UGI UTILITIES, INC. – ELECTRIC DIVISION

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission's Regulations

UGI ELECTRIC EXHIBIT D – COST OF SERVICE STUDY
AS OF SEPTEMBER 30, 2019

ORIGINAL TARIFFS
UGI UTILITIES, INC. – ELECTRIC DIVISION
PA P.U.C. NOS. 6 & 2S

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UGI UTILITIES, INC. - ELECTRIC DIVISION UGI ELECTRIC EXHIBIT D – COST OF SERVICE STUDY FULLY PROJECTED FUTURE TEST YEAR ENDED SEPTEMBER 30, 2019 COST ALLOCATION STUDY - INDEX

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UGI UTILITIES, INC. - ELECTRIC DIVISION UGI ELECTRIC EXHIBIT D – COST OF SERVICE STUDY FULLY PROJECTED FUTURE TEST YEAR ENDED SEPTEMBER 30, 2019

SECTION I

PREFACE

Cost allocation studies are submitted in support of the direct testimony of John D. Taylor and in response to Question IV-E-1 of Exhibit Regs. § 53.53, Part IV-Rate Structure and Cost Allocation, regarding a fully distributed Cost-of-Service study. UGI Electric Exhibit D presents results for the fully projected future test year ended September 30, 2019.

The study contained herein provides the allocation of the Pennsylvania jurisdictional costs to retail customer rate classes. This preface explains the general methodology utilized in the preparation of UGI Electric's study.

Total cost of providing service, broadly stated, is made up of the following generally recognized and accepted components:

- 1. Operation and maintenance expenses.
- 2. Depreciation and amortization expenses associated with the investment in utility facilities.
- 3. Taxes, including income taxes.
- 4. Return on net investment in utility facilities, materials and supplies, and other working capital requirements, collectively called measures of value or rate base.

Through a cost allocation study, total Company costs are assigned/allocated to residential, commercial, industrial, and other identifiable customer groups. Comparing the costs to serve any customer group with that group's rate revenues provides a measure of the return realized from that group. Relating that realized return to the assigned/allocated rate base for the group results in the rate of return (expressed as a percentage), which can be compared with the system average rate of return and the rates of return realized from other classes of customers. This allows for a comparison across classes to ascertain the presence and extent of cross class subsidization (i.e., when one class pays more than the overall system return and another pays less than the system return).

Overall costs of providing service are assigned/allocated to groups of customers on the basis of their distinctive service characteristics. One main service characteristic is the voltage level at which the electric supply is rendered. UGI Electric's investment in utility property and the applicable operating costs must be broken down and reassembled into the following functional voltage level component categories:

- 1. Primary system facilities from which large customers are directly served, and which are necessary to serve other classes at lower voltages; and
- 2. Secondary distribution system, encompassing the remainder of the system, but is not required to serve customers served at higher voltage levels.

UGI Electric's records are kept in accordance with the Federal Energy Regulatory Commission's Uniform System of Accounts ("FERC System of Accounts"). The FERC System of Accounts does not identify the costs in precisely the functional category groupings required for assignment/allocation purposes. Thus, separation of distribution facilities between the primary and secondary voltages, and the classification of the customer-related and demand-related components of primary and secondary facilities' investment is required. nd

After reassembling the costs into the appropriate functional components, each customer group is allocated its share of the investment and operating costs of the applicable functional categories. The four basic classification criteria for determining the share of component costs chargeable to particular customer groups are:

- Relative demand responsibility. A major factor governing the assignment of plant investment is the necessity to provide distribution capacity sufficient to be able to reliably meet the combined demands of all UGI Electric's customers. Investment and other costs considered demand-related are allocated on the basis of the demand responsibilities of the classes.
- 2. <u>Customer costs</u>. Meter investment and meter reading costs are customer-related, as are customer account costs. In addition, a portion of a utility's investment in poles, line transformers, conductors, service drops, etc., must be made irrespective of the customer's demand, or simply because the customer is there to be served. Costs considered customer-related are allocated on the basis of the number of customers in each class.
- 3. <u>Direct assignment</u>. In a few cases, the FERC System of Accounts makes a specific identification of costs which permits assignment directly to the rate class or customer group responsible for those costs. An example is the direct assignment of lighting-related costs to the lighting customer group.

UGI Electric's primary and secondary voltage level demand- related costs are allocated by the relationship of a class's maximum annual non-coincident peak to the sum of the maximum annual non-coincident peaks of all classes sharing in such costs. This approach recognizes the diversity of demand at these levels.

UGI UTILITIES, INC. - ELECTRIC DIVISION UGI ELECTRIC EXHIBIT D – COST OF SERVICE STUDY FULLY PROJECTED FUTURE TEST YEAR ENDED SEPTEMBER 30, 2019

SECTION II

COST ALLOCATION TO RETAIL SERVICE CUSTOMERS

The summaries contained in this section present the results of the detailed allocations of costs at present and proposed rates for the test period. The summaries consist of an array of customer class income statements and the relationships of class operating incomes (or returns) to the respective allocated measures of value or rate base. The relationship of each class rate of return to the total Pennsylvania jurisdictional rate of return is also shown.

UGI Electric views these relationships to be useful because one of the objectives of ratemaking is to have each class producing a rate of return as close to the overall system average rate of return as appropriate. Information is provided for the system equal rates of return at the proposed overall system rate of return.

The second section provides details by FERC account including taxes and pro forma adjustments for each of these jurisdictions. This section is organized by several sections as listed: Net Plant, Depreciation, Rate Base Adjustments, O&M, Labor (for development of labor allocator), Depreciation Expense, Amortization, Taxes, and Revenues. Further, the account balances that are inputs to this section are directly from the details that support the Company's revenue requirement.

The functionalization, classification, and allocation that support the results provided in this section are detailed in Section V.

UGI Utilities, Inc. – Electric Division Class Cost of Service Study (in \$1,000's)

| Line | | | Total | | Residential | Ge | neral Service | Large Power | | Lighting |
|------|---|---------|----------|----|-------------|----|---------------|-------------|----|----------|
| No. | Description | C | ompany | | RES | | GS | LP | | LIGHT |
| | (a) | | (b) | | (c) | | (d) | (e) | | (f) |
| | Rate Base | | | | | | | | | |
| 1 | Plant in Service | \$ | 183,333 | \$ | 126,827 | \$ | 27,712 | \$ 25,644 | \$ | 3,149 |
| 2 | Accumulated Reserve | | (59,711) | | (41,494) | | (8,971) | (7,888) | | (1,358) |
| 3 | Other Rate Base Items | | (20,302) | | (14,043) | | (3,069) | (2,841) | | (349) |
| 4 | Total Rate Base | \$ | 103,320 | \$ | 71,290 | \$ | 15,672 | \$ 14,916 | \$ | 1,442 |
| | Total Revenue at Current Rates | | | | | | | | | |
| 5 | Total Distribution Margin | | 31,989 | | 18,675 | | 6,877 | 5,448 | | 988 |
| 6 | Purchased Power Revenue | | 49,093 | | 34,954 | | 8,002 | 5,891 | | 245 |
| 7 | Purchased Power GRT Revenue | | 3,078 | | 2,192 | | 502 | 369 | | 15 |
| 8 | CAP Rider | | 1,752 | | 1,752 | | - | - | | - |
| 9 | EEC Rider | | 2,008 | | 1,258 | | 398 | 338 | | 15 |
| 10 | Forfeited Discounts | | 440 | | 294 | | 79 | 60 | | 6 |
| 11 | Miscellaneous Revenues Margin | | 574 | | 395 | | 88 | 81 | | 10 |
| 12 | Total Revenue | \$ | 88,934 | \$ | 59,520 | \$ | 15,946 | \$ 12,188 | \$ | 1,281 |
| | Expenses at Current Rates | | | | | | | | | |
| 13 | Operation and Maintenance | | 23,652 | | 17,678.14 | | 3,142.17 | 2,479.03 | | 352.42 |
| 14 | Purchased Power Expense | | 49,093 | | 34,954 | | 8,002 | 5,891 | | 245 |
| 15 | Amortization and Depreciation Expense | | 5,663 | | 3,952 | | 841 | 762 | | 107 |
| 16 | Purhcased Power GRT Expense | | 3,078 | | 2,192 | | 502 | 369 | | 15 |
| 17 | Taxes Other Than Income | | 3,743 | | 2,153 | | 810 | 629 | | 151 |
| 18 | Income Taxes | | 402 | | (2,103) | | 1,313 | 972 | | 220 |
| 19 | Total Expenses - Current | \$ | 85,631 | \$ | 58,826 | \$ | 14,611 | \$ 11,102 | \$ | 1,091 |
| 20 | Operating Income - Current | \$ | 3,303 | \$ | 694 | \$ | 1,335 | \$ 1,086 | \$ | 189 |
| 21 | Current Rate of Return | , | 3.20% | | 0.97% | | 8.52% | 7.28% | | 13.12% |
| | Present Revenue Requirement at Equal Ra | atos of | Poturn | | | | | | | |
| 22 | Present Return | ates of | 3.20% | | 3.20% | | 3.20% | 3.20% | | 3.20% |
| 23 | Present Operating Income @ Equal Return | \$ | 3,303 | \$ | 2,279 | \$ | | \$ 477 | | 46 |
| 24 | Income Taxes | Ψ | 402 | Ψ | 277 | Ψ | 61 | 58 | Ψ | 6 |
| 25 | Other Expenses | | 85,229 | | 60,929 | | 13,298 | 10,130 | | 871 |
| 26 | Total Revenue @ Equal Rates of Return | \$ | 88,934 | \$ | 63,486 | \$ | , | \$ 10,665 | \$ | 923 |
| 27 | Present (Subsidies)/Excesses | \$ | 0 | \$ | (3,966) | \$ | 2,086 | \$ 1,522 | \$ | 358 |
| | | Ψ | | Ψ | (5,500) | Ψ | =,550 | ÷ .,022 | Ψ | 550 |

UGI Utilities, Inc. – Electric Division Class Cost of Service Study (in \$1,000's)

| Light Company Residential (a) General Service (GS) Light (DIGN) | | | | (v | | | _ | | | _ | | |
|--|-----|---|----------|----------------|----|----------|----|--------|----|--------|----|--------|
| Revenue Requirement at Equal Rates of Return Required Required Return Required Return Required Return Required Required Return Required Required Return Required Return Required Requirement at Equal Return Required Requirement Requirement at Equal Return Required Requirement | | | | | | | G | | L | - | | |
| Revenue Requirement at Equal Rates of Return 8.07% 8.07% 8.07% 8.07% 8.07% 8.07% Required Return 8.07% 8.338 \$ 5,753 \$ 1,265 \$ 1,204 \$ 1.16 | No. | | | | | | | | | | | |
| 28 Required Return 8.07% 8.07% 8.07% 8.07% 8.07% 8.07% 8.07% 8.07% 8.07% 8.07% 8.07% 8.07% 8.07% 8.07% 8.07% 8.07% 8.07% 8.07% 8.07% 1.265 \$ 1,204 \$ 116 Operating Income (Deficiency) / Surplus \$ (5,035) \$ (5,060) \$ 70 \$ (118) 7 73 Expenses at Required Return 31 Operation and Maintenance \$ 23,652 \$ 17,678 \$ 3,142 \$ 2,479 \$ 352 29 Purchased Power Expense 49,093 34,954 8,002 5,891 245 31 Uncollectible Account Increase 102 69 18 14 1 1 34 Amortization and Depreciation Expense 3,078 2,192 502 369 15 36 Taxes Other Than Income 3,743 2,153 810 629 15 37 GRT Increase 5,46 389 85 67 6 | | () | | (b) | | (c) | | (d) | | (e) | | (f) |
| Required Operating Income \$ 8,338 \$ 5,753 \$ 1,265 \$ 1,204 \$ 116 | | | eturn | | | | | | | | | |
| Expenses at Required Return Sequence S | | • | | | | | | | | | | |
| Expenses at Required Return | | | | | | | | | | | | |
| Operation and Maintenance \$ 23,652 \$ 17,678 \$ 3,142 \$ 2,479 \$ 352 | 30 | Operating Income (Deficiency) / Surplus | \$ | (5,035) | \$ | (5,060) | \$ | 70 | \$ | (118) | \$ | 73 |
| Operation and Maintenance \$ 23,652 \$ 17,678 \$ 3,142 \$ 2,479 \$ 352 | | | | | | | | | | | | |
| Purchased Power Expense | | | | | | | | | | | | |
| Uncollectible Account Increase 102 69 18 14 1 1 1 1 1 1 1 1 | | • | \$ | , | \$ | , | \$ | , | \$ | , | \$ | |
| 34 Amortization and Depreciation Expense 5,663 3,952 841 762 107 35 Purincased Power GRT Expense 3,078 2,192 502 369 15 36 Taxes Other Than Income 3,743 2,153 810 629 151 37 GRT Increase 546 389 85 67 6 38 Income Taxes 3,973 2,741 603 574 55 39 Total Expenses - Required \$ 89,850 64,128 \$ 14,004 \$ 10,785 934 40 Total Revenue Requirement at Equal Return \$ 98,188 69,881 \$ 15,269 \$ 11,988 \$ 1,050 41 Current Miscellaneous Revenues Margin \$ 1,014 689 \$ 167 \$ 141 \$ 17 42 Total Revenue @ Equal Rates of Return \$ 97,174 \$ 69,192 \$ 15,101 \$ 11,847 \$ 1,034 44 Total Revenue as Proposed \$ 97,174 \$ 68,084 \$ 15,779 \$ 12,046 \$ 1,264 45 <td< td=""><td></td><td></td><td></td><td>,</td><td></td><td>,</td><td></td><td></td><td></td><td>5,891</td><td></td><td>245</td></td<> | | | | , | | , | | | | 5,891 | | 245 |
| 35 Purhcased Power GRT Expense 3,078 2,192 502 369 15 36 Taxes Other Than Income 3,743 2,153 810 629 151 37 GRT Increase 546 389 85 67 6 38 Income Taxes 3,973 2,741 603 574 55 39 Total Expenses - Required \$89,850 \$64,128 14,004 10,785 934 40 Total Revenue Requirement at Equal Return \$98,188 \$69,881 \$15,269 11,988 1,050 41 Current Miscellaneous Revenues Margin \$1,014 \$689 \$167 \$141 \$17 42 Total Revenue @ Equal Rates of Return \$97,174 \$69,192 \$15,101 \$11,847 \$1,034 43 Revenue (Deficiency)/Surplus \$97,174 \$68,084 \$15,779 \$12,046 \$1,264 45 Miscellaneous Revenues Margin \$1,014 \$689 \$167 \$141 \$17 46 Total Revenue as Proposed | | | | | | | | | | | | · - |
| 36 Taxes Other Than Income 3,743 2,153 810 629 151 37 GRT Increase 546 389 85 67 6 38 Income Taxes 3,973 2,741 603 574 55 39 Total Expenses - Required \$89,850 \$64,128 14,004 10,785 934 40 Total Revenue Requirement at Equal Return \$98,188 \$69,881 \$15,269 \$11,988 \$1,050 41 Current Miscellaneous Revenues Margin \$1,014 \$689 \$167 \$141 \$17 42 Total Revenue @ Equal Rates of Return \$97,174 \$69,192 \$15,101 \$11,847 \$1,034 43 Revenue (Deficiency)/Surplus \$(9,254) \$(10,361) \$677 \$199 \$230 44 Total Revenue as Proposed \$97,174 \$68,084 \$15,779 \$12,046 \$1,264 45 Miscellaneous Revenues Margin \$1,014 \$689 \$167 \$141 \$17 45 Total Revenue | | · | | , | | • | | | | _ | | |
| 37 GRT Increase Income Taxes 546 389 2,741 603 574 555 38 Income Taxes 3,973 2,741 603 574 555 39 Total Expenses - Required \$ 89,850 \$ 64,128 \$ 14,004 \$ 10,785 \$ 934 40 Total Revenue Requirement at Equal Return \$ 98,188 \$ 69,881 \$ 15,269 \$ 11,988 \$ 1,050 41 Current Miscellaneous Revenues Margin \$ 1,014 \$ 689 \$ 167 \$ 141 \$ 17 42 Total Revenue @ Equal Rates of Return \$ 97,174 \$ 69,192 \$ 15,101 \$ 11,847 \$ 1,034 43 Revenue (Deficiency)/Surplus \$ (9,254) \$ (10,361) \$ 677 \$ 199 \$ 230 44 Total Revenue as Proposed \$ 97,174 \$ 68,084 \$ 15,779 \$ 12,046 \$ 1,264 | | | | | | , | | | | | | |
| Income Taxes 3,973 2,741 603 574 55 Total Expenses - Required \$ 89,850 \$ 64,128 \$ 14,004 \$ 10,785 \$ 934 Total Revenue Requirement at Equal Return \$ 98,188 \$ 69,881 \$ 15,269 \$ 11,988 \$ 1,050 Total Revenue Requirement at Equal Return \$ 98,188 \$ 69,881 \$ 15,269 \$ 11,988 \$ 1,050 Total Revenue @ Equal Rates of Return \$ 97,174 \$ 689 \$ 167 \$ 141 \$ 17 Total Revenue @ Equal Rates of Return \$ 97,174 \$ 69,192 \$ 15,101 \$ 11,847 \$ 1,034 Revenue (Deficiency)/Surplus \$ (9,254) \$ (10,361) \$ 677 \$ 199 \$ 230 Total Revenue as Proposed \$ 97,174 \$ 68,084 \$ 15,779 \$ 12,046 \$ 1,264 Miscellaneous Revenues Margin 1,014 689 167 141 17 Total Revenue as Proposed \$ 98,188 \$ 68,773 \$ 15,946 \$ 12,188 \$ 1,281 Total Revenue Increase as Proposed \$ 98,188 \$ 68,773 \$ 15,946 \$ 12,188 \$ 1,281 Total Revenue Change 10,41% 15,55% 0,00% 0,00% 0,00% Precent Total Revenue Change 10,41% 15,55% 0,00% 0,00% 0,00% Income Prior to Taxes \$ 10,079 \$ 5,847 \$ 2,206 \$ 1,655 \$ 371 Income Taxes \$ 10,079 \$ 5,847 \$ 2,206 \$ 1,655 \$ 371 Income Taxes \$ 10,079 \$ 5,847 \$ 2,206 \$ 1,655 \$ 371 Income Taxes \$ 3,973 2,305 870 652 146 Operating Income \$ 8,338 \$ 5,082 \$ 1,675 \$ 1,325 256 Proposed Return 8,07% 7,13% 10,69% 8,88% 17,75% Total Relative Rate of Return 100% 30% 266% 228% 410% | | | | | | | | | | | | 151 |
| Total Expenses - Required \$89,850 | 37 | GRT Increase | | 546 | | 389 | | 85 | | 67 | | 6 |
| Total Revenue Requirement at Equal Return \$ 98,188 | | Income Taxes | | | | , | | | | | | |
| Current Miscellaneous Revenues Margin \$ 1,014 \$ 689 \$ 167 \$ 141 \$ 17 42 Total Revenue @ Equal Rates of Return \$ 97,174 \$ 69,192 \$ 15,101 \$ 11,847 \$ 1,034 43 Revenue (Deficiency)/Surplus \$ (9,254) \$ (10,361) \$ 677 \$ 199 \$ 230 44 Total Revenue as Proposed \$ 97,174 \$ 68,084 \$ 15,779 \$ 12,046 \$ 1,264 45 Miscellaneous Revenues Margin 1,014 689 167 141 17 46 Total Revenue as Proposed \$ 98,188 \$ 68,773 \$ 15,946 \$ 12,188 \$ 1,281 47 Total Revenue Increase as Proposed \$ 9,254 \$ 9,254 \$ (0) \$ (0) \$ (0) 48 Precent Total Revenue Change 10,41% 15,55% 0.00% 0.00% 0.00% 49 Income Prior to Taxes \$ 10,079 \$ 5,847 \$ 2,206 \$ 1,655 \$ 371 50 Income Taxes 3,973 2,305 870 652 146 51 Operating Income \$ 8,338 \$ 5,082 \$ 1,675 \$ 1,325 \$ 256 52 Proposed Return 100% 30% 266% 228% 410% | 39 | Total Expenses - Required | \$ | 89,850 | \$ | 64,128 | \$ | 14,004 | \$ | 10,785 | \$ | 934 |
| Current Miscellaneous Revenues Margin \$ 1,014 \$ 689 \$ 167 \$ 141 \$ 17 42 Total Revenue @ Equal Rates of Return \$ 97,174 \$ 69,192 \$ 15,101 \$ 11,847 \$ 1,034 43 Revenue (Deficiency)/Surplus \$ (9,254) \$ (10,361) \$ 677 \$ 199 \$ 230 44 Total Revenue as Proposed \$ 97,174 \$ 68,084 \$ 15,779 \$ 12,046 \$ 1,264 45 Miscellaneous Revenues Margin 1,014 689 167 141 17 46 Total Revenue as Proposed \$ 98,188 \$ 68,773 \$ 15,946 \$ 12,188 \$ 1,281 47 Total Revenue Increase as Proposed \$ 9,254 \$ 9,254 \$ (0) \$ (0) \$ (0) 48 Precent Total Revenue Change 10,41% 15,55% 0.00% 0.00% 0.00% 49 Income Prior to Taxes \$ 10,079 \$ 5,847 \$ 2,206 \$ 1,655 \$ 371 50 Income Taxes 3,973 2,305 870 652 146 51 Operating Income \$ 8,338 \$ 5,082 \$ 1,675 \$ 1,325 \$ 256 52 Proposed Return 100% 30% 266% 228% 410% | | | | | | | | | | | | |
| 42 Total Revenue @ Equal Rates of Return \$ 97,174 \$ 69,192 \$ 15,101 \$ 11,847 \$ 1,034 43 Revenue (Deficiency)/Surplus \$ (9,254) \$ (10,361) \$ 677 \$ 199 \$ 230 44 Total Revenue as Proposed \$ 97,174 \$ 68,084 \$ 15,779 \$ 12,046 \$ 1,264 45 Miscellaneous Revenues Margin 1,014 689 167 141 17 46 Total Revenue as Proposed \$ 98,188 \$ 68,773 \$ 15,946 \$ 12,188 \$ 1,281 47 Total Revenue Increase as Proposed \$ 9,254 \$ 9,254 \$ (0) \$ (0) \$ (0) 48 Precent Total Revenue Change 10,41% 15,55% 0.00% 0.00% 0.00% 49 Income Prior to Taxes \$ 10,079 \$ 5,847 \$ 2,206 \$ 1,655 \$ 371 50 Income Taxes \$ 3,973 2,305 870 652 146 51 Operating Income \$ 8,338 \$ 5,082 \$ 1,675 \$ 1,325 \$ 256 | 40 | Total Revenue Requirement at Equal Return | \$ | 98,188 | \$ | 69,881 | \$ | 15,269 | \$ | 11,988 | \$ | 1,050 |
| Revenue (Deficiency)/Surplus \$ (9,254) \$ (10,361) \$ 677 \$ 199 \$ 230 | 41 | Current Miscellaneous Revenues Margin | \$ | 1,014 | \$ | 689 | \$ | 167 | \$ | 141 | \$ | 17 |
| Total Revenue as Proposed \$ 97,174 \$ 68,084 \$ 15,779 \$ 12,046 \$ 1,264 | 42 | Total Revenue @ Equal Rates of Return | \$ | 97,174 | \$ | 69,192 | \$ | 15,101 | \$ | 11,847 | \$ | 1,034 |
| Total Revenue as Proposed \$ 97,174 \$ 68,084 \$ 15,779 \$ 12,046 \$ 1,264 | | | | | | | | | | | | |
| Total Revenue as Proposed \$ 97,174 \$ 68,084 \$ 15,779 \$ 12,046 \$ 1,264 | 12 | Povonuo (Doficioney)/Surnlus | ¢. | (0.254) | ¢ | (10.261) | Ф | 677 | ¢. | 100 | ¢. | 220 |
| 45 Miscellaneous Revenues Margin 1,014 689 167 141 17 46 Total Revenue as Proposed \$ 98,188 \$ 68,773 \$ 15,946 \$ 12,188 \$ 1,281 47 Total Revenue Increase as Proposed \$ 9,254 \$ 9,254 \$ (0) \$ (0) \$ (0) 48 Precent Total Revenue Change 10.41% 15.55% 0.00% 0.00% 0.00% 49 Income Prior to Taxes \$ 10,079 \$ 5,847 \$ 2,206 \$ 1,655 \$ 371 50 Income Taxes 3,973 2,305 870 652 146 51 Operating Income \$ 8,338 \$ 5,082 \$ 1,675 \$ 1,325 256 52 Proposed Return 8.07% 7.13% 10.69% 8.88% 17.75% 53 Current Relative Rate of Return 100% 30% 266% 228% 410% | 43 | Revenue (Deliciency)/Surplus | φ | (9,254) | φ | (10,361) | Φ | 077 | Φ | 199 | Φ | 230 |
| 45 Miscellaneous Revenues Margin 1,014 689 167 141 17 46 Total Revenue as Proposed \$ 98,188 \$ 68,773 \$ 15,946 \$ 12,188 \$ 1,281 47 Total Revenue Increase as Proposed \$ 9,254 \$ 9,254 \$ (0) \$ (0) \$ (0) 48 Precent Total Revenue Change 10.41% 15.55% 0.00% 0.00% 0.00% 49 Income Prior to Taxes \$ 10,079 \$ 5,847 \$ 2,206 \$ 1,655 \$ 371 50 Income Taxes 3,973 2,305 870 652 146 51 Operating Income \$ 8,338 \$ 5,082 \$ 1,675 \$ 1,325 256 52 Proposed Return 8.07% 7.13% 10.69% 8.88% 17.75% 53 Current Relative Rate of Return 100% 30% 266% 228% 410% | 44 | Total Pavanua as Proposed | \$ | 97 17 <i>4</i> | \$ | 68 084 | \$ | 15 770 | \$ | 12 046 | \$ | 1 264 |
| 46 Total Revenue as Proposed \$ 98,188 \$ 68,773 \$ 15,946 \$ 12,188 \$ 1,281 47 Total Revenue Increase as Proposed \$ 9,254 \$ 9,254 \$ (0) (0) \$ (0) 48 Precent Total Revenue Change 10.41% 15.55% 0.00% 0.00% 0.00% 49 Income Prior to Taxes \$ 10,079 \$ 5,847 \$ 2,206 \$ 1,655 \$ 371 50 Income Taxes 3,973 2,305 870 652 146 51 Operating Income \$ 8,338 \$ 5,082 \$ 1,675 \$ 1,325 \$ 256 52 Proposed Return 8.07% 7.13% 10.69% 8.88% 17.75% 53 Current Relative Rate of Return 100% 30% 266% 228% 410% | | | Ψ | | Ψ | | Ψ | | Ψ | • | Ψ | |
| 47 Total Revenue Increase as Proposed \$ 9,254 \$ 9,254 \$ (0) (0) (0) 48 Precent Total Revenue Change 10.41% 15.55% 0.00% 0.00% 0.00% 49 Income Prior to Taxes \$ 10,079 \$ 5,847 \$ 2,206 \$ 1,655 \$ 371 50 Income Taxes 3,973 2,305 870 652 146 51 Operating Income \$ 8,338 \$ 5,082 \$ 1,675 \$ 1,325 \$ 256 52 Proposed Return 8.07% 7.13% 10.69% 8.88% 17.75% 53 Current Relative Rate of Return 100% 30% 266% 228% 410% | | | \$ | | \$ | | \$ | | \$ | | \$ | |
| 48 Precent Total Revenue Change 10.41% 15.55% 0.00% 0.00% 0.00% 49 Income Prior to Taxes \$ 10,079 \$ 5,847 \$ 2,206 \$ 1,655 \$ 371 50 Income Taxes 3,973 2,305 870 652 146 51 Operating Income \$ 8,338 \$ 5,082 \$ 1,675 \$ 1,325 \$ 256 52 Proposed Return 8.07% 7.13% 10.69% 8.88% 17.75% 53 Current Relative Rate of Return 100% 30% 266% 228% 410% | 40 | Total Neverlue as i Toposeu | Ψ | 30,100 | Ψ | 00,773 | Ψ | 10,040 | Ψ | 12,100 | Ψ | 1,201 |
| 48 Precent Total Revenue Change 10.41% 15.55% 0.00% 0.00% 0.00% 49 Income Prior to Taxes \$ 10,079 \$ 5,847 \$ 2,206 \$ 1,655 \$ 371 50 Income Taxes 3,973 2,305 870 652 146 51 Operating Income \$ 8,338 \$ 5,082 \$ 1,675 \$ 1,325 \$ 256 52 Proposed Return 8.07% 7.13% 10.69% 8.88% 17.75% 53 Current Relative Rate of Return 100% 30% 266% 228% 410% | 47 | Total Revenue Increase as Proposed | \$ | 9.254 | \$ | 9.254 | \$ | (0) | \$ | (0) | \$ | (0) |
| 49 Income Prior to Taxes \$ 10,079 \$ 5,847 \$ 2,206 \$ 1,655 \$ 371 50 Income Taxes 3,973 2,305 870 652 146 51 Operating Income \$ 8,338 \$ 5,082 \$ 1,675 \$ 1,325 \$ 256 52 Proposed Return 8.07% 7.13% 10.69% 8.88% 17.75% 53 Current Relative Rate of Return 100% 30% 266% 228% 410% | | | <u> </u> | | | | | | | | | |
| 50 Income Taxes 3,973 2,305 870 652 146 51 Operating Income \$ 8,338 \$ 5,082 \$ 1,675 \$ 1,325 \$ 256 52 Proposed Return 8.07% 7.13% 10.69% 8.88% 17.75% 53 Current Relative Rate of Return 100% 30% 266% 228% 410% | .0 | Troom Total Novolido Oliango | | 1011170 | | 10.0070 | | 0.0070 | | 0.0070 | | 0.0070 |
| 51 Operating Income \$ 8,338 \$ 5,082 \$ 1,325 \$ 256 52 Proposed Return 8.07% 7.13% 10.69% 8.88% 17.75% 53 Current Relative Rate of Return 100% 30% 266% 228% 410% | 49 | Income Prior to Taxes | \$ | 10,079 | \$ | 5,847 | \$ | 2,206 | \$ | 1,655 | \$ | 371 |
| 52 Proposed Return 8.07% 7.13% 10.69% 8.88% 17.75% 53 Current Relative Rate of Return 100% 30% 266% 228% 410% | 50 | Income Taxes | | 3,973 | | 2,305 | | | | 652 | | 146 |
| 53 Current Relative Rate of Return 100% 30% 266% 228% 410% | 51 | Operating Income | \$ | | \$ | | \$ | 1,675 | \$ | 1,325 | \$ | 256 |
| 53 Current Relative Rate of Return 100% 30% 266% 228% 410% | 52 | Proposed Return | | 8.07% | | 7.13% | | 10.69% | | 8.88% | | 17.75% |
| | - | • | | | | | | | | | | |
| | 53 | Current Relative Rate of Return | | 100% | | 30% | | 266% | | 228% | | 410% |
| | | Proposed Relative Rate of Return | | | | | | | | 110% | | |

UGI Utilities, Inc. – Electric Division Proposed Test Year

Functional Revenue Requirement (in \$1,000's)

| (a) | Line No. | Description | C | Total company | Re | sidential RES | Ge | eneral Service GS | L | arge Power LP | Lighting LIGHT |
|--|-------------|-------------------------------------|-----------|------------------|-----|------------------|----|----------------------|----|------------------|-------------------|
| Purchased Power | | · | | <u> </u> | | | | | | | |
| Customer | | | | () | | () | | () | | () | () |
| Energy | 1 | Demand | \$ | - | \$ | - | \$ | - | \$ | - | \$ - |
| Sub-total \$ 49,093 | 2 | Customer | \$ | - | \$ | - | \$ | - | \$ | - | \$ - |
| Distribution | 3 | Energy | \$ | 49,093 | \$ | 34,954 | \$ | 8,002 | \$ | 5,891 | \$ 245 |
| 5 Demand \$ 24,211 \$ 14,202 \$ 4,403 \$ 5,301 \$ 305 6 Customer \$ 10,040 \$ 8,342 \$ 1,210 \$ 34 \$ 455 7 Energy \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | 4 | Sub-total | \$ | 49,093 | \$ | 34,954 | \$ | 8,002 | \$ | 5,891 | \$ 245 |
| 6 Customer \$ 10,040 \$ 8,342 \$ 1,210 \$ 34 \$ 455 7 Energy \$ - \$ - \$ - \$ - \$ - \$ - \$ 8 Sub-total \$ 34,252 \$ 22,544 \$ 5,613 \$ 5,335 \$ 759 PA PUC Direct Customer 9 Demand \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 10 Customer \$ 14,843 \$ 12,363 \$ 1,652 \$ 773 \$ 566 11 Energy \$ - \$ - \$ - \$ - \$ - \$ - \$ 12 Sub-total \$ 14,843 \$ 12,363 \$ 1,652 \$ 773 \$ 566 TOTAL 13 Demand \$ 24,211 \$ 14,202 \$ 4,403 \$ 5,301 \$ 305 14 Customer \$ 24,883 \$ 20,704 \$ 2,862 \$ 806 \$ 511 15 Energy \$ 49,093 \$ 34,954 \$ 8,002 \$ 5,891 \$ 245 16 TOTAL REVENUE REQUIREMENT \$ 98,188 \$ 69,861 \$ 15,268 \$ 11,998 \$ 1,061 Functional Revenue Requirement After Other Revenue Credit Other Revenue \$ 1,014 \$ 689 \$ 167 \$ 141 \$ 17 TOTAL 17 Demand \$ 23,956 \$ 14,062 \$ 4,355 \$ 5,238 \$ 300 18 Customer \$ 24,630 \$ 20,500 \$ 2,831 \$ 797 \$ 503 19 Energy \$ 48,587 \$ 34,609 \$ 7,915 \$ 5,822 \$ 242 | | Distribution | | | | | | | | | |
| 7 Energy \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | 5 | Demand | \$ | 24,211 | \$ | 14,202 | \$ | 4,403 | \$ | 5,301 | \$ 305 |
| Sub-total \$ 34,252 \$ 22,544 \$ 5,613 \$ 5,335 \$ 759 | 6 | Customer | \$ | 10,040 | \$ | 8,342 | \$ | 1,210 | \$ | 34 | \$ 455 |
| PA PUC Direct Customer 9 | 7 | Energy | \$ | - | \$ | - | \$ | - | \$ | - | \$ - |
| 9 Demand \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ | 8 | Sub-total | \$ | 34,252 | \$ | 22,544 | \$ | 5,613 | \$ | 5,335 | \$ 759 |
| 10 Customer \$ 14,843 \$ 12,363 \$ 1,652 \$ 773 \$ 566 11 Energy \$ - \$ - \$ - \$ - \$ - 2 Sub-total \$ 14,843 \$ 12,363 \$ 1,652 \$ 773 \$ 566 TOTAL | | PA PUC Direct Customer | | | | | | | | | |
| Energy | 9 | Demand | \$ | - | \$ | - | \$ | - | \$ | - | \$ - |
| TOTAL 13 Demand \$ 24,211 \$ 14,202 \$ 4,403 \$ 5,301 \$ 305 14 Customer \$ 24,883 \$ 20,704 \$ 2,862 \$ 806 \$ 511 15 Energy \$ 49,093 \$ 34,954 \$ 8,002 \$ 5,891 \$ 245 16 TOTAL REVENUE REQUIREMENT \$ 98,188 \$ 69,861 \$ 15,268 \$ 11,998 \$ 1,061 Functional Revenue Requirement After Other Revenue Credit Other Revenue \$ 1,014 \$ 689 \$ 167 \$ 141 \$ 17 TOTAL 17 Demand \$ 23,956 \$ 14,062 \$ 4,355 \$ 5,238 \$ 300 18 Customer \$ 24,630 \$ 20,500 \$ 2,831 \$ 797 \$ 503 19 Energy \$ 48,587 \$ 34,609 \$ 7,915 \$ 5,822 \$ 242 | 10 | Customer | \$ | 14,843 | \$ | 12,363 | \$ | 1,652 | \$ | 773 | \$ 56 |
| TOTAL 13 Demand \$ 24,211 \$ 14,202 \$ 4,403 \$ 5,301 \$ 305 14 Customer \$ 24,883 \$ 20,704 \$ 2,862 \$ 806 \$ 511 15 Energy \$ 49,093 \$ 34,954 \$ 8,002 \$ 5,891 \$ 245 16 TOTAL REVENUE REQUIREMENT \$ 98,188 \$ 69,861 \$ 15,268 \$ 11,998 \$ 1,061 Functional Revenue Requirement After Other Revenue Credit Other Revenue \$ 1,014 \$ 689 \$ 167 \$ 141 \$ 17 TOTAL 17 Demand \$ 23,956 \$ 14,062 \$ 4,355 \$ 5,238 \$ 300 18 Customer \$ 24,630 \$ 20,500 \$ 2,831 \$ 797 \$ 503 19 Energy \$ 48,587 \$ 34,609 \$ 7,915 \$ 5,822 \$ 242 | 11 | Energy | \$ | - | \$ | = | \$ | - | \$ | - | \$ = |
| 13 Demand \$ 24,211 \$ 14,202 \$ 4,403 \$ 5,301 \$ 305 14 Customer \$ 24,883 \$ 20,704 \$ 2,862 \$ 806 \$ 511 15 Energy \$ 49,093 \$ 34,954 \$ 8,002 \$ 5,891 \$ 245 16 TOTAL REVENUE REQUIREMENT \$ 98,188 \$ 69,861 \$ 15,268 \$ 11,998 \$ 1,061 Functional Revenue Requirement After Other Revenue Credit Other Revenue \$ 1,014 \$ 689 \$ 167 \$ 141 \$ 17 TOTAL 17 Demand \$ 23,956 \$ 14,062 \$ 4,355 \$ 5,238 \$ 300 18 Customer \$ 24,630 \$ 20,500 \$ 2,831 \$ 797 \$ 503 19 Energy \$ 48,587 \$ 34,609 \$ 7,915 \$ 5,822 \$ 242 | 12 | Sub-total | \$ | 14,843 | \$ | 12,363 | \$ | 1,652 | \$ | 773 | \$ 56 |
| 14 Customer \$ 24,883 \$ 20,704 \$ 2,862 \$ 806 \$ 511 15 Energy \$ 49,093 \$ 34,954 \$ 8,002 \$ 5,891 \$ 245 16 TOTAL REVENUE REQUIREMENT \$ 98,188 \$ 69,861 \$ 15,268 \$ 11,998 \$ 1,061 Functional Revenue Requirement After Other Revenue Credit Other Revenue \$ 1,014 689 \$ 167 \$ 141 \$ 17 TOTAL 17 Demand \$ 23,956 \$ 14,062 \$ 4,355 \$ 5,238 \$ 300 18 Customer \$ 24,630 \$ 20,500 \$ 2,831 \$ 797 \$ 503 19 Energy \$ 48,587 \$ 34,609 \$ 7,915 \$ 5,822 \$ 242 | | TOTAL | | | | | | | | | |
| Selection Sele | 13 | Demand | \$ | 24,211 | \$ | 14,202 | \$ | 4,403 | \$ | 5,301 | \$ 305 |
| TOTAL REVENUE REQUIREMENT 98,188 69,861 15,268 11,998 1,061 Functional Revenue Requirement After Other Revenue Credit Other Revenue \$ 1,014 689 167 141 17 TOTAL 17 Demand \$ 23,956 14,062 4,355 5,238 300 18 Customer \$ 24,630 20,500 2,831 797 503 19 Energy \$ 48,587 34,609 7,915 5,822 242 | 14 | Customer | \$ | 24,883 | \$ | 20,704 | \$ | 2,862 | \$ | 806 | \$ 511 |
| Functional Revenue Requirement After Other Revenue Credit Other Revenue \$ 1,014 \$ 689 \$ 167 \$ 141 \$ 17 TOTAL 17 Demand \$ 23,956 \$ 14,062 \$ 4,355 \$ 5,238 \$ 300 18 Customer \$ 24,630 \$ 20,500 \$ 2,831 \$ 797 \$ 503 19 Energy \$ 48,587 \$ 34,609 \$ 7,915 \$ 5,822 \$ 242 | 15 | Energy | \$ | 49,093 | \$ | 34,954 | \$ | 8,002 | \$ | 5,891 | \$ 245 |
| Other Revenue \$ 1,014 689 167 141 17 TOTAL 17 Demand \$ 23,956 \$ 14,062 \$ 4,355 \$ 5,238 \$ 300 18 Customer \$ 24,630 \$ 20,500 \$ 2,831 \$ 797 \$ 503 19 Energy \$ 48,587 \$ 34,609 \$ 7,915 \$ 5,822 \$ 242 | 16 | TOTAL REVENUE REQUIREMENT | \$ | 98,188 | \$ | 69,861 | \$ | 15,268 | \$ | 11,998 | \$ 1,061 |
| Other Revenue \$ 1,014 689 167 141 17 TOTAL 17 Demand \$ 23,956 \$ 14,062 \$ 4,355 \$ 5,238 \$ 300 18 Customer \$ 24,630 \$ 20,500 \$ 2,831 \$ 797 \$ 503 19 Energy \$ 48,587 \$ 34,609 \$ 7,915 \$ 5,822 \$ 242 | | Functional Revenue Requirement Afte | r Other F | Revenue Cred | lit | | | | | | |
| TOTAL 17 Demand \$ 23,956 \$ 14,062 \$ 4,355 \$ 5,238 \$ 300 18 Customer \$ 24,630 \$ 20,500 \$ 2,831 \$ 797 \$ 503 19 Energy \$ 48,587 \$ 34,609 \$ 7,915 \$ 5,822 \$ 242 | | | | | | 689 | \$ | 167 | \$ | 141 | \$ 17 |
| 17 Demand \$ 23,956 \$ 14,062 \$ 4,355 \$ 5,238 \$ 300 18 Customer \$ 24,630 \$ 20,500 \$ 2,831 \$ 797 \$ 503 19 Energy \$ 48,587 \$ 34,609 \$ 7,915 \$ 5,822 \$ 242 | | TOTAL | | | | | | | | | |
| 18 Customer \$ 24,630 \$ 20,500 \$ 2,831 \$ 797 \$ 503 19 Energy \$ 48,587 \$ 34,609 \$ 7,915 \$ 5,822 \$ 242 | 17 | | \$ | 23,956 | \$ | 14,062 | \$ | 4,355 | \$ | 5,238 | \$ 300 |
| 19 Energy \$ 48,587 \$ 34,609 \$ 7,915 \$ 5,822 \$ 242 | 18 | Customer | | | | | | | | | \$ 503 |
| | 19 | Energy | | 48,587 | \$ | | | | | 5,822 | \$ 242 |
| T T T T T T T T T T T T T T T T T T T | 20 | TOTAL REVENUE REQUIREMENT | | 97,174 | \$ | | \$ | 15,101 | | 11,857 | \$ 1,044 |

UGI Utilities, Inc. – Electric Division Proposed Test Year <u>Unit Costs</u>

| | | | OTHE | | | | | | | | |
|--------|--|----------|-------------|----------|------------|---------|----------------|----------|-------------|----------|------------|
| Line | | | Total | R | esidential | Ge | eneral Service | ı | Large Power | | Lighting |
| No. | Description | | Company | | RES | | GS | | LP | | LIGHT |
| | (a) Purchased Power | | (b) | | (c) | | (d) | | (e) | | (f) |
| 1 | Demand (per kW) | ¢ | | \$ | | \$ | | Ф | | Ф | |
| 2 | , | \$ \$ | _ | φ \$ | - | \$ | - | \$ \$ | - | \$ \$ | - |
| 3 | Customer (per customer month) Energy (per kWh) | Ф \$ | 0.0495 | э \$ | 0.0656 | Ф \$ | 0.0498 | Ф \$ | 0.0201 | Ф \$ | 0.0408 |
| 3 4 | Demand and Customer (per customer mont | | 0.0495 | э \$ | 0.0000 | э \$ | 0.0496 | Ф \$ | 0.0201 | Ф \$ | 0.0406 |
| 5 | Demand and Energy (per kWh) | \$ | 0.0495 | \$ \$ | 0.0656 | э \$ | 0.0498 | \$ | 0.0201 | Ф \$ | 0.0408 |
| | Distribution | | | | | | | | | | |
| 6 | Demand (per kW) | \$ | 99.0359 | \$ | 101.0595 | \$ | 104.4447 | \$ | 88.6405 | \$ | 154.4269 |
| 7 | Customer (per customer month) | \$ | 13.5185 | \$ | 12.8303 | \$ | 13.5141 | \$ | 14.7500 | \$ | 631.6051 |
| 8 | Energy (per kWh) | \$ | = | \$ | - | \$ | - | \$ | - | \$ | - |
| 9 | Demand and Customer (per customer mont | \$ | 46.1174 | \$ | 34.6749 | \$ | 62.6896 | \$ | 2,339.7244 | \$ | 1,054.5892 |
| 10 | Demand and Energy (per kWh) | \$ | 0.0244 | \$ | 0.0266 | \$ | 0.0274 | \$ | 0.0181 | \$ | 0.0506 |
| | PA PUC Direct Customer | | | | | | | | | | |
| 11 | Demand (per kW) | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 12 | Customer (per customer month) | \$ | 19.9853 | \$ | 19.0146 | \$ | 18.4494 | \$ | 338.8858 | \$ | 77.6455 |
| 13 | Energy (per kWh) | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 14 | Demand and Customer (per customer mont | \$ | 19.9853 | \$ | 19.0146 | \$ | 18.4494 | \$ | 338.8858 | \$ | 77.6455 |
| 15 | Demand and Energy (per kWh) | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| | TOTAL | | | | | | | | | | |
| 16 | Demand (per kW) | \$ | 99.0359 | \$ | 101.0595 | \$ | 104.4447 | \$ | 88.6405 | \$ | 154.4269 |
| 17 | Customer (per customer month) | \$ | 33.5037 | \$ | 31.8449 | \$ | 31.9635 | \$ | 353.6358 | \$ | 709.2506 |
| 18 | Energy (per kWh) | \$ | 0.0495 | \$ | 0.0656 | \$ | 0.0498 | \$ | 0.0201 | \$ | 0.0408 |
| 19 | Demand and Customer (per customer mont | \$ | 66.1027 | \$ | 53.6895 | \$ | 81.1390 | \$ | 2,678.6102 | \$ | 1,132.2347 |
| 20 | Demand and Energy (per kWh) | \$ | 0.0738 | \$ | 0.0922 | \$ | 0.0773 | \$ | 0.0382 | \$ | 0.0914 |
| | TOTAL - After Other Revenue Credit | | | | | | | | | | |
| 21 | Demand (per kW) | \$ | 97.9908 | \$ | 100.0629 | \$ | 103.3019 | \$ | 87.5958 | \$ | 152.0138 |
| 22 | Customer (per customer month) | \$ | 33.1631 | \$ | 31.5308 | \$ | 31.6138 | | 349.4681 | \$ | 698.1681 |
| 23 | Energy (per kWh) | \$ | 0.0489 | \$ | 0.0649 | \$ | 0.0493 | \$ | 0.0199 | \$ | 0.0402 |
| 24 | Demand and Customer (per customer mont | \$ | 65.4181 | \$ | 53.1600 | \$ | 80.2512 | \$ | 2,647.0422 | \$ | 1,114.5427 |
| 25 | Demand and Energy (per kWh) | \$ | 0.0731 | \$ | 0.0913 | \$ | 0.0764 | \$ | 0.0377 | \$ | 0.0900 |
| 21 | kW - NCPs | | 244,471 | | 140,536 | | 42,160 | | 59,803 | | 1,972 |
| 26 | NO. OF CUSTOMERS * 12 | | 742,704 | | 650,160 | | 89,544 | | 2,280 | | 720 |
| 27 | kWH Usage | | 992,655,495 | 5 | 33,015,514 | | 160,543,361 | | 293,081,499 | | 6,015,121 |

| 5 6 | | | | | | | | |
|----------|---|----------------|------------------|--------------------|-----------|----------------|-------|----------------|
| 7 | | | Fully Projected | | | Alloc | ation | |
| | Account | Account | Future Test Year | Function | DEM | cus | ENG | INTERNAL |
| 9 | <u>Description</u> | <u>Code</u> | <u>FPFTY</u> | | | | | |
| 10 11 | | | | | | | | |
| | Plant in Service | | | | | | | |
| 13 | Let TIL Dive | | | | | | | |
| 14 15 | Intangible Plant Organization | 301.0 | 7 | | | | | LABOR |
| 16 | Franchise & Consent | 302.0 | 5 | | | | | TOTPLT |
| 17 | Miscellaneous Intangible Plant | 303.0 | 0 | | | | | TOTPLT |
| 18 | Subtotal - Intangible Plant | | 12 | | | | | |
| 19 20 | Transmission Plant | | | | | | | |
| 21 | Land & Land Rights | 350.0 | 0 | | | | | None |
| 22 | Structures & Improvements | 352.0 | 0 | | | | | None |
| 23 24 | Station Equipment Station Equipment - SCADA | 353.0 353.2 | 0 | | | | | None None |
| 25 | Towers and Fixtures | 354.0 | 0 | | | | | None |
| 26 | Poles and Fixtures | 355.0 | 0 | | | | | None |
| 27 | Overhead Conductors and Devices | 356.0 | 0 | | | | | None |
| 28 29 | Underground Conduit Underground Conductors and Devices | 357.0 358.0 | 0 | | | | | None None |
| 30 | Roads and Trails | 359.0 | 0 | | | | | None |
| 31 | Subtotal - Transmission Plant | | 0 | | | | | |
| 32 | Distribution Plant | | | | | | | |
| 33 | Distribution Plant Land & Land Rights | 360.0 | 98 | | | | | D361 364 |
| 35 | Structures & Improvements | 361.0 | 11 | F DISTR | PRI DEM | | | D301_304 |
| 36 | Station Equipment | 362.0 | 8,290 | F_DISTR | PRI_DEM | | | |
| 37 | Storage Battery Equipment | 363.0 | 0 | F_PRPWR | | | | None |
| 38 39 | Poles, Towers and Fixtures - PRI DEM Poles, Towers and Fixtures - PRI CUS | 364.0 364.0 | 21,293 8,013 | F_DISTR F_DISTR | PRI_DEM | PRI CUST | | |
| 40 | Poles, Towers and Fixtures - SEC DEM | 364.0 | 10,424 | F DISTR | SEC DEM | FRI_COST | | |
| 41 | Poles, Towers and Fixtures - SEC CUS | 364.0 | 3,582 | F_DISTR | | SEC_CUST | | |
| 42 | Overhead Conductors and Devices - PRI DEM | 365.0 | 18,900 | F_DISTR | PRI_DEM | | | |
| 43 44 | Overhead Conductors and Devices - PRI CUS Overhead Conductors and Devices - SEC DEM | 365.0 365.0 | 7,367 4,691 | F_DISTR F_DISTR | CEC DEM | PRI_CUST | | |
| 45 | Overhead Conductors and Devices - SEC DEM Overhead Conductors and Devices - SEC CUS | 365.0 | 6,863 | F DISTR | SEC_DEM | SEC_CUST | | |
| 46 | Underground Conduit | 366.0 | 6,753 | _ | | | | D367 |
| 47 | Underground Conductors and Devices - PRI DEM | 367.0 | 5,932 | F_DISTR | PRI_DEM | | | |
| 48 49 | Underground Conductors and Devices - PRI CUS Underground Conductors and Devices - SEC DEM | 367.0 367.0 | 2,426 579 | F_DISTR F_DISTR | SEC DEM | PRI_CUST | | |
| 50 | Underground Conductors and Devices - SEC CUS | 367.0 | 864 | F DISTR | SEC_DEIVI | SEC CUST | | |
| 51 | Transformers | 368.1 | | F_DISTR | PRI_DEM | | | |
| 52 | Transformer Installations | 368.2 | | F_DISTR | PRI_DEM | | | |
| 53 54 | Services Meters | 369.0 370.1 | | F_DRCUS F_DRCUS | | SERV METERS | | |
| 55 | Meter Installations | 370.1 | | F DRCUS | | METERS | | |
| 56 | Electronic Meters | 370.3 | 4,948 | F_DRCUS | | METERS | | |
| 57 | Installations on Customers' Premises | 371.0 | 1,951 | F_DRCUS | | CUST | | |
| 58 59 | Installations on Customers' Premises- Dusk-Dawn Lights Leased Property on Customers' Premises | 371.5 372.0 | 348 | F_DISTR F_DISTR | | LIGHT | | |
| 60 | Street Lighting and Signal Systems | 373.0 | 1,635 | F DISTR | | LIGHT | | |
| 61 | Subtotal - Distribution Plant | | 159,646 | _ | | T | | |
| 62 | 0 181 1 | | | | | | | |
| 63 64 | General Plant Land & Land Rights | 389.0 | 1,923 | | | | | LABOR |
| 65 | Structures & Improvements | 390.0 | 7,838 | | | | | LABOR |
| 66 | Office Furniture & Equipment | 391.0 | 12,252 | | | | | LABOR |
| 67 | Transportation Equipment | 392.0 | 3 | | | | | LABOR |
| 68 69 | Stores Equipment Tools & Garage Equipment | 393.0 394.0 | 792 | | | | | LABOR LABOR |
| 70 | Laboratory Equipment | 395.0 | 123 | | | | | LABOR |
| 71 | Power Operated Equipment | 396.0 | 113 | | | | | LABOR |
| 72 | Communication Equipment | 397.0 | 597 | | | | | LABOR |
| 73 74 | Miscellaneous Equipment Other Tangible Property | 398.0 399.0 | 32 | | | | | LABOR LABOR |
| 74 75 | Subtotal - General Plant | JJ3.U | 23,675 | | | | | LABOR |
| 76 | | | -, | | | | | |
| 77 | Total Utility Plant | | 183,333 | | | | | |
| | | | | | | | | |

8

| | Account | Account | Fully Projected Future Test Year | Function | DEM | CUS | ENG | INTERNAL |
|----------------|---|----------------|-------------------------------------|--------------------|-----------|--------|-----|----------------|
| 78 79 80 | Accumulated Reserve for Depreciation | | | | | | | |
| | Intangible Plant | | | | | | | |
| 82 | Organization | 301.0 | 0 | | | | | LABOR |
| 83 | Franchise & Consent | 302.0 | 0 | | | | | TOTPLT |
| 84 | Miscellaneous Intangible Plant | 303.0 | 0 | | | | | TOTPLT |
| 85 86 | Subtotal - Intangible Plant | | 0 | | | | | |
| 87 | | | | | | | | |
| 88 | Land & Land Rights | 350.0 | 0 | | | | | None |
| 89 90 | Structures & Improvements Station Equipment | 352.0 353.0 | 0 | | | | | None None |
| 91 | Station Equipment - SCADA | 353.0 | 0 | | | | | None |
| 92 | Towers and Fixtures | 354.0 | 0 | | | | | None |
| 93 | Poles and Fixtures | 355.0 | 0 | | | | | None |
| 94 | Overhead Conductors and Devices | 356.0 | 0 | | | | | None |
| 95 | Underground Conduit | 357.0 | 0 | | | | | None |
| 96 | Underground Conductors and Devices | 358.0 | 0 | | | | | None |
| 97 | Roads and Trails | 359.0 | 0 | | | | | None |
| 98 | Subtotal - Transmission Plant | | 0 | | | | | |
| 99 | District District | | | | | | | |
| | Distribution Plant | 200.0 | | | | | | D2C1 2C1 |
| 101 102 | Land & Land Rights Structures & Improvements | 360.0 361.0 | 0 | F DISTR | PRI DEM | | | D361_364 |
| 102 | Station Equipment | 362.0 | | F DISTR | PRI DEM | | | |
| 103 | Storage Battery Equipment | 363.0 | | F PRPWR | PRI_DEIVI | | | None |
| 105 | Poles, Towers and Fixtures | 364.0 | 13,197 | I_IKI WK | | | | D364 |
| 106 | Overhead Conductors and Devices | 365.0 | 11,040 | | | | | D365 |
| 107 | Underground Conduit | 366.0 | 1,897 | | | | | D367 |
| 108 | Underground Conductors and Devices | 367.0 | 2,840 | | | | | D367 |
| 109 | Transformers | 368.1 | 7,317 | F_DISTR | PRI_DEM | | | |
| 110 | Transformer Installations | 368.2 | 5,259 | F_DISTR | PRI_DEM | | | |
| 111 | Services | 369.0 | 6,760 | F_DRCUS | | SERV | | |
| 112 | Meters | 370.1 | 1,992 | F_DRCUS | | METERS | | |
| 113 | Meter Installations | 370.2 | 738 | F_DRCUS | | METERS | | |
| 114 | Electronic Meters | 370.3 | 3,619 | F_DRCUS | | METERS | | |
| 115 116 | Installations on Customers' Premises | 371.0 371.5 | 899 322 | F_DRCUS | | CUST | | |
| 117 | Installations on Customers' Premises- Dusk-Dawn Lights Leased Property on Customers' Premises | 371.5 372.0 | 0 | F_DISTR F_DISTR | | LIGHT | | |
| 118 | Street Lighting and Signal Systems | 373.0 | 715 | F_DISTR F_DISTR | | LIGHT | | |
| 119 | Subtotal - Distribution Plant | 070.0 | 56,506 | 1_0311 | | LIOITI | | |
| 120 | Castotal Stotilsation Flatin | | 30,300 | | | | | |
| 121 | General Plant | | | | | | | |
| 122 | Land & Land Rights | 389.0 | 0 | | | | | LABOR |
| 123 | Structures & Improvements | 390.0 | (143) | | | | | LABOR |
| 124 | Office Furniture & Equipment | 391.0 | 2,458 | | | | | LABOR |
| 125 | Transportation Equipment | 392.0 | 3 | | | | | LABOR |
| 126 | Stores Equipment | 393.0 | 1 | | | | | LABOR |
| 127 | Tools & Garage Equipment | 394.0 | 307 | | | | | LABOR |
| 128 | Laboratory Equipment | 395.0 | 82 | | | | | LABOR |
| 129 130 | Power Operated Equipment Communication Equipment | 396.0 397.0 | 111 366 | | | | | LABOR LABOR |
| 131 | Miscellaneous Equipment | 398.0 | 20 | | | | | LABOR |
| 132 | Other Tangible Property | 399.0 | 0 | | | | | LABOR |
| 133 | Subtotal - General Plant | 000.0 | 3,205 | | | | | 2.0011 |
| 134 | Other | | 2,203 | | | | | |
| 136 | Intentionally Left Blank | | | | | | | None |
| 137 | Intentionally Left Blank | | | | | | | None |
| 138 | Intentionally Left Blank | | | | | | | None |
| 139 | Intentionally Left Blank | | | | | | | None |
| 140 141 | Subtotal - Other | | 0 | | | | | |
| | Total Depreciation Accrual | | 59,711 | | | | | |
| | Not Plant | | 122 622 | | | | | |

144 Net Plant

| | Account | Account | Fully Projected Future Test Year | Function | DEM | CUS | ENG | INTERNAL |
|------------|---|-----------|-------------------------------------|----------|-----|-----|--------|----------|
| 145 | 04 P P F | | | | | | | |
| 146 147 | Other Rate Base Elements | | | | | | | |
| 148 | Working Capital | Sch. A-1 | 7,462 | | | | | TOTPLT |
| 149 | Accumulated Deferred Income Taxes | Sch. A-1 | (27,785) | | | | | TOTPLT |
| 150 | Customer Deposits | Sch. A-1 | (1,419) | | | | | LABOR |
| 151 | Materials & Supplies | Sch. A-1 | 1,440 | | | | | LABOR |
| 152 | Subtotal - Additions | Oon. 70 1 | (20,302) | | | | | ENDOR |
| 153 | Subtotal / tuditions | | (20,502) | | | | | |
| 154 | Total Rate Base Adj. | | (20,302) | | | | | |
| 155 | | | (==,===) | | | | | |
| 156 | Total Rate Base | | 103,320 | | | | | |
| 157 | | | | | | | | |
| 158 | O & M Expenses | | | | | | | |
| 159 | · | | | | | | | |
| 160 | Other Power Generation | | | | | | | |
| 161 | Purchased Power | 555.0 | 44,761 | F_PRPWR | | | PWRREV | |
| 162 | Power Purchased for Storage Operations | 555.1 | 0 | F_PRPWR | | | PWRREV | |
| 163 | System Control and Load Dispatching | 556.0 | 0 | F_PRPWR | | | PWRREV | |
| 164 | Other Expenses | 557.0 | 0 | F_PRPWR | | | PWRREV | |
| 165 | Load Dispatch - Reliability | 561.1 | 178 | F_PRPWR | | | PWRREV | |
| 166 | Transmission of Electricty by Others | 565.0 | 4,154 | F_PRPWR | | | PWRREV | |
| 167 | Gross Receipts Tax | 408.1 | 0 | F_PRPWR | | | PWRREV | |
| 168 | Subtotal - Other Power Generation | | 49,093 | | | | | |
| 169 | | | | | | | | |
| 170 | Total - Other Power Generation | | 49,093 | | | | | |
| 171 | | | | | | | | |
| | Regional Market Operation Expenses | | | | | | | |
| 173 | Operation Supervision | 575.1 | 0 | | | | | None |
| 174 | Day-Ahead and Real-Time Market Administration | 575.2 | 0 | | | | | None |
| 175 | Transmission Rights Market Administration | 575.3 | 0 | | | | | None |
| 176 | Capacity Market Administration | 575.4 | 0 | | | | | None |
| 177 | Ancillary Market Administration | 575.5 | 0 | | | | | None |
| 178 | Market Monitoring and Compliance | 575.6 | 0 | | | | | None |
| 179 | Market Facilitation, Monitoring and Compliance Serv | 575.7 | 0 | | | | | None |
| 180 | Rents | 575.8 | 0 | | | | | None |
| 181 | Subtotal - Regional Market Operation Expenses | | 0 | | | | | |
| 182 | B : 14 1 14 1 2 | | | | | | | |
| | , | | | | | T | | |
| 184 | Maintenance of Structures and Improvements | 576.1 | 0 | | | | | None |
| 185 | Maintenance of Computer Hardware | 576.2 | 0 | | | | | None |
| 186 | Maintenance of Computer Software | 576.3 | 0 | | | | | None |
| 187 | Maintenance of Communication Equipment | 576.4 | 0 | | | | | None |
| 188 | Maintenance of Misc Market Operation Plant | 576.5 | 0 | | | | | None |
| 189 | Subtotal - Regional Market Maintenance Expenses | | 0 | | | | | |
| 190 | Total Device of Market | | _ | | | | | |
| 191 | Total - Regional Market | | 0 | | | | | |

| | | | Fully Projected | | | | | |
|---|--|--|---|---|---------|-----------------|--------|---|
| 400 | Account | Account | Future Test Year | Function | DEM | CUS | ENG | INTERNAL |
| 192 193 | Transmission Operation Expenses | | | | | | | |
| 194 | Operation Supervision and Engineering | 560.0 | 0 | | | | | None |
| 195 | Load Dispatch - Reliability | 561.1 | 0 | | | | | None |
| 196 | Load Dispatch - Monitor and Operate Trans. System | 561.2 | 0 | | | | | None |
| 197 | Load Dispatch - Transmission Service & Scheduling | 561.3 | 0 | | | | | None |
| 198 | Scheduling, System Control & Dispatch Service | 561.4 | 0 | | | | | None |
| 199 200 | Reliability Planning & Standards Development Transmission Service Studies | 561.5 561.6 | 0 | | | | | None |
| 200 | Generation Interconnection Studies | 561.7 | 0 | | | | | None None |
| 202 | Reliability Planning & Standards Development Services | 561.8 | 0 | | | | | None |
| 203 | Station Expenses | 562.0 | 0 | | | | | None |
| 204 | Operation of Energy Storage Equipment | 562.1 | 0 | | | | | None |
| 205 | Overhead Line Expense | 563.0 | 0 | | | | | None |
| 206 | Underground Line Expenses | 564.0 | 0 | | | | | None |
| 207 | Transmission of Electricty by Others | 565.0 | 0 | | | | | None |
| 208 209 | Miscellaneous Transmission Expenses Rents | 566.0 567.0 | 0 | | | | | None None |
| 210 | Operation Supplies and Expenses | 567.1 | 0 | | | | | None |
| 211 | Subtotal - Transmission Operation Expenses | 00 | 0 | | | | | Hone |
| 212 | The second secon | | | | | | | |
| 213 | Transmission Maintenance Expenses | | | | | | | |
| 214 | Maintenance Supervision and Engineering | 568.0 | 0 | | | | | None |
| 215 | Maintenance of Structures | 569.0 | 0 | | | | | None |
| 216 | Maintenance of Computer Hadware | 569.1 | 0 | | | | | None |
| 217 218 | Maintenance of Computer Software | 569.2 569.3 | 0 | | | | | None |
| 218 | Maintenance of Communication Equipment Maintenance of Miscellaneous Regional Trans Plant | 569.3 569.4 | 0 | | | | | None None |
| 220 | Maintenance of Station equipment | 570.0 | 0 | | | | | None |
| 221 | Maintenance of Energy Storage Equipment | 570.1 | 0 | | | | | None |
| 222 | Maintenance of Overhead Lines | 571.0 | 0 | | | | | None |
| 223 | Maintenance of Underground Lines | 572.0 | 0 | | | | | None |
| 224 | Maintenance of Miscellaneous Transmission Plant | 573.0 | 0 | | | | | None |
| 225 | Maintenance of Transmission Plant | 574.0 | 0 | | | | | None |
| | | 07 1.0 | 0 | | | | | None |
| 226 227 | Subtotal - Transmission Maintenance Expenses | 07 1.0 | 0 | | | | | None |
| 226 227 | | 07 1.0 | | | | | | None |
| 226 227 228 229 | Subtotal - Transmission Maintenance Expenses | 07.1.0 | 0 | | | | | None |
| 226 227 228 229 230 231 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering | 580.0 | 0 0 | | | | | DISTEXP |
| 226 227 228 229 230 231 232 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching | 580.0 581.0 | 0 0 863 328 | | | | | DISTEXP D360_362 |
| 226 227 228 229 230 231 232 233 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses | 580.0 581.0 581.1 | 0 0 863 328 0 | | | | | DISTEXP |
| 226 227 228 229 230 231 232 233 234 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses | 580.0 581.0 581.1 582.0 | 0 0 863 328 0 136 | | | | | DISTEXP D360_362 D360_362 D360_362 |
| 226 227 228 229 230 231 232 233 234 235 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses | 580.0 581.0 581.1 582.0 583.0 | 0 0 863 328 0 136 192 | | | | | DISTEXP |
| 226 227 228 229 230 231 232 233 234 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Underground Line Expenses | 580.0 581.0 581.1 582.0 | 0 0 863 328 0 136 192 | F PRPWR | | | PWRREV | DISTEXP D360_362 D360_362 D360_362 |
| 226 227 228 229 230 231 232 233 234 235 236 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses | 580.0 581.0 581.1 582.0 583.0 584.0 | 0 0 863 328 0 136 192 58 | F_PRPWR F_DISTR | | LIGHT | PWRREV | DISTEXP |
| 226 227 228 229 230 231 232 233 234 235 236 237 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Underground Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses | 580.0 581.0 581.1 582.0 583.0 584.0 584.1 585.0 586.0 | 0 0 863 328 0 136 192 58 0 | _ | | LIGHT METERS | PWRREV | DISTEXP |
| 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Underground Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses | 580.0 581.0 581.1 582.0 583.0 584.0 584.1 585.0 586.0 587.0 | 0 0 863 328 0 136 192 58 0 59 452 | F_DISTR | | | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 |
| 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Underground Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses | 580.0 581.0 581.1 582.0 583.0 584.0 585.0 586.0 587.0 588.0 | 0 0 863 328 0 136 192 58 0 59 452 244 683 | F_DISTR F_DISTR | | METERS | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 |
| 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Underground Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses Rents | 580.0 581.0 581.1 582.0 583.0 584.0 584.1 585.0 586.0 587.0 | 0 863 328 0 136 192 58 0 59 452 244 683 | F_DISTR F_DISTR | | METERS | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 |
| 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Underground Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses | 580.0 581.0 581.1 582.0 583.0 584.0 585.0 586.0 587.0 588.0 | 0 0 863 328 0 136 192 58 0 59 452 244 683 | F_DISTR F_DISTR | | METERS | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 |
| 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Underground Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses Rents Subtotal - Distribution Operation Expenses | 580.0 581.0 581.1 582.0 583.0 584.0 585.0 586.0 587.0 588.0 | 0 863 328 0 136 192 58 0 59 452 244 683 | F_DISTR F_DISTR | | METERS | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 |
| 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Underground Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses Rents | 580.0 581.0 581.1 582.0 583.0 584.0 585.0 586.0 587.0 588.0 | 0 863 328 0 136 192 58 0 59 452 244 683 | F_DISTR F_DISTR | | METERS | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 |
| 226 227 228 229 230 231 232 233 234 235 236 237 238 240 241 242 243 244 245 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Underground Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses Rents Subtotal - Distribution Operation Expenses | 580.0 581.0 581.1 582.0 583.0 584.0 584.1 585.0 586.0 587.0 588.0 589.0 | 0 0 863 328 0 136 192 58 0 59 452 244 683 0 3,017 | F_DISTR F_DISTR | | METERS | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 DISTEXP DISTEXP |
| 226 227 228 229 230 231 232 233 234 235 236 237 238 240 241 242 242 242 243 244 245 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Overhead Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses Rents Subtotal - Distribution Operation Expenses Distribution Maintenance Expenses Maintenance Supervision and Engineering | 580.0 581.0 581.1 582.0 583.0 584.0 584.1 585.0 586.0 587.0 588.0 589.0 | 0 0 863 328 0 136 192 58 0 59 452 244 683 0 3,017 | F_DISTR F_DISTR | | METERS | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 DISTEXP DISTEXP DISTEXP |
| 226 227 228 229 230 231 232 233 234 235 237 238 240 241 242 243 244 245 246 247 248 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Overhead Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses Rents Subtotal - Distribution Operation Expenses Distribution Maintenance Expenses Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Pipe Lines | 580.0 581.0 581.1 582.0 583.0 584.0 585.0 586.0 587.0 588.0 589.0 | 863 328 0 136 192 58 0 59 452 244 683 0 3,017 | F_DISTR F_DISTR | | METERS | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 DISTEXP |
| 226 227 228 229 230 231 232 233 234 235 238 240 241 242 243 244 245 246 247 248 249 250 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Overhead Line Expenses Underground Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses Rents Subtotal - Distribution Operation Expenses Distribution Maintenance Expenses Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Pipe Lines Maintenance of Structures and Equipment | 580.0 581.0 581.1 582.0 583.0 584.0 584.1 585.0 586.0 587.0 588.0 589.0 | 863 328 0 136 192 58 0 59 452 244 683 0 3,017 | F_DISTR F_DISTR | | METERS | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 DISTEXP DISTEXP DISTEXP DISTEXP DMAINT D360_362 D360_362 None D360_362 |
| 226 227 228 229 230 231 232 233 234 235 238 239 240 241 242 243 244 245 246 247 248 249 250 251 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Overhead Line Expenses Underground Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses Rents Subtotal - Distribution Operation Expenses Distribution Maintenance Expenses Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Station Equipment Maintenance of Structures and Equipment Maintenance of Overhead Lines | 580.0 581.0 581.1 582.0 583.0 584.0 584.1 585.0 586.0 587.0 588.0 589.0 | 863 328 0 136 192 58 0 59 452 244 683 0 3,017 | F_DISTR F_DISTR | | METERS | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 DISTEXP DISTEXP DISTEXP DISTEXP DISTEXP DMAINT D360_362 D360_362 None D360_362 D365 |
| 226 227 228 230 231 232 233 234 235 236 237 238 240 241 242 243 244 245 247 248 250 251 252 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Overhead Line Expenses Underground Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses Rents Subtotal - Distribution Operation Expenses Distribution Maintenance Expenses Maintenance of Structures Maintenance of Station Equipment Maintenance of Pipe Lines Maintenance of Overhead Lines Maintenance of Underground Lines | 580.0 581.0 581.1 582.0 583.0 584.0 584.1 585.0 586.0 587.0 588.0 589.0 591.0 592.0 592.1 592.2 593.0 594.0 | 863 328 0 136 192 58 0 59 452 244 683 0 3,017 | F_DISTR F_DISTR | | METERS | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 DISTEXP DISTEXP DISTEXP DISTEXP DMAINT D360_362 D360_362 None D360_362 D365 D367 |
| 226 227 228 229 230 231 232 233 234 235 236 237 240 241 242 243 244 245 246 247 248 249 250 251 251 252 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Overhead Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses Rents Subtotal - Distribution Operation Expenses Distribution Maintenance Expenses Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Structures and Equipment Maintenance of Structures and Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Lines | 580.0 581.0 581.1 582.0 583.0 584.0 584.1 585.0 586.0 587.0 588.0 589.0 590.0 591.0 592.1 592.2 593.0 594.0 594.1 | 0 863 328 0 136 192 58 0 59 452 244 683 0 3,017 232 295 126 0 314 4,089 162 | F_DISTR F_DISTR F_DISTR F_DISTR | DRI DEM | METERS | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 DISTEXP DISTEXP DISTEXP DISTEXP DISTEXP DMAINT D360_362 D360_362 None D360_362 D365 |
| 226 227 228 229 230 231 232 233 234 235 236 237 240 241 242 243 244 245 246 247 248 250 251 252 253 254 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Overhead Line Expenses Underground Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses Rents Subtotal - Distribution Operation Expenses Distribution Maintenance Expenses Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Structures and Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers | 580.0 581.0 581.1 582.0 583.0 584.0 584.1 585.0 586.0 587.0 588.0 589.0 591.0 592.0 592.1 592.2 593.0 594.0 594.1 595.0 | 863 328 0 136 192 58 0 59 452 244 683 0 3,017 | F_DISTR F_DISTR F_DISTR F_DISTR F_DISTR | PRI_DEM | METERS SERV | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 DISTEXP DISTEXP DISTEXP DISTEXP DISTEXP DISTEXP DAMINT D360_362 D360_362 None D360_362 D365 D367 |
| 226 227 228 229 230 231 232 233 234 235 236 237 240 241 242 243 244 245 246 247 248 250 251 251 252 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Overhead Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses Rents Subtotal - Distribution Operation Expenses Distribution Maintenance Expenses Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Structures and Equipment Maintenance of Structures and Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Lines | 580.0 581.0 581.1 582.0 583.0 584.0 585.0 586.0 587.0 588.0 589.0 591.0 592.0 592.1 592.2 593.0 594.1 595.0 596.0 | 0 863 328 0 136 192 58 0 59 452 244 683 0 3,017 232 295 126 0 314 4,089 162 | F_DISTR F_DISTR F_DISTR F_DISTR F_DISTR | PRI_DEM | METERS | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 DISTEXP DISTEXP DISTEXP DISTEXP DISTEXP DISTEXP DAMINT D360_362 D360_362 None D360_362 D365 D367 |
| 226 227 228 229 230 231 232 233 234 235 238 240 241 242 243 244 245 246 247 248 250 251 252 253 254 255 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Overhead Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses Rents Subtotal - Distribution Operation Expenses Distribution Maintenance Expenses Maintenance of Structures Maintenance of Structures Maintenance of Fipe Lines Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Lines Maintenance of Lines Maintenance of Lines Maintenance of Street Lighting and Signal Systems | 580.0 581.0 581.1 582.0 583.0 584.0 584.1 585.0 586.0 587.0 588.0 589.0 591.0 592.0 592.1 592.2 593.0 594.0 594.1 595.0 | 863 328 0 136 192 58 0 59 452 244 683 0 3,017 232 295 126 0 314 4,089 162 0 170 | F_DISTR F_DISTR F_DISTR F_DISTR F_DISTR | PRI_DEM | METERS SERV | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 DISTEXP DISTEXP DISTEXP DISTEXP DMAINT D360_362 D360_362 None D360_362 D365 D367 |
| 226 227 228 229 230 231 232 233 234 235 237 238 240 241 242 243 244 245 246 247 248 250 251 252 253 254 255 256 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Overhead Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses Rents Subtotal - Distribution Operation Expenses Distribution Maintenance Expenses Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Structures Maintenance of Pipe Lines Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Lines Maintenance of Street Lighting and Signal Systems Maintenance of Meters | 580.0 581.0 581.1 582.0 583.0 584.0 584.1 585.0 586.0 587.0 589.0 591.0 592.1 592.2 593.0 594.1 595.0 596.0 597.0 | 863 328 0 136 192 58 0 59 452 244 683 0 3,017 | F_DISTR F_DISTR F_DISTR F_DISTR F_DISTR | PRI_DEM | METERS SERV | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 DISTEXP DISTEXP DISTEXP DISTEXP DISTEXP D360_362 D360_362 D360_362 D360_362 D367 D367 |
| 226 227 228 229 230 231 232 233 234 235 236 237 240 241 242 243 244 245 246 247 248 250 251 251 252 253 254 255 256 257 257 258 259 | Subtotal - Transmission Maintenance Expenses Total Transmission Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses Station Expenses Overhead Line Expenses Overhead Line Expenses Operation of Energy Storage Equipment Street Lighting and Signal System Expenses Meter Expenses Customer Installation Expenses Miscellaneous Distribution Expenses Rents Subtotal - Distribution Operation Expenses Distribution Maintenance Expenses Maintenance of Structures Maintenance of Structures Maintenance of Pipe Lines Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Lines Maintenance of Lines Maintenance of Street Lighting and Signal Systems Maintenance of Meters Maintenance of Miscellaneous Distribution Plant | 580.0 581.0 581.1 582.0 583.0 584.0 584.1 585.0 586.0 587.0 589.0 591.0 592.1 592.2 593.0 594.1 595.0 596.0 597.0 | 863 328 0 136 192 58 0 59 452 244 683 0 3,017 | F_DISTR F_DISTR F_DISTR F_DISTR F_DISTR | PRI_DEM | METERS SERV | PWRREV | DISTEXP D360_362 D360_362 D360_362 D365 D367 DISTEXP DISTEXP DISTEXP DISTEXP DISTEXP D360_362 D360_362 D360_362 D360_362 D367 D367 |

| | | | Fully Projected | | | | | |
|-----|--|---------|------------------|----------|-----|---------|-----|----------|
| | Account | Account | Future Test Year | Function | DEM | CUS | ENG | INTERNAL |
| 262 | Customer Account | | | | | | | |
| 263 | Supervision | 901.0 | 56 | F DRCUS | | | | CUSTACCT |
| 264 | ! | 902.0 | 213 | F DRCUS | | CUST | | |
| 265 | 9 1 | 903.0 | 1,115 | F DRCUS | | CUST | | |
| 266 | Customer Records and Collection Expenses (USP) | 904.0 | 2,609 | F DRCUS | | USPREV | | |
| 267 | Uncollectible Accounts | 904.0 | , | _ | | UNCOL | | |
| 268 | Miscellaneous Customer Accounts Expenses | 905.0 | 43 | 1_511003 | | 0.11002 | | CUSTACCT |
| 269 | Subtotal - Customer Account | | 5,458 | | | | | |
| 270 | Cubicial Cubicino / 1000 and | | 3, 130 | | | | | |
| 271 | Customer Service & Information Expenses | | | | | | | |
| 272 | Customer Service and Informational Expenses | 906.0 | 0 | F DRCUS | | CUST | | |
| 273 | • | 907.0 | | F DRCUS | | CUST | | |
| 274 | ! | 908.0 | | F DRCUS | | CUST | | |
| 275 | Information and Instructional Advertising Expenses | 909.0 | | F DRCUS | | CUST | | |
| 276 | Miscellaneous Customer Service & Informational Exps | 910.0 | | F DRCUS | | CUST | | |
| 277 | Miscellaneous Customer Service & Informational Exps (EEC | 910.0 | | F DRCUS | | EECREV | | |
| 278 | Subtotal - Customer Service & Informational Exps (EEC | 910.0 | 2,300 | F_DRC03 | | EECKEV | | |
| 279 | Subtotal - Customer Service & Information Expenses | | 2,300 | | | | | |
| | Calca Evnancea | | | | | | | |
| | Sales Expenses | 044.0 | | | | | | |
| 281 | Supervision | 911.0 | | F_DRCUS | | CUST | | |
| 282 | Demonstrating and Selling Expenses | 912.0 | | F_DRCUS | | CUST | | |
| 283 | Advertising Expenses | 913.0 | | F_DRCUS | | CUST | | |
| 284 | Miscellaneous Sales Expenses | 916.0 | | F_DRCUS | | CUST | | |
| 285 | Sales Expenses | 917.0 | | F_DRCUS | | CUST | | |
| 286 | Subtotal - Sales Expenses | | 59 | | | | | |
| 287 | | | | | | | | |
| 288 | Total - Customer Accounts, Services & Sales Expenses | | 7,817 | | | | | |
| 289 | | | | | | | | |
| | Administrative and General Expenses | | | | | | | |
| 291 | Operation | | | | | | | |
| 292 | Administrative and General Salaries | 920.0 | 809 | | | | | LABOR |
| 293 | Office Supplies and Expenses | 921.0 | 1,575 | | | | | LABOR |
| 294 | Administrative Expenses Transferred - Credit | 922.0 | 0 | | | | | LABOR |
| 295 | Outside Services Employed | 923.0 | 2,122 | | | | | LABOR |
| 296 | Property Insurance | 924.0 | 16 | | | | | LABOR |
| 297 | Injuries and Damages | 925.0 | 480 | | | | | OMxAG |
| 298 | Employee Pensions and Benefits | 926.0 | 2,084 | | | | | OMxAG |
| 299 | Franchise Requirements | 927.0 | 0 | | | | | OMxAG |
| 300 | Regulatory Commission Expenses | 928.0 | 0 | | | | | OMxAG |
| 301 | Duplicate Charges - Credit | 929.0 | (98) | | | | | OMxAG |
| 302 | General Advertising Expenses | 930.1 | 2 | | | | | TOTPLT |
| 303 | Miscellaneous General Expenses | 930.2 | 265 | | | | | LABOR |
| 304 | Rents | 931.0 | 59 | | | | | LABOR |
| 305 | Transportation Expenses | 933.0 | 0 | | | | | OMxAG |
| 306 | , | | | | | | | |
| | Maintenance | | | | | | | |
| 308 | Maintenance of General Plant | 935.0 | 26 | | | | | GENPLT |
| 309 | The state of the s | 000.0 | | | | | | |
| 310 | Total - Administrative and General Expenses | | 7,342 | | | | | |
| 211 | . S.a. Administrative and Seneral Expenses | | 7,342 | | | | | |

311

313

312 TOTAL O & M EXPENSES

| Account Account Account Feat Year Function DEM CUS ENG INTERNAL | | | | Fully Projected | | | | | |
|--|-----|---|---------|------------------|---------------|-----|-----|----------|----------|
| 150 Other Power Generation | | | Account | Future Test Year | Function | DEM | CUS | ENG | INTERNAL |
| 16 Other Power Generation | | Labor Expense | | | | | | | |
| System Curried and Land Displayer (Storage Operations 555.1 0 Frenth New New 1 1 1 1 1 1 1 1 1 | | Other Power Generation | | | | | | | |
| System Control and Load Dispatching | 317 | Purchased Power | 555.0 | 0 | F_PRPWR | | | PWRREV | |
| Diese Content Diese Di | 318 | 9 1 | | 0 | F_PRPWR | | | PWRREV | |
| Acad Dispatch - Relability Self-1 | | | | | - | | | | |
| Transmission of Effectingly by Others 955.0 | | · | | | - | | | | |
| Consist Recorpion Tax | | | | | - | | | | |
| Subtotal - Other Power Generation 0 | | · · · · · · · · · · · · · · · · · · · | | | I - | | | | |
| Total - Other Power Generation | | · | 400.1 | | I _ r Kr vv K | | | I WILLEY | |
| Segonal Market Operation Expenses | | Capitoliai Canol Control Control | | ŭ | | | | | |
| Regional Market Operation Expenses September Sep | 326 | Total - Other Power Generation | | 0 | | | | | |
| Operation Supervision | 327 | | | | | | | | |
| Day-Ahead and Real-Time Market Administration 575.2 0 None Non | | • • • | | | | 1 | | | |
| Transmission Rights Market Administration 575.3 0 | | · | | | | | | | |
| Capacity Market Administration 575.4 0 | | | | | | | | | |
| Ancillary Market Administration | | • | | | | | | | |
| Market Monitoring and Compliance 575.6 0 None | | | | | | | | | |
| Market Facilitation, Monitoring and Compliance Serv 575.7 0 None None | | | | | | | | | |
| Subtotal - Regional Market Operation Expenses | | | | | | | | | |
| Regional Market Maintenance Expenses | 336 | Rents | 575.8 | 0 | | | | | None |
| Regional Market Maintenance Expenses | | Subtotal - Regional Market Operation Expenses | | 0 | | | | | |
| Maintenance of Structures and Improvements 576.1 0 | | | | | | | | | |
| Maintenance of Computer Hardware 576.2 0 None | | = | | | | | | | |
| Maintenance of Computer Software | | | | | | | | | |
| Maintenance of Communication Equipment 576.4 0 0 0 0 0 0 0 0 0 | | • | | | | | | | |
| Maintenance of Misc Market Operation Plant 576.5 | | · | | | | | | | |
| Subtotal - Regional Market Maintenance Expenses | | · | | | | | | | |
| 1946 | | · | 070.0 | | | | | | None |
| 348 | 346 | · · | | | | | | | |
| Transmission Operation Expenses | 347 | Total - Regional Market | | 0 | | | | | |
| Section Supervision and Engineering Section Sect | | | | | | | | | |
| 1. 1. 1. 1. 1. 1. 1. 1. | | · | 500.0 | | | | | | 1 |
| Load Dispatch - Monitor and Operate Trans. System 561.2 0 0 0 0 0 0 0 0 0 | | | | | | | | | |
| Scheduling System Control & Dispatch Service & Scheduling Scheduling System Control & Dispatch Service Scheduling Scheduling System Control & Dispatch Service Scheduling Standards Development Scheduling Planning & Standards Development Scheduling Planning & Standards Development Scheduling Scheduling Scheduling Scheduling Scheduling Scheduling Scheduling Scheduling Scheduling & Scheduling S | | · | | | | | | | |
| Section Sect | | | | | | | | | |
| Section Service Studies Set Set Section Studies Set Section Studies Set Section Studies Set Section Studies Set Section | 354 | | 561.4 | 0 | | | | | None |
| Section Interconnection Studies Set. Section S | | | | | | | | | |
| Section Station Expenses Section Secti | | | | | | | | | |
| Station Expenses 562.0 0 None None S60.0 None Non | | | | | | | | | |
| Section Sect | | | | | | | | | |
| 361 Overhead Line Expense 563.0 0 | | · | | | | | | | |
| Transmission of Electricty by Others 565.0 0 0 0 0 0 0 0 0 0 | 361 | | 563.0 | 0 | | | | | None |
| Miscellaneous Transmission Expenses 566.0 0 0 0 0 0 0 0 0 0 | | | | | | | | | None |
| Section Substitution Substitut | | * * | | | | | | | |
| Subtotal - Transmission Operation Expenses Sof.1 O None | | · | | | | | | | |
| Subtotal - Transmission Operation Expenses 0 | | | | | | | | | |
| Transmission Maintenance Expenses Season | | · | 507.1 | | | | | | None |
| Transmission Maintenance Expenses Season | | | | ŭ | | | | | |
| 371 Maintenance of Structures 569.0 0 None 372 Maintenance of Computer Hadware 569.1 0 None 373 Maintenance of Computer Software 569.2 0 None 374 Maintenance of Communication Equipment 569.3 0 None 375 Maintenance of Miscellaneous Regional Trans Plant 569.4 0 None 376 Maintenance of Station equipment 570.0 0 None 377 Maintenance of Energy Storage Equipment 570.1 0 None 378 Maintenance of Overhead Lines 571.0 0 None 379 Maintenance of Underground Lines 572.0 0 None 380 Maintenance of Miscellaneous Transmission Plant 573.0 0 None 381 Maintenance of Transmission Plant 574.0 0 None 382 Subtotal - Transmission Maintenance Expenses 0.0 0 | 369 | · | | | | | | | |
| 372 Maintenance of Computer Hadware 569.1 0 None 373 Maintenance of Computer Software 569.2 0 None 374 Maintenance of Communication Equipment 569.3 0 None 375 Maintenance of Miscellaneous Regional Trans Plant 569.4 0 None 376 Maintenance of Station equipment 570.0 0 None 377 Maintenance of Energy Storage Equipment 570.1 0 None 378 Maintenance of Overhead Lines 571.0 0 None 379 Maintenance of Underground Lines 572.0 0 None 380 Maintenance of Miscellaneous Transmission Plant 573.0 0 None 381 Maintenance of Transmission Plant 574.0 0 None 382 Subtotal - Transmission Maintenance Expenses 0.0 0 None 383 O.0 0 None None | | 1 0 0 | | | | | | | |
| 373 Maintenance of Computer Software 569.2 0 None 374 Maintenance of Communication Equipment 569.3 0 None 375 Maintenance of Miscellaneous Regional Trans Plant 569.4 0 None 376 Maintenance of Station equipment 570.0 0 None 377 Maintenance of Energy Storage Equipment 570.1 0 None 378 Maintenance of Overhead Lines 571.0 0 None 379 Maintenance of Underground Lines 572.0 0 None 380 Maintenance of Miscellaneous Transmission Plant 573.0 0 None 381 Maintenance of Transmission Plant 574.0 0 None 382 Subtotal - Transmission Maintenance Expenses 0.0 0 None 383 | | | | | | | | | |
| 374 Maintenance of Communication Equipment 569.3 0 None 375 Maintenance of Miscellaneous Regional Trans Plant 569.4 0 None 376 Maintenance of Station equipment 570.0 0 None 377 Maintenance of Energy Storage Equipment 570.1 0 None 378 Maintenance of Overhead Lines 571.0 0 None 379 Maintenance of Underground Lines 572.0 0 None 380 Maintenance of Miscellaneous Transmission Plant 573.0 0 None 381 Maintenance of Transmission Plant 574.0 0 None 382 Subtotal - Transmission Maintenance Expenses 0.0 0 None 383 0.0 0 None None | | | | | | | | | |
| 375 Maintenance of Miscellaneous Regional Trans Plant 569.4 0 None 376 Maintenance of Station equipment 570.0 0 None 377 Maintenance of Energy Storage Equipment 570.1 0 None 378 Maintenance of Overhead Lines 571.0 0 None 379 Maintenance of Underground Lines 572.0 0 None 380 Maintenance of Miscellaneous Transmission Plant 573.0 0 None 381 Maintenance of Transmission Plant 574.0 0 None 382 Subtotal - Transmission Maintenance Expenses 0.0 0 383 O.0 0 0 | | | | | | | | | |
| 376 Maintenance of Station equipment 570.0 0 None 377 Maintenance of Energy Storage Equipment 570.1 0 None 378 Maintenance of Overhead Lines 571.0 0 None 379 Maintenance of Underground Lines 572.0 0 None 380 Maintenance of Miscellaneous Transmission Plant 573.0 0 None 381 Maintenance of Transmission Plant 574.0 0 None 382 Subtotal - Transmission Maintenance Expenses 0.0 0 383 O.0 0 0 | | | | | | | | | |
| 378 Maintenance of Overhead Lines 571.0 0 None 379 Maintenance of Underground Lines 572.0 0 None 380 Maintenance of Miscellaneous Transmission Plant 573.0 0 None 381 Maintenance of Transmission Plant 574.0 0 None 382 Subtotal - Transmission Maintenance Expenses 0.0 0 383 0.0 0 0 | | • | | | | | | | |
| 379 Maintenance of Underground Lines 572.0 0 None 380 Maintenance of Miscellaneous Transmission Plant 573.0 0 None 381 Maintenance of Transmission Plant 574.0 0 None 382 Subtotal - Transmission Maintenance Expenses 0.0 0 383 0.0 0.0 | | | | | | | | | |
| 380 Maintenance of Miscellaneous Transmission Plant 573.0 0 None 381 Maintenance of Transmission Plant 574.0 0 None 382 Subtotal - Transmission Maintenance Expenses 0.0 0 383 O.0 | | | | | | | | | |
| 381 Maintenance of Transmission Plant 574.0 0 0 None 382 Subtotal - Transmission Maintenance Expenses 0.0 0 383 0.0 | | | | | | | | | |
| 382 Subtotal - Transmission Maintenance Expenses 0.0 0 383 0.0 | | | | | | | | | |
| 383 0.0 | | | | | | | | | None |
| 384 Total Transmission 0.0 0 | | | | ŭ | | | | | |
| | 384 | Total Transmission | 0.0 | 0 | | | | | |

| | Account | Account | Fully Projected Future Test Year | Function | DEM | CUS | ENG | INTERNA |
|--|---|---|-------------------------------------|---|---------|--|--------|----------|
| 385 | | 0.0 | | | | | | |
| 386 | Distribution Operation Expenses | 0.0 | | | | | | |
| 387 | Operation Supervision and Engineering | 580.0 | 437 | | | | | DISTEXP |
| 88 | Load Dispatching | 581.0 | 292 | | | | | D360 362 |
| 89 | Line and Station Expenses | 581.1 | 0 | | | | | D360 362 |
| 90 | Station Expenses | 582.0 | 49 | | | | | D360 362 |
| 91 | Overhead Line Expenses | 583.0 | 49 | | | | | D365 |
| 92 | Underground Line Expenses | 584.0 | 28 | | | | | D367 |
| 93 | Operation of Energy Storage Equipment | 584.1 | | F PRPWR | | | PWRREV | |
| 94 | Street Lighting and Signal System Expenses | 585.0 | 4 | | | LIGHT | | |
| 95 | Meter Expenses | 586.0 | 349 | F DISTR | | METERS | | |
| 96 | Customer Installation Expenses | 587.0 | 55 | F DISTR | | SERV | | |
| 97 | Miscellaneous Distribution Expenses | 588.0 | 320 | I_DISTR | | SERV | | DISTEXP |
| 98 | Rents | 589.0 | 0 | | | | | DISTEXP |
| 99 | Subtotal - Distribution Operation Expenses | 303.0 | 1,585 | | | | | DISTERI |
| 00 | Subtotal - Distribution Operation Expenses | | 1,363 | | | | | |
| 01 | Distribution Maintenance Expenses | | | | | | | |
|)2 | Maintenance Supervision and Engineering | 590.0 | 0 | | | | | DMAINT |
| 3 | Maintenance of Structures | 591.0 | 70 | | | | | D360 362 |
|)4 | Maintenance of Station Equipment | 592.0 | 0 | | | | | D360_362 |
|)5 | Maintenance of Pipe Lines | 592.1 | 0 | | | | | None |
|)6 | Maintenance of Structures and Equipment | 592.1 | 512 | | | | | D360_362 |
|)7 | Maintenance of Overhead Lines | 593.0 | 65 | | | | | D360_362 |
|) <i>1</i>)8 | Maintenance of Overhead Lines Maintenance of Underground Lines | 594.0 | 0 | | | | | D365 |
|)6)9 | Maintenance of Lines | 594.0 594.1 | 58 | | | | | D367 |
| 10 | Maintenance of Lines Maintenance of Line Transformers | | | F DISTR | DDI DEM | | | D307 |
| | | 595.0 | | _ | PRI_DEM | LICUT | | |
| 11 | Maintenance of Street Lighting and Signal Systems | 596.0 | 7 | F_DISTR | | LIGHT | | |
| 12 | Maintenance of Meters Maintenance of Miscellaneous Distribution Plant | 597.0 | 12 | F_DISTR | | METERS | | DAMAINE |
| 13 | | 598.0 | 943 | | | | | DMAINT |
| 14 | Subtotal - Distribution Maintenance Expenses | | 1,680 | | | | | |
| 15 | Total Distribution | | | | | | | |
| 16 | Total Distribution | | 3,265 | | | | | |
| 17 | | | | | | | | |
| 18 | Customer Account | | | 1 | | 1 | | |
| 19 | Supervision | 901.0 | | F_DRCUS | | | | CUSTACCT |
| 20 | Meter Reading Expenses | 902.0 | | F_DRCUS | | CUST | | |
| 21 | Customer Records and Collection Expenses | 903.0 | 0 | F_DRCUS | | CUST | | |
| 22 | Uncollectible Accounts | 904.0 | 0 | F_DRCUS | | UNCOL | | |
| 23 | Miscellaneous Customer Accounts Expenses | 905.0 | 1,027 | | | | | CUSTACCT |
| | Subtotal - Customer Account | | 2,017 | | | | | |
| | | | | | | | | |
| 25 | | | | | | | | |
| 25 26 | Customer Service & Information Expenses | | | | | | | |
| 25 26 27 | Customer Service and Informational Expenses | 906.0 | | F_DRCUS | | CUST | | |
| 25 26 27 | Customer Service and Informational Expenses Supervision | 906.0 907.0 | 35 69 | F_DRCUS F_DRCUS | | CUST | | |
| 25 26 27 28 | Customer Service and Informational Expenses | | | _ | | | | |
| 25 26 27 28 29 | Customer Service and Informational Expenses Supervision Customer Assistance Expenses Information and Instructional Advertising Expenses | 907.0 | 69 | F_DRCUS | | CUST | | |
| 25 26 27 28 29 30 | Customer Service and Informational Expenses Supervision Customer Assistance Expenses | 907.0 908.0 | 69 0 | F_DRCUS F_DRCUS | | CUST | | |
| 25 26 27 28 29 30 31 | Customer Service and Informational Expenses Supervision Customer Assistance Expenses Information and Instructional Advertising Expenses | 907.0 908.0 909.0 | 69 0 148 | F_DRCUS F_DRCUS F_DRCUS | | CUST CUST CUST | | |
| 25 26 27 28 29 30 31 | Customer Service and Informational Expenses Supervision Customer Assistance Expenses Information and Instructional Advertising Expenses Miscellaneous Customer Service & Informational Exps (EE | 907.0 908.0 909.0 | 69 0 148 253 | F_DRCUS F_DRCUS F_DRCUS | | CUST CUST CUST | | |
| 25 26 27 28 29 30 31 32 | Customer Service and Informational Expenses Supervision Customer Assistance Expenses Information and Instructional Advertising Expenses Miscellaneous Customer Service & Informational Exps (EE | 907.0 908.0 909.0 | 69 0 148 253 | F_DRCUS F_DRCUS F_DRCUS | | CUST CUST CUST | | |
| 25 26 27 28 29 30 31 32 33 | Customer Service and Informational Expenses Supervision Customer Assistance Expenses Information and Instructional Advertising Expenses Miscellaneous Customer Service & Informational Exps (EE Subtotal - Customer Service & Information Expenses | 907.0 908.0 909.0 | 69 0 148 253 505 | F_DRCUS F_DRCUS F_DRCUS | | CUST CUST CUST | | |
| 25 26 27 28 29 30 31 32 33 34 | Customer Service and Informational Expenses Supervision Customer Assistance Expenses Information and Instructional Advertising Expenses Miscellaneous Customer Service & Informational Exps (EE Subtotal - Customer Service & Information Expenses Sales Expenses Supervision | 907.0 908.0 909.0 910.0 | 69 0 148 253 505 | F_DRCUS F_DRCUS F_DRCUS F_DRCUS | | CUST CUST CUST EECREV | | |
| 25 26 27 28 29 30 31 32 33 34 35 | Customer Service and Informational Expenses Supervision Customer Assistance Expenses Information and Instructional Advertising Expenses Miscellaneous Customer Service & Informational Exps (EE Subtotal - Customer Service & Information Expenses Sales Expenses Supervision Demonstrating and Selling Expenses | 907.0 908.0 909.0 910.0 911.0 912.0 | 69 0 148 253 505 | F_DRCUS F_DRCUS F_DRCUS F_DRCUS F_DRCUS F_DRCUS F_DRCUS | | CUST CUST CUST EECREV CUST CUST | | |
| 25 26 27 28 29 30 31 32 33 34 35 36 | Customer Service and Informational Expenses Supervision Customer Assistance Expenses Information and Instructional Advertising Expenses Miscellaneous Customer Service & Informational Exps (EE Subtotal - Customer Service & Information Expenses Sales Expenses Supervision Demonstrating and Selling Expenses Advertising Expenses | 907.0 908.0 909.0 910.0 911.0 912.0 913.0 | 69 0 148 253 505 | F_DRCUS | | CUST CUST CUST EECREV CUST CUST CUST CUST | | |
| 25 26 27 28 29 30 31 32 33 34 35 36 37 38 | Customer Service and Informational Expenses Supervision Customer Assistance Expenses Information and Instructional Advertising Expenses Miscellaneous Customer Service & Informational Exps (EE Subtotal - Customer Service & Information Expenses Sales Expenses Supervision Demonstrating and Selling Expenses Advertising Expenses Miscellaneous Sales Expenses | 907.0 908.0 909.0 910.0 911.0 912.0 913.0 916.0 | 69 0 148 253 505 | F_DRCUS | | CUST CUST EECREV CUST CUST CUST CUST CUST CUST CUST | | |
| 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 | Customer Service and Informational Expenses Supervision Customer Assistance Expenses Information and Instructional Advertising Expenses Miscellaneous Customer Service & Informational Exps (EE Subtotal - Customer Service & Information Expenses Sales Expenses Supervision Demonstrating and Selling Expenses Advertising Expenses Miscellaneous Sales Expenses Sales Expenses | 907.0 908.0 909.0 910.0 911.0 912.0 913.0 916.0 917.0 | 69 0 148 253 505 | F_DRCUS | | CUST CUST CUST EECREV CUST CUST CUST CUST | | |
| 25 26 27 28 29 30 31 33 33 34 35 36 37 | Customer Service and Informational Expenses Supervision Customer Assistance Expenses Information and Instructional Advertising Expenses Miscellaneous Customer Service & Informational Exps (EE Subtotal - Customer Service & Information Expenses Sales Expenses Supervision Demonstrating and Selling Expenses Advertising Expenses Miscellaneous Sales Expenses | 907.0 908.0 909.0 910.0 911.0 912.0 913.0 916.0 | 69 0 148 253 505 | F_DRCUS | | CUST CUST EECREV CUST CUST CUST CUST CUST CUST CUST | | |

| | Account | Account | Fully Projected Future Test Year | Function | DEM | CUS | ENG | INTERNAL |
|------------|---------------------------------------|----------------|-------------------------------------|--------------------|---------|----------------|-----|----------|
| 443 444 | | | | | | | | |
| | Depreciation Expense | | | | | | | |
| 446 | | | | | | | | |
| 447 | Intangible Plant | | | | | | | |
| 448 | • | 301.0 | 0 | | | | | LABOR |
| 449 | | 302.0 | 0 | | | | | TOTPLT |
| 450 | • | 303.0 | 0 | | | | | TOTPLT |
| 451 452 | Subtotal - Intangible Plant | | 0 | | | | | |
| | Transmission Plant | | | | | | | |
| 454 | | 350.0 | 0 | | | | | None |
| 455 | • | 352.0 | 0 | | | | | None |
| 456 | • | 353.0 | 0 | | | | | None |
| 457 | • • | 353.2 | 0 | | | | | None |
| 458 | • • | 354.0 | 0 | | | | | None |
| 459 | | 355.0 | 0 | | | | | None |
| 460 | Overhead Conductors and Devices | 356.0 | 0 | | | | | None |
| 461 | Underground Conduit | 357.0 | 0 | | | | | None |
| 462 | Underground Conductors and Devices | 358.0 | 0 | | | | | None |
| 463 | Roads and Trails | 359.0 | 0 | | | | | None |
| 464 | Subtotal - Transmission Plant | | 0 | | | | | |
| 465 | | | | | | | | |
| | Distribution Plant | | | | | | | |
| 467 | 9 | 360.0 | 0 | | | | | D361_364 |
| 468 | • | 361.0 | 0 | F_DISTR | PRI_DEM | | | |
| 469 | • • | 362.0 | 277 | F_DISTR | PRI_DEM | | | |
| 470 | 3 , 1 ! | 363.0 | 0 | F_PRPWR | | | | None |
| 471 | , | 364.0 | 869 | | | | | D364 |
| 472 | | 365.0 | 864 | | | | | D365 |
| 473 | ě | 366.0 | 105 | | | | | D367 |
| 474 | ě | 367.0 | 302 | | | | | D367 |
| 475 | | 368.1 | 304 | F_DISTR | PRI_DEM | | | |
| 476 | | 368.2 | 268 | F_DISTR | PRI_DEM | CED! | | |
| 477 478 | | 369.0 370.1 | 281 59 | F_DRCUS F_DRCUS | | SERV METERS | | |
| 479 | | 370.1 | 25 | F_DRCUS | | METERS | | |
| 480 | | 370.2 | 158 | F DRCUS | | METERS | | |
| 481 | | 370.3 371.0 | 67 | F DRCUS | | CUST | | |
| 482 | | 371.5 | 4 | F DISTR | | LIGHT | | |
| 483 | · · · · · · · · · · · · · · · · · · · | 372.0 | | F DISTR | | LIGHT | | |
| 484 | . , | 373.0 | | F DISTR | | LIGHT | | |
| 485 | · · · · · · · · · · · · · · · · · · · | | 3,638 | | | | | |
| 486 | | | 5,555 | | | | | |
| | General Plant | | | | | | | |
| 488 | | 389.0 | 0 | | | | | LABOR |
| 489 | | 390.0 | 297 | | | | | LABOR |
| 490 | Office Furniture & Equipment | 391.0 | 1,068 | | | | | LABOR |
| 491 | Transportation Equipment | 392.0 | 0 | | | | | LABOR |
| 492 | | 393.0 | 0 | | | | | LABOR |
| 493 | 9 , , | 394.0 | 40 | | | | | LABOR |
| 494 | , , , | 395.0 | 12 | | | | | LABOR |
| 495 | · | 396.0 | 0 | | | | | LABOR |
| 496 | | 397.0 | 58 | | | | | LABOR |
| 497 | | 398.0 | 4 | | | | | LABOR |
| 498 | | 399.0 | 0 | | | | | LABOR |
| 499 | | | 1,479 | | | | | |
| 500 | Total - DEDDECIATION EVDENSE | | E 117 | | | | | |

15

5,117

501 Total - DEPRECIATION EXPENSE

| | Account | Account | Fully Projected Future Test Year | Function | DEM | CUS | ENG | INTERNAL |
|------------|--|----------------|-------------------------------------|----------|------------------|---------|-----|----------|
| 502 | | | | | | | | |
| | Charged To Clearing Accounts | | (98) | | | | | TOTPLT |
| 504 | | | | | | | | |
| | Net Salvage Amortization | | 644 | | | | | TOTPLT |
| 506 | Taxes Other Than Income Taxes | | | | | | | |
| 507 508 | PURTA & Property Taxes | | 449 | F DISTR | | CUST | | |
| 509 | Gross Receipts Tax | | 5,167 | F DISTR | TOTREV | CUST | | |
| 510 | Payroll related | | 715 | F_DISTR | TOTREV | | | LABOR |
| 511 | Real estate | | 327 | | | | | TOTPLT |
| 512 | PA Local Use and Miscellaneous | | 164 | | | | | TOTPLT |
| 513 | 1 / Local oce and Misochaneous | Blank | 104 | | | | | None |
| 514 | | Blank | | | | | | None |
| 515 | Subtotal - Taxes Other Than Income Taxes | Diam. | 6,821 | | | | | Home |
| 516 | | | -, | | | | | |
| 517 | Total Taxes Other Than Income Tax | | 6,821 | | | | | |
| 518 | | | | | | | | |
| 519 | Other Tax Adjustments | | | | | | | |
| 520 | Inferred Tax Difference | | 0 | | | | | None |
| 521 | Subtotal - Other Tax Adjustments | | 0 | | | | | |
| 522 | | | | | | | | |
| 523 | Income Taxes | | | | | | | |
| 524 | State Income Tax expense | | (386) | | | | | RTBASE |
| 525 | Federal Income Tax expense | | 788 | | | | | RTBASE |
| 526 | Subtotal - Income Taxes | | 402 | | | | | |
| 527 | | | | | | | | |
| | Total Taxes | | 7,223 | | | | | |
| 529 | | | | | | | | |
| | TOTAL EXPENSES | | | | | | | |
| 531 | | | | | | | | |
| | Revenues at Present Rates | | | | Revenue Allocate | or 1 | | |
| 533 | Total Distribution Margin | | 35,067 | | TOTREV | | | |
| 534 | Purchased Power Revenue | | 49,093 | | PWRREV | | | |
| 535 536 | CAP Rider EEC Rider | | 1,752 | | USPREV | | | |
| 537 | Forfeited Discounts | 450.0 | 2,008 | | EECREV | | | |
| 538 | Miscellaneous Service Revenues | 450.0 451.0 | | | UNCOL | | | |
| 539 | Rent from Electric Properties | 451.0 454.0 | 30 560 | | TOTREV TOTPLT | - | | |
| 540 | Interest on Undercollection - Refunded | 454.0 456.1 | (16) | | UNCOL | - | | |
| 541 | interest on onderconection - Netunded | 450.1 | (16) | | UNCOL | J | | |
| 542 | Total Revenue | | 88,934 | | TOTREV |] | | |

UGI UTILITIES, INC. - ELECTRIC DIVISION UGI ELECTRIC EXHIBIT D – COST OF SERVICE STUDY FULLY PROJECTED FUTURE TEST YEAR ENDED SEPTEMBER 30, 2019

SECTION III

DISTRIBUTION PRIMARY SECONDARY SPLIT & MINIMUM SYSTEM STUDY

The below exhibits provides the results of studies used to functionalize and classify UGI Utilities, Inc. ("UGI") distribution plant. The studies are based on historical distribution plant data. The results of these studies were applied to distribution plant data for the and fully projected future test year.

In order to split some accounts between primary and secondary; a primary secondary split study is conducted to allocate distribution plant between primary and secondary for cost allocation purposes. Once functionalized the plant is then classified into the demand and customer components based on a "minimum size system" study.

The following tables provide details on this process first showing the split of distribution accounts between primary and secondary and then the development of the minimum system study.

UGI Utilities, Inc. - Electric Division

Subfunctionalization/Classification Of Distribution Plant

Subfunctionalization/Classification Of Distribution Plant

| | FUNCTION | ALIZATION | PRIMARY | <u>SPLIT</u> | SECONDA | RY SPLIT |
|--|---------------|---------------|-----------|--------------|-----------|-----------|
| DIST. | PRIMARY | SECONDARY | CUSTOMER | DEMAND | CUSTOMER | DEMAND |
| ACCT. | % OF | % OF | COMPONENT | COMPONENT | COMPONENT | COMPONENT |
| NO. DESCRIPTION | ACCOUNT TOTAL | ACCOUNT TOTAL | % OF | % OF | % OF | % OF |
| 204 DOLES TOWERS AND SIXTURES | 67.000/ | 22.240/ | 27.240/ | 70.000/ | 25 500/ | 74.400/ |
| 364 POLES, TOWERS AND FIXTURES | 67.66% | | 27.34% | 72.66% | 25.58% | 74.42% |
| 365 OVERHEAD CONDUCTORS AND DEVICE | | | 28.05% | 71.95% | 59.40% | 40.60% |
| 367 UNDERGROUND CONDUCTORS | 85.27% | 14.73% | 29.03% | 70.97% | 59.87% | 40.13% |
| Poles, Towers and Fixtures - PRI DEM | 49.16% | | | | | |
| Poles, Towers and Fixtures - PRI CUS | 18.50% | | | | | |
| Poles, Towers and Fixtures - SEC DEM | 24.07% | | | | | |
| Poles, Towers and Fixtures - SEC CUS | 8.27% | | | | | |
| Overhead Conductors and Devices - PRI DEM | 49.97% | | | | | |
| Overhead Conductors and Devices - PRI CUS | 19.48% | | | | | |
| Overhead Conductors and Devices - SEC DEM | 12.40% | | | | | |
| Overhead Conductors and Devices - SEC CUS | 18.15% | | | | | |
| Underground Conductors and Devices - PRI DEM | 60.52% | | | | | |
| Underground Conductors and Devices - PRI CUS | 24.75% | | | | | |
| Underground Conductors and Devices - SEC DEM | 5.91% | | | | | |
| Underground Conductors and Devices - SEC CUS | 8.82% | | | | | |

UGI UTILITIES, INC. - ELECTRIC DIVISION UGI ELECTRIC EXHIBIT D – COST OF SERVICE STUDY FULLY PROJECTED FUTURE TEST YEAR ENDED SEPTEMBER 30, 2019

SECTION IV

DEVELOPMENT OF ALLOCATORS FOR PENNSYLVANIA RETAIL CUSTOMERS

The first part of this section provides a listing of all the allocators used for the test year and the values associated with each rate class. Details are then provided for the development of the allocation factors. The last page of this section provides the average and excess demand allocation factors required to be filed with this study.

Chesapeake Utilities - Delaware Division Cost of Service Analysis - Inputs

| Line No. | Name | Description | Total | Residential | General Service | Large Power | Lighting | | | | |
|----------------------|--|--------------------------------|----------------|------------------|--------------------|--------------|-------------|--|--|--|--|
| 2 | | NCPs @ Primary | 244,471 | 140,536 | 42,160 | 59,803 | 1,972 | | | | |
| 3 | | Adjustment Factor | | 100% | 100% | 100% | 100% | | | | |
| 2 | PRI_DEM | Primary Demand Allocator | 244,471 | 140,536 | 42,160 | 59,803 | 1,972 | | | | |
| 4 | | • | 100% | 57.49% | 17.25% | 24.46% | 0.81% | | | | |
| 5 | NCPs @ Secondary | | | | | | | | | | |
| 6 | NCI 3 @ Secondary | NCPs @ Secondary | 214,261 | 137,663 | 39,595 | 35,071 | 1,932 | | | | |
| 7 | | Adjustment Factor | 214,201 | 100% | 100% | 100% | 100% | | | | |
| 6 | SEC DEM | Secondary Demand Allocator | 214,261 | 137,663 | 39,595 | 35,071 | 1,932 | | | | |
| 8 | OLO_BLIN | occordary Bernaria Anocator | 100% | 64.25% | 18.48% | 16.37% | 0.90% | | | | |
| 9 | CUSTOMER ALLOCATO | DRS | | | | | | | | | |
| 10 | Customer Count | | | | | | - | | | | |
| 11 | CUST | 2019 Forecasted Customer Count | 61,892 | 54,180 | 7,462 | 190 | 60 | | | | |
| 12 | | · | 100% | 87.54% | 12.06% | 0.31% | 0.10% | | | | |
| 40 | North an of Contament Union D | Naise and Constant | | | | | | | | | |
| 13 | Number of Customers Using P | 2019 Forecasted Customer Count | 04.000 | 54.400 | 7 400 | 400 | 00 | | | | |
| 14 15 | PRI_CUST | 2019 Forecasted Customer Count | 61,892 100% | 54,180 87.54% | 7,462 12.06% | 190 0.31% | 60 0.10% | | | | |
| 10 | | | 10070 | 07.5470 | 12.0070 | 0.5170 | 0.1070 | | | | |
| 16 | Number of Customers Using Secondary System | | | | | | | | | | |
| 17 | SEC_CUST | 2019 Forecasted Customer Count | 61,839 | 54,178 | 7,445 | 156 | 60 | | | | |
| 18 | | | 100% | 87.54% | 12.03% | 0.25% | 0.10% | | | | |
| . 19 | Allocation of Meter Investment | S | | | | | | | | | |
| 20 | | Average Cost per Meter | | \$ 135 | \$ 176 | \$ 266 5 | 131 | | | | |
| 21 | | Relative Weighting Factor | | 1.00 | 1.30 | 1.97 | 0.97 | | | | |
| | | 2019 Forecasted Customer Count | | 54,180 | 7,462 | 190 | 60 | | | | |
| 22 | METERS | Weighted Meter Count | 64,348 | 54,180 | 9,735 | 374 | 58 | | | | |
| 23 | | , | 100% | 84.20% | 15.13% | 0.58% | 0.09% | | | | |
| 24 | Allocation of Services | T | 1 | | | | | | | | |
| 2 4 25 | Allocation of Services | Service Cost per Service | \$ 143 | \$ 50.22 | \$ 45.03 | \$ 48.06 \$ | | | | | |
| 26 | | Relative Weighting Factor | φ 143 | 1.00 | 0.90 | 0.96 | - | | | | |
| 27 | SERV | Weighted Customers | 61,052 | 54,180 | 6,690 | 182 | | | | | |
| 28 | SERV | Weighted Customers | 100% | 88.74% | 10.96% | 0.30% | 0.00% | | | | |
| | | | 10070 | 2311 170 | | 2.2070 | 2.3070 | | | | |
| 29 | Uncollectible | _ | | | _ | | | | | | |
| 30 | UNCOL | Base Rate Revenue | 87,919,176 | 58,830,377 | 15,778,680 | 12,046,164 | 1,263,955 | | | | |
| 31 | | | 100% | 66.91% | 17.95% | 13.70% | 1.44% | | | | |

Chesapeake Utilities - Delaware Division Cost of Service Analysis - Inputs

| Line No. | Name | Description | Total | Residential | General Service | Large Power | Lighting |
|----------|-------------------------------------|-------------------------------|------------|-------------|--------------------|-------------|-----------|
| 20 | Direct Accionance of Linksing | | | | | | |
| 32 | Direct Assignment of Lighting LIGHT | | 1 | 1 | - | 1 | 4 1 |
| 33 34 | LIGHT | | 0% | 0.00% | 0.00% | 0.00% | 0.00% |
| 34 | | | 0% | 0.00% | 0.00% | 0.00% | 0.00% |
| 35 | Total USP Revenue | | | | | | · |
| 36 | USPREV | | 2,609,000 | 2,609,000 | - | - | - |
| 37 | | Total USP Revenue | 100% | 100.00% | 0.00% | 0.00% | 0.00% |
| | 1 | | | | | | |
| 38 | Total EEC Revenue | I= == = = | | | | | |
| 39 | EECREV | Total EEC Revenue | 2,008,447 | 1,257,917 | 397,614 | 338,058 | 14,859 |
| 40 | | | 100% | 62.63% | 19.80% | 16.83% | 0.74% |
| 32 | ENERGY ALLOCATORS | | | | | | |
| 41 | MWh Sales | | | | | | |
| 42 | ENERGY | MWh Sales | 992,655 | 533,016 | 160,543 | 293,081 | 6,015 |
| 43 | ENERGI | IMMIT Gales | 100.00% | 53.70% | 16.17% | 29.52% | 0.61% |
| 43 | | | 100.00% | 53.70% | 10.17% | 29.52% | 0.01% |
| 38 | Total Purchased Power Revenue | | | | | | |
| 44 | PWRREV | Total Purchased Power Revenue | 49,092,911 | 34,954,153 | 8,002,144 | 5,891,149 | 245,465 |
| 45 | | | 100% | 71.20% | 16.30% | 12.00% | 0.50% |
| | | | | | | | |
| 35 | REVENUE ALLOCATORS | | | | | | |
| 46 | Total Revenue | | | | | | - |
| 4- | TOTREV | Total Revenue | 35,065,541 | 20,866,030 | 7,378,922 | 5,816,957 | 1,003,632 |
| N 47 | | • | 100% | 59.51% | 21.04% | 16.59% | 2.86% |

UGI Utilities, Inc. – Electric Division

Billing Determinants

| | Residential | General Service | Large Power | Lighting | Total |
|-------------------------|-------------|--------------------|-------------|-----------|-------------|
| Year End Book Report | | | | | |
| Customer Count | 54,180 | 7,462 | 190 | 60 | 61,892 |
| Sales-KWH | 533,015,514 | 160,543,361 | 293,081,499 | 6,015,121 | 992,655,495 |
| Purchased Power Revenue | 34,954,153 | 8,002,144 | 5,891,149 | 245,465 | 49,092,911 |
| Distribution Revenue | 20,866,030 | 7,378,922 | 5,816,957 | 1,003,632 | 35,065,541 |
| Total Revenue | 58,830,377 | 15,778,680 | 12,046,164 | 1,263,955 | 87,919,176 |
| EEC Revenue | 1,257,917 | 397,614 | 338,058 | 14,859 | 2,008,447 |
| USP Revenue | 2,609,000 | | | | 2,609,000 |
| CAP Revenue | 1,752,277 | | | | 1,752,277 |

Primary and Secondary Split

| | Residential | General Service | Large Power | Lighting | Total |
|----------------------|-------------|--------------------|-------------|----------|--------|
| Year End Book Report | | | | | |
| Customer Count | 54,180 | 7,462 | 190 | 60 | 61,892 |
| Primary Customers | 2 | 17 | 34 | - | 53 |
| Secondary Customers | 54,178 | 7,445 | 156 | 60 | 61,839 |

Primary Customer Data

| | Residential | General Service | Large Power | Lighting | Total |
|-----------------------|-------------|--------------------|-------------|----------|-------------|
| Customer Count | 2 | 17 | 34 | 1 | 53 |
| kWh Usage | 55,230 | 6,376,156 | 128,793,351 | - | 135,224,737 |
| NCP at Primary | 14 | 1,742 | 24,004 | - | 25,760 |

UGI ELECTRIC UTILITIES CORPORATION

ALLOCATION OF DEMAND

| | Residential | General Service | Large Power | Lighting | Total | Loss Factors from Generation |
|------------------------|-------------|--------------------|-------------|----------|---------|------------------------------|
| NCP (kW) at Generation | 146,626 | 43,987 | 62,394 | 2,058 | 255,064 | 1.0000 |
| NCP at Primary | 140,536 | 42,160 | 59,803 | 1,972 | 244,471 | 1.0433 |
| NCP at Secondary | 137,663 | 39,595 | 35,071 | 1,932 | 214,261 | 1.0650 |

| NCP (kW) at Primary | 14 | 1,742 | 24,004 | - | 25,760 |
|-----------------------|---------|--------|--------|-------|---------|
| NCP (kW) at Secondary | 137,663 | 39,595 | 35,071 | 1,932 | 214,261 |
| Total | 137,677 | 41,338 | 59,074 | 1,932 | 240,021 |

From Company:

 Rate
 R
 GS-1
 GS-4
 LP
 Lighting
 Total

 NCP (kW) at Meter
 137,677
 7,004
 34,333
 59,074
 1,932
 240,021

| Loss Factors | PPL | Percentage Loss | % of Total | | Losses Split btw. Pri and Sec | UGI Losses |
|--------------|------------|--------------------|------------|-------|-------------------------------------|------------|
| Generation | 1.00000000 | 0.00% | | | | 1.000000 |
| Primary | 1.05364821 | 5.36% | 66.67% | | 4.33% | 1.043333 |
| Secondary | 1.08047231 | 8.05% | | 6.50% | 6.50% | 1.065000 |

UGI Utilities, Inc. – Electric Division

Allocation of Meter Costs

| | Total | | R | Residential | | General Service | | Large Power | | Lighting | |
|---------------------------|-------|------------|----|-------------|----|--------------------|----|----------------|----|----------|--|
| Total Meter Costs | \$ | 10,123,041 | \$ | 8,107,427 | \$ | 1,690,509 | \$ | 54,445 | \$ | 270,660 | |
| Count of Meters | | 72,046 | | 60,163 | | 9,616 | | 205 | | 2,062 | |
| Average Cost per Meter | | | \$ | 135 | \$ | 176 | \$ | 266 | \$ | 131 | |
| Relative Weighting Factor | | | | 1.00 | | 1.30 | | 1.97 | | 0.97 | |

UGI Utilities, Inc. – Electric Division

Allocation of Services Customer Count

| | Commerical | Industrial | Weighted | |
|-----------------|------------|------------|-----------------|-----------|
| | Customer | Customer | Average Service | Relative |
| | Count | Count | Cost | Weighting |
| Residential | NA | NA | \$ 50.22 | 1.000 |
| General Service | 7,301 | 100 | \$ 45.03 | 0.897 |
| Large Power | 138 | 50 | \$ 48.06 | 0.957 |

| | Total UGI | Total Services | Total Service Avera | | age Service | Relative | |
|-------------|-----------|----------------|---------------------|------------|-------------|----------|-----------|
| | Customers | in Study | Cos | t in Study | Cost | | Weighting |
| Commerical | 8,386 | 4,132 | \$ | 185,394 | \$ | 44.87 | 0.893 |
| Industrial | 180 | 64 | \$ | 3,639 | \$ | 56.85 | 1.132 |
| Residential | 55,354 | 40,774 | \$ | 2,047,797 | \$ | 50.22 | 1.000 |
| Total | 63,920 | 44,970 | \$ | 2,236,830 | | 49.74 | |

UGI ELECTRIC UTILITIES CORPORATION

ALLOCATION OF DEMAND Average and Acess Method

| | Residential | General Service | Large Power | Lighting | Total |
|------------------------------|-------------|--------------------|-------------|-----------|-------------|
| Sales-KWH | 533,015,514 | 160,543,361 | 293,081,499 | 6,015,121 | 992,655,495 |
| Average Demand | 60,847 | 18,327 | 33,457 | 687 | 113,317 |
| Class NCP | 137,677 | 41,338 | 59,074 | 1,932 | 240,021 |
| Class Excess | 76,831 | 23,011 | 25,618 | 1,245 | 126,704 |
| Average Allocator Component | 32.59% | 9.82% | 17.92% | 0.37% | 61% |
| Excess Allocator Component | 22.54% | 6.77% | 9.67% | 0.32% | 39% |
| Average and Excess Allocator | 55.14% | 16.59% | 27.59% | 0.68% | 100% |

| Ssytem Load Factor 6 |
|----------------------|
|----------------------|

UGI UTILITIES, INC. - ELECTRIC DIVISION UGI ELECTRIC EXHIBIT D – COST OF SERVICE STUDY FULLY PROJECTED FUTURE TEST YEAR ENDED SEPTEMBER 30, 2019

SECTION V

RETAIL SERVICE CUSTOMERS – FUNCTIONALIZATION, CLASSIFICATION, AND ALLOCATION

This section shows the particular functionalization, classification, and allocation factors for each FERC account that ultimately creates the total revenue requirements. The second part of this section, after this description, provides details on the functionalization and classification of each account. In this part each account of the revenue requirement and the amount of dollars therein, is shown in the first column of costs. The other columns show the various functional categories and the dollars associated with that function. Thus, one can see the amount of a particular account that is primary, secondary, customer, and demand.

Once the costs are functionalized and classified they are then allocated to rate classes. This is shown in this section and is broken into categories, such as rate base, depreciation, O&M expense, and taxes.

| | Account | Account | Account | Functional Allocation | | | | |
|----------|---|----------------|-----------------|--------------------------|------------|--------------|----------------|------------------------|
| | <u>Description</u> | <u>Code</u> | <u>Balance</u> | <u>Factor</u> | Prchsd Pwr | Transmission | Distribution | <u>Direct Customer</u> |
| 1 | Organization | 301.0 | 7 | LABOR | 0 | 0 | 4 | 2 |
| 1 2 | Organization Franchise & Consent | 301.0 | 5 | TOTPLT | 0 | 0 | 4 | 3 1 |
| 3 | Miscellaneous Intangible Plant | 303.0 | 0 | TOTPLT | 0 | 0 | 0 | 0 |
| 4 | Subtotal - Intangible Plant | 000.0 | 12 | 101121 | 0 | 0 | 8 | 4 |
| 5 6 | Transmission Plant | | | | | | | |
| 7 | Land & Land Rights | 350.0 | 0 | None | 0 | 0 | 0 | 0 |
| 8 | Structures & Improvements | 352.0 | 0 | None | 0 | 0 | 0 | 0 |
| 9 | Station Equipment | 353.0 | 0 | None | 0 | 0 | 0 | 0 |
| 10 | Station Equipment - SCADA | 353.2 | 0 | None | 0 | 0 | 0 | 0 |
| 11 | Towers and Fixtures | 354.0 | 0 | None | 0 | 0 | 0 | 0 |
| 12 13 | Poles and Fixtures Overhead Conductors and Devices | 355.0 356.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 14 | Underground Conduit | 357.0 | 0 | None | 0 | 0 | 0 | 0 |
| 15 | Underground Conductors and Devices | 358.0 | 0 | None | 0 | 0 | 0 | 0 |
| 16 | Roads and Trails | 359.0 | 0 | None | 0 | 0 | 0 | 0 |
| 17 | Subtotal - Transmission Plant | | 0 | | 0 | 0 | 0 | 0 |
| 18 | Distribution Plant | | | | | | | |
| 20 | Land & Land Rights | 360.0 | 98 | D361_364 | 0 | 0 | 98 | 0 |
| 21 | Structures & Improvements | 361.0 | 11 | F_DISTR | 0 | 0 | 11 | 0 |
| 22 | Station Equipment | 362.0 | 8,290 | F_DISTR | 0 | 0 | 8,290 | 0 |
| 23 | Storage Battery Equipment | 363.0 | 0,200 | None | 0 | 0 | 0,200 | 0 |
| 24 | Poles, Towers and Fixtures - PRI DEM | 364.0 | 21,293 | F_DISTR | 0 | 0 | 21,293 | 0 |
| 25 | Poles, Towers and Fixtures - PRI CUS | 364.0 | 8,013 | F_DISTR | 0 | 0 | 8,013 | 0 |
| 26 | Poles, Towers and Fixtures - SEC DEM | 364.0 | 10,424 | F_DISTR | 0 | 0 | 10,424 | 0 |
| 27 | Poles, Towers and Fixtures - SEC CUS | 364.0 | 3,582 | F_DISTR | 0 | 0 | 3,582 | 0 |
| 28 | Overhead Conductors and Devices - PRI DEM | 365.0 | 18,900 | F_DISTR | 0 | 0 | 18,900 | 0 |
| 29 | Overhead Conductors and Devices - PRI CUS | 365.0 | 7,367 | F_DISTR | 0 | 0 | 7,367 | 0 |
| 30 | Overhead Conductors and Devices - SEC DEM | 365.0 | 4,691 | F_DISTR F_DISTR | 0 | 0 | 4,691 | 0 |
| 31 32 | Overhead Conductors and Devices - SEC CUS Underground Conduit | 365.0 366.0 | 6,863 6,753 | D367 | 0 | 0 | 6,863 6,753 | 0 |
| 33 | Underground Conductors and Devices - PRI DEM | 367.0 | 5,932 | F DISTR | 0 | 0 | 5,932 | 0 |
| 34 | Underground Conductors and Devices - PRI CUS | 367.0 | 2,426 | F_DISTR | 0 | 0 | 2,426 | 0 |
| 35 | Underground Conductors and Devices - SEC DEM | 367.0 | 579 | F_DISTR | 0 | 0 | 579 | 0 |
| 36 | Underground Conductors and Devices - SEC CUS | 367.0 | 864 | F_DISTR | 0 | 0 | 864 | 0 |
| 37 | Transformers | 368.1 | 14,604 | F_DISTR | 0 | 0 | 14,604 | 0 |
| 38 | Transformer Installations | 368.2 | 10,432 | F_DISTR | 0 | 0 | 10,432 | 0 |
| 39 | Services | 369.0 | 14,972 | F_DRCUS | 0 | 0 | 0 | 14,972 |
| 40 | Meters | 370.1 | 2,762 | F_DRCUS | 0 | 0 | 0 | 2,762 |
| 41 42 | Meter Installations Electronic Meters | 370.2 370.3 | 1,907 4,948 | F_DRCUS | 0 | 0 | 0 | 1,907 4,948 |
| 43 | Installations on Customers' Premises | 370.3 371.0 | 4,946 1,951 | F_DRCUS F_DRCUS | 0 | 0 | 0 | 4,946 1,951 |
| 44 | Installations on Customers' Premises- Dusk-Dawn Li | 371.5 | 348 | F_DISTR | 0 | 0 | 348 | 0 |
| 45 | Leased Property on Customers' Premises | 372.0 | 0 | F DISTR | 0 | 0 | 0 | 0 |
| 46 | Street Lighting and Signal Systems | 373.0 | 1,635 | F_DISTR | 0 | 0 | 1,635 | 0 |
| 47 | Subtotal - Distribution Plant | | 159,646 | | 0 | 0 | 133,106 | 26,540 |
| 48 | | | | | | | | |
| | General Plant | | | | | | | |
| 50 | Land & Land Rights | 389.0 | 1,923 | LABOR | 0 | 0 | 1,077 | 846 |
| 51 52 | Structures & Improvements | 390.0 391.0 | 7,838 12,252 | LABOR LABOR | 0 | 0 | 4,389 6,860 | 3,449 |
| 53 | Office Furniture & Equipment Transportation Equipment | 391.0 | 3 | LABOR | 0 | 0 | 2 | 5,392 1 |
| 54 | Stores Equipment | 393.0 | 2 | LABOR | 0 | 0 | 1 | 1 |
| 55 | Tools & Garage Equipment | 394.0 | 792 | LABOR | 0 | 0 | 443 | 349 |
| 56 | Laboratory Equipment | 395.0 | 123 | LABOR | 0 | 0 | 69 | 54 |
| 57 | Power Operated Equipment | 396.0 | 113 | LABOR | 0 | 0 | 63 | 50 |
| 58 | Communication Equipment | 397.0 | 597 | LABOR | 0 | 0 | 334 | 263 |
| 59 | Miscellaneous Equipment | 398.0 | 32 | LABOR | 0 | 0 | 18 | 14 |
| 60 | Other Tangible Property | 399.0 | 0 | LABOR | 0 | 0 | 0 | 0 |
| 61 62 | Subtotal - General Plant | | 23,675 | | 0 | 0 | 13,256 | 10,419 |
| | Total Utility Plant | | 183,333 | | 0 | 0 | 146,370 | 36,963 |
| | | | | | | | | |

| | Account <u>Description</u> | Account <u>Code</u> | Account <u>Balance</u> | Functional Allocation <u>Factor</u> | Prchsd Pwr | Transmission | Distribution | <u>Direct Customer</u> |
|-------------------|---|------------------------|---------------------------|---|------------|--------------|----------------|------------------------|
| 64 65 | Accumulated Reserve for Depreciation | | | | | | | |
| 66 | Intensible Plant | | | | | | | |
| 68 | Intangible Plant Organization | 301.0 | 0 | LABOR | 0 | 0 | 0 | 0 |
| 69 | Franchise & Consent | 302.0 | 0 | TOTPLT | 0 | 0 | 0 | 0 |
| 70 | Miscellaneous Intangible Plant | 303.0 | 0 | TOTPLT | 0 | 0 | 0 | 0 |
| 71 | Subtotal - Intangible Plant | | 0 | | 0 | 0 | 0 | 0 |
| 72 73 | Transmission Plant | | | | | | | |
| 74 | Land & Land Rights | 350.0 | 0 | None | 0 | 0 | 0 | 0 |
| 75 | Structures & Improvements | 352.0 | 0 | None | 0 | 0 | 0 | 0 |
| 76 | Station Equipment | 353.0 | 0 | None | 0 | 0 | 0 | 0 |
| 77 78 | Station Equipment - SCADA Towers and Fixtures | 353.2 354.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 79 | Poles and Fixtures | 355.0 | 0 | None | 0 | 0 | 0 | 0 |
| 80 | Overhead Conductors and Devices | 356.0 | 0 | None | 0 | 0 | 0 | 0 |
| 81 | Underground Conduit | 357.0 | 0 | None | 0 | 0 | 0 | 0 |
| 82 83 | Underground Conductors and Devices Roads and Trails | 358.0 359.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 84 | Subtotal - Transmission Plant | 339.0 | 0 | None | 0 | 0 | 0 | 0 |
| 85 | Castotal Transmission Flam | | | | | | | |
| 86 | | | | | | | | |
| 87 | Land & Land Rights | 360.0 | 0 | D361_364 | 0 | 0 | 0 | 0 |
| 88 89 | Structures & Improvements Station Equipment | 361.0 362.0 | 8 (97) | F_DISTR F_DISTR | 0 | 0 | 8 (97) | 0 |
| 90 | Storage Battery Equipment | 363.0 | 0 | None | 0 | 0 | 0 | 0 |
| 91 | Poles, Towers and Fixtures | 364.0 | 13,197 | D364 | 0 | 0 | 13,197 | 0 |
| 92 | Overhead Conductors and Devices | 365.0 | 11,040 | D365 | 0 | 0 | 11,040 | 0 |
| 93 94 | Underground Conduit | 366.0 367.0 | 1,897 | D367 D367 | 0 | 0 | 1,897 | 0 |
| 95 | Underground Conductors and Devices Transformers | 368.1 | 2,840 7,317 | F_DISTR | 0 | 0 | 2,840 7,317 | 0 |
| 96 | Transformer Installations | 368.2 | 5,259 | F_DISTR | 0 | 0 | 5,259 | Ö |
| 97 | Services | 369.0 | 6,760 | F_DRCUS | 0 | 0 | 0 | 6,760 |
| 98 | Meters | 370.1 | 1,992 | F_DRCUS | 0 | 0 | 0 | 1,992 |
| 99 100 | Meter Installations Electronic Meters | 370.2 370.3 | 738 3,619 | F_DRCUS | 0 | 0 | 0 | 738 3,619 |
| 100 | Installations on Customers' Premises | 370.3 371.0 | 3,619 899 | F_DRCUS F_DRCUS | 0 | 0 | 0 | 3,619 899 |
| 102 | Installations on Customers' Premises- Dusk-Dawn Li | 371.5 | 322 | F_DISTR | 0 | 0 | 322 | 0 |
| 103 | Leased Property on Customers' Premises | 372.0 | 0 | F_DISTR | 0 | 0 | 0 | 0 |
| 104 | Street Lighting and Signal Systems | 373.0 | 715 | F_DISTR | 0 | 0 | 715 | 0 |
| 105 106 | Subtotal - Distribution Plant | | 56,506 | | 0 | 0 | 42,498 | 14,008 |
| 107 | General Plant | | | | | | | |
| 108 | Land & Land Rights | 389.0 | 0 | LABOR | 0 | 0 | 0 | 0 |
| 109 | Structures & Improvements | 390.0 | (143) | LABOR | 0 | 0 | (80) | (63) |
| 110 111 | Office Furniture & Equipment Transportation Equipment | 391.0 392.0 | 2,458 3 | LABOR LABOR | 0 | 0 | 1,376 2 | 1,082 1 |
| 112 | Stores Equipment | 393.0 | 3 1 | LABOR | 0 | 0 | 1 | 0 |
| 113 | Tools & Garage Equipment | 394.0 | 307 | LABOR | 0 | 0 | 172 | 135 |
| 114 | Laboratory Equipment | 395.0 | 82 | LABOR | 0 | 0 | 46 | 36 |
| 115 | Power Operated Equipment | 396.0 | 111 | LABOR | 0 | 0 | 62 | 49 |
| 116 117 | Communication Equipment Miscellaneous Equipment | 397.0 398.0 | 366 20 | LABOR LABOR | 0 | 0 | 205 11 | 161 9 |
| 118 | Other Tangible Property | 399.0 | 0 | LABOR | 0 | 0 | 0 | 0 |
| 119 | Subtotal - General Plant | | 3,205 | | 0 | 0 | 1,795 | 1,410 |
| 120 | | | | | | | | |
| | Other | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 122 123 | Intentionally Left Blank Intentionally Left Blank | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 124 | Intentionally Left Blank | 0.0 | 0 | None | ő | 0 | 0 | 0 |
| 125 | Intentionally Left Blank | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 126 | Subtotal - Other | | 0 | | 0 | 0 | 0 | 0 |
| | Total Depreciation Accrual | | 59,711 | | 0 | 0 | 44,293 | 15,418 |
| 129 130 131 | Net Plant | | 123,622 | | 0 | 0 | 102,077 | 21,545 |

| | Account <u>Description</u> | Account <u>Code</u> | Account <u>Balance</u> | Functional Allocation <u>Factor</u> | Prchsd Pwr | Transmission | <u>Distribution</u> | <u>Direct Customer</u> |
|------------|---|------------------------|---------------------------|---|------------|--------------|---------------------|------------------------|
| | Other Rate Base Elements | | | | | | | |
| 133 | Westing Control | 0-1- 4-4 | 7.400 | TOTALT | | | 5.050 | 4.504 |
| | Working Capital | Sch. A-1 | 7,462 | TOTPLT | 0 | 0 | 5,958 | 1,504 |
| 135 | | Sch. A-1 Sch. A-1 | (27,785) | TOTPLT | 0 | 0 | (22,183) | (5,602) |
| 136 | Customer Deposits Materials & Supplies | Sch. A-1 | (1,419) 1.440 | LABOR LABOR | 0 | 0 | (795) 806 | (624) 634 |
| 138 | Subtotal - Additions | SCII. A-1 | (20,302) | LABOR | 0 | 0 | (16,214) | (4,088) |
| 139 | Subtotal - Additions | | (20,302) | | U | U | (10,214) | (4,000) |
| 140 | Total Rate Base Adj. | | (20,302) | | 0 | 0 | (16,214) | (4,088) |
| 141 | Total Nate Base Auj. | | (20,302) | | O | Ū | (10,214) | (4,000) |
| | Total Rate Base | | 103,320 | | 0 | 0 | 85,864 | 17,457 |
| 143 | Total Nate Bass | | , | | • | • | , | , |
| 144 | O & M Expenses | | | | | | | |
| 145 | F | | | | | | | |
| 146 | Other Power Generation | | | | | | | |
| 147 | Purchased Power | 555.0 | 44,761 | F_PRPWR | 44,761 | 0 | 0 | 0 |
| 148 | Power Purchased for Storage Operations | 555.1 | 0 | F_PRPWR | 0 | 0 | 0 | 0 |
| 149 | System Control and Load Dispatching | 556.0 | 0 | F_PRPWR | 0 | 0 | 0 | 0 |
| 150 | Other Expenses | 557.0 | 0 | F_PRPWR | 0 | 0 | 0 | 0 |
| 151 | Load Dispatch - Reliability | 561.1 | 178 | F_PRPWR | 178 | 0 | 0 | 0 |
| 152 | Transmission of Electricty by Others | 565.0 | 4,154 | F_PRPWR | 4,154 | 0 | 0 | 0 |
| 153 | Gross Receipts Tax | 408.1 | 0 | F_PRPWR | 0 | 0 | 0 | 0 |
| 154 | Subtotal - Other Power Generation | | 49,093 | | 49,093 | 0 | 0 | 0 |
| 155 | | | | | | | | |
| 156 | Total - Other Power Generation | | 49,093 | | 49,093 | 0 | 0 | 0 |
| 157 | D : 1M 1 (O) # 5 | | | | | | | |
| 158 | ŭ i | F7F 4 | 0 | Nama | 0 | 0 | 0 | 0 |
| 159 | Operation Supervision | 575.1 | 0 | None None | 0 | 0 | 0 | 0 |
| 160 161 | Day-Ahead and Real-Time Market Administration | 575.2 575.3 | 0 | None | 0 | 0 | 0 | 0 |
| 162 | Transmission Rights Market Administration Capacity Market Administration | 575.3 575.4 | 0 | None | 0 | 0 | 0 | 0 |
| 163 | Ancillary Market Administration | 575.5 | 0 | None | 0 | 0 | 0 | 0 |
| 164 | Market Monitoring and Compliance | 575.6 | 0 | None | 0 | 0 | 0 | 0 |
| 165 | Market Facilitation, Monitoring and Compliance Serv | | 0 | None | 0 | 0 | 0 | 0 |
| 166 | Rents | 575.8 | 0 | None | 0 | 0 | 0 | 0 |
| 167 | Subtotal - Regional Market Operation Expenses | 0.0.0 | 0 | | 0 | 0 | 0 | 0 |
| 168 | | | | | | | | |
| 169 | Regional Market Maintenance Expenses | | | | | | | |
| 170 | Maintenance of Structures and Improvements | 576.1 | 0 | None | 0 | 0 | 0 | 0 |
| 171 | Maintenance of Computer Hardware | 576.2 | 0 | None | 0 | 0 | 0 | 0 |
| 172 | Maintenance of Computer Software | 576.3 | 0 | None | 0 | 0 | 0 | 0 |
| 173 | Maintenance of Communication Equipment | 576.4 | 0 | None | 0 | 0 | 0 | 0 |
| 174 | Maintenance of Misc Market Operation Plant | 576.5 | 0 | None | 0 | 0 | 0 | 0 |
| 175 | Subtotal - Regional Market Maintenance Expense | es | 0 | | 0 | 0 | 0 | 0 |
| 176 | | | | | | | | |
| 177 | Total - Regional Market | | 0 | | 0 | 0 | 0 | 0 |
| 178 | | | | | | | | |

| | Account <u>Description</u> | Account <u>Code</u> | Account <u>Balance</u> | Functional Allocation <u>Factor</u> | Prchsd Pwr | Transmission | <u>Distribution</u> | <u>Direct Customer</u> |
|------------|---|------------------------|---------------------------|---|------------|--------------|---------------------|------------------------|
| | Transmission Operation Expenses | | | | | | | |
| 180 | Operation Supervision and Engineering | 560.0 | 0 | None | 0 | 0 | 0 | 0 |
| 181 | Load Dispatch - Reliability | 561.1 | 0 | None | 0 | 0 | 0 | 0 |
| 182 | Load Dispatch - Monitor and Operate Trans. System | 561.2 | 0 | None | 0 | 0 | 0 | 0 |
| 183 | Load Dispatch - Transmission Service & Scheduling | 561.3 | 0 | None | 0 | 0 | 0 | 0 |
| 184 | Scheduling, System Control & Dispatch Service | 561.4 | 0 | None | 0 | 0 | 0 | 0 |
| 185 | Reliability Planning & Standards Development | 561.5 | 0 | None | 0 | 0 | 0 | 0 |
| 186 | Transmission Service Studies | 561.6 | 0 | None | 0 | 0 | 0 | 0 |
| 187 | Generation Interconnection Studies | 561.7 | 0 | None | 0 | 0 | 0 | 0 |
| 188 | Reliability Planning & Standards Development Servic | 561.8 | 0 | None | 0 | 0 | 0 | 0 |
| 189 | Station Expenses | 562.0 | 0 | None | 0 | 0 | 0 | 0 |
| 190 | Operation of Energy Storage Equipment | 562.1 | 0 | None | 0 | 0 | 0 | 0 |
| 191 | Overhead Line Expense | 563.0 | 0 | None | 0 | 0 | 0 | 0 0 |
| 192 193 | Underground Line Expenses | 564.0 565.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 193 | Transmission of Electricty by Others Miscellaneous Transmission Expenses | 566.0 | 0 | None | 0 | 0 | 0 | 0 |
| 195 | Rents | 567.0 | 0 | None | 0 | 0 | 0 | 0 |
| 196 | Operation Supplies and Expenses | 567.1 | 0 | None | 0 | 0 | 0 | 0 |
| 197 | Subtotal - Transmission Operation Expenses | 307.1 | 0 | None | 0 | 0 | 0 | 0 |
| 198 | Subtotal - Transmission Operation Expenses | | U | | U | U | U | U |
| 199 | Transmission Maintenance Expenses | | | | | | | |
| 200 | Maintenance Supervision and Engineering | 568.0 | 0 | None | 0 | 0 | 0 | 0 |
| 201 | Maintenance Supervision and Engineering Maintenance of Structures | 569.0 | 0 | None | 0 | 0 | 0 | 0 |
| 202 | Maintenance of Structures Maintenance of Computer Hadware | 569.1 | 0 | None | 0 | 0 | 0 | 0 |
| 202 | Maintenance of Computer Fradware Maintenance of Computer Software | 569.2 | 0 | None | 0 | 0 | 0 | 0 |
| 203 | Maintenance of Computer Software Maintenance of Communication Equipment | 569.3 | 0 | None | 0 | 0 | 0 | 0 |
| 205 | Maintenance of Communication Equipment Maintenance of Miscellaneous Regional Trans Plant | 569.4 | 0 | None | 0 | 0 | 0 | 0 |
| 206 | Maintenance of Miscellaneous Regional Trans Flant Maintenance of Station equipment | 570.0 | 0 | None | 0 | 0 | 0 | 0 |
| 207 | Maintenance of Station equipment Maintenance of Energy Storage Equipment | 570.1 | 0 | None | 0 | 0 | 0 | 0 |
| 208 | Maintenance of Overhead Lines | 571.0 | 0 | None | 0 | 0 | 0 | 0 |
| 209 | Maintenance of Underground Lines | 572.0 | 0 | None | 0 | 0 | 0 | 0 |
| 210 | Maintenance of Miscellaneous Transmission Plant | 573.0 | 0 | None | 0 | 0 | 0 | 0 |
| 211 | Maintenance of Transmission Plant | 574.0 | 0 | None | 0 | 0 | 0 | 0 |
| 212 | Subtotal - Transmission Maintenance Expenses | 07 1.0 | 0 | 110.10 | 0 | 0 | 0 | 0 |
| 213 | Cubicial Transmission Maintenance Expenses | | · · | | ŭ | Ü | ŭ | · · |
| | Total Transmission | | 0 | | 0 | 0 | 0 | 0 |
| 215 | | | | | | | | |
| 216 | Distribution Operation Expenses | | | | | | | |
| 217 | Operation Supervision and Engineering | 580.0 | 863 | DISTEXP | 0 | 0 | 863 | 0 |
| 218 | Load Dispatching | 581.0 | 328 | D360_362 | 0 | 0 | 328 | 0 |
| 219 | Line and Station Expenses | 581.1 | 0 | D360_362 | 0 | 0 | 0 | 0 |
| 220 | Station Expenses | 582.0 | 136 | D360_362 | 0 | 0 | 136 | 0 |
| 221 | Overhead Line Expenses | 583.0 | 192 | D365 | 0 | 0 | 192 | 0 |
| 222 | Underground Line Expenses | 584.0 | 58 | D367 | 0 | 0 | 58 | 0 |
| 223 | Operation of Energy Storage Equipment | 584.1 | 0 | F_PRPWR | 0 | 0 | 0 | 0 |
| 224 | Street Lighting and Signal System Expenses | 585.0 | 59 | F_DISTR | 0 | 0 | 59 | 0 |
| 225 | Meter Expenses | 586.0 | 452 | F_DISTR | 0 | 0 | 452 | 0 |
| 226 | Customer Installation Expenses | 587.0 | 244 | F_DISTR | 0 | 0 | 244 | 0 |
| 227 | Miscellaneous Distribution Expenses | 588.0 | 683 | DISTEXP | 0 | 0 | 683 | 0 |
| 228 | Rents | 589.0 | 0 | DISTEXP | 0 | 0 | 0 | 0 |
| 229 | Subtotal - Distribution Operation Expenses | | 3,017 | | 0 | 0 | 3,017 | 0 |
| 230 | | | | | | | | |
| | Distribution Maintenance Expenses | | | | | | | |
| 232 | Maintenance Supervision and Engineering | 590.0 | 232 | DMAINT | 0 | 0 | 232 | 0 |
| 233 | Maintenance of Structures | 591.0 | 295 | D360_362 | 0 | 0 | 295 | 0 |
| 234 | Maintenance of Station Equipment | 592.0 | 126 | D360_362 | 0 | 0 | 126 | 0 |
| 235 | Maintenance of Pipe Lines | 592.1 | 0 | None | 0 | 0 | 0 | 0 |
| 236 | Maintenance of Structures and Equipment | 592.2 | 314 | D360_362 | 0 | 0 | 314 | 0 |
| 237 | Maintenance of Overhead Lines | 593.0 | 4,089 | D365 | 0 | 0 | 4,089 | 0 |
| 238 | Maintenance of Underground Lines | 594.0 | 162 | D367 | 0 | 0 | 162 | 0 |
| 239 | Maintenance of Lines | 594.1 | 0 | D367 | 0 | 0 | 0 | 0 |
| 240 | Maintenance of Line Transformers | 595.0 | 170 | F_DISTR | 0 | 0 | 170 | 0 |
| 241 | Maintenance of Street Lighting and Signal Systems | 596.0 | 47 | F_DISTR | 0 | 0 | 47 | 0 |
| 242 | Maintenance of Miscellaneous Distribution Plant | 597.0 | 13 26 | F_DISTR | 0 | 0 | 13 | 0 0 |
| 243 | Maintenance of Miscellaneous Distribution Plant | 598.0 | | DMAINT | 0 | 0 | 26 5.476 | 0 |
| 244 245 | Subtotal - Distribution Maintenance Expenses | | 5,476 | | U | U | 5,476 | U |
| | Total Distribution | | 8,493 | | 0 | 0 | 8,493 | 0 |
| 240 | Total Distribution | | 0,400 | | U | J | 0,400 | U |

| | Account <u>Description</u> | Account <u>Code</u> | Account <u>Balance</u> | Functional Allocation <u>Factor</u> | Prchsd Pwr | Transmission | Distribution | Direct Customer |
|------------|--|------------------------|---------------------------|---|------------|--------------|--------------|-----------------|
| 247 | | | | | | | | |
| | Customer Account | 004.0 | 50 | CHCTACCT | 0 | 0 | 0 | FC |
| 249 250 | Supervision Meter Reading Expenses | 901.0 902.0 | 56 213 | CUSTACCT F DRCUS | 0 | 0 | 0 | 56 213 |
| 250 | Customer Records and Collection Expenses | 902.0 | 1,115 | F_DRCUS | 0 | 0 | 0 | 1,115 |
| 252 | Customer Records and Collection Expenses (USP) | 904.0 | 2,609 | F DRCUS | 0 | 0 | 0 | 2,609 |
| 253 | Uncollectible Accounts | 904.0 | 1,421 | F DRCUS | 0 | 0 | 0 | 1,421 |
| 254 | Miscellaneous Customer Accounts Expenses | 905.0 | 43 | CUSTACCT | 0 | 0 | 0 | 43 |
| 255 | Subtotal - Customer Account | 000.0 | 5,458 | 000.7.00. | 0 | 0 | 0 | 5,458 |
| 256 | Captotal Captotilion / topodin | | 0,100 | | ŭ | ŭ | · · | 0, 100 |
| | Customer Service & Information Expenses | | | | | | | |
| 258 | Customer Service and Informational Expenses | 906.0 | 0 | F_DRCUS | 0 | 0 | 0 | 0 |
| 259 | Supervision | 907.0 | 35 | F_DRCUS | 0 | 0 | 0 | 35 |
| 260 | Customer Assistance Expenses | 908.0 | 243 | F_DRCUS | 0 | 0 | 0 | 243 |
| 261 | Information and Instructional Advertising Expenses | 909.0 | 11 | F_DRCUS | 0 | 0 | 0 | 11 |
| 262 | Miscellaneous Customer Service & Informational Exp | 910.0 | 2 | F_DRCUS | 0 | 0 | 0 | 2 |
| 263 | Miscellaneous Customer Service & Informational Exp | 910.0 | 2,008 | F_DRCUS | 0 | 0 | 0 | 2,008 |
| 264 | Subtotal - Customer Service & Information Expenses | 3 | 2,300 | | 0 | 0 | 0 | 2,300 |
| 265 | | | | | | | | |
| | Sales Expenses | | • | E BB0110 | • | | • | • |
| 267 | Supervision | 911.0 | 0 | F_DRCUS | 0 | 0 | 0 | 0 |
| 268 | Demonstrating and Selling Expenses | 912.0 | 53 | F_DRCUS | 0 | 0 | 0 | 53 |
| 269 | Advertising Expenses | 913.0 | 0 | F_DRCUS | 0 | 0 | 0 | 0 6 |
| 270 271 | Miscellaneous Sales Expenses | 916.0 | 6 0 | F_DRCUS | 0 | 0 | 0 | 0 |
| 271 | Sales Expenses Subtotal - Sales Expenses | 917.0 | 59 | F_DRCUS | 0 | 0 | 0 | 59 |
| 273 | Subtotal - Sales Expenses | | 39 | | U | U | U | 39 |
| | Total - Customer Accounts, Services & Sales Expenses | | 7,817 | | 0 | 0 | 0 | 7,817 |
| 275 | Total Customer / tesseums, Convisco a Cales Expenses | | 7,017 | | · · | · · | · · | 7,017 |
| | Administrative and General Expenses | | | | | | | |
| 277 | Operation | | | | | | | |
| 278 | Administrative and General Salaries | 920.000 | 809 | LABOR | 0 | 0 | 453 | 356 |
| 279 | Office Supplies and Expenses | 921.000 | 1,575 | LABOR | 0 | 0 | 882 | 693 |
| 280 | Administrative Expenses Transferred - Credit | 922.000 | 0 | LABOR | 0 | 0 | 0 | 0 |
| 281 | Outside Services Employed | 923.000 | 2,122 | LABOR | 0 | 0 | 1,188 | 934 |
| 282 | Property Insurance | 924.000 | 16 | LABOR | 0 | 0 | 9 | 7 |
| 283 | Injuries and Damages | 925.000 | 480 | OMxAG | 0 | 0 | 250 | 230 |
| 284 | Employee Pensions and Benefits | 926.000 | 2,084 | OMxAG | 0 | 0 | 1,085 | 999 |
| 285 | Franchise Requirements | 927.000 | 0 | OMxAG | 0 | 0 | 0 | 0 |
| 286 | Regulatory Commission Expenses | 928.000 | 0 | OMxAG | 0 | 0 | 0 | 0 |
| 287 | Duplicate Charges - Credit | 929.000 | (98) | OMxAG | 0 | 0 | (51) | ` , |
| 288 | General Advertising Expenses | 930.100 | 2 | TOTPLT | 0 | 0 | 2 | 0 |
| 289 | Miscellaneous General Expenses | 930.200 | 265 59 | LABOR LABOR | 0 | 0 | 148 33 | 117 26 |
| 290 291 | Rents Transportation Evpansos | 931.000 | 0 | OMxAG | 0 | 0 | 0 | 0 |
| 291 | Transportation Expenses | 933.000 | U | OWIXAG | U | U | U | U |
| 293 | Maintenance | | | | | | | |
| 293 | Maintenance of General Plant | 935.000 | 26 | GENPLT | 0 | 0 | 15 | 12 |
| 295 | asnanoo or Sonorari lant | 230.000 | 20 | OLIVI ET | U | O | 13 | 12 |
| 296 | Total - Administrative and General Expenses | | 7,342 | | 0 | 0 | 4,015 | 3,327 |
| 297 | Emiliana Emponeou | | ., | | Ü | · · | .,010 | 0,027 |
| | TOTAL O & M EXPENSES | | 72,745 | | 49,093 | - | 12,508 | 11,144 |
| 299 | | | | | | | | |
| | | | | | | | | |

| | Account <u>Description</u> | Account Code | Account <u>Balance</u> | Functional Allocation <u>Factor</u> | Prchsd Pwr | Transmission | <u>Distribution</u> | <u>Direct Customer</u> |
|------------|--|-----------------|---------------------------|---|------------|--------------|---------------------|------------------------|
| 300 301 | Labor Expense | | | | | | | |
| | Other Power Generation | | | | | | | |
| 303 | Purchased Power | 555.0 | 0 | F_PRPWR | 0 | 0 | 0 | 0 |
| 304 | Power Purchased for Storage Operations | 555.1 | 0 | F_PRPWR | 0 | 0 | 0 | 0 |
| 305 | System Control and Load Dispatching | 556.0 | 0 | F_PRPWR | 0 | 0 | 0 | 0 |
| 306 307 | Other Expenses Load Dispatch - Reliability | 557.0 561.1 | 0 | F_PRPWR F_PRPWR | 0 | 0 | 0 | 0 |
| 308 | Transmission of Electricity by Others | 565.0 | 0 | F_PRPWR | 0 | 0 | 0 | 0 |
| 309 | Gross Receipts Tax | 408.1 | 0 | F PRPWR | 0 | 0 | 0 | 0 |
| 310 | Subtotal - Other Power Generation | | 0 | _ | 0 | 0 | 0 | 0 |
| 311 | | | | | | | | |
| 312 | Total - Other Power Generation | | 0 | | 0 | 0 | 0 | 0 |
| 313 314 | Regional Market Operation Expenses | | | | | | | |
| 315 | Operation Supervision | 575.1 | 0 | None | 0 | 0 | 0 | 0 |
| 316 | Day-Ahead and Real-Time Market Administration | 575.2 | 0 | None | 0 | 0 | 0 | 0 |
| 317 | Transmission Rights Market Administration | 575.3 | 0 | None | 0 | 0 | 0 | 0 |
| 318 | Capacity Market Administration | 575.4 | 0 | None | 0 | 0 | 0 | 0 |
| 319 320 | Ancillary Market Administration | 575.5 575.6 | 0 | None None | 0 | 0 | 0 | 0 |
| 321 | Market Monitoring and Compliance Market Facilitation, Monitoring and Compliance Serv | 575.6 575.7 | 0 | None | 0 | 0 | 0 | 0 |
| 322 | Rents | 575.8 | 0 | None | 0 | 0 | 0 | 0 |
| 323 | Subtotal - Regional Market Operation Expenses | | 0 | | 0 | 0 | 0 | 0 |
| 324 | | | | | | | | |
| | Regional Market Maintenance Expenses | F70 4 | 0 | Nama | 0 | 0 | 0 | 0 |
| 326 327 | Maintenance of Structures and Improvements Maintenance of Computer Hardware | 576.1 576.2 | 0 | None None | 0 | 0 | 0 | 0 |
| 328 | Maintenance of Computer Software | 576.3 | 0 | None | 0 | 0 | 0 | 0 |
| 329 | Maintenance of Communication Equipment | 576.4 | 0 | None | 0 | 0 | 0 | 0 |
| 330 | Maintenance of Misc Market Operation Plant | 576.5 | 0 | None | 0 | 0 | 0 | 0 |
| 331 | Subtotal - Regional Market Maintenance Expenses | | 0 | | 0 | 0 | 0 | 0 |
| 333 334 | Total - Regional Market | | 0 | | 0 | 0 | 0 | 0 |
| | Transmission Operation Expenses | | | | | | | |
| 336 | Operation Supervision and Engineering | 560.0 | 0 | None | 0 | 0 | 0 | 0 |
| 337 | Load Dispatch - Reliability | 561.1 | 0 | None | 0 | 0 | 0 | 0 |
| 338 | Load Dispatch - Monitor and Operate Trans. System | 561.2 | 0 | None | 0 | 0 | 0 | 0 |
| 339 340 | Load Dispatch - Transmission Service & Scheduling Scheduling, System Control & Dispatch Service | 561.3 561.4 | 0 | None None | 0 | 0 | 0 | 0 |
| 341 | Reliability Planning & Standards Development | 561.5 | 0 | None | 0 | 0 | 0 | 0 |
| 342 | Transmission Service Studies | 561.6 | 0 | None | 0 | 0 | 0 | 0 |
| 343 | Generation Interconnection Studies | 561.7 | 0 | None | 0 | 0 | 0 | 0 |
| 344 | Reliability Planning & Standards Development Service | 561.8 | 0 | None | 0 | 0 | 0 | 0 |
| 345 346 | Station Expenses Operation of Energy Storage Equipment | 562.0 562.1 | 0 | None None | 0 | 0 | 0 | 0 |
| 347 | Overhead Line Expense | 563.0 | 0 | None | 0 | 0 | 0 | 0 |
| 348 | Underground Line Expenses | 564.0 | 0 | None | 0 | 0 | 0 | 0 |
| 349 | Transmission of Electricty by Others | 565.0 | 0 | None | 0 | 0 | 0 | 0 |
| 350 | Miscellaneous Transmission Expenses | 566.0 | 0 | None | 0 | 0 | 0 | 0 |
| 351 352 | Rents Operation Supplies and Expenses | 567.0 567.1 | 0 | None None | 0 | 0 | 0 | 0 |
| 353 | Subtotal - Transmission Operation Expenses | 007.1 | 0 | 140110 | 0 | 0 | 0 | ő |
| 354 | | | | | | | | |
| | Transmission Maintenance Expenses | | | | _ | | _ | _ |
| 356 | Maintenance Supervision and Engineering | 568.0 | 0 | None | 0 | 0 | 0 | 0 |
| 357 358 | Maintenance of Structures Maintenance of Computer Hadware | 569.0 569.1 | 0 | None None | 0 | 0 | 0 | 0 |
| 359 | Maintenance of Computer Fradware Maintenance of Computer Software | 569.1 | 0 | None | 0 | 0 | 0 | 0 |
| 360 | Maintenance of Communication Equipment | 569.3 | 0 | None | 0 | 0 | 0 | 0 |
| 361 | Maintenance of Miscellaneous Regional Trans Plant | 569.4 | 0 | None | 0 | 0 | 0 | 0 |
| 362 | Maintenance of Station equipment | 570.0 570.1 | 0 | None | 0 | 0 | 0 | 0 |
| 363 364 | Maintenance of Energy Storage Equipment Maintenance of Overhead Lines | 570.1 571.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 365 | Maintenance of Underground Lines | 571.0 | 0 | None | 0 | 0 | 0 | 0 |
| 366 | Maintenance of Miscellaneous Transmission Plant | 573.0 | 0 | None | 0 | 0 | 0 | 0 |
| 367 | Maintenance of Transmission Plant | 574.0 | 0 | None | 0 | 0 | 0 | 0 |
| 368 | Subtotal - Transmission Maintenance Expenses | | 0 | | 0 | 0 | 0 | 0 |
| 369 370 | Total Transmission | 0.0 | 0 | | 0 | 0 | 0 | 0 |
| | | | | | | | | |

| | Account <u>Description</u> | Account <u>Code</u> | Account <u>Balance</u> | Functional Allocation <u>Factor</u> | Prchsd Pwr | <u>Transmission</u> | <u>Distribution</u> | Direct Customer |
|------------|---|------------------------|---------------------------|---|------------|---------------------|---------------------|-----------------|
| 371 | | | | | | | | |
| | Distribution Operation Expenses | | | | | | | |
| 373 | Operation Supervision and Engineering | 580.0 | 437 | DISTEXP | 0 | 0 | 437 | 0 |
| 374 | Load Dispatching | 581.0 | 292 | D360_362 | 0 | 0 | 292 | 0 0 |
| 375 376 | Line and Station Expenses Station Expenses | 581.1 582.0 | 0 49 | D360_362 D360_362 | 0 | 0 | 0 49 | 0 |
| 377 | Overhead Line Expenses | 583.0 | 49 | D300_302 D365 | 0 | 0 | 49 | 0 |
| 378 | Underground Line Expenses | 584.0 | 28 | D367 | 0 | 0 | 28 | 0 |
| 379 | Operation of Energy Storage Equipment | 584.1 | 0 | F PRPWR | 0 | 0 | 0 | 0 |
| 380 | Street Lighting and Signal System Expenses | 585.0 | 4 | F_DISTR | 0 | 0 | 4 | 0 |
| 381 | Meter Expenses | 586.0 | 349 | F_DISTR | 0 | 0 | 349 | 0 |
| 382 | Customer Installation Expenses | 587.0 | 55 | F_DISTR | 0 | 0 | 55 | 0 |
| 383 | Miscellaneous Distribution Expenses | 588.0 | 320 | DISTEXP | 0 | 0 | 320 | 0 |
| 384 | Rents | 589.0 | 0 | DISTEXP | 0 | 0 | 0 | 0 |
| 385 | Subtotal - Distribution Operation Expenses | | 1,585 | | 0 | 0 | 1,585 | 0 |
| 386 | Distribution Maintenance Function | | | | | | | |
| 388 | Distribution Maintenance Expenses Maintenance Supervision and Engineering | 590.0 | 0 | DMAINT | 0 | 0 | 0 | 0 |
| 389 | Maintenance of Structures | 590.0 | 70 | D360_362 | 0 | 0 | 70 | 0 |
| 390 | Maintenance of Station Equipment | 592.0 | 0 | D360_362 | 0 | 0 | 0 | 0 |
| 391 | Maintenance of Pipe Lines | 592.1 | 0 | None | 0 | 0 | 0 | 0 |
| 392 | Maintenance of Structures and Equipment | 592.2 | 512 | D360_362 | 0 | 0 | 512 | 0 |
| 393 | Maintenance of Overhead Lines | 593.0 | 65 | D365 | 0 | 0 | 65 | 0 |
| 394 | Maintenance of Underground Lines | 594.0 | 0 | D367 | 0 | 0 | 0 | 0 |
| 395 | Maintenance of Lines | 594.1 | 58 | D367 | 0 | 0 | 58 | 0 |
| 396 | Maintenance of Line Transformers | 595.0 | 11 | F_DISTR | 0 | 0 | 11 | 0 |
| 397 | Maintenance of Street Lighting and Signal Systems | 596.0 | 7 | F_DISTR | 0 | 0 | 7 | 0 |
| 398 | Maintenance of Meters | 597.0 | 12 | F_DISTR | 0 | 0 | 12 | 0 |
| 399 | Maintenance of Miscellaneous Distribution Plant | 598.0 | 943 | DMAINT | 0 | 0 | 943 | 0 |
| 400 | Subtotal - Distribution Maintenance Expenses | | 1,680 | | 0 | 0 | 1,680 | 0 |
| 401 | Total Blackhoot an | | 2.205 | | 0 | 0 | 2.205 | 0 |
| 402 403 | Total Distribution | | 3,265 | | 0 | 0 | 3,265 | 0 |
| | Customer Account | | | | | | | |
| 405 | Supervision | 901.0 | 170 | CUSTACCT | 0 | 0 | 0 | 170 |
| 406 | Meter Reading Expenses | 902.0 | 820 | F DRCUS | 0 | 0 | 0 | 820 |
| 407 | Customer Records and Collection Expenses | 903.0 | 0 | F DRCUS | 0 | 0 | 0 | 0 |
| 408 | Uncollectible Accounts | 904.0 | 0 | F_DRCUS | 0 | 0 | 0 | 0 |
| 409 | Miscellaneous Customer Accounts Expenses | 905.0 | 1,027 | CUSTACCT | 0 | 0 | 0 | 1,027 |
| 410 | Subtotal - Customer Account | | 2,017 | | 0 | 0 | 0 | 2,017 |
| 411 | | | | | | | | |
| | Customer Service & Information Expenses | | | | _ | _ | _ | |
| 413 | Customer Service and Informational Expenses | 906.0 | 35 | F_DRCUS | 0 | 0 | 0 | 35 |
| 414 | Supervision | 907.0 | 69 | F_DRCUS | 0 | 0 | 0 | 69 0 |
| 415 | Customer Assistance Expenses | 908.0 909.0 | 0 148 | F_DRCUS F_DRCUS | 0 | 0 | 0 | 148 |
| 416 417 | Information and Instructional Advertising Expenses Miscellaneous Customer Service & Informational Exp | 909.0 | 253 | F_DRCUS | 0 | 0 | 0 | 253 |
| 418 | Subtotal - Customer Service & Information Expenses | 310.0 | 505 | I_DROOG | 0 | 0 | 0 | 505 |
| 419 | Cubicial Customor Corvido a Information Exponess | | 000 | | · · | Ŭ | · · | 000 |
| | Sales Expenses | | | | | | | |
| 421 | Supervision | 911.0 | 22 | F_DRCUS | 0 | 0 | 0 | 22 |
| 422 | | 912.0 | 0 | F_DRCUS | 0 | 0 | 0 | 0 |
| 423 | Advertising Expenses | 913.0 | 0 | F_DRCUS | 0 | 0 | 0 | 0 |
| 424 | Miscellaneous Sales Expenses | 916.0 | 0 | F_DRCUS | 0 | 0 | 0 | 0 |
| 425 | Sales Expenses | 917.0 | 22 | F_DRCUS | 0 | 0 | 0 | 22 |
| 426 | Subtotal - Sales Expenses | | 44 | | 0 | 0 | 0 | 44 |
| 427 | TOTAL O & M LABOR EXP. | | 5,831 | | 0 | 0 | 3,265 | 2,566 |
| 429 | TOTAL OWN EADON EAT. | | 3,031 | | U | U | 3,203 | 2,500 |
| 723 | | | | | | | | |

Functionalization Phase

| | Account <u>Description</u> | Account <u>Code</u> | Account <u>Balance</u> | Functional Allocation <u>Factor</u> | <u>Prchsd Pwr</u> | Transmission | <u>Distribution</u> | <u>Direct Customer</u> |
|-------------------|--|------------------------|---------------------------|---|-------------------|--------------|---------------------|------------------------|
| 430 431 432 | Depreciation Expense | | | | | | | |
| 433 | Intangible Plant | | | | | | | |
| 434 | Organization | 301.0 | 0 | LABOR | 0 | 0 | 0 | 0 |
| 435 | Franchise & Consent | 302.0 | 0 | TOTPLT | 0 | 0 | 0 | 0 |
| 436 | Miscellaneous Intangible Plant | 303.0 | 0 | TOTPLT | 0 | 0 | 0 | 0 |
| 437 | Subtotal - Intangible Plant | | 0 | | 0 | 0 | 0 | 0 |
| 438 439 | Transmission Plant | | | | | | | |
| 440 | Land & Land Rights | 350.0 | 0 | None | 0 | 0 | 0 | 0 |
| 441 | Structures & Improvements | 352.0 | 0 | None | 0 | 0 | 0 | 0 |
| 442 | Station Equipment | 353.0 | 0 | None | 0 | 0 | 0 | 0 |
| 443 | Station Equipment - SCADA | 353.2 | 0 | None | 0 | 0 | 0 | 0 |
| 444 | Towers and Fixtures | 354.0 | 0 | None | 0 | 0 | 0 | 0 |
| 445 | Poles and Fixtures | 355.0 | 0 | None | 0 | 0 | 0 | 0 |
| 446 | Overhead Conductors and Devices | 356.0 | 0 | None | 0 | 0 | 0 | 0 |
| 447 | Underground Conduit | 357.0 | 0 | None | 0 | 0 | 0 | 0 |
| 448 | Underground Conductors and Devices | 358.0 | 0 | None | 0 | 0 | 0 | 0 |
| 449 | Roads and Trails | 359.0 | 0 | None | 0 | 0 | 0 | 0 |
| 450 451 | Subtotal - Transmission Plant | | U | | U | U | U | U |
| | Distribution Plant | | | | | | | |
| 453 | Land & Land Rights | 360.0 | 0 | D361_364 | 0 | 0 | 0 | 0 |
| 454 | Structures & Improvements | 361.0 | 0 | F DISTR | 0 | 0 | 0 | 0 |
| 455 | Station Equipment | 362.0 | 277 | F_DISTR | 0 | 0 | 277 | 0 |
| 456 | Storage Battery Equipment | 363.0 | 0 | None | 0 | 0 | 0 | 0 |
| 457 | Poles, Towers and Fixtures | 364.0 | 869 | D364 | 0 | 0 | 869 | 0 |
| 458 | Overhead Conductors and Devices | 365.0 | 864 | D365 | 0 | 0 | 864 | 0 |
| 459 | Underground Conduit | 366.0 | 105 | D367 | 0 | 0 | 105 | 0 |
| 460 | Underground Conductors and Devices | 367.0 | 302 | D367 | 0 | 0 | 302 | 0 |
| 461 | Transformers | 368.1 | 304 268 | F_DISTR | 0 | 0 | 304 268 | 0 |
| 462 463 | Transformer Installations Services | 368.2 369.0 | 268 281 | F_DISTR F DRCUS | 0 | 0 | 208 | 281 |
| 464 | Meters | 370.1 | 59 | F_DRCUS | 0 | 0 | 0 | 59 |
| 465 | Meter Installations | 370.2 | 25 | F_DRCUS | 0 | 0 | 0 | 25 |
| 466 | Electronic Meters | 370.3 | 158 | F DRCUS | 0 | 0 | 0 | 158 |
| 467 | Installations on Customers' Premises | 371.0 | 67 | F_DRCUS | 0 | 0 | 0 | 67 |
| 468 | Installations on Customers' Premises- Dusk-Dawn Li | 371.5 | 4 | F_DISTR | 0 | 0 | 4 | 0 |
| 469 | Leased Property on Customers' Premises | 372.0 | 0 | F_DISTR | 0 | 0 | 0 | 0 |
| 470 | Street Lighting and Signal Systems | 373.0 | 55 | F_DISTR | 0 | 0 | 55 | 0 |
| 471 | Subtotal - Distribution Plant | | 3,638 | | 0 | 0 | 3,048 | 590 |
| 472 | General Plant | | | | | | | |
| 473 | Land & Land Rights | 389.0 | 0 | LABOR | 0 | 0 | 0 | 0 |
| 475 | Structures & Improvements | 390.0 | 297 | LABOR | 0 | 0 | 166 | 131 |
| 476 | Office Furniture & Equipment | 391.0 | 1,068 | LABOR | 0 | 0 | 598 | 470 |
| 477 | Transportation Equipment | 392.0 | 0 | LABOR | 0 | 0 | 0 | 0 |
| 478 | Stores Equipment | 393.0 | 0 | LABOR | 0 | 0 | 0 | 0 |
| 479 | Tools & Garage Equipment | 394.0 | 40 | LABOR | 0 | 0 | 22 | 18 |
| 480 | Laboratory Equipment | 395.0 | 12 | LABOR | 0 | 0 | 7 | 5 |
| 481 | Power Operated Equipment | 396.0 | 0 | LABOR | 0 | 0 | 0 | 0 |
| 482 | Communication Equipment | 397.0 | 58 | LABOR | 0 | 0 | 32 | 26 |
| 483 | Miscellaneous Equipment | 398.0 | 4 0 | LABOR LABOR | 0 | 0 | 2 | 2 0 |
| 484 485 | Other Tangible Property Subtotal - General Plant | 399.0 | 1,479 | LABUK | 0 | 0 | 828 | 651 |
| 486 | Cabiotai Conciai i lant | | 1,713 | | 0 | O | 020 | 001 |
| | Total - DEPRECIATION EXPENSE | | 5,117 | | 0 | 0 | 3,876 | 1,241 |
| | | | | | | | | |

Functionalization Phase

| | Account <u>Description</u> | Account <u>Code</u> | Account Balance | Functional Allocation <u>Factor</u> | Prchsd Pwr | Transmission | Distribution | <u>Direct Customer</u> |
|------------|--|------------------------|--------------------|---|------------|--------------|--------------|------------------------|
| 488 | | | | | | | | |
| 489 | Charged To Clearing Accounts | 0.0 | (98) | TOTPLT | 0 | 0 | (78) | (20) |
| 490 | | | | | | | | |
| 491 | Net Salvage Amortization | 0.0 | 644 | TOTPLT | 0 | 0 | 514 | 130 |
| 492 493 | Taxes Other Than Income Taxes | | | | | | | |
| 493 | PURTA & Property Taxes | 0.0 | 449 | F DISTR | 0 | 0 | 449 | 0 |
| 494 | Gross Receipts Tax | 0.0 | 5,167 | F_DISTR F_DISTR | 0 | 0 | 5,167 | 0 |
| 496 | Payroll related | 0.0 | 715 | LABOR | 0 | 0 | 400 | 315 |
| 497 | Real estate | 0.0 | 327 | TOTPLT | 0 | 0 | 261 | 66 |
| 498 | PA Local Use and Miscellaneous | 0.0 | 164 | TOTPLT | 0 | 0 | 131 | 33 |
| 499 | 0 | Blank | 0 | None | 0 | 0 | 0 | 0 |
| 500 | 0 | Blank | 0 | None | 0 | 0 | 0 | 0 |
| 501 | Subtotal - Taxes Other Than Income Taxes | | 6,821 | | 0 | 0 | 6,407 | 413 |
| 502 | | | | | | | | |
| 503 | Total Taxes Other Than Income Tax | | 6,821 | | 0 | 0 | 6,407 | 413 |
| 504 | | | | | | | | |
| 505 | Other Tax Adjustments | | | | | | | |
| 506 | Inferred Tax Difference | | 0 | None | 0 | 0 | 0 | 0 |
| 507 | Subtotal - Other Tax Adjustments | | 0 | | 0 | 0 | 0 | 0 |
| 508 | | | | | | | | |
| 509 | Income Taxes | | | | _ | | | /· |
| 510 | State Income Tax expense | 0.0 | (386) | RTBASE | 0 | 0 | (321) | ` ' |
| 511 | Federal Income Tax expense | 0.0 | 788 | RTBASE | 0 | 0 | 655 | 133 |
| 512 | Subtotal - Income Taxes | | 402 | | 0 | 0 | 334 | 68 |
| 513 514 | Total Taxes | | 7,223 | | 0 | 0 | 6,742 | 481 |
| 514 | Total Taxes | | 1,223 | | U | U | 6,742 | 401 |
| | TOTAL EXPENSES | | 85,631 | | 49,093 | 0 | 23,561 | 12,976 |

| | | | Intenral | | Function | | PWR | |
|----------|--|------------------------|--------------------------|------------------------------|--------------------------|--------|------------------|---------|
| | A | A 1 | 01" | Destar I Day | Classification | | Prchsd_Pwr | |
| | Account <u>Description</u> | Account <u>Code</u> | Classification Factor | Prchsd_Pwr <u>Dollars</u> | <u>Factor</u> | Demand | Customer | Energy |
| | <u>Description</u> | <u>oodc</u> | <u>r detor</u> | Dollars | <u>r dotor</u> | Demana | <u>Oustorner</u> | Litergy |
| | Plant in Service | | | | | | | |
| | Intangible Plant | | | | | | | |
| 1 | Organization | 301.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 2 | Franchise & Consent | 302.0 303.0 | TOTPLT TOTPLT | 0 | TOTPLT_PWR TOTPLT_PWR | 0 | 0 0 | 0 |
| 4 | Miscellaneous Intangible Plant Subtotal - Intangible Plant | 303.0 | TOTPLI | 0 | TOTPLT_PWK | 0 | 0 | 0 |
| 5 | Subtotal intarigible Flant | | | O | | O | Ü | Ü |
| 6 | Transmission Plant | | | | | | | |
| 7 | Land & Land Rights | 350.0 | None | 0 | None | 0 | 0 | 0 |
| 8 | Structures & Improvements | 352.0 | None | 0 | None | 0 | 0 | 0 |
| 9 | Station Equipment | 353.0 | None | 0 | None | 0 | 0 | 0 |
| 10 | Station Equipment - SCADA | 353.2 | None | 0 | None | 0 | 0 | 0 |
| 11 12 | Towers and Fixtures Poles and Fixtures | 354.0 355.0 | None None | 0 | None None | 0 | 0 | 0 |
| 13 | Overhead Conductors and Devices | 356.0 | None | 0 | None | 0 | 0 | 0 |
| 14 | Underground Conduit | 357.0 | None | 0 | None | 0 | 0 | 0 |
| 15 | Underground Conductors and Devices | 358.0 | None | 0 | None | 0 | 0 | 0 |
| 16 | Roads and Trails | 359.0 | None | 0 | None | 0 | 0 | 0 |
| 17 | Subtotal - Transmission Plant | | | 0 | | 0 | 0 | 0 |
| 18 | Distribution Disert | | | | | | | |
| 19 | Distribution Plant | 360.0 | D264 264 | 0 | Does on DWD | 0 | 0 | 0 |
| 20 21 | Land & Land Rights Structures & Improvements | 361.0 | D361_364 DEM | 0 | D361_364_PWR DEM | 0 | 0 | 0 |
| 22 | Station Equipment | 362.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 23 | Storage Battery Equipment | 363.0 | None | 0 | None | 0 | 0 | 0 |
| 24 | Poles, Towers and Fixtures - PRI DEM | 364.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 25 | Poles, Towers and Fixtures - PRI CUS | 364.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 26 | Poles, Towers and Fixtures - SEC DEM | 364.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 27 | Poles, Towers and Fixtures - SEC CUS | 364.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 28 29 | Overhead Conductors and Devices - PRI DEM Overhead Conductors and Devices - PRI CUS | 365.0 365.0 | DEM CUS | 0 | DEM CUS | 0 | 0 | 0 |
| 30 | Overhead Conductors and Devices - FRI COS Overhead Conductors and Devices - SEC DEM | 365.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 31 | Overhead Conductors and Devices - SEC CUS | 365.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 32 | Underground Conduit | 366.0 | D367 | 0 | D367_PWR | 0 | 0 | 0 |
| 33 | Underground Conductors and Devices - PRI DEM | 367.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 34 | Underground Conductors and Devices - PRI CUS | 367.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 35 | Underground Conductors and Devices - SEC DEM | 367.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 36 37 | Underground Conductors and Devices - SEC CUS | 367.0 368.1 | CUS DEM | 0 | CUS DEM | 0 | 0 | 0 |
| 38 | Transformers Transformer Installations | 368.2 | DEM | 0 | DEM | 0 | 0 | 0 |
| 39 | Services | 369.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 40 | Meters | 370.1 | CUS | 0 | CUS | 0 | 0 | 0 |
| 41 | Meter Installations | 370.2 | CUS | 0 | CUS | 0 | 0 | 0 |
| 42 | Electronic Meters | 370.3 | CUS | 0 | CUS | 0 | 0 | 0 |
| 43 | Installations on Customers' Premises | 371.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 44 | Installations on Customers' Premises- Dusk-Dawn Lights | 371.5 372.0 | CUS CUS | 0 | CUS CUS | 0 | 0 | 0 |
| 45 46 | Leased Property on Customers' Premises Street Lighting and Signal Systems | 372.0 373.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 47 | Subtotal - Distribution Plant | 070.0 | 000 | 0 | 000 | 0 | 0 | 0 |
| 48 | | | | | | | | |
| 49 | General Plant | | | | | | | |
| 50 | Land & Land Rights | 389.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 51 | Structures & Improvements | 390.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 52 | Office Furniture & Equipment | 391.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 53 54 | Transportation Equipment Stores Equipment | 392.0 393.0 | LABOR LABOR | 0 | LABOR_PWR LABOR_PWR | 0 | 0 0 | 0 |
| 55 | Tools & Garage Equipment | 394.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 56 | Laboratory Equipment | 395.0 | LABOR | 0 | LABOR_PWR | 0 | Ő | 0 |
| 57 | Power Operated Equipment | 396.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 58 | Communication Equipment | 397.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 59 | Miscellaneous Equipment | 398.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 60 | Other Tangible Property | 399.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 61 62 | Subtotal - General Plant | | | 0 | | 0 | 0 | 0 |
| 63 | Total Utility Plant | | | 0 | | 0 | 0 | 0 |
| 64 | | | | o o | | · · | J | 3 |
| | | | | | | | | |

| | | | Intenral | | Function | | DST | |
|----------|---|------------------------|--------------------------|-----------------|------------------------|----------------|--------------|--------|
| | A | A | Classification | Distribution | Classification | | Distribution | |
| | Account <u>Description</u> | Account <u>Code</u> | Classification Factor | <u>Dollars</u> | <u>Factor</u> | Demand | Customer | Energy |
| | | | | | | | | |
| | Plant in Service | | | | | | | |
| | Intangible Plant | | | | | | | |
| 1 | Organization | 301.0 | LABOR | 4 | LABOR DST | 2 | 1 | 0 |
| 2 | Franchise & Consent | 302.0 | TOTPLT | 4 | TOTPLT_DST | 3 | 1 | 0 |
| 3 | Miscellaneous Intangible Plant | 303.0 | TOTPLT | 0 | TOTPLT_DST | 0 | 0 | 0 |
| 4 | Subtotal - Intangible Plant | | | 8 | | 5 | 3 | 0 |
| 5 6 | Transmission Plant | | | | | | | |
| 7 | Land & Land Rights | 350.0 | None | 0 | None | 0 | 0 | 0 |
| 8 | Structures & Improvements | 352.0 | None | 0 | None | 0 | 0 | 0 |
| 9 | Station Equipment | 353.0 | None | 0 | None | 0 | 0 | 0 |
| 10 | Station Equipment - SCADA | 353.2 | None | 0 | None | 0 | 0 | 0 |
| 11 12 | Towers and Fixtures Poles and Fixtures | 354.0 355.0 | None None | 0 | None None | 0 | 0 | 0 |
| 13 | Overhead Conductors and Devices | 356.0 | None | 0 | None | 0 | 0 | 0 |
| 14 | Underground Conduit | 357.0 | None | 0 | None | 0 | 0 | 0 |
| 15 | Underground Conductors and Devices | 358.0 | None | 0 | None | 0 | 0 | 0 |
| 16 | Roads and Trails | 359.0 | None | 0 | None | 0 | 0 | 0 |
| 17 | Subtotal - Transmission Plant | | | 0 | | 0 | 0 | 0 |
| 18 19 | Distribution Plant | | | | | | | |
| 20 | Land & Land Rights | 360.0 | D361 364 | 98 | D361_364_DST | 76 | 22 | 0 |
| 21 | Structures & Improvements | 361.0 | DEM DEM | 11 | DEM | 11 | 0 | ő |
| 22 | Station Equipment | 362.0 | DEM | 8,290 | DEM | 8,290 | 0 | 0 |
| 23 | Storage Battery Equipment | 363.0 | None | 0 | None | 0 | 0 | 0 |
| 24 | Poles, Towers and Fixtures - PRI DEM | 364.0 | DEM | 21,293 | DEM | 21,293 | 0 | 0 |
| 25 26 | Poles, Towers and Fixtures - PRI CUS Poles, Towers and Fixtures - SEC DEM | 364.0 364.0 | CUS DEM | 8,013 10,424 | CUS DEM | 0 10,424 | 8,013 0 | 0 0 |
| 27 | Poles, Towers and Fixtures - SEC CUS | 364.0 | CUS | 3,582 | CUS | 10,424 | 3,582 | 0 |
| 28 | Overhead Conductors and Devices - PRI DEM | 365.0 | DEM | 18,900 | DEM | 18,900 | 0,002 | Ő |
| 29 | Overhead Conductors and Devices - PRI CUS | 365.0 | CUS | 7,367 | CUS | 0 | 7,367 | 0 |
| 30 | Overhead Conductors and Devices - SEC DEM | 365.0 | DEM | 4,691 | DEM | 4,691 | 0 | 0 |
| 31 | Overhead Conductors and Devices - SEC CUS | 365.0 | CUS | 6,863 | CUS | 0 | 6,863 | 0 |
| 32 33 | Underground Conduit Underground Conductors and Devices - PRI DEM | 366.0 367.0 | D367 DEM | 6,753 5,932 | D367_DST DEM | 4,486 5,932 | 2,267 0 | 0 |
| 34 | Underground Conductors and Devices - PRI CUS | 367.0 | CUS | 2,426 | CUS | 0,932 | 2,426 | 0 |
| 35 | Underground Conductors and Devices - SEC DEM | 367.0 | DEM | 579 | DEM | 579 | 0 | 0 |
| 36 | Underground Conductors and Devices - SEC CUS | 367.0 | CUS | 864 | CUS | 0 | 864 | 0 |
| 37 | Transformers | 368.1 | DEM | 14,604 | DEM | 14,604 | 0 | 0 |
| 38 39 | Transformer Installations Services | 368.2 369.0 | DEM CUS | 10,432 | DEM CUS | 10,432 0 | 0 | 0 0 |
| 40 | Meters | 370.1 | CUS | 0 | CUS | 0 | 0 | 0 |
| 41 | Meter Installations | 370.2 | CUS | 0 | CUS | 0 | 0 | 0 |
| 42 | Electronic Meters | 370.3 | CUS | 0 | CUS | 0 | 0 | 0 |
| 43 | Installations on Customers' Premises | 371.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 44 | Installations on Customers' Premises- Dusk-Dawn Lights | 371.5 | CUS | 348 | CUS | 0 | 348 | 0 |
| 45 46 | Leased Property on Customers' Premises Street Lighting and Signal Systems | 372.0 373.0 | CUS CUS | 0 1,635 | CUS CUS | 0 | 0 1,635 | 0 0 |
| 47 | Subtotal - Distribution Plant | 373.0 | 003 | 133,106 | 003 | 99,718 | 33,388 | 0 |
| 48 | | | | .00,.00 | | 00,1.0 | 00,000 | ŭ |
| 49 | General Plant | | | | | | | |
| 50 | Land & Land Rights | 389.0 | LABOR | 1,077 | LABOR_DST | 668 | 409 | 0 |
| 51 | Structures & Improvements | 390.0 | LABOR | 4,389 | LABOR_DST | 2,723 | 1,665 | 0 |
| 52 53 | Office Furniture & Equipment Transportation Equipment | 391.0 392.0 | LABOR LABOR | 6,860 2 | LABOR_DST LABOR_DST | 4,257 1 | 2,603 1 | 0 0 |
| 54 | Stores Equipment | 393.0 | LABOR | 1 | LABOR_DST | 1 | 0 | 0 |
| 55 | Tools & Garage Equipment | 394.0 | LABOR | 443 | LABOR_DST | 275 | 168 | 0 |
| 56 | Laboratory Equipment | 395.0 | LABOR | 69 | LABOR_DST | 43 | 26 | 0 |
| 57 | Power Operated Equipment | 396.0 | LABOR | 63 | LABOR_DST | 39 | 24 | 0 |
| 58 | Communication Equipment | 397.0 | LABOR | 334 | LABOR_DST | 207 | 127 | 0 |
| 59 60 | Miscellaneous Equipment Other Tangible Property | 398.0 399.0 | LABOR LABOR | 18 0 | LABOR_DST LABOR_DST | 11 0 | 7 0 | 0 0 |
| 61 | Subtotal - General Plant | 399.0 | LADUR | 13,256 | FVDOK_DOL | 8,226 | 5,030 | 0 |
| 62 | | | | . 5,255 | | 5,225 | 2,000 | v |
| 63 | Total Utility Plant | | | 146,370 | | 107,950 | 38,420 | 0 |
| 64 | | | | | | | | |
| | | | | | | | | |

| | | | Intenral | | Function | | CST | |
|----------|---|------------------------|--------------------------|----------------|------------------------|---------------|----------------|---------------|
| | Account | Account | Classification |)irect Custome | Classification | D | irect Customer | |
| | Account <u>Description</u> | Account <u>Code</u> | Classification Factor | <u>Dollars</u> | <u>Factor</u> | <u>Demand</u> | Customer | <u>Energy</u> |
| | Plant in Service | | | | 2 | | | |
| | Intangible Plant | | | | | | | |
| 1 | Organization | 301.0 | LABOR | 3 | LABOR CST | 0 | 3 | 0 |
| 2 | Franchise & Consent | 302.0 | TOTPLT | 1 | TOTPLT_CST | 0 | 1 | 0 |
| 3 | Miscellaneous Intangible Plant | 303.0 | TOTPLT | 0 | TOTPLT_CST | 0 | 0 | 0 |
| 4 | Subtotal - Intangible Plant | | | 4 | | 0 | 4 | 0 |
| 5 | T | | | | | | | |
| 6 7 | Transmission Plant Land & Land Rights | 350.0 | None | 0 | None | 0 | 0 | 0 |
| 8 | Structures & Improvements | 352.0 | None | 0 | None | 0 | 0 | 0 |
| 9 | Station Equipment | 353.0 | None | 0 | None | 0 | 0 | 0 |
| 10 | Station Equipment - SCADA | 353.2 | None | 0 | None | 0 | 0 | 0 |
| 11 | Towers and Fixtures | 354.0 | None | 0 | None | 0 | 0 | 0 |
| 12 | Poles and Fixtures | 355.0 | None | 0 | None | 0 | 0 | 0 |
| 13 | Overhead Conductors and Devices | 356.0 | None | 0 | None | 0 | 0 | 0 |
| 14 15 | Underground Conduit Underground Conductors and Devices | 357.0 358.0 | None None | 0 | None None | 0 | 0 0 | 0 0 |
| 16 | Roads and Trails | 359.0 | None | 0 | None | 0 | 0 | 0 |
| 17 | Subtotal - Transmission Plant | 000.0 | 140110 | 0 | 140110 | 0 | 0 | Ö |
| 18 | | | | | | | | |
| 19 | Distribution Plant | | | | | | | |
| 20 | Land & Land Rights | 360.0 | D361_364 | 0 | D361_364_CST | 0 | 0 | 0 |
| 21 | Structures & Improvements | 361.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 22 23 | Station Equipment Storage Battery Equipment | 362.0 363.0 | DEM None | 0 | DEM None | 0 | 0 | 0 0 |
| 24 | Poles, Towers and Fixtures - PRI DEM | 364.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 25 | Poles, Towers and Fixtures - PRI CUS | 364.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 26 | Poles, Towers and Fixtures - SEC DEM | 364.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 27 | Poles, Towers and Fixtures - SEC CUS | 364.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 28 | Overhead Conductors and Devices - PRI DEM | 365.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 29 | Overhead Conductors and Devices - PRI CUS | 365.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 30 31 | Overhead Conductors and Devices - SEC DEM Overhead Conductors and Devices - SEC CUS | 365.0 365.0 | DEM CUS | 0 | DEM CUS | 0 0 | 0 0 | 0 0 |
| 32 | Underground Conduit | 366.0 | D367 | 0 | D367_CST | 0 | 0 | 0 |
| 33 | Underground Conductors and Devices - PRI DEM | 367.0 | DEM | 0 | DEM DEM | 0 | 0 | 0 |
| 34 | Underground Conductors and Devices - PRI CUS | 367.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 35 | Underground Conductors and Devices - SEC DEM | 367.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 36 | Underground Conductors and Devices - SEC CUS | 367.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 37 | Transformers Transformer Installations | 368.1 | DEM | 0 | DEM | 0 | 0 0 | 0 0 |
| 38 39 | Services | 368.2 369.0 | DEM CUS | 14,972 | DEM CUS | 0 | 14,972 | 0 |
| 40 | Meters | 370.1 | CUS | 2,762 | CUS | 0 | 2,762 | 0 |
| 41 | Meter Installations | 370.2 | CUS | 1,907 | CUS | 0 | 1,907 | 0 |
| 42 | Electronic Meters | 370.3 | CUS | 4,948 | CUS | 0 | 4,948 | 0 |
| 43 | Installations on Customers' Premises | 371.0 | CUS | 1,951 | CUS | 0 | 1,951 | 0 |
| 44 | Installations on Customers' Premises- Dusk-Dawn Lights | 371.5 | CUS CUS | 0 | CUS CUS | 0 0 | 0 0 | 0 |
| 45 46 | Leased Property on Customers' Premises Street Lighting and Signal Systems | 372.0 373.0 | CUS | 0 | CUS | 0 | 0 | 0 0 |
| 47 | Subtotal - Distribution Plant | 070.0 | 000 | 26,540 | 000 | 0 | 26,540 | 0 |
| 48 | | | | ==,= | | | | |
| 49 | General Plant | | | | | | | |
| 50 | Land & Land Rights | 389.0 | LABOR | 846 | LABOR_CST | 0 | 846 | 0 |
| 51 | Structures & Improvements | 390.0 | LABOR | 3,449 | LABOR_CST | 0 | 3,449 | 0 |
| 52 53 | Office Furniture & Equipment Transportation Equipment | 391.0 392.0 | LABOR LABOR | 5,392 1 | LABOR_CST LABOR_CST | 0 0 | 5,392 1 | 0 0 |
| 54 | Stores Equipment | 393.0 | LABOR | 1 | LABOR_CST | 0 | 1 | 0 |
| 55 | Tools & Garage Equipment | 394.0 | LABOR | 349 | LABOR_CST | 0 | 349 | 0 |
| 56 | Laboratory Equipment | 395.0 | LABOR | 54 | LABOR_CST | 0 | 54 | 0 |
| 57 | Power Operated Equipment | 396.0 | LABOR | 50 | LABOR_CST | 0 | 50 | 0 |
| 58 | Communication Equipment | 397.0 | LABOR | 263 | LABOR_CST | 0 | 263 | 0 |
| 59 60 | Miscellaneous Equipment Other Tangible Property | 398.0 399.0 | LABOR LABOR | 14 0 | LABOR_CST LABOR_CST | 0 0 | 14 0 | 0 0 |
| 60 61 | Subtotal - General Plant | 399.0 | LADUK | 10,419 | LABOR_CST | 0 | 10,419 | 0 |
| 62 | Subtotal Contract failt | | | 10,713 | | U | 10,413 | U |
| 63 | Total Utility Plant | | | 36,963 | | 0 | 36,963 | 0 |
| 64 | | | | | | | | |
| | | | | | | | | |

| | | | Intenral | | Function | | PWR | |
|------------|--|-----------------|--------------------------|-----------------------|-------------------------|--------|------------------|---------|
| | Account | A | 01"- | Declard Day | Classification | | Prchsd_Pwr | |
| | Account Description | Account Code | Classification Factor | Prchsd_Pwr Dollars | Factor | Demand | Customer | Energy |
| 65 | Accumulated Reserve for Depreciation | <u>code</u> | <u>r actor</u> | Dollars | <u>i actor</u> | Demand | <u>Oustorner</u> | Litergy |
| 66 | • | | | | | | | |
| | Intangible Plant | | | | | | | |
| 68 69 | Organization | 301.0 302.0 | LABOR TOTPLT | 0 | LABOR_PWR TOTPLT_PWR | 0 | 0 | 0 |
| 70 | Franchise & Consent Miscellaneous Intangible Plant | 302.0 | TOTPLT | 0 | TOTPLT_PWR | 0 | 0 | 0 |
| 71 | Subtotal - Intangible Plant | 000.0 | 1011 21 | 0 | TOTT ET_T WIK | 0 | 0 | 0 |
| 72 | ŭ | | | | | | | |
| | | | | | | | | |
| 74 | Land & Land Rights | 350.0 | None | 0 | None | 0 | 0 | 0 |
| 75 76 | Structures & Improvements Station Equipment | 352.0 353.0 | None None | 0 | None None | 0 | 0 | 0 |
| 77 | Station Equipment - SCADA | 353.2 | None | 0 | None | 0 | 0 | 0 |
| 78 | Towers and Fixtures | 354.0 | None | 0 | None | ő | 0 | Ö |
| 79 | Poles and Fixtures | 355.0 | None | 0 | None | 0 | 0 | 0 |
| 80 | Overhead Conductors and Devices | 356.0 | None | 0 | None | 0 | 0 | 0 |
| 81 | Underground Conduit | 357.0 | None | 0 | None | 0 | 0 | 0 |
| 82 83 | Underground Conductors and Devices Roads and Trails | 358.0 359.0 | None None | 0 | None None | 0 | 0 | 0 |
| 84 | Subtotal - Transmission Plant | 359.0 | None | 0 | None | 0 | 0 | 0 |
| 85 | Cubicial Transmission Flank | | | ŭ | | Ü | Ü | · · |
| | Distribution Plant | | | | | | | |
| 87 | Land & Land Rights | 360.0 | D361_364 | 0 | D361_364_PWR | 0 | 0 | 0 |
| 88 | Structures & Improvements | 361.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 89 | Station Equipment | 362.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 90 91 | Storage Battery Equipment Poles, Towers and Fixtures | 363.0 364.0 | None D364 | 0 | None D364_PWR | 0 | 0 | 0 |
| 92 | Overhead Conductors and Devices | 365.0 | D365 | 0 | D365 PWR | 0 | 0 | 0 |
| 93 | Underground Conduit | 366.0 | D367 | 0 | D367_PWR | 0 | 0 | 0 |
| 94 | Underground Conductors and Devices | 367.0 | D367 | 0 | D367_PWR | 0 | 0 | 0 |
| 95 | Transformers | 368.1 | DEM | 0 | DEM | 0 | 0 | 0 |
| 96 | Transformer Installations | 368.2 | DEM | 0 | DEM | 0 | 0 | 0 |
| 97 98 | Services Meters | 369.0 370.1 | CUS CUS | 0 | CUS CUS | 0 | 0 | 0 |
| 99 | Meter Installations | 370.1 | CUS | 0 | CUS | 0 | 0 | 0 |
| 100 | Electronic Meters | 370.3 | CUS | 0 | CUS | 0 | Ö | 0 |
| 101 | Installations on Customers' Premises | 371.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 102 | Installations on Customers' Premises- Dusk-Dawn Lights | 371.5 | CUS | 0 | CUS | 0 | 0 | 0 |
| 103 | Leased Property on Customers' Premises | 372.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 104 105 | Street Lighting and Signal Systems Subtotal - Distribution Plant | 373.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 103 | Subtotal - Distribution Flant | | | U | | O | U | U |
| | General Plant | | | | | | | |
| 108 | Land & Land Rights | 389.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 109 | Structures & Improvements | 390.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 110 | · | 391.0 392.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 111 112 | Transportation Equipment Stores Equipment | 392.0 393.0 | LABOR LABOR | 0 | LABOR_PWR LABOR PWR | 0 | 0 | 0 |
| 113 | Tools & Garage Equipment | 394.0 | LABOR | 0 | LABOR PWR | 0 | 0 | 0 |
| 114 | Laboratory Equipment | 395.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 115 | Power Operated Equipment | 396.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 116 | Communication Equipment | 397.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 117 118 | Miscellaneous Equipment Other Tangible Property | 398.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 119 | Subtotal - General Plant | 399.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 120 | Castotal Contrart land | | | Ü | | Ü | Ü | · · |
| 121 | Other | | | | | | | |
| 122 | Intentionally Left Blank | 0.0 | None | 0 | None | 0 | 0 | 0 |
| 123 | Intentionally Left Blank | 0.0 | None | 0 | None | 0 | 0 | 0 |
| 124 125 | • | 0.0 0.0 | None None | 0 | None None | 0 | 0 | 0 |
| 125 | Intentionally Left Blank Subtotal - Other | 0.0 | NOTIE | 0 | NOTIE | 0 | 0 | 0 |
| 127 | Santa Santa | | | O | | 0 | 3 | 0 |
| | Total Depreciation Accrual | | | 0 | | 0 | 0 | 0 |
| 129 | | | | | | | | |
| | Net Plant | | | 0 | | 0 | 0 | 0 |
| 131 | | | | | | | | |

| | | | Intenral | | Function | | DST | |
|------------|---|-----------------|--------------------------|-----------------|-------------------------|------------|-----------------|---------|
| | A | A | Olasaifiastias | Distribution | Classification | | Distribution | |
| | Account Description | Account Code | Classification Factor | Dollars | Factor | Demand | Customer | Energy |
| 65 | Accumulated Reserve for Depreciation | <u>0000</u> | 1 40101 | <u> Bollaro</u> | 1 40101 | Bomana | <u>Cuotomor</u> | Liloigy |
| 66 | | | | | | | | |
| | Intangible Plant | 224.2 | | | | • | | • |
| 68 69 | Organization Franchise & Consent | 301.0 302.0 | LABOR TOTPLT | 0 | LABOR_DST TOTPLT_DST | 0 | 0 | 0 |
| 70 | Miscellaneous Intangible Plant | 303.0 | TOTPLT | 0 | TOTPLT_DST | 0 | 0 | 0 |
| 71 | Subtotal - Intangible Plant | 000.0 | 101121 | 0 | 1011 21_001 | 0 | 0 | 0 |
| 72 | · · | | | | | | | |
| | Transmission Plant | | | | | | | |
| 74 75 | Land & Land Rights | 350.0 | None | 0 | None | 0 | 0 | 0 |
| 75 76 | Structures & Improvements Station Equipment | 352.0 353.0 | None None | 0 | None None | 0 | 0 | 0 |
| 77 | Station Equipment - SCADA | 353.2 | None | 0 | None | 0 | 0 | 0 |
| 78 | Towers and Fixtures | 354.0 | None | 0 | None | Ö | Ö | Ö |
| 79 | Poles and Fixtures | 355.0 | None | 0 | None | 0 | 0 | 0 |
| 80 | Overhead Conductors and Devices | 356.0 | None | 0 | None | 0 | 0 | 0 |
| 81 | Underground Conduit | 357.0 | None | 0 | None | 0 | 0 | 0 |
| 82 83 | Underground Conductors and Devices Roads and Trails | 358.0 359.0 | None None | 0 | None None | 0 | 0 | 0 |
| 84 | Subtotal - Transmission Plant | 339.0 | None | 0 | None | 0 | 0 | 0 |
| 85 | | | | - | | - | - | - |
| 86 | Distribution Plant | | | | | | | |
| 87 | Land & Land Rights | 360.0 | D361_364 | 0 | D361_364_DST | 0 | 0 | 0 |
| 88 | Structures & Improvements | 361.0 | DEM | 8 | DEM | 8 | 0 | 0 |
| 89 90 | Station Equipment Storage Battery Equipment | 362.0 363.0 | DEM None | (97) 0 | DEM None | (97) 0 | 0 | 0 |
| 91 | Poles, Towers and Fixtures | 364.0 | D364 | 13,197 | D364_DST | 9,664 | 3,533 | 0 |
| 92 | Overhead Conductors and Devices | 365.0 | D365 | 11,040 | D365_DST | 6,886 | 4,154 | 0 |
| 93 | Underground Conduit | 366.0 | D367 | 1,897 | D367_DST | 1,260 | 637 | 0 |
| 94 | Underground Conductors and Devices | 367.0 | D367 | 2,840 | D367_DST | 1,887 | 953 | 0 |
| 95 | Transformers | 368.1 | DEM | 7,317 | DEM | 7,317 | 0 | 0 |
| 96 97 | Transformer Installations Services | 368.2 369.0 | DEM CUS | 5,259 0 | DEM CUS | 5,259 0 | 0 | 0 |
| 98 | Meters | 370.1 | CUS | 0 | CUS | 0 | 0 | 0 |
| 99 | Meter Installations | 370.2 | CUS | 0 | CUS | 0 | 0 | 0 |
| 100 | Electronic Meters | 370.3 | CUS | 0 | CUS | 0 | 0 | 0 |
| 101 | Installations on Customers' Premises | 371.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 102 | Installations on Customers' Premises- Dusk-Dawn Lights | 371.5 | CUS | 322 | CUS | 0 | 322 | 0 |
| 103 104 | Leased Property on Customers' Premises Street Lighting and Signal Systems | 372.0 373.0 | CUS CUS | 0 715 | CUS CUS | 0 | 0 715 | 0 |
| 105 | Subtotal - Distribution Plant | 373.0 | 003 | 42,498 | 003 | 32,184 | 10,314 | 0 |
| 106 | | | | .2, .00 | | 02,.0. | . 0,0 | · · |
| 107 | General Plant | | | | | | | |
| 108 | Land & Land Rights | 389.0 | LABOR | 0 | LABOR_DST | 0 | 0 | 0 |
| 109 | Structures & Improvements | 390.0 | LABOR | (80) | LABOR_DST | (50) | (30) | 0 |
| 110 111 | Office Furniture & Equipment Transportation Equipment | 391.0 392.0 | LABOR LABOR | 1,376 | LABOR_DST LABOR_DST | 854 1 | 522 1 | 0 0 |
| 112 | Stores Equipment | 393.0 | LABOR | 1 | LABOR_DST | 0 | 0 | 0 |
| 113 | Tools & Garage Equipment | 394.0 | LABOR | 172 | LABOR_DST | 107 | 65 | 0 |
| 114 | Laboratory Equipment | 395.0 | LABOR | 46 | LABOR_DST | 28 | 17 | 0 |
| 115 | Power Operated Equipment | 396.0 | LABOR | 62 | LABOR_DST | 39 | 24 | 0 |
| 116 117 | Communication Equipment | 397.0 398.0 | LABOR LABOR | 205 11 | LABOR_DST LABOR_DST | 127 7 | 78 4 | 0 0 |
| 118 | Miscellaneous Equipment Other Tangible Property | 399.0 | LABOR | 0 | LABOR_DST | 0 | 0 | 0 |
| 119 | Subtotal - General Plant | | | 1,795 | 2/120/1220/ | 1,114 | 681 | Ö |
| 120 | | | | | | | | |
| | Other | | | | | | | |
| 122 | Intentionally Left Blank | 0.0 | None | 0 | None | 0 | 0 | 0 |
| 123 124 | Intentionally Left Blank Intentionally Left Blank | 0.0 0.0 | None None | 0 | None None | 0 | 0 | 0 0 |
| 125 | Intentionally Left Blank | 0.0 | None | 0 | None | 0 | 0 | 0 |
| 126 | Subtotal - Other | | - - | 0 | | 0 | Ö | 0 |
| 127 | | | | | | | | |
| | Total Depreciation Accrual | | | 44,293 | | 33,298 | 10,995 | 0 |
| 129 | Net Plant | | | 102,077 | | 74,652 | 27,425 | 0 |
| 131 | HOLF Idill | | | 102,077 | | 14,002 | 21,420 | U |
| | | | | | | | | |

| | | | Intenral | | Function | | CST | |
|------------|--|-----------------|--------------------------|----------------|------------------------|--------|----------------|---------|
| | A | A | Classification |)irect Custome | Classification | С | irect Customer | |
| | Account Description | Account Code | Classification Factor | Dollars | Factor | Demand | Customer | Energy |
| 65 | Accumulated Reserve for Depreciation | Code | <u>i actor</u> | Dollars | <u>r actor</u> | Demand | Customer | Litergy |
| 66 | · | | | | | | | |
| | Intangible Plant | | | | | | | |
| 68 | Organization | 301.0 | LABOR | 0 | LABOR_CST | 0 | 0 | 0 |
| 69 | Franchise & Consent | 302.0 | TOTPLT TOTPLT | 0 0 | TOTPLT_CST | 0 | 0 | 0 |
| 70 71 | Miscellaneous Intangible Plant Subtotal - Intangible Plant | 303.0 | TOTPLI | 0 | TOTPLT_CST | 0 | 0 | 0 |
| 72 | Subtotal - Intangible i Tant | | | 0 | | O | O | O |
| | Transmission Plant | | | | | | | |
| 74 | Land & Land Rights | 350.0 | None | 0 | None | 0 | 0 | 0 |
| 75 | Structures & Improvements | 352.0 | None | 0 | None | 0 | 0 | 0 |
| 76 | Station Equipment | 353.0 | None | 0 | None | 0 | 0 | 0 |
| 77 78 | Station Equipment - SCADA Towers and Fixtures | 353.2 354.0 | None None | 0 | None None | 0 | 0 | 0 0 |
| 79 | Poles and Fixtures | 355.0 | None | 0 | None | 0 | 0 | 0 |
| 80 | Overhead Conductors and Devices | 356.0 | None | 0 | None | 0 | 0 | 0 |
| 81 | Underground Conduit | 357.0 | None | 0 | None | 0 | 0 | 0 |
| 82 | Underground Conductors and Devices | 358.0 | None | 0 | None | 0 | 0 | 0 |
| 83 | Roads and Trails | 359.0 | None | 0 | None | 0 | 0 | 0 |
| 84 | Subtotal - Transmission Plant | | | 0 | | 0 | 0 | 0 |
| 85 | | | | | | | | |
| | | 200.0 | D004 004 | 0 | Dood ood OOT | 0 | | |
| 87 88 | Land & Land Rights Structures & Improvements | 360.0 361.0 | D361_364 DEM | 0 0 | D361_364_CST DEM | 0 | 0 | 0 0 |
| 89 | Station Equipment | 362.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 90 | Storage Battery Equipment | 363.0 | None | 0 | None | 0 | 0 | 0 |
| 91 | Poles, Towers and Fixtures | 364.0 | D364 | 0 | D364 CST | 0 | 0 | 0 |
| 92 | Overhead Conductors and Devices | 365.0 | D365 | 0 | D365_CST | 0 | 0 | 0 |
| 93 | Underground Conduit | 366.0 | D367 | 0 | D367_CST | 0 | 0 | 0 |
| 94 | Underground Conductors and Devices | 367.0 | D367 | 0 | D367_CST | 0 | 0 | 0 |
| 95 | Transformers | 368.1 | DEM | 0 | DEM | 0 | 0 | 0 |
| 96 97 | Transformer Installations | 368.2 369.0 | DEM CUS | 0 | DEM CUS | 0 | 0 | 0 0 |
| 98 | Services Meters | 370.1 | CUS | 6,760 1,992 | CUS | 0 | 6,760 1,992 | 0 |
| 99 | Meter Installations | 370.1 | CUS | 738 | CUS | 0 | 738 | 0 |
| 100 | Electronic Meters | 370.3 | CUS | 3,619 | CUS | 0 | 3,619 | 0 |
| 101 | Installations on Customers' Premises | 371.0 | CUS | 899 | CUS | 0 | 899 | 0 |
| 102 | Installations on Customers' Premises- Dusk-Dawn Lights | 371.5 | CUS | 0 | CUS | 0 | 0 | 0 |
| 103 | Leased Property on Customers' Premises | 372.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 104 | Street Lighting and Signal Systems | 373.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 105 106 | Subtotal - Distribution Plant | | | 14,008 | | 0 | 14,008 | 0 |
| | General Plant | | | | | | | |
| 108 | Land & Land Rights | 389.0 | LABOR | 0 | LABOR_CST | 0 | 0 | 0 |
| 109 | Structures & Improvements | 390.0 | LABOR | (63) | LABOR_CST | 0 | (63) | 0 |
| 110 | Office Furniture & Equipment | 391.0 | LABOR | 1,082 | LABOR_CST | 0 | 1,082 | 0 |
| 111 | Transportation Equipment | 392.0 | LABOR | 1 | LABOR_CST | 0 | 1 | 0 |
| 112 | Stores Equipment | 393.0 | LABOR | 0 | LABOR_CST | 0 | 0 | 0 |
| 113 | | 394.0 | LABOR | 135 | LABOR_CST | 0 | 135 | 0 |
| 114 115 | Laboratory Equipment Power Operated Equipment | 395.0 396.0 | LABOR LABOR | 36 49 | LABOR_CST LABOR_CST | 0 | 36 49 | 0 0 |
| 116 | Communication Equipment | 397.0 | LABOR | 161 | LABOR_CST | 0 | 161 | 0 |
| 117 | Miscellaneous Equipment | 398.0 | LABOR | 9 | LABOR_CST | 0 | 9 | 0 |
| 118 | Other Tangible Property | 399.0 | LABOR | 0 | LABOR_CST | 0 | 0 | 0 |
| 119 | Subtotal - General Plant | | | 1,410 | | 0 | 1,410 | 0 |
| 120 | | | | | | | | |
| | Other | 0.0 | | - | NI. | _ | _ | • |
| 122 | Intentionally Left Blank | 0.0 | None | 0 | None | 0 | 0 | 0 |
| 123 124 | Intentionally Left Blank Intentionally Left Blank | 0.0 0.0 | None None | 0 0 | None None | 0 | 0 | 0 0 |
| 125 | Intentionally Left Blank | 0.0 | None | 0 | None | 0 | 0 | 0 |
| 126 | Subtotal - Other | 0.0 | 140116 | 0 | .40110 | 0 | 0 | 0 |
| 127 | | | | J | | J | - | - |
| | Total Depreciation Accrual | | | 15,418 | | 0 | 15,418 | 0 |
| 129 | | | | | | | | |
| | Net Plant | | | 21,545 | | 0 | 21,545 | 0 |
| 131 | | | | | | | | |

| | | | Intenral | | Function | | PWR | |
|-----|--|-----------------|----------------|-----------------------|----------------|---------------|------------|---------------|
| | | | O. ''' '' | | Classification | | Prchsd Pwr | |
| | Account Description | Account Code | Classification | Prchsd_Pwr Dollars | Factor | Domand | Customor | Enormy |
| 132 | Other Rate Base Elements | Code | Factor | Dollars | <u>Factor</u> | <u>Demand</u> | Customer | <u>Energy</u> |
| 133 | Other Nate base Liements | | | | | | | |
| | Working Capital | Sch. A-1 | TOTPLT | 0 | TOTPLT_PWR | 0 | 0 | 0 |
| | Accumulated Deferred Income Taxes | Sch. A-1 | TOTPLT | 0 | TOTPLT PWR | 0 | 0 | 0 |
| | | Sch. A-1 | LABOR | 0 | LABOR PWR | 0 | 0 | 0 |
| 137 | · · | Sch. A-1 | LABOR | 0 | LABOR PWR | 0 | 0 | 0 |
| 138 | Subtotal - Additions | | | 0 | | 0 | 0 | 0 |
| 139 | | | | | | | | |
| 140 | Total Rate Base Adj. | | | 0 | | 0 | 0 | 0 |
| 141 | • | | | | | | | |
| 142 | Total Rate Base | | | 0 | | 0 | 0 | 0 |
| 143 | | | | | | | | |
| 144 | O & M Expenses | | | | | | | |
| 145 | | | | | | | | |
| 146 | Other Power Generation | | | | | | | |
| 147 | Purchased Power | 555.0 | ENG | 44,761 | ENG | 0 | 0 | 44,761 |
| 148 | Power Purchased for Storage Operations | 555.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 149 | System Control and Load Dispatching | 556.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 150 | Other Expenses | 557.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 151 | Load Dispatch - Reliability | 561.1 | ENG | 178 | ENG | 0 | 0 | 178 |
| 152 | Transmission of Electricty by Others | 565.0 | ENG | 4,154 | ENG | 0 | 0 | 4,154 |
| 153 | Gross Receipts Tax | 408.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 154 | Subtotal - Other Power Generation | | | 49,093 | | 0 | 0 | 49,093 |
| 155 | T. () O() D () () | | | 40.000 | | • | | 40.000 |
| 156 | Total - Other Power Generation | | | 49,093 | | 0 | 0 | 49,093 |
| 157 | Pagianal Market Operation Evanges | | | | | | | |
| 159 | Regional Market Operation Expenses Operation Supervision | 575.1 | None | 0 | None | 0 | 0 | 0 |
| 160 | Day-Ahead and Real-Time Market Administration | 575.2 | None | 0 | None | 0 | 0 | 0 |
| 161 | Transmission Rights Market Administration | 575.2 575.3 | None | 0 | None | 0 | 0 | 0 |
| 162 | Capacity Market Administration | 575.4 | None | 0 | None | 0 | 0 | 0 |
| 163 | Ancillary Market Administration | 575.5 | None | 0 | None | 0 | 0 | 0 |
| 164 | Market Monitoring and Compliance | 575.6 | None | 0 | None | 0 | 0 | 0 |
| 165 | Market Facilitation, Monitoring and Compliance Serv | 575.7 | None | 0 | None | 0 | 0 | 0 |
| 166 | Rents | 575.8 | None | 0 | None | 0 | 0 | 0 |
| 167 | Subtotal - Regional Market Operation Expenses | | | 0 | | 0 | 0 | 0 |
| 168 | | | | | | | | |
| 169 | Regional Market Maintenance Expenses | | | | | | | |
| 170 | Maintenance of Structures and Improvements | 576.1 | None | 0 | None | 0 | 0 | 0 |
| 171 | Maintenance of Computer Hardware | 576.2 | None | 0 | None | 0 | 0 | 0 |
| 172 | Maintenance of Computer Software | 576.3 | None | 0 | None | 0 | 0 | 0 |
| 173 | Maintenance of Communication Equipment | 576.4 | None | 0 | None | 0 | 0 | 0 |
| 174 | Maintenance of Misc Market Operation Plant | 576.5 | None | 0 | None | 0 | 0 | 0 |
| 175 | Subtotal - Regional Market Maintenance Expenses | | | 0 | | 0 | 0 | 0 |
| 176 | | | | | | | | |
| 177 | Total - Regional Market | | | 0 | | 0 | 0 | 0 |
| 178 | | | | | | | | |
| | | | | | | | | |

| | | | Intenral | | Function | | DST | |
|------------|--|----------------|----------------|----------------|----------------|---------------|--------------|---------------|
| | | | | Distribution | Classification | | Distribution | |
| | Account | Account | Classification | Dellere | Footor | Domand | Customor | Fnorm: |
| 132 | Description Other Rate Base Elements | <u>Code</u> | <u>Factor</u> | <u>Dollars</u> | <u>Factor</u> | <u>Demand</u> | Customer | <u>Energy</u> |
| 133 | Other Nate base Lienients | | | | | | | |
| | Working Capital | Sch. A-1 | TOTPLT | 5,958 | TOTPLT_DST | 4,394 | 1,564 | 0 |
| | Accumulated Deferred Income Taxes | Sch. A-1 | TOTPLT | (22,183) | TOTPLT_DST | (16,360) | (5,823) | 0 |
| | | Sch. A-1 | LABOR | (795) | LABOR DST | (493) | (301) | 0 |
| | | Sch. A-1 | LABOR | 806 | LABOR_DST | 500 | 306 | 0 |
| | Subtotal - Additions | Con. 70 1 | LABOR | (16,214) | LABOR_DOT | (11,959) | (4,254) | 0 |
| 139 | outstal / tautions | | | (10,211) | | (11,000) | (.,20 .) | ŭ |
| | Total Rate Base Adj. | | | (16,214) | | (11,959) | (4,254) | 0 |
| 141 | ., | | | (- / / | | (,, | (, - , | |
| 142 | Total Rate Base | | | 85,864 | | 62,693 | 23,171 | 0 |
| 143 | | | | | | | | |
| 144 | O & M Expenses | | | | | | | |
| 145 | | | | | | | | |
| 146 | Other Power Generation | | | | | | | |
| 147 | Purchased Power | 555.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 148 | Power Purchased for Storage Operations | 555.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 149 | System Control and Load Dispatching | 556.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 150 | Other Expenses | 557.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 151 | Load Dispatch - Reliability | 561.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 152 | Transmission of Electricty by Others | 565.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 153 | Gross Receipts Tax | 408.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 154 | Subtotal - Other Power Generation | | | 0 | | 0 | 0 | 0 |
| 155 | | | | | | | | |
| 156 | Total - Other Power Generation | | | 0 | | 0 | 0 | 0 |
| 157 | | | | | | | | |
| | Regional Market Operation Expenses | | | _ | | _ | _ | _ |
| 159 | Operation Supervision | 575.1 | None | 0 | None | 0 | 0 | 0 |
| 160 | Day-Ahead and Real-Time Market Administration | 575.2 | None | 0 | None | 0 | 0 | 0 |
| 161 | Transmission Rights Market Administration | 575.3 | None | 0 | None | 0 | 0 | 0 |
| 162 | Capacity Market Administration | 575.4 | None | 0 | None | 0 | 0 | 0 |
| 163 164 | Ancillary Market Administration | 575.5 575.6 | None None | 0 | None None | 0 | 0 | 0 |
| 165 | Market Monitoring and Compliance Market Facilitation, Monitoring and Compliance Serv | 575.7 | None | 0 | None | 0 | 0 | 0 |
| 166 | Rents | 575.8 | None | 0 | None | 0 | 0 | 0 |
| 167 | Subtotal - Regional Market Operation Expenses | 373.0 | None | 0 | None | 0 | 0 | 0 |
| 168 | Subtotal - Regional Market Operation Expenses | | | O | | O | O | O |
| | Regional Market Maintenance Expenses | | | | | | | |
| 170 | Maintenance of Structures and Improvements | 576.1 | None | 0 | None | 0 | 0 | 0 |
| 171 | Maintenance of Computer Hardware | 576.2 | None | 0 | None | 0 | 0 | 0 |
| 172 | • | 576.3 | None | 0 | None | 0 | 0 | 0 |
| 173 | Maintenance of Communication Equipment | 576.4 | None | 0 | None | 0 | 0 | 0 |
| 174 | Maintenance of Misc Market Operation Plant | 576.5 | None | 0 | None | 0 | 0 | 0 |
| 175 | Subtotal - Regional Market Maintenance Expenses | | | 0 | | 0 | 0 | 0 |
| 176 | | | | | | | | |
| 177 | Total - Regional Market | | | 0 | | 0 | 0 | 0 |
| 178 | | | | | | | | |
| | | | | | | | | |

| | | | moma | | | | | |
|-----|---|----------|----------------|----------------|----------------|--------|----------------|--------|
| | Account | Account | Classification | Direct Custome | Classification | | irect Customer | |
| | Description | Code | Factor | Dollars | Factor | Demand | Customer | Energy |
| 132 | Other Rate Base Elements | | | | | | | |
| 133 | | | | | | | | |
| | Working Capital | Sch. A-1 | TOTPLT | 1,504 | TOTPLT CST | 0 | 1,504 | 0 |
| | Accumulated Deferred Income Taxes | Sch. A-1 | TOTPLT | (5,602) | TOTPLT_CST | 0 | (5,602) | 0 |
| 136 | | Sch. A-1 | LABOR | (624) | LABOR CST | 0 | (624) | 0 |
| 137 | · | Sch. A-1 | LABOR | 634 | LABOR_CST | 0 | 634 | 0 |
| 138 | ·· | | | (4,088) | | 0 | (4,088) | 0 |
| 139 | | | | (1,000) | | | (1,000) | |
| 140 | Total Rate Base Adj. | | | (4,088) | | 0 | (4,088) | 0 |
| 141 | · · · · · · · · · · · · · · · · · · · | | | (// | | | (,, | |
| | Total Rate Base | | | 17,457 | | 0 | 17,457 | 0 |
| 143 | | | | , | | | , | |
| 144 | O & M Expenses | | | | | | | |
| 145 | · | | | | | | | |
| 146 | Other Power Generation | | | | | | | |
| 147 | Purchased Power | 555.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 148 | Power Purchased for Storage Operations | 555.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 149 | System Control and Load Dispatching | 556.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 150 | | 557.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 151 | Load Dispatch - Reliability | 561.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 152 | · | 565.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 153 | Gross Receipts Tax | 408.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 154 | Subtotal - Other Power Generation | | | 0 | | 0 | 0 | 0 |
| 155 | | | | | | | | |
| 156 | Total - Other Power Generation | | | 0 | | 0 | 0 | 0 |
| 157 | | | | | | | | |
| 158 | Regional Market Operation Expenses | | | | | | | |
| 159 | Operation Supervision | 575.1 | None | 0 | None | 0 | 0 | 0 |
| 160 | Day-Ahead and Real-Time Market Administration | 575.2 | None | 0 | None | 0 | 0 | 0 |
| 161 | Transmission Rights Market Administration | 575.3 | None | 0 | None | 0 | 0 | 0 |
| 162 | Capacity Market Administration | 575.4 | None | 0 | None | 0 | 0 | 0 |
| 163 | Ancillary Market Administration | 575.5 | None | 0 | None | 0 | 0 | 0 |
| 164 | Market Monitoring and Compliance | 575.6 | None | 0 | None | 0 | 0 | 0 |
| 165 | Market Facilitation, Monitoring and Compliance Serv | 575.7 | None | 0 | None | 0 | 0 | 0 |
| 166 | Rents | 575.8 | None | 0 | None | 0 | 0 | 0 |
| 167 | Subtotal - Regional Market Operation Expenses | | | 0 | | 0 | 0 | 0 |
| 168 | | | | | | | | |
| 169 | Regional Market Maintenance Expenses | | | | | | | |
| 170 | Maintenance of Structures and Improvements | 576.1 | None | 0 | None | 0 | 0 | 0 |
| 171 | Maintenance of Computer Hardware | 576.2 | None | 0 | None | 0 | 0 | 0 |
| 172 | Maintenance of Computer Software | 576.3 | None | 0 | None | 0 | 0 | 0 |
| 173 | Maintenance of Communication Equipment | 576.4 | None | 0 | None | 0 | 0 | 0 |
| 174 | Maintenance of Misc Market Operation Plant | 576.5 | None | 0 | None | 0 | 0 | 0 |
| 175 | Subtotal - Regional Market Maintenance Expenses | | | 0 | | 0 | 0 | 0 |
| 176 | | | | | | | | |
| 177 | Total - Regional Market | | | 0 | | 0 | 0 | 0 |
| 178 | | | | | | | | |
| | | | | | | | | |

Intenral

Function

CST

| | | | Intenral | | Function | | PWR | |
|------------|---|-----------------|--------------------------|-------------|------------------------------|--------|------------|--------|
| | Account | Aggreent | Classification | Prchsd Pwr | Classification | | Prchsd_Pwr | |
| | Account Description | Account Code | Classification Factor | Dollars | Factor | Demand | Customer | Energy |
| 179 | Transmission Operation Expenses | | | | <u></u> | | | |
| 180 | | 560.0 | None | 0 | None | 0 | 0 | 0 |
| 181 | Load Dispatch - Reliability | 561.1 | None | 0 | None | 0 | 0 | 0 |
| 182 | ' ' ' | 561.2 | None | 0 | None | 0 | 0 | 0 |
| 183 184 | | 561.3 561.4 | None None | 0 | None None | 0 | 0 | 0 |
| 185 | 5, j | 561.5 | None | 0 | None | 0 | 0 | 0 |
| 186 | Transmission Service Studies | 561.6 | None | 0 | None | 0 | 0 | 0 |
| 187 | Generation Interconnection Studies | 561.7 | None | 0 | None | 0 | 0 | 0 |
| 188 | Reliability Planning & Standards Development Services | 561.8 | None | 0 | None | 0 | 0 | 0 |
| 189 | Station Expenses | 562.0 | None | 0 | None | 0 | 0 | 0 |
| 190 | Operation of Energy Storage Equipment | 562.1 | None | 0 | None | 0 | 0 | 0 |
| 191 | Overhead Line Expense | 563.0 | None | 0 | None | 0 | 0 0 | 0 0 |
| 192 193 | Underground Line Expenses Transmission of Electricty by Others | 564.0 565.0 | None None | 0 | None None | 0 | 0 | 0 |
| 194 | Miscellaneous Transmission Expenses | 566.0 | None | 0 | None | 0 | 0 | 0 |
| 195 | | 567.0 | None | 0 | None | 0 | 0 | 0 |
| 196 | Operation Supplies and Expenses | 567.1 | None | 0 | None | 0 | 0 | 0 |
| 197 | Subtotal - Transmission Operation Expenses | | | 0 | | 0 | 0 | 0 |
| 198 | | | | | | | | |
| 199 | · · | | | _ | | _ | _ | _ |
| 200 | Maintenance Supervision and Engineering Maintenance of Structures | 568.0 | None | 0 | None | 0 | 0 | 0 |
| 201 202 | | 569.0 569.1 | None None | 0 | None None | 0 | 0 | 0 |
| 202 | • | 569.2 | None | 0 | None | 0 | 0 | 0 |
| 204 | • | 569.3 | None | 0 | None | 0 | 0 | 0 |
| 205 | • • | 569.4 | None | 0 | None | 0 | 0 | 0 |
| 206 | Maintenance of Station equipment | 570.0 | None | 0 | None | 0 | 0 | 0 |
| 207 | Maintenance of Energy Storage Equipment | 570.1 | None | 0 | None | 0 | 0 | 0 |
| 208 | Maintenance of Overhead Lines | 571.0 | None | 0 | None | 0 | 0 | 0 |
| 209 | Maintenance of Underground Lines | 572.0 | None | 0 | None | 0 | 0 | 0 |
| 210 211 | Maintenance of Miscellaneous Transmission Plant Maintenance of Transmission Plant | 573.0 574.0 | None None | 0 | None None | 0 | 0 | 0 0 |
| 212 | | 374.0 | None | 0 | None | 0 | 0 | 0 |
| 213 | Odbiolai Transmission Maintenance Expenses | | | Ü | | o o | O | O |
| 214 | Total Transmission | | | 0 | | 0 | 0 | 0 |
| 215 | | | | | | | | |
| | Distribution Operation Expenses | | | | | | | |
| | Operation Supervision and Engineering | 580.0 | DISTEXP | 0 | DISTEXP_PWR | 0 | 0 | 0 |
| | Load Dispatching Line and Station Expenses | 581.0 | D360_362 | 0 | D360_362_PWR | 0 | 0 | 0 |
| | Station Expenses | 581.1 582.0 | D360_362 D360_362 | 0 | D360_362_PWR D360_362_PWR | 0 | 0 | 0 0 |
| | Overhead Line Expenses | 583.0 | D365 | 0 | D365_PWR | 0 | 0 | 0 |
| | Underground Line Expenses | 584.0 | D367 | 0 | D367_PWR | 0 | 0 | 0 |
| 223 | Operation of Energy Storage Equipment | 584.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 224 | Street Lighting and Signal System Expenses | 585.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| | Meter Expenses | 586.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| | Customer Installation Expenses | 587.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| | Miscellaneous Distribution Expenses Rents | 588.0 589.0 | DISTEXP DISTEXP | 0 | DISTEXP_PWR DISTEXP_PWR | 0 | 0 | 0 0 |
| 229 | | 309.0 | DISTERF | 0 | DISTEXF_F WIX | 0 | 0 | 0 |
| 230 | · | | | Ŭ | | Ü | Ü | Ü |
| 231 | Distribution Maintenance Expenses | | | | | | | |
| 232 | Maintenance Supervision and Engineering | 590.0 | DMAINT | 0 | DMAINT_PWR | 0 | 0 | 0 |
| | Maintenance of Structures | 591.0 | D360_362 | 0 | D360_362_PWR | 0 | 0 | 0 |
| | Maintenance of Station Equipment | 592.0 | D360_362 | 0 | D360_362_PWR | 0 | 0 | 0 |
| | Maintenance of Pipe Lines Maintenance of Structures and Equipment | 592.1 592.2 | None | 0 | None D360_362_PWR | 0 | 0 | 0 |
| | Maintenance of Overhead Lines | 593.0 | D360_362 D365 | 0 | D365_PWR | 0 | 0 | 0 |
| | Maintenance of Overnead Lines Maintenance of Underground Lines | 594.0 | D367 | 0 | D367_PWR | 0 | 0 | 0 |
| | Maintenance of Lines | 594.1 | D367 | Ö | D367_PWR | 0 | 0 | 0 |
| | Maintenance of Line Transformers | 595.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| | Maintenance of Street Lighting and Signal Systems | 596.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| | Maintenance of Meters | 597.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| | Maintenance of Miscellaneous Distribution Plant | 598.0 | DMAINT | 0 | DMAINT_PWR | 0 | 0 | 0 |
| 244 245 | Subtotal - Distribution Maintenance Expenses | | | 0 | | 0 | 0 | 0 |
| | Total Distribution | | | 0 | | 0 | 0 | 0 |
| 247 | | | | ŭ | | · · | J | J |

| | | | Intenral | | Function | | DST | |
|------------|---|-----------------|--------------------------|------------------|----------------------|--------------|-----------------|------------------|
| | A | A | Olassification | Distribution | Classification | | Distribution | |
| | Account Description | Account Code | Classification Factor | <u>Dollars</u> | Factor | Demand | Customer | Energy |
| 179 | Transmission Operation Expenses | <u> </u> | <u>- 40101</u> | <u> 201141 0</u> | <u>. aoto.</u> | <u> </u> | <u>Guotomo:</u> | <u>=:::0::gy</u> |
| 180 | Operation Supervision and Engineering | 560.0 | None | 0 | None | 0 | 0 | 0 |
| 181 | Load Dispatch - Reliability | 561.1 | None | 0 | None | 0 | 0 | 0 |
| 182 183 | Load Dispatch - Monitor and Operate Trans. System Load Dispatch - Transmission Service & Scheduling | 561.2 561.3 | None None | 0 | None None | 0 | 0 | 0 |
| 184 | Scheduling, System Control & Dispatch Service | 561.4 | None | 0 | None | 0 | 0 | 0 |
| 185 | Reliability Planning & Standards Development | 561.5 | None | 0 | None | 0 | 0 | 0 |
| 186 | Transmission Service Studies | 561.6 | None | 0 | None | 0 | 0 | 0 |
| 187 | Generation Interconnection Studies | 561.7 | None | 0 | None | 0 | 0 | 0 |
| 188 | Reliability Planning & Standards Development Services | 561.8 | None | 0 | None | 0 | 0 | 0 |
| 189 | Station Expenses Operation of Energy Storage Equipment | 562.0 562.1 | None | 0 | None | 0 | 0 | 0 |
| 190 191 | Overhead Line Expense | 563.0 | None None | 0 | None None | 0 | 0 | 0 |
| 192 | Underground Line Expenses | 564.0 | None | 0 | None | 0 | 0 | 0 |
| 193 | Transmission of Electricty by Others | 565.0 | None | 0 | None | 0 | 0 | 0 |
| 194 | Miscellaneous Transmission Expenses | 566.0 | None | 0 | None | 0 | 0 | 0 |
| 195 | Rents | 567.0 | None | 0 | None | 0 | 0 | 0 |
| 196 | Operation Supplies and Expenses | 567.1 | None | 0 | None | 0 | 0 | 0 |
| 197 | Subtotal - Transmission Operation Expenses | | | 0 | | 0 | 0 | 0 |
| 198 199 | Transmission Maintenance Expenses | | | | | | | |
| 200 | Maintenance Supervision and Engineering | 568.0 | None | 0 | None | 0 | 0 | 0 |
| 201 | Maintenance of Structures | 569.0 | None | 0 | None | 0 | 0 | 0 |
| 202 | Maintenance of Computer Hadware | 569.1 | None | 0 | None | 0 | 0 | 0 |
| 203 | Maintenance of Computer Software | 569.2 | None | 0 | None | 0 | 0 | 0 |
| 204 | Maintenance of Communication Equipment | 569.3 | None | 0 | None | 0 | 0 | 0 |
| 205 | Maintenance of Miscellaneous Regional Trans Plant | 569.4 | None | 0 | None | 0 | 0 | 0 |
| 206 207 | Maintenance of Station equipment | 570.0 570.1 | None None | 0 | None None | 0 | 0 | 0 |
| 207 | Maintenance of Energy Storage Equipment Maintenance of Overhead Lines | 570.1 571.0 | None | 0 | None | 0 | 0 | 0 |
| 209 | Maintenance of Overhead Lines Maintenance of Underground Lines | 572.0 | None | 0 | None | 0 | 0 | 0 |
| 210 | Maintenance of Miscellaneous Transmission Plant | 573.0 | None | 0 | None | 0 | 0 | 0 |
| 211 | Maintenance of Transmission Plant | 574.0 | None | 0 | None | 0 | 0 | 0 |
| 212 | Subtotal - Transmission Maintenance Expenses | | | 0 | | 0 | 0 | 0 |
| 213 | Total Taxana al'anta a | | | | | • | • | 0 |
| 214 | Total Transmission | | | 0 | | 0 | 0 | 0 |
| | Distribution Operation Expenses | | | | | | | |
| | Operation Supervision and Engineering | 580.0 | DISTEXP | 863 | DISTEXP_DST | 365 | 498 | 0 |
| | Load Dispatching | 581.0 | D360_362 | 328 | D360_362_DST | 327 | 1 | 0 |
| | Line and Station Expenses | 581.1 | D360_362 | 0 | D360_362_DST | 0 | 0 | 0 |
| | Station Expenses | 582.0 | D360_362 | 136 | D360_362_DST | 136 | 0 | 0 |
| | Overhead Line Expenses | 583.0 | D365 | 192 | D365_DST | 120 | 72 | 0 |
| | Underground Line Expenses Operation of Energy Storage Equipment | 584.0 584.1 | D367 ENG | 58 0 | D367_DST ENG | 39 0 | 20 0 | 0 |
| | Street Lighting and Signal System Expenses | 585.0 | CUS | 59 | CUS | 0 | 59 | 0 |
| | Meter Expenses | 586.0 | CUS | 452 | CUS | 0 | 452 | 0 |
| 226 | Customer Installation Expenses | 587.0 | CUS | 244 | CUS | 0 | 244 | 0 |
| | Miscellaneous Distribution Expenses | 588.0 | DISTEXP | 683 | DISTEXP_DST | 289 | 394 | 0 |
| | Rents | 589.0 | DISTEXP | 0 | DISTEXP_DST | 0 | 0 | 0 |
| 229 230 | Subtotal - Distribution Operation Expenses | | | 3,017 | | 1,275 | 1,741 | 0 |
| | Distribution Maintenance Expenses | | | | | | | |
| | Maintenance Supervision and Engineering | 590.0 | DMAINT | 232 | DMAINT DST | 159 | 74 | 0 |
| | Maintenance of Structures | 591.0 | D360_362 | 295 | D360_362_DST | 294 | 1 | 0 |
| | Maintenance of Station Equipment | 592.0 | D360_362 | 126 | D360_362_DST | 126 | 0 | 0 |
| | Maintenance of Pipe Lines | 592.1 | None | 0 | None | 0 | 0 | 0 |
| | Maintenance of Structures and Equipment | 592.2 | D360_362 | 314 | D360_362_DST | 313 | 1 | 0 |
| | Maintenance of Overhead Lines Maintenance of Underground Lines | 593.0 594.0 | D365 D367 | 4,089 162 | D365_DST D367_DST | 2,551 108 | 1,539 55 | 0 |
| | Maintenance of Lines | 594.0 | D367 | 0 | D367_DST D367_DST | 0 | 55 0 | 0 |
| | Maintenance of Line Transformers | 595.0 | DEM | 170 | DEM DEM | 170 | 0 | 0 |
| | Maintenance of Street Lighting and Signal Systems | 596.0 | CUS | 47 | CUS | 0 | 47 | 0 |
| 242 | Maintenance of Meters | 597.0 | CUS | 13 | CUS | 0 | 13 | 0 |
| | Maintenance of Miscellaneous Distribution Plant | 598.0 | DMAINT | 26 | DMAINT_DST | 18 | 8 | 0 |
| 244 | Subtotal - Distribution Maintenance Expenses | | | 5,476 | | 3,739 | 1,737 | 0 |
| 245 246 | Total Distribution | | | 8,493 | | 5,014 | 3,479 | 0 |
| 240 | Total Distribution | | | 0,433 | | 3,014 | 3,413 | U |

| | | | Intenral | | Function | | CST | |
|------------|--|-----------------|--------------------------|----------------|----------------------|--------|-----------------|---------|
| | | | |)irect Custome | Classification | | Direct Customer | |
| | Account Description | Account Code | Classification Factor | <u>Dollars</u> | Factor | Demand | Customer | Energy |
| 179 | Transmission Operation Expenses | Code | <u>i actor</u> | Dollars | <u>r actor</u> | Demand | Customer | Litergy |
| 180 | Operation Supervision and Engineering | 560.0 | None | 0 | None | 0 | 0 | 0 |
| 181 | Load Dispatch - Reliability | 561.1 | None | 0 | None | 0 | 0 | 0 |
| 182 | Load Dispatch - Monitor and Operate Trans. System | 561.2 | None | 0 | None | 0 | 0 | 0 |
| 183 | Load Dispatch - Transmission Service & Scheduling | 561.3 | None | 0 | None | 0 | 0 | 0 |
| 184 185 | Scheduling, System Control & Dispatch Service Reliability Planning & Standards Development | 561.4 561.5 | None None | 0 0 | None None | 0 | 0 | 0 0 |
| 186 | Transmission Service Studies | 561.6 | None | 0 | None | 0 | 0 | 0 |
| 187 | Generation Interconnection Studies | 561.7 | None | 0 | None | 0 | 0 | 0 |
| 188 | Reliability Planning & Standards Development Services | 561.8 | None | 0 | None | 0 | 0 | 0 |
| 189 | Station Expenses | 562.0 | None | 0 | None | 0 | 0 | 0 |
| 190 | Operation of Energy Storage Equipment | 562.1 | None | 0 | None | 0 | 0 | 0 |
| 191 | Overhead Line Expense | 563.0 | None | 0 | None | 0 | 0 | 0 |
| 192 | Underground Line Expenses | 564.0 | None | 0 | None | 0 | 0 | 0 |
| 193 | Transmission of Electricty by Others | 565.0 | None | 0 | None | 0 | 0 | 0 |
| 194 195 | Miscellaneous Transmission Expenses Rents | 566.0 567.0 | None None | 0 0 | None None | 0 | 0 | 0 0 |
| 195 | Operation Supplies and Expenses | 567.1 | None | 0 | None | 0 | 0 | 0 |
| 197 | Subtotal - Transmission Operation Expenses | 307.1 | None | 0 | None | 0 | 0 | 0 |
| 198 | Cubicial Hallomodoli Operation Expenses | | | Ü | | Ü | · · | Ü |
| 199 | Transmission Maintenance Expenses | | | | | | | |
| 200 | Maintenance Supervision and Engineering | 568.0 | None | 0 | None | 0 | 0 | 0 |
| 201 | Maintenance of Structures | 569.0 | None | 0 | None | 0 | 0 | 0 |
| 202 | Maintenance of Computer Hadware | 569.1 | None | 0 | None | 0 | 0 | 0 |
| 203 | Maintenance of Computer Software | 569.2 | None | 0 | None | 0 | 0 | 0 |
| 204 | Maintenance of Communication Equipment | 569.3 | None | 0 | None | 0 | 0 | 0 |
| 205 206 | Maintenance of Miscellaneous Regional Trans Plant | 569.4 570.0 | None | 0 0 | None | 0 | 0 | 0 0 |
| 206 | Maintenance of Station equipment Maintenance of Energy Storage Equipment | 570.0 570.1 | None None | 0 | None None | 0 | 0 | 0 |
| 208 | Maintenance of Overhead Lines | 570.1 | None | 0 | None | 0 | 0 | 0 |
| 209 | Maintenance of Underground Lines | 572.0 | None | 0 | None | 0 | 0 | 0 |
| 210 | Maintenance of Miscellaneous Transmission Plant | 573.0 | None | 0 | None | 0 | 0 | 0 |
| 211 | Maintenance of Transmission Plant | 574.0 | None | 0 | None | 0 | 0 | 0 |
| 212 | Subtotal - Transmission Maintenance Expenses | | | 0 | | 0 | 0 | 0 |
| 213 | | | | | | | | |
| 214 | Total Transmission | | | 0 | | 0 | 0 | 0 |
| 215 | Distribution Operation Expenses | | | | | | | |
| | Distribution Operation Expenses Operation Supervision and Engineering | 580.0 | DISTEXP | 0 | DISTEXP_CST | 0 | 0 | 0 |
| | Load Dispatching | 581.0 | D360_362 | | D360 362 CST | 0 | 0 | 0 |
| | Line and Station Expenses | 581.1 | D360_362 | 0 | D360_362_CST | 0 | 0 | 0 |
| | Station Expenses | 582.0 | D360_362 | | D360_362_CST | 0 | 0 | 0 |
| 221 | Overhead Line Expenses | 583.0 | D365 | 0 | D365_CST | 0 | 0 | 0 |
| | Underground Line Expenses | 584.0 | D367 | 0 | D367_CST | 0 | 0 | 0 |
| | Operation of Energy Storage Equipment | 584.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| | Street Lighting and Signal System Expenses | 585.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| | Meter Expenses | 586.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| | Customer Installation Expenses Miscellaneous Distribution Expenses | 587.0 588.0 | CUS DISTEXP | 0 0 | CUS DISTEXP_CST | 0 | 0 | 0 0 |
| | Rents | 589.0 | DISTEXP | 0 | DISTEXP_CST | 0 | 0 | 0 |
| 229 | Subtotal - Distribution Operation Expenses | 303.0 | DIOTEX | 0 | DIOTEXT _OOT | 0 | 0 | 0 |
| 230 | | | | · · | | · · | · · | · · |
| 231 | Distribution Maintenance Expenses | | | | | | | |
| 232 | Maintenance Supervision and Engineering | 590.0 | DMAINT | 0 | DMAINT_CST | 0 | 0 | 0 |
| | Maintenance of Structures | 591.0 | D360_362 | 0 | D360_362_CST | 0 | 0 | 0 |
| | Maintenance of Station Equipment | 592.0 | D360_362 | 0 | D360_362_CST | 0 | 0 | 0 |
| | Maintenance of Pipe Lines | 592.1 | None | 0 | None | 0 | 0 | 0 |
| | Maintenance of Structures and Equipment Maintenance of Overhead Lines | 592.2 | D360_362 | 0 | D360_362_CST | 0 | 0 | 0 0 |
| | Maintenance of Underground Lines | 593.0 594.0 | D365 D367 | 0 0 | D365_CST D367_CST | 0 | 0 | 0 |
| | Maintenance of Lines Maintenance of Lines | 594.0 594.1 | D367 | 0 | D367_CST | 0 | 0 | 0 |
| | Maintenance of Line Transformers | 595.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| | Maintenance of Street Lighting and Signal Systems | 596.0 | CUS | 0 | CUS | 0 | Ő | 0 |
| | Maintenance of Meters | 597.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| | Maintenance of Miscellaneous Distribution Plant | 598.0 | DMAINT | 0 | DMAINT_CST | 0 | 0 | 0 |
| 244 | Subtotal - Distribution Maintenance Expenses | | | 0 | | 0 | 0 | 0 |
| 245 | Total Distribution | | | • | | _ | • | ^ |
| 246 247 | Total Distribution | | | 0 | | 0 | 0 | 0 |
| 241 | | | | | | | | |

| | | | Intenral | | Function | | PWR | |
|------------|---|-----------------|--------------------------|------------|----------------|--------|------------------|---------|
| | Account | Account | Classification | Prchsd_Pwr | Classification | | Prchsd_Pwr | |
| | Account Description | Account Code | Classification Factor | Dollars | Factor | Demand | Customer | Energy |
| 248 | | <u>oouc</u> | <u>r dotor</u> | Dollars | <u>r dotor</u> | Demana | <u>Oustorner</u> | Literay |
| 249 | Supervision | 901.0 | CUSTACCT | 0 | CUSTACCT_PWR | 0 | 0 | 0 |
| 250 | Meter Reading Expenses | 902.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 251 | Customer Records and Collection Expenses | 903.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 252 | Customer Records and Collection Expenses (USP) | 904.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 253 | Uncollectible Accounts | 904.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 254 | Miscellaneous Customer Accounts Expenses | 905.0 | CUSTACCT | 0 | CUSTACCT_PWR | 0 | 0 | 0 |
| 255 | Subtotal - Customer Account | | | 0 | | 0 | 0 | 0 |
| 256 | | | | | | | | |
| 257 | Customer Service & Information Expenses | | | | | | | |
| 258 | Customer Service and Informational Expenses | 906.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 259 | Supervision | 907.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 260 | Customer Assistance Expenses | 908.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 261 | Information and Instructional Advertising Expenses | 909.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 262 | Miscellaneous Customer Service & Informational Exps | 910.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 263 | Miscellaneous Customer Service & Informational Exps (EEC) | 910.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 264 | Subtotal - Customer Service & Information Expenses | | | 0 | | 0 | 0 | 0 |
| 265 | | | | | | | | |
| 266 | Sales Expenses | | | | | | | |
| 267 | Supervision | 911.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 268 | Demonstrating and Selling Expenses | 912.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 269 | Advertising Expenses | 913.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 270 | Miscellaneous Sales Expenses | 916.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 271 | Sales Expenses | 917.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 272 | Subtotal - Sales Expenses | | | 0 | | 0 | 0 | 0 |
| 273 | | | | | | | | |
| 274 | Total - Customer Accounts, Services & Sales Expenses | | | 0 | | 0 | 0 | 0 |
| 275 | | | | | | | | |
| 276 | Administrative and General Expenses | | | | | | | |
| 277 | | | | | | | | |
| | Administrative and General Salaries | 920.000 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 279 | | 921.000 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 280 | · | 922.000 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 281 | | 923.000 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| | Property Insurance | 924.000 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| | Injuries and Damages | 925.000 | OMxAG | 0 | OMxAG_PWR | 0 | 0 | 0 |
| | Employee Pensions and Benefits | 926.000 | OMxAG | 0 | OMxAG_PWR | 0 | 0 | 0 |
| 285 | Franchise Requirements | 927.000 | OMxAG | 0 | OMxAG_PWR | 0 | 0 | 0 |
| 286 | • , , | 928.000 | OMxAG | 0 | OMxAG_PWR | 0 | 0 | 0 |
| 287 | | 929.000 | OMxAG | 0 | OMxAG_PWR | 0 | 0 | 0 |
| 288 | General Advertising Expenses | 930.100 | TOTPLT | 0 | TOTPLT_PWR | 0 | 0 | 0 |
| | Miscellaneous General Expenses | 930.200 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 290 | | 931.000 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 291 | Transportation Expenses | 933.000 | OMxAG | 0 | OMxAG_PWR | 0 | 0 | 0 |
| 292 | Maintanana | | | | | | | |
| | Maintenance | 025 000 | OENDLT. | ^ | CENDLE DWD | ^ | ^ | ^ |
| 294 | Maintenance of General Plant | 935.000 | GENPLT | 0 | GENPLT_PWR | 0 | 0 | 0 |
| 295 | Total Administrative and Coneral Evenesses | | | ^ | | 0 | 0 | 0 |
| 296 297 | Total - Administrative and General Expenses | | | 0 | | 0 | U | U |
| | TOTAL O & M EXPENSES | | | 49,093 | | 0 | 0 | 49,093 |
| 200 | TOTAL O G III EAI ENGLO | | | 73,033 | | 0 | U | 40,000 |

| | | | internal | | 1 dilottori | | 501 | |
|-----|---|---------|----------------|--------------|----------------|--------|--------------|--------|
| | Account | Account | Classification | Distribution | Classification | | Distribution | |
| | Description | Code | Factor | Dollars | Factor | Demand | Customer | Energy |
| 248 | Customer Account | | | | | | | |
| 249 | Supervision | 901.0 | CUSTACCT | 0 | CUSTACCT_DST | 0 | 0 | 0 |
| 250 | Meter Reading Expenses | 902.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 251 | Customer Records and Collection Expenses | 903.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 252 | Customer Records and Collection Expenses (USP) | 904.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 253 | Uncollectible Accounts | 904.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 254 | Miscellaneous Customer Accounts Expenses | 905.0 | CUSTACCT | 0 | CUSTACCT_DST | 0 | 0 | 0 |
| 255 | Subtotal - Customer Account | | | 0 | | 0 | 0 | 0 |
| 256 | | | | | | | | |
| 257 | Customer Service & Information Expenses | | | | | | | |
| 258 | Customer Service and Informational Expenses | 906.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 259 | Supervision | 907.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 260 | Customer Assistance Expenses | 908.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 261 | Information and Instructional Advertising Expenses | 909.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 262 | Miscellaneous Customer Service & Informational Exps | 910.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 263 | Miscellaneous Customer Service & Informational Exps (EEC) | 910.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 264 | Subtotal - Customer Service & Information Expenses | 0.0.0 | | 0 | | 0 | 0 | Ö |
| 265 | | | | - | | - | - | • |
| 266 | Sales Expenses | | | | | | | |
| 267 | Supervision | 911.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 268 | Demonstrating and Selling Expenses | 912.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 269 | Advertising Expenses | 913.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 270 | Miscellaneous Sales Expenses | 916.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 271 | Sales Expenses | 917.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 272 | Subtotal - Sales Expenses | 00 | | 0 | | 0 | 0 | 0 |
| 273 | Cubicial Calco Exposicos | | | ū | | ŭ | ŭ | · · |
| 274 | Total - Customer Accounts, Services & Sales Expenses | | | 0 | | 0 | 0 | 0 |
| 275 | | | | - | | - | - | • |
| | Administrative and General Expenses | | | | | | | |
| 277 | · | | | | | | | |
| | Administrative and General Salaries | 920.000 | LABOR | 453 | LABOR_DST | 281 | 172 | 0 |
| 279 | | 921.000 | LABOR | 882 | LABOR DST | 547 | 335 | 0 |
| | Administrative Expenses Transferred - Credit | 922.000 | LABOR | 0 | LABOR DST | 0 | 0 | 0 |
| 281 | · | 923.000 | LABOR | 1,188 | LABOR DST | 737 | 451 | 0 |
| | Property Insurance | 924.000 | LABOR | 9 | LABOR_DST | 6 | 3 | 0 |
| | Injuries and Damages | 925.000 | OMxAG | 250 | OMxAG DST | 148 | 102 | 0 |
| | Employee Pensions and Benefits | 926.000 | OMxAG | 1,085 | OMxAG_DST | 641 | 444 | 0 |
| | Franchise Requirements | 927.000 | OMxAG | 0 | OMxAG DST | 0 | 0 | 0 |
| | Regulatory Commission Expenses | 928.000 | OMxAG | 0 | OMxAG_DST | 0 | 0 | 0 |
| 287 | | 929.000 | OMxAG | (51) | OMxAG_DST | (30) | (21) | 0 |
| 288 | General Advertising Expenses | 930.100 | TOTPLT | 2 | TOTPLT DST | 1 | 0 | 0 |
| 289 | • • | 930.200 | LABOR | 148 | LABOR_DST | 92 | 56 | 0 |
| 290 | • | 931.000 | LABOR | 33 | LABOR DST | 20 | 13 | 0 |
| | Transportation Expenses | 933.000 | OMxAG | 0 | OMxAG_DST | 0 | 0 | 0 |
| 292 | · · · · · · · · · · · · · · · · · · · | | | | | - | - | |
| 293 | Maintenance | | | | | | | |
| 294 | | 935.000 | GENPLT | 15 | GENPLT_DST | 9 | 6 | 0 |
| 295 | | | | .0 | | , | 3 | , |
| 296 | Total - Administrative and General Expenses | | | 4,015 | | 2,453 | 1,562 | 0 |
| 297 | | | | , | | , | , | , |
| 298 | TOTAL O & M EXPENSES | | | 12,508 | | 7,467 | 5,041 | 0 |
| | | | | | | | | |

Intenral

Function

DST

| | | | internal | | 1 dilottori | | 001 | |
|------------|---|---------|----------------|----------------|----------------|--------|-----------------|--------|
| | Account | Account | Classification | Direct Custome | Classification | Г | Direct Customer | • |
| | Description | Code | Factor | Dollars | Factor | Demand | Customer | Energy |
| 248 | Customer Account | | | | | | | |
| 249 | Supervision | 901.0 | CUSTACCT | 56 | CUSTACCT_CST | 0 | 56 | 0 |
| 250 | Meter Reading Expenses | 902.0 | CUS | 213 | cus - | 0 | 213 | 0 |
| 251 | Customer Records and Collection Expenses | 903.0 | CUS | 1,115 | CUS | 0 | 1,115 | 0 |
| 252 | Customer Records and Collection Expenses (USP) | 904.0 | CUS | 2,609 | CUS | 0 | 2,609 | 0 |
| 253 | Uncollectible Accounts | 904.0 | CUS | 1,421 | CUS | 0 | 1,421 | 0 |
| 254 | Miscellaneous Customer Accounts Expenses | 905.0 | CUSTACCT | , | CUSTACCT_CST | 0 | 43 | 0 |
| 255 | Subtotal - Customer Account | | | 5,458 | | 0 | 5,458 | 0 |
| 256 | | | | -, | | | -, | |
| 257 | Customer Service & Information Expenses | | | | | | | |
| 258 | Customer Service and Informational Expenses | 906.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 259 | Supervision | 907.0 | CUS | 35 | CUS | 0 | 35 | 0 |
| 260 | Customer Assistance Expenses | 908.0 | CUS | 243 | CUS | 0 | 243 | 0 |
| 261 | Information and Instructional Advertising Expenses | 909.0 | CUS | 11 | CUS | 0 | 11 | 0 |
| 262 | Miscellaneous Customer Service & Informational Exps | 910.0 | CUS | 2 | CUS | 0 | 2 | 0 |
| 263 | Miscellaneous Customer Service & Informational Exps (EEC) | 910.0 | CUS | 2,008 | CUS | 0 | 2,008 | 0 |
| 264 | Subtotal - Customer Service & Information Expenses | 010.0 | 000 | 2,300 | 000 | 0 | 2,300 | 0 |
| 265 | Cubicial Cucionial Colvido a Information Exponece | | | 2,000 | | Ü | 2,000 | Ŭ |
| 266 | Sales Expenses | | | | | | | |
| 267 | Supervision | 911.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 268 | Demonstrating and Selling Expenses | 912.0 | CUS | 53 | CUS | 0 | 53 | 0 |
| 269 | Advertising Expenses | 913.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 270 | Miscellaneous Sales Expenses | 916.0 | CUS | 6 | CUS | 0 | 6 | 0 |
| 271 | Sales Expenses | 917.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 272 | Subtotal - Sales Expenses | 317.0 | 000 | 59 | 000 | 0 | 59 | 0 |
| 273 | Subtotal - Sales Expenses | | | 39 | | U | 39 | U |
| | Total - Customer Accounts, Services & Sales Expenses | | | 7,817 | | 0 | 7,817 | 0 |
| 275 | Total - Oustomer Accounts, bervices & bales Expenses | | | 7,017 | | O | 7,017 | O |
| | Administrative and General Expenses | | | | | | | |
| | Operation | | | | | | | |
| | Administrative and General Salaries | 920.000 | LABOR | 356 | LABOR CST | 0 | 356 | 0 |
| | Office Supplies and Expenses | 921.000 | LABOR | 693 | LABOR_CST | 0 | 693 | 0 |
| | Administrative Expenses Transferred - Credit | 922.000 | LABOR | 093 | LABOR_CST | 0 | 093 | 0 |
| | Outside Services Employed | 923.000 | LABOR | 934 | LABOR_CST | 0 | 934 | 0 |
| | Property Insurance | 924.000 | LABOR | 7 | LABOR_CST | 0 | 7 | 0 |
| | Injuries and Damages | 925.000 | OMxAG | 230 | OMxAG CST | 0 | 230 | 0 |
| | Employee Pensions and Benefits | 926.000 | OMxAG | 999 | OMxAG_CST | 0 | 999 | 0 |
| | Franchise Requirements | 927.000 | OMxAG | 0 | OMxAG_CST | 0 | 0 | 0 |
| | Regulatory Commission Expenses | 928.000 | OMxAG | 0 | OMxAG_CST | 0 | 0 | 0 |
| | Duplicate Charges - Credit | 929.000 | OMxAG | (47) | OMxAG_CST | 0 | (47) | 0 |
| | • | 930.100 | TOTPLT | 0 | TOTPLT_CST | 0 | 0 | 0 |
| | Miscellaneous General Expenses | 930.100 | LABOR | 117 | LABOR_CST | 0 | 117 | 0 |
| | Rents | 931.000 | LABOR | 26 | LABOR_CST | 0 | 26 | 0 |
| 290 | | 933.000 | OMxAG | 0 | OMxAG_CST | 0 | 0 | 0 |
| 292 | Transportation Expenses | 933.000 | OWIXAG | U | OWIXAG_CS1 | U | U | U |
| | Maintenance | | | | | | | |
| | | 025 000 | CENDLE | 10 | CENDLE COT | 0 | 10 | 0 |
| 294 295 | Maintenance of General Plant | 935.000 | GENPLT | 12 | GENPLT_CST | 0 | 12 | 0 |
| | Total Administrative and Coneral Evenance | | | 0.007 | | 0 | 2 227 | 0 |
| 296 | Total - Administrative and General Expenses | | | 3,327 | | 0 | 3,327 | U |
| | TOTAL O & M EXPENSES | | | 11,144 | | 0 | 11,144 | 0 |
| 290 | IOTAL O & IVI EXPENSES | | | 11,144 | | U | 11,144 | U |

Intenral

Function

CST

| | | | Intenral | | Function | | PWR | |
|------------|--|----------------|----------------|------------|----------------|--------|------------|---------|
| | Account | Account | Classification | Prchsd Pwr | Classification | | Prchsd_Pwr | |
| | Description | Code | Factor | Dollars | Factor | Demand | Customer | Energy |
| 300 | Labor Expense | | | | <u></u> | | | <u></u> |
| 301 | | | | | | | | |
| | Other Power Generation | 555.0 | ENC | 0 | ENIO | 0 | 0 | 0 |
| 303 304 | Purchased Power Power Purchased for Storage Operations | 555.0 555.1 | ENG ENG | 0 | ENG ENG | 0 | 0 | 0 |
| 305 | . | 556.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 306 | , | 557.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 307 | Load Dispatch - Reliability | 561.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 308 | • • | 565.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 309 | Gross Receipts Tax | 408.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 310 311 | Subtotal - Other Power Generation | | | 0 | | 0 | 0 | 0 |
| 312 | Total - Other Power Generation | | | 0 | | 0 | 0 | 0 |
| 313 | | | | | | | | |
| 314 | Regional Market Operation Expenses | | | | | | | |
| 315 | • | 575.1 | None | 0 | None | 0 | 0 | 0 |
| 316 | • | 575.2 | None | 0 | None | 0 | 0 | 0 |
| 317 318 | Transmission Rights Market Administration Capacity Market Administration | 575.3 575.4 | None None | 0 | None None | 0 | 0 | 0 |
| 319 | | 575.5 | None | 0 | None | 0 | 0 | 0 |
| 320 | Market Monitoring and Compliance | 575.6 | None | 0 | None | 0 | 0 | 0 |
| 321 | Market Facilitation, Monitoring and Compliance Serv | 575.7 | None | 0 | None | 0 | 0 | 0 |
| 322 | | 575.8 | None | 0 | None | 0 | 0 | 0 |
| 323 | Subtotal - Regional Market Operation Expenses | | | 0 | | 0 | 0 | 0 |
| 324 | Regional Market Maintenance Expenses | | | | | | | |
| 326 | Maintenance of Structures and Improvements | 576.1 | None | 0 | None | 0 | 0 | 0 |
| 327 | Maintenance of Computer Hardware | 576.2 | None | 0 | None | 0 | 0 | 0 |
| 328 | Maintenance of Computer Software | 576.3 | None | 0 | None | 0 | 0 | 0 |
| 329 | Maintenance of Communication Equipment | 576.4 | None | 0 | None | 0 | 0 | 0 |
| 330 | Maintenance of Misc Market Operation Plant | 576.5 | None | 0 | None | 0 | 0 | 0 |
| 331 0 | Subtotal - Regional Market Maintenance Expenses | | | 0 | | 0 | 0 | 0 |
| 333 | Total - Regional Market | | | 0 | | 0 | 0 | 0 |
| 334 | Total Trogional Mariot | | | · · | | · · | Ü | · · |
| 335 | Transmission Operation Expenses | | | | | | | |
| 336 | Operation Supervision and Engineering | 560.0 | None | 0 | None | 0 | 0 | 0 |
| 337 | Load Dispatch - Reliability | 561.1 | None | 0 | None | 0 | 0 | 0 |
| 338 339 | Load Dispatch - Monitor and Operate Trans. System Load Dispatch - Transmission Service & Scheduling | 561.2 561.3 | None None | 0 | None None | 0 | 0 | 0 |
| 340 | Scheduling, System Control & Dispatch Service | 561.4 | None | 0 | None | 0 | 0 | 0 |
| 341 | Reliability Planning & Standards Development | 561.5 | None | 0 | None | 0 | 0 | Ö |
| 342 | The state of the s | 561.6 | None | 0 | None | 0 | 0 | 0 |
| 343 | Generation Interconnection Studies | 561.7 | None | 0 | None | 0 | 0 | 0 |
| 344 | Reliability Planning & Standards Development Services | 561.8 | None | 0 | None | 0 | 0 | 0 |
| 345 346 | Station Expenses Operation of Energy Storage Equipment | 562.0 562.1 | None | 0 | None | 0 | 0 | 0 |
| 347 | Overhead Line Expense | 563.0 | None None | 0 | None None | 0 | 0 | 0 |
| 348 | · | 564.0 | None | 0 | None | 0 | 0 | 0 |
| 349 | Transmission of Electricty by Others | 565.0 | None | 0 | None | 0 | 0 | 0 |
| 350 | Miscellaneous Transmission Expenses | 566.0 | None | 0 | None | 0 | 0 | 0 |
| 351 | Rents | 567.0 | None | 0 | None | 0 | 0 | 0 |
| 352 353 | Operation Supplies and Expenses Subtotal - Transmission Operation Expenses | 567.1 | None | 0 | None | 0 | 0 | 0 |
| 354 | Subtotal - Harismission Operation Expenses | | | U | | U | U | U |
| 355 | Transmission Maintenance Expenses | | | | | | | |
| 356 | Maintenance Supervision and Engineering | 568.0 | None | 0 | None | 0 | 0 | 0 |
| 357 | Maintenance of Structures | 569.0 | None | 0 | None | 0 | 0 | 0 |
| 358 | Maintenance of Computer Hadware | 569.1 | None | 0 | None | 0 | 0 | 0 |
| 359 360 | Maintenance of Computer Software Maintenance of Communication Equipment | 569.2 569.3 | None None | 0 | None None | 0 | 0 | 0 |
| 361 | Maintenance of Communication Equipment Maintenance of Miscellaneous Regional Trans Plant | 569.3 569.4 | None | 0 | None | 0 | 0 | 0 |
| 362 | Maintenance of Station equipment | 570.0 | None | 0 | None | 0 | 0 | 0 |
| 363 | Maintenance of Energy Storage Equipment | 570.1 | None | 0 | None | 0 | 0 | 0 |
| 364 | Maintenance of Overhead Lines | 571.0 | None | 0 | None | 0 | 0 | 0 |
| 365 | Maintenance of Underground Lines | 572.0 | None | 0 | None | 0 | 0 | 0 |
| 366 367 | Maintenance of Miscellaneous Transmission Plant Maintenance of Transmission Plant | 573.0 574.0 | None | 0 | None | 0 | 0 | 0 |
| 367 368 | Subtotal - Transmission Plant Subtotal - Transmission Maintenance Expenses | 574.0 | None | 0 | None | 0 | 0 | 0 |
| 369 | | | | Ü | | 0 | Ü | · · |
| 370 | | | | 0 | | 0 | 0 | 0 |
| | | | | | | | | |

| | | | Intenral | | Function | | DST | |
|------------|--|----------------|----------------|--------------|----------------|--------|--------------|--------|
| | Account | Account | Classification | Distribution | Classification | | Distribution | |
| | Description | Code | Factor | Dollars | Factor | Demand | Customer | Energy |
| 300 | Labor Expense | | | | | | | |
| 301 | 01 5 0 1 | | | | | | | |
| 302 | Other Power Generation Purchased Power | 555.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 303 | Power Purchased for Storage Operations | 555.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 305 | System Control and Load Dispatching | 556.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 306 | Other Expenses | 557.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 307 | Load Dispatch - Reliability | 561.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 308 | Transmission of Electricty by Others | 565.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 309 | Gross Receipts Tax | 408.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 310 311 | Subtotal - Other Power Generation | | | 0 | | 0 | 0 | U |
| 312 | Total - Other Power Generation | | | 0 | | 0 | 0 | 0 |
| 313 | | | | · · | | ŭ | ŭ | ŭ |
| 314 | Regional Market Operation Expenses | | | | | | | |
| 315 | Operation Supervision | 575.1 | None | 0 | None | 0 | 0 | 0 |
| 316 | Day-Ahead and Real-Time Market Administration | 575.2 | None | 0 | None | 0 | 0 | 0 |
| 317 318 | Transmission Rights Market Administration Capacity Market Administration | 575.3 575.4 | None None | 0 | None None | 0 | 0 | 0 0 |
| 319 | Ancillary Market Administration | 575.4 575.5 | None | 0 | None | 0 | 0 | 0 |
| 320 | Market Monitoring and Compliance | 575.6 | None | 0 | None | 0 | 0 | 0 |
| 321 | Market Facilitation, Monitoring and Compliance Serv | 575.7 | None | 0 | None | 0 | 0 | 0 |
| 322 | Rents | 575.8 | None | 0 | None | 0 | 0 | 0 |
| 323 | Subtotal - Regional Market Operation Expenses | | | 0 | | 0 | 0 | 0 |
| 324 | Pagional Market Maintananaa Evnanaa | | | | | | | |
| 326 | Regional Market Maintenance Expenses Maintenance of Structures and Improvements | 576.1 | None | 0 | None | 0 | 0 | 0 |
| 327 | Maintenance of Computer Hardware | 576.2 | None | 0 | None | 0 | 0 | 0 |
| 328 | Maintenance of Computer Software | 576.3 | None | 0 | None | 0 | 0 | 0 |
| 329 | Maintenance of Communication Equipment | 576.4 | None | 0 | None | 0 | 0 | 0 |
| 330 | Maintenance of Misc Market Operation Plant | 576.5 | None | 0 | None | 0 | 0 | 0 |
| 331 | Subtotal - Regional Market Maintenance Expenses | | | 0 | | 0 | 0 | 0 |
| 0 333 | Total - Regional Market | | | 0 | | 0 | 0 | 0 |
| 334 | Total - Neglorial Market | | | U | | U | 0 | 0 |
| 335 | Transmission Operation Expenses | | | | | | | |
| 336 | Operation Supervision and Engineering | 560.0 | None | 0 | None | 0 | 0 | 0 |
| 337 | Load Dispatch - Reliability | 561.1 | None | 0 | None | 0 | 0 | 0 |
| 338 | Load Dispatch - Monitor and Operate Trans. System | 561.2 | None | 0 | None | 0 | 0 | 0 |
| 339 340 | Load Dispatch - Transmission Service & Scheduling Scheduling, System Control & Dispatch Service | 561.3 561.4 | None None | 0 | None None | 0 | 0 | 0 0 |
| 341 | Reliability Planning & Standards Development | 561.5 | None | 0 | None | 0 | 0 | 0 |
| 342 | Transmission Service Studies | 561.6 | None | 0 | None | 0 | 0 | 0 |
| 343 | Generation Interconnection Studies | 561.7 | None | 0 | None | 0 | 0 | 0 |
| 344 | Reliability Planning & Standards Development Services | 561.8 | None | 0 | None | 0 | 0 | 0 |
| 345 | Station Expenses | 562.0 | None | 0 | None | 0 | 0 | 0 |
| 346 347 | Operation of Energy Storage Equipment Overhead Line Expense | 562.1 563.0 | None None | 0 | None None | 0 | 0 | 0 0 |
| 348 | Underground Line Expenses | 564.0 | None | 0 | None | 0 | 0 | 0 |
| 349 | Transmission of Electricty by Others | 565.0 | None | 0 | None | 0 | 0 | 0 |
| 350 | Miscellaneous Transmission Expenses | 566.0 | None | 0 | None | 0 | 0 | 0 |
| 351 | Rents | 567.0 | None | 0 | None | 0 | 0 | 0 |
| 352 | Operation Supplies and Expenses | 567.1 | None | 0 | None | 0 | 0 | 0 |
| 353 354 | Subtotal - Transmission Operation Expenses | | | 0 | | 0 | 0 | 0 |
| 355 | Transmission Maintenance Expenses | | | | | | | |
| 356 | Maintenance Supervision and Engineering | 568.0 | None | 0 | None | 0 | 0 | 0 |
| 357 | Maintenance of Structures | 569.0 | None | 0 | None | 0 | 0 | 0 |
| 358 | Maintenance of Computer Hadware | 569.1 | None | 0 | None | 0 | 0 | 0 |
| 359 | Maintenance of Computer Software | 569.2 | None | 0 | None | 0 | 0 | 0 |
| 360 361 | Maintenance of Communication Equipment Maintenance of Miscellaneous Regional Trans Plant | 569.3 569.4 | None None | 0 | None None | 0 | 0 | 0 0 |
| 362 | Maintenance of Miscellaneous Regional Trans Plant Maintenance of Station equipment | 570.0 | None | 0 | None | 0 | 0 | 0 |
| 363 | Maintenance of Energy Storage Equipment | 570.1 | None | 0 | None | 0 | 0 | 0 |
| 364 | Maintenance of Overhead Lines | 571.0 | None | 0 | None | 0 | 0 | 0 |
| 365 | Maintenance of Underground Lines | 572.0 | None | 0 | None | 0 | 0 | 0 |
| 366 | Maintenance of Miscellaneous Transmission Plant | 573.0 | None | 0 | None | 0 | 0 | 0 |
| 367 | Maintenance of Transmission Plant | 574.0 | None | 0 | None | 0 | 0 | 0 |
| 368 369 | Subtotal - Transmission Maintenance Expenses | | | U | | U | U | U |
| 370 | Total Transmission | | | 0 | | 0 | 0 | 0 |
| | | | | | | | | |

| | | | Intenral | | Function | | CST | |
|------------|---|------------------------|--------------------------|----------------|----------------|--------|-----------------|---------|
| | | | 01 ''' '' |)irect Custome | Classification | | Direct Customer | |
| | Account Description | Account <u>Code</u> | Classification Factor | Dollars | Factor | Demand | Customer | Energy |
| 300 | Labor Expense | <u>code</u> | <u>i actor</u> | Dollars | <u>r actor</u> | Demand | Customer | Litergy |
| 301 | · | | | | | | | |
| | Other Power Generation | | | | | | | |
| 303 | Purchased Power | 555.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 304 | Power Purchased for Storage Operations | 555.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 305 306 | System Control and Load Dispatching Other Expenses | 556.0 557.0 | ENG ENG | 0 | ENG ENG | 0 | 0 | 0 0 |
| 307 | Load Dispatch - Reliability | 561.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 308 | Transmission of Electricty by Others | 565.0 | ENG | 0 | ENG | 0 | 0 | 0 |
| 309 | Gross Receipts Tax | 408.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 310 | Subtotal - Other Power Generation | | | 0 | | 0 | 0 | 0 |
| 311 | | | | | | | | |
| | Total - Other Power Generation | | | 0 | | 0 | 0 | 0 |
| 313 | Pagianal Market Operation Evpanses | | | | | | | |
| 315 | Regional Market Operation Expenses Operation Supervision | 575.1 | None | 0 | None | 0 | 0 | 0 |
| 316 | Day-Ahead and Real-Time Market Administration | 575.1 575.2 | None | 0 | None | 0 | 0 | 0 |
| 317 | Transmission Rights Market Administration | 575.3 | None | 0 | None | 0 | 0 | 0 |
| 318 | Capacity Market Administration | 575.4 | None | 0 | None | 0 | 0 | 0 |
| 319 | Ancillary Market Administration | 575.5 | None | 0 | None | 0 | 0 | 0 |
| 320 | Market Monitoring and Compliance | 575.6 | None | 0 | None | 0 | 0 | 0 |
| 321 | Market Facilitation, Monitoring and Compliance Serv | 575.7 | None | 0 | None | 0 | 0 | 0 |
| 322 | Rents | 575.8 | None | 0 | None | 0 | 0 | 0 |
| 323 | Subtotal - Regional Market Operation Expenses | | | 0 | | 0 | 0 | 0 |
| 324 | B : 1M | | | | | | | |
| | Regional Market Maintenance Expenses | 570.4 | None | • | Maria | | 0 | |
| 326 | Maintenance of Structures and Improvements | 576.1 | None | 0 | None | 0 | 0 | 0 |
| 327 328 | Maintenance of Computer Hardware Maintenance of Computer Software | 576.2 576.3 | None None | 0 | None None | 0 | 0 | 0 0 |
| 329 | Maintenance of Computer Software Maintenance of Communication Equipment | 576.4 | None | 0 | None | 0 | 0 | 0 |
| 330 | Maintenance of Misc Market Operation Plant | 576.5 | None | 0 | None | 0 | 0 | 0 |
| 331 | Subtotal - Regional Market Maintenance Expenses | 0.00 | | 0 | 110110 | 0 | 0 | 0 |
| 0 | | | | | | | | |
| 333 | Total - Regional Market | | | 0 | | 0 | 0 | 0 |
| 334 | | | | | | | | |
| 335 | · | | | | | | | |
| 336 | Operation Supervision and Engineering | 560.0 | None | 0 | None | 0 | 0 | 0 |
| 337 | Load Dispatch - Reliability | 561.1 | None | 0 | None | 0 | 0 | 0 |
| 338 339 | Load Dispatch - Monitor and Operate Trans. System | 561.2 561.3 | None | 0 | None None | 0 | 0 0 | 0 0 |
| 340 | Load Dispatch - Transmission Service & Scheduling Scheduling, System Control & Dispatch Service | 561.4 | None None | 0 | None | 0 | 0 | 0 |
| 341 | Reliability Planning & Standards Development | 561.5 | None | 0 | None | 0 | 0 | 0 |
| 342 | Transmission Service Studies | 561.6 | None | 0 | None | 0 | 0 | 0 |
| 343 | Generation Interconnection Studies | 561.7 | None | 0 | None | 0 | 0 | 0 |
| 344 | Reliability Planning & Standards Development Services | 561.8 | None | 0 | None | 0 | 0 | 0 |
| 345 | Station Expenses | 562.0 | None | 0 | None | 0 | 0 | 0 |
| 346 | Operation of Energy Storage Equipment | 562.1 | None | 0 | None | 0 | 0 | 0 |
| 347 | Overhead Line Expense | 563.0 | None | 0 | None | 0 | 0 | 0 |
| 348 | Underground Line Expenses | 564.0 | None | 0 | None | 0 | 0 | 0 |
| 349 | Transmission of Electricty by Others | 565.0 | None | 0 | None | 0 | 0 | 0 |
| 350 351 | Miscellaneous Transmission Expenses Rents | 566.0 567.0 | None None | 0 | None None | 0 | 0 0 | 0 0 |
| 352 | Operation Supplies and Expenses | 567.1 | None | 0 | None | 0 | 0 | 0 |
| 353 | Subtotal - Transmission Operation Expenses | 307.1 | None | 0 | None | 0 | 0 | 0 |
| 354 | | | | · · | | ū | ŭ | ŭ |
| 355 | Transmission Maintenance Expenses | | | | | | | |
| 356 | Maintenance Supervision and Engineering | 568.0 | None | 0 | None | 0 | 0 | 0 |
| 357 | Maintenance of Structures | 569.0 | None | 0 | None | 0 | 0 | 0 |
| 358 | Maintenance of Computer Hadware | 569.1 | None | 0 | None | 0 | 0 | 0 |
| 359 | Maintenance of Computer Software | 569.2 | None | 0 | None | 0 | 0 | 0 |
| 360 | Maintenance of Communication Equipment | 569.3 | None | 0 | None | 0 | 0 | 0 |
| 361 | Maintenance of Miscellaneous Regional Trans Plant | 569.4 | None | 0 | None | 0 | 0 | 0 |
| 362 363 | Maintenance of Station equipment | 570.0 570.1 | None | 0 | None None | 0 | 0 | 0 0 |
| 363 364 | Maintenance of Energy Storage Equipment Maintenance of Overhead Lines | 570.1 571.0 | None None | 0 | None | 0 | 0 | 0 |
| 365 | Maintenance of Underground Lines | 571.0 572.0 | None | 0 | None | 0 | 0 | 0 |
| 366 | Maintenance of Miscellaneous Transmission Plant | 573.0 | None | 0 | None | 0 | 0 | 0 |
| 367 | Maintenance of Transmission Plant | 574.0 | None | 0 | None | 0 | 0 | 0 |
| 368 | Subtotal - Transmission Maintenance Expenses | | | 0 | | 0 | 0 | 0 |
| 369 | · | | | | | | | |
| 370 | Total Transmission | | | 0 | | 0 | 0 | 0 |
| | | | | | | | | |

| | | | Intenral | | Function | | PWR | |
|--------------|---|-----------------|--------------------------|------------|------------------|--------|------------|---------|
| | Account | Account | Classification | Prchsd Pwr | Classification | | Prchsd_Pwr | |
| | Description | Account Code | Classification Factor | Dollars | Factor | Demand | Customer | Energy |
| 371 | <u>Безоприон</u> | <u>oouc</u> | <u>r dotor</u> | Dollars | <u>r dotor</u> | Demana | Oustomer | Lileigy |
| 372 | Distribution Operation Expenses | | | | | | | |
| 373 | Operation Supervision and Engineering | 580.0 | DISTEXP | 0 | DISTEXP_PWR | 0 | 0 | 0 |
| 374 | Load Dispatching | 581.0 | D360_362 | 0 | D360_362_PWR | 0 | 0 | 0 |
| 375 | Line and Station Expenses | 581.1 | D360_362 | 0 | D360_362_PWR | 0 | 0 | 0 |
| 376 | Station Expenses | 582.0 | D360_362 | 0 | D360_362_PWR | 0 | 0 | 0 |
| 377 | Overhead Line Expenses | 583.0 | D365 | 0 | D365_PWR | 0 | 0 | 0 |
| 378 | Underground Line Expenses | 584.0 | D367 | 0 | D367_PWR | 0 | 0 | 0 |
| 379 | Operation of Energy Storage Equipment | 584.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 380 | Street Lighting and Signal System Expenses | 585.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 381 | Meter Expenses | 586.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 382 | Customer Installation Expenses | 587.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 383 | Miscellaneous Distribution Expenses | 588.0 | DISTEXP | 0 | DISTEXP_PWR | 0 | 0 | 0 |
| 384 | Rents | 589.0 | DISTEXP | 0 | DISTEXP_PWR | 0 | 0 | 0 |
| 385 | Subtotal - Distribution Operation Expenses | | | 0 | | 0 | 0 | 0 |
| 386 | Burn of Mark | | | | | | | |
| 387 | Distribution Maintenance Expenses | 500.0 | D144.04T | • | DAMANT DWD | | • | |
| 388 | Maintenance Supervision and Engineering | 590.0 | DMAINT | 0 | DMAINT_PWR | 0 | 0 | 0 |
| 389 | Maintenance of Structures | 591.0 | D360_362 | 0 | D360_362_PWR | 0 | 0 | 0 |
| 390 | Maintenance of Station Equipment | 592.0 | D360_362 | 0 | D360_362_PWR | 0 | 0 | 0 |
| 391 | Maintenance of Pipe Lines | 592.1 | None | 0 | None | 0 | 0 | 0 |
| 392 | Maintenance of Structures and Equipment | 592.2 | D360_362 | 0 | D360_362_PWR | 0 | 0 | 0 |
| 393 | Maintenance of Overhead Lines | 593.0 | D365 | 0 | D365_PWR | 0 | 0 | 0 |
| 394 | Maintenance of Underground Lines | 594.0 | D367 | 0 | D367_PWR | 0 | 0 | 0 |
| 395 | Maintenance of Lines | 594.1 | D367 | 0 | D367_PWR | 0 | 0 | 0 |
| 396 397 | Maintenance of Line Transformers | 595.0 596.0 | DEM CUS | 0 | DEM CUS | 0 | 0 | 0 0 |
| 398 | Maintenance of Street Lighting and Signal Systems Maintenance of Meters | 597.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 399 | Maintenance of Miscellaneous Distribution Plant | 598.0 | DMAINT | 0 | DMAINT_PWR | 0 | 0 | 0 |
| 400 | Subtotal - Distribution Maintenance Expenses | 390.0 | DIVIAINT | 0 | DIVIAIIVI_F VIIX | 0 | 0 | 0 |
| 401 | Oubtotal Distribution Maintenance Expenses | | | O | | O | Ū | O |
| 402 | Total Distribution | | | 0 | | 0 | 0 | 0 |
| 403 | Total Distribution | | | Ü | | Ü | · · | Ü |
| | Customer Account | | | | | | | |
| 405 | Supervision | 901.0 | CUSTACCT | 0 | CUSTACCT_PWR | 0 | 0 | 0 |
| 406 | Meter Reading Expenses | 902.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 407 | Customer Records and Collection Expenses | 903.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 408 | Uncollectible Accounts | 904.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 409 | Miscellaneous Customer Accounts Expenses | 905.0 | CUSTACCT | 0 | CUSTACCT_PWR | 0 | 0 | 0 |
| 410 | Subtotal - Customer Account | | | 0 | | 0 | 0 | 0 |
| 411 | | | | | | | | |
| 412 | Customer Service & Information Expenses | | | | | | | |
| 413 | Customer Service and Informational Expenses | 906.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 414 | Supervision | 907.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 415 | Customer Assistance Expenses | 908.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 416 | | 909.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 417 | Miscellaneous Customer Service & Informational Exps (EEC) | 910.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 418 | Subtotal - Customer Service & Information Expenses | | | 0 | | 0 | 0 | 0 |
| 419 | | | | | | | | |
| | Sales Expenses | | | | - | | _ | |
| 421 | Supervision | 911.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 422 | Demonstrating and Selling Expenses | 912.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 423 | Advertising Expenses | 913.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 424 | Miscellaneous Sales Expenses | 916.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 425 | Sales Expenses | 917.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 426 | Subtotal - Sales Expenses | | | 0 | | 0 | 0 | 0 |
| 427 | TOTAL O & MI APOD EVD | | | ^ | | ^ | ^ | 0 |
| 4 2 8 | TOTAL O & M LABOR EXP. | | | 0 | | 0 | 0 | 0 |

| | | | Intenral | | Function | | DST | |
|------------|--|----------------|------------------|--------------|------------------------------|--------------|--------------|--------|
| | Account | Account | Classification | Distribution | Classification | | Distribution | |
| | Description | Code | Factor | Dollars | Factor | Demand | Customer | Energy |
| 371 | | | | | | | | |
| 372 | Distribution Operation Expenses | | | | | | | |
| 373 | Operation Supervision and Engineering | 580.0 | DISTEXP | 437 | DISTEXP_DST | 185 | 252 | 0 |
| 374 | Load Dispatching | 581.0 | D360_362 | 292 | D360_362_DST | 291 | 1 | 0 |
| 375 | Line and Station Expenses | 581.1 582.0 | D360_362 | 0 | D360_362_DST D360_362_DST | 0 49 | 0 | 0 |
| 376 377 | Station Expenses Overhead Line Expenses | 583.0 | D360_362 D365 | 49 49 | D365_DST | 31 | 19 | 0 |
| 378 | Underground Line Expenses | 584.0 | D367 | 28 | D365_DST | 19 | 9 | 0 |
| 379 | Operation of Energy Storage Equipment | 584.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 380 | Street Lighting and Signal System Expenses | 585.0 | CUS | 4 | CUS | 0 | 4 | 0 |
| 381 | Meter Expenses | 586.0 | CUS | 349 | CUS | 0 | 349 | 0 |
| 382 | Customer Installation Expenses | 587.0 | CUS | 55 | CUS | 0 | 55 | 0 |
| 383 | Miscellaneous Distribution Expenses | 588.0 | DISTEXP | 320 | DISTEXP DST | 135 | 185 | 0 |
| 384 | Rents | 589.0 | DISTEXP | 0 | DISTEXP_DST | 0 | 0 | 0 |
| 385 | Subtotal - Distribution Operation Expenses | | | 1,585 | | 710 | 875 | 0 |
| 386 | | | | | | | | |
| 387 | Distribution Maintenance Expenses | | | | | | | |
| 388 | Maintenance Supervision and Engineering | 590.0 | DMAINT | 0 | DMAINT_DST | 0 | 0 | 0 |
| 389 | Maintenance of Structures | 591.0 | D360_362 | 70 | D360_362_DST | 70 | 0 | 0 |
| 390 | Maintenance of Station Equipment | 592.0 | D360_362 | 0 | D360_362_DST | 0 | 0 | 0 |
| 391 | Maintenance of Pipe Lines | 592.1 | None | 0 | None | 0 | 0 | 0 |
| 392 | Maintenance of Structures and Equipment | 592.2 | D360_362 | 512 | D360_362_DST | 511 | 1 | 0 |
| 393 | Maintenance of Overhead Lines | 593.0 | D365 | 65 | D365_DST | 41 | 25 | 0 |
| 394 | Maintenance of Underground Lines | 594.0 | D367 | 0 | D367_DST | 0 | 0 | 0 |
| 395 | Maintenance of Lines | 594.1 | D367 | 58 | D367_DST | 39 | 20 | 0 |
| 396 | Maintenance of Line Transformers | 595.0 | DEM | 11 | DEM | 11 | 0 | 0 |
| 397 | Maintenance of Street Lighting and Signal Systems | 596.0 | CUS | 7 | CUS | 0 | 7 | 0 |
| 398 | Maintenance of Meters | 597.0 | CUS | 12 | CUS | | 12 | 0 |
| 399 400 | Maintenance of Miscellaneous Distribution Plant | 598.0 | DMAINT | 943 1,680 | DMAINT_DST | 644 1,316 | 299 364 | 0 |
| 401 | Subtotal - Distribution Maintenance Expenses | | | 1,000 | | 1,310 | 304 | U |
| 402 | Total Distribution | | | 3,265 | | 2,026 | 1,239 | 0 |
| 403 | Total Biotilipation | | | 0,200 | | 2,020 | 1,200 | · · |
| | Customer Account | | | | | | | |
| 405 | Supervision | 901.0 | CUSTACCT | 0 | CUSTACCT_DST | 0 | 0 | 0 |
| 406 | Meter Reading Expenses | 902.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 407 | Customer Records and Collection Expenses | 903.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 408 | Uncollectible Accounts | 904.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 409 | Miscellaneous Customer Accounts Expenses | 905.0 | CUSTACCT | 0 | CUSTACCT_DST | 0 | 0 | 0 |
| 410 | Subtotal - Customer Account | | | 0 | | 0 | 0 | 0 |
| 411 | | | | | | | | |
| | Customer Service & Information Expenses | | | | | | | |
| 413 | Customer Service and Informational Expenses | 906.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 414 | Supervision | 907.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 415 | Customer Assistance Expenses | 908.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 416 | Information and Instructional Advertising Expenses | 909.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 417 | Miscellaneous Customer Service & Informational Exps (EEC) Subtotal - Customer Service & Information Expenses | 910.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 418 419 | Subtotal - Customer Service & Information Expenses | | | U | | U | U | 0 |
| | Salos Exponsos | | | | | | | |
| 421 | Sales Expenses Supervision | 911.0 | cus | 0 | CUS | 0 | 0 | 0 |
| 422 | Demonstrating and Selling Expenses | 912.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 423 | Advertising Expenses | 913.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 424 | Miscellaneous Sales Expenses | 916.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 425 | Sales Expenses | 917.0 | CUS | 0 | CUS | 0 | 0 | ő |
| 426 | Subtotal - Sales Expenses | | | 0 | | 0 | 0 | 0 |
| 427 | • | | | | | | | |
| | TOTAL O & M LABOR EXP. | | | 3,265 | | 2,026 | 1,239 | 0 |
| | | | | | | | | |

| | | | Intenral | | Function | | CST | |
|------------|---|-----------------|--------------------------|----------------|--------------------------|-----------|-----------------|----------------|
| | Account | Account | Classification |)irect Custome | Classification | | Direct Customer | |
| | Account Description | Account Code | Classification Factor | Dollars | Factor | Demand | Customer | Energy |
| 371 | <u> </u> | <u> </u> | <u>. aoto.</u> | <u> </u> | <u>. aoto.</u> | 201110110 | <u> </u> | <u>=::0:gj</u> |
| 372 | Distribution Operation Expenses | | | | | | | |
| 373 | Operation Supervision and Engineering | 580.0 | DISTEXP | 0 | DISTEXP_CST | 0 | 0 | 0 |
| 374 | Load Dispatching | 581.0 | D360_362 | 0 | D360_362_CST | 0 | 0 | 0 |
| 375 | Line and Station Expenses | 581.1 | D360_362 | 0 | D360_362_CST | 0 | 0 | 0 |
| 376 377 | Station Expenses Overhead Line Expenses | 582.0 583.0 | D360_362 D365 | 0 | D360_362_CST D365_CST | 0 | 0 | 0 0 |
| 378 | Underground Line Expenses | 584.0 | D365 D367 | 0 | D365_CST | 0 | 0 | 0 |
| 379 | Operation of Energy Storage Equipment | 584.1 | ENG | 0 | ENG | 0 | 0 | 0 |
| 380 | Street Lighting and Signal System Expenses | 585.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 381 | Meter Expenses | 586.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 382 | Customer Installation Expenses | 587.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 383 | Miscellaneous Distribution Expenses | 588.0 | DISTEXP | 0 | DISTEXP CST | 0 | 0 | 0 |
| 384 | Rents | 589.0 | DISTEXP | 0 | DISTEXP_CST | 0 | 0 | 0 |
| 385 | Subtotal - Distribution Operation Expenses | | | 0 | | 0 | 0 | 0 |
| 386 | | | | | | | | |
| 387 | Distribution Maintenance Expenses | | | | | | | |
| 388 | Maintenance Supervision and Engineering | 590.0 | DMAINT | 0 | DMAINT_CST | 0 | 0 | 0 |
| 389 | Maintenance of Structures | 591.0 | D360_362 | 0 | D360_362_CST | 0 | 0 | 0 |
| 390 | Maintenance of Station Equipment | 592.0 | D360_362 | 0 | D360_362_CST | 0 | 0 | 0 |
| 391 | Maintenance of Pipe Lines | 592.1 | None | 0 | None | 0 | 0 | 0 |
| 392 | Maintenance of Structures and Equipment | 592.2 | D360_362 | 0 | D360_362_CST | 0 | 0 | 0 |
| 393 | Maintenance of Overhead Lines | 593.0 | D365 | 0 | D365_CST | 0 | 0 | 0 |
| 394 395 | Maintenance of Underground Lines | 594.0 | D367 | 0 | D367_CST | 0 | 0 | 0 |
| 396 | Maintenance of Lines Maintenance of Line Transformers | 594.1 595.0 | D367 DEM | 0 | D367_CST DEM | 0 | 0 | 0 |
| 397 | Maintenance of Street Lighting and Signal Systems | 596.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 398 | Maintenance of Meters | 597.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 399 | Maintenance of Miscellaneous Distribution Plant | 598.0 | DMAINT | 0 | DMAINT_CST | 0 | 0 | 0 |
| 400 | Subtotal - Distribution Maintenance Expenses | 000.0 | DIVI, III T | 0 | DIII/ III/1_001 | 0 | 0 | 0 |
| 401 | | | | - | | | - | |
| 402 | Total Distribution | | | 0 | | 0 | 0 | 0 |
| 403 | | | | | | | | |
| 404 | Customer Account | | | | | | | |
| 405 | Supervision | 901.0 | CUSTACCT | 170 | CUSTACCT_CST | 0 | 170 | 0 |
| 406 | Meter Reading Expenses | 902.0 | CUS | 820 | CUS | 0 | 820 | 0 |
| 407 | Customer Records and Collection Expenses | 903.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 408 | Uncollectible Accounts | 904.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 409 | Miscellaneous Customer Accounts Expenses | 905.0 | CUSTACCT | | CUSTACCT_CST | 0 | 1,027 | 0 |
| 410 | Subtotal - Customer Account | | | 2,017 | | 0 | 2,017 | 0 |
| 411 | Customer Comics & Information Function | | | | | | | |
| | Customer Service & Information Expenses | 006.0 | CHE | 25 | CHE | 0 | 25 | 0 |
| 413 414 | Customer Service and Informational Expenses Supervision | 906.0 907.0 | CUS CUS | 35 69 | CUS CUS | 0 | 35 69 | 0 0 |
| 415 | Customer Assistance Expenses | 907.0 | CUS | 09 | CUS | 0 | 0 | 0 |
| 416 | Information and Instructional Advertising Expenses | 909.0 | CUS | 148 | CUS | 0 | 148 | 0 |
| 417 | Miscellaneous Customer Service & Informational Exps (EEC) | 910.0 | CUS | 253 | CUS | 0 | 253 | 0 |
| 418 | Subtotal - Customer Service & Information Expenses | 010.0 | 000 | 505 | 000 | 0 | 505 | 0 |
| 419 | | | | 000 | | ŭ | 000 | ŭ |
| | Sales Expenses | | | | | | | |
| 421 | Supervision | 911.0 | CUS | 22 | CUS | 0 | 22 | 0 |
| 422 | Demonstrating and Selling Expenses | 912.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 423 | Advertising Expenses | 913.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 424 | Miscellaneous Sales Expenses | 916.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 425 | Sales Expenses | 917.0 | CUS | 22 | CUS | 0 | 22 | 0 |
| 426 | Subtotal - Sales Expenses | | | 44 | | 0 | 44 | 0 |
| 427 | TOTAL O A MI ADOD EVD | | | 0.505 | | _ | 0.500 | _ |
| 428 | TOTAL O & M LABOR EXP. | | | 2,566 | | 0 | 2,566 | 0 |

| | | | Intenral | | Function | | PWR | |
|------------|---|----------------|----------------|------------|------------------------|--------|------------|----------|
| | Account | Account | Classification | Prchsd Pwr | Classification | | Prchsd_Pwr | |
| | Description | Code | Factor | Dollars | Factor | Demand | Customer | Energy |
| 429 | | <u> </u> | · | <u> </u> | | | | <u> </u> |
| 430 | | | | | | | | |
| 431 | Depreciation Expense | | | | | | | |
| 432 | Intangible Plant | | | | | | | |
| 434 | Organization | 301.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 435 | Franchise & Consent | 302.0 | TOTPLT | 0 | TOTPLT PWR | 0 | 0 | 0 |
| 436 | Miscellaneous Intangible Plant | 303.0 | TOTPLT | 0 | TOTPLT_PWR | 0 | 0 | 0 |
| 437 | Subtotal - Intangible Plant | | | 0 | _ | 0 | 0 | 0 |
| 438 | | | | | | | | |
| 439 | | | | | | | | |
| 440 | Land & Land Rights | 350.0 | None | 0 | None | 0 | 0 | 0 |
| 441 | Structures & Improvements | 352.0 | None | 0 | None | 0 | 0 | 0 |
| 442 | Station Equipment | 353.0 | None | 0 | None | 0 | 0 | 0 0 |
| 443 444 | Station Equipment - SCADA Towers and Fixtures | 353.2 354.0 | None None | 0 | None None | 0 | 0 | 0 |
| 445 | Poles and Fixtures | 355.0 | None | 0 | None | 0 | 0 | 0 |
| 446 | Overhead Conductors and Devices | 356.0 | None | 0 | None | 0 | 0 | 0 |
| 447 | Underground Conduit | 357.0 | None | 0 | None | 0 | 0 | 0 |
| 448 | Underground Conductors and Devices | 358.0 | None | 0 | None | 0 | 0 | 0 |
| 449 | Roads and Trails | 359.0 | None | 0 | None | 0 | 0 | 0 |
| 450 | Subtotal - Transmission Plant | | | 0 | | 0 | 0 | 0 |
| 451 | | | | | | | | |
| | Distribution Plant | | | | | | | |
| 453 | Land & Land Rights | 360.0 | D361_364 | 0 | D361_364_PWR | 0 | 0 | 0 |
| 454 | Structures & Improvements | 361.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 455 | Station Equipment | 362.0 363.0 | DEM None | 0 | DEM None | 0 | 0 | 0 |
| 456 457 | Storage Battery Equipment Poles, Towers and Fixtures | 364.0 | D364 | 0 | D364_PWR | 0 | 0 | 0 |
| 458 | Overhead Conductors and Devices | 365.0 | D365 | 0 | D365_PWR | 0 | 0 | 0 |
| 459 | Underground Conduit | 366.0 | D367 | 0 | D367_PWR | 0 | 0 | 0 |
| 460 | Underground Conductors and Devices | 367.0 | D367 | 0 | D367_PWR | 0 | 0 | 0 |
| 461 | Transformers | 368.1 | DEM | 0 | DEM | 0 | 0 | 0 |
| 462 | Transformer Installations | 368.2 | DEM | 0 | DEM | 0 | 0 | 0 |
| 463 | Services | 369.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 464 | Meters | 370.1 | CUS | 0 | CUS | 0 | 0 | 0 |
| 465 | Meter Installations | 370.2 | CUS | 0 | CUS | 0 | 0 | 0 |
| 466 | Electronic Meters | 370.3 | CUS | 0 | CUS | 0 | 0 | 0 |
| 467 468 | Installations on Customers' Premises | 371.0 371.5 | CUS CUS | 0 | CUS CUS | 0 | 0 | 0 |
| 469 | Installations on Customers' Premises- Dusk-Dawn Lights Leased Property on Customers' Premises | 372.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 470 | Street Lighting and Signal Systems | 373.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 471 | Subtotal - Distribution Plant | 0.00 | | 0 | | 0 | 0 | 0 |
| 472 | | | | | | | | |
| 473 | General Plant | | | | | | | |
| 474 | Land & Land Rights | 389.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 475 | Structures & Improvements | 390.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 476 | Office Furniture & Equipment | 391.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 477 | Transportation Equipment | 392.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 478 | Stores Equipment | 393.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 479 480 | Tools & Garage Equipment | 394.0 395.0 | LABOR LABOR | 0 | LABOR_PWR LABOR PWR | 0 | 0 | 0 |
| 481 | Laboratory Equipment Power Operated Equipment | 395.0 396.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 482 | Communication Equipment | 397.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 483 | Miscellaneous Equipment | 398.0 | LABOR | 0 | LABOR PWR | 0 | 0 | 0 |
| 484 | Other Tangible Property | 399.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 485 | Subtotal - General Plant | | | 0 | _ | 0 | 0 | 0 |
| 486 | | | | | | | | |
| | Total - DEPRECIATION EXPENSE | | | 0 | | 0 | 0 | 0 |
| 488 | | | | | | | | |
| | | | | | | | | |

| | | | Intenral | | Function | | DST | |
|------------|--|-----------------|--------------------------|--------------|-------------------------|----------|--------------|---------|
| | Assessment | A | Classification | Distribution | Classification | | Distribution | |
| | Account Description | Account Code | Classification Factor | Dollars | Factor | Demand | Customer | Energy |
| 429 | <u>Description</u> | <u>code</u> | <u>r actor</u> | Dollars | <u>i actor</u> | Demand | Customer | Lileigy |
| 430 | | | | | | | | |
| 431 | Depreciation Expense | | | | | | | |
| 432 | | | | | | | | |
| | Intangible Plant | 204.0 | LADOD | 0 | LADOD DOT | 0 | 0 | 0 |
| 434 435 | Organization Franchise & Consent | 301.0 302.0 | LABOR TOTPLT | 0 | LABOR_DST TOTPLT DST | 0 | 0 | 0 0 |
| 436 | Miscellaneous Intangible Plant | 303.0 | TOTPLT | 0 | TOTPLT_DST | 0 | 0 | 0 |
| 437 | Subtotal - Intangible Plant | 000.0 | 101121 | 0 | 101121_001 | 0 | 0 | 0 |
| 438 | | | | | | | | |
| 439 | Transmission Plant | | | | | | | |
| 440 | Land & Land Rights | 350.0 | None | 0 | None | 0 | 0 | 0 |
| 441 | Structures & Improvements | 352.0 | None | 0 | None | 0 | 0 | 0 |
| 442 | Station Equipment | 353.0 | None | 0 | None | 0 | 0 | 0 |
| 443 | Station Equipment - SCADA | 353.2 | None | 0 | None | 0 | 0 | 0 |
| 444 445 | Towers and Fixtures Poles and Fixtures | 354.0 355.0 | None None | 0 | None None | 0 | 0 | 0 |
| 446 | Overhead Conductors and Devices | 356.0 | None | 0 | None | 0 | 0 | 0 |
| 447 | Underground Conduit | 357.0 | None | 0 | None | 0 | 0 | 0 |
| 448 | Underground Conductors and Devices | 358.0 | None | 0 | None | 0 | 0 | 0 |
| 449 | Roads and Trails | 359.0 | None | 0 | None | 0 | 0 | 0 |
| 450 | Subtotal - Transmission Plant | | | 0 | | 0 | 0 | 0 |
| 451 | | | | | | | | |
| | Distribution Plant | | | _ | | | | _ |
| 453 | Land & Land Rights | 360.0 | D361_364 | 0 | D361_364_DST | 0 | 0 | 0 |
| 454 | Structures & Improvements | 361.0 362.0 | DEM DEM | 0 277 | DEM DEM | 0 277 | 0 | 0 |
| 455 456 | Station Equipment Storage Battery Equipment | 363.0 | None | 0 | None | 0 | 0 | 0 |
| 457 | Poles, Towers and Fixtures | 364.0 | D364 | 869 | D364_DST | 636 | 233 | 0 |
| 458 | Overhead Conductors and Devices | 365.0 | D365 | 864 | D365_DST | 539 | 325 | 0 |
| 459 | Underground Conduit | 366.0 | D367 | 105 | D367_DST | 70 | 35 | 0 |
| 460 | Underground Conductors and Devices | 367.0 | D367 | 302 | D367_DST | 201 | 101 | 0 |
| 461 | Transformers | 368.1 | DEM | 304 | DEM | 304 | 0 | 0 |
| 462 | Transformer Installations | 368.2 | DEM | 268 | DEM | 268 | 0 | 0 |
| 463 | Services | 369.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 464 | Meters | 370.1 | CUS | 0 | CUS | 0 | 0 | 0 |
| 465 | Meter Installations | 370.2 | CUS | 0 | CUS | 0 | 0 | 0 |
| 466 467 | Electronic Meters Installations on Customers' Premises | 370.3 371.0 | CUS CUS | 0 | CUS CUS | 0 | 0 | 0 |
| 468 | Installations on Customers' Premises- Dusk-Dawn Lights | 371.5 | CUS | 4 | CUS | 0 | 4 | 0 |
| 469 | Leased Property on Customers' Premises | 372.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 470 | Street Lighting and Signal Systems | 373.0 | CUS | 55 | CUS | 0 | 55 | 0 |
| 471 | Subtotal - Distribution Plant | | | 3,048 | | 2,295 | 753 | 0 |
| 472 | | | | | | | | |
| | General Plant | | | _ | | | | _ |
| 474 | Land & Land Rights | 389.0 | LABOR | 0 | LABOR_DST | 0 | 0 | 0 |
| 475 476 | Structures & Improvements Office Furniture & Equipment | 390.0 391.0 | LABOR LABOR | 166 598 | LABOR_DST | 103 | 63 | 0 |
| 477 | Transportation Equipment | 391.0 | LABOR | 096 | LABOR_DST LABOR_DST | 371 0 | 227 0 | 0 0 |
| 478 | Stores Equipment | 393.0 | LABOR | 0 | LABOR_DST | 0 | 0 | 0 |
| 479 | Tools & Garage Equipment | 394.0 | LABOR | 22 | LABOR_DST | 14 | 8 | 0 |
| 480 | Laboratory Equipment | 395.0 | LABOR | 7 | LABOR_DST | 4 | 3 | 0 |
| 481 | Power Operated Equipment | 396.0 | LABOR | 0 | LABOR_DST | 0 | 0 | 0 |
| 482 | · | 397.0 | LABOR | 32 | LABOR_DST | 20 | 12 | 0 |
| 483 | Miscellaneous Equipment | 398.0 | LABOR | 2 | LABOR_DST | 1 | 1 | 0 |
| 484 | Other Tangible Property | 399.0 | LABOR | 0 | LABOR_DST | 0 | 0 | 0 |
| 485 | Subtotal - General Plant | | | 828 | | 514 | 314 | 0 |
| 486 487 | Total - DEPRECIATION EXPENSE | | | 3,876 | | 2,809 | 1,068 | 0 |
| 488 | TOTAL DELINEDIATION EN ENGE | | | 3,016 | | 2,009 | 1,000 | U |
| 700 | | | | | | | | |

| | | | Intenral | | Function | | CST | |
|------------|---|-----------------|------------------|----------------|--------------------------|---------------|----------------|---------|
| | | | |)irect Custome | Classification | | irect Customer | |
| | Account Description | Account Code | Classification | Dollars | | | | Energy |
| 429 | Description | Code | <u>Factor</u> | Dollars | <u>Factor</u> | <u>Demand</u> | Customer | Elleigy |
| 430 | | | | | | | | |
| 431 | Depreciation Expense | | | | | | | |
| 432 | | | | | | | | |
| | Intangible Plant | | | | | | | |
| 434 | Organization 6.0 accept | 301.0 | LABOR | 0 | LABOR_CST | 0 | 0 | 0 |
| 435 436 | Franchise & Consent Miscellaneous Intangible Plant | 302.0 303.0 | TOTPLT TOTPLT | 0 0 | TOTPLT_CST TOTPLT_CST | 0 | 0 | 0 |
| 437 | Subtotal - Intangible Plant | 303.0 | TOTFLI | 0 | TOTFLT_031 | 0 | 0 | 0 |
| 438 | oustotal intarigisto Flank | | | Ŭ | | · · | · · | Ü |
| 439 | Transmission Plant | | | | | | | |
| 440 | Land & Land Rights | 350.0 | None | 0 | None | 0 | 0 | 0 |
| 441 | Structures & Improvements | 352.0 | None | 0 | None | 0 | 0 | 0 |
| 442 | Station Equipment | 353.0 | None | 0 | None | 0 | 0 | 0 |
| 443 | Station Equipment - SCADA | 353.2 | None | 0 | None | 0 | 0 | 0 |
| 444 | Towers and Fixtures | 354.0 | None | 0 | None | 0 | 0 | 0 |
| 445 446 | Poles and Fixtures | 355.0 356.0 | None | 0 0 | None None | 0 | 0 | 0 |
| 446 | Overhead Conductors and Devices Underground Conduit | 357.0 | None None | 0 | None | 0 | 0 | 0 |
| 448 | Underground Conductors and Devices | 358.0 | None | 0 | None | 0 | 0 | 0 |
| 449 | Roads and Trails | 359.0 | None | 0 | None | 0 | 0 | 0 |
| 450 | Subtotal - Transmission Plant | 000.0 | | 0 | 110.10 | 0 | 0 | 0 |
| 451 | | | | | | | | |
| 452 | Distribution Plant | | | | | | | |
| 453 | Land & Land Rights | 360.0 | D361_364 | 0 | D361_364_CST | 0 | 0 | 0 |
| 454 | Structures & Improvements | 361.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 455 | Station Equipment | 362.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 456 | Storage Battery Equipment | 363.0 | None | 0 | None | 0 | 0 | 0 |
| 457 458 | Poles, Towers and Fixtures | 364.0 365.0 | D364 | 0 | D364_CST | 0 | 0 | 0 0 |
| 459 | Overhead Conductors and Devices Underground Conduit | 366.0 | D365 D367 | 0 | D365_CST D367_CST | 0 | 0 | 0 |
| 460 | Underground Conductors and Devices | 367.0 | D367 | 0 | D367_CST | 0 | 0 | 0 |
| 461 | Transformers | 368.1 | DEM | 0 | DEM DEM | Ö | Ö | 0 |
| 462 | Transformer Installations | 368.2 | DEM | 0 | DEM | 0 | 0 | 0 |
| 463 | Services | 369.0 | CUS | 281 | CUS | 0 | 281 | 0 |
| 464 | Meters | 370.1 | CUS | 59 | CUS | 0 | 59 | 0 |
| 465 | Meter Installations | 370.2 | CUS | 25 | CUS | 0 | 25 | 0 |
| 466 | Electronic Meters | 370.3 | CUS | 158 | CUS | 0 | 158 | 0 |
| 467 | Installations on Customers' Premises | 371.0 | CUS | 67 | CUS | 0 | 67 | 0 |
| 468 | Installations on Customers' Premises- Dusk-Dawn Lights | 371.5 | CUS | 0 | CUS | 0 | 0 | 0 |
| 469 470 | Leased Property on Customers' Premises Street Lighting and Signal Systems | 372.0 373.0 | CUS CUS | 0 0 | CUS CUS | 0 | 0 | 0 0 |
| 471 | Subtotal - Distribution Plant | 373.0 | 003 | 590 | 003 | 0 | 590 | 0 |
| 472 | Subtotal - Distribution Frant | | | 330 | | O | 390 | O |
| | General Plant | | | | | | | |
| 474 | Land & Land Rights | 389.0 | LABOR | 0 | LABOR_CST | 0 | 0 | 0 |
| 475 | Structures & Improvements | 390.0 | LABOR | 131 | LABOR_CST | 0 | 131 | 0 |
| 476 | Office Furniture & Equipment | 391.0 | LABOR | 470 | LABOR_CST | 0 | 470 | 0 |
| 477 | Transportation Equipment | 392.0 | LABOR | 0 | LABOR_CST | 0 | 0 | 0 |
| 478 | Stores Equipment | 393.0 | LABOR | 0 | LABOR_CST | 0 | 0 | 0 |
| 479 | Tools & Garage Equipment | 394.0 | LABOR | 18 | LABOR_CST | 0 | 18 | 0 |
| 480 | Laboratory Equipment | 395.0 | LABOR | 5 | LABOR_CST | 0 | 5 | 0 |
| 481 482 | Power Operated Equipment Communication Equipment | 396.0 397.0 | LABOR LABOR | 0 | LABOR_CST | 0 | 0 26 | 0 |
| 483 | Miscellaneous Equipment | 398.0 | LABOR | 26 2 | LABOR_CST LABOR_CST | 0 | 20 | 0 |
| 484 | Other Tangible Property | 399.0 | LABOR | 0 | LABOR_CST | 0 | 0 | 0 |
| 485 | Subtotal - General Plant | 220.0 | 2.501 | 651 | | 0 | 651 | 0 |
| 486 | | | | | | | | - |
| 487 | Total - DEPRECIATION EXPENSE | | | 1,241 | | 0 | 1,241 | 0 |
| 188 | | | | | | | | |

| | | | Intenral | | Function | | PWR | |
|-----|--|---------|----------------|------------|----------------|--------|------------|--------|
| | Account | Account | Classification | Prchsd Pwr | Classification | | Prchsd_Pwr | |
| | Description | Code | Factor | Dollars | Factor | Demand | Customer | Energy |
| 489 | | | TOTPLT | | TOTPLT_PWR | 0 | 0 | 0 |
| 490 | | | | | _ | | | |
| 491 | Net Salvage Amortization | | TOTPLT | 0 | TOTPLT_PWR | 0 | 0 | 0 |
| 492 | | | | | | | | |
| 493 | Taxes Other Than Income Taxes | | | | | | | |
| 494 | PURTA & Property Taxes | 0.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 495 | Gross Receipts Tax | 0.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 496 | Payroll related | 0.0 | LABOR | 0 | LABOR_PWR | 0 | 0 | 0 |
| 497 | Real estate | 0.0 | TOTPLT | 0 | TOTPLT_PWR | 0 | 0 | 0 |
| 498 | PA Local Use and Miscellaneous | 0.0 | TOTPLT | 0 | TOTPLT_PWR | 0 | 0 | 0 |
| 499 | 0 | Blank | None | 0 | None | 0 | 0 | 0 |
| 500 | 0 | Blank | None | 0 | None | 0 | 0 | 0 |
| 501 | Subtotal - Taxes Other Than Income Taxes | | | 0 | | 0 | 0 | 0 |
| 502 | | | | | | | | |
| 503 | Total Taxes Other Than Income Tax | | | 0 | | 0 | 0 | 0 |
| 504 | | | | | | | | |
| 505 | | | | | | | | |
| 506 | Inferred Tax Difference | | None | 0 | None | 0 | 0 | 0 |
| 507 | Subtotal - Other Tax Adjustments | | | 0 | | 0 | 0 | 0 |
| 508 | | | | | | | | |
| 509 | Income Taxes | | | | | | | |
| 510 | State Income Tax expense | 0.0 | RTBASE | 0 | RTBASE_PWR | 0 | 0 | 0 |
| 511 | Federal Income Tax expense | 0.0 | RTBASE | 0 | RTBASE_PWR | 0 | 0 | 0 |
| 512 | Subtotal - Income Taxes | | | 0 | | 0 | 0 | 0 |
| 513 | | | | | | | | |
| | Total Taxes | | | 0 | | 0 | 0 | 0 |
| 515 | | | | | | | | |
| 516 | TOTAL EXPENSES | | | 49,093 | | 0 | 0 | 49,093 |
| 517 | | | | | | | | |
| 518 | | | | | | | | |

| | | | Intenral | | Function | | DST | |
|-----|--|---------|----------------|--------------|----------------|--------|--------------|--------|
| | Account | Account | Classification | Distribution | Classification | | Distribution | |
| | Description | Code | Factor | Dollars | Factor | Demand | Customer | Energy |
| 489 | Charged To Clearing Accounts | | TOTPLT | | TOTPLT DST | (58) | (21) | 0 |
| 490 | | | | , , | _ | ` ' | , , | |
| 491 | Net Salvage Amortization | | TOTPLT | 514 | TOTPLT_DST | 379 | 135 | 0 |
| 492 | | | | | | | | |
| 493 | Taxes Other Than Income Taxes | | | | | | | |
| 494 | PURTA & Property Taxes | 0.0 | CUS | 449 | CUS | 0 | 449 | 0 |
| 495 | Gross Receipts Tax | 0.0 | DEM | 5,167 | DEM | 5,167 | 0 | 0 |
| 496 | Payroll related | 0.0 | LABOR | 400 | LABOR_DST | 248 | 152 | 0 |
| 497 | Real estate | 0.0 | TOTPLT | 261 | TOTPLT_DST | 193 | 69 | 0 |
| 498 | PA Local Use and Miscellaneous | 0.0 | TOTPLT | 131 | TOTPLT_DST | 96 | 34 | 0 |
| 499 | 0 | Blank | None | 0 | None | 0 | 0 | 0 |
| 500 | 0 | Blank | None | 0 | None | 0 | 0 | 0 |
| 501 | Subtotal - Taxes Other Than Income Taxes | | | 6,407 | | 5,704 | 704 | 0 |
| 502 | | | | | | | | |
| 503 | Total Taxes Other Than Income Tax | | | 6,407 | | 5,704 | 704 | 0 |
| 504 | | | | | | | | |
| 505 | Other Tax Adjustments | | | | | | | |
| 506 | Inferred Tax Difference | | None | 0 | None | 0 | 0 | 0 |
| 507 | Subtotal - Other Tax Adjustments | | | 0 | | 0 | 0 | 0 |
| 508 | | | | | | | | |
| 509 | Income Taxes | | | | | | | |
| 510 | State Income Tax expense | 0.0 | RTBASE | (321) | RTBASE_DST | (234) | (87) | 0 |
| 511 | Federal Income Tax expense | 0.0 | RTBASE | 655 | RTBASE_DST | 478 | 177 | 0 |
| 512 | Subtotal - Income Taxes | | | 334 | | 244 | 90 | 0 |
| 513 | | | | | | | | |
| 514 | Total Taxes | | | 6,742 | | 5,948 | 794 | 0 |
| 515 | | | | | | | | |
| 516 | TOTAL EXPENSES | | | 26,826 | | 18,571 | 8,255 | 0 |
| 517 | | | | | | | | |
| 518 | | | | | | | | |
| 519 | | | | | | | | |

| | | Intenral | | Function | | CST | |
|--|---------|----------------|----------------|----------------|--------|----------------|--------|
| Account | Account | Classification | Direct Custome | Classification | D | irect Customer | |
| Description | Code | Factor | Dollars | Factor | Demand | Customer | Energy |
| 489 Charged To Clearing Accounts 490 | | TOTPLT | (20) | TOTPLT_CST | 0 | (20) | 0 |
| 491 Net Salvage Amortization | | TOTPLT | 130 | TOTPLT_CST | 0 | 130 | 0 |
| 492 493 Taxes Other Than Income Taxes | | | | | | | |
| 494 PURTA & Property Taxes | 0.0 | CUS | 0 | CUS | 0 | 0 | 0 |
| 495 Gross Receipts Tax | 0.0 | DEM | 0 | DEM | 0 | 0 | 0 |
| 496 Payroll related | 0.0 | LABOR | 315 | LABOR CST | 0 | 315 | 0 |
| 497 Real estate | 0.0 | TOTPLT | 66 | TOTPLT CST | 0 | 66 | 0 |
| 498 PA Local Use and Miscellaneous | 0.0 | TOTPLT | 33 | TOTPLT_CST | 0 | 33 | 0 |
| 499 0 | Blank | None | 0 | None | 0 | 0 | 0 |
| 500 0 | Blank | None | 0 | None | 0 | 0 | 0 |
| 501 Subtotal - Taxes Other Than Income Taxes | Dialik | None | 413 | None | 0 | 413 | 0 |
| 502 | | | 413 | | U | 413 | U |
| 503 Total Taxes Other Than Income Tax | | | 413 | | 0 | 413 | 0 |
| 504 | | | 110 | | Ü | 110 | Ü |
| 505 Other Tax Adjustments | | | | | | | |
| 506 Inferred Tax Difference | | None | 0 | None | 0 | 0 | 0 |
| 507 Subtotal - Other Tax Adjustments | | 140110 | 0 | 140110 | 0 | 0 | Ö |
| 508 | | | · · | | Ü | · · | Ü |
| 509 Income Taxes | | | | | | | |
| 510 State Income Tax expense | 0.0 | RTBASE | (65) | RTBASE CST | 0 | (65) | 0 |
| 511 Federal Income Tax expense | 0.0 | RTBASE | 133 | RTBASE_CST | 0 | 133 | Ö |
| 512 Subtotal - Income Taxes | 0.0 | | 68 | | 0 | 68 | 0 |
| 513 | | | 00 | | Ü | 00 | · · |
| 514 Total Taxes | | | 481 | | 0 | 481 | 0 |
| 515 | | | | | ŭ | | ŭ |
| 516 TOTAL EXPENSES | | | 15,543 | | 0 | 15,543 | 0 |
| 517 | | | . 5,5 10 | | Ü | .5,5.0 | Ü |
| 518 | | | | | | | |

| | | | | 7.110004110111111400 | | | |
|----------|--|------------------------|--------------------------------------|--|-----------------------|-------------------|-------------------|
| | Account <u>Description</u> | Account <u>Code</u> | Total Allocated <u>Dollars</u> | Total Allocation Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
| | Plant in Service | | | | | | |
| 1 | Intangible Plant Organization | 301.0 | 7 | 5 | 1 | 1 | 0 |
| 2 | Franchise & Consent | 302.0 | 5 | 3 | 1 | 1 | 0 |
| 3 | Miscellaneous Intangible Plant | 303.0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Subtotal - Intangible Plant | | 12 | 9 | 2 | 1 | 0 |
| 7 | Transmission Plant | 350.0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Land & Land Rights Structures & Improvements | 352.0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Station Equipment | 353.0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Station Equipment - SCADA | 353.2 | 0 | 0 | 0 | 0 | 0 |
| 11 | Towers and Fixtures | 354.0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Poles and Fixtures | 355.0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Overhead Conductors and Devices | 356.0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Underground Conduit | 357.0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Underground Conductors and Devices | 358.0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Roads and Trails | 359.0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Subtotal - Transmission Plant | | 0 | 0 | 0 | 0 | 0 |
| 18 | | | | | | | |
| | Distribution Plant | | | | | | |
| 20 | Land & Land Rights | 360.0 | 98 | 64 | 16 | 17 | 1 |
| 21 | Structures & Improvements | 361.0 | 11 | 6 | 2 | 3 | 0 |
| 22 | Station Equipment | 362.0 | 8,290 | 4,766 | 1,430 | 2,028 | 67 |
| 23 24 | Storage Battery Equipment | 363.0 364.0 | 0 21,293 | 12.244 | 0 | 0 5,209 | 0 172 |
| 25 | Poles, Towers and Fixtures - PRI DEM Poles. Towers and Fixtures - PRI CUS | 364.0 | 8,013 | 12,241 7,015 | 3,672 966 | 5,209 25 | 8 |
| 26 | Poles, Towers and Fixtures - FKI COS Poles, Towers and Fixtures - SEC DEM | 364.0 | 10,424 | 6,698 | 1,926 | 1,706 | 94 |
| 27 | Poles, Towers and Fixtures - SEC CUS | 364.0 | 3,582 | 3,139 | 431 | 9 | 3 |
| 28 | Overhead Conductors and Devices - PRI DEN | 365.0 | 18,900 | 10,865 | 3,259 | 4,623 | 152 |
| 29 | Overhead Conductors and Devices - PRI CUS | 365.0 | 7,367 | 6,449 | 888 | 23 | 7 |
| 30 | Overhead Conductors and Devices - SEC DE | 365.0 | 4,691 | 3,014 | 867 | 768 | 42 |
| 31 | Overhead Conductors and Devices - SEC CU | 365.0 | 6,863 | 6,013 | 826 | 17 | 7 |
| 32 | Underground Conduit | 366.0 | 6,753 | 4,591 | 1,052 | 1,072 | 39 |
| 33 | Underground Conductors and Devices - PRI [| 367.0 | 5,932 | 3,410 | 1,023 | 1,451 | 48 |
| 34 | Underground Conductors and Devices - PRI (| 367.0 | 2,426 | 2,124 | 292 | 7 | 2 |
| 35 | Underground Conductors and Devices - SEC | 367.0 | 579 | 372 | 107 | 95 | 5 |
| 36 | Underground Conductors and Devices - SEC | 367.0 | 864 | 757 | 104 | 2 | 1 |
| 37 | Transformers | 368.1 | 14,604 | 8,395 | 2,519 1,799 | 3,572 | 118 84 |
| 38 39 | Transformer Installations Services | 368.2 369.0 | 10,432 14,972 | 5,997 13,287 | 1,641 | 2,552 45 | 0 |
| 40 | Meters | 370.1 | 2,762 | 2,326 | 418 | 16 | 3 |
| 41 | Meter Installations | 370.2 | 1,907 | 1,606 | 288 | 11 | 2 |
| 42 | Electronic Meters | 370.3 | 4,948 | 4,166 | 749 | 29 | 4 |
| 43 | Installations on Customers' Premises | 371.0 | 1,951 | 1,708 | 235 | 6 | 2 |
| 44 | Installations on Customers' Premises- Dusk-E | 371.5 | 348 | 0 | 0 | 0 | 348 |
| 45 | Leased Property on Customers' Premises | 372.0 | 0 | 0 | 0 | 0 | 0 |
| 46 | Street Lighting and Signal Systems | 373.0 | 1,635 | 0 | 0 | 0 | 1,635 |
| 47 | Subtotal - Distribution Plant | | 159,646 | 109,006 | 24,511 | 23,285 | 2,844 |
| 48 | 0 181 1 | | | | | | |
| | General Plant | 200.0 | 4 000 | 4 447 | 200 | 404 | 0.5 |
| 50 51 | Land & Land Rights | 389.0 390.0 | 1,923 7,838 | 1,447 | 260 1,059 | 191 780 | 25 101 |
| 51 52 | Structures & Improvements Office Furniture & Equipment | 390.0 | 12,252 | 5,897 9,218 | 1,656 | 1,220 | 158 |
| 53 | Transportation Equipment | 392.0 | 3 | 9,210 | 0 | 0 | 0 |
| 54 | Stores Equipment | 393.0 | 2 | 2 | 0 | 0 | 0 |
| 55 | Tools & Garage Equipment | 394.0 | 792 | 596 | 107 | 79 | 10 |
| 56 | Laboratory Equipment | 395.0 | 123 | 93 | 17 | 12 | 2 |
| 57 | Power Operated Equipment | 396.0 | 113 | 85 | 15 | 11 | 1 |
| 58 | Communication Equipment | 397.0 | 597 | 449 | 81 | 59 | 8 |
| 59 | Miscellaneous Equipment | 398.0 | 32 | 24 | 4 | 3 | 0 |
| 60 | Other Tangible Property | 399.0 | 0 | 0 | 0 | 0 | 0 |
| 61 | Subtotal - General Plant | | 23,675 | 17,813 | 3,200 | 2,357 | 305 |
| 62 63 | Total Utility Plant | | 183,333 | 126,827 | 27,712 | 25,644 | 3,149 |
| 64 | Total Guilty Flaint | | 100,000 | 120,021 | 21,112 | 20,044 | 3,149 |
| J-T | | | | | | | |

| | Account <u>Description</u> | Account Code | Total Allocated <u>Dollars</u> | Total Allocation Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|----------------------|---|-----------------|--------------------------------------|--|-----------------------|-------------------|-------------------|
| | Accumulated Reserve for Depreciation | | | | | | |
| 66 67 68 69 | Intangible Plant Organization Franchise & Consent | 301.0 302.0 | 0 | 0 | 0 | 0 | 0 |
| 70 71 72 | Miscellaneous Intangible Plant Subtotal - Intangible Plant | 303.0 | 0 | 0 | 0 | 0 | 0 |
| 73 74 | Transmission Plant Land & Land Rights | 350.0 | 0 | 0 | 0 | 0 | 0 |
| 75 76 | Structures & Improvements Station Equipment | 352.0 353.0 | 0 | 0 | 0 0 | 0 | 0 0 |
| 77 | Station Equipment - SCADA | 353.2 | 0 | 0 | 0 | 0 | 0 |
| 78 | Towers and Fixtures | 354.0 | 0 | 0 | 0 | 0 | 0 |
| 79 80 | Poles and Fixtures Overhead Conductors and Devices | 355.0 356.0 | 0 | 0 | 0 0 | 0 | 0 0 |
| 81 | Underground Conduit | 357.0 | 0 | 0 | 0 | 0 | 0 |
| 82 | Underground Conductors and Devices | 358.0 | 0 | 0 | 0 | 0 | 0 |
| 83 | Roads and Trails | 359.0 | 0 | 0 | 0 | 0 | 0 |
| 84 85 | Subtotal - Transmission Plant | | 0 | 0 | 0 | 0 | 0 |
| | Distribution Plant | | | | | | |
| 87 | Land & Land Rights | 360.0 | 0 | 0 | 0 | 0 | 0 |
| 88 | Structures & Improvements | 361.0 | 8 | 5 | 1 | 2 | 0 |
| 89 90 | Station Equipment Storage Battery Equipment | 362.0 363.0 | (97) 0 | (56) 0 | (17) 0 | (24) 0 | (1) 0 |
| 91 | Poles, Towers and Fixtures | 364.0 | 13,197 | 8,864 | 2,132 | 2,117 | 84 |
| 92 | Overhead Conductors and Devices | 365.0 | 11,040 | 7,689 | 1,705 | 1,585 | 61 |
| 93 | Underground Conduit | 366.0 | 1,897 | 1,290 | 295 | 301 | 11 |
| 94 | Underground Conductors and Devices | 367.0 | 2,840 | 1,931 | 442 | 451 | 16 |
| 95 96 | Transformers Transformer Installations | 368.1 368.2 | 7,317 5,250 | 4,206 | 1,262 907 | 1,790 1,286 | 59 42 |
| 96 | Services | 369.0 | 5,259 6,760 | 3,023 5,999 | 741 | 1,200 | 0 |
| 98 | Meters | 370.1 | 1,992 | 1,677 | 301 | 12 | 2 |
| 99 | Meter Installations | 370.2 | 738 | 621 | 112 | 4 | 1 |
| 100 | Electronic Meters | 370.3 | 3,619 | 3,047 | 547 | 21 | 3 |
| 101 | Installations on Customers' Premises | 371.0 | 899 | 787 | 108 | 3 | 1 |
| 102 | Installations on Customers' Premises- Dusk-E | 371.5 | 322 0 | 0 | 0 | 0 | 322 0 |
| 103 104 | Leased Property on Customers' Premises Street Lighting and Signal Systems | 372.0 373.0 | 715 | 0 | 0 | 0 | 715 |
| 105 | Subtotal - Distribution Plant | 010.0 | 56,506 | 39,083 | 8,537 | 7,569 | 1,317 |
| 106 | Conoral Plant | | | | | | |
| 107 | General Plant Land & Land Rights | 389.0 | 0 | 0 | 0 | 0 | 0 |
| 109 | Structures & Improvements | 390.0 | (143) | (108) | (19) | (14) | (2) |
| 110 | Office Furniture & Equipment | 391.0 | 2,458 | 1,849 | 332 | 245 | 32 |
| 111 | Transportation Equipment | 392.0 | 3 | 2 | 0 | 0 | 0 |
| 112 | Stores Equipment Tools & Garage Equipment | 393.0 394.0 | 1 307 | 1 231 | 0 | 0 31 | 0 4 |
| 113 114 | Laboratory Equipment | 395.0 | 82 | 62 | 41 11 | 8 | 1 |
| 115 | Power Operated Equipment | 396.0 | 111 | 84 | 15 | 11 | 1 |
| 116 | Communication Equipment | 397.0 | 366 | 275 | 49 | 36 | 5 |
| 117 | Miscellaneous Equipment | 398.0 | 20 | 15 | 3 | 2 | 0 |
| 118 | Other Tangible Property | 399.0 | 0 | 0 | 0 | 0 | 0 |
| 119 120 | Subtotal - General Plant | | 3,205 | 2,411 | 433 | 319 | 41 |
| | Other | 0.5 | - | _ | _ | | _ |
| 122 123 | Intentionally Left Blank | 0.0 0.0 | 0 | 0 | 0 0 | 0 | 0 0 |
| 123 | Intentionally Left Blank Intentionally Left Blank | 0.0 | 0 | 0 | 0 | 0 | 0 |
| 125 | Intentionally Left Blank | 0.0 | 0 | 0 | 0 | 0 | Ő |
| 126 | Subtotal - Other | | 0 | 0 | 0 | 0 | 0 |
| | Total Depreciation Accrual | | 59,711 | 41,494 | 8,971 | 7,888 | 1,358 |
| 129 130 | Net Plant | | 123,622 | 85,333 | 18,742 | 17,756 | 1,791 |
| 131 | | | , | ,0 | | , | ., |

| Account <u>Description</u> | Account <u>Code</u> | Total Allocated <u>Dollars</u> | Total Allocation Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|--|------------------------|--------------------------------------|--|-----------------------|-------------------|-------------------|
| 132 Other Rate Base Elements | | | | | | |
| 133 | | | | | | |
| 134 Working Capital | Sch. A-1 | 7,462 | 5,162 | 1,128 | 1,044 | 128 |
| 135 Accumulated Deferred Income Taxes | Sch. A-1 | (27,785) | (19,221) | (4,200) | (3,887) | (477) |
| 136 Customer Deposits 137 Materials & Supplies | Sch. A-1 Sch. A-1 | (1,419) 1,440 | (1,068) 1,083 | (192) 195 | (141) 143 | (18) 19 |
| 137 Materials & Supplies 138 Subtotal - Additions | SCII. A-1 | (20,302) | (14,043) | (3,069) | (2,841) | (349) |
| 139 | | (20,302) | (14,043) | (3,009) | (2,041) | (349) |
| 140 Total Rate Base Adj. | | (20,302) | (14,043) | (3,069) | (2,841) | (349) |
| 141 142 Total Rate Base | | 103,320 | 71,290 | 15,672 | 14,916 | 1,442 |
| 143 | | 100,020 | 71,230 | 10,072 | 14,510 | 1,772 |
| 144 O & M Expenses | | | | | | |
| 145 | | | | | | |
| 146 Other Power Generation | | | | | | |
| 147 Purchased Power | 555.0 | 44,761 | 31,870 | 7,296 | 5,371 | 224 |
| 148 Power Purchased for Storage Operations | 555.1 | 0 | 0 | 0 | 0 | 0 |
| 149 System Control and Load Dispatching | 556.0 | 0 | 0 | 0 | 0 | 0 |
| 150 Other Expenses | 557.0 | 0 | 0 | 0 | 0 | 0 |
| 151 Load Dispatch - Reliability | 561.1 | 178 | 127 | 29 | 21 | 1 |
| 152 Transmission of Electricty by Others | 565.0 | 4,154 | 2,958 | 677 | 498 | 21 |
| 153 Gross Receipts Tax154 Subtotal - Other Power Generation | 408.1 | 0 | 0 | 0 | 0 | 0 245 |
| 155 Subtotal - Other Power Generation | | 49,093 | 34,954 | 8,002 | 5,891 | 245 |
| 156 Total - Other Power Generation | | 49,093 | 34,954 | 8,002 | 5,891 | 245 |
| 157 | | .0,000 | 0.,001 | 0,002 | 0,001 | 2.0 |
| 158 Regional Market Operation Expenses | | | | | | |
| 159 Operation Supervision | 575.1 | 0 | 0 | 0 | 0 | 0 |
| 160 Day-Ahead and Real-Time Market Administ | ra 575.2 | 0 | 0 | 0 | 0 | 0 |
| 161 Transmission Rights Market Administration | 575.3 | 0 | 0 | 0 | 0 | 0 |
| 162 Capacity Market Administration | 575.4 | 0 | 0 | 0 | 0 | 0 |
| 163 Ancillary Market Administration | 575.5 | 0 | 0 | 0 | 0 | 0 |
| 164 Market Monitoring and Compliance | 575.6 | 0 | 0 | 0 | 0 | 0 |
| 165 Market Facilitation, Monitoring and Complian | | 0 | 0 | 0 | 0 | 0 |
| 166 Rents167 Subtotal - Regional Market Operation Ex | 575.8 | 0 | 0 | 0 | 0 | 0 |
| 168 | penses | U | U | U | U | U |
| 169 Regional Market Maintenance Expenses | | | | | | |
| 170 Maintenance of Structures and Improvemen | its 576.1 | 0 | 0 | 0 | 0 | 0 |
| 171 Maintenance of Computer Hardware | 576.2 | 0 | 0 | 0 | 0 | 0 |
| 172 Maintenance of Computer Software | 576.3 | 0 | 0 | 0 | 0 | 0 |
| 173 Maintenance of Communication Equipment | 576.4 | 0 | 0 | 0 | 0 | 0 |
| 174 Maintenance of Misc Market Operation Plan | | 0 | 0 | 0 | 0 | 0 |
| 175 Subtotal - Regional Market Maintenance | Expenses | 0 | 0 | 0 | 0 | 0 |
| 176 | | _ | | _ | _ | _ |
| 177 Total - Regional Market | | 0 | 0 | 0 | 0 | 0 |
| 178 | | | | | | |

| | Account | Account | Total Allocated | Total Allocation Residential RES | General Service GS | Large Power | Lighting LIGHT |
|------------|--|----------------|--------------------|--|-----------------------|-------------|-------------------|
| | <u>Description</u> | Code | <u>Dollars</u> | N20 | | | LIGHT |
| 470 : | Franciscies Occupies Francisco | | | | | | |
| 179 180 | Transmission Operation Expenses Operation Supervision and Engineering | 560.0 | 0 | 0 | 0 | 0 | 0 |
| 181 | Load Dispatch - Reliability | 561.1 | 0 | 0 | 0 | 0 | 0 |
| 182 | Load Dispatch - Monitor and Operate Trans. § | 561.2 | 0 | 0 | 0 | 0 | 0 |
| 183 | Load Dispatch - Transmission Service & Sche | 561.3 | 0 | 0 | 0 | 0 | 0 |
| 184 | Scheduling, System Control & Dispatch Servi | 561.4 | 0 | 0 | 0 | 0 | 0 |
| 185 | Reliability Planning & Standards Developmen | 561.5 | 0 | 0 | 0 | 0 | 0 |
| 186 | Transmission Service Studies | 561.6 | 0 | 0 | 0 | 0 | 0 |
| 187 188 | Generation Interconnection Studies Reliability Planning & Standards Developmen | 561.7 561.8 | 0 | 0 | 0 | 0 | 0 |
| 189 | Station Expenses | 562.0 | 0 | 0 | 0 | 0 | 0 |
| 190 | Operation of Energy Storage Equipment | 562.1 | 0 | 0 | 0 | 0 | 0 |
| 191 | Overhead Line Expense | 563.0 | 0 | 0 | 0 | 0 | 0 |
| 192 | Underground Line Expenses | 564.0 | 0 | 0 | 0 | 0 | 0 |
| 193 | Transmission of Electricty by Others | 565.0 | 0 | 0 | 0 | 0 | 0 |
| 194 | Miscellaneous Transmission Expenses | 566.0 | 0 | 0 | 0 | 0 | 0 |
| 195 | Rents | 567.0 | 0 | 0 | 0 | 0 | 0 |
| 196 197 | Operation Supplies and Expenses Subtotal - Transmission Operation Expenses | 567.1 | 0 | 0 | 0 | 0 | 0 |
| 198 | Subtotal - Harisinission Operation Expenses | | 0 | U | O | U | U |
| | Transmission Maintenance Expenses | | | | | | |
| 200 | Maintenance Supervision and Engineering | 568.0 | 0 | 0 | 0 | 0 | 0 |
| 201 | Maintenance of Structures | 569.0 | 0 | 0 | 0 | 0 | 0 |
| 202 | Maintenance of Computer Hadware | 569.1 | 0 | 0 | 0 | 0 | 0 |
| 203 | Maintenance of Computer Software | 569.2 | 0 | 0 | 0 | 0 | 0 |
| 204 | Maintenance of Communication Equipment | 569.3 | 0 | 0 | 0 | 0 | 0 |
| 205 | Maintenance of Miscellaneous Regional Trans | 569.4 | 0 | 0 | 0 0 | 0 | 0 |
| 206 207 | Maintenance of Station equipment Maintenance of Energy Storage Equipment | 570.0 570.1 | 0 | 0 | 0 | 0 | 0 |
| 208 | Maintenance of Overhead Lines | 571.0 | 0 | 0 | 0 | 0 | 0 |
| 209 | Maintenance of Underground Lines | 572.0 | 0 | 0 | 0 | 0 | 0 |
| 210 | Maintenance of Miscellaneous Transmission | 573.0 | 0 | 0 | 0 | 0 | 0 |
| 211 | Maintenance of Transmission Plant | 574.0 | 0 | 0 | 0 | 0 | 0 |
| 212 | Subtotal - Transmission Maintenance Expens | es | 0 | 0 | 0 | 0 | 0 |
| 213 | | | • | • | • | | |
| 214 | Total Transmission | | 0 | 0 | 0 | 0 | 0 |
| | Distribution Operation Expenses | | | | | | |
| | Operation Supervision and Engineering | 580.0 | 863 | 610 | 126 | 90 | 38 |
| | _oad Dispatching | 581.0 | 328 | 189 | 57 | 80 | 3 |
| 219 | ine and Station Expenses | 581.1 | 0 | 0 | 0 | 0 | 0 |
| | Station Expenses | 582.0 | 136 | 79 | 23 | 33 | 1 |
| | Overhead Line Expenses | 583.0 | 192 | 134 | 30 | 28 | 1 |
| | Underground Line Expenses | 584.0 | 58 | 40 | 9 | 9 | 0 |
| | Operation of Energy Storage Equipment Street Lighting and Signal System Expenses | 584.1 585.0 | 0 59 | 0 | 0 | 0 | 0 59 |
| | Meter Expenses | 586.0 | 452 | 381 | 68 | 3 | 0 |
| | Customer Installation Expenses | 587.0 | 244 | 217 | 27 | 1 | 0 |
| | Miscellaneous Distribution Expenses | 588.0 | 683 | 482 | 99 | 71 | 30 |
| 228 | Rents | 589.0 | 0 | 0 | 0 | 0 | 0 |
| 229 | Subtotal - Distribution Operation Expenses | | 3,017 | 2,131 | 439 | 315 | 132 |
| 230 | | | | | | | |
| | Distribution Maintenance Expenses | 500.0 | 222 | 455 | 20 | 27 | 2 |
| | Maintenance Supervision and Engineering Maintenance of Structures | 590.0 591.0 | 232 295 | 155 170 | 36 51 | 37 72 | 3 2 |
| | Maintenance of Station Equipment | 592.0 | 126 | 73 | 22 | 31 | 1 |
| | Maintenance of Pipe Lines | 592.1 | 0 | 0 | 0 | 0 | 0 |
| | Maintenance of Structures and Equipment | 592.2 | 314 | 181 | 54 | 77 | 3 |
| | Maintenance of Overhead Lines | 593.0 | 4,089 | 2,848 | 632 | 587 | 23 |
| | Maintenance of Underground Lines | 594.0 | 162 | 110 | 25 | 26 | 1 |
| | Maintenance of Lines | 594.1 | 0 | 0 | 0 | 0 | 0 |
| | Maintenance of Line Transformers | 595.0 | 170 | 98 | 29 | 42 | 1 |
| | Maintenance of Street Lighting and Signal System | 596.0 | 47 | 0 | 0 | 0 | 47 |
| | Maintenance of Meters Maintenance of Miscellaneous Distribution Plan | 597.0 598.0 | 13 26 | 11 17 | 2 4 | 0 4 | 0 |
| 243 | Subtotal - Distribution Maintenance Expenses | J30.U | 5,476 | 3,664 | 855 | 875 | 82 |
| 245 | | | 0,170 | 0,004 | 000 | 5.5 | JZ |
| 246 | Total Distribution | | 8,493 | 5,794 | 1,294 | 1,190 | 214 |
| 247 | | | | | | | |

| Account <u>Description</u> | Account <u>Code</u> | Total Allocated <u>Dollars</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|--|------------------------|--------------------------------------|--------------------|-----------------------|-------------------|-------------------|
| 248 Customer Account | | | | | | |
| 249 Supervision | 901.0 | 56 | 50 | 4 | 2 | 0 |
| 250 Meter Reading Expenses | 902.0 | 213 | 187 | 26 | 1 | 0 |
| 251 Customer Records and Collection Expenses | 903.0 | 1,115 | 976 | 134 | 3 | 1 |
| Customer Records and Collection Expenses (| 904.0 | 2,609 | 2,609 | 0 | 0 | 0 |
| 253 Uncollectible Accounts 254 Miscellaneous Customer Accounts Expenses | 904.0 905.0 | 1,421 | 951 | 255 3 | 195 2 | 20 0 |
| Miscellaneous Customer Accounts Expenses Subtotal - Customer Account | 905.0 | 43 5,458 | 38 4,810 | 423 | 202 | 22 |
| 256 | | 5,456 | 4,010 | 423 | 202 | 22 |
| 257 Customer Service & Information Expenses | | | | | | |
| 58 Customer Service and Informational Expense | 906.0 | 0 | 0 | 0 | 0 | 0 |
| 259 Supervision | 907.0 | 35 | 31 | 4 | 0 | 0 |
| 260 Customer Assistance Expenses | 908.0 | 243 | 213 | 29 | 1 | 0 |
| 261 Information and Instructional Advertising Expe | 909.0 | 11 | 10 | 1 | 0 | 0 |
| 262 Miscellaneous Customer Service & Information | 910.0 | 2 | 2 | 0 | 0 | 0 |
| 63 Miscellaneous Customer Service & Informatio | 910.0 | 2,008 | 1,258 | 398 | 338 | 15 |
| Subtotal - Customer Service & Information | Expenses | 2,300 | 1,513 | 433 | 339 | 15 |
| 265 | | | | | | |
| 266 Sales Expenses | 244.2 | • | • | | • | • |
| 67 Supervision | 911.0 | 0 | 0 | 0 | 0 | 0 |
| 268 Demonstrating and Selling Expenses | 912.0 | 53 0 | 47 0 | 6 0 | 0 | 0 |
| 269 Advertising Expenses 270 Miscellaneous Sales Expenses | 913.0 916.0 | 6 | 5 | 1 | 0 | 0 |
| 770 Miscellarieous Sales Expenses 171 Sales Expenses | 917.0 | 0 | 0 | 0 | 0 | 0 |
| 72 Subtotal - Sales Expenses | 317.0 | 59 | 52 | 7 | 0 | 0 |
| 73 | | | | | | |
| 74 Total - Customer Accounts, Services & Sales Ex | kpenses | 7,817 | 6,375 | 863 | 542 | 37 |
| 75 | | | | | | |
| 276 Administrative and General Expenses | | | | | | |
| 277 Operation | 000 000 | 000 | 000 | 400 | 04 | 40 |
| 278 Administrative and General Salaries | 920.000 921.000 | 809 | 609 1.185 | 109 213 | 81 157 | 10 |
| 279 Office Supplies and Expenses 280 Administrative Expenses Transferred - Credit | 922.000 | 1,575 0 | 1,105 | 0 | 0 | 20 |
| 281 Outside Services Employed | 923.000 | 2,122 | 1,597 | 287 | 211 | 27 |
| 282 Property Insurance | 924.000 | 16 | 1,397 | 207 | 2 | 0 |
| 283 Injuries and Damages | 925.000 | 480 | 358 | 64 | 51 | 7 |
| 284 Employee Pensions and Benefits | 926.000 | 2,084 | 1,555 | 276 | 221 | 32 |
| 285 Franchise Requirements | 927.000 | 0 | 0 | 0 | 0 | 0 |
| 286 Regulatory Commission Expenses | 928.000 | 0 | 0 | 0 | 0 | 0 |
| 287 Duplicate Charges - Credit | 929.000 | (98) | (73) | (13) | (10) | (2) |
| 288 General Advertising Expenses | 930.100 | 2 | 2 | 0 | 0 | 0 |
| 289 Miscellaneous General Expenses | 930.200 | 265 | 199 | 36 | 26 | 3 |
| 290 Rents | 931.000 | 59 | 44 | 8 | 6 | 1 |
| 291 Transportation Expenses | 933.000 | 0 | 0 | 0 | 0 | 0 |
| 292 | | | | | | |
| 293 Maintenance | 005.000 | 22 | 22 | | • | • |
| 294 Maintenance of General Plant | 935.000 | 26 | 20 | 4 | 3 | 0 |
| 195 | | 7 2 4 2 | E E00 | 985 | 747 | 101 |
| 96 Total - Administrative and General Expenses | | 7,342 | 5,509 | 905 | 141 | 101 |
| 298 TOTAL O & M EXPENSES | | 72,745 | 52,632 | 11,144 | 8,370 | 598 |
| 299 | | 12,140 | 32,032 | 11,144 | 0,570 | 390 |

| | Account <u>Description</u> | Account <u>Code</u> | Total Allocated <u>Dollars</u> | Total Allocation Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|------------|---|------------------------|--------------------------------------|--|-----------------------|-------------------|-------------------|
| 300 | Labor Expense | | | | | | |
| 301 | 0.1 5 0 | | | | | | |
| 302 303 | Other Power Generation Purchased Power | 555.0 | 0 | 0 | 0 | 0 | 0 |
| 303 | Power Purchased for Storage Operations | 555.0 555.1 | 0 | 0 | 0 | 0 | 0 |
| | System Control and Load Dispatching | 556.0 | 0 | 0 | 0 | 0 | 0 |
| 306 | Other Expenses | 557.0 | 0 | 0 | 0 | 0 | 0 |
| | Load Dispatch - Reliability | 561.1 | 0 | 0 | 0 | 0 | 0 |
| 308 | Transmission of Electricty by Others | 565.0 | 0 | 0 | 0 | 0 | 0 |
| 309 | Gross Receipts Tax | 408.1 | 0 | 0 | 0 | 0 | 0 |
| 310 311 | Subtotal - Other Power Generation | | 0 | 0 | 0 | 0 | 0 |
| | Total - Other Power Generation | | 0 | 0 | 0 | 0 | 0 |
| 314 | Regional Market Operation Expenses | | | | | | |
| 315 | Operation Supervision | 575.1 | 0 | 0 | 0 | 0 | 0 |
| 316 | Day-Ahead and Real-Time Market Administra | 575.2 | 0 | 0 | 0 | 0 | 0 |
| 317 318 | Transmission Rights Market Administration Capacity Market Administration | 575.3 575.4 | 0 | 0 | 0 0 | 0 | 0 |
| | Ancillary Market Administration | 575.5 | 0 | 0 | 0 | 0 | 0 |
| 320 | Market Monitoring and Compliance | 575.6 | 0 | 0 | 0 | 0 | 0 |
| 321 | Market Facilitation, Monitoring and Complianc | 575.7 | 0 | 0 | 0 | 0 | 0 |
| 322 | Rents | 575.8 | 0 | 0 | 0 | 0 | 0 |
| 323 | Subtotal - Regional Market Operation Expens | es | 0 | 0 | 0 | 0 | 0 |
| 324 | Regional Market Maintenance Expenses | | | | | | |
| 326 | Maintenance of Structures and Improvements | 576.1 | 0 | 0 | 0 | 0 | 0 |
| 327 | • | 576.2 | 0 | 0 | 0 | 0 | 0 |
| 328 | Maintenance of Computer Software | 576.3 | 0 | 0 | 0 | 0 | 0 |
| 329 | Maintenance of Communication Equipment | 576.4 | 0 | 0 | 0 | 0 | 0 |
| 330 | Maintenance of Misc Market Operation Plant | 576.5 | 0 | 0 | 0 | 0 | 0 |
| 331 0 | Subtotal - Regional Market Maintenance Expe | enses | 0 | 0 | 0 | 0 | 0 |
| | Total - Regional Market | | 0 | 0 | 0 | 0 | 0 |
| 334 | 3 | | | | | | |
| 335 | Transmission Operation Expenses | | | | | | |
| 336 | Operation Supervision and Engineering | 560.0 | 0 | 0 | 0 | 0 | 0 |
| 337 338 | Load Dispatch - Reliability Load Dispatch - Monitor and Operate Trans. | 561.1 561.2 | 0 | 0 | 0 | 0 | 0 |
| | Load Dispatch - Transmission Service & Sche | 561.3 | 0 | 0 | 0 | 0 | 0 |
| 340 | Scheduling, System Control & Dispatch Servi | 561.4 | 0 | 0 | 0 | 0 | 0 |
| 341 | Reliability Planning & Standards Developmen | 561.5 | 0 | 0 | 0 | 0 | 0 |
| 342 | Transmission Service Studies | 561.6 | 0 | 0 | 0 | 0 | 0 |
| 343 | Generation Interconnection Studies | 561.7 | 0 | 0 | 0 | 0 | 0 |
| 344 345 | Reliability Planning & Standards Developmen Station Expenses | 561.8 562.0 | 0 | 0 | 0 | 0 | 0 |
| 346 | Operation of Energy Storage Equipment | 562.1 | 0 | 0 | 0 | 0 | 0 |
| 347 | Overhead Line Expense | 563.0 | 0 | 0 | 0 | 0 | 0 |
| 348 | Underground Line Expenses | 564.0 | 0 | 0 | 0 | 0 | 0 |
| 349 | Transmission of Electricty by Others | 565.0 | 0 | 0 | 0 | 0 | 0 |
| 350 | Miscellaneous Transmission Expenses | 566.0 | 0 | 0 | 0 | 0 | 0 |
| 351 352 | Rents Operation Supplies and Expenses | 567.0 567.1 | 0 | 0 | 0 0 | 0 | 0 0 |
| 353 | Subtotal - Transmission Operation Expenses | 307.1 | 0 | 0 | 0 | 0 | 0 |
| 354 | | | | | | | |
| 355 | Transmission Maintenance Expenses | | | | | | |
| 356 | Maintenance Supervision and Engineering | 568.0 | 0 | 0 | 0 | 0 | 0 |
| 357 | Maintenance of Structures | 569.0 | 0 | 0 | 0 | 0 | 0 |
| 358 359 | Maintenance of Computer Hadware Maintenance of Computer Software | 569.1 569.2 | 0 | 0 | 0 | 0 | 0 |
| 360 | Maintenance of Communication Equipment | 569.3 | 0 | 0 | 0 | 0 | 0 |
| 361 | Maintenance of Miscellaneous Regional Trans | 569.4 | 0 | 0 | 0 | ő | ő |
| 362 | Maintenance of Station equipment | 570.0 | 0 | 0 | 0 | 0 | 0 |
| 363 | Maintenance of Energy Storage Equipment | 570.1 | 0 | 0 | 0 | 0 | 0 |
| 364 | Maintenance of Overhead Lines | 571.0 | 0 | 0 | 0 | 0 | 0 |
| 365 366 | Maintenance of Underground Lines Maintenance of Miscellaneous Transmission I | 572.0 573.0 | 0 | 0 | 0 | 0 | 0 |
| 367 | Maintenance of Transmission Plant | 574.0 | 0 | 0 | 0 | 0 | 0 |
| 368 | Subtotal - Transmission Maintenance Expens | | 0 | 0 | 0 | ő | Õ |
| 369 | | | | | | | |
| 370 | Total Transmission | 0.0 | 0 | 0 | 0 | 0 | 0 |

| | Account <u>Description</u> | Account Code | Total Allocated <u>Dollars</u> | Total Allocation Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|------------|---|-----------------|--------------------------------------|--|-----------------------|-------------------|-------------------|
| 371 372 | Distribution Operation Expenses | | | | | | |
| 373 | Operation Supervision and Engineering | | 437 | 309 | 64 | 46 | 19 |
| 374 | Load Dispatching | | 292 | 168 | 50 | 71 | 2 |
| 375 | Line and Station Expenses | | 0 | 0 | 0 | 0 | 0 |
| 376 | Station Expenses | | 49 | 28 | 9 | 12 | 0 |
| 377 | Overhead Line Expenses | | 49 | 34 | 8 | 7 | 0 |
| 378 | Underground Line Expenses | | 28 | 19 | 4 | 4 | 0 |
| 379 | Operation of Energy Storage Equipment | | 0 | 0 | 0 | 0 | 0 |
| 380 | Street Lighting and Signal System Expenses | | 4 | 0 | 0 | 0 | 4 |
| 381 | Meter Expenses | | 349 | 294 | 53 | 2 | 0 |
| 382 | Customer Installation Expenses | | 55 | 49 | 6 | 0 | 0 |
| 383 | Miscellaneous Distribution Expenses | | 320 | 226 | 47 | 33 | 14 |
| 384 | Rents | | 0 | 0 | 0 | 0 | 0 |
| 385 386 | Subtotal - Distribution Operation Expenses | | 1,585 | 1,128 | 240 | 176 | 41 |
| | Distribution Maintenance Expenses | | | | | | |
| 388 | Maintenance Supervision and Engineering | | 0 | 0 | 0 | 0 | 0 |
| 389 | Maintenance of Structures | | 70 | 41 | 12 | 17 | 1 |
| 390 | Maintenance of Station Equipment | | 0 | 0 | 0 | 0 | 0 |
| 391 | Maintenance of Pipe Lines | | 0 | 0 | 0 | 0 | 0 |
| 392 | Maintenance of Structures and Equipment | | 512 | 295 | 88 | 125 | 4 |
| 393 | Maintenance of Overhead Lines | | 65 | 46 | 10 | 9 | 0 |
| 394 | Maintenance of Underground Lines | | 0 | 0 | 0 | 0 | 0 |
| 395 | Maintenance of Lines | | 58 | 40 | 9 | 9 | 0 |
| 396 | Maintenance of Line Transformers | | 11 | 6 | 2 | 3 | 0 |
| 397 | Maintenance of Street Lighting and Signal Syste | ems | 7 | 0 | 0 | 0 | 7 |
| 398 | Maintenance of Meters | | 12 | 10 | 2 | 0 | 0 |
| 399 | Maintenance of Miscellaneous Distribution Plan | | 943 | 631 | 147 | 151 | 14 |
| 400 | Subtotal - Distribution Maintenance Expense | :S | 1,680 | 1,069 | 271 | 314 | 27 |
| 401 402 | Total Distribution | | 2 265 | 2 107 | 511 | 490 | 67 |
| 402 | Total Distribution | | 3,265 | 2,197 | 311 | 490 | 07 |
| | Customer Account | | | | | | |
| 405 | Supervision | 901.0 | 170 | 150 | 13 | 6 | 1 |
| 406 | Meter Reading Expenses | 902.0 | 820 | 717 | 99 | 3 | 1 |
| 407 | Customer Records and Collection Expenses | 903.0 | 0 | 0 | 0 | 0 | 0 |
| 408 | Uncollectible Accounts | 904.0 | 0 | 0 | 0 | 0 | 0 |
| 409 | Miscellaneous Customer Accounts Expenses | 905.0 | 1,027 | 905 | 80 | 38 | 4 |
| 410 | Subtotal - Customer Account | | 2,017 | 1,772 | 192 | 47 | 6 |
| 411 | | | | | | | |
| | Customer Service & Information Expenses | 000.0 | 0.5 | 0.4 | 4 | | 0 |
| 413 | Customer Service and Informational Expense | 906.0 | 35 | 31 | 4 | 0 | 0 |
| 414 415 | Supervision | 907.0 908.0 | 69 0 | 61 0 | 8 0 | 0 | 0 |
| 416 | Customer Assistance Expenses Information and Instructional Advertising Expe | 909.0 | 148 | 130 | 18 | 0 | 0 |
| 417 | Miscellaneous Customer Service & Informatic | 910.0 | 253 | 158 | 50 | 43 | 2 |
| 418 | Subtotal - Customer Service & Information E | | 505 | 379 | 80 | 43 | 2 |
| 419 | | лропосс | 000 | 0.0 | 00 | .0 | _ |
| | Sales Expenses | | | | | | |
| 421 | Supervision | 911.0 | 22 | 19 | 3 | 0 | 0 |
| 422 | Demonstrating and Selling Expenses | 912.0 | 0 | 0 | 0 | 0 | 0 |
| 423 | Advertising Expenses | 913.0 | 0 | 0 | 0 | 0 | 0 |
| 424 | Miscellaneous Sales Expenses | 916.0 | 0 | 0 | 0 | 0 | 0 |
| 425 | Sales Expenses | 917.0 | 22 | 19 | 3 | 0 | 0 |
| 426 | Subtotal - Sales Expenses | | 44 | 39 | 5 | 0 | 0 |
| 427 | TOTAL O & M LABOR EXP. | | 5,831 | 4,387 | 788 | 581 | 75 |
| 429 | IOTAL O & WI LABOR EAF. | | 5,651 | 4,307 | 700 | 301 | 75 |
| 423 | | | | | | | |

UGI Utilities, Inc. – Electric Division Fully Projected Future Test Year September 30, 2019

Allocation Phase

| | Total Account Account Allocated Description Code Dollars | | Total Allocation Residential RES | General Service GS | Large Power LP | Lighting LIGHT | |
|------------|--|----------------|--|-----------------------|-------------------|-------------------|---------|
| | Depreciation Expense | | | | | | |
| 432 433 | Intangible Plant | | | | | | |
| 434 | Organization | 301.0 | 0 | 0 | 0 | 0 | 0 |
| 435 | Franchise & Consent | 302.0 | 0 | 0 | 0 | 0 | 0 |
| 436 | Miscellaneous Intangible Plant | 303.0 | 0 | 0 | 0 | 0 | 0 |
| 437 | Subtotal - Intangible Plant | | 0 | 0 | 0 | 0 | 0 |
| 438 | | | | | | | |
| | Transmission Plant | 050.0 | • | • | • | | • |
| 440 | Land & Land Rights | 350.0 | 0 | 0 | 0 | 0 | 0 |
| 441 442 | Structures & Improvements Station Equipment | 352.0 353.0 | 0 | 0 | 0 | 0 | 0 |
| 443 | Station Equipment - SCADA | 353.2 | 0 | 0 | 0 | 0 | 0 |
| 444 | Towers and Fixtures | 354.0 | 0 | 0 | 0 | 0 | 0 |
| 445 | Poles and Fixtures | 355.0 | 0 | 0 | 0 | 0 | 0 |
| 446 | Overhead Conductors and Devices | 356.0 | 0 | 0 | 0 | 0 | 0 |
| 447 | Underground Conduit | 357.0 | 0 | 0 | 0 | 0 | 0 |
| 448 | Underground Conductors and Devices | 358.0 | 0 | 0 | 0 | 0 | 0 |
| 449 | Roads and Trails | 359.0 | 0 | 0 | 0 | 0 | 0 |
| 450 | Subtotal - Transmission Plant | | 0 | 0 | 0 | 0 | 0 |
| 451 | Distribution Plant | | | | | | |
| 452 | | 360.0 | 0 | 0 | 0 | 0 | 0 |
| 453 | Land & Land Rights Structures & Improvements | 361.0 | 0 | 0 | 0 | 0 | 0 |
| 455 | Station Equipment | 362.0 | 277 | 159 | 48 | 68 | 2 |
| 456 | Storage Battery Equipment | 363.0 | 0 | 0 | 0 | 0 | 0 |
| 457 | Poles, Towers and Fixtures | 364.0 | 869 | 584 | 140 | 139 | 6 |
| 458 | Overhead Conductors and Devices | 365.0 | 864 | 602 | 133 | 124 | 5 |
| 459 | Underground Conduit | 366.0 | 105 | 71 | 16 | 17 | 1 |
| 460 | Underground Conductors and Devices | 367.0 | 302 | 205 | 47 | 48 | 2 |
| 461 | Transformers | 368.1 | 304 | 175 | 52 | 74 | 2 |
| 462 | Transformer Installations | 368.2 | 268 | 154 | 46 | 66 | 2 |
| 463 | Services | 369.0 | 281 | 249 | 31 | 1 | 0 |
| 464 | Meters | 370.1 | 59 25 | 50 | 9 | 0 | 0 |
| 465 466 | Meter Installations Electronic Meters | 370.2 370.3 | 25 158 | 21 133 | 24 | 1 | 0 |
| 467 | Installations on Customers' Premises | 370.3 | 67 | 59 | 8 | 0 | 0 |
| 468 | Installations on Customers' Premises- Dusk-E | 371.5 | 4 | 0 | 0 | 0 | 4 |
| 469 | Leased Property on Customers' Premises | 372.0 | 0 | 0 | 0 | 0 | 0 |
| 470 | Street Lighting and Signal Systems | 373.0 | 55 | 0 | 0 | 0 | 55 |
| 471 | Subtotal - Distribution Plant | | 3,638 | 2,462 | 559 | 538 | 79 |
| 472 | | | | | | | |
| | General Plant | | | • | | • | • |
| 474 | Land & Land Rights | 389.0 | 0 | 0 | 0 | 0 | 0 |
| 475 476 | Structures & Improvements | 390.0 391.0 | 297 1,068 | 223 804 | 40 144 | 30 106 | 4 14 |
| 476 | Office Furniture & Equipment Transportation Equipment | 392.0 | 0 0 | 0 | 0 | 0 | 0 |
| 478 | Stores Equipment | 393.0 | 0 | 0 | 0 | 0 | 0 |
| 479 | | 394.0 | 40 | 30 | 5 | 4 | 1 |
| 480 | 0 11 | 395.0 | 12 | 9 | 2 | 1 | 0 |
| 481 | Power Operated Equipment | 396.0 | 0 | 0 | 0 | 0 | 0 |
| 482 | Communication Equipment | 397.0 | 58 | 44 | 8 | 6 | 1 |
| 483 | Miscellaneous Equipment | 398.0 | 4 | 3 | 1 | 0 | 0 |
| 484 | Other Tangible Property | 399.0 | 0 | 0 | 0 | 0 | 0 |
| 485 | Subtotal - General Plant | | 1,479 | 1,113 | 200 | 147 | 19 |
| 486 | Total DEDDECIATION EVDENCE | | E 117 | 2.575 | 750 | 605 | 00 |
| 487 | Total - DEPRECIATION EXPENSE | | 5,117 | 3,575 | 759 | 685 | 98 |
| 400 | | | | | | | |

UGI Utilities, Inc. – Electric Division Fully Projected Future Test Year September 30, 2019

Allocation Phase

| | Account <u>Description</u> | Account <u>Code</u> | Total Allocated <u>Dollars</u> | Total Allocation Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|-------------------|--|------------------------|--------------------------------------|--|-----------------------|-------------------|-------------------|
| 489 | Charged To Clearing Accounts | 0.0 | (98) | (68) | (15) | (14) | (2) |
| 490 491 492 | Net Salvage Amortization | 0.0 | 644 | 446 | 97 | 90 | 11 |
| | Taxes Other Than Income Taxes | | | | | | |
| 494 | PURTA & Property Taxes | 0.0 | 449 | 393 | 54 | 1 | 0 |
| 495 | Gross Receipts Tax | 0.0 | 5,167 | 3,074 | 1,087 | 857 | 148 |
| 496 | Payroll related | 0.0 | 715 | 538 | 97 | 71 | 9 |
| 497 | Real estate | 0.0 | 327 | 226 | 49 | 46 | 6 |
| 498 | PA Local Use and Miscellaneous | 0.0 | 164 | 113 | 25 | 23 | 3 |
| 499 | 0 | Blank | 0 | 0 | 0 | 0 | 0 |
| 500 | 0 | Blank | 0 | 0 | 0 | 0 | 0 |
| 501 | Subtotal - Taxes Other Than Income Taxes | | 6,821 | 4,345 | 1,312 | 998 | 166 |
| 502 | | | | | | | |
| 503 | Total Taxes Other Than Income Tax | | 6,821 | 4,345 | 1,312 | 998 | 166 |
| 504 | | | | | | | |
| 505 | Other Tax Adjustments | | | | | | |
| 506 | Inferred Tax Difference | | 0 | 0 | 0 | 0 | 0 |
| 507 | Subtotal - Other Tax Adjustments | | 0 | 0 | 0 | 0 | 0 |
| 508 | | | | | | | |
| | Income Taxes | | | | | | |
| 510 | State Income Tax expense | 0.0 | (386) | (266) | (59) | (56) | (5) |
| 511 | Federal Income Tax expense | 0.0 | 788 | 544 | 120 | 114 | 11 |
| 512 | Subtotal - Income Taxes | | 402 | 277 | 61 | 58 | 6 |
| 513 | | | | | | | |
| | Total Taxes | | 7,223 | 4,622 | 1,373 | 1,056 | 172 |
| 515 | TOTAL EVERNOES | | 05.004 | 04.607 | 40.050 | 40.460 | c== |
| | TOTAL EXPENSES | | 85,631 | 61,207 | 13,359 | 10,188 | 877 |
| 517 | | | | | | | |

| | Account <u>Description</u> | Account <u>Code</u> | Prchsd_Pwr Energy Dollars | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|----------------------------|--|---|---------------------------------|---|--------------------|-----------------------|-------------------|-------------------|
| | Plant in Service | | PWR_ENG | | | | | |
| 1 2 3 4 | Intangible Plant Organization Franchise & Consent Miscellaneous Intangible Plant Subtotal - Intangible Plant | 301.0 302.0 303.0 | 0 0 0 | None None None | 0 0 0 | 0 0 0 | 0 0 0 | 0 0 0 |
| 5 6 7 8 | Transmission Plant Land & Land Rights Structures & Improvements | 350.0 352.0 | 0 0 | None None | 0 | 0 0 | 0 | 0 |
| 9 10 11 12 13 | Station Equipment Station Equipment - SCADA Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices | 353.0 353.2 354.0 355.0 356.0 | 0 0 0 0 | None None None None None | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 |
| 14 15 16 17 | Underground Conduit Underground Conductors and Device Roads and Trails Subtotal - Transmission Plant | 357.0 358.0 359.0 | 0 0 0 0 | None None None | 0 0 0 | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 |
| 18 19 20 21 | Distribution Plant Land & Land Rights Structures & Improvements | 360.0 361.0 | 0 0 | None None | 0 | 0 0 | 0 | 0 0 |
| 22 23 24 25 | Station Equipment Storage Battery Equipment Poles, Towers and Fixtures - PRI DEI Poles, Towers and Fixtures - PRI CU | 362.0 363.0 364.0 364.0 | 0 0 0 0 | None None None None | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 |
| 26 27 28 29 | Poles, Towers and Fixtures - SEC DE Poles, Towers and Fixtures - SEC CL Overhead Conductors and Devices - Overhead Conductors and Devices - | 364.0 364.0 365.0 365.0 | 0 0 0 0 | None None None | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 |
| 30 31 32 33 | Overhead Conductors and Devices - Overhead Conductors and Devices - Underground Conduit Underground Conductors and Device | 365.0 365.0 366.0 367.0 | 0 0 0 | None None None | 0 0 0 | 0 0 0 | 0 0 0 | 0 0 0 |
| 34 35 36 37 | Underground Conductors and Device Underground Conductors and Device Underground Conductors and Device Transformers | 367.0 367.0 367.0 368.1 | 0 0 0 | None None None | 0 0 0 | 0 0 0 0 | 0 0 0 0 | 0 0 0 |
| 38 39 40 41 42 | Transformer Installations Services Meters Meter Installations Electronic Meters | 368.2 369.0 370.1 370.2 370.3 | 0 0 0 0 | None None None None None | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 |
| 43 44 45 46 | Installations on Customers' Premises Installations on Customers' Premises Leased Property on Customers' Prem Street Lighting and Signal Systems | 371.0 371.5 372.0 373.0 | 0 0 0 0 | None None None None | 0 0 0 | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 |
| 47 48 49 50 | Subtotal - Distribution Plant | 389.0 | 0 | None | 0 | 0 | 0 | 0 |
| 51 52 53 54 | Structures & Improvements Office Furniture & Equipment Transportation Equipment Stores Equipment | 390.0 391.0 392.0 393.0 | 0 0 0 0 | None None None None | 0 0 0 | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 |
| 55 56 57 58 | Tools & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment | 394.0 395.0 396.0 397.0 | 0 0 0 0 | None None None None | 0 0 0 | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 |
| 59 60 61 62 | Miscellaneous Equipment Other Tangible Property Subtotal - General Plant | 398.0 399.0 | 0 0 0 | None None | 0 0 0 | 0 0 0 | 0 0 0 | 0 0 0 |
| 63 | Total Utility Plant | | 0 | | 0 | 0 | 0 | 0 |

| | Account Description | Account <u>Code</u> | Prchsd_Pwr Energy <u>Dollars</u> <u>PWR_ENG</u> | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|----------------|---|------------------------|--|---|--------------------|-----------------------|-------------------|-------------------|
| 64 65 66 | Accumulated Reserve for Depreciation | ı | | | | | | |
| | Intangible Plant | | | | | | | |
| 68 | Organization | 301.0 | 0 | None | 0 | 0 | 0 | 0 |
| 69 | Franchise & Consent | 302.0 | 0 | None | 0 | 0 | 0 | 0 |
| 70 | Miscellaneous Intangible Plant | 303.0 | 0 | None | 0 | 0 | 0 | 0 |
| 71 72 | Subtotal - Intangible Plant | | 0 | | 0 | 0 | 0 | 0 |
| 73 | Transmission Plant | | | | | | | |
| 74 | Land & Land Rights | 350.0 | 0 | None | 0 | 0 | 0 | 0 |
| 75 | Structures & Improvements | 352.0 | 0 | None | 0 | 0 | 0 | 0 |
| 76 | Station Equipment | 353.0 | 0 | None | 0 | 0 | 0 | 0 |
| 77 | Station Equipment - SCADA | 353.2 | 0 | None | 0 | 0 | 0 | 0 |
| 78 79 | Towers and Fixtures Poles and Fixtures | 354.0 355.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 80 | Overhead Conductors and Devices | 356.0 | 0 | None | 0 | 0 | 0 | 0 |
| 81 | Underground Conduit | 357.0 | 0 | None | 0 | 0 | 0 | 0 |
| 82 | Underground Conductors and Device | 358.0 | 0 | None | 0 | 0 | 0 | 0 |
| 83 | Roads and Trails | 359.0 | 0 | None | 0 | 0 | 0 | 0 |
| 84 | Subtotal - Transmission Plant | | 0 | | 0 | 0 | 0 | 0 |
| 85 86 | Distribution Plant | | | | | | | |
| 87 | Land & Land Rights | 360.0 | 0 | None | 0 | 0 | 0 | 0 |
| 88 | Structures & Improvements | 361.0 | 0 | None | 0 | 0 | 0 | 0 |
| 89 | Station Equipment | 362.0 | 0 | None | 0 | 0 | 0 | 0 |
| 90 | Storage Battery Equipment | 363.0 | 0 | None | 0 | 0 | 0 | 0 |
| 91 | Poles, Towers and Fixtures | 364.0 | 0 | None | 0 | 0 | 0 | 0 |
| 92 93 | Overhead Conductors and Devices Underground Conduit | 365.0 366.0 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 94 | Underground Conductors and Device | 367.0 | 0 | None | 0 | 0 | 0 | 0 |
| 95 | Transformers | 368.1 | 0 | None | 0 | 0 | 0 | 0 |
| 96 | Transformer Installations | 368.2 | 0 | None | 0 | 0 | 0 | 0 |
| 97 | Services | 369.0 | 0 | None | 0 | 0 | 0 | 0 |
| 98 | Meters | 370.1 | 0 | None | 0 | 0 | 0 | 0 |
| 99 100 | Meter Installations Electronic Meters | 370.2 370.3 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 100 | Installations on Customers' Premises | 370.3 371.0 | 0 | None | 0 | 0 | 0 | 0 |
| 102 | Installations on Customers' Premises | 371.5 | 0 | None | 0 | 0 | 0 | 0 |
| 103 | Leased Property on Customers' Prem | 372.0 | 0 | None | 0 | 0 | 0 | 0 |
| 104 | Street Lighting and Signal Systems | 373.0 | 0 | None | 0 | 0 | 0 | 0 |
| 105 | Subtotal - Distribution Plant | | 0 | | 0 | 0 | 0 | 0 |
| 106 | General Plant | | | | | | | |
| 108 | Land & Land Rights | 389.0 | 0 | None | 0 | 0 | 0 | 0 |
| 109 | Structures & Improvements | 390.0 | 0 | None | 0 | 0 | 0 | 0 |
| 110 | Office Furniture & Equipment | 391.0 | 0 | None | 0 | 0 | 0 | 0 |
| 111 | Transportation Equipment | 392.0 | 0 | None | 0 | 0 | 0 | 0 |
| 112 113 | Stores Equipment Tools & Garage Equipment | 393.0 394.0 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 114 | Laboratory Equipment | 394.0 395.0 | 0 | None | 0 | 0 | 0 | 0 |
| 115 | Power Operated Equipment | 396.0 | 0 | None | 0 | 0 | 0 | 0 |
| 116 | Communication Equipment | 397.0 | 0 | None | 0 | 0 | 0 | 0 |
| 117 | Miscellaneous Equipment | 398.0 | 0 | None | 0 | 0 | 0 | 0 |
| 118 | Other Tangible Property | 399.0 | 0 | None | 0 | 0 | 0 | 0 |
| 119 120 | Subtotal - General Plant | | 0 | | 0 | 0 | 0 | 0 |
| | Other | | | | | | | |
| 122 | Intentionally Left Blank | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 123 | Intentionally Left Blank | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 124 | Intentionally Left Blank | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 125 | Intentionally Left Blank | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 126 127 | Subtotal - Other | | 0 | | 0 | 0 | 0 | 0 |
| | Total Depreciation Accrual | | 0 | | 0 | 0 | 0 | 0 |
| 129 | | | ŭ | | Ü | ŭ | ŭ | · · |
| | Net Plant | | 0 | | 0 | 0 | 0 | 0 |
| | | | | | | | | |

| April | | Account Description | Account Code | Prchsd_Pwr Energy Dollars | Allocation Allocation Factor | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|---|-----|-------------------------------------|-----------------|---------------------------------|------------------------------------|--------------------|-----------------------|-------------------|-------------------|
| 132 Other Rate Base Elements | | <u></u> _ | · <u></u> | PWR_ENG | | | | | |
| 134 Working Capital Sch. A-1 0 None 0 0 0 0 0 0 0 0 0 | | | | | | | | | |
| 134 Working Capital Sch. A-1 0 None 0 0 0 0 0 0 0 0 0 | | Other Rate Base Elements | | | | | | | |
| 135 Accumulated Deferred Income Taxes Sch. A-1 0 None 0 0 0 0 0 0 0 0 0 | | | | | | _ | | _ | |
| 136 Customer Deposits Sch. A-1 0 None 0 0 0 0 0 0 0 0 0 | | | | | | | | | |
| 137 Materials & Supplies Sch. A-1 0 None 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | | | | | | | | |
| 338 Subtotal - Additions 0 0 0 0 0 0 0 0 0 | | • | | | | | | | |
| 140 | | | Scn. A-1 | | None | | | ~ | |
| 140 170 | | Subtotal - Additions | | 0 | | 0 | Ü | 0 | Ü |
| 141 | | Total Pata Pasa Adi | | 0 | | 0 | 0 | 0 | 0 |
| 142 10tal Rate Base 0 | | Total Rate base Auj. | | U | | U | U | U | U |
| 143 | | Total Rate Rase | | 0 | | 0 | 0 | 0 | 0 |
| 144 O & M Expenses | | Total Nate base | | O | | 0 | O | O | U |
| 146 Other Power Generation 147 Purchased Power \$55.0 44,761 PWRREV 31,870 7,296 5,371 224 148 Power Purchased for Storage Operat \$55.0 44,761 PWRREV 31,870 7,296 5,371 224 148 Power Purchased for Storage Operat \$55.0 0 None 0 0 0 0 150 Other Expenses \$57.0 0 None 0 0 0 0 0 151 Load Dispatch - Reliability \$51.1 178 PWRREV 127 29 21 1 152 Transmission of Electricty by Others \$65.0 4,154 PWRREV 2,958 677 498 21 153 Gross Receipts Tax 408.1 0 None 0 0 0 0 0 154 Subtotal - Other Power Generation 49,093 34,954 8,002 5,891 245 155 Total - Other Power Generation Expenses 575.1 0 None 0 0 0 0 158 Regional Market Operation Expenses 575.2 0 None 0 0 0 0 159 <td< td=""><td></td><td>O & M Expenses</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<> | | O & M Expenses | | | | | | | |
| 146 Other Power Generation | | C G III Exponess | | | | | | | |
| 147 Purchased Power 555.0 44,761 PWRREV 31,870 7,296 5,371 224 148 Power Purchased for Storage Operat 555.1 0 None 0 0 0 0 0 149 System Control and Load Dispatching 556.0 0 None 0 0 0 0 0 150 Other Expenses 557.0 0 None 0 0 0 0 0 151 Load Dispatch - Reliability 561.1 178 PWRREV 127 29 21 1 152 Transmission of Electricity by Others 565.0 4,154 PWRREV 127 29 21 1 153 Gross Receipts Tax 408.1 0 None 0 0 0 0 0 154 Subtotal - Other Power Generation 49,093 34,954 8,002 5,891 245 155 Total - Other Power Generation 49,093 34,954 8,002 5,891 245 156 Total - Other Power Generation 575.1 0 None 0 0 0 0 160 Day-Ahead and Real-Time Market Ac 575.2 0 None 0 0 0 0 161 Transmission Rights Market Administ f57.3 0 None 0 0 0 0 162 Capacity Market Administration 575.4 0 None 0 0 0 0 0 163 Ancillary Market Administration 575.5 0 None 0 0 0 0 0 164 Market Monitoring and Compliance 575.6 0 None 0 0 0 0 0 165 Market Rounitoring and Compliance 575.8 0 None 0 0 0 0 0 166 Rents Subtotal - Regional Market Operation Expenses 0 None 0 0 0 0 0 167 Subtotal - Regional Market Operation Expenses 0 None 0 0 0 0 0 170 Maintenance of Structures and Impro 576.2 0 None 0 0 0 0 0 171 Maintenance of Computer Hardware 576.2 0 None 0 0 0 0 0 172 Maintenance of Computer Software 576.5 0 None 0 0 0 0 0 173 Maintenance of Computer Software 576.5 0 None 0 0 0 0 0 175 Subtotal - Regional Market Maintenance Expenses 0 None 0 0 0 0 0 176 Subtotal - Regional Market Maintenance Expenses 0 None 0 0 0 0 0 175 Subtotal - Regional Market Maintenance Expenses 0 None 0 | | Other Power Generation | | | | | | | |
| None None O O O O O O O O O | | | 555.0 | 44.761 | PWRREV | 31.870 | 7.296 | 5.371 | 224 |
| 149 System Control and Load Dispatching 556.0 0 None 0 0 0 0 0 0 0 0 0 | | | | • | | , | | , | |
| 150 Other Expenses 557.0 0 None 0 0 0 0 0 0 0 151 Load Dispatch - Reliability 561.1 178 PWRREV 127 29 21 1 1 178 PWRREV 127 29 21 1 1 152 Transmission of Electricity by Others 565.0 4.154 PWRREV 2.958 677 498 21 153 Gross Receipts Tax 408.1 0 None 0 0 0 0 0 0 0 0 0 | _ | 5 1 | | | | | | 0 | 0 |
| 151 Load Dispatch - Reliability 561.1 178 PWRREV 127 29 21 1 1 1 1 1 1 1 1 | | | • | | | | | 0 | |
| 152 Transmission of Electricity by Others 565.0 4,154 PWRREV 2,958 677 498 21 153 Gross Receipts Tax 408.1 0 None 0 0 0 0 0 0 154 Subtotal - Other Power Generation 49,093 34,954 8,002 5,891 245 155 Total - Other Power Generation 49,093 34,954 8,002 5,891 245 156 Total - Other Power Generation 49,093 34,954 8,002 5,891 245 157 Total - Other Power Generation 575.5 | | | | 178 | | 127 | 29 | 21 | 1 |
| 154 Subtotal - Other Power Generation 49,093 34,954 8,002 5,891 245 155 5 | 152 | | 565.0 | 4,154 | PWRREV | 2,958 | 677 | 498 | 21 |
| 155 | 153 | Gross Receipts Tax | 408.1 | 0 | None | 0 | 0 | 0 | 0 |
| 156 Total - Other Power Generation 49,093 34,954 8,002 5,891 245 157 | 154 | Subtotal - Other Power Generation | | 49,093 | | 34,954 | 8,002 | 5,891 | 245 |
| 157 | 155 | | | | | | | | |
| 158 Regional Market Operation Expenses 159 Operation Supervision 575.1 0 None 0 0 0 0 0 0 0 0 0 | 156 | Total - Other Power Generation | | 49,093 | | 34,954 | 8,002 | 5,891 | 245 |
| 159 Operation Supervision 575.1 0 None 0 0 0 0 0 0 160 Day-Ahead and Real-Time Market Ac 575.2 0 None 0 0 0 0 0 0 161 Transmission Rights Market Administ 575.3 0 None 0 0 0 0 0 0 162 Capacity Market Administration 575.4 0 None 0 0 0 0 0 0 163 Ancillary Market Administration 575.5 0 None 0 0 0 0 0 0 164 Market Monitoring and Compliance 575.6 0 None 0 0 0 0 0 0 165 Market Facilitation, Monitoring and Cc 575.7 0 None 0 0 0 0 0 0 0 0 166 Rents 575.8 0 None 0 0 0 0 0 0 0 167 Subtotal - Regional Market Operation Expenses 0 0 0 0 0 0 0 171 Maintenance of Structures and Impro 576.1 0 None 0 0 0 0 0 0 172 Maintenance of Computer Hardware 576.2 0 None 0 0 0 0 0 0 173 Maintenance of Computer Software 576.3 0 None 0 0 0 0 0 0 174 Maintenance of Misc Market Operatic 576.5 0 None 0 0 0 0 0 0 0 175 Subtotal - Regional Market Maintenance Expenses 0 None 0 0 0 0 0 0 0 0 0 | | | | | | | | | |
| 160 Day-Ahead and Real-Time Market Ac 575.2 0 None 0 0 0 0 0 0 161 Transmission Rights Market Administ 575.3 0 None 0 0 0 0 0 0 0 162 Capacity Market Administration 575.4 0 None 0 0 0 0 0 0 0 163 Ancillary Market Administration 575.5 0 None 0 0 0 0 0 0 0 0 164 Market Monitoring and Compliance 575.6 0 None 0 0 0 0 0 0 0 0 0 | | | | | | | | | |
| 161 Transmission Rights Market Administr 575.3 0 None 0 0 0 0 0 0 162 Capacity Market Administration 575.4 0 None 0 0 0 0 0 0 0 163 Ancillary Market Administration 575.5 0 None 0 0 0 0 0 0 0 0 164 Market Monitoring and Compliance 575.6 0 None 0 0 0 0 0 0 0 0 0 | | | | | | | | | |
| 162 Capacity Market Administration 575.4 0 None 0 0 0 0 0 0 163 Ancillary Market Administration 575.5 0 None 0 0 0 0 0 0 164 Market Monitoring and Compliance 575.6 0 None 0 0 0 0 0 0 165 Market Facilitation, Monitoring and Cc 575.7 0 None 0 0 0 0 0 0 0 166 Rents 575.8 0 None 0 0 0 0 0 0 0 0 0 | | | | | | | | | |
| 163 Ancillary Market Administration 575.5 0 None 0 0 0 0 0 0 164 Market Monitoring and Compliance 575.6 0 None 0 0 0 0 0 0 0 165 Market Facilitation, Monitoring and Cc 575.7 0 None 0 0 0 0 0 0 0 166 Rents 575.8 0 None 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | • | | | | - | - | ~ | |
| 164 Market Monitoring and Compliance 575.6 0 None 0 0 0 0 0 0 0 1 0 1 0 1 0 1 0 1 0 1 0 | | | | | | | | | |
| 165 Market Facilitation, Monitoring and Ct 575.7 0 None 0 0 0 0 0 166 Rents 575.8 0 None 0 0 0 0 0 0 0 167 Subtotal - Regional Market Operation Expenses 0 0 0 0 0 0 0 168 169 Regional Market Maintenance Expenses | | , | | | | | | | |
| 166 Rents 575.8 0 None 0 0 0 0 0 0 167 Subtotal - Regional Market Operation Expenses 0 0 0 0 0 0 0 168 169 Regional Market Maintenance Expenses 170 Maintenance of Structures and Impro 576.1 0 None 0 0 0 0 0 0 171 Maintenance of Computer Hardware 576.2 0 None 0 0 0 0 0 0 172 Maintenance of Computer Software 576.3 0 None 0 0 0 0 0 0 0 174 Maintenance of Communication Equit 576.4 0 None 0 0 0 0 0 0 175 Subtotal - Regional Market Operation 576.5 0 None 0 0 0 0 0 0 176 177 Total - Regional Market Maintenance Expense 0 0 0 0 0 0 0 0 0 | | | | | | | | ~ | |
| 167 Subtotal - Regional Market Operation Expenses 0 0 0 0 0 0 168 169 Regional Market Maintenance Expenses 170 Maintenance of Structures and Impro 576.1 0 None 0 0 0 0 0 171 Maintenance of Computer Hardware 576.2 0 None 0 0 0 0 0 172 Maintenance of Computer Software 576.3 0 None 0 0 0 0 173 Maintenance of Communication Equil 576.4 0 None 0 0 0 0 174 Maintenance of Misc Market Operation 576.5 0 None 0 0 0 0 175 Subtotal - Regional Market Maintenance Expenses 0 0 0 0 0 176 177 Total - Regional Market Maintenance 0 0 0 0 0 178 O | | | | | | | | | |
| 168 169 Regional Market Maintenance Expenses 170 Maintenance of Structures and Impro 576.1 0 None 0 0 0 0 171 Maintenance of Computer Hardware 576.2 0 None 0 0 0 0 172 Maintenance of Computer Software 576.3 0 None 0 0 0 0 173 Maintenance of Communication Equil 576.4 0 None 0 0 0 0 174 Maintenance of Misc Market Operatic 576.5 0 None 0 0 0 0 175 Subtotal - Regional Market Maintenance Expenses 0 0 0 0 0 176 Total - Regional Market 0 0 0 0 0 0 | | | | | None | | | | |
| Regional Market Maintenance Expenses | | Subtotal - Neglorial Market Opera | mon Expenses | U | | U | U | U | U |
| 170 Maintenance of Structures and Impro 576.1 0 None 0 0 0 0 0 171 Maintenance of Computer Hardware 576.2 0 None 0 0 0 0 0 172 Maintenance of Computer Software 576.3 0 None 0 0 0 0 0 173 Maintenance of Communication Equil 576.4 0 None 0 0 0 0 0 174 Maintenance of Misc Market Operatic 576.5 0 None 0 0 0 0 0 175 Subtotal - Regional Market Maintenance Expenses 0 0 0 0 0 0 176 Total - Regional Market 0 0 0 0 0 0 | | Regional Market Maintenance Evnense | 26 | | | | | | |
| 171 Maintenance of Computer Hardware 576.2 0 None 0 0 0 0 0 172 Maintenance of Computer Software 576.3 0 None 0 0 0 0 0 173 Maintenance of Communication Equil 576.4 0 None 0 0 0 0 0 174 Maintenance of Misc Market Operatic 576.5 0 None 0 0 0 0 0 175 Subtotal - Regional Market Maintenance Expenses 0 0 0 0 0 0 176 Total - Regional Market 0 0 0 0 0 0 | | 9 | | 0 | None | 0 | 0 | 0 | 0 |
| 172 Maintenance of Computer Software 576.3 0 None 0 0 0 0 0 173 Maintenance of Communication Equit 576.4 0 None 0 0 0 0 0 174 Maintenance of Misc Market Operatic 576.5 0 None 0 0 0 0 0 175 Subtotal - Regional Market Maintenance Expenses 0 0 0 0 0 0 176 Total - Regional Market 0 0 0 0 0 0 | | · | | | | | | | |
| 173 Maintenance of Communication Equit 576.4 0 None 0 0 0 0 0 174 Maintenance of Misc Market Operatic 576.5 0 None 0 0 0 0 0 175 Subtotal - Regional Market Maintenance Expenses 0 0 0 0 0 0 176 Total - Regional Market 0 0 0 0 0 0 | | • | | | | | | | |
| 174 Maintenance of Misc Market Operation 576.5 0 None 0 0 0 0 0 175 Subtotal - Regional Market Maintenance Expenses 0 0 0 0 0 0 176 Total - Regional Market 0 0 0 0 0 0 | | • | | | | | | | |
| 175 Subtotal - Regional Market Maintenance Expenses 0 0 0 0 0 0 176 Total - Regional Market 0 0 0 0 0 0 | | | | | | | - | | |
| 176 177 Total - Regional Market 0 0 0 0 0 0 | | • | | | | | | | |
| 177 Total - Regional Market 0 0 0 0 0 | | | | - | | · · | · · | , | · · |
| 178 | 177 | Total - Regional Market | | 0 | | 0 | 0 | 0 | 0 |
| | 178 | | | | | | | | |

| | Account <u>Description</u> | Account <u>Code</u> | Prchsd_Pwr Energy <u>Dollars</u> | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|------------|---|------------------------|--|---|--------------------|-----------------------|-------------------|-------------------|
| 170 | Transmission Operation Expenses | | PWR_ENG | | | | | |
| 180 | Operation Supervision and Engineerii | 560.0 | 0 | None | 0 | 0 | 0 | 0 |
| 181 | Load Dispatch - Reliability | 561.1 | 0 | None | 0 | 0 | 0 | 0 |
| 182 | Load Dispatch - Monitor and Operate | 561.2 | 0 | None | 0 | 0 | 0 | 0 |
| 183 | Load Dispatch - Transmission Service | 561.3 | 0 | None | 0 | 0 | 0 | 0 |
| 184 | Scheduling, System Control & Dispate | 561.4 | 0 | None | 0 | 0 | 0 | 0 |
| 185 | Reliability Planning & Standards Deve | 561.5 | 0 | None | 0 | 0 | 0 | 0 |
| 186 | Transmission Service Studies | 561.6 | 0 | None | 0 | 0 | 0 | 0 |
| 187 | Generation Interconnection Studies | 561.7 | 0 | None | 0 | 0 | 0 | 0 |
| 188 | Reliability Planning & Standards Deve | 561.8 | 0 | None | 0 | 0 | 0 | 0 |
| 189 | Station Expenses | 562.0 | 0 | None | 0 | 0 | 0 | 0 |
| 190 | Operation of Energy Storage Equipmo | 562.1 | 0 | None | 0 | 0 | 0 | 0 |
| 191 | Overhead Line Expense | 563.0 | 0 | None | 0 | 0 | 0 | 0 |
| 192 193 | Underground Line Expenses Transmission of Electricty by Others | 564.0 565.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 193 | Miscellaneous Transmission Expense | 566.0 | 0 | None | 0 | 0 | 0 | 0 |
| 195 | Rents | 567.0 | 0 | None | 0 | 0 | 0 | 0 |
| 196 | Operation Supplies and Expenses | 567.1 | 0 | None | 0 | 0 | 0 | 0 |
| 197 | Subtotal - Transmission Operation E | | 0 | 110110 | 0 | 0 | 0 | 0 |
| 198 | | | | | | | | |
| 199 | Transmission Maintenance Expenses | | | | | | | |
| 200 | Maintenance Supervision and Engine | 568.0 | 0 | None | 0 | 0 | 0 | 0 |
| 201 | Maintenance of Structures | 569.0 | 0 | None | 0 | 0 | 0 | 0 |
| 202 | Maintenance of Computer Hadware | 569.1 | 0 | None | 0 | 0 | 0 | 0 |
| 203 | Maintenance of Computer Software | 569.2 | 0 | None | 0 | 0 | 0 | 0 |
| 204 | Maintenance of Communication Equip | 569.3 | 0 | None | 0 | 0 | 0 | 0 |
| 205 | Maintenance of Miscellaneous Region | 569.4 | 0 | None | 0 | 0 | 0 | 0 |
| 206 | Maintenance of Station equipment | 570.0 | 0 | None | 0 | 0 | 0 | 0 |
| 207 | Maintenance of Energy Storage Equip | 570.1 | 0 | None | 0 | 0 | 0 | 0 |
| 208 | Maintenance of Overhead Lines | 571.0 | 0 | None | 0 | 0 | 0 | 0 |
| 209 | Maintenance of Underground Lines | 572.0 | 0 | None | 0 | 0 | 0 | 0 |
| 210 | Maintenance of Miscellaneous Transr | 573.0 | 0 | None | 0 | 0 | 0 | 0 |
| 211 212 | Maintenance of Transmission Plant Subtotal - Transmission Maintenanc | 574.0 | 0 | None | 0 | 0 | 0 | 0 |
| 213 | Subtotal - Haristilission Maintenanc | e Expenses | U | | U | U | U | U |
| 214 | Total Transmission | | 0 | | 0 | 0 | 0 | 0 |
| 215 | Total Transmission | | v | | v | · · | Ŭ | · · |
| 216 | Distribution Operation Expenses | | | | | | | |
| 217 | Operation Supervision and Engineering | 580.0 | 0 | None | 0 | 0 | 0 | 0 |
| 218 | Load Dispatching | 581.0 | 0 | None | 0 | 0 | 0 | 0 |
| 219 | Line and Station Expenses | 581.1 | 0 | None | 0 | 0 | 0 | 0 |
| 220 | Station Expenses | 582.0 | 0 | None | 0 | 0 | 0 | 0 |
| 221 | Overhead Line Expenses | 583.0 | 0 | None | 0 | 0 | 0 | 0 |
| | Underground Line Expenses | 584.0 | 0 | None | 0 | 0 | 0 | 0 |
| | | 584.1 | 0 | None | 0 | 0 | 0 | 0 |
| 224 | 0 0 0 1 | 585.0 | 0 | None | 0 | 0 | 0 | 0 |
| | Meter Expenses Customer Installation Expenses | 586.0 587.0 | 0 | None | 0 | 0 | 0 | 0 |
| 226 227 | Miscellaneous Distribution Expenses | 588.0 | 0 | None None | 0 | 0 | 0 | 0 |
| | • | 589.0 | 0 | None | 0 | 0 | 0 | 0 |
| 229 | Subtotal - Distribution Operation Expe | | 0 | None | 0 | 0 | 0 | 0 |
| 230 | Castotal Stollisation Operation Expo | | v | | ŭ | · · | · · | · · |
| | Distribution Maintenance Expenses | | | | | | | |
| | • | 590.0 | 0 | None | 0 | 0 | 0 | 0 |
| 233 | Maintenance of Structures | 591.0 | 0 | None | 0 | 0 | 0 | 0 |
| 234 | Maintenance of Station Equipment | 592.0 | 0 | None | 0 | 0 | 0 | 0 |
| 235 | Maintenance of Pipe Lines | 592.1 | 0 | None | 0 | 0 | 0 | 0 |
| 236 | Maintenance of Structures and Equipme | 592.2 | 0 | None | 0 | 0 | 0 | 0 |
| 237 | Maintenance of Overhead Lines | 593.0 | 0 | None | 0 | 0 | 0 | 0 |
| 238 | Maintenance of Underground Lines | 594.0 | 0 | None | 0 | 0 | 0 | 0 |
| 239 | Maintenance of Lines | 594.1 | 0 | None | 0 | 0 | 0 | 0 |
| 240 | | 595.0 | 0 | None | 0 | 0 | 0 | 0 |
| 241 | Maintenance of Street Lighting and Sign | 596.0 | 0 | None | 0 | 0 | 0 | 0 |
| | | 597.0 | 0 | None | 0 | 0 | 0 | 0 |
| 243 244 | Maintenance of Miscellaneous Distribut | 598.0 | 0 | None | 0 | 0 | 0 | 0 |
| 244 | Subtotal - Distribution Maintenance Ex | henses | U | | Ü | U | U | U |
| | Total Distribution | | 0 | | 0 | 0 | 0 | 0 |
| 5 | | | • | | · · | · · | ŭ | · · |

| | | | Prchsd_Pwr | Allocation | Residential | General Service | Large Power | Lighting |
|------------|--|---------------|----------------|---------------|-------------|-----------------|-------------|----------|
| | Account | Account | Energy | Allocation | RES | GS | LP | LIGHT |
| | <u>Description</u> | <u>Code</u> | <u>Dollars</u> | <u>Factor</u> | | | | |
| - ·- | | | PWR_ENG | | | | | |
| 247 | 0 | | | | | | | |
| | Customer Account | 004.0 | 0 | None | 0 | 0 | 0 | 0 |
| 249 | Supervision | 901.0 | 0 | None | 0 | 0 | 0 | 0 |
| 250 | Meter Reading Expenses | 902.0 | 0 | None | 0 | 0 | 0 | 0 |
| 251 | Customer Records and Collection Ex | 903.0 | 0 | None | 0 | 0 | 0 | 0 |
| 252 | Customer Records and Collection Ex | 904.0 | 0 | None | 0 | 0 | 0 | 0 |
| 253 | Uncollectible Accounts | 904.0 | 0 | None | 0 | 0 | 0 | 0 |
| 254 | Miscellaneous Customer Accounts Ex | 905.0 | 0 | None | 0 | 0 | 0 | 0 |
| 255 256 | Subtotal - Customer Account | | 0 | | 0 | 0 | 0 | 0 |
| 257 | Customer Service & Information Expense | es | | | | | | |
| 258 | Customer Service and Informational E | 906.0 | 0 | None | 0 | 0 | 0 | 0 |
| 259 | Supervision | 907.0 | 0 | None | 0 | 0 | 0 | 0 |
| 260 | Customer Assistance Expenses | 908.0 | 0 | None | 0 | 0 | 0 | 0 |
| 261 | Information and Instructional Advertis | 909.0 | 0 | None | 0 | 0 | 0 | 0 |
| 262 | Miscellaneous Customer Service & In | 910.0 | 0 | None | 0 | 0 | 0 | 0 |
| 263 | Miscellaneous Customer Service & In | 910.0 | 0 | None | 0 | 0 | 0 | 0 |
| 264 | Subtotal - Customer Service & Inform | | 0 | | 0 | 0 | 0 | 0 |
| 265 | | | | | | | | |
| | Sales Expenses | | | | | | | |
| 267 | Supervision | 911.0 | 0 | None | 0 | 0 | 0 | 0 |
| 268 | Demonstrating and Selling Expenses | 912.0 | 0 | None | 0 | 0 | 0 | 0 |
| 269 | Advertising Expenses | 913.0 | 0 | None | 0 | 0 | 0 | 0 |
| 270 | Miscellaneous Sales Expenses | 916.0 | 0 | None | 0 | 0 | 0 | 0 |
| 271 | Sales Expenses | 917.0 | 0 | None | 0 | 0 | 0 | 0 |
| 272 | Subtotal - Sales Expenses | | 0 | | 0 | 0 | 0 | 0 |
| 273 | | | - | | • | - | - | • |
| 274 | Total - Customer Accounts, Services & Sa | ales Expenses | 0 | | 0 | 0 | 0 | 0 |
| 275 | 0 | | | | | | | |
| 276 | Administrative and General Expenses | | | | | | | |
| 277 | • | | | | | | | |
| 278 | • | 920.000 | 0 | None | 0 | 0 | 0 | 0 |
| 279 | | 921.000 | 0 | None | 0 | 0 | 0 | 0 |
| 280 | Administrative Expenses Transferred - | 922.000 | 0 | None | 0 | 0 | 0 | 0 |
| 281 | Outside Services Employed | 923.000 | 0 | None | 0 | 0 | 0 | 0 |
| 282 | | 924.000 | 0 | None | 0 | 0 | 0 | 0 |
| 283 | Injuries and Damages | 925.000 | 0 | None | 0 | 0 | 0 | 0 |
| 284 | · • | 926.000 | 0 | None | 0 | 0 | 0 | 0 |
| 285 | Franchise Requirements | 927.000 | 0 | None | 0 | 0 | 0 | 0 |
| 286 | Regulatory Commission Expenses | 928.000 | 0 | None | 0 | 0 | 0 | 0 |
| 287 | Duplicate Charges - Credit | 929.000 | 0 | None | 0 | 0 | 0 | 0 |
| 288 | General Advertising Expenses | 930.100 | 0 | None | 0 | 0 | 0 | 0 |
| 289 | - · | 930.200 | 0 | None | 0 | 0 | 0 | 0 |
| | Rents | 931.000 | 0 | None | 0 | 0 | 0 | 0 |
| | Transportation Expenses | 933.000 | 0 | None | 0 | 0 | 0 | 0 |
| 292 | , | | | | | | | |
| | Maintenance | | | | | | | |
| | Maintenance of General Plant | 935.000 | 0 | None | 0 | 0 | 0 | 0 |
| 295 | | | - | | · · | · · | · · | · · |
| | Total - Administrative and General Expen | nses | 0 | | 0 | 0 | 0 | 0 |
| 297 | | | - | | - | - | • | - |
| | TOTAL O & M EXPENSES | | 49,093 | | 34,954 | 8,002 | 5,891 | 245 |
| | | | | | | | | |

| | Account <u>Description</u> | Account <u>Code</u> | Prchsd_Pwr Energy <u>Dollars</u> PWR_ENG | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|-------------------|---|------------------------|---|---|--------------------|-----------------------|-------------------|-------------------|
| 299 300 301 | Labor Expense | ' | <u>r wik_Ling</u> | | | | | |
| | Other Power Generation | | | | | | | |
| 303 | Purchased Power | 555.0 | 0 | None | 0 | 0 | 0 | 0 |
| 304 | Power Purchased for Storage Operat | 555.1 | 0 | None | 0 | 0 | 0 | 0 |
| 305 306 | System Control and Load Dispatching Other Expenses | 556.0 557.0 | 0 0 | None None | 0 | 0 | 0 | 0 0 |
| 307 | Load Dispatch - Reliability | 561.1 | 0 | None | 0 | 0 | 0 | 0 |
| 308 | Transmission of Electricity by Others | 565.0 | 0 | None | 0 | 0 | 0 | 0 |
| 309 | Gross Receipts Tax | 408.1 | 0 | None | 0 | 0 | 0 | 0 |
| 310 | Subtotal - Other Power Generation | | 0 | | | 0 | | |
| 311 312 | Total - Other Power Generation | | 0 | | 0 | 0 | 0 | 0 |
| 313 | Total - Other Fower Generation | | U | | U | U | U | U |
| 314 | Regional Market Operation Expenses | | | | | | | |
| 315 | Operation Supervision | 575.1 | 0 | None | 0 | 0 | 0 | 0 |
| 316 | Day-Ahead and Real-Time Market Ac | 575.2 | 0 | None | 0 | 0 | 0 | 0 |
| 317 | Transmission Rights Market Administ | 575.3 | 0 | None | 0 | 0 | 0 | 0 |
| 318 319 | Capacity Market Administration Ancillary Market Administration | 575.4 575.5 | 0 0 | None None | 0 | 0 | 0 | 0 0 |
| 320 | Market Monitoring and Compliance | 575.6 | 0 | None | 0 | 0 | 0 | 0 |
| 321 | Market Facilitation, Monitoring and Co | 575.7 | 0 | None | 0 | 0 | 0 | 0 |
| 322 | Rents | 575.8 | 0 | None | 0 | 0 | 0 | 0 |
| 323 324 | Subtotal - Regional Market Operation | n Expenses | 0 | | 0 | 0 | 0 | 0 |
| | Regional Market Maintenance Expenses | | | | | | | |
| 326 | Maintenance of Structures and Impro | 576.1 | 0 | None | 0 | 0 | 0 | 0 |
| 327 | Maintenance of Computer Hardware | 576.2 | 0 | None | 0 | 0 | 0 | 0 |
| 328 | Maintenance of Computer Software | 576.3 | 0 | None | 0 | 0 | 0 | 0 |
| 329 | Maintenance of Communication Equip | 576.4 576.5 | 0 | None | 0 | 0 | 0 | 0 |
| 330 331 | Maintenance of Misc Market Operation Subtotal - Regional Market Maintena | | 0 0 | None | 0 | 0 | 0 | 0 |
| 0 | Cubicial Regional Market Maintena | moo Expondor | · · | | Ü | · · | · · | Ü |
| 333 | Total - Regional Market | | 0 | | 0 | 0 | 0 | 0 |
| 334 | | | | | | | | |
| 335 336 | Transmission Operation Expenses Operation Supervision and Engineerii | 560.0 | 0 | None | 0 | 0 | 0 | 0 |
| 337 | Load Dispatch - Reliability | 561.1 | 0 | None | 0 | 0 | 0 | 0 0 |
| 338 | Load Dispatch - Monitor and Operate | 561.2 | 0 | None | 0 | 0 | 0 | 0 |
| 339 | Load Dispatch - Transmission Service | 561.3 | 0 | None | 0 | 0 | 0 | 0 |
| 340 | Scheduling, System Control & Dispate | 561.4 | 0 | None | 0 | 0 | 0 | 0 |
| 341 342 | Reliability Planning & Standards Deve Transmission Service Studies | 561.5 561.6 | 0 0 | None None | 0 | 0 | 0 | 0 |
| 343 | Generation Interconnection Studies | 561.7 | 0 | None | 0 | 0 | 0 | 0 |
| 344 | Reliability Planning & Standards Deve | 561.8 | 0 | None | 0 | 0 | 0 | 0 |
| 345 | Station Expenses | 562.0 | 0 | None | 0 | 0 | 0 | 0 |
| 346 | Operation of Energy Storage Equipmo | 562.1 | 0 | None | 0 | 0 | 0 | 0 |
| 347 348 | Overhead Line Expense Underground Line Expenses | 563.0 564.0 | 0 0 | None None | 0 | 0 | 0 | 0 |
| 349 | Transmission of Electricity by Others | 565.0 | 0 | None | 0 | 0 | 0 | 0 |
| 350 | Miscellaneous Transmission Expense | 566.0 | 0 | None | 0 | 0 | 0 | 0 |
| 351 | Rents | 567.0 | 0 | None | 0 | 0 | 0 | 0 |
| 352 353 | Operation Supplies and Expenses Subtotal - Transmission Operation E | 567.1 | 0 | None | 0 | 0 | 0 0 | 0 |
| 354 | Subtotal - Harismission Operation E | xperises | U | | U | U | U | U |
| 355 | Transmission Maintenance Expenses | | | | | | | |
| 356 | Maintenance Supervision and Engine | 568.0 | 0 | None | 0 | 0 | 0 | 0 |
| 357 | Maintenance of Structures | 569.0 | 0 | None | 0 | 0 | 0 | 0 |
| 358 359 | Maintenance of Computer Hadware Maintenance of Computer Software | 569.1 569.2 | 0 | None None | 0 | 0 | 0 0 | 0 |
| 360 | Maintenance of Communication Equip | 569.3 | 0 | None | 0 | 0 | 0 | 0 |
| 361 | Maintenance of Miscellaneous Region | 569.4 | 0 | None | 0 | 0 | 0 | 0 |
| 362 | Maintenance of Station equipment | 570.0 | 0 | None | 0 | 0 | 0 | 0 |
| 363 | Maintenance of Energy Storage Equip | 570.1 | 0 | None | 0 | 0 | 0 | 0 |
| 364 365 | Maintenance of Overhead Lines Maintenance of Underground Lines | 571.0 572.0 | 0 0 | None None | 0 | 0 | 0 | 0 |
| 366 | Maintenance of Miscellaneous Transr | 572.0 | 0 | None | 0 | 0 | 0 | 0 |
| 367 | Maintenance of Transmission Plant | 574.0 | 0 | None | 0 | 0 | 0 | 0 |
| 368 | Subtotal - Transmission Maintenance | e Expenses | 0 | | 0 | 0 | 0 | 0 |
| 369 370 | Total Transmission | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 371 | . 3.3 | 5.0 | Ü | .10110 | O | 3 | Ŭ | J |
| | | | | | | | | |

| Account Account Account Doublan Festor Festor | | | | Prchsd Pwr | Allocation | Decidential | General Service | Large Power | Lighting |
|--|-----|---|---------------|------------|----------------|-------------|-----------------|-------------|----------|
| Description Code POVR ENG | | Account | Account | _ | | Residential | | • | Lighting |
| Power land Pow | | | | | | KES | GS | LP | LIGHT |
| 172 Distribution Operation Expenses | | Description | Code | | <u>i actor</u> | | | | |
| 373 Departision Supervision and Engineering 0 None 0 0 0 0 0 0 0 0 0 | 372 | Distribution Operation Expenses | | I WILLING | | | | | |
| 1374 Load Dispatching | | • | | 0 | None | 0 | 0 | 0 | 0 |
| 1/2 1.0 and Station Expenses 0 None 0 0 0 0 0 0 0 0 0 | | | | | | | | | |
| Station Expenses 0 None 0 0 0 0 0 0 0 0 0 | | | | 0 | | 0 | 0 | 0 | 0 |
| 178 | | • | | 0 | None | 0 | 0 | 0 | 0 |
| 379 Operation of Energy Storage Equipment 0 None 0 0 0 0 0 0 0 0 0 | 377 | Overhead Line Expenses | | 0 | None | 0 | 0 | 0 | 0 |
| Street Lighting and Signal System Expenses | 378 | Underground Line Expenses | | 0 | None | 0 | 0 | 0 | 0 |
| Meter Expenses | 379 | Operation of Energy Storage Equipment | t | 0 | None | 0 | 0 | 0 | 0 |
| Customer Installation Expenses | 380 | Street Lighting and Signal System Expe | nses | 0 | None | 0 | 0 | 0 | 0 |
| Miscellaneous Distribution Expenses | 381 | Meter Expenses | | | None | 0 | 0 | 0 | |
| Seal | | | | | None | | | | |
| Section Sect | | | | | None | | | | |
| Sage | | | | | None | | | | |
| S87 Distribution Maintenance Expenses | | Subtotal - Distribution Operation Exp | enses | 0 | | 0 | 0 | 0 | 0 |
| 388 Maintenance Supervision and Engineering 0 None 0< | | B | | | | | | | |
| Maintenance of Structures 0 None 0 0 0 0 0 0 0 0 0 | | | | | | | | | |
| Maintenance of Station Equipment | | | ng | | | | | | |
| Maintenance of Pipe Lines 0 None 0 0 0 0 0 0 0 0 0 | | | | | | | | | |
| Maintenance of Structures and Equipment | | | | | | | | | |
| Maintenance of Overhead Lines | | | | | | | | | |
| Maintenance of Underground Lines | | | ent | | | | | | |
| Maintenance of Lines | | | | | | | | | |
| 996 Maintenance of Line Transformers | | | | | | | | | |
| Maintenance of Street Lighting and Signal Systems | | | | | | | | | |
| Maintenance of Meters | | | -1.0 | | | | | | |
| Maintenance of Miscellaneous Distribution Plant 0 None 0 0 0 0 0 0 0 0 0 | | | iai Systems | | | | | | |
| A00 Subtotal - Distribution Maintenance Expenses 0 0 0 0 0 0 0 0 0 | | | an Diant | | | | | | |
| A01 | | | | | None | | | | |
| A02 | | Subtotal - Distribution Maintenance E | xpenses | U | | U | 0 | Ü | Ü |
| 403 | | Total Distribution | | 0 | | 0 | 0 | 0 | 0 |
| 404 Customer Account 405 Supervision 901.0 0 None 0 0 0 0 0 0 0 0 0 | | Total Distribution | | U | | U | U | U | U |
| Supervision 901.0 0 None 0 0 0 0 0 0 0 0 0 | | Customer Account | | | | | | | |
| Meter Reading Expenses 902.0 0 None 0 0 0 0 0 0 0 0 0 | | | 901.0 | 0 | None | 0 | 0 | 0 | 0 |
| A07 Customer Records and Collection Ex 903.0 0 None 0 0 0 0 0 0 0 0 0 | | • | | | | | | | |
| 408 Uncollectible Accounts 904.0 0 None 0 0 0 0 0 0 0 0 0 | | · . | | | | | | | |
| Miscellaneous Customer Accounts E) 905.0 0 None 0 0 0 0 0 0 0 0 0 | | • | | | | | | | |
| Subtotal - Customer Account O None O O O O | | | | | | | | | |
| 411 Customer Service & Information Expenses 413 Customer Service and Informational E 906.0 0 None 0 0 0 0 414 Supervision 907.0 0 None 0 0 0 0 415 Customer Assistance Expenses 908.0 0 None 0 0 0 0 416 Information and Instructional Advertis 909.0 0 None 0 0 0 0 417 Miscellaneous Customer Service & In 910.0 0 None 0 0 0 0 418 Subtotal - Customer Service & Information Expens 0 0 0 0 0 0 419 Sales Expenses 911.0 0 None 0 0 0 0 421 Supervision 911.0 0 None 0 0 0 0 422 Demonstrating and Selling Expenses 912.0 0 None 0 0 0 0 423 Advertising Expenses 913.0 | | | 000.0 | | 140110 | | | | |
| 413 Customer Service and Informational E 906.0 0 None 0 0 0 0 414 Supervision 907.0 0 None 0 0 0 0 415 Customer Assistance Expenses 908.0 0 None 0 0 0 0 416 Information and Instructional Advertis 909.0 0 None 0 0 0 0 417 Miscellaneous Customer Service & In 910.0 0 None 0 0 0 0 0 418 Subtotal - Customer Service & Information Expens 0 None 0 0 0 0 0 420 Sales Expenses 911.0 0 None 0 0 0 0 421 Supervision 911.0 0 None 0 0 0 0 422 Demonstrating and Selling Expenses 912.0 0 None 0 0 0 0 | | | | | | | | | |
| 413 Customer Service and Informational E 906.0 0 None 0 0 0 0 414 Supervision 907.0 0 None 0 0 0 0 415 Customer Assistance Expenses 908.0 0 None 0 0 0 0 416 Information and Instructional Advertis 909.0 0 None 0 0 0 0 417 Miscellaneous Customer Service & In 910.0 0 None 0 0 0 0 0 418 Subtotal - Customer Service & Information Expens 0 None 0 0 0 0 0 420 Sales Expenses 911.0 0 None 0 0 0 0 421 Supervision 911.0 0 None 0 0 0 0 422 Demonstrating and Selling Expenses 912.0 0 None 0 0 0 0 | | Customer Service & Information Expenses | S | | | | | | |
| 415 Customer Assistance Expenses 908.0 0 None 0 0 0 0 416 Information and Instructional Advertis 909.0 0 None 0 0 0 0 417 Miscellaneous Customer Service & In 910.0 0 None 0 0 0 0 418 Subtotal - Customer Service & Information Expens 0 0 0 0 0 0 420 Sales Expenses 0 0 None 0 0 0 0 0 421 Supervision 911.0 0 None 0 0 0 0 0 422 Demonstrating and Selling Expenses 912.0 0 None 0 | | • | | 0 | None | 0 | 0 | 0 | 0 |
| 415 Customer Assistance Expenses 908.0 0 None 0 0 0 0 416 Information and Instructional Advertis 909.0 0 None 0 0 0 0 417 Miscellaneous Customer Service & In 910.0 0 None 0 0 0 0 418 Subtotal - Customer Service & Information Expens 0 0 0 0 0 0 420 Sales Expenses 0 0 None 0 0 0 0 0 421 Supervision 911.0 0 None 0 0 0 0 0 422 Demonstrating and Selling Expenses 912.0 0 None 0 | 414 | Supervision | 907.0 | 0 | None | 0 | 0 | 0 | |
| 416 Information and Instructional Advertis 909.0 0 None 0 0 0 0 417 Miscellaneous Customer Service & In 910.0 0 None 0 0 0 0 418 Subtotal - Customer Service & Information Expens 0 0 0 0 0 0 419 Value Sales Expenses 811.0 0 None 0 0 0 0 421 Supervision 911.0 0 None 0 0 0 0 422 Demonstrating and Selling Expenses 912.0 0 None 0 0 0 0 423 Advertising Expenses 913.0 0 None 0 0 0 0 424 Miscellaneous Sales Expenses 916.0 0 None 0 0 0 0 425 Sales Expenses 917.0 0 None 0 0 0 0 426 Subtotal - Sales Expenses 917.0 0 None 0 0 0 0 | | | | 0 | | 0 | 0 | 0 | 0 |
| 418 Subtotal - Customer Service & Information Expens 0 0 0 0 0 0 419 420 Sales Expenses | | • | | 0 | | | | | |
| 419 420 Sales Expenses 421 Supervision 911.0 0 None 0 0 0 0 422 Demonstrating and Selling Expenses 912.0 0 None 0 0 0 0 423 Advertising Expenses 913.0 0 None 0 0 0 0 424 Miscellaneous Sales Expenses 916.0 0 None 0 0 0 0 425 Sales Expenses 917.0 0 None 0 0 0 0 426 Subtotal - Sales Expenses 0 0 0 0 0 0 | 417 | Miscellaneous Customer Service & In | 910.0 | 0 | None | 0 | 0 | 0 | 0 |
| 420 Sales Expenses 421 Supervision 911.0 0 None 0 0 0 0 422 Demonstrating and Selling Expenses 912.0 0 None 0 0 0 0 423 Advertising Expenses 913.0 0 None 0 0 0 0 424 Miscellaneous Sales Expenses 916.0 0 None 0 0 0 0 425 Sales Expenses 917.0 0 None 0 0 0 0 426 Subtotal - Sales Expenses 0 0 0 0 0 0 | 418 | Subtotal - Customer Service & Inform | nation Expens | 0 | | 0 | 0 | 0 | 0 |
| 421 Supervision 911.0 0 None 0 0 0 0 422 Demonstrating and Selling Expenses 912.0 0 None 0 0 0 0 423 Advertising Expenses 913.0 0 None 0 0 0 0 424 Miscellaneous Sales Expenses 916.0 0 None 0 0 0 0 425 Sales Expenses 917.0 0 None 0 0 0 0 426 Subtotal - Sales Expenses 0 0 0 0 0 427 O O 0 0 0 0 0 | 419 | | | | | | | | |
| 422 Demonstrating and Selling Expenses 912.0 0 None 0 0 0 0 0 423 Advertising Expenses 913.0 0 None 0 0 0 0 0 424 Miscellaneous Sales Expenses 916.0 0 None 0 0 0 0 0 425 Sales Expenses 917.0 0 None 0 0 0 0 0 426 Subtotal - Sales Expenses 0 0 0 0 0 0 427 V | 420 | Sales Expenses | | | | | | | |
| 423 Advertising Expenses 913.0 0 None 0 0 0 0 0 424 Miscellaneous Sales Expenses 916.0 0 None 0 0 0 0 0 425 Sales Expenses 917.0 0 None 0 0 0 0 0 426 Subtotal - Sales Expenses 0 0 0 0 0 0 427 0 0 0 0 0 0 0 | 421 | | | 0 | None | 0 | 0 | 0 | 0 |
| 424 Miscellaneous Sales Expenses 916.0 0 None 0 0 0 0 425 Sales Expenses 917.0 0 None 0 0 0 0 0 426 Subtotal - Sales Expenses 0 0 0 0 0 0 427 0 0 0 0 0 0 0 | 422 | | 912.0 | 0 | None | 0 | 0 | 0 | 0 |
| 425 Sales Expenses 917.0 0 None 0 0 0 0 426 Subtotal - Sales Expenses 0 0 0 0 0 0 427 | 423 | Advertising Expenses | 913.0 | 0 | None | 0 | 0 | 0 | 0 |
| 426 Subtotal - Sales Expenses 0 0 0 0 0 0 0 0 427 | 424 | | | 0 | None | 0 | 0 | 0 | 0 |
| 427 | 425 | • | 917.0 | 0 | None | 0 | 0 | 0 | 0 |
| | | Subtotal - Sales Expenses | | 0 | | 0 | 0 | 0 | 0 |
| 428 TOTAL O & M LABOR EXP. 0 0 0 0 0 | | | | | | | | | |
| | 428 | IOIAL O & M LABOR EXP. | | 0 | | 0 | 0 | 0 | 0 |

| | Account <u>Description</u> | Account <u>Code</u> | Prchsd_Pwr Energy <u>Dollars</u> | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|------------|--|------------------------|--|---|--------------------|-----------------------|-------------------|-------------------|
| 429 | | | PWR_ENG | | | | | |
| 430 | | | | | | | | |
| 431 | Depreciation Expense | | | | | | | |
| 432 | | | | | | | | |
| 433 | Intangible Plant | | | | | | | |
| 434 | Organization | 301.0 | 0 | None | 0 | 0 | 0 | 0 |
| 435 | Franchise & Consent | 302.0 | 0 | None | 0 | 0 | 0 | 0 |
| 436 437 | Miscellaneous Intangible Plant Subtotal - Intangible Plant | 303.0 | 0 | None | 0 | 0 | 0 | 0 |
| 438 | Subtotal - Intangible Flant | | U | | 0 | U | U | U |
| 439 | Transmission Plant | | | | | | | |
| 440 | Land & Land Rights | 350.0 | 0 | None | 0 | 0 | 0 | 0 |
| 441 | Structures & Improvements | 352.0 | 0 | None | 0 | 0 | 0 | 0 |
| 442 | Station Equipment | 353.0 | 0 | None | 0 | 0 | 0 | 0 |
| 443 | Station Equipment - SCADA | 353.2 | 0 | None | 0 | 0 | 0 | 0 |
| 444 | Towers and Fixtures | 354.0 | 0 | None | 0 | 0 | 0 | 0 |
| 445 | Poles and Fixtures | 355.0 | 0 | None | 0 | 0 | 0 | 0 |
| 446 | Overhead Conductors and Devices | 356.0 | 0 | None | 0 | 0 | 0 | 0 |
| 447 448 | Underground Conduit Underground Conductors and Device | 357.0 358.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 449 | Roads and Trails | 359.0 | 0 | None | 0 | 0 | 0 | 0 |
| 450 | Subtotal - Transmission Plant | 555.0 | 0 | None | 0 | 0 | 0 | 0 |
| 451 | Cubicial Hariomicolom land | | · · | | Ŭ | · · | · · | · · |
| 452 | Distribution Plant | | | | | | | |
| 453 | Land & Land Rights | 360.0 | 0 | None | 0 | 0 | 0 | 0 |
| 454 | Structures & Improvements | 361.0 | 0 | None | 0 | 0 | 0 | 0 |
| 455 | Station Equipment | 362.0 | 0 | None | 0 | 0 | 0 | 0 |
| 456 | Storage Battery Equipment | 363.0 | 0 | None | 0 | 0 | 0 | 0 |
| 457 | Poles, Towers and Fixtures | 364.0 | 0 | None | 0 | 0 | 0 | 0 |
| 458 | Overhead Conductors and Devices | 365.0 | 0 | None | 0 | 0 | 0 | 0 |
| 459 | Underground Conduit | 366.0 | 0 | None | 0 | 0 | 0 | 0 |
| 460 | Underground Conductors and Device | 367.0 | 0 | None | 0 | 0 | 0 | 0 |
| 461 462 | Transformers Transformer Installations | 368.1 368.2 | 0 | None None | 0 | 0 | 0 | 0 |
| 463 | Services | 369.0 | 0 | None | 0 | 0 | 0 | 0 |
| 464 | Meters | 370.1 | 0 | None | 0 | 0 | 0 | 0 |
| 465 | Meter Installations | 370.2 | 0 | None | 0 | 0 | 0 | 0 |
| 466 | Electronic Meters | 370.3 | 0 | None | 0 | 0 | 0 | 0 |
| 467 | Installations on Customers' Premises | 371.0 | 0 | None | 0 | 0 | 0 | 0 |
| 468 | Installations on Customers' Premises | 371.5 | 0 | None | 0 | 0 | 0 | 0 |
| 469 | Leased Property on Customers' Prem | 372.0 | 0 | None | 0 | 0 | 0 | 0 |
| 470 | Street Lighting and Signal Systems | 373.0 | 0 | None | 0 | 0 | 0 | 0 |
| 471 | Subtotal - Distribution Plant | | 0 | | 0 | 0 | 0 | 0 |
| 472 | General Plant | | | | | | | |
| 473 | Land & Land Rights | 389.0 | 0 | None | 0 | 0 | 0 | 0 |
| 475 | Structures & Improvements | 390.0 | 0 | None | 0 | 0 | 0 | 0 |
| 476 | Office Furniture & Equipment | 391.0 | 0 | None | 0 | 0 | 0 | 0 |
| 477 | Transportation Equipment | 392.0 | 0 | None | 0 | 0 | 0 | 0 |
| 478 | Stores Equipment | 393.0 | 0 | None | 0 | 0 | 0 | 0 |
| 479 | Tools & Garage Equipment | 394.0 | 0 | None | 0 | 0 | 0 | 0 |
| 480 | Laboratory Equipment | 395.0 | 0 | None | 0 | 0 | 0 | 0 |
| 481 | Power Operated Equipment | 396.0 | 0 | None | 0 | 0 | 0 | 0 |
| 482 | Communication Equipment | 397.0 | 0 | None | 0 | 0 | 0 | 0 |
| 483 | Miscellaneous Equipment | 398.0 | 0 | None | 0 | 0 | 0 | 0 |
| 484 | Other Tangible Property | 399.0 | 0 | None | 0 | 0 | 0 | 0 |
| 485 486 | Subtotal - General Plant | | 0 | | 0 | 0 | 0 | 0 |
| | Total - DEPRECIATION EXPENSE | | 0 | | 0 | 0 | 0 | 0 |
| ,01 | . J.m. DELITEDITION EN ENOL | | J | | U | U | 0 | O |

| | Account <u>Description</u> | Account <u>Code</u> | Prchsd_Pwr Energy <u>Dollars</u> PWR ENG | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|-----|--|------------------------|---|---|--------------------|-----------------------|-------------------|-------------------|
| 488 | | | PWK_ENG | | | | | |
| 489 | Charged To Clearing Accounts | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 490 | · · | | | | | | | |
| 491 | Net Salvage Amortization | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 492 | | | | | | | | |
| 493 | Taxes Other Than Income Taxes | | | | | | | |
| 494 | PURTA & Property Taxes | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 495 | Gross Receipts Tax | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 496 | Payroll related | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 497 | Real estate | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 498 | PA Local Use and Miscellaneous | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 499 | 0 | Blank | 0 | None | 0 | 0 | 0 | 0 |
| 500 | 0 | Blank | 0 | None | 0 | 0 | 0 | 0 |
| 501 | Subtotal - Taxes Other Than Incom | ie Taxes | 0 | | 0 | 0 | 0 | 0 |
| 502 | | | | | | | | |
| 503 | Total Taxes Other Than Income Tax | | 0 | | 0 | 0 | 0 | 0 |
| 504 | | | | | | | | |
| | Other Tax Adjustments | | | | | | | |
| 506 | Inferred Tax Difference | | 0 | None | 0 | 0 | 0 | 0 |
| 507 | Subtotal - Other Tax Adjustments | | 0 | | 0 | 0 | 0 | 0 |
| 508 | _ | | | | | | | |
| | Income Taxes | | | | | | | |
| 510 | State Income Tax expense | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 511 | Federal Income Tax expense | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 512 | Subtotal - Income Taxes | | 0 | | 0 | 0 | 0 | 0 |
| 513 | | | | | | | | |
| | Total Taxes | | 0 | | 0 | 0 | 0 | 0 |
| 515 | | | | | | | | |
| | TOTAL EXPENSES | | 49,093 | | 34,954 | 8,002 | 5,891 | 245 |
| 517 | | | | | | | | |

| | Account <u>Description</u> | Account <u>Code</u> | Demand Dollars | Allocation <u>Factor</u> | RES | GS | LP | LIGHT |
|----------|--|------------------------|-------------------|-----------------------------|----------------|--------------|----------------|----------|
| | Plant in Service | | DST_DEM | | | | | |
| | Intangible Plant | | | | | | | |
| 1 | Organization | 301.0 | | ABOR_DST_DE | 1 | 0 | 1 | 0 |
| 2 | Franchise & Consent | 302.0 | |)TPLT_DST_DE | 2 | 1 | 1 | 0 |
| 3 | Miscellaneous Intangible Plant | 303.0 | 0 | None | 0 | 0 | 0 | 0 |
| 4 5 | Subtotal - Intangible Plant | | 5 | | 3 | 1 | 1 | 0 |
| 6 | Transmission Plant | | | | | | | |
| 7 | Land & Land Rights | 350.0 | 0 | None | 0 | 0 | 0 | 0 |
| 8 | Structures & Improvements | 352.0 | 0 | None | 0 | 0 | 0 | 0 |
| 9 | Station Equipment | 353.0 | 0 | None | 0 | 0 | 0 | 0 |
| 10 | Station Equipment - SCADA | 353.2 | 0 | None | 0 | 0 | 0 | 0 |
| 11 | Towers and Fixtures | 354.0 | 0 | None | 0 | 0 | 0 | 0 |
| 12 | Poles and Fixtures | 355.0 | 0 | None | 0 | 0 | 0 | 0 |
| 13 14 | Overhead Conductors and Devices Underground Conduit | 356.0 357.0 | 0 | None | 0 | 0 0 | 0 0 | 0 |
| 15 | Underground Conductors and Device | 358.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 16 | Roads and Trails | 359.0 | 0 | None | 0 | 0 | 0 | 0 |
| 17 | Subtotal - Transmission Plant | 000.0 | 0 | | 0 | Ō | Ö | 0 |
| 18 | | | | | | | | |
| 19 | Distribution Plant | | | | | | | |
| 20 | Land & Land Rights | 360.0 | | 61_364_DST_D | 45 | 13 | 17 | 1 |
| 21 | Structures & Improvements | 361.0 | 11 | PRI_DEM | 6 | 2 | 3 | 0 |
| 22 | Station Equipment | 362.0 | 8,290 | PRI_DEM | 4,766 | 1,430 | 2,028 | 67 |
| 23 24 | Storage Battery Equipment Poles, Towers and Fixtures - PRI DEI | 363.0 364.0 | 0 21,293 | None PRI_DEM | 0 12,241 | 0 3,672 | 0 5,209 | 0 172 |
| 25 | Poles, Towers and Fixtures - PRI CU: | 364.0 | 21,293 | None None | 0 | 0 | 0 | 0 |
| 26 | Poles, Towers and Fixtures - SEC DE | 364.0 | 10,424 | SEC_DEM | 6,698 | 1,926 | 1,706 | 94 |
| 27 | Poles, Towers and Fixtures - SEC CL | 364.0 | 0 | None | 0 | 0 | 0 | 0 |
| 28 | Overhead Conductors and Devices - | 365.0 | 18,900 | PRI_DEM | 10,865 | 3,259 | 4,623 | 152 |
| 29 | Overhead Conductors and Devices - | 365.0 | 0 | None | 0 | 0 | 0 | 0 |
| 30 | Overhead Conductors and Devices - | 365.0 | 4,691 | SEC_DEM | 3,014 | 867 | 768 | 42 |
| 31 | Overhead Conductors and Devices - | 365.0 | 0 | None | 0 | 0 | 0 | 0 |
| 32 33 | Underground Conduit Underground Conductors and Device | 366.0 367.0 | 5,932 | D367_DST_DEN PRI_DEM | 2,606 3,410 | 779 1,023 | 1,065 1,451 | 37 48 |
| 34 | Underground Conductors and Device | 367.0 | 0,932 | None | 0 | 1,023 | 0 | 0 |
| 35 | Underground Conductors and Device | 367.0 | 579 | SEC_DEM | 372 | 107 | 95 | 5 |
| 36 | Underground Conductors and Device | 367.0 | 0 | None | 0 | 0 | 0 | 0 |
| 37 | Transformers | 368.1 | 14,604 | PRI_DEM | 8,395 | 2,519 | 3,572 | 118 |
| 38 | Transformer Installations | 368.2 | 10,432 | PRI_DEM | 5,997 | 1,799 | 2,552 | 84 |
| 39 | Services | 369.0 | 0 | None | 0 | 0 | 0 | 0 |
| 40 41 | Meters | 370.1 | 0 | None | 0 | 0 | 0 0 | 0 |
| 42 | Meter Installations Electronic Meters | 370.2 370.3 | 0 | None None | 0 | 0 | 0 | 0 |
| 43 | Installations on Customers' Premises | 371.0 | 0 | None | 0 | 0 | 0 | 0 |
| 44 | Installations on Customers' Premises | 371.5 | 0 | None | 0 | 0 | 0 | 0 |
| 45 | Leased Property on Customers' Prem | 372.0 | 0 | None | 0 | 0 | 0 | 0 |
| 46 | Street Lighting and Signal Systems | 373.0 | 0 | None | 0 | 0 | 0 | 0 |
| 47 | Subtotal - Distribution Plant | | 99,718 | | 58,414 | 17,396 | 23,089 | 820 |
| 48 | Canaral Plant | | | | | | | |
| 49 50 | General Plant Land & Land Rights | 389.0 | 668 | ABOR_DST_DE | 387 | 116 | 160 | 5 |
| 51 | Structures & Improvements | 390.0 | | ABOR_DST_DE | 1,577 | 472 | 652 | 22 |
| 52 | Office Furniture & Equipment | 391.0 | | ABOR_DST_DE | 2,466 | 738 | 1,019 | 35 |
| 53 | Transportation Equipment | 392.0 | • | ABOR_DST_DE | 1 | 0 | 0 | 0 |
| 54 | Stores Equipment | 393.0 | 1 | ABOR_DST_DE | 0 | 0 | 0 | 0 |
| 55 | Tools & Garage Equipment | 394.0 | | ABOR_DST_DE | 159 | 48 | 66 | 2 |
| 56 | Laboratory Equipment | 395.0 | | ABOR_DST_DE | 25 | 7 | 10 | 0 |
| 57 50 | Power Operated Equipment | 396.0 | | ABOR_DST_DE | 23 | 7 | 9 | 0 |
| 58 59 | Communication Equipment Miscellaneous Equipment | 397.0 398.0 | | ABOR_DST_DE ABOR_DST_DE | 120 6 | 36 2 | 50 3 | 2 |
| 60 | Other Tangible Property | 398.0 | 0 | None | 0 | 0 | 0 | 0 |
| 61 | Subtotal - General Plant | 000.0 | 8,226 | 110110 | 4,765 | 1,425 | 1,970 | 67 |
| 62 | | | -,0 | | -, | , | -, | |
| 63 | Total Utility Plant | | 107,950 | | 63,182 | 18,822 | 25,060 | 887 |
| | | | | | | | | |

| | Account | Account | Demand | Allocation | RES | GS | LP | LIGHT |
|------------|--|----------------|--------------------|------------------------------|--------------|------------|------------|----------|
| | <u>Description</u> | <u>Code</u> | Dollars DST_DEM | <u>Factor</u> | | | | |
| 64 65 | Accumulated Reserve for Depreciation | | | | | | | |
| 66 67 | Intangible Plant | | | | | | | |
| 68 | Organization | 301.0 | 0 | None | 0 | 0 | 0 | 0 |
| 69 | Franchise & Consent | 302.0 | 0 | None | 0 | 0 | 0 | 0 |
| 70 | Miscellaneous Intangible Plant | 303.0 | 0 | None | 0 | 0 | 0 | 0 |
| 71 | Subtotal - Intangible Plant | | 0 | | 0 | 0 | 0 | 0 |
| 72 | Terrenciacion Diant | | | | | | | |
| 73 74 | Transmission Plant Land & Land Rights | 350.0 | 0 | None | 0 | 0 | 0 | 0 |
| 75 | Structures & Improvements | 352.0 | 0 | None | 0 | 0 | 0 | 0 |
| 76 | Station Equipment | 353.0 | 0 | None | 0 | 0 | 0 | 0 |
| 77 | Station Equipment - SCADA | 353.2 | 0 | None | 0 | 0 | 0 | 0 |
| 78 | Towers and Fixtures | 354.0 | 0 | None | 0 | 0 | 0 | 0 |
| 79 | Poles and Fixtures | 355.0 | 0 | None | 0 | 0 | 0 | 0 |
| 80 81 | Overhead Conductors and Devices Underground Conduit | 356.0 357.0 | 0 | None None | 0 0 | 0 0 | 0 | 0 |
| 82 | Underground Conductors and Device | 358.0 | 0 | None | 0 | 0 | 0 | 0 |
| 83 | Roads and Trails | 359.0 | 0 | None | 0 | 0 | 0 | 0 |
| 84 | Subtotal - Transmission Plant | | 0 | | 0 | 0 | 0 | 0 |
| 85 | | | | | | | | |
| | Distribution Plant | 200.0 | 0 | None | 0 | 0 | 0 | 0 |
| 87 88 | Land & Land Rights Structures & Improvements | 360.0 361.0 | 0 8 | None PRI DEM | 0 5 | 0 1 | 0 2 | 0 |
| 89 | Station Equipment | 362.0 | (97) | PRI_DEM | (56) | (17) | (24) | (1) |
| 90 | Storage Battery Equipment | 363.0 | 0 | None | 0 | ` o´ | ` o´ | o´ |
| 91 | Poles, Towers and Fixtures | 364.0 | · | 0364_DST_DEN | 5,770 | 1,706 | 2,107 | 81 |
| 92 | Overhead Conductors and Devices | 365.0 | | D365_DST_DEN | 4,051 | 1,204 | 1,574 | 57 |
| 93 94 | Underground Conduit | 366.0 367.0 | · | D367_DST_DEN D367_DST_DEN | 732 1,096 | 219 327 | 299 448 | 10 15 |
| 94 95 | Underground Conductors and Device Transformers | 368.1 | 7,317 | PRI_DEM | 4,206 | 1,262 | 1,790 | 59 |
| 96 | Transformer Installations | 368.2 | 5,259 | PRI_DEM | 3,023 | 907 | 1,286 | 42 |
| 97 | Services | 369.0 | 0 | None | 0 | 0 | 0 | 0 |
| 98 | Meters | 370.1 | 0 | None | 0 | 0 | 0 | 0 |
| 99 | Meter Installations | 370.2 | 0 | None | 0 | 0 | 0 | 0 |
| 100 101 | Electronic Meters Installations on Customers' Premises | 370.3 371.0 | 0 | None None | 0 | 0 0 | 0 0 | 0 |
| 102 | Installations on Customers' Premises | 371.5 | 0 | None | 0 | 0 | 0 | 0 |
| 103 | Leased Property on Customers' Prem | 372.0 | 0 | None | 0 | 0 | 0 | 0 |
| 104 | Street Lighting and Signal Systems | 373.0 | 0 | None | 0 | 0 | 0 | 0 |
| 105 | Subtotal - Distribution Plant | | 32,184 | | 18,828 | 5,610 | 7,482 | 264 |
| 106 107 | General Plant | | | | | | | |
| 108 | Land & Land Rights | 389.0 | 0 | None | 0 | 0 | 0 | 0 |
| 109 | Structures & Improvements | 390.0 | (50) | ABOR_DST_DE | (29) | (9) | (12) | (0) |
| 110 | Office Furniture & Equipment | 391.0 | | ABOR_DST_DE | 495 | 148 | 204 | 7 |
| 111 | Transportation Equipment | 392.0 | | ABOR_DST_DE | 1 | 0 | 0 | 0 |
| 112 113 | Stores Equipment Tools & Garage Equipment | 393.0 394.0 | | ABOR_DST_DE ABOR_DST_DE | 0 62 | 0 18 | 0 26 | 0 1 |
| 114 | · | 395.0 | | ABOR_DST_DE | 17 | 5 | 7 | 0 |
| 115 | Power Operated Equipment | 396.0 | | ABOR_DST_DE | 22 | 7 | 9 | 0 |
| 116 | Communication Equipment | 397.0 | | ABOR_DST_DE | 74 | 22 | 30 | 1 |
| 117 | Miscellaneous Equipment | 398.0 | | ABOR_DST_DE | 4 | 1 | 2 | 0 |
| 118 | Other Tangible Property Subtotal - General Plant | 399.0 | 0 | None | 0 645 | 0 193 | 0 267 | 0 9 |
| 119 120 | Subtotal - General Flant | | 1,114 | | 043 | 193 | 207 | 9 |
| | Other | | | | | | | |
| 122 | Intentionally Left Blank | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 123 | Intentionally Left Blank | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 124 | Intentionally Left Blank | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 125 126 | Intentionally Left Blank Subtotal - Other | 0.0 | 0 | None | 0 | 0 0 | 0 | 0 |
| 127 | Subtotal - Other | | U | | U | U | U | J |
| | Total Depreciation Accrual | | 33,298 | | 19,473 | 5,803 | 7,749 | 273 |
| | Net Plant | | 74,652 | | 43,709 | 13,019 | 17,311 | 613 |

| | Account Description | Account <u>Code</u> | Demand <u>Dollars</u> | Allocation Factor | RES | GS | LP | LIGHT |
|------------|---|------------------------|--------------------------|----------------------|---------|---------|---------|-------|
| | | | DST_DEM | | | | | |
| | Other Rate Base Elements | | | | | | | |
| 133 | Working Capital | Sch. A-1 | 4 204 | TPLT_DST_DE | 2,572 | 766 | 1,020 | 36 |
| 135 | Working Capital Accumulated Deferred Income Taxes | Sch. A-1 | · | TPLT_DST_DE | (9,575) | (2,853) | (3,798) | (134) |
| 136 | | Sch. A-1 | , , , | ABOR_DST_DE | (286) | (85) | (118) | (4) |
| 137 | Materials & Supplies | Sch. A-1 | ` , | ABOR_DST_DE | 290 | 87 | 120 | 4 |
| | Subtotal - Additions | | (11,959) | .501(_501_55 | (7,000) | (2,085) | (2,776) | (98) |
| 139 | | | (,===/ | | (,, | (,, | (, -, | () |
| 140 | Total Rate Base Adj. | | (11,959) | | (7,000) | (2,085) | (2,776) | (98) |
| 141 | • | | , , , | | , , | , , , | , | ` , |
| 142 | Total Rate Base | | 62,693 | | 36,709 | 10,934 | 14,535 | 515 |
| 143 | | | | | | | | |
| 144 | O & M Expenses | | | | | | | |
| 145 | | | | | | | | |
| 146 | Other Power Generation | | | | | | | |
| 147 | Purchased Power | 555.0 | 0 | None | 0 | 0 | 0 | 0 |
| 148 | Power Purchased for Storage Opera | | 0 | None | 0 | 0 | 0 | 0 |
| 149 | System Control and Load Dispatchin | • | 0 | None | 0 | 0 | 0 | 0 |
| 150 | Other Expenses | 557.0 | 0 | None | 0 | 0 | 0 | 0 |
| 151 | Load Dispatch - Reliability | 561.1 | 0 | None | 0 | 0 | 0 | 0 |
| 152 | Transmission of Electricty by Others | 565.0 | 0 | None | 0 | 0 | 0 | 0 |
| 153 | Gross Receipts Tax | 408.1 | 0 | None | 0 | 0 | 0 | 0 |
| 154 | Subtotal - Other Power Generation | | 0 | | 0 | 0 | 0 | 0 |
| 155 | | | | | | | | |
| 156 | Total - Other Power Generation | | 0 | | 0 | 0 | 0 | 0 |
| 157 | 5 | | | | | | | |
| 158 | | 1 | • | | • | | • | • |
| 159 | Operation Supervision | 575.1 | 0 | None | 0 | 0 | 0 | 0 |
| 160 | Day-Ahead and Real-Time Market A | | 0 | None | 0 | 0 | 0 | 0 |
| 161 | Transmission Rights Market Adminis | | 0 | None | 0 | 0 | 0 | 0 |
| 162 | Capacity Market Administration | 575.4 575.5 | 0 | None | 0 | 0 | 0 | 0 |
| 163 | Ancillary Market Administration | 575.5 | 0 | None | 0 | 0 | 0 | 0 |
| 164 | Market Monitoring and Compliance | 575.6 | 0 | None | 0 | 0 | 0 | 0 |
| 165 166 | Market Facilitation, Monitoring and C | 575.7 575.8 | 0 | None | 0 0 | 0 | 0 0 | 0 |
| 167 | Rents | | 0 | None | 0 | 0 | 0 | 0 |
| 168 | Subtotal - Regional Market Opera | mon Expenses | U | | U | U | U | U |
| 169 | Regional Market Maintenance Expense | 00 | | | | | | |
| 170 | Maintenance of Structures and Impro | | 0 | None | 0 | 0 | 0 | 0 |
| 171 | Maintenance of Computer Hardware | | 0 | None | 0 | 0 | 0 | 0 |
| 172 | Maintenance of Computer Software | 576.3 | 0 | None | 0 | 0 | 0 | 0 |
| 173 | Maintenance of Communication Equ | | 0 | None | 0 | 0 | 0 | 0 |
| 174 | Maintenance of Misc Market Operat | • | 0 | None | 0 | 0 | 0 | 0 |
| 175 | Subtotal - Regional Market Mainte | | 0 | TRANPT-D | 0 | 0 | 0 | 0 |
| 176 | Sustain Ragional Market Mainte | canoo Expondo | O | | v | J | V | 5 |
| - | Total - Regional Market | | 0 | | 0 | 0 | 0 | 0 |
| - | 3 | | • | | | - | - | • |

| | Account | Account | Demand | Allocation | RES | GS | LP | LIGHT |
|------------|---|----------------|----------------|------------------------------|--------------|-----------|------------|---------|
| | <u>Description</u> | <u>Code</u> | <u>Dollars</u> | <u>Factor</u> | | | | |
| 178 | | | <u>DST_DEM</u> | | | | | |
| 179 | Transmission Operation Expenses | | | | | | | |
| 180 | Operation Supervision and Engineerin | 560.0 | 0 | None | 0 | 0 | 0 | 0 |
| 181 182 | Load Dispatch - Reliability Load Dispatch - Monitor and Operate | 561.1 561.2 | 0 | None None | 0 0 | 0 0 | 0 0 | 0 |
| 183 | Load Dispatch - Transmission Service | 561.3 | 0 | None | 0 | 0 | 0 | 0 |
| 184 | Scheduling, System Control & Dispate | 561.4 | 0 | None | 0 | 0 | 0 | 0 |
| 185 | Reliability Planning & Standards Deve | 561.5 | 0 | None | 0 | 0 | 0 | 0 |
| 186 | Transmission Service Studies | 561.6 | 0 | None | 0 | 0 | 0 | 0 |
| 187 188 | Generation Interconnection Studies Reliability Planning & Standards Deve | 561.7 561.8 | 0 | None None | 0 | 0 0 | 0 0 | 0 |
| 189 | Station Expenses | 562.0 | 0 | None | 0 | 0 | 0 | 0 |
| 190 | Operation of Energy Storage Equipmo | 562.1 | 0 | None | 0 | 0 | 0 | 0 |
| 191 | Overhead Line Expense | 563.0 | 0 | None | 0 | 0 | 0 | 0 |
| 192 | Underground Line Expenses | 564.0 | 0 | None | 0 | 0 | 0 | 0 |
| 193 | Transmission of Electricty by Others | 565.0 | 0 | None | 0 | 0 | 0 | 0 |
| 194 195 | Miscellaneous Transmission Expense Rents | 566.0 567.0 | 0 | None None | 0 0 | 0 0 | 0 0 | 0 |
| 196 | Operation Supplies and Expenses | 567.1 | 0 | None | Ő | Ö | Ö | 0 |
| 197 | Subtotal - Transmission Operation E | xpenses | 0 | | 0 | 0 | 0 | 0 |
| 198 | | | | | | | | |
| 199 | • | 500.0 | 0 | Ness | 0 | 0 | 0 | 0 |
| 200 201 | Maintenance Supervision and Engine Maintenance of Structures | 568.0 569.0 | 0 | None None | 0 0 | 0 0 | 0 0 | 0 |
| 202 | Maintenance of Computer Hadware | 569.1 | 0 | None | 0 | 0 | 0 | 0 |
| 203 | Maintenance of Computer Software | 569.2 | 0 | None | 0 | 0 | 0 | 0 |
| 204 | Maintenance of Communication Equip | 569.3 | 0 | None | 0 | 0 | 0 | 0 |
| 205 | Maintenance of Miscellaneous Region | 569.4 | 0 | None | 0 | 0 | 0 | 0 |
| 206 207 | Maintenance of Station equipment Maintenance of Energy Storage Equipment | 570.0 570.1 | 0 | None None | 0 0 | 0 0 | 0 0 | 0 |
| 207 | Maintenance of Energy Storage Equip | 570.1 571.0 | 0 | None | 0 | 0 | 0 | 0 |
| 209 | Maintenance of Underground Lines | 572.0 | 0 | None | Ő | 0 | Ő | 0 |
| 210 | Maintenance of Miscellaneous Transr | 573.0 | 0 | None | 0 | 0 | 0 | 0 |
| 211 | Maintenance of Transmission Plant | _574.0 | 0 | None | 0 | 0 | 0 | 0 |
| 212 213 | Subtotal - Transmission Maintenanc | e Expenses | 0 | | 0 | 0 | 0 | 0 |
| 214 | Total Transmission | | 0 | | 0 | 0 | 0 | 0 |
| 215 | Total Transmission | | · · | | · · | ŭ | · · | · · |
| 216 | Distribution Operation Expenses | | | | 0 | 0 | 0 | 0 |
| 217 | | 580.0 | | STEXP_DST_DI | 211 | 63 | 88 | 3 |
| | Load Dispatching Line and Station Expenses | 581.0 581.1 | 327 b | 60_362_DST_D None | 188 0 | 56 0 | 80 0 | 3 0 |
| | Station Expenses | 582.0 | | 60 362 DST D | 78 | 23 | 33 | 1 |
| | Overhead Line Expenses | 583.0 | | 0365_DST_DEN | 71 | 21 | 27 | 1 |
| | Underground Line Expenses | 584.0 | 39 | 367_DST_DEN | 22 | 7 | 9 | 0 |
| | Operation of Energy Storage Equipmen | 584.1 | 0 | None | 0 | 0 | 0 | 0 |
| 224 | Street Lighting and Signal System Expe Meter Expenses | 585.0 | 0 | None | 0 0 | 0 0 | 0 0 | 0 |
| 226 | Customer Installation Expenses | 586.0 587.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 227 | Miscellaneous Distribution Expenses | 588.0 | | STEXP_DST_DI | 167 | 50 | 70 | 2 |
| | Rents | 589.0 | 0 | None | 0 | 0 | 0 | 0 |
| 229 | Subtotal - Distribution Operation Expe | nses | 1,275 | | 737 | 221 | 307 | 10 |
| 230 | Distribution Maintenance Expenses | | | | | | | |
| | Maintenance Supervision and Engineer | 590.0 | 159 v | MAINT_DST_DE | 93 | 28 | 37 | 1 |
| | Maintenance of Structures | 591.0 | | 60_362_DST_D | 169 | 51 | 72 | 2 |
| 234 | Maintenance of Station Equipment | 592.0 | 126 | 60_362_DST_D | 73 | 22 | 31 | 1 |
| | Maintenance of Pipe Lines | 592.1 | 0 | None | 0 | 0 | 0 | 0 |
| | Maintenance of Structures and Equipm Maintenance of Overhead Lines | 592.2 593.0 | | 60_362_DST_D 0365_DST_DEN | 180 1,501 | 54 446 | 77 583 | 3 21 |
| | Maintenance of Underground Lines | 593.0 594.0 | | 0367_DST_DEN | 63 | 446 19 | 26 | 1 |
| 239 | | 594.1 | 0 | None | 0 | 0 | 0 | 0 |
| 240 | Maintenance of Line Transformers | 595.0 | 170 | PRI_DEM | 98 | 29 | 42 | 1 |
| 241 | 0 0 | 596.0 | 0 | None | 0 | 0 | 0 | 0 |
| | Maintenance of Meters Maintenance of Miscellaneous Distribut | 597.0 598.0 | 0 | None | 0 10 | 0 3 | 0 4 | 0 |
| 243 244 | Subtotal - Distribution Maintenance Ex | | 3,739 | MAINT_DST_DE | 2,186 | 651 | 4 871 | 31 |
| 245 | January Lieuwan Marianana Li | , | 3,7 00 | | _, | 551 | . . | 0. |
| 246 | Total Distribution | | 5,014 | | 2,923 | 872 | 1,178 | 41 |
| | | | | | | | | |

| | Account | Account | Demand | Allocation | RES | GS | LP | LIGHT |
|------------|---|----------------|----------------|---------------|-------|--------|--------|-------|
| | <u>Description</u> | <u>Code</u> | <u>Dollars</u> | <u>Factor</u> | | | | |
| | | | DST_DEM | | | | | |
| 247 | 0 | | | | | | | |
| 248 | Customer Account | 004.0 | | Maria | • | | • | |
| 249 | Supervision | 901.0 | 0 | None | 0 | 0 | 0 | 0 |
| 250 | Meter Reading Expenses | 902.0 | 0 | None | 0 | 0 | 0 | 0 |
| 251 | Customer Records and Collection Exp | 903.0 | 0 | None | 0 | 0 | 0 | 0 |
| 252 253 | Customer Records and Collection Exp Uncollectible Accounts | 904.0 904.0 | 0 | None None | 0 | 0 0 | 0 0 | 0 |
| 254 | Miscellaneous Customer Accounts Ex | 905.0 | 0 | None | 0 | 0 | 0 | 0 |
| 255 | Subtotal - Customer Account | 905.0 | 0 | None | 0 | 0 | 0 | 0 |
| 256 | Subtotal - Customer Account | | U | | U | U | U | U |
| 257 | Customer Service & Information Expense | 26 | | | | | | |
| 258 | Customer Service and Informational E | 906.0 | 0 | None | 0 | 0 | 0 | 0 |
| 259 | Supervision | 907.0 | 0 | None | 0 | 0 | 0 | 0 |
| 260 | Customer Assistance Expenses | 908.0 | 0 | None | 0 | 0 | 0 | 0 |
| 261 | Information and Instructional Advertis | 909.0 | 0 | None | 0 | 0 | 0 | 0 |
| 262 | Miscellaneous Customer Service & In | 910.0 | 0 | None | 0 | 0 | 0 | 0 |
| 263 | Miscellaneous Customer Service & In | 910.0 | 0 | None | 0 | 0 | 0 | 0 |
| 264 | Subtotal - Customer Service & Infor | | 0 | 110.10 | 0 | 0 | 0 | 0 |
| 265 | Cabicial Cacionici Colvido a inici | mation Expone | Ŭ | | ŭ | v | Ŭ | Ŭ |
| 266 | Sales Expenses | | | | | | | |
| 267 | Supervision | 911.0 | 0 | None | 0 | 0 | 0 | 0 |
| 268 | Demonstrating and Selling Expenses | 912.0 | 0 | None | 0 | 0 | 0 | 0 |
| 269 | Advertising Expenses | 913.0 | 0 | None | 0 | 0 | 0 | 0 |
| 270 | Miscellaneous Sales Expenses | 916.0 | 0 | None | 0 | 0 | 0 | 0 |
| 271 | Sales Expenses | 917.0 | 0 | None | 0 | 0 | 0 | 0 |
| 272 | Subtotal - Sales Expenses | | 0 | | 0 | 0 | 0 | 0 |
| 273 | • | | | | | | | |
| 274 | Total - Customer Accounts, Services & S | ales Expenses | 0 | | 0 | 0 | 0 | 0 |
| 275 | | | | | | | | |
| 276 | Administrative and General Expenses | | | | | | | |
| 277 | Operation | | | | | | | |
| 278 | Administrative and General Salaries | 920.000 | 281 | ABOR_DST_DE | 163 | 49 | 67 | 2 |
| 279 | Office Supplies and Expenses | 921.000 | 547 | ABOR_DST_DE | 317 | 95 | 131 | 4 |
| 280 | Administrative Expenses Transferred - | 922.000 | 0 | None | 0 | 0 | 0 | 0 |
| 281 | Outside Services Employed | 923.000 | 737 | ABOR_DST_DE | 427 | 128 | 177 | 6 |
| 282 | . , | 924.000 | | ABOR_DST_DE | 3 | 1 | 1 | 0 |
| 283 | Injuries and Damages | 925.000 | | MxAG_DST_DE | 86 | 26 | 35 | 1 |
| 284 | Employee Pensions and Benefits | 926.000 | | MxAG_DST_DE | 374 | 111 | 150 | 5 |
| 285 | Franchise Requirements | 927.000 | 0 | None | 0 | 0 | 0 | 0 |
| 286 | Regulatory Commission Expenses | 928.000 | 0 | None | 0 | 0 | 0 | 0 |
| 287 | Duplicate Charges - Credit | 929.000 | ` , | MxAG_DST_DE | (17) | (5) | (7) | (0) |
| 288 | 9 . | 930.100 | | TPLT_DST_DE | 1 | 0 | 0 | 0 |
| | Miscellaneous General Expenses | 930.200 | | ABOR_DST_DE | 53 | 16 | 22 | 1 |
| | Rents | 931.000 | | ABOR_DST_DE | 12 | 4 | 5 | 0 |
| | Transportation Expenses | 933.000 | 0 | None | 0 | 0 | 0 | 0 |
| 292 | Maintanana | | | | | | | |
| | Maintenance | 025 000 | 0 . | NDIT DOT DE | - | 0 | 2 | 0 |
| | Maintenance of General Plant | 935.000 | 9 : | ENPLT_DST_DE | 5 | 2 | 2 | 0 |
| 295 | Total - Administrative and General Exper | nege. | 2 452 | | 1,424 | 125 | EOA | 20 |
| 296 | Total - Authinistrative and General Exper | 1000 | 2,453 | | 1,424 | 425 | 584 | 20 |
| | TOTAL O & M EXPENSES | | 7,467 | | 4,347 | 1,298 | 1,762 | 61 |
| 299 | IOTAL O G III LAI LINGLO | | 7,407 | | 7,041 | 1,230 | 1,102 | O1 |
| 233 | | | | | | | | |

| | Account Description | Account Code | Demand Dollars | Allocation <u>Factor</u> | RES | GS | LP | LIGHT |
|------------|--|-----------------|-------------------|-----------------------------|--------|--------|--------|--------|
| 300 | Labor Expense | <u> </u> | DST_DEM | <u>. aste.</u> | | | | |
| 301 | | | | | | | | |
| | Other Power Generation | | • | | • | • | | |
| 303 | Purchased Power | 555.0 | 0 | None | 0 | 0 | 0 | 0 |
| 304 | Power Purchased for Storage Operat | 555.1 556.0 | 0 0 | None | 0 0 | 0 0 | 0 0 | 0 |
| 305 306 | System Control and Load Dispatching Other Expenses | 557.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 307 | Load Dispatch - Reliability | 561.1 | 0 | None | 0 | 0 | 0 | 0 |
| 308 | Transmission of Electricty by Others | 565.0 | 0 | None | 0 | 0 | 0 | 0 |
| 309 | Gross Receipts Tax | 408.1 | 0 | None | 0 | 0 | 0 | 0 |
| 310 | Subtotal - Other Power Generation | | 0 | | 0 | 0 | 0 | 0 |
| 311 | | | | | | | | |
| 312 | Total - Other Power Generation | | 0 | | 0 | 0 | 0 | 0 |
| 313 | | | | | | | | |
| 314 | Regional Market Operation Expenses | | | | | | | |
| 315 | Operation Supervision | 575.1 | 0 | None | 0 | 0 | 0 | 0 |
| 316 | Day-Ahead and Real-Time Market Ad | 575.2 | 0 | None | 0 | 0 | 0 | 0 |
| 317 | Transmission Rights Market Administ | 575.3 | 0 | None | 0 | 0 | 0 | 0 |
| 318 | Capacity Market Administration | 575.4 | 0 | None | 0 | 0 | 0 | 0 |
| 319 | Ancillary Market Administration | 575.5 | 0 | None | 0 | 0 | 0 | 0 |
| 320 | Market Monitoring and Compliance | 575.6 | 0 | None | 0 | 0 | 0 | 0 |
| 321 322 | Market Facilitation, Monitoring and Co | 575.7 575.8 | 0 0 | None None | 0 | 0 0 | 0 0 | 0 0 |
| 323 | Subtotal - Regional Market Operatio | | 0 | None | 0 | 0 | 0 | 0 |
| 324 | Subtotal - Neglorial Market Operatio | II Expenses | U | | U | U | U | U |
| | Regional Market Maintenance Expenses | | | | | | | |
| 326 | Maintenance of Structures and Impro | 576.1 | 0 | None | 0 | 0 | 0 | 0 |
| 327 | Maintenance of Computer Hardware | 576.2 | 0 | None | 0 | 0 | 0 | 0 |
| 328 | Maintenance of Computer Software | 576.3 | 0 | None | 0 | 0 | 0 | 0 |
| 329 | Maintenance of Communication Equip | 576.4 | 0 | None | 0 | 0 | 0 | 0 |
| 330 | Maintenance of Misc Market Operation | 576.5 | 0 | None | 0 | 0 | 0 | 0 |
| 331 | Subtotal - Regional Market Maintena | ance Expense: | 0 | | 0 | 0 | 0 | 0 |
| 0 | | | | | | | | |
| 333 | Total - Regional Market | | 0 | | 0 | 0 | 0 | 0 |
| 334 | To a state of the Constitution of the Constitu | | | | | | | |
| | Transmission Operation Expenses | FCO 0 | 0 | None | 0 | 0 | 0 | 0 |
| 336 337 | Operation Supervision and Engineerin Load Dispatch - Reliability | 560.0 561.1 | 0 0 | None None | 0 | 0 0 | 0 0 | 0 |
| 338 | Load Dispatch - Nellability Load Dispatch - Monitor and Operate | 561.2 | 0 | None | 0 | 0 | 0 | 0 |
| 339 | Load Dispatch - Transmission Service | 561.3 | 0 | None | 0 | 0 | 0 | 0 |
| 340 | Scheduling, System Control & Dispate | 561.4 | 0 | None | 0 | 0 | 0 | 0 |
| 341 | Reliability Planning & Standards Deve | 561.5 | 0 | None | 0 | 0 | 0 | 0 |
| 342 | Transmission Service Studies | 561.6 | 0 | None | 0 | 0 | 0 | 0 |
| 343 | Generation Interconnection Studies | 561.7 | 0 | None | 0 | 0 | 0 | 0 |
| 344 | Reliability Planning & Standards Deve | 561.8 | 0 | None | 0 | 0 | 0 | 0 |
| 345 | Station Expenses | 562.0 | 0 | None | 0 | 0 | 0 | 0 |
| 346 | Operation of Energy Storage Equipmo | 562.1 | 0 | None | 0 | 0 | 0 | 0 |
| 347 | Overhead Line Expense | 563.0 | 0 | None | 0 | 0 | 0 | 0 |
| 348 | Underground Line Expenses | 564.0 | 0 | None | 0 | 0 | 0 | 0 |
| 349 | Transmission of Electricty by Others | 565.0 | 0 | None | 0 | 0 | 0 | 0 |
| 350 | Miscellaneous Transmission Expense Rents | 566.0 | 0 | None None | 0 | 0 0 | 0 0 | 0 |
| 351 352 | Operation Supplies and Expenses | 567.0 567.1 | 0 | None | 0 | 0 | 0 | 0 |
| 353 | Subtotal - Transmission Operation E | | 0 | None | 0 | 0 | 0 | 0 |
| 354 | Odbiolai Transmission Operation E | хропосо | O | | · · | o o | Ü | O . |
| 355 | Transmission Maintenance Expenses | | | | | | | |
| 356 | Maintenance Supervision and Engine | 568.0 | 0 | None | 0 | 0 | 0 | 0 |
| 357 | Maintenance of Structures | 569.0 | 0 | None | 0 | 0 | 0 | 0 |
| 358 | Maintenance of Computer Hadware | 569.1 | 0 | None | 0 | 0 | 0 | 0 |
| 359 | Maintenance of Computer Software | 569.2 | 0 | None | 0 | 0 | 0 | 0 |
| 360 | Maintenance of Communication Equip | 569.3 | 0 | None | 0 | 0 | 0 | 0 |
| 361 | Maintenance of Miscellaneous Region | 569.4 | 0 | None | 0 | 0 | 0 | 0 |
| 362 | Maintenance of Station equipment | 570.0 | 0 | None | 0 | 0 | 0 | 0 |
| 363 | Maintenance of Energy Storage Equip | 570.1 | 0 | None | 0 | 0 | 0 | 0 |
| 364 | Maintenance of Overhead Lines | 571.0 | 0 | None | 0 | 0 | 0 | 0 |
| 365 | Maintenance of Underground Lines | 572.0 | 0 | None | 0 | 0 | 0 | 0 |
| 366 367 | Maintenance of Miscellaneous Transr Maintenance of Transmission Plant | 573.0 574.0 | 0 | None | 0 | 0 | 0 | 0 |
| 367 368 | Subtotal - Transmission Maintenanc | | 0 0 | None | 0 0 | 0 0 | 0 0 | 0 |
| 369 | Subtotal - Transmission Maintelland | c Evhelises | U | | U | U | U | U |
| 370 | Total Transmission | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 371 | | - | - | | - | - | - | - |
| | | | | | | | | |

| | Account | Account | Demand | Allocation | RES | GS | LP | LIGHT |
|------------|--|---------------|--------------------|----------------------|--------|-----|--------|--------|
| | <u>Description</u> | <u>Code</u> | Dollars DST_DEM | <u>Factor</u> | | | | |
| 372 | Distribution Operation Expenses | ' | DOT_DEW | | | | | |
| 373 | Operation Supervision and Engineering | Ì | 185 | STEXP_DST_DI | 107 | 32 | 45 | 1 |
| 374 | Load Dispatching | | 291 | 60_362_DST_D | 167 | 50 | 71 | 2 |
| 375 | Line and Station Expenses | | 0 | None | 0 | 0 | 0 | 0 |
| 376 | Station Expenses | | | 60_362_DST_D | 28 | 8 | 12 | 0 |
| 377 | Overhead Line Expenses | | | D365_DST_DEN | 18 | 5 | 7 | 0 |
| 378 | Underground Line Expenses | | | D367_DST_DEN | 11 | 3 | 4 | 0 |
| 379 | Operation of Energy Storage Equipmen | | 0 | None | 0 | 0 | 0 | 0 |
| 380 | Street Lighting and Signal System Expe | enses | 0 | None | 0 | 0 | 0 | 0 |
| 381 382 | Meter Expenses | | 0 | None | 0 0 | 0 | 0 0 | 0 |
| 383 | Customer Installation Expenses Miscellaneous Distribution Expenses | | | None STEXP_DST_DI | 78 | 23 | 33 | 0 1 |
| 384 | Rents | | 0 | None | 0 | 0 | 0 | 0 |
| 385 | Subtotal - Distribution Operation Exp | nenses | 710 | None | 410 | 123 | 172 | 6 |
| 386 | Odbiolai Biotribation Operation Exp | 0011000 | 710 | | 410 | 120 | 172 | O |
| 387 | Distribution Maintenance Expenses | | | | | | | |
| 388 | Maintenance Supervision and Engineer | rina | 0 | None | 0 | 0 | 0 | 0 |
| 389 | Maintenance of Structures | 3 | | 60_362_DST_D | 40 | 12 | 17 | 1 |
| 390 | Maintenance of Station Equipment | | 0 | None | 0 | 0 | 0 | 0 |
| 391 | Maintenance of Pipe Lines | | 0 | None | 0 | 0 | 0 | 0 |
| 392 | Maintenance of Structures and Equipme | ent | 511 | 60_362_DST_D | 294 | 88 | 125 | 4 |
| 393 | Maintenance of Overhead Lines | | 41 | D365_DST_DEN | 24 | 7 | 9 | 0 |
| 394 | Maintenance of Underground Lines | | 0 | None | 0 | 0 | 0 | 0 |
| 395 | Maintenance of Lines | | 39 | D367_DST_DEN | 23 | 7 | 9 | 0 |
| 396 | Maintenance of Line Transformers | | 11 | PRI_DEM | 6 | 2 | 3 | 0 |
| 397 | Maintenance of Street Lighting and Sign | nal Systems | 0 | None | 0 | 0 | 0 | 0 |
| 398 | Maintenance of Meters | . 5 | 0 | None | 0 | 0 | 0 | 0 |
| 399 | Maintenance of Miscellaneous Distribut | | | MAINT_DST_DE | 377 | 112 | 150 | 5 |
| 400 | Subtotal - Distribution Maintenance | Expenses | 1,316 | | 764 | 228 | 313 | 11 |
| 401 | Total Distribution | | 2.026 | | 1 171 | 251 | 105 | 16 |
| 402 403 | Total Distribution | | 2,026 | | 1,174 | 351 | 485 | 16 |
| 404 | Customer Account | | | | | | | |
| 405 | Supervision | 901.0 | 0 | None | 0 | 0 | 0 | 0 |
| 406 | Meter Reading Expenses | 902.0 | 0 | None | 0 | 0 | 0 | 0 |
| 407 | Customer Records and Collection Ex | 903.0 | 0 | None | 0 | 0 | 0 | 0 |
| 408 | Uncollectible Accounts | 904.0 | 0 | None | 0 | 0 | 0 | 0 |
| 409 | Miscellaneous Customer Accounts Ex | 905.0 | 0 | None | 0 | 0 | 0 | 0 |
| 410 | Subtotal - Customer Account | | 0 | | 0 | 0 | 0 | 0 |
| 411 | | | | | | | | |
| 412 | Customer Service & Information Expense | es | | | | | | |
| 413 | Customer Service and Informational E | 906.0 | 0 | None | 0 | 0 | 0 | 0 |
| 414 | Supervision | 907.0 | 0 | None | 0 | 0 | 0 | 0 |
| 415 | Customer Assistance Expenses | 908.0 | 0 | None | 0 | 0 | 0 | 0 |
| 416 | Information and Instructional Advertis | 909.0 | 0 | None | 0 | 0 | 0 | 0 |
| 417 | Miscellaneous Customer Service & In | 910.0 | 0 | None | 0 | 0 | 0 | 0 |
| 418 | Subtotal - Customer Service & Inform | nation Expens | 0 | | 0 | 0 | 0 | 0 |
| 419 | Sales Expenses | | | | | | | |
| 420 | | 911.0 | 0 | None | 0 | 0 | 0 | 0 |
| 421 | Supervision Demonstrating and Selling Expenses | 911.0 | 0 | None None | 0 0 | 0 | 0 0 | 0 0 |
| 423 | Advertising Expenses | 913.0 | 0 | None | 0 | 0 | 0 | 0 |
| 424 | Miscellaneous Sales Expenses | 916.0 | 0 | None | 0 | 0 | 0 | 0 |
| 425 | Sales Expenses | 917.0 | 0 | None | 0 | 0 | 0 | 0 |
| 426 | Subtotal - Sales Expenses | - | 0 | - - | 0 | 0 | 0 | 0 |
| 427 | r | | | | | | | |
| | TOTAL O & M LABOR EXP. | | 2,026 | | 1,174 | 351 | 485 | 16 |
| 429 | | | | | | | | |
| | | | | | | | | |

| | Account <u>Description</u> | Account <u>Code</u> | Demand <u>Dollars</u> | Allocation <u>Factor</u> | RES | GS | LP | LIGHT |
|------------|--|------------------------|--------------------------|-----------------------------|------------|----------|----------|-------|
| 430 431 | Depreciation Expense | | <u>DST_DEM</u> | | | | | |
| 432 | Later will be Direct | | | | | | | |
| 433 | • | 204.0 | 0 | None | 0 | 0 | 0 | 0 |
| 434 435 | Organization Franchise & Consent | 301.0 302.0 | 0 | None None | 0 0 | 0 0 | 0 0 | 0 |
| 436 | Miscellaneous Intangible Plant | 303.0 | 0 | None | 0 | 0 | 0 | 0 |
| 437 | Subtotal - Intangible Plant | 000.0 | 0 | 710110 | 0 | 0 | 0 | 0 |
| 438 | 3 · · · · · · · · · · · · · · · · · · · | | | | | | | |
| 439 | Transmission Plant | | | | | | | |
| 440 | Land & Land Rights | 350.0 | 0 | None | 0 | 0 | 0 | 0 |
| 441 | Structures & Improvements | 352.0 | 0 | None | 0 | 0 | 0 | 0 |
| 442 443 | Station Equipment Station Equipment - SCADA | 353.0 353.2 | 0 | None None | 0 0 | 0 0 | 0 0 | 0 |
| 443 | Towers and Fixtures | 353.2 354.0 | 0 | None | 0 | 0 | 0 | 0 |
| 445 | Poles and Fixtures | 355.0 | 0 | None | 0 | 0 | 0 | 0 |
| 446 | Overhead Conductors and Devices | 356.0 | 0 | None | 0 | 0 | 0 | 0 |
| 447 | Underground Conduit | 357.0 | 0 | None | 0 | 0 | 0 | 0 |
| 448 | Underground Conductors and Device | 358.0 | 0 | None | 0 | 0 | 0 | 0 |
| 449 | Roads and Trails | 359.0 | 0 | None | 0 | 0 | 0 | 0 |
| 450 | Subtotal - Transmission Plant | | 0 | | 0 | 0 | 0 | 0 |
| 451 452 | Distribution Plant | | | | | | | |
| 453 | Land & Land Rights | 360.0 | 0 | None | 0 | 0 | 0 | 0 |
| 454 | Structures & Improvements | 361.0 | 0 | None | 0 | 0 | 0 | 0 |
| 455 | Station Equipment | 362.0 | 277 | PRI_DEM | 159 | 48 | 68 | 2 |
| 456 | Storage Battery Equipment | 363.0 | 0 | None | 0 | 0 | 0 | 0 |
| 457 | Poles, Towers and Fixtures | 364.0 | | 0364_DST_DEN | 380 | 112 | 139 | 5 |
| 458 | Overhead Conductors and Devices | 365.0 | | 0365_DST_DEN | 317 | 94 | 123 | 4 |
| 459 | Underground Conduit | 366.0 | | D367_DST_DEN | 41 | 12 | 17 | 1 |
| 460 461 | Underground Conductors and Device Transformers | 367.0 368.1 | 201 . 304 | D367_DST_DEN PRI DEM | 117 175 | 35 52 | 48 74 | 2 2 |
| 462 | Transformer Installations | 368.2 | 268 | PRI_DEM | 154 | 46 | 66 | 2 |
| 463 | Services | 369.0 | 0 | None | 0 | 0 | 0 | 0 |
| 464 | Meters | 370.1 | 0 | None | 0 | 0 | 0 | 0 |
| 465 | Meter Installations | 370.2 | 0 | None | 0 | 0 | 0 | 0 |
| 466 | Electronic Meters | 370.3 | 0 | None | 0 | 0 | 0 | 0 |
| 467 | Installations on Customers' Premises | 371.0 | 0 | None | 0 | 0 | 0 | 0 |
| 468 | Installations on Customers' Premises | 371.5 | 0 | None | 0 | 0 | 0 | 0 |
| 469 470 | Leased Property on Customers' Prem Street Lighting and Signal Systems | 372.0 373.0 | 0 | None | 0 | 0 0 | 0 0 | 0 |
| 470 | Subtotal - Distribution Plant | 3/3.0 | 2,295 | None | 1,342 | 400 | 534 | 19 |
| 472 | Subtotal Biothibation Flam | | 2,200 | | 1,042 | 400 | 004 | 10 |
| | General Plant | | | | | | | |
| 474 | Land & Land Rights | 389.0 | 0 | None | 0 | 0 | 0 | 0 |
| 475 | Structures & Improvements | 390.0 | | ABOR_DST_DE | 60 | 18 | 25 | 1 |
| 476 | Office Furniture & Equipment | 391.0 | | ABOR_DST_DE | 215 | 64 | 89 | 3 |
| 477 | Transportation Equipment | 392.0 | 0 | None | 0 | 0 | 0 | 0 |
| 478 479 | Stores Equipment Tools & Garage Equipment | 393.0 | 0 | None ABOR_DST_DE | 0 8 | 0 2 | 0 3 | 0 |
| 480 | Laboratory Equipment | 394.0 395.0 | | ABOR_DST_DE | 2 | 1 | 3 1 | 0 |
| 481 | Power Operated Equipment | 396.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 482 | Communication Equipment | 397.0 | | ABOR_DST_DE | 12 | 3 | 5 | 0 |
| 483 | | 398.0 | | ABOR_DST_DE | 1 | 0 | 0 | 0 |
| 484 | Other Tangible Property | 399.0 | 0 | None | 0 | 0 | 0 | 0 |
| 485 486 | Subtotal - General Plant | | 514 | | 298 | 89 | 123 | 4 |
| 487 | Total - DEPRECIATION EXPENSE | | 2,809 | | 1,640 | 489 | 657 | 23 |
| 488 | | | | | | | | |

| | Account Description | Account Code | Demand Dollars | Allocation Factor | RES | GS | LP | LIGHT |
|------------|--|-----------------|-------------------|----------------------|-------|-------|-------|-------|
| | | | DST DEM | | | | | |
| 489 490 | Charged To Clearing Accounts | 0.0 | | TPLT_DST_DE | (34) | (10) | (13) | (0) |
| 491 492 | Net Salvage Amortization | 0.0 | 379 | OTPLT_DST_DE | 222 | 66 | 88 | 3 |
| 493 | Taxes Other Than Income Taxes | | | | | | | |
| 494 | PURTA & Property Taxes | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 495 | Gross Receipts Tax | 0.0 | 5,167 | TOTREV | 3,074 | 1,087 | 857 | 148 |
| 496 | Payroll related | 0.0 | 248 | ABOR_DST_DE | 144 | 43 | 59 | 2 |
| 497 | Real estate | 0.0 | 193 | TPLT_DST_DE | 113 | 34 | 45 | 2 |
| 498 | PA Local Use and Miscellaneous | 0.0 | 96 | TPLT_DST_DE | 56 | 17 | 22 | 1 |
| 499 | 0 | Blank | 0 | None | 0 | 0 | 0 | 0 |
| 500 | 0 | Blank | 0 | None | 0 | 0 | 0 | 0 |
| 501 | Subtotal - Taxes Other Than Incom- | e Taxes | 5,704 | | 3,387 | 1,181 | 984 | 152 |
| 502 | | | | | | | | |
| 503 | Total Taxes Other Than Income Tax | | 5,704 | | 3,387 | 1,181 | 984 | 152 |
| 504 | | | | | | | | |
| 505 | Other Tax Adjustments | | | | | | | |
| 506 | Inferred Tax Difference | | 0 | None | 0 | 0 | 0 | 0 |
| 507 | Subtotal - Other Tax Adjustments | | 0 | | 0 | 0 | 0 | 0 |
| 508 | | | | | | | | |
| 509 | Income Taxes | | | | | | | |
| 510 | State Income Tax expense | 0.0 | (234) | BASE_DST_DE | (137) | (41) | (54) | (2) |
| 511 | Federal Income Tax expense | 0.0 | 478 | BASE_DST_DE | 280 | 83 | 111 | 4 |
| 512 513 | Subtotal - Income Taxes | | 244 | | 143 | 43 | 57 | 2 |
| 514 515 | Total Taxes | | 5,948 | | 3,530 | 1,223 | 1,040 | 154 |
| | TOTAL EXPENSES | | 16,545 | | 9,705 | 3,066 | 3,533 | 241 |

| | Account <u>Description</u> | Account <u>Code</u> | Distribution Customer Dollars | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|----------------------|--|----------------------------------|-------------------------------|--|----------------------------|-----------------------|------------------------|----------------------|
| | Plant in Service | | DST_CUS | | | | | |
| 1 2 3 | Franchise & Consent Miscellaneous Intangible Plant | 301.0 302.0 303.0 | 1 1 0 | LABOR_DST_CUS TOTPLT_DST_CUS None | 1 1 0 | 0 0 0 | 0 0 0 | 0 0 0 |
| 4 5 6 | 3 | | 3 | | 2 | 0 | 0 | 0 |
| 7 8 9 10 | Land & Land Rights Structures & Improvements Station Equipment | 350.0 352.0 353.0 353.2 | 0 0 0 0 | None None None None | 0 0 0 | 0 0 0 | 0 0 0 0 | 0 0 0 |
| 11 12 13 | Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices | 354.0 355.0 356.0 357.0 | 0 0 | None None None None | 0 0 | 0 0 0 | 0 0 0 0 | 0 0 0 0 |
| 15 16 17 18 | Underground Conductors and Device Roads and Trails Subtotal - Transmission Plant | 358.0 359.0 | 0 0 | None None | 0 0 | 0 0 0 | 0 0 0 | 0 0 0 |
| 19 20 21 22 | Distribution Plant Land & Land Rights Structures & Improvements | 360.0 361.0 362.0 | 22 0 0 | D361_364_DST_CUS None None | 19 0 0 | 3 0 0 | 0 0 0 | 0 0 0 |
| 23 24 25 | Storage Battery Equipment Poles, Towers and Fixtures - PRI DE Poles, Towers and Fixtures - PRI CU | 363.0 364.0 364.0 | 0 0 8,013 | None None PRI_CUST | 7,015 | 0 0 966 | 0 0 0 25 0 | 0 0 8 0 |
| 26 27 28 29 | Poles, Towers and Fixtures - SEC Cl Overhead Conductors and Devices - Overhead Conductors and Devices - | 364.0 364.0 365.0 365.0 | 0 3,582 0 7,367 | None SEC_CUST None PRI_CUST | 3,139 0 6,449 | 431 0 888 | 9 0 23 | 3 0 7 |
| 30 31 32 33 | Overhead Conductors and Devices - Underground Conduit Underground Conductors and Device | 365.0 365.0 366.0 367.0 | 0 6,863 2,267 0 | None SEC_CUST D367_DST_CUS None | 0 6,013 1,985 0 | 0 826 273 0 | 0 17 7 0 | 0 7 2 0 |
| 34 35 36 37 | Underground Conductors and Device Underground Conductors and Device Transformers | 367.0 367.0 367.0 368.1 | 2,426 0 864 0 | PRI_CUST None SEC_CUST None | 2,124 0 757 0 | 292 0 104 0 | 7 0 2 0 | 2 0 1 0 |
| 38 39 40 41 | Services Meters Meter Installations | 368.2 369.0 370.1 370.2 | 0 0 0 | None None None | 0 0 0 | 0 0 0 | 0 0 0 | 0 0 0 |
| 42 43 44 45 | Installations on Customers' Premises Installations on Customers' Premises Leased Property on Customers' Pren | 370.3 371.0 371.5 372.0 | 0 0 348 0 | None None LIGHT None | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 | 0 0 348 0 |
| 46 47 48 49 | Subtotal - Distribution Plant | 373.0 | 1,635 33,388 | LIGHT | 0 27,500 | 0 3,784 | 0 90 | 1,635 2,013 |
| 50 51 52 53 | Structures & Improvements Office Furniture & Equipment | 389.0 390.0 391.0 392.0 | 409 1,665 2,603 1 | LABOR_DST_CUS LABOR_DST_CUS LABOR_DST_CUS LABOR_DST_CUS | 337 1,375 2,150 1 | 53 215 335 0 | 2 7 11 0 | 17 68 107 0 |
| 54 55 56 57 | Tools & Garage Equipment Laboratory Equipment | 393.0 394.0 395.0 396.0 | 0 168 26 24 | LABOR_DST_CUS LABOR_DST_CUS LABOR_DST_CUS LABOR_DST_CUS | 0 139 22 20 | 0 22 3 3 | 0 1 0 0 | 0 7 1 1 |
| 58 59 60 61 | Communication Equipment Miscellaneous Equipment Other Tangible Property | 397.0 398.0 399.0 | 127 7 0 5,030 | LABOR_DST_CUS LABOR_DST_CUS None | 105 6 0 4,154 | 16 1 0 648 | 1 0 0 21 | 5 0 0 207 |
| 62 63 64 | Total Utility Plant | | 38,420 | | 31,656 | 4,433 | 111 | 2,220 |

| | Account <u>Description</u> | Account <u>Code</u> | Distribution Customer Dollars | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|------------|--|------------------------|-------------------------------|---|--------------------|-----------------------|-------------------|-------------------|
| | Accumulated Reserve for Depreciation | n | DST_CUS | | | | | |
| 66 67 | Intangible Plant | | | | | | | |
| 68 | Organization | 301.0 | 0 | None | 0 | 0 | 0 | 0 |
| 69 | Franchise & Consent | 302.0 | 0 | None | 0 | 0 | 0 | 0 |
| 70 | Miscellaneous Intangible Plant | 303.0 | 0 | None | 0 | 0 | 0 | 0 |
| 71 72 | Subtotal - Intangible Plant | | 0 | | 0 | 0 | 0 | 0 |
| 73 | Transmission Plant | | | | | | | |
| 74 | Land & Land Rights | 350.0 | 0 | None | 0 | 0 | 0 | 0 |
| 75 76 | Structures & Improvements | 352.0 | 0 | None | 0 | 0 | 0 0 | 0 |
| 76 77 | Station Equipment Station Equipment - SCADA | 353.0 353.2 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 78 | Towers and Fixtures | 354.0 | 0 | None | 0 | 0 | 0 | ő |
| 79 | Poles and Fixtures | 355.0 | 0 | None | 0 | 0 | 0 | 0 |
| 80 | Overhead Conductors and Devices | 356.0 | 0 | None | 0 | 0 | 0 | 0 |
| 81 82 | Underground Conduit Underground Conductors and Device | 357.0 358.0 | 0 | None None | 0 | 0 | 0 0 | 0 0 |
| 83 | Roads and Trails | 359.0 | 0 | None | 0 | 0 | 0 | 0 |
| 84 | Subtotal - Transmission Plant | | 0 | | 0 | 0 | 0 | 0 |
| 85 | | | | | | | | |
| | Distribution Plant | 360.0 | 0 | None | 0 | 0 | 0 | 0 |
| 87 88 | Land & Land Rights Structures & Improvements | 360.0 361.0 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 89 | Station Equipment | 362.0 | 0 | None | 0 | 0 | 0 | 0 |
| 90 | Storage Battery Equipment | 363.0 | 0 | None | 0 | 0 | 0 | 0 |
| 91 | Poles, Towers and Fixtures | 364.0 | 3,533 | D364_DST_CUS | 3,094 | 426 | 10 | 3 |
| 92 93 | Overhead Conductors and Devices Underground Conduit | 365.0 366.0 | 4,154 637 | D365_DST_CUS D367_DST_CUS | 3,638 558 | 500 77 | 12 2 | 4 1 |
| 94 | Underground Conductors and Device | 367.0 | 953 | D367_DST_CUS | 835 | 115 | 3 | 1 |
| 95 | Transformers | 368.1 | 0 | None | 0 | 0 | 0 | 0 |
| 96 | Transformer Installations | 368.2 | 0 | None | 0 | 0 | 0 | 0 |
| 97 | Services | 369.0 | 0 | None | 0 | 0 | 0 0 | 0 |
| 98 99 | Meters Meter Installations | 370.1 370.2 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 100 | Electronic Meters | 370.3 | 0 | None | 0 | 0 | 0 | ő |
| 101 | Installations on Customers' Premises | 371.0 | 0 | None | 0 | 0 | 0 | 0 |
| 102 | Installations on Customers' Premises | 371.5 | 322 | LIGHT | 0 | 0 | 0 | 322 |
| 103 104 | Leased Property on Customers' Pren Street Lighting and Signal Systems | 372.0 373.0 | 0 715 | None LIGHT | 0 | 0 | 0 0 | 0 715 |
| 105 | Subtotal - Distribution Plant | 373.0 | 10,314 | LIOITI | 8,124 | 1,118 | 27 | 1,046 |
| 106 | | | , | | , | • | | • |
| 107 | | | | | • | | • | • |
| 108 109 | Land & Land Rights Structures & Improvements | 389.0 390.0 | 0 (30) | None LABOR_DST_CUS | 0 (25) | 0 (4) | 0 (0) | 0 |
| 110 | Office Furniture & Equipment | 390.0 | 522 | LABOR_DST_CUS | 431 | (4) 67 | (0) | (1) 21 |
| 111 | Transportation Equipment | 392.0 | 1 | LABOR_DST_CUS | 1 | 0 | 0 | 0 |
| 112 | Stores Equipment | 393.0 | 0 | LABOR_DST_CUS | 0 | 0 | 0 | 0 |
| 113 | Tools & Garage Equipment | 394.0 | 65 | LABOR_DST_CUS | 54 | 8 | 0 | 3 |
| 114 115 | Laboratory Equipment Power Operated Equipment | 395.0 396.0 | 17 24 | LABOR_DST_CUS LABOR DST CUS | 14 19 | 2 3 | 0 | 1 1 |
| 116 | Communication Equipment | 397.0 | 78 | LABOR_DST_CUS | 64 | 10 | 0 | 3 |
| 117 | Miscellaneous Equipment | 398.0 | 4 | LABOR_DST_CUS | 4 | 1 | 0 | 0 |
| 118 | Other Tangible Property | 399.0 | 0 | None | 0 | 0 | 0 | 0 |
| 119 120 | Subtotal - General Plant | | 681 | | 562 | 88 | 3 | 28 |
| | Other | | | | | | | |
| 122 | Intentionally Left Blank | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 123 | Intentionally Left Blank | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 124 125 | Intentionally Left Blank Intentionally Left Blank | 0.0 0.0 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 126 | Subtotal - Other | 0.0 | 0 | NOTE | 0 | 0 | 0 | 0 |
| 127 | | | | | | | | |
| 128 129 | Total Depreciation Accrual | | 10,995 | | 8,686 | 1,206 | 29 | 1,074 |
| | Net Plant | | 27,425 | | 22,970 | 3,227 | 81 | 1,146 |
| 131 | | | , - | | , - | , | | , - |

| | Account Description | Account Code | Distribution Customer Dollars | Allocation Allocation Factor | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|------------|---------------------------------------|----------------------------|-------------------------------------|------------------------------------|--------------------|-----------------------|-------------------|-------------------|
| | <u>======</u> | | DST_CUS | | | | | |
| 132 | Other Rate Base Elements | _ | | | | | | |
| 133 | | | | | | | | |
| 134 | Working Capital | Sch. A-1 | 1,564 | TOTPLT_DST_CUS | 1,288 | 180 | 5 | 90 |
| 135 | Accumulated Deferred Income Taxes | Sch. A-1 | (5,823) | TOTPLT_DST_CUS | (4,798) | (672) | (17) | (336) |
| 136 | Customer Deposits | Sch. A-1 | (301) | LABOR_DST_CUS | (249) | (39) | (1) | (12) |
| 137 | Materials & Supplies | Sch. A-1 | 306 | LABOR_DST_CUS | 253 | 39 | 1 | 13 |
| 138 | Subtotal - Additions | | (4,254) | | (3,505) | (491) | (12) | (246) |
| 139 | | | | | | | | |
| 140 | Total Rate Base Adj. | | (4,254) | | (3,505) | (491) | (12) | (246) |
| 141 | | | | | | | | |
| | Total Rate Base | | 23,171 | | 19,465 | 2,736 | 69 | 900 |
| 143 | | | | | | | | |
| | O & M Expenses | | | | | | | |
| 145 | | | | | | | | |
| | Other Power Generation | | | | | | | |
| 147 | Purchased Power | 555.0 | 0 | None | 0 | 0 | 0 | 0 |
| 148 | Power Purchased for Storage Opera | | 0 | None | 0 | 0 | 0 | 0 |
| 149 | System Control and Load Dispatchin | | 0 | None | 0 | 0 | 0 | 0 |
| 150 | Other Expenses | 557.0 | 0 | None | 0 | 0 | 0 | 0 |
| 151 | Load Dispatch - Reliability | 561.1 | 0 | None | 0 | 0 | 0 | 0 |
| 152 | Transmission of Electricty by Others | | 0 | None | 0 | 0 | 0 | 0 |
| 153 | Gross Receipts Tax | 408.1 | 0 | None | 0 | 0 | 0 | 0 |
| 154 | Subtotal - Other Power Generation | 1 | 0 | | 0 | 0 | 0 | 0 |
| 155 | Tatal Other Dawer Consertion | | 0 | | 0 | 0 | 0 | 0 |
| 156 157 | Total - Other Power Generation | | 0 | | 0 | 0 | 0 | 0 |
| 158 | Regional Market Operation Expenses | | | | | | | |
| 159 | Operation Supervision | 575.1 | 0 | None | 0 | 0 | 0 | 0 |
| 160 | Day-Ahead and Real-Time Market A | | 0 | None | 0 | 0 | 0 | 0 |
| 161 | Transmission Rights Market Adminis | | 0 | None | 0 | 0 | 0 | 0 |
| 162 | Capacity Market Administration | 575.4 | 0 | None | 0 | 0 | 0 | 0 |
| 163 | Ancillary Market Administration | 575. 4 575.5 | 0 | None | 0 | 0 | 0 | 0 |
| 164 | Market Monitoring and Compliance | 575.6 | 0 | None | 0 | 0 | 0 | 0 |
| 165 | Market Facilitation, Monitoring and C | | 0 | None | 0 | 0 | 0 | 0 |
| 166 | Rents | 575.8 | 0 | None | 0 | 0 | 0 | 0 |
| 167 | Subtotal - Regional Market Opera | | 0 | 140110 | 0 | 0 | 0 | 0 |
| 168 | | | - | | • | • | • | • |
| 169 | Regional Market Maintenance Expens | es | | | | | | |
| 170 | Maintenance of Structures and Impre | | 0 | None | 0 | 0 | 0 | 0 |
| 171 | Maintenance of Computer Hardware | | 0 | None | 0 | 0 | 0 | 0 |
| 172 | Maintenance of Computer Software | 576.3 | 0 | None | 0 | 0 | 0 | 0 |
| 173 | Maintenance of Communication Equ | | 0 | None | 0 | 0 | 0 | 0 |
| 174 | Maintenance of Misc Market Operat | | 0 | None | 0 | 0 | 0 | 0 |
| 175 | Subtotal - Regional Market Maint | | 0 | TRANPT-E | 0 | 0 | 0 | 0 |
| 176 | 9 | , | | | | | | |
| 177 | Total - Regional Market | | 0 | | 0 | 0 | 0 | 0 |
| 178 | | | | | | | | |
| | | | | | | | | |

| | Account <u>Description</u> | Account <u>Code</u> | Distribution Customer <u>Dollars</u> | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|------------|---|------------------------|--|---|--------------------|-----------------------|-------------------|-------------------|
| 470 | . | | DST_CUS | | | | | |
| 179 180 | Transmission Operation Expenses | 560.0 | 0 | None | 0 | 0 | 0 | 0 |
| 181 | Operation Supervision and Engineeri Load Dispatch - Reliability | 561.1 | 0 | None | 0 | 0 | 0 | 0 |
| 182 | | 561.2 | 0 | None | 0 | 0 | 0 | 0 |
| 183 | Load Dispatch - Transmission Service | 561.3 | 0 | None | 0 | 0 | 0 | 0 |
| 184 | Scheduling, System Control & Dispat | 561.4 | 0 | None | 0 | 0 | 0 | 0 |
| 185 | Reliability Planning & Standards Dev | 561.5 | 0 | None | 0 | 0 | 0 | 0 |
| 186 | Transmission Service Studies | 561.6 | 0 | None | 0 | 0 | 0 | 0 |
| 187 | Generation Interconnection Studies | 561.7 | 0 | None | 0 | 0 | 0 | 0 |
| 188 | Reliability Planning & Standards Dev | 561.8 | 0 | None | 0 | 0 | 0 | 0 |
| 189 | Station Expenses | 562.0 | 0 | None | 0 | 0 | 0 | 0 |
| 190 | Operation of Energy Storage Equipm | 562.1 | 0 | None | 0 | 0 | 0 | 0 |
| 191 192 | Overhead Line Expense Underground Line Expenses | 563.0 564.0 | 0 | None None | 0 | 0 | 0 0 | 0 0 |
| 193 | Transmission of Electricity by Others | 565.0 | 0 | None | 0 | 0 | 0 | 0 |
| 194 | Miscellaneous Transmission Expense | 566.0 | 0 | None | 0 | 0 | 0 | 0 |
| 195 | Rents | 567.0 | 0 | None | 0 | 0 | 0 | 0 |
| 196 | Operation Supplies and Expenses | 567.1 | 0 | None | 0 | 0 | 0 | 0 |
| 197 | Subtotal - Transmission Operation E | Expenses | 0 | | 0 | 0 | 0 | 0 |
| 198 | | | | | | | | |
| 199 | • | | | | | | | |
| 200 | Maintenance Supervision and Engine | 568.0 | 0 | None | 0 | 0 | 0 | 0 |
| 201 | Maintenance of Structures | 569.0 | 0 | None | 0 | 0 | 0 | 0 |
| 202 | Maintenance of Computer Hadware | 569.1 | 0 | None | 0 | 0 | 0 | 0 |
| 203 204 | Maintenance of Computer Software Maintenance of Communication Equi | 569.2 569.3 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 205 | Maintenance of Miscellaneous Regio | 569.4 | 0 | None | 0 | 0 | 0 | 0 |
| 206 | Maintenance of Station equipment | 570.0 | 0 | None | 0 | 0 | 0 | 0 |
| 207 | Maintenance of Energy Storage Equi | 570.1 | 0 | None | 0 | 0 | 0 | 0 |
| 208 | Maintenance of Overhead Lines | 571.0 | 0 | None | 0 | 0 | 0 | 0 |
| 209 | Maintenance of Underground Lines | 572.0 | 0 | None | 0 | 0 | 0 | 0 |
| 210 | Maintenance of Miscellaneous Trans | 573.0 | 0 | None | 0 | 0 | 0 | 0 |
| 211 | Maintenance of Transmission Plant | 574.0 | 0 | None | 0 | 0 | 0 | 0 |
| 212 | Subtotal - Transmission Maintenand | ce Expenses | 0 | | 0 | 0 | 0 | 0 |
| 213 | Total Transmississ | | 0 | | 0 | 0 | 0 | 0 |
| 214 215 | Total Transmission | | 0 | | 0 | 0 | 0 | 0 |
| | Distribution Operation Expenses | | | | 0 | 0 | 0 | 0 |
| | Operation Supervision and Engineering | 580.0 | 498 | DISTEXP_DST_CUS | 399 | 62 | 2 | 35 |
| | | 581.0 | 1 | D360_362_DST_CUS | 1 | 0 | 0 | 0 |
| | Line and Station Expenses | 581.1 | 0 | None | 0 | 0 | 0 | 0 |
| 220 | Station Expenses | 582.0 | 0 | D360_362_DST_CUS | 0 | 0 | 0 | 0 |
| 221 | Overhead Line Expenses | 583.0 | 72 | D365_DST_CUS | 63 | 9 | 0 | 0 |
| | Underground Line Expenses | 584.0 | 20 | D367_DST_CUS | 17 | 2 | 0 | 0 |
| | Operation of Energy Storage Equipmer | 584.1 | 0 | None | 0 | 0 | 0 | 0 |
| | Street Lighting and Signal System Exp | 585.0 | 59 | LIGHT | 0 | 0 | 0 | 59 |
| | Meter Expenses | 586.0 | 452 | METERS | 381 | 68 | 3 | 0 |
| 226 | Customer Installation Expenses Miscellaneous Distribution Expenses | 587.0 588.0 | 244 394 | SERV DISTEXP_DST_CUS | 217 316 | 27 49 | 1 2 | 0 28 |
| | Rents | 589.0 | 0 | None | 0 | 0 | 0 | 0 |
| 229 | Subtotal - Distribution Operation Expe | | 1,741 | TVOTIC | 1,394 | 218 | 7 | 122 |
| 230 | Castotal Stombatton Operation Expe | | ., | | .,00 . | 2.0 | • | |
| | Distribution Maintenance Expenses | | | | | | | |
| 232 | Maintenance Supervision and Enginee | 590.0 | 74 | DMAINT_DST_CUS | 63 | 9 | 0 | 2 |
| | Maintenance of Structures | 591.0 | 1 | D360_362_DST_CUS | 1 | 0 | 0 | 0 |
| | Maintenance of Station Equipment | 592.0 | 0 | D360_362_DST_CUS | 0 | 0 | 0 | 0 |
| | Maintenance of Pipe Lines | 592.1 | 0 | None | 0 | 0 | 0 | 0 |
| | Maintenance of Structures and Equipm | 592.2 | 1 520 | D360_362_DST_CUS | 1 | 0 | 0 | 0 |
| | | 593.0 | 1,539 | D365_DST_CUS | 1,347 | 185 | 4 | 1 |
| 238 | Maintenance of Underground Lines Maintenance of Lines | 594.0 594.1 | 55 0 | D367_DST_CUS None | 48 0 | 7 0 | 0 0 | 0 0 |
| | Maintenance of Line Transformers | 595.0 | 0 | None | 0 | 0 | 0 | 0 |
| 241 | | 596.0 | 47 | LIGHT | 0 | 0 | 0 | 47 |
| | Maintenance of Meters | 597.0 | 13 | METERS | 11 | 2 | 0 | 0 |
| | Maintenance of Miscellaneous Distribut | 598.0 | 8 | DMAINT_DST_CUS | 7 | 1 | 0 | 0 |
| 244 | Subtotal - Distribution Maintenance E. | xpenses | 1,737 | | 1,478 | 204 | 5 | 51 |
| 245 | | | | | | | | |
| | Total Distribution | | 3,479 | | 2,871 | 422 | 12 | 173 |
| 247 | | | | | | | | |

| | Account | Account | Distribution Customer | Allocation Allocation | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|-----|--|---------------|--------------------------|--------------------------|--------------------|-----------------------|-------------------|-------------------|
| | Description | <u>Code</u> | Dollars DST_CUS | <u>Factor</u> | | | | |
| 248 | Customer Account | | | | | | | |
| 249 | Supervision | 901.0 | 0 | None | 0 | 0 | 0 | 0 |
| 250 | Meter Reading Expenses | 902.0 | 0 | None | 0 | 0 | 0 | 0 |
| 251 | Customer Records and Collection Ex | 903.0 | 0 | None | 0 | 0 | 0 | 0 |
| 252 | Customer Records and Collection Ex | 904.0 | 0 | None | 0 | 0 | 0 | 0 |
| 253 | Uncollectible Accounts | 904.0 | 0 | None | 0 | 0 | 0 | 0 |
| 254 | Miscellaneous Customer Accounts E | 905.0 | 0 | None | 0 | 0 | 0 | 0 |
| 255 | Subtotal - Customer Account | | 0 | | 0 | 0 | 0 | 0 |
| 256 | | | | | | | | |
| 257 | Customer Service & Information Expense | | | | | | | |
| 258 | Customer Service and Informational | 906.0 | 0 | None | 0 | 0 | 0 | 0 |
| 259 | Supervision | 907.0 | 0 | None | 0 | 0 | 0 | 0 |
| 260 | Customer Assistance Expenses | 908.0 | 0 | None | 0 | 0 | 0 | 0 |
| 261 | Information and Instructional Advertis | 909.0 | 0 | None | 0 | 0 | 0 | 0 |
| 262 | Miscellaneous Customer Service & Ir | 910.0 | 0 | None | 0 | 0 | 0 | 0 |
| 263 | Miscellaneous Customer Service & Ir | 910.0 | 0 | None | 0 | 0 | 0 | 0 |
| 264 | Subtotal - Customer Service & Infor | mation Expen | 0 | | 0 | 0 | 0 | 0 |
| 265 | | | | | | | | |
| 266 | Sales Expenses | | | | | | | |
| 267 | Supervision | 911.0 | 0 | None | 0 | 0 | 0 | 0 |
| 268 | Demonstrating and Selling Expenses | 912.0 | 0 | None | 0 | 0 | 0 | 0 |
| 269 | Advertising Expenses | 913.0 | 0 | None | 0 | 0 | 0 | 0 |
| 270 | Miscellaneous Sales Expenses | 916.0 | 0 | None | 0 | 0 | 0 | 0 |
| 271 | Sales Expenses | 917.0 | 0 | None | 0 | 0 | 0 | 0 |
| 272 | Subtotal - Sales Expenses | | 0 | | 0 | 0 | 0 | 0 |
| 273 | | | | | | | | |
| 274 | Total - Customer Accounts, Services & S | Sales Expense | 0 | | 0 | 0 | 0 | 0 |
| 275 | | | | | | | | |
| 276 | Administrative and General Expenses | | | | | | | |
| 277 | • | | | | | | | |
| 278 | Administrative and General Salaries | 920.000 | 172 | LABOR_DST_CUS | 142 | 22 | 1 | 7 |
| 279 | Office Supplies and Expenses | 921.000 | 335 | LABOR_DST_CUS | 276 | 43 | 1 | 14 |
| 280 | Administrative Expenses Transferred - | 922.000 | 0 | None | 0 | 0 | 0 | 0 |
| 281 | Outside Services Employed | 923.000 | 451 | LABOR_DST_CUS | 372 | 58 | 2 | 19 |
| | Property Insurance | 924.000 | 3 | LABOR_DST_CUS | 3 | 0 | 0 | 0 |
| 283 | Injuries and Damages | 925.000 | 102 | OMxAG_DST_CUS | 85 | 12 | 0 | 5 |
| 284 | Employee Pensions and Benefits | 926.000 | 444 | OMxAG_DST_CUS | 367 | 54 | 2 | 22 |
| 285 | Franchise Requirements | 927.000 | 0 | None | 0 | 0 | 0 | 0 |
| 286 | Regulatory Commission Expenses | 928.000 | 0 | None | 0 | 0 | 0 | 0 |
| 287 | Duplicate Charges - Credit | 929.000 | (21) | OMxAG_DST_CUS | (17) | (3) | (0) | (1) |
| 288 | General Advertising Expenses | 930.100 | 0 | TOTPLT_DST_CUS | 0 | 0 | 0 | 0 |
| 289 | Miscellaneous General Expenses | 930.200 | 56 | LABOR_DST_CUS | 47 | 7 | 0 | 2 |
| 290 | Rents | 931.000 | 13 | LABOR_DST_CUS | 10 | 2 | 0 | 1 |
| 291 | Transportation Expenses | 933.000 | 0 | None | 0 | 0 | 0 | 0 |
| 292 | | | | | | | | |
| 293 | Maintenance | 005.000 | - | OFNIDIT DOT OUG | _ | | _ | _ |
| 294 | Maintenance of General Plant | 935.000 | 6 | GENPLT_DST_CUS | 5 | 1 | 0 | 0 |
| 295 | Total Administrative and One 15 | | 4.500 | | 4.000 | 407 | • | |
| 296 | Total - Administrative and General Exper | nses | 1,562 | | 1,290 | 197 | 6 | 69 |
| 297 | TOTAL O & M EXPENSES | | 5,041 | | 1 161 | 619 | 18 | 242 |
| 290 | I U I AL U Q IVI EAFENSES | | 5,041 | | 4,161 | 019 | 10 | 242 |

| | Account <u>Description</u> | Account <u>Code</u> | Distribution Customer Dollars DST_CUS | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|-------------------|--|------------------------|---------------------------------------|---|--------------------|-----------------------|-------------------|-------------------|
| 299 300 301 | Labor Expense | | <u>501_000</u> | | | | | |
| | Other Power Generation | | | | | | | |
| 303 | Purchased Power | 555.0 | 0 | None | 0 | 0 | 0 | 0 |
| 304 | Power Purchased for Storage Operat | 555.1 | 0 | None | 0 | 0 | 0 | 0 |
| 305 | System Control and Load Dispatching | 556.0 557.0 | 0 | None | 0 | 0 | 0 | 0 |
| 306 307 | Other Expenses Load Dispatch - Reliability | 561.1 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 308 | Transmission of Electricty by Others | 565.0 | 0 | None | 0 | 0 | 0 | 0 |
| 309 | Gross Receipts Tax | 408.1 | 0 | None | 0 | 0 | 0 | 0 |
| 310 | Subtotal - Other Power Generation | | 0 | | 0 | 0 | 0 | 0 |
| 311 | | | | | _ | | | _ |
| | Total - Other Power Generation | | 0 | | 0 | 0 | 0 | 0 |
| 313 314 | Regional Market Operation Expenses | | | | | | | |
| 315 | Operation Supervision | 575.1 | 0 | None | 0 | 0 | 0 | 0 |
| 316 | Day-Ahead and Real-Time Market Ac | 575.2 | 0 | None | 0 | 0 | 0 | 0 |
| 317 | Transmission Rights Market Administ | 575.3 | 0 | None | 0 | 0 | 0 | 0 |
| 318 | Capacity Market Administration | 575.4 | 0 | None | 0 | 0 | 0 | 0 |
| 319 | Ancillary Market Administration Market Monitoring and Compliance | 575.5 | 0 | None | 0 | 0 | 0 | 0 |
| 320 321 | Market Facilitation, Monitoring and C | 575.6 575.7 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 322 | Rents | 575.8 | 0 | None | 0 | 0 | 0 | 0 |
| 323 | Subtotal - Regional Market Operatio | | 0 | | 0 | 0 | 0 | 0 |
| 324 | - | | | | | | | |
| | Regional Market Maintenance Expenses | | | | _ | | | _ |
| 326 | Maintenance of Structures and Impro | 576.1 | 0 | None | 0 | 0 | 0 | 0 |
| 327 328 | Maintenance of Computer Hardware Maintenance of Computer Software | 576.2 576.3 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 329 | Maintenance of Communication Equi | 576.4 | 0 | None | 0 | 0 | 0 | 0 |
| 330 | Maintenance of Misc Market Operati | 576.5 | 0 | None | 0 | 0 | 0 | 0 |
| 331 | Subtotal - Regional Market Maintena | ance Expense | 0 | | 0 | 0 | 0 | 0 |
| 0 | | | | | _ | | | _ |
| 333 334 | Total - Regional Market | | 0 | | 0 | 0 | 0 | 0 |
| | Transmission Operation Expenses | | | | | | | |
| 336 | Operation Supervision and Engineeri | 560.0 | 0 | None | 0 | 0 | 0 | 0 |
| 337 | Load Dispatch - Reliability | 561.1 | 0 | None | 0 | 0 | 0 | 0 |
| 338 | Load Dispatch - Monitor and Operate | 561.2 | 0 | None | 0 | 0 | 0 | 0 |
| 339 | Load Dispatch - Transmission Service | 561.3 | 0 | None | 0 | 0 | 0 | 0 |
| 340 341 | Scheduling, System Control & Dispat Reliability Planning & Standards Dev | 561.4 561.5 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 342 | Transmission Service Studies | 561.6 | 0 | None | 0 | 0 | 0 | 0 |
| 343 | Generation Interconnection Studies | 561.7 | 0 | None | 0 | 0 | 0 | 0 |
| 344 | Reliability Planning & Standards Dev | 561.8 | 0 | None | 0 | 0 | 0 | 0 |
| 345 | Station Expenses | 562.0 | 0 | None | 0 | 0 | 0 | 0 |
| 346 347 | Operation of Energy Storage Equipm Overhead Line Expense | 562.1 563.0 | 0 0 | None None | 0 | 0 | 0 | 0 0 |
| 348 | Underground Line Expenses | 564.0 | 0 | None | 0 | 0 | 0 | 0 |
| 349 | Transmission of Electricity by Others | 565.0 | 0 | None | 0 | 0 | 0 | 0 |
| 350 | Miscellaneous Transmission Expense | 566.0 | 0 | None | 0 | 0 | 0 | 0 |
| 351 | Rents | 567.0 | 0 | None | 0 | 0 | 0 | 0 |
| 352 | Operation Supplies and Expenses | 567.1 | 0 | None | 0 | 0 | 0 | 0 |
| 353 354 | Subtotal - Transmission Operation E | xpenses | U | | U | U | U | U |
| 355 | Transmission Maintenance Expenses | | | | | | | |
| 356 | Maintenance Supervision and Engine | 568.0 | 0 | None | 0 | 0 | 0 | 0 |
| 357 | Maintenance of Structures | 569.0 | 0 | None | 0 | 0 | 0 | 0 |
| 358 | Maintenance of Computer Hadware | 569.1 | 0 | None | 0 | 0 | 0 | 0 |
| 359 360 | Maintenance of Computer Software Maintenance of Communication Equi | 569.2 569.3 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 361 | Maintenance of Communication Equi | 569.3 569.4 | 0 | None | 0 | 0 | 0 | 0 |
| 362 | Maintenance of Station equipment | 570.0 | 0 | None | 0 | 0 | 0 | ő |
| 363 | Maintenance of Energy Storage Equi | 570.1 | 0 | None | 0 | 0 | 0 | 0 |
| 364 | Maintenance of Overhead Lines | 571.0 | 0 | None | 0 | 0 | 0 | 0 |
| 365 | Maintenance of Underground Lines | 572.0 | 0 | None | 0 | 0 | 0 | 0 |
| 366 367 | Maintenance of Miscellaneous Trans Maintenance of Transmission Plant | 573.0 574.0 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 368 | Subtotal - Transmission Maintenance | | 0 | INOILE | 0 | 0 | 0 | 0 |
| 369 | | , | - | | · · | , | - | - |
| 370 | Total Transmission | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| | | | | | | | | |

| | Account <u>Description</u> | Account <u>Code</u> | Distribution Customer Dollars DST_CUS | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|-------------------|--|-------------------------|---------------------------------------|--|--------------------|-----------------------|-------------------|-------------------|
| 373 374 375 | Distribution Operation Expenses Operation Supervision and Engineering Load Dispatching Line and Station Expenses | J | 252 1 0 | DISTEXP_DST_CUS D360_362_DST_CUS None | 202 1 0 | 32 0 0 | 1 0 0 | 18 0 0 |
| 376 377 378 | Station Expenses Overhead Line Expenses Underground Line Expenses | | 0 19 9 | D360_362_DST_CUS D365_DST_CUS D367_DST_CUS | 0 16 8 | 0 2 1 | 0 0 0 | 0 0 0 |
| 379 380 381 | Operation of Energy Storage Equipmer Street Lighting and Signal System Expe Meter Expenses | | 0 4 349 | None LIGHT METERS | 0 0 294 | 0 0 53 | 0 0 2 | 0 4 0 |
| 382 383 384 | Customer Installation Expenses Miscellaneous Distribution Expenses Rents | | 55 185 0 | SERV DISTEXP_DST_CUS None | 49 148 0 | 6 23 0 | 0 1 0 | 0 13 0 |
| 385 386 387 | Subtotal - Distribution Operation Exp Distribution Maintenance Expenses | penses | 875 | | 718 | 117 | 4 | 35 |
| 388 389 390 | Maintenance Supervision and Engineer Maintenance of Structures Maintenance of Station Equipment | ring | 0 0 0 | None D360_362_DST_CUS None | 0 0 0 | 0 0 0 | 0 0 0 | 0 0 0 |
| 391 392 393 | Maintenance of Pipe Lines Maintenance of Structures and Equipm Maintenance of Overhead Lines | ent | 0 1 25 | None D360_362_DST_CUS D365_DST_CUS | 0 1 22 | 0 0 3 | 0 0 0 | 0 0 0 |
| 394 395 396 | Maintenance of Underground Lines Maintenance of Lines Maintenance of Line Transformers | | 0 20 0 | None D367_DST_CUS None | 0 17 0 | 0 2 0 | 0 0 0 | 0 0 0 |
| 397 398 399 | Maintenance of Street Lighting and Sig Maintenance of Meters Maintenance of Miscellaneous Distribut | • | 7 12 299 | LIGHT METERS DMAINT_DST_CUS | 0 10 255 | 0 2 35 | 0 0 1 | 7 0 9 |
| 400 401 402 | Subtotal - Distribution Maintenance Total Distribution | | 364 1,239 | | 305 1,023 | 42 160 | 1 | 16 51 |
| 403 | Customer Account Supervision | 901.0 | 0 | None | 0 | 0 | 0 | 0 |
| 406 407 408 | Meter Reading Expenses Customer Records and Collection Ex Uncollectible Accounts | 902.0 903.0 904.0 | 0 0 | None None None | 0 0 | 0 0 | 0 0 0 | 0 0 0 |
| 409 410 411 | Miscellaneous Customer Accounts E. Subtotal - Customer Account | 905.0 | 0 | None | 0 | 0 | 0 | 0 |
| | Customer Service & Information Expense Customer Service and Informational Supervision | 906.0 907.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 415 416 417 | Customer Assistance Expenses Information and Instructional Advertis Miscellaneous Customer Service & Ir | 908.0 909.0 910.0 | 0 0 | None None None | 0 0 | 0 0 0 | 0 0 0 | 0 0 0 |
| 418 419 | Subtotal - Customer Service & Information Sales Expenses | | | None | 0 | 0 | Ö | 0 |
| 421 422 423 | Supervision Demonstrating and Selling Expenses Advertising Expenses | 911.0 912.0 913.0 | 0 0 0 | None None None | 0 0 0 | 0 0 0 | 0 0 0 | 0 0 0 |
| 424 425 426 | Miscellaneous Sales Expenses Sales Expenses Subtotal - Sales Expenses | 916.0 917.0 | 0 0 | None None | 0 0 | 0 0 0 | 0 0 0 | 0 0 0 |
| 427 | TOTAL O & M LABOR EXP. | | 1,239 | | 1,023 | 160 | 5 | 51 |

| | Account <u>Description</u> | Account <u>Code</u> | Distribution Customer Dollars DST_CUS | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|-------------------|--|------------------------|---------------------------------------|---|--------------------|-----------------------|-------------------|-------------------|
| 430 431 432 | Depreciation Expense | | <u> </u> | | | | | |
| | Intangible Plant | | | | | | | |
| 434 | Organization | 301.0 | 0 | None | 0 | 0 | 0 | 0 |
| 435 | Franchise & Consent | 302.0 | 0 | None | 0 | 0 | 0 | 0 |
| 436 | Miscellaneous Intangible Plant | 303.0 | 0 | None | 0 | 0 | 0 | 0 |
| 437 | Subtotal - Intangible Plant | | 0 | | 0 | 0 | 0 | 0 |
| 438 | | | | | | | | |
| | | 0500 | | | | | | |
| 440 | Land & Land Rights | 350.0 | 0 | None | 0 | 0 | 0 | 0 |
| 441 | Structures & Improvements | 352.0 | 0 | None | 0 | 0 | 0 | 0 |
| 442 443 | Station Equipment | 353.0 353.2 | 0 | None | 0 | 0 | 0 | 0 0 |
| 443 | Station Equipment - SCADA Towers and Fixtures | 353.2 354.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 445 | Poles and Fixtures | 355.0 | 0 | None | 0 | 0 | 0 | 0 |
| 446 | Overhead Conductors and Devices | 356.0 | 0 | None | 0 | 0 | 0 | 0 |
| 447 | Underground Conduit | 357.0 | 0 | None | 0 | 0 | 0 | 0 |
| 448 | Underground Conductors and Device | 358.0 | 0 | None | 0 | 0 | 0 | 0 |
| 449 | Roads and Trails | 359.0 | 0 | None | 0 | 0 | 0 | 0 |
| 450 | Subtotal - Transmission Plant | | 0 | | 0 | 0 | 0 | 0 |
| 451 | | | | | | | | |
| 452 | Distribution Plant | | | | | | | |
| 453 | Land & Land Rights | 360.0 | 0 | None | 0 | 0 | 0 | 0 |
| 454 | Structures & Improvements | 361.0 | 0 | None | 0 | 0 | 0 | 0 |
| 455 | Station Equipment | 362.0 | 0 | None | 0 | 0 | 0 | 0 |
| 456 | Storage Battery Equipment | 363.0 | 0 | None | 0 | 0 | 0 | 0 |
| 457 | Poles, Towers and Fixtures | 364.0 | 233 | D364_DST_CUS | 204 | 28 | 1 | 0 |
| 458 | Overhead Conductors and Devices | 365.0 | 325 | D365_DST_CUS | 285 | 39 | 1 | 0 |
| 459 | Underground Conduit | 366.0 | 35 | D367_DST_CUS | 31 | 4 | 0 | 0 |
| 460 | Underground Conductors and Device | 367.0 | 101 | D367_DST_CUS | 89 0 | 12 0 | 0 0 | 0 0 |
| 461 462 | Transformers Transformer Installations | 368.1 368.2 | 0 | None None | 0 | 0 | 0 | 0 |
| 463 | Services | 369.0 | 0 | None | 0 | 0 | 0 | 0 |
| 464 | Meters | 370.1 | 0 | None | 0 | 0 | 0 | 0 |
| 465 | Meter Installations | 370.1 | 0 | None | 0 | 0 | 0 | Ő |
| 466 | Electronic Meters | 370.3 | 0 | None | 0 | 0 | 0 | 0 |
| 467 | Installations on Customers' Premises | 371.0 | 0 | None | 0 | 0 | 0 | 0 |
| 468 | Installations on Customers' Premises | 371.5 | 4 | LIGHT | 0 | 0 | 0 | 4 |
| 469 | Leased Property on Customers' Pren | 372.0 | 0 | None | 0 | 0 | 0 | 0 |
| 470 | Street Lighting and Signal Systems | 373.0 | 55 | LIGHT | 0 | 0 | 0 | 55 |
| 471 | Subtotal - Distribution Plant | | 753 | | 608 | 84 | 2 | 60 |
| 472 | | | | | | | | |
| | General Plant | | | | | | | |
| 474 | Land & Land Rights | 389.0 | 0 | None | 0 | 0 | 0 | 0 |
| 475 | Structures & Improvements | 390.0 | 63 | LABOR_DST_CUS | 52 | 8 | 0 | 3 |
| 476 | Office Furniture & Equipment | 391.0 | 227 | LABOR_DST_CUS | 187 | 29 | 1 | 9 |
| 477 478 | Transportation Equipment Stores Equipment | 392.0 393.0 | 0 | None None | 0 | 0 | 0 0 | 0 |
| 479 | Tools & Garage Equipment | 394.0 | 8 | LABOR_DST_CUS | 7 | 1 | 0 | 0 |
| 480 | Laboratory Equipment | 394.0 395.0 | 3 | LABOR_DST_CUS | 2 | 0 | 0 | 0 |
| 481 | Power Operated Equipment | 396.0 | 0 | None | 0 | 0 | 0 | 0 |
| 482 | Communication Equipment | 397.0 | 12 | LABOR_DST_CUS | 10 | 2 | 0 | 1 |
| 483 | Miscellaneous Equipment | 398.0 | 1 | LABOR_DST_CUS | 1 | 0 | 0 | 0 |
| 484 | Other Tangible Property | 399.0 | 0 | None | 0 | 0 | 0 | 0 |
| 485 | Subtotal - General Plant | | 314 | | 259 | 40 | 1 | 13 |
| 486 | | | | | | | | |
| 487 | Total - DEPRECIATION EXPENSE | | 1,068 | | 868 | 124 | 3 | 73 |

| 400 | Account <u>Description</u> | Account <u>Code</u> | Distribution Customer Dollars DST_CUS | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|-------------------|--|------------------------|---------------------------------------|---|--------------------|-----------------------|-------------------|-------------------|
| 488 489 490 | Charged To Clearing Accounts | 0.0 | (21) | TOTPLT_DST_CUS | (17) | (2) | (0) | (1) |
| 491 492 | Net Salvage Amortization | 0.0 | 135 | TOTPLT_DST_CUS | 111 | 16 | 0 | 8 |
| 493 | Taxes Other Than Income Taxes | | | | | | | |
| 494 | PURTA & Property Taxes | 0.0 | 449 | CUST | 393 | 54 | 1 | 0 |
| 495 | Gross Receipts Tax | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 496 | Payroll related | 0.0 | 152 | LABOR_DST_CUS | 125 | 20 | 1 | 6 |
| 497 | Real estate | 0.0 | 69 | TOTPLT_DST_CUS | 56 | 8 | 0 | 4 |
| 498 | PA Local Use and Miscellaneous | 0.0 | 34 | TOTPLT_DST_CUS | 28 | 4 | 0 | 2 |
| 499 | 0 | Blank | 0 | None | 0 | 0 | 0 | 0 |
| 500 | 0 | Blank | 0 | None | 0 | 0 | 0 | 0 |
| 501 502 | Subtotal - Taxes Other Than Incom | e Taxes | 704 | | 603 | 86 | 2 | 13 |
| 503 | Total Taxes Other Than Income Tax | | 704 | | 603 | 86 | 2 | 13 |
| 504 | | | | | | | | |
| 505 | Other Tax Adjustments | | | | | | | |
| 506 | Inferred Tax Difference | | 0 | None | 0 | 0 | 0 | 0 |
| 507 | Subtotal - Other Tax Adjustments | | 0 | | 0 | 0 | 0 | 0 |
| 508 | | | | | | | | |
| 509 | Income Taxes | | (07) | DEDAGE BOT OUR | (70) | (40) | (0) | (0) |
| 510 | State Income Tax expense | 0.0 | (87) | RTBASE_DST_CUS | (73) | (10) | (0) | (3) |
| 511 | Federal Income Tax expense | 0.0 | 177 | RTBASE_DST_CUS | 148 | 21 | 1 | 7 |
| 512 | Subtotal - Income Taxes | | 90 | | 76 | 11 | 0 | 4 |
| 513 | Tatal Tarres | | 70.4 | | 070 | 00 | | 40 |
| 514 515 | Total Taxes | | 794 | | 679 | 96 | 3 | 16 |
| 516 | TOTAL EXPENSES | | 7,016 | | 5,802 | 853 | 25 | 337 |
| 517 | TOTAL EXILIBOLO | | 7,010 | | 5,502 | 000 | 20 | 337 |
| 317 | | | | | | | | |

| | Account <u>Description</u> | Account <u>Code</u> | Direct Customer Customer <u>Dollars</u> <u>CST_CUS</u> | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|----------|--|------------------------|---|---|--------------------|-----------------------|-------------------|-------------------|
| | Plant in Service | | | | | | | |
| | Intangible Plant | | | | | | | |
| 1 2 | Organization Franchise & Consent | 301.0 302.0 | 3 | LABOR_CST_CUS TOTPLT_CST_CUS | 3 | 0 | 0 | 0 |
| 3 | Miscellaneous Intangible Plant | 302.0 | 0 | None | 0 | 0 | 0 | 0 |
| 4 | Subtotal - Intangible Plant | 000.0 | 4 | | 4 | 0 | 0 | 0 |
| 6 | Transmission Plant | | | | | | | |
| 7 | Land & Land Rights | 350.0 | 0 | None | 0 | 0 | 0 | 0 |
| 8 9 | Structures & Improvements Station Equipment | 352.0 353.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 10 | Station Equipment - SCADA | 353.2 | 0 | None | 0 | 0 | 0 | 0 |
| 11 | Towers and Fixtures | 354.0 | 0 | None | 0 | 0 | 0 | 0 |
| 12 | Poles and Fixtures | 355.0 | 0 | None | 0 | 0 | 0 | 0 |
| 13 | Overhead Conductors and Devices | 356.0 | 0 | None | 0 | 0 | 0 | 0 |
| 14 | Underground Conduit | 357.0 | 0 | None | 0 | 0 | 0 | 0 |
| 15 16 | Underground Conductors and Devices Roads and Trails | 358.0 359.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 17 | Subtotal - Transmission Plant | 339.0 | 0 | None | 0 | 0 | 0 | 0 |
| 18 | Subtotal Transmission Flam | | · · | | Ŭ | ŭ | · · | Ü |
| 19 | Distribution Plant | | | | | | | |
| 20 | Land & Land Rights | 360.0 | 0 | None | 0 | 0 | 0 | 0 |
| 21 | Structures & Improvements | 361.0 | 0 | None | 0 | 0 | 0 | 0 |
| 22 23 | Station Equipment Storage Battery Equipment | 362.0 363.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 24 | Poles, Towers and Fixtures - PRI DEM | 364.0 | 0 | None | 0 | 0 | 0 | 0 |
| 25 | Poles, Towers and Fixtures - PRI CUS | 364.0 | 0 | None | 0 | 0 | 0 | 0 |
| 26 | Poles, Towers and Fixtures - SEC DEM | 364.0 | 0 | None | 0 | 0 | 0 | 0 |
| 27 | Poles, Towers and Fixtures - SEC CUS | 364.0 | 0 | None | 0 | 0 | 0 | 0 |
| 28 | Overhead Conductors and Devices - PRI DE | 365.0 | 0 | None | 0 | 0 | 0 | 0 |
| 29 | Overhead Conductors and Devices - PRI CU: | 365.0 365.0 | 0 | None | 0 | 0 | 0 | 0 |
| 30 31 | Overhead Conductors and Devices - SEC DE Overhead Conductors and Devices - SEC CL | 365.0 365.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 32 | Underground Conduit | 366.0 | 0 | None | 0 | 0 | 0 | 0 |
| 33 | Underground Conductors and Devices - PRI | 367.0 | 0 | None | 0 | 0 | 0 | 0 |
| 34 | Underground Conductors and Devices - PRI | 367.0 | 0 | None | 0 | 0 | 0 | 0 |
| 35 | Underground Conductors and Devices - SEC | 367.0 | 0 | None | 0 | 0 | 0 | 0 |
| 36 37 | Underground Conductors and Devices - SEC Transformers | 367.0 368.1 | 0 | None | 0 | 0 | 0 | 0 |
| 38 | Transformer Installations | 368.2 | 0 | None None | 0 | 0 | 0 | 0 |
| 39 | Services | 369.0 | 14,972 | SERV | 13,287 | 1,641 | 45 | 0 |
| 40 | Meters | 370.1 | 2,762 | METERS | 2,326 | 418 | 16 | 3 |
| 41 | Meter Installations | 370.2 | 1,907 | METERS | 1,606 | 288 | 11 | 2 |
| 42 | Electronic Meters | 370.3 | 4,948 | METERS | 4,166 | 749 | 29 | 4 |
| 43 44 | Installations on Customers' Premises Installations on Customers' Premises- Dusk-I | 371.0 371.5 | 1,951 0 | CUST None | 1,708 0 | 235 0 | 6 0 | 2 0 |
| 45 | Leased Property on Customers' Premises | 371.5 | 0 | None | 0 | 0 | 0 | 0 |
| 46 | Street Lighting and Signal Systems | 373.0 | 0 | None | 0 | 0 | 0 | 0 |
| 47 | Subtotal - Distribution Plant | | 26,540 | | 23,092 | 3,331 | 107 | 11 |
| 48 | | | | | | | | |
| 49 | | | 0.40 | | 700 | 0.4 | | • |
| 50 | Land & Land Rights Structures & Improvements | 389.0 | 846 3,449 | LABOR_CST_CUS LABOR_CST_CUS | 722 2,945 | 91 373 | 30 121 | 3 10 |
| 51 52 | Office Furniture & Equipment | 390.0 391.0 | 5,392 | LABOR_CST_CUS | 4,603 | 583 | 190 | 16 |
| 53 | Transportation Equipment | 392.0 | 1 | LABOR_CST_CUS | 1 | 0 | 0 | 0 |
| 54 | Stores Equipment | 393.0 | 1 | LABOR_CST_CUS | 1 | 0 | 0 | 0 |
| 55 | Tools & Garage Equipment | 394.0 | 349 | LABOR_CST_CUS | 298 | 38 | 12 | 1 |
| 56 | Laboratory Equipment | 395.0 | 54 | LABOR_CST_CUS | 46 | 6 | 2 | 0 |
| 57 58 | Power Operated Equipment Communication Equipment | 396.0 397.0 | 50 263 | LABOR_CST_CUS LABOR_CST_CUS | 42 224 | 5 28 | 2 9 | 0 1 |
| 59 | Miscellaneous Equipment | 398.0 | 263 14 | LABOR_CST_CUS | 12 | 20 | 0 | 0 |
| 60 | Other Tangible Property | 399.0 | 0 | None | 0 | 0 | 0 | 0 |
| 61 | Subtotal - General Plant | | 10,419 | | 8,894 | 1,126 | 367 | 32 |
| 62 | T . 11000 Pt . | | | | | | : | |
| 63 | Total Utility Plant | | 36,963 | | 31,990 | 4,458 | 474 | 42 |

| | Account <u>Description</u> | Account <u>Code</u> | Direct Customer Customer <u>Dollars</u> CST_CUS | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|----------------|---|------------------------|--|---|--------------------|-----------------------|-------------------|-------------------|
| 64 65 66 | Accumulated Reserve for Depreciation | | <u>001_000</u> | | | | | |
| | Intangible Plant | | | | | | | |
| 68 | Organization | 301.0 | 0 | None | 0 | 0 | 0 | 0 |
| 69 | Franchise & Consent | 302.0 | 0 | None | 0 | 0 | 0 | 0 |
| 70 71 | Miscellaneous Intangible Plant Subtotal - Intangible Plant | 303.0 | 0 | None | 0 | 0 | 0 0 | 0 |
| 72 | Subtotal - Intangible i fant | | 0 | | 0 | U | O | O |
| 73 | Transmission Plant | | | | | | | |
| 74 | Land & Land Rights | 350.0 | 0 | None | 0 | 0 | 0 | 0 |
| 75 | Structures & Improvements | 352.0 | 0 | None | 0 | 0 | 0 | 0 |
| 76 | Station Equipment | 353.0 | 0 | None | 0 | 0 | 0 | 0 |
| 77 78 | Station Equipment - SCADA Towers and Fixtures | 353.2 354.0 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 79 | Poles and Fixtures | 355.0 | 0 | None | 0 | 0 | 0 | 0 |
| 80 | Overhead Conductors and Devices | 356.0 | 0 | None | 0 | 0 | 0 | 0 |
| 81 | Underground Conduit | 357.0 | 0 | None | 0 | 0 | 0 | 0 |
| 82 | Underground Conductors and Devices | 358.0 | 0 | None | 0 | 0 | 0 | 0 |
| 83 | Roads and Trails | 359.0 | 0 | None | 0 | 0 | 0 | 0 |
| 84 | Subtotal - Transmission Plant | | 0 | | 0 | 0 | 0 | 0 |
| 85 86 | Distribution Plant | | | | | | | |
| 87 | Land & Land Rights | 360.0 | 0 | None | 0 | 0 | 0 | 0 |
| 88 | Structures & Improvements | 361.0 | 0 | None | 0 | 0 | 0 | 0 |
| 89 | Station Equipment | 362.0 | 0 | None | 0 | 0 | 0 | 0 |
| 90 | Storage Battery Equipment | 363.0 | 0 | None | 0 | 0 | 0 | 0 |
| 91 | Poles, Towers and Fixtures | 364.0 | 0 | None | 0 | 0 | 0 | 0 |
| 92 | | 365.0 | 0 | None | 0 | 0 | 0 | 0 |
| 93 | • | 366.0 | 0 | None | 0 | 0 | 0 | 0 |
| 94 95 | Underground Conductors and Devices Transformers | 367.0 368.1 | 0 | None None | 0 | 0 | 0 | 0 |
| 96 | | 368.2 | 0 | None | 0 | 0 | 0 | 0 |
| 97 | Services | 369.0 | 6,760 | SERV | 5,999 | 741 | 20 | 0 |
| 98 | Meters | 370.1 | 1,992 | METERS | 1,677 | 301 | 12 | 2 |
| 99 | | 370.2 | 738 | METERS | 621 | 112 | 4 | 1 |
| 100 | | 370.3 | 3,619 | METERS | 3,047 | 547 | 21 | 3 |
| 101 | Installations on Customers' Premises | 371.0 371.5 | 899 0 | CUST | 787 | 108 | 3 0 | 1 |
| 102 103 | Installations on Customers' Premises- Dusk£ Leased Property on Customers' Premises | 371.5 | 0 | None None | 0 | 0 | 0 | 0 |
| 103 | Street Lighting and Signal Systems | 373.0 | 0 | None | 0 | 0 | 0 | 0 |
| 105 | Subtotal - Distribution Plant | 0.0.0 | 14,008 | | 12,132 | 1,810 | 60 | 7 |
| 106 | | | , | | , | , | | |
| 107 | General Plant | | | | | | | |
| 108 | Land & Land Rights | 389.0 | 0 | None | 0 | 0 | 0 | 0 |
| 109 | Structures & Improvements | 390.0 | (63) | LABOR_CST_CUS | (54) | (7) | (2) | (0) |
| 110 111 | Office Furniture & Equipment Transportation Equipment | 391.0 392.0 | 1,082 1 | LABOR_CST_CUS LABOR_CST_CUS | 923 1 | 117 0 | 38 0 | 3 |
| 112 | Stores Equipment | 393.0 | 0 | LABOR_CST_CUS | 0 | 0 | 0 | 0 |
| 113 | | 394.0 | | LABOR_CST_CUS | 115 | 15 | 5 | 0 |
| 114 | Laboratory Equipment | 395.0 | 36 | LABOR_CST_CUS | 31 | 4 | 1 | 0 |
| 115 | Power Operated Equipment | 396.0 | 49 | LABOR_CST_CUS | 42 | 5 | 2 | 0 |
| 116 | Communication Equipment | 397.0 | 161 | LABOR_CST_CUS | 138 | 17 | 6 | 0 |
| 117 | Miscellaneous Equipment | 398.0 | 9 | LABOR_CST_CUS | 8 | 1 | 0 | 0 |
| 118 119 | Other Tangible Property Subtotal - General Plant | 399.0 | 0 1,410 | None | 0 1,204 | 0 152 | 0 50 | 0 4 |
| 120 | Cubiciai Ceneral Flam | | 1,410 | | 1,204 | 132 | 30 | 7 |
| 121 | Other | | | | | | | |
| 122 | Intentionally Left Blank | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 123 | Intentionally Left Blank | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 124 | Intentionally Left Blank | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 125 126 | Intentionally Left Blank Subtotal - Other | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 120 | Subitial - Other | | U | | U | Ü | U | U |
| | Total Depreciation Accrual | | 15,418 | | 13,336 | 1,962 | 110 | 11 |
| | Net Plant | | 21,545 | | 18,654 | 2,495 | 364 | 31 |

| | | | Direct Customer | Allocation | Residential | General Service | Large Power | Lighting |
|-----|--|-------------|-----------------|----------------|-------------|-----------------|-------------|----------|
| | Account | Account | Customer | Allocation | RES | GS | LP | LIGHT |
| | <u>Description</u> | <u>Code</u> | <u>Dollars</u> | <u>Factor</u> | | | | |
| | | | CST_CUS | | | | | |
| 131 | | | | | | | | |
| 132 | Other Rate Base Elements | | | | | | | |
| 133 | | | | | | | | |
| 134 | Working Capital | Sch. A-1 | 1,504 | TOTPLT_CST_CUS | 1,302 | 181 | 19 | 2 |
| 135 | Accumulated Deferred Income Taxes | Sch. A-1 | (5,602) | TOTPLT_CST_CUS | (4,848) | (676) | (72) | (6) |
| 136 | Customer Deposits | Sch. A-1 | (624) | LABOR_CST_CUS | (533) | (68) | (22) | (2) |
| 137 | Materials & Supplies | Sch. A-1 | 634 | LABOR_CST_CUS | 541 | 69 | 22 | 2 |
| 138 | Subtotal - Additions | | (4,088) | | (3,538) | (493) | (52) | (5) |
| 139 | | | | | | | | |
| 140 | Total Rate Base Adj. | | (4,088) | | (3,538) | (493) | (52) | (5) |
| 141 | · | | | | | | | |
| 142 | Total Rate Base | | 17,457 | | 15,116 | 2,002 | 312 | 27 |
| 143 | | | | | | | | |
| 144 | O & M Expenses | | | | | | | |
| 145 | • | | | | | | | |
| 146 | Other Power Generation | | | | | | | |
| 147 | Purchased Power | 555.0 | 0 | None | 0 | 0 | 0 | 0 |
| 148 | Power Purchased for Storage Operations | 555.1 | 0 | None | 0 | 0 | 0 | 0 |
| 149 | System Control and Load Dispatching | 556.0 | 0 | None | 0 | 0 | 0 | 0 |
| 150 | Other Expenses | 557.0 | 0 | None | 0 | 0 | 0 | 0 |
| 151 | Load Dispatch - Reliability | 561.1 | 0 | None | 0 | 0 | 0 | 0 |
| 152 | Transmission of Electricity by Others | 565.0 | 0 | None | 0 | 0 | 0 | 0 |
| 153 | Gross Receipts Tax | 408.1 | 0 | None | 0 | 0 | 0 | 0 |
| 154 | Subtotal - Other Power Generation | | 0 | 110.10 | 0 | 0 | 0 | 0 |
| 155 | Cubicial Culci I onel Conciduon | | ŭ | | ŭ | v | ŭ | · · |
| | Total - Other Power Generation | | 0 | | 0 | 0 | 0 | 0 |
| 157 | Total Caron Conc. Conc. and | | v | | · · | ŭ | · · | · · |
| 158 | Regional Market Operation Expenses | | | | | | | |
| 159 | Operation Supervision | 575.1 | 0 | None | 0 | 0 | 0 | 0 |
| 160 | Day-Ahead and Real-Time Market Administra | | 0 | None | 0 | 0 | 0 | 0 |
| 161 | Transmission Rights Market Administration | 575.3 | 0 | None | 0 | 0 | 0 | 0 |
| 162 | Capacity Market Administration | 575.4 | 0 | None | 0 | 0 | 0 | 0 |
| 163 | Ancillary Market Administration | 575.5 | 0 | None | 0 | 0 | 0 | 0 |
| 164 | Market Monitoring and Compliance | 575.6 | 0 | None | 0 | 0 | 0 | 0 |
| 165 | Market Facilitation, Monitoring and Complian | | 0 | None | 0 | 0 | 0 | 0 |
| 166 | Rents | 575.8 | 0 | None | 0 | 0 | 0 | 0 |
| 167 | Subtotal - Regional Market Operation Exp | | 0 | 140110 | 0 | 0 | 0 | 0 |
| 168 | Cubicial Regional Market Operation Exp | 7011000 | Ŭ | | v | · · | · · | v |
| 169 | Regional Market Maintenance Expenses | | | | | | | |
| 170 | Maintenance of Structures and Improvement | s 576.1 | 0 | None | 0 | 0 | 0 | 0 |
| 171 | Maintenance of Computer Hardware | 576.2 | 0 | None | 0 | 0 | 0 | 0 |
| 172 | • | 576.3 | 0 | None | 0 | 0 | 0 | 0 |
| 173 | Maintenance of Computer Software Maintenance of Communication Equipment | 576.4 | 0 | None | 0 | 0 | 0 | 0 |
| 173 | Maintenance of Misc Market Operation Plan | | 0 | None | 0 | 0 | 0 | 0 |
| 175 | Subtotal - Regional Market Maintenance I | | 0 | DISTPT-E | 0 | 0 | 0 | 0 |
| 176 | Subtotal - Neglonal Market Malifleriance i | Lybeijaea | U | DIOTI 1-L | 0 | U | U | U |
| | Total - Regional Market | | 0 | | 0 | 0 | 0 | 0 |
| 111 | Total Regional Market | | U | | 0 | U | U | U |

| | Account <u>Description</u> | Account <u>Code</u> | Direct Customer Customer <u>Dollars</u> | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|------------|---|---------------------|---|---|--------------------|-----------------------|-------------------|-------------------|
| 470 | | | CST_CUS | | | | | |
| 178 | Transmission Operation Expenses | | | | | | | |
| 180 | Operation Supervision and Engineering | 560.0 | 0 | None | 0 | 0 | 0 | 0 |
| 181 | Load Dispatch - Reliability | 561.1 | 0 | None | 0 | 0 | 0 | 0 |
| 182 | Load Dispatch - Monitor and Operate Trans. | 561.2 | 0 | None | 0 | 0 | 0 | 0 |
| 183 | Load Dispatch - Transmission Service & Sche | 561.3 | 0 | None | 0 | 0 | 0 | 0 |
| 184 | Scheduling, System Control & Dispatch Servi | 561.4 | 0 | None | 0 | 0 | 0 | 0 |
| 185 | Reliability Planning & Standards Developmen | 561.5 | 0 | None | 0 | 0 | 0 | 0 |
| 186 | Transmission Service Studies | 561.6 | 0 | None | 0 | 0 | 0 | 0 |
| 187 | Generation Interconnection Studies | 561.7 | 0 | None | 0 | 0 | 0 | 0 |
| 188 | Reliability Planning & Standards Developmen | 561.8 | 0 | None | 0 | 0 | 0 | 0 |
| 189 | Station Expenses | 562.0 | 0 | None | 0 | 0 | 0 | 0 |
| 190 191 | Operation of Energy Storage Equipment | 562.1 563.0 | 0 | None | 0 | 0 | 0 | 0 |
| 192 | Overhead Line Expense Underground Line Expenses | 564.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 193 | Transmission of Electricty by Others | 565.0 | 0 | None | 0 | 0 | 0 | 0 |
| 194 | Miscellaneous Transmission Expenses | 566.0 | 0 | None | 0 | 0 | 0 | 0 |
| 195 | Rents | 567.0 | 0 | None | 0 | 0 | 0 | 0 |
| 196 | Operation Supplies and Expenses | 567.1 | 0 | None | 0 | 0 | 0 | 0 |
| 197 | Subtotal - Transmission Operation Expenses | | 0 | | 0 | 0 | 0 | 0 |
| 198 | · | | | | | | | |
| 199 | Transmission Maintenance Expenses | | | | | | | |
| 200 | Maintenance Supervision and Engineering | 568.0 | 0 | None | 0 | 0 | 0 | 0 |
| 201 | Maintenance of Structures | 569.0 | 0 | None | 0 | 0 | 0 | 0 |
| 202 | Maintenance of Computer Hadware | 569.1 | 0 | None | 0 | 0 | 0 | 0 |
| 203 | Maintenance of Computer Software | 569.2 | 0 | None | 0 | 0 | 0 | 0 |
| 204 | Maintenance of Communication Equipment | 569.3 | 0 | None | 0 | 0 | 0 | 0 |
| 205 | Maintenance of Miscellaneous Regional Tran | 569.4 | 0 | None | 0 | 0 | 0 | 0 |
| 206 | Maintenance of Station equipment | 570.0 | 0 | None | 0 | 0 | 0 | 0 |
| 207 | Maintenance of Energy Storage Equipment | 570.1 | 0 | None | 0 | 0 | 0 | 0 |
| 208 | Maintenance of Overhead Lines | 571.0 | 0 | None | 0 | 0 | 0 | 0 |
| 209 210 | Maintenance of Underground Lines Maintenance of Miscellaneous Transmission | 572.0 573.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 210 | Maintenance of Transmission Plant | 573.0 574.0 | 0 | None | 0 | 0 | 0 | 0 |
| 212 | Subtotal - Transmission Maintenance Expens | | 0 | None | 0 | 0 | 0 | 0 |
| 213 | Cubicial Transmission Wallionando Expone | ,00 | Ŭ | | · · | · · | Ŭ | Ŭ |
| 214 | Total Transmission | | 0 | | 0 | 0 | 0 | 0 |
| 215 | | | | | | | | |
| 216 | Distribution Operation Expenses | | | | | | | |
| 217 | Operation Supervision and Engineering | 580.0 | 0 | None | 0 | 0 | 0 | 0 |
| 218 | Load Dispatching | 581.0 | 0 | None | 0 | 0 | 0 | 0 |
| | Line and Station Expenses | 581.1 | 0 | None | 0 | 0 | 0 | 0 |
| | Station Expenses | 582.0 | 0 | None | 0 | 0 | 0 | 0 |
| | Overhead Line Expenses | 583.0 | 0 | None | 0 | 0 | 0 | 0 |
| | Underground Line Expenses | 584.0 | 0 | None | 0 | 0 | 0 | 0 |
| | Operation of Energy Storage Equipment | 584.1 | 0 | None | 0 | 0 | 0 | 0 |
| | Street Lighting and Signal System Expenses | 585.0 | 0 | None None | 0 | 0 | 0 | 0 |
| | Meter Expenses Customer Installation Expenses | 586.0 587.0 | 0 | None | 0 | 0 | 0 | 0 |
| | Miscellaneous Distribution Expenses | 588.0 | 0 | None | 0 | 0 | 0 | 0 |
| | Rents | 589.0 | 0 | None | 0 | 0 | 0 | 0 |
| 229 | Subtotal - Distribution Operation Expenses | 000.0 | 0 | 110110 | 0 | 0 | 0 | 0 |
| 230 | | | | | | | | |
| 231 | Distribution Maintenance Expenses | | | | | | | |
| | Maintenance Supervision and Engineering | 590.0 | 0 | None | 0 | 0 | 0 | 0 |
| 233 | Maintenance of Structures | 591.0 | 0 | None | 0 | 0 | 0 | 0 |
| 234 | Maintenance of Station Equipment | 592.0 | 0 | None | 0 | 0 | 0 | 0 |
| 235 | Maintenance of Pipe Lines | 592.1 | 0 | None | 0 | 0 | 0 | 0 |
| 236 | Maintenance of Structures and Equipment | 592.2 | 0 | None | 0 | 0 | 0 | 0 |
| 237 | | 593.0 | 0 | None | 0 | 0 | 0 | 0 |
| 238 | Maintenance of Underground Lines | 594.0 | 0 | None | 0 | 0 | 0 | 0 |
| 239 | Maintenance of Lines | 594.1 | 0 | None | 0 | 0 | 0 | 0 |
| | Maintenance of Line Transformers | 595.0 | 0 | None | 0 | 0 | 0 | 0 |
| 241 | Maintenance of Street Lighting and Signal Syst | 596.0 | 0 | None | 0 | 0 | 0 | 0 |
| 242 | Maintenance of Meters Maintenance of Miscellaneous Distribution Plar | 597.0 598.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 243 | Subtotal - Distribution Maintenance Expenses | 0.080 | 0 | NOTE | 0 | 0 | 0 | 0 |
| 244 | Gabiotai - Distribution Maintenance Expenses | | U | | 0 | U | U | U |
| | Total Distribution | | 0 | | 0 | 0 | 0 | 0 |
| 0 | . Stat. Statibation | | · · | | O | O | 0 | J |

| | Account | Account | Direct Customer Customer | Allocation Allocation | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|------------|--|---------|-----------------------------|--------------------------|--------------------|-----------------------|-------------------|-------------------|
| | <u>Description</u> | Code | <u>Dollars</u> | <u>Factor</u> | | | | |
| | | | CST_CUS | | | | | |
| 247 | Customer Assount | | | | | | | |
| 248 | Customer Account Supervision | 901.0 | 56 | CUSTACCT_CST_CUS | 50 | 4 | 2 | 0 |
| 250 | Meter Reading Expenses | 902.0 | 213 | CUST | 187 | 26 | 1 | 0 |
| 251 | Customer Records and Collection Expenses | 903.0 | 1,115 | CUST | 976 | 134 | 3 | 1 |
| 252 | Customer Records and Collection Expenses Customer Records and Collection Expenses | 904.0 | 2,609 | USPREV | 2,609 | 0 | 0 | 0 |
| 253 | Uncollectible Accounts | 904.0 | 1,421 | UNCOL | 2,009 951 | 255 | 195 | 20 |
| 254 | Miscellaneous Customer Accounts Expenses | 905.0 | | CUSTACCT_CST_CUS | 38 | 3 | 2 | 0 |
| 255 | Subtotal - Customer Account | 303.0 | 5,458 | 300171001_001_000 | 4,810 | 423 | 202 | 22 |
| 256 | Subtotal Sustainer Account | | 5,450 | | 4,010 | 720 | 202 | 22 |
| | Customer Service & Information Expenses | | | | | | | |
| 258 | Customer Service and Informational Expense | 906.0 | 0 | None | 0 | 0 | 0 | 0 |
| 259 | Supervision | 907.0 | 35 | CUST | 31 | 4 | 0 | 0 |
| 260 | Customer Assistance Expenses | 908.0 | 243 | CUST | 213 | 29 | 1 | 0 |
| 261 | Information and Instructional Advertising Exp | 909.0 | 11 | CUST | 10 | 1 | 0 | 0 |
| 262 | Miscellaneous Customer Service & Informatic | 910.0 | 2 | CUST | 2 | 0 | 0 | 0 |
| 263 | Miscellaneous Customer Service & Informatic | 910.0 | 2,008 | EECREV | 1,258 | 398 | 338 | 15 |
| 264 | Subtotal - Customer Service & Information E | xpenses | 2,300 | | 1,513 | 433 | 339 | 15 |
| 265 | | | , | | ,- | | | |
| 266 | Sales Expenses | | | | | | | |
| 267 | Supervision | 911.0 | 0 | None | 0 | 0 | 0 | 0 |
| 268 | Demonstrating and Selling Expenses | 912.0 | 53 | CUST | 47 | 6 | 0 | 0 |
| 269 | Advertising Expenses | 913.0 | 0 | None | 0 | 0 | 0 | 0 |
| 270 | Miscellaneous Sales Expenses | 916.0 | 6 | CUST | 5 | 1 | 0 | 0 |
| 271 | Sales Expenses | 917.0 | 0 | None | 0 | 0 | 0 | 0 |
| 272 | Subtotal - Sales Expenses | | 59 | | 52 | 7 | 0 | 0 |
| 273 | · | | | | | | | |
| 274 | Total - Customer Accounts, Services & Sales Exp | penses | 7,817 | | 6,375 | 863 | 542 | 37 |
| 275 | | | | | | | | |
| 276 | Administrative and General Expenses | | | | | | | |
| 277 | Operation | | | | | | | |
| 278 | Administrative and General Salaries | 920.000 | 356 | LABOR_CST_CUS | 304 | 38 | 13 | 1 |
| 279 | Office Supplies and Expenses | 921.000 | 693 | LABOR_CST_CUS | 592 | 75 | 24 | 2 |
| 280 | Administrative Expenses Transferred - Credit | 922.000 | 0 | None | 0 | 0 | 0 | 0 |
| 281 | Outside Services Employed | 923.000 | 934 | LABOR_CST_CUS | 797 | 101 | 33 | 3 |
| | Property Insurance | 924.000 | 7 | LABOR_CST_CUS | 6 | 1 | 0 | 0 |
| 283 | Injuries and Damages | 925.000 | 230 | OMxAG_CST_CUS | 188 | 25 | 16 | 1 |
| 284 | Employee Pensions and Benefits | 926.000 | 999 | OMxAG_CST_CUS | 815 | 110 | 69 | 5 |
| 285 | Franchise Requirements | 927.000 | 0 | None | 0 | 0 | 0 | 0 |
| 286 | Regulatory Commission Expenses | 928.000 | 0 | None | 0 | 0 | 0 | 0 |
| 287 | Duplicate Charges - Credit | 929.000 | (47) | | (38) | (5) | (3) | (0) |
| 288 | General Advertising Expenses | 930.100 | 0 | TOTPLT_CST_CUS | 0 | 0 | 0 | 0 |
| 289 | Miscellaneous General Expenses | 930.200 | 117 | LABOR_CST_CUS | 100 | 13 | 4 | 0 |
| 290 | Rents | 931.000 | 26 | LABOR_CST_CUS | 22 | 3 | 1 | 0 |
| 291 | Transportation Expenses | 933.000 | 0 | None | 0 | 0 | 0 | 0 |
| 292 | ** * * | | | | | | | |
| | Maintenance | 005 000 | 40 | CENIDIT COT CUO | 40 | | • | ^ |
| 294 | Maintenance of General Plant | 935.000 | 12 | GENPLT_CST_CUS | 10 | 1 | 0 | 0 |
| 295 | Total Administrative and Constal Evacuation | | 2 207 | | 2 705 | 362 | 157 | 12 |
| 296 297 | Total - Administrative and General Expenses | | 3,327 | | 2,795 | 362 | 15/ | 12 |
| | TOTAL O & M EXPENSES | | 11.144 | | 9.170 | 1.225 | 699 | 49 |
| 230 | TOTAL O G IN LAI LINGLO | | 11,144 | | 3,170 | 1,225 | 099 | 49 |

| | Account <u>Description</u> | Account Code | Direct Customer Customer Dollars | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|------------|--|-----------------|----------------------------------|---|--------------------|-----------------------|-------------------|-------------------|
| 299 | | | CST_CUS | | | | | |
| | Labor Expense | | | | | | | |
| 301 302 | Other Power Generation | | | | | | | |
| 303 | Purchased Power | 555.0 | 0 | None | 0 | 0 | 0 | 0 |
| 304 | Power Purchased for Storage Operations | 555.1 | 0 | None | 0 | 0 | 0 | 0 |
| 305 | System Control and Load Dispatching | 556.0 | 0 | None | 0 | 0 | 0 | 0 |
| 306 | Other Expenses | 557.0 | 0 | None | 0 | 0 | 0 | 0 |
| 307 308 | Load Dispatch - Reliability Transmission of Electricty by Others | 561.1 565.0 | 0 0 | None None | 0 | 0 | 0 | 0 0 |
| 309 | Gross Receipts Tax | 408.1 | 0 | None | 0 | 0 | 0 | 0 |
| 310 | Subtotal - Other Power Generation | | 0 | | 0 | 0 | 0 | 0 |
| 311 | | | | | | | | |
| | Total - Other Power Generation | | 0 | | 0 | 0 | 0 | 0 |
| 313 314 | Regional Market Operation Expenses | | | | | | | |
| 315 | Operation Supervision | 575.1 | 0 | None | 0 | 0 | 0 | 0 |
| 316 | Day-Ahead and Real-Time Market Administra | 575.2 | 0 | None | 0 | 0 | 0 | 0 |
| 317 | Transmission Rights Market Administration | 575.3 | 0 | None | 0 | 0 | 0 | 0 |
| 318 | Capacity Market Administration | 575.4 | 0 | None | 0 | 0 | 0 | 0 |
| 319 | Ancillary Market Administration | 575.5 | 0 | None | 0 | 0 | 0 | 0 |
| 320 321 | Market Monitoring and Compliance Market Facilitation, Monitoring and Compliance | 575.6 575.7 | 0 0 | None None | 0 | 0 | 0 | 0 |
| 322 | Rents | 575.8 | 0 | None | 0 | 0 | 0 | 0 |
| 323 | Subtotal - Regional Market Operation Expens | | 0 | | 0 | 0 | 0 | 0 |
| 324 | | | | | | | | |
| | Regional Market Maintenance Expenses | 570.4 | | | | | | |
| 326 327 | Maintenance of Structures and Improvements Maintenance of Computer Hardware | 576.1 576.2 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 328 | Maintenance of Computer Flandware | 576.3 | 0 | None | 0 | 0 | 0 | 0 |
| 329 | Maintenance of Communication Equipment | 576.4 | 0 | None | 0 | 0 | 0 | 0 |
| 330 | Maintenance of Misc Market Operation Plant | 576.5 | 0 | None | 0 | 0 | 0 | 0 |
| 331 | Subtotal - Regional Market Maintenance Exp | enses | 0 | | 0 | 0 | 0 | 0 |
| 0 | Total Darianal Madust | | 0 | | 0 | 0 | 0 | 0 |
| 333 334 | Total - Regional Market | | 0 | | 0 | 0 | 0 | 0 |
| 335 | Transmission Operation Expenses | | | | | | | |
| 336 | Operation Supervision and Engineering | 560.0 | 0 | None | 0 | 0 | 0 | 0 |
| 337 | Load Dispatch - Reliability | 561.1 | 0 | None | 0 | 0 | 0 | 0 |
| 338 339 | Load Dispatch - Monitor and Operate Trans. | 561.2 | 0 0 | None | 0 | 0 | 0 | 0 0 |
| 340 | Load Dispatch - Transmission Service & Sche Scheduling, System Control & Dispatch Servi | 561.3 561.4 | 0 | None None | 0 | 0 | 0 | 0 |
| 341 | Reliability Planning & Standards Developmen | 561.5 | 0 | None | 0 | 0 | 0 | 0 |
| 342 | Transmission Service Studies | 561.6 | 0 | None | 0 | 0 | 0 | 0 |
| 343 | Generation Interconnection Studies | 561.7 | 0 | None | 0 | 0 | 0 | 0 |
| 344 | Reliability Planning & Standards Developmen | 561.8 | 0 | None | 0 | 0 | 0 | 0 |
| 345 346 | Station Expenses Operation of Energy Storage Equipment | 562.0 562.1 | 0 | None None | 0 | 0 | 0 | 0 0 |
| 347 | Overhead Line Expense | 563.0 | 0 | None | 0 | 0 | 0 | 0 |
| 348 | Underground Line Expenses | 564.0 | 0 | None | 0 | 0 | 0 | 0 |
| 349 | Transmission of Electricty by Others | 565.0 | 0 | None | 0 | 0 | 0 | 0 |
| 350 | Miscellaneous Transmission Expenses | 566.0 567.0 | 0 0 | None | 0 | 0 | 0 | 0 0 |
| 351 352 | Rents Operation Supplies and Expenses | 567.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 353 | Subtotal - Transmission Operation Expenses | | 0 | 140110 | 0 | 0 | 0 | 0 |
| 354 | | | | | | | | |
| 355 | Transmission Maintenance Expenses | | | | | | | |
| 356 | Maintenance Supervision and Engineering | 568.0 | 0 | None | 0 | 0 | 0 | 0 |
| 357 358 | Maintenance of Structures Maintenance of Computer Hadware | 569.0 569.1 | 0 0 | None None | 0 | 0 | 0 | 0 0 |
| 359 | Maintenance of Computer Software | 569.2 | 0 | None | 0 | 0 | 0 | 0 |
| 360 | Maintenance of Communication Equipment | 569.3 | 0 | None | 0 | 0 | 0 | Ö |
| 361 | Maintenance of Miscellaneous Regional Tran | 569.4 | 0 | None | 0 | 0 | 0 | 0 |
| 362 | Maintenance of Station equipment | 570.0 | 0 | None | 0 | 0 | 0 | 0 |
| 363 | Maintenance of Energy Storage Equipment | 570.1 | 0 | None | 0 | 0 | 0 | 0 |
| 364 365 | Maintenance of Overhead Lines Maintenance of Underground Lines | 571.0 572.0 | 0 0 | None None | 0 | 0 | 0 | 0 |
| 366 | Maintenance of Miscellaneous Transmission | 573.0 | 0 | None | 0 | 0 | 0 | 0 |
| 367 | Maintenance of Transmission Plant | 574.0 | 0 | None | 0 | 0 | 0 | 0 |
| 368 | Subtotal - Transmission Maintenance Expens | ses | 0 | | 0 | 0 | 0 | 0 |
| 369 370 | Total Transmission | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 310 | rotal Hallottilootti | 0.0 | U | NOTE | U | Ü | U | U |

| | Account | Account | Direct Customer Customer | Allocation Allocation | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|------------|---|-------------|-----------------------------|--------------------------|--------------------|-----------------------|-------------------|-------------------|
| | <u>Description</u> | <u>Code</u> | Dollars CST_CUS | <u>Factor</u> | | | | |
| 371 | | | | | | | | |
| | Distribution Operation Expenses | | • | | | | • | |
| 373 | Operation Supervision and Engineering | | 0 | None | 0 | 0 | 0 | 0 |
| 374 375 | Load Dispatching Line and Station Expenses | | 0 | None None | 0 | 0 | 0 | 0 0 |
| 376 | Station Expenses | | 0 | None | 0 | 0 | 0 | 0 |
| 377 | Overhead Line Expenses | | 0 | None | 0 | 0 | 0 | 0 |
| 378 | Underground Line Expenses | | 0 | None | 0 | 0 | 0 | 0 |
| 379 | Operation of Energy Storage Equipment | | 0 | None | 0 | 0 | 0 | 0 |
| 380 | Street Lighting and Signal System Expenses | | 0 | None | 0 | 0 | 0 | 0 |
| 381 | Meter Expenses | | 0 | None | 0 | 0 | 0 | 0 |
| 382 | Customer Installation Expenses Miscellaneous Distribution Expenses | | 0 | None | 0 | 0 | 0 | 0 |
| 383 384 | Rents | | 0 | None None | 0 | 0 | 0 | 0 0 |
| 385 | Subtotal - Distribution Operation Expenses | | 0 | None | 0 | 0 | 0 | 0 |
| 386 | Cubicial Distribution Operation Expenses | | ŭ | | · · | · · | Ŭ | · · |
| 387 | Distribution Maintenance Expenses | | | | | | | |
| 388 | Maintenance Supervision and Engineering | | 0 | None | 0 | 0 | 0 | 0 |
| 389 | Maintenance of Structures | | 0 | None | 0 | 0 | 0 | 0 |
| 390 | Maintenance of Station Equipment | | 0 | None | 0 | 0 | 0 | 0 |
| 391 | Maintenance of Pipe Lines | | 0 | None | 0 | 0 | 0 | 0 |
| 392 393 | Maintenance of Structures and Equipment Maintenance of Overhead Lines | | 0 | None None | 0 | 0 | 0 | 0 0 |
| 394 | Maintenance of Underground Lines | | 0 | None | 0 | 0 | 0 | 0 |
| 395 | Maintenance of Lines | | 0 | None | 0 | 0 | 0 | 0 |
| 396 | Maintenance of Line Transformers | | 0 | None | 0 | 0 | 0 | 0 |
| 397 | Maintenance of Street Lighting and Signal Syste | ems | 0 | None | 0 | 0 | 0 | 0 |
| 398 | Maintenance of Meters | | 0 | None | 0 | 0 | 0 | 0 |
| 399 | Maintenance of Miscellaneous Distribution Plant | | 0 | None | 0 | 0 | 0 | 0 |
| 400 | Subtotal - Distribution Maintenance Expense | S | 0 | | 0 | 0 | 0 | 0 |
| 401 402 | Total Distribution | | 0 | | 0 | 0 | 0 | 0 |
| 403 | Total Distribution | | 0 | | U | U | U | U |
| | Customer Account | | | | | | | |
| 405 | Supervision | 901.0 | 170 | USTACCT_CST_CUS | 150 | 13 | 6 | 1 |
| 406 | Meter Reading Expenses | 902.0 | 820 | CUST | 717 | 99 | 3 | 1 |
| 407 | Customer Records and Collection Expenses | 903.0 | 0 | None | 0 | 0 | 0 | 0 |
| 408 | Uncollectible Accounts | 904.0 | 0 | None | 0 | 0 | 0 | 0 |
| 409 | Miscellaneous Customer Accounts Expenses | 905.0 | | SUSTACCT_CST_CUS | 905 | 80 | 38 | 4 |
| 410 411 | Subtotal - Customer Account | | 2,017 | | 1,772 | 192 | 47 | 6 |
| | Customer Service & Information Expenses | | | | | | | |
| 413 | Customer Service and Informational Expense | 906.0 | 35 | CUST | 31 | 4 | 0 | 0 |
| 414 | Supervision | 907.0 | 69 | CUST | 61 | 8 | 0 | 0 |
| 415 | Customer Assistance Expenses | 908.0 | 0 | None | 0 | 0 | 0 | 0 |
| 416 | Information and Instructional Advertising Expe | 909.0 | 148 | CUST | 130 | 18 | 0 | 0 |
| 417 | Miscellaneous Customer Service & Informatic | 910.0 | 253 | EECREV | 158 | 50 | 43 | 2 |
| 418 | Subtotal - Customer Service & Information E. | xpenses | 505 | | 379 | 80 | 43 | 2 |
| 419 | Sales Expenses | | | | | | | |
| 420 | · | 911.0 | 22 | CUST | 19 | 3 | 0 | 0 |
| 422 | • | 912.0 | 0 | None | 0 | 0 | 0 | 0 |
| 423 | 0 0 1 | 913.0 | 0 | None | 0 | 0 | 0 | 0 |
| 424 | Miscellaneous Sales Expenses | 916.0 | 0 | None | 0 | 0 | 0 | 0 |
| 425 | | 917.0 | 22 | CUST | 19 | 3 | 0 | 0 |
| 426 | Subtotal - Sales Expenses | | 44 | | 39 | 5 | 0 | 0 |
| 427 428 | TOTAL O & M LABOR EXP. | | 2,566 | | 2,191 | 277 | 90 | 8 |
| | | | | | | | | |

| 429 | Account <u>Description</u> | Account <u>Code</u> | Direct Customer Customer Dollars CST_CUS | Allocation Allocation <u>Factor</u> | Residential RES | General Service GS | Large Power LP | Lighting LIGHT |
|-------------------|--|------------------------|--|---|--------------------|-----------------------|-------------------|-------------------|
| 430 431 432 | Depreciation Expense | | | | | | | |
| | Intangible Plant | | | | | | | |
| 434 | Organization | 301.0 | 0 | None | 0 | 0 | 0 | 0 |
| 435 | Franchise & Consent | 302.0 | 0 | None | 0 | 0 | 0 | 0 |
| 436 | Miscellaneous Intangible Plant | 303.0 | 0 | None | 0 | 0 | 0 | 0 |
| 437 438 | Subtotal - Intangible Plant | | 0 | | 0 | 0 | 0 | 0 |
| | Transmission Plant | | | | | | | |
| 440 | Land & Land Rights | 350.0 | 0 | None | 0 | 0 | 0 | 0 |
| 441 | Structures & Improvements | 352.0 | 0 | None | 0 | 0 | 0 | 0 |
| 442 | Station Equipment | 353.0 | 0 | None | 0 | 0 | 0 | 0 |
| 443 | Station Equipment - SCADA | 353.2 | 0 | None | 0 | 0 | 0 | 0 |
| 444 | Towers and Fixtures | 354.0 | 0 | None | 0 | 0 | 0 | 0 |
| 445 | Poles and Fixtures | 355.0 | 0 | None | 0 | 0 | 0 | 0 |
| 446 | Overhead Conductors and Devices | 356.0 | 0 | None | 0 | 0 | 0 | 0 |
| 447 448 | Underground Conductors and Devices | 357.0 358.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 449 | Underground Conductors and Devices Roads and Trails | 359.0 | 0 | None | 0 | 0 | 0 | 0 |
| 450 | Subtotal - Transmission Plant | 333.0 | 0 | None | 0 | 0 | 0 | 0 |
| 451 | | | | | | | | |
| 452 | Distribution Plant | | | | | | | |
| 453 | Land & Land Rights | 360.0 | 0 | None | 0 | 0 | 0 | 0 |
| 454 | Structures & Improvements | 361.0 | 0 | None | 0 | 0 | 0 | 0 |
| 455 | Station Equipment | 362.0 | 0 | None | 0 | 0 | 0 | 0 |
| 456 | Storage Battery Equipment | 363.0 | 0 | None | 0 | 0 | 0 | 0 |
| 457 | Poles, Towers and Fixtures | 364.0 | 0 | None | 0 | 0 | 0 | 0 |
| 458 459 | Overhead Conductors and Devices Underground Conduit | 365.0 366.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 460 | Underground Conductors and Devices | 367.0 | 0 | None | 0 | 0 | 0 | 0 |
| 461 | Transformers | 368.1 | 0 | None | 0 | 0 | 0 | 0 |
| 462 | Transformer Installations | 368.2 | 0 | None | 0 | 0 | 0 | 0 |
| 463 | Services | 369.0 | 281 | SERV | 249 | 31 | 1 | 0 |
| 464 | Meters | 370.1 | 59 | METERS | 50 | 9 | 0 | 0 |
| 465 | Meter Installations | 370.2 | 25 | METERS | 21 | 4 | 0 | 0 |
| 466 | Electronic Meters | 370.3 | 158 | METERS | 133 | 24 | 1 | 0 |
| 467 | Installations on Customers' Premises | 371.0 | 67 | CUST | 59 | 8 | 0 | 0 |
| 468 469 | Installations on Customers' Premises- Dusk-I Leased Property on Customers' Premises | 371.5 372.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 470 | Street Lighting and Signal Systems | 373.0 | 0 | None | 0 | 0 | 0 | 0 |
| 471 | Subtotal - Distribution Plant | 0.0.0 | 590 | 110.10 | 512 | 75 | 2 | 0 |
| 472 | | | | | | | | |
| 473 | General Plant | | | | | | | |
| 474 | Land & Land Rights | 389.0 | 0 | None | 0 | 0 | 0 | 0 |
| 475 | Structures & Improvements | 390.0 | 131 | LABOR_CST_CUS | 112 | 14 | 5 | 0 |
| 476 | Office Furniture & Equipment | 391.0 | 470 | LABOR_CST_CUS | 401 | 51 | 17 | 1 |
| 477 | Transportation Equipment | 392.0 | 0 | None | 0 | 0 | 0 | 0 |
| 478 479 | Stores Equipment Tools & Garage Equipment | 393.0 394.0 | 0 18 | None LABOR_CST_CUS | 0 15 | 0 2 | 0 1 | 0 |
| 480 | Laboratory Equipment | 395.0 | 5 | LABOR_CST_CUS | 5 | 1 | 0 | 0 |
| 481 | Power Operated Equipment | 396.0 | 0 | None None | 0 | 0 | 0 | 0 |
| 482 | | 397.0 | 26 | LABOR_CST_CUS | 22 | 3 | 1 | 0 |
| 483 | Miscellaneous Equipment | 398.0 | 2 | LABOR_CST_CUS | 2 | 0 | 0 | 0 |
| 484 | Other Tangible Property | 399.0 | 0 | None | 0 | 0 | 0 | 0 |
| 485 | Subtotal - General Plant | | 651 | | 556 | 70 | 23 | 2 |
| 486 487 | Total - DEPRECIATION EXPENSE | | 1,241 | | 1,067 | 146 | 25 | 2 |

| | | | Direct Customer | Allocation | Residential | General Service | Large Power | Lighting |
|------------|--|-------------|-----------------|-----------------|-------------|-----------------|-------------|----------|
| | Account | Account | Customer | Allocation | RES | GS | LP | LIGHT |
| | <u>Description</u> | <u>Code</u> | <u>Dollars</u> | <u>Factor</u> | | | | |
| 400 | | | CST_CUS | | | | | |
| 488 | Observed To Observe Assessed | 0.0 | (00) | TOTOLT OUT OUR | (4.7) | (0) | (0) | (0) |
| 489 | Charged To Clearing Accounts | 0.0 | (20) | TOTPLT_CST_CUS | (17) | (2) | (0) | (0) |
| 490 | N (0) | | 400 | TOTDLT 00T 0110 | 440 | 4.0 | | • |
| 491 | Net Salvage Amortization | 0.0 | 130 | TOTPLT_CST_CUS | 112 | 16 | 2 | 0 |
| 492 493 | Taxes Other Than Income Taxes | | | | | | | |
| | | 0.0 | | Mana | • | 0 | | |
| 494 | PURTA & Property Taxes | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 495 | Gross Receipts Tax | 0.0 | 0 | None | 0 | 0 | 0 | 0 |
| 496 | Payroll related | 0.0 | 315 | LABOR_CST_CUS | 268 | 34 | 11 | 1 |
| 497 | Real estate | 0.0 | 66 | TOTPLT_CST_CUS | 57 | 8 | 1 | 0 |
| 498 | PA Local Use and Miscellaneous | 0.0 | 33 | TOTPLT_CST_CUS | 29 | 4 | 0 | 0 |
| 499 | 0 | Blank | 0 | None | 0 | 0 | 0 | 0 |
| 500 | 0 | Blank | 0 | None | 0 | 0 | 0 | 0 |
| 501 | Subtotal - Taxes Other Than Income Taxes | | 413 | | 354 | 46 | 12 | 1 |
| 502 | Total Tours Other There become Tour | | 440 | | 054 | 40 | 40 | |
| 503 | Total Taxes Other Than Income Tax | | 413 | | 354 | 46 | 12 | 1 |
| 504 | | | | | | | | |
| 505 | Other Tax Adjustments | | | | | | | |
| 506 | Inferred Tax Difference | | 0 | None | 0 | 0 | 0 | 0 |
| 507 | Subtotal - Other Tax Adjustments | | 0 | | 0 | 0 | 0 | 0 |
| 508 | | | | | | | | |
| 509 | Income Taxes | | | | | | | |
| 510 | State Income Tax expense | 0.0 | | RTBASE_CST_CUS | (56) | (7) | (1) | (0) |
| 511 | Federal Income Tax expense | 0.0 | 133 | RTBASE_CST_CUS | 115 | 15 | 2 | 0 |
| 512 | Subtotal - Income Taxes | | 68 | | 59 | 8 | 1 | 0 |
| 513 | | | | | | | | |
| 514 | Total Taxes | | 481 | | 413 | 54 | 14 | 1 |
| 515 | | | | | | | | |
| 516 | TOTAL EXPENSES | | 12,976 | | 10,746 | 1,438 | 739 | 53 |