

ELECTRIC ATTRITION

LINE NO.	Line Description	12 ME Dec 2018						12 ME April 2021			Rate Year Revenue & Costs	
		Attrition Base Year (SEF-9 page 1)		Colstrip	AMI	GTZ	Escalation Base	Escalation Factor	Trended Costs	AMI		GTZ
		a	b									
1	<u>Operating Revenues:</u>											
2	Sales to Customers	\$ 1,286,852,599					\$ 1,286,852,599		\$ 1,330,085,064			\$ 1,330,085,064
3	Sales from Resale-Firm	328,327					328,327	1.18%	337,407			337,407
4	Sales to Other Utilities	-					-		-			-
5	Other Operating Revenues	52,105,314					52,105,314	1.18%	53,546,277			53,546,277
6	Total Operating Revenues	1,339,286,240	-	-	-	-	1,339,286,240	1.42%	1,383,968,747	-	-	1,383,968,747
7	<u>Operating Revenue Deductions:</u>											
8	<u>Power Costs:</u>											
9	Fuel	-					-		-			-
10	Purchased and Interchanged	-					-		-			-
11	Wheeling	-					-		-			-
12	Residential Exchange	-					-		-			-
13	Total Production Expenses	-					-		-			-
14	Other Power Supply Expenses	\$ 127,132,038	\$ (18,854,857)				\$ 108,277,181	2.21%	\$ 113,932,289			\$ 113,932,289
15	Transmission Expense	24,319,869					24,319,869	2.32%	25,658,059			25,658,059
16	Distribution Expense	83,321,444					83,321,444	2.32%	87,906,170			87,906,170
17	Customer Account Expenses	46,167,383					46,167,383	2.4518%	48,851,858			48,851,858
18	Customer Service Expenses	4,015,681					4,015,681	2.45%	4,249,179			4,249,179
19	Conservation Amortization	-					-		-			-
20	Admin & General Expense	124,101,768					124,101,768	3.02%	133,015,464			133,015,464
21	Depreciation	341,356,196	(42,298,713)	(5,438,518)			293,618,965		399,268,795	in column g		399,268,795
22	Amortization	75,292,958			(6,449,029)		68,843,929		92,202,251		in column g	92,202,251
23	Amortiz Of Property Gain/Loss	43,150,399					43,150,399		43,150,399			43,150,399
24	Other Operating Expenses	14,209,399					14,209,399	0.00%	14,209,399			14,209,399
25	Asc 815	-					-		-			-
26	Taxes Other Than F.I.T.	58,041,711					58,041,711	0.87%	59,225,441			59,225,441
27	Federal Income Taxes	84,068,859					84,068,859		73,827,039			73,827,039
28	Deferred Income Taxes	(51,808,801)					(51,808,801)		(58,461,006)			(58,461,006)
29	Total Operating Rev. Deduct.	\$ 973,368,905	\$ (61,153,570)	\$ (5,438,518)	\$ (6,449,029)	\$	\$ 900,327,789		\$ 1,037,035,338	\$ -	\$ -	\$ 1,037,035,338
30	Net Operating Income	\$ 365,917,335					\$ 438,958,451		\$ 346,933,409			\$ 346,933,409
31	Rate Base	\$ 5,206,400,175					\$ 5,141,036,272		\$ 5,273,466,430			\$ 5,520,099,764
32	Rate of Return	7.03%					8.54%		6.58%			6.28%
33	<u>Rate Base:</u>											
34	Gross Utility Plant in Service	\$ 10,567,150,332	\$ -	\$ (43,086,547)	\$ (32,493,591)	\$	\$ 10,491,570,194		\$ 11,427,754,208	\$ 170,075,026	\$ 162,226,501	\$ 11,760,055,736
35	Accumulated Depreciation	(4,242,911,054)	-	2,800,433	2,801,053		(4,237,309,568)		(5,173,194,218)	(26,949,740)	(36,667,722)	(5,236,811,680)
35	Non-plant DFIT	(24,415,041)	-	-	-		(24,415,041)		(24,415,041)	-	-	(24,415,041)
36	Deferred Debits	284,499,602	-	-	-		284,499,602		284,499,602	-	-	284,499,602
37	Deferred Taxes	(1,417,003,605)	-	2,798,356	1,816,393		(1,412,388,855)		(1,280,258,063)	(8,820,727)	(13,230,005)	(1,302,308,795)
38	Allowance for Working Capital	145,303,205	-	-	-		145,303,205		145,303,205	-	-	145,303,205
39	Other	(106,223,264)	-	-	-		(106,223,264)		(106,223,264)	-	-	(106,223,264)
40	Total Rate Base	\$ 5,206,400,175	\$ -	\$ (37,487,758)	\$ (27,876,145)	\$	\$ 5,141,036,272		\$ 5,273,466,430	\$ 134,304,559	\$ 112,328,774	\$ 5,520,099,764

GAS ATTRITION LINE NO.	12 ME Dec 2018						12 ME Apr 2021				
	Attrition Base Year (SEF-9 page 2)	CRM	AMI	GTZ	Escalation Base	Escalation Factor	Trended Costs	CRM	AMI	GTZ	Rate Year Revenue & Costs
	a	b	c	d	e = Σ a thru d	f	g	h	i	j	k = Σ g thru j
1 <u>Operating Revenues:</u>											
2 Sales to Customers	\$ 434,673,080				\$ 434,673,080		\$ 448,235,286				\$ 448,235,286
3 Municipal Additions	-				-		-				-
4 Other Operating Revenues	14,089,923				14,089,923	2.60%	14,959,559				14,959,559
5 Total Operating Revenues	\$ 448,763,003	\$ -	\$ -	\$ -	\$ 448,763,003	1.37%	\$ 463,194,845	\$ -	\$ -	\$ -	\$ 463,194,845
6 Operating Revenue Deductions:											
7 Gas Costs:											
8 Purchased Gas	\$ -				\$ -		\$ -				\$ -
9 Total Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
10 Other Power Supply Expenses	\$ 6,061,389				\$ 6,061,389	5.59%	\$ 6,881,948				\$ 6,881,948
11 Transmission Expense	2,111				2,111		2,111				2,111
12 Distribution Expense	60,697,625				60,697,625	0.93%	62,023,320				62,023,320
13 Customer Account Expenses	28,153,388				28,153,388	1.09%	28,876,960				28,876,960
14 Customer Service Expenses	1,763,236				1,763,236	1.09%	1,808,553				1,808,553
15 Conservation Amortization	-				-		-				-
16 Admin & General Expense	59,109,969				59,109,969	2.02%	61,927,784				61,927,784
17 Depreciation	116,957,731	(2,616,180)	(2,455,596)	(3,294,178)	108,591,776		135,112,553		in column g		135,112,553
18 Amortization	26,117,570				26,117,570		39,655,706			in column g	39,655,706
19 Amortization of Property Loss	-				-		-				-
20 Other Operating Expenses	15,879,143				15,879,143	0.00%	15,879,143				15,879,143
21 Taxes Other Than F.I.T.	24,126,528				24,126,528	3.15%	25,935,654				25,935,654
22 Federal Income Taxes	5,694,740				5,694,740		17,330,179				17,330,179
23 Deferred Income Taxes	523,320				523,320		(19,324,084)				(19,324,084)
24 Total Operating Rev. Deduct.	\$ 345,086,749	\$ (2,616,180)	\$ (2,455,596)	\$ (3,294,178)	\$ 336,720,795		\$ 376,109,827	\$ -	\$ -	\$ -	\$ 376,109,827
25 Net Operating Income	\$ 103,676,254	\$ 2,616,180	\$ 2,455,596	\$ 3,294,178	\$ 112,042,208		\$ 87,085,018				\$ 87,085,018
26 ptnoi	\$ 109,894,313										\$ 85,091,113
27 Rate Base	\$ 1,962,589,183	\$ (73,516,466)	\$ (13,642,851)	\$ (14,239,197)	\$ 1,861,190,669		\$ 2,097,911,052				\$ 2,296,049,297
28 Rate of Return	6.52%				6.52%		6.52%				6.52%
29 Rate Base:											
30 Utility Plant in Service And Other Assets	\$ 4,100,486,957	\$ (84,751,774)	\$ (16,228,881)	\$ (16,597,799)	\$ 3,982,908,503		\$ 4,532,472,040	\$ 105,802,468	\$ 66,784,661	\$ 82,865,660	\$ 4,787,924,829
31 Accumulated Depreciation	(1,569,795,175)	3,209,723	1,296,178	1,430,784	(1,563,858,489)		(1,886,812,085)	(10,067,231)	(10,582,561)	(18,729,954)	(1,926,191,831)
32 Accumulated Deferred Fit - Liberalized	(607,066,028)	8,025,585	1,289,852	927,818	(596,822,774)		(586,712,331)	(8,937,256)	(2,256,392)	(6,741,150)	(604,647,130)
33 Depreciation and Other Liabilities	(15,468,371)	-	-	-	(15,468,371)		(15,468,371)	-	-	-	(15,468,371)
34 Total Net Investment	\$ 1,908,157,383	\$ (73,516,466)	\$ (13,642,851)	\$ (14,239,197)	\$ 1,806,758,869		\$ 2,043,479,252	\$ 86,797,981	\$ 53,945,709	\$ 57,394,555	\$ 2,241,617,497
35 Allowance for Working Capital	54,431,800	-	-	-	54,431,800		54,431,800	-	-	-	54,431,800
36 Total Rate Base	\$ 1,962,589,183	\$ (73,516,466)	\$ (13,642,851)	\$ (14,239,197)	\$ 1,861,190,669		\$ 2,097,911,052	\$ 86,797,981	\$ 53,945,709	\$ 57,394,555	\$ 2,296,049,297

