CLECO POWER LLC
ATTRITION ADJUSTED RATE BASE
ANNUALIZED RATE BASE FYE 6-30-2022

Line No	Description	A Plant In Service	B Accumulated Depreciation	C CWIP	D Plant Held for Future Use	E Prepayments	F Operating Reserves	G Deferred Credits	H M & S Inventory	I Fuel Inventory	J Regulatory Assets & Deferred Debits	K Customer Advances & Deposits	L Accumulated Deferred Income Taxes	M Regulatory Liabilities	N Total Rate Base	Line No
1	Actual FRP Earnings Monitoring Filing at 6/30/2022	$ 5,792,304	$ (2,077,428)	$ 0	$ 235	$ 7,791	$ (109,561)	$ (17,395)	$ 109,759	$ 71,337	$ 846,083	$ (65,148)	$ (571,980)	$ (2,911)	$ 3,903,087	1
	Attrition Adjustments															
2	Remove Storm Restoration costs (Docket U-35807)	$ (175,063)									$ (98,852)		$ 74,720		$ (199,995)	2
3	Remove Dolet Rate Base Items (Docket U-35753)	$ (179,563)	$ 167,072					$ 1,183	$ (6,989)	$ (21,674)	$ (237,867)		$ 47,349		$ (230,691)	3
4	Add Bayou Vista to Segura Transmission Project	$ 32,350	$ (1,724)								$ (1,935)		$ (508)		$ 28,183	4
5	St Mary Clean Energy Center Disallowance (Docket U-35544)	$ (15,000)	$ 1,208										$ 300		$ (13,492)	5
6	Remove Dolet & Storm balances from other Deferred debits										$ (2,995)		$ 629		$ (2,366)	6
7	Remove Cleco Cajun SAP Integration	$ (11,669)	$ 1,321										$ 2,055		$ (8,294)	7
8	Remove Regulatory Liability related to AFUDC waiver													$ 2,911	$ 2,911	8
9	**Attrition Adjusted Rate Base**	$ 5,442,559	$ (1,909,553)	$ -	$ 235	$ 7,791	$ (189,561)	$ (16,213)	$ 102,770	$ 49,463	$ 504,434	$ (65,148)	$ (447,435)	$ 0	$ 3,479,343	9

CLECO POWER LLC
ATTRITION ADJUSTED EXPENSE
FYE 6-30-2025

LPSC Docket No. U-XXXXX
Exhibit CCM - 7

Line No	Description	A Non-FAC Recoverable Costs and Capacity	B Other Production	C Transmission	D Distribution	E Customer Accounting, Info., & Sales	F Administrative and General	G Depreciation and Amortization	H Taxes Other Than Income	I Non-Fuel Expenses	J Customer Deposit Interest & Amortization of Short-Term Revolver Fees	K AFUDC Income (debt & equity)	L Total (I - J - K)	M Line No
1	Actual FRP Earnings Monitoring Filing at 6/30/2022	$ 9,708	$ 81,440	$ 35,761	$ 36,055	$ 34,784	$ 69,253	$ 177,381	$ 49,950	$ 496,341	$ (2,022)	$ -	$ 498,984	1
	Attrition Adjustments													
2	Remove Return of Storm carrying charge							$ (7,801)		$ (7,801)			$ (7,801)	2
3	Remove Dolet Hills Power Station expenses		$ (5,788)				$ 58	$ (5,960)	$ (1,750)	$ (13,440)			$ (13,440)	3
4	Add depreciation expense to Bayou Vista to Segura Transmission project							$ 994		$ 994			$ 994	4
5	Remove St Mary Clean Energy Center depreciation disallowance							$ (500)		$ (500)			$ (500)	5
6	Add Payroll and Benefits Adjustments		4,646	886	2,027	1,353	2,593			$ 11,504			$ 11,504	6
7	Remove Cajun SAP Integration depreciation & Maintenance fees						(251)	(585)		$ (837)			$ (837)	7
8	Remove Non Recoverable fuel expense for expiration of Wholesale contracts	(4,552)								$ (4,552)			$ (4,552)	8
9	Add Rodemacher Unit 2 Accelerated Depreciation							$ 12,795		$ 12,795			$ 12,795	9
10	MISO Admin expense changes			$ 899						$ 899			$ 899	10
11	Production O&M amortization changes							$ 2,152		$ 2,152			$ 2,152	11
12	LA State Corporate Franchise Tax changes								$ 615	$ 615			$ 615	12
13	Transmission and Distribution ROW expense changes			$ 215	$ (188)					$ 27			$ 27	13
14	MISO Northlake Transmission expense changes			$ (1,366)						$ (1,366)			$ (1,366)	14
15	Remove Energy Efficiency Expenses					$ (8,109)				$ (8,109)			$ (8,109)	15
16	Add Covid-19 lost revenue amortiztion							$ 1,069		$ 1,069			$ 1,069	16
17	Add Deferred Expense amortization for regulatory assets							$ 1,792		$ 1,792			$ 1,792	17
18	Plus Madison 3 Property tax (included as reg asset in test year)								$ 8,599	$ 8,599			$ 8,599	18
19	Plus Property tax increase due to exemption roll off								$ 2,575	$ 2,575			$ 2,575	19
20	Plus Storm Replenishment and preperation costs						$ 11,228			$ 11,228			$ 11,228	20
21	<u>Expenses for determining Base Rates, excluding Energy efficiency</u>	$ 5,157	$ 80,298	$ 36,395	$ 39,894	$ 28,029	$ 82,879	$ 181,335	$ 59,998	$ 513,984	$ (2,622)	$ -	$ 516,606	21