,215,884)					
4	WHEELING					(91,215,884) 1,711,735					
2 <del>4</del> 25	RESIDENTIAL EXCHANGE					1,/11,/55					
	TOTAL PRODUCTION EXPENSES	S	-	s -	\$	(89,332,666)	\$ - 5		s -	s -	s
27		*		-	*	(07,000,000)	-		-	*	*
	OTHER POWER SUPPLY EXPENSES				\$	7,394,299					
9	TRANSMISSION EXPENSE										
	DISTRIBUTION EXPENSE										
	CUSTOMER ACCTS EXPENSES										
	CUSTOMER SERVICE EXPENSES										
	CONSERVATION AMORTIZATION ADMIN & GENERAL EXPENSE										
	DEPRECIATION		5,801,640	2,932,614							
	AMORTIZATION		2,068,876	6,071,025							
	AMORTIZ OF PROPERTY GAIN/LOSS		2,000,070	0,071,025							
	OTHER OPERATING EXPENSES									(2,330,029)	
39	TAXES OTHER THAN INCOME TAXES					5,945	(5,712)				
	INCOME TAXES		(1,652,808)	(1,890,764)		11,827,540	1,199			489,306	
	DEFERRED INCOME TAXES							-			
	TOTAL OPERATING REV. DEDUCT.	\$	6,217,708	\$ 7,112,875	\$	(70,104,883)	\$ (4,512) \$		\$ -	\$ (1,840,723)	\$
13 14	NET OPERATING INCOME	s	(6,217,708)	\$ (7,112,875)	s	44,494,077	\$ 4,512 \$		\$ -	\$ 1,840,723	s
5	NET OF EXATING INCOME	φ	(0,217,708)	φ (/,112,0/3)	φ	77,774,077	φ 4,312 3	, -	Ψ -	φ 1,040,723	Ψ
	RATE BASE	s	241,887,447	\$ 69,166,151	s	-	\$ - 5	5 158,141	\$ -	\$ (14,219,006)	s
6 7	KATE DAJE	ф.	241,00/,44/	φ 09,100,151	¢	-	φ - C	, 156,141	φ -	φ (14,219,000)	φ
	DATE OF DETUDN										
	RATE OF RETURN										
9											
	RATE BASE:		200 200								<u>_</u>
1	GROSS UTILITY PLANT IN SERVICE ACCUM DEPR AND AMORT		260,264,548	124,054,621			5				\$
2 3	DEFERRED DEBITS AND CREDITS		(11,337,731)	(46,919,962)				(69,784)	1	(15,325,184)	
4	DEFERRED DEBITS AND CREDITS DEFERRED TAXES		(7,039,370)	(7,968,507)						1,106,177	
55	ALLOWANCE FOR WORKING CAPITAL		(,,,,,,,,,,,,,))	(1,200,201)						1,100,177	
56	OTHER										
	TOTAL RATE BASE	\$	241,887,447	\$ 69,166,151	\$	-	\$ - 5	5 158,141	\$ -	\$ (14,219,006)	\$
58	REQUESTED RATE OF RETURN		7.11%	7.11%	5	7.11%	7.11%	7.11%	7.11%	7.11%	7
9											
59 50	CONVERSION FACTOR		0.752355	0.75235		0.752355	0.752355	0.752355		0.752355	0.7
59 50 51	CONVERSION FACTOR SURPLUS / (DEFICIENCY)		(23,415,906)	(12,030,588)		44,494,077	4,512	(11,244)		2,851,694	0.75
60 61 62	CONVERSION FACTOR										0.75

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LECTRIC STATEMENT OF OPERATING INCOME														EXH. CRM-	3 pag	ge 36 of 36
ND AE	JUSTMENTS															
22 GE	NERAL RATE CASE															
		0	Dec-25		c-25		Dec-25		ec-25	Dec-25	~	Dec-25				
	+	0	ELECTRIC RATE YEAR 3		CTRIC YEAR 3		LECTRIC TE YEAR 3		CTRIC YEAR 3	ELECTRI RATE YEA		ELECTRIC RATE YEAR 3				
		•	6.51 PP		2 PP		6.53 PP		54 PP	6.55 PP		6.56 PP		2025		2025
			STORM	0.5	211		0.55 11	0	9411	0.5511		0.50 1 1		2023		2023
			DEFERRAL	ELECTRIC VEHICLES		COLSTRIP D&R TRACKER		OPEN 3	MONETIZE PTCS FOR		ACQUISITION ADJUSTMENT		RATE YEAR 3 PROVISIONAL		ADJUSTED RESULTS END OI	
		А	MORTIZATIO N	VEII	ICLES	11	KAUKEK			COLSTRI	P '	ADJUSTMENT	AD	JUSTMENTS	R	ATE YEAR 3
INE	DESCRIPTION		jq		ir		js		jt	ju		jv	iw	$r = \sum ic thru jv$		jx = ib + jw
12	OPERATING REVENUES		54		,.		33		Jr	Ju		J.	J.,	∠ ie unu jv		JX 10 JW
	SALES TO CUSTOMERS												\$	4,659,546	\$	2,101,552,63
	SALES FROM RESALE-FIRM/SPECIAL CONTRA SALES TO OTHER UTILITIES	AC												(20,344,107)		345,54 115,324,26
	OTHER OPERATING REVENUES													(3,586,938)		84,958,79
	TOTAL OPERATING REVENUES		-		-		-		-		-	-		(19,271,499)		2,302,181,24
18																
19 20	OPERATING REVENUE DEDUCTIONS:															
	POWER COSTS:															
22	FUEL												\$	171,483	\$	251,814,82
23	PURCHASED AND INTERCHANGED													(91,076,936)		597,320,68
24	WHEELING													1,711,735		142,481,59
25 26	RESIDENTIAL EXCHANGE TOTAL PRODUCTION EXPENSES	S		\$		\$		\$		\$	\$		¢	(89,193,718)	\$	991,617,10
.0	TOTAL TRODUCTION EXTENSES	φ	-	9	-	φ	-	φ	-	5	- φ	-	φ	(0),1)5,/10)	φ	<i>J</i> J1,017,10
	OTHER POWER SUPPLY EXPENSES					\$	(5,257,088)							2,137,211	\$	96,084,80
	TRANSMISSION EXPENSE													1,166,370		30,952,25
	DISTRIBUTION EXPENSE													3,985,856		105,221,51
	CUSTOMER ACCTS EXPENSES													735,903		54,523,03
	CUSTOMER SERVICE EXPENSES CONSERVATION AMORTIZATION													2,632,577		14,816,14
	ADMIN & GENERAL EXPENSE						-							(1,468,515)		182,773,98
	DEPRECIATION						(922,395)							21,924,934		388,559,59
	AMORTIZATION											-		6,303,134		94,528,07
	AMORTIZ OF PROPERTY GAIN/LOSS		(4,980,450)											(4,980,450)		32,993,83
	OTHER OPERATING EXPENSES TAXES OTHER THAN INCOME TAXES				309,640		5,712							(3,339,908) 805,459		10,836,57 93,174,48
	INCOME TAXES		1,045,894		(65,024)	)	668,241					_		5,063,099		(93,833,22
	DEFERRED INCOME TAXES		1,010,091		(00,021)	,	000,211							(553,818)		87,478,95
	TOTAL OPERATING REV. DEDUCT.	\$	(3,934,555)	\$	244,615	\$	(5,505,531)	\$	-	\$	- \$	-	\$	(54,781,865)	\$	2,089,727,12
43 14	NET OPERATING INCOME	¢	3,934,555	ç	(244.615)		5 505 521	e		s	- \$		¢	35,510,366	¢	212,454,11
+4 15	NET OPERATING INCOME	\$	5,954,555	3	(244,615)	) >	5,505,531	\$	-	\$	- 3	-	\$	55,510,500	\$	212,434,11
	RATE BASE	\$	-	\$ (1	1,543,575)	) \$	11,449,840	\$	-	\$	- \$	(5,761,493)	s	405,762,885	\$	6,123,244,88
47		Ψ		. (	,,0,0)	, -	-,,0.0			-	ψ	(2,701,195)	Ť		Ť	0,120,211,00
	RATE OF RETURN															3.47
49																
	RATE BASE:															
51	GROSS UTILITY PLANT IN SERVICE					\$	(16,217,465)				\$		\$	724,947,653	\$	12,744,963,93
52	ACCUM DEPR AND AMORT						35,804,764					(5,761,493)		(313,787,427)		(5,649,282,68
53 54	DEFERRED DEBITS AND CREDITS DEFERRED TAXES			(	1,953,892)		(9 127 450)		-					(21,371,831)		110,495,65
54 55	ALLOWANCE FOR WORKING CAPITAL				410,317		(8,137,459)		-					15,974,490		(1,166,217,51 197,412,89
56	OTHER													1		(114,127,39
57	TOTAL RATE BASE	\$	-	\$ (1	1,543,575)	) \$	11,449,840	\$	-	\$	- \$	(5,761,493)	\$	405,762,885	\$	6,123,244,88
58																
	REQUESTED RATE OF RETURN		7.11%		7.11%		7.11%		7.11%		7.11%	7.11%		7.11%		7.11
	CONVERSION FACTOR		0.752355		0.75235		0.752355		0.752355	0.3	752355	0.752355	5	0.752355		0.7523
	SURPLUS / (DEFICIENCY) REVENUE REQUIREMENT OR (SURPLUS)		3,934,555 (5,229,653)		(134,867) 179,260		4,691,447 (6,235,682)		-		-	409,642 (544,480)		6,660,625 (8,853,035)		(222,908,59 296,281,13
	CHANGES TO OTHER PRICE SCHEDULES		(3,229,033)		179,200		(0,233,082)		-		-	(344,480)		(0,035,035)		(24,197,67
	NET REVENUE CHANGE															272,083,45