Exh. BAE-2 Dockets UE-200900, UG-200901, UE-200984 Witness: Betty Ann Erdahl

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION, d/b/a AVISTA UTILITIES,

Respondent.

DOCKETS UE-200900, UG-200901, UE-200984 (*Consolidated*)

EXHIBIT TO TESTIMONY OF

Betty Ann Erdahl

STAFF OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Staff Adjustment vs. Company Adjustment 3.03 E-ARAM

April 21, 2021

Exh. BAE-2 Docket UE-200900/UG-200901/UE-200894

AVISTA UTILITIES WASHINGTON ELECTRIC RESULTS TWELVE MONTHS ENDED DECEMBER 31, 2019 (000'S OF DOLLARS)

Image Pro-Formal Adjustment Number Pro-Formal Adjustment Number Pro-Formal Adjustment Number Adjustment Number 343 343 REVENUES 5 5 1 Total General Busines 50 50 2 Interdeptremoted Sales - - 3 Sale for Reade - - 4 Total Sale Checinity - - 5 Other Revenue - - 6 Total Sale Checinity - - 7 Operating Expenses - - 8 Purbased Fower - - 9 Deprecision Advantation - - 10 Regulary Anortization - - 11 Taces - - - 12 Total Electric Nervines - - - 13 Operating Expenses - - - 14 Taces - - - - 15	000.8	OF DOLLARS)	As filed	Staff's Revised
No. DESCRIPTION Adjustment Number Adjustment Number Adjustment Number Adjustment Number S0.91 EARAM REVENUES - - 1 Total General Business S0 50 3 Sahe for Reade - - 4 Total Sale Clerkiny - - 5 Other Revenue - - 6 Total Electricity - - 7 Operating Express - - 8 Production and Transmission - - 9 Depreside Amerization - - 10 Regulatory Amerization - - 11 Tass - - - 12 Total Electricity containsion - - - 13 Operating Express - - - 14 Total Scription Amerization - - - 15 Total Scription Amerization - - -				
Additioner Number 343 Additioner Number REVINUES 1 Total General Business 50 50 2 Introdynamical Sales - - 4 Total Sales of Readel - - 4 Total Sales of Readel - - 5 Other Revenue - - FNNESS Production and Transmission - - 7 Operating Expenses - - 9 Depreciation Amorization - - 10 Regulancy Amorization - - 11 Taxes - - 12 Total Production & Transmission - - 13 Toxes - - 14 Depreciation Amorization - - 15 Toxes - - 16 Toal Depreciation Amorization - - 17 Operating Expenses - - 18 Castorer Service & Information - - 19 Sales Expenses - - 20 Operating Expenses - - 21 Depreciation Amorization - -	Line		ARAM	ARAM
Worksper Roference EARAM EARAM REVENUES 50 500 1 Tool General Basines - - 3 Sale for Readie - - 4 Tool Sale Celeridy - - 5 Other Revense - - 6 Tool Electricy Revense - - 7 Operating Expresses - - 8 Parchased Power - - 9 Deprecision Amerization - - 10 Reguinory Amerization - - 11 Taxes - - 12 Total Production & Transmission - - 13 Operating Express - - - 14 Deprecision Amerization - - - 15 Total Dirichinin - - - 16 Gatomer Service & Information - - - 17 Castomer Accounting <td< th=""><th>No.</th><th></th><th></th><th></th></td<>	No.			
INTERPORT 50 50 1 Total General Business 50 50 1 Total Sales of Electricity - - 2 Total Sales of Electricity - - 5 Other Revense - - 6 Total Electric Revense - - 7 Operating Expenses - - 8 Pachased Power - - 9 Depreciation Amorization - - 11 Taxes - - 12 Total Distribution - - 13 Operating Expenses - - 14 Depreciation Amorization - - 15 Taxes - - 16 Total Distribution - - - 17 Catomer Accounting - - - 18 Operating Expenses - - - - 19 Sales Expenses - - - - - 10 Operating Expenses <td></td> <td>-</td> <td></td> <td></td>		-		
1 Total General Bosiness 50 50 2 Interdepartmental Sales - - 4 Total Sales of Electricity - - 5 Other Revenue - - 6 Total Electric Revenue - - 7 Operating Expresses - - 8 Parchased Power - - 9 Depreciation Amoritation - - 10 Regulary Ameritation - - 11 Taxes - - - 11 Taxes - - - 11 Taxes - - - 12 Total Distribution - - - 13 Taxes - - - 14 Deprecision Amoritation - - - 15 Taxes - - - - 16 Total Express - - - <td< td=""><td></td><td>nonpaper reference</td><td>1.1.1.1.1.1</td><td>2</td></td<>		nonpaper reference	1.1.1.1.1.1	2
2 Interloperational Sales - 3 Sales of Result - 5 Other Revenue - 6 Total Sales of Electricity - 7 Odd Electric Revenue - 8 Total Selectric Revenue - 9 Depreciation Amorization - 9 Repetation Amorization - 10 Registary Amorization - 11 Taxes - 12 Total Polecting Amorization - 13 Operating Expenses - 14 Depreciation Amorization - 15 Taxes - 16 Total Definition - 17 Cutomer Accounting - 18 Catomer Accounting - 19 Sales Expenses - 10 Operating Expenses - 11 Taxes - 12 Depreciation Amorization - 13 Sales Expenses - <td></td> <td>REVENUES</td> <td></td> <td></td>		REVENUES		
3 She's Reade - 4 Total Sales of Electricity - 6 Total Sales of Electricity - 6 Total Sales of Electricity - 7 Operating Expenses - 7 Operating Expenses - 9 Parkased Power - 9 Parkased Power - 10 Regulary Amotization - 11 Taxes - 12 Total Production & Transmission - 13 Taxes - 14 Deprecision/Amotization - 15 Taxes - 16 Total Distribution - 17 Castomer Accounting - 18 Castomer Accounting - 19 Sales Expense - 21 Deprecisition/Amotization - 22 Regulary Deferral/Amotization - 23 Total Expense - 24 Total Amin.& General <td< td=""><td>1</td><td>Total General Business</td><td>\$0</td><td>\$0</td></td<>	1	Total General Business	\$0	\$0
4 Total Electricity - 5 Other Revenue - 6 Total Electric Revenue - 7 Total Electric Revenue - 8 Production and Transmission - 9 Depreciation Amonitation - 10 Regulary Amoritation - 11 Taxes - 12 Total Pectoricins & Transmission - 13 Operating Expenses - 14 Depreciation Amonitation - 15 Taxes - 16 Total Productins & Transmission - 17 Castomer Service & Information - 18 Castomer Service & Information - 19 Sales Expenses - - 20 Operating Expenses - - 21 Depreciation Amonitation - - 22 Regulatory Othernals fromation - - 23 Regulatory Othernals fromation - - 24 Total Alinein Aconseral - - -	2	Interdepartmental Sales	-	-
5 Oher Revenze - 6 Total Electric Revenue - 7 Operating Expanses - 7 Operating Expanses - 9 Depreciation/Amorization - 9 Depreciation/Amorization - 10 Regulatory Amorization - 11 Taxes - 12 Total Production & Transmission - 13 Operating Expanses - 14 Depreciation/Amorization - 15 Taxes - 16 Total Distribution - 17 Consmer Accounting - 18 Consmer Accounting - 19 Operating Expanses - 10 Depreciation/Amorization - 12 Depreciation/Amorization - 13 Taxes - 20 Depreciation/Amorization - 21 Depreciation/Amorization - 22 Reparase			-	-
6 Total Electric Revenue - - EXPENSES Production and Transmission - - 7 Operating Expenses - - 8 Parchased Power - - 9 Depreciation Amonization - - 10 Regulatory Amonization - - 11 Taxes - - 12 Total Production & Transmission - - 13 Operating Expenses - - 14 Depreciation Amonization - - 15 Taxes - - 16 Total Distribution - - 17 Catomer Accounting - - 18 Catomer Accounting - - 19 Sales Expenses - - 20 Operating Expenses - - 21 Depreciation Amonization - - 22 Regulary Deferral-Amonization - - 23 Taxes - - 24 Total Marin, & General - - 25 Total Electric Expenses - - 26 OPERTERING INCOME EFFORE FIT			-	-
EXPENSIS Production and Transmission 7 Operating Expenses 9 Depreciation/Amortration 9 Depreciation/Amortration 9 Takes 9 Total Production & Transmission 9 Total Production & Transmission 9 Depreciation/Amortration 9 Sales Expenses 9 Operating Amortration 9 Sales Expenses 9 Operating Amortration 9 Operating Amortration 9 Sales Expenses 9 Operating Amortration 9 Operating Amortrating Amortration 9 Operating Amortrating Amortr			-	-
Production and Transmission -<	0		-	-
7 Operating Expenses - - 8 Parchased Power - - 9 Depreciation/Amotization - - 11 Taxes - - 12 Total Production & Transmission - - 13 Operating Expenses - - 14 Depreciation/Amotization - - 15 Taxes - - 16 Total Distribution - - 17 Customer Accounting - - 18 Customer Accounting - - 18 Customer Accounting - - 19 Sales Expenses - - - 21 Depreciation/Amotization - - - - 22 Regulary Defrait/Amorization - - - - 22 Regulary Defrait/Amotization - - - - 23 Total Aminii, & General - </td <td></td> <td></td> <td></td> <td></td>				
8 Furthward Power - - 9 Depreciation/Amoritation - - 10 Regulary Amoritation - - 11 Taxes - - 12 Total Production & Transmission - - 13 Operating Expenses - - 14 Depreciation/Amoritation - - 15 Taxes - - 16 Total Distribution - - 17 Customer Accounting - - 18 Customer Svervée & Information - - 19 Sales Expenses - - - 20 Operating Expenses - - - - 21 Depreciation/Amoritation - - - - - 21 Depreciation/Amoritation - - - - - - - - - - - - - -				
9 Depreciation/Amortization - - 10 Regularry Amortization - - 12 Taxes - - 13 Operating Expenses - - 14 Depreciation/Amortization - - 15 Taxes - - 16 Total Stribution - - 17 Customer Accounting - - 18 Customer Accounting - - 19 Sales Expenses - - 10 Operating Expenses - - 21 Depreciation/Amortization - - 22 Regularry Deferrals/Amortization - - 23 Taxes - - - 24 Total Admin, & General - - - 25 Total Electric Expenses - - - - 26 OPERATING INCOME BEFORE FIT - - - - </td <td></td> <td></td> <td>-</td> <td>-</td>			-	-
0 Regulatory Amortization - - 11 Taxes - - 12 Total Production & Transmission - - 13 Operating Expenses - - 14 Depreciation/Amorization - - 15 Taxes - - 16 Total Distribution - - 17 Customer Accounting - - 18 Customer Accounting - - 19 Sales Expenses - - 20 Operating Expenses - - 21 Depreciation/Amortization - - 22 Regulacory Detertal/Amortization - - 23 Taxes - - - 24 Total Electric Expenses - - - 25 Total Electric Expenses - - - 26 OPERATING INCOME EFORE FIT - - - 27 <td></td> <td></td> <td>-</td> <td>-</td>			-	-
11 Taxes - 12 Total Production & Transmission - 13 Operating Expenses - 14 Depreciation/Amortization - 15 Taxes - 16 Total Distribution - 17 Customer Accounting - 18 Customer Service & Information - 19 Sales Expenses - 20 Operating Expenses - 21 Depreciation/Amortization - 22 Regulatory Deferals/Amortization - 23 Taxes - - 24 Total Admin, & General - - 25 Total Admin, & General - - 26 OPERATING INCOME EFORE FIT - - 27 Current Accrual - - 28 Total Deferals / Control - - 29 Deferred Income Taxes (500) (485 30 Amortized TC - Naxon - - 31 Intangible - -	÷			
12 Total Production & Transmission - - 13 Operating Expenses - - 14 Depreciation/Amortization - - 15 Taxes - - 16 Total Distribution - - 17 Customer Accounting - - 18 Customer Accounting - - 19 Sales Expenses - - 10 Operating Expenses - - 20 Operating Expenses - - 21 Depreciation/Amortization - - 22 Regulatory Deferals/Amortization - - 23 Taxes - - - 24 Total Admin & General - - - 25 Total Admin & General - - - 26 OPERATING INCOME EFORE FT - - - 27 Current Accrual - - - 28 Defered Income Taxes (500) (488 29			-	-
13 Operating Expenses - 14 Depreciation Amorization - 15 Tates - 16 Total Distribution - 17 Customer Accounting - 18 Customer Accounting - 19 Sales Expenses - 20 Operating Expenses - 21 Depreciation Amorization - 22 Regulatory Deferral/Amorization - 23 Taxes - 24 Total Admin. & General - 25 Total Electric Expenses - 26 OPERATING INCOME BEFORE FIT - 27 Current Accrual - 28 Celefred Income Taxes (500) 29 Deferred Income Taxes (500) 20 Amorized TC - Noxon - 21 Transmission - 22 Intangible - 33 Production - 34 Transmission - 35 Detribution - <td< td=""><td></td><td></td><td></td><td></td></td<>				
13 Operating Expenses - 14 Depreciation Amorization - 15 Tates - 16 Total Distribution - 17 Customer Accounting - 18 Customer Accounting - 19 Sales Expenses - 20 Operating Expenses - 21 Depreciation Amorization - 22 Regulatory Deferral/Amorization - 23 Taxes - 24 Total Admin. & General - 25 Total Electric Expenses - 26 OPERATING INCOME BEFORE FIT - 27 Current Accrual - 28 Celefred Income Taxes (500) 29 Deferred Income Taxes (500) 20 Amorized TC - Noxon - 21 Transmission - 22 Intangible - 33 Production - 34 Transmission - 35 Detribution - <td< td=""><td></td><td></td><td></td><td></td></td<>				
14 Deprectation/Amortization - - Regulatory Amortization - - 15 Taxes - - 16 Total Distribution - - 17 Customer Accounting - - 18 Customer Accounting - - 19 Sales Expenses - - 20 Operating Expenses - - 21 Depreciation/Amortization - - 22 Regulatory Deferrals/Amortization - - 23 Taxes - - - 24 Total Admin.& General - - - 25 Total Admin.& General - - - 26 OPERATING INCOME BEPORE FIT - - - 27 Current Accrual - - - - 28 Deferred Income Taxes (500) (485 - 30 NET OPERATING INCOME S500 \$485 - - 31 NET OPERATING INCOME - <td>12</td> <td></td> <td></td> <td></td>	12			
Regulatory Amortization - - 15 Tates - - 16 Total Distribution - - 17 Customer Accounting - - 18 Customer Accounting - - 19 Sales Expenses - - 20 Operating Expenses - - 21 Depreciation/Amortization - - 22 Regulatory Deferrals/Amortization - - 23 Tases - - - 24 Total Admin. & Ceneral - - - 25 Total Electric Expenses - - - 26 OPERATING INCOME BEFORE FIT - - - 27 Current Accrual - - - - 28 Debt Interest - - - - 29 Deferred Income Taxes (500) (4883) - - 31 NET				-
15 Taxes - - 16 Total Distribution - - 17 Customer Accounting - - 18 Customer Service & Information - - 19 Sales Expenses - - 20 Operating Expenses - - 21 Opperating Expenses - - 22 Regulatory Deferrals/Amorization - - 23 Taxes - - 24 Total Admin. & General - - 25 Total Electric Expenses - - 26 OPERATING INCOME BEFORE FIT - - 27 Current Accrual - - 28 Debt Interest - - 29 Deferred Income Taxes (500) (488 30 Amorized ITC - Noxon - - 21 Inangible - - 33 Production - - 34 TINSINSion - - 35 Dintrib	14		-	-
16 Total Distribution - 17 Customer Accounting - 18 Customer Service & Information - 19 Sales Expenses - 20 Operating Expenses - 21 Deprecing Expenses - 22 Regulatory Deferrals/Amorization - 23 Total Admin, & General - 24 Total Admin, & General - 25 Total Electric Expenses - 26 OPERATING INCOME BEFORE FIT - 27 Current Accrual - 28 Deferred Income Taxes (500) 29 Deferred Income Taxes (500) 20 Current Accrual - 21 Intangible - 22 Intangible - 30 NET OPERATING INCOME S500 31 NET OPERATING INCOME - 32 Intangible - 33 Production - 34 Transmission - 35 Distribution - 36 General - 37 Total Accumulated Depreciation - 43 Total Accumulated Depreciation -<	15			-
18 Customer Service & Information - - 19 Sales Expenses - - Administrative & General - - 20 Operating Expenses - - 21 Depreciation/Amorization - - 22 Regulatory Deferral-Amorization - - 23 Total Admin. & General - - 24 Total Admin. & General - - 25 Total Electric Expenses - - 26 OPERATING INCOME BEFORE FIT - - 27 Current Accrual - - 28 Dedrified Income Taxes (500) (485 30 Amorized ITC - Noxon - - 31 NET OPERATING INCOME \$\$500 \$485 RATE BASE PLANT IN SERVICE - - 31 Intangible - - 32 Total Plant in Service - - 33 Production - - 34 Transmission - - </td <td></td> <td></td> <td>-</td> <td>-</td>			-	-
18 Customer Service & Information - - 19 Sales Expenses - - Administrative & General - - 20 Operating Expenses - - 21 Depreciation/Amorization - - 22 Regulatory Deferral-Amorization - - 23 Total Admin. & General - - 24 Total Admin. & General - - 25 Total Electric Expenses - - 26 OPERATING INCOME BEFORE FIT - - 27 Current Accrual - - 28 Dedrified Income Taxes (500) (485 30 Amorized ITC - Noxon - - 31 NET OPERATING INCOME \$\$500 \$485 RATE BASE PLANT IN SERVICE - - 31 Intangible - - 32 Total Plant in Service - - 33 Production - - 34 Transmission - - </td <td></td> <td></td> <td></td> <td></td>				
9 Sales Expenses - - Administrative & General - - 20 Operating Expenses - 21 Depreciation/Amorization - 22 Regulatory Deferrals/Amorization - 23 Taxes - 24 Total Admin. & General - 25 Total Electric Expenses - 26 OPERATING INCOME BEFORE FIT - 27 Current Accrual - 28 Deferred frome Taxes (500) 29 Deferred frome Taxes (500) 20 Deferred frome Taxes (500) 20 Deferred frome Taxes (500) 21 NET OPERATING INCOME S500 22 Intangible - 31 NET OPERATING INCOME S500 32 Production - 33 Production - 34 Transmission - 35 Distribution - 36 General - 37 Total Pantin Service <td< td=""><td>17</td><td>Customer Accounting</td><td>-</td><td>-</td></td<>	17	Customer Accounting	-	-
Administrative & General 1 Operating Expenses 21 Depreciation/Amorization 22 Regulatory Deferrals/Amorization 23 Taxes 24 Total Admin. & General 25 Total Admin. & General 26 OPERATING INCOME BEFORE FIT 27 Current Accrual 28 Deferred Income Taxes 29 Deferred Income Taxes 20 Amorized ITC - Noxon 31 NET OPERATING INCOME 32 Intangible 33 Production 34 THE BASE PLANT IN SERVICE Intangible 33 Production 34 Total Patien is Service 35 Distribution 36 General 37 Total Accumulated Depreciation 38 Intangible 39 Production 31 Intangible 32 Total Patien is Service 34 Total Accumulated Depreciation 35 Distribution 36 General	18	Customer Service & Information	-	-
20 Operating Expenses - 21 Depreciation/Anontization - 22 Regulatory Deferrals/Anontization - 23 Taxes - 24 Total Admin. & General - 25 Total Electric Expenses - 26 OPERATING INCOME BEFORE FIT - 27 Current Accrual - 28 Debrinterst - 29 Defered Income Taxes (500) 20 Anortized ITC - Noxon - 21 Interest - 22 Interst - - 23 NET OPERATING INCOME S500 \$485 RATE BASE PLANT IN SERVICE - - 21 Intangible - - 31 NET OPERATING INCOME - - 22 Intangible - - - 31 NET OPERATING INCOME - - - 32 Intangible - - - 31 Intagible - -	19	Sales Expenses	-	-
20 Operating Expenses - 21 Depreciation/Anontization - 22 Regulatory Deferrals/Anontization - 23 Taxes - 24 Total Admin. & General - 25 Total Electric Expenses - 26 OPERATING INCOME BEFORE FIT - 27 Current Accrual - 28 Debrinterst - 29 Defered Income Taxes (500) 20 Anortized ITC - Noxon - 21 Interest - 22 Interst - - 23 NET OPERATING INCOME S500 \$485 RATE BASE PLANT IN SERVICE - - 21 Intangible - - 31 NET OPERATING INCOME - - 22 Intangible - - - 31 NET OPERATING INCOME - - - 32 Intangible - - - 31 Intagible - -		Administrativo & Conoral		
21 Depreciation Amortization - 22 Regulatory Deferrals/Amortization - 23 Taxes - 24 Total Admin. & General - 25 Total Electric Expenses - 26 OPERATING INCOME BEFORE FIT - 27 Current Accrual - 28 Deferred Interest - 29 Deferred Interest - 20 Amortized ITC - Noxon - 31 NET OPERATING INCOME \$500 \$485 RATE BASE PLANT IN SERVICE - 21 Intangible - - 33 Production - - 34 Transmission - - 35 Distribution - - 36 General - - 37 Total Plant in Service - - 41 Distribution - - - 38 Intangible - - - 39 Production - - -	20			
22 Regulatory Deferrals/Amortization - 23 Taxes - 24 Total Admin. & General - 25 Total Electric Expenses - 26 OPERATING INCOME BEFORE FIT - 27 Current Accrual - 28 Debt Interest - 29 Deferred Income Taxes (500) 20 Amorized ITC - Noxon - 31 NET OPERATING INCOME S500 32 Intangible - 33 Production - 34 Transmission - 35 Distribution - 36 General - 37 Total Plant in Service - 40 Transmission - 41 Distribution - 42 General - 43 Total Accumulated Depreciation - 44 Tarkensison - 45 Distribution - 46 General - 47 Total Accumulated				-
23 Taxes - 24 Total Admin. & General - 25 Total Electric Expenses - 26 OPERATING INCOME BEFORE FIT - 27 Current Accrual - 28 Deferred Income Taxes (500) 29 Deferred Income Taxes (500) 20 Deferred Income Taxes (500) 21 Intargible - 22 Intargible - 31 NET OPERATING INCOME \$500 32 Intargible - 33 Production - 34 Transmission - 35 Distribution - 36 General - 37 Total Plant in Service - 40 Transmission - 31 Intargible - 32 Intargible - 33 Production - 44 Transmission - 45 Defereral - 46 Net Plant After DFIT - 47 Transmission - 48 WORKING CAPITAL - 49 TOTAL RATE BASE - 4				-
25 Total Electric Expenses - - 26 OPERATING INCOME BEFORE FIT - - 7 Current Accrual - - 27 Current Accrual - - 28 Debt Interest - - 29 Deferred Income Taxes (500) (483 30 Amortized ITC - Noxon - - 31 NET OPERATING INCOME \$500 \$485 RATE BASE PLANT IN SERVICE - 32 Intangible - 33 Production - 34 Transmission - 35 Distribution - 36 General - 37 Total Plant in Service - 40 Transmission - 31 Intangible - 32 Intangible - 33 Production - 40 Transmission - 41 Distribution - 42 General - 43 Total Accumulated Depreciation - 44 NET PLANT - 45 DEFERRED TAXES - 46 Net	23		-	-
26 OPERATING INCOME BEFORE FIT - - FEDERAL INCOME TAX 27 Current Accrual - - 28 Deferred Income Taxes (500) (485 29 Deferred Income Taxes (500) (485 30 Amortized ITC - Noxon - - 31 NET OPERATING INCOME \$500 \$485 RATE BASE PLANT IN SERVICE - - 32 Intangible - - 33 Production - - 34 Transmission - - 35 Distribution - - 36 General - - 37 Total Plant in Service - - 40 Transmission - - 31 Intangible - - 32 Production - - 33 Intangible - - 34 Transmission - - 35 Distribution - - 36 General - - 37 Total Accumulated Depreciation - - 37 Total Accumulated Depreciation - </td <td>24</td> <td>Total Admin. & General</td> <td>-</td> <td>-</td>	24	Total Admin. & General	-	-
FEDERAL INCOME TAX 27 Current Accrual - - 28 Debt Interest - - 29 Deferred Income Taxes (500) (485 30 Amortized ITC - Noxon - - 31 NET OPERATING INCOME \$500 \$485 RATE BASE PLANT IN SERVICE - - 32 Intangible - - 33 Production - - 34 Transmission - - 35 Distribution - - 36 General - - 37 Total Plant in Service - - 40 Transmission - - 39 Production - - 40 Transmission - - 41 Distribution - - 42 General - - 43 Total Accumulated Depreciation - - 44 NET PLANT - - 45	25	Total Electric Expenses	-	-
27 Current Accrual - - 28 Debri Interest - - 29 Deferred Income Taxes (500) (485 30 Amortized ITC - Noxon - - 31 NET OPERATING INCOME \$500 \$485 RATE BASE PLANT IN SERVICE - 32 Intangible - 33 Production - 34 Transmission - 35 Distribution - 36 General - 37 Total Plant in Service - 40 Transmission - 31 Intangible - 32 Intangible - 33 Production - 34 Transmission - 35 Distribution - 36 Intangible - 37 Total Accumulated Depreciation - 41 Distribution - 42 General - 43 Total Accumulated Depreciation - 44 NET PLANT - 45 DEFERRED TAXES - 46 Net Plant After DFIT -	26	OPERATING INCOME BEFORE FIT	-	-
27 Current Accrual - - 28 Debri Interest - - 29 Deferred Income Taxes (500) (485 30 Amortized ITC - Noxon - - 31 NET OPERATING INCOME \$500 \$485 RATE BASE PLANT IN SERVICE - 32 Intangible - 33 Production - 34 Transmission - 35 Distribution - 36 General - 37 Total Plant in Service - 40 Transmission - 31 Intangible - 32 Intangible - 33 Production - 34 Transmission - 35 Distribution - 36 Intangible - 37 Total Accumulated Depreciation - 41 Distribution - 42 General - 43 Total Accumulated Depreciation - 44 NET PLANT - 45 DEFERRED TAXES - 46 Net Plant After DFIT -		FEDERAL INCOME TAX		
28 Debt Interest - 29 Deferred Income Taxes (500) (485 30 Amortized ITC - Noxon - - 31 NET OPERATING INCOME \$500 \$485 RATE BASE PLANT IN SERVICE - 32 Intangible - 33 Production - 34 Transmission - 35 Distribution - 36 General - 37 Total Plant in Service - 40 Transmission - 39 Production - 39 Production - 41 Distribution - 42 General - 43 Total Accumulated Depreciation - 44 NET PLANT - 45 DEFERRED TAXES - 46 Net Plant After DFIT - 47 DEFERRED TAXES - 48 WORKING CAPITAL - 49 TOTAL RATE BASE \$0 50 RATE OF RETURN -	27		-	-
30 Amortized ITC - Noxon - - 31 NET OPERATING INCOME \$500 \$485 RATE BASE PLANT IN SERVICE - 32 Intangible - 33 Production - 34 Transmission - 35 Distribution - 36 General - 37 Total Plant in Service - ACCUMULATED DEPRECIATION/AMORT - 38 Intangible - 39 Production - 40 Transmission - 41 Distribution - 42 General - 43 Intangible - 44 NET PLANT - 45 DEFERRED TAXES - 46 Net PLANT - 47 DEFERRED TAXES - 48 WORKING CAPITAL - 49 TOTAL RATE BASE S0 50 RATE OF RETURN	28			-
31 NET OPERATING INCOME \$500 \$485 RATE BASE PLANT IN SERVICE	29	Deferred Income Taxes	(500)	(485)
RATE BASE PLANT IN SERVICE 32 Intangible 33 Production 34 Transmission 35 Distribution 36 General 37 Total Plant in Service 41 Distribution 39 Production 41 Distribution 42 General 43 Total Accumulated Depreciation 44 NET PLANT 45 DEFERRED TAXES 46 Net Plant After DFIT 47 DEFERRED DEBITS AND CREDITS & OTHER 48 WORKING CAPITAL 49 TOTAL RATE BASE 50 S0	30	Amortized ITC - Noxon	-	-
PLANT IN SERVICE 32 Intangible 33 Production 34 Transmission 35 Distribution 36 General 37 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT 38 Intangible 39 Production 40 Transmission 41 Distribution 42 General 43 Total Accumulated Depreciation 44 NET PLANT 45 DEFERRED TAXES 46 Net Plant After DFIT 47 DEFERRED TAXES 48 WORKING CAPITAL 49 TOTAL RATE BASE 50 RATE OF RETURN	31	NET OPERATING INCOME	\$500	\$485
PLANT IN SERVICE 32 Intangible 33 Production 34 Transmission 35 Distribution 36 General 37 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT 38 Intangible 39 Production 40 Transmission 41 Distribution 42 General 43 Total Accumulated Depreciation 44 NET PLANT 45 DEFERRED TAXES 46 Net Plant After DFIT 47 DEFERRED TAXES 48 WORKING CAPITAL 49 TOTAL RATE BASE 50 RATE OF RETURN				
32 Intangible 33 Production 34 Transmission 35 Distribution 36 General 37 Total Plant in Service 38 Intangible 39 Production 40 Transmission 41 Distribution 42 General 43 Total Accumulated Depreciation 44 NET PLANT 45 DEFERRED TAXES 46 Net Plant After DFIT 47 DEFERRED TAXES 48 WORKING CAPITAL 49 TOTAL RATE BASE 50 RATE OF RETURN				
33 Production - 34 Transmission - 35 Distribution - 36 General - 37 Total Plant in Service - 38 Intangible - 39 Production - 39 Production - 40 Transmission - 41 Distribution - 42 General - 43 Total Accumulated Depreciation - 44 NET PLANT - 45 DEFERRED TAXES - 46 Net Plant After DFIT - 47 DEFERRED TAXES - 48 WORKING CAPITAL - 49 TOTAL RATE BASE \$0 50 RATE OF RETURN -	32			
34 Transmission - 35 Distribution - 36 General - 37 Total Plant in Service - ACCUMULATED DEPRECIATION/AMORT - 38 Intangible - 39 Production - 40 Transmission - 41 Distribution - 42 General - 43 Total Accumulated Depreciation - 44 NET PLANT - 45 DEFERRED TAXES - 46 Net Plant After DFIT - 47 DEFERRED TAXES - 48 WORKING CAPITAL - 49 TOTAL RATE BASE S0 50 RATE OF RETURN				-
35 Distribution - 36 General - 37 Total Plant in Service - 38 Intangible - 39 Production - 40 Transmission - 41 Distribution - 42 General - 43 Total Accumulated Depreciation - 44 NET PLANT - 45 DEFERRED TAXES - 46 Net Plant After DFIT - 47 DEFERRED DEBITS AND CREDITS & OTHER - 48 WORKING CAPITAL - 49 TOTAL RATE BASE S0 50 RATE OF RETURN				-
37 Total Plant in Service - - ACCUMULATED DEPRECIATION/AMORT - 38 Intangible - 39 Production - 40 Transmission - 41 Distribution - 42 General - 43 Total Accumulated Depreciation - 44 NET PLANT - 45 DEFERRED TAXES - 46 Net Plant After DFIT - 47 DEFERRED TAXES - 48 WORKING CAPITAL - 49 TOTAL RATE BASE \$0 50 RATE OF RETURN -	35	Distribution		-
ACCUMULATED DEPRECIATION/AMORT Intangible Production Production Transmission Distribution Distribution General General Total Accumulated Depreciation NET PLANT General Found Capital After DFIT Found Capital After DFIT Found Capital After DFIT Found Capital And CREDITS & OTHER Found Capital And CREDITS & OTHER Found Capital Capital Found Capital Foun	36	General		-
38 Intangible - 39 Production - 30 Transmission - 40 Transmission - 41 Distribution - 42 General - 43 Total Accumulated Depreciation - 44 NET PLANT - 45 DEFERRED TAXES - 46 Net Plant After DFIT - 47 DEFERRED DEBITS AND CREDITS & OTHER - 48 WORKING CAPITAL - 49 TOTAL RATE BASE \$0 50 RATE OF RETURN -	37		AMORT	-
39 Production - 40 Transmission - 41 Distribution - 42 General - 43 Total Accumulated Depreciation - 44 NET PLANT - 45 DEFERRED TAXES - 46 Net Plant After DFIT - 47 DEFERRED CAPITAL - 48 WORKING CAPITAL - 49 TOTAL RATE BASE S0 50 RATE OF RETURN	38			-
40 Transmission - 41 Distribution - 42 General - 43 Total Accumulated Depreciation - 44 NET PLANT - 45 DEFERRED TAXES - 46 Net Plant After DFIT - 47 DEFERRED DEBITS AND CREDITS & OTHER - 48 WORKING CAPITAL - 49 TOTAL RATE BASE S0 50 RATE OF RETURN				-
42 General - 43 Total Accumulated Depreciation - 44 NET PLANT - 45 DEFERRED TAXES - 46 Net Plant After DFIT - 47 DEFERRED DEBITS AND CREDITS & OTHER - 48 WORKING CAPITAL - 49 TOTAL RATE BASE \$0 50 RATE OF RETURN				-
43 Total Accumulated Depreciation - - 44 NET PLANT - - 45 DEFERRED TAXES - - 46 Net Plant After DFIT - - 47 DEFERRED DEBITS AND CREDITS & OTHER - - 48 WORKING CAPITAL - - 49 TOTAL RATE BASE \$0 - 50 RATE OF RETURN - -	41	Distribution		-
44 NET PLANT - - 45 DEFERRED TAXES - - 46 Net Plant After DFIT - - 47 DEFERRED DEBITS AND CREDITS & OTHER - - 48 WORKING CAPITAL - - 49 TOTAL RATE BASE \$0 - 50 RATE OF RETURN - -				-
45 DEFERRED TAXES				-
46 Net Plant After DFIT - - 47 DEFERRED DEBITS AND CREDITS & OTHER - 48 WORKING CAPITAL - 49 TOTAL RATE BASE \$0 50 RATE OF RETURN	45	DEFERRED TAXES		
47 DEFERRED DEBITS AND CREDITS & OTHER 48 WORKING CAPITAL 49 TOTAL RATE BASE 50 RATE OF RETURN			-	
49 TOTAL RATE BASE \$0 - 50 RATE OF RETURN				
50 RATE OF RETURN	48	WORKING CAPITAL	-	-
50 RATE OF RETURN	40	TOTAL PATE BASE	¢n	
			\$0	-
			(662)	(642