

CenterPoint Energy Minnesota Gas  
Settlement Revenue Requirements Summary - Minnesota Jurisdiction  
Test Year Ending December 31, 2022  
(\$000s)

Line No.	Description	CPE Proposed Revenue Deficiency Initial Petition		Settlement Proposed Revenue Deficiency	
		(a)		(b)	
1	Average Rate Base	\$1,752,138	1/	\$1,769,952	2/
2	Rate of Return	7.06%	1/	6.65%	3/
3	Required Operating Income	\$123,701	1/	\$117,696	4/
4	Operating Income (including AFUDC)	\$75,913	1/	\$83,137	5/
5	Income Deficiency	\$47,788	1/	\$34,559	6/
6	Gross Revenue Conversion Factor	1.4034	1/	1.4034	1/
7	Gross Revenue Deficiency (Surplus)	\$67,066	1/	\$48,500	7/
	Settlement Increase or (Decrease) in Gross Revenue Deficiency			(\$18,566)	8/
1/	CPE's General Rate Petition, Volume 1 of 2, Schedule A-1.				
2/	Attachment 1, Page 2 - Line No. 36				
3/	Per Settlement				
4/	Calculated; Lines (1) x (2).				
5/	Attachment 1, Page 24- Line No. 32				
6/	Calculated: Lines (3) - (4).				
7/	Calculated; Lines (5) x (6).				
8/	Calculated; Line (7) Columns (b) - (a).				

CenterPoint Energy Minnesota Gas  
Settlement Rate Base Summary - Minnesota Jurisdiction  
Test Year Ending December 31, 2022

Docket No. G008/GR-21-435

Attachment 1

Page 2

(\$000s) CPE				
Line No.	Description	Proposed Rate Base Initial Petition 1/	Settlement Adjustments 2/	Settlement Position
		(a)	(b)	(c)
PLANT IN SERVICE				
1	Intangible	\$971	\$0	\$971
2	Production	\$36,011	\$0	\$36,011
3	Underground Storage	\$25,666	\$0	\$25,666
4	Other Storage	\$22,473	\$0	\$22,473
5	Distribution	\$2,904,589	\$7,789	
6	General	\$275,227	\$0	\$275,227
7	Total Plant In Service	\$3,264,937	\$7,789	\$3,272,726
RESERVE FOR DEPRECIATION				
8	Intangible	\$471	\$0	\$471
9	Production	\$23,213	\$0	\$23,213
10	Underground Storage	\$23,080	\$0	\$23,080
11	Other Storage	\$16,810	\$0	\$16,810
12	Distribution	\$1,024,562	(\$1,647)	
13	General	\$140,247	\$0	\$140,247
14	Total Reserve For Depreciation	\$1,228,383	(\$1,647)	\$1,226,736
NET PLANT IN SERVICE				
15	Intangible	\$500	\$0	\$500
16	Production	\$12,798	\$0	\$12,798
17	Underground Storage	\$2,586	\$0	\$2,586
18	Other Storage	\$5,663	\$0	\$5,663
19	Distribution	\$1,880,027	\$9,436	
20	General	\$134,980	\$0	\$134,980
21	Total Net Plant In Service	\$2,036,554	\$9,436	\$2,045,990
OTHER RATE BASE ITEMS				
22	Construction Work in Progress	\$0	\$0	\$0
23	Net Acquisition Adjustment	\$0	\$0	\$0
24	Gas Storage Inventory - Non Current	\$177	\$11,875	\$12,052
25	Customer Advances and Deposits	(\$120)	\$0	(\$120)
26	Accumulated Deferred Income Taxes	(\$346,171)	(\$2,946)	(\$349,117)
Working Capital:				
27	Materials & Supplies	\$16,130	\$0	\$16,130
28	Gas Storage Inventory - Current	\$42,336	\$0	\$42,336
29	Liquified Natural Gas Stored	\$1,281	\$0	\$1,281
30	Liquified Petroleum (Propane) Gas	\$6,940	\$0	\$6,940
31	Prepayments	\$2,206	\$0	\$2,206
32	Other Rate Base Debits & Credits	(\$8,900)	\$0	(\$8,900)
33	Cash Working Capital	\$1,703	(\$548)	\$1,155
34	Total Working Capital	\$61,696	(\$548)	\$61,148
35	Total Other Rate Base Items	(\$284,418)	\$8,381	(\$276,037)
36	TOTAL AVERAGE RATE BASE (lines 21-33)	\$1,752,136	\$17,816	\$1,769,952

1/ CenterPoint Energy's General Rate Petition, Volume 1 of 2, Schedule B-2(a).

2/ Attachment 1, Page 3 - Line No. 36

3/ Calculated; Columns (a) + (b).

CenterPoint Energy Minnesota Gas  
Settlement Rate Base Adjustments - Minnesota Jurisdiction  
Test Year Ending December 31, 2022  
(\$000s)

Docket No. G008/GR-21-435

Attachment 1

Page 3

Line No.	Description	Health & Welfare Adj. (b)	1/ STI Adj. (c)	2/ Update Rate Base Adj. (f)	4/ Base Cost of Gas Adj. (g)	5/ CWC Impact of Adjustments Adj. (d)	6/ Settlement Adj. (i)	7/
<b>PLANT IN SERVICE</b>								
1	Intangible						\$0	
2	Production						\$0	
3	Underground Storage						\$0	
4	Other Storage						\$0	
5	Distribution	(\$202)	(\$42)	\$8,033			\$7,789	
6	General						\$0	
7	Total Plant In Service	(\$202)	(\$42)	\$8,033	\$0	\$0	\$7,789	
<b>RESERVE FOR DEPRECIATION</b>								
8	Intangible						\$0	
9	Production						\$0	
10	Underground Storage						\$0	
11	Other Storage						\$0	
12	Distribution			(\$1,647)			(\$1,647)	
13	General						\$0	
14	Total Reserve For Depreciation	\$0	\$0	(\$1,647)	\$0	\$0	(\$1,647)	
<b>NET PLANT IN SERVICE</b>								
15	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	
16	Production	\$0	\$0	\$0	\$0	\$0	\$0	
17	Underground Storage	\$0	\$0	\$0	\$0	\$0	\$0	
18	Other Storage	\$0	\$0	\$0	\$0	\$0	\$0	
19	Distribution	(\$202)	(\$42)	\$9,680	\$0	\$0	\$9,436	
20	General	\$0	\$0	\$0	\$0	\$0	\$0	
21	Total Net Plant In Service	(\$202)	(\$42)	\$9,680	\$0	\$0	\$9,436	
<b>OTHER RATE BASE ITEMS:</b>								
22	Construction Work in Progress						\$0	
23	Net Acquisition Adjustment						\$0	
24	Gas Storage Inventory - Non Current				\$11,875		\$11,875	
25	Customer Advances and Deposits						\$0	
26	Accumulated Deferred Income Taxes			(\$2,946)			(\$2,946)	
<b>Working Capital:</b>								
27	Materials & Supplies						\$0	
28	Gas Storage Inventory - Current						\$0	
29	Liquified Natural Gas Stored						\$0	
30	Liquified Petroleum (Propane) Gas						\$0	
31	Prepayments						\$0	
32	Other Rate Base Debits & Credits						\$0	
33	Cash Working Capital					(\$548)	(\$548)	
34	Total Working Capital	\$0	\$0	\$0	\$0	(\$548)	(\$548)	
35	Total Other Rate Base Items	\$0	\$0	(\$2,946)	\$11,875	(\$548)	\$8,381	
36	TOTAL AVERAGE RATE BASE	(\$202)	(\$42)	\$6,733	\$11,875	(\$548)	\$17,816	

1/ Ex. DOC-\_\_\_ (Johnson Direct)  
2/ Ex. DOC-\_\_\_ (Morrissey Direct)  
3/ Attachment 1, Page 11  
4/ Attachment 3  
5/ Ex. DOC-\_\_\_, DEM-7 at 1.  
6/ Sum of Columns a - h

CenterPoint Energy Minnesota Gas  
Settlement Operating Income Summary - Minnesota Jurisdiction  
Test Year Ending December 31, 2022  
(\$000s)

Attachment 1

Page 4

Line No.	Description	CP (a)	Settlement Adjustments (b)	Settlement Position (c)
UTILITY OPERATING REVENUES				
	Sales of Gas			
1	Residential	\$614,667	\$75,708	\$690,375
2	Commercial & Industrial	319,361	46,288	365,649
3	Total Firm	<u>\$934,028</u>	<u>\$121,996</u>	<u>\$1,056,024</u>
4	Duel Fuel	62,550	0	62,550
5	Transportation	28,264	0	28,264
6	Other	1,299	0	1,299
7	Less: Franchise fees		13,874	13,874
8	Total Sales	<u>\$1,026,141</u>	<u>\$135,871</u>	<u>\$1,162,012</u>
9	Late Payment Charges	3,798	51	3,849
10	Other Operating Revenue	1	300	301
11	Total Operating Revenues	<u>\$1,029,940</u>	<u>\$136,222</u>	<u>\$1,166,162</u>
UTILITY OPERATING EXPENSES				
12	Cost of Gas Purchased	595,268	135,871	731,139
13	Production	1,273	173	1,446
14	Other Gas Supply	954	0	954
15	Underground Storage	893	0	893
16	Other Storage	822	0	822
17	Distribution & Utilization	45,290	(1,205)	44,085
18	Customer Accounting	29,434	(368)	29,066
19	Customer Service & Information	38,603	0	38,603
20	Sales	380	(315)	65
21	Administrative & General	44,967	(5,641)	39,326
22	Maintenance	20,058	0	20,058
23	Total Operation & Maintenance	<u>\$777,942</u>	<u>\$128,514</u>	<u>\$906,456</u>
24	Depreciation & Amortization	115,417	1,422	116,839
25	Federal & State Income Taxes	464	1,714	2,178
26	Deferred Income Taxes	9,953	0	9,953
27	Investment Tax Credit Adjustment	0	0	0
28	Other Taxes	50,250	(2,652)	47,598
29	Total Operating Expenses	<u>\$954,026</u>	<u>\$128,999</u>	<u>\$1,083,025</u>
30	Net Operating Income Before AFUDC	<u>\$75,914</u>	<u>\$7,223</u>	<u>\$83,137</u>
31	AFUDC	0	0	0
32	Total Utility Operating Income Available	<u><u>\$75,914</u></u>	<u><u>\$7,223</u></u>	<u><u>\$83,137</u></u>

1/ CPE's General Rate Petition, Volume 1 of 2, Schedule C-1, Information Requirements.

2/ Attachment 1, Page Nos. 5-6 - Line No. 32

3/ Calculated; Column (a) + Column (b).

CenterPoint Energy Minnesota Gas  
Settlement Operating Income Adjustments - Minnesota Jurisdiction  
Test Year Ending December 31, 2022  
(\$000s)

Docket No. G008/GR-21-435  
Attachment 1  
Page 5

Line No.	Description	Prop. Tax Expense Adj. 1/ (a)	Prop. Tax Tracker Amort. Adj. 2/ (b)	LNG Sales Adj. 3/ (c)	Health & Welfare - CP Adj. 4/ (d)	Health & Welfare - Svc Co Adj. 5/ (e)	Post-Employment Adj. 6/ (f)	Savings Plan Non-qualified Adj. 7/ (g)	Property Insurance Adj. 8/ (h)	Bad Debt Expense Adj. 9/ (i)	Late Payment Revenue Adj. 10/ (j)	Investor Svcs & Relations Adj. 11/ (k)
UTILITY OPERATING REVENUES												
Sales of Gas												
1	Residential											
2	Commercial & Industrial											
3	Total Firm	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Duel Fuel											
5	Transportation											
6	Other											
7	Less: Franchise fees											
8	Total Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Late Payment Charges										(348)	
10	Other Operating Revenue			300								
11	Total Operating Revenues	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	(\$348)	\$0
UTILITY OPERATING EXPENSES												
12	Cost of Gas Purchased											
13	Production			173								
14	Other Gas Supply											
15	Underground Storage											
16	Other Storage											
17	Distribution & Utilization											
18	Customer Accounting									(1,184)		
19	Customer Service & Information											
20	Sales											
21	Administrative & General				(506)	(101)	(71)	(25)	(1,521)			(107)
22	Maintenance											
23	Total Operation & Maintenance	\$0	\$0	\$173	(506)	(101)	(71)	(25)	(1,521)	(1,184)	\$0	(107)
24	Depreciation & Amortization											
25	Federal & State Income Taxes	27/ 22	0	37	145	29	20	7	437	340	(100)	31
26	Deferred Income Taxes											
27	Investment Tax Credit Adjustment											
28	Other Taxes	(77)	(2,834)									
29	Total Operating Expenses	(\$55)	(\$2,834)	\$209	(\$361)	(\$72)	(\$51)	(\$18)	(\$1,084)	(\$844)	(\$100)	(\$76)
30	Net Operating Income Before AFUDC	\$55	\$2,834	\$91	\$361	\$72	\$51	\$18	\$1,084	\$844	(\$248)	\$76
31	AFUDC											
32	Total Utility Operating Income Available	\$55	\$2,834	\$91	\$361	\$72	\$51	\$18	\$1,084	\$844	(\$248)	\$76
		1/	Ex. DOC-___ (Soderbeck Direct)			7/	Ex. DOC-___ (Johnson Direct)					
		2/	Ex. DOC-___ (Soderbeck Direct)			8/	Ex. DOC-___ (Johnson Direct)					
		3/	Ex. DOC-___ (Johnson Direct)			9/	Ex. DOC-___ (Morrissey Direct)					
		4/	Ex. DOC-___ (Johnson Direct)			10/	Ex. DOC-___ (Morrissey Direct)					
		5/	Ex. DOC-___ (Johnson Direct)			11/	Ex. DOC-___ (Morrissey Direct)					
		6/	Ex. DOC-___ (Johnson Direct)									

CenterPoint Energy Minnesota Gas  
Settlement Operating Income Adjustments - Minnesota Jurisdiction  
Test Year Ending December 31, 2022  
(\$000s)

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Attachment 1  
Page 6

Short-term Incentive	Charitable Contributions	Dues	Employee Gifts/Awards	Lobbying	CAM Allocation	Rate Case Expense	AGA Dues	Marketing Programs	PRIME	Updated 2021 Capital Exp/ADIT	Base Cost of Gas	Bad Debt / Late Pmt Sync	Interest Synch Adj. 25/ (y)	Settlement Adjustments 26/ (z)
Adj. 12/ (l)	Adj. 13/ (m)	Adj. 14/ (n)	Adj. 15/ (o)	Adj. 16/ (p)	Adj. 17/ (q)	Adj. 18/ (r)	Adj. 19/ (s)	Adj. 20/ (t)	Adj. 21/ (u)	Adj. 22/ (v)	Adj. 23/ (w)	Adj. 24/ (x)		
											75,708 46,288			75,708 46,288
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$121,996	\$0	\$0	121,996 0 0 0
											13,874			13,874
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$135,871 435	\$0 (36)	\$0	135,871 51 300
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136,306	(\$36)	\$0	\$136,222
											135,871			135,871 173 0 0 0
									(1,205)		884	(68)		(1,205) (368) 0 (315) (5,641) 0
(264)	(166)	(261)	(225)	(21)	(1,959)	(211)	(203)	(315)						
(264)	(166)	(261)	(225)	(21)	(1,959)	(211)	(203)	(315)	(1,205)	\$0	\$136,754	(68)	\$0	\$128,514
76	48	75	65	6	563	61	58	91	346	1,422 (409)	(129)	9	(115)	1,422 1,714 0 0
										259				(2,652)
(\$188)	(\$118)	(\$186)	(\$160)	(\$15)	(\$1,396)	(\$150)	(\$145)	(\$224)	(\$859)	\$1,273	\$136,625	(\$59)	(\$115)	\$128,999
\$188	\$118	\$186	\$160	\$15	\$1,396	\$150	\$145	\$224	\$859	(\$1,273)	(\$320)	\$23	\$115	\$7,223 0
\$188	\$118	\$186	\$160	\$15	\$1,396	\$150	\$145	\$224	\$859	(\$1,273)	(\$320)	\$23	\$115	\$7,223
12/ 13/ 14/ 15/ 16/	Ex. DOC-___ (Morrissey Direct)				17/ 18/ 19/ 20/ 21/	Ex. DOC-___ (Morrissey Direct)				22/ 23/ 24/ 25/ 26/ 27/	Attachment 1, Page 11 Attachment 3 Ex. DOC-___ (Morrissey Direct) Attachment 1, Page 8 - Line No. 8 Sum of columns (a) - (z) (Line 11 - Line 23 - Line 24) X composite tax rate (Fed/State) 28.74%			

CenterPoint Energy Minnesota Gas  
Settlement Interest Synchronization Adjustment  
Test Year Ending December 31, 2022  
(\$000s)

<u>Line No.</u>			
1	Settlement Rate Base	\$1,769,952	1/
2	CP Weighted Cost of Debt	0.0186	2/
3	Interest	\$32,921	3/
4	CP Interest in Original Filing	\$32,521	4/
5	Interest Deduction Adj.	\$400	5/
6	Taxable Income Adj.	(\$400)	6/
7	Tax Rate	0.2874	7/
8	Settlement Interest Sync (Income Tax) Adjust	(\$115)	8/
1/	Attachment 1, Page 2		
2/	Ex. CP-____ Volume 1, Schedule D-1(a)		
3/	Lines (1) x (2).		
4/	Ex. CP-____ Vol. 1, Schedule C-3(a) (Initial Filing).		
5/	Lines (3) - (4).		
6/	0 - [Line (5)].		
7/	Ex. CP-____ Volume 1, Schedule F-1		
8/	Lines (6) x (7).		

CenterPoint Energy Minnesota Gas  
Settlement Expense Adjustments to Cash Working Capital - Minnesota Jurisdiction  
Test Year Ending December 31, 2022  
(\$000s)

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Attachment 1  
Page 8

Line No.	Description	CP Operating Expense 1/	Settlement Expense Adjustments 2/	Settlement Test Year Expenses 3/	per Day at 365 Days per Year 4/	Expense Lag Days 1/	Revenue Lead Days	Float Lag Days	Net Days 5/	Settlement Net Revenue Lag Dollars	CP Net Revenue Lag Dollars 1/	Settlement CWC Adjustment 8/
		(b)	(b)	(c)	(d)	(e.1)	(e.2)	(e.3)	(f)	(g)	(h)	(i)
1	Cost of Gas	\$595,268,193	\$136,754	\$595,404,947	\$1,631,246	(35.2)	50.1	(0.51)	14.4	\$23,473,636 6/	\$23,507,969	(\$34,333)
2	Cost of Propane	\$364,690	\$0	\$364,690	\$999	(20.8)	50.1	(0.51)	28.8	\$28,766 6/	\$28,753	\$13
3	Salaries and Wages	\$65,023,162	(\$264)	\$65,022,898	\$178,145	(22.8)	50.1	(0.51)	26.8	\$4,772,503 6/	\$4,776,861	(\$4,358)
4	Self-insured Medical/Dental	\$10,134,150	(\$607)	\$10,133,543	\$27,763	(6.9)	50.1	(0.51)	42.7	\$1,185,208 6/	\$1,185,955	(\$747)
5	Bad Debts	\$7,648,493	(\$1,184)	\$7,647,309	\$20,952	(87.4)	50.1	(0.51)	(37.8)	(\$792,177) 6/	(\$791,790)	(\$387)
6	Allocation from Parent	\$15,106,535	(\$353)	\$15,106,182	\$41,387	(31.2)	50.1	(0.51)	18.4	\$761,103 6/	\$762,129	(\$1,026)
7	Injuries & Damages Premiums	\$6,276,983	\$0	\$6,276,983	\$17,197	(33.1)	50.1	(0.51)	16.5	\$283,582 6/	\$284,001	(\$419)
8	Pension Accrual	\$1,463,911	\$0	\$1,463,911	\$4,011	(182.5)	50.1	(0.51)	(132.9)	(\$533,064) 6/	(\$532,966)	(\$98)
9	FAS 106 (Retiree Medical) Accru	\$141,490	\$0	\$141,490	\$388	(182.5)	50.1	(0.51)	(132.9)	(\$51,522) 6/	(\$51,512)	(\$10)
10	Other O&M Expense	\$75,228,299	(\$5,553)	\$75,222,746	\$206,090	(30.1)	50.1	(0.51)	19.5	\$4,016,689 6/	\$4,022,005	(\$5,316)
	Taxes:											
11	Current Federal	\$14,127,201	\$0	\$14,127,201	\$38,705	(37.5)	50.1	(0.51)	12.1	\$467,939 6/	\$468,882	(\$943)
12	Current State	\$6,765,669	(\$3,517)	\$6,762,152	\$18,526	(29.8)	50.1	(0.51)	19.8	\$366,638 1/	\$367,281	(\$643)
13	Real Estate	\$3,125,420	(\$1,820)	\$3,123,600	\$8,558	(397.0)	50.1	(0.51)	(347.4)	(\$2,973,069) 1/	(\$2,974,592)	\$1,523
14	Property	\$42,982,727	(\$77)	\$42,982,650	\$117,761	(320.5)	50.1	(0.51)	(270.9)	(\$31,902,547) 1/	(\$31,899,736)	(\$2,811)
15	Payroll and Other	\$3,986,133	\$0	\$3,986,133	\$10,921	(27.7)	50.1	(0.51)	21.9	\$239,059	\$239,325	(\$266)
16	Cash Working Capital Operating Exp	\$847,643,056	\$123,379	\$847,766,435						(\$657,256)	(\$607,435)	(\$49,821)
17	Cash Working Capital - Tax Collections									\$1,812,224	\$2,310,100	(\$497,876)
18	Total Cash Working Capital (line 18 + line 17)									<u>\$1,154,967</u>	<u>\$1,702,665</u>	<u>(\$547,698)</u>

1/ Ex. CP-\_\_\_ Schedule 14, Workpapers 1, 8 (Poppie workpapers)

2/ Attachment 1, Page Nos. 9 and 10

3/ Columns (a) + (b).

4/ Columns (c) / (365).

5/ Columns (e.1) + (e.2) + (e.3)

6/ Columns (d) x (f).

7/ Columns (g) - (h).



CenterPoint Energy Minnesota Gas  
Settlement Adjustments to Cash Working Capital  
Test Year Ending December 31, 2022  
000's

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Attachment 1

Page 9

Description	Prop. Tax Expense 1/	Health & Welfare -CP 1/	Health & Welfare - SC 1/	Post- Employment 1/	Savings Non-qualified 1/	Property Insurance 1/	Bad Debt 1/	Investor Svcs & Rel. 1/
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Base Cost of Gas							884	
Cost of Propane								
Salaries and Wages								
Self-insured Medical/Dental		(506)	(101)					
Bad Debts							(1,184)	
Allocation from Parent								(107)
Injuries & Damages Premiums								
Pension Accrual								
FAS 106 (Retiree Medical) Accrual								
Other O&M Expense				(71)	(25)	(1,521)		
Taxes:								
Current Federal								
Current State								
Real Estate								
Property	(77)							
Payroll and Other								
Cash Working Capital - Tax Collections								
Total Expenses	(77)	(506)	(101)	(71)	(25)	(1,521)	(300)	(107)

1/ Attachment 1, Page Nos. 5-6

2/ Sum of Columns (a) through (t).

CenterPoint Energy Minnesota Gas  
Settlement Adjustments to Cash Working Capital  
Test Year Ending December 31, 2022  
000's

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Attachment 1

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STI 1/	Charitable Contributions 1/	Dues 1/	Employee Gifts/Award 1/	Lobbying 1/	CAM Allocation 1/	LNG 1/	Cost of Gas Purchases Expense 1/	AGA Dues 1/	Marketing Programs 1/	PRIME 1/	Income Taxes 1/	Settlement Adjustments 2/
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
							135,871					136,754
												0
(264)												(264)
												(607)
												(1,184)
			(225)	(21)								(353)
												0
												0
												0
	(166)	(261)			(1,959)	173		(203)	(315)	(1,205)		(5,553)
												0
											(3,517)	(3,517)
											(1,820)	(1,820)
												0
												(77)
												0
												0
(264)	(166)	(261)	(225)	(21)	(1,959)	173	135,871	(203)	(315)	(1,205)	(5,337)	123,379

### Updated Plant Values as of December 31, 2021

Line No.		<u>As Filed</u>	<u>Actual 1/</u>	<u>Difference</u>	
1	Gross Plant	3,092,667,387	3,100,700,350	8,032,963	
	Accumulated Depreciation and				
2	Amortization	<u>1,187,124,348</u>	<u>1,185,477,784</u>	<u>(1,646,564)</u>	
3	Average Net Plant	1,905,543,039	1,915,222,566	9,679,527	
4	Depreciation Expense	<u>113,015,939</u>	<u>113,693,072</u>	<u>677,133</u>	
5	ADIT/EDIT Balances	(346,171,459)	(349,117,957)	(2,946,498)	2/
6	ARAM Amort	(4,916,438)	(4,171,087)	745,351	3/
7	Property Taxes	<b>3.23%</b>		259,465	4/
8	Depreciation & Amortization Expense			1,422,484	5/

1/ Amounts based on information provided in DOC RFI 137 - Supplemental

2/ ADIT/EDIT impact on 2021 updated plant balances. ADIT/EDIT liability balance increases by \$2.946M

3/ ARAM amortization related to Tax Returns. Tax Expense increases by \$745k.

4/ NAG WP 33.3; calculation is Gross Plant (Line 1) times property tax rate (Line 7)

5/ Sum of Line Nos. 4 and 6