

**APPENDIX I**

**ELECTRIC UTILITIES  
FILING REQUIREMENT SCHEDULES**

ELECTRIC COMPANY

Computation of Revenue Deficiency  
For Test Year Ended

	<u>Actual</u>	<u>Required Increase</u>	<u>Pro Forma Test Period</u>
1. Rate Base (Sch. 3)			
2. Rate of Return			
3. Income Required (Lk x L2)			
4. Adjusted Net Operating Income (Sch. 1)			
5. Deficiency			
6. Tax Effect ( %)			
7. Revenue Deficiency (L6 x L5)			

**ELECTRIC COMPANY**

**OPERATING INCOME STATEMENT  
TWELVE MONTHS ENDED**

	Ending	Adjustments	Twelve Months Pro Formed	Pro Forma Preceding	Test Year Preceding	First Year	Second Year
1	<u>Operating Revenues</u>						
2	<u>Operating Expenses</u>						
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

Note: For each proformed adjustment, a detailed schedule must be provided to explain and show how adjustment was arrived at (see attached sheet). On a separate sheet provide the revenue, KWH's sold, and the number of expenses versus prior year, explain increases over 10%.

Sch. 1 Attachment

**ELECTRIC COMPANY**

**NAME OF ACCOUNT**

**PRO FORMA ADJUSTMENT INCOME OR EXPENSE**

This sheet should be used to show and explain in detail the adjustment and how it was calculated with one or more sheet for each pro forma adjustment.

Sch. 1A

**ELECTRIC COMPANY**

**PROPERTY TAXES**

Town	Period	Actual Amount Paid	Amount Accrued	Amount Not Applicable to Utility Operations	Pro Forma Adjustments	Proformed Prop. Tax	Rate
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Note: If a discount was available, state such, the rate, and whether or not the utility took advantage of it.

Sch. 1B

**ELECTRIC COMPANY**

**PAYROLL**

12 Months Ending	Pro Forma Adjustment	Proformed 12 Months Ending
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Operation:

Production  
Transmission  
Distribution  
Customer Accounts  
Customer Service & Information  
Sales  
Administrative & General  
Total Operation

Maintenance:

Production  
Transmission  
Distribution  
Administrative & General  
Total Maintenance

Construction:

Electric Plant  
Other

Plant Removal:

Electric Plant  
Other

Other Accounts: (Specify)

## ELECTRIC COMPANY

**BALANCE SHEET**  
**ASSETS AND DEFERRED CHARGES**

	12 Months Ending	Test Year Ave. 13 Monthly Balance Sheets	First Prec. Yr.	Second Prec. Yr.
<u>Electric Plant</u>				
In Service				
Held for Future Use (1)				
Unfinished Construction				
Total Electric Plant - Gross				
Less: Reserve for Depreciation (1)				
Total Electric Plant - Net				
<u>Other Property</u>				
Non-Utility Property				
Less: Reserve for Depreciation				
Total Other Property - Net				
<u>Investments</u>				
Nuclear Generating Companies				
Subsidiary Companies				
Other				
Total Investments				
<u>Current and Accrued Assets</u>				
Cash				
Accounts Receivable - Net				
Notes Receivable				
Materials and Supplies				
Prepayments				
Accrued Utility Revenue				
Unbilled Fuel Costs Above Base				
Temporary Investments				
Total Current and Accrued Assets				
<u>Special Deposits</u>				
<u>Deferred Charges (1)</u>				
Total Asset and Deferred Charges				

(1) See Instruction Attached

## ELECTRIC COMPANY

**BALANCE SHEET**  
**CAPITALIZATION AND LIABILITIES**

12 Months Ending	Test Year Ave. 13 Monthly Balance Sheets	First Prec. Yr.	Second Prec. Yr.

CapitalizationCommon Stock Equity

Common Stock  
Premium on Common Stock  
Retained Earnings  
Capital Stock Expense  
Total Common Stock Equity

Long Term Debt

First Mortgage Bonds  
Pollution Control Obligation  
Term Loan  
General and Refunding Mortgage Bonds  
Unamortized Debt Premium and Discount  
Total Long Term Debt

Preferred Stock

Total Capitalization

Current and Accrued Liabilities

Notes Payable  
Accounts Payable  
Customers' Deposits and Accrued Interest  
Taxes Accrued  
Interest Accrued  
Other Current and Accrued Liabilities

Total Current and Accrued Liabilities

Deferred Credits (1)Operating ReservesAccumulated Deferred Taxes on Income (1)

Total Capitalization and Liabilities

(1) See Instructions Attached

Sch. 2 Attachment

**INSTRUCTIONS FOR BALANCE SHEET ITEMS**

For each of the following items, submit a separate detailed schedule:

Plant

Plant Held for Future Use:

The following data is required as a minimum

1. Date of Purchase
2. Location
3. Type of property
4. Intended future use
5. Date expected to be put in service
6. Cost

Deferred Charges:

1. Account Name
2. Amount

Deferred Credits:

1. Account name and number
2. Amount

Accumulated Deferred Taxes on Income for Each Account of Subaccount:

1. Account name and number
2. Amount

Accumulated Depreciation:

1. Classification of plant
2. Number of items in each class
3. Depreciation booked yearly for the current and previous 2 years in each class
4. Retirements in each class, display detail for retirements exceeding \$5,000.00

**ELECTRIC COMPANY**

**MATERIALS AND SUPPLIES**

	12 Month Ending <u>                    </u>	13 Month Average <u>                    </u>	First Preceed <u>Year</u>	Second Preceed <u>Year</u>
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Fuel - Oil				
- Coal				
- Other (Specify)				

Transmission & Distribution Inventory

Appliance Inventory

Other Materials & Supplies



Sch. 3A

**ELECTRIC COMPANY**

**WORKING CAPITAL**

The working capital requirement should be based upon the balance sheet approach or a detailed lag study. If the 450day formula is used, detail substantiation should be presented to justify the use of that method.

Provide working papers showing the computation of working capital used in Schedule 3.

Sch. 3B Attachment

**ELECTRIC COMPANY**

**NAME OF ACCOUNT**

(complete for each rate base item)

<u>Month (1)</u>	<u>Name of Account</u>	<u>Name of Account</u>
19		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	Total	
15	Average - 13	

(1) By way of example, if test year ends December 31 1979, list December 31, 1978 figures on Line 1, January 31, 1979 figures on Line 2, etc., ending with December 31, 1979 figures on line 13.

Sch. 3 Attachment

**ELECTRIC COMPANY**

**NAME OF ACCOUNT**

Pro Forma Adjustment Rate Base

This sheet should be used to show and explain in detail the adjustment and how it was calculated. Use one or more sheets for each pro forma adjustment.