

**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**

**DOCKET NO. R-2017-2640058**

**Issued: January 26, 2018**

**Effective: March 27, 2018**

**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**

**Section I - General**

Index.....	2
Preface.....	3

**Section II – Summary of Results – Pennsylvania Retail Services Customers**

Introduction.....	5
Summary of Results at Present Rate Levels .....	6
Summary of Results at Equal Rates of Return.....	7
Summary of Results at Proposed Rate Levels .....	7
Revenue Requirement by Function and Classification and Unit Costs .....	8
Summary of Functional, Classification, and Allocation Choices .....	10

**Section III – Functional Studies**

Primary Secondary Split and Minimum System Study Results .....	19
----------------------------------------------------------------	----

**Section IV – Development of Allocators for Pennsylvania Retail Customers**

Introduction .....	21
Summary of Retail Customer Allocators.....	22
Average and Excess Demand Study.....	28

**Section V – Retail Service Customers - Functionalization, Classification, and Allocation**

Introduction.....	29
Cost Functionalization and Classification by Account.....	30
Summary of Costs by FERC Account to Each Class.....	66
Allocation to Retail Service Customers for Each Function and Classification Combination .....	75

**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:

1. 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. Customer costs. 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. Direct assignment. 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 No.	Description (a)	Total Company (b)	Residential RES (c)	General Service GS (d)	Large Power LP (e)	Lighting LIGHT (f)
<b>Rate Base</b>						
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	<b>Total Rate Base</b>	<b>\$ 103,320</b>	<b>\$ 71,290</b>	<b>\$ 15,672</b>	<b>\$ 14,916</b>	<b>\$ 1,442</b>
<b>Total Revenue at Current Rates</b>						
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	<b>Total Revenue</b>	<b>\$ 88,934</b>	<b>\$ 59,520</b>	<b>\$ 15,946</b>	<b>\$ 12,188</b>	<b>\$ 1,281</b>
<b>Expenses at Current Rates</b>						
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	Purchased 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	<b>Total Expenses - Current</b>	<b>\$ 85,631</b>	<b>\$ 58,826</b>	<b>\$ 14,611</b>	<b>\$ 11,102</b>	<b>\$ 1,091</b>
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%
<b>Present Revenue Requirement at Equal Rates of Return</b>						
22	Present Return	3.20%	3.20%	3.20%	3.20%	3.20%
23	Present Operating Income @ Equal Return	\$ 3,303	\$ 2,279	\$ 501	\$ 477	\$ 46
24	Income Taxes	402	277	61	58	6
25	Other Expenses	85,229	60,929	13,298	10,130	871
26	<b>Total Revenue @ Equal Rates of Return</b>	<b>\$ 88,934</b>	<b>\$ 63,486</b>	<b>\$ 13,860</b>	<b>\$ 10,665</b>	<b>\$ 923</b>
27	Present (Subsidies)/Excesses	\$ 0	\$ (3,966)	\$ 2,086	\$ 1,522	\$ 358

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

Line No.	Description (a)	Total Company (b)	Residential RES (c)	General Service GS (d)	Large Power LP (e)	Lighting LIGHT (f)
<b>Revenue Requirement at Equal Rates of Return</b>						
28	Required Return	8.07%	8.07%	8.07%	8.07%	8.07%
29	Required Operating Income	\$ 8,338	\$ 5,753	\$ 1,265	\$ 1,204	\$ 116
30	Operating Income (Deficiency) / Surplus	\$ (5,035)	\$ (5,060)	\$ 70	\$ (118)	\$ 73
<b>Expenses at Required Return</b>						
31	Operation and Maintenance	\$ 23,652	\$ 17,678	\$ 3,142	\$ 2,479	\$ 352
32	Purchased Power Expense	49,093	34,954	8,002	5,891	245
33	Uncollectible Account Increase	102	69	18	14	1
34	Amortization and Depreciation Expense	5,663	3,952	841	762	107
35	Purchased 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	\$ (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	Percent 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	<b>Proposed Return</b>	<b>8.07%</b>	<b>7.13%</b>	<b>10.69%</b>	<b>8.88%</b>	<b>17.75%</b>
53	Current Relative Rate of Return	100%	30%	266%	228%	410%
54	Proposed Relative Rate of Return	100%	88%	132%	110%	220%

**UGI Utilities, Inc. – Electric Division**  
**Proposed Test Year**  
**Functional Revenue Requirement (in \$1,000's)**

Line No.	Description	Total Company	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
	(a)	(b)	(c)	(d)	(e)	(f)
<b>Purchased Power</b>						
1	Demand	\$ -	\$ -	\$ -	\$ -	\$ -
2	Customer	\$ -	\$ -	\$ -	\$ -	\$ -
3	Energy	\$ 49,093	\$ 34,954	\$ 8,002	\$ 5,891	\$ 245
4	Sub-total	\$ 49,093	\$ 34,954	\$ 8,002	\$ 5,891	\$ 245
<b>Distribution</b>						
5	Demand	\$ 24,211	\$ 14,202	\$ 4,403	\$ 5,301	\$ 305
6	Customer	\$ 10,040	\$ 8,342	\$ 1,210	\$ 34	\$ 455
7	Energy	\$ -	\$ -	\$ -	\$ -	\$ -
8	Sub-total	\$ 34,252	\$ 22,544	\$ 5,613	\$ 5,335	\$ 759
<b>PA PUC Direct Customer</b>						
9	Demand	\$ -	\$ -	\$ -	\$ -	\$ -
10	Customer	\$ 14,843	\$ 12,363	\$ 1,652	\$ 773	\$ 56
11	Energy	\$ -	\$ -	\$ -	\$ -	\$ -
12	Sub-total	\$ 14,843	\$ 12,363	\$ 1,652	\$ 773	\$ 56
<b>TOTAL</b>						
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	<b>TOTAL REVENUE REQUIREMENT</b>	<b>\$ 98,188</b>	<b>\$ 69,861</b>	<b>\$ 15,268</b>	<b>\$ 11,998</b>	<b>\$ 1,061</b>
<b>Functional Revenue Requirement After Other Revenue Credit</b>						
	Other Revenue	\$ 1,014	\$ 689	\$ 167	\$ 141	\$ 17
<b>TOTAL</b>						
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
20	<b>TOTAL REVENUE REQUIREMENT</b>	<b>\$ 97,174</b>	<b>\$ 69,172</b>	<b>\$ 15,101</b>	<b>\$ 11,857</b>	<b>\$ 1,044</b>



**UGI Utilities, Inc. – Electric Division**

**Proposed Test Year**

**Unit Costs**

<b>Line No.</b>	<b>Description</b>	<b>Total Company</b>	<b>Residential RES</b>	<b>General Service GS</b>	<b>Large Power LP</b>	<b>Lighting LIGHT</b>
	(a)	(b)	(c)	(d)	(e)	(f)
<b>Purchased Power</b>						
1	Demand (per kW)	\$ -	\$ -	\$ -	\$ -	\$ -
2	Customer (per customer month)	\$ -	\$ -	\$ -	\$ -	\$ -
3	Energy (per kWh)	\$ 0.0495	\$ 0.0656	\$ 0.0498	\$ 0.0201	\$ 0.0408
4	Demand and Customer (per customer mont	\$ -	\$ -	\$ -	\$ -	\$ -
5	Demand and Energy (per kWh)	\$ 0.0495	\$ 0.0656	\$ 0.0498	\$ 0.0201	\$ 0.0408
<b>Distribution</b>						
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
<b>PA PUC Direct Customer</b>						
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)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>						
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
<b>TOTAL - After Other Revenue Credit</b>						
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	533,015,514	160,543,361	293,081,499	6,015,121

1 UGI Utilities, Inc. – Electric Division  
 2 Fully Projected Future Test Year September 30, 2019  
 3  
 4  
 5  
 6  
 7

			Allocation				
Account Description	Account Code	Fully Projected Future Test Year FPFTY	Function	DEM	CUS	ENG	INTERNAL
<b>Plant in Service</b>							
14 Intangible Plant							
15 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					
20 Transmission Plant							
21 Land & Land Rights	350.0	0					None
22 Structures & Improvements	352.0	0					None
23 Station Equipment	353.0	0					None
24 Station Equipment - SCADA	353.2	0					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 Underground Conduit	357.0	0					None
29 Underground Conductors and Devices	358.0	0					None
30 Roads and Trails	359.0	0					None
31 Subtotal - Transmission Plant		0					
33 Distribution Plant							
34 Land & Land Rights	360.0	98					D361_364
35 Structures & Improvements	361.0	11	F_DISTR	PRI_DEM			
36 Station Equipment	362.0	8,290	F_DISTR	PRI_DEM			
37 Storage Battery Equipment	363.0	0	F_PRPWR				None
38 Poles, Towers and Fixtures - PRI DEM	364.0	21,293	F_DISTR	PRI_DEM			
39 Poles, Towers and Fixtures - PRI CUS	364.0	8,013	F_DISTR		PRI_CUST		
40 Poles, Towers and Fixtures - SEC DEM	364.0	10,424	F_DISTR	SEC_DEM			
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 Overhead Conductors and Devices - PRI CUS	365.0	7,367	F_DISTR		PRI_CUST		
44 Overhead Conductors and Devices - SEC DEM	365.0	4,691	F_DISTR	SEC_DEM			
45 Overhead Conductors and Devices - SEC CUS	365.0	6,863	F_DISTR		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 Underground Conductors and Devices - PRI CUS	367.0	2,426	F_DISTR		PRI_CUST		
49 Underground Conductors and Devices - SEC DEM	367.0	579	F_DISTR	SEC_DEM			
50 Underground Conductors and Devices - SEC CUS	367.0	864	F_DISTR		SEC_CUST		
51 Transformers	368.1	14,604	F_DISTR	PRI_DEM			
52 Transformer Installations	368.2	10,432	F_DISTR	PRI_DEM			
53 Services	369.0	14,972	F_DRCUS		SERV		
54 Meters	370.1	2,762	F_DRCUS		METERS		
55 Meter Installations	370.2	1,907	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 Installations on Customers' Premises- Dusk-Dawn Lights	371.5	348	F_DISTR		LIGHT		
59 Leased Property on Customers' Premises	372.0	0	F_DISTR		LIGHT		
60 Street Lighting and Signal Systems	373.0	1,635	F_DISTR		LIGHT		
61 Subtotal - Distribution Plant		159,646					
63 General Plant							
64 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 Stores Equipment	393.0	2					LABOR
69 Tools & Garage Equipment	394.0	792					LABOR
70 Laboratory Equipment	395.0	123					LABOR
71 Power Operated Equipment	396.0	113					LABOR
72 Communication Equipment	397.0	597					LABOR
73 Miscellaneous Equipment	398.0	32					LABOR
74 Other Tangible Property	399.0	0					LABOR
75 Subtotal - General Plant		23,675					
77 Total Utility Plant		183,333					

	Account	Account	Fully Projected Future Test Year	Function	DEM	CUS	ENG	INTERNAL
78								
79	<b>Accumulated Reserve for Depreciation</b>							
80								
81	Intangible Plant							
82	Organization	301.0	0					LABOR
83	Franchise & Consent	302.0	0					TOTPLT
84	Miscellaneous Intangible Plant	303.0	0					TOTPLT
85	Subtotal - Intangible Plant		0					
86								
87	Transmission Plant							
88	Land & Land Rights	350.0	0					None
89	Structures & Improvements	352.0	0					None
90	Station Equipment	353.0	0					None
91	Station Equipment - SCADA	353.2	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								
100	Distribution Plant							
101	Land & Land Rights	360.0	0					D361_364
102	Structures & Improvements	361.0	8	F_DISTR	PRI_DEM			
103	Station Equipment	362.0	(97)	F_DISTR	PRI_DEM			
104	Storage Battery Equipment	363.0	0	F_PRPWWR				None
105	Poles, Towers and Fixtures	364.0	13,197					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	Installations on Customers' Premises	371.0	899	F_DRCUS		CUST		
116	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	322	F_DISTR		LIGHT		
117	Leased Property on Customers' Premises	372.0	0	F_DISTR		LIGHT		
118	Street Lighting and Signal Systems	373.0	715	F_DISTR		LIGHT		
119	Subtotal - Distribution Plant		56,506					
120								
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	Power Operated Equipment	396.0	111					LABOR
130	Communication Equipment	397.0	366					LABOR
131	Miscellaneous Equipment	398.0	20					LABOR
132	Other Tangible Property	399.0	0					LABOR
133	Subtotal - General Plant		3,205					
134								
135	Other							
136	Intentionally Left Blank							None
137	Intentionally Left Blank							None
138	Intentionally Left Blank							None
139	Intentionally Left Blank							None
140	Subtotal - Other		0					
141								
142	<b>Total Depreciation Accrual</b>		59,711					
143								
144	<b>Net Plant</b>		123,622					

	Account	Account	Fully Projected Future Test Year	Function	DEM	CUS	ENG	INTERNAL
145								
146	<b>Other Rate Base Elements</b>							
147								
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		(20,302)					
153								
154	<b>Total Rate Base Adj.</b>		(20,302)					
155								
156	<b>Total Rate Base</b>		103,320					
157								
158	<b>O &amp; M Expenses</b>							
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 Electricity 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								
172	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								
183	Regional Market Maintenance Expenses							
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								
191	Total - Regional Market		0					

	Account	Account	Fully Projected 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	Reliability Planning & Standards Development	561.5	0					None
200	Transmission Service Studies	561.6	0					None
201	Generation Interconnection Studies	561.7	0					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 Electricity by Others	565.0	0					None
208	Miscellaneous Transmission Expenses	566.0	0					None
209	Rents	567.0	0					None
210	Operation Supplies and Expenses	567.1	0					None
211	Subtotal - Transmission Operation Expenses		0					
212								
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 Hardware	569.1	0					None
217	Maintenance of Computer Software	569.2	0					None
218	Maintenance of Communication Equipment	569.3	0					None
219	Maintenance of Miscellaneous Regional Trans Plant	569.4	0					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
226	Subtotal - Transmission Maintenance Expenses		0					
227								
228	Total Transmission		0					
229								
230	Distribution Operation Expenses							
231	Operation Supervision and Engineering	580.0	863					DISTEXP
232	Load Dispatching	581.0	328					D360_362
233	Line and Station Expenses	581.1	0					D360_362
234	Station Expenses	582.0	136					D360_362
235	Overhead Line Expenses	583.0	192					D365
236	Underground Line Expenses	584.0	58					D367
237	Operation of Energy Storage Equipment	584.1	0	F_PRPWR			PWRREV	
238	Street Lighting and Signal System Expenses	585.0	59	F_DISTR		LIGHT		
239	Meter Expenses	586.0	452	F_DISTR		METERS		
240	Customer Installation Expenses	587.0	244	F_DISTR		SERV		
241	Miscellaneous Distribution Expenses	588.0	683					DISTEXP
242	Rents	589.0	0					DISTEXP
243	Subtotal - Distribution Operation Expenses		3,017					
244								
245	Distribution Maintenance Expenses							
246	Maintenance Supervision and Engineering	590.0	232					DMAINT
247	Maintenance of Structures	591.0	295					D360_362
248	Maintenance of Station Equipment	592.0	126					D360_362
249	Maintenance of Pipe Lines	592.1	0					None
250	Maintenance of Structures and Equipment	592.2	314					D360_362
251	Maintenance of Overhead Lines	593.0	4,089					D365
252	Maintenance of Underground Lines	594.0	162					D367
253	Maintenance of Lines	594.1	0					D367
254	Maintenance of Line Transformers	595.0	170	F_DISTR	PRI_DEM			
255	Maintenance of Street Lighting and Signal Systems	596.0	47	F_DISTR		LIGHT		
256	Maintenance of Meters	597.0	13	F_DISTR		METERS		
257	Maintenance of Miscellaneous Distribution Plant	598.0	26					DMAINT
258	Subtotal - Distribution Maintenance Expenses		5,476					
259								
260	Total Distribution		8,493					
261								

Account		Account	Fully Projected Future Test Year	Function	DEM	CUS	ENG	INTERNAL
262	Customer Account							
263	Supervision	901.0	56	F_DRCUS				CUSTACCT
264	Meter Reading Expenses	902.0	213	F_DRCUS		CUST		
265	Customer Records and Collection Expenses	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	1,421	F_DRCUS		UNCOL		
268	Miscellaneous Customer Accounts Expenses	905.0	43					CUSTACCT
269	Subtotal - Customer Account		5,458					
270								
271	Customer Service & Information Expenses							
272	Customer Service and Informational Expenses	906.0	0	F_DRCUS		CUST		
273	Supervision	907.0	35	F_DRCUS		CUST		
274	Customer Assistance Expenses	908.0	243	F_DRCUS		CUST		
275	Information and Instructional Advertising Expenses	909.0	11	F_DRCUS		CUST		
276	Miscellaneous Customer Service & Informational Exps	910.0	2	F_DRCUS		CUST		
277	Miscellaneous Customer Service & Informational Exps (EEC)	910.0	2,008	F_DRCUS		EECREV		
278	Subtotal - Customer Service & Information Expenses		2,300					
279								
280	Sales Expenses							
281	Supervision	911.0	0	F_DRCUS		CUST		
282	Demonstrating and Selling Expenses	912.0	53	F_DRCUS		CUST		
283	Advertising Expenses	913.0	0	F_DRCUS		CUST		
284	Miscellaneous Sales Expenses	916.0	6	F_DRCUS		CUST		
285	Sales Expenses	917.0	0	F_DRCUS		CUST		
286	Subtotal - Sales Expenses		59					
287								
288	<b>Total - Customer Accounts, Services &amp; Sales Expenses</b>		7,817					
289								
290	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								
307	Maintenance							
308	Maintenance of General Plant	935.0	26					GENPLT
309								
310	Total - Administrative and General Expenses		7,342					
311								
312	<b>TOTAL O &amp; M EXPENSES</b>		72,745					
313								

Account		Account	Fully Projected Future Test Year	Function	DEM	CUS	ENG	INTERNAL
314	<b>Labor Expense</b>							
315								
316	Other Power Generation							
317	Purchased Power	555.0	0	F_PRPW			PWRREV	
318	Power Purchased for Storage Operations	555.1	0	F_PRPW			PWRREV	
319	System Control and Load Dispatching	556.0	0	F_PRPW			PWRREV	
320	Other Expenses	557.0	0	F_PRPW			PWRREV	
321	Load Dispatch - Reliability	561.1	0	F_PRPW			PWRREV	
322	Transmission of Electricity by Others	565.0	0	F_PRPW			PWRREV	
323	Gross Receipts Tax	408.1	0	F_PRPW			PWRREV	
324	Subtotal - Other Power Generation		0					
325								
326	Total - Other Power Generation		0					
327								
328	Regional Market Operation Expenses							
329	Operation Supervision	575.1	0					None
330	Day-Ahead and Real-Time Market Administration	575.2	0					None
331	Transmission Rights Market Administration	575.3	0					None
332	Capacity Market Administration	575.4	0					None
333	Ancillary Market Administration	575.5	0					None
334	Market Monitoring and Compliance	575.6	0					None
335	Market Facilitation, Monitoring and Compliance Serv	575.7	0					None
336	Rents	575.8	0					None
337	Subtotal - Regional Market Operation Expenses		0					
338								
339	Regional Market Maintenance Expenses							
340	Maintenance of Structures and Improvements	576.1	0					None
341	Maintenance of Computer Hardware	576.2	0					None
342	Maintenance of Computer Software	576.3	0					None
343	Maintenance of Communication Equipment	576.4	0					None
344	Maintenance of Misc Market Operation Plant	576.5	0					None
345	Subtotal - Regional Market Maintenance Expenses		0					
346								
347	Total - Regional Market		0					
348								
349	Transmission Operation Expenses							
350	Operation Supervision and Engineering	560.0	0					None
351	Load Dispatch - Reliability	561.1	0					None
352	Load Dispatch - Monitor and Operate Trans. System	561.2	0					None
353	Load Dispatch - Transmission Service & Scheduling	561.3	0					None
354	Scheduling, System Control & Dispatch Service	561.4	0					None
355	Reliability Planning & Standards Development	561.5	0					None
356	Transmission Service Studies	561.6	0					None
357	Generation Interconnection Studies	561.7	0					None
358	Reliability Planning & Standards Development Services	561.8	0					None
359	Station Expenses	562.0	0					None
360	Operation of Energy Storage Equipment	562.1	0					None
361	Overhead Line Expense	563.0	0					None
362	Underground Line Expenses	564.0	0					None
363	Transmission of Electricity by Others	565.0	0					None
364	Miscellaneous Transmission Expenses	566.0	0					None
365	Rents	567.0	0					None
366	Operation Supplies and Expenses	567.1	0					None
367	Subtotal - Transmission Operation Expenses		0					
368								
369	Transmission Maintenance Expenses							
370	Maintenance Supervision and Engineering	568.0	0					None
371	Maintenance of Structures	569.0	0					None
372	Maintenance of Computer Hardware	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					
383		0.0						
384	Total Transmission	0.0	0					

		Fully Projected					
Account	Account	Future Test Year	Function	DEM	CUS	ENG	INTERNAL
385		0.0					
386	Distribution Operation Expenses	0.0					
387	Operation Supervision and Engineering	580.0	437				DISTEXP
388	Load Dispatching	581.0	292				D360_362
389	Line and Station Expenses	581.1	0				D360_362
390	Station Expenses	582.0	49				D360_362
391	Overhead Line Expenses	583.0	49				D365
392	Underground Line Expenses	584.0	28				D367
393	Operation of Energy Storage Equipment	584.1	0	F_PRPWR		PWRREV	
394	Street Lighting and Signal System Expenses	585.0	4	F_DISTR		LIGHT	
395	Meter Expenses	586.0	349	F_DISTR		METERS	
396	Customer Installation Expenses	587.0	55	F_DISTR		SERV	
397	Miscellaneous Distribution Expenses	588.0	320				DISTEXP
398	Rents	589.0	0				DISTEXP
399	Subtotal - Distribution Operation Expenses		1,585				
400							
401	Distribution Maintenance Expenses						
402	Maintenance Supervision and Engineering	590.0	0				DMAINT
403	Maintenance of Structures	591.0	70				D360_362
404	Maintenance of Station Equipment	592.0	0				D360_362
405	Maintenance of Pipe Lines	592.1	0				None
406	Maintenance of Structures and Equipment	592.2	512				D360_362
407	Maintenance of Overhead Lines	593.0	65				D365
408	Maintenance of Underground Lines	594.0	0				D367
409	Maintenance of Lines	594.1	58				D367
410	Maintenance of Line Transformers	595.0	11	F_DISTR	PRI_DEM		
411	Maintenance of Street Lighting and Signal Systems	596.0	7	F_DISTR		LIGHT	
412	Maintenance of Meters	597.0	12	F_DISTR		METERS	
413	Maintenance of Miscellaneous Distribution Plant	598.0	943				DMAINT
414	Subtotal - Distribution Maintenance Expenses		1,680				
415							
416	Total Distribution		3,265				
417							
418	Customer Account						
419	Supervision	901.0	170	F_DRCUS			CUSTACCT
420	Meter Reading Expenses	902.0	820	F_DRCUS		CUST	
421	Customer Records and Collection Expenses	903.0	0	F_DRCUS		CUST	
422	Uncollectible Accounts	904.0	0	F_DRCUS		UNCOL	
423	Miscellaneous Customer Accounts Expenses	905.0	1,027				CUSTACCT
424	Subtotal - Customer Account		2,017				
425							
426	Customer Service & Information Expenses						
427	Customer Service and Informational Expenses	906.0	35	F_DRCUS		CUST	
428	Supervision	907.0	69	F_DRCUS		CUST	
429	Customer Assistance Expenses	908.0	0	F_DRCUS		CUST	
430	Information and Instructional Advertising Expenses	909.0	148	F_DRCUS		CUST	
431	Miscellaneous Customer Service & Informational Exps (EE	910.0	253	F_DRCUS		EECREV	
432	Subtotal - Customer Service & Information Expenses		505				
433							
434	Sales Expenses						
435	Supervision	911.0	22	F_DRCUS		CUST	
436	Demonstrating and Selling Expenses	912.0	0	F_DRCUS		CUST	
437	Advertising Expenses	913.0	0	F_DRCUS		CUST	
438	Miscellaneous Sales Expenses	916.0	0	F_DRCUS		CUST	
439	Sales Expenses	917.0	22	F_DRCUS		CUST	
440	Subtotal - Sales Expenses	0.0	44				
441							
442	<b>TOTAL O &amp; M LABOR EXP.</b>		5,831				



	Account	Account	Fully Projected Future Test Year	Function	DEM	CUS	ENG	INTERNAL
443								
444								
445	<b>Depreciation Expense</b>							
446								
447	Intangible Plant							
448	Organization	301.0	0					LABOR
449	Franchise & Consent	302.0	0					TOTPLT
450	Miscellaneous Intangible Plant	303.0	0					TOTPLT
451	Subtotal - Intangible Plant		0					
452								
453	Transmission Plant							
454	Land & Land Rights	350.0	0					None
455	Structures & Improvements	352.0	0					None
456	Station Equipment	353.0	0					None
457	Station Equipment - SCADA	353.2	0					None
458	Towers and Fixtures	354.0	0					None
459	Poles and Fixtures	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								
466	Distribution Plant							
467	Land & Land Rights	360.0	0					D361_364
468	Structures & Improvements	361.0	0	F_DISTR	PRI_DEM			
469	Station Equipment	362.0	277	F_DISTR	PRI_DEM			
470	Storage Battery Equipment	363.0	0	F_PRPWR				None
471	Poles, Towers and Fixtures	364.0	869					D364
472	Overhead Conductors and Devices	365.0	864					D365
473	Underground Conduit	366.0	105					D367
474	Underground Conductors and Devices	367.0	302					D367
475	Transformers	368.1	304	F_DISTR	PRI_DEM			
476	Transformer Installations	368.2	268	F_DISTR	PRI_DEM			
477	Services	369.0	281	F_DRCUS		SERV		
478	Meters	370.1	59	F_DRCUS		METERS		
479	Meter Installations	370.2	25	F_DRCUS		METERS		
480	Electronic Meters	370.3	158	F_DRCUS		METERS		
481	Installations on Customers' Premises	371.0	67	F_DRCUS		CUST		
482	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	4	F_DISTR		LIGHT		
483	Leased Property on Customers' Premises	372.0	0	F_DISTR		LIGHT		
484	Street Lighting and Signal Systems	373.0	55	F_DISTR		LIGHT		
485	Subtotal - Distribution Plant		3,638					
486								
487	General Plant							
488	Land & Land Rights	389.0	0					LABOR
489	Structures & Improvements	390.0	297					LABOR
490	Office Furniture & Equipment	391.0	1,068					LABOR
491	Transportation Equipment	392.0	0					LABOR
492	Stores Equipment	393.0	0					LABOR
493	Tools & Garage Equipment	394.0	40					LABOR
494	Laboratory Equipment	395.0	12					LABOR
495	Power Operated Equipment	396.0	0					LABOR
496	Communication Equipment	397.0	58					LABOR
497	Miscellaneous Equipment	398.0	4					LABOR
498	Other Tangible Property	399.0	0					LABOR
499	Subtotal - General Plant		1,479					
500								
501	<b>Total - DEPRECIATION EXPENSE</b>		5,117					

Account	Account	Fully Projected Future Test Year	Function	DEM	CUS	ENG	INTERNAL
502							
503	Charged To Clearing Accounts	(98)					TOTPLT
504							
505	Net Salvage Amortization	644					TOTPLT
506							
507	<b>Taxes Other Than Income Taxes</b>						
508	PURTA & Property Taxes	449	F_DISTR		CUST		
509	Gross Receipts Tax	5,167	F_DISTR	TOTREV			
510	Payroll related	715					LABOR
511	Real estate	327					TOTPLT
512	PA Local Use and Miscellaneous	164					TOTPLT
513							None
514							None
515	Subtotal - Taxes Other Than Income Taxes	6,821					
516							
517	Total Taxes Other Than Income Tax	6,821					
518							
519	<b>Other Tax Adjustments</b>						
520	Inferred Tax Difference	0					None
521	Subtotal - Other Tax Adjustments	0					
522							
523	<b>Income Taxes</b>						
524	State Income Tax expense	(386)					RTBASE
525	Federal Income Tax expense	788					RTBASE
526	Subtotal - Income Taxes	402					
527							
528	Total Taxes	7,223					
529							
530	TOTAL EXPENSES						
531							
532	<b>Revenues at Present Rates</b>						
533	Total Distribution Margin	35,067					TOTREV
534	Purchased Power Revenue	49,093					PWRREV
535	CAP Rider	1,752					USPREV
536	EEC Rider	2,008					EECREV
537	Forfeited Discounts	450.0	440				UNCOL
538	Miscellaneous Service Revenues	451.0	30				TOTREV
539	Rent from Electric Properties	454.0	560				TOTPLT
540	Interest on Undercollection - Refunded	456.1	(16)				UNCOL
541							
542	Total Revenue	88,934					TOTREV

Revenue Allocator

**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**

DIST. ACCT. NO.	DESCRIPTION	Subfunctionalization/Classification Of Distribution Plant					
		FUNCTIONALIZATION		PRIMARY SPLIT		SECONDARY SPLIT	
		PRIMARY % OF ACCOUNT TOTAL	SECONDARY % OF ACCOUNT TOTAL	CUSTOMER COMPONENT % OF	DEMAND COMPONENT % OF	CUSTOMER COMPONENT % OF	DEMAND COMPONENT % OF
364	POLES, TOWERS AND FIXTURES	67.66%	32.34%	27.34%	72.66%	25.58%	74.42%
365	OVERHEAD CONDUCTORS AND DEVICES	69.45%	30.55%	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		NCPs @ Secondary	214,261	137,663	39,595	35,071	1,932
7		Adjustment Factor		100%	100%	100%	100%
6	SEC_DEM	Secondary Demand Allocator	214,261	137,663	39,595	35,071	1,932
8			100%	64.25%	18.48%	16.37%	0.90%
9	<b>CUSTOMER ALLOCATORS</b>						
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%
13	Number of Customers Using Primary System						
14	PRI_CUST	2019 Forecasted Customer Count	61,892	54,180	7,462	190	60
15			100%	87.54%	12.06%	0.31%	0.10%
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 Investments						
20		Average Cost per Meter		\$ 135	\$ 176	\$ 266	\$ 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						
25		Service Cost per Service	\$ 143	\$ 50.22	\$ 45.03	\$ 48.06	\$ -
26		Relative Weighting Factor		1.00	0.90	0.96	-
27	SERV	Weighted Customers	61,052	54,180	6,690	182	-
28			100%	88.74%	10.96%	0.30%	0.00%
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%

20

Chesapeake Utilities - Delaware Division  
 Cost of Service Analysis - Inputs

Line No.	Name	Description	Total	Residential	General Service	Large Power	Lighting
32	Direct Assignment of Lighting						
33	LIGHT		1	-	-	-	1
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%
38	Total EEC Revenue						
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	<b>ENERGY ALLOCATORS</b>						
41	MWh Sales						
42	ENERGY	MWh Sales	992,655	533,016	160,543	293,081	6,015
43			100.00%	53.70%	16.17%	29.52%	0.61%
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	<b>REVENUE ALLOCATORS</b>						
46	Total Revenue						
47	TOTREV	Total Revenue	35,065,541	20,866,030	7,378,922	5,816,957	1,003,632
48			100%	59.51%	21.04%	16.59%	2.86%

**UGI Utilities, Inc. – Electric Division**

**Billing Determinants**

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

**Primary and Secondary Split**

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

**Primary Customer Data**

	<b>Residential</b>	<b>General Service</b>	<b>Large Power</b>	<b>Lighting</b>	<b>Total</b>
<b>Customer Count</b>	2	17	34	-	53
<b>kWh Usage</b>	55,230	6,376,156	128,793,351	-	135,224,737
<b>NCP at Primary</b>	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
<b>NCP (kW) at Generation</b>	146,626	43,987	62,394	2,058	255,064	1.0000
<b>NCP at Primary</b>	140,536	42,160	59,803	1,972	244,471	1.0433
<b>NCP at Secondary</b>	137,663	39,595	35,071	1,932	214,261	1.0650

<b>NCP (kW) at Primary</b>	14	1,742	24,004	-	25,760
<b>NCP (kW) at Secondary</b>	137,663	39,595	35,071	1,932	214,261
<b>Total</b>	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	UGI Losses	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**

	<b>Total</b>	<b>Residential</b>	<b>General Service</b>	<b>Large Power</b>	<b>Lighting</b>
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 Customer Count	Industrial Customer Count	Weighted Average Service Cost	Relative 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 Customers	Total Services in Study	Total Service Cost in Study	Average Service Cost	Relative 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 Access Method

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

<b>Ssystem Load Factor</b>	60.70%
----------------------------	--------

**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.

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

Functionalization Phase

	Account Description	Account Code	Account Balance	Functional Allocation Factor	Prchsd Pwr	Transmission	Distribution	Direct Customer
1	Organization	301.0	7	LABOR	0	0	4	3
2	Franchise & Consent	302.0	5	TOTPLT	0	0	4	1
3	Miscellaneous Intangible Plant	303.0	0	TOTPLT	0	0	0	0
4	Subtotal - Intangible Plant		12		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	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	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								
19	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	None	0	0	0	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	0	0	4,691	0
31	Overhead Conductors and Devices - SEC CUS	365.0	6,863	F_DISTR	0	0	6,863	0
32	Underground Conduit	366.0	6,753	D367	0	0	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	Meter Installations	370.2	1,907	F_DRCUS	0	0	0	1,907
42	Electronic Meters	370.3	4,948	F_DRCUS	0	0	0	4,948
43	Installations on Customers' Premises	371.0	1,951	F_DRCUS	0	0	0	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								
49	General Plant							
50	Land & Land Rights	389.0	1,923	LABOR	0	0	1,077	846
51	Structures & Improvements	390.0	7,838	LABOR	0	0	4,389	3,449
52	Office Furniture & Equipment	391.0	12,252	LABOR	0	0	6,860	5,392
53	Transportation Equipment	392.0	3	LABOR	0	0	2	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	Subtotal - General Plant		23,675		0	0	13,256	10,419
62								
63	<b>Total Utility Plant</b>		<b>183,333</b>		<b>0</b>	<b>0</b>	<b>146,370</b>	<b>36,963</b>

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

Functionalization Phase

	Account Description	Account Code	Account Balance	Functional Allocation Factor	Prchsd Pwr	Transmission	Distribution	Direct Customer
64								
65	<b>Accumulated Reserve for Depreciation</b>							
66								
67	Intangible Plant							
68	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	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	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	D361_364	0	0	0	0
88	Structures & Improvements	361.0	8	F_DISTR	0	0	8	0
89	Station Equipment	362.0	(97)	F_DISTR	0	0	(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	Underground Conduit	366.0	1,897	D367	0	0	1,897	0
94	Underground Conductors and Devices	367.0	2,840	D367	0	0	2,840	0
95	Transformers	368.1	7,317	F_DISTR	0	0	7,317	0
96	Transformer Installations	368.2	5,259	F_DISTR	0	0	5,259	0
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	Meter Installations	370.2	738	F_DRCUS	0	0	0	738
100	Electronic Meters	370.3	3,619	F_DRCUS	0	0	0	3,619
101	Installations on Customers' Premises	371.0	899	F_DRCUS	0	0	0	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	Subtotal - Distribution Plant		56,506		0	0	42,498	14,008
106								
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	Office Furniture & Equipment	391.0	2,458	LABOR	0	0	1,376	1,082
111	Transportation Equipment	392.0	3	LABOR	0	0	2	1
112	Stores Equipment	393.0	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	Communication Equipment	397.0	366	LABOR	0	0	205	161
117	Miscellaneous Equipment	398.0	20	LABOR	0	0	11	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								
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	Intentionally Left Blank	0.0	0	None	0	0	0	0
126	Subtotal - Other		0		0	0	0	0
127								
128	<b>Total Depreciation Accrual</b>		59,711		0	0	44,293	15,418
129								
130	<b>Net Plant</b>		123,622		0	0	102,077	21,545
131								

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

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Prchsd Pwr	Transmission	Distribution	Direct Customer
<b>132 Other Rate Base Elements</b>							
133							
134 Working Capital	Sch. A-1	7,462	TOTPLT	0	0	5,958	1,504
135 Accumulated Deferred Income Taxes	Sch. A-1	(27,785)	TOTPLT	0	0	(22,183)	(5,602)
136 Customer Deposits	Sch. A-1	(1,419)	LABOR	0	0	(795)	(624)
137 Materials & Supplies	Sch. A-1	1,440	LABOR	0	0	806	634
138 Subtotal - Additions		(20,302)		0	0	(16,214)	(4,088)
139							
140 Total Rate Base Adj.		(20,302)		0	0	(16,214)	(4,088)
141							
142 Total Rate Base		103,320		0	0	85,864	17,457
143							
<b>144 O &amp; M Expenses</b>							
145							
146 Other Power Generation							
147 Purchased Power	555.0	44,761	F_PRPW	44,761	0	0	0
148 Power Purchased for Storage Operations	555.1	0	F_PRPW	0	0	0	0
149 System Control and Load Dispatching	556.0	0	F_PRPW	0	0	0	0
150 Other Expenses	557.0	0	F_PRPW	0	0	0	0
151 Load Dispatch - Reliability	561.1	178	F_PRPW	178	0	0	0
152 Transmission of Electricity by Others	565.0	4,154	F_PRPW	4,154	0	0	0
153 Gross Receipts Tax	408.1	0	F_PRPW	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							
158 Regional Market Operation Expenses							
159 Operation Supervision	575.1	0	None	0	0	0	0
160 Day-Ahead and Real-Time Market Administration	575.2	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 Compliance Serv	575.7	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
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 Expenses		0		0	0	0	0
176							
177 Total - Regional Market		0		0	0	0	0
178							



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

Functionalization Phase

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

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

Functionalization Phase

	Account Description	Account Code	Account Balance	Functional Allocation Factor	Prchsd Pwr	Transmission	Distribution	Direct Customer
247								
248	Customer Account							
249	Supervision	901.0	56	CUSTACCT	0	0	0	56
250	Meter Reading Expenses	902.0	213	F_DRCUS	0	0	0	213
251	Customer Records and Collection Expenses	903.0	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		5,458		0	0	0	5,458
256								
257	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		2,300		0	0	0	2,300
265								
266	Sales Expenses							
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
270	Miscellaneous Sales Expenses	916.0	6	F_DRCUS	0	0	0	6
271	Sales Expenses	917.0	0	F_DRCUS	0	0	0	0
272	Subtotal - Sales Expenses		59		0	0	0	59
273								
274	Total - Customer Accounts, Services & Sales Expenses		7,817		0	0	0	7,817
275								
276	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)	(47)
288	General Advertising Expenses	930.100	2	TOTPLT	0	0	2	0
289	Miscellaneous General Expenses	930.200	265	LABOR	0	0	148	117
290	Rents	931.000	59	LABOR	0	0	33	26
291	Transportation Expenses	933.000	0	OMxAG	0	0	0	0
292								
293	Maintenance							
294	Maintenance of General Plant	935.000	26	GENPLT	0	0	15	12
295								
296	Total - Administrative and General Expenses		7,342		0	0	4,015	3,327
297								
298	<b>TOTAL O &amp; M EXPENSES</b>		72,745		49,093	-	12,508	11,144
299								

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

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Prchsd Pwr	Transmission	Distribution	Direct Customer
<b>300 Labor Expense</b>							
301							
302 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 Other Expenses	557.0	0	F_PRPWR	0	0	0	0
307 Load Dispatch - Reliability	561.1	0	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 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 Market Facilitation, Monitoring and Compliance Serv	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							
325 Regional Market Maintenance Expenses							
326 Maintenance of Structures and Improvements	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 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
332							
333 Total - Regional Market		0		0	0	0	0
334							
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 Load Dispatch - Monitor and Operate Trans. System	561.2	0	None	0	0	0	0
339 Load Dispatch - Transmission Service & Scheduling	561.3	0	None	0	0	0	0
340 Scheduling, System Control & Dispatch Service	561.4	0	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 Servic	561.8	0	None	0	0	0	0
345 Station Expenses	562.0	0	None	0	0	0	0
346 Operation of Energy Storage Equipment	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 Electricity by Others	565.0	0	None	0	0	0	0
350 Miscellaneous Transmission Expenses	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 Subtotal - Transmission Operation Expenses		0		0	0	0	0
354							
355 Transmission Maintenance Expenses							
356 Maintenance Supervision and Engineering	568.0	0	None	0	0	0	0
357 Maintenance of Structures	569.0	0	None	0	0	0	0
358 Maintenance of Computer Hardware	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 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	0	None	0	0	0	0
363 Maintenance of Energy Storage Equipment	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 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

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

Functionalization Phase

	Account Description	Account Code	Account Balance	Functional Allocation Factor	Prchsd Pwr	Transmission	Distribution	Direct Customer
371								
372	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
375	Line and Station Expenses	581.1	0	D360_362	0	0	0	0
376	Station Expenses	582.0	49	D360_362	0	0	49	0
377	Overhead Line Expenses	583.0	49	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_PRPW	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								
387	Distribution Maintenance Expenses							
388	Maintenance Supervision and Engineering	590.0	0	DMAINT	0	0	0	0
389	Maintenance of Structures	591.0	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								
402	Total Distribution		3,265		0	0	3,265	0
403								
404	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								
412	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
415	Customer Assistance Expenses	908.0	0	F_DRCUS	0	0	0	0
416	Information and Instructional Advertising Expenses	909.0	148	F_DRCUS	0	0	0	148
417	Miscellaneous Customer Service & Informational Exp	910.0	253	F_DRCUS	0	0	0	253
418	Subtotal - Customer Service & Information Expenses		505		0	0	0	505
419								
420	Sales Expenses							
421	Supervision	911.0	22	F_DRCUS	0	0	0	22
422	Demonstrating and Selling Expenses	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								
428	<b>TOTAL O &amp; M LABOR EXP.</b>		5,831		0	0	3,265	2,566
429								

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

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Prchsd Pwr	Transmission	Distribution	Direct Customer
430							
431 <b>Depreciation Expense</b>							
432							
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 Subtotal - Transmission Plant		0		0	0	0	0
451							
452 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	F_DISTR	0	0	304	0
462 Transformer Installations	368.2	268	F_DISTR	0	0	268	0
463 Services	369.0	281	F_DRCUS	0	0	0	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							
473 General Plant							
474 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	LABOR	0	0	2	2
484 Other Tangible Property	399.0	0	LABOR	0	0	0	0
485 Subtotal - General Plant		1,479		0	0	828	651
486							
487 <b>Total - DEPRECIATION EXPENSE</b>		5,117		0	0	3,876	1,241

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

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Prchsd Pwr	Transmission	Distribution	Direct Customer
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 <b>Taxes Other Than Income Taxes</b>							
494 PURTA & Property Taxes	0.0	449	F_DISTR	0	0	449	0
495 Gross Receipts Tax	0.0	5,167	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 <b>Total Taxes Other Than Income Tax</b>		6,821		0	0	6,407	413
504							
505 <b>Other Tax Adjustments</b>							
506 Inferred Tax Difference		0	None	0	0	0	0
507 Subtotal - Other Tax Adjustments		0		0	0	0	0
508							
509 <b>Income Taxes</b>							
510 State Income Tax expense	0.0	(386)	RTBASE	0	0	(321)	(65)
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
515							
516 TOTAL EXPENSES		85,631		49,093	0	23,561	12,976

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

Account Description	Account Code	Intenal	Prchsd_Pwr Dollars	Function	PWR			
		Classification Factor		Classification Factor	Demand	Customer	Energy	
<b>Plant in Service</b>								
Intangible Plant								
1	Organization	301.0	LABOR	0	LABOR_PWR	0	0	0
2	Franchise & Consent	302.0	TOTPLT	0	TOTPLT_PWR	0	0	0
3	Miscellaneous Intangible Plant	303.0	TOTPLT	0	TOTPLT_PWR	0	0	0
4	Subtotal - Intangible Plant			0		0	0	0
5								
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	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	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 Plant								
20	Land & Land Rights	360.0	D361_364	0	D361_364_PWR	0	0	0
21	Structures & Improvements	361.0	DEM	0	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	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	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	Underground Conductors and Devices - SEC CUS	367.0	CUS	0	CUS	0	0	0
37	Transformers	368.1	DEM	0	DEM	0	0	0
38	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	CUS	0	CUS	0	0	0
45	Leased Property on Customers' Premises	372.0	CUS	0	CUS	0	0	0
46	Street Lighting and Signal Systems	373.0	CUS	0	CUS	0	0	0
47	Subtotal - Distribution Plant			0		0	0	0
48								
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	Transportation Equipment	392.0	LABOR	0	LABOR_PWR	0	0	0
54	Stores Equipment	393.0	LABOR	0	LABOR_PWR	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	0	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	Subtotal - General Plant			0		0	0	0
62								
63	<b>Total Utility Plant</b>			0		0	0	0
64								

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

Account Description	Account Code	Internal Classification Factor	Distribution Dollars	Function Classification Factor	DST			
					Demand	Customer	Energy	
<b>Plant in Service</b>								
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	
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 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 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	
Distribution Plant								
20 Land & Land Rights	360.0	D361_364	98	D361_364_DST	76	22	0	
21 Structures & Improvements	361.0	DEM	11	DEM	11	0	0	
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 Poles, Towers and Fixtures - PRI CUS	364.0	CUS	8,013	CUS	0	8,013	0	
26 Poles, Towers and Fixtures - SEC DEM	364.0	DEM	10,424	DEM	10,424	0	0	
27 Poles, Towers and Fixtures - SEC CUS	364.0	CUS	3,582	CUS	0	3,582	0	
28 Overhead Conductors and Devices - PRI DEM	365.0	DEM	18,900	DEM	18,900	0	0	
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 Underground Conduit	366.0	D367	6,753	D367_DST	4,486	2,267	0	
33 Underground Conductors and Devices - PRI DEM	367.0	DEM	5,932	DEM	5,932	0	0	
34 Underground Conductors and Devices - PRI CUS	367.0	CUS	2,426	CUS	0	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 Transformer Installations	368.2	DEM	10,432	DEM	10,432	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	CUS	348	CUS	0	348	0	
45 Leased Property on Customers' Premises	372.0	CUS	0	CUS	0	0	0	
46 Street Lighting and Signal Systems	373.0	CUS	1,635	CUS	0	1,635	0	
47 Subtotal - Distribution Plant			133,106		99,718	33,388	0	
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 Office Furniture & Equipment	391.0	LABOR	6,860	LABOR_DST	4,257	2,603	0	
53 Transportation Equipment	392.0	LABOR	2	LABOR_DST	1	1	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 Miscellaneous Equipment	398.0	LABOR	18	LABOR_DST	11	7	0	
60 Other Tangible Property	399.0	LABOR	0	LABOR_DST	0	0	0	
61 Subtotal - General Plant			13,256		8,226	5,030	0	
63 <b>Total Utility Plant</b>			146,370		107,950	38,420	0	



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

Account Description	Account Code	Internal Classification Factor	Direct Customer Dollars	Function Classification Factor	CST			
					Demand	Customer	Energy	
<b>Plant in Service</b>				<b>2</b>				
<b>Intangible Plant</b>								
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	
<b>Transmission Plant</b>								
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 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 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	
<b>Distribution Plant</b>								
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 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 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 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_CST	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 Underground Conductors and Devices - SEC CUS	367.0	CUS	0	CUS	0	0	0	
37 Transformers	368.1	DEM	0	DEM	0	0	0	
38 Transformer Installations	368.2	DEM	0	DEM	0	0	0	
39 Services	369.0	CUS	14,972	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	0	CUS	0	0	0	
45 Leased Property on Customers' Premises	372.0	CUS	0	CUS	0	0	0	
46 Street Lighting and Signal Systems	373.0	CUS	0	CUS	0	0	0	
47 Subtotal - Distribution Plant			26,540		0	26,540	0	
<b>General Plant</b>								
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 Office Furniture & Equipment	391.0	LABOR	5,392	LABOR_CST	0	5,392	0	
53 Transportation Equipment	392.0	LABOR	1	LABOR_CST	0	1	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 Miscellaneous Equipment	398.0	LABOR	14	LABOR_CST	0	14	0	
60 Other Tangible Property	399.0	LABOR	0	LABOR_CST	0	0	0	
61 Subtotal - General Plant			10,419		0	10,419	0	
63 <b>Total Utility Plant</b>			36,963		0	36,963	0	

Account Description	Account Code	Intenal	Prchsd_Pwr Dollars	Function	PWR			
		Classification		Classification	Prchsd_Pwr			
		Factor		Factor	Demand	Customer	Energy	
65 <b>Accumulated Reserve for Depreciation</b>								
66								
67 Intangible Plant								
68 Organization	301.0	LABOR	0	LABOR_PWR	0	0	0	0
69 Franchise & Consent	302.0	TOTPLT	0	TOTPLT_PWR	0	0	0	0
70 Miscellaneous Intangible Plant	303.0	TOTPLT	0	TOTPLT_PWR	0	0	0	0
71 Subtotal - Intangible Plant			0		0	0	0	0
72								
73 Transmission Plant								
74 Land & Land Rights	350.0	None	0	None	0	0	0	0
75 Structures & Improvements	352.0	None	0	None	0	0	0	0
76 Station Equipment	353.0	None	0	None	0	0	0	0
77 Station Equipment - SCADA	353.2	None	0	None	0	0	0	0
78 Towers and Fixtures	354.0	None	0	None	0	0	0	0
79 Poles and Fixtures	355.0	None	0	None	0	0	0	0
80 Overhead Conductors and Devices	356.0	None	0	None	0	0	0	0
81 Underground Conduit	357.0	None	0	None	0	0	0	0
82 Underground Conductors and Devices	358.0	None	0	None	0	0	0	0
83 Roads and Trails	359.0	None	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	D361_364	0	D361_364_PWR	0	0	0	0
88 Structures & Improvements	361.0	DEM	0	DEM	0	0	0	0
89 Station Equipment	362.0	DEM	0	DEM	0	0	0	0
90 Storage Battery Equipment	363.0	None	0	None	0	0	0	0
91 Poles, Towers and Fixtures	364.0	D364	0	D364_PWR	0	0	0	0
92 Overhead Conductors and Devices	365.0	D365	0	D365_PWR	0	0	0	0
93 Underground Conduit	366.0	D367	0	D367_PWR	0	0	0	0
94 Underground Conductors and Devices	367.0	D367	0	D367_PWR	0	0	0	0
95 Transformers	368.1	DEM	0	DEM	0	0	0	0
96 Transformer Installations	368.2	DEM	0	DEM	0	0	0	0
97 Services	369.0	CUS	0	CUS	0	0	0	0
98 Meters	370.1	CUS	0	CUS	0	0	0	0
99 Meter Installations	370.2	CUS	0	CUS	0	0	0	0
100 Electronic Meters	370.3	CUS	0	CUS	0	0	0	0
101 Installations on Customers' Premises	371.0	CUS	0	CUS	0	0	0	0
102 Installations on Customers' Premises- Dusk-Dawn Lights	371.5	CUS	0	CUS	0	0	0	0
103 Leased Property on Customers' Premises	372.0	CUS	0	CUS	0	0	0	0
104 Street Lighting and Signal Systems	373.0	CUS	0	CUS	0	0	0	0
105 Subtotal - Distribution Plant			0		0	0	0	0
106								
107 General Plant								
108 Land & Land Rights	389.0	LABOR	0	LABOR_PWR	0	0	0	0
109 Structures & Improvements	390.0	LABOR	0	LABOR_PWR	0	0	0	0
110 Office Furniture & Equipment	391.0	LABOR	0	LABOR_PWR	0	0	0	0
111 Transportation Equipment	392.0	LABOR	0	LABOR_PWR	0	0	0	0
112 Stores Equipment	393.0	LABOR	0	LABOR_PWR	0	0	0	0
113 Tools & Garage Equipment	394.0	LABOR	0	LABOR_PWR	0	0	0	0
114 Laboratory Equipment	395.0	LABOR	0	LABOR_PWR	0	0	0	0
115 Power Operated Equipment	396.0	LABOR	0	LABOR_PWR	0	0	0	0
116 Communication Equipment	397.0	LABOR	0	LABOR_PWR	0	0	0	0
117 Miscellaneous Equipment	398.0	LABOR	0	LABOR_PWR	0	0	0	0
118 Other Tangible Property	399.0	LABOR	0	LABOR_PWR	0	0	0	0
119 Subtotal - General Plant			0		0	0	0	0
120								
121 Other								
122 Intentionally Left Blank	0.0	None	0	None	0	0	0	0
123 Intentionally Left Blank	0.0	None	0	None	0	0	0	0
124 Intentionally Left Blank	0.0	None	0	None	0	0	0	0
125 Intentionally Left Blank	0.0	None	0	None	0	0	0	0
126 Subtotal - Other			0		0	0	0	0
127								
128 <b>Total Depreciation Accrual</b>			0		0	0	0	0
129								
130 <b>Net Plant</b>			0		0	0	0	0
131								

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

Account Description	Account Code	Internal	Direct Customer	Function	CST			
		Classification	Dollars	Classification	Direct Customer			
		Factor		Factor	Demand	Customer	Energy	
65 <b>Accumulated Reserve for Depreciation</b>								
66								
67 Intangible Plant								
68 Organization	301.0	LABOR	0	LABOR_CST	0	0	0	0
69 Franchise & Consent	302.0	TOTPLT	0	TOTPLT_CST	0	0	0	0
70 Miscellaneous Intangible Plant	303.0	TOTPLT	0	TOTPLT_CST	0	0	0	0
71 Subtotal - Intangible Plant			0		0	0	0	0
72								
73 Transmission Plant								
74 Land & Land Rights	350.0	None	0	None	0	0	0	0
75 Structures & Improvements	352.0	None	0	None	0	0	0	0
76 Station Equipment	353.0	None	0	None	0	0	0	0
77 Station Equipment - SCADA	353.2	None	0	None	0	0	0	0
78 Towers and Fixtures	354.0	None	0	None	0	0	0	0
79 Poles and Fixtures	355.0	None	0	None	0	0	0	0
80 Overhead Conductors and Devices	356.0	None	0	None	0	0	0	0
81 Underground Conduit	357.0	None	0	None	0	0	0	0
82 Underground Conductors and Devices	358.0	None	0	None	0	0	0	0
83 Roads and Trails	359.0	None	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	D361_364	0	D361_364_CST	0	0	0	0
88 Structures & Improvements	361.0	DEM	0	DEM	0	0	0	0
89 Station Equipment	362.0	DEM	0	DEM	0	0	0	0
90 Storage Battery Equipment	363.0	None	0	None	0	0	0	0
91 Poles, Towers and Fixtures	364.0	D364	0	D364_CST	0	0	0	0
92 Overhead Conductors and Devices	365.0	D365	0	D365_CST	0	0	0	0
93 Underground Conduit	366.0	D367	0	D367_CST	0	0	0	0
94 Underground Conductors and Devices	367.0	D367	0	D367_CST	0	0	0	0
95 Transformers	368.1	DEM	0	DEM	0	0	0	0
96 Transformer Installations	368.2	DEM	0	DEM	0	0	0	0
97 Services	369.0	CUS	6,760	CUS	0	6,760	0	0
98 Meters	370.1	CUS	1,992	CUS	0	1,992	0	0
99 Meter Installations	370.2	CUS	738	CUS	0	738	0	0
100 Electronic Meters	370.3	CUS	3,619	CUS	0	3,619	0	0
101 Installations on Customers' Premises	371.0	CUS	899	CUS	0	899	0	0
102 Installations on Customers' Premises- Dusk-Dawn Lights	371.5	CUS	0	CUS	0	0	0	0
103 Leased Property on Customers' Premises	372.0	CUS	0	CUS	0	0	0	0
104 Street Lighting and Signal Systems	373.0	CUS	0	CUS	0	0	0	0
105 Subtotal - Distribution Plant			14,008		0	14,008	0	0
106								
107 General Plant								
108 Land & Land Rights	389.0	LABOR	0	LABOR_CST	0	0	0	0
109 Structures & Improvements	390.0	LABOR	(63)	LABOR_CST	0	(63)	0	0
110 Office Furniture & Equipment	391.0	LABOR	1,082	LABOR_CST	0	1,082	0	0
111 Transportation Equipment	392.0	LABOR	1	LABOR_CST	0	1	0	0
112 Stores Equipment	393.0	LABOR	0	LABOR_CST	0	0	0	0
113 Tools & Garage Equipment	394.0	LABOR	135	LABOR_CST	0	135	0	0
114 Laboratory Equipment	395.0	LABOR	36	LABOR_CST	0	36	0	0
115 Power Operated Equipment	396.0	LABOR	49	LABOR_CST	0	49	0	0
116 Communication Equipment	397.0	LABOR	161	LABOR_CST	0	161	0	0
117 Miscellaneous Equipment	398.0	LABOR	9	LABOR_CST	0	9	0	0
118 Other Tangible Property	399.0	LABOR	0	LABOR_CST	0	0	0	0
119 Subtotal - General Plant			1,410		0	1,410	0	0
120								
121 Other								
122 Intentionally Left Blank	0.0	None	0	None	0	0	0	0
123 Intentionally Left Blank	0.0	None	0	None	0	0	0	0
124 Intentionally Left Blank	0.0	None	0	None	0	0	0	0
125 Intentionally Left Blank	0.0	None	0	None	0	0	0	0
126 Subtotal - Other			0		0	0	0	0
127								
128 <b>Total Depreciation Accrual</b>			15,418		0	15,418	0	0
129								
130 <b>Net Plant</b>			21,545		0	21,545	0	0
131								

Account Description	Account Code	Internal	Prchsd_Pwr Dollars	Function	PWR			
		Classification		Classification	Prchsd_Pwr			
		Factor		Factor	Demand	Customer	Energy	
132 <b>Other Rate Base Elements</b>								
133								
134 Working Capital	Sch. A-1	TOTPLT	0	TOTPLT_PWR	0	0	0	0
135 Accumulated Deferred Income Taxes	Sch. A-1	TOTPLT	0	TOTPLT_PWR	0	0	0	0
136 Customer Deposits	Sch. A-1	LABOR	0	LABOR_PWR	0	0	0	0
137 Materials & Supplies	Sch. A-1	LABOR	0	LABOR_PWR	0	0	0	0
138 Subtotal - Additions			0		0	0	0	0
139								
140 Total Rate Base Adj.			0		0	0	0	0
141								
142 Total Rate Base			0		0	0	0	0
143								
144 <b>O &amp; M Expenses</b>								
145								
146 Other Power Generation								
147 Purchased Power	555.0	ENG	44,761	ENG	0	0	44,761	0
148 Power Purchased for Storage Operations	555.1	ENG	0	ENG	0	0	0	0
149 System Control and Load Dispatching	556.0	ENG	0	ENG	0	0	0	0
150 Other Expenses	557.0	ENG	0	ENG	0	0	0	0
151 Load Dispatch - Reliability	561.1	ENG	178	ENG	0	0	178	0
152 Transmission of Electricity by Others	565.0	ENG	4,154	ENG	0	0	4,154	0
153 Gross Receipts Tax	408.1	ENG	0	ENG	0	0	0	0
154 Subtotal - Other Power Generation			49,093		0	0	49,093	0
155								
156 Total - Other Power Generation			49,093		0	0	49,093	0
157								
158 Regional Market Operation Expenses								
159 Operation Supervision	575.1	None	0	None	0	0	0	0
160 Day-Ahead and Real-Time Market Administration	575.2	None	0	None	0	0	0	0
161 Transmission Rights Market Administration	575.3	None	0	None	0	0	0	0
162 Capacity Market Administration	575.4	None	0	None	0	0	0	0
163 Ancillary Market Administration	575.5	None	0	None	0	0	0	0
164 Market Monitoring and Compliance	575.6	None	0	None	0	0	0	0
165 Market Facilitation, Monitoring and Compliance Serv	575.7	None	0	None	0	0	0	0
166 Rents	575.8	None	0	None	0	0	0	0
167 Subtotal - Regional Market Operation Expenses			0		0	0	0	0
168								
169 Regional Market Maintenance Expenses								
170 Maintenance of Structures and Improvements	576.1	None	0	None	0	0	0	0
171 Maintenance of Computer Hardware	576.2	None	0	None	0	0	0	0
172 Maintenance of Computer Software	576.3	None	0	None	0	0	0	0
173 Maintenance of Communication Equipment	576.4	None	0	None	0	0	0	0
174 Maintenance of Misc Market Operation Plant	576.5	None	0	None	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 Description	Account Code	Internal	Distribution Dollars	Function	DST			
		Classification		Classification	Distribution			
		Factor		Factor	Demand	Customer	Energy	
132 <b>Other Rate Base Elements</b>								
133								
134 Working Capital	Sch. A-1	TOTPLT	5,958	TOTPLT_DST	4,394	1,564	0	
135 Accumulated Deferred Income Taxes	Sch. A-1	TOTPLT	(22,183)	TOTPLT_DST	(16,360)	(5,823)	0	
136 Customer Deposits	Sch. A-1	LABOR	(795)	LABOR_DST	(493)	(301)	0	
137 Materials & Supplies	Sch. A-1	LABOR	806	LABOR_DST	500	306	0	
138 Subtotal - Additions			(16,214)		(11,959)	(4,254)	0	
139								
140 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 <b>O &amp; M Expenses</b>								
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 Electricity 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								
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								

Account Description	Account Code	Internal	Direct Customer Dollars	Function	CST			
		Classification		Classification	Direct Customer			
		Factor		Factor	Demand	Customer	Energy	
132 <b>Other Rate Base Elements</b>								
133								
134 Working Capital	Sch. A-1	TOTPLT	1,504	TOTPLT_CST	0	1,504	0	0
135 Accumulated Deferred Income Taxes	Sch. A-1	TOTPLT	(5,602)	TOTPLT_CST	0	(5,602)	0	0
136 Customer Deposits	Sch. A-1	LABOR	(624)	LABOR_CST	0	(624)	0	0
137 Materials & Supplies	Sch. A-1	LABOR	634	LABOR_CST	0	634	0	0
138 Subtotal - Additions			(4,088)		0	(4,088)	0	0
139								
140 Total Rate Base Adj.			(4,088)		0	(4,088)	0	0
141								
142 Total Rate Base			17,457		0	17,457	0	0
143								
144 <b>O &amp; M Expenses</b>								
145								
146 Other Power Generation								
147 Purchased Power	555.0	ENG	0	ENG	0	0	0	0
148 Power Purchased for Storage Operations	555.1	ENG	0	ENG	0	0	0	0
149 System Control and Load Dispatching	556.0	ENG	0	ENG	0	0	0	0
150 Other Expenses	557.0	ENG	0	ENG	0	0	0	0
151 Load Dispatch - Reliability	561.1	ENG	0	ENG	0	0	0	0
152 Transmission of Electricity by Others	565.0	ENG	0	ENG	0	0	0	0
153 Gross Receipts Tax	408.1	ENG	0	ENG	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								
158 Regional Market Operation Expenses								
159 Operation Supervision	575.1	None	0	None	0	0	0	0
160 Day-Ahead and Real-Time Market Administration	575.2	None	0	None	0	0	0	0
161 Transmission Rights Market Administration	575.3	None	0	None	0	0	0	0
162 Capacity Market Administration	575.4	None	0	None	0	0	0	0
163 Ancillary Market Administration	575.5	None	0	None	0	0	0	0
164 Market Monitoring and Compliance	575.6	None	0	None	0	0	0	0
165 Market Facilitation, Monitoring and Compliance Serv	575.7	None	0	None	0	0	0	0
166 Rents	575.8	None	0	None	0	0	0	0
167 Subtotal - Regional Market Operation Expenses			0		0	0	0	0
168								
169 Regional Market Maintenance Expenses								
170 Maintenance of Structures and Improvements	576.1	None	0	None	0	0	0	0
171 Maintenance of Computer Hardware	576.2	None	0	None	0	0	0	0
172 Maintenance of Computer Software	576.3	None	0	None	0	0	0	0
173 Maintenance of Communication Equipment	576.4	None	0	None	0	0	0	0
174 Maintenance of Misc Market Operation Plant	576.5	None	0	None	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 Description	Account Code	Intenal	Prchsd_Pwr Dollars	Function	PWR			
		Classification		Classification	Prchsd_Pwr			
		Factor		Factor	Demand	Customer	Energy	
179	Transmission Operation Expenses							
180	Operation Supervision and Engineering	560.0	0	None	0	0	0	
181	Load Dispatch - Reliability	561.1	0	None	0	0	0	
182	Load Dispatch - Monitor and Operate Trans. System	561.2	0	None	0	0	0	
183	Load Dispatch - Transmission Service & Scheduling	561.3	0	None	0	0	0	
184	Scheduling, System Control & Dispatch Service	561.4	0	None	0	0	0	
185	Reliability Planning & Standards Development	561.5	0	None	0	0	0	
186	Transmission Service Studies	561.6	0	None	0	0	0	
187	Generation Interconnection Studies	561.7	0	None	0	0	0	
188	Reliability Planning & Standards Development Services	561.8	0	None	0	0	0	
189	Station Expenses	562.0	0	None	0	0	0	
190	Operation of Energy Storage Equipment	562.1	0	None	0	0	0	
191	Overhead Line Expense	563.0	0	None	0	0	0	
192	Underground Line Expenses	564.0	0	None	0	0	0	
193	Transmission of Electricity by Others	565.0	0	None	0	0	0	
194	Miscellaneous Transmission Expenses	566.0	0	None	0	0	0	
195	Rents	567.0	0	None	0	0	0	
196	Operation Supplies and Expenses	567.1	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	0	None	0	0	0	
201	Maintenance of Structures	569.0	0	None	0	0	0	
202	Maintenance of Computer Hardware	569.1	0	None	0	0	0	
203	Maintenance of Computer Software	569.2	0	None	0	0	0	
204	Maintenance of Communication Equipment	569.3	0	None	0	0	0	
205	Maintenance of Miscellaneous Regional Trans Plant	569.4	0	None	0	0	0	
206	Maintenance of Station equipment	570.0	0	None	0	0	0	
207	Maintenance of Energy Storage Equipment	570.1	0	None	0	0	0	
208	Maintenance of Overhead Lines	571.0	0	None	0	0	0	
209	Maintenance of Underground Lines	572.0	0	None	0	0	0	
210	Maintenance of Miscellaneous Transmission Plant	573.0	0	None	0	0	0	
211	Maintenance of Transmission Plant	574.0	0	None	0	0	0	
212	Subtotal - Transmission Maintenance Expenses		0		0	0	0	
213								
214	Total Transmission		0		0	0	0	
215								
216	Distribution Operation Expenses							
217	Operation Supervision and Engineering	580.0	0	DISTEXP	0	0	0	
218	Load Dispatching	581.0	0	D360_362	0	0	0	
219	Line and Station Expenses	581.1	0	D360_362	0	0	0	
220	Station Expenses	582.0	0	D360_362	0	0	0	
221	Overhead Line Expenses	583.0	0	D365	0	0	0	
222	Underground Line Expenses	584.0	0	D367	0	0	0	
223	Operation of Energy Storage Equipment	584.1	0	ENG	0	0	0	
224	Street Lighting and Signal System Expenses	585.0	0	CUS	0	0	0	
225	Meter Expenses	586.0	0	CUS	0	0	0	
226	Customer Installation Expenses	587.0	0	CUS	0	0	0	
227	Miscellaneous Distribution Expenses	588.0	0	DISTEXP	0	0	0	
228	Rents	589.0	0	DISTEXP	0	0	0	
229	Subtotal - Distribution Operation Expenses		0		0	0	0	
230								
231	Distribution Maintenance Expenses							
232	Maintenance Supervision and Engineering	590.0	0	DMAINT	0	0	0	
233	Maintenance of Structures	591.0	0	D360_362	0	0	0	
234	Maintenance of Station Equipment	592.0	0	D360_362	0	0	0	
235	Maintenance of Pipe Lines	592.1	0	None	0	0	0	
236	Maintenance of Structures and Equipment	592.2	0	D360_362	0	0	0	
237	Maintenance of Overhead Lines	593.0	0	D365	0	0	0	
238	Maintenance of Underground Lines	594.0	0	D367	0	0	0	
239	Maintenance of Lines	594.1	0	D367	0	0	0	
240	Maintenance of Line Transformers	595.0	0	DEM	0	0	0	
241	Maintenance of Street Lighting and Signal Systems	596.0	0	CUS	0	0	0	
242	Maintenance of Meters	597.0	0	CUS	0	0	0	
243	Maintenance of Miscellaneous Distribution Plant	598.0	0	DMAINT	0	0	0	
244	Subtotal - Distribution Maintenance Expenses		0		0	0	0	
245								
246	Total Distribution		0		0	0	0	
247								



	Account Description	Account Code	Internal	Distribution Dollars	Function	DST		
			Classification		Classification	Distribution		
			Factor		Factor	Demand	Customer	Energy
179	Transmission Operation Expenses							
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	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	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 Electricity 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 Hardware	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	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	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								
216	Distribution Operation Expenses							
217	Operation Supervision and Engineering	580.0	DISTEXP	863	DISTEXP_DST	365	498	0
218	Load Dispatching	581.0	D360_362	328	D360_362_DST	327	1	0
219	Line and Station Expenses	581.1	D360_362	0	D360_362_DST	0	0	0
220	Station Expenses	582.0	D360_362	136	D360_362_DST	136	0	0
221	Overhead Line Expenses	583.0	D365	192	D365_DST	120	72	0
222	Underground Line Expenses	584.0	D367	58	D367_DST	39	20	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	59	CUS	0	59	0
225	Meter Expenses	586.0	CUS	452	CUS	0	452	0
226	Customer Installation Expenses	587.0	CUS	244	CUS	0	244	0
227	Miscellaneous Distribution Expenses	588.0	DISTEXP	683	DISTEXP_DST	289	394	0
228	Rents	589.0	DISTEXP	0	DISTEXP_DST	0	0	0
229	Subtotal - Distribution Operation Expenses			3,017		1,275	1,741	0
230								
231	Distribution Maintenance Expenses							
232	Maintenance Supervision and Engineering	590.0	DMAINT	232	DMAINT_DST	159	74	0
233	Maintenance of Structures	591.0	D360_362	295	D360_362_DST	294	1	0
234	Maintenance of Station Equipment	592.0	D360_362	126	D360_362_DST	126	0	0
235	Maintenance of Pipe Lines	592.1	None	0	None	0	0	0
236	Maintenance of Structures and Equipment	592.2	D360_362	314	D360_362_DST	313	1	0
237	Maintenance of Overhead Lines	593.0	D365	4,089	D365_DST	2,551	1,539	0
238	Maintenance of Underground Lines	594.0	D367	162	D367_DST	108	55	0
239	Maintenance of Lines	594.1	D367	0	D367_DST	0	0	0
240	Maintenance of Line Transformers	595.0	DEM	170	DEM	170	0	0
241	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
243	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
247								

	Account Description	Account Code	Internal	Function	CST			
			Classification	Direct Customer	Classification	Direct Customer		
			Factor	Dollars	Factor	Demand	Customer	Energy
179	Transmission Operation Expenses							
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	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	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 Electricity 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 Hardware	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	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	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								
216	Distribution Operation Expenses							
217	Operation Supervision and Engineering	580.0	DISTEXP	0	DISTEXP_CST	0	0	0
218	Load Dispatching	581.0	D360_362	0	D360_362_CST	0	0	0
219	Line and Station Expenses	581.1	D360_362	0	D360_362_CST	0	0	0
220	Station Expenses	582.0	D360_362	0	D360_362_CST	0	0	0
221	Overhead Line Expenses	583.0	D365	0	D365_CST	0	0	0
222	Underground Line Expenses	584.0	D367	0	D367_CST	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
225	Meter Expenses	586.0	CUS	0	CUS	0	0	0
226	Customer Installation Expenses	587.0	CUS	0	CUS	0	0	0
227	Miscellaneous Distribution Expenses	588.0	DISTEXP	0	DISTEXP_CST	0	0	0
228	Rents	589.0	DISTEXP	0	DISTEXP_CST	0	0	0
229	Subtotal - Distribution Operation Expenses			0		0	0	0
230								
231	Distribution Maintenance Expenses							
232	Maintenance Supervision and Engineering	590.0	DMAINT	0	DMAINT_CST	0	0	0
233	Maintenance of Structures	591.0	D360_362	0	D360_362_CST	0	0	0
234	Maintenance of Station Equipment	592.0	D360_362	0	D360_362_CST	0	0	0
235	Maintenance of Pipe Lines	592.1	None	0	None	0	0	0
236	Maintenance of Structures and Equipment	592.2	D360_362	0	D360_362_CST	0	0	0
237	Maintenance of Overhead Lines	593.0	D365	0	D365_CST	0	0	0
238	Maintenance of Underground Lines	594.0	D367	0	D367_CST	0	0	0
239	Maintenance of Lines	594.1	D367	0	D367_CST	0	0	0
240	Maintenance of Line Transformers	595.0	DEM	0	DEM	0	0	0
241	Maintenance of Street Lighting and Signal Systems	596.0	CUS	0	CUS	0	0	0
242	Maintenance of Meters	597.0	CUS	0	CUS	0	0	0
243	Maintenance of Miscellaneous Distribution Plant	598.0	DMAINT	0	DMAINT_CST	0	0	0
244	Subtotal - Distribution Maintenance Expenses			0		0	0	0
245								
246	Total Distribution			0		0	0	0
247								

Account Description	Account Code	Internal	Prchsd_Pwr Dollars	Function	PWR			
		Classification		Classification	Prchsd_Pwr			
		Factor		Factor	Demand	Customer	Energy	
248 Customer Account								
249 Supervision	901.0	CUSTACCT	0	CUSTACCT_PWR	0	0	0	0
250 Meter Reading Expenses	902.0	CUS	0	CUS	0	0	0	0
251 Customer Records and Collection Expenses	903.0	CUS	0	CUS	0	0	0	0
252 Customer Records and Collection Expenses (USP)	904.0	CUS	0	CUS	0	0	0	0
253 Uncollectible Accounts	904.0	CUS	0	CUS	0	0	0	0
254 Miscellaneous Customer Accounts Expenses	905.0	CUSTACCT	0	CUSTACCT_PWR	0	0	0	0
255 Subtotal - Customer Account			0		0	0	0	0
256								
257 Customer Service & Information Expenses								
258 Customer Service and Informational Expenses	906.0	CUS	0	CUS	0	0	0	0
259 Supervision	907.0	CUS	0	CUS	0	0	0	0
260 Customer Assistance Expenses	908.0	CUS	0	CUS	0	0	0	0
261 Information and Instructional Advertising Expenses	909.0	CUS	0	CUS	0	0	0	0
262 Miscellaneous Customer Service & Informational Exps	910.0	CUS	0	CUS	0	0	0	0
263 Miscellaneous Customer Service & Informational Exps (EEC)	910.0	CUS	0	CUS	0	0	0	0
264 Subtotal - Customer Service & Information Expenses			0		0	0	0	0
265								
266 Sales Expenses								
267 Supervision	911.0	CUS	0	CUS	0	0	0	0
268 Demonstrating and Selling Expenses	912.0	CUS	0	CUS	0	0	0	0
269 Advertising Expenses	913.0	CUS	0	CUS	0	0	0	0
270 Miscellaneous Sales Expenses	916.0	CUS	0	CUS	0	0	0	0
271 Sales Expenses	917.0	CUS	0	CUS	0	0	0	0
272 Subtotal - Sales Expenses			0		0	0	0	0
273								
274 Total - Customer Accounts, Services & Sales Expenses			0		0	0	0	0
275								
276 Administrative and General Expenses								
277 Operation								
278 Administrative and General Salaries	920.000	LABOR	0	LABOR_PWR	0	0	0	0
279 Office Supplies and Expenses	921.000	LABOR	0	LABOR_PWR	0	0	0	0
280 Administrative Expenses Transferred - Credit	922.000	LABOR	0	LABOR_PWR	0	0	0	0
281 Outside Services Employed	923.000	LABOR	0	LABOR_PWR	0	0	0	0
282 Property Insurance	924.000	LABOR	0	LABOR_PWR	0	0	0	0
283 Injuries and Damages	925.000	OMxAG	0	OMxAG_PWR	0	0	0	0
284 Employee Pensions and Benefits	926.000	OMxAG	0	OMxAG_PWR	0	0	0	0
285 Franchise Requirements	927.000	OMxAG	0	OMxAG_PWR	0	0	0	0
286 Regulatory Commission Expenses	928.000	OMxAG	0	OMxAG_PWR	0	0	0	0
287 Duplicate Charges - Credit	929.000	OMxAG	0	OMxAG_PWR	0	0	0	0
288 General Advertising Expenses	930.100	TOTPLT	0	TOTPLT_PWR	0	0	0	0
289 Miscellaneous General Expenses	930.200	LABOR	0	LABOR_PWR	0	0	0	0
290 Rents	931.000	LABOR	0	LABOR_PWR	0	0	0	0
291 Transportation Expenses	933.000	OMxAG	0	OMxAG_PWR	0	0	0	0
292								
293 Maintenance								
294 Maintenance of General Plant	935.000	GENPLT	0	GENPLT_PWR	0	0	0	0
295								
296 Total - Administrative and General Expenses			0		0	0	0	0
297								
298 <b>TOTAL O &amp; M EXPENSES</b>			49,093		0	0	0	49,093
299								

Account Description	Account Code	Internal	Distribution Dollars	Function	DST			
		Classification		Classification	Distribution			
		Factor		Factor	Demand	Customer	Energy	
248 Customer Account								
249 Supervision	901.0	CUSTACCT	0	CUSTACCT_DST	0	0	0	0
250 Meter Reading Expenses	902.0	CUS	0	CUS	0	0	0	0
251 Customer Records and Collection Expenses	903.0	CUS	0	CUS	0	0	0	0
252 Customer Records and Collection Expenses (USP)	904.0	CUS	0	CUS	0	0	0	0
253 Uncollectible Accounts	904.0	CUS	0	CUS	0	0	0	0
254 Miscellaneous Customer Accounts Expenses	905.0	CUSTACCT	0	CUSTACCT_DST	0	0	0	0
255 Subtotal - Customer Account			0		0	0	0	0
256								
257 Customer Service & Information Expenses								
258 Customer Service and Informational Expenses	906.0	CUS	0	CUS	0	0	0	0
259 Supervision	907.0	CUS	0	CUS	0	0	0	0
260 Customer Assistance Expenses	908.0	CUS	0	CUS	0	0	0	0
261 Information and Instructional Advertising Expenses	909.0	CUS	0	CUS	0	0	0	0
262 Miscellaneous Customer Service & Informational Exps	910.0	CUS	0	CUS	0	0	0	0
263 Miscellaneous Customer Service & Informational Exps (EEC)	910.0	CUS	0	CUS	0	0	0	0
264 Subtotal - Customer Service & Information Expenses			0		0	0	0	0
265								
266 Sales Expenses								
267 Supervision	911.0	CUS	0	CUS	0	0	0	0
268 Demonstrating and Selling Expenses	912.0	CUS	0	CUS	0	0	0	0
269 Advertising Expenses	913.0	CUS	0	CUS	0	0	0	0
270 Miscellaneous Sales Expenses	916.0	CUS	0	CUS	0	0	0	0
271 Sales Expenses	917.0	CUS	0	CUS	0	0	0	0
272 Subtotal - Sales Expenses			0		0	0	0	0
273								
274 Total - Customer Accounts, Services & Sales Expenses			0		0	0	0	0
275								
276 Administrative and General Expenses								
277 Operation								
278 Administrative and General Salaries	920.000	LABOR	453	LABOR_DST	281	172	0	0
279 Office Supplies and Expenses	921.000	LABOR	882	LABOR_DST	547	335	0	0
280 Administrative Expenses Transferred - Credit	922.000	LABOR	0	LABOR_DST	0	0	0	0
281 Outside Services Employed	923.000	LABOR	1,188	LABOR_DST	737	451	0	0
282 Property Insurance	924.000	LABOR	9	LABOR_DST	6	3	0	0
283 Injuries and Damages	925.000	OMxAG	250	OMxAG_DST	148	102	0	0
284 Employee Pensions and Benefits	926.000	OMxAG	1,085	OMxAG_DST	641	444	0	0
285 Franchise Requirements	927.000	OMxAG	0	OMxAG_DST	0	0	0	0
286 Regulatory Commission Expenses	928.000	OMxAG	0	OMxAG_DST	0	0	0	0
287 Duplicate Charges - Credit	929.000	OMxAG	(51)	OMxAG_DST	(30)	(21)	0	0
288 General Advertising Expenses	930.100	TOTPLT	2	TOTPLT_DST	1	0	0	0
289 Miscellaneous General Expenses	930.200	LABOR	148	LABOR_DST	92	56	0	0
290 Rents	931.000	LABOR	33	LABOR_DST	20	13	0	0
291 Transportation Expenses	933.000	OMxAG	0	OMxAG_DST	0	0	0	0
292								
293 Maintenance								
294 Maintenance of General Plant	935.000	GENPLT	15	GENPLT_DST	9	6	0	0
295								
296 Total - Administrative and General Expenses			4,015		2,453	1,562	0	0
297								
298 <b>TOTAL O &amp; M EXPENSES</b>			12,508		7,467	5,041	0	0
299								

Account Description	Account Code	Internal	Function	CST				
		Classification	Direct Customer	Classification	Direct Customer			
		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	43	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			2,300		0	2,300	0	
265								
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			59		0	59	0	
273								
274 Total - Customer Accounts, Services & Sales Expenses			7,817		0	7,817	0	
275								
276 Administrative and General Expenses								
277 Operation								
278 Administrative and General Salaries	920.000	LABOR	356	LABOR_CST	0	356	0	
279 Office Supplies and Expenses	921.000	LABOR	693	LABOR_CST	0	693	0	
280 Administrative Expenses Transferred - Credit	922.000	LABOR	0	LABOR_CST	0	0	0	
281 Outside Services Employed	923.000	LABOR	934	LABOR_CST	0	934	0	
282 Property Insurance	924.000	LABOR	7	LABOR_CST	0	7	0	
283 Injuries and Damages	925.000	OMxAG	230	OMxAG_CST	0	230	0	
284 Employee Pensions and Benefits	926.000	OMxAG	999	OMxAG_CST	0	999	0	
285 Franchise Requirements	927.000	OMxAG	0	OMxAG_CST	0	0	0	
286 Regulatory Commission Expenses	928.000	OMxAG	0	OMxAG_CST	0	0	0	
287 Duplicate Charges - Credit	929.000	OMxAG	(47)	OMxAG_CST	0	(47)	0	
288 General Advertising Expenses	930.100	TOTPLT	0	TOTPLT_CST	0	0	0	
289 Miscellaneous General Expenses	930.200	LABOR	117	LABOR_CST	0	117	0	
290 Rents	931.000	LABOR	26	LABOR_CST	0	26	0	
291 Transportation Expenses	933.000	OMxAG	0	OMxAG_CST	0	0	0	
292								
293 Maintenance								
294 Maintenance of General Plant	935.000	GENPLT	12	GENPLT_CST	0	12	0	
295								
296 Total - Administrative and General Expenses			3,327		0	3,327	0	
297								
298 <b>TOTAL O &amp; M EXPENSES</b>			11,144		0	11,144	0	
299								

Account Description	Account Code	Internal	Prchsd_Pwr Dollars	Function	PWR			
		Classification		Classification	Prchsd_Pwr			
		Factor		Factor	Demand	Customer	Energy	
300 <b>Labor Expense</b>								
301								
302 Other Power Generation								
303 Purchased Power	555.0	ENG	0	ENG	0	0	0	0
304 Power Purchased for Storage Operations	555.1	ENG	0	ENG	0	0	0	0
305 System Control and Load Dispatching	556.0	ENG	0	ENG	0	0	0	0
306 Other Expenses	557.0	ENG	0	ENG	0	0	0	0
307 Load Dispatch - Reliability	561.1	ENG	0	ENG	0	0	0	0
308 Transmission of Electricity by Others	565.0	ENG	0	ENG	0	0	0	0
309 Gross Receipts Tax	408.1	ENG	0	ENG	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	None	0	None	0	0	0	0
316 Day-Ahead and Real-Time Market Administration	575.2	None	0	None	0	0	0	0
317 Transmission Rights Market Administration	575.3	None	0	None	0	0	0	0
318 Capacity Market Administration	575.4	None	0	None	0	0	0	0
319 Ancillary Market Administration	575.5	None	0	None	0	0	0	0
320 Market Monitoring and Compliance	575.6	None	0	None	0	0	0	0
321 Market Facilitation, Monitoring and Compliance Serv	575.7	None	0	None	0	0	0	0
322 Rents	575.8	None	0	None	0	0	0	0
323 Subtotal - Regional Market Operation Expenses			0		0	0	0	0
324								
325 Regional Market Maintenance Expenses								
326 Maintenance of Structures and Improvements	576.1	None	0	None	0	0	0	0
327 Maintenance of Computer Hardware	576.2	None	0	None	0	0	0	0
328 Maintenance of Computer Software	576.3	None	0	None	0	0	0	0
329 Maintenance of Communication Equipment	576.4	None	0	None	0	0	0	0
330 Maintenance of Misc Market Operation Plant	576.5	None	0	None	0	0	0	0
331 Subtotal - Regional Market Maintenance Expenses			0		0	0	0	0
332								
333 Total - Regional Market			0		0	0	0	0
334								
335 Transmission Operation Expenses								
336 Operation Supervision and Engineering	560.0	None	0	None	0	0	0	0
337 Load Dispatch - Reliability	561.1	None	0	None	0	0	0	0
338 Load Dispatch - Monitor and Operate Trans. System	561.2	None	0	None	0	0	0	0
339 Load Dispatch - Transmission Service & Scheduling	561.3	None	0	None	0	0	0	0
340 Scheduling, System Control & Dispatch Service	561.4	None	0	None	0	0	0	0
341 Reliability Planning & Standards Development	561.5	None	0	None	0	0	0	0
342 Transmission Service Studies	561.6	None	0	None	0	0	0	0
343 Generation Interconnection Studies	561.7	None	0	None	0	0	0	0
344 Reliability Planning & Standards Development Services	561.8	None	0	None	0	0	0	0
345 Station Expenses	562.0	None	0	None	0	0	0	0
346 Operation of Energy Storage Equipment	562.1	None	0	None	0	0	0	0
347 Overhead Line Expense	563.0	None	0	None	0	0	0	0
348 Underground Line Expenses	564.0	None	0	None	0	0	0	0
349 Transmission of Electricity by Others	565.0	None	0	None	0	0	0	0
350 Miscellaneous Transmission Expenses	566.0	None	0	None	0	0	0	0
351 Rents	567.0	None	0	None	0	0	0	0
352 Operation Supplies and Expenses	567.1	None	0	None	0	0	0	0
353 Subtotal - Transmission Operation Expenses			0		0	0	0	0
354								
355 Transmission Maintenance Expenses								
356 Maintenance Supervision and Engineering	568.0	None	0	None	0	0	0	0
357 Maintenance of Structures	569.0	None	0	None	0	0	0	0
358 Maintenance of Computer Hardware	569.1	None	0	None	0	0	0	0
359 Maintenance of Computer Software	569.2	None	0	None	0	0	0	0
360 Maintenance of Communication Equipment	569.3	None	0	None	0	0	0	0
361 Maintenance of Miscellaneous Regional Trans Plant	569.4	None	0	None	0	0	0	0
362 Maintenance of Station equipment	570.0	None	0	None	0	0	0	0
363 Maintenance of Energy Storage Equipment	570.1	None	0	None	0	0	0	0
364 Maintenance of Overhead Lines	571.0	None	0	None	0	0	0	0
365 Maintenance of Underground Lines	572.0	None	0	None	0	0	0	0
366 Maintenance of Miscellaneous Transmission Plant	573.0	None	0	None	0	0	0	0
367 Maintenance of Transmission Plant	574.0	None	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

	Account Description	Account Code	Internal	Distribution Dollars	Function	DST		
			Classification		Classification	Distribution		
			Factor		Factor	Demand	Customer	Energy
300	<b>Labor Expense</b>							
301								
302	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	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 Electricity 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								
312	Total - Other Power Generation			0		0	0	0
313								
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	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								
325	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	Subtotal - Regional Market Maintenance Expenses			0		0	0	0
332								
333	Total - Regional Market			0		0	0	0
334								
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	Load Dispatch - Transmission Service & Scheduling	561.3	None	0	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	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 Electricity 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	Subtotal - Transmission Operation Expenses			0		0	0	0
354								
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 Hardware	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	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	Subtotal - Transmission Maintenance Expenses			0		0	0	0
369								
370	Total Transmission			0		0	0	0

Account Description	Account Code	Internal	Direct Customer	Function	CST			
		Classification	Dollars	Classification	Direct Customer			
		Factor		Factor	Demand	Customer	Energy	
300 <b>Labor Expense</b>								
301								
302 Other Power Generation								
303 Purchased Power	555.0	ENG	0	ENG	0	0	0	0
304 Power Purchased for Storage Operations	555.1	ENG	0	ENG	0	0	0	0
305 System Control and Load Dispatching	556.0	ENG	0	ENG	0	0	0	0
306 Other Expenses	557.0	ENG	0	ENG	0	0	0	0
307 Load Dispatch - Reliability	561.1	ENG	0	ENG	0	0	0	0
308 Transmission of Electricity by Others	565.0	ENG	0	ENG	0	0	0	0
309 Gross Receipts Tax	408.1	ENG	0	ENG	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	None	0	None	0	0	0	0
316 Day-Ahead and Real-Time Market Administration	575.2	None	0	None	0	0	0	0
317 Transmission Rights Market Administration	575.3	None	0	None	0	0	0	0
318 Capacity Market Administration	575.4	None	0	None	0	0	0	0
319 Ancillary Market Administration	575.5	None	0	None	0	0	0	0
320 Market Monitoring and Compliance	575.6	None	0	None	0	0	0	0
321 Market Facilitation, Monitoring and Compliance Serv	575.7	None	0	None	0	0	0	0
322 Rents	575.8	None	0	None	0	0	0	0
323 Subtotal - Regional Market Operation Expenses			0		0	0	0	0
324								
325 Regional Market Maintenance Expenses								
326 Maintenance of Structures and Improvements	576.1	None	0	None	0	0	0	0
327 Maintenance of Computer Hardware	576.2	None	0	None	0	0	0	0
328 Maintenance of Computer Software	576.3	None	0	None	0	0	0	0
329 Maintenance of Communication Equipment	576.4	None	0	None	0	0	0	0
330 Maintenance of Misc Market Operation Plant	576.5	None	0	None	0	0	0	0
331 Subtotal - Regional Market Maintenance Expenses			0		0	0	0	0
332								
333 Total - Regional Market			0		0	0	0	0
334								
335 Transmission Operation Expenses								
336 Operation Supervision and Engineering	560.0	None	0	None	0	0	0	0
337 Load Dispatch - Reliability	561.1	None	0	None	0	0	0	0
338 Load Dispatch - Monitor and Operate Trans. System	561.2	None	0	None	0	0	0	0
339 Load Dispatch - Transmission Service & Scheduling	561.3	None	0	None	0	0	0	0
340 Scheduling, System Control & Dispatch Service	561.4	None	0	None	0	0	0	0
341 Reliability Planning & Standards Development	561.5	None	0	None	0	0	0	0
342 Transmission Service Studies	561.6	None	0	None	0	0	0	0
343 Generation Interconnection Studies	561.7	None	0	None	0	0	0	0
344 Reliability Planning & Standards Development Services	561.8	None	0	None	0	0	0	0
345 Station Expenses	562.0	None	0	None	0	0	0	0
346 Operation of Energy Storage Equipment	562.1	None	0	None	0	0	0	0
347 Overhead Line Expense	563.0	None	0	None	0	0	0	0
348 Underground Line Expenses	564.0	None	0	None	0	0	0	0
349 Transmission of Electricity by Others	565.0	None	0	None	0	0	0	0
350 Miscellaneous Transmission Expenses	566.0	None	0	None	0	0	0	0
351 Rents	567.0	None	0	None	0	0	0	0
352 Operation Supplies and Expenses	567.1	None	0	None	0	0	0	0
353 Subtotal - Transmission Operation Expenses			0		0	0	0	0
354								
355 Transmission Maintenance Expenses								
356 Maintenance Supervision and Engineering	568.0	None	0	None	0	0	0	0
357 Maintenance of Structures	569.0	None	0	None	0	0	0	0
358 Maintenance of Computer Hardware	569.1	None	0	None	0	0	0	0
359 Maintenance of Computer Software	569.2	None	0	None	0	0	0	0
360 Maintenance of Communication Equipment	569.3	None	0	None	0	0	0	0
361 Maintenance of Miscellaneous Regional Trans Plant	569.4	None	0	None	0	0	0	0
362 Maintenance of Station equipment	570.0	None	0	None	0	0	0	0
363 Maintenance of Energy Storage Equipment	570.1	None	0	None	0	0	0	0
364 Maintenance of Overhead Lines	571.0	None	0	None	0	0	0	0
365 Maintenance of Underground Lines	572.0	None	0	None	0	0	0	0
366 Maintenance of Miscellaneous Transmission Plant	573.0	None	0	None	0	0	0	0
367 Maintenance of Transmission Plant	574.0	None	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



Account Description	Account Code	Intenal	Prchsd_Pwr Dollars	Function	PWR			
		Classification		Classification	Prchsd_Pwr			
		Factor		Factor	Demand	Customer	Energy	
371								
372	Distribution Operation Expenses							
373	Operation Supervision and Engineering	580.0	0	DISTEXP_PWR	0	0	0	0
374	Load Dispatching	581.0	0	D360_362_PWR	0	0	0	0
375	Line and Station Expenses	581.1	0	D360_362_PWR	0	0	0	0
376	Station Expenses	582.0	0	D360_362_PWR	0	0	0	0
377	Overhead Line Expenses	583.0	0	D365_PWR	0	0	0	0
378	Underground Line Expenses	584.0	0	D367_PWR	0	0	0	0
379	Operation of Energy Storage Equipment	584.1	0	ENG	0	0	0	0
380	Street Lighting and Signal System Expenses	585.0	0	CUS	0	0	0	0
381	Meter Expenses	586.0	0	CUS	0	0	0	0
382	Customer Installation Expenses	587.0	0	CUS	0	0	0	0
383	Miscellaneous Distribution Expenses	588.0	0	DISTEXP_PWR	0	0	0	0
384	Rents	589.0	0	DISTEXP_PWR	0	0	0	0
385	Subtotal - Distribution Operation Expenses		0		0	0	0	0
386								
387	Distribution Maintenance Expenses							
388	Maintenance Supervision and Engineering	590.0	0	DMAINT_PWR	0	0	0	0
389	Maintenance of Structures	591.0	0	D360_362_PWR	0	0	0	0
390	Maintenance of Station Equipment	592.0	0	D360_362_PWR	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	0	D360_362_PWR	0	0	0	0
393	Maintenance of Overhead Lines	593.0	0	D365_PWR	0	0	0	0
394	Maintenance of Underground Lines	594.0	0	D367_PWR	0	0	0	0
395	Maintenance of Lines	594.1	0	D367_PWR	0	0	0	0
396	Maintenance of Line Transformers	595.0	0	DEM	0	0	0	0
397	Maintenance of Street Lighting and Signal Systems	596.0	0	CUS	0	0	0	0
398	Maintenance of Meters	597.0	0	CUS	0	0	0	0
399	Maintenance of Miscellaneous Distribution Plant	598.0	0	DMAINT_PWR	0	0	0	0
400	Subtotal - Distribution Maintenance Expenses		0		0	0	0	0
401								
402	Total Distribution		0		0	0	0	0
403								
404	Customer Account							
405	Supervision	901.0	0	CUSTACCT_PWR	0	0	0	0
406	Meter Reading Expenses	902.0	0	CUS	0	0	0	0
407	Customer Records and Collection Expenses	903.0	0	CUS	0	0	0	0
408	Uncollectible Accounts	904.0	0	CUS	0	0	0	0
409	Miscellaneous Customer Accounts Expenses	905.0	0	CUSTACCT_PWR	0	0	0	0
410	Subtotal - Customer Account		0		0	0	0	0
411								
412	Customer Service & Information Expenses							
413	Customer Service and Informational Expenses	906.0	0	CUS	0	0	0	0
414	Supervision	907.0	0	CUS	0	0	0	0
415	Customer Assistance Expenses	908.0	0	CUS	0	0	0	0
416	Information and Instructional Advertising Expenses	909.0	0	CUS	0	0	0	0
417	Miscellaneous Customer Service & Informational Exps (EEC)	910.0	0	CUS	0	0	0	0
418	Subtotal - Customer Service & Information Expenses		0		0	0	0	0
419								
420	Sales Expenses							
421	Supervision	911.0	0	CUS	0	0	0	0
422	Demonstrating and Selling Expenses	912.0	0	CUS	0	0	0	0
423	Advertising Expenses	913.0	0	CUS	0	0	0	0
424	Miscellaneous Sales Expenses	916.0	0	CUS	0	0	0	0
425	Sales Expenses	917.0	0	CUS	0	0	0	0
426	Subtotal - Sales Expenses		0		0	0	0	0
427								
428	<b>TOTAL O &amp; M LABOR EXP.</b>		0		0	0	0	0

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

	Account Description	Account Code	Internal	Function	CST			
			Classification	Direct Customer	Classification	Direct Customer		
			Factor	Dollars	Factor	Demand	Customer	Energy
371	Distribution Operation Expenses							
372	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	Station Expenses	582.0	D360_362	0	D360_362_CST	0	0	0
377	Overhead Line Expenses	583.0	D365	0	D365_CST	0	0	0
378	Underground Line Expenses	584.0	D367	0	D367_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	Maintenance of Underground Lines	594.0	D367	0	D367_CST	0	0	0
395	Maintenance of Lines	594.1	D367	0	D367_CST	0	0	0
396	Maintenance of Line Transformers	595.0	DEM	0	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			0		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	1,027	CUSTACCT_CST	0	1,027	0
410	Subtotal - Customer Account			2,017		0	2,017	0
411								
412	Customer Service & Information Expenses							
413	Customer Service and Informational Expenses	906.0	CUS	35	CUS	0	35	0
414	Supervision	907.0	CUS	69	CUS	0	69	0
415	Customer Assistance Expenses	908.0	CUS	0	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			505		0	505	0
419								
420	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								
428	<b>TOTAL O &amp; M LABOR EXP.</b>			2,566		0	2,566	0

	Account Description	Account Code	Intenal	Prchsd_Pwr Dollars	Function	PWR		
			Classification		Classification	Prchsd_Pwr		
			Factor		Factor	Demand	Customer	Energy
429								
430								
431	<b>Depreciation Expense</b>							
432								
433	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	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	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								
452	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	DEM	0	DEM	0	0	0
456	Storage Battery Equipment	363.0	None	0	None	0	0	0
457	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	Installations on Customers' Premises	371.0	CUS	0	CUS	0	0	0
468	Installations on Customers' Premises- Dusk-Dawn Lights	371.5	CUS	0	CUS	0	0	0
469	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		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	Tools & Garage Equipment	394.0	LABOR	0	LABOR_PWR	0	0	0
480	Laboratory Equipment	395.0	LABOR	0	LABOR_PWR	0	0	0
481	Power Operated Equipment	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								
487	<b>Total - DEPRECIATION EXPENSE</b>			0		0	0	0
488								

	Account Description	Account Code	Internal	Distribution Dollars	Function	DST		
			Classification Factor		Classification Factor	Demand	Distribution Customer	Energy
429								
430								
431	<b>Depreciation Expense</b>							
432								
433	Intangible Plant							
434	Organization	301.0	LABOR	0	LABOR_DST	0	0	0
435	Franchise & Consent	302.0	TOTPLT	0	TOTPLT_DST	0	0	0
436	Miscellaneous Intangible Plant	303.0	TOTPLT	0	TOTPLT_DST	0	0	0
437	Subtotal - Intangible Plant			0		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	Towers and Fixtures	354.0	None	0	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								
452	Distribution Plant							
453	Land & Land Rights	360.0	D361_364	0	D361_364_DST	0	0	0
454	Structures & Improvements	361.0	DEM	0	DEM	0	0	0
455	Station Equipment	362.0	DEM	277	DEM	277	0	0
456	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	Electronic Meters	370.3	CUS	0	CUS	0	0	0
467	Installations on Customers' Premises	371.0	CUS	0	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								
473	General Plant							
474	Land & Land Rights	389.0	LABOR	0	LABOR_DST	0	0	0
475	Structures & Improvements	390.0	LABOR	166	LABOR_DST	103	63	0
476	Office Furniture & Equipment	391.0	LABOR	598	LABOR_DST	371	227	0
477	Transportation Equipment	392.0	LABOR	0	LABOR_DST	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	Communication Equipment	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	<b>Total - DEPRECIATION EXPENSE</b>			3,876		2,809	1,068	0
488								

	Account Description	Account Code	Internal	Direct Customer Dollars	Function	CST		
			Classification		Classification	Direct Customer		
			Factor		Factor	Demand	Customer	Energy
429								
430								
431	<b>Depreciation Expense</b>							
432								
433	Intangible Plant							
434	Organization	301.0	LABOR	0	LABOR_CST	0	0	0
435	Franchise & Consent	302.0	TOTPLT	0	TOTPLT_CST	0	0	0
436	Miscellaneous Intangible Plant	303.0	TOTPLT	0	TOTPLT_CST	0	0	0
437	Subtotal - Intangible Plant			0		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	Towers and Fixtures	354.0	None	0	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								
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	Poles, Towers and Fixtures	364.0	D364	0	D364_CST	0	0	0
458	Overhead Conductors and Devices	365.0	D365	0	D365_CST	0	0	0
459	Underground Conduit	366.0	D367	0	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	0	0	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	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			590		0	590	0
472								
473	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	Power Operated Equipment	396.0	LABOR	0	LABOR_CST	0	0	0
482	Communication Equipment	397.0	LABOR	26	LABOR_CST	0	26	0
483	Miscellaneous Equipment	398.0	LABOR	2	LABOR_CST	0	2	0
484	Other Tangible Property	399.0	LABOR	0	LABOR_CST	0	0	0
485	Subtotal - General Plant			651		0	651	0
486								
487	<b>Total - DEPRECIATION EXPENSE</b>			1,241		0	1,241	0
488								

Account Description	Account Code	Internal	Prchsd_Pwr Dollars	Function	PWR		
		Classification		Classification	Prchsd_Pwr		
		Factor		Factor	Demand	Customer	Energy
489 Charged To Clearing Accounts		TOTPLT	0	TOTPLT_PWR	0	0	0
490							
491 Net Salvage Amortization		TOTPLT	0	TOTPLT_PWR	0	0	0
492							
493 <b>Taxes Other Than Income Taxes</b>							
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 <b>Total Taxes Other Than Income Tax</b>			0		0	0	0
504							
505 <b>Other Tax Adjustments</b>							
506 Inferred Tax Difference		None	0	None	0	0	0
507 Subtotal - Other Tax Adjustments			0		0	0	0
508							
509 <b>Income Taxes</b>							
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							
514 Total Taxes			0		0	0	0
515							
516 TOTAL EXPENSES			49,093		0	0	49,093
517							
518							
519							

Account Description	Account Code	Internal	Distribution Dollars	Function	Demand	DST	Energy
		Classification		Classification		Distribution	
		Factor		Factor		Customer	
489 Charged To Clearing Accounts		TOTPLT	(78)	TOTPLT_DST	(58)	(21)	0
490							
491 Net Salvage Amortization		TOTPLT	514	TOTPLT_DST	379	135	0
492							
493 <b>Taxes Other Than Income Taxes</b>							
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 <b>Total Taxes Other Than Income Tax</b>			6,407		5,704	704	0
504							
505 <b>Other Tax Adjustments</b>							
506 Inferred Tax Difference		None	0	None	0	0	0
507 Subtotal - Other Tax Adjustments			0		0	0	0
508							
509 <b>Income Taxes</b>							
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							



Account Description	Account Code	Internal	Direct Customer	Function	CST		
		Classification	Dollars	Classification	Direct Customer		
		Factor		Factor	Demand	Customer	Energy
489 Charged To Clearing Accounts		TOTPLT	(20)	TOTPLT_CST	0	(20)	0
490							
491 Net Salvage Amortization		TOTPLT	130	TOTPLT_CST	0	130	0
492							
493 <b>Taxes Other Than Income Taxes</b>							
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			413		0	413	0
502							
503 <b>Total Taxes Other Than Income Tax</b>			413		0	413	0
504							
505 <b>Other Tax Adjustments</b>							
506 Inferred Tax Difference		None	0	None	0	0	0
507 Subtotal - Other Tax Adjustments			0		0	0	0
508							
509 <b>Income Taxes</b>							
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	0
512 Subtotal - Income Taxes			68		0	68	0
513							
514 Total Taxes			481		0	481	0
515							
516 TOTAL EXPENSES			15,543		0	15,543	0
517							
518							
519							

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

Allocation Phase

Account Description	Account Code	Total Allocated Dollars	Total Allocation			
			Residential RES	General Service GS	Large Power LP	Lighting LIGHT
<b>Plant in Service</b>						
Intangible Plant						
1 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
4 Subtotal - Intangible Plant		12	9	2	1	0
5						
6 Transmission Plant						
7 Land & Land Rights	350.0	0	0	0	0	0
8 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						
19 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 Storage Battery Equipment	363.0	0	0	0	0	0
24 Poles, Towers and Fixtures - PRI DEM	364.0	21,293	12,241	3,672	5,209	172
25 Poles, Towers and Fixtures - PRI CUS	364.0	8,013	7,015	966	25	8
26 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 DEM	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 DEM	365.0	4,691	3,014	867	768	42
31 Overhead Conductors and Devices - SEC CUS	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 DEM	367.0	5,932	3,410	1,023	1,451	48
34 Underground Conductors and Devices - PRI CUS	367.0	2,426	2,124	292	7	2
35 Underground Conductors and Devices - SEC DEM	367.0	579	372	107	95	5
36 Underground Conductors and Devices - SEC CUS	367.0	864	757	104	2	1
37 Transformers	368.1	14,604	8,395	2,519	3,572	118
38 Transformer Installations	368.2	10,432	5,997	1,799	2,552	84
39 Services	369.0	14,972	13,287	1,641	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-L	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						
49 General Plant						
50 Land & Land Rights	389.0	1,923	1,447	260	191	25
51 Structures & Improvements	390.0	7,838	5,897	1,059	780	101
52 Office Furniture & Equipment	391.0	12,252	9,218	1,656	1,220	158
53 Transportation Equipment	392.0	3	2	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 <b>Total Utility Plant</b>		<b>183,333</b>	<b>126,827</b>	<b>27,712</b>	<b>25,644</b>	<b>3,149</b>
64						

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

Allocation Phase						
Account Description	Account Code	Total Allocated Dollars	Total Allocation Residential RES	General Service GS	Large Power LP	Lighting LIGHT
<b>65 Accumulated Reserve for Depreciation</b>						
66						
67 Intangible Plant						
68	Organization	301.0	0	0	0	0
69	Franchise & Consent	302.0	0	0	0	0
70	Miscellaneous Intangible Plant	303.0	0	0	0	0
71	Subtotal - Intangible Plant		0	0	0	0
72						
73 Transmission Plant						
74	Land & Land Rights	350.0	0	0	0	0
75	Structures & Improvements	352.0	0	0	0	0
76	Station Equipment	353.0	0	0	0	0
77	Station Equipment - SCADA	353.2	0	0	0	0
78	Towers and Fixtures	354.0	0	0	0	0
79	Poles and Fixtures	355.0	0	0	0	0
80	Overhead Conductors and Devices	356.0	0	0	0	0
81	Underground Conduit	357.0	0	0	0	0
82	Underground Conductors and Devices	358.0	0	0	0	0
83	Roads and Trails	359.0	0	0	0	0
84	Subtotal - Transmission Plant		0	0	0	0
85						
86 Distribution Plant						
87	Land & Land Rights	360.0	0	0	0	0
88	Structures & Improvements	361.0	8	5	1	2
89	Station Equipment	362.0	(97)	(56)	(17)	(24)
90	Storage Battery Equipment	363.0	0	0	0	0
91	Poles, Towers and Fixtures	364.0	13,197	8,864	2,132	2,117
92	Overhead Conductors and Devices	365.0	11,040	7,689	1,705	1,585
93	Underground Conduit	366.0	1,897	1,290	295	301
94	Underground Conductors and Devices	367.0	2,840	1,931	442	451
95	Transformers	368.1	7,317	4,206	1,262	1,790
96	Transformer Installations	368.2	5,259	3,023	907	1,286
97	Services	369.0	6,760	5,999	741	20
98	Meters	370.1	1,992	1,677	301	12
99	Meter Installations	370.2	738	621	112	4
100	Electronic Meters	370.3	3,619	3,047	547	21
101	Installations on Customers' Premises	371.0	899	787	108	3
102	Installations on Customers' Premises- Dusk-C	371.5	322	0	0	0
103	Leased Property on Customers' Premises	372.0	0	0	0	0
104	Street Lighting and Signal Systems	373.0	715	0	0	0
105	Subtotal - Distribution Plant		56,506	39,083	8,537	7,569
106						
107 General Plant						
108	Land & Land Rights	389.0	0	0	0	0
109	Structures & Improvements	390.0	(143)	(108)	(19)	(14)
110	Office Furniture & Equipment	391.0	2,458	1,849	332	245
111	Transportation Equipment	392.0	3	2	0	0
112	Stores Equipment	393.0	1	1	0	0
113	Tools & Garage Equipment	394.0	307	231	41	31
114	Laboratory Equipment	395.0	82	62	11	8
115	Power Operated Equipment	396.0	111	84	15	11
116	Communication Equipment	397.0	366	275	49	36
117	Miscellaneous Equipment	398.0	20	15	3	2
118	Other Tangible Property	399.0	0	0	0	0
119	Subtotal - General Plant		3,205	2,411	433	319
120						
121 Other						
122	Intentionally Left Blank	0.0	0	0	0	0
123	Intentionally Left Blank	0.0	0	0	0	0
124	Intentionally Left Blank	0.0	0	0	0	0
125	Intentionally Left Blank	0.0	0	0	0	0
126	Subtotal - Other		0	0	0	0
127						
128	<b>Total Depreciation Accrual</b>		59,711	41,494	8,971	7,888
129						
130	<b>Net Plant</b>		123,622	85,333	18,742	17,756
131						

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

Allocation Phase						
Account Description	Account Code	Total Allocated Dollars	Total Allocation Residential RES	General Service GS	Large Power LP	Lighting LIGHT
<b>132 Other Rate Base Elements</b>						
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	Sch. A-1	(1,419)	(1,068)	(192)	(141)	(18)
137 Materials & Supplies	Sch. A-1	1,440	1,083	195	143	19
138 Subtotal - Additions		(20,302)	(14,043)	(3,069)	(2,841)	(349)
139						
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						
<b>144 O &amp; M Expenses</b>						
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 Electricity by Others	565.0	4,154	2,958	677	498	21
153 Gross Receipts Tax	408.1	0	0	0	0	0
154 Subtotal - Other Power Generation		49,093	34,954	8,002	5,891	245
155						
156 Total - Other Power Generation		49,093	34,954	8,002	5,891	245
157						
158 Regional Market Operation Expenses						
159 Operation Supervision	575.1	0	0	0	0	0
160 Day-Ahead and Real-Time Market Administra	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 Complianc	575.7	0	0	0	0	0
166 Rents	575.8	0	0	0	0	0
167 Subtotal - Regional Market Operation Expenses		0	0	0	0	0
168						
169 Regional Market Maintenance Expenses						
170 Maintenance of Structures and Improvements	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 Plant	576.5	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						

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

		Allocation Phase				
Account Description	Account Code	Total Allocated Dollars	Total Allocation Residential RES	General Service GS	Large Power LP	Lighting LIGHT
179	Transmission Operation Expenses					
180	Operation Supervision and Engineering	560.0	0	0	0	0
181	Load Dispatch - Reliability	561.1	0	0	0	0
182	Load Dispatch - Monitor and Operate Trans. &	561.2	0	0	0	0
183	Load Dispatch - Transmission Service & Sche	561.3	0	0	0	0
184	Scheduling, System Control & Dispatch Servi	561.4	0	0	0	0
185	Reliability Planning & Standards Developmen	561.5	0	0	0	0
186	Transmission Service Studies	561.6	0	0	0	0
187	Generation Interconnection Studies	561.7	0	0	0	0
188	Reliability Planning & Standards Developmen	561.8	0	0	0	0
189	Station Expenses	562.0	0	0	0	0
190	Operation of Energy Storage Equipment	562.1	0	0	0	0
191	Overhead Line Expense	563.0	0	0	0	0
192	Underground Line Expenses	564.0	0	0	0	0
193	Transmission of Electricity by Others	565.0	0	0	0	0
194	Miscellaneous Transmission Expenses	566.0	0	0	0	0
195	Rents	567.0	0	0	0	0
196	Operation Supplies and Expenses	567.1	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	0	0	0
201	Maintenance of Structures	569.0	0	0	0	0
202	Maintenance of Computer Hardware	569.1	0	0	0	0
203	Maintenance of Computer Software	569.2	0	0	0	0
204	Maintenance of Communication Equipment	569.3	0	0	0	0
205	Maintenance of Miscellaneous Regional Tran:	569.4	0	0	0	0
206	Maintenance of Station equipment	570.0	0	0	0	0
207	Maintenance of Energy Storage Equipment	570.1	0	0	0	0
208	Maintenance of Overhead Lines	571.0	0	0	0	0
209	Maintenance of Underground Lines	572.0	0	0	0	0
210	Maintenance of Miscellaneous Transmission I	573.0	0	0	0	0
211	Maintenance of Transmission Plant	574.0	0	0	0	0
212	Subtotal - Transmission Maintenance Expenses	0	0	0	0	0
213						
214	Total Transmission	0	0	0	0	0
215						
216	Distribution Operation Expenses					
217	Operation Supervision and Engineering	580.0	863	610	126	90
218	Load Dispatching	581.0	328	189	57	80
219	Line and Station Expenses	581.1	0	0	0	0
220	Station Expenses	582.0	136	79	23	33
221	Overhead Line Expenses	583.0	192	134	30	28
222	Underground Line Expenses	584.0	58	40	9	9
223	Operation of Energy Storage Equipment	584.1	0	0	0	0
224	Street Lighting and Signal System Expenses	585.0	59	0	0	0
225	Meter Expenses	586.0	452	381	68	3
226	Customer Installation Expenses	587.0	244	217	27	1
227	Miscellaneous Distribution Expenses	588.0	683	482	99	71
228	Rents	589.0	0	0	0	0
229	Subtotal - Distribution Operation Expenses	3,017	2,131	439	315	132
230						
231	Distribution Maintenance Expenses					
232	Maintenance Supervision and Engineering	590.0	232	155	36	37
233	Maintenance of Structures	591.0	295	170	51	72
234	Maintenance of Station Equipment	592.0	126	73	22	31
235	Maintenance of Pipe Lines	592.1	0	0	0	0
236	Maintenance of Structures and Equipment	592.2	314	181	54	77
237	Maintenance of Overhead Lines	593.0	4,089	2,848	632	587
238	Maintenance of Underground Lines	594.0	162	110	25	26
239	Maintenance of Lines	594.1	0	0	0	0
240	Maintenance of Line Transformers	595.0	170	98	29	42
241	Maintenance of Street Lighting and Signal Syst	596.0	47	0	0	0
242	Maintenance of Meters	597.0	13	11	2	0
243	Maintenance of Miscellaneous Distribution Plan	598.0	26	17	4	4
244	Subtotal - Distribution Maintenance Expenses	5,476	3,664	855	875	82
245						
246	Total Distribution	8,493	5,794	1,294	1,190	214
247						

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

Allocation Phase						
Account Description	Account Code	Total Allocated Dollars	Total Allocation Residential RES	General Service GS	Large Power LP	Lighting LIGHT
248	Customer Account					
249	Supervision	901.0	56	50	4	2
250	Meter Reading Expenses	902.0	213	187	26	1
251	Customer Records and Collection Expenses	903.0	1,115	976	134	3
252	Customer Records and Collection Expenses (	904.0	2,609	2,609	0	0
253	Uncollectible Accounts	904.0	1,421	951	255	195
254	Miscellaneous Customer Accounts Expenses	905.0	43	38	3	2
255	Subtotal - Customer Account		5,458	4,810	423	202
256						22
257	Customer Service & Information Expenses					
258	Customer Service and Information Expense	906.0	0	0	0	0
259	Supervision	907.0	35	31	4	0
260	Customer Assistance Expenses	908.0	243	213	29	1
261	Information and Instructional Advertising Exp	909.0	11	10	1	0
262	Miscellaneous Customer Service & Informatic	910.0	2	2	0	0
263	Miscellaneous Customer Service & Informatic	910.0	2,008	1,258	398	338
264	Subtotal - Customer Service & Information Expenses		2,300	1,513	433	339
265						15
266	Sales Expenses					
267	Supervision	911.0	0	0	0	0
268	Demonstrating and Selling Expenses	912.0	53	47	6	0
269	Advertising Expenses	913.0	0	0	0	0
270	Miscellaneous Sales Expenses	916.0	6	5	1	0
271	Sales Expenses	917.0	0	0	0	0
272	Subtotal - Sales Expenses		59	52	7	0
273						0
274	Total - Customer Accounts, Services & Sales Expenses		7,817	6,375	863	542
275						37
276	Administrative and General Expenses					
277	Operation					
278	Administrative and General Salaries	920.000	809	609	109	81
279	Office Supplies and Expenses	921.000	1,575	1,185	213	157
280	Administrative Expenses Transferred - Credit	922.000	0	0	0	0
281	Outside Services Employed	923.000	2,122	1,597	287	211
282	Property Insurance	924.000	16	12	2	2
283	Injuries and Damages	925.000	480	358	64	51
284	Employee Pensions and Benefits	926.000	2,084	1,555	276	221
285	Franchise Requirements	927.000	0	0	0	0
286	Regulatory Commission Expenses	928.000	0	0	0	0
287	Duplicate Charges - Credit	929.000	(98)	(73)	(13)	(10)
288	General Advertising Expenses	930.100	2	2	0	0
289	Miscellaneous General Expenses	930.200	265	199	36	26
290	Rents	931.000	59	44	8	6
291	Transportation Expenses	933.000	0	0	0	0
292						
293	Maintenance					
294	Maintenance of General Plant	935.000	26	20	4	3
295						
296	Total - Administrative and General Expenses		7,342	5,509	985	747
297						101
298	<b>TOTAL O &amp; M EXPENSES</b>		72,745	52,632	11,144	8,370
299						598

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

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

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

Allocation Phase						
Account Description	Account Code	Total Allocated Dollars	Total Allocation Residential RES	General Service GS	Large Power LP	Lighting LIGHT
371						
372						
373						
374						
375						
376						
377						
378						
379						
380						
381						
382						
383						
384						
385						
386						
387						
388						
389						
390						
391						
392						
393						
394						
395						
396						
397						
398						
399						
400						
401						
402						
403						
404						
405						
406						
407						
408						
409						
410						
411						
412						
413						
414						
415						
416						
417						
418						
419						
420						
421						
422						
423						
424						
425						
426						
427						
428						
429						



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

Allocation Phase						
Account Description	Account Code	Total Allocated Dollars	Total Allocation Residential RES	General Service GS	Large Power LP	Lighting LIGHT
430						
431						
432						
433						
434	Organization	301.0	0	0	0	0
435	Franchise & Consent	302.0	0	0	0	0
436	Miscellaneous Intangible Plant	303.0	0	0	0	0
437	Subtotal - Intangible Plant		0	0	0	0
438						
439	Transmission Plant					
440	Land & Land Rights	350.0	0	0	0	0
441	Structures & Improvements	352.0	0	0	0	0
442	Station Equipment	353.0	0	0	0	0
443	Station Equipment - SCADA	353.2	0	0	0	0
444	Towers and Fixtures	354.0	0	0	0	0
445	Poles and Fixtures	355.0	0	0	0	0
446	Overhead Conductors and Devices	356.0	0	0	0	0
447	Underground Conduit	357.0	0	0	0	0
448	Underground Conductors and Devices	358.0	0	0	0	0
449	Roads and Trails	359.0	0	0	0	0
450	Subtotal - Transmission Plant		0	0	0	0
451						
452	Distribution Plant					
453	Land & Land Rights	360.0	0	0	0	0
454	Structures & Improvements	361.0	0	0	0	0
455	Station Equipment	362.0	277	159	48	68
456	Storage Battery Equipment	363.0	0	0	0	0
457	Poles, Towers and Fixtures	364.0	869	584	140	139
458	Overhead Conductors and Devices	365.0	864	602	133	124
459	Underground Conduit	366.0	105	71	16	17
460	Underground Conductors and Devices	367.0	302	205	47	48
461	Transformers	368.1	304	175	52	74
462	Transformer Installations	368.2	268	154	46	66
463	Services	369.0	281	249	31	1
464	Meters	370.1	59	50	9	0
465	Meter Installations	370.2	25	21	4	0
466	Electronic Meters	370.3	158	133	24	1
467	Installations on Customers' Premises	371.0	67	59	8	0
468	Installations on Customers' Premises- Dusk-L	371.5	4	0	0	0
469	Leased Property on Customers' Premises	372.0	0	0	0	0
470	Street Lighting and Signal Systems	373.0	55	0	0	0
471	Subtotal - Distribution Plant		3,638	2,462	559	538
472						
473	General Plant					
474	Land & Land Rights	389.0	0	0	0	0
475	Structures & Improvements	390.0	297	223	40	30
476	Office Furniture & Equipment	391.0	1,068	804	144	106
477	Transportation Equipment	392.0	0	0	0	0
478	Stores Equipment	393.0	0	0	0	0
479	Tools & Garage Equipment	394.0	40	30	5	4
480	Laboratory Equipment	395.0	12	9	2	1
481	Power Operated Equipment	396.0	0	0	0	0
482	Communication Equipment	397.0	58	44	8	6
483	Miscellaneous Equipment	398.0	4	3	1	0
484	Other Tangible Property	399.0	0	0	0	0
485	Subtotal - General Plant		1,479	1,113	200	147
486						
487	<b>Total - DEPRECIATION EXPENSE</b>		<b>5,117</b>	<b>3,575</b>	<b>759</b>	<b>685</b>
488						

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

		Allocation Phase					
<u>Account Description</u>	<u>Account Code</u>	<u>Total Allocated Dollars</u>	Total Allocation <u>Residential RES</u>	<u>General Service GS</u>	<u>Large Power LP</u>	<u>Lighting LIGHT</u>	
489	Charged To Clearing Accounts	0.0	(98)	(68)	(15)	(14)	(2)
490							
491	Net Salvage Amortization	0.0	644	446	97	90	11
492							
493	<b>Taxes Other Than Income Taxes</b>						
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	<b>Total Taxes Other Than Income Tax</b>		6,821	4,345	1,312	998	166
504							
505	<b>Other Tax Adjustments</b>						
506	Inferred Tax Difference		0	0	0	0	0
507	Subtotal - Other Tax Adjustments		0	0	0	0	0
508							
509	<b>Income Taxes</b>						
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							
514	Total Taxes		7,223	4,622	1,373	1,056	172
515							
516	<b>TOTAL EXPENSES</b>		85,631	61,207	13,359	10,188	877
517							

Account Description	Account Code	Prchsd_Pwr Energy Dollars	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
<b>Plant in Service</b>							
Intangible Plant							
1 Organization	301.0	0	None	0	0	0	0
2 Franchise & Consent	302.0	0	None	0	0	0	0
3 Miscellaneous Intangible Plant	303.0	0	None	0	0	0	0
4 Subtotal - Intangible Plant		0		0	0	0	0
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 Overhead Conductors and Devices	356.0	0	None	0	0	0	0
14 Underground Conduit	357.0	0	None	0	0	0	0
15 Underground Conductors and Device	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
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 Station Equipment	362.0	0	None	0	0	0	0
23 Storage Battery Equipment	363.0	0	None	0	0	0	0
24 Poles, Towers and Fixtures - PRI DEI	364.0	0	None	0	0	0	0
25 Poles, Towers and Fixtures - PRI CU:	364.0	0	None	0	0	0	0
26 Poles, Towers and Fixtures - SEC DE	364.0	0	None	0	0	0	0
27 Poles, Towers and Fixtures - SEC CL	364.0	0	None	0	0	0	0
28 Overhead Conductors and Devices -	365.0	0	None	0	0	0	0
29 Overhead Conductors and Devices -	365.0	0	None	0	0	0	0
30 Overhead Conductors and Devices -	365.0	0	None	0	0	0	0
31 Overhead Conductors and Devices -	365.0	0	None	0	0	0	0
32 Underground Conduit	366.0	0	None	0	0	0	0
33 Underground Conductors and Device	367.0	0	None	0	0	0	0
34 Underground Conductors and Device	367.0	0	None	0	0	0	0
35 Underground Conductors and Device	367.0	0	None	0	0	0	0
36 Underground Conductors and Device	367.0	0	None	0	0	0	0
37 Transformers	368.1	0	None	0	0	0	0
38 Transformer Installations	368.2	0	None	0	0	0	0
39 Services	369.0	0	None	0	0	0	0
40 Meters	370.1	0	None	0	0	0	0
41 Meter Installations	370.2	0	None	0	0	0	0
42 Electronic Meters	370.3	0	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		0		0	0	0	0
General Plant							
50 Land & Land Rights	389.0	0	None	0	0	0	0
51 Structures & Improvements	390.0	0	None	0	0	0	0
52 Office Furniture & Equipment	391.0	0	None	0	0	0	0
53 Transportation Equipment	392.0	0	None	0	0	0	0
54 Stores Equipment	393.0	0	None	0	0	0	0
55 Tools & Garage Equipment	394.0	0	None	0	0	0	0
56 Laboratory Equipment	395.0	0	None	0	0	0	0
57 Power Operated Equipment	396.0	0	None	0	0	0	0
58 Communication Equipment	397.0	0	None	0	0	0	0
59 Miscellaneous Equipment	398.0	0	None	0	0	0	0
60 Other Tangible Property	399.0	0	None	0	0	0	0
61 Subtotal - General Plant		0		0	0	0	0
62							
63 <b>Total Utility Plant</b>		0		0	0	0	0

	Account Description	Account Code	Prchsd_Pwr Energy Dollars PWR_ENG	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
64								
65	<b>Accumulated Reserve for Depreciation</b>							
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								
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	Towers and Fixtures	354.0	0	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	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	Overhead Conductors and Devices	365.0	0	None	0	0	0	0
93	Underground Conduit	366.0	0	None	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	Meter Installations	370.2	0	None	0	0	0	0
100	Electronic Meters	370.3	0	None	0	0	0	0
101	Installations on Customers' Premises	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' Prerr	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								
107	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	Stores Equipment	393.0	0	None	0	0	0	0
113	Tools & Garage Equipment	394.0	0	None	0	0	0	0
114	Laboratory Equipment	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	Subtotal - General Plant		0		0	0	0	0
120								
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	Intentionally Left Blank	0.0	0	None	0	0	0	0
126	Subtotal - Other		0		0	0	0	0
127								
128	<b>Total Depreciation Accrual</b>		0		0	0	0	0
129								
130	<b>Net Plant</b>		0		0	0	0	0

	Account Description	Account Code	Prchsd_Pwr Energy Dollars <b>PWR_ENG</b>	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
131								
132	<b>Other Rate Base Elements</b>							
133								
134	Working Capital	Sch. A-1	0	None	0	0	0	0
135	Accumulated Deferred Income Taxes	Sch. A-1	0	None	0	0	0	0
136	Customer Deposits	Sch. A-1	0	None	0	0	0	0
137	Materials & Supplies	Sch. A-1	0	None	0	0	0	0
138	Subtotal - Additions		0		0	0	0	0
139								
140	Total Rate Base Adj.		0		0	0	0	0
141								
142	Total Rate Base		0		0	0	0	0
143								
144	<b>O &amp; M Expenses</b>							
145								
146	Other Power Generation							
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
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	178	PWRREV	127	29	21	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
154	Subtotal - Other Power Generation		49,093		34,954	8,002	5,891	245
155								
156	Total - Other Power Generation		49,093		34,954	8,002	5,891	245
157								
158	Regional Market Operation Expenses							
159	Operation Supervision	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	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 Cc	575.7	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
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 Equip	576.4	0	None	0	0	0	0
174	Maintenance of Misc Market Operati	576.5	0	None	0	0	0	0
175	Subtotal - Regional Market Maintenance Expense		0		0	0	0	0
176								
177	Total - Regional Market		0		0	0	0	0
178								

Account Description	Account Code	Prchsd_Pwr Energy Dollars PWR_ENG	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT	
179	Transmission Operation Expenses							
180	Operation Supervision and Engineeri	560.0	0	None	0	0	0	
181	Load Dispatch - Reliability	561.1	0	None	0	0	0	
182	Load Dispatch - Monitor and Operate	561.2	0	None	0	0	0	
183	Load Dispatch - Transmission Servic	561.3	0	None	0	0	0	
184	Scheduling, System Control & Dispat	561.4	0	None	0	0	0	
185	Reliability Planning & Standards Dev	561.5	0	None	0	0	0	
186	Transmission Service Studies	561.6	0	None	0	0	0	
187	Generation Interconnection Studies	561.7	0	None	0	0	0	
188	Reliability Planning & Standards Dev	561.8	0	None	0	0	0	
189	Station Expenses	562.0	0	None	0	0	0	
190	Operation of Energy Storage Equipm	562.1	0	None	0	0	0	
191	Overhead Line Expense	563.0	0	None	0	0	0	
192	Underground Line Expenses	564.0	0	None	0	0	0	
193	Transmission of Electricity by Others	565.0	0	None	0	0	0	
194	Miscellaneous Transmission Expense	566.0	0	None	0	0	0	
195	Rents	567.0	0	None	0	0	0	
196	Operation Supplies and Expenses	567.1	0	None	0	0	0	
197	Subtotal - Transmission Operation Expenses		0		0	0	0	
198								
199	Transmission Maintenance Expenses							
200	Maintenance Supervision and Engine	568.0	0	None	0	0	0	
201	Maintenance of Structures	569.0	0	None	0	0	0	
202	Maintenance of Computer Hadware	569.1	0	None	0	0	0	
203	Maintenance of Computer Software	569.2	0	None	0	0	0	
204	Maintenance of Communication Equip	569.3	0	None	0	0	0	
205	Maintenance of Miscellaneous Regio	569.4	0	None	0	0	0	
206	Maintenance of Station equipment	570.0	0	None	0	0	0	
207	Maintenance of Energy Storage Equip	570.1	0	None	0	0	0	
208	Maintenance of Overhead Lines	571.0	0	None	0	0	0	
209	Maintenance of Underground Lines	572.0	0	None	0	0	0	
210	Maintenance of Miscellaneous Transr	573.0	0	None	0	0	0	
211	Maintenance of Transmission Plant	574.0	0	None	0	0	0	
212	Subtotal - Transmission Maintenance Expenses		0		0	0	0	
213								
214	Total Transmission		0		0	0	0	
215								
216	Distribution Operation Expenses							
217	Operation Supervision and Engineering	580.0	0	None	0	0	0	
218	Load Dispatching	581.0	0	None	0	0	0	
219	Line and Station Expenses	581.1	0	None	0	0	0	
220	Station Expenses	582.0	0	None	0	0	0	
221	Overhead Line Expenses	583.0	0	None	0	0	0	
222	Underground Line Expenses	584.0	0	None	0	0	0	
223	Operation of Energy Storage Equipmen	584.1	0	None	0	0	0	
224	Street Lighting and Signal System Expe	585.0	0	None	0	0	0	
225	Meter Expenses	586.0	0	None	0	0	0	
226	Customer Installation Expenses	587.0	0	None	0	0	0	
227	Miscellaneous Distribution Expenses	588.0	0	None	0	0	0	
228	Rents	589.0	0	None	0	0	0	
229	Subtotal - Distribution Operation Expenses		0		0	0	0	
230								
231	Distribution Maintenance Expenses							
232	Maintenance Supervision and Engineer	590.0	0	None	0	0	0	
233	Maintenance of Structures	591.0	0	None	0	0	0	
234	Maintenance of Station Equipment	592.0	0	None	0	0	0	
235	Maintenance of Pipe Lines	592.1	0	None	0	0	0	
236	Maintenance of Structures and Equipm	592.2	0	None	0	0	0	
237	Maintenance of Overhead Lines	593.0	0	None	0	0	0	
238	Maintenance of Underground Lines	594.0	0	None	0	0	0	
239	Maintenance of Lines	594.1	0	None	0	0	0	
240	Maintenance of Line Transformers	595.0	0	None	0	0	0	
241	Maintenance of Street Lighting and Sig	596.0	0	None	0	0	0	
242	Maintenance of Meters	597.0	0	None	0	0	0	
243	Maintenance of Miscellaneous Distribut	598.0	0	None	0	0	0	
244	Subtotal - Distribution Maintenance Expenses		0		0	0	0	
245								
246	Total Distribution		0		0	0	0	

	Account Description	Account Code	Prchsd_Pwr Energy Dollars PWR_ENG	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
247								
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 Exj	903.0	0	None	0	0	0	0
252	Customer Records and Collection Exj	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 Expenses							
258	Customer Service and Informational t	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 & Information Expens		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 & Sales Expenses		0		0	0	0	0
275	0							
276	Administrative and General Expenses							
277	Operation							
278	Administrative and General Salaries	920.000	0	None	0	0	0	0
279	Office Supplies and Expenses	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	Property Insurance	924.000	0	None	0	0	0	0
283	Injuries and Damages	925.000	0	None	0	0	0	0
284	Employee Pensions and Benefits	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	Miscellaneous General Expenses	930.200	0	None	0	0	0	0
290	Rents	931.000	0	None	0	0	0	0
291	Transportation Expenses	933.000	0	None	0	0	0	0
292								
293	Maintenance							
294	Maintenance of General Plant	935.000	0	None	0	0	0	0
295								
296	Total - Administrative and General Expenses		0		0	0	0	0
297								
298	<b>TOTAL O &amp; M EXPENSES</b>		49,093		34,954	8,002	5,891	245

Account Description	Account Code	Prchsd_Pwr Energy Dollars PWR_ENG	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
299							
300							
301							
302							
303							
304							
305							
306							
307							
308							
309							
310							
311							
312							
313							
314							
315							
316							
317							
318							
319							
320							
321							
322							
323							
324							
325							
326							
327							
328							
329							
330							
331							
332							
333							
334							
335							
336							
337							
338							
339							
340							
341							
342							
343							
344							
345							
346							
347							
348							
349							
350							
351							
352							
353							
354							
355							
356							
357							
358							
359							
360							
361							
362							
363							
364							
365							
366							
367							
368							
369							
370							
371							



Account Description	Account Code	Prchsd_Pwr Energy Dollars PWR_ENG	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
372 Distribution Operation Expenses							
373 Operation Supervision and Engineering		0	None	0	0	0	0
374 Load Dispatching		0	None	0	0	0	0
375 Line and Station Expenses		0	None	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		0	None	0	0	0	0
383 Miscellaneous Distribution Expenses		0	None	0	0	0	0
384 Rents		0	None	0	0	0	0
385 Subtotal - Distribution Operation Expenses		0		0	0	0	0
386							
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 Maintenance of Structures and Equipment		0	None	0	0	0	0
393 Maintenance of Overhead Lines		0	None	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 Systems		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 Expenses		0		0	0	0	0
401							
402 Total Distribution		0		0	0	0	0
403							
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 Exj	903.0	0	None	0	0	0	0
408 Uncollectible Accounts	904.0	0	None	0	0	0	0
409 Miscellaneous Customer Accounts E)	905.0	0	None	0	0	0	0
410 Subtotal - Customer Account		0		0	0	0	0
411							
412 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
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
427							
428 TOTAL O & M LABOR EXP.		0		0	0	0	0

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

	Account Description	Account Code	Prchsd_Pwr Energy Dollars PWR_ENG	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
488								
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	<b>Taxes Other Than Income Taxes</b>							
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 Income Taxes		0		0	0	0	0
502								
503	<b>Total Taxes Other Than Income Tax</b>		0		0	0	0	0
504								
505	<b>Other Tax Adjustments</b>							
506	Inferred Tax Difference		0	None	0	0	0	0
507	Subtotal - Other Tax Adjustments		0		0	0	0	0
508								
509	<b>Income Taxes</b>							
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								
514	Total Taxes		0		0	0	0	0
515								
516	<b>TOTAL EXPENSES</b>		49,093		34,954	8,002	5,891	245
517								

Account Description	Account Code	Demand Dollars	Allocation Factor	RES	GS	LP	LIGHT
<b>Plant in Service</b>							
Intangible Plant							
1 Organization	301.0	2	ABOR_DST_DE	1	0	1	0
2 Franchise & Consent	302.0	3	OTPLT_DST_DE	2	1	1	0
3 Miscellaneous Intangible Plant	303.0	0	None	0	0	0	0
4 Subtotal - Intangible Plant		5		3	1	1	0
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 Overhead Conductors and Devices	356.0	0	None	0	0	0	0
14 Underground Conduit	357.0	0	None	0	0	0	0
15 Underground Conductors and Device	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
Distribution Plant							
20 Land & Land Rights	360.0	76	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 Storage Battery Equipment	363.0	0	None	0	0	0	0
24 Poles, Towers and Fixtures - PRI DEI	364.0	21,293	PRI_DEM	12,241	3,672	5,209	172
25 Poles, Towers and Fixtures - PRI CU'	364.0	0	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 Underground Conduit	366.0	4,486	367_DST_DEM	2,606	779	1,065	37
33 Underground Conductors and Device	367.0	5,932	PRI_DEM	3,410	1,023	1,451	48
34 Underground Conductors and Device	367.0	0	None	0	0	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 Meters	370.1	0	None	0	0	0	0
41 Meter Installations	370.2	0	None	0	0	0	0
42 Electronic Meters	370.3	0	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
General Plant							
50 Land & Land Rights	389.0	668	ABOR_DST_DE	387	116	160	5
51 Structures & Improvements	390.0	2,723	ABOR_DST_DE	1,577	472	652	22
52 Office Furniture & Equipment	391.0	4,257	ABOR_DST_DE	2,466	738	1,019	35
53 Transportation Equipment	392.0	1	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	275	ABOR_DST_DE	159	48	66	2
56 Laboratory Equipment	395.0	43	ABOR_DST_DE	25	7	10	0
57 Power Operated Equipment	396.0	39	ABOR_DST_DE	23	7	9	0
58 Communication Equipment	397.0	207	ABOR_DST_DE	120	36	50	2
59 Miscellaneous Equipment	398.0	11	ABOR_DST_DE	6	2	3	0
60 Other Tangible Property	399.0	0	None	0	0	0	0
61 Subtotal - General Plant		8,226		4,765	1,425	1,970	67
62							
63 <b>Total Utility Plant</b>		107,950		63,182	18,822	25,060	887

Account <u>Description</u>	Account <u>Code</u>	Demand <u>Dollars</u>	Allocation <u>Factor</u>	RES	GS	LP	LIGHT
64							
65							
66							
67							
68	Intangible Plant						
68	Organization	301.0	0	None	0	0	0
69	Franchise & Consent	302.0	0	None	0	0	0
70	Miscellaneous Intangible Plant	303.0	0	None	0	0	0
71	Subtotal - Intangible Plant		0		0	0	0
72							
73	Transmission Plant						
74	Land & Land Rights	350.0	0	None	0	0	0
75	Structures & Improvements	352.0	0	None	0	0	0
76	Station Equipment	353.0	0	None	0	0	0
77	Station Equipment - SCADA	353.2	0	None	0	0	0
78	Towers and Fixtures	354.0	0	None	0	0	0
79	Poles and Fixtures	355.0	0	None	0	0	0
80	Overhead Conductors and Devices	356.0	0	None	0	0	0
81	Underground Conduit	357.0	0	None	0	0	0
82	Underground Conductors and Device	358.0	0	None	0	0	0
83	Roads and Trails	359.0	0	None	0	0	0
84	Subtotal - Transmission Plant		0		0	0	0
85							
86	Distribution Plant						
87	Land & Land Rights	360.0	0	None	0	0	0
88	Structures & Improvements	361.0	8	PRI_DEM	5	1	2
89	Station Equipment	362.0	(97)	PRI_DEM	(56)	(17)	(24)
90	Storage Battery Equipment	363.0	0	None	0	0	0
91	Poles, Towers and Fixtures	364.0	9,664	J364_DST_DEM	5,770	1,706	2,107
92	Overhead Conductors and Devices	365.0	6,886	J365_DST_DEM	4,051	1,204	1,574
93	Underground Conduit	366.0	1,260	J367_DST_DEM	732	219	299
94	Underground Conductors and Device	367.0	1,887	J367_DST_DEM	1,096	327	448
95	Transformers	368.1	7,317	PRI_DEM	4,206	1,262	1,790
96	Transformer Installations	368.2	5,259	PRI_DEM	3,023	907	1,286
97	Services	369.0	0	None	0	0	0
98	Meters	370.1	0	None	0	0	0
99	Meter Installations	370.2	0	None	0	0	0
100	Electronic Meters	370.3	0	None	0	0	0
101	Installations on Customers' Premises	371.0	0	None	0	0	0
102	Installations on Customers' Premises	371.5	0	None	0	0	0
103	Leased Property on Customers' Prem	372.0	0	None	0	0	0
104	Street Lighting and Signal Systems	373.0	0	None	0	0	0
105	Subtotal - Distribution Plant		32,184		18,828	5,610	7,482
106							
107	General Plant						
108	Land & Land Rights	389.0	0	None	0	0	0
109	Structures & Improvements	390.0	(50)	ABOR_DST_DE	(29)	(9)	(12)
110	Office Furniture & Equipment	391.0	854	ABOR_DST_DE	495	148	204
111	Transportation Equipment	392.0	1	ABOR_DST_DE	1	0	0
112	Stores Equipment	393.0	0	ABOR_DST_DE	0	0	0
113	Tools & Garage Equipment	394.0	107	ABOR_DST_DE	62	18	26
114	Laboratory Equipment	395.0	28	ABOR_DST_DE	17	5	7
115	Power Operated Equipment	396.0	39	ABOR_DST_DE	22	7	9
116	Communication Equipment	397.0	127	ABOR_DST_DE	74	22	30
117	Miscellaneous Equipment	398.0	7	ABOR_DST_DE	4	1	2
118	Other Tangible Property	399.0	0	None	0	0	0
119	Subtotal - General Plant		1,114		645	193	267
120							
121	Other						
122	Intentionally Left Blank	0.0	0	None	0	0	0
123	Intentionally Left Blank	0.0	0	None	0	0	0
124	Intentionally Left Blank	0.0	0	None	0	0	0
125	Intentionally Left Blank	0.0	0	None	0	0	0
126	Subtotal - Other		0		0	0	0
127							
128	<b>Total Depreciation Accrual</b>		33,298		19,473	5,803	7,749
129							
130	<b>Net Plant</b>		74,652		43,709	13,019	17,311

	Account Description	Account Code	Demand Dollars	Allocation Factor	RES	GS	LP	LIGHT
131								
132	<b>Other Rate Base Elements</b>							
133								
134	Working Capital	Sch. A-1	4,394	JTPLT_DST_DE	2,572	766	1,020	36
135	Accumulated Deferred Income Taxes	Sch. A-1	(16,360)	JTPLT_DST_DE	(9,575)	(2,853)	(3,798)	(134)
136	Customer Deposits	Sch. A-1	(493)	ABOR_DST_DE	(286)	(85)	(118)	(4)
137	Materials & Supplies	Sch. A-1	500	ABOR_DST_DE	290	87	120	4
138	Subtotal - Additions		(11,959)		(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	<b>O &amp; M Expenses</b>							
145								
146	Other Power Generation							
147	Purchased Power	555.0	0	None	0	0	0	0
148	Power Purchased for Storage Operat	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		0	0	0	0
155								
156	Total - Other Power Generation		0		0	0	0	0
157								
158	Regional Market Operation Expenses							
159	Operation Supervision	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	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 Cc	575.7	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
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 Equip	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 Expense:		0	TRANPT-D	0	0	0	0
176								
177	Total - Regional Market		0		0	0	0	0

Account Description	Account Code	Demand Dollars DST_DEM	Allocation Factor	RES	GS	LP	LIGHT
178							
179	Transmission Operation Expenses						
180	Operation Supervision and Engineeri	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 & Dispati	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	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 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 Expenses		0	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 Regior	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	Maintenance of Transmission Plant	574.0	0 None	0	0	0	0
212	Subtotal - Transmission Maintenance Expenses		0	0	0	0	0
213							
214	Total Transmission		0	0	0	0	0
215							
216	Distribution Operation Expenses			0	0	0	0
217	Operation Supervision and Engineering	580.0	365 3TEXP_DST_DI	211	63	88	3
218	Load Dispatching	581.0	327 60_362_DST_D	188	56	80	3
219	Line and Station Expenses	581.1	0 None	0	0	0	0
220	Station Expenses	582.0	136 60_362_DST_D	78	23	33	1
221	Overhead Line Expenses	583.0	120 J365_DST_DEM	71	21	27	1
222	Underground Line Expenses	584.0	39 J367_DST_DEM	22	7	9	0
223	Operation of Energy Storage Equipmer	584.1	0 None	0	0	0	0
224	Street Lighting and Signal System Expe	585.0	0 None	0	0	0	0
225	Meter Expenses	586.0	0 None	0	0	0	0
226	Customer Installation Expenses	587.0	0 None	0	0	0	0
227	Miscellaneous Distribution Expenses	588.0	289 3TEXP_DST_DI	167	50	70	2
228	Rents	589.0	0 None	0	0	0	0
229	Subtotal - Distribution Operation Expenses		1,275	737	221	307	10
230							
231	Distribution Maintenance Expenses						
232	Maintenance Supervision and Engineer	590.0	159 MAINT_DST_DE	93	28	37	1
233	Maintenance of Structures	591.0	294 60_362_DST_D	169	51	72	2
234	Maintenance of Station Equipment	592.0	126 60_362_DST_D	73	22	31	1
235	Maintenance of Pipe Lines	592.1	0 None	0	0	0	0
236	Maintenance of Structures and Equipm	592.2	313 60_362_DST_D	180	54	77	3
237	Maintenance of Overhead Lines	593.0	2,551 J365_DST_DEM	1,501	446	583	21
238	Maintenance of Underground Lines	594.0	108 J367_DST_DEM	63	19	26	1
239	Maintenance of Lines	594.1	0 None	0	0	0	0
240	Maintenance of Line Transformers	595.0	170 PRI_DEM	98	29	42	1
241	Maintenance of Street Lighting and Sigi	596.0	0 None	0	0	0	0
242	Maintenance of Meters	597.0	0 None	0	0	0	0
243	Maintenance of Miscellaneous Distribut	598.0	18 MAINT_DST_DE	10	3	4	0
244	Subtotal - Distribution Maintenance Expenses		3,739	2,186	651	871	31
245							
246	Total Distribution		5,014	2,923	872	1,178	41

Account Description	Account Code	Demand Dollars DST DEM	Allocation Factor	RES	GS	LP	LIGHT
247							
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 Exp	903.0	0 None	0	0	0	0
252	Customer Records and Collection Exp	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 Expenses						
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 & Information Expens		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 & Sales 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	Property Insurance	924.000	6 ABOR_DST_DE	3	1	1	0
283	Injuries and Damages	925.000	148 MxAG_DST_DE	86	26	35	1
284	Employee Pensions and Benefits	926.000	641 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	(30) MxAG_DST_DE	(17)	(5)	(7)	(0)
288	General Advertising Expenses	930.100	1 DTPLT_DST_DE	1	0	0	0
289	Miscellaneous General Expenses	930.200	92 ABOR_DST_DE	53	16	22	1
290	Rents	931.000	20 ABOR_DST_DE	12	4	5	0
291	Transportation Expenses	933.000	0 None	0	0	0	0
292							
293	Maintenance						
294	Maintenance of General Plant	935.000	9 ENPLT_DST_DE	5	2	2	0
295							
296	Total - Administrative and General Expenses		2,453	1,424	425	584	20
297							
298	<b>TOTAL O &amp; M EXPENSES</b>		<b>7,467</b>	<b>4,347</b>	<b>1,298</b>	<b>1,762</b>	<b>61</b>
299							



Account Description	Account Code	Demand Dollars DST DEM	Allocation Factor	RES	GS	LP	LIGHT
<b>300 Labor Expense</b>							
301							
302 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	0	None	0	0	0	0
306 Other Expenses	557.0	0	None	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	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 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	575.5	0	None	0	0	0	0
320 Market Monitoring and Compliance	575.6	0	None	0	0	0	0
321 Market Facilitation, Monitoring and Ct	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							
325 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 Operati	576.5	0	None	0	0	0	0
331 Subtotal - Regional Market Maintenance Expense:		0		0	0	0	0
0							
333 Total - Regional Market		0		0	0	0	0
334							
335 Transmission Operation Expenses							
336 Operation Supervision and Engineerin	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 Scheduling, System Control & Dispat	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 Equipm	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 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 Subtotal - Transmission Operation Expenses		0		0	0	0	0
354							
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 Hardware	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 Maintenance of Miscellaneous Transr	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	None	0	0	0	0
371							

Account Description	Account Code	Demand Dollars	Allocation Factor	RES	GS	LP	LIGHT
		DST DEM					
372	Distribution Operation Expenses						
373	Operation Supervision and Engineering	185	STEXP_DST_DI	107	32	45	1
374	Load Dispatching	291	80_362_DST_D	167	50	71	2
375	Line and Station Expenses	0	None	0	0	0	0
376	Station Expenses	49	80_362_DST_D	28	8	12	0
377	Overhead Line Expenses	31	3365_DST_DEM	18	5	7	0
378	Underground Line Expenses	19	3367_DST_DEM	11	3	4	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	0	None	0	0	0	0
383	Miscellaneous Distribution Expenses	135	STEXP_DST_DI	78	23	33	1
384	Rents	0	None	0	0	0	0
385	Subtotal - Distribution Operation Expenses	710		410	123	172	6
386							
387	Distribution Maintenance Expenses						
388	Maintenance Supervision and Engineering	0	None	0	0	0	0
389	Maintenance of Structures	70	80_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 Equipment	511	80_362_DST_D	294	88	125	4
393	Maintenance of Overhead Lines	41	3365_DST_DEM	24	7	9	0
394	Maintenance of Underground Lines	0	None	0	0	0	0
395	Maintenance of Lines	39	3367_DST_DEM	23	7	9	0
396	Maintenance of Line Transformers	11	PRI_DEM	6	2	3	0
397	Maintenance of Street Lighting and Signal Systems	0	None	0	0	0	0
398	Maintenance of Meters	0	None	0	0	0	0
399	Maintenance of Miscellaneous Distribution Plant	644	MAINT_DST_DE	377	112	150	5
400	Subtotal - Distribution Maintenance Expenses	1,316		764	228	313	11
401							
402	Total Distribution	2,026		1,174	351	485	16
403							
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 Exp	903.0	0 None	0	0	0	0
408	Uncollectible Accounts	904.0	0 None	0	0	0	0
409	Miscellaneous Customer Accounts E	905.0	0 None	0	0	0	0
410	Subtotal - Customer Account	0		0	0	0	0
411							
412	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
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
427							
428	<b>TOTAL O &amp; M LABOR EXP.</b>	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							
432							
433							
434	301.0	0	None	0	0	0	0
435	302.0	0	None	0	0	0	0
436	303.0	0	None	0	0	0	0
437		0		0	0	0	0
438							
439							
440	350.0	0	None	0	0	0	0
441	352.0	0	None	0	0	0	0
442	353.0	0	None	0	0	0	0
443	353.2	0	None	0	0	0	0
444	354.0	0	None	0	0	0	0
445	355.0	0	None	0	0	0	0
446	356.0	0	None	0	0	0	0
447	357.0	0	None	0	0	0	0
448	358.0	0	None	0	0	0	0
449	359.0	0	None	0	0	0	0
450		0		0	0	0	0
451							
452							
453	360.0	0	None	0	0	0	0
454	361.0	0	None	0	0	0	0
455	362.0	277	PRI_DEM	159	48	68	2
456	363.0	0	None	0	0	0	0
457	364.0	636	J364_DST_DEM	380	112	139	5
458	365.0	539	J365_DST_DEM	317	94	123	4
459	366.0	70	J367_DST_DEM	41	12	17	1
460	367.0	201	J367_DST_DEM	117	35	48	2
461	368.1	304	PRI_DEM	175	52	74	2
462	368.2	268	PRI_DEM	154	46	66	2
463	369.0	0	None	0	0	0	0
464	370.1	0	None	0	0	0	0
465	370.2	0	None	0	0	0	0
466	370.3	0	None	0	0	0	0
467	371.0	0	None	0	0	0	0
468	371.5	0	None	0	0	0	0
469	372.0	0	None	0	0	0	0
470	373.0	0	None	0	0	0	0
471		2,295		1,342	400	534	19
472							
473							
474	389.0	0	None	0	0	0	0
475	390.0	103	ABOR_DST_DE	60	18	25	1
476	391.0	371	ABOR_DST_DE	215	64	89	3
477	392.0	0	None	0	0	0	0
478	393.0	0	None	0	0	0	0
479	394.0	14	ABOR_DST_DE	8	2	3	0
480	395.0	4	ABOR_DST_DE	2	1	1	0
481	396.0	0	None	0	0	0	0
482	397.0	20	ABOR_DST_DE	12	3	5	0
483	398.0	1	ABOR_DST_DE	1	0	0	0
484	399.0	0	None	0	0	0	0
485		514		298	89	123	4
486							
487		2,809		1,640	489	657	23
488							

	Account Description	Account Code	Demand Dollars	Allocation Factor	RES	GS	LP	LIGHT
489	Charged To Clearing Accounts	0.0	(58)	DTPLT_DST_DE	(34)	(10)	(13)	(0)
490								
491	Net Salvage Amortization	0.0	379	DTPLT_DST_DE	222	66	88	3
492								
493	<b>Taxes Other Than Income Taxes</b>							
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	DTPLT_DST_DE	113	34	45	2
498	PA Local Use and Miscellaneous	0.0	96	DTPLT_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 Income Taxes		5,704		3,387	1,181	984	152
502								
503	<b>Total Taxes Other Than Income Tax</b>		5,704		3,387	1,181	984	152
504								
505	<b>Other Tax Adjustments</b>							
506	Inferred Tax Difference		0	None	0	0	0	0
507	Subtotal - Other Tax Adjustments		0		0	0	0	0
508								
509	<b>Income Taxes</b>							
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	Subtotal - Income Taxes		244		143	43	57	2
513								
514	Total Taxes		5,948		3,530	1,223	1,040	154
515								
516	<b>TOTAL EXPENSES</b>		16,545		9,705	3,066	3,533	241

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

Account Description	Account Code	Distribution Customer Dollars	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
<b>65 Accumulated Reserve for Depreciation</b>							
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							
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 Towers and Fixtures	354.0	0	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 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	3,533	D364_DST_CUS	3,094	426	10	3
92 Overhead Conductors and Devices	365.0	4,154	D365_DST_CUS	3,638	500	12	4
93 Underground Conduit	366.0	637	D367_DST_CUS	558	77	2	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
98 Meters	370.1	0	None	0	0	0	0
99 Meter Installations	370.2	0	None	0	0	0	0
100 Electronic Meters	370.3	0	None	0	0	0	0
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 Leased Property on Customers' Premises	372.0	0	None	0	0	0	0
104 Street Lighting and Signal Systems	373.0	715	LIGHT	0	0	0	715
105 Subtotal - Distribution Plant		10,314		8,124	1,118	27	1,046
106							
107 General Plant							
108 Land & Land Rights	389.0	0	None	0	0	0	0
109 Structures & Improvements	390.0	(30)	LABOR_DST_CUS	(25)	(4)	(0)	(1)
110 Office Furniture & Equipment	391.0	522	LABOR_DST_CUS	431	67	2	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 Laboratory Equipment	395.0	17	LABOR_DST_CUS	14	2	0	1
115 Power Operated Equipment	396.0	24	LABOR_DST_CUS	19	3	0	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 Subtotal - General Plant		681		562	88	3	28
120							
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 Intentionally Left Blank	0.0	0	None	0	0	0	0
126 Subtotal - Other		0		0	0	0	0
127							
128 <b>Total Depreciation Accrual</b>		10,995		8,686	1,206	29	1,074
129							
130 <b>Net Plant</b>		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
<b>132 Other Rate Base Elements</b>							
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							
142 Total Rate Base		23,171		19,465	2,736	69	900
143							
<b>144 O &amp; M Expenses</b>							
145							
<b>146 Other Power Generation</b>							
147 Purchased Power	555.0	0	None	0	0	0	0
148 Power Purchased for Storage Operat	555.1	0	None	0	0	0	0
149 System Control and Load Dispatchin	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		0	0	0	0
155							
156 Total - Other Power Generation		0		0	0	0	0
157							
<b>158 Regional Market Operation Expenses</b>							
159 Operation Supervision	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 Adminis	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 C	575.7	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
168							
<b>169 Regional Market Maintenance Expenses</b>							
170 Maintenance of Structures and Imprc	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 Equi	576.4	0	None	0	0	0	0
174 Maintenance of Misc Market Operati	576.5	0	None	0	0	0	0
175 Subtotal - Regional Market Maintenance Expense		0	TRANPT-E	0	0	0	0
176							
177 Total - Regional Market		0		0	0	0	0
178							

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



Account Description	Account Code	Distribution Customer Dollars	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
		<b>DST_CUS</b>					
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 Expenses							
258 Customer Service and Informational I	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 & Information 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 & Sales Expense		0		0	0	0	0
275							
276 Administrative and General Expenses							
277 Operation							
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
282 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							
294 Maintenance of General Plant	935.000	6	GENPLT_DST_CUS	5	1	0	0
295							
296 Total - Administrative and General Expenses		1,562		1,290	197	6	69
297							
298 <b>TOTAL O &amp; M EXPENSES</b>		5,041		4,161	619	18	242

Account	Account	Distribution	Allocation	Residential	General Service	Large Power	Lighting
Description	Code	Customer	Allocation	RES	GS	LP	LIGHT
		Dollars	Factor				
		DST CUS					
299							
300							
301							
302							
303	Other Power Generation						
304	Purchased Power	555.0	0	None	0	0	0
305	Power Purchased for Storage Operat	555.1	0	None	0	0	0
306	System Control and Load Dispatchin	556.0	0	None	0	0	0
307	Other Expenses	557.0	0	None	0	0	0
308	Load Dispatch - Reliability	561.1	0	None	0	0	0
309	Transmission of Electricity by Others	565.0	0	None	0	0	0
310	Gross Receipts Tax	408.1	0	None	0	0	0
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	Operation Supervision	575.1	0	None	0	0	0
316	Day-Ahead and Real-Time Market Ac	575.2	0	None	0	0	0
317	Transmission Rights Market Adminis	575.3	0	None	0	0	0
318	Capacity Market Administration	575.4	0	None	0	0	0
319	Ancillary Market Administration	575.5	0	None	0	0	0
320	Market Monitoring and Compliance	575.6	0	None	0	0	0
321	Market Facilitation, Monitoring and C	575.7	0	None	0	0	0
322	Rents	575.8	0	None	0	0	0
323	Subtotal - Regional Market Operation Expenses		0		0	0	0
324							
325	Regional Market Maintenance Expenses						
326	Maintenance of Structures and Imprc	576.1	0	None	0	0	0
327	Maintenance of Computer Hardware	576.2	0	None	0	0	0
328	Maintenance of Computer Software	576.3	0	None	0	0	0
329	Maintenance of Communication Equi	576.4	0	None	0	0	0
330	Maintenance of Misc Market Operati	576.5	0	None	0	0	0
331	Subtotal - Regional Market Maintenance Expense		0		0	0	0
332							
333	Total - Regional Market		0		0	0	0
334							
335	Transmission Operation Expenses						
336	Operation Supervision and Engineeri	560.0	0	None	0	0	0
337	Load Dispatch - Reliability	561.1	0	None	0	0	0
338	Load Dispatch - Monitor and Operate	561.2	0	None	0	0	0
339	Load Dispatch - Transmission Servic	561.3	0	None	0	0	0
340	Scheduling, System Control & Dispat	561.4	0	None	0	0	0
341	Reliability Planning & Standards Dev	561.5	0	None	0	0	0
342	Transmission Service Studies	561.6	0	None	0	0	0
343	Generation Interconnection Studies	561.7	0	None	0	0	0
344	Reliability Planning & Standards Dev	561.8	0	None	0	0	0
345	Station Expenses	562.0	0	None	0	0	0
346	Operation of Energy Storage Equipm	562.1	0	None	0	0	0
347	Overhead Line Expense	563.0	0	None	0	0	0
348	Underground Line Expenses	564.0	0	None	0	0	0
349	Transmission of Electricity by Others	565.0	0	None	0	0	0
350	Miscellaneous Transmission Expens	566.0	0	None	0	0	0
351	Rents	567.0	0	None	0	0	0
352	Operation Supplies and Expenses	567.1	0	None	0	0	0
353	Subtotal - Transmission Operation Expenses		0		0	0	0
354							
355	Transmission Maintenance Expenses						
356	Maintenance Supervision and Engine	568.0	0	None	0	0	0
357	Maintenance of Structures	569.0	0	None	0	0	0
358	Maintenance of Computer Hadware	569.1	0	None	0	0	0
359	Maintenance of Computer Software	569.2	0	None	0	0	0
360	Maintenance of Communication Equi	569.3	0	None	0	0	0
361	Maintenance of Miscellaneous Regio	569.4	0	None	0	0	0
362	Maintenance of Station equipment	570.0	0	None	0	0	0
363	Maintenance of Energy Storage Equi	570.1	0	None	0	0	0
364	Maintenance of Overhead Lines	571.0	0	None	0	0	0
365	Maintenance of Underground Lines	572.0	0	None	0	0	0
366	Maintenance of Miscellaneous Trans	573.0	0	None	0	0	0
367	Maintenance of Transmission Plant	574.0	0	None	0	0	0
368	Subtotal - Transmission Maintenance Expenses		0		0	0	0
369							
370	Total Transmission	0.0	0	None	0	0	0

Account Description	Account Code	Distribution Customer Dollars	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
		DST_CUS					
371							
372							
373	Operation Supervision and Engineering	252	DISTEXP_DST_CUS	202	32	1	18
374	Load Dispatching	1	D360_362_DST_CUS	1	0	0	0
375	Line and Station Expenses	0	None	0	0	0	0
376	Station Expenses	0	D360_362_DST_CUS	0	0	0	0
377	Overhead Line Expenses	19	D365_DST_CUS	16	2	0	0
378	Underground Line Expenses	9	D367_DST_CUS	8	1	0	0
379	Operation of Energy Storage Equipment	0	None	0	0	0	0
380	Street Lighting and Signal System Expenses	4	LIGHT	0	0	0	4
381	Meter Expenses	349	METERS	294	53	2	0
382	Customer Installation Expenses	55	SERV	49	6	0	0
383	Miscellaneous Distribution Expenses	185	DISTEXP_DST_CUS	148	23	1	13
384	Rents	0	None	0	0	0	0
385	Subtotal - Distribution Operation Expenses	875		718	117	4	35
386							
387	Distribution Maintenance Expenses						
388	Maintenance Supervision and Engineering	0	None	0	0	0	0
389	Maintenance of Structures	0	D360_362_DST_CUS	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	Maintenance of Structures and Equipment	1	D360_362_DST_CUS	1	0	0	0
393	Maintenance of Overhead Lines	25	D365_DST_CUS	22	3	0	0
394	Maintenance of Underground Lines	0	None	0	0	0	0
395	Maintenance of Lines	20	D367_DST_CUS	17	2	0	0
396	Maintenance of Line Transformers	0	None	0	0	0	0
397	Maintenance of Street Lighting and Signal Systems	7	LIGHT	0	0	0	7
398	Maintenance of Meters	12	METERS	10	2	0	0
399	Maintenance of Miscellaneous Distribution Plant	299	DMAINT_DST_CUS	255	35	1	9
400	Subtotal - Distribution Maintenance Expenses	364		305	42	1	16
401							
402	Total Distribution	1,239		1,023	160	5	51
403							
404	Customer Account						
405	Supervision	901.0	0	None	0	0	0
406	Meter Reading Expenses	902.0	0	None	0	0	0
407	Customer Records and Collection Ex	903.0	0	None	0	0	0
408	Uncollectible Accounts	904.0	0	None	0	0	0
409	Miscellaneous Customer Accounts E.	905.0	0	None	0	0	0
410	Subtotal - Customer Account		0	0	0	0	0
411							
412	Customer Service & Information Expenses						
413	Customer Service and Informational	906.0	0	None	0	0	0
414	Supervision	907.0	0	None	0	0	0
415	Customer Assistance Expenses	908.0	0	None	0	0	0
416	Information and Instructional Advertis	909.0	0	None	0	0	0
417	Miscellaneous Customer Service & Ir	910.0	0	None	0	0	0
418	Subtotal - Customer Service & Information Expen:		0	0	0	0	0
419							
420	Sales Expenses						
421	Supervision	911.0	0	None	0	0	0
422	Demonstrating and Selling Expenses	912.0	0	None	0	0	0
423	Advertising Expenses	913.0	0	None	0	0	0
424	Miscellaneous Sales Expenses	916.0	0	None	0	0	0
425	Sales Expenses	917.0	0	None	0	0	0
426	Subtotal - Sales Expenses		0	0	0	0	0
427							
428	TOTAL O & M LABOR EXP.	1,239		1,023	160	5	51
429							

Account Description	Account Code	Distribution Customer Dollars	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
430							
431 <b>Depreciation Expense</b>							
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 Miscellaneous Intangible Plant	303.0	0	None	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 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	12	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	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	4	LIGHT	0	0	0	4
469 Leased Property on Customers' Premises	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							
473 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 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	8	LABOR_DST_CUS	7	1	0	0
480 Laboratory Equipment	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 <b>Total - DEPRECIATION EXPENSE</b>		1,068		868	124	3	73

Account Description	Account Code	Distribution Customer Dollars	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
		<b>DST_CUS</b>					
488							
489 Charged To Clearing Accounts	0.0	(21)	TOTPLT_DST_CUS	(17)	(2)	(0)	(1)
490							
491 Net Salvage Amortization	0.0	135	TOTPLT_DST_CUS	111	16	0	8
492							
493 <b>Taxes Other Than Income Taxes</b>							
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 Subtotal - Taxes Other Than Income Taxes		704		603	86	2	13
502							
503 <b>Total Taxes Other Than Income Tax</b>		704		603	86	2	13
504							
505 <b>Other Tax Adjustments</b>							
506 Inferred Tax Difference		0	None	0	0	0	0
507 Subtotal - Other Tax Adjustments		0		0	0	0	0
508							
509 <b>Income Taxes</b>							
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							
514 Total Taxes		794		679	96	3	16
515							
516 <b>TOTAL EXPENSES</b>		7,016		5,802	853	25	337
517							

Account Description	Account Code	Direct Customer Dollars	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
<b>Plant in Service</b>							
Intangible Plant							
1 Organization	301.0	3	LABOR_CST_CUS	3	0	0	0
2 Franchise & Consent	302.0	1	TOTPLT_CST_CUS	1	0	0	0
3 Miscellaneous Intangible Plant	303.0	0	None	0	0	0	0
4 Subtotal - Intangible Plant		4		4	0	0	0
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 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 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							
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 Station Equipment	362.0	0	None	0	0	0	0
23 Storage Battery Equipment	363.0	0	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	0	None	0	0	0	0
30 Overhead Conductors and Devices - SEC DE	365.0	0	None	0	0	0	0
31 Overhead Conductors and Devices - SEC CL	365.0	0	None	0	0	0	0
32 Underground Conduit	366.0	0	None	0	0	0	0
33 Underground Conductors and Devices - PRI I	367.0	0	None	0	0	0	0
34 Underground Conductors and Devices - PRI I	367.0	0	None	0	0	0	0
35 Underground Conductors and Devices - SEC	367.0	0	None	0	0	0	0
36 Underground Conductors and Devices - SEC	367.0	0	None	0	0	0	0
37 Transformers	368.1	0	None	0	0	0	0
38 Transformer Installations	368.2	0	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 Installations on Customers' Premises	371.0	1,951	CUST	1,708	235	6	2
44 Installations on Customers' Premises- Dusk-I	371.5	0	None	0	0	0	0
45 Leased Property on Customers' Premises	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		26,540		23,092	3,331	107	11
48							
49 General Plant							
50 Land & Land Rights	389.0	846	LABOR_CST_CUS	722	91	30	3
51 Structures & Improvements	390.0	3,449	LABOR_CST_CUS	2,945	373	121	10
52 Office Furniture & Equipment	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 Power Operated Equipment	396.0	50	LABOR_CST_CUS	42	5	2	0
58 Communication Equipment	397.0	263	LABOR_CST_CUS	224	28	9	1
59 Miscellaneous Equipment	398.0	14	LABOR_CST_CUS	12	2	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							
63 Total Utility Plant		36,963		31,990	4,458	474	42

Account Description	Account Code	Direct Customer Dollars	Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
		<b>CST_CUS</b>					
64							
65	<b>Accumulated Reserve for Depreciation</b>						
66							
67	Intangible Plant						
68	Organization	301.0	0	None	0	0	0
69	Franchise & Consent	302.0	0	None	0	0	0
70	Miscellaneous Intangible Plant	303.0	0	None	0	0	0
71	Subtotal - Intangible Plant		0		0	0	0
72							
73	Transmission Plant						
74	Land & Land Rights	350.0	0	None	0	0	0
75	Structures & Improvements	352.0	0	None	0	0	0
76	Station Equipment	353.0	0	None	0	0	0
77	Station Equipment - SCADA	353.2	0	None	0	0	0
78	Towers and Fixtures	354.0	0	None	0	0	0
79	Poles and Fixtures	355.0	0	None	0	0	0
80	Overhead Conductors and Devices	356.0	0	None	0	0	0
81	Underground Conduit	357.0	0	None	0	0	0
82	Underground Conductors and Devices	358.0	0	None	0	0	0
83	Roads and Trails	359.0	0	None	0	0	0
84	Subtotal - Transmission Plant		0		0	0	0
85							
86	Distribution Plant						
87	Land & Land Rights	360.0	0	None	0	0	0
88	Structures & Improvements	361.0	0	None	0	0	0
89	Station Equipment	362.0	0	None	0	0	0
90	Storage Battery Equipment	363.0	0	None	0	0	0
91	Poles, Towers and Fixtures	364.0	0	None	0	0	0
92	Overhead Conductors and Devices	365.0	0	None	0	0	0
93	Underground Conduit	366.0	0	None	0	0	0
94	Underground Conductors and Devices	367.0	0	None	0	0	0
95	Transformers	368.1	0	None	0	0	0
96	Transformer Installations	368.2	0	None	0	0	0
97	Services	369.0	6,760	SERV	5,999	741	20
98	Meters	370.1	1,992	METERS	1,677	301	12
99	Meter Installations	370.2	738	METERS	621	112	4
100	Electronic Meters	370.3	3,619	METERS	3,047	547	21
101	Installations on Customers' Premises	371.0	899	CUST	787	108	3
102	Installations on Customers' Premises- DuskL	371.5	0	None	0	0	0
103	Leased Property on Customers' Premises	372.0	0	None	0	0	0
104	Street Lighting and Signal Systems	373.0	0	None	0	0	0
105	Subtotal - Distribution Plant		14,008		12,132	1,810	60
106							
107	General Plant						
108	Land & Land Rights	389.0	0	None	0	0	0
109	Structures & Improvements	390.0	(63)	LABOR_CST_CUS	(54)	(7)	(2)
110	Office Furniture & Equipment	391.0	1,082	LABOR_CST_CUS	923	117	38
111	Transportation Equipment	392.0	1	LABOR_CST_CUS	1	0	0
112	Stores Equipment	393.0	0	LABOR_CST_CUS	0	0	0
113	Tools & Garage Equipment	394.0	135	LABOR_CST_CUS	115	15	5
114	Laboratory Equipment	395.0	36	LABOR_CST_CUS	31	4	1
115	Power Operated Equipment	396.0	49	LABOR_CST_CUS	42	5	2
116	Communication Equipment	397.0	161	LABOR_CST_CUS	138	17	6
117	Miscellaneous Equipment	398.0	9	LABOR_CST_CUS	8	1	0
118	Other Tangible Property	399.0	0	None	0	0	0
119	Subtotal - General Plant		1,410		1,204	152	50
120							
121	Other						
122	Intentionally Left Blank	0.0	0	None	0	0	0
123	Intentionally Left Blank	0.0	0	None	0	0	0
124	Intentionally Left Blank	0.0	0	None	0	0	0
125	Intentionally Left Blank	0.0	0	None	0	0	0
126	Subtotal - Other		0		0	0	0
127							
128	<b>Total Depreciation Accrual</b>		15,418		13,336	1,962	110
129							
130	<b>Net Plant</b>		21,545		18,654	2,495	364

Account Description	Account Code	Direct Customer Dollars CST_CUS	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT	
131								
132								
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	<b>O &amp; M Expenses</b>							
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		0	0	0	0
155								
156	Total - Other Power Generation		0		0	0	0	0
157								
158	Regional Market Operation Expenses							
159	Operation Supervision	575.1	0	None	0	0	0	0
160	Day-Ahead and Real-Time Market Administration	575.2	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 Compliance	575.7	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
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 Expenses		0	DISTPT-E	0	0	0	0
176								
177	Total - Regional Market		0		0	0	0	0



Account	Account	Direct Customer	Allocation	Residential	General Service	Large Power	Lighting	
Description	Code	Customer	Allocation	RES	GS	LP	LIGHT	
		Dollars	Factor					
		CST_CUS						
178								
179	Transmission Operation Expenses							
180	Operation Supervision and Engineering	560.0	0	None	0	0	0	
181	Load Dispatch - Reliability	561.1	0	None	0	0	0	
182	Load Dispatch - Monitor and Operate Trans. :	561.2	0	None	0	0	0	
183	Load Dispatch - Transmission Service & Schem	561.3	0	None	0	0	0	
184	Scheduling, System Control & Dispatch Servi	561.4	0	None	0	0	0	
185	Reliability Planning & Standards Developmen	561.5	0	None	0	0	0	
186	Transmission Service Studies	561.6	0	None	0	0	0	
187	Generation Interconnection Studies	561.7	0	None	0	0	0	
188	Reliability Planning & Standards Developmen	561.8	0	None	0	0	0	
189	Station Expenses	562.0	0	None	0	0	0	
190	Operation of Energy Storage Equipment	562.1	0	None	0	0	0	
191	Overhead Line Expense	563.0	0	None	0	0	0	
192	Underground Line Expenses	564.0	0	None	0	0	0	
193	Transmission of Electricity by Others	565.0	0	None	0	0	0	
194	Miscellaneous Transmission Expenses	566.0	0	None	0	0	0	
195	Rents	567.0	0	None	0	0	0	
196	Operation Supplies and Expenses	567.1	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	0	None	0	0	0	
201	Maintenance of Structures	569.0	0	None	0	0	0	
202	Maintenance of Computer Hardware	569.1	0	None	0	0	0	
203	Maintenance of Computer Software	569.2	0	None	0	0	0	
204	Maintenance of Communication Equipment	569.3	0	None	0	0	0	
205	Maintenance of Miscellaneous Regional Tran	569.4	0	None	0	0	0	
206	Maintenance of Station equipment	570.0	0	None	0	0	0	
207	Maintenance of Energy Storage Equipment	570.1	0	None	0	0	0	
208	Maintenance of Overhead Lines	571.0	0	None	0	0	0	
209	Maintenance of Underground Lines	572.0	0	None	0	0	0	
210	Maintenance of Miscellaneous Transmission	573.0	0	None	0	0	0	
211	Maintenance of Transmission Plant	574.0	0	None	0	0	0	
212	Subtotal - Transmission Maintenance Expenses		0		0	0	0	
213								
214	Total Transmission		0		0	0	0	
215								
216	Distribution Operation Expenses							
217	Operation Supervision and Engineering	580.0	0	None	0	0	0	
218	Load Dispatching	581.0	0	None	0	0	0	
219	Line and Station Expenses	581.1	0	None	0	0	0	
220	Station Expenses	582.0	0	None	0	0	0	
221	Overhead Line Expenses	583.0	0	None	0	0	0	
222	Underground Line Expenses	584.0	0	None	0	0	0	
223	Operation of Energy Storage Equipment	584.1	0	None	0	0	0	
224	Street Lighting and Signal System Expenses	585.0	0	None	0	0	0	
225	Meter Expenses	586.0	0	None	0	0	0	
226	Customer Installation Expenses	587.0	0	None	0	0	0	
227	Miscellaneous Distribution Expenses	588.0	0	None	0	0	0	
228	Rents	589.0	0	None	0	0	0	
229	Subtotal - Distribution Operation Expenses		0		0	0	0	
230								
231	Distribution Maintenance Expenses							
232	Maintenance Supervision and Engineering	590.0	0	None	0	0	0	
233	Maintenance of Structures	591.0	0	None	0	0	0	
234	Maintenance of Station Equipment	592.0	0	None	0	0	0	
235	Maintenance of Pipe Lines	592.1	0	None	0	0	0	
236	Maintenance of Structures and Equipment	592.2	0	None	0	0	0	
237	Maintenance of Overhead Lines	593.0	0	None	0	0	0	
238	Maintenance of Underground Lines	594.0	0	None	0	0	0	
239	Maintenance of Lines	594.1	0	None	0	0	0	
240	Maintenance of Line Transformers	595.0	0	None	0	0	0	
241	Maintenance of Street Lighting and Signal Syst	596.0	0	None	0	0	0	
242	Maintenance of Meters	597.0	0	None	0	0	0	
243	Maintenance of Miscellaneous Distribution Plan	598.0	0	None	0	0	0	
244	Subtotal - Distribution Maintenance Expenses		0		0	0	0	
245								
246	Total Distribution		0		0	0	0	

Account Description	Account Code	Direct Customer Dollars	Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT	
			<b>CST_CUS</b>					
247								
248	Customer Account							
249	Supervision	901.0	56	JUSTACCT_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	904.0	2,609	USPREV	2,609	0	0	0
253	Uncollectible Accounts	904.0	1,421	UNCOL	951	255	195	20
254	Miscellaneous Customer Accounts Expenses	905.0	43	JUSTACCT_CST_CUS	38	3	2	0
255	Subtotal - Customer Account		5,458		4,810	423	202	22
256								
257	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 Expi	909.0	11	CUST	10	1	0	0
262	Miscellaneous Customer Service & Informati	910.0	2	CUST	2	0	0	0
263	Miscellaneous Customer Service & Informati	910.0	2,008	EECREV	1,258	398	338	15
264	Subtotal - Customer Service & Information Expenses		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 Expenses		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
282	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)	OMxAG_CST_CUS	(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								
293	Maintenance							
294	Maintenance of General Plant	935.000	12	GENPLT_CST_CUS	10	1	0	0
295								
296	Total - Administrative and General Expenses		3,327		2,795	362	157	12
297								
298	<b>TOTAL O &amp; M EXPENSES</b>		11,144		9,170	1,225	699	49

Account	Account	Direct Customer	Allocation	Residential	General Service	Large Power	Lighting
Description	Code	Customer	Allocation	RES	GS	LP	LIGHT
		Dollars	Factor				
		CST_CUS					
299							
300							
301							
302							
303	Purchased Power	555.0	0	None	0	0	0
304	Power Purchased for Storage Operations	555.1	0	None	0	0	0
305	System Control and Load Dispatching	556.0	0	None	0	0	0
306	Other Expenses	557.0	0	None	0	0	0
307	Load Dispatch - Reliability	561.1	0	None	0	0	0
308	Transmission of Electricity by Others	565.0	0	None	0	0	0
309	Gross Receipts Tax	408.1	0	None	0	0	0
310	Subtotal - Other Power Generation		0		0	0	0
311							
312	Total - Other Power Generation		0		0	0	0
313							
314	Regional Market Operation Expenses						
315	Operation Supervision	575.1	0	None	0	0	0
316	Day-Ahead and Real-Time Market Administration	575.2	0	None	0	0	0
317	Transmission Rights Market Administration	575.3	0	None	0	0	0
318	Capacity Market Administration	575.4	0	None	0	0	0
319	Ancillary Market Administration	575.5	0	None	0	0	0
320	Market Monitoring and Compliance	575.6	0	None	0	0	0
321	Market Facilitation, Monitoring and Compliance	575.7	0	None	0	0	0
322	Rents	575.8	0	None	0	0	0
323	Subtotal - Regional Market Operation Expenses		0		0	0	0
324							
325	Regional Market Maintenance Expenses						
326	Maintenance of Structures and Improvements	576.1	0	None	0	0	0
327	Maintenance of Computer Hardware	576.2	0	None	0	0	0
328	Maintenance of Computer Software	576.3	0	None	0	0	0
329	Maintenance of Communication Equipment	576.4	0	None	0	0	0
330	Maintenance of Misc Market Operation Plant	576.5	0	None	0	0	0
331	Subtotal - Regional Market Maintenance Expenses		0		0	0	0
332							
333	Total - Regional Market		0		0	0	0
334							
335	Transmission Operation Expenses						
336	Operation Supervision and Engineering	560.0	0	None	0	0	0
337	Load Dispatch - Reliability	561.1	0	None	0	0	0
338	Load Dispatch - Monitor and Operate Trans. I	561.2	0	None	0	0	0
339	Load Dispatch - Transmission Service & Sched	561.3	0	None	0	0	0
340	Scheduling, System Control & Dispatch Servi	561.4	0	None	0	0	0
341	Reliability Planning & Standards Developmen	561.5	0	None	0	0	0
342	Transmission Service Studies	561.6	0	None	0	0	0
343	Generation Interconnection Studies	561.7	0	None	0	0	0
344	Reliability Planning & Standards Developmen	561.8	0	None	0	0	0
345	Station Expenses	562.0	0	None	0	0	0
346	Operation of Energy Storage Equipment	562.1	0	None	0	0	0
347	Overhead Line Expense	563.0	0	None	0	0	0
348	Underground Line Expenses	564.0	0	None	0	0	0
349	Transmission of Electricity by Others	565.0	0	None	0	0	0
350	Miscellaneous Transmission Expenses	566.0	0	None	0	0	0
351	Rents	567.0	0	None	0	0	0
352	Operation Supplies and Expenses	567.1	0	None	0	0	0
353	Subtotal - Transmission Operation Expenses		0		0	0	0
354							
355	Transmission Maintenance Expenses						
356	Maintenance Supervision and Engineering	568.0	0	None	0	0	0
357	Maintenance of Structures	569.0	0	None	0	0	0
358	Maintenance of Computer Hardware	569.1	0	None	0	0	0
359	Maintenance of Computer Software	569.2	0	None	0	0	0
360	Maintenance of Communication Equipment	569.3	0	None	0	0	0
361	Maintenance of Miscellaneous Regional Tran	569.4	0	None	0	0	0
362	Maintenance of Station equipment	570.0	0	None	0	0	0
363	Maintenance of Energy Storage Equipment	570.1	0	None	0	0	0
364	Maintenance of Overhead Lines	571.0	0	None	0	0	0
365	Maintenance of Underground Lines	572.0	0	None	0	0	0
366	Maintenance of Miscellaneous Transmission	573.0	0	None	0	0	0
367	Maintenance of Transmission Plant	574.0	0	None	0	0	0
368	Subtotal - Transmission Maintenance Expenses		0		0	0	0
369							
370	Total Transmission	0.0	0	None	0	0	0

Account Description	Account Code	Direct Customer Dollars CST_CUS	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
371 Distribution Operation Expenses							
373 Operation Supervision and Engineering		0	None	0	0	0	0
374 Load Dispatching		0	None	0	0	0	0
375 Line and Station Expenses		0	None	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		0	None	0	0	0	0
383 Miscellaneous Distribution Expenses		0	None	0	0	0	0
384 Rents		0	None	0	0	0	0
385 Subtotal - Distribution Operation Expenses		0		0	0	0	0
386							
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 Maintenance of Structures and Equipment		0	None	0	0	0	0
393 Maintenance of Overhead Lines		0	None	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 Systems		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 Expenses		0		0	0	0	0
401							
402 Total Distribution		0		0	0	0	0
403							
404 Customer Account							
405 Supervision	901.0	170	JUSTACCT_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	1,027	JUSTACCT_CST_CUS	905	80	38	4
410 Subtotal - Customer Account		2,017		1,772	192	47	6
411							
412 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 Exp	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 Expenses		505		379	80	43	2
419							
420 Sales Expenses							
421 Supervision	911.0	22	CUST	19	3	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	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

Account	Account	Direct Customer	Allocation	Residential	General Service	Large Power	Lighting
Description	Code	Customer	Allocation	RES	GS	LP	LIGHT
		Dollars	Factor				
		CST_CUS					
429							
430							
431							
432							
433							
434	Organization	301.0	0	None	0	0	0
435	Franchise & Consent	302.0	0	None	0	0	0
436	Miscellaneous Intangible Plant	303.0	0	None	0	0	0
437	Subtotal - Intangible Plant		0		0	0	0
438							
439							
440	Transmission Plant						
441	Land & Land Rights	350.0	0	None	0	0	0
442	Structures & Improvements	352.0	0	None	0	0	0
443	Station Equipment	353.0	0	None	0	0	0
444	Station Equipment - SCADA	353.2	0	None	0	0	0
445	Towers and Fixtures	354.0	0	None	0	0	0
446	Poles and Fixtures	355.0	0	None	0	0	0
447	Overhead Conductors and Devices	356.0	0	None	0	0	0
448	Underground Conduit	357.0	0	None	0	0	0
449	Underground Conductors and Devices	358.0	0	None	0	0	0
450	Roads and Trails	359.0	0	None	0	0	0
451	Subtotal - Transmission Plant		0		0	0	0
452							
453	Distribution Plant						
454	Land & Land Rights	360.0	0	None	0	0	0
455	Structures & Improvements	361.0	0	None	0	0	0
456	Station Equipment	362.0	0	None	0	0	0
457	Storage Battery Equipment	363.0	0	None	0	0	0
458	Poles, Towers and Fixtures	364.0	0	None	0	0	0
459	Overhead Conductors and Devices	365.0	0	None	0	0	0
460	Underground Conduit	366.0	0	None	0	0	0
461	Underground Conductors and Devices	367.0	0	None	0	0	0
462	Transformers	368.1	0	None	0	0	0
463	Transformer Installations	368.2	0	None	0	0	0
464	Services	369.0	281	SERV	249	31	1
465	Meters	370.1	59	METERS	50	9	0
466	Meter Installations	370.2	25	METERS	21	4	0
467	Electronic Meters	370.3	158	METERS	133	24	1
468	Installations on Customers' Premises	371.0	67	CUST	59	8	0
469	Installations on Customers' Premises- Dusk-I	371.5	0	None	0	0	0
470	Leased Property on Customers' Premises	372.0	0	None	0	0	0
471	Street Lighting and Signal Systems	373.0	0	None	0	0	0
472	Subtotal - Distribution Plant		590		512	75	2
473							
474	General Plant						
475	Land & Land Rights	389.0	0	None	0	0	0
476	Structures & Improvements	390.0	131	LABOR_CST_CUS	112	14	5
477	Office Furniture & Equipment	391.0	470	LABOR_CST_CUS	401	51	17
478	Transportation Equipment	392.0	0	None	0	0	0
479	Stores Equipment	393.0	0	None	0	0	0
480	Tools & Garage Equipment	394.0	18	LABOR_CST_CUS	15	2	1
481	Laboratory Equipment	395.0	5	LABOR_CST_CUS	5	1	0
482	Power Operated Equipment	396.0	0	None	0	0	0
483	Communication Equipment	397.0	26	LABOR_CST_CUS	22	3	1
484	Miscellaneous Equipment	398.0	2	LABOR_CST_CUS	2	0	0
485	Other Tangible Property	399.0	0	None	0	0	0
486	Subtotal - General Plant		651		556	70	23
487	<b>Total - DEPRECIATION EXPENSE</b>		<b>1,241</b>		<b>1,067</b>	<b>146</b>	<b>25</b>

Account Description	Account Code	Direct Customer Customer Dollars	Allocation Allocation Factor	Residential RES	General Service GS	Large Power LP	Lighting LIGHT
		<b>CST_CUS</b>					
488							
489 Charged To Clearing Accounts	0.0	(20)	TOTPLT_CST_CUS	(17)	(2)	(0)	(0)
490							
491 Net Salvage Amortization	0.0	130	TOTPLT_CST_CUS	112	16	2	0
492							
493 <b>Taxes Other Than Income Taxes</b>							
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							
503 <b>Total Taxes Other Than Income Tax</b>		413		354	46	12	1
504							
505 <b>Other Tax Adjustments</b>							
506 Inferred Tax Difference		0	None	0	0	0	0
507 Subtotal - Other Tax Adjustments		0		0	0	0	0
508							
509 <b>Income Taxes</b>							
510 State Income Tax expense	0.0	(65)	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 <b>TOTAL EXPENSES</b>		12,976		10,746	1,438	739	53