

AMP Transmission LLC

Gross Plant in Service - 13 Month Average Balances

Attachment H-32A - WP01 - Plant - 2021

Line No.	Month	Year	Production	Transmission	Distribution	General	Intangible	Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		[A]	205.46.g	207.58.g	207.75.g	207.99.g	205.5.g	
1	December	2020		4,880,422		-	-	4,880,422
2	January	2021		7,717,352		-	-	7,717,352
3	February	2021		9,830,694		-	-	9,830,694
4	March	2021		9,830,694		-	-	9,830,694
5	April	2021		9,830,694		-	-	9,830,694
6	May	2021		9,830,694		-	-	9,830,694
7	June	2021		9,843,453		-	-	9,843,453
8	July	2021		9,843,453		-	-	9,843,453
9	August	2021		9,843,453		-	-	9,843,453
10	September	2021		9,843,453		-	-	9,843,453
11	October	2021		16,697,334		-	-	16,697,334
12	November	2021		16,697,334		-	-	16,697,334
13	December	2021		16,697,334		-	-	16,697,334
14								
15	13-month Average		-	10,875,874	-	-	-	10,875,874

Asset Retirement Cost for Transmission Plant			Transmission
		[A]	207.57.g
22	December	2020	783,890
23	January	2021	1,774,984
24	February	2021	1,774,984
25	March	2021	1,774,984
26	April	2021	1,774,984
27	May	2021	1,774,984
28	June	2021	1,774,984
29	July	2021	1,774,984
30	August	2021	1,774,984
31	September	2021	1,774,984
32	October	2021	1,774,984
33	November	2021	1,774,984
34	December	2021	1,774,984
35			
36	13-month Average		1,698,746

Notes:
[A] Reference for December balances as would be reported in FERC Form 1.

AMP Transmission LLC

Revenue Credits Workpaper

H-32A-WP02 - Revenue Credits

Add Lines if needed			
Line No.	REVENUE CREDITS	Amount	Description of Revenue Credits
(a)	(b)	(c)	(d)
<u>ADD LINES AS NEEDED FOR ADDITIONAL REVENUE CREDITS</u>			
1	Account No. 454	\$	-
2	Account No. 454 Revenue Credits specific to zone		
3	Account No. 454 Revenue Credits allocable to all zones	\$	-
4			
5			
6			
7	Account No. 456		
8	Account No. 456 Revenue Credits specific to zone		
9	Account No. 456 Revenue Credits allocable to all zones		
10			
11			
12	Other Revenue Credits specific to zone	\$	-
13			
14			
15			

AMP Transmission LLC
Formation Cost (Start-up) Workpaper

Add Columns and lines as needed

AMP Transmission LLC 2018 Start-Up Costs	3-year Amorts Deferred from and Incurred in 2018	
Up Front Costs - Deferred - Amort Acct during 2021		
Consultants	\$ 8,550	
Meetings	\$ 678	
AMPT Labor/Overhead	\$ 36,117	
Consulting/Legal	\$ 50,595	
AMPT Labor/Overhead	\$ 74,598	
Total Up-Front Costs	\$ 170,539	See Tab "Detail of 3-Yr ATSI"
Number of anticipated Transmission Zones	2	ATSI and AEP East
Amortization period	3	years beginning 1/1/2021
Yearly Amortization	\$ 28,423	AEP Zone for 2021
Deferred to AEP Zone (or Next Zone)	\$ 85,269	

Other Amortizations of deferred start-up - ATSI Zone Specific - amortized in 2019

	Total	term	Yearly Amortization	
		1	\$ -	
		1	\$ -	
		1		
		1	\$ -	Add lines as needed
		1	\$ -	
		1	\$ -	
		1	\$ -	
		1	\$ -	
		1	\$ -	
		1	\$ -	
		1	\$ -	
		1	\$ -	
		1	\$ -	
		1	\$ -	
		1	\$ -	
Total 1-year Amort to ATSI zone	\$ -		\$ -	

Other Amortizations - AEP

	Total	term	Yearly Amortization	
Post Startup - AEP Allocation - 2018, 2019, and 2020	\$ 245,371	2021	\$ 245,371	
Post Startup - Dayton Allocation	\$ 4,283	Deferred	\$ 4,283	
Post Startup - Duke Allocation	\$ 59	Deferred	\$ 59	
List other AEP Amortizations here	\$ -		\$ -	Add lines as needed
List other AEP Amortizations here	\$ -		\$ -	
List other AEP Amortizations here	\$ -		\$ -	
List other AEP Amortizations here	\$ -		\$ -	
Total AEP zonal Amortizations			\$ 249,714	

AMP Transmission LLC

Zonal Investment Workpaper

Add Zones if necessary. Add lines for more project investment

Line No.

AMPT Transmission Investment - Gross Plant					
	(a)	(b)	(c)	(d)	(e)
		<u>ATSI</u>	<u>AEP</u>	<u>Other zone</u>	<u>AMPT Total</u>
1					
2					
3					
4					
5					
6	Project 1	\$ 2,596,600	\$ -	\$ -	\$ 2,596,600
6a	Project 2	\$ 469,339			\$ 469,339
6b	Project 3	\$ 2,049,678			\$ 2,049,678
6c	Project 4	\$ 2,522,377			\$ 2,522,377
6d	Project 5		\$ 1,043,832		\$ 1,043,832
6e	Project 6	\$ 1,788,212			\$ 1,788,212
6f	Project 7	\$ 405,836			\$ 405,836
6g					
7	<u>Non-Qualifying in ATSI and AEP zone</u>				
8	2nd Zone Purchase 1		\$ -		\$ -
9	2nd Zone area Purchase 2		\$ -		\$ -
10			\$ -		\$ -
11	Other Non-Qualifying Facilities	\$ -	\$ -	\$ -	\$ -
12	Total Qualifying	\$ 9,832,042	\$ 1,043,832	\$ -	\$ 10,875,874
13					
14	Zonal Allocation	100.00%	100.00%	0.00%	
15					
16	Allocated To Zone	\$ 9,832,042	\$ 1,043,832	\$ -	\$ 10,875,874

17

18

19

Transmission Plant recovered in Ancillary Services

20

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22

23

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Wages and Salaries Proxy - Gross Plant in Each Zone

33

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	<u>ATSI</u>	<u>AEP</u>	<u>Other Zone</u>	<u>AMPT Total</u>
25	\$ -	\$ -	\$ -	\$ -
27	0%	0%	0%	
29	\$ -	\$ -	\$ -	\$ -
34	Line 12 (b, c, or d) divided by Line 12 (e)	90.4%	9.6%	0.0%

AMP Transmission LLC
True-Up and Adjustments Workpaper

AMPT True-up with Interest - based on Protocols

NITS Revenues received by PJM for the Year (Note 2)	-	Actual Revenue Requirement For Year (ATRR)	=	True-up Adjustment - (Over)/Under Recovery
\$ 1,228,509		\$ 878,671		\$ (349,837)

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
Interest Rate on Amount of Refunds or Surcharges (Note 1)		0.2700%				

As an example, an over or under collection will be recovered prorata over 2019, held for 2020 and returned prorata over 2021

Calculation of Interest

					Monthly	
January	Year 2021	(29,153)	0.2700%	12	945	30,098
February	Year 2021	(29,153)	0.2700%	11	866	30,019
March	Year 2021	(29,153)	0.2700%	10	787	29,940
April	Year 2021	(29,153)	0.2700%	9	708	29,862
May	Year 2021	(29,153)	0.2700%	8	630	29,783
June	Year 2021	(29,153)	0.2700%	7	551	29,704
July	Year 2021	(29,153)	0.2700%	6	472	29,625
August	Year 2021	(29,153)	0.2700%	5	394	29,547
September	Year 2021	(29,153)	0.2700%	4	315	29,468
October	Year 2021	(29,153)	0.2700%	3	236	29,389
November	Year 2021	(29,153)	0.2700%	2	157	29,311
December	Year 2021	(29,153)	0.2700%	1	79	29,232
					6,140	355,977
					Annual	
January through December	Year 2021	355,977	0.2700%	12	11,534	367,511

Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months

					Monthly	
January	Year 2022	(367,511)	0.2700%		992	337,337
February	Year 2022	(337,337)	0.2700%		911	307,082
March	Year 2022	(307,082)	0.2700%		829	276,745
April	Year 2022	(276,745)	0.2700%		747	246,326
May	Year 2022	(246,326)	0.2700%		665	215,825
June	Year 2022	(215,825)	0.2700%		583	185,242
July	Year 2022	(185,242)	0.2700%		500	154,576
August	Year 2022	(154,576)	0.2700%		417	123,827
September	Year 2022	(123,827)	0.2700%		334	92,995
October	Year 2022	(92,995)	0.2700%		251	62,081
November	Year 2022	(62,081)	0.2700%		168	31,082
December	Year 2022	(31,082)	0.2700%		84	(0)
					6,482	

True-Up with Interest	\$ (373,993)
Less Over (Under) Recovery	\$ 349,837
Total Interest	\$ (24,155)

Note 1:

Interest Rate on Amount of Refunds or Surcharges is the monthly average interest rate calculated in accordance with section 2(c) of the AMPT Formula Rate Protocols.

Note 2:

Exclude any true-up amount included in the PTRR for the year being true-up

AMP Transmission LLC

Zonal Investment Workpaper

Line No.	<u>Components - Description</u>	Amounts
(a)	(b)	(c)
1	AMPT Working Capital Loan from AMP	\$ 3,337,437
2		
3	Prime Rate	various
4		
5	Interest on Working Capital Loan ¹	\$ 103,370
6		
7		
8	For ATRR and True-up, AMPT will record actual interest expense	
9		
10	Note 1: to Attachment H-32A, page 1, line 37	
11		
12	For ATRR and True-up, interest will be per books	
13	For PTRR, use most recent available Prime Rate when projections are done	

AMP Transmission LLC

Transmission Enhancement Credit (Schedule 12 Projects)

To be completed in conjunction with Attachment H-32A

Line No.	(1) <u>Reference</u>	(2)	(3) <u>Transmission</u>	(4) <u>Allocator</u>
1	Gross Transmission Plant - Total		\$ 1,043,832	
2	Net Transmission Plant - Total			
3				
4	O&M EXPENSE			
5	Total O&M Allocated to Transmission		\$ 686,314	
6	Annual Allocation Factor for O&M		65.75%	65.75%
7				
8	DEBT SERVICE		\$ 130,311	
9	Annual Allocation Factor for Debt Service		12.48%	12.48%
10				
11	MARGIN REQUIREMENT		\$ 52,125	
12	Annual Allocation Factor for Margin Requirement		4.99%	4.99%
13				
14	TAXES OTHER THAN INCOME TAXES			
15	Total Other Taxes		\$ -	
16	Annual Allocation Factor for Other Taxes		0.00%	0.00%
17				
18	Annual Allocation Factor for Expense and Margin Requirement	Sum of line 6 through 16		83.23%
19				
20				
21	Add lines for projects as needed			
22				
23				
24				
25				
26				

Transmission Enhancement Credit (Schedule 12 Projects)
To be completed in conjunction with Attachment H-32A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	True-up Adjustment	Annual Revenue Requirement with True-up
27											
28			(line 18)		(Col. 3 * Col. 4)	N/A		(Col. 6 * Col. 7)		(WP08-True-up Col. i)	(Sum Col. 5, 8, 9 & 10)
29											
30	1a	b	\$ -	83.23%	\$ -	N/A	0.00%	\$ -	\$ -	-	\$ -
31	1b	b	\$ -	83.23%	\$ -	N/A	0.00%	\$ -	\$ -	-	\$ -
32	1c	b	\$ -	83.23%	\$ -	N/A	0.00%	\$ -	\$ -	-	\$ -
33											
34											
35											
36											
37											

2 Transmission Enhancement Credit for Attachment H-32A Page 1, Line 9

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-21A.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-21A.
- C

- D Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above. This value includes subsequent capital investments required to maintain the project in-service.
- E Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- F Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-21A page 3 line 12.

AMP Transmission LLC
Transmission Enhancement Credit (Schedule 12 Projects)

Add more lines as needed

Transmission Enhancement Credit - True-up
To be completed after WP07 for the True-up Year is updated using actual data

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Project Name	RTEP Project Number	Actual TEC Revenues	Projected TEC Annual Revenue Requirement	Actual TEC Revenues Allocated to Projects	Actual TEC Annual Revenue Requirement	True-up Adjustment Principal Under/(Over)	Applicable Interest on Under/(Over)	True-up Adjustment with Interest Under/(Over)
				from PTRR	[Col. c, line 1 * (Col. d, line 2x / Col. d, line 3)]	from ATRR	Col. f - Col. e	Col. g * [(line 4a / line 4b) - 1]	Col. g + Col. H
1	[A] Actual PJM TEC Revenues for True-up Year		-						
2a		b		-	-		-	-	-
2b		b		-	-		-	-	-
2c		b		-	-		-	-	-
3	Subtotal			-	-	-			
4a	Revenue Requirement True-up with Interest						-		
4b	Revenue Requirement True-up - Over/Under Recovery						-		

NOTE

[A] Amount included in revenues reported on page 330, column k of FERC Form 1.

AMP Transmission LLC
Transmission O&M, A&G, and Other Taxes Workpaper

Add lines and other zones as needed to increase transparency

TRANSMISSION O&M, A&G, and OTHER TAXES DETAIL

Add Lines and Columns to if necessary to increase transparency

Line No. (a)	Item (b)	Form 1 Reference (c)	Amount (d)	Deferred (e)	Description (f)
1	Total Transmission O&M - 2021 Actual	321.112.b	\$ 1,405,195		From Informational AMPT Form 1 - ATRR True-up
2					
3	Total Transmission O&M Specific to ATSI zone	Total		ATSI AEP Dayton	Actual
4	Total Transmission O&M Specific to ATSI zone - FERC Form 1 321.112.b	\$ 467,903 100%	\$ 467,903	\$ -	Transmission O&M - From Form 1
5	Remove Deferred Costs Amortized through O&M Accounts	\$ (1,425) 100%	\$ (1,425)	\$ -	See WP03 - account 500s 3-year amortization of 2018 start up costs
6					
7			\$ -	\$ -	
8	Subtotal ATSI Zone	\$ 466,478	\$ 466,478	\$ -	sum of transmission O&M specific to ATSI zone
9					
10	Total Transmission O&M Specific to AEP zone				
11	Total Transmission O&M Specific to AEP zone - FERC Form 1 321.112.b	\$ 74,225	\$ -	\$ 74,225	Transmission O&M - From Form 1
12	Add deferred AEP specific expense	\$ 5,118	\$ -	\$ 5,118	Amount was incorrectly recorded to ATSI zone in 2020 FF1. The amount was removed from t
13	Total Transmission O&M Specific to AEP zone		\$ -	\$ -	Add description
14	Total Transmission O&M Specific to AEP zone		\$ -	\$ -	Add description
15	Total Transmission O&M Specific to AEP zone		\$ -	\$ -	Add description
16	List transmission specific to AEP zone here - add rows if necessary		\$ -	\$ -	Add description
17		\$ 79,343	\$ -	\$ 79,343	sum of transmission O&M specific to AEP zone
18	Total Transmission O&M Specific to all zones				
19	Total Transmission O&M Specific to all zones - FERC Form 1 321.112.b	\$ 863,068 10%	\$ 780,233	\$ 82,835	Transmission O&M - From Form 1
20	List transmission specific to all zones here - add rows if necessary	10%	\$ -	\$ -	Add description
21	List transmission specific to all zones here - add rows if necessary	10%	\$ -	\$ -	Add description
22	List transmission specific to all zones here - add rows if necessary	10%	\$ -	\$ -	Add description
23	List transmission specific to all zones here - add rows if necessary	10%	\$ -	\$ -	Add description
24	List transmission specific to all zones here - add rows if necessary		\$ -	\$ -	Add description
25	List transmission specific to all zones here - add rows if necessary		\$ -	\$ -	Add description
26	Total Transmission O&M Specific to all zones	\$ 1,408,889	\$ 1,246,711	\$ 162,178	sum of transmission O&M specific to all zones
27					
28					
29					
30					
31					
32					

Line No. (a)	Item (b)	Form 1 Reference (c)	Amount (d)	Deferred (e)	Description (f)
33	A&G Expense - 2021 Actual	323.197.b	\$ 1,188,841		From Informational Form 1 for ATRR True-up, otherwise estimate for PTRR
34					
35					
36	Total A&G Specific to ATSI zone	Total		ATSI AEP Dayton	
37	Admin & General Expense Form 1 page 323.197.b	\$ 385,333	\$ 385,333	\$ -	A&G - From Form 1
38		\$ (26,998)	\$ (26,998)	\$ -	See WP03 - account 900s 3-year amortization of 2018 start up costs
39	Remove Deferred Costs Amortized through A&G Accounts				Add description
40	List A&G specific to ATSI zone here - add rows if necessary				
41	List A&G specific to ATSI zone here - add rows if necessary				
42	List A&G specific to ATSI zone here - add rows if necessary				
43	List A&G specific to ATSI zone here - add rows if necessary				
44	List A&G specific to ATSI zone here - add rows if necessary				
45	List A&G specific to ATSI zone here - add rows if necessary				
46	List A&G specific to ATSI zone here - add rows if necessary				
47		\$ 358,334	\$ 358,334	\$ -	sum of A&G specific to ATSI zone
48	Total A&G Specific to AEP zone	323.189.b			
49	Admin & General Expense Form 1 page 323.197.b	\$ 124,881	\$ -	\$ 124,881	A&G - From Form 1
50	Regulatory Commission Expense - Original ATSI formula shared 2 zones	\$ 120,657	\$ -	\$ 60,329	FERC Docket ER19-263 - AMPT formula rate filing - 1/2 of \$120,657 to 2nd Zone
51	List A&G specific to AEP zone here - add rows if necessary		\$ -	\$ -	Add description
52	List A&G specific to AEP zone here - add rows if necessary		\$ -	\$ -	Add description
53	List A&G specific to AEP zone here - add rows if necessary		\$ -	\$ -	Add description
54		\$ 245,538	\$ -	\$ 185,210	sum of A&G specific to AEP zone
55	Total A&G Specific to all zones				
56	Admin & General Expense Form 1 page 323.197.b	\$ 678,626 10%	\$ 613,494	\$ 65,132	A&G - From Form 1
57	List A&G specific to all zones here - add rows if necessary		\$ -	\$ -	Add description
58	List A&G specific to all zones here - add rows if necessary		\$ -	\$ -	Add description
59	List A&G specific to all zones here - add rows if necessary		\$ -	\$ -	Add description
60	List A&G specific to all zones here - add rows if necessary		\$ -	\$ -	Add description
61	Total A&G Specific to all zones	\$ 678,626	\$ 613,494	\$ 65,132	sum of A&G specific to all zones
62					
63	Other Taxes - 2021 Actual	263.i	\$ 285,837		From Informational Form 1 for ATRR True-up, otherwise estimate for PTRR
64		263.i.1	\$ 285,837		
65					
66	Other Taxes specific to ATSI Zone				
67	Henry Co. Property Tax - Napoleon Assets	\$ 82,812	\$ 82,812	\$ -	Form 1 page 262 - Napoleon Assets property tax
68	Lorain Co. Prop Tax - Amherst Assets	\$ 36,454	\$ 36,454	\$ -	Form 1 page 262 - Amherst Assets property tax
69	Medina Co. Prop Tax - Wadsworth Assets	\$ 41,828	\$ 41,828	\$ -	Form 1 page 262 - Wadsworth Assets property tax
70	Stark Co. Prop Tax - Brewster Assets	\$ 124,743	\$ 124,743	\$ -	Form 1 page 262 - Brewster Assets property tax
71	Other Tax specific to ATSI zone here - add rows if necessary		\$ -	\$ -	Add description
72	Other Tax specific to ATSI zone here - add rows if necessary		\$ -	\$ -	Add description
73		\$ 285,837	\$ 285,837	\$ -	sum of Other Taxes specific to ATSI zone
74	Other Taxes specific to 2nd Zone				
75	Other Tax specific to AEP zone here - add rows if necessary		\$ -	\$ -	Add description
76	Other Tax specific to AEP zone here - add rows if necessary		\$ -	\$ -	Add description
77	Other Tax specific to AEP zone here - add rows if necessary		\$ -	\$ -	Add description
78	Other Tax specific to AEP zone here - add rows if necessary		\$ -	\$ -	Add description
79	Other Tax specific to AEP zone here - add rows if necessary		\$ -	\$ -	Add description
80			\$ -	\$ -	sum of Other Taxes specific to AEP zone
81	Other Taxes Specific to all zones				
82	Other Tax specific to all zones here - add rows if necessary		\$ -	\$ -	Add description
83	Other Tax specific to all zones here - add rows if necessary		\$ -	\$ -	Add description
84	Other Tax specific to all zones here - add rows if necessary		\$ -	\$ -	Add description
85	Other Tax specific to all zones here - add rows if necessary		\$ -	\$ -	Add description
86	Other Tax specific to all zones here - add rows if necessary		\$ -	\$ -	Add description
87	Total Other Taxes Specific to all zones		\$ -	\$ -	sum of Other Taxes specific to all zones

AMP Transmission LLC**Development of Margin Requirement**

Line No.	Item	12-Month Period=	2021
(a)	(b)		(c)
1	Debt Service Payments ¹		\$1,461,108
2			
3	Less:		
4	Interest on Working Capital Loans (WP06b)		\$ 103,370
5	Premium paid on Debt and included in debt service		\$ -
6	Other Adjustments needed to reflect only Debt Service on Assets		\$ -
7	Add Additional deductions to Debt Service Payments as needed		\$ -
8			
9	Net Debt Service Payments (line 1 - lines 4 through 7)		\$ 1,357,738
10	Margin Factor (fixed)		40%
11	Margin Requirement (line 9 x line 10) - To H-32A line		\$ 543,095
12			
13	Notes:		
14	1. Excludes any Debt Service related to Acquisition Adjustments if any per WP06		

American Municipal Power Transmission
 3 Year Deferred Start Up Costs
 As of 12/31/2021

Month Recorded	Description	Amount Defferred	50/50 Split		1/3 ATSI and AEP Amount	
			ATSI Amount	Second Zone	2021 Amortization	Amortization Account
December-17	Consulting	1,067.50	533.75	533.75	177.92	923
December-17	Labor	438.16	219.08	219.08	73.03	923
September-19	Labor	36,117.36	18,058.68	18,058.68	6,019.56	920
September-19	Labor	54,545.76	27,272.88	27,272.88	9,090.96	922
September-19	Labor	20,052.00	10,026.00	10,026.00	3,342.00	922
October-19	Consulting	8,550.02	4,275.01	4,275.01	1,425.00	566
October-19	Legal	46,963.00	23,481.50	23,481.50	7,827.17	923
October-19	PJM meeting	678.08	339.04	339.04	113.01	930
December-19	Legal	2,126.70	1,063.35	1,063.35	354.45	923
		<u>170,538.58</u>	<u>85,269.29</u>	<u>85,269.29</u>	<u>28,423.10</u>	

See WPO3

